



White Salmon City Council Meeting
A G E N D A
May 15, 2019 – 6:00 PM
Fire Hall, 220 NE Church, White Salmon, Washington 98672

Call to Order and Presentation of the Flag

Roll Call

Comments

Changes to the Agenda

Business Items

1. Our Klickitat - Mental Health Awareness Presentation
2. White Salmon Annexation - 2019-001, White/Baxter/Klebba/Et Al
 - a. Presentation
 - b. Public Hearing
 - c. Discussion
 - d. Action
3. Critical Areas Variance Request 2019-001, Stephanie Arbogast, 269 SW Westwinds Road
 - a. Presentation
 - b. Discussion
 - c. Action
4. Proposed Ordinance 2019-05-1040, 2% Lodging Tax
 - a. Presentation
 - b. Public Hearing
 - c. Discussion
 - d. Action
5. 2018 Annual Report
 - a. Presentation
 - b. Discussion
 - c. Action
6. Personal Services Contract - WSP USA Inc., Comprehensive Plan Update
 - a. Presentation
 - b. Discussion
 - c. Action

Department Head and Committee Reports

Consent Agenda

7. Approval of May 1, 2019 Meeting Minutes
8. 2018 March Budget Report
9. Approval of Vouchers

Executive Session (if needed)

Adjournment

Item Attachment Documents:

2. White Salmon Annexation - 2019-001, White/Baxter/Klebba/Et Al
 - a. Presentation
 - b. Public Hearing
 - c. Discussion
 - d. Action



AGENDA MEMO

Needs Legal Review: Yes
Meeting Date: May 15, 2019
Agenda Item: Proposed Annexation WS-ANX-2019-001, White/Klebba/Baxter/Et Al
Presented By: Jan Brending, Clerk Treasurer

ACTION REQUIRED:

Approval of Ordinance 2019-05-1042, Annexing Property to the City of white Salmon,

PROPOSED MOTION:

Move to adopt Ordinance 2019-05-1042, Annexing Certain Real Property to the City of White Salmon and Thereby Incorporating Said Property Within the Corporate Limits of the City of White Salmon.

Explanation of issue:

See attached staff report and Ordinance 2019-05-1042.

Budget:

No immediate impacts. All future impacts are outlined in the staff report.

Staff Recommendation:

Staff recommends the city council adopt Ordinance 2019-05-1052, Annexing Certain Real Property to the City of White Salmon.

**City of White Salmon
Petition for Annexation**

**Petitioners:
Nancy White, Shelley Baxter, Ray Klebba, Et Al**

WS-ANX-2019-001

**Staff Report
Jan Brending, Clerk Treasurer
Patrick Munyan, Jr. City Administrator**

Petition request the annexation of 14 parcels of land comprising 20.94 acres within the White Salmon Urban Growth Area (as designated by the Columbia Gorge National Scenic Area Act), Klickitat County, Washington, into the city limits of the City of White Salmon as requested by submittal of “Petition for Annexation – WS-ANX-2019-01” by the Owner(s)/Petitioner(s) as received February 26, 2019.

Notice of Intent to Annex Approved

On September 19, 2018, the White Salmon City Council, by a vote of five to zero (0) accepted the Petitioner’s Notice of Intent to Annexation, (See Exhibit , Minutes of City Council Meeting of September 19, 2018). The City Council accepted the Notice of Intent to Annexation (See Exhibit E) subject to the following provisions:

- A. As a provision of the Council’s acceptance of the Notices of Intent to Annex submitted by Nancy White, Shelley Baxter and Ray Klebba, the subject property shall, as a condition to annexation, be zoned R1 Single-Family Residential at such time as annexation of the subject parcels into the City of White Salmon shall, by ordinance, be authorized to occur.
- B. As a provision of Council’s acceptance of the Notices of Intent to Annex submitted by Nancy White, Shelley Baxter and Ray Klebba, the owners of the subject parcels to be annexed shall, as a condition to annexation, be required to assume a pro rata share of the City’s then outstanding indebtedness that has been approved by the voters, contracted, or incurred prior to, or existing at, the date of annexation.

General Property Location and Tax Parcel Numbers

The proposed annexed area is located within the Columbia River Gorge Scenic Area White-Salmon Urban Exempt Area and includes Klickitat County Parcels 03111909100200, 03102475000400, 03111969000600, 03111969000500, 03111969000700, 03111970000300, 03102475000100, 03102475000300, 03111970000100, 03111970000200, 03111922000700, 0310247500200 . The annexation area is bounded on the west by current city limits of White Salmon; is bounded on the east by N. Main Avenue; is bounded on the south by city limits of White Salmon and NW Spring Street and is bounded on the north by city limits of White Salmon (Klickitat County Parcel 03102411001200) and Klickitat County Parcels 031102417000400, 03102411000100, 03111922000200.

Existing Lot Sizes

The subject parcels proposed for annexation into the City of White Salmon total approximately 20.94 acres.

Current Zoning

The subject parcels totaling approximately 20.94 acres of urban exempt area outside of the current city limits. The proposed annexation consists of Suburban and Rural Residential 2 zoning per Klickitat County.

Parcels 03102475000400, 03102475000100, 03102475000300, 03102475000200, 03111909100200, 03111909100200, 03111909100100, 03111922000700, 031119691000700 (a small portion of this parcel is zoned Rural Residential 2), 0311192000400 are zoned Suburban Residential. Suburban Residential provides for a minimum area of lot of 20,000 square feet or larger if deemed by the health officer and planning director for protection of public health. Klickitat County Zoning Ordinance 2.11:4 3.

Parcels 03111969000600, 03111969000500, 03111969000700 (the majority of this parcel is zoned Suburban Residential), 03111970000300, 03111970000200, 03111970000200 are zoned Rural Residential 2. Rural Residential 2 provides for a minimum lot size of two acres.

Zoning Application If Annexation Approved

Upon approval of the Petition for Annexation into the City of White Salmon, the subject parcels will be zoned R1 Single-Family Residential, a zone allowing for residential lots a minimum lot size of 5,000 square feet.

The city zoning within the city limits that is adjacent to the proposed annexation area is as follows:

To the south of the proposed annexation area (south of Spring Street) Two-Family Residential (R2).

To the west and north of the proposed annexation area Single-Family Residential (R1).

To the northeast of the proposed annexation area on the east side of Main Street (Innovative Composite) Commercial.

Determination of Petition Sufficiency

Legal Requirements (RCW 35A.01.04 and 35A.14.120):

Signers of the Petition for Annexation shall constitute owners of “of not less than sixty percent in value, according to the assessed valuation for general taxation of the property for which annexation is petitioned.”

The Petition for Annexation was submitted to the Klickitat County Assessor’s Office on February 26, 2019 for a determination of sufficiency.

On April 18, 2019, the Klickitat County Assessor determined the Petition for Annexation was sufficient with the signatures representing 64.84% of the assessed valuation within the proposed annexation area.

Current Land Use

The area is zoned for residential use. The proposed annexation area is located with Study Area C of the White Salmon Urbanization Study completed in 2009. The White Salmon Urbanization Study completed in 2009 targeted the commercial area located north of the city limits and did not speak to residential development of the area. The proposed annexation area is adjacent to city limits with zoning that includes Two-Family Residential (R2) and Single-Family Residential (R1). The area immediately south of the proposed annexation area is zoned R2 with the area to the west zoned with a mixture of R2 and R1.

All current uses within the proposed annexation area are residential.

Available Utility Services

A. Water and Wastewater Utilities

There is sufficient water and sanitary sewer infrastructure within reasonable proximity of the proposed annexation area. However, it is important to recognize the availability of utility connections works on a first-come first-serve basis and there is no guarantee of utility services. In addition, it will be the responsibility of any developer to make necessary infrastructure improvements within the proposed annexation area if approved. Given that this is an annexation proposal and not a development proposal, there is insufficient information available to provide detailed infrastructure improvement requirements other than stating that developers shall be required to comply with the most recent construction standards as required by law, ordinance or policy.

No water or sanitary sewer service accounts shall be sold to any development project prior to final approval of the proposed development. No property may develop or take service in such a manner that leaves adjacent properties without means to obtain service. In accordance with water and sewer policies, line extensions are required to cover all frontage of the property requesting service unless all adjacent properties have other means of being served.

B. Stormwater Utility

There is no stormwater system in this area. New developments will be required to provide for conveyance, detention and water quality protection on site.

C. Refuse Collection

Upon annexation, refuse collection will be provided by Republic Services. Refuse collection will be mandatory in compliance with White Salmon Municipal Code 8.08.030.

D. Electrical Utility

Electrical utilities are provided by P.U.D. No. 1 of Klickitat County.

E. Natural Gas Utility

Natural gas utilities are provided by Northwest Natural Gas Company.

F. Telephone

Landline services are provided by CenturyLink.

G. TV Cable

TV Cable is provided by Charter Communications.

H. Internet

Internet is provided by several different internet providers.

Topography

The proposed annexation area is slightly to moderately sloped. The area has been developed in a variety of lot sizes from small to larger lots.

Street and Road Access

Access to the proposed annexation area is provided primarily by Spring Street and Main Street.

Upon approval of this Petition for Annexation, that portion of Spring Street covered on both side by White Salmon city limits will be considered to exist within the White Salmon City Limits and will

become the responsibility of the city of White Salmon for operations and maintenance. The current condition of Spring Street is poor.

Upon approval of this Petition for Annexation, that portion of Main Street covered on both sides by White Salmon city limits will be considered to exist within the White Salmon City Limits and will become the responsibility of the city of White Salmon for operations and maintenance. The current of Main Street is good to excellent.

The city desires to see improvements to Spring Street to address vehicular and pedestrian safety. In order for this to be accomplished, the properties on the north side of Spring Street need to be annexed into the city so the entire street is located in the city limits. Another option is for the City of White Salmon and Klickitat County to work together to address necessary improvements. Access for new development should be limited off of Spring Street as it currently does not have the capacity for significant higher levels of traffic.

Main Street is a major arterial to which Spring Street connects. It is expected that future development will need to access Main Street. Main Street is a 60-foot wide street with sidewalks on both sides of the street..

Proposed Annexation Area Contiguous to City Limits Boundary

The subject parcels have common boundaries and are contiguous with the exiting White Salmon City limits along the west and south boundaries of the parcels and are deemed legally suitable for annexation into the City of White Salmon.

The proposed annexation will create an island of property located in Klickitat County within the city limits of White Salmon. The island would be located immediately east of Main Street, west, south and north of city limits of City of White Salmon. The southern portion of the island is bounded by Spring Street.

Wetlands and Existing Hazards

As long as potential erosion on exposed slopes is contained during construction, no known hazards or wetlands have been identified in the proposed annexation area. Some mapped critical areas existing throughout the proposed annexation areas. These are mostly comprised of habitat and wildlife areas. Development will be permitted in a manner that achieves protection of these areas through compliance with the City's Critical Areas Ordinance.

Police and Fire Emergency Response

A. Police Protection

The Klickitat County Sheriff's Department currently provides primary police protection to the subject parcels. If annexed into the City, primary police protection will be the jurisdictional responsibility of the Bingen-White Salmon Police Department. There are no immediate impacts to the Interlocal Agreement with the City of Bingen for Police Services. There are expected to be minimal cost impacts to the department based on the size and location of the area to be annexed.

B. Fire Protection

Fire District 3 of Klickitat County currently provides primary protection to the subject parcels. If annexed into the City, the primary fire protection provider will be the jurisdictional responsibility of the City of White Salmon's Volunteer Fire Department. There is no estimated impact to the revenues received by Fire District 3.

Parks and Recreation Facilities

There are no existing park or recreation facilities located on the subject parcels and none are anticipated. The nearest City Park is Rheingarten Park.

Current Assessed Real Property Value

The Klickitat County Assessor lists the assessed valuation of the subject parcels at \$3,447,160 in total (as of April 18, 2019).

Assumption of City’s Indebtedness

As a provision of Council’s acceptance of the Notices of Intent to Annex submitted by Nancy White, Shelley Baxter and Ray Klebba, the owners of the subject parcels to be annexed shall, as a condition to annexation, be required to assume a pro rata share of the City’s then outstanding indebtedness that has been approved by the voters, contracted, or incurred prior to, or existing at, the date of annexation. As of April 22, 2019 there is no general obligation debt.

Estimate of Revenues

A. City Tax Assessment

The Klickitat County Assessor lists the value of the subject parcels as \$3,447,160. The current estimated property tax revenue the City of White Salmon could receive, based on the 2019 valuations and the 2019 tax rate, is an additional \$3,654. Once the parcels are annexed, the assessed value of the parcels may increase and therefore the amount of property tax revenue would also increase.

Note: RCW 84.09.030 provides that, “if the annexation is completed after March 1st, the City will have to wait until the following year to levy the tax to apply in the annexed area.”

The current total levy rate for properties within the proposed annexation area is 10.2684. For a property that is assessed at \$200,000 the property taxes would be \$2,053.68.

The total levy rate for the city of White Salmon is 8.2378 (does not include the excess one-year levy of 0.18). For a property that is assessed at \$200,000 the property taxes would be \$1,647.56 which would be a savings of \$406.12 annually.

B. State-Shared Revenue

The state-shared revenues (fuel tax, liquor board profits, liquor excise tax and criminal justice (special programs) are distributed to the cities based on population. Approval of the proposed Petition for Annexation will increase the City’s population by an estimate of 26 (eleven properties are occupied with residential structures times 2.4 which is the average household size within White Salon based on the US Census Bureau, Census 2000 Summary File). A comprehensive census will take place in conjunction with the annexation process. The estimated revenue increase for state-shared revenues based on the population estimate is \$977.08 using the 2019 estimated distributions. As properties within the annexation area develop, the city would receive additional state-shared revenues as the population increases.

Gas Tax	\$20.72 per capita
Increased Gas Tax	\$1.09 per capita
Multi-Modal Distribution	\$1.38 per capita
Liquor Board Profits	\$8.16 per capita

Liquor Excise Tax	\$5.14 per capita
Criminal Justice (Special Programs)	\$1.09 per capita
Total	\$37.58 per capita

C. Utility Fees and Charges Impact

1. Water

Current “Outside-of-City” ¾” water meter base rate for residential is 58.30 per month or \$699.60 annually. For developed lands that are annexed into the City and connected to the city’s water system, the current “In-City” ¾” water meter base rate is 39.61 per month or \$475.32 annually. If the subject area is annexed into the city, there will be an annual savings of \$224.28 to the property owner and a loss of revenue to the water department of the same amount.

All water consumed both “In-City” and Out-of-City” is charge at the same rate schedule and therefore the annexation will not have an affect on charges for water consumption.

Connection charges for new water connections are charged at \$7,464 per connection for Outside-of-City and \$5,287 for In-City. Developers of any vacant parcels that are annexed into the city will save \$2,177 per connection.

City water is available on NE Spring Street and N Main Avenue.

2. Wastewater

Current “Outside-of-City” monthly residential wastewater fee is \$58.35 or \$700.20 annually. For developed lands that are annexed into he City and connected to the city’s wastewater system, the current “In-City” monthly residential wastewater fee is \$53.05 or \$636.60 annually. If the subject area is annexed into the city, there will be an annual savings of \$63.60 to the property owner and a loss of revenue to the wastewater department of the same amount.

Connection charges for new wastewater connections are charged \$2,000 for both inside the city and outside of the city.

There are four properties that are currently served by septic systems for handling wastewater. It is the city’s policy that when the septic system fails or needs to be replaced, and city sewer is available within 500 feet the property must connect to the city sewer at that time paying the appropriate connection fees.

City sewer is available on NW Spring Street and N Man Avenue.

D. Sales Tax

Property owners that live within the city limits pay 7.5% sales tax on items they have shipped or delivered to their property or any construction or services that take place on tthe property. The rate in Klickitat county is currently 7.0%. Property owners will pay an additional 0.5% in sales tax for those items shipped or delivered to their property and for any construction or service that is conducted on their property.

It is not possible to determine how much additional sales tax the city would receive if the annexation is approved. However, it is clear the city would see an increase, although possibly slight, in its sales tax revenue.

Summary of Total Annual Financial Impact From All Revenues Gained or Lost

Population Changes	26 (11 x 2.4)
Property Taxes	\$3,644.27 (White Salmon levy rate 1.0572 x (3,447,160/1000))
Sales Tax	Unknown
State Shared Revenue	\$977.08

Sales taxes and state-shared revenue is placed directly into the Current Expense Fund. Property taxes are currently split between the Current Expense Fund and the Street Fund with 58% going to Current Expense and 42% going to Street

Current Expense Fund Annual Impact	\$2,872.10
Street Fund Annual Impact	\$1,749.25
Water Utility Annual Impact	-\$5,228.52
Wastewater Utility Annual Impact	-\$455.20
Total Revenue Annual Impact	-\$1,062.37

Additional Information

1. Livestock

Klickitat County allows agricultural uses (including livestock) on parcels that are zoned Suburban Residential and Rural Residential. The City of White Salmon allows limited livestock animals to be kept within the city limits (chickens, ducks, rabbits, goats and lambs under limited circumstances). It is the city’s policy that property owners that are annexed into the city limits will be allowed to keep their livestock animals until the animals are sold, given away or die. Livestock animals shall not be replaced except in compliance with the city’s code. In addition, if the property is sold after coming into the city limits and the property owner still has livestock, that livestock or the right to have livestock on the property (except according to city code) cannot be assigned to the new property owner.

Public Notification of Annexation

Staff has published a Public Notice of Annexation in The Enterprise on April 25, 2019 for the WS-ANX-2019-001 Petition for Annexation and has posted such notification in three locations within the potential annexation area as per RCW 35A.14.130 – Direct Petition Method – Notice of Hearing. In addition, the notice was posted at White Salmon City Hall, White Salmon Post Office, White Salmon Community Library and on the city’s webpage. Copies of the notice and staff report were mailed to all property owners within the proposed annexation area.

Exhibits

- Exhibit A Petition for Annexation (WS-ANX-2019-001)
- Exhibit B Vicinity, Area and Site Maps
- Exhibit C Parcel Listings, Assessed Valuations and Owner Name
- Exhibit D Minutes of City Council Meeting of September 19, 2018: Accepted Notices of Intent to Annex
- Exhibit E Notices of Intent to Annex

Exhibit A

PETITION FOR ANNEXATION
TO THE CITY OF WHITE SALMON

TO: The City Council
City of White Salmon
PO Box 2139
White Salmon, WA 98672-2139
(509) 493-1133

WE, the undersigned representing legal ownership of not less than sixty percent (60%) of the assessed valuation of the acreage and real property of the area legally described in Exhibit "A" and as presented in map Exhibit "B" attached hereto, lying contiguous to the City of White Salmon, Washington, by our signatures affixed hereto, request that City Council accept this instrument of notice to serve as our intention to commence Annexation proceedings of said real properties into the City of White Salmon.

Said real property described in Exhibit "A" attached hereto, lying contiguous to the City of White Salmon, Washington, do hereby petition that such territory be annexed to and made a part of the City of White Salmon under the provisions of RCW 35A.14.120, et seq., and RCW 35A.01.040, and any amendments thereto, of the State of Washington.

The territory proposed to be annexed is within Klickitat County, Washington, and is legally described and presented in Exhibit "A" attached hereto.

Evidence of legal ownership of the real properties subject to this Petition For Annexation is presented in Exhibit "C" attached hereto.

WHEREFORE, the undersigned petitions the White Salmon City Council and ask;

- a) That appropriate action be taken to entertain this petition, fixing date for public hearing, causing notice to be published and posted, specifying the time and place of such hearing, and inviting all persons interested to appear and voice approval or disapproval of such annexation; and

- b) That following such hearing, the City Council determine by Ordinance that such annexation shall be effective; and that property so annexed shall become a part of the City of White Salmon, Washington, subject to its laws and ordinances then and thereafter in force.

The Petitioners subscribing hereto agree:

- a) That all property within the territory hereby sought to be annexed shall be assessed and taxed at the same rate and on the same basis as property within the City of White Salmon for any now outstanding indebtedness of said City, including assessments, or taxes in payments of any bonds issued or debts contracted, prior to or existing at the date of Annexation;
- b) That simultaneous adoption of proposed zoning regulations be required in accordance with the requirements of the City Council of said City and as quoted herein from the Minutes Entry of the records of said City Council meeting. It is further understood the proposed zoning of said area proposed for annexation as shown on the White Salmon Comprehensive Plan as adopted by the White Salmon City Code is determined to be: (Check only those that apply).

*As deemed
by the City
Council*

- RL Single Family Large Lot Residential District
 R-1 Single-Family Residential District
 R-2 Two-Family Residential District
 R-2 Multi-Family Residential District
 MHR - Mobile Home Residential District
 Public Use / Public Institutional District
 C - General Commercial District
 RD - Riverfrontage District

This petition is accompanied and has attached hereto as Exhibit "B" a diagram which outlines the boundaries of the property sought to be annexed.

These pages are a group of pages containing an identical text intended by the signers of this petition to be presented and considered as one petition and may be filed with other pages containing additional signatures which cumulatively may be considered as a single petition.

WARNING: Every person who signs this petition with any other than his true name, or who knowingly signs more than one of these petitions, or signs a

be filed with other pages containing additional signatures which cumulatively may be considered as a single petition.

WARNING: Every person who signs this petition with any other than his true name, or who knowingly signs more than one of these petitions, or signs a petition seeking an election when he is not a legal voter, or signs a petition when he is otherwise not qualified to sign, or who makes herein any false statement, shall be guilty of a misdemeanor.

PRAYER OF PETITION: (1) Annexation of area described in Exhibits "A" and "B", and (2) assumption of indebtedness of the City of White Salmon and (3) adoption of the City of White Salmon Comprehensive Plan Zone District identified as: R, ~~RTK~~ RSK as determined by the City as appropriate to the properties of this proposed Annexation.

OWNER'S SIGNATURES

Note: Print name and sign your NAME, ADDRESS AND DATE

<u>Husband and Wife</u>	<u>Address</u>	<u>Date</u>
<u>Jerry PAPA</u> <u>[Signature]</u>	<u>1110 N Maw Ave</u> <u>White Salmon, WA 98672</u>	<u>12/31 18</u>
<u>Nancy White</u> <u>Nancy White</u>	<u>40 Rocky Rd</u> <u>Trout Lake WA 98650</u>	<u>1/24/19</u>
<u>Shelley Baxter</u> <u>Shelley Baxter</u>	<u>1006 NW Cherry Hill Rd</u>	<u>2/19/19</u>
<u>Raymond Klebba</u> <u>Ray Klebba</u>	<u>1006 NW Cherry Hill Rd</u>	<u>2/19/19</u>
_____	_____	_____
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Owner's

REGISTERED VOTERS SIGNATURE

Note: Print name and sign your NAME, ADDRESS and DATE

William Hunsaker 178 N.W. Spring St	<i>William Hunsaker</i>	1-20-19
Kathy Hunsaker 178 NW Spring St.	<i>Kathy Hunsaker</i>	1/21/19
Haley Mangum 122 NW Spring St	<i>Haley Mangum</i>	1/21/19
Daniel Mangum 122 NW Spring St	<i>Daniel Mangum</i>	1/21/19
Kathleen Gilderhus 1080 NW Patton Dr	<i>Kathleen Gilderhus</i>	1/21/19
Michael GILDERHUS 1080 N.W. PATTON DR	<i>Michael Gilderhus</i>	1/21/19
Danielle Gilderhus 138 NW Spring St	<i>Danielle Gilderhus</i>	1/21/19

For additional information, call the City Finance Department at (509) 493-11133 ext. 205 and/or see RCW 35A.14.120 and RCW 35A.01.040

Provide Attachments:

- Exhibit "A" - Property Legal Description
- Exhibit "B" - Boundary of Property Proposed for Annexation
- Exhibit "C" - Evidence of Legal Ownership of Property Proposed for Annexation

petition seeking an election when he is not a legal voter, or signs a petition when he is otherwise not qualified to sign, or who makes herein any false statement, shall be guilty of a misdemeanor.

PRAYER OF PETITION: (1) Annexation of area described in Exhibits "A" and "B", and (2) assumption of indebtedness of the City of White Salmon and (3) adoption of the City of White Salmon Comprehensive Plan Zone District identified as: B-1 as determined by the City as appropriate to the properties of this proposed Annexation.

OWNER'S SIGNATURES

Note: Print name and sign your NAME, ADDRESS AND DATE

Husband and Wife

Address

Date

<u>Jaye Ann Nussbaum</u> <u>Jaye Ann Nussbaum</u>	<u>PO Box 19443</u> <u>Portland, OR 97280</u>	<u>2/11/19</u>
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For additional information, call the City Finance Department at (509) 493-1133 ext. 205 and/or see RCW 35A.14.120 and RCW 35A.01.040

Provide Attachments:

- **Exhibit "A" – Property Legal Description**
- **Exhibit "B" – Boundary of Property Proposed for Annexation**
- **Exhibit "C" – Evidence of Legal Ownership of Property Proposed for Annexation**

**City of White Salmon
Spring/Main Option 2**



- Legend**
- County Boundary
 - City
 - County
 - Other Govt
 - Parish
 - State
 - Towns (Points)
 - City Limits
 - Roads
 - City
 - County
 - Other Govt
 - Parish
 - State
 - Percels



Created by White Salmon County, utilizing County resources and
information. Information is provided as is, without warranty,
accuracy, or completeness of data.

City of White Salmon Proposed Annexation WS-ANX-2019-001

Exhibit B



Created by Klicitat County. Klicitat County provides no warranty, expressed or implied, as to the accuracy, reliability or completeness of this data.

Legend

- County Boundary
- Roads
 - City
 - County
 - Other Govt
 - Private
 - State
- Towns (Points)
- City Limits
- Parcels

Exhibit C1

White Salmon Prop;osed Anneation 2019-001 Annexation Area

Parcel #	Name	Valuation	Signed Petition
03111922000400	Shaw, D	304,630	No
03111909100100	Papac, J	563,370	Yes
03111909100200	White, N	117,730	Yes
03102475000400	Nisbaum, J	120,610	Yes
03111969000600	Gilerhus, M	202,230	Yes
03111969000500	Hunskær, W	254,750	Yes
03111969000700	Gilderhus, D	574,950	Yes
03111970000300	Mangum, D	74,200	Yes
03102475000100	Klebba, R	186,600	Yes
03102475000300	Baxter, S	140,970	Yes
03111970000100	Nelson, M	25,000	No
03111970000200	Nelson, M	119,360	No
03111922000700	Jacobs, C	369,400	No
03102475000200	Herman, D	393,360	No
		3,447,160	
60% of Assessed Valuation		2,068,296	
Signatures		2,235,410	

Exhibit C2

City of White Salmon

WS-ANX-2019-001 Annexation Area

Parcel #	Owner Name	Assesed Valuation	Acreage	Vacant
03111970000100	Nelson, M	25,000	0.17	Yes
03111970000200	Nelson, M	119,360	0.15	No
03111922000400	Shaw, D	304,630	0.50	No
0311922000700	Jacobs, C	369,400	0.71	No
03111909100100	Papac, J	563,370	0.86	No
03111909100200	White, N	117,730	4.33	Yes
03102475000400	Nussbaum, J	120,610	7.93	Yes
03102475000100	Klebba, R	186,600	1.59	No
03102475000300	Baxter, S	140,970	0.51	No
03102475000200	Herman, D	393,360	0.57	No
03111969000600	Gilderhus, M	202,230	0.46	No
03111969000500	Hunskær, W	254,750	0.54	No
03111969000700	Gilderhus, D	574,950	2.26	No
03111970000300	Mangum, D	74,200	0.36	No
		<u>3,447,160</u>	<u>20.94</u>	

Exhibit D



CITY OF WHITE SALMON City Council Regular Meeting – Wednesday, September 19, 2018

Council and Administrative Personnel Present

Council Members:

Jason Hartmann
Ashley Post
Amy Whiteman

Staff Present:

Dave Poucher, Mayor
Pat Munyan, City Administrator
Jan Brending, Clerk Treasurer
Ken Woodrich, City Attorney
Kevin English, Public Works Operations Mgr.
Mike Hepner, Police Chief
Erika Castro-Guzman, Associate Planner

1. Call to Order

Mayor Poucher called the meeting to order at 6 p.m. There were approximately 7 people present.

2. Roll Call

*Ashley Post moved, Amy Whiteman seconded.
Motion to excuse Donna Heimke and Marla Keethler. CARRIED.*

3. Comments – Public and Council

Ruth Olin, White Salmon thanked the city for working with them related to the 4th Street project. She said she feels the changes have made it better. Olin said she would still like to see impervious surfaces minimized and the usage of drainage and green areas. She said she has two requests: 1) that shoulder area south of Mark's Auto not be paved and left as dirt or gravel so that it could be made in to a green space in the future with no parking in that area when the business is sold and 2) that the area of sidewalk proposed after the sidewalk wraps around the corner at Wyers be eliminated.

Dave Poucher said he met with Dan Kent with Salmon Safe and that permeable roadways will help the salmon. He said there may be grants for White Salmon. Poucher said it would be great to adopt "salmon safe policies."

Ray Klebba, Cherry Hill Street, White Salmon said that the public works night lights on Spring street are very bright and shines on his property. He said he does not believe they are "night sky" friendly and asked if something could be done about them.

Pat Munyan said no changes have been made to the lights but he could see if some changes could be made to make them less intrusive.

4. Changes to the Agenda

There were no changes to the agenda.

5. Notices of Intent to Annex – Shelley Baxter/Ray Klebba and Nancy White

Jan Brending presented information to the city council regarding two Notices of Intent to Annex submitted by Shelley Baxter/Ray Klebba and Nancy White. Brending presented four different options for possible annexation area and associated proposed zoning. She noted that residential areas were proposed to be zoned as R2 Two-Unit Residential and those areas zoned as Commercial by Klickitat County are proposed to be zoned Commercial. Brending said the main purposes of expanding the proposed annexation area was to bring more of Spring Street into the city limits and to bring areas in that are already surrounded by city limits.

Shelley Baxter and Ray Klebba said they thought they could not have a say in the proposed zoning. They said they would prefer a vision of sustaining the rural character of the area and would prefer R1 Single-Family Residential zoning.

Nancy White and Mike Rockwell (representing Nancy White) said that R1 Single-Family Residential would be fine and that R2 zoning seems a little dense. Rockwell spoke to the four proposed annexation areas. He said that option 2 for the annexation area is doable but that anything beyond that becomes more difficult to get the required signatures for the petition. Nancy White noted that portions of her property might not be suitable for R2 zoning due to the steepness of the property.

Ken Woodrich asked White if R1 zoning would be acceptable.

Nancy White said she would prefer R2.

Ken Woodrich provided an overview of the annexation process.

Jason Hartmann moved, Amy Whiteman seconded.

*Motion to accept Notice of Intent to Annex submitted by Shelly Baxter and Raymond Klebba and Notice of Intent to Annex submitted by Nancy White, to be combined into one annexation area and expanding the annexation area as noted per Option 2 map provided by staff with proposed zoning of R1 Single-Family Residential and requiring assumption of all City indebtedness.
CARRIED.*

6. Labor Attorney – Terms of Engagement, Menke Jackson Beyer LLP

Pat Munyan reviewed the proposed “Terms of Engagement” with Menke Jackson Beyer LLP for providing attorney services related to labor and personnel issues.

Ken Woodrich said he does not have the expertise that is needed regarding labor and personnel issues. He noted that Menke Jackson Beyer is about half the rate of most labor attorneys and will do a good job for the city.

*Amy Whiteman moved, Ashley Post seconded.
 Motion to approve “Terms of Engagement” with Menke Jackson Beyer LLP to provide labor attorney services based on the fee schedule included in the “Terms of Engagement” dated September 13, 2018. CARRIED.*

7. Leak Adjustment Request – Alejandro Pita

Jan Brending presented a “Leak Adjustment Request” from Alejandro Pita. She said the city’s ordinance authorizes the clerk treasurer to approve leak adjustment requests related to utility billing up to \$500, anything over that amount requires council approval. Brending said she has reviewed the request and recommends the council authorize a utility billing adjustment in the amount of \$804.42.

*Amy Whiteman moved, Jason Hartmann seconded.
 Motion to approve Leak Adjustment Request submitted by Alejandro Pita in the amount of \$804.42. CARRIED.*

8. Personal Services Contract – Arborist, City Tree Inventory and Management Plan

Jan Brending presented information to the city council regarding the request for proposals for a city tree inventory and management plan. She said the city received six proposals that were evaluated by members of the Tree Board. Brending said interviews were then scheduled with the top three candidates. She said the Tree Board is recommending the city enter into a contract with Peninsula Urban Forestry to inventory and develop a management plan for city trees in the amount of \$11,200.

*Ashley Post moved, Jason Hartmann seconded.
 Motion to authorize the mayor to sign a personal services contract with Peninsula Urban Forestry to inventory and develop a management plan for city trees in the amount of \$11,200. CARRIED.*

9. Consent Agenda

a. Approval of Vouchers

Vouchers audited and certified as required by RCW 42.24.080 and expense reimbursement claims as required by RCW 42.24.090 as of this 19th day of September, 2018.

Type	Date	From	To	Amount
Claims	9/19/2018	34225	34255	166,462.82
		EFT	EFT	13,664.01
			Claims Total	180,126.83
Payroll				
			Payroll Total	0.00
Manual Claims				

			Manual Total	0.00
			Total All Vouchers	180,126.83

*Jason Hartmann moved, Amy Whiteman seconded.
Motion to approve consent agenda. CARRIED.*

10. Department Head and Committee Reports

Bill Hunsaker, Fire Chief showed the city council the new radios for the fire department. He said the burn ban has been extended to October 2.

Jan Brending, Clerk Treasurer said the audit has begun and auditors will be in the office all next week. She noted that the Budget Committee meeting scheduled for Monday has been cancelled and will be rescheduled.

Brending noted that a Special Council Meeting with the Planning Commission has been scheduled for Monday, September 24 from 1 to 3 p.m. She said a representative from Blue Zones LLC will make a presentation to the city council and planning commission regarding walking audits. Brending said attendees should wear walking shoes and dress appropriately for the weather as participants will be walking around White Salmon.

Ashley Post said she has been busy with the Tree Board. She asked if there are any options for the 4th Street project.

Ruth Olin noted that time is of the essence as they are going to be paving soon.

Pat Munyan said the area is a slope and the decision to pave the area is that cars currently park there and it will make a better parking area so that gravel and dirt do not move onto the asphalt. He said the decision to pave it or not needs to happen now. Munyan said the paving was supposed to be part of the original plan and was left out. He said if it is not paved it will be an ongoing maintenance problem for staff.

Jason Hartmann said he does not have strong feelings one way or another.

Dave Poucher said he would like to see it graveled instead of paved.

Jason Hartmann said the city can always come back and pave it if it becomes a serious maintenance issue.

There was a consensus of the city council not to pave the shoulder on the west side of 4th Street just below Mark's Auto.

Pat Munyan said he would need to review the plans related to the sidewalk to see if the area in question is needed to meet ADA requirements.

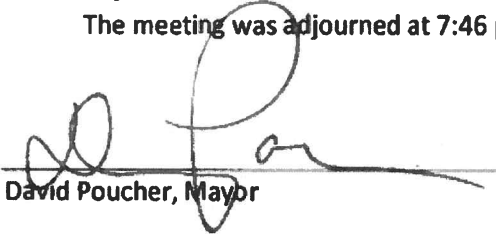
Jason Hartmann said he met with Fire District 3 to understand their goals and obtain information regarding the Fire District's ballot measure.

Dave Poucher said he met with the individual who is doing the EIS on the new bridge. He said they talked about the toll and concerns with the idea of having a drive by toll only and how that impacts low income individuals.

Ken Woodrich, City Attorney said that if the council wants to support a specific ballot measure there are procedures that it must follow.

11. Adjournment

The meeting was adjourned at 7:46 p.m.



David Poucher, Mayor



Jan Breeding, Clerk-Treasurer

Rec. 8/29/2018
JD

Exhibit E-1
**NOTICE OF INTENT
TO ANNEXATION**

TO: The City Council
City of White Salmon
PO Box 2139
White Salmon, WA 98672-2139
(509) 493-1133

WE, the undersigned representing legal ownership of not less than ten percent (10%) of the acreage and real property of the area legally described in Exhibit "A" and as presented in map Exhibit "B" attached hereto, lying contiguous to the City of White Salmon, Washington, by our signatures affixed hereto, request that City Council accept this instrument of notice to serve as our intention to commence Annexation proceedings of said real properties into the City of White Salmon.

It is our understanding that City Council will set a date for a meeting with the initiating parties, which may occur no later than sixty (60) days after the filing of said Notice of Intent, for the purpose to:

- Accept the Annexation as proposed;
- Geographically modify the proposed Annexation (and accept the proposed Annexation as modified; or
- Reject the Annexation.

By accepting a proposed Notice of Intent to Annexation, the decision to accept merely allows the Annexation to go forward procedurally, and is not a commitment of the City Council to ultimately annex the territory proposed at such time a sufficient petition is presented.

In accepting the Notice of Intent for proposed Annexation the City Council also must decide:

- Whether it will propose a zoning regulation for the area proposed for Annexation, and;
- Whether it will require the assumption of all or any portion of existing City indebtedness by the area to be Annexed.

Further, it is our understanding that should the City Council decide to require either or both of the above, that decision will be reflected in the meeting minutes of record.

Upon City Council's acceptance of the Notice of Intent for the proposed Annexation, the initiating parties may draft and circulate a formal Petition for Annexation (available at the City Planning Department) which, upon completion and submittal of

all required appurtenances thereto, the City Clerk/Treasurer will determine the sufficiency thereof and prepare a Staff Report of the findings and recommendations to the City Council regarding the Petition For Annexation and its compliance with RCW 35A.01.040 – Petitions.

If, however, the City Council rejects the proposed Annexation, the initiating parties have no right of appeal.

It is our understanding that procedurally, the Petition For Annexation will be presented to the City Planning Commission at a regularly scheduled public meeting for their consideration and recommendation to the City Council.


The City Council will set a date and location for the Public Hearing at which time it will act to:

- Approve the Petition For Annexation, or;
- Reject the Petition For Annexation

Upon acceptance of this Notice of Intent To Annexation it shall be the responsibility of the parties to said "notice" to file a formal Petition For Annexation with the City Council through the office of the Director of Finance. (Petitions For Annexation are available at the Planning Department or Finance Department at City Hall.)

PROPERTY OWNER'S SIGNATURE

Note: Print name and sign your Name, Address and Legal Date

Owner(s) Name	Address	Date
<small>DocuSigned by:</small>  _____ <small>Signature</small>	_____	7/11/2018 5:30:40 PM PDT

<small>Name</small>		

<small>Signature</small>		

<small>Name</small>		

be filed with other pages containing additional signatures which cumulatively may be considered as a single petition.

WARNING: Every person who signs this petition with any other than his true name, or who knowingly signs more than one of these petitions, or signs a petition seeking an election when he is not a legal voter, or signs a petition when he is otherwise not qualified to sign, or who makes herein any false statement, shall be guilty of a misdemeanor.

PRAYER OF PETITION: (1) Annexation of area described in Exhibits "A" and "B", and (2) assumption of indebtedness of the City of White Salmon and (3) adoption of the City of White Salmon Comprehensive Plan Zone District identified as: _____ as determined by the City as appropriate to the properties of this proposed Annexation.

OWNER'S SIGNATURES

Note: Print name and sign your NAME, ADDRESS AND DATE

<u>Husband and Wife</u>	<u>Address</u>	<u>Date</u>
<u>William F. Hunsaker</u> <u>William F. Hunsaker</u>	<u>178 N.W. Spring St.</u>	<u>8-20-18</u>
<u>Kathy A. Hunsaker</u> <u>Kathy A. Hunsaker</u>	<u>178 NW Spring St.</u>	<u>8-20-18</u>
<u>Danielle E Gildehus</u> <u>Danielle E Gildehus</u>	<u>139 NW Spring St.</u>	<u>8-20-18</u>
<u>Kathleen A Gildehus</u> <u>Kathleen A Gildehus</u>	<u>1080 NW Patton Dr</u> <u>White Salmon, WA 98662</u>	<u>8/20/18</u>
<u>Michael J. Gildehus</u> <u>Michael J. Gildehus</u>	<u>1080 N.W. PATTON DR.</u> <u>White Salmon, WA 98662</u>	<u>8/20/18</u>
<u>Hunsaker Oil Co. Inc</u> <u>William Hunsaker, Pres</u>	<u>1107 N. Main Ave</u>	<u>8/20/18</u>

ANNEXATION LEGAL DESCRIPTION

Commencing at the Northwest corner of Section 19, Township 3 North, Range 11 East, Willamette Meridian, Klickitat County, Washington;

Thence Southerly along the West line of Section 19 to the Northwest corner of Lot 2 of Klickitat County Short Plat SPL-2009-10 and the Point of Beginning;

Thence Southerly along the West line of said Lot 2 of SPL-2009-10 to the Northwest corner of Lot 6 of Klickitat County Short Plat Short Plat SP-85-10;

Thence Southerly along the West line of Short Plat SP-85-10 to the Southwest corner of Lot 5 of said Short Plat SP-85-10;

Thence South to the South Right-of-Way of Northwest Spring Street;

Thence Easterly, along said Right-of-Way, to the intersection of the South Right-of-Way of Northwest Spring Street and the West Right-of-Way of North Main Avenue;

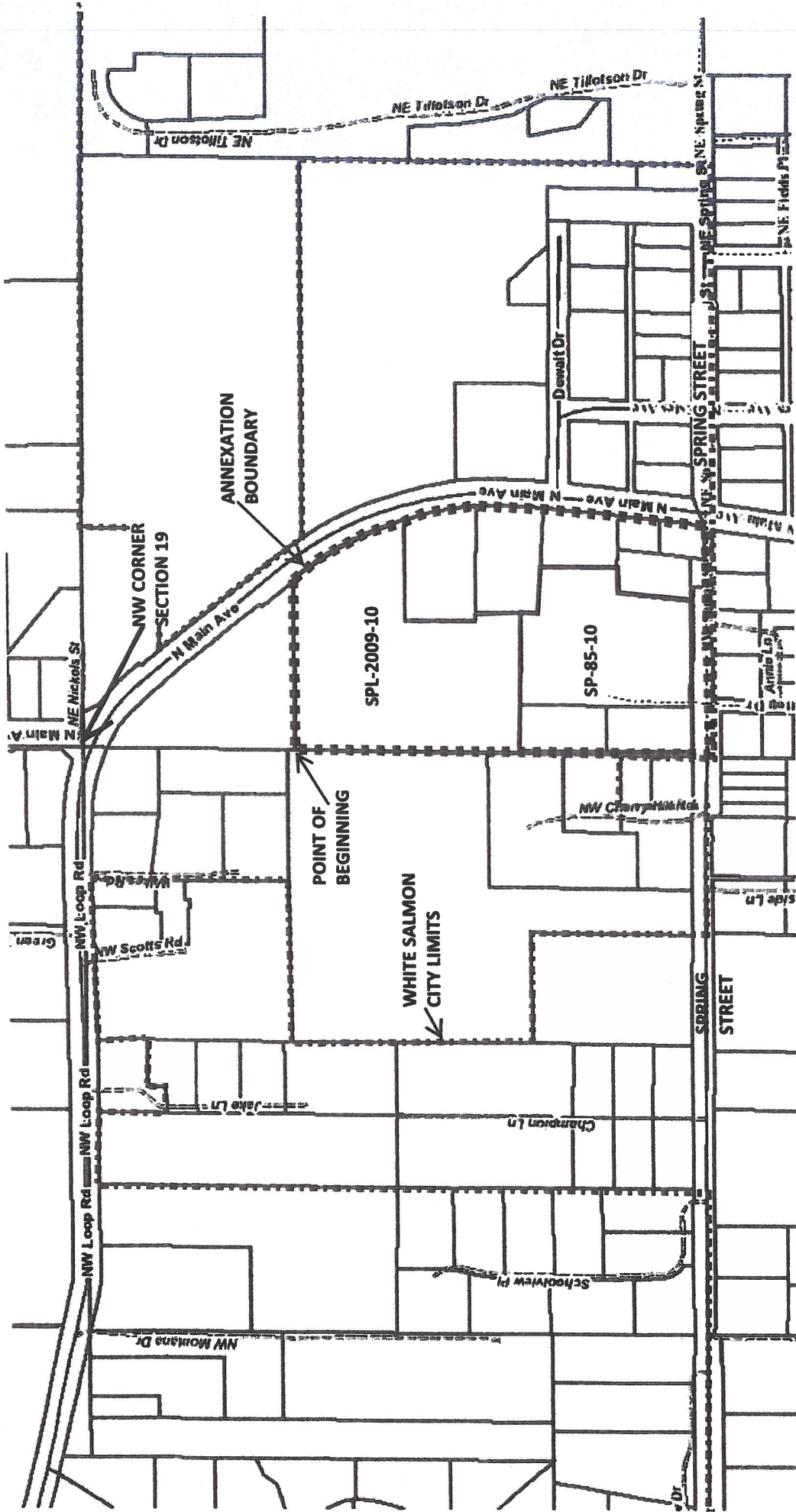
Thence Northerly along the said West right of way of North Main Avenue to the Northeast corner of said Lot 2 of Short Plat SPL-2009-10;

Thence Westerly along the North line of said Lot 2 to the Point of Beginning.

Containing 10.6 Acres, more or less.

ANNEXATION MAP TO CITY OF WHITE SALMON

Area of Interest



Legend

- County Boundary
- Roads
 - City
 - County
 - Other Govt
 - Private
 - State
- Parcels
- Towns (Points)



Created by Klickitat County, Klickitat County provides no warranty, expressed or implied, as to the accuracy, reliability or completeness of this data.

Exhibit E-2

Shelley Baxter

509-637-4500

509-637-4500

**NOTICE OF INTENT
TO ANNEXATION**

TO: The City Council
City of White Salmon
PO Box 2139
White Salmon, WA 98672-2139
(509) 493-1133

Ray Klebba

509-637-4393

WE, the undersigned representing legal ownership of not less than ten percent (10%) of the acreage and real property of the area legally described in Exhibit "A" and as presented in map Exhibit "B" attached hereto, lying contiguous to the City of White Salmon, Washington, by our signatures affixed hereto, request that City Council accept this instrument of notice to serve as our intention to commence Annexation proceedings of said real properties into the City of White Salmon.

It is our understanding that City Council will set a date for a meeting with the initiating parties, which may occur no later than sixty (60) days after the filing of said Notice of Intent, for the purpose to:

- Accept the Annexation as proposed;
- Geographically modify the proposed Annexation (and accept the proposed Annexation as modified; or
- Reject the Annexation.

By accepting a proposed Notice of Intent to Annexation, the decision to accept merely allows the Annexation to go forward procedurally, and is not a commitment of the City Council to ultimately annex the territory proposed at such time a sufficient petition is presented.

In accepting the Notice of Intent for proposed Annexation the City Council also must decide:

- Whether it will propose a zoning regulation for the area proposed for Annexation, and;
- Whether it will require the assumption of all or any portion of existing City indebtedness by the area to be Annexed.

Further, it is our understanding that should the City Council decide to require either or both of the above, that decision will be reflected in the meeting minutes of record.

Upon City Council's acceptance of the Notice of Intent for the proposed Annexation, the initiating parties may draft and circulate a formal Petition for Annexation (available at the City Planning Department) which, upon completion and submittal of

all required appurtenances thereto, the City Clerk/Treasurer will determine the sufficiency thereof and prepare a Staff Report of the findings and recommendations to the City Council regarding the Petition For Annexation and its compliance with RCW 35A.01.040 – Petitions.

If, however, the City Council rejects the proposed Annexation, the initiating parties have no right of appeal.

It is our understanding that procedurally, the Petition For Annexation will be presented to the City Planning Commission at a regularly scheduled public meeting for their consideration and recommendation to the City Council.

The City Council will set a date and location for the Public Hearing at which time it will act to:

- Approve the Petition For Annexation, or;
- Reject the Petition For Annexation

Upon acceptance of this Notice of Intent To Annexation it shall be the responsibility of the parties to said "notice" to file a formal Petition For Annexation with the City Council through the office of the Director of Finance. (Petitions For Annexation are available at the Planning Department or Finance Department at City Hall.)

PROPERTY OWNER'S SIGNATURE

Note: Print name and sign your Name, Address and Legal Date



Owner(s) Name	Address	Date
 Signature	1006 N.W Cherry Hill Rd W Salmon 98642	6/6/2018
Shelley S Baxter Name		
 Signature	1006 N.W Cherry Hill Rd White Salmon 98672	6/6/2018
Raymond J Klebba Name		

Exhibit A- Property Legal Description Klebba/Baxter Annexation Request

The following 2 parcels contiguous to the City of White Salmon are to be considered for annexation:

Short Plat No. SP 91-17

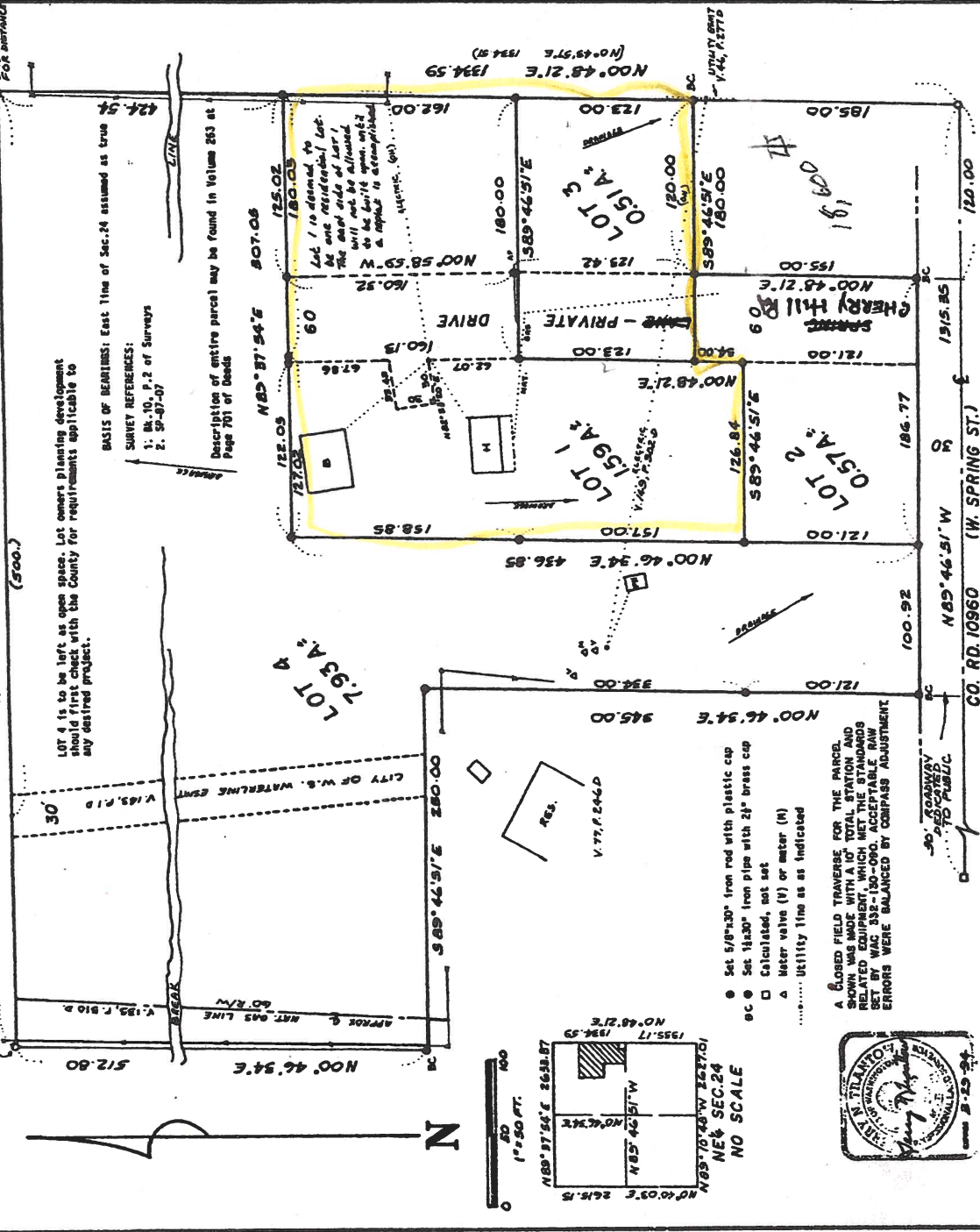
NE1/4 NE1/4 Section 24, T.3N.,R. IOE., W.M.

Including lot #1 for 1.59 acres and lot #3 for .51 acres, and excluding lot #2 and lot #4.

Exhibit B

KLICKITAT COUNTY, WA. SHORT PLAT NO. SP - 91 - 17 NE 1/4 NE 1/4 SEC. 24, T. 3N, R. 10E, W. M. "CHERRY HILL ESTATES"

7ND 1/4, 4.2 26552, 512.80
FIELD, 1/4 1/4 PARTITION
1/2 1/2 1/4 1/4



LOT 4 is to be left as open space. Lot owners planting development should first check with the County for requirements applicable to any desired project.

SURVEY REFERENCES:
1. Bl. 10, P. 2 of Surveys
2. SP-87-07

DESCRIPTION OF ENTIRE PARCEL MAY BE FOUND IN VOLUME 263 AT PAGE 701 OF DEEDS.

30' GRANARY, DEDICATED TO PUBLIC

CO. RD. 10960 (W. SPRING ST.)

CITY OF W.B. WATERLINE EMT.

APPROX. & HRT. 0.05 LINE 40 F/W

1/2 1/2 1/4 1/4

512.80

7ND 1/4, 4.2 26552, 512.80
FIELD, 1/4 1/4 PARTITION
1/2 1/2 1/4 1/4



T. N. TRANTOW SURVEYING, P. L. L.
P. O. Box 817, Bremerton, WA 98311
15 JULY 1992

We, surveyors of Short Plat No. SP-91-17, above recited, do hereby certify that this division of land has been made with our free consent and in accordance with our desires.

Stephen Alexander
DATE: July 21, 1992

PLAT NO. 192-17

PLAT DATE: July 19, 1992

PLAT TIME: 11:00 AM

PLAT PLACE: For the State of Washington

PLATING IN: Public

"I, Tracy M. Trantow, registered as a land surveyor by the State of Washington, certify that this plat is based on an actual survey of the land described herein, conducted by me or under my supervision, during the period of 60 days prior to the date of recording of this plat, and that the distances, courses, and angles are shown thereon correctly and that no monument other than that approved for setting at the corners and at other points on the plat appears thereon as depicted on the plat."

Tracy M. Trantow
PLAT NO. 192-17

Dated this 19th day of July, 1992.

"I hereby certify that all taxes, and compensating taxes and/or penalties and property contained within the plat above herein have been paid, discharged or applied."

Robert Thirshel
Klickitat County Treasurer

Dated this 22nd day of July, 1992.

"I hereby certify that this Short Subdivision has been examined by me and that all surveys and other systems herein shown meet all requirements of the County and that I assume responsibility for any errors or omissions. Accuracy of this plat is not guaranteed."

Robert Thirshel
Klickitat County Health Officer

Dated this 21st day of July, 1992.

"I hereby certify that this Short Subdivision has been examined by me and that it meets all requirements for fire protection, supply and access for the purposes of fire protection."

Richard County Fire Marshal

Dated this 19th day of July, 1992.

"I hereby certify that this Short Subdivision has been reviewed and approved by me and that it conforms with all applicable laws, ordinances, rules, and regulations, and that all improvements as required, are shown thereon, and that no other improvements are required."

Richard County Engineer

Dated this 24th day of July, 1992.

"I hereby certify that this Short Subdivision has been examined by me and that it meets all requirements for fire protection, supply and access for the purposes of fire protection, and that it meets all requirements for fire protection, supply and access for the purposes of fire protection, and that it meets all requirements for fire protection, supply and access for the purposes of fire protection."

Richard County Engineer

Dated this 24th day of July, 1992.

"SHORT SUBDIVISION FILED FOR RECORD AT THE OFFICE OF THE CLERK OF THE SUPERIOR COURT OF WASHINGTON COUNTY, WASHINGTON, THIS 21ST DAY OF JULY, 1992, AT 10:00 AM."

Richard County Clerk

Dated this 21st day of July, 1992.

Construction and maintenance of any private road segments providing access to and/or within this short subdivision are not the responsibility of Klickitat County.

24/3-10 SP-91-17

Klebba/Baxter Property Annexation

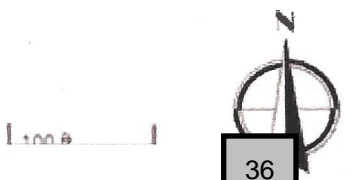
2 parcels contiguous to city R2 zone

Exhibit B



Legend

- County Boundary
 -
- Towns (Points)
 -
- City Limits
 - ▣
- Roads
 - City
 - County
 - Other Govt
 - Private
 - State
- Parcels
 -



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**CITY OF WHITE SALMON
ORDINANCE NO. 2019-05-1042**

AN ORDINANCE ANNEXING CERTAIN REAL PROPERTY TO THE CITY OF WHITE SALMON AND THEREBY INCORPORATING SAID PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WHITE SALMON

WHEREAS, on July 6, 2018 the City of White Salmon received an initial Notice of Intent to Annex approximately 2.10 acres in size, located adjacent to Spring Street and adjacent to city limits on the east side of the subject area, to City of White Salmon known as the Klebba/Baxter Annexation WS-ANX-2018-002; and

WHEREAS, on August 20, 2018 the City of White Salmon received an initial Notice of Intent to Annex approximately 10.34 acres in size located adjacent to Spring Street and NW Main Avenue and adjacent on the south, west and north by the City of White Salmon known as the White Annexation WS-ANX-2018-003; and

WHEREAS, on September 19, 2018 the City Council conducted a meeting with the initiating parties as required by RCW 35A.114.120 and accepted and combined the notices of intent to annex, identified the annexation area, specified that the adopted pre-annexation zoning of R1 Single-Family Residential, would apply to the property upon annexation and that the property proposed to be annexed would be subject to any outstanding indebtedness; and

WHEREAS, a complete and sufficient annexation petition was submitted to the City of White Salmon on February 26, 2019. The petition was transmitted to Klickitat County Assessor on February 26, 2019 to determine its sufficiency. On April 18, 2019, the city received a response from the Klickitat County Assessor indicating the petition contained valid signatures representing 64.84% of the total assessed valuation of the property proposed to be annexed; and

WHEREAS, on May 15, 2019, the City Council held a public hearing on the annexation proposal pursuant to RCW 35A.14.130 following notice published in the newspaper of record (The Enterprise) on May 1 and May 8, 2019 and,

WHEREAS, the City Council finds that the proposed annexation is consistent with the Comprehensive Plan and will allow for future orderly growth;

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

Section 1. The property, as set forth below in the Legal Description and for which the petition for annexation is filed, shall be and is hereby made a part of the City of White Salmon and annexed thereto.

Legal Description

The proposed annexed area is located within the Columbia River Gorge Scenic Area White-Salmon Urban Exempt Area and includes Klickitat County Parcels 03111909100200, 03102475000400, 03111969000600, 03111969000500, 03111969000700, 03111970000300, 03102475000100, 03102475000300, 03111970000100, 03111970000200, 03111922000700, 0310247500200 . The annexation area is bounded on the west by current city limits of White

Salmon; is bounded on the east by N. Main Avenue; is bounded on the south by city limits of White Salmon and NW Spring Street and is bounded on the north by city limits of White Salmon (Klickitat County Parcel 03102411001200) and Klickitat County Parcels 031102417000400, 03102411000100, 03111922000200.

Section 2. Pursuant to the terms of the annexation petition, all property within this territory to be annexed hereby shall be assessed and taxed at the same rate and on the same basis as the property within the City of White Salmon, including assessments or taxes in payment of any bond issued or debts contracted by order existing at the time of annexation.

Section 3. In accordance with RCW 35A.14.330, the annexation area shall be subject to the zoning classifications established by the City of White Salmon Municipal Code Section 17 Zoning and shall be zoned R1 Single-Family Residential.

Section 4. The City Clerk is hereby directed to file with the Board of County Commissioners of Klickitat County a certified copy of this ordinance. The City Clerk is further directed to file with the Office of Financial Management a certificate as required by RCW 35A. 14.700 within thirty (30) day so the effective date of annexation.

Section 5. This Ordinance shall become effective 30 days from date of adoption.

Passed by the council and approved by the Mayor on this 15th day of May 2019.

David Poucher, Mayor

ATTEST:

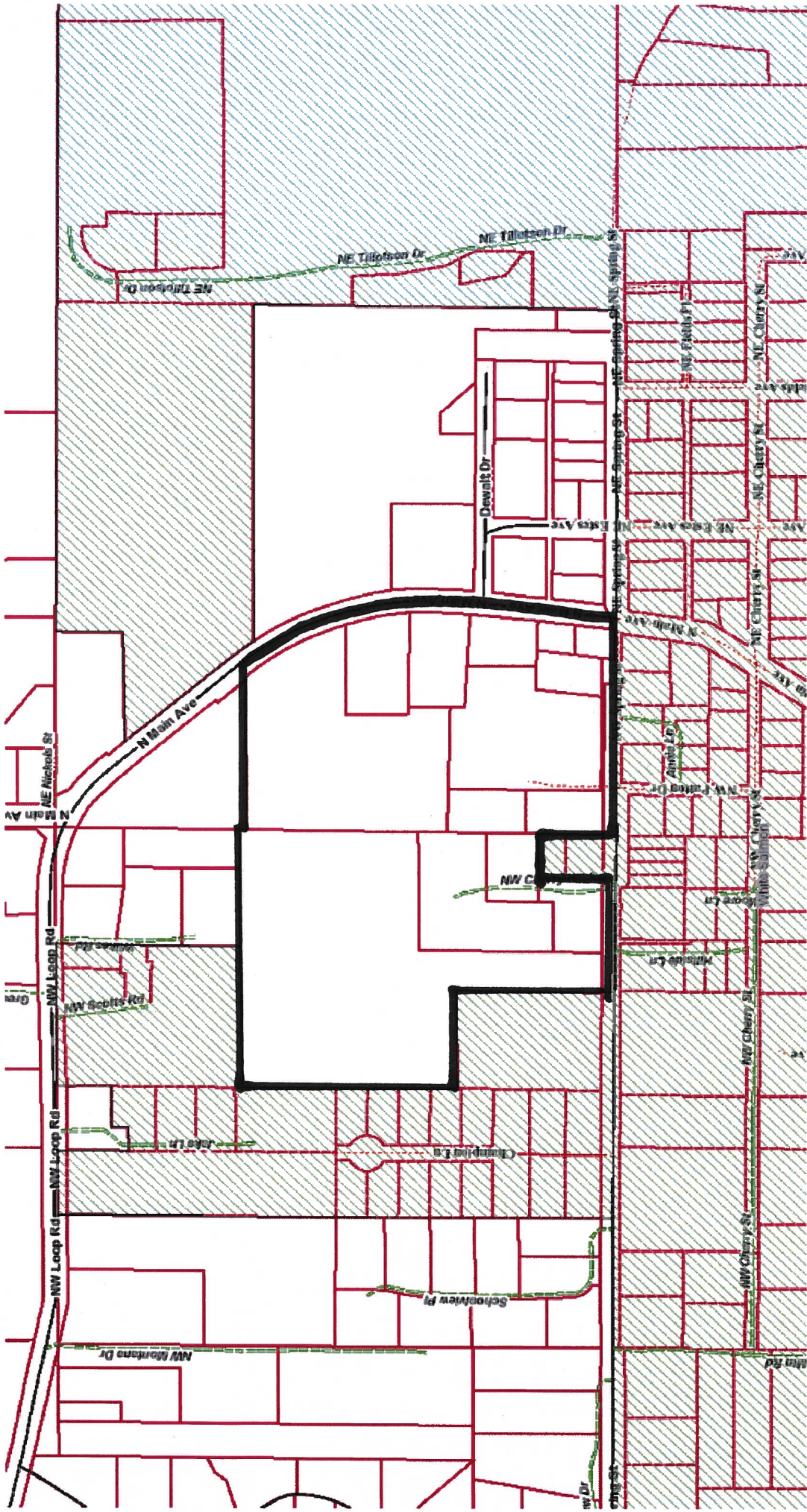
Jan Brending, Clerk/Treasurer

Approved as to form:

Kenneth B. Woodrich, City Attorney

City of White Salmon

Annexation WS-ANX-2019-001



Legend

- | | | |
|-----------------|------------|---------|
| County Boundary | Roads | Parcels |
| Towns (Points) | City | County |
| City | Other Govt | Private |
| State | State | |



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Item Attachment Documents:

3. Critical Areas Variance Request 2019-001, Stephanie Arbogast, 269 SW Westwinds Road
 - a. Presentation
 - b. Discussion
 - c. Action



AGENDA MEMO

Needs Legal Review: Yes
Meeting Date: May 15, 2019
Agenda Item: Critical Areas Variance Request 2019-001, Stephanie Arbogast, 269 SW Westwinds Road
Presented By: Pat Munyan, City Administrator

ACTION REQUIRED:

Approve request related to variance from Critical Areas Ordinance requirements for heritage trees.

PROPOSED MOTION:

Move to approve request from Stephanie Arbogast, 269 SW Westwinds Road for variance from critical areas ordinance requirements for heritage trees.

Explanation of issue:

See attached staff report.

Budget:

None.

**CITY OF WHITE SALMON
CITY COUNCIL**

PUBLIC HEARING

May 15, 2019

VARIANCE: WS-VAR-2019.004

REQUEST:

Authorization to remove “Heritage Trees” identified by WSMC 18.10.317 to establish reasonable use of the property.

APPLICANT:

**Stephanie Arbogast
269 SW Westwind Rd
White Salmon, WA 98672**

Staff references elements, such as maps, too large to be attached. These will be available at the City Council meeting on May 15, 2019, where the maps will be present for viewing.

STAFF REPORT

May 15, 2019

VARIANCE APPLICATION

WS-VAR-2019.004

The applicant is seeking to obtain a Variance to Section 18.10.317 of the White Salmon Municipal Code, for a lot located at 269 SW Westwind Road, White Salmon, Washington. The applicant is seeking relieve from WSMC Section 18.10.317(F)—Special provisions, Heritage tree removal and pruning prohibited.

CURRENT LEGAL DESCRIPTION:

Lot 1 WS-BLA 2018-003; 24-3-10

ACREAGE OF PROPERTY:

79,658 lot square footage, approximately 1.8 acres

CURRENT ZONING:

R1 Single-Family Residential

SURROUNDING USES:

Westerly — (R1) Single-Family Residential
Southerly — Klickitat County Open Space
Easterly — (R1) Single-Family Residential
Northerly — (R1) Single-Family Residential

MUNICIPAL STATUTE(S) OF BEARING:

WSMC 18.10.317 (B) Heritage trees include:

1. Oregon White Oaks with a trunk diameter larger than fourteen inches,
2. All other tree species with a trunk diameter greater than eighteen inches.

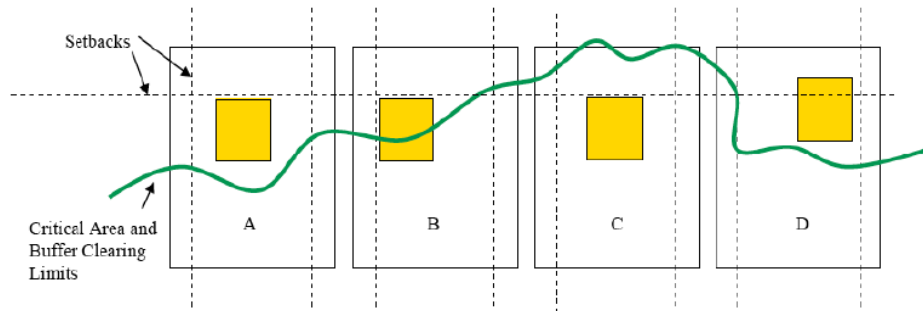
WSMC 18.10.317 (G) Exceptions to the provisions of WSMC 18.10.317(F)

Section 2. A heritage tree in or very close to the "building area" of an approved single family residence design can be replaced by another tree. A heritage tree can be removed if its presence reduces the building area of the lot by more than fifty percent after all potential alternatives including possible setbacks to minimum yard depth and width requirements have been considered.

WSMC 18.10.125 - Exceptions.

- C. Reasonable Use and Variance Potential. If the application of this chapter would deny all reasonable use of the property, the applicant may apply for a variance pursuant to this section. After holding a Type IV public hearing (Hearing by City Council) pursuant to WSMC Title 19 Administration, the city council may approve the variance if the council finds¹:
1. This chapter would otherwise deny all reasonable use of the property;
 2. There is no other reasonable use consistent with the underlying zoning of the property that has less adverse impact on the critical area and/or associated buffer;
 3. The proposed development does not pose an unreasonable threat to the public health, safety or welfare on or off the property;
 4. Any alteration is the minimum necessary to allow for reasonable use of the property;
 5. The inability of the applicant to derive reasonable use of the property is not the result of actions by the applicant after the effective date of this chapter or its predecessor; and
 6. The applicant may only apply for a reasonable use in accordance with a variance approval.
 7. Four scenarios that illustrate situations where a reasonable use exception might or might not be applicable are sketched below:

¹ WSMC 19.10.040, Table 2 Procedure Project Permit Applications (Type I-IV): Type IV decisions do not require an open record public hears process for determination of a Critical Areas Variance request. Final decision is made by the City Council.



- a. A = No reasonable use variance would be granted because there is sufficient space outside the area clearing limits.
- b. B = A reasonable use variance might be granted since there is insufficient space for a reasonable use. The development area would need to be limited or scaled back in size and located where the impact is minimized.
- c. C = A reasonable use variance would be granted for a minimal development if the property is completely encumbered and mitigation methods are applied.
- d. D = The city might consider appropriate modifications to the required setback to prevent intrusion into the protection area

D. Variance Criteria to Provide Reasonable Use. Where avoidance of the impact in wetlands, streams, fish and wildlife habitat and critical aquifer recharge areas is not possible, a variance may be obtained to permit the impact. Variances will only be granted on the basis of a finding of consistency with all the criteria listed below. The hearing examiner shall not consider the fact the property may be utilized more profitably.

1. The variance shall not constitute a grant of special privilege inconsistent with the limitation on use of other properties similarly affected by the code provision for which a variance is requested;
2. That such variance is necessary to provide reasonable use of the property, because of special circumstances and/or conditions relating to the size, shape, topography, sensitive areas, location, or surroundings of the subject property, to provide it with those relative rights and privileges permitted to other properties in the vicinity and in the zone in which the subject property is located. The phrase “relative rights and privileges” is to ensure that the property rights and privileges for the subject property are considered primarily in relation to current city land-use regulations;
3. That the special conditions and/or circumstances identified in subsection 2 of this section giving rise to the variance application are not self-created conditions or circumstances;
4. That the granting of the variance will not be materially detrimental to the public welfare or injurious to the property, neighborhood, or improvements in the vicinity and zone in which subject property is situated;

5. That the reasons set forth in the application and the official record justify the granting of the variance, and that the variance is the minimum variance necessary to grant relief to the applicant;
6. That alternative development concepts in compliance with applicable codes have been evaluated, and that undue hardship would result if strict adherence to the applicable codes is required; and
7. That the granting of the variance will not adversely affect implementation of the comprehensive plan or policies adopted thereto and the general purpose and intent of the zoning title or other applicable regulations.
8. WDFW will be notified of any proposed variance to critical areas affecting fish and wildlife sites and habitat areas. The city may require the applicant to demonstrate that WDFW is not willing or able to acquire the property before a variance to fish and wildlife, stream, or wetland conservation areas is approved.
- E. Mitigation Required. Any authorized alteration to a wetland or stream or its associated buffer, or alteration to a fish and wildlife habitat conservation area, as approved under subsections A, B, or C and D of this section, shall be subject to conditions established by the city and shall require mitigation under an approved mitigation plan per [Section 18.10.221].

WSMC 18.10.211 - Buffers.

- A. Measurement of Buffers. All buffers shall be measured from the critical area boundary as surveyed in the field. The width of the buffer shall be determined according to the category of the critical area and the proposed land use.

WSMC 18.10.212 - Building set back line (BSBL).

Unless otherwise specified, a minimum BSBL of fifteen feet is required from the edge of any buffer, NGPE, or separate critical area tract, whichever is greater.

WSMC 17.68.170 - Fire safety standards.

- A. Development shall be set back at least fifty feet from the top of major slopes greater than thirty percent or thirty feet from the top of grade if the following is done:
 - a. Limit extensions of decks and eaves toward the slope unless fire resistant or noncombustible materials are used.
 - b. Decking areas screened or enclosed.
 - c. Enclose soffits.

WSMC 18.10.214 - Native growth protection easements.

- B. The native growth protection easement (NGPE) is an easement granted to the city for the protection of a critical area and/or its associated buffer. NGPEs shall be required as specified in these rules and shall be recorded on final development permits and all documents of title and with the county recorder at the applicant's expense. The required language is as follows:

"Dedication of a Native Growth Protection Easement (NGPE) conveys to the public a beneficial interest in the land within the easement. This interest includes the preservation of existing vegetation for all purposes that benefit the public health, safety and welfare, including control of surface water and erosion, maintenance of slope stability, visual and aural buffering, and protection of plant and animal habitat. The NGPE imposes upon all present and future owners and occupiers of land subject to the easement the obligation, enforceable on behalf of the public of the city of White Salmon, to leave undisturbed all trees and other vegetation within the easement. The vegetation in the easement may not be cut, pruned, covered by fill, removed, or damaged without express permission from the city of White Salmon, which permission must be obtained in writing."

APPROVAL CRITERIA:

Pursuant to WSMC 18.10.125 – Exceptions – Part (D) Variance Criteria to Provide Reasonable Use; where avoidance of the impact in wetlands, streams, fish and wildlife habitat and critical aquifer recharge areas is not possible, a variance may be obtained to permit the impact to allow for reasonable use of the property by the owner(s). Variances will only be granted on the basis of a finding of consistency with all the criteria listed below. The City Council shall not consider the fact the property may be utilized more profitably.

Fact: Pursuant to WSMC 18.10.125 (D) -1, the variance shall not constitute a grant of special privilege inconsistent with the limitation on use of other properties similarly affected by the code provision for which a variance is requested.

Finding: The Applicant's parcel is located on the Columbia Gorge River bluff. Pursuant to WSMC 18.10.212, a minimum building set back line (BSBL) of fifteen-feet is required from the edge of any buffer, natural growth protection easement (NGPE), or separate critical area tract, whichever is greater. Pursuant to WSMC 17.68.170 - Fire safety standards, development shall be set back at least fifty-feet from the top of major slopes greater than thirty-percent or thirty-feet from the top of grade. The Administration has determined that a thirty-foot setback from the top of the grade shall be required.

WSMC 18.10.317 identifies that a heritage tree protection area is required, but does not provide information on how to determine the buffer area. After discussions with Underwood Conservation District, there are two common methods for determining the buffer area: (1) canopy area or (2) fifty-percent of the overall high of the tree. Given the

overall base size of the trees in question, the administration decided to use the fifty-percent of the overall high of the tree to determine the heritage tree protection area, or buffer. Regardless of the method use, or other buffer averaging, buffer reductions and setback reduction provided by the White Salmon Municipal Code, the Administration has determined reasonable use of the property cannot be achieved without a variance.

In consideration of the stated findings, the approval of this variance would not constitute a granting of special privilege inconsistent with the limitation of use, of other properties similarly affected.

Fact: Pursuant to WSMC 18.10.125 (D) -2, it states that such variance is necessary to provide reasonable use of the property, because of special circumstances and/or conditions relating to the size, shape, topography, sensitive areas, location, or surroundings of the subject property, to provide it with those relative rights and privileges permitted to other properties in the vicinity and in the zone in which the subject property is located. The phrase “relative rights and privileges” is to ensure that the property rights and privileges for the subject property are considered primarily in relation to current city land-use regulations;

Finding: In consideration of the topography, sensitive areas and their buffer and setbacks from buffer areas, the variance is necessary to establish reasonable use of the property.

Fact: Pursuant to WSMC 18.10.125 (D) – 3, the special conditions and/or circumstances identified in subsection 2 of this section giving rise to the variance application are not self-created conditions or circumstances;

Finding: The property is undeveloped with numerous old growth trees that are identified by WSMC 18.10.317(B) as heritage trees. In consideration of the sheer number of heritage trees encumbering the Applicant’s parcel, heritage tree protection area buffers, buffer setback and bluff setback; it is the Administration’s determination that the strict enforcement of the WSMC would prevent reasonable use of the property. Therefore, the special conditions and/or circumstances identified in subsection 2 of WSMC 18.10.125, gives rise to the variance application and are not self-created conditions or circumstances.

Fact: Pursuant to WSMC 18.10.125 (D) – 4, the granting of the variance will not be materially detrimental to the public welfare or injurious to the property, neighborhood, or improvements in the vicinity and zone in which subject property is situated.

Finding: Approval of the variance would allow reasonable use of the property as intended by the applicable zoning and reasonable use already allowed by surrounding property owners. The applicant has submitted a mitigation plan, in compliance with WSMC 18.10.125 E—Mitigation Required, to replace each tree removed with two trees in its place.

Fact: Pursuant to WSMC 18.10.125 (D) – 5, the reasons set forth in the application and the official record justify the granting of the variance, and that the variance is the minimum variance necessary to grant relief to the applicant.

Finding: While the Administration disagrees with some of the reasons of justification stated within the application, the Administration concurs with the Applicant that the strict enforcement of applicable codes would prevent reasonable use.

Fact: Pursuant to WSMC 18.10.125 (D) – 6, states that alternative development concepts in compliance with applicable codes have been evaluated, and that undue hardship would result if strict adherence to the applicable codes is required.

Finding: The strict enforcement of the applicable codes would prevent reasonable use of the property.

Fact: Pursuant to WSMC 18.10.125 (D) -7, the granting of the variance will not affect the intent of the comprehensive plan or policies adopted thereto and the general purpose and intent of the zoning title or other applicable regulations.

Finding: The Applicant’s intended use and variance request complies with all applicable White Salmon Municipal Code regulations.

Fact: Pursuant to WSMC 18.10.125 (D) – 8, WDFW will be notified of any proposed variance to critical areas affecting fish and wildlife sites and habitat areas. The city may require the applicant to demonstrate that WDFW is not willing or able to acquire the property before a variance to fish and wildlife, stream, or wetland conservation areas is approved.

Finding: No streams or wetlands are located on or near the Applicant’s property. Applicant has had a WDFW biologist evaluate the site and found that no endangered species recognized by WSMC critical area ordinance was found. The Administration has discussed WDFW findings with the field representative and is satisfied with their determination.

STAFF DETERMINATION:

The purpose of the variance process is to provide a mechanism where the city may grant relief from the strict enforcement provisions of Title 18 where a hardship is a result of the physical characteristics on the subject property. Staff has reviewed the Applicant’s variance and has found that hardship does exist and is not a direct result or causes taken by the Applicant. In consideration of the sheer number of heritage trees, physical constraints that are caused by the heritage trees, and their protection areas and buffer setbacks, it is the Administration determination that the trees identified for removal are necessary, regardless of the structural size, to allow for reasonable use of the property.

Staff concludes approval of a variance at some determined level is necessary to provide reasonable use of the property and would not be considered granting of a special privilege. In addition, granting of the variance request would be the minimum necessary to provide the applicant with reasonable use of their property.

Staff recommends approval with the following conditions:

1. WSMC 18.10.125 E. Mitigation Required
In consideration of the removal of the heritage trees, the proposed mitigation plan that replace each tree removed with two trees in its place, shall be done prior to final occupancy or up to a year after final occupancy with placement of a security bond (amount to be determined).

Staff Report:

City Planning Department
Patrick R. Munyan Jr., City Administrator
Erika Castro Guzman, Associate Planner

Attachments:

- A. Site Plan, Proposed Footprint
- B. Non-buildable Land
- C. Heritage Tree Buffer
- D. Site Topography
- E. Landscape Plan Mitigation and Inventory of Trees
- F. Variance Request Letter

ARBOGAST
WS-VAR 2019.004
Attachment D

Stephanie Arbogast
1121 5th St
Hood River OR 97031
(425) 788-2824

Critical Area Review
for
Proposed Dwelling and ADU

269 SW Westwinds Rd
White Salmon, Washington 98672

April 29, 2019

Patrick R. Munyan
Public Works Director
City of White Salmon
100 N Main St
White Salmon, WA 98672

RE: Critical Area Review for a proposed single-family dwelling and detached two-car garage with a second story 900 square foot ADU.

Dear Mr. Munyan,

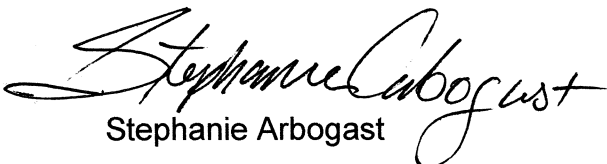
Following our conversation today about the Critical Area Review for our lot on SW Westwinds I am providing a ¼ inch scale drawing of the proposed single family dwelling and detached two-car garage with a second story 900 square foot ADU.

The site plan shows the location of all trees on the property greater than six inches. I have marked the trees that I would like to remove with a red X. Trees that are to remain have been circled and are labeled "oak stays", and "fir(s) stay".

I have previously submitted to you an inventory of all the trees that I wish to remove along with a mitigation plan to replant trees and shrubs.

Today I am also submitting a check to the city of White Salmon for a Critical Area Site Review.

Sincerely,


Stephanie Arbogast

ARBOGAST
WS-VAR 2019.004
Attachment E

Stephanie Arbogast
1121 5th St
Hood River OR 97031
(425) 788-2824

Heritage Tree Mitigation Plan
for
269 SW Westwinds Rd
White Salmon, Washington 98672

April 8, 2019

Patrick R. Munyan
Public Works Director
City of White Salmon
100 N Main St
White Salmon, WA 98672

RE: Landscape plan to replace eleven heritage trees that have been removed to allow for a proposed structure.

Dear Mr. Munyan,

In order to build the dwelling and detached garage/ADU structures and the driveway and turn-around spaces at 269 SW Westwinds RD, White Salmon WA, it will be necessary to remove eleven (11) heritage trees, as defined by 18.10.317-Special provisions—Heritage Trees. In total, ten (10) heritage fir or pine trees ranging from twenty-four inches to forty-two inches and one (1) heritage oak tree of eighteen inches will be removed (Please see *Inventory of Trees*).

Other trees, which are smaller than those defined by 18.10.317-Special provisions—Heritage Trees, may also be removed if necessary. For example, fir or pine trees eighteen inches or less, or oak trees fourteen inches or less.

In order to mitigate the removal of eleven (11) heritage trees the following landscape plan will be implemented no later than six (6) months after the final occupancy permit has been issued. Final location of plantings to be determined.

Large Trees:

<u>Quantity</u>	<u>Species</u>
5	Pseudotsuga menziesii, Douglas-fir
3	Quercus garryana, Oregon White Oak

Small and Medium Trees:

<u>Quantity</u>	<u>Species</u>
5	Acer palmatum, Japanese Maple
3	Arbutus unedo, Strawberry Madrone
5	Myrica californica, Pacific Wax Myrtle

Small and Medium Shrubs:

<u>Quantity</u>	<u>Species</u>
10	Amelanchier alnifolia, Serviceberry
50	Arctostaphylos Uva-ursi, Kinnikinnick
5	Ceanothus sanguineus, Oregon tea tree
10	Ceanothus thyrsiflorus, Blue Blossom
5	Ceanothus velutinus, Snowbrush
25	Mahonia aquifolium, Tall Oregon Grape
25	Mahonia nervosa, Dwarf Oregon Grape
25	Mahonia repens, Creeping Oregon Grape
10	Philadelphus lewisii, Mock orange
10	Rhododendron occidentale, Western azalea
20	Rosa nutkana, Nutkana Rose

Perennials:

<u>Quantity</u>	<u>Species</u>
50	Asclepias speciosa, Showy milkweed
25	Xerophyllum tenax, Beargrass

Sincerely,

Stephanie Arbogast

**269 SW Westwinds
White Salmon, Washington
INVENTORY OF TREES**

ARBOGAST
WS-VAR 2019.004
Attachment E

Notes	Location	Type and Size	Heritage Tree	Remove	Remain	Prune 25% or Less	Heritage Trees Removed
	Northwest Section of Lot (In Driveway Area)	fir or pine, 36"	yes	X			1
		fir or pine, 30"	yes	X			2
		fir or pine, 36"	yes	X			3
		fir or pine, 30"	yes	X			4
	Northwest Section of Lot	fir, 36"	yes		X		
		fir, 36"	yes		X		
	Northwest Section of Lot	fir, 18"	no		X		
		fir, 18"	no		X		
	Central Section of Lot (In or Very Near Building Area)	fir or pine, 36"	yes	X			5
		fir or pine, 24"	yes	X			6
		fir or pine, 18"	no	X			
		oak, 18"	yes	X			7
		fir or pine, 30"	yes	X			8
		fir or pine, 24"	yes	X			9
		fir or pine, 12"	no	X			
		fir or pine, 12"	no	X			
		fir or pine, 12"	no	X			
		fir or pine, 18"	no	X			
		fir or pine, 30"	yes	X			10
	fir or pine, 42"	yes	X			11	
	South Section of Lot	oak, 24"	yes		X	X	
		oak, 14"	no		X		
		oak, 8"	no		X		

ARBOGAST
WS-VAR 2019.004
Attachment F

Stephanie Arbogast
1121 5th St
Hood River OR 97031
(425) 788-2824

Request for a Reasonable Use Exemption of Chapter 18.10 - Critical Areas Ordinance

269 SW Westwinds Rd
White Salmon, Washington 98672

May 1, 2019

Patrick R. Munyan-
Public Works Director / City Administrator
City of White Salmon
100 N Main St
White Salmon, WA 98672

RE: Request for a reasonable use exemption of Chapter 18.10 - Critical Areas Ordinance to construct a single-family dwelling and detached two-car garage with a second story 900 square-foot ADU.

Dear Mr. Munyan,

In order to construct a single-family dwelling and detached garage with a 900 square foot second-story ADU at 269 SW Westwinds Rd, White Salmon, Washington, I am requesting a reasonable use exemption of Chapter 18.10 - Critical Areas Ordinance.

Our lot has eleven heritage trees, as defined by 18.10.317-Special provisions—Heritage Trees, and is wholly bordered on its southern edge by the bluff. The combined Critical Areas buffers for eleven heritage trees and the buffer for the bluff would deny us all reasonable use of our property for the construction of a home and detached garage/ADU.

The unreasonable restriction of our land to build a home and detached garage/ADU is inconsistent with the City of White Salmon's desire to increase housing and promote a growing vibrant town. Additionally, the City of White Salmon has already authorized our lot for residential construction by approving the initial lot sub-division, approving our lot-line elimination, approving ingress, and approving water and wastewater access.

Thank you for your consideration in this matter.

Sincerely,


Stephanie Arbogast

ARBOGAST
WS-VAR 2019.004
Attachment F

Stephanie Arbogast
1121 5th St
Hood River OR 97031
(425) 788-2824

Request for Variances within Critical Areas

269 SW Westwinds Rd
White Salmon, Washington 98672

May 1, 2019

Patrick R. Munyan
Public Works Director / City Administrator
City of White Salmon
100 N Main St
White Salmon, WA 98672

RE: Request for variances within the Critical Area to construct a single-family dwelling and detached two-car garage with a second story 900 square-foot ADU.

Dear Mr. Munyan,

This letter follows our conversation this morning about constructing our home at 269 SW Westwinds RD, in the city of White Salmon. As you know, we have had multiple conversations and meetings concerning Chapter 18.10 - Critical Areas Ordinance.

On April 4th 2019 Erika Guzman informed me of the Chapter 18.10 - Critical Areas Ordinance. Prior to that date, no one from the City ever mentioned the Ordinance even though we had multiple conversations about building our home at this location. For example, over the past year we had several in-depth conversations about utilities, wastewater connections, access roads and the lot line elimination—never once did anyone ever bring up the Chapter 18.10 - Critical Areas Ordinance.

On April 10, 2019 I met with you in your office and presented an inventory of trees greater than six inches along with a list of specific heritage trees that needed to be removed in order to build a home. I also presented a detailed list of trees, shrubs and perennials that would be planted in order to mitigate tree removal. You stated to me that you needed seven to ten days to review my heritage tree mitigation proposal. On April 22, 2019 (day 8 of your requested review period) I called you about the heritage tree mitigation plan; you then informed me that the City was now in the process of developing a procedure for a Critical Area Review. Day 10 of your requested review period was April 24th 2019.

ARBOGAST
WS-VAR 2019.004
Attachment F

On April 10, 2019 I met with a staff member at the Underwood Conservation District (UCD) (as you suggested I do). Tova Tillinghast was out of the office, however we had an email exchange where she informed me that UCD did not have biologists on staff or a process for doing site reviews. Tova informed me that before they could be of any help to me that they would "need to better define our role with the City on these processes, and depending on the extent of time needed for each landowner, set up a way to be compensated for our time."

Tova recommended that I directly contact Amber Johnson, Habitat Biologist, Washington Department of Fish and Wildlife to do a site visit.

On April 11, 2019 I met with Amber Johnson at 269 SW Westwinds for a site visit. I gave Ms. Johnson the Critical Areas Ordinance 18.10.311 (endangered, threatened or sensitive species) document, for her review. Amber is very familiar with this document.

Ms. Johnson confirmed that none of the endangered, threatened or sensitive species listed on the Critical Areas document were present. Ms. Johnson said that she would send you a letter or email with her findings. I do not have a copy of that correspondence. On April 11th I sent you a text to your cell phone letting you know that Ms. Johnson had just done a site visit and no endangered, threatened or sensitive species were present.

On April 29 2019 I again met with you and Erika about the Critical Area Review. At this meeting I was informed, for the first time, that to do a Critical Areas Review of trees that I would need to submit a footprint of the home on a site plan and pay a \$650.00 fee. *I would have done both of those things if you had requested them on April 10th when I initially submitted my tree mitigation plan to you.*

Time is of the essence here; this is prime construction season in a community that has a shortage of contractors and trades-people. I have done my upmost to comply with each and every request made by your office.

I have submitted a tree mitigation plan for heritage trees. There are no endangered, threatened or sensitive species present and I am submitting a foundation site plan with bluff buffer setbacks illustrated. I also include a letter stating why a variance is necessary to build a home on our lot at 269 SW Westwinds Rd.

Sincerely,



Stephanie Arbogast

Item Attachment Documents:

4. Proposed Ordinance 2019-05-1040, 2% Lodging Tax
 - a. Presentation
 - b. Public Hearing
 - c. Discussion
 - d. Action



AGENDA MEMO

Needs Legal Review: Yes
Meeting Date: May 15, 2019
Agenda Item: Proposed Ordinance 2019-04-1040, Implementing 2% Basic Lodging Tax
Presented By: Jan Brending, City Clerk Treasurer and Community Development Committee

ACTION REQUIRED:

Adoption of Ordinance 2019-05-1040 implementing 2% Basic Lodging Tax.

PROPOSED MOTION:

Motion to adopt Ordinance 2019-05-1040, Adopting White Salmon Municipal Code 3.50 Excise Tax on Hotels, Motels and Similar Establishments effective January 1, 2020.

Explanation of issue:

The city council discussed the idea of implementing the "basic" 2% lodging tax at its April 3, 2019 city council meeting. The city's Community Development Committee met following that meeting on April 18th. Several lodging business owners, as well as Mt. Adams Chamber of Commerce were in attendance (David Dierck – Inn of White Salmon, Rob Hopkins – Bridge Park RV, and Tammara Toppel – Mt. Adams Chamber of Commerce Executive Director). After further discussion and input from the members of the public in attendance, the Community Development Committee agreed to recommend to the city council that the lodging tax be implemented effective January 1, 2020.

Klickitat County currently implements the 2% lodging tax. If the city's implements the tax, the 2% lodging tax collected within the city limits by Klickitat County would now be remitted to the City of White Salmon. A review of sales tax information indicates the city could receive approximately \$40,000 each year in lodging taxes.

The lodging tax can only be used to promote tourism. The proposed ordinance establishes a separate fund in which to hold the monies that come in from the lodging tax. The ordinance also proposed establishing a Lodging Tax Advisory Committee (LTAC) who will review applications for the use of the lodging tax funds and then make recommendations to the full city council. The LTAC would be appointed by the mayor and confirmed by the city council. The makeup up of the LTAC is proposed to be five members including two members which represent the businesses required to collect the lodging tax, two members who are involved in activities authorized to be funded by the lodging tax and one elected official from the city council.

The Community Development Committee has identified the following as examples of ideas that may be eligible for funding from the lodging tax:

- Wayfinding signs
- Prominent welcome signage at city limits
- Public restroom improvements at Rheingarten Park and Heritage Plaza
- Public art installation podiums
- Outreach for existing and potentially additional annual festivals to strengthen tourist turnout and vendor attendance: SpringFest, car show during 4th of Jly week, summer move/concert series, art walks, Gorge Open House Studio Tour in White Salmon, etc.
- Season décor along downtown business strip (holiday lighting/greenery, summertime hanging floral baskets, SpringFest signage)



-
- Financial support for themed exhibits in town (i.e. Native American Heritage Month in November)
 - Targeted advertising promoting White Salmon as a travel destination in selected periodicals
 - Permanent signage at Rheingarten Park profiling walking paths through town
 - Assistance funding for additional dedicated public parking
 - Splash pad and/or recreational improvements in Rheingarten Park
 - White Salmon brochures for Chamber, local businesses

Budget:

If the city implements the basis 2% lodging tax, funds from the sales of lodging (hotels, rv parks, short-term rentals, bed and breakfasts, etc.) will be remitted to the city through the State of Washington Department of Revenue. It is unclear at this time, how much taxes the city will receive. Based upon a review of sales tax information, the city could receive approximately \$40,000 per year. We do not anticipate having enough funds to use until 2021. A separate fund will be set up for the collection of the revenues and expenditures.

Staff Recommendation:

The Community Development Committee recommends the city council adopt Ordinance 2019-05-1040, implementing the 2% basic lodging tax.

Lodging Tax (Hotel-Motel Tax)

This page provides an overview of the lodging tax, also known as the hotel-motel tax, that cities and counties in Washington State may charge to benefit tourism.

What is the Lodging Tax?

The lodging tax, also referred to as the hotel-motel tax, is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks, and similar facilities.

How Can the Lodging Tax Revenues Be Used?

The guiding principle for the use of lodging taxes is that they must be used for activities, operations and expenditures designed to increase tourism. Specifically, lodging taxes can be used for:

- Tourism marketing;
- Marketing and operations of special events and festivals designed to attract tourists;
- Operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district; or
- Operations of tourism-related facilities owned or operated by nonprofit organizations ([RCW 67.28.1816](#)).

Note that, as of July 1, 2013, capital expenditures for tourism-related facilities owned by nonprofit organizations are no longer permitted expenditures of lodging tax funds.

If you are considering using lodging tax revenues to fund staff support of the Lodging Tax Advisory Committee, see MRSC's blog post on [Using Lodging Taxes for Staff Support of LTAC](#).

In addition, 2015 legislation ([SB 1223](#)) also allows cities and counties to (optionally) use lodging tax revenues to repay general obligation bonds ([RCW 67.28.150](#)) or revenue bonds ([RCW 67.28.160](#)) for affordable workforce housing within a half-mile of a transit station. The legislation does not grant additional bonding capacity or lodging tax resources but provides another option for the use of these limited resources. (King County has separate mandatory provisions requiring at least 75% of the revenues to be used for affordable housing and the arts beginning in 2021. However, these provisions do not apply to other local governments.)

What is Included in Tourism Marketing and Operations?

It includes activities defined as "tourism promotion" in state law ([RCW 67.28.080](#)).

- Advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists;

- Developing strategies to expand tourism;
- Operating tourism promotion agencies; and
- Funding the marketing or operation of special events and festivals designed to attract tourists.

What is a "Tourism-Related Facility"?

A tourism-related facility is a real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor that is (a) owned by a public entity, nonprofit organization (including a non-profit business organization, destination marketing organization, main street organization, lodging association, or chamber of commerce) and (b) used to support tourism, performing arts, or to accommodate tourist activities (RCW 67.28.080).

What Kinds of Facilities Does this Include?

It depends. The guiding principle here is that the facilities should be used by tourists. So, for example, a municipal golf course would likely be a permitted expenditure in Chelan, where it probably would not be if it were in a residential neighborhood in Spokane. Each situation is unique.

Applications for Lodging Tax Funds

In counties or cities of at least 5,000 population, applications must be submitted directly to the lodging tax advisory committee (LTAC). In counties or cities of less than 5,000, applications are submitted to the county or city. The law is silent on how often the awards should be made. Some jurisdictions choose to make awards as part of their annual budget cycle. Others also make mid-year awards to account for unexpected increases or decreases in projected revenue.

Who Must Apply?

- Convention and visitors bureaus;
- Destination marketing organizations;
- Nonprofits, including main street organizations, lodging associations, or chambers of commerce;
- Municipalities - The State Auditor's Office is interpreting the law to mean that all users of funds, including municipalities, are considered applicants and must follow relevant application procedures. So, cities and counties should submit applications for their own projects to the LTAC.

What is Included in the Application?

All applications must include estimates of how funding the activity will result in increases to people staying overnight, travelling 50 miles or more, or coming from another state or country. To ensure this data is collected, jurisdictions should require this information on their lodging tax application forms.

There is no requirement that priority for funding be given to applicants expected to generate the most travelers, and lodging tax revenue may still be awarded to recipients who generate few of these types of travelers.

Examples of Funding and Application Guidelines

- [Mount Vernon 2017 Lodging Tax/Tourism Promotion Funding Application Guidelines and Information](#)

- [San Juan County 2017 Lodging Tax Facilities Grant Program](#)
- [Ocean Shores 2015 Lodging Tax Plan for Use and Application Information](#)

Examples of Applications for Lodging Tax Funds

- [Ellensburg Request for Proposals Lodging Tax Fund \(2017\)](#)
- [Lacey Application for City of Lacey Lodging Tax Funds \(2019\)](#)
- [Pacific County Lodging Tax Grant Application Packet \(2019\)](#)
- [Wenatchee Application for Wenatchee Lodging Tax Funds \(2016\)](#)

Review and Selection of Applications

In a municipality of at least 5,000 population, the LTAC receives all applications for lodging tax revenue and recommends a list of candidates and funding levels to the municipality's legislative body for final determination. If a municipality under 5,000 chooses to establish a LTAC, they may, but do not have to, follow these requirements.

What Does the Municipality Do with the LTAC's Recommendations?

The legislative body "may choose only *recipients* from the list of candidates and recommended amounts provided by the local lodging tax advisory committee" ([RCW 67.28.1816\(2\)\(b\)\(ii\)](#), emphasis added). However, an [informal opinion from the Attorney General's Office](#) in 2016 states that the legislative body may award amounts different from the LTAC's recommended amounts, but only after satisfying the procedural requirements of [RCW 67.28.1817\(2\)](#). This requires the municipality to submit its proposed change(s) to the LTAC for review and comment at least forty-five days before final action is taken.

For more details, see our blog post on [Informal AG Opinion Clarifies Lodging Tax Awards](#).

Contracts with Recipients of Lodging Tax Funds

Because of the state constitutional gift of public funds prohibition, a city or county should enter into a contract with any private organization providing marketing services, operating special events or festivals, or any other tourist promotion activity. The contract should spell out the tourism-related services to be provided in exchange for city or county funding and what reports will be required. Also, any organization doing promotion on behalf of the city or county may only spend lodging tax funds on items that the city or county itself could fund. This prohibits, for example, any expenditures on promotional hosting.

Examples of Contracts for Services with Recipients of Lodging Tax Funds

- [Olympia Professional Services Agreement for Tourism Promotion \(Lodging Tax\) Services](#)
- [Union Gap Old Town Days Agreement \(2011\)](#)
- [Wenatchee Municipal Services Agreement Re: Lodging Tax Funded Activities \(2014\)](#)

Reporting Requirements

- All entities receiving lodging tax funds must provide information to their respective local government on their use of these funds as required by [RCW 67.28.1816](#). This includes local governments that directly use lodging tax funds for municipal purposes, such as municipal facilities or community events. Local governments will then, in turn, report this information annually to JLARC using their [on-line reporting system](#).
- Local governments should, as part of their contract with recipients, require that the report be provided immediately after the event or activity.
- The deadline for local governments to submit the annual data to JLARC is May 30 for the year ending the previous December 31.
- JLARC does *not* provide advice on how to estimate tourism impacts. Good faith estimates of actuals can be reported provided applicants and users of funds indicate how those estimates will be developed. All information (including descriptions of how actual impacts were estimated) will be available for public review.
- JLARC can be contacted for technical issues associated with the reporting portal by emailing jlarc@leg.wa.gov

Reference Sources

- [Instructions for Reporting Lodging Tax Expenditures](#) (February 2018)
- [2017 JLARC Lodging Tax Report: 2017 Lodging Tax Expenditures Update](#) (August 2018)
- [FAQs for Reporting Lodging Tax Expenditures](#) (February 2018)

Lodging Tax Advisory Committee (LTAC)

- This committee must have at least five members, appointed by the governing body.
- The committee membership must include at least two representatives of businesses that are required to collect the lodging tax, at least two people who are involved in activities that are authorized to be funded by this tax, and one elected city official who serves as chairperson of the committee. The statute also provides that a person who is eligible under the first category is not eligible for appointment under the second category, and vice versa.
- Organizations representing hotels and motels and organizations involved in activities that can be funded by this tax may recommend people for membership.
- The number of committee members from organizations representing the hotels and motels and the number from organizations involved in activities that can be funded must be equal.
- A city's committee may include a non-voting elected county official and vice-versa.
- The governing body must review the membership of the committee annually.

In addition to reviewing applications for the use of the lodging tax, what does the committee do?

Any proposal to impose a new lodging tax, raise the rate of an existing tax, repeal an exemption from the lodging tax, or change the use of the tax proceeds, must be submitted to the lodging tax advisory committee for review and comment.

- This submission must occur at least 45 days before final action will be taken on the governing body's proposal. Even if the committee finishes its work before the 45 days are up, the governing body still must wait 45 days.

- The committee's comments must include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and of the extent to which it will affect the long-run stability of the fund to which the hotel-motel taxes are credited.
- If the advisory committee does not submit comments before the time that final action is to be taken on the proposal, the governing may go ahead and take final action.

Examples of LTACs and Code Provisions

- Kirkland Municipal Code Ch. 5.19 - Lodging Excise Tax
- Olympia Lodging Tax Advisory Committee
- Port Townsend Municipal Code Ch. 2.74 - Lodging Tax Advisory Committee
- Kitsap County Lodging Tax Advisory Committee
- San Juan County Lodging Tax Advisory Committee - see also San Juan County Code Sec. 3.16.030-.050

What Are the Tax Rates?

Any county and most cities may impose a "basic" two percent tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. This tax is taken as a credit against the 6.5 percent state sales tax, so that the total tax that a patron pays in retail sales tax and the hotel-motel tax combined is equal to the retail sales tax in the jurisdiction. In most cases, when a city and county both impose this tax, there is a credit for the amount of the city tax against the county tax so that two taxes are not levied on the same taxable event.

In addition, most counties and cities may levy an additional tax of up to two percent, for a total rate of four percent, under RCW 67.28.181(1). This "special" tax is not credited against the state sales tax. Therefore, if a county or city levies this additional tax, the total tax on the lodging bill will increase by two percent.

There are some exceptions established in RCW 67.28.181(2).

RCW 67.28.181(1) stipulates that this additional two percent tax may be levied as long as the total tax rate under Ch. 36.100 RCW (the public facilities district tax), Ch. 82.08 RCW (the state sales tax), Ch. 82.14 RCW (the city, county, and transit district sales taxes), Ch. 67.28 RCW (the hotel-motel tax chapter), and Ch. 67.40 RCW (the convention and trade center tax) does not exceed twelve percent. (Note that the sales tax rate for the Regional Transit Authority (Sound Transit) in portions of King, Pierce, and Snohomish counties is not included in making these calculations.) The limit for the total rate in Seattle is 15.2 percent, because the convention center tax is higher than in the rest of the county. This means that most cities in King County may only levy a one percent tax and Seattle cannot levy any tax.

Counties (including the cities within the county) and cities that had authority to levy a "special" tax before July 27, 1997 that allowed a total rate higher than four percent, had that rate grandfathered in by the 1997 legislation. Grays Harbor and Pierce counties are in this category, plus Chelan, Leavenworth, Long Beach, Bellevue, Yakima, and Winthrop.

Cities located in counties that had the authority to levy a total four percent tax county-wide before January 1, 1997 are limited to the "basic" two percent rate. This affects cities in Snohomish and Cowlitz counties.

Due to some unique circumstances, there was a period of time at the end of 1997 and beginning of 1998 when the outstanding taxing authority was six percent, rather than the four percent the legislature intended. During this time, Wenatchee and East Wenatchee raised their total tax to six percent. These rates were grandfathered in by the 1998 legislature.

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**Must an entity be a non-profit or public agency in order to receive lodging tax funding?
Can the City award funds to anyone? Reviewed 07/2018.**

Lodging tax funds may be distributed to any organization or entity that intends to use the award as allowed by statute (RCW 67.28.1816).

The issue is not whether the organization is non-profit vs. profit or public vs. private but how the lodging tax funds are allowed to be used.

Lodging tax funds may be provided to fund tourism promotion by entities that are either nonprofit (like most chambers of commerce) or for-profit companies. The key factor is that the funds must be used to encourage tourism and overnight stays in your community.

Lodging tax funds may be distributed to those organizations (convention and visitors bureau or destination marketing organizations) that can meet the criteria as outlined in RCW 67.28.1816 (1) which states that lodging tax funds can be used for:

- Tourism marketing;
- Marketing and operations of special events and festivals designed to attract tourists;
- Operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district; or
- Operations of tourism-related facilities owned or operated by nonprofit organizations. (RCW 67.22.1816)

Additionally, all applicants should be aware of the reporting requirements outlined in RCW 67.28.1816 (2) which in part states that:

(2)(a) Except as provided in (b) of this subsection, applicants applying for use of revenues in this chapter must provide the municipality to which they are applying estimates of how any moneys received will result in increases in the number of people traveling for business or pleasure on a trip:

(i) Away from their place of residence or business and staying overnight in paid accommodations;

(ii) To a place fifty miles or more one way from their place of residence or business for the day or staying overnight; or

(iii) From another country or state outside of their place of residence or their business.

Our office can only express an opinion about the procedures for distribution of lodging tax and the allowed uses of lodging tax funds that are recommended for distribution. The Washington State Auditor's Office (SAO) is the final authority for interpretation regarding the use of restricted resources by local government. Lodging tax is one those restricted revenues. You may

submit your question to the SAO helpdesk if you would like their response to provide supporting documentation for your future audit.

Ask MRSC - Finance (<http://www.mrsc.org/Home/Research-Tools/Ask-MRSC-Archives/Finance.aspx>)

Chapter Listing | RCW Dispositions

Chapter 67.28 RCW**PUBLIC STADIUM, CONVENTION, ARTS, AND TOURISM FACILITIES****Sections**

- 67.28.080 Definitions.
- 67.28.120 Authorization to acquire and operate tourism-related facilities.
- 67.28.125 Selling convention center facilities—Smaller counties within national scenic areas.
- 67.28.130 Conveyance or lease of lands, properties or facilities authorized—Joint participation, use of facilities.
- 67.28.140 Declaration of public purpose—Right of eminent domain.
- 67.28.150 Issuance of general obligation bonds—Maturity—Methods of payment.
- 67.28.160 Revenue bonds—Issuance, sale, form, term, payment, reserves, actions.
- 67.28.170 Power to lease all or part of facilities—Disposition of proceeds.
- 67.28.180 Lodging tax authorized—Conditions.
- 67.28.1801 Credit against sales tax due on same lodging.
- 67.28.181 Special excise taxes authorized—Rates—Credits for city or town tax by county—Limits.
- 67.28.1815 Revenue—Special fund—Uses for tourism promotion and tourism facility acquisition and operation.
- 67.28.1816 Lodging tax—Tourism promotion.
- 67.28.1817 Lodging tax advisory committee in large municipalities—Submission of proposal for imposition of or change in tax or use—Comments.
- 67.28.183 Exemption from tax—Emergency lodging for homeless persons—Conditions.
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- 67.28.186 Exemption from tax—Temporary medical housing.
- 67.28.200 Special excise tax authorized—Exemptions may be established—Collection.
- 67.28.220 Powers additional and supplemental to other laws.
- 67.28.225 Compliance with prevailing wages on public works provisions.
- 67.28.8001 Reports by municipalities—Summary and analysis by department of community, trade, and economic development.

NOTES:

Multipurpose community centers: Chapter 35.59 RCW.

Stadiums, coliseums, powers of counties to build and operate: RCW 36.68.090.

Tax changes: RCW 82.14.055.

Tax rate calculation errors: RCW 82.32.430.

67.28.080**Definitions.**

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Acquisition" includes, but is not limited to, siting, acquisition, design, construction, refurbishing, expansion, repair, and improvement, including paying or securing the payment of all or any portion of general obligation bonds, leases, revenue bonds, or other obligations issued or incurred for such purpose or purposes under this chapter.

(2) "Municipality" means any county, city or town of the state of Washington.

(3) "Operation" includes, but is not limited to, operation, management, and marketing.

(4) "Person" means the federal government or any agency thereof, the state or any agency, subdivision, taxing district or municipal corporation thereof other than county, city or town, any private corporation, partnership, association, or individual.

(5) "Tourism" means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs.

(6) "Tourism promotion" means activities, operations, and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding the marketing of or the operation of special events and festivals designed to attract tourists.

(7) "Tourism-related facility" means real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor that is: (a)(i) Owned by a public entity; (ii) owned by a nonprofit organization described under section 501(c)(3) of the federal internal revenue code of 1986, as amended; or (iii) owned by a nonprofit organization described under section 501(c)(6) of the federal internal revenue code of 1986, as amended, a business organization, destination marketing organization, main street organization, lodging association, or chamber of commerce and (b) used to support tourism, performing arts, or to accommodate tourist activities.

[2013 c 196 § 2. Prior: 2007 c 497 § 1; 1997 c 452 § 2; 1991 c 357 § 1; 1967 c 236 § 1.]

NOTES:

Effective date—2013 c 196: See note following RCW 67.28.1816.

Intent—1997 c 452: "The intent of this act is to provide uniform standards for local option excise taxation of lodging." [1997 c 452 § 1.]

Severability—1997 c 452: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 452 § 24.]

Savings—1997 c 452: See note following RCW 67.28.181.

Effective date, application—1991 c 357: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect after immediately [effect immediately (May 21, 1991)]. This act applies retroactively to all actions taken under chapter 67.28 RCW on or after January 1, 1990." [1991 c 357 § 5.]

Clarification of permitted use or purpose: 2000 c 256.

67.28.120

Authorization to acquire and operate tourism-related facilities.

Any municipality is authorized either individually or jointly with any other municipality, or person, or any combination thereof, to acquire and to operate tourism-related facilities, whether located within or without such municipality.

[1997 c 452 § 7; 1979 ex.s. c 222 § 1; 1973 2nd ex.s. c 34 § 1; 1967 c 236 § 5.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.125

Selling convention center facilities—Smaller counties within national scenic areas.

The provisions of this section shall apply to any municipality in any county located in whole or in part in a national scenic area when the population of the county is less than 20,000. The provisions of this section shall also apply to the county when the county contains in whole or in part a national scenic area and the population of the county is less than 20,000.

(1) The legislative body of any municipality or the county legislative authority is authorized to sell to any public or private person, including a corporation, partnership, joint venture, or any other business entity, any convention center facility it owns in whole or in part.

(2) The price and other terms and conditions shall be as the legislative body or authority shall determine.

[1991 c 357 § 2.]

NOTES:

Effective date, application—1991 c 357: See note following RCW 67.28.080.

67.28.130

Conveyance or lease of lands, properties or facilities authorized—Joint participation, use of facilities.

Any municipality, taxing district, or municipal corporation is authorized to convey or lease any lands, properties or facilities to any other municipality for the development by such other municipality of tourism-related facilities or to provide for the joint use of such lands, properties or facilities, or to participate in the financing of all or any part of the public facilities on such terms as may be fixed by agreement between the respective legislative bodies without submitting the matter to the voters of such municipalities, unless the provisions of general law applicable to the incurring of municipal indebtedness shall require such submission.

[1997 c 452 § 8; 1979 ex.s. c 222 § 2; 1973 2nd ex.s. c 34 § 2; 1967 c 236 § 6.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.140

Declaration of public purpose—Right of eminent domain.

The acts authorized herein are declared to be strictly for the public purposes of the municipalities authorized to perform same. Any municipality as defined in RCW 67.28.080 shall have the power to acquire by condemnation and purchase any lands and property rights, both within and without its boundaries, which are necessary to carry out the purposes of this chapter. Such right of eminent domain shall be exercised by the legislative body of each such municipality in the manner provided by applicable general law or under chapter 8.12 RCW.

[1967 c 236 § 7.]

67.28.150

Issuance of general obligation bonds—Maturity—Methods of payment.

To carry out the purposes of this chapter including, but not limited to, financing loans or grants to nonprofit organizations or public housing authorities for affordable workforce housing within one-half mile of a transit station, any municipality has the power to issue general obligation bonds within the limitations now or hereafter prescribed by the laws of this state. Such general obligation bonds must be authorized, executed, issued, and made payable as other general obligation bonds of such municipality. However, the governing body of such municipality may provide that such bonds mature in not to exceed forty years from the date of their issue, may provide that such bonds also be made payable from any special taxes provided for in this chapter and may pledge such special taxes to the repayment of the bonds, and may provide that such bonds also be made payable from any otherwise unpledged revenue, which may be derived from the ownership or operation of any properties.

[2015 c 102 § 1; 1997 c 452 § 9; 1984 c 186 § 56; 1967 c 236 § 8.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

Purpose—1984 c 186: See note following RCW 39.46.110.

67.28.160

Revenue bonds—Issuance, sale, form, term, payment, reserves, actions.

(1) To carry out the purposes of this chapter including, but not limited to, financing loans or grants to nonprofit organizations or public housing authorities for affordable workforce housing within one-half mile of a transit station, the legislative body of any municipality has the power to issue revenue bonds without submitting the matter to the voters of the municipality and may pledge the special taxes provided for in this chapter to the repayment of such revenue bonds. However, the legislative body must create a special fund or funds for the sole purpose of paying the principal of and interest on the bonds of each such issue, into which fund or funds the legislative body may obligate the municipality to pay all or part of amounts collected from the special taxes provided for in this chapter, and/or to pay such amounts of the gross revenue of all or any part of the facilities constructed, acquired, improved, added to, repaired, or replaced pursuant to this chapter, as the legislative body determines. The principal of and interest on such bonds is payable only out of such special fund or funds, and the owners of such bonds must have a lien and charge against the gross revenue pledged to such fund.

(a) The revenue bonds and the interest thereon issued against the fund or funds constitutes a claim of the owners thereof only as against such fund or funds and the revenue pledged therefor, and does not constitute a general indebtedness of the municipality.

(b) Each revenue bond must state upon its face that it is payable from such special fund or funds, and all revenue bonds issued under this chapter are negotiable securities within the provisions of the law of this state. The revenue bonds may be registered either as to principal only or as to principal and interest as provided in RCW 39.46.030, or may be bearer bonds. The revenue bonds must be:

- (i) In such denominations as the legislative body deems proper;
- (ii) Payable at such time or times and at such places, as determined by the legislative body;
- (iii) Executed in such manner and bear interest at such rate or rates, as determined by the legislative body; and

(iv) Sold in such manner as the legislative body deems to be for the best interests of the municipality, either at public or private sale.

(c) The legislative body may at the time of the issuance of the revenue bonds make covenants with the owners of such bonds as it may deem necessary to secure and guaranty the payment of the principal thereof and the interest thereon, including but not being limited to covenants to set aside adequate reserves to secure or guaranty the payment of such principal and interest, to pledge and apply thereto part or all of any lawfully authorized special taxes provided for in this chapter, to maintain rates, charges, or rentals sufficient with other available moneys to pay such principal and interest and to maintain adequate coverage over debt service, to appoint a trustee or trustees for the bond owners, to safeguard the expenditure of the proceeds of sale of such bonds and to fix the powers and duties of such trustee or trustees and to make such other covenants as the legislative body may deem necessary to accomplish the most advantageous sale of such bonds. For revenue bonds issued for the purpose of funding affordable workforce housing projects within one-half mile of a transit station, where such revenue bonds are reasonably expected to be awarded to projects that can expend the funds within three years after bond issuance, the legislative body must require that the aggregate debt service on all such outstanding revenue bonds be limited to no more than fifty percent of the revenue collected under

RCW 67.28.180(3)(d)(ii), and that at least ten percent of the aggregate proceeds of all such outstanding revenue bonds be committed to finance one or more projects by an authority under chapter 43.167 RCW to promote sustainable workplace opportunities near a community impacted by the construction or operation of tourism-related facilities. The legislative body may also provide that revenue bonds payable out of the same source may later be issued on a parity with revenue bonds being issued and sold.

(d) The legislative body may include in the principal amount of any such revenue bond issue an amount for engineering, architectural, planning, financial, legal, and other services and charges incident to the acquisition or construction of public stadium facilities, convention center facilities, performing arts center facilities, and/or visual arts center facilities, an amount to establish necessary reserves, an amount for working capital, and an amount necessary for interest during the period of construction of any facilities to be financed from the proceeds of such issue plus six months. The legislative body may, if it deems it in the best interest of the municipality, provide in any contract for the construction or acquisition of any facilities or additions or improvements thereto or replacements or extensions thereof that payment therefor may be made only in such revenue bonds.

(e) If the municipality fails to carry out or perform any of its obligations or covenants made in the authorization, issuance, and sale of such bonds, the owner of any such bond may bring action against the municipality and compel the performance of any or all of such covenants.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[2015 c 102 § 2; 1997 c 452 § 10; 1983 c 167 § 168; 1979 ex.s. c 222 § 3; 1973 2nd ex.s. c 34 § 3; 1967 c 236 § 9.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

Liberal construction—Severability—1983 c 167: See RCW 39.46.010 and note following.

67.28.170

Power to lease all or part of facilities—Disposition of proceeds.

The legislative body of any municipality owning or operating tourism-related facilities acquired under this chapter shall have power to lease to any municipality or person, or to contract for the use or operation by any municipality or person, of all or any part of the facilities authorized by this chapter, including but not limited to parking facilities, concession facilities of all kinds and any property or property rights appurtenant to such tourism-related facilities, for such period and under such terms and conditions and upon such rentals, fees and charges as such legislative body may determine, and may pledge all or any portion of such rentals, fees and charges and all other revenue derived from the ownership and/or operation of such facilities to pay and to secure the payment of general obligation bonds and/or revenue bonds of such municipality issued for authorized tourism-related facilities purposes.

[1997 c 452 § 11; 1979 ex.s. c 222 § 4; 1973 2nd ex.s. c 34 § 4; 1967 c 236 § 10.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.180

Lodging tax authorized—Conditions.

(1) Subject to the conditions set forth in subsections (2) and (3) of this section, the legislative body of any county or any city, is authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW.

(2) Any levy authorized by this section is subject to the following:

(a) Any county ordinance or resolution adopted pursuant to this section must contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax for the full amount of any city tax imposed pursuant to this section upon the same taxable event.

(b)(i) In the event that any county has levied the tax authorized by this section and has, prior to June 26, 1975, either pledged the tax revenues for payment of principal and interest on city revenue or general obligation bonds authorized and issued pursuant to RCW 67.28.150 through [and] 67.28.160 or has authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through [and] 67.28.160, such county is exempt from the provisions of (a) of this subsection, to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued at any time pursuant to the provisions of RCW 67.28.150 through [and] 67.28.160. However, so much of such pledged tax revenues, together with any investment earnings thereon, not immediately necessary for actual payment of principal and interest on such bonds may be used: (A) In any county with a population of one million five hundred thousand or more, for repayment either of limited tax levy general obligation bonds or of any county fund or account from which a loan was made, the proceeds from the bonds or loan being used to pay for constructing, installing, improving, and equipping stadium capital improvement projects, and to pay for any engineering, planning, financial, legal and professional services incident to the development of such stadium capital improvement projects, regardless of the date the debt for such capital improvement projects was or may be incurred; (B) in any county with a population of one million five hundred thousand or more, for repayment or refinancing of bonded indebtedness incurred prior to January 1, 1997, for any purpose authorized by this section or relating to stadium repairs or rehabilitation, including but not limited to the cost of settling legal claims, reimbursing operating funds, interest payments on short-term loans, and any other purpose for which such debt has been incurred if the county has created a public stadium authority to develop a stadium and exhibition center under RCW 36.102.030; or (C) in other counties, for county-owned facilities for agricultural promotion until January 1, 2009, and thereafter for any purpose authorized in this chapter.

(ii) A county is exempt under this subsection with respect to city revenue or general obligation bonds issued after April 1, 1991, only if such bonds mature before January 1, 2013. If any county located east of the crest of the Cascade mountains has levied the tax authorized by this section and has, prior to June 26, 1975, pledged the tax revenue for payment of principal and interest on city revenue or general obligation bonds, the county is exempt under this subsection with respect to revenue or general obligation bonds issued after January 1, 2007, only if the bonds mature before January 1, 2035. Such a county may only use funds under this subsection (2)(b) for constructing or improving facilities authorized under this chapter, including county-owned facilities for agricultural promotion.

(iii) As used in this subsection (2)(b), "capital improvement projects" may include, but not be limited to a stadium restaurant facility, restroom facilities, artificial turf system, seating facilities, parking facilities and scoreboard and information system adjacent to or within a county owned stadium, together

with equipment, utilities, accessories and appurtenances necessary thereto. The stadium restaurant authorized by this subsection (2)(b) must be operated by a private concessionaire under a contract with the county.

(c)(i) No city within a county exempt under (b) of this subsection may levy the tax authorized by this section so long as said county is so exempt.

(ii) No city within a county with a population of one million five hundred thousand or more may levy the tax authorized by this section.

(iii) However, in the event that any city in a county described in (c)(i) or (ii) of this subsection (2) has levied the tax authorized by this section and has, prior to June 26, 1975, authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through [and] 67.28.160, such city may levy the tax so long as the tax revenues are pledged for payment of principal and interest on bonds issued at any time pursuant to the provisions of RCW 67.28.150 through [and] 67.28.160.

(3) Any levy authorized by this section by a county that has a population of one million five hundred thousand or more is subject to the following:

(a) Taxes collected under this section in any calendar year before 2013 in excess of five million three hundred thousand dollars may only be used as follows:

(i) Seventy percent from January 1, 2001, through December 31, 2012, for art museums, cultural museums, heritage museums, the arts, and the performing arts. Moneys spent under this subsection (3)(a)(i) must be used for the purposes of this subsection (3)(a)(i) in all parts of the county.

(ii) Thirty percent from January 1, 2001, through December 31, 2012, for the following purposes and in a manner reflecting the following order of priority: Stadium purposes as authorized under subsection (2)(b) of this section; acquisition of open space lands; youth sports activities; and tourism promotion. If all or part of the debt on the stadium is refinanced, all revenues under this subsection (3)(a)(ii) must be used to retire the debt.

(b) From January 1, 2013, through December 31, 2015, all revenues under this section must be used to retire the debt on the stadium, until the debt on the stadium is retired. On and after the date the debt on the stadium is retired, and through December 31, 2015, all revenues under this section in a county of one million five hundred thousand or more must be deposited in the special account under (e) of this subsection.

(c) From January 1, 2016, through December 31, 2020, all revenues under this section must be deposited in the stadium and exhibition center account under RCW 43.99N.060.

(d) On and after January 1, 2021, the revenues under this section must be used as follows:

(i) At least thirty-seven and one-half percent of the revenues under this section must be deposited in the special account under (e) of this subsection.

(ii) At least thirty-seven and one-half percent of the revenues under this section must be used:

(A) For contracts, loans, or grants to nonprofit organizations or public housing authorities for affordable workforce housing within one-half mile of a transit station, as described under RCW 9.91.025 or for services for homeless youth; or

(B) To repay:

(I) General obligation bonds issued pursuant to RCW 67.28.150 to finance such contracts, loans, or grants; or

(II) Revenue bonds issued pursuant to RCW 67.28.160 to finance a fund to make such contracts, loans, or grants; or

(III) Revenue bonds issued pursuant to RCW 67.28.160 to finance projects authorized by an authority under chapter 43.167 RCW to promote sustainable workplace opportunities near a community impacted by the construction or operation of tourism-related facilities.

(iii) The remainder must be used for capital or operating programs that promote tourism and attract tourists to the county.

(e) At least forty percent of the revenues distributed pursuant to (a)(i) of this subsection must be deposited in a special account. The account may only be used for the purposes of (a)(i) of this

subsection.

(f) School districts and schools may not receive revenues distributed pursuant to (a)(i) of this subsection.

(g) Moneys distributed to art museums, cultural museums, heritage museums, the arts, and the performing arts, and moneys distributed for tourism promotion must be in addition to and may not be used to replace or supplant any other funding by the legislative body of the county.

(h) For the purposes of this section:

(i) "Affordable workforce housing" means housing for a single person, family, or unrelated persons living together whose income is between thirty percent and eighty percent of the median income, adjusted for household size, for the county where the housing is located; and

(ii) "Tourism promotion" includes activities intended to attract visitors for overnight stays, arts, heritage, and cultural events, and recreational, professional, and amateur sports events. Moneys allocated to tourism promotion in a county with a population of one million or more must be allocated to local public organizations and nonprofit organizations formed for the express purpose of tourism promotion in the county. Such organizations must use moneys from the taxes to promote events in all parts of the county.

(i) No taxes collected under this section may be used for the operation or maintenance of a public stadium that is financed directly or indirectly by bonds to which the tax is pledged. Expenditures for operation or maintenance include all expenditures other than expenditures that directly result in new fixed assets or that directly increase the capacity, life span, or operating economy of existing fixed assets.

(j) No ad valorem property taxes may be used for debt service on bonds issued for a public stadium that is financed by bonds to which the tax is pledged, unless the taxes collected under this section are or are projected to be insufficient to meet debt service requirements on such bonds.

(k) If a substantial part of the operation and management of a public stadium that is financed directly or indirectly by bonds to which the tax is pledged is performed by a nonpublic entity or if a public stadium is sold that is financed directly or indirectly by bonds to which the tax is pledged, any bonds to which the tax is pledged shall be retired. This subsection (3)(k) does not apply in respect to a public stadium under chapter 36.102 RCW transferred to, owned by, or constructed by a public facilities district under chapter 36.100 RCW or a stadium and exhibition center.

(l) The county may not lease a public stadium that is financed directly or indirectly by bonds to which the tax is pledged to, or authorize the use of the public stadium by, a professional major league sports franchise unless the sports franchise gives the right of first refusal to purchase the sports franchise, upon its sale, to local government. This subsection (3)(l) does not apply to contracts in existence on April 1, 1986.

(4) If a court of competent jurisdiction declares any provision of subsection (3) of this section invalid, then that invalid provision is null and void and the remainder of this section is not affected.

[2015 c 102 § 3; 2011 1st sp.s. c 38 § 1; 2010 1st sp.s. c 26 § 8; 2007 c 189 § 1; (2008 c 264 § 2 expired July 1, 2009); 2002 c 178 § 2; 1997 c 220 § 501 (Referendum Bill No. 48, approved June 17, 1997); 1995 1st sp.s. c 14 § 10; 1995 c 386 § 8. Prior: 1991 c 363 § 139; 1991 c 336 § 1; 1987 c 483 § 1; 1986 c 104 § 1; 1985 c 272 § 1; 1975 1st ex.s. c 225 § 1; 1973 2nd ex.s. c 34 § 5; 1970 ex.s. c 89 § 1; 1967 c 236 § 11.]

NOTES:

Findings—Intent—2008 c 264: "The legislature finds that locally funded heritage and arts programs build vital communities and preserve community history and culture. It further finds that within existing revenue sources, local jurisdictions should have the capability to preserve these programs in the future.

The locally funded heritage and arts program in the state's most populated county was established in 1989 using a portion of hotel-motel tax revenues. This program was structured to provide for inflation and an expanding population of the county.

In 1997, the legislature acted to assure the future of the heritage and arts program by creating an endowment fund using these same local funds. This funding mechanism has proved to be inadequate and unless immediately modified will result in a seventy-five percent reduction of funds for the program.

This act will provide a stable and predictable flow of funds to the program, provide for inflation and an expanding population, and assure the future viability of the program within existing revenue flows." [2008 c 264 § 1.]

Effective date—2008 c 264: "This act takes effect July 1, 2008." [2008 c 264 § 5.]

Retroactive application—2002 c 178: "This act applies retroactively to events occurring on and after September 1, 2001." [2002 c 178 § 6.]

Effective date—2002 c 178: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 27, 2002]." [2002 c 178 § 7.]

Referendum—Other legislation limited—Legislators' personal intent not indicated—Reimbursements for election—Voters' pamphlet, election requirements—1997 c 220: See RCW 36.102.800 through 36.102.803.

Severability—Effective dates—1995 1st sp.s. c 14: See notes following RCW 36.100.010.

Severability—1995 c 386: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1995 c 386 § 17.]

Effective date—1995 c 386: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 16, 1995]." [1995 c 386 § 18.]

Effective date—1991 c 336: "This act shall take effect January 1, 1992." [1991 c 336 § 3.]

Purpose—Captions not law—1991 c 363: See notes following RCW 2.32.180.

Effective date—1986 c 104: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect April 1, 1986." [1986 c 104 § 2.]

Severability—1985 c 272: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 272 § 2.]

67.28.1801

Credit against sales tax due on same lodging.

Tax collected under RCW 67.28.180 on a sale of lodging shall be credited against the amount of sales tax due to the state under chapter 82.08 RCW on the same sale of lodging.

[1998 c 35 § 2.]

NOTES:

Validation of taxes imposed and collected and actions taken—Effective date—1998 c 35: See notes following RCW 67.28.181.

67.28.181

Special excise taxes authorized—Rates—Credits for city or town tax by county—Limits.

(1) The legislative body of any municipality may impose an excise tax on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW. The rate of tax shall not exceed the lesser of two percent or a rate that, when combined with all other taxes imposed upon sales of lodging within the municipality under this chapter and chapters 36.100, *67.40, 82.08, and 82.14 RCW, equals twelve percent. A tax under this chapter shall not be imposed in increments smaller than tenths of a percent.

(2) Notwithstanding subsection (1) of this section:

(a) If a municipality was authorized to impose taxes under this chapter or *RCW 67.40.100 or both with a total rate exceeding four percent before July 27, 1997, such total authorization shall continue through January 31, 1999, and thereafter the municipality may impose a tax under this section at a rate not exceeding the rate actually imposed by the municipality on January 31, 1999.

(b) If a city or town, other than a municipality imposing a tax under (a) of this subsection, is located in a county that imposed taxes under this chapter with a total rate of four percent or more on January 1, 1997, the city or town may not impose a tax under this section.

(c) If a city has a population of four hundred thousand or more and is located in a county with a population of one million or more, the rate of tax imposed under this chapter by the city shall not exceed the lesser of four percent or a rate that, when combined with all other taxes imposed upon sales of lodging in the municipality under this chapter and chapters 36.100, *67.40, 82.08, and 82.14 RCW, equals fifteen and two-tenths percent.

(d) If a municipality was authorized to impose taxes under this chapter or *RCW 67.40.100, or both, at a rate equal to six percent before January 1, 1998, the municipality may impose a tax under this section at a rate not exceeding the rate actually imposed by the municipality on January 1, 1998.

(3) Any county ordinance or resolution adopted under this section shall contain a provision allowing a credit against the county tax for the full amount of any city or town tax imposed under this section upon the same taxable event.

(4) In determining the effective combined rate of tax for purposes of the limit in subsections (1) and (2)(c) of this section, the tax rate under RCW 82.14.530 is not included.

[2015 3rd sp.s. c 24 § 703; 2004 c 79 § 8; 1998 c 35 § 1; 1997 c 452 § 3.]

NOTES:

***Reviser's note:** A majority of chapter 67.40 RCW was repealed by 2010 1st sp.s. c 15 § 14, effective November 30, 2010. RCW 67.40.020 was repealed by 2010 1st sp.s. c 15 § 15, effective December 30, 2010.

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

Validation of taxes imposed and collected and actions taken—1998 c 35: "If a municipality was authorized to impose taxes under chapter 67.28 RCW or RCW 67.40.100 or both with a total rate exceeding four percent before July 27, 1997, any taxes imposed and collected by the municipality on or after July 27, 1997, are validated by this act to the extent the taxes were imposed at rates that would be permitted under chapter 67.28 RCW as amended by this act. All actions taken in connection with the collection and administration of taxes validated under this section, including crediting the taxes against the amount of sales taxes due to the state under chapter 82.08 RCW, are also validated by this act to the extent the actions taken would be permitted under chapter 67.28 RCW as amended by this act." [1998 c 35 § 4.]

Effective date—1998 c 35: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 12, 1998]." [1998 c 35 § 5.]

Savings—1997 c 452: "This act does not affect any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections. As provided in RCW 1.12.020, the sections amended or repealed in this act are continued by section 3 of this act for purposes such as redemption payments on bonds issued in reliance on taxes imposed under those sections. Any moneys held in a fund created under a section repealed in this act shall be deposited in a fund created under section 4 of this act." [1997 c 452 § 23.]

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

67.28.1815

Revenue—Special fund—Uses for tourism promotion and tourism facility acquisition and operation.

Except as provided in RCW 67.28.180, all revenue from taxes imposed under this chapter shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities. Municipalities may, under chapter 39.34 RCW, agree to the utilization of revenue from taxes imposed under this chapter for the purposes of funding a multijurisdictional tourism-related facility.

[2008 c 264 § 3; 1997 c 452 § 4.]

NOTES:

Findings—Intent—Effective date—2008 c 264: See notes following RCW 67.28.180.

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.1816

Lodging tax—Tourism promotion.

(1) Lodging tax revenues under this chapter may be used, directly by any municipality or indirectly through a convention and visitors bureau or destination marketing organization for:

- (a) Tourism marketing;
- (b) The marketing and operations of special events and festivals designed to attract tourists;
- (c) Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district created under chapters 35.57 and 36.100 RCW; or
- (d) Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under 26 U.S.C. Sec. 501(c)(3) and 26 U.S.C. Sec. 501(c)(6) of the internal revenue code of 1986, as amended.

(2)(a) Except as provided in (b) of this subsection, applicants applying for use of revenues in this chapter must provide the municipality to which they are applying estimates of how any moneys received will result in increases in the number of people traveling for business or pleasure on a trip:

- (i) Away from their place of residence or business and staying overnight in paid accommodations;
- (ii) To a place fifty miles or more one way from their place of residence or business for the day or staying overnight; or
- (iii) From another country or state outside of their place of residence or their business.

(b)(i) In a municipality with a population of five thousand or more, applicants applying for use of revenues in this chapter must submit their applications and estimates described under (a) of this subsection to the local lodging tax advisory committee.

(ii) The local lodging tax advisory committee must select the candidates from amongst the applicants applying for use of revenues in this chapter and provide a list of such candidates and recommended amounts of funding to the municipality for final determination. The municipality may choose only recipients from the list of candidates and recommended amounts provided by the local lodging tax advisory committee.

(c)(i) All recipients must submit a report to the municipality describing the actual number of people traveling for business or pleasure on a trip:

- (A) Away from their place of residence or business and staying overnight in paid accommodations;
- (B) To a place fifty miles or more one way from their place of residence or business for the day or staying overnight; or
- (C) From another country or state outside of their place of residence or their business. A municipality receiving a report must: Make such report available to the local legislative body and the public; and furnish copies of the report to the joint legislative audit and review committee and members of the local lodging tax advisory committee.

(ii) The joint legislative audit and review committee must on a biennial basis report to the economic development committees of the legislature on the use of lodging tax revenues by municipalities. Reporting under this subsection must begin in calendar year 2015.

(d) This section does not apply to the revenues of any lodging tax authorized under this chapter imposed by a county with a population of one million five hundred thousand or more.

[2013 c 196 § 1; 2008 c 28 § 1; 2007 c 497 § 2.]

NOTES:

Effective date—2013 c 196: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2013." [2013 c 196 § 3.]

67.28.1817**Lodging tax advisory committee in large municipalities—Submission of proposal for imposition of or change in tax or use—Comments.**

(1) Before proposing imposition of a new tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter, a municipality with a population of five thousand or more shall establish a lodging tax advisory committee under this section. A lodging tax advisory committee shall consist of at least five members, appointed by the legislative body of the municipality, unless the municipality has a charter providing for a different appointment authority. The committee membership shall include: (a) At least two members who are representatives of businesses required to collect tax under this chapter; and (b) at least two members who are persons involved in activities authorized to be funded by revenue received under this chapter. Persons who are eligible for appointment under (a) of this subsection are not eligible for appointment under (b) of this subsection. Persons who are eligible for appointment under (b) of this subsection are not eligible for appointment under (a) of this subsection. Organizations representing businesses required to collect tax under this chapter, organizations involved in activities authorized to be funded by revenue received under this chapter, and local agencies involved in tourism promotion may submit recommendations for membership on the committee. The number of members who are representatives of businesses required to collect tax under this chapter shall equal the number of members who are involved in activities authorized to be funded by revenue received under this chapter. One member shall be an elected official of the municipality who shall serve as chair of the committee. An advisory committee for a county may include one nonvoting member who is an elected official of a city or town in the county. An advisory committee for a city or town may include one nonvoting member who is an elected official of the county in which the city or town is located. The appointing authority shall review the membership of the advisory committee annually and make changes as appropriate.

(2) Any municipality that proposes imposition of a tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter shall submit the proposal to the lodging tax advisory committee for review and comment. The submission shall occur at least forty-five days before final action on or passage of the proposal by the municipality. The advisory committee shall submit comments on the proposal in a timely manner through generally applicable public comment procedures. The comments shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long-term stability of the fund created under RCW 67.28.1815. Failure of the advisory committee to submit comments before final action on or passage of the proposal shall not prevent the municipality from acting on the proposal. A municipality is not required to submit an amended proposal to an advisory committee under this section.

[1998 c 35 § 3; 1997 c 452 § 5.]

NOTES:

Validation of taxes imposed and collected and actions taken—Effective date—1998 c 35: See notes following RCW 67.28.181.

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.183**Exemption from tax—Emergency lodging for homeless persons—Conditions.**

(1) The taxes levied under this chapter shall not apply to emergency lodging provided for homeless persons for a period of less than thirty consecutive days under a shelter voucher program administered by an eligible organization.

(2) For the purposes of this exemption, an eligible organization includes only cities, towns, and counties, or their respective agencies, and groups providing emergency food and shelter services.

[1992 c 206 § 5; 1988 c 61 § 2.]

NOTES:

Effective date—1992 c 206: See note following RCW 82.04.170.

Effective date—1988 c 61: See note following RCW 82.08.0299.

67.28.184**Use of hotel-motel tax revenues by cities for professional sports franchise facilities limited.**

No city imposing the tax authorized under this chapter may use the tax proceeds directly or indirectly to acquire, construct, operate, or maintain facilities or land intended to be used by a professional sports franchise if the county within which the city is located uses the proceeds of its tax imposed under this chapter to directly or indirectly acquire, construct, operate, or maintain a facility used by a professional sports franchise.

[1997 c 452 § 13; 1987 1st ex.s. c 8 § 7.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

Severability—1987 1st ex.s. c 8: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 1st ex.s. c 8 § 17.]

67.28.186

Exemption from tax—Temporary medical housing.

The taxes on lodging authorized under this chapter do not apply to sales of temporary medical housing exempt under RCW 82.08.997.

[2008 c 137 § 3.]

NOTES:

Effective date—2008 c 137: See note following RCW 82.08.997.

67.28.200

Special excise tax authorized—Exemptions may be established—Collection.

The legislative body of any municipality may establish reasonable exemptions for taxes authorized under this chapter. The department of revenue shall perform the collection of such taxes on behalf of such municipality at no cost to such municipality. Except as expressly provided in this chapter, all of the provisions contained in RCW 82.08.050 and 82.08.060 and chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter.

[2004 c 79 § 9; 1997 c 452 § 14; 1993 c 389 § 2; 1991 c 331 § 2; 1988 ex.s. c 1 § 23; 1987 c 483 § 3; 1970 ex.s. c 89 § 2; 1967 c 236 § 13.]

NOTES:

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

67.28.220

Powers additional and supplemental to other laws.

The powers and authority conferred upon municipalities under the provisions of this chapter shall be construed as in addition and supplemental to powers or authority conferred by any other law, and nothing contained herein shall be construed as limiting any other powers or authority of such municipalities.

[1967 c 236 § 15.]

67.28.225

Compliance with prevailing wages on public works provisions.

A port district and any municipality or other entity involved in a joint venture or project with a port district under this chapter shall comply with the provisions of chapter 39.12 RCW. However, nothing in this section should be interpreted as a legislative intent to expand the application of chapter 39.12 RCW.

[2007 c 476 § 2.]

67.28.8001

Reports by municipalities—Summary and analysis by department of community, trade, and economic development.

(1) Each municipality imposing a tax under chapter 67.28 RCW shall submit a report to the *department of community, trade, and economic development on October 1, 1998, and October 1, 2000. Each report shall include the following information:

- (a) The rate of tax imposed under chapter 67.28 RCW;
- (b) The total revenue received under chapter 67.28 RCW for each of the preceding six years;
- (c) A list of projects and activities funded with revenue received under chapter 67.28 RCW; and
- (d) The amount of revenue under chapter 67.28 RCW expended for each project and activity.

(2) The *department of community, trade, and economic development shall summarize and analyze the data received under subsection (1) of this section in a report submitted to the legislature on January 1, 1999, and January 1, 2001. The report shall include, but not be limited to, analysis of factors contributing to growth in revenue received under chapter 67.28 RCW and the effects of projects and activities funded with revenue received under chapter 67.28 RCW on tourism growth.

[1997 c 452 § 6.]

NOTES:

***Reviser's note:** The "department of community, trade, and economic development" was renamed the "department of commerce" by 2009 c 565.

Intent—Severability—1997 c 452: See notes following RCW 67.28.080.

Savings—1997 c 452: See note following RCW 67.28.181.

RESOLUTION NO. 2027

**A RESOLUTION AUTHORIZING EXECUTION OF TOURISM PROMOTION FUND CONTRACTS
BY AND BETWEEN THE CITY OF ANACORTES
AND RECIPIENT AGENCIES**

WHEREAS, the below listed agencies have been selected by the City through a competitive selection process to undertake a total of twenty-one projects designed to advertise, publicize, or distribute information or undertake other activities specifically authorized by RCW 67.28.180 for the purpose of attracting visitors to the City of Anacortes; and

WHEREAS, the City of Anacortes wishes to contract with these agencies for the provision of these services and is willing to provide certain monies to these agencies, which monies have been collected or will be collected as part of the Motel/Hotel Tax;

NOW, THEREFORE IT IS HEREBY RESOLVED BY THE ANACORTES CITY COUNCIL to authorize the distribution of tourism promotion funds to the following listed agencies, as the official act and deed of the City of Anacortes:

	Project	Grant Recipient	2019 Request	Capital fund, Approved	APPROVED
1	98221 Studio Tour	Anacortes Arts Commission	\$ 5,000		\$ 5,000
2	Anacortes Farmers Market	Anacortes Farmers Market	\$ 10,000		\$ 10,000
3	Anacortes Music Project	Anacortes Music Project	\$ 10,000		\$ 6,000
4	Chamber Experience Anacortes (fka International Ferry)	Anacortes Chamber of Commerce	\$ 165,000		\$ 165,000
5	Chamber Gateway Welcome Sign	Anacortes Chamber of Commerce	\$ 13,000	\$ 13,000	X
6	Chamber Hardware for Hanging Baskets	Anacortes Chamber of Commerce	\$ 1,998	\$ 1,998	X
7	Chamber Downtown Winter Wreaths	Anacortes Chamber of Commerce	\$ 4,650	\$ 4,650	X
8	Chamber Visitor Information Center	Anacortes Chamber of Commerce	\$ 62,600		\$ 62,600
9	City Anacortes 4th of July Fireworks	City of Anacortes	\$ 10,000		\$ 10,000
10	Fidalgo Island Quilters Quilt Walk	Fidalgo Island Quilters	\$ 2,000		\$ 2,000
11	Heart of Anacortes Restrooms	NW Cleaners	\$ 6,600		\$ 6,600

12	Anacortes Museum Brochure Production & Distribution	Anacortes Museum Foundation	\$ 5,000		\$ 5,000
13	Anacortes Museum Tourism Marketing	Anacortes Museum Foundation	\$ 2,000		\$ 2,000
14	Port Rock the Dock	Port of Anacortes	\$ 4,000		\$ 4,000
15	Port Summer Concert Series	Port of Anacortes	\$ 12,000		\$ 8,000
16	Tulip Festival Brochure	Skagit Valley Tulip Festival	\$ 2,500		\$ 2,400
17	Waterfront Festival Car Show	Majestic Glass Corvette Car Show	\$ 1,300		\$ 1,300
18	Shipwrek Day	Fidalgo Island Rotary	\$ 1,000		\$ 1,000
19	Art in Anacortes	Anacortes Arts Festival	\$ 10,000		\$ 10,000
20	Anacortes Vintage Market	Sassy Frass Co. LLC	\$ 20,000		\$ 10,000
21	Cascadia Poetry Festival	SPLAB (dba Cascadia Poetry Festival)	\$ 4,000		\$ 3,250
		TOTAL	\$ 352,648	\$ 19,648	\$ 314,150

PASSED and APPROVED on this 3rd day of December, 2018.

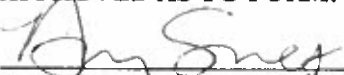
CITY OF ANACORTES

By 
Laurie Gere, Mayor

ATTEST:


Steven Hoglund, City Clerk

APPROVED AS TO FORM:


Darcy Swetnam, WSBA #40530
City Attorney

Resolution No. 2027
December 3, 2018

FY 2019 Pierce County Lodging Tax Funding Allocations

Organization	Allocations
City of Sumner – Ryan House Feasibility Study	100,000
Pierce County Parks & Recreation – Fantasy Lights Getaway, Chambers Bay Golf Hole Reconfiguration, Chambers Creek Regional Park Central Meadow Event Infrastructure, Spanaway Park/Sprinker Event Feasibility Study	545,000
PNGA-The Home Course – Summer Golf Fest	55,000
Sumner Downtown Promotion Association – Rhubarb Days	42,250
Tacoma-Pierce County Sports Commission – Sports Event Development	30,000
Tacoma Regional Convention & Visitor Center – Pierce County Marketing Program	57,250
Visit Rainier – Mt. Rainier Marketing Program	359,080
TOTAL	\$1,188,580

**CALL FOR TOURISM PROMOTION PROPOSALS
CITY OF STEVENSON
For 2019 awards**

The City of Stevenson receives funds from lodging taxes imposed upon hotels and motels located within the City. The City uses these funds to contract for a narrow range of services, activities and facilities as established by the State. Under the authority of RCW 67.28 and SMC 3.03.040, the City requests proposals to provide services or construct facilities that will attract visitors to the City. The City's program supports activities that will increase tourism (especially overnight visits) through:

1. Tourism marketing.
2. The marketing and operations of special events and festivals designed to attract tourists.
3. Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a Washington municipality or a public facilities district.
4. Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under sections 501(c)(3) and 501(c)(6) of the Internal Revenue Code.

RCW 67.28.1816 requires applicants for the use of lodging tax revenue to provide estimates of the number of people traveling for business or pleasure for certain categories (included on the application form), and final reports showing actual attendance by category. All recipients of these funds will be required to file evaluation forms with the City before receiving final reimbursement from the City.

Proposals must be received at City Hall, 7121 East Loop Road, PO Box 371, Stevenson, Washington, 98648, or by email to leana@ci.stevenson.wa.us by **4:00 p.m. October 17, 2018**. Provide one original (hardcopy or PDF) application package. Additional copies are not required. A PDF version is preferred.

The City's Tourism Advisory Committee (TAC) will review all proposals and will submit their recommendations to City Council for final action. Proposals will be scored based on the following criteria:

1. For Capital Expenditures, priority will be given to proposals to construct or improve tourism related facilities meeting the requirements of RCW 67.28.1816, with emphasis on improving the Stevenson waterfront. Priority will also be given to proposals that leverage other funds.
2. For tourism marketing, special events and festivals:
 - a. Broad tourism efforts will be given priority over the promotion of a single event.
 - b. Priority will be given to those proposals that leverage other funds.
 - c. Priority will be given to events that will generate multiple overnight stays.
 - d. Priority will be given to events that attract visitors during the shoulder seasons.

If you have a 2018 tourism promotion contract with the City, your 2018 evaluation form must be received by the City before payment of funds from future awards.

All recipients will be expected to acknowledge the City of Stevenson's support, and include the City of Stevenson, the Chamber of Commerce, or the Stevenson Business Association on all promotional materials.

The City reserves the right to reject any or all proposals, and to accept all or any portion of any proposal. The successful proponents will need to complete a contract with the City. Payment for services will be on a reimbursement basis after services have been received.

2019 TOURISM FUNDING APPLICATION FORM

Submitted by:

Contact Person:

Mailing Address:

Phone:

Email:

Name of Proposed Event:

You may type your answers in Word below or attach a separate sheet. If you attach a separate sheet, please answer all of the below questions and number your answers to correspond to the below question numbers.

1. Describe your organization. Include your TIN/EIN if applicable.
2. Describe your proposal to attract visitors to the City, including dates and expected costs. Please see the *Call for Tourism Promotion Proposals* for criteria and items to be prioritized by the Tourism Advisory Committee.
3. How much are you requesting from City of Stevenson Lodging taxes?
4. Submit a brief revenue and expense budget. What percentage of your revenue budget does this request for funding represent? List any other expected revenue sources and amounts.
5. Please describe your current fund-raising efforts for this project.
6. If your project is an on-going project (multi-year), explain how you plan to generate revenues in the future to make the project self supporting.
7. Describe your plans for advertising and promoting your proposed activity or facility.
8. Explain how your activity or facility will result in increased tourism and overnight stays.
9. List the number of tourists expected to attend your activity or facility in each of these categories:
 - a. Staying overnight in paid accommodations.
 - b. Traveling 50 miles or more from their place of residence or business.
 - c. Traveling from another state or country.
10. Explain how you will coordinate with the Skamania County Chamber of Commerce and/or the Stevenson Business Association for promotion of your proposed activity or facility. Describe any other partnerships you plan to develop to help ensure the success of your project.

11. If your proposal is for construction of a tourism-related facility, explain your plans for operation and maintenance of the facility.
12. How will the Stevenson community benefit from your project?
13. Sign and date your proposal.

You may attach additional information to help the Tourism Advisory Committee evaluate your proposal.

If multiple activities are planned, please submit a separate application for each activity.

**CITY OF WHITE SALMON
ORDINANCE 2019-05-1040**

**AN ORDINANCE ADOPTING WSMC 3.50 EXCISE TAX ON HOTELS, MOTELS AND
SIMILAR ESTABLISHMENTS**

WHEREAS, RCW 67.28.180 and 67.28.181 provide that qualified cities are authorized to levy and collect a special excise tax on the sale or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, pursuant to RCW 67.28.1801, the state-credit lodging tax is credited against the existing Washington State sales tax, resulting in no net increase in the amount of sales taxes imposed upon the furnishing of lodging; and

WHEREAS, the City Council of the City of White Salmon desires to establish and levy the “basic” two percent lodging tax as authorized by RCW 67.28.180 to be put into a fund designated for promotion and capital expenditures associated with supporting tourism ; and

WHEREAS, the City Council of the City of White Salmon desires to create Lodging Tax Advisory Committee to assist in determining how revenues coming from the implementation of the “basic” two percent lodging tax will be used; and

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF WHITE
SALMON DO ORDAIN AS FOLLOWS:**

SECTION 1 – ADOPTION: White Salmon Municipal Code 3.50 as presented below is adopted and becomes effective on January 1, 2020.

Chapter 3.50

Excise Tax on Hotels, Motels and Similar Establishments

Sections:

- 3.50.010 Tax Levy
- 3.50.020 Definitions.
- 3.50.030 Tax in addition to other fees and taxes.
- 3.50.040 Special fund created.
- 3.50.050 Administration of tax.
- 3.05.060 Violation.
- 3.50.070 Lodging tax advisory committee.

3.50.010 Tax Levy. As authorized by RCW 67.28.180, there is levied a special excise tax of two percent on the sale of or charge made for the furnishing of lodging by hotels, motels, rooming houses, tourist courts and trailer camps, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same. Tax imposed under this section on a sale of lodging shall be credited against the amount of sales tax due to the state under Chapter 82.08 RCW on the same sale of lodging.

3.50.020 Definitions. The definitions of “selling price,” “seller,” “buyer,” “consumer” and all other definitions as are now made in RCW 82.08.010 and subsequent amendments thereto are hereby made the definitions for the tax levied in this chapter.

3.50.030 Tax in addition to other fees and taxes. The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any

other ordinance of the city; provided, the two percent tax levied herein shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW.

3.50.040 Special fund created.

A. There is created a special fund in the city to be known as the “tourism promotion and development fund.” All taxes levied and collected under the provisions of this chapter shall be credited to the “tourism promotion and development fund.”

B. Expenditures from the “tourism promotion and development fund” shall be made only for the purposes of paying for all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereinafter amended.

3.50.050 Administration of tax. For the purposes of the tax levied hereby:

A. The Department of Revenue of the state of Washington (hereinafter referred to as “Department of Revenue”) is hereby designated as the agent of the city for the purposes of collection and administration.

B. The administrative provisions contained in Sections 82.08.050-82.08.090 and Chapter 82.32 RCW (and hereinafter as amended) shall apply with respect to administration and collection by the Department of Revenue.

C. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are hereby adopted by the city.

D. The Department of Revenue is hereby empowered, on behalf of the city, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary.

3.50.060 Violation. It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be considered a separate offense.

3.50.070. Lodging tax advisory committee.

A. There is hereby created a lodging tax advisory committee which shall consist of five members. The members of the committee shall consist of two members or representatives of the businesses required to collect the lodging tax, two members who are persons involved in the activities authorized to be funded by the lodging tax and one elected official from the city who shall act as chairperson.

B. Appointments to the lodging tax advisory committee shall be made by the mayor and confirmed by city council, and the mayor shall review the committee membership annually.

C. The duties of the lodging tax advisory committee is to review and comment on applications for the use of the lodging tax funds and to submit such review and comment to the city council of the White Salmon.

SECTION 2 – SEVERABILITY: If any section, sentence, or phrase of this Chapter is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence or phrase of this Chapter.

SECTION 3 – EFFECTIVE DATE. This ordinance shall take effect five days following the date of its publication by summary.

PASSED by the City Council of the City of White Salmon at a regular meeting this 15th
day of May, 2019.

David Poucher, Mayor

ATTEST:

Jan Brending, Clerk/Treasurer

APPROVED AS TO FORM:

Kenneth B. Woodrich, City Attorney

Item Attachment Documents:

5. 2018 Annual Report
 - a. Presentation
 - b. Discussion
 - c. Action



AGENDA MEMO

Needs Legal Review: No
Council Meeting Date: May 15, 2019
Agenda Item: 2018 Annual Report Review
Presented By: Jan Brending, Clerk Treasurer

PROPOSED MOTION:

Move to authorize Clerk Treasurer to submit the 2018 Annual Report to the Washington State Auditor's Office.

Why is it a legislative issue:

The annual report is the city's annual report. The council must review and authorize the report to be submitted.

Explanation of issue:

Attached are the 2018 Annual Financial Report, Treasurer's Report for December 2018, and bank statements as of 12/31/2018.

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)

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

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, 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 Balance" (Column 5).
3. Treasurer's Report, page 1, "Previous Balance" column with combining appropriate funds should equal Statement C-4/C-5, Beginning Cash and Investments 308.10 Reserved and 308.80 Unreserved added together.
4. Treasurer's Report, page 1, "Previous Balance" column with combining appropriate funds should equal Schedule 1, Revenues, Total Beginning Net Cash and Investments 308.00.
5. Statement C-4/C-5, Beginning Cash and Investments, 308.10 Reserved and 308.80 Unreserved added together should equal Schedule 1, Revenues, Total Beginning Net Cash & Investments 308.00
6. Treasurer's Report, page 1, "Ending Balance" column with combining appropriate funds should equal Statement C-4/C-5 Ending Cash and Investments, 508.10.00 Reserved and 508.80.00 Unreserved added together.



-
7. Treasurer's Report, page 1, "Ending Balance" column with combining appropriate funds should equal Schedule 1, Expenditures, 508.10.00 Reserved and 508.80 Unreserved added together.
 8. Statement C-4/C-5, Ending Cash and Investments, 508.10 Reserved and 508.80 Unreserved should equal Schedule 1, Expenditures, 508.10.00 Reserved and 508.80.00 Unreserved.

Budget:
None.

Staff recommendation

The Clerk Treasurer recommends the city council accept the 2087 Annual Report and authorize the submission of the report to the Washington State Auditor's Office.

TREASURERS REPORT

Fund Totals

City Of White Salmon
MCAG #: 0481

01/01/2018 To: 12/31/2018

Time: 07:35:28 Date: 05/08/2019
Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 Current Expense	424,916.11	2,335,142.98	2,399,349.92	360,709.17	44,457.75	7,736.56	-13,248.23	399,655.25
101 Street Fund	199,393.60	730,766.91	812,161.50	117,999.01	6,521.06	859.48	0.00	125,379.55
107 Pool Fund	22,084.94	131,499.85	120,693.40	32,891.39	128.11	710.63	0.00	33,730.13
108 Municipal Capital Imp Fund	93,386.92	65,313.76	19,035.11	139,665.57	0.00	0.00	0.00	139,665.57
110 Fire Reserve Fund	199,194.15	128,274.76	303,617.24	23,851.67	0.00	0.00	0.00	23,851.67
112 General Fund Reserve	275,891.65	359,166.66	9,226.45	625,831.86	0.00	0.00	0.00	625,831.86
121 Police Vehicle Reserve Fund	136,606.81	70,800.00	36,911.59	170,495.22	0.00	0.00	0.00	170,495.22
200 Unlimited Go Bond Fund	17,668.26	286.86		17,955.12	0.00	0.00	0.00	17,955.12
307 New Pool Construction Fund	503.96	2,060.00		2,563.96	0.00	0.00	0.00	2,563.96
401 Water Fund	338,876.88	2,013,947.34	1,560,563.94	792,260.28	62,860.37	2,001.65	-16,569.87	840,552.43
402 Wastewater Collection Fund	597,161.64	987,801.44	1,025,071.90	559,891.18	51,799.34	423.92	-7,998.22	604,116.22
408 Water Reserve Fund	149,186.66	772.60		149,959.26	0.00	0.00	0.00	149,959.26
409 Wastewater Reserve Fund	223,438.87	156,849.59		380,288.46	0.00	0.00	0.00	380,288.46
412 Water Rights Acquisition Fund	191,917.79	157,515.05	123,983.24	225,449.60	5.84	0.00	-936.64	224,518.80
413 Water Bond Redemption Fund	15,623.15	43,103.00	43,102.67	15,623.48	0.00	0.00	0.00	15,623.48
414 Wastewater Bond Redemption Fund	11,438.83	13,314.00	13,313.33	11,439.50	0.00	0.00	0.00	11,439.50
415 Water Bond Reserve Fund	48,058.18	2,202.66		50,260.84	0.00	0.00	0.00	50,260.84
416 Wastewater Bond Reserve Fund	71,764.74	637.74		72,402.48	0.00	0.00	0.00	72,402.48
417 Treatment Plant Reserve Fund	469,398.24	42,792.30		512,190.54	0.00	0.00	0.00	512,190.54
418 Water Short Lived Asset Reserve Fund	57,279.74	100,000.00	74,167.54	83,112.20	0.00	0.00	0.00	83,112.20
601 Remittances	0.00	13,223.03	13,184.50	38.53	523.64	0.00	-4.45	557.72
Totals	3,543,791.12	7,355,470.53	6,554,382.33	4,344,879.32	166,296.11	11,732.24	-38,757.41	4,484,150.26

TREASURERS REPORT
Account Totals

City Of White Salmon
MCAG #: 0481

01/01/2018 To: 12/31/2018

Time: 07:35:28 Date: 05/08/2019
Page: 2

Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending Outstanding Rec	Outstanding Exp	Adj Balance
1	Checking Account	1,722,775.72	6,469,689.63	5,674,762.03	2,517,703.32	178,122.76	2,656,974.26
3	Petty Cash	25.00	0.00	0.00	25.00	0.00	25.00
4	Cash Drawer 1	150.00	0.00	0.00	150.00	0.00	150.00
5	Cash Drawer 2	150.00	0.00	0.00	150.00	0.00	150.00
6	Cash Drawer 3	150.00	0.00	0.00	150.00	0.00	150.00
Total Cash:		1,723,250.72	6,469,689.63	5,674,762.03	2,518,178.32	178,122.76	2,657,449.26
Investment Accounts		Beg Balance	Deposits	Withdrawals	Ending Outstanding Rec	Outstanding Exp	Adj Balance
2	State Pool	320,652.63	6,160.60	0.00	326,813.23	0.00	326,813.23
10	Time Value Investments	1,499,887.77	134,461.34	134,461.34	1,499,887.77	0.00	1,499,887.77
Total Investments:		1,820,540.40	140,621.94	134,461.34	1,826,701.00	0.00	1,826,701.00
		3,543,791.12	6,610,311.57	5,809,223.37	4,344,879.32	178,122.76	4,484,150.26

TREASURERS REPORT
Fund Investments By Account

City Of White Salmon
 MCAG #: 0481

Time: 07:35:28 Date: 05/08/2019
 Page: 3

01/01/2018 To: 12/31/2018

Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
001 000 Current Expense	127,737.09		2,454.18	2,454.18		130,191.27
108 000 Municipal Capital Imp Fund	29,243.82		561.86	561.86		29,805.68
401 000 Water Fund	32,762.67		629.45	629.45		33,392.12
402 000 Wastewater Collection Fund	29,661.29		569.86	569.86		30,231.15
408 000 Water Reserve Fund	18,881.92		362.78	362.78		19,244.70
409 000 Wastewater Reserve Fund	41,713.26		801.43	801.43		42,514.69
417 000 Treatment Plant Reserve Fund	40,652.58		781.04	781.04		41,433.62
2 - State Pool	320,652.63	0.00	6,160.60	6,160.60		326,813.23
001 000 Current Expense	63,936.07		594.64	594.64	594.64	63,936.07
108 000 Municipal Capital Imp Fund	55,482.22		516.02	516.02	516.02	55,482.22
110 000 Fire Reserve Fund	141,791.28		1,318.76	1,318.76	121,830.10	21,279.94
112 000 General Govt Reserve Fund	77,915.99	120,511.34	724.66	121,236.00	724.66	198,427.33
401 000 Water Fund	63,887.66		594.22	594.22	594.22	63,887.66
402 000 Wastewater Collection Fund	339,668.56		3,159.16	3,159.16	3,159.16	339,668.56
408 000 Water Reserve Fund	44,062.85		409.82	409.82	409.82	44,062.85
409 000 Wastewater Reserve Fund	155,382.32		1,445.16	1,445.16	1,445.16	155,382.32
412 000 Water Rights Acquisition Fund	124,712.24		1,159.90	1,159.90	1,159.90	124,712.24
415 000 Water Bond Reserve Fund	40,712.25		378.66	378.66	378.66	40,712.25
416 000 Wastewater Bond Reserve Fund	68,569.16		637.74	637.74	637.74	68,569.16
417 000 Treatment Plant Reserve Fund	323,767.17		3,011.26	3,011.26	3,011.26	323,767.17
10 - Time Value Investments	1,499,887.77	120,511.34	13,950.00	134,461.34	134,461.34	1,499,887.77
	1,820,540.40	120,511.34	20,110.60	140,621.94	134,461.34	1,826,701.00

TREASURERS REPORT
Fund Investment Totals

City Of White Salmon
 MCAG #: 0481

01/01/2018 To: 12/31/2018

Time: 07:35:28 Date: 05/08/2019
 Page: 4

Fund Totals:	Previous Balance	Purchases	Interest	Ttl Investments	Liquidated	Investment Bal	Available Cash
001 Current Expense	191,673.16		3,048.82	3,048.82	594.64	194,127.34	166,581.83
101 Street Fund						0.00	117,999.01
107 Pool Fund						0.00	32,891.39
108 Municipal Capital Imp Fund	84,726.04		1,077.88	1,077.88	516.02	85,287.90	54,377.67
110 Fire Reserve Fund	141,791.28		1,318.76	1,318.76	121,830.10	21,279.94	2,571.73
112 General Fund Reserve	77,915.99	120,511.34	724.66	121,236.00	724.66	198,427.33	427,404.53
121 Police Vehicle Reserve Fund						0.00	170,495.22
200 Unlimited Go Bond Fund						0.00	17,955.12
307 New Pool Construction Fund						0.00	2,563.96
401 Water Fund	96,650.33		1,223.67	1,223.67	594.22	97,279.78	694,980.50
402 Wastewater Collection Fund	369,329.85		3,729.02	3,729.02	3,159.16	369,899.71	189,991.47
408 Water Reserve Fund	62,944.77		772.60	772.60	409.82	63,307.55	86,651.71
409 Wastewater Reserve Fund	197,095.58		2,246.59	2,246.59	1,445.16	197,897.01	182,391.45
412 Water Rights Acquisition Fund	124,712.24		1,159.90	1,159.90	1,159.90	124,712.24	100,737.36
413 Water Bond Redemption Fund						0.00	15,623.48
414 Wastewater Bond Redemption Fund						0.00	11,439.50
415 Water Bond Reserve Fund	40,712.25		378.66	378.66	378.66	40,712.25	9,548.59
416 Wastewater Bond Reserve Fund	68,569.16		637.74	637.74	637.74	68,569.16	3,833.32
417 Treatment Plant Reserve Fund	364,419.75		3,792.30	3,792.30	3,011.26	365,200.79	146,989.75
418 Water Short Lived Asset Reserve Fund						0.00	83,112.20
601 Remittances						0.00	38.53
	<u>1,820,540.40</u>	<u>120,511.34</u>	<u>20,110.60</u>	<u>140,621.94</u>	<u>134,461.34</u>	<u>1,826,701.00</u>	<u>2,518,178.32</u>

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

4,344,879.32

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2018 Date: 05/08/2019
Time: 07:35:28 Page: 5

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2018	9026	12/26/2018	Util Pay	1		Xpress Bill Pay	9,851.29	Xpress Import - EFT - 12-26-2018_daily_batch.csv
2018	9027	12/26/2018	Util Pay	1		Xpress Bill Pay	95.58	Xpress Import - iPay - 12-26-2018_daily_batch.csv
2018	9028	12/26/2018	Util Pay	1		Xpress Bill Pay	1,379.38	Xpress Import - CheckFree - 12-26-2018_daily_ba
2018	9031	12/27/2018	Util Pay	1		Xpress Bill Pay	327.69	Xpress Import - EFT - 12-27-2018_daily_batch.csv
2018	9032	12/27/2018	Util Pay	1		Xpress Bill Pay	102.55	Xpress Import - CheckFree - 12-27-2018_daily_ba
2018	9035	12/28/2018	Tr Rec	1		Permitting Customer	2,875.50	
2018	9037	12/28/2018	Util Pay	1		Xpress Bill Pay	465.89	Xpress Import - CC - 12-28-2018_daily_batch.csv
2018	9038	12/28/2018	Util Pay	1		Xpress Bill Pay	196.56	Xpress Import - EFT - 12-28-2018_daily_batch.csv
2018	9039	12/29/2018	Util Pay	1		Xpress Bill Pay	801.00	Xpress Import - CC - 12-29-2018_daily_batch.csv
2018	9040	12/29/2018	Util Pay	1		Xpress Bill Pay	127.28	Xpress Import - EFT - 12-29-2018_daily_batch.csv
2018	9041	12/30/2018	Util Pay	1		Xpress Bill Pay	224.99	Xpress Import - EFT - 12-30-2018_daily_batch.csv
2018	9042	12/31/2018	Util Pay	1		Batch Customer	547.77	
2018	9043	12/31/2018	Util Pay	1		Batch Customer	9,794.46	Mailed Utility Payment Received 12.31.2018
2018	9044	12/31/2018	Tr Rec	1		PUD No 1 Of Klickitat County	10,421.59	Utility Taxes For Nov 2018
2018	9045	12/31/2018	Tr Rec	1		Maher Roofing	50.00	
2018	9067	12/31/2018	Util Pay	1		Xpress Bill Pay	483.53	Xpress Import - CC - 12-31-2018_daily_batch.csv
2018	9068	12/31/2018	Util Pay	1		Xpress Bill Pay	234.02	Xpress Import - EFT - 12-31-2018_daily_batch.csv
2018	9069	12/31/2018	Util Pay	1		Xpress Bill Pay	135.65	Xpress Import - iPay - 12-31-2018_daily_batch.csv
2018	9070	12/31/2018	Util Pay	1		Xpress Bill Pay	737.09	Xpress Import - CheckFree - 12-31-2018_daily_ba
							38,851.82	
Receipts Outstanding:								
2018	9072	12/31/2018	Claims	1	EFT	Kenneth B. Woodrich PC	2,346.00	City Attorney Fees - Dec 2018
2018	9134	12/31/2018	Claims	1	EFT	Xpress Bill Pay	416.45	December 2018 Services
2018	9135	12/31/2018	Claims	1	EFT	Chase Paymentech	30.00	December Services
2018	9074	12/31/2018	Payroll	1	EFT	Department Of Labor & Industries	9,201.68	4TH Quarter 10/01/2018 - 12/31/2018
2018	9073	12/31/2018	Payroll	1	EFT	Employment Security Department	603.62	4TH Quarter 10/01/2018 - 12/31/2018
2018	9136	12/31/2018	Claims	1	EFT	Chase Paymentech	1,117.58	December 2018 Services
2018	9085	12/31/2018	Ser Chge	1	0	Columbia Bank #1080	94.41	December 2018 Account Analysis
2018	9127	12/31/2018	Claims	1	EFT	WA State Dept Revenue/Excise	11,190.03	December 2018 Excise Tax Remittance
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 & Angeia 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	6761	08/20/2018	Payroll	1	34140	Savannah Vargas	392.15	Aug Payroll #1
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	7525	09/20/2018	Payroll	1	34223	Sydney Vargas	20.68	Sept Payroll #1

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2018 Date: 05/08/2019
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2018	8300	11/07/2018	Claims	1	34373	Amy Whiteman	150.00	Refund Of Park Use Deposit For Event On 10.05.2018. Deposit Paid In Full 10.02.2018.
2018	8606	12/05/2018	Payroll	1	34440	Frederick Fair	421.12	Nov Payroll #2
2018	8618	12/05/2018	Payroll	1	34449	Angelina Heredia	27.70	Nov Payroll #2
2018	8635	12/05/2018	Payroll	1	34455	Christopher Stiffler	44.32	Nov Payroll #2
2018	8636	12/05/2018	Payroll	1	34456	Lance S Stryker	302.90	Nov Payroll #2
2018	8637	12/05/2018	Payroll	1	34457	David S Swann	483.91	Nov Payroll #2
2018	8639	12/05/2018	Payroll	1	34458	Eric Wamsley	164.38	Nov Payroll #2
2018	8722	12/05/2018	Claims	1	34497	WWCPA	20.00	2019 Dues For Wastewater Operator Ross Lambert
2018	8892	12/19/2018	Claims	1	34501	Ace Hardware	56.92	Sample Tool; Mayfest Shed Electrical; C12 Pump Brush; C117 Power Cord
2018	8894	12/19/2018	Claims	1	34503	Anderson-Perry & Associates, Inc.	7,681.50	250-04 Jewett Water Main Line Improvements; 250-05 Water And Sewer Cost Of Service Rate Study
2018	8897	12/19/2018	Claims	1	34506	BIAS Software	790.00	BIAS 2019 Rally Registration For Jan And Stephanie
2018	8909	12/19/2018	Claims	1	34518	Numamaker Property Mang. For Karl Nachman	29.47	030050.1 - 122 NMAIN AVE ALLEY 124- Utility Account Credit Balance Refund
2018	8914	12/19/2018	Claims	1	34523	Hi School Pharmacy	3.54	C12 Analyzer Maint
2018	8920	12/19/2018	Claims	1	34529	Kerri K, LLC	73.91	075050.0 - 8 FRUIT HOME COL RD- Utility Account Credit Balance Refund
2018	8922	12/19/2018	Claims	1	34531	Ned Kindler	201.97	RX Reimbursement - Ned Kindler - 2018
2018	8927	12/19/2018	Claims	1	34536	M Kathleen McCuiston	38.05	033750.0 - 226 NESNOHOMISH AVE- Utility Account Credit Balance Refund
2018	8932	12/19/2018	Claims	1	34541	Beth Myers	66.61	012279.1 - 506 SEWYERS ST- Utility Account Credit Balance Refund
2018	8933	12/19/2018	Claims	1	34542	Office Depot	728.48	Police - Office Supplies; Police - Office Supplies; Finance - Office Supplies; Finance - Office Supplies; Office Chairs
2018	8935	12/19/2018	Claims	1	34544	Jeffrey Paul	33.23	042575.0 - 230 NESPRING ST- Utility Account Credit Balance Refund
2018	9046	12/30/2018	Claims	1	34562	Ace Hardware	5.27	Flashlight Mounts; Park Adn Ride HVAC Maint
2018	9047	12/30/2018	Claims	1	34563	Aramark Uniform Services	287.65	Indoor / Outdoor Mats; Indoor / Outdoor Mats; Indoor/Outdoor Mats; PW - Laundry Service - Dec 2018; PW - Laundry Service - Dec 2018; Janitorial Service - Dec 2018; Janitorial Services - Dec 2018; Laun
2018	9048	12/30/2018	Claims	1	34564	CTX-Xerox	14.19	Police - Overage Charges For: Dec 2018

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2018	9049	12/30/2018	Claims	1	34565	CenturyLink	1,045.70	Century Link - Dock Grd Resv; Century Link Pwrhouse Scada Dec 2018; Cent. Link Breatherlizer : Dec 2018; Century Link- Fire Hall - Dec2018; Century Link - Shop - Dec 2018; Century Link Pwrhse Voice Dec
2018	9050	12/30/2018	Claims	1	34566	City Of White Salmon	1,568.28	Water - Fireman's Prk Through: Dec 2018; Water - City Hall Main St Through: Dec 2018; Water - Pioneer Prk Through: Dec2018; Water - Police Dpt Through: Dec 2018; Water - Rhine Prk Through: Dec 2018;;
2018	9051	12/30/2018	Claims	1	34567	DJ's Repair	113.95	Safety Boots / Ross
2018	9052	12/30/2018	Claims	1	34568	Fitzjarrald, Lance D. Atty At Law	337.50	Motion And Order Allowing Attorney's Fees - Amy Krogstad 820473395
2018	9053	12/30/2018	Claims	1	34569	Greg Holtman Construction	113.98	Garage Door Openers
2018	9054	12/30/2018	Claims	1	34570	Johnson Controls Fire Protection LP	628.23	Fire Sprinkler Repair - Shop/Fire Hall
2018	9055	12/30/2018	Claims	1	34571	Klickitat County Auditor	9,917.61	2018 Voter Registration Cost For City Of White Salmon Invoice #20181218-CWS; White Salmon Valley Pool Metropolitan Park District Election Costs For November 6, 2018 General Election - Invoice #2018110
2018	9056	12/30/2018	Claims	1	34572	Masonic Lodge # 163	350.00	Parking Lot Lease For: Nov 2018; Parking Lot Lease For: Dec 2018
2018	9057	12/30/2018	Claims	1	34573	NAPA Auto Parts dba of TWGW, Inc	898.46	PW #27 Repair; PW #27 Repair; PW #32 Maint; PW #32 Maint Part Deux; PW #23 Service; PW #29 Maint; PW #29 Service; PW #29 Maint; PW #25 Maint Part Deux; PW#34 Service; PW #30 Repair; PW #
2018	9058	12/30/2018	Claims	1	34574	Northwest Natural Gas Co	300.87	Natural Gas - Lift Station - Dec 2018; Natural Gas - Shop/Fire/Council - Dec 2018
2018	9059	12/30/2018	Claims	1	34575	PUD No 1 Of Klickitat County	6,987.29	Electricity - Heritage Plaza / Mt Adams Chamber Dec 2018; Utility - Fire Hall / City Shop Dec 2018; Utility - Police Office - Dec 2018; PUD - Los Altos Reservoir: Dec 2018; PUD - Pump On Los Altos Res
2018	9060	12/30/2018	Claims	1	34576	Pape' Machinery Exchange	396.64	Sweeper Repair
2018	9061	12/30/2018	Claims	1	34577	Premier Rubber & Co	181.66	Sweeper Fill Hose
2018	9062	12/30/2018	Claims	1	34578	Public Safety Testing	125.00	Police - Officer Training Subscription Fees 4Q Oct Dec 2018

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2018 Date: 05/08/2019
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2018	9063	12/30/2018	Claims	1	34579	Reynier, Ron Atty At Law	2,750.00	City Prosecutor Legal Services For: Nov 2018; City Prosecutor Legal Services For: Dec 2018
2018	9064	12/30/2018	Claims	1	34580	Audrey Watson	743.70	Refund For Withdrawn Conditional Use Permit 2018.006 - Audrey Watson
2018	9065	12/30/2018	Claims	1	34581	Wilcox & Flegel	763.90	Bulk Oil
2018	9077	12/31/2018	Claims	1	34595	US Bank	8,822.36	US Bank - Credit Card Settlement Statement - December 2018
2018	9086	12/31/2018	Claims	1	34596	Andrews HVAC LLC	977.65	EOC HVAC Repair
2018	9087	12/31/2018	Claims	1	34597	Berger-ABAM	802.53	Professional Services - White Salmon CAO Phase II; Contractual Services - White Salmon Planning Commission Authority Code Update/Dry Creek
2018	9088	12/31/2018	Claims	1	34598	Bingen, City Of	27,037.34	December 2018 ERUs
2018	9089	12/31/2018	Claims	1	34599	David Brandt	450.00	White Salmon City Hall Exterior Renovations
2018	9090	12/31/2018	Claims	1	34600	Breach Point Consulting	250.00	One 8 Hour Seminar: Personal And Professional Breakthrough In Law Enforcement
2018	9091	12/31/2018	Claims	1	34601	City Of White Salmon	46,855.52	December 2018 Utility Taxes
2018	9092	12/31/2018	Claims	1	34602	DataPro Solutions, Inc	154.80	NovaTime Payroll - Dec 2018
2018	9093	12/31/2018	Claims	1	34603	Databar	3,309.79	Utility Bill Mailing For: Dec 2018; Utility Bill Mailing For: Dec Billing 2018; Mandatory Drinking Water Notification - 12.14.2018
2018	9094	12/31/2018	Claims	1	34604	Elan City, Inc	5,849.00	Speed Signs
2018	9095	12/31/2018	Claims	1	34605	Enterprise, The	424.00	Notice Of Public Hearing - City Of White Salmon - Proposed Ordinance 2018-12-1033, Amending WSMC 13.16.055, Revising Sewer Rates; Notice Of Ordinance Adoption - City Of White Salmon - Ordinance 2018-1
2018	9096	12/31/2018	Claims	1	34606	Gall's, LLC	321.95	Police Equipment - Lock Out Kit; Police Uniform And Safety Gear - Coat
2018	9097	12/31/2018	Claims	1	34607	Gorge INK	143.80	Historical Photo Scan, Retouch And Print
2018	9098	12/31/2018	Claims	1	34608	H.D. Fowler Company	3,743.91	Water Meters
2018	9099	12/31/2018	Claims	1	34609	Hunsaker Oil Company Inc	1,222.53	PW And Fire Dept - Fuel Dec 2018
2018	9100	12/31/2018	Claims	1	34610	Klickitat County Health Dept	120.00	Water Samples
2018	9101	12/31/2018	Claims	1	34611	Klickitat County Prosecutor	7.99	December 2018 Remittance
2018	9102	12/31/2018	Claims	1	34612	Menke Jackson Law Firm	1,584.00	Attorney Services - Dec 2018
2018	9103	12/31/2018	Claims	1	34613	NAPA Auto Parts dba of TWGW, Inc	86.97	Fire Department - Fire Truck Maint - Filters
2018	9104	12/31/2018	Claims	1	34614	North Shore Medical Group	99.55	Kindler, Ned - Medical Bill Paid To Directly To Northshore - Treatment Date 09/2018
2018	9105	12/31/2018	Claims	1	34615	Northwest Natural Gas Co	34.45	Nat Gas From: Dec 2018

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo	
2018	9106	12/31/2018	Claims	1	34616	Office Depot	173.22	Office Supplies; Office Supplies; Customized Window Envelopes	
2018	9107	12/31/2018	Claims	1	34617	One Call Concepts Inc	22.47	Excavation Notifications For: Dec 2018	
2018	9108	12/31/2018	Claims	1	34618	PUD No 1 Of Klickitat County	347.29	Strawberry Mountain Reservoir - Dec 2018; Waubish Sewer Pump - Dec 2018; SR 14 / Vault - Dec 2018; Buck Crk Monitoring Station- Dec 2018	
2018	9109	12/31/2018	Claims	1	34619	Peninsula Urban Forestry LLC	4,500.00	Forestry Consulting	
2018	9110	12/31/2018	Claims	1	34620	Pioneer Surveying Engineering Inc	2,220.00	Contractual Services - Engineering For Work 11/16-12/20/2018; Skyline Easement	
2018	9111	12/31/2018	Claims	1	34621	Pitney Bowes Purchase Power	8.37	Finance - Postage / Permits: Dec 2018	
2018	9112	12/31/2018	Claims	1	34622	David R Poucher	54.50	Milage Reimbursement - D. Poucher - 06/27/2019 - Goldendale KCPD - EFT Payment 07/05/2018 - EFT NOT PAID - Reissued To Correct Owed Payment.	
2018	9113	12/31/2018	Claims	1	34623	Quill	504.13	4 Mesh Black Office Chairs	
2018	9114	12/31/2018	Claims	1	34624	Radcomp Technologies	79.99	Police- Computer Equipment - Laptop Battery	
2018	9115	12/31/2018	Claims	1	34625	Relay Resources	121.47	Janitorial Services: Dec 2018	
2018	9116	12/31/2018	Claims	1	34626	Republic Services #487	344.31	Garbage Services - Dec 2018	
2018	9117	12/31/2018	Claims	1	34627	Rivers Edge Towing	275.00	Tow PW #25 To Schulten	
2018	9118	12/31/2018	Claims	1	34628	Safety Services Company	349.97	Police - IIPP- Manual 3 Year Maintenance MMS; Police - IIPP - Safety & Health Manual	
2018	9119	12/31/2018	Claims	1	34629	Same Day Stage	49.00	Water Sample Shipping For: Dec 2018	
2018	9120	12/31/2018	Claims	1	34630	Smarsh, Inc.	210.25	Text & Social Media Archiving: Dec 2018	
2018	9121	12/31/2018	Claims	1	34631	Sound Uniform Solutions	110.19	Jumpsuit Repair - W9 - Ashley Hackett	
2018	9122	12/31/2018	Claims	1	34632	The Scheme of Things	885.48	Historical Photo Framing	
2018	9123	12/31/2018	Claims	1	34633	TransUnion Risk & Alternative	26.88	Investigation Tool	
2018	9124	12/31/2018	Claims	1	34634	US Bank Safekeeping	26.00	Investment Fees - Dec 2018	
2018	9125	12/31/2018	Claims	1	34635	WA State Treas. Cash Mgmt Dept	515.65	December 2018 Remittance	
2018	9126	12/31/2018	Claims	1	34636	Wilcox & Fiegel	545.04	Fuel Dec 2018	
							178,122.76		
Fund							Claims	Payroll	Total
001 Current Expense							44,457.75	7,736.56	52,194.31
101 Street Fund							6,521.06	859.48	7,380.54
107 Fund							128.11	710.63	838.74
401 Fund							62,860.37	2,001.65	64,862.02
402 wastewater Collection Fund							51,799.34	423.92	52,223.26

TREASURERS REPORT


Signature Page

City Of White Salmon
MCAG #: 0481

01/01/2018 To: 12/31/2018

Time: 07:35:28 Date: 05/08/2019
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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

RECEIVED JAN 07 2019



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

STATEMENT OF ACCOUNT

Statement Date: 12/31/18
Last Statement Date: 11/30/18
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	\$2,656,974.26

Public Checking

Account Number	XXXXXX2469	Beginning Balance	\$2,650,875.70
Low Balance	\$2,506,635.27	Credits	
		Deposits	\$273,246.66
		ACH Credits	\$245,777.19
		Other Credits	\$0.00
		Total Credits	\$519,023.85
		Total Account Fees	\$0.00
		Debits	
		ACH Debits	\$223,789.55
		Other Debits	\$102.40
		Electronic Checks	\$0.00
		Checks	\$289,033.34
		Total Debits	\$512,925.29
		Ending Balance	\$2,656,974.26

DEPOSITS

Date	Description	Amount
12-03	Deposit	\$2.50
12-03	Deposit	\$3,973.99
12-03	Deposit	\$9,615.43
12-04	Deposit	\$3,758.98
12-04	Deposit	\$19,965.69
12-05	Deposit	\$718.65
12-05	Deposit	\$1,033.01
12-06	Deposit	\$315.71
12-06	Deposit	\$2,736.60
12-07	Deposit	\$120.00
12-07	Deposit	\$47,421.22
12-10	Deposit	\$218.00

Handwritten notes and corrections:

- 1357.92
- 2372457
- 15.04
- 30523
- 47541.22

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Statement of Account for No: 02530
December 2018
Primary Account

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

Date	Description	Comment	Deposits	Withdrawals	Balance
12/01/2018	Beginning Balance				326,155.71
12/31/2018	Month End Balance				326,155.71
	December Earnings	Daily Factor Earnings	657.52		
	Net Ending Balance				326,813.23

Account Summary

Beginning Balance:	326,155.71	Gross Earnings:	659.45
Deposits:	0.00	Administrative Fee:	1.93
Withdrawals:	0.00	Net Earnings:	657.52
Month End Balance:	326,155.71		
Administrative Fee Rate:	0.0070 %	Net Ending Balance:	326,813.23
Gross Earnings Rate:	2.3806 %		
Net Earnings Rate:	2.3736 %	Average Daily Balance:	326,155.71



ACTIVITY - Settled/Cleared Cash Activity

Transaction Type	Amount
Purchases	0.00
Purchase Reversals	0.00
Sales	0.00
Sale Reversals	0.00
Withdrawals	0.00
Receipts	0.00
Deliveries	0.00
Principal Reversals	0.00
Interest	0.00
Interest Reversals	0.00
Interest Adjustments	0.00
Maturities	0.00
Calls	0.00
Puts	0.00
Paydowns	0.00
Paydown Adjustments	0.00
Payups	0.00
Payup Adjustments	0.00
Cash Dividends	0.00
Balance Changes	0.00
Stock Dividends	0.00
Closeouts	0.00
Closeout Dividends	0.00
Net Activity	0.00

Your Sales Representative is: SAFEKEEPING OPERATIONS
(800) 236-4221

Statement Contents

- *Summary
- *Activity - Projected Activity for Next Statement Period
- *Holdings

HOLDINGS - Custody

Category	Par/Shares	Original Face	Principal Cost	Market Value
US Government Agency Securities	1,521,000.00000	1,521,000.00000	1,499,887.77	1,493,807.28
Total Custody Holdings	1,521,000.00000	1,521,000.00000	1,499,887.77	1,493,807.28

**City of White Salmon
2018 Annual Report
Schedule 6 Bank Reconciliation
Item 1 and 2 - Checks and Balances**

Ending Balance - Schedule 6 4,484,150.26
Treasurer's Report - Adjusted Ending Balance 4,484,150.26

Difference 0.00

Columbia State Bank (Cash) 2,656,974.26
US Bank (Time Value - Investment) 1,499,887.77
WA State Treasurer (State Pool - Investment) 326,813.23
Petty Cash 25.00
Drawer 1 150.00
Drawer 2 150.00
Drawer 3 150.00

Total Cash and Investments 4,484,150.26

Less Outstanding Checks (Page 7 of Treasurer's Report) -178,122.76

Plus Outstanding Deposits (Page 1 of Treasurer's Report) 38,851.82

Adjusted Ending Balance 4,344,879.32

Treasurer's Report - Ending Balance 4,344,879.32

Difference 0.00

City of White Salmon

2018 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-5 308.10. Reserved	C-4/C-5 308.80. Unreserved	C-4/C-5 Total	Schedule 1 308.10.00 Reserved	Schedule 1 308.80.00 Unreserved	Schedule 1 Total
001 Current Expense							
001 Current Expense	424,916.11						
107 Pool Fund	22,084.94						
110 Fire Reserve Fund	199,194.15						
112 General Fund Reserve	275,891.65						
121 Police Vehicle Reserve Fund	136,606.81						
307 New Pool Construction Fund	503.96						
Total 001 General Fund	1,059,197.62	634,281.51	424,916.11	1,059,197.62	634,281.51	424,916.11	1,059,197.62
101 Street Fund	199,393.60	0.00	199,393.60	199,393.60	0.00	199,393.60	199,393.60
200 Unlimited Go Bond Fund	17,668.26	17,668.26	0.00	17,668.26	17,668.26	0.00	17,668.26
108 Municipal Capital Imp Fund (301)	93,386.92	93,386.92	0.00	93,386.92	93,386.92	0.00	93,386.92
401 Water Fund							
401 Water Fund	338,876.88						
408 Water Reserve Fund	149,186.66						
412 Water Rights Acquisition Fund	191,917.79						
413 Water Bond Redemption Fund	15,623.15						
415 Water Bond Reserve Fund	48,058.18						
418 Water Short Lived Asset Reserve Fund	57,279.74						
Total 401 Water	800,942.40	312,878.86	488,063.54	800,942.40	312,878.86	488,063.54	800,942.40
402 Wastewater Collection Fund							
402 Wastewater Collection Fund	597,161.64						
409 Wastewater Reserve Fund	223,438.87						
414 Wastewater Bond Redemption Fund	11,438.83						
416 Wastewater Bond Reserve Fund	71,764.74						
417 Treatment Plant Reserve Fund	469,398.24						
Total 402 Wastewater Collection Fund	1,373,202.32	776,040.68	597,161.64	1,373,202.32	776,040.68	597,161.64	1,373,202.32
601 Remittances (630)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,543,791.12	1,834,256.23	1,709,534.89	3,543,791.12	1,834,256.23	1,709,534.89	3,543,791.12

City of White Salmon

2018 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-5 508.10. Reserved	C-4/C-5 508.80. Unreserved	C-4/C-5 Total	Schedule 1 508.10.00 Reserved	Schedule 1 508.80.00 Unreserved	Schedule 1 Total
001 Current Expense							
001 Current Expense	360,709.17						
107 Pool Fund	32,891.39						
110 Fire Reserve Fund	23,851.67						
112 General Fund Reserve	625,831.86						
121 Police Vehicle Reserve Fund	170,495.22						
307 New Pool Construction Fund	2,563.96						
Total 001 General Fund	1,216,343.27	859,634.10	356,709.17	1,216,343.27	859,634.10	356,709.17	1,216,343.27
101 Street Fund	117,999.01	0.00	117,999.01	117,999.01	0.00	117,999.01	117,999.01
200 Unlimited Go Bond Fund	17,955.12	17,995.12	0.00	17,995.12	17,955.12	0.00	17,955.12
108 Municipal Capital Imp Fund (301)	139,665.57	139,665.57	0.00	139,665.57	139,665.57	0.00	139,665.57
401 Water Fund							
401 Water Fund	792,260.28						
408 Water Reserve Fund	149,959.26						
412 Water Rights Acquisition Fund	225,449.60						
413 Water Bond Redemption Fund	15,623.48						
415 Water Bond Reserve Fund	50,260.84						
418 Water Short Lived Asset Reserve Fund	83,112.20						
Total 401 Water Fund	1,316,665.66	374,446.12	942,219.54	1,316,665.66	374,446.12	942,219.54	1,316,665.66
402 Wastewater Collection Fund							
402 Wastewater Collection Fund	559,891.18						
409 Wastewater Reserve Fund	380,288.46						
414 Wastewater Bond Redemption Fund	11,439.50						
416 Wastewater Bond Reserve Fund	72,402.48						
417 Treatment Plan Reserve Fund	512,190.54						
Total 402 Wastewater Collection Fund	1,536,212.16	976,320.98	559,891.18	1,536,212.16	976,320.98	559,891.18	1,536,212.16
601 Remittances (630)	38.53	38.53	0.00	38.53	38.53	0.00	38.53
Total	4,344,879.32	2,368,100.42	1,976,818.90	4,344,919.32	2,368,060.42	1,976,818.90	4,344,879.32

City of White Salmon

Annual Report

For Year Ending December 31, 2018

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, 2018

GOVERNMENT INFORMATION:

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

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

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

Official Phone Number: 509-493-1133 Ext. 205

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

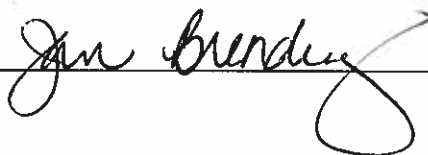
Preparer Name and Title: Jan Brending, Clerk Treasurer

Contact Phone Number: 509-493-1133 Ext. 205

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

I do hereby certify 8th day of May, 2019, 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 Contract or Preparer Signature

A handwritten signature in black ink, appearing to read "Jan Brending", is written over a horizontal line. The signature is cursive and includes a large loop at the end.

Financial Statement C-4

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2018

1 Of 3

BARS CODE		Total For All Funds Total Amount	001 - Current Expense Actual Amount	101 - Street Fund Actual Amount
Beginning Cash and Investments				
308.10	Reserved	1,834,256.23	634,281.51	0.00
308.80	Unreserved	1,709,534.89	424,916.11	199,393.60
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	1,625,903.86	1,296,271.77	276,610.35
320	Licenses and Permits	119,472.67	119,472.67	0.00
330	Intergovernmental Revenues	698,234.51	162,166.07	435,358.02
340	Charges for Goods and Services	3,339,645.26	701,577.12	0.00
350	Fines and Penalties	28,245.68	14,774.87	0.00
360	Miscellaneous Revenues	444,836.71	27,917.94	998.54
	Total Revenues:	6,256,338.69	2,322,180.44	712,966.91
Expenditures				
510	General Government	582,771.63	582,771.63	0.00
520	Public Safety	963,273.09	963,273.09	0.00
530	Utilities	1,952,606.55	0.00	0.00
540	Transportation	303,297.52	0.00	303,297.52
550	Natural and Economic Environment	171,747.30	171,747.30	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	197,109.03	197,109.03	0.00
	Total Expenditures:	4,170,805.12	1,914,901.05	303,297.52
	Excess (Deficiency) Revenues over Expenditures:	2,085,533.57	407,279.39	409,669.39
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	29,301.00	0.00	17,800.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	480.00	480.00	0.00
381,395,398	Other Resources	142,062.81	142,062.81	0.00
	Total Other Increases in Fund Resources:	171,843.81	142,542.81	17,800.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	884,647.97	364,726.97	408,863.98
591-593, 599	Debt Service	425,730.16	0.00	0.00
597	Transfers-Out	29,301.00	29,301.00	0.00
589	Custodial Activities	(1,351.42)	(1,351.42)	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	118,000.00	0.00	100,000.00
	Total Other Decreases in Fund Resources:	1,456,327.71	392,676.55	508,863.98
	Increase (Decrease) in Cash and Investments	801,049.67	157,145.65	(81,394.59)
Ending Cash and Investments				
508.10	Reserved	2,368,021.89	859,634.10	0.00
508.80	Unreserved	1,976,818.90	356,709.17	117,999.01
	Total Ending Cash and Investments	4,344,840.79	1,216,343.27	117,999.01

The accompanying notes are an integral part of this Statement

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2018

2 Of 3

BARS CODE		200 - Unlimited Go Bond Fund Actual Amount	301 - Municipal Capital Improvement Fund Actual Amount	401 - Water Fund Actual Amount
Beginning Cash and Investments				
308.10	Reserved	17,668.26	93,386.92	312,878.86
308.80	Unreserved	0.00	0.00	488,063.54
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	286.86	52,734.88	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	100,710.42
340	Charges for Goods and Services	0.00	0.00	1,706,287.34
350	Fines and Penalties	0.00	0.00	13,470.81
360	Miscellaneous Revenues	0.00	1,077.88	352,145.08
	Total Revenues:	286.86	53,812.76	2,172,613.65
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	1,143,237.45
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	1,143,237.45
	Excess (Deficiency) Revenues over Expenditures:	286.86	53,812.76	1,029,376.20
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	11,501.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	0.00	0.00	0.00
381,395,398	Other Resources	0.00	0.00	0.00
	Total Other Increases in Fund Resources:	0.00	11,501.00	0.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	0.00	19,035.11	83,236.11
591-593, 599	Debt Service	0.00	0.00	412,416.83
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	0.00	0.00	18,000.00
	Total Other Decreases in Fund Resources:	0.00	19,035.11	513,652.94
	Increase (Decrease) in Cash and Investments	286.86	46,278.65	515,723.26
Ending Cash and Investments				
508.10	Reserved	17,955.12	139,665.57	374,446.12
508.80	Unreserved	0.00	0.00	942,219.54
	Total Ending Cash and Investments	17,955.12	139,665.57	1,316,665.66

The accompanying notes are an integral part of this Statement

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2018

3 Of 3

BARS CODE		402 - Wastewater Collection Fund		
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	776,040.68	0.00	0.00
308.80	Unreserved	597,161.64	0.00	0.00
388/588	Prior Period Adjustment, Net	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	931,780.80	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	62,697.27	0.00	0.00
	Total Revenues:	994,478.07	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	809,369.10	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:	809,369.10	0.00	0.00
	Excess (Deficiency) Revenues over Expenditures:	185,108.97	0.00	0.00
Other Increases in Fund Resources				
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
389	Custodial Activities	0.00	0.00	0.00
381,395,398	Other Resources	0.00	0.00	0.00
	Total Other Increases in Fund Resources:	0.00	0.00	0.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	8,785.80	0.00	0.00
591-593, 599	Debt Service	13,313.33	0.00	0.00
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	0.00	0.00	0.00
	Total Other Decreases in Fund Resources:	22,099.13	0.00	0.00
	Increase (Decrease) in Cash and Investments	163,009.84	0.00	0.00
Ending Cash and Investments				
508.10	Reserved	976,320.98	0.00	0.00
508.80	Unreserved	559,891.18	0.00	0.00
	Total Ending Cash and Investments	1,536,212.16	0.00	0.00

The accompanying notes are an integral part of this Statement

Financial Statement C-5

City Of White Salmon

MCAG #: 0481

STATEMENT C-5

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2018

1 Of 1

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	Prior Period Adjustments,Net	0.00	0.00	0.00
310 - 360	Revenues	0.00	0.00	0.00
370 - 390	Other Increases and Financing Sources	13,223.03	13,223.03	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases and Financing Uses	13,184.50	13,184.50	0.00
	Increase (Decrease) in Cash and Investments	38.53	38.53	0.00
508	Ending Cash and Investments:	38.53	38.53	0.00

The accompanying notes are an integral part of this Statement

Notes to the Financial Statements

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ending December 31, 2018

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 a class three, non-charter code city with a Mayor-Council form of government. The city is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

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

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

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.

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 an agent 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 2, *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.

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 or retirement. Sick leave may be accumulated up to 1000 hours. Upon separation or retirement union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Upon retirement, non-union employees receive payment for 25% of

accumulated unused sick leave (including Washington Paid Sick Leave). Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments for 2018 consist of:

Fund	Restricted Balance	Restrictions
001 – Current Expense		
Current Expense	4,000.00	Restricted by external parties (Donation)
Pool Fund	32,891.39	Restricted by WSMC 3.24.200
Fire Reserve Fund	23,851.67	Restricted by WSMC 3.24.030
General Fund Reserve	625,831.86	Restricted by WSMC 3.24.031
Police Vehicle Reserve Fund	170,495.22	Restricted by WSMC 3.24.090
New Pool Fund	2,563.96	Restricted by external parties (Donation)
Total 001 – Current Expense	859,634.10	
200 – Unlimited Go Bond Fund	17,955.12	Restricted by external parties (Obligation Debt)
301 – Municipal Capital Improvement Fund	139,665.57	Restricted by RCW 82.46.030
401 – Water Fund		
Water Rights Acquisition Fund	225,449.60	Restricted by WSMC 3.24.220
Water Bond Redemption Fund	15,623.48	Restricted by external parties (Revenue Bonds)
Water Bond Reserve	50,260.84	Restricted by external parties (Revenue Bonds)
Water Short Lived Asset Reserve	83,112.20	Restricted by external parties (Revenue Bonds)
Total 401 – Water Fund	374,446.12	
402 – Wastewater Collection Fund		
Wastewater Reserve Fund	380,288.46	Restricted by WSMC 3.24.170
Wastewater Bond Redemption Fund	11,439.50	Restricted by external parties (Revenue Bonds)
Wastewater Bond Reserve	72,402.48	Restricted by external parties (Revenue Bonds)
Treatment Plant Reserve Fund	512,190.54	Restricted by WSMC 3.24.170
Total 402 – Wastewater Collection Fund	976,320.98	
601 – Remittances	38.53	Restricted by external parties (Custodial Funds)
Total Reserves	2,368,060.42	

Note 1 – Budget Compliance

A. Budgets

The city adopts annual appropriated budgets for general, special revenue, capital project, 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 2018 were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 – Current Expense			
Current Expense			
Finance	468,561.00	451,553.85	17,007.15
Central Services	67,468.00	55,902.24	11,565.76
General Government Services	121,643.00	110,078.53	11,564.47
Law Enforcement	806,636.00	777,557.74	29,078.26
Fire Control	113,650.00	82,881.54	30,768.46
Building	118,437.00	110,842.09	7,594.91
Community Services	6,569.00	6,568.28	0.72
Planning & Community Development	195,477.00	171,179.02	24,297.98
Park Facilities	80,741.00	70,415.63	10,325.37
Non-Expenditures	150.00	150.00	0.00
Current Expense	1,979,332.00	1,837,128.92	142,203.08
Pool Fund	121,774.00	120,693.40	1,080.60
General Fund Reserve	9,227.00	9,226.45	0.55
Fire Reserve Fund	311,408.00	303,617.24	7,790.76
Police Vehicle Reserve Fund	45,000.00	36,911.59	8,088.41
Total 001 – Current Expense	2,466,741.00	2,307,577.60	159,163.40
101 – Street Fund			
Street Fund	859,375.00	812,161.50	47,213.50
Street Construction Fund	0.00	0.00	0.00
Total 101 – Street Fund	859,375.00	812,161.50	47,213.50
200 – Unlimited Go Bond Fund	0.00	0.00	0.00
301 – Municipal Capital Improvement Fund	34,681.00	19,035.11	15,645.89
401 – Water Fund			
Water Fund	1,599,318.00	1,415,636.94	183,681.06
Water Rights Acquisition Fund	123,984.00	123,983.24	0.76
Water Bond Redemption Fund	43,103.00	43,102.67	0.33
Water Short Lived Asset Reserve Fund	100,000.00	74,167.54	25,832.46
Water Construction Fund	0.00	0.00	0.00

Total 401 – Water Fund	1,866,405.00	1,656,890.39	209,514.61
402 – Wastewater Collection Fund			
Wastewater Collection Fund	833,392.00	818,154.90	15,237.10
Wastewater Bond Redemption Fund	13,314.00	13,313.33	0.67
Treatment Plant Reserve Fund	0.00	0.00	0.00
Total 402 – Wastewater Collection Fund	846,706.00	831,468.23	15,237.77
601 – Remittances	13,278.00	13,184.50	93.50

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.

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 Short Lived Asset Reserve and Water Construction were rolled up into the Water Fund; Treatment Plant 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 2 – Deposits and Investments

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the government’s name.

Investments are reported at original cost.

Investments by type at December 31, 2018 are as follows:

<u>Type of Investment</u>	City’s own investments	Investments held by city as an agent for other local governments, individuals or private organizations	Total
L.G.I.P.	326,813.23	0.00	326,813.23
Time Value Investments	1,499,887.77	0.00	1,499,887.77
Total	1,826,701.00	0.00	1,826,701.00

Note 3 - 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 2018 was \$1.084550228598 per \$1,000 on an assessed valuation of \$344,031,867 for a total regular levy of \$373,119.84.

It is noted that in November 2017, voters approved an excess levy in the amount of \$0.18 per \$1,000 to be used to operate and maintain the City of White Salmon pool. However, even though appropriate documentation was provided to the Klickitat County Assessor's Office, the amount was not levied in 2018. The amount will be levied in 2019. The City of White Salmon allocated the appropriate amount of taxes (\$0.18 per \$1000) to the city's Pool Fund for operation and maintenance expenses in 2018.

Note 4 - Interfund Loans

The following table displays interfund loan activity during 2018:

Borrowing Fund	Lending Fund	Balance 1/1/2018	New Loans	Repayments	Balance 12/31/2018
General	General Fund Reserve	\$54,000.00	\$0.00	\$18,000.00	\$36,000.00
Street	Current Expense	\$350,000.00	\$0.00	\$100,000.00	\$250,000.00
	Totals	\$404,000.00	\$0.00	\$118,000.00	\$286,000.00

Note 5 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2018.

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

	Principal	Interest	Total
2018	\$355,375.62	\$90,628.35	\$446,003.97
2019	\$359,380.15	\$78,674.89	\$438,055.04
2020	\$352,345.05	\$68,552.94	\$420,897.99
2021	\$175,171.55	\$58,267.72	\$233,439.27
2022	\$134,055.25	\$52,788.82	\$186,844.07
2023-2027	\$647,015.80	\$212,579.12	\$859,594.92
2028-2032	\$727,222.53	\$125,283.93	\$852,506.46
2033-2037	\$366,294.29	\$40,658.27	\$406,952.56
2038-2042	\$59,034.69	\$23,345.31	\$82,380.00
2043-2047	\$67,204.05	\$15,175.95	\$82,380.00
2048-2052	\$74,535.05	\$5,876.96	\$80,412.01
Total	\$3,317,634.03	\$771,832.26	\$4,089,466.29

Note 6 – OPEB Plans

The city has a commitment to pay for post-employment benefits for employees that belong to LEOFF1. These benefits include medical, vision, long-term care, nursing care and other items approved by the LEOFF Board. Two retirees received benefits during 2018 and \$48,848.61 was paid out for those benefits during the year

Note 7 – Pension Plans

State Sponsored Pension Plans

Substantially all city 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, 2018 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$41,735.00	0.006244%	278,859
PERS 2/3	\$61,864.00	0.008018%	136,900
LEOFF 1	\$0.00	0.003406%	(61,836)
LEOFF 2	\$20,761.06	0.011972%	(243,058)
VFFRPF	\$420.00	0.200000%	(108,319)

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 8 – 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, 2018, 100 municipalities/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, pollution liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier and fidelity (crime) and pollution liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport 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 Berkley Public Entity 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 Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2017, AWC RMSA carried a retention of \$100,000 and 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 9 – 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.

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, 2018, 257 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. 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 2018, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC 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 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 HCP. Similarly, the terminating member forfeits all rights and interest to the 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 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 Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The 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 this report. 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.

Schedule 1

Revenues and Expenditures

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 Current Expense

BAS EL OB LA

308 10 01 10	Fire Res-Rsvd. Beg. Balance	199,194.15
308 10 01 12	General Fund Reserve-Beginning Balance	275,891.65
308 10 01 13	Pool-Beg Balance	22,084.94
308 10 01 21	Police Vehicle Reserve-Rsvd. Beg. Balance	136,606.81
308 10 03 07	New Pool-Rsvd. Beg. Balance	503.96
308 80 00 00	CE-Unrsvd. Beg. Balance	424,916.11
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,059,197.62
311 10 00 00	CE-Property Taxes	185,975.70
311 10 00 02	Pool-Property Taxes	52,801.04
311.00	TOTAL GENERAL PROPERTY TAXES	238,776.74
313 11 00 00	CE-Local Sales & Use Tax	487,843.18
313.00	TOTAL RETAIL SALES AND USE TAX	487,843.18
316 43 00 00	CE-Natural Gas Utility Tax	36,867.15
316 44 00 00	CE-Water Utility Tax	189,936.48
316 45 00 00	CE-Wastewater Utility Tax	127,736.08
316 46 00 00	CE-Television Cable Utility Tax	24,727.55
316 47 00 00	CE-Telephone Utility Tax	33,195.96
316 48 00 00	CE-Refuse Collection Utility Tax	17,636.47
316 49 00 00	CE-Electric Utility Tax	127,167.34
316 81 00 00	CE-GE Tax-Punch Boards & Pull Tabs	236.26
316 82 00 00	CE-GE Tax-Bingo & Raffles	385.25
316 83 00 00	CE-GE Tax-Amusement Games	171.48
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	558,060.02
317 20 00 00	CE-Leasehold Excise Tax	11,591.83
317.00	TOTAL EXCISE TAXES	11,591.83
310.00	TOTAL	1,296,271.77
321 91 00 00	CE-Cable Franchise Fees	15,019.33
321 99 00 00	CE-Business Licenses & Permits	19,045.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	34,064.33
322 10 00 00	CE-Building Permit	64,213.30
322 10 00 01	CE-Bldg Permits/Residential	650.00
322 10 00 02	CE-Bldg Permits/Commercial	844.69
322 10 00 04	CE-Bldg Permits/Signs	200.00
322 10 00 05	CE-Mechanical Permit	7,700.35
322 10 00 06	CE-Plumbing Permit	9,885.00
322 30 00 00	CE-Animal Licenses	1,1
322 40 00 00	CE-Street And Curb Permits	7

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 Current Expense

BAS EL OB LA

322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	85,408.34
320.00	TOTAL	119,472.67
331 16 60 00	CE-US Dept Justice-BPV Grant	676.85
331.00	TOTAL DIRECT FEDERAL GRANTS	676.85
334 02 32 00	Fire Res-DNR Grant	12,000.00
334 04 20 01	CE-Comm. Energy Eff. Grant	71,428.25
334 04 24 00	CE-CTED Stop Grant	7,852.39
334 04 90 01	CE-EMS Trauma Grant	1,222.00
334.00	TOTAL STATE GRANTS	92,502.64
335 00 91 00	CE-PUD Privilege Tax	27,280.31
335.00	TOTAL STATE SHARED REVENUES	27,280.31
336 00 98 00	CE-City Assistance-ESSB6050	844.14
336 06 21 00	CE-Violent Crimes/population	1,000.00
336 06 26 00	CE-Special Programs	2,599.22
336 06 42 00	CE-Marijuana Excise Tax	3,810.14
336 06 51 00	CE-DUI/other Assistance	366.62
336 06 94 00	CE-Liquor Excise Tax	12,537.07
336 06 95 00	CE-Liquor Board Profits	20,549.08
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	41,706.27
330.00	TOTAL	162,166.07
341 35 00 00	CE-Oth Cert & Copy Fees	443.11
341 43 00 00	CE-Finance Admin Fees	201,968.67
341 43 00 01	CE-Legislative Admin Fees	20,241.41
341 62 00 00	Word Processing, Printing And Duplicating Services	19.19
341 81 00 00	CE-Charges For Goods/Service	44.95
341 96 00 00	CE-HR Admin Fees	21,025.30
341.00	TOTAL GENERAL GOVERNMENT	243,742.63
342 10 00 00	CE-Law Enforcement Services	3,852.80
342 10 00 01	CE-Law Enforcement-Bingen	322,400.00
342 10 00 02	CE-Other Police Services	105.00
342 36 00 00	CE-Hous'g/Monitor'g Prisoner	430.00
342 50 00 00	CE-DUI Emergency Response	1,200.00
342.00	TOTAL PUBLIC SAFETY	327,987.80
345 81 00 00	CE-Zoning & Subdivision Fees	50,614.2
345 83 00 00	CE-Plan Review Fees	43,571.73

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 Current Expense

BAS EL OB LA

345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	94,261.49
347 30 00 01	CE-Park Use Activity Fees	220.00
347 30 00 10	Pool-Entrance Fees	17,796.00
347 30 00 11	Pool-Pass Fees	6,869.70
347 30 00 12	Pool-Rental Fees	1,668.00
347 60 00 00	Pool-Lesson Fees	9,031.50
347.00	TOTAL CULTURE & RECREATION	35,585.20
340.00	TOTAL	701,577.12
353 10 00 00	CE-Traffic Infraction Penalty	4,772.59
353 70 43 00	CE-Code Enforcement	491.78
353.00	TOTAL CIVIL INFRACTION PENALTIES	5,264.37
354 00 00 00	CE-Parking Infraction Penalty	1,605.00
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	1,605.00
355 20 00 00	CE-DUI Fines	2,959.57
355 80 00 00	CE-Other Criminal Traffic Fines	1,887.56
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	4,847.13
356 50 00 00	CE-Sup Court, Inv Fund Assets	61.91
356 50 00 01	CE-Investigative Fund Assessments	20.22
356 90 00 00	CE-Other Non-traffic Fines	693.41
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	775.54
357 33 00 00	CE-Public Defense Cost	1,816.75
357 37 00 00	CE-Warr/Subp Cost Remit	26.08
357.00	TOTAL CRIMINAL COSTS	1,842.83
359 80 00 00	CE-Penalties On Business Licenses & Permits	440.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	440.00
350.00	TOTAL	14,774.87
361 11 00 00	CE-Investment Interest	3,048.82
361 11 11 00	Fire Res-Invest Int.	1,318.76
361 11 12 00	GF Reserve-Invest Int.	724.66
361 40 00 00	CE-Sales Tax Interest	716.11
361 40 00 84	GF Reserve-Water Loan Int.	2,000.00
361 40 01 00	CE-Dist Ct, Interest Income	7

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 Current Expense

BAS EL OB LA

361.00	TOTAL INTEREST AND OTHER EARNINGS	8,561.66
362 50 00 00	CE-Lease-Mt Adams Chamber	3,373.87
362 80 00 01	Pool-Ice Cream	1,837.00
362 80 00 02	Pool-Other Concessions	948.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	6,158.87
367 11 00 05	CE-Donations (Police Dept)	500.00
367 11 00 07	Pool-Banners	2,205.00
367 11 03 07	New Pool-Donations	2,060.00
367 11 22 00	Fire Res-Donations	300.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	5,065.00
369 40 00 00	CE-Restitution	915.00
369 81 00 00	CE-Cashier's Over/Short	18.25
369 91 00 00	CE-Other Misc Revenue	5,011.47
369 91 00 01	CE-Police Misc Revenue	378.06
369 91 00 02	CE-Fire Misc Revenue	1,702.89
369 91 00 46	CE-Park Misc Revenue	86.13
369 91 01 07	Pool-Other Misc. Revenue	20.61
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	8,132.41
360.00	TOTAL	27,917.94
381 20 00 00	CE-Street IF Loan Repayment	100,000.00
381 20 00 84	GF Reserve-Water Loan Repayment	18,000.00
381.00	TOTAL INTERFUND LOAN RECEIPTS	118,000.00
389 10 00 02	Park-Reservation Deposit	480.00
389.00	TOTAL OTHER NONREVENUES	480.00
380.00	TOTAL	118,480.00
395 21 00 00	CE-Ins. Rec. Police Assets	2,372.61
395 24 00 00	CE-Ins. Rec. Finance Assets	21,690.20
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	24,062.81
390.00	TOTAL	24,062.81
300.00	TOTAL RESOURCES	3,523,920.87

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 Current Expense

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	8,375.00
20	Personnel Benefits	731.81
31	Office & Operating Supplies	17.51
41	Professional Services	442.75
43	Travel	3,562.83
47	Utility Services	595.57
		<hr/>
511.00	TOTAL LEGISLATIVE	13,725.47
512.50	Municipal Court	
41	Professional Services	17,949.84
		<hr/>
512.00	TOTAL JUDICIAL	17,949.84
513.10	Executive Office	
10	Salaries & Wages	7,205.00
20	Personnel Benefits	622.79
41	Professional Services	1,029.28
42	Communications	668.16
43	Travel	54.50
		<hr/>
513.00	TOTAL EXECUTIVE	9,579.73
514.20	Financial Services	
10	Salaries & Wages	98,065.61
11	Salaries & Wages	162.58
20	Personnel Benefits	41,518.45
21	Personnel Benefits	34.26
31	Office & Operating Supplies	9,589.66
41	Professional Services	85,323.43
42	Communications	18,611.36
43	Travel	2,466.86
45	Operating Rentals & Leases	6,414.28
46	Insurance	148,765.00
47	Utility Services	5,068.04
48	Repairs & Maintenance	98.36
49	Miscellaneous	7,632.61
514.23	22 Personnel Benefits	3.77
514.40	Election Services	
51	Intergovernmental Professional Services	16,450.15
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	440,204.42
515.41	41 Professional Services	18,679.15
515.45	41 Professional Services	18,048.28
515.91	General Indigent Defense	
41	Professional Services	8,682.50
		<hr/>
515.00	TOTAL LEGAL	45,414.50

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 Current Expense

BAS EL

518.10	Personnel Services		
	10	Salaries & Wages	33,941.97
	11	Salaries & Wages	9.51
	20	Personnel Benefits	14,337.19
	21	Personnel Benefits	2.01
	41	Professional Services	2,851.54
	42	Communications	274.14
	43	Travel	274.10
	48	Repairs & Maintenance	3,903.78
	49	Miscellaneous	308.00
			<hr/>
	518.00	TOTAL CENTRAL SERVICES	55,902.24
			<hr/>
	510.00		582,771.63
521.10	Administration		
	44	Taxes And Operating Assessments	73.00
521.20	Police Operations		
	10	Salaries & Wages	390,981.49
	11	Salaries & Wages	23,923.50
	12	Salaries & Wages	11,745.30
	20	Personnel Benefits	211,449.18
	21	Personnel Benefits	4,014.44
	22	Personnel Benefits	1,559.63
	23	Personnel Benefits	3,832.64
	31	Office & Operating Supplies	9,341.47
	32	Fuel Consumed	16,019.10
	35	Small Tools And Minor Equipment	577.00
	41	Professional Services	21,435.24
	42	Communications	45,298.61
	45	Operating Rentals & Leases	3,327.92
	47	Utility Services	2,917.14
	48	Repairs & Maintenance	3,116.92
	49	Miscellaneous	1,063.00
521.21			
	31	Office & Operating Supplies	215.00
	40	Other Services And Charges	1,499.31
521.40	Training		
	49	Miscellaneous	10,321.78
521.50	Facilities		
	45	Operating Rentals & Leases	1,332.80
			<hr/>
	521.00	TOTAL LAW ENFORCEMENT	764,044.47
522.20	Fire Suppression And Emergency Medical Services		
	10	Salaries & Wages	22,761.03
	20	Personnel Benefits	7,550.97
	23	Personnel Benefits	6,052.55
	24	Personnel Benefits	359.73
	25	Personnel Benefits	1,748.00
	31	Office & Operating Supplies	6,314.16
	32	Fuel Consumed	3,255.50

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 Current Expense

BAS EL

35	Small Tools And Minor Equipment	301.52
41	Professional Services	4,632.22
42	Communications	658.29
47	Utility Services	2,705.45
48	Repairs & Maintenance	3,213.43
49	Miscellaneous	1,853.90
522.45	Training Obtained By Employees	
43	Travel	1,625.68
522.50	Facilities	
31	Office & Operating Supplies	284.97
48	Repairs & Maintenance	5,952.85
522.60	Vehicles And Equipment Maintenance	
10	Salaries & Wages	2,255.67
20	Personnel Benefits	1,435.94
31	Office & Operating Supplies	6,327.90
48	Repairs & Maintenance	2,118.09
522.00	TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVICE	81,423.12
523.60	Care & Custody Of Prisoners	
51	Intergovernmental Professional Services	5,590.00
523.00	TOTAL DETENTION AND/OR CORRECTION	5,590.00
524.60	Enforcement Of Codes And Regulation	
10	Salaries & Wages	75,423.57
11	Salaries & Wages	789.33
20	Personnel Benefits	27,720.62
21	Personnel Benefits	165.98
31	Office & Operating Supplies	541.09
41	Professional Services	3,430.61
42	Communications	861.23
43	Travel	665.00
48	Repairs & Maintenance	1,014.66
49	Miscellaneous	230.00
524.00	TOTAL PROTECTIVE INSPECTIONS	110,842.09
525.60	Disaster Preparedness	
51	Intergovernmental Professional Services	1,373.41
525.00	TOTAL DISASTER SERVICES	1,373.41
520.00		963,273.09
557.30	Tourism	
31	Office & Operating Supplies	568.28
557.00	TOTAL COMMUNITY SERVICES	568.28
558.60	Planning	
10	Salaries & Wages	59,6
11	Salaries & Wages	7
20	Personnel Benefits	22,866.51

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 Current Expense

BAS EL

21	Personnel Benefits	166.05
31	Office & Operating Supplies	722.19
41	Professional Services	84,120.65
42	Communications	287.05
43	Travel	290.63
44	Taxes And Operating Assessments	488.15
47	Utility Services	595.69
558.70	Economic Development	
41	Professional Services	1,223.00
558.00	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	<u>171,179.02</u>
550.00		<u>171,747.30</u>
571.20		
49	Miscellaneous	6,000.00
571.00	TOTAL EDUCATIONAL AND RECREATIONAL ACTIVITIES	<u>6,000.00</u>
576.20	Swimming Pools	
10	Salaries & Wages	64,969.97
11	Salaries & Wages	1,084.12
20	Personnel Benefits	15,787.56
21	Personnel Benefits	127.54
23	Personnel Benefits	104.93
31	Office & Operating Supplies	4,952.60
41	Professional Services	15,859.05
43	Travel	466.50
44	Taxes And Operating Assessments	505.20
47	Utility Services	9,344.50
48	Repairs & Maintenance	5,385.81
49	Miscellaneous	86.86
53		2,018.76
576.80	General Parks	
10	Salaries & Wages	13,148.09
20	Personnel Benefits	5,600.84
23	Personnel Benefits	177.69
31	Office & Operating Supplies	4,685.70
32	Fuel Consumed	2,198.28
35	Small Tools And Minor Equipment	435.26
41	Professional Services	13,121.60
42	Communications	224.66
43	Travel	646.48
44	Taxes And Operating Assessments	21.90
47	Utility Services	26,826.39
48	Repairs & Maintenance	2,849.78
49	Miscellaneous	455.00
53		23.96
576.00	TOTAL PARK FACILITIES	<u>191,109.03</u>
570.00		<u>197,100.00</u>

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 Current Expense

BAS EL

589.90	Other Custodial Activities	
	00	-1,501.42
	01	150.00
	589.00 TOTAL OTHER NON-EXPENDITURES	<hr/> -1,351.42
	580.00	<hr/> -1,351.42
594.18	Centralized Services	
	64 Machinery & Equipment	9,226.45
594.21	Law Enforcement	
	64 Machinery & Equipment	50,424.86
594.22	Fire And Emergency Medical Activities	
	64 Machinery & Equipment	305,075.66
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	<hr/> 364,726.97
597.08		
	00	11,501.00
597.42	Road/Street Maintenance	
	01	17,800.00
	597.00 TOTAL TRANSFERS-OUT	<hr/> 29,301.00
	590.00	<hr/> 394,027.97
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	<hr/> 2,307,577.60
	508.80.00 Unreserved	356,709.17
	508.10.00 Reserved	859,634.10

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

101 Street Fund

BAS EL OB LA

308 80 01 01	Street-Unrsvd. Beg. Balance	199,393.60
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	199,393.60
311 10 00 01	Street-Property Taxes	133,592.95
311.00	TOTAL GENERAL PROPERTY TAXES	133,592.95
316 44 01 01	Street-Water Utility Tax	84,092.43
316 45 01 01	Street-Wastewater Utility Tax	58,924.97
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	143,017.40
310.00	TOTAL	276,610.35
334 03 60 00	Street-STP-R Program	81,434.73
334 03 82 17	Street-2017 Lincoln St Project	226,064.12
334 03 82 18	Street-Relight WA	70,075.00
334.00	TOTAL STATE GRANTS	377,573.85
336 00 71 00	Street-Multimodal Transp.	3,489.75
336 00 87 00	Street-Fuel Tax	54,294.42
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	57,784.17
330.00	TOTAL	435,358.02
369 91 01 01	Street-Other Misc Revenue	998.54
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	998.54
360.00	TOTAL	998.54
397 02 00 01	Street-Transfer From CE	17,800.00
397.00	TOTAL TRANSFERS-IN	17,800.00
390.00	TOTAL	17,800.00
300.00	TOTAL RESOURCES	930,160.51

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

101 Street Fund

BAS EL

542.30	Roadway		
	10	Salaries & Wages	109,726.32
	11	Salaries & Wages	805.79
	20	Personnel Benefits	50,163.74
	21	Personnel Benefits	192.18
	23	Personnel Benefits	309.32
	31	Office & Operating Supplies	20,388.40
	32	Fuel Consumed	6,031.06
	35	Small Tools And Minor Equipment	606.17
	41	Professional Services	74,247.59
	42	Communications	1,883.49
	43	Travel	714.55
	44	Taxes And Operating Assessments	650.30
	45	Operating Rentals & Leases	29.02
	47	Utility Services	1,462.81
	48	Repairs & Maintenance	11,056.96
	49	Miscellaneous	1,842.13
542.40	Drainage		
	10	Salaries & Wages	4,605.85
	20	Personnel Benefits	1,877.24
542.63	Street Lighting		
	47	Utility Services	14,604.60
542.65	Parking Facilities		
	45	Operating Rentals & Leases	2,100.00
	542.00	TOTAL ROADS & STREETS ORDINARY MAINTENANCE	303,297.52
			<hr/>
	540.00		303,297.52
581.20	Loan Repayment Issued		
	00	Personnel Benefits	100,000.00
	581.00	TOTAL INTERFUND LOAN DISBURSEMENTS	100,000.00
			<hr/>
	580.00		100,000.00
594.42	Road/Street Maintenance		
	63	Other Improvements	100,966.90
	64	Machinery & Equipment	26,144.98
	70	Debt Service: Principal	3,868.11
	80	Debt Service: Interest And Related Costs	246.37
	594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	131,226.36
595.10			
	00	Personnel Benefits	42,940.75
595.30			
	00	Personnel Benefits	234,696.87
	595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	277,637.62

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

101 Street Fund

BAS EL

590.00	408,863.98
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	812,161.50
508.80.00 Unreserved	117,999.01
508.10.00 Reserved	0.00

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

200 Unlimited Go Bond Fund

BAS EL OB LA

308 10 02 00	GO Bond-Rsvd. Beg. Balance	17,668.26
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	17,668.26
311 10 02 00	GO Bond-Property Taxes	286.86
311.00	TOTAL GENERAL PROPERTY TAXES	286.86
310.00	TOTAL	286.86
300.00	TOTAL RESOURCES	17,955.12

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

200 Unlimited Go Bond Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	17,955.12

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

301 Municipal Capital Improvement Fund

BAS EL OB LA

308 10 01 08	MCI-Rsvd. Beg. Balance	93,386.92
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	93,386.92
318 34 00 00	MCI-Real Estate Excise Taxes	52,734.88
318.00	TOTAL OTHER TAXES	52,734.88
310.00	TOTAL	52,734.88
361 11 95 00	MCI-Investment Interest	1,077.88
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,077.88
360.00	TOTAL	1,077.88
397 08 00 00	MCI-Transfer From CE	11,501.00
397.00	TOTAL TRANSFERS-IN	11,501.00
390.00	TOTAL	11,501.00
300.00	TOTAL RESOURCES	158,700.68

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

301 Municipal Capital Improvement Fund

BAS EL

594.14	Finance and Other Administration	
	62 Buildings & Structures	19,035.11
		<hr/>
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	19,035.11
		<hr/>
	590.00	19,035.11
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	19,035.11
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	139,665.57

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

401 Water Fund

BAS EL OB LA

308 10 04 13	Water Bd Red-Rsvd. Beg. Balance	15,623.15
308 10 04 15	Water Bd Res-Rsvd. Beg. Balance	48,058.18
308 10 04 18	WSLAR-Rsvd. Beg. Balance	57,279.74
308 10 12 00	WRAF-Rsvd. Beg. Balance	191,917.79
308 80 04 01	Water-Unrsvd. Beg. Balance	338,876.88
308 80 04 08	W Res-Unrsvd. Beg. Balance	149,186.66
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	800,942.40
334 03 10 00	Water-DOE ASR Grant G0900235	1,744.60
334 03 10 02	Water-DOE WS Reliability Grant	5,000.00
334 04 20 02	Water-Com. Energy Eff. Grant	93,965.82
334.00	TOTAL STATE GRANTS	100,710.42
330.00	TOTAL	100,710.42
343 40 00 01	Water-Water Sales	1,698,408.54
343 40 00 02	Water-Other Fees & Charges	7,878.80
343.00	TOTAL UTILITIES	1,706,287.34
340.00	TOTAL	1,706,287.34
359 90 00 00	Water-Late Charges	13,470.81
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	13,470.81
350.00	TOTAL	13,470.81
361 11 34 02	Water-Investment Interest	1,223.67
361 11 34 03	W Res-Investment Interest	772.60
361 11 34 04	WRAF-Investment Interest	1,159.90
361 11 34 05	Water Bd Res-Investment Int.	378.66
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,534.83
367 00 40 03	Water-Water Connections	188,613.26
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	188,613.26
368 10 00 00	WRAF-Fees From Water Sales	156,355.15
368.00	TOTAL SPECIAL ASSESSMENTS	156,355.15
369 10 34 00	Water-Sale Of Scrap And Junk	206.33
369 91 04 01	Water-Other Misc Revenue	3,435.51
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	3,641.84

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

401 Water Fund

BAS EL OB LA

360.00 TOTAL

352,145.08

300.00 TOTAL RESOURCES

2,973,556.05

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

401 Water Fund

BAS EL

534.80			
	10	Salaries & Wages	244,537.78
	11	Salaries & Wages	7,937.84
	20	Personnel Benefits	129,713.50
	21	Personnel Benefits	1,879.60
	23	Personnel Benefits	348.39
	31	Office & Operating Supplies	49,253.74
	32	Fuel Consumed	7,728.62
	35	Small Tools And Minor Equipment	1,123.97
	41	Professional Services	203,064.26
	42	Communications	6,940.39
	43	Travel	2,595.33
	44	Taxes And Operating Assessments	278.05
	45	Operating Rentals & Leases	655.75
	47	Utility Services	66,549.26
	48	Repairs & Maintenance	10,790.94
	49	Miscellaneous	5,439.60
	53		92,563.47
	54		311,836.96
			<hr/>
534.00		TOTAL WATER UTILITIES	1,143,237.45
			<hr/>
		530.00	1,143,237.45
581.20		Loan Repayment Issued	
	00	Personnel Benefits	18,000.00
			<hr/>
581.00		TOTAL INTERFUND LOAN DISBURSEMENTS	18,000.00
			<hr/>
		580.00	18,000.00
591.34		Water Utilities	
	72	Revenue Bonds	28,675.99
	78	Intergovernmental Loans	296,278.38
			<hr/>
591.00		TOTAL REDEMPTION OF LONG TERM DEBT	324,954.37
592.18		Centralized Services	
	82	Interest On Interfund Debt	2,000.00
592.34		Water Utilities	
	83	Interest On Long-Term External Debt	85,449.46
	84	Debt Issue Costs	13.00
			<hr/>
592.00		TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	87,462.46
594.34		Water Utilities	
	64	Machinery & Equipment	75,007.13
	70	Debt Service: Principal	7,736.24
	80	Debt Service: Interest And Related Costs	492.74
			<hr/>
594.00		TOTAL CAPITAL EXPENDITURES/EXPENSES	83,236.11

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

401 Water Fund

BAS EL

590.00	495,652.94
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	1,656,890.39
508.80.00 Unreserved	942,219.54
508.10.00 Reserved	374,446.12

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

MCAG #: 0481

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

402 Wastewater Collection Fund

BAS EL OB LA

308 10 04 09	WW Res-Rsvd. Beg. Balance	223,438.87
308 10 04 14	WW Bd Red-Rsvd. Beg. Balance	11,438.83
308 10 04 16	WW Bd Res-Rsvd. Beg. Balance	71,764.74
308 10 04 17	Treatment Plant Res-Rsvd. Beg. Balance	469,398.24
308 80 04 02	WW-Unrsvd. Beg. Balance	597,161.64
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,373,202.32
343 50 00 01	WW-Service Charge	931,780.80
343.00	TOTAL UTILITIES	931,780.80
340.00	TOTAL	931,780.80
361 11 35 01	WW-Investment Interest	3,729.02
361 11 35 02	WW Res-Investment Interest	2,246.59
361 11 35 03	Treatment Plant Res-Investment Interest	3,792.30
361 11 35 04	WW Bd Res-Investment Int	637.74
361.00	TOTAL INTEREST AND OTHER EARNINGS	10,405.65
367 00 50 03	WW-Connections	52,000.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	52,000.00
369 10 35 00	WW-Sale Of Scrap And Junk	206.32
369 91 04 02	WW-Other Misc Revenue	85.30
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	291.62
360.00	TOTAL	62,697.27
300.00	TOTAL RESOURCES	2,367,680.39

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

402 Wastewater Collection Fund

BAS EL

535.80			
	10	Salaries & Wages	90,311.23
	11	Salaries & Wages	397.39
	20	Personnel Benefits	35,605.23
	21	Personnel Benefits	83.64
	23	Personnel Benefits	301.91
	31	Office & Operating Supplies	5,974.32
	32	Fuel Consumed	4,655.25
	35	Small Tools And Minor Equipment	499.31
	41	Professional Services	104,599.14
	42	Communications	3,528.56
	43	Travel	1,042.71
	44	Taxes And Operating Assessments	376.60
	47	Utility Services	6,011.99
	48	Repairs & Maintenance	6,418.65
	49	Miscellaneous	932.79
	51	Intergovernmental Professional Services	336,404.23
	53		16,517.63
	54		195,708.52
			<hr/>
535.00		TOTAL SEWER/RECLAIMED WATER UTILITIES	809,369.10
			<hr/>
530.00			809,369.10
591.35		Sewer Utilities	
	72	Revenue Bonds	11,000.00
			<hr/>
591.00		TOTAL REDEMPTION OF LONG TERM DEBT	11,000.00
592.35		Sewer Utilities	
	83	Interest On Long-Term External Debt	2,313.33
			<hr/>
592.00		TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	2,313.33
594.35		Sewer Utilities	
	64	Machinery & Equipment	556.82
	70	Debt Service: Principal	7,736.24
	80	Debt Service: Interest And Related Costs	492.74
			<hr/>
594.00		TOTAL CAPITAL EXPENDITURES/EXPENSES	8,785.80
			<hr/>
590.00			22,099.13
			<hr/>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	831,468.23
			<hr/>
	508.80.00	Unreserved	559,891.18
	508.10.00	Reserved	976,320.98

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2018

630 Court Remittances

BAS EL OB LA

389 30 00 01	Remit-Bldg Surcharges	411.03
389 30 12 00	Remit-Crime Victims	215.53
389 30 82 00	Remit-Veh Lic Fraud	135.48
389 30 83 00	Remit-Trauma Care	350.61
389 30 83 31	Remit-Auto Thft Prev	704.89
389 30 83 32	Remit-Traum Brain Inj	126.47
389 30 88 00	Remit-State PSEA 3-ST 54	182.32
389 30 89 09	Remit-WSP Hwy Acct	551.31
389 30 89 14	Remit-Hwy Safety Acct	331.26
389 30 89 15	Remit-Death Inv Acct	96.78
389 30 91 00	Remit-State PSEA 1-ST 40	5,738.14
389 30 92 00	Remit-State PSEA 2-ST 50	2,372.44
389 30 97 00	Remit-JIS Account	2,006.77
		<hr/>
389.00	TOTAL OTHER NONREVENUES	13,223.03
		<hr/>
380.00	TOTAL	13,223.03
		<hr/>
300.00	TOTAL RESOURCES	13,223.03

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2018

630 Court Remittances

BAS EL

589.30	Agency Type Remittances	
	00	372.50
	12	215.53
	82	135.48
	83	1,181.97
	88	182.32
	89	979.35
	91	5,738.14
	92	2,372.44
	97	2,006.77
		<hr/>
589.00	TOTAL OTHER NON-EXPENDITURES	13,184.50
		<hr/>
580.00		13,184.50
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	13,184.50
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	38.53

Schedule 6
Schedule Summary
of Bank Reconciliation

SCHEDULE SUMMARY OF BANK RECONCILIATION

For Year Ending: December 31, 2018

Bank & Investment Account (1)	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported Decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	Outstanding Items AND Open Period Expenditures, EOY (12)	Outstanding Items AND Open Period Expenditures, Prior Year (13)
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	99,685.09	99,685.09	0.00	0.00	0.00	0.00
1-Checking Account	1,979,365.48	6,469,689.63	5,674,762.03	2,656,974.26	134,461.34	120,511.34	-25,772.92	91,545.90	38,851.82	26,697.35	178,122.76	283,287.11
2-State Pool	320,652.63	6,160.60	0.00	326,813.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-Petty Cash	25.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-Cash Drawer 1	150.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-Cash Drawer 2	150.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6-Cash Drawer 3	150.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-Time Value Investment:	1,499,887.77	134,461.34	134,461.34	1,499,887.77	120,511.34	134,461.34	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	3,800,380.88	6,610,311.57	5,809,223.37	4,484,150.26	254,972.68	254,972.68	73,912.17	191,230.99	38,851.82	26,697.35	178,122.76	283,287.11

Column (3)	6,610,311.57	Column (4)	5,809,223.37	Column (5)	4,484,150.26
- Column (6)	254,972.68	- Column (7)	254,972.68	+ Column (10)	38,851.82
+ Column (8)	73,912.17	+ Column (9)	191,230.99	- Column (12)	178,122.76
+ Column (10)	38,851.82	+ Column (12)	178,122.76		
- Column (11)	26,697.35	- Column (13)	283,287.11		
	6,441,405.53		5,640,317.33		4,344,879.32
C4 Revenues	6,256,338.69	C4 Expenditures	4,170,805.12	C4 Reserved	2,368,021.89
C4 Other Increases	171,843.81	C4 Other Decreases	1,456,327.71	C4 Unreserved	1,976,818.90
C5 Revenues	0.00	C5 Expenditures	0.00	C5 Reserved	38.53
C5 Other Increases	13,223.03	C5 Other Decreases	13,184.50	C5 Unreserved	0.00
	6,441,405.53		5,640,317.33		4,344,879.32
Difference	0.00		0.00		0.00

Schedule 9

Schedule of Liabilities

CITY OF WHITE SALMON
 SCHEDULE OF LIABILITIES
 For Year Ending December 31, 2018

Debt Type	ID. No.	Description	Due Date	Beginning Balance 01/01/2018	Additions	Reduction	Ending Balance 12/31/2018
Revenue Obligations							
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	97,866.00	0.00	22,000.00	75,866.00
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	48,934.00	0.00	11,000.00	37,934.00
	263.82	DOH State Revolving Fund Loan	10/1/2020	537,523.00	0.00	179,174.00	358,349.00
	263.82	2013 DWSRF Simmons Road Loan	10/1/2036	510,369.00	0.00	28,354.00	482,015.00
	263.62	2014 White Salmon Irrigation District	12/31/2034	1,635,400.00	0.00	75,473.00	1,559,927.00
	252.11	2015 USDA Tohomish Bond	12/31/2056	373,334.00	0.00	6,676.00	366,658.00
	263.84	2017 DNR Easement Purchase	12/31/2022	66,389.00	0.00	13,278.00	53,111.00
	263.52	Backhoe Street	5/30/2020	9,564.00	0.00	3,868.00	5,696.00
	263.52	Backhoe Water/Sewer	5/30/2020	38,257.00	0.00	15,472.00	22,785.00
	259.12	Compensated Absences		69,740.00	0.00	2,619.00	67,121.00
	264.30	Pension Liabilities		551,591.00	0.00	135,832.00	415,759.00
		Total Revenue Obligations		3,938,967.00	0.00	493,746.00	3,445,221.00
		Total Liabilities		3,938,967.00	0.00	493,746.00	3,445,221.00

Schedule 15
Schedule of State Financial Assistance

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2018

1	2	3	4
Grantor	Program Title	Identification Number	Amount
WA Department of Transportation	2018 4th Street Improvement Project - TIB 2018 Seal Coat (FY2019) - TIB LED Street Light Conversion - Relight - TIB	6-E-936(007)-1 2-E-936(004)-1 S-E-936(001)-1	\$218,592.00 \$20,656.00 \$70,075.00
WA Department of Ecology	WA State DOE Emergency Communications WA State DOE ASR Grant	SPPREG-2019-WhSaFD-00011 G0900235	\$180,209.65 \$12,693.01
	Total Washington Department of Transportation		\$309,323.00
		Total Washington Department of Ecology	\$192,902.66
		Grand Total	\$502,225.66

Schedule 16
Schedule of Expenditures
of Federal Awards

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2018

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
Highway Planning and Construction Cluster								
Department of Transportation, Federal Highway Admin. (via WA Dept. of Transportation)	Highway Planning and Construction	20.205		81,434.73	0.00	81,434.73	0.00	1, 2, 7
Total Highway Planning and Construction Cluster						81,434.73	0.00	
Cooperative Fire Protection								
US Foreset Service (via WA Dept. of Natural Resources)	Volunteer Fire Assistance Program	10.664	1414853-FM	12,000.00	0.00	12,000.00	0.00	1, 2, 7
Total Cooperative Fire Protection						12,000.00	0.00	
Total Federal Awards Expended				93,434.73	0.00	93,434.73	0.00	

Notes to Expenditures of Federal Awards

City of White Salmon
MCAG #0481
Notes to the Expenditures of Federal Awards
For the year ending December 31, 2018

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of account 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 – 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's 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 7 – Indirect Cost Rate

The city has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidelines.

Schedule 19
Labor Relations Consultant(s)

CITY OF WHITE SALMON
LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2018

Has your government engaged labor relations consultants? Yes No

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

Name of Firm Menke Jackson Beyer, LLP
Name of Consultant Anthony F. Menke
Business Address 807 North 39 th Avenue, Yakima WA 98902
Amount Paid to Consultant During Fiscal Year \$8,716.80
Terms and Conditions, As Applicable, Including: Rates (E.g., Hourly, Etc.) \$180.00 per hour (Anthony Menke) Other attorneys - \$175.00 to \$225.00 Paralegals \$75.00 to \$100.00 Maximum Compensation Allowed N/A Duration of Services Open Ended Services Provided Represent the city in union related issues.

Schedule 21

Local Government Risk Assumption

CITY OF WHITE SALMON

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2018

- 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. Self-insure some or all risks
 - b. Belong to public entity risk pool
 - c. Purchase private insurance
 - d. No insurance
- 5. How do you provide health and welfare insurance (ex: 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 insure other risks and obligations, if any?
 - a. Self-insure some or all risks
 - b. Belong to public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then complete the rest of the form in relation to the government’s self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

9. Does the local government self-insure as an individual program? (Yes/No)
- i. If answered **YES**, does the local government allow other separate legal entity into its self-insurance program(s)? (Yes/No) For example, employees of a different organization participate in a health and welfare program of a city.
- If so, list the entity or entities: _____
10. Does the local government self-insure any risk as a joint program? (Yes/No)
- i. If answered **YES**, list the other member(s): _____
11. Are any claims administered by contract with a third-party administrator? (Yes/No)
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (Yes/No)
13. Were the program's revenues sufficient to cover the program's expenses? (Yes/No)
14. Did the program use an actuary to determine its liabilities? (Yes/No)
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	15	12	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

Item Attachment Documents:

6. Personal Services Contract - WSP USA Inc., Comprehensive Plan Update
 - a. Presentation
 - b. Discussion
 - c. Action



AGENDA MEMO

Needs Legal Review: Yes
Meeting Date: May 15, 2019
Agenda Item: Personal Services Contract – WSP USA Inc., Comprehensive Plan Update
Presented By: Jan Brending, Clerk Treasurer

ACTION REQUIRED:

Authorizing the mayor to sign a contract with WSP USA Inc. for land use consulting services to assist the city in updating its comprehensive plan.,

PROPOSED MOTION:

Move to authorize the mayor to sign a contract with WSP USA Inc. for land use consulting services to assist the city in updating the city's comprehensive plan per the scope of work and cost of \$158,000.

Explanation of issue:

The city issued a request for proposals for on-call land use consulting services and assistance in updating the city's comprehensive plan. Two firms were identified as the top firms and then forwarded to the planning commission for recommendation (Dudek and BergerABAM). The planning commission recommended BergerABAM. It should be noted that BergerABAM is now a part of WSP USA Inc. (therefore the change in name). As the planning commission was continuing to work through the scope of work related to the comprehensive plan update the on-call land use consulting portion was split off and a contract for that portion was previously approved.

The planning commission has worked with WSP (BergerABAM) to identify a scope of work for the process of updating the comprehensive plan which is expected to take approximately 15 months. The WSP team includes Steve Faust (3J Consulting) who will assist and guide the visioning portion of the update process. The contract with WSP will cover 2019 and 2020 (expiring December 31, 2020). The costs of the project will be split over a two-year period. City staff believes the cost associated with the proposed scope of work is reasonable. This is a reduction from the original estimate. It should be noted that the city council will see two additional contracts related to updating the comprehensive plan: 1) an interlocal agreement for White Salmon's share of costs associated with a buildable lands inventory, housing analysis and update of the city's urbanization study that was done in 2009 and 2) a personal services contract for developing a transportation system plan for the city.

Budget:

A budget amendment to the line item for updating the comprehensive will be required at a future date to accommodate the costs estimated for 2019 related to the WSP contract and to additional costs for the buildable land inventory and transportation system plan. The budget currently includes \$75,000 for comprehensive plan update process. I anticipate that the WSP contract could expend \$100,000 this year (the visioning process will be completed in 2019), the buildable lands inventory, etc. is estimated between \$30,000 and \$50,000 and the transportation system plan is estimated between \$30,000 and \$50,000. The city's current expense fund has reserve funds (beginning/ending) cash in its budget that will accommodate these costs and still meet the city's financial policy requirements for ending cash balances..



Staff Recommendation:

The planning commission and staff recommend the city council authorize the mayor to sign a contract with WSP USA Inc. for consulting services to assist the city in updating its comprehensive plan over a two-year period in the amount of \$158,000.

**CITY OF WHITE SALMON
PERSONAL SERVICES CONTRACT – COMPREHENSIVE PLAN UPDATE**

This contract is between the City of White Salmon and WSP USA Inc., hereafter called Contractor. City's Contract Administrator for this contract is Patrick Munyan, City Administrator.

Effective Date and Duration

This contract shall become effective on the date at which every party has signed this contract. This contract shall expire, unless otherwise terminated or extended on December 31, 2020.

Statement of Work

(a) The statement of work and Special Terms and Conditions (if any) are contained in Exhibit A attached hereto and by this reference made a part hereof.

Consideration

- (a) City agrees to pay Contractor for time, materials and expenses incurred in the performance of duties as identified In Exhibit A, Statement of Work.
- (b) Monthly invoices shall be submitted to the City itemizing all time, materials and expenses incurred as planning consultant to the City, breaking down such expenses by project. Costs for time, materials and expenses shall be pursuant to Exhibit A, Statement of Work.

Amendments

The terms of this contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written instrument signed by both parties.

Terms and conditions listed on page two

CONTRACTOR DATA, CERTIFICATION, AND SIGNATURE

Name (please print): WSP USA Inc.
Federal Tax ID No: 11-1531569

Address: 116 Third Street, Suite 305
Hood River, OR 97031-2193
Phone: 541-386-1047

Citizenship:	Non resident alien	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Business Designation (Check one):		<input type="checkbox"/>	Individual	<input type="checkbox"/>	Sole Proprietorship
		<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Estate/Trust
		<input checked="" type="checkbox"/>	Corporation	<input type="checkbox"/>	Public Service Corporation
		<input type="checkbox"/>	Governmental/Nonprofit		

Payment information will be reported to the IRS under the name and taxpayer ID number provided above. Information must be provided prior to contract approval. Information not matching IRS records could subject Contractor to 31 percent backup withholding.

I, the undersigned: agree to perform work outlined in this contract in accordance to the terms and conditions (listed on the front and backside and made part of this contract by reference) and the statement of work made part of this contract by reference hereby certify under penalty of perjury that I/my business am not/is no in violation of any Washington tax laws; and thereby certify I am an independent contractor. As noted in No. 21 of the Standard Contract Provisions, where required for Federal funding, Contractor certifications and signatures apply to Exhibits C and D.

Approved by the Contractor: _____
Signature Date

Approved by the City: _____
David Poucher, Mayor Date

Approved by Council: _____
Date

STANDARD CONTRACT PROVISIONS FOR PERSONAL SERVICES (NON-PERS MEMBERS)

1. Retirement System Status

Contractor is not a contributing member of the Public Employees' Retirement System and is responsible for any federal or state taxes applicable to any comprehensive or payments paid to contractor under this contract. Contractor is not eligible for any benefits from these contract payments of federal Social Security, unemployment insurance, or workers compensation except as a self-employed individual.

2. Effective Date and Duration

The passage of the contract expiration date (as recorded on reverse side) shall not extinguish, prejudice or limit either party's right to enforce this contract with respect to any default or defect in performance that has not been cured.

3. Government Employment Status

If this payment is to be charged against federal funds, Contractor certifies it is not currently employed by the federal government.

4. Subcontractors and Assignment

Contractor shall not enter into any subcontractors for any other work scheduled under this contract without prior written consent of the City. Subcontractors exceeding \$20,000 in cost shall contain all required provisions of the prime contract.

5. Dual Payment

Contractor shall not be compensated for work performed under this contract by any other municipality of the State of Washington.

6. Funds Available and Authorized

City certifies at the time of contract execution that sufficient funds are available and authorized for expenditure to finance costs of this contract within the City's appropriation or limitation.

7. Termination

- (a) This contract may be terminated by mutual consent of both parties, or by the City upon 30 days' notice in writing and delivered by certified mail or in person.
- (b) City may terminate this contract effective upon delivery of written notice to the Contractor, or at such later date as may be established by the City, under any of the following conditions:
 - (i) If City funding from federal, state or other sources is not obtained and continued at levels sufficient to allow for the purchase of the indicated quality of services. The contract may be modified to accommodate a reduction in funds.
 - (ii) If federal or state regulations or guidelines are modified, changes or interpreted in such away that the services are no longer allowable or appropriate for purchase under this contract or are no longer eligible for the funding proposed for payments authorized by this contract.
 - (iii) If any license or certificate required by law or regulation to be held by the Contractor to provide the services required by this contract is for any reason denied, revoked or no renewed. Any such termination of this contract under subparagraphs 7(a) or 7(b) shall be without prejudice to any obligations or liabilities of either party already accrued prior to such termination.
- (c) The City may terminate the whole or any part of this agreement by written notice of default (including breach of contract) to the Contractor.
 - (i) If the Contractor fails to provide services called for by this contract within the time specified herein or any extension thereof, or
 - (ii) If the Contractor fails to perform any of the other provisions of this contract, or so fails to pursue the work as to endanger performance of this contract in accordance with its terms, and after receipt of written notice from the City, fails to correct such failures within 10 days or such other period as the City may authorize.

The rights and remedies of the City provided in the above clause related to defaults (including breach of contract) by the Contractor shall not be exclusive and are in addition to any other rights and remedies provide by law or under this contract.

8. Access to Records

City, the Secretary of State's Office of the State of Washington, the federal government, and their duly authorized representatives shall have access to the books, documents, papers and records of the Contractor directly pertinent to the specific contract for the purpose of making audit, examination, excerpts and transcripts of the period of three (3) years after final payment. Copies of applicable records shall be made available upon request. Payment for cost of copies is reimbursable by City.

9. State Tort Claims Act

Contractor is not an officer, employee or agent of the State or City as those terms are used in RCW 4.96.020.

10. Compliance with Applicable Law

Contractor shall comply with all federal, state and local laws and ordinances applicable to the work under this contract.

11. Indemnification

- (a) Indemnity-Claims for Other than Professional Liability
Contractor shall defend, save and hold harmless the City their officers, agents and employees form all claims, suites or actions of whatsoever nature, including intentional acts resulting from or arising out of the Contractor or its subcontractors, agents or employees under this agreement. The Contractor waives, with respect to the City, its immunity under industrial insurance, Title 51 RCW. This waiver has been mutually negotiated by the parties. This indemnification shall survive the expiration or termination of this Agreement.
- (b). Indemnity-Claims for Professional Liability

Contractor shall defend, save and hold harmless the City, their officers, agents and employees, from all claims, suits or actions arising out of the professional negligent acts, errors or omissions of Contractor or its subcontractors and subconsultants, agents or employees in performance of professional services under this agreement.

12. Insurance

- (a) Liability Insurance. Contractor shall maintain occurrence form commercial general liability and automobile liability insurance for the protection of he contractor, the City, its commissioners, employees, and agents. Coverage shall include personal injury, bodily injury, including death, and broad form property damage, including loss of use of property, occurring in the course of or in any way related to Contractor's operations, in an amount not less than \$1,000,000.00 combined single limit per occurrence. Such insurance shall name the City as an additional insured with a coverage endorsement at least as broad as ISO CG 20 10 10 01.
- (b) Workers' Compensation Coverage. Contractor certifies that Contractor has qualified for State of Washington Workers' Compensation coverage for all Contractor's employees who are subject to Washington's Workers' Compensation statute, either as a carrier-insured employer as provided by RCW Chapter 51 or as a self-insured employer.
- (c) Certificates. Within 10 calendar days after full execution of this contract, Contractor shall furnish the City with certificates evidencing the date, amount, and type of insurance required by this contract. All policies shall provide for not less than thirty (30) days' written notice to the City before they may be canceled.
- (d) Primary Coverage. The coverage provided by insurance required under this contract shall be primary, and shall not seek contribution from any insurance or self-insurance carried by the City.

13. Ownership of Work Product

All work products of the Contractor which result from this contract are the exclusive property of the City.

14. Nondiscrimination

Contractor agrees to comply with all applicable requirements of federal civil rights and rehabilitation statutes, rules and regulations. Contractor also shall comply with the Americans with Disabilities Act of 1990 (Pub L. No. 101-336) including Title II of that Act, and all regulations and administrative rules established pursuant to that law.

15. Successors in Interest

The provisions of this contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and assigns.

16. Execution and Counterparts

This contract may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

17. Force Majeure

Neither party shall be held responsible for delay or default caused by fire, civil unrest, labor unrest, acts of God and war which is beyond such party's reasonable control. Each party shall, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and shall, upon the cessation of the cause, diligently pursue performance or its obligations under the contract.

18. Severability

The parties agree that if any terms or provisions of this contract is declared by the court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular terms or provisions held to be invalid.

19. Errors

The contractor shall perform such additional work as may be necessary to correct errors in the work required under this contract without undue delays and without additional cost.

20. Waiver

The failure of the City to enforce any provisions of the contract shall not constitute a waiver by the City of that or any other provision.

21. Other Requirements

When federal funds are involved in this contract, Contractor Debarment and Non-Collusion certifications and signatures apply to Exhibit C and D.

22. Governing Law

The provisions of this contract shall be construed in accordance with the provisions of the laws of the State of Washington. Any action or suit involving any question arising under this contract must be brought in the appropriate court of the state of Washington, Skamania County.

23. Attorney Fees

The prevailing party shall be entitled to reasonable attorney fees at trial and on appeal in an action brought with respect to this contract.

24. Merger Clause

THIS CONTRACT AND ATTACHED EXHIBITS CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE PARTIES. NO WAIVER, CONSENT, MODIFICATION OR CHANGE OF TERMS OF THE CONTRACT SHALL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY BOTH PARTIES. SUCH WAIVER, CONSENT, MODIFICATION OR CHANGE IF MADE, SHALL BE EFFECTIVE ONLY IN SPECIFIC INSTANCES AND FOR THE SPECIFIC PURPOSE GIVEN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS CONTRACT. CONTRACTOR, BY THE SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES THAT HE/SHE HAS READ THIS CONTRACT, UNDERSTANDS IT AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.



10 May 2019

Pat Munyan
Public Works Director/City Administrator
City of White Salmon
100 North Main
White Salmon, WA 98672

Subject: Proposal to Provide Professional Planning Services to Update the White Salmon Comprehensive Plan

Dear Pat:

Thank you for the opportunity to continue serving the City of White Salmon (City) and to submit the following proposal to provide professional planning services relating to updating the City's comprehensive plan.

PROJECT UNDERSTANDING

The City is a non-Growth Management Act (non-GMA) community that is embarking on a major update to its 2012 comprehensive plan. WSP will manage the comprehensive plan update process, including leading community engagement, crafting the plans appearance and layout, and updating the policy and technical elements. The WSP team includes 3J Consulting who will lead the plan's visioning process with the assistance of WSP. E² Land Use Planning Services joins the team for their historic and cultural resource experience and overall comprehensive plan update expertise.

The Planning Commission has identified the following elements of the comprehensive plan as priorities listed in order.

1. Housing, urbanization, and lane use
2. Transportation
3. Public facilities, capital improvement plans and services
4. Parks and recreation

The City wants to maintain a healthy, vibrant, and sustainable community and knows the comprehensive plan update requires a community vision and ongoing meaningful community involvement. Public interest and input are essential to developing a comprehensive plan update that truly speaks to the community's vision for its future, and comprehensive community engagement is the key to evoking public interest and input. We have given thought to how best to include the White Salmon community in the comprehensive plan update, and we will work directly with the City to refine and implement a visioning and outreach plan that includes traditional and online opportunities for involvement. The plan will be designed to engage stakeholders, such as

members of the Planning Commission and City Council, members of the community, business leaders, property owners, City staff, and representatives of the appropriate state agencies.

The development of this scope gave particular attention to these additional considerations.

- Although strict GMA compliance is not required for all components, the City recently undertook significant work to update the comprehensive plan, including its shoreline master program, 2016 parks master plan, and critical areas ordinance (CAO).
- Several key components of the update will be provided through separate projects now underway or soon to be undertaken. These include the following:
 - Transportation system plan (TSP)
 - Buildable lands inventory
 - Housing needs analysis (HNA)
 - Update of 2009 White Salmon urbanization study
- In addition, WSP and the City have agreed to delay proposals on several elements that could be added to the work plan and included in the multi-volume plan update envisioned by the City. Through future scopes of work and contract amendment(s), these additional tasks could include the development of a stormwater master plan through an update of the 1990s-era Pioneer Engineering draft, a capital improvement plan (CIP), and an urban exempt areas intergovernmental agreement (IGA) between Klickitat County and the City for agreed development standards and administrative procedures. The County is a key stakeholder in the comprehensive plan update and will help lay the groundwork for the IGA to be pursued as part of the plan implementation process.

OVERALL PROJECT ASSUMPTIONS

The following assumptions are the basis for this scope of work.

- The comprehensive plan update will be completed in 15 months from notice-to-proceed to adoption hearings.
- 3J Consulting will be responsible for leading the vision task with support from WSP and the City.
- The City will help facilitate development of the comprehensive plan update through timely review and comment on draft products and the delivery of agendas and products to the Planning Commission, City Council, stakeholders, and the public.
- The City will participate in all project meetings.
- The City will provide all public notices for meetings and hearings.
- The TSP will be completed by others and will be available no later than six months from notice-to-proceed so that TSP information can be used for the comprehensive plan update.
- Baseline housing and employment land needs forecasts and buildable lands inventory (BLI) capacity analysis will be completed by FCS and WSP by month six of this project to support the comprehensive plan update as part of a separate contract.

- The HNA will be completed by FCS and WSP no later than eight months from notice to proceed for inclusion in the comprehensive plan update.
- The urbanization study update will be completed by others no later than 10 months from notice-to-proceed for inclusion in the comprehensive plan update.
- This scope of work excludes the following.
 - Hearing continuances and work related to appeal hearings for the comprehensive plan update.
 - Updates of the zoning and subdivision sections of the White Salmon Municipal Code because these updates will become part of post-adoption implementation.
- All work products will be provided in electronic format (PDF or Microsoft Word).

SCOPE OF WORK

The following work scope is derived from the 13 March 2019 memorandum to City Council, entitled “City Vision and Goals,” our recent discussions, and the essential public involvement discussed above.

The scope of work is designed to be flexible and may be amended upon agreement of both parties.

WSP will conduct the following five work tasks to complete the comprehensive plan update by July 2020.

TASK 1.0: PROJECT MANAGEMENT (THROUGHOUT)

This task enunciates the elements involved in the project-long ongoing management that will be needed to keep the project on schedule and on budget. WSP will

- Communicate regularly with the City project managers.
- Consult with City staff on the formation of a project management team (PMT) composed of key project team members to discuss progress and schedule at project milestones.
- Prepare for and participate in up to five PMT meetings (in person and/or by teleconference) before City Council meetings.
- Prepare draft and final summary memoranda that document the outcomes of the PMT meetings and email them to the project team; the PMT will review all major products prior to each PMT meeting and guide the process through the draft plan and recommendations phases.
- Provide monthly invoices.

ASSUMPTIONS

- Three WSP project team members will attend up to five 1-hour PMT meetings at City Hall or via teleconference. If the WSP project manager, in consultation with City staff, determines in-person attendance is unnecessary, the meeting will take the form of a conference call.

DELIVERABLES

- Up to five draft and final PMT meeting summary memoranda
- Monthly project invoices

TASK 2.0: KICKOFF, DATA COLLECTION, AND DOCUMENT REVIEW (MONTH ONE)

For this effort, WSP will

- Prepare a draft and final agenda for and participate in a 2-hour kickoff meeting with City staff to formalize project details and the public involvement schedule and identify stakeholders to be notified of project progress.
- Review work prepared to date by staff in preparation for the comprehensive plan update, as well as relevant background documents, including the 2012 White Salmon comprehensive plan and existing infrastructure and capital facility plans.
- Prepare a draft and final key observations memorandum that includes the following.
 - Kickoff meeting summary
 - Summary of existing planning and policy documents and key considerations for the comprehensive plan update
 - Outline of the proposed comprehensive plan update based on background documents

ASSUMPTIONS

- One round of City review and comment on the kickoff meeting agenda.
- One round of City review and comment on the key observations memorandum.
- One round of City and Planning Commission review of the comprehensive plan outline (to be finalized during the visioning task).
- Up to three WSP team members will participate in the kickoff meeting.

DELIVERABLES

- Kickoff meeting agenda
- Draft and final memo that includes kickoff meeting summary, summaries of existing documents and key considerations, and outline of proposed comprehensive plan update

TASK 3.0: COMMUNITY ENGAGEMENT AND VISIONING (ONGOING ENGAGEMENT, MONTHS 1–15; VISION: MONTHS 1–3)

The objective of this task is to provide multiple opportunities and methods by which the community can provide input on the update. WSP will execute the following visioning and community engagement tasks; they include Planning Commission and City Council meetings as outlined in the schedule.

Months	Major Task
Month 1	<ul style="list-style-type: none"> • Kickoff • Planning Commission Work Session No. 1: Visioning • Review work scope and key observations memo; • Planning Commission Workshop No. 2: hold vision workshop
Month 2	<ul style="list-style-type: none"> • Community Visioning Event and Online Survey No. 1 • Community Conversations
Month 3	<ul style="list-style-type: none"> • Joint Planning Commission/City Council Workshop No. 1: Review draft vision document • Webpage Post No. 1: Vision document
Month 4	<ul style="list-style-type: none"> • Planning Commission Meeting No.3: Review draft BLI/HNA and housing, land use, and aesthetic elements • City Council No.1: Review draft BLI/HNA and housing, land use, and aesthetic elements
Month 5	<ul style="list-style-type: none"> • Planning Commission Meeting No.4: Review draft transportation element
Month 6	<ul style="list-style-type: none"> • Planning Commission Meeting No.5: Review draft public facilities and services and CIP • City Council Meeting No.2: Review draft transportation and public facilities and services elements and CIP • Webpage Post No 2. Draft plan elements
Month 7	<ul style="list-style-type: none"> • Planning Commission Meeting No.6: Review parks and recreation and economics elements • City Council Meeting No.3: Review draft introduction, history and community profile, historic sites, structures parks and recreation, and economics elements • Webpage Post No 3: Draft plan elements
Month 9	<ul style="list-style-type: none"> • Planning Commission Meeting No.7: Review draft environment and critical areas elements, and final draft BLI/HNA, urbanization plan update, and land use and aesthetics elements • Online Survey No 2: Land use, aesthetics, transportation elements • Webpage Post No. 4: Land use and aesthetics elements • Open House No 1: Transportation, land use, and aesthetics elements • City Council Meeting No.4: Review environment and critical areas elements, and final draft BLI/HNA, urbanization plan update, and land use and aesthetics elements
Month 10	<ul style="list-style-type: none"> • Planning Commission Meeting No. 8: Review draft introduction, history and community profile, and historic sites and structures elements
Month 13	<ul style="list-style-type: none"> • Joint Planning Commission and City Council Work Session No.2: Review draft comprehensive plan update, including executive summary, policies, appendices, and all elements
Month 14	<ul style="list-style-type: none"> • Open House No 2: Draft comprehensive plan update • Webpage Post No. 5: Draft comprehensive plan update • Planning Commission Meeting No. 8: Public hearing and recommendation
Month 15	<ul style="list-style-type: none"> • City Council Meeting No. 5: adoption hearing

TASK 3.1: VISIONING

The WSP team will conduct these visioning activities to gather broad input from community members, staff, and elected and appointed officials.

- **Visioning Work Session** – WSP will facilitate a two-hour Planning Commission visioning work session to identify the top priorities for the update and the elements they envision as shaping the community. The work session will
 - Identify the desired format for the vision document.
 - Finalize the outline for the comprehensive plan update drafted in Task 1.
 - Identify key stakeholder groups.
 - Discuss the top priorities and vision elements to be vetted with the public through the community engagement activities described below.
- **Community Visioning Event and Online Survey** – The visioning event and survey will be designed to gather community input from adults and young people on the priorities and vision elements identified by the Planning Commission and City Council and on the community's goals for its future. For this effort, WSP will
 - Prepare for and facilitate the in-person vision event as part of the White Salmon Spring Festival.
 - Prepare a corresponding and accompanying online survey to be distributed by the City via the web (see web page content below for survey details).
- **Community Conversations** – To broaden the reach of community engagement, the WSP team will prepare simple community conversation kits. With convenient distribution by email and on the project webpage, these kits will introduce the vision process and offer tools for conducting discussions. The intent is to provoke conversation between community members about their ideas for White Salmon's future. Community members and stakeholders will be encouraged to use the kits to note their conversations with their neighbors so that project staff can hear from the widest possible variety of residents, even people who do not usually attend the open houses or community events. Targeted individuals and groups may include but are not limited to
 - White Salmon Valley School District staff members and members of parent/teacher organizations.
 - Pastors, staff, and members of local churches.
 - Mt. Adams Chamber of Commerce members. The kits will include the following.
 - Sign-in sheet
 - Project overview/fact sheet
 - Discussion questions
 - Discussion leader guide
 - Facilitation and note taking tips
- **Vision Document** – Based on the information gathered through these community engagement vision processes, the WSP team will prepare a concise vision document that will become the vision element of the comprehensive plan and set the graphic framework for the plan.

TASK 3.2: OPEN HOUSES

Because the front end of the comprehensive plan update includes a community visioning process, we propose that the two open houses be held in the middle to later phases of the 15-month project.

Open House No. 1 will include summaries of the community vision, the results of the online survey, and the technical findings for the plan elements necessary to verify the vision and gather input for the draft policy and plan document. At Open House No. 2, community members will review the draft plan update and give input on the major policies it contains with the goal of informing the final plan update document. WSP will prepare meeting plans for each open house (including presentation materials), facilitate the open houses, and provide summaries. As discussed above, the City will participate in the open houses, secure a venue for them, and prepare and distribute all open house invitations and notices.

TASK 3.3: CITY WEB PAGE UPDATES/SURVEY CONTENT

WSP will provide content for the City to use in posting updates to its website. The City will create a comprehensive plan update webpage to house these updates and to launch survey links and project materials. We propose to provide content for up to five webpage postings and two online surveys. All content will be prepared to include brief text and graphics appropriate for City posting after one round of City review. The first online survey will be conducted during the visioning task as described above. The second online survey will be conducted during the comprehensive plan update and seek public input on the land use, aesthetics, and transportation elements.

ASSUMPTIONS

- The City will secure a venue (table, etc.) at the White Salmon Spring Festival for community vision input.
- The vision document will be up to four pages long and will be incorporated as the vision element of the comprehensive plan.
- WSP will develop questions and prepare online survey content for the City to use via Survey Monkey or similar online survey tool. The City will post a link to each of the surveys on the City webpage and provide analytical data to WSP.
- The City will post community conversation kits on the project webpage, and email the kits to identified stakeholders.
- The City will distribute agendas and provide meeting summaries for two joint Planning Commission/City Council work sessions, seven Planning Commission meetings, four City Council meetings, and two adoption hearings.
- The top priorities identified by the Planning Commission and City Council will be vetted with the public during the community visioning event and Online Survey No. 1.
- WSP will prepare content for five web updates at key project milestones.
- The City will post materials to the webpage and invite stakeholders to comment on project products, including the draft updated plan elements as they are released.

- The City will be responsible for drafting all Planning Commission and City Council meeting summaries and minutes.
- Throughout the project, the City will communicate with and update key project stakeholders regularly, such as representatives of the school district, parks, neighborhoods, environmental organizations, Native American tribes, and others.

EXCLUDED TASKS AND COSTS

- Meeting venue fees
- City comprehensive plan webpage design and hosting
- Survey distribution and results summaries

DELIVERABLES

- Work Session No 1. with Planning Commission and City Council
- Community visioning event and online survey content
- Draft and final community conversation kits
- Draft and final community vision document
- Planning Commission and City Council Work Session No. 1 to present vision results
- Planning Commission/City Council agendas and attendance by up to two WSP staff at seven Planning Commission meetings, four City Council meetings, and two adoption hearings
- Two open house plans, boards, and facilitation; attendance by up to two WSP staff; and open house summaries
- Five updates for City webpage content
- Work Session No. 2 with Planning Commission and City Council to review the full draft comprehensive plan update, including executive summary, policies, appendices, and all elements

TASK 4.0: COMPREHENSIVE PLAN DOCUMENT UPDATES (MONTHS 3 THROUGH 15)

To prepare the updates to the comprehensive plan, WSP will

- Prepare a comprehensive plan update document designed for digital display and user-friendly navigation, including updated text, graphics, and layout.
- Provide the draft compiled comprehensive plan document to the City for review.
- Prepare a final comprehensive plan update document addressing City comments.
- Update the comprehensive plan by topic or plan element as described in the table below.

Element	Proposed Updates
Overall Document	<ul style="list-style-type: none"> • Improve overall plan layout, include graphics, and update text. <ul style="list-style-type: none"> - The community vision document will set the look and feel of the plan. - The plan layout will be user-friendly and readable by White Salmon residents.
Introduction	<ul style="list-style-type: none"> • Include community vision. • Add executive summary (at draft plan stage). • Describe the planning and public input process.
History and Community Profile	<ul style="list-style-type: none"> • Combine history and community profile elements. • Add Native American pre-settlement history (City lead). • Add more information about post-settlement history and community aspirations. • Gather/add historical photos and maps.
Historic Sites and Structures	<ul style="list-style-type: none"> • Update list of designated structures and sites per the national and Washington historic registers. • Discuss Native American cultural sites at a general level without identification. • Update policies in coordination with the Planning Commission and public input.
Parks and Recreation	<ul style="list-style-type: none"> • Update background section consistent with the 2016 Parks, Recreation, and Open Space Plan. • Discuss current/desired levels of service. • Update policies to address open space and connectivity concurrent with development; connections to the City's waterfront and future park.
Economics	<ul style="list-style-type: none"> • Update the background/history section to include a discussion of current employment, wage, and industry trends based on U.S. Census and Washington Employment Security Department. • Discuss regional economic development plans and partners. • Update policies consistent with current trends and in coordination with the Planning Commission and public input.
Environmental Quality and Critical Areas	<ul style="list-style-type: none"> • Incorporate critical areas mapping and background information from the City's CAO update and summarize state requirements for resource protection. • Update policies to reflect current knowledge of critical areas. • Incorporate existing critical areas element into this section.
Transportation Element	<ul style="list-style-type: none"> • TSP proposed via separate to- be- authorized scope of work. • Review TSP and incorporate findings within the plan update background and policies.
Public Facilities and Services and Capital Improvement Plan	<ul style="list-style-type: none"> • Excluded pending technical study updates under separate contract.
Housing and Population and Urbanization	<ul style="list-style-type: none"> • Review Klickitat BLI, HNA completed under separate contract. • Review updated urbanization study (provided under separate contract), and incorporate housing, employment land, infill and urbanization findings within background and policies.
Land Use	<ul style="list-style-type: none"> • Review updated urbanization study (provided under separate contract) and incorporate buildable land, housing, employment, urbanization, and infill findings within background and policies. • Propose adjustments to future land use designations and mapping to accommodate growth.

ASSUMPTIONS

- The City will provide an updated history and community profile element for WSP review and finalization.
- The City will provide information on cultural resource studies for developments to assist with identification and discussion of these resources in the comprehensive plan.
- The City will provide any information on parks and recreation updated or added since the completion of the 2016 Parks, Recreation, and Open Space Plan.
- City staff will complete updates to minor comprehensive plan elements, including “Resource Lands,” “Wildfire Risk,” and “Issues.”
- Content from the administration element will be incorporated into the Introduction section of the plan.
- City staff will package the comprehensive plan elements provided by WSP into volumes, including background technical documents.
- Updates to the City’s public facilities and services and CIP technical studies (sewer, stormwater, water) are excluded, and proposals to complete these studies are pending receipt of additional data from the City.
- The comprehensive plan deliverable will include all elements not excluded above and may include other elements provided by others or provided by WSP through a contract amendment.

DELIVERABLES

- One draft and one final updated, adoption-ready comprehensive plan document.

TASK 5.0: ADOPTION

The adoption process will include preparation of a non-project SEPA checklist and Planning Commission and City Council hearings and adoption. For this effort, WSP will:

- Complete a draft and final non-project SEPA checklist as part of the adoption process for the plan update. The first draft will be prepared for staff’s review and comment and the final draft will address City comments.
- Update the summary presentation used for the workshop and present the updated comprehensive plan to Planning Commission and City Council, including the presentation at
 - One joint Planning Commission/City Council work session.
 - One Planning Commission hearing and recommendation to the City Council.
 - One City Council adoption hearing.

ASSUMPTIONS

- The City will issue a SEPA determination of non-significance or mitigated determination of non-significance.
- The project section of the SEPA checklist will not be applicable.

- The City will complete adoption in two public hearings; additional (continued or appeal) hearings can be added for additional costs.
- The City will prepare agendas and summaries for the joint Planning Commission/City Council work session and hearings.
- An adoption-ready plan does not guarantee adoption.
- Attendance by up to three WSP personnel at one joint Planning Commission/City Council work session and two public hearings.

DELIVERABLES

- Draft and final non-project SEPA checklist
- Draft and final electronic presentations

FEE

Professional fees, including an estimated \$1,269 in expenses, will be billed as incurred and will not exceed **\$158,774** without written authorization as follows:

Task 1.0:	\$8,041
Task 2.0:	\$6,302
Task 3.0:	\$72,967
Task 4.0:	\$55,344
Task 5.0:	\$14,851
Expenses:	<u>\$1,269</u>
Total:	\$158,774

CLOSING

If you agree with the above proposed scope of work, please provide us with a contract. We will consider the signed date as our notice to proceed. This proposal is valid for 30 days.

We thank you for the opportunity to provide this proposal, and we look forward to continuing our work with you. Should you have questions, please call me at 360/823-6100.

Sincerely,


J. Scott Keillor
Senior Project Manager


Helen Devery
Vice President

SK:HD:keh

Item Attachment Documents:

7. Approval of May 1, 2019 Meeting Minutes

Ken Woodrich said the way he has seen it in other cities is that the city has a scope of work put together for the community partner. He said the community partner will have a list of tasks they will do and a list of provided supplies. Woodrich said the city does not communicate directly with the individual volunteers but would go through the identified community partner. He said the community partner invoices the city for materials and gets reimbursed at that time.

Marla Keethler said that she appreciates the community turn out. She said that this is the support the council has been wanting every time the pool shows up on the agenda which is frequently. Keethler said this is the part of the conversation that is difficult but necessary because there are so many emotions regarding these parts of our community. Keethler said that in terms of the request for the city to request funding from the county for the pool, she believes that question needs to be redirected to the new Metropolitan Park District. She said that whether the new pool takes one year or five years it is in the hands of the Metropolitan Park District. Keethler said the city did not plan to run the current pool until the new pool begins. She said that in the beginning of the year the city made the decision to step up and contribute. Keethler said the city has not been ignoring the issue. She said the reality is that next year this conversation will be handed to the Metropolitan Park District as the entity responsible for the pool operation. Keethler said in order to make a responsible decision about how much money to put towards the existing pool, there needs to be more clarification from the Metropolitan Park District as the entity responsible for the operation of a pool in White Salmon, whether it is the existing pool or new pool. She said there has not been a clear conversation between the City and the Metropolitan Park District, past the 2019 season, that the city will run and operate the pool in any capacity. Keethler said that if everyone walks out of the council meeting tonight pleased that we have figured out a way to enlist community efforts for this pool, it does not mean that this pool is a guaranteed to be open until the ribbon cutting for a new pool. She said there comes a point when the cost of repairs outweighs the benefit. Keethler said that she wants to make it clear that the council understands the value of the pool to the community. She said, that is why earlier in the year, the city allocated \$60,000 to the pool without cutting any other projects. Keethler said the community involvement shown at the meeting tonight will be vital through out the process of building the new pool.

Patrick Munyan said the money the city council allocated to the pool was from the City's General Fund which is used for all different city projects. He said he believes the council is making a good effort to help in any way they can.

Mitchell England, White Salmon said he understands and respects that most residents, including themselves, do not have the whole picture regarding the pool conversation. He said that understanding the scope of work, specifically in relation to the lifespan of the pool would be helpful. England asked where will citizens gather in the summer if there is no pool. He said he does not want to see families having to go to Hood River or other neighboring communities to find fun activities.

Amy Whiteman said the council members all have families and they understand the importance of the pool. She said that as councilors they were presented with some intimidating language

and regulations. Whiteman said they had to base their decision on what was presented. She said that closing the pool was never an option they wanted to consider. She said they had pushed through earlier struggles to keep the pool open.

Ashley Post said the council has to in consideration that in 2021 the city has to decommission the current pool due to a land swap agreement with the White Salmon Valley School District. She said a few years ago the City Council made this deal with the understanding that the new pool would be built where the elementary school parking lot is currently located.

Patrick Munyan said that taking out the existing pool is going to cost anywhere from \$50,000 to \$100,000.

The council members discussed next steps for moving forward.

Patrick Munyan recommended that himself, Lloyd Dekay, and Kevin English, meet on site at the existing pool with David Kavenaugh from the County Health Department to get clarification on the repairs outlined in the letter the City received from the Health Department. He recommended holding a special council meeting to discuss the findings of that meeting.

Ashley Post recommended a joint meeting with the Metropolitan Park District.

Marla Keethler said the city needs more clarity about what 2020 looks like regarding the pool. She said she believes it is a disservice to go through this process now and push that off until next spring.

There was consensus of the council hold a special joint meeting with the Metropolitan Park District on Thursday, May 9, 2019 at 6:00 p.m. in the council chambers.

Marla Keethler said she would like to see a full picture of how to move forward related to the current and new pool keep the momentum going forward towards the building of the new pool.

Patrick Munyan said he wants to remind the public and council that there is a possibility that due to the age and disrepair of the current pool, it may not be attainable to complete the repairs necessary to recommission it.

Donna Heimke said this issue will be tabled until the next council meeting.

7. Ordinance 2019-05-1041, Amending WSMC 10.24.015 – Stop Intersections Designated.

Patrick Munyan reviewed the issues associated with the intersections of Wyers and 4th Street and Wyers and 2nd Street which have resulted in proposed Ordinance 2019-05-1041 amending WSMC 10.24.015. He said that City Operations Committee met and is recommending that a 4-way stop be created for both 4th and Wyers and 2nd and Wyers. Munyan said there are some minor corrections to the city's code that were noticed when reviewing the it for the proposed amendments. He said the new stop signs will be flagged to make the stop signs more

Item Attachment Documents:

8. 2018 March Budget Report

City of White Salmon
 Budget Summary Report
 As of March 31, 2019

	Budget Revenue	Year-To-Date Revenue	Remaining	Budget Expenditures	Year-To-Date Expenditures	Remaining
001 Current Expense						
Finance				427,862.00	219,239.94	208,622.06 51.24%
Central Services (HR)				74,944.00	12,956.00	61,988.00 17.29%
General Government				120,710.00	18,125.47	102,584.53 15.02%
Community Development				6,000.00	0.00	6,000.00 0.00%
Building				128,937.00	28,865.87	100,071.13 22.39%
Planning				230,099.00	29,350.13	200,748.87 12.76%
Park				112,275.00	38,390.90	73,884.10 34.19%
Police				942,251.00	213,243.24	729,007.76 22.63%
Fire				163,675.00	30,500.50	133,174.50 18.63%
001 Current Expense	2,567,552.00	804,106.85	1,763,445.15 31.32%	2,206,753.00	590,672.05	1,616,080.95 26.77%
101 Street Fund	860,190.00	292,900.46	567,289.54 34.05%	778,233.00	335,262.48	442,970.52 43.08%
107 Pool Fund	67,464.00	27,592.24	39,871.76 40.90%	100,356.00	233.03	100,122.97 0.23%
108 Municipal Capital Imp. Fund	391,369.00	353,240.68	38,128.32 90.26%	333,370.00	0.00	333,370.00 0.00%
110 Fire Reserve Fund	181,969.00	423.08	181,545.92 0.23%	0.00	0.00	0.00 #DIV/0!
112 General Fund Reserve	20,966.00	1,147.65	19,818.35 5.47%	333,370.00	333,370.00	0.00 0.00%
121 Police Vehicle Reserve Fund	0.00	0.00	0.00 0.00%	58,089.00	0.00	58,089.00 0.00%
200 Unlimited Go Bond Fund	0.00	17.65	-17.65 --	0.00	0.00	0.00 0.00%
307 New Pool Construction Fund	0.00	0.00	0.00 0.00%	0.00	0.00	0.00 0.00%
401 Water Fund	1,763,098.00	440,025.15	1,323,072.85 24.96%	2,023,233.00	632,248.02	1,390,984.98 31.25%
402 Wastewater Collection Fund	1,266,684.00	250,895.39	1,015,788.61 19.81%	1,466,618.00	281,153.08	1,185,464.92 19.17%
408 Water Reserve Fund	250,882.00	250,394.45	487.55 99.81%	250,000.00	0.00	250,000.00 0.00%
409 Water Reserve Fund	437,669.00	109,957.08	327,711.92 25.12%	0.00	0.00	0.00 0.00%

City of White Salmon
 Budget Summary Report
 As of March 31, 2019

	Budget		Year-To-Date		Budget		Year-To-Date	
	Revenue	Remaining	Revenue	Remaining	Expenditures	Expenditures	Expenditures	Remaining
412 Water Rights Acquisition Fund	147,031.00	108,122.84	38,908.16	26.46%	123,971.00	0.00	123,971.00	0.00%
413 Water Bond Redemption Fund	42,654.00	31,990.50	10,663.50	25.00%	42,654.00	13,230.00	29,424.00	31.02%
414 Wastewater Bond Redemption Fund	13,089.00	9,816.75	3,272.25	25.00%	13,089.00	6,615.00	6,474.00	50.54%
415 Water Bond Reserve Fund	2,329.00	1,637.53	691.47	29.69%	0.00	0.00	0.00	0.00%
416 Wastewater Bond Reserve Fund	851.00	454.41	396.59	46.60%	0.00	0.00	0.00	0.00%
417 Treatment Plant Reserve Fund	19,738.00	5,564.84	14,173.16	71.81%	0.00	0.00	0.00	0.00%
418 Water Short Lived Asset Reserve Fund	100,000.00	75,000.01	24,999.99	25.00%	100,000.00	0.00	100,000.00	0.00%
601 Remittances	14,679.00	11,773.97	2,905.03	19.79%	14,718.00	2,081.44	12,636.56	14.14%
Total	8,148,214.00	5,521,503.17	2,626,710.83	32.24%	7,844,454.00	2,194,865.10	5,649,588.90	27.98%

TREASURERS REPORT

Fund Totals

City Of White Salmon
MCAG #: 0481

03/01/2019 To: 03/31/2019

Time: 09:18:15 Date: 05/07/2019
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Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 Current Expense	543,414.02	202,348.36	171,618.41	574,143.97	2,544.07	181.83	-6,096.83	570,773.04
101 Street Fund	89,060.35	18,282.31	31,705.67	75,636.99	181.33	0.00	0.00	75,818.32
107 Pool Fund	33,314.88	27,138.38	202.66	60,250.60	0.00	100.71	0.00	60,351.31
108 Municipal Capital Imp Fund	155,395.55	337,510.70		492,906.25	0.00	0.00	0.00	492,906.25
110 Fire Reserve Fund	24,218.35	56.40		24,274.75	0.00	0.00	0.00	24,274.75
112 General Fund Reserve	626,453.64	525.87	333,370.00	293,609.51	0.00	0.00	0.00	293,609.51
121 Police Vehicle Reserve Fund	170,495.22	0.00		170,495.22	0.00	0.00	0.00	170,495.22
200 Unlimited Go Bond Fund	17,965.58	7.19		17,972.77	0.00	0.00	0.00	17,972.77
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	858,988.23	158,389.94	417,340.76	600,037.41	7,675.79	0.00	-1,946.45	605,766.75
402 Wastewater Collection Fund	557,341.28	84,431.82	112,139.61	529,633.49	1,600.96	0.00	-2,088.92	529,145.53
408 Water Reserve Fund	150,175.24	250,178.47		400,353.71	0.00	0.00	0.00	400,353.71
409 Wastewater Reserve Fund	453,447.47	36,798.07		490,245.54	0.00	0.00	0.00	490,245.54
412 Water Rights Acquisition Fund	252,081.31	12,276.45		264,357.76	1.41	0.00	-299.59	264,059.58
413 Water Bond Redemption Fund	22,732.48	3,554.50	13,230.00	13,056.98	0.00	0.00	0.00	13,056.98
414 Wastewater Bond Redemption Fund	13,621.00	1,090.75	6,615.00	8,096.75	0.00	0.00	0.00	8,096.75
415 Water Bond Reserve Fund	50,692.41	259.90		50,952.31	0.00	0.00	0.00	50,952.31
416 Wastewater Bond Reserve Fund	72,617.35	181.72		72,799.07	0.00	0.00	0.00	72,799.07
417 Treatment Plant Reserve Fund	519,372.85	6,990.85		526,363.70	0.00	0.00	0.00	526,363.70
418 Water Short Lived Asset Reserve Fund	99,778.86	8,333.33		108,112.19	0.00	0.00	0.00	108,112.19
601 Remittances	2,138.00	805.56	2,081.44	862.12	0.00	0.00	0.00	862.12
	4,715,868.03	1,149,160.57	1,088,303.55	4,776,725.05	12,003.56	282.54	-10,431.79	4,778,579.36

TREASURERS REPORT

Account Totals

City Of White Salmon
MCAG #: 0481

03/01/2019 To: 03/31/2019

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Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1	Checking Account	3,385,668.95	490,592.09	1,430,782.67	2,445,478.37	-10,431.79	12,286.10	2,447,332.68
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	0.00	150.00	0.00	0.00	150.00
Total Cash:		3,386,143.95	490,592.09	1,430,782.67	2,445,953.37	-10,431.79	12,286.10	2,447,807.68
Investment Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
2	State Pool	328,136.31	1,001,047.60	0.00	1,329,183.91	0.00	0.00	1,329,183.91
10	Time Value Investments	1,001,587.77	3,975.00	3,975.00	1,001,587.77	0.00	0.00	1,001,587.77
Total Investments:		1,329,724.08	1,005,022.60	3,975.00	2,330,771.68	0.00	0.00	2,330,771.68
		4,715,868.03	1,495,614.69	1,434,757.67	4,776,725.05	-10,431.79	12,286.10	4,778,579.36

TREASURERS REPORT
Fund Investments By Account

City Of White Salmon
 MCAG #: 0481

Time: 09:18:15 Date: 05/07/2019
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03/01/2019 To: 03/31/2019

Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
001 000 Current Expense	130,718.34	71,313.62	417.33	71,730.95		202,449.29
108 000 Municipal Capital Imp Fund	29,926.34	18,495.46	95.54	18,591.00		48,517.34
110 000 Fire Reserve Fund		7,093.84		7,093.84		7,093.84
112 000 General Govt Reserve Fund		66,147.39		66,147.39		66,147.39
121 000 Police Vehicle Reserve Fund		100,000.00		100,000.00		100,000.00
401 000 Water Fund	33,527.31	121,297.48	107.04	121,404.52		154,931.83
402 000 Wastewater Collection Fund	30,353.54	113,231.32	96.91	113,328.23		143,681.77
408 000 Water Reserve Fund	19,322.61	14,688.72	61.69	14,750.41		34,073.02
409 000 Wastewater Reserve Fund	42,686.80	151,797.98	136.28	151,934.26		194,621.06
412 000 Water Rights Acquisition Fund		91,573.86		91,573.86		91,573.86
415 000 Water Bond Reserve Fund		13,571.77		13,571.77		13,571.77
416 000 Wastewater Bond Reserve Fund		22,858.10		22,858.10		22,858.10
417 000 Treatment Plant Reserve Fund	41,601.37	207,930.46	132.81	208,063.27		249,664.64
2 - State Pool	328,136.31	1,000,000.00	1,047.60	1,001,047.60		1,329,183.91
001 000 Current Expense	42,694.92		169.44	169.44	169.44	42,694.92
108 000 Municipal Capital Imp Fund	37,049.64		147.04	147.04	147.04	37,049.64
110 000 Fire Reserve Fund	14,210.22		56.40	56.40	56.40	14,210.22
112 000 General Govt Reserve Fund	132,504.84		525.87	525.87	525.87	132,504.84
401 000 Water Fund	42,662.59		169.32	169.32	169.32	42,662.59
402 000 Wastewater Collection Fund	226,822.23		900.19	900.19	900.19	226,822.23
408 000 Water Reserve Fund	29,424.07		116.78	116.78	116.78	29,424.07
409 000 Wastewater Reserve Fund	103,760.45		411.79	411.79	411.79	103,760.45
412 000 Water Rights Acquisition Fund	83,279.73		330.51	330.51	330.51	83,279.73
415 000 Water Bond Reserve Fund	27,186.62		107.90	107.90	107.90	27,186.62
416 000 Wastewater Bond Reserve Fund	45,788.78		181.72	181.72	181.72	45,788.78
417 000 Treatment Plant Reserve Fund	216,203.68		858.04	858.04	858.04	216,203.68
10 - Time Value Investments	1,001,587.77	0.00	3,975.00	3,975.00	3,975.00	1,001,587.77

TREASURERS REPORT
Fund Investments By Account

City Of White Salmon
 MCAG #: 0481

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Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
	1,329,724.08	1,000,000.00	5,022.60	1,005,022.60	3,975.00	2,330,771.68

TREASURERS REPORT

Fund Investment Totals

City Of White Salmon
 MCAG #: 0481

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Fund Totals:	Previous Balance	Purchases	Interest	Ttl Investments	Liquidated	Investment Bal	Available Cash
001 Current Expense	173,413.26	71,313.62	586.77	71,900.39	169.44	245,144.21	328,999.76
101 Street Fund						0.00	75,636.99
107 Pool Fund						0.00	60,250.60
108 Municipal Capital Imp Fund	66,975.98	18,495.46	242.58	18,738.04	147.04	85,566.98	407,339.27
110 Fire Reserve Fund	14,210.22	7,093.84	56.40	7,150.24	56.40	21,304.06	2,970.69
112 General Fund Reserve	132,504.84	66,147.39	525.87	66,673.26	525.87	198,652.23	94,957.28
121 Police Vehicle Reserve Fund		100,000.00		100,000.00		100,000.00	70,495.22
200 Unlimited Go Bond Fund						0.00	17,972.77
307 New Pool Construction Fund						0.00	2,563.96
401 Water Fund	76,189.90	121,297.48	276.36	121,573.84	169.32	197,594.42	402,442.99
402 Wastewater Collection Fund	257,175.77	113,231.32	997.10	114,228.42	900.19	370,504.00	159,129.49
408 Water Reserve Fund	48,746.68	14,688.72	178.47	14,867.19	116.78	63,497.09	336,856.62
409 Wastewater Reserve Fund	146,447.25	151,797.98	548.07	152,346.05	411.79	298,381.51	191,864.03
412 Water Rights Acquisition Fund	83,279.73	91,573.86	330.51	91,904.37	330.51	174,853.59	89,504.17
413 Water Bond Redemption Fund						0.00	13,056.98
414 Wastewater Bond Redemption Fund						0.00	8,096.75
415 Water Bond Reserve Fund	27,186.62	13,571.77	107.90	13,679.67	107.90	40,758.39	10,193.92
416 Wastewater Bond Reserve Fund	45,788.78	22,858.10	181.72	23,039.82	181.72	68,646.88	4,152.19
417 Treatment Plant Reserve Fund	257,805.05	207,930.46	990.85	208,921.31	858.04	465,868.32	60,495.38
418 Water Short Lived Asset Reserve Fund						0.00	108,112.19
601 Remittances						0.00	862.12
	1,329,724.08	1,000,000.00	5,022.60	1,005,022.60	3,975.00	2,330,771.68	2,445,953.37

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

4,776,725.05

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
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Year	Trans#	Date	Type	Acc#	War#	Vendor	Amount	Memo
2019	1579	03/26/2019	Util Pay	1		Xpress Bill Pay	138.92	Xpress Import - CheckFree - 03-26-2019_daily_ba
2019	1589	03/27/2019	Util Pay	1		Xpress Bill Pay	1.00	Xpress Import - EFT - 03-27-2019_daily_batch.csv
2019	1590	03/27/2019	Util Pay	1		Xpress Bill Pay	64.55	Xpress Import - Metavante - 03-27-2019_daily_ba
2019	1591	03/27/2019	Util Pay	1		Xpress Bill Pay	163.24	Xpress Import - iPay - 03-27-2019_daily_batch.csv
2019	1592	03/27/2019	Util Pay	1		Xpress Bill Pay	200.00	Xpress Import - CheckFree - 03-27-2019_daily_ba
2019	1593	03/28/2019	Tr Rec	1		John Doe Citizen, Fingerprints/Notary/Recyl	566.78	Dharmik Shah 516-205-6138; 83-11 241 Street, Bel
2019	1596	03/28/2019	Tr Rec	1		Gorge INK	70.00	
2019	1597	03/28/2019	Tr Rec	1		Permitting Customer	1,460.00	
2019	1601	03/28/2019	Util Pay	1		Xpress Bill Pay	1,068.74	Xpress Import - CC - 03-28-2019_daily_batch.csv
2019	1602	03/28/2019	Util Pay	1		Xpress Bill Pay	503.55	Xpress Import - EFT - 03-28-2019_daily_batch.csv
2019	1603	03/28/2019	Util Pay	1		Xpress Bill Pay	80.00	Xpress Import - CheckFree - 03-28-2019_daily_ba
2019	1604	03/29/2019	Tr Rec	1		John Doe Citizen, Fingerprints/Notary/Recyl	229.00	Gail And Jim LaBlonde, (360)739-9913; 4568 Vinir
2019	1606	03/29/2019	Util Pay	1		Batch Customer	428.80	
2019	1607	03/29/2019	Tr Rec	1		John Doe Citizen, Fingerprints/Notary/Recyl	5.00	Notary X 2 For Lisa Evans And Charlton Evans
2019	1608	03/29/2019	Tr Rec	1		John Doe Citizen, Fingerprints/Notary/Recyl	3,200.00	Doug Holzman/ Slug's End Subdivision Received 3/
2019	1609	03/29/2019	Tr Rec	1		Taylor, Chris	756.05	White Salmon Bakery Variance, Chris Taylor, Includ
2019	1610	03/29/2019	Util Pay	1		Xpress Bill Pay	827.82	Xpress Import - CC - 03-29-2019_daily_batch.csv
2019	1611	03/29/2019	Util Pay	1		Xpress Bill Pay	483.34	Xpress Import - EFT - 03-29-2019_daily_batch.csv
2019	2186	03/29/2019	Tr Rec	1		Karlson, Dave	10.00	Payment Received Through Xpress Bill Pay On 03.2
2019	1612	03/30/2019	Util Pay	1		Xpress Bill Pay	175.00	Xpress Import - EFT - 03-30-2019_daily_batch.csv
							10,431.79	
							10,183.47	February 2019 Excise Taxes
2019	1594	03/28/2019	Claims	1	EFT	WA State Dept Revenue/Excise	6.20	Refund inactive customer credit balance
2016	1220	03/16/2016	Claims	1	31118	Cecelia Joan Huard C/O Brad Huard	87.43	041725.1 - 393 NECHERRY ST
2017	8301	11/01/2017	Claims	1	33126	David & Angela Hill	11.38	020675.0 - 560 NECENTER PL
2018	768	02/07/2018	Claims	1	33497	Renee Wuollet	3.17	040127.2 - 705 NECHURCH PLACE # E
2018	1201	03/07/2018	Claims	1	33577	Chris Parker	16.96	053189.0 - 17 ANNIE LANE
2018	3179	06/20/2018	Claims	1	33915	Lourens and Monette Pretorius	49.10	Aug Payroll #2
2018	7272	09/05/2018	Payroll	1	34156	Savannah Vargas	20.68	Sept Payroll #1
2018	7524	09/20/2018	Payroll	1	34222	Savannah Vargas	20.68	Sept Payroll #1
2018	7525	09/20/2018	Payroll	1	34223	Sydney Vargas	27.70	Nov Payroll #2
2018	8618	12/05/2018	Payroll	1	34449	Angelina Heredia	164.38	Nov Payroll #2
2018	8639	12/05/2018	Payroll	1	34458	Eric Wamsley	175.00	Parking Lot Lease - March 2019
2019	1257	03/06/2019	Claims	1	34790	Masonic Lodge # 163	1,375.00	City Prosecutor Legal Services - March 2019
2019	1270	03/06/2019	Claims	1	34803	Reynier, Ron Atty At Law	30.00	Police - Uniform Alterations
2019	1277	03/06/2019	Claims	1	34810	Vivian's Golden Thimble	105.45	010675.0 - 198 SWRIVERWATCH DR
2019	474	03/20/2019	Claims	1	34828	Malica Yakymi	9.50	052837.0 - 1035 CHAMPION LANE
2019	478	03/20/2019	Claims	1	34832	Leland Gulstine		

Receipts Outstanding:

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
							12,286.10	
Fund								
001			Current Expense				181.83	2,725.90
101			Street Fund				0.00	181.33
107			Pool Fund				100.71	100.71
401			Water Fund				0.00	7,675.79
402			Wastewater Collection Fund				0.00	1,600.96
412			Water Rights Acquisition Fund				1.41	1.41
							12,003.56	282.54
								12,286.10

TREASURERS REPORT


Signature Page

City Of White Salmon
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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: 5.7.19
Clerk/Treasurer / Date Chairman Budget Committee / Date

City of White Salmon
2019 March Treasurer's Report Reconciliation to Bank Statements

Treasurer's Report Ending Balance	4,776,725.05
Treasurer's Report Adjusted Ending Balance	4,778,579.36
Columbia State Bank (Cash)	2,447,332.68
US Bank (Time Value - Investment)	1,001,587.77
WA State Treasurer (State Pool - Investment)	1,329,183.91
Petty Cash	25.00
Drawer 1	150.00
Drawer 2	150.00
Drawer 3	150.00
Total Cash and Investments	4,778,579.36
Plus Outstanding Checks (Page 7 of Treasurer's Report)	12,286.10
Less Outstanding Deposits (Page 1 of Treasurer's Report)	-10,431.79
Adjusted Ending Balance	4,778,579.36
Difference	0.00

City of White Salmon
March 2019 Treasurer's Report Reconciliation

	Revenue	Expenditures	
	1,149,160.57	1,088,303.55	
Treasurer's Receipts	291,217.28	261,532.31	Claims
Utility Receipts	200,422.41	161,318.56	Payroll
Interfund Transfers	665,858.58	665,858.58	Interfund Transfers
Expenditure to Revenue	-66.30	-66.30	Durkee Plan Review Fee Refund
Expenditure to Revenue	-98.28	-98.28	Dierckx Utility Refund
Expenditure to Revenue	-105.45	-105.45	Yakymi Utility Refund
Expenditure to Revenue	-109.18	-109.18	Gross Utility Refund
Expenditure to Revenue	-9.50	-9.50	Gulstine Utility Refund
Expenditure to Revenue	-7.32	-7.32	Harmon Utility Refund
Expenditure to Revenue	-5.27	-5.27	IBC Utility Refund
Revenue to Expenditure	-122.40	-122.40	Breeding Reimbursement
Service Charge Permitting Customer NSF	-7,814.00	102.80	Service Charge - Account Analysis
		15.00	Service Charge - Wire Fee
	1,149,160.57	1,088,303.55	
	0.00	0.00	

BANK RECONCILIATION

City Of White Salmon
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1 Checking Account

Date	Balance Forward	3,381,674.70
02/25/2019		9,108.85
02/26/2019		529.88
02/27/2019		586.15
02/28/2019		2,695.35
03/01/2019		16,963.94
03/02/2019		485.13
03/03/2019		326.81
03/04/2019		12,726.96
03/05/2019		22,163.87
03/06/2019		12,873.23
03/07/2019		50,849.53
03/08/2019		36,747.06
03/09/2019		262.37
03/10/2019		461.73
03/11/2019		13,376.09
03/12/2019		4,019.04
03/13/2019		6,501.01
03/14/2019		2,831.98
03/15/2019		30,000.83
03/16/2019		1,641.31
03/17/2019		3,824.87
03/18/2019		24,760.39
03/19/2019		10,817.70
03/20/2019		66,497.97
03/21/2019		46,615.99
03/22/2019		19,266.43
03/23/2019		219.32
03/24/2019		308.23
03/25/2019		7,494.11
03/26/2019		2,080.17
03/27/2019		12,334.11
03/28/2019		13,031.61
03/29/2019		56,703.51
03/31/2019		3,975.00
	Total Credits:	493,080.53

Year	Trans#	Date	Type	Chk#	Vendor	
2018	8300	11/07/2018	Claims	34373	Amy Whiteman	150.00
2018	9109	12/31/2018	Claims	34619	Peninsula Urban Forestry LLC	4,500.00
2019	674	02/05/2019	Payroll	34667	Suzanne Glaser	92.35
2019	782	02/06/2019	Claims	34698	Masonic Lodge # 163	175.00
2019	798	02/06/2019	Claims	34714	Six Rivers Dispute Resolution Center	525.00
2019	807	02/06/2019	Claims	34723	WA Assn Sheriffs & Police Chiefs	60.00
2019	996	02/20/2019	Claims	34728	Ace Hardware	67.49
2019	998	02/20/2019	Claims	34730	CenturyLink	1,298.16
2019	1010	02/20/2019	Claims	34742	Med-Tech Resource, Inc.	798.61
2019	1013	02/20/2019	Claims	34745	Mosier WiNet	400.00
2019	1019	02/20/2019	Claims	34751	Republic Services #487	300.64
2019	1020	02/20/2019	Claims	34752	Shred-it USA LLC	151.05
2019	1155	03/05/2019	Payroll		Jan Brending	2,567.02
2019	1156	03/05/2019	Payroll		Erika Castro-Guzman	1,374.48
2019	1157	03/05/2019	Payroll		Jeffrey Cooper	1,210.11
2019	1158	03/05/2019	Payroll		Kate E Daniels	1,559.60
2019	1159	03/05/2019	Payroll		Andrew Dirks	1,744.54

BANK RECONCILIATION

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Year	Trans#	Date	Type	Chk#	Vendor	
2019	1160	03/05/2019	Payroll		Kevin English	2,947.85
2019	1161	03/05/2019	Payroll		Lisa L George	1,408.57
2019	1162	03/05/2019	Payroll	34761	Suzanne Glaser	92.35
2019	1163	03/05/2019	Payroll		Ashley Hackett	1,558.97
2019	1164	03/05/2019	Payroll	34762	Jason L Hartmann	152.53
2019	1165	03/05/2019	Payroll	34763	Donna Heimke	68.49
2019	1166	03/05/2019	Payroll		Michael L Hepner	2,926.17
2019	1167	03/05/2019	Payroll		F Jay Holtmann	92.35
2019	1168	03/05/2019	Payroll		William F Hunsaker	2,380.46
2019	1169	03/05/2019	Payroll		Marla A Keethler	152.53
2019	1170	03/05/2019	Payroll		Jason Kinley	1,236.89
2019	1171	03/05/2019	Payroll		Katie G Kreps	1,113.30
2019	1172	03/05/2019	Payroll		Ross E Lambert	2,079.08
2019	1173	03/05/2019	Payroll		Amy Martin	152.53
2019	1174	03/05/2019	Payroll		Patrick R Munyan Jr	3,230.77
2019	1175	03/05/2019	Payroll		Stephanie M Porter	1,285.28
2019	1176	03/05/2019	Payroll	34764	Ashley Post	152.53
2019	1177	03/05/2019	Payroll		David R Poucher	516.81
2019	1178	03/05/2019	Payroll		Frank Randall	2,145.25
2019	1179	03/05/2019	Payroll		Troy Rosenburg	1,184.75
2019	1180	03/05/2019	Payroll		Pedro Virgen	1,570.27
2019	1181	03/05/2019	Payroll	34765	Jess W Wardwell	92.35
2019	1182	03/05/2019	Payroll		Anthony R Warren	2,160.33
2019	1183	03/05/2019	Payroll		AFLAC	376.88
2019	1184	03/05/2019	Payroll		Association Of WA Cities	33,380.23
2019	1185	03/05/2019	Payroll		Internal Revenue Service	12,541.32
2019	1186	03/05/2019	Payroll		LifeSecure Insurance Company	371.09
2019	1187	03/05/2019	Payroll		LifeSecure Insurance Company	1,103.52
2019	1188	03/05/2019	Payroll		LifeSecure Insurance Company	442.98
2019	1189	03/05/2019	Payroll		Oregon Department of Revenue	190.00
2019	1190	03/05/2019	Payroll		Standard Insurance	373.35
2019	1191	03/05/2019	Payroll		WA State Dept Retirement Systems	200.00
2019	1192	03/05/2019	Payroll		WA State Dept Retirement Systems	9,249.96
2019	1193	03/05/2019	Payroll	34766	WSCCE	766.13
2019	1212	03/05/2019	Claims		Xpress Bill Pay	469.69
2019	1361	03/05/2019	Claims		Chase Paymentech	30.00
2019	1362	03/05/2019	Claims		Chase Paymentech	1,114.40
2019	1234	03/06/2019	Claims	34767	Acc Hardware	39.12
2019	1235	03/06/2019	Claims	34768	Anderson-Perry & Associates, Inc.	17,189.11
2019	1236	03/06/2019	Claims	34769	Aspct Consulting	8,199.82
2019	1237	03/06/2019	Claims	34770	Berkadia G.	19,845.00
2019	1238	03/06/2019	Claims	34771	Bingen, City Of	27,094.34
2019	1239	03/06/2019	Claims	34772	CTX-Xerox	286.65
2019	1240	03/06/2019	Claims	34773	Caterpillar Financial Services Corp.	1,714.37
2019	1241	03/06/2019	Claims	34774	Charter Communications	214.95
2019	1242	03/06/2019	Claims	34775	City Of White Salmon	42,542.61
2019	1243	03/06/2019	Claims	34776	Consolidated Sup Co Inc	222.74
2019	1244	03/06/2019	Claims	34777	Albert Durkee	66.30
2019	1245	03/06/2019	Claims	34778	Enterprise, The	252.00
2019	1246	03/06/2019	Claims	34779	Extreme Products	51.50
2019	1247	03/06/2019	Claims	34780	Fastenal	248.15
2019	1248	03/06/2019	Claims	34781	Gorge Networks Inc	759.80
2019	1249	03/06/2019	Claims	34782	Hunsaker Oil Company Inc	2,216.44
2019	1250	03/06/2019	Claims	34783	Integrity Solutions MTN	2,777.81
2019	1251	03/06/2019	Claims	34784	Jaques Sharp	180.00
2019	1252	03/06/2019	Claims	34785	Ned Kindler	135.50
2019	1253	03/06/2019	Claims	34786	Klickitat County Fire Dist. #3	17,000.00

BANK RECONCILIATION

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Year	Trans#	Date	Type	Chk#	Vendor	
2019	1254	03/06/2019	Claims	34787	Klickitat County Health Dept	120.00
2019	1255	03/06/2019	Claims	34788	Klickitat County Prosecutor	31.24
2019	1256	03/06/2019	Claims	34789	Les Schwab Tire Centers	141.89
2019	1258	03/06/2019	Claims	34791	Med-Tech Resource, Inc.	253.24
2019	1259	03/06/2019	Claims	34792	Mosier WiNet	400.00
2019	1260	03/06/2019	Claims	34793	Northwest Natural Gas Co	587.08
2019	1261	03/06/2019	Claims	34794	Office Depot	63.04
2019	1262	03/06/2019	Claims	34795	One Call Concepts Inc	5.35
2019	1263	03/06/2019	Claims	34796	PUD No 1 Of Klickitat County	10,464.94
2019	1264	03/06/2019	Claims	34797	Pacer Propane LLC	1,353.51
2019	1265	03/06/2019	Claims	34798	Pitney Bowes Purchase Power	208.99
2019	1266	03/06/2019	Claims	34799	Platt Electrical, dba of Rexel USA, INC	156.29
2019	1267	03/06/2019	Claims	34800	Stephanie Marie Porter	31.66
2019	1268	03/06/2019	Claims	34801	Poster Compliance Center	279.80
2019	1269	03/06/2019	Claims	34802	Radcomp Technologies	3,870.87
2019	1271	03/06/2019	Claims	34804	Same Day Stage	147.00
2019	1272	03/06/2019	Claims	34805	Smarsh, Inc.	210.25
2019	1273	03/06/2019	Claims	34806	Larry Spencer	135.50
2019	1274	03/06/2019	Claims	34807	The Public Group	7.77
2019	1275	03/06/2019	Claims	34808	US Bank	4,296.82
2019	1276	03/06/2019	Claims	34809	US Postmaster	204.00
2019	1278	03/06/2019	Claims	34811	WA State Treas. Cash Mgmt Dept	2,050.20
2019	1279	03/06/2019	Claims	34812	Wilcox & Flegel	520.58
2019	1280	03/06/2019	Claims	34813	Kenneth B. Woodrich PC	2,730.00
2019	1359	03/14/2019	Ser Chge		Permitting Customer	7,814.00
2019	1371	03/15/2019	Ser Chge		Columbia Bank #1080	102.80
2019	1403	03/20/2019	Payroll		Jan Brending	2,566.61
2019	1404	03/20/2019	Payroll		Erika Castro-Guzman	1,708.20
2019	1405	03/20/2019	Payroll		Jeffrey Cooper	1,493.82
2019	1406	03/20/2019	Payroll		Kate E Daniels	1,814.69
2019	1407	03/20/2019	Payroll		Andrew Dirks	1,319.26
2019	1408	03/20/2019	Payroll		Kevin English	2,940.74
2019	1409	03/20/2019	Payroll		Lisa L George	1,720.37
2019	1410	03/20/2019	Payroll		Ashley Hackett	1,981.77
2019	1411	03/20/2019	Payroll		Michael L Hepner	2,939.27
2019	1412	03/20/2019	Payroll		William F Hunsaker	2,378.86
2019	1413	03/20/2019	Payroll		Jason Kinley	2,191.13
2019	1414	03/20/2019	Payroll		Katie G Kreps	1,359.13
2019	1415	03/20/2019	Payroll		Ross E Lambert	1,706.45
2019	1416	03/20/2019	Payroll		Patrick R Munyan Jr	3,228.50
2019	1417	03/20/2019	Payroll		Stephanie M Porter	1,591.87
2019	1418	03/20/2019	Payroll		Frank Randall	2,579.15
2019	1419	03/20/2019	Payroll		Troy Rosenburg	2,025.16
2019	1420	03/20/2019	Payroll		Pedro Virgen	2,202.38
2019	1421	03/20/2019	Payroll		Anthony R Warren	2,468.51
2019	1422	03/20/2019	Payroll		Internal Revenue Service	14,206.52
2019	1423	03/20/2019	Payroll		Oregon Department of Revenue	143.00
2019	1424	03/20/2019	Payroll		WA State Dept Retirement Systems	200.00
2019	1425	03/20/2019	Payroll		WA State Dept Retirement Systems	10,401.46
2019	1460	03/20/2019	Claims	34814	Airgas USA, LLC	214.68
2019	1461	03/20/2019	Claims	34815	Aramark Uniform Services	277.11
2019	1462	03/20/2019	Claims	34816	Artistic Excavation, LLC	9,357.81
2019	1463	03/20/2019	Claims	34817	Aspect Consulting	4,056.50
2019	1464	03/20/2019	Claims	34818	BSK Associates	1,000.00
2019	1465	03/20/2019	Claims	34819	BergerABAM	3,094.3
2019	1466	03/20/2019	Claims	34820	C.M. & W.O. Sheppard Inc	49.7
2019	1467	03/20/2019	Claims	34821	CenturyLink	1,298.16

BANK RECONCILIATION

City Of White Salmon

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Year	Trans#	Date	Type	Chk#	Vendor	
2019	1468	03/20/2019	Claims	34822	City Of White Salmon	36,799.80
2019	1469	03/20/2019	Claims	34823	Coburn Electric, Inc.	1,480.90
2019	1470	03/20/2019	Claims	34824	Columbia Gorge Fire Equipment Co.	19.35
2019	1471	03/20/2019	Claims	34825	DataPro Solutions, Inc	154.80
2019	1472	03/20/2019	Claims	34826	Databar	1,338.95
2019	1473	03/20/2019	Claims	34827	Rudy & Keren Dierickx	98.28
2019	1475	03/20/2019	Claims	34829	Fastenal	13.42
2019	1476	03/20/2019	Claims	34830	Fitzjarrald, Lance D. Atty At Law	705.00
2019	1477	03/20/2019	Claims	34831	Fawn Gross	109.18
2019	1479	03/20/2019	Claims	34833	H.D. Fowler Company	578.46
2019	1480	03/20/2019	Claims	34834	Andrew Harmon	7.32
2019	1481	03/20/2019	Claims	34835	Integrity Building & Construction LLC	5.27
2019	1482	03/20/2019	Claims	34836	Klickitat County Health Dept	120.00
2019	1483	03/20/2019	Claims	34837	Les Schwab Tire Centers	220.14
2019	1484	03/20/2019	Claims	34838	NAPA Auto Parts dba of TWGW, Inc	247.14
2019	1485	03/20/2019	Claims	34839	Office Depot	367.43
2019	1486	03/20/2019	Claims	34840	Pioneer Surveying Engineering Inc	80.00
2019	1487	03/20/2019	Claims	34841	Power Systems West	490.70
2019	1488	03/20/2019	Claims	34842	RH2 Engineering, Inc.	11,814.25
2019	1489	03/20/2019	Claims	34843	Radcomp Technologies	89.23
2019	1490	03/20/2019	Claims	34844	Relay Resources	121.47
2019	1491	03/20/2019	Claims	34845	Republic Services #487	300.64
2019	1492	03/20/2019	Claims	34846	Schlosser Machine Inc	825.00
2019	1493	03/20/2019	Claims	34847	Shred-it USA LLC	154.12
2019	1494	03/20/2019	Claims	34848	TransUnion Risk & Alternative	53.75
2019	1495	03/20/2019	Claims	34849	US Bank Safekeeping	24.00
2019	1496	03/20/2019	Claims	34850	Univar USA, Inc.	1,010.07
2019	1497	03/20/2019	Claims	34851	Verizon Wireless	855.51
2019	1498	03/20/2019	Claims	34852	Wilcox & Flegel	762.22
2019	1499	03/20/2019	Claims	34853	Xerox Financial Services, LLC	538.84
2019	1585	03/27/2019	Withdraw		WA State Investment Pool	1,000,000.00
2019	1665	03/31/2019	Ser Chge		US Bank Safekeeping	15.00
Total Debits:						1,427,422.55
Reconciled Bank Balance:						2,447,332.68
2019	1579	03/26/2019	Util Pay	48676	Xpress Bill Pay	138.92
2019	1589	03/27/2019	Util Pay	48684	Xpress Bill Pay	1.00
2019	1590	03/27/2019	Util Pay	48685	Xpress Bill Pay	64.55
2019	1591	03/27/2019	Util Pay	48686	Xpress Bill Pay	163.24
2019	1592	03/27/2019	Util Pay	48687	Xpress Bill Pay	200.00
2019	1593	03/28/2019	Tr Rec	48688	John Doe Citizen, Fingerprints/Notary/Recyl	566.78
2019	1596	03/28/2019	Tr Rec	48690	Gorge INK	70.00
2019	1597	03/28/2019	Tr Rec	48691	Permitting Customer	1,460.00
2019	1601	03/28/2019	Util Pay	48695	Xpress Bill Pay	1,068.74
2019	1602	03/28/2019	Util Pay	48696	Xpress Bill Pay	503.55
2019	1603	03/28/2019	Util Pay	48697	Xpress Bill Pay	80.00
2019	1604	03/29/2019	Tr Rec	48698	John Doe Citizen, Fingerprints/Notary/Recyl	229.00
2019	1606	03/29/2019	Util Pay	48700	Batch Customer	428.80
2019	1607	03/29/2019	Tr Rec	48701	John Doe Citizen, Fingerprints/Notary/Recyl	5.00
2019	1608	03/29/2019	Tr Rec	48702	John Doe Citizen, Fingerprints/Notary/Recyl	3,200.00
2019	1609	03/29/2019	Tr Rec	48703	Taylor, Chris	756.05
2019	1610	03/29/2019	Util Pay	48704	Xpress Bill Pay	827.82
2019	1611	03/29/2019	Util Pay	48705	Xpress Bill Pay	483.34
2019	1612	03/30/2019	Util Pay	48706	Xpress Bill Pay	175.00
Outstanding Credits:						-10,421.7
2016	1220	03/16/2016	Claims	31118	Huard C/O Brad Huard, Cecelia Joan	6.20

BANK RECONCILIATION

City Of White Salmon
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2017	8301	11/01/2017	Claims	33126	Hill, David & Angela	87.43	
2018	768	02/07/2018	Claims	33497	Wuollet, Renee	11.38	
2018	1201	03/07/2018	Claims	33577	Parker, Chris	3.17	
2018	3179	06/20/2018	Claims	33915	Pretorius, Lourens and Monette	16.96	
2018	7272	09/05/2018	Payroll	34156	Vargas, Savannah	49.10	
2018	7524	09/20/2018	Payroll	34222	Vargas, Savannah	20.68	
2018	7525	09/20/2018	Payroll	34223	Vargas, Sydney	20.68	
2018	8618	12/05/2018	Payroll	34449	Heredia, Angelina	27.70	
2018	8639	12/05/2018	Payroll	34458	Wamsley, Eric	164.38	
2019	1257	03/06/2019	Claims	34790	Masonic Lodge # 163	175.00	
2019	1270	03/06/2019	Claims	34803	Reynier, Ron Atty At Law	1,375.00	
2019	1277	03/06/2019	Claims	34810	Vivian's Golden Thimble	30.00	
2019	1474	03/20/2019	Claims	34828	Yakymi, Maliea	105.45	
2019	1478	03/20/2019	Claims	34832	Gulstine, Leland	9.50	
2019	1594	03/28/2019	Claims		WA State Dept Revenue/Excise	10,183.47	
						<hr/>	
						Outstanding Debits:	12,286.10
						<hr/>	
						Reconciled Book Balance:	2,445,468.37



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

STATEMENT OF ACCOUNT

Statement Date: 03/31/19
 Last Statement Date: 02/28/19
 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	\$2,447,332.68

Public Checking			
Account Number	XXXXXX2469	Beginning Balance	\$3,381,674.70
Low Balance	\$2,363,656.10	Credits	
		Deposits	\$266,936.87
		ACH Credits	\$222,568.66
		Other Credits	\$3,960.00
		Total Credits	\$493,465.53
		Total Account Fees	\$0.00
		Debits	
		ACH Debits	\$161,608.27
		Other Debits	\$1,008,316.80
		Electronic Checks	\$0.00
		Checks	\$257,882.48
		Total Debits	\$1,427,807.55
		Ending Balance	\$2,447,332.68

DEPOSITS

Date	Description	Amount
03-01	Deposit	\$1,592.64
03-04	Deposit	\$13,414.97
03-05	Deposit	\$226.00
03-05	Deposit	\$10,312.54
03-06	Deposit	\$158.95
03-06	Deposit	\$18,326.92
03-07	Deposit	\$399.26
03-07	Deposit	\$9,404.24
03-08	Deposit	\$46,679.10
03-11	Deposit	\$33,402.68
03-12	Deposit	\$11,184.00
03-13	Deposit	\$100.00

Handwritten notes on the right side of the table:
 2/28
 3/1
 3/4 10538.54
 3/5 18485.87
 3/6 9803.50
 3/7 3/8
 3/11

BANK RECONCILIATION

City Of White Salmon
MCAG #: 0481

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Time: 08:52:48 Date: 04/01/2019
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2 State Pool

Date	Balance Forward	328,136.31
03/27/2019		1,000,000.00
03/31/2019		1,047.60
	Total Credits:	1,001,047.60

Year	Trans#	Date	Type	Chk#	Vendor
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Total Debits:	0.00
Reconciled Bank Balance:	1,329,183.91
Outstanding Credits:	
Outstanding Debits:	
Reconciled Book Balance:	1,329,183.91

Local Government Investment Pool
Statement of Account for No: 02530
March 2019
Primary Account

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

Date	Description	Comment	Deposits	Withdrawals	Balance
03/01/2019	Beginning Balance				328,136.31
03/27/2019	Deposit		1,000,000.00		1,328,136.31
03/31/2019	Month End Balance				1,328,136.31
	March Earnings	Daily Factor Earnings	1,047.60		
	Net Ending Balance				1,329,183.91

Account Summary

Beginning Balance:	328,136.31	Gross Earnings:	1,050.82
Deposits:	1,000,000.00	Administrative Fee:	3.22
Withdrawals:	0.00	Net Earnings:	1,047.60
Month End Balance:	1,328,136.31		
Administrative Fee Rate:	0.0077 %	Net Ending Balance:	1,329,183.91
Gross Earnings Rate:	2.5280 %		
Net Earnings Rate:	2.5202 %	Average Daily Balance:	489,426.63

BANK RECONCILIATION

City Of White Salmon
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3 Petty Cash

Date	Balance Forward	25.00
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Total Credits:	0.00
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Year	Trans#	Date	Type	Chk#	Vendor
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Total Debits:	0.00
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Reconciled Bank Balance:	25.00
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Outstanding Credits:	
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Outstanding Debits:	
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Reconciled Book Balance:	25.00
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BANK RECONCILIATION

City Of White Salmon
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Time: 08:55:21 Date: 04/01/2019

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4 Cash Drawer 1

Date	Balance Forward	150.00
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Total Credits:	0.00
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Year	Trans#	Date	Type	Chk#	Vendor
------	--------	------	------	------	--------

Total Debits:	0.00
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Reconciled Bank Balance:	150.00
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Outstanding Credits:	
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Outstanding Debits:	
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Reconciled Book Balance:	150.00
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BANK RECONCILIATION

City Of White Salmon
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5 Cash Drawer 2

Date	Balance Forward	150.00
------	-----------------	--------

Total Credits:	0.00
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Year	Trans#	Date	Type	Chk#	Vendor
------	--------	------	------	------	--------

Total Debits:	0.00
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Reconciled Bank Balance:	150.00
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Outstanding Credits:	
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Outstanding Debits:	
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Reconciled Book Balance:	150.00
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BANK RECONCILIATION

City Of White Salmon
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6 Cash Drawer 3

Date	Balance Forward	150.00
------	-----------------	--------

Total Credits:	0.00
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Year	Trans#	Date	Type	Chk#	Vendor
------	--------	------	------	------	--------

Total Debits:	0.00
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Reconciled Bank Balance:	150.00
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Outstanding Credits:	
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Outstanding Debits:	
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Reconciled Book Balance:	150.00
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BANK RECONCILIATION

City Of White Salmon
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10 Time Value Investments

Date	Balance Forward	1,001,587.77
03/31/2019		<u>3,975.00</u>
	Total Credits:	3,975.00

Year	Trans#	Date	Type	Chk#	Vendor	
2019	1672	03/31/2019	Withdraw		US Bank Safekeeping	<u>3,975.00</u>
					Total Debits:	<u>3,975.00</u>
					Reconciled Bank Balance:	1,001,587.77
					Outstanding Credits:	<u> </u>
					Outstanding Debits:	<u> </u>
					Reconciled Book Balance:	<u>1,001,587.77</u>



ACTIVITY - Settled/Cleared Cash Activity

Transaction Type	Amount
Purchases	0.00
Purchase Reversals	0.00
Sales	0.00
Sale Reversals	0.00
Withdrawals	0.00
Receipts	0.00
Deliveries	0.00
Principal Reversals	0.00
Interest	3,975.00
Interest Reversals	0.00
Interest Adjustments	0.00
Maturities	0.00
Calls	0.00
Puts	0.00
Paydowns	0.00
Paydown Adjustments	0.00
Payups	0.00
Payup Adjustments	0.00
Cash Dividends	0.00
Balance Changes	0.00
Stock Dividends	0.00
Closeouts	0.00
Closeout Dividends	0.00
Net Activity	3,975.00

Your Sales Representative is: SAFEKEEPING OPERATIONS
(800) 236-4221

Statement Contents
 *Summary
 *Activity - Settled/Cleared Cash Activity
 *Holdings

HOLDINGS - Custody

Category	Par/Shares	Original Face	Principal Cost	Market Value
US Government Agency Securities	1,021,000.00000	1,021,000.00000	1,001,587.77	1,001,466.46
Total Custody Holdings	1,021,000.00000	1,021,000.00000	1,001,587.77	1,001,466.46