



White Salmon Personnel and Finance Committee

A G E N D A

March 14, 2022 – 4:00 PM

Via Zoom Teleconference

Meeting ID: 847 6209 7547 Passcode: 106216

Call in Numbers:

669-900-6833

929-205-6099

301-715-8592

346-248-7799

253-215-8782

312-626-6799

Call to Order/Roll Call

Discussion and Action Items

- [1.](#) February 2022 Budget Report
- [2.](#) ARPA Funding Proposal
- [3.](#) 2022 Budget Amendment No. 1

Adjournment

Members of the public will be allowed to interact with the committee members during the committee meeting to ask questions or make suggestions regarding the topics on the agenda. Please use the chat or raise hand feature in Zoom to indicate that you have a comment or a question. The Chair of the committee may ask members of the public to wait for comments or questions until after the initial discussion takes place between committee members.

File Attachments for Item:

1. February 2022 Budget Report (Line Item Budget Position Report provided under "Supporting Documents")

**City of White Salmon
Budget Summary Report
As of February 28, 2022**

	Budget Revenue	Year-To-Date Revenue	Remaining	16.67%	Budget Expenditures	Year-To Date Expenditures	Remaining	16.67%
001 Current Expense								
Finance					576,808.00	214,036.82	362,771.18	37.11%
Central Services (HR)					77,809.00	17,426.53	60,382.47	22.40%
General Government					106,986.00	12,062.21	94,923.79	11.27%
Building					144,551.00	24,878.91	119,672.09	17.21%
Community Services					763,188.00	1,278.48	761,909.52	0.17%
Planning					318,878.00	40,999.86	277,878.14	12.86%
Park					144,799.00	41,103.43	103,695.57	28.39%
Police					1,217,455.00	179,077.84	1,038,377.16	14.71%
Fire					130,713.00	1,263.85	129,449.15	0.97%
001 Current Expense	2,847,132.00	388,981.11	2,458,150.89	13.66%	3,481,187.00	532,127.93	2,949,059.07	15.29%
101 Street Fund	947,212.00	39,267.24	907,944.76	4.15%	981,549.00	87,614.39	893,934.61	8.93%
108 Municipal Capital Imp. Fund	71,624.00	12,059.23	59,564.77	16.84%	125,000.00	0.00	125,000.00	0.00%
110 Fire Reserve Fund	252.00	345.53	-93.53	137.12%	0.00	0.00	0.00	0.00%
112 General Fund Reserve	100.00	54.15	45.85	54.15%	200,000.00	0.00	200,000.00	0.00%
121 Police Vehicle Reserve Fund	60,072.00	10,012.40	50,059.60	16.67%	60,000.00	0.00	60,000.00	0.00%
303 Hotel/Motel Tax	75,537.00	9,917.75	65,619.25	13.13%	40,000.00	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	2,626,653.00	537,489.31	2,089,163.69	20.46%	2,442,161.00	326,218.50	2,115,942.50	13.36%
402 Wastewater Collection Fund	1,030,351.00	174,522.90	855,828.10	16.94%	1,091,376.00	118,795.26	972,580.74	10.88%
408 Water Reserve Fund	300,000.00	50,005.59	249,994.41	0.00%	223,000.00	715.00	222,285.00	0.00%
409 Wastewater Reserve Fund	100,000.00	16,731.50	83,268.50	16.73%	394,000.00	0.00	394,000.00	0.00%
412 Water Rights Acquisition Fund	161,103.00	27,681.71	133,421.29	17.18%	123,985.00	0.00	123,985.00	0.00%

City of White Salmon
 Budget Summary Report
 As of February 28, 2022

	Budget Revenue	Year-To-Date Revenue	Remaining	16.67%	Budget Expenditures	Year-To Date Expenditures	Remaining	16.67%
413 Water Bond Redemption Fund	111,518.00	18,596.60	92,921.40	16.68%	111,518.00	15,840.00	95,678.00	14.20%
414 Wastewater Bond Redemption Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
415 Water Bond Reserve Fund	19,572.00	3,261.84	16,310.16	16.67%	0.00	0.00	0.00	0.00%
416 Wastewater Bond Reserve Fund	72.00	11.77	60.23	16.35%	0.00	0.00	0.00	0.00%
417 Treatment Plant Reserve Fund	22,908.00	74.35	22,833.65	0.32%	0.00	0.00	0.00	0.00%
418 Water Short Lived Asset Reserve Fund	200,096.00	33,349.39	166,746.61	16.67%	100,000.00	49,189.12	50,810.88	49.19%
420 USDA Rural Develop. Jewett Water	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
601 Remittances	5,191.00	922.71	4,268.29	17.78%	5,191.00	210.12	4,980.88	4.05%
Total	8,579,393.00	1,323,285.08	7,256,107.92	15.42%	9,378,967.00	1,130,710.32	8,248,256.68	12.06%

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

**City of White Salmon
February 2022
Budget Report**

TREASURER'S REPORT

Fund Totals

City Of White Salmon

02/01/2022 To: 02/28/2022

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Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 Current Expense	1,160,333.66	226,542.24	209,307.56	1,177,568.34	12,085.23	324.54	-2,374.85	1,187,603.26
101 Street Fund	287,571.55	16,977.66	60,417.72	244,131.49	106.56	0.00	0.00	244,238.05
107 Pool Fund	0.00	0.00		0.00	0.00	77.69	0.00	77.69
108 Municipal Capital Imp Fund	434,901.57	5,019.10		439,920.67	0.00	0.00	0.00	439,920.67
110 Fire Reserve Fund	334,367.99	23.61		334,391.60	0.00	0.00	0.00	334,391.60
112 General Fund Reserve	339,334.10	28.08		339,362.18	0.00	0.00	0.00	339,362.18
121 Police Vehicle Reserve Fund	96,873.84	5,006.43		101,880.27	0.00	0.00	0.00	101,880.27
303 Hotel/Motel Taxes	122,292.30	5,072.59		127,364.89	0.00	0.00	0.00	127,364.89
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	143,055.86	404,062.41	216,770.39	330,347.88	9,741.90	0.00	-10,584.43	329,505.35
402 Wastewater Collection Fund	385,999.42	92,230.73	92,134.65	386,095.50	375.43	0.00	-8,658.98	377,811.95
408 Water Reserve Fund	253,399.46	25,002.90	715.00	277,687.36	0.00	0.00	0.00	277,687.36
409 Wastewater Reserve Fund	687,898.26	8,366.95		696,265.21	0.00	0.00	0.00	696,265.21
412 Water Rights Acquisition Fund	346,469.02	13,765.71		360,234.73	137.34	0.00	-657.55	359,714.52
413 Water Bond Redemption Fund	65,551.49	9,298.49	7,920.00	66,929.98	0.00	0.00	0.00	66,929.98
414 Wastewater Bond Redemption Fund	11,449.74	0.00		11,449.74	0.00	0.00	0.00	11,449.74
415 Water Bond Reserve Fund	87,788.93	1,631.14		89,420.07	0.00	0.00	0.00	89,420.07
416 Wastewater Bond Reserve Fund	74,589.28	6.10		74,595.38	0.00	0.00	0.00	74,595.38
417 Treatment Plant Reserve Fund	604,327.85	38.55		604,366.40	0.00	0.00	0.00	604,366.40
418 Water Short Lived Asset Reserve Fund	201,611.12	16,674.99	49,189.12	169,096.99	0.00	0.00	0.00	169,096.99
601 Remittances	210.12	712.59	210.12	712.59	0.00	0.00	0.00	712.59
Fund Totals	5,640,589.52	830,460.27	636,664.56	5,834,385.23	22,446.46	402.23	-22,275.81	5,834,958.11

TREASURER'S REPORT

Account Totals

City Of White Salmon

02/01/2022 To: 02/28/2022

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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 Checking Account	2,134,481.67	780,397.21	586,892.81	2,327,986.07	-22,275.81	22,848.69	2,328,558.95
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
Total Cash:	2,134,806.67	780,397.21	586,892.81	2,328,311.07	-22,275.81	22,848.69	2,328,883.95
Investment Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
2 State Pool	3,505,782.85	291.31	0.00	3,506,074.16	0.00	0.00	3,506,074.16
Total Investments:	3,505,782.85	291.31	0.00	3,506,074.16	0.00	0.00	3,506,074.16
	5,640,589.52	780,688.52	586,892.81	5,834,385.23	-22,275.81	22,848.69	5,834,958.11

TREASURER'S REPORT
Fund Investments By Account

City Of White Salmon

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02/01/2022 To: 02/28/2022

Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
001 000 Current Expense	882,697.94		73.35	73.35		882,771.29
108 000 Municipal Capital Imp Fund	384,840.34		31.98	31.98		384,872.32
110 000 Fire Reserve Fund	284,089.32		23.61	23.61		284,112.93
112 000 General Govt Reserve Fund	337,880.93		28.08	28.08		337,909.01
121 000 Police Vehicle Reserve Fund	77,435.23		6.43	6.43		77,441.66
303 000 Hotel/Motel Taxes	30,011.29		2.49	2.49		30,013.78
408 000 Water Reserve Fund	34,913.63		2.90	2.90		34,916.53
409 000 Wastewater Reserve Fund	404,649.09		33.62	33.62		404,682.71
412 000 Water Rights Acquisition Fund	293,908.38		24.42	24.42		293,932.80
413 000 Water Bond Redemption Fund	64,024.08		5.32	5.32		64,029.40
415 000 Water Bond Reserve Fund	73,929.19		6.14	6.14		73,935.33
416 000 Wastewater Bond Reserve Fund	73,440.85		6.10	6.10		73,446.95
417 000 Treatment Plant Reserve Fund	463,924.98		38.55	38.55		463,963.53
418 000 Water Short Lived Asset Reserve Fund	100,037.60		8.32	8.32		100,045.92
2 - State Pool	3,505,782.85	0.00	291.31	291.31		3,506,074.16
	3,505,782.85	0.00	291.31	291.31		3,506,074.16

TREASURER'S REPORT

Fund Investment Totals

City Of White Salmon

02/01/2022 To: 02/28/2022

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Fund Totals:	Previous Balance	Purchases	Interest	Ttl Investments	Liquidated	Investment Bal	Available Cash
001 Current Expense	882,697.94		73.35	73.35		882,771.29	294,797.05
101 Street Fund						0.00	244,131.49
108 Municipal Capital Imp Fund	384,840.34		31.98	31.98		384,872.32	55,048.35
110 Fire Reserve Fund	284,089.32		23.61	23.61		284,112.93	50,278.67
112 General Fund Reserve	337,880.93		28.08	28.08		337,909.01	1,453.17
121 Police Vehicle Reserve Fund	77,435.23		6.43	6.43		77,441.66	24,438.61
303 Hotel/Motel Taxes	30,011.29		2.49	2.49		30,013.78	97,351.11
307 New Pool Construction Fund						0.00	2,563.96
401 Water Fund						0.00	330,347.88
402 Wastewater Collection Fund						0.00	386,095.50
408 Water Reserve Fund	34,913.63		2.90	2.90		34,916.53	242,770.83
409 Wastewater Reserve Fund	404,649.09		33.62	33.62		404,682.71	291,582.50
412 Water Rights Acquisition Fund	293,908.38		24.42	24.42		293,932.80	66,301.93
413 Water Bond Redemption Fund	64,024.08		5.32	5.32		64,029.40	2,900.58
414 Wastewater Bond Redemption Fund						0.00	11,449.74
415 Water Bond Reserve Fund	73,929.19		6.14	6.14		73,935.33	15,484.74
416 Wastewater Bond Reserve Fund	73,440.85		6.10	6.10		73,446.95	1,148.43
417 Treatment Plant Reserve Fund	463,924.98		38.55	38.55		463,963.53	140,402.87
418 Water Short Lived Asset Reserve Fund	100,037.60		8.32	8.32		100,045.92	69,051.07
601 Remittances						0.00	712.59
	3,505,782.85		291.31	291.31		3,506,074.16	2,328,311.07

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

5,834,385.23

TREASURER'S REPORT

Outstanding Vouchers

City Of White Salmon
 As Of: 02/28/2022 Date: 03/10/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2022	652	02/23/2022	Util Pay	1		Xpress Bill Pay	1,483.80	Xpress Import - iPay - 02-23-2022__daily_batch.csv
2022	653	02/23/2022	Util Pay	1		Xpress Bill Pay	352.86	Xpress Import - CheckFree - 02-23-2022__daily_batch.csv
2022	665	02/24/2022	Util Pay	1		Xpress Bill Pay	135.70	Xpress Import - EFT - 02-24-2022__daily_batch.csv
2022	666	02/24/2022	Util Pay	1		Xpress Bill Pay	77.10	Xpress Import - CheckFree - 02-24-2022__daily_batch.csv
2022	672	02/25/2022	Util Pay	1		Xpress Bill Pay	1,604.75	Xpress Import - CC - 02-25-2022__daily_batch.csv
2022	673	02/25/2022	Util Pay	1		Xpress Bill Pay	694.31	Xpress Import - EFT - 02-25-2022__daily_batch.csv
2022	674	02/25/2022	Util Pay	1		Xpress Bill Pay	283.58	Xpress Import - Metavante - 02-25-2022__daily_batch.csv
2022	675	02/25/2022	Util Pay	1		Xpress Bill Pay	101.77	Xpress Import - iPay - 02-25-2022__daily_batch.csv
2022	676	02/26/2022	Util Pay	1		Xpress Bill Pay	371.98	Xpress Import - CC - 02-26-2022__daily_batch.csv
2022	677	02/26/2022	Util Pay	1		Xpress Bill Pay	322.00	Xpress Import - EFT - 02-26-2022__daily_batch.csv
2022	678	02/27/2022	Util Pay	1		Xpress Bill Pay	639.74	Xpress Import - CC - 02-27-2022__daily_batch.csv
2022	679	02/27/2022	Util Pay	1		Xpress Bill Pay	600.95	Xpress Import - EFT - 02-27-2022__daily_batch.csv
2022	680	02/28/2022	Tr Rec	1		Rocha, George C	134.66	
2022	681	02/28/2022	Util Pay	1		Batch Customer	11,165.63	
2022	683	02/28/2022	Tr Rec	1		Bandwidth Inc, Venture Center III	0.10	Telephone Utility Tax - January 2022
2022	684	02/28/2022	Tr Rec	1		Sprint Spectrum LP	27.87	Telephone Utility Tax - January 2022
2022	685	02/28/2022	Tr Rec	1		New Cingular Wireless, PCS, LLS	325.41	Telephone Utility Tax - January 2022
2022	686	02/28/2022	Tr Rec	1		Charter Fiberlink WA CCVII LLC	45.06	Telephone Utility Tax - January 2022
2022	687	02/28/2022	Tr Rec	1		Spectrum Pacific West, LLC	1,344.24	Television Cable Utility Tax - January 2022
2022	688	02/28/2022	Tr Rec	1		Spectrum Advanced Services, LLC	303.72	Telephone Utility Tax - January 2022
2022	689	02/28/2022	Tr Rec	1		Mitel Cloud Services Inc.	125.63	Telephone Utility Tax - January 2022
2022	690	02/28/2022	Tr Rec	1		AT&T Corp	2.70	Telephone Utility Tax - January 2022
2022	691	02/28/2022	Tr Rec	1		Dish Wireless LLC	8.22	Telephone Utility Tax - January 2022
2022	692	02/28/2022	Tr Rec	1		MCI Communications Services, Inc.	5.30	Telephone Utility Tax - January 2022
2022	693	02/28/2022	Tr Rec	1		SprintCom, LLC	1.94	Telephone Utility Tax - January 2022
2022	694	02/28/2022	Tr Rec	1		Permitting Customer	50.00	
2022	695	02/28/2022	Util Pay	1		Xpress Bill Pay	1,131.49	Xpress Import - CC - 02-28-2022__daily_batch.csv
2022	696	02/28/2022	Util Pay	1		Xpress Bill Pay	394.95	Xpress Import - EFT - 02-28-2022__daily_batch.csv
2022	697	02/28/2022	Util Pay	1		Xpress Bill Pay	90.00	Xpress Import - Metavante - 02-28-2022__daily_batch.csv
2022	698	02/28/2022	Util Pay	1		Xpress Bill Pay	450.35	Xpress Import - CheckFree - 02-28-2022__daily_batch.csv
							22,275.81	
Receipts Outstanding:								
2016	1220	03/16/2016	Claims	1	31118	Cecelia Joan Huard C/O Brad Huard	6.20	Refund inactive customer credit balance
2017	8301	11/01/2017	Claims	1	33126	David & Angela Hill	87.43	041725.1 - 393 NECHERRY ST
2018	768	02/07/2018	Claims	1	33497	Renee Wuollet	11.38	020675.0 - 560 NECENTER PL
2018	1201	03/07/2018	Claims	1	33577	Chris Parker	3.17	040127.2 - 705 NECHURCH PLACE # E
2018	3179	06/20/2018	Claims	1	33915	Lourens and Monette Pretorius	16.96	053189.0 - 17 ANNIE LANE
2018	7272	09/05/2018	Payroll	1	34156	Savannah Vargas	49.10	Aug Payroll #2
2018	7524	09/20/2018	Payroll	1	34222	Savannah Vargas	20.68	Sept Payroll #1

TREASURER'S REPORT Outstanding Vouchers

City of White Salmon
 As Of: 02/28/2022 Date: 03/10/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2018	8618	12/05/2018	Payroll	1	34449	Angelina Heredia	27.70	Nov Payroll #2
2019	2627	06/05/2019	Claims	1	35066	Christopher Stiffler	168.00	Reimburse - Wildland Firefighter Exam Fee
2019	3568	08/07/2019	Claims	1	35245	Mark Long	179.21	071525.2 - 1196 WJEWETT BLVD 1198 - Refund Credit Balance On Utility Acct #4750
2020	1811	05/06/2020	Claims	1	36098	James B Roberson Trust Lisa Doslu, Trustee	10.38	062750.0 - 625 SWWAUBISH ST- Credit Balance Refund
2021	218	01/20/2021	Claims	1	36799	Thomas Hood	4.71	073225.0 - 1180 SWTHORNTON DR - Utility Account 5592 Credit Balance Refund
2021	228	01/20/2021	Claims	1	36809	Jennifer Schwab	49.19	064200.1 - 366 SWEYRIE RD - Utility Account 5929 Credit Balance Refund
2021	232	01/20/2021	Claims	1	36813	Garret Zallen	0.05	022650.3 - 645 NEGRANDVIEW BLVD - Utility Account 1204 Credit Balance Refund
2021	1733	05/19/2021	Claims	1	37101	Nora B. Kyte	3.34	011450.0 - 552 SEOK ST - Credit Balance Refund
2021	3458	10/06/2021	Claims	1	37455	Ernie's Locks & Keys LLC	325.00	Park - Locksmithing
2021	3984	11/17/2021	Claims	1	37589	Chris Taylor	75.00	2021 Short-Term Rental Application - Refund
2021	4396	12/20/2021	Payroll	1	37678	Christopher Stiffler	27.70	Dec Payroll #2
2021	4397	12/20/2021	Payroll	1	37679	David S Swann	277.05	Dec Payroll #2
2022	62	01/05/2022	Claims	1	37739	Reynier, Ron Atty At Law	1,400.00	City Prosecuting Agreement
2021	4578	12/31/2021	Claims	1	37758	Marla Keethler	193.44	Reimbursement - Supplies
2022	390	02/02/2022	Claims	1	37810	Goldendale Sentinel	85.00	Legal Advertising - 2022 Small Works Roster
2022	392	02/02/2022	Claims	1	37812	Int'l Institute of Municipal Clerks	200.00	2022 IIMC Membership
2022	404	02/02/2022	Claims	1	37824	Reynier, Ron Atty At Law	1,400.00	City Prosecuting Agreement - February 2022
2022	529	02/16/2022	Claims	1	37842	Bell Design Company	3,722.50	On-Call Surveying Services - Job #20B074
2022	530	02/16/2022	Claims	1	37843	Board for Volunteer Firefighters	660.00	2022 Volunteer Fire Fighters Relief and Pension Fund
2022	556	02/16/2022	Claims	1	37869	The Columbian	695.00	Job Advertisement - Clerk-Treasurer
2022	558	02/16/2022	Claims	1	37871	Underwood Conservation District	215.00	Park - Tree Purchase
2022	616	02/22/2022	Claims	1	37873	Mikael Dick	8,318.73	055255.0 - 849 GRANGE VIEW PL - Credit Balance Refund - Connection Surrender; Water Permit Refund
2022	656	02/24/2022	Claims	1	37874	June Catron	629.33	Credit Balance Refund-470 SW Eyrie Rd Account #2288

TREASURER'S REPORT Outstanding Vouchers

City Of White Salmon
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo	
2022	657	02/24/2022	Claims	1	37875	CenturyLink	1,351.07	CenturyLink - Shop - 2022 February ; CenturyLink - Breathalyzer - 2022 February ; CenturyLink - Shop Emergency Dialer - 2022 February ; CenturyLink - City Shop Broadband - 2022 February ; Cent	
2022	658	02/24/2022	Claims	1	37876	Gorge Networks Inc	768.24	City Hall - Internet Service	
2022	660	02/24/2022	Claims	1	37878	Verizon Wireless	1,385.45	Verizon Wireless - January 2022	
2022	661	02/24/2022	Claims	1	37879	Xerox Financial Services, LLC	482.68	City Hall - Xerox Lease	
							22,848.69		
Fund							Claims	Payroll	Total
001 Current Expense							12,085.23	324.54	12,409.77
101 Street Fund							106.56	0.00	106.56
107 Pool Fund							0.00	77.69	77.69
401 Water Fund							9,741.90	0.00	9,741.90
402 Wastewater Collection Fund							375.43	0.00	375.43
412 Water Rights Acquisition Fund							137.34	0.00	137.34
							22,446.46	402.23	22,848.69

TREASURER'S REPORT
Signature Page

City Of White Salmon

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02/01/2022 To: 02/28/2022

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

City of White Salmon

February 2022 Treasurer's Report Reconciliation

	Revenue	Expenditures	
	830,460.27	636,664.56	
Treasurer's Receipts	496,188.20	374,967.33	Claims
Utility Receipts	277,790.81	211,648.81	Payroll
Interfund Transfers	65,918.17	65,918.17	Interfund Transfers
		276.67	Service Charge - Account Analysis
		-6,709.51	Stop Payment
Revenue to Expenditure	-354.19	-354.19	Revenue to Expenditure (Rosenburg Insurance Payment)
Revenue to Expenditure	-134.66	-134.66	Revenue to Expenditure (Rochha Insurance Payment)
Expenditure to Revenue	-8,318.73	-8,318.73	Expenditure to Revenue (Refund for Relinquished Water Connection)
Expenditure to Revenue	-629.33	-629.33	Expenditure to Revenue (Refund of Utility Overpayment for Closed Account)
	830,460.27	636,664.56	
	0.00	0.00	

City of White Salmon

2022 February Treasurer's Report Reconciliation to Bank Statements

Treasurer's Report Ending Balance	5,834,385.23
Treasurer's Report Adjusted Ending Balance	5,834,958.11
Columbia State Bank (Cash)	2,328,558.95
US Bank (Time Value - Investment)	0.00
WA State Treasurer (State Pool - Investment)	3,506,074.16
Petty Cash	25.00
Drawer 1	150.00
Drawer 2	150.00
Drawer 3	0.00
Total Cash and Investments	5,834,958.11
Less Outstanding Checks (Page 7 of Treasurer's Report)	-22,848.69
Plus Outstanding Deposits (Page 1 of Treasurer's Report)	22,275.81
Bank Statement Adjusted Ending Balance	5,834,385.23
Difference	0.00

BANK RECONCILIATION

City Of White Salmon

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1 Checking Account

Date	Balance Forward	2,328,558.95
01/28/2022		2,885.75
01/29/2022		1,055.22
01/30/2022		233.36
01/31/2022		8,274.22
02/01/2022		5,628.78
02/02/2022		11,634.08
02/03/2022		73,746.23
02/04/2022		8,824.77
02/05/2022		705.59
02/06/2022		510.41
02/07/2022		18,276.03
02/08/2022		5,284.24
02/09/2022		11,112.37
02/10/2022		6,294.75
02/11/2022		12,963.11
02/12/2022		475.25
02/13/2022		233.00
02/14/2022		9,706.02
02/15/2022		10,002.05
02/16/2022		11,318.43
02/17/2022		17,645.74
02/18/2022		67,653.46
02/19/2022		6,090.19
02/20/2022		7,499.40
02/21/2022		10,447.96
02/22/2022		131,303.31
02/23/2022		240,073.31
02/24/2022		17,508.02
02/25/2022		2,635.25
02/28/2022		70,549.65
	Total Credits:	770,569.95

Year	Trans#	Date	Type	Chk#	Vendor	
2021	4313	12/15/2021	Claims	37628	George Anderson	80.43
2021	4344	12/15/2021	Claims	37659	SeaWestern Fire Fighting Equipment	6,709.51
2021	4391	12/20/2021	Payroll	37675	Scott Perala	535.63
2021	4555	12/30/2021	Claims	37726	WSU Professional Education	1,350.00
2021	4580	12/31/2021	Claims	37760	Klickitat County Prosecutor	8.26
2022	56	01/05/2022	Claims	37733	Columbia Gorge News LLC	45.00
2022	59	01/05/2022	Claims	37736	Masonic Lodge # 163	175.00
2022	178	01/19/2022	Claims	37776	Tao Berman	75.00
2022	190	01/19/2022	Claims	37788	WWCPA	20.00
2022	265	01/25/2022	Claims	37790	CenturyLink	1,348.82
2022	267	01/25/2022	Claims	37792	Xerox Financial Services, LLC	482.68
2022	310	02/02/2022	Claims		Kenneth B. Woodrich PC	4,412.00
2022	376	02/02/2022	Claims	37796	American Messaging - #1149685	23.45
2022	377	02/02/2022	Claims	37797	ArchiveSocial, Inc.	2,988.00
2022	378	02/02/2022	Claims	37798	Aspect Consulting	14,178.75
2022	379	02/02/2022	Claims	37799	BSK Associates	170.00
2022	380	02/02/2022	Claims	37800	Bell Design Company	5,449.25
2022	381	02/02/2022	Claims	37801	Bingen, City Of	32,825.63
2022	382	02/02/2022	Claims	37802	C.M. & W.O. Sheppard Inc	73.80
2022	383	02/02/2022	Claims	37803	Coburn Electric, Inc.	5,416.45
2022	384	02/02/2022	Claims	37804	Columbia Gorge Fire Equipment Co.	923.64

BANK RECONCILIATION

City Of White Salmon

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Year	Trans#	Date	Type	Chk#	Vendor	
2022	385	02/02/2022	Claims	37805	Columbia Gorge News LLC	64.00
2022	386	02/02/2022	Claims	37806	Columbia Gorge News, LLC	68.00
2022	387	02/02/2022	Claims	37807	Jeffrey Cooper	95.96
2022	388	02/02/2022	Claims	37808	DJC Oregon	118.90
2022	389	02/02/2022	Claims	37809	Databar	3,016.11
2022	391	02/02/2022	Claims	37811	H2Oregon Bottled Water	7.26
2022	393	02/02/2022	Claims	37813	Jaques Sharp	37.50
2022	394	02/02/2022	Claims	37814	Ned Kindler	170.10
2022	395	02/02/2022	Claims	37815	Klickitat County Prosecutor	6.58
2022	396	02/02/2022	Claims	37816	Masonic Lodge # 163	175.00
2022	397	02/02/2022	Claims	37817	Municode	3,440.00
2022	398	02/02/2022	Claims	37818	NAPA Auto Parts dba of TWGW, Inc	101.98
2022	399	02/02/2022	Claims	37819	NAPA Auto Parts dba Gorge Auto Parts	387.04
2022	400	02/02/2022	Claims	37820	Nelson Nygaard Consulting Assoc., Inc.	3,698.75
2022	401	02/02/2022	Claims	37821	Office Depot	434.62
2022	402	02/02/2022	Claims	37822	PUD No 1 Of Klickitat County	186.14
2022	403	02/02/2022	Claims	37823	Pacer Propane LLC	434.44
2022	405	02/02/2022	Claims	37825	Skamania County Pioneer	91.26
2022	406	02/02/2022	Claims	37826	Larry Spencer	170.10
2022	407	02/02/2022	Claims	37827	TransUnion Risk & Alternative	80.63
2022	408	02/02/2022	Claims	37828	US Bank	5,251.69
2022	409	02/02/2022	Claims	37829	WA Assn Sheriffs & Police Chiefs	120.00
2022	410	02/02/2022	Claims	37830	WA State Criminal Justice Training Com	100.00
2022	411	02/02/2022	Claims	37831	WA State Dept Health	2,601.80
2022	412	02/02/2022	Claims	37832	WA State Treas. Cash Mgmt Dept	203.54
2022	413	02/02/2022	Claims	37833	White Salmon, City Of	68,590.16
2022	414	02/02/2022	Claims	37834	Wilcox & Flegel	3,596.47
2022	336	02/04/2022	Payroll		Ryan Hardie Adam	2,499.09
2022	337	02/04/2022	Payroll		William R Avery II	3,452.17
2022	338	02/04/2022	Payroll		Jan Brending	3,252.43
2022	339	02/04/2022	Payroll		Erika Castro-Guzman	2,060.81
2022	340	02/04/2022	Payroll		Brendan P Conboy	2,606.08
2022	341	02/04/2022	Payroll		Jeffrey Cooper	2,525.82
2022	342	02/04/2022	Payroll		Kate E Daniels	2,959.14
2022	343	02/04/2022	Payroll		Andrew Dirks	1,920.58
2022	344	02/04/2022	Payroll		Lisa L George	5,685.02
2022	345	02/04/2022	Payroll	37793	Benjamin C Giant	304.84
2022	346	02/04/2022	Payroll		Suzanne F Gilmer	92.35
2022	347	02/04/2022	Payroll		Edward L Gunnyon	4,113.62
2022	348	02/04/2022	Payroll		Jason L Hartmann	152.42
2022	349	02/04/2022	Payroll		Michael L Hepner	3,269.17
2022	350	02/04/2022	Payroll		William F Hunsaker	2,955.95
2022	351	02/04/2022	Payroll		Marla A Keethler	1,132.91
2022	352	02/04/2022	Payroll		Jason Kinley	2,547.51
2022	353	02/04/2022	Payroll		Ross E Lambert	2,276.70
2022	354	02/04/2022	Payroll		Joshua Lewis	2,750.24
2022	355	02/04/2022	Payroll		David S Lindley	152.42
2022	356	02/04/2022	Payroll		Madelynn M Mcllwain	2,646.49
2022	357	02/04/2022	Payroll		Patrick R Munyan Jr	4,564.66
2022	358	02/04/2022	Payroll		Stephanie M Porter	2,067.06
2022	359	02/04/2022	Payroll		Ashley Post	152.42
2022	360	02/04/2022	Payroll		Frank Randall	2,881.48
2022	361	02/04/2022	Payroll		James A Ransier	152.42
2022	362	02/04/2022	Payroll	37794	Jess W Wardwell	92.35
2022	363	02/04/2022	Payroll		AFLAC	205.54
2022	364	02/04/2022	Payroll		Association Of WA Cities	36,477.70
2022	365	02/04/2022	Payroll		Internal Revenue Service	23,191.66

BANK RECONCILIATION

City Of White Salmon

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Year	Trans#	Date	Type	Chk#	Vendor	
2022	366	02/04/2022	Payroll		LifeSecure Insurance Company	1,221.60
2022	367	02/04/2022	Payroll		LifeSecure Insurance Company	159.33
2022	368	02/04/2022	Payroll		LifeSecure Insurance Company	410.79
2022	369	02/04/2022	Payroll		Oregon Department of Revenue	203.00
2022	370	02/04/2022	Payroll		Standard Insurance	393.00
2022	371	02/04/2022	Payroll		WA State Dept Retirement Systems	75.00
2022	372	02/04/2022	Payroll		WA State Dept Retirement Systems	12,777.47
2022	373	02/04/2022	Payroll	37795	WSCCCE	714.65
2022	327	02/05/2022	Claims		Xpress Bill Pay	613.94
2022	415	02/06/2022	Claims		Chase Paymentech	1,236.46
2022	458	02/08/2022	Claims	37835	Charter Communications	267.95
2022	459	02/08/2022	Claims	37836	NW Natural	1,095.65
2022	621	02/10/2022	Claims		USDA Rural Development	7,920.00
2022	497	02/15/2022	Ser Chge		Columbia Bank #1080	276.67
2022	501	02/16/2022	Claims		WA State Dept Revenue/Excise	8,109.51
2022	524	02/16/2022	Claims	37837	Ace Hardware	17.34
2022	525	02/16/2022	Claims	37838	Anderson Perry & Associates, Inc.	30,565.65
2022	526	02/16/2022	Claims	37839	Aramark Uniform Services	290.84
2022	527	02/16/2022	Claims	37840	Artistic Excavation, LLC	3,553.95
2022	528	02/16/2022	Claims	37841	Aspect Consulting	22,440.00
2022	531	02/16/2022	Claims	37844	Bryant Pipe & Supply Inc	43.87
2022	532	02/16/2022	Claims	37845	CTX-Xerox	18.49
2022	533	02/16/2022	Claims	37846	Cameron McCarthy Landscape Architecture	9,206.25
2022	534	02/16/2022	Claims	37847	Columbia Gorge News, LLC	760.00
2022	535	02/16/2022	Claims	37848	DataPro Solutions, Inc	167.06
2022	536	02/16/2022	Claims	37849	Databar	1,496.07
2022	537	02/16/2022	Claims	37850	Green Construction, Inc.	6,330.06
2022	538	02/16/2022	Claims	37851	H.D. Fowler Company	49,452.88
2022	539	02/16/2022	Claims	37852	Hunsaker Oil Company Inc	1,703.79
2022	540	02/16/2022	Claims	37853	Klickitat County Auditor	4.00
2022	541	02/16/2022	Claims	37854	Klickitat County Health Dept	140.00
2022	542	02/16/2022	Claims	37855	Les Schwab Tire Center	659.12
2022	543	02/16/2022	Claims	37856	Menke Jackson Law Firm	2,178.60
2022	544	02/16/2022	Claims	37857	Mosier WiNet	455.00
2022	545	02/16/2022	Claims	37858	Nelson Nygaard Consulting Assoc., Inc.	17,809.00
2022	546	02/16/2022	Claims	37859	Office Depot	838.47
2022	547	02/16/2022	Claims	37860	One Call Concepts Inc	17.12
2022	548	02/16/2022	Claims	37861	Pacer Propane LLC	1,627.65
2022	549	02/16/2022	Claims	37862	Parkdale Metalworks LLC	6,000.00
2022	550	02/16/2022	Claims	37863	Pitney Bowes Global Financial LLC	179.15
2022	551	02/16/2022	Claims	37864	Pitney Bowes Purchase Power	208.99
2022	552	02/16/2022	Claims	37865	Radcomp Technologies	9,958.28
2022	553	02/16/2022	Claims	37866	Republic Services #487	461.34
2022	554	02/16/2022	Claims	37867	Same Day Stage	59.00
2022	555	02/16/2022	Claims	37868	Shred-it USA LLC	187.30
2022	557	02/16/2022	Claims	37870	USA Blue Book	129.69
2022	559	02/16/2022	Claims	37872	Xerox Financial Services, LLC	290.25
2022	560	02/18/2022	Payroll		Ryan Hardie Adam	1,570.60
2022	561	02/18/2022	Payroll		William R Avery II	3,143.22
2022	562	02/18/2022	Payroll		Jan Brending	2,971.48
2022	563	02/18/2022	Payroll		Erika Castro-Guzman	1,974.26
2022	564	02/18/2022	Payroll		Brendan P Conboy	2,366.02
2022	565	02/18/2022	Payroll		Jeffrey Cooper	2,390.04
2022	566	02/18/2022	Payroll		Kate E Daniels	2,105.13
2022	567	02/18/2022	Payroll		Andrew Dirks	2,324.37
2022	568	02/18/2022	Payroll		Lisa L George	2,164.02
2022	569	02/18/2022	Payroll		Edward L Gunnyon	3,348.05

BANK RECONCILIATION

City Of White Salmon

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Year	Trans#	Date	Type	Chk#	Vendor	
2022	570	02/18/2022	Payroll		Michael L Hepner	2,954.32
2022	571	02/18/2022	Payroll		William F Hunsaker	2,710.52
2022	572	02/18/2022	Payroll		Jason Kinley	1,661.37
2022	573	02/18/2022	Payroll		Ross E Lambert	2,817.02
2022	574	02/18/2022	Payroll		Joshua Lewis	3,295.82
2022	575	02/18/2022	Payroll		Madelynn M McIlwain	2,091.23
2022	576	02/18/2022	Payroll		Patrick R Munyan Jr	3,581.83
2022	577	02/18/2022	Payroll		Stephanie M Porter	1,886.75
2022	578	02/18/2022	Payroll		Frank Randall	2,545.08
2022	579	02/18/2022	Payroll		Internal Revenue Service	17,696.61
2022	580	02/18/2022	Payroll		Oregon Department of Revenue	263.00
2022	581	02/18/2022	Payroll		WA State Dept Retirement Systems	75.00
2022	582	02/18/2022	Payroll		WA State Dept Retirement Systems	10,617.18
2022	659	02/24/2022	Claims	37877	PUD No 1 Of Klickitat County	8,852.61
Total Debits:						577,810.14
Reconciled Bank Balance:						2,521,318.76
2022	652	02/23/2022	Util Pay	57191	Xpress Bill Pay	1,483.80
2022	653	02/23/2022	Util Pay	57192	Xpress Bill Pay	352.86
2022	665	02/24/2022	Util Pay	57198	Xpress Bill Pay	135.70
2022	666	02/24/2022	Util Pay	57199	Xpress Bill Pay	77.10
2022	672	02/25/2022	Util Pay	57205	Xpress Bill Pay	1,604.75
2022	673	02/25/2022	Util Pay	57206	Xpress Bill Pay	694.31
2022	674	02/25/2022	Util Pay	57207	Xpress Bill Pay	283.58
2022	675	02/25/2022	Util Pay	57208	Xpress Bill Pay	101.77
2022	676	02/26/2022	Util Pay	57209	Xpress Bill Pay	371.98
2022	677	02/26/2022	Util Pay	57210	Xpress Bill Pay	322.00
2022	678	02/27/2022	Util Pay	57211	Xpress Bill Pay	639.74
2022	679	02/27/2022	Util Pay	57212	Xpress Bill Pay	600.95
2022	680	02/28/2022	Tr Rec	57213	Rocha, George C	134.66
2022	681	02/28/2022	Util Pay	57214	Batch Customer	11,165.63
2022	683	02/28/2022	Tr Rec	57215	Bandwidth Inc, Venture Center III	0.10
2022	684	02/28/2022	Tr Rec	57216	Sprint Spectrum LP	27.87
2022	685	02/28/2022	Tr Rec	57217	New Cingular Wireless, PCS, LLS	325.41
2022	686	02/28/2022	Tr Rec	57218	Charter Fiberlink WA CCVII LLC	45.06
2022	687	02/28/2022	Tr Rec	57219	Spectrum Pacific West, LLC	1,344.24
2022	688	02/28/2022	Tr Rec	57220	Spectrum Advanced Services, LLC	303.72
2022	689	02/28/2022	Tr Rec	57221	Mitel Cloud Services Inc.	125.63
2022	690	02/28/2022	Tr Rec	57222	AT&T Corp	2.70
2022	691	02/28/2022	Tr Rec	57223	Dish Wireless LLC	8.22
2022	692	02/28/2022	Tr Rec	57224	MCI Communications Services, Inc.	5.30
2022	693	02/28/2022	Tr Rec	57225	SprintCom, LLC	1.94
2022	694	02/28/2022	Tr Rec	57226	Permitting Customer	50.00
2022	695	02/28/2022	Util Pay	57227	Xpress Bill Pay	1,131.49
2022	696	02/28/2022	Util Pay	57228	Xpress Bill Pay	394.95
2022	697	02/28/2022	Util Pay	57229	Xpress Bill Pay	90.00
2022	698	02/28/2022	Util Pay	57230	Xpress Bill Pay	450.35
Outstanding Credits:						-22,275.81
2016	1220	03/16/2016	Claims	31118	Huard C/O Brad Huard, Cecelia Joan	6.20
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	8618	12/05/2018	Payroll	34449	Heredia, Angelina	27.70
2019	2627	06/05/2019	Claims	35066	Stiffler, Christopher	168.00

BANK RECONCILIATION

City Of White Salmon

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2019	3568	08/07/2019	Claims	35245	Long, Mark	179.21
2020	1811	05/06/2020	Claims	36098	Lisa Doslu, Trustee, James B Roberson Trust	10.38
2021	218	01/20/2021	Claims	36799	Hood, Thomas	4.71
2021	228	01/20/2021	Claims	36809	Schwab, Jennifer	49.19
2021	232	01/20/2021	Claims	36813	Zallen, Garret	0.05
2021	1733	05/19/2021	Claims	37101	Kyte, Nora B.	3.34
2021	3458	10/06/2021	Claims	37455	Ernie's Locks & Keys LLC	325.00
2021	3984	11/17/2021	Claims	37589	Taylor, Chris	75.00
2021	4396	12/20/2021	Payroll	37678	Stiffler, Christopher	27.70
2021	4397	12/20/2021	Payroll	37679	Swann, David S	277.05
2021	4578	12/31/2021	Claims	37758	Keethler, Marla	193.44
2022	62	01/05/2022	Claims	37739	Reynier, Ron Atty At Law	1,400.00
2022	390	02/02/2022	Claims	37810	Goldendale Sentinel	85.00
2022	392	02/02/2022	Claims	37812	Int'l Institute of Municipal Clerks	200.00
2022	404	02/02/2022	Claims	37824	Reynier, Ron Atty At Law	1,400.00
2022	529	02/16/2022	Claims	37842	Bell Design Company	3,722.50
2022	530	02/16/2022	Claims	37843	Board for Volunteer Firefighters	660.00
2022	556	02/16/2022	Claims	37869	The Columbian	695.00
2022	558	02/16/2022	Claims	37871	Underwood Conservation District	215.00
2022	616	02/22/2022	Claims	37873	Dick, Mikael	8,318.73
2022	656	02/24/2022	Claims	37874	Catron, June	629.33
2022	657	02/24/2022	Claims	37875	CenturyLink	1,351.07
2022	658	02/24/2022	Claims	37876	Gorge Networks Inc	768.24
2022	660	02/24/2022	Claims	37878	Verizon Wireless	1,385.45
2022	661	02/24/2022	Claims	37879	Xerox Financial Services, LLC	482.68

Outstanding Debits: 22,848.69

Reconciled Book Balance: 2,520,745.88



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

STATEMENT OF ACCOUNT

Statement Date: 02/28/22
 Last Statement Date: 01/31/22
 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	\$2,328,558.95

Public Checking

Account Number	XXXXXX2469	Beginning Balance	\$2,135,799.14
		Credits	
Low Balance	\$1,938,847.24	Deposits	\$220,480.50
		ACH Credits	\$543,379.94
		Other Credits	\$0.00
		Total Credits	\$763,860.44
		Total Account Fees	\$0.00
		Debits	
		ACH Debits	\$232,828.88
		Other Debits	\$276.67
		Electronic Checks	\$0.00
		Checks	\$337,995.08
		Total Debits	\$571,100.63
		Ending Balance	\$2,328,558.95

DEPOSITS

Date	Description	Amount
02-01	Deposit	\$6,234.02
02-02	Deposit	\$101.77
02-03	Deposit	\$1,702.42
02-03	Deposit	\$1,793.49
02-04	Deposit	\$71,236.01
02-07	Deposit	\$1,192.36
02-07	Deposit	\$2,292.24
02-08	Deposit	\$12,466.60
02-09	Deposit	\$677.32
02-10	Deposit	\$7,891.14
02-11	Deposit	\$3,766.18

TO HELP BALANCE YOUR ACCOUNT

Step 1- Update your checkbook record. Enter checks, interest credited, and service charges not recorded.

Step 2- LIST OUTSTANDING CHECKS, ATM, POS, AND OTHER WITHDRAWALS below.

Step 3- Check Reconciliation

Number	Amount	Number	Amount
		TOTAL	\$

Check Reconciliation	
Ending Statement Balance	
Add your deposits made but not shown on statement	
SUBTOTAL	
Subtract your total outstanding checks & other withdrawals (Step 2)	
This should agree with your checkbook balance	

SPECIAL NOTATIONS ON YOUR STATEMENT:

1. A minus sign (-) to the left of an Ending Balance figure means the account was overdrawn that day.

ON CALL: You may verify preauthorized deposits or payments, access account information, transfer funds, or make a loan payment anytime by using our automated service. Please call 253-305-0050 or 1-800-304-0050.

IN CASE OF LOSS OR THEFT OF YOUR DEBIT OR ATM CARD: Notify us immediately at 1-877-272-3678 to report the loss, theft or disappearance of your debit or ATM card, the disclosure of your PIN, or that an unauthorized transfer or purchase has occurred or might occur.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC TRANSACTIONS: You must notify us within 30 days of the date we mailed or made this statement available to you of any unauthorized or missing signature, alteration on a check, unauthorized or missing endorsement, or other improper charges identified on this statement. Failure to notify us within the prescribed time period or to commence action against us within 90 days after notice to us will preclude you from asserting claims against us based on such checks or charges.

IN CASE OF ERRORS OR QUESTIONS ABOUT ELECTRONIC TRANSFERS:

CONSUMER ACCOUNTS: Telephone or write us using the telephone number or address listed below as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

1. Tell us your name and account number.
2. Describe the error or transfer in question, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.
4. If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so you will have use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

BUSINESS ACCOUNTS: Telephone us using the telephone number below as soon as you can.

Telephone: 1-877-272-3678

Address: Columbia Bank
 Visa Card Services MS 6935
 PO Box 2156
 Tacoma, WA 98401-2156



STATEMENT OF ACCOUNT

Statement Date: 02/28/22
 Account: XXXXXX2469

DEPOSITS (continued)

Date	Description	Amount
02-14	Deposit	\$10,757.11
02-15	Deposit	\$7,644.09
02-16	Deposit	\$4,220.16
02-17	Deposit	\$7,796.17
02-18	Deposit	\$2,274.01
02-22	Deposit	\$51,585.42
02-23	Deposit	\$6,514.74
02-24	Deposit	\$177.85
02-24	Deposit	\$457.85
02-25	Deposit	\$17,496.02
02-28	Deposit	\$2,203.58
Total Deposits:		\$220,480.50

ACH CREDITS

Date	Description	Amount
02-01	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000029147912 5708363	\$150.97
02-01	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000025157475 5708363	\$523.99
02-01	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000023380123 5708363	\$2,342.59
02-02	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000010625830 02530	\$150.00
02-02	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000021181594 5708363	\$710.12
02-03	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000059716540 165770090WD	\$1,156.78
02-03	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000025179465 5708363	\$4,202.06
02-04	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000016145588 02530	\$325.00
02-04	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000024246609 5708363	\$599.62
02-04	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000051161023 165821566WD	\$1,330.08
02-07	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000028869600 5708363	\$979.15
02-07	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000052449415 165878597WD	\$1,324.95
02-08	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000016134547 02530	\$100.00
02-08	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000026129978 5708363	\$382.73
02-08	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000028209285 5708363	\$508.28
02-08	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000053608067 165945155WD	\$679.04
02-08	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000026306905 5708363	\$2,418.25
02-09	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000054669982 166081549WD	\$1,531.07



STATEMENT OF ACCOUNT

Statement Date: 02/28/22
 Account: XXXXXX2469

ACH CREDITS (continued)

Date	Description	Amount
02-09	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000021378205 5708363	\$2,966.86
02-10	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000022037804 5708363	\$1,400.90
02-10	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000055474842 166150265WD	\$2,921.91
02-11	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000019155919 02530	\$625.00
02-11	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000023873598 5708363	\$1,884.74
02-11	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000056620481 166243778WD	\$2,842.57
02-14	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000024303751 5708363	\$1,866.67
02-14	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000057758156 166332300WD	\$3,106.02
02-15	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000018061128 02530	\$200.00
02-15	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000021333823 5708363	\$223.75
02-15	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000023292885 5708363	\$233.00
02-15	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000028879909 5708363	\$660.51
02-15	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000058895137 166414899WD	\$1,336.49
02-16	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000024385333 5708363	\$383.24
02-16	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000059891501 166532514WD	\$661.95
02-17	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000050743991 166689195WD	\$1,171.99
02-17	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000022250082 5708363	\$3,922.95
02-18	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000013444580 02530	\$125.00
02-18	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000029242635 5708363	\$1,294.84
02-18	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000052056370 166760853WD	\$1,678.69
02-18	Preauthorized ACH Cr KLINKITAT COUNTY PAYMENTS 125108270012129 WHITE SALMON	\$5,719.05
02-22	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000014051348 02530	\$216.67
02-22	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000053094692 166823601WD	\$1,658.94
02-22	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000025484024 5708363	\$2,901.92
02-22	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000025507737 5708363	\$3,830.49
02-22	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000021083107 5708363	\$5,215.60

Statement Date: 02/28/22

Account: XXXXXX2469

ACH CREDITS (continued)

Date	Description	Amount
02-22	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000021034335 5708363	\$9,912.05
02-22	Preauthorized ACH Cr CITY WS DB UTILPYM 5200 125108270009053 1916001528	\$50,228.18
02-23	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000054369705 166898210WD	\$2,227.42
02-23	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000024985485 5708363	\$6,357.28
02-23	Preauthorized ACH Cr NORTHWEST NATURA EDI PYMNTS 91000016020195	\$40,334.50
02-23	Preauthorized ACH Cr WA ST COMMERCE VENDOR PAY 42000019603382 028306!	\$238,343.55
02-24	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000055712830 167169291WD	\$5,459.68
02-24	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000020096428 5708363	\$18,834.03
02-25	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000013029395 02530	\$391.67
02-25	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000028816143 5708363	\$1,094.06
02-25	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000056863459 167271943WD	\$15,956.25
02-28	Preauthorized ACH Cr PAYMENTECH DEPOSIT 21000026644113 5708363	\$181.42
02-28	Preauthorized ACH Cr CITY OF WHITE SA CREDITS 124000058073223 167353348WD	\$15,045.77
02-28	Preauthorized ACH Cr WA ST TREASURER REVDISTRIB 42000015204023 02530	\$70,549.65

Total ACH Credits: \$543,379.94
ACH DEBITS

Date	Description	Amount
02-02	Preauthorized ACH Dr CITY WS DB DEPOSIT 125108270005485 1916001528	\$4,412.00
02-03	Preauthorized ACH Dr PAYMENTECH FEE 21000025208299 5708363	\$1,236.46
02-03	Preauthorized ACH Dr Vimly Benefit So Vimly Bene 91000016159677 ST-K8M5S6G5H9W7	\$36,477.70
02-04	Preauthorized ACH Dr WA DEPT RET SYS DRS EPAY 42000015698802 04241183	\$75.00
02-04	Preauthorized ACH Dr LIFESECURE INSU INSURANCE LISTBILL 111000013407483 LB0000000063206	\$159.33
02-04	Preauthorized ACH Dr Standard Ins premium 42000019428304 STASIC000183856	\$393.00
02-04	Preauthorized ACH Dr Xpress Bill Pay Jan 2022 124000051173456 10295	\$613.94
02-04	Preauthorized ACH Dr WA DEPT RET SYS DRS EPAY 42000015698801 04241182	\$12,777.47
02-04	Preauthorized ACH Dr IRS USATAXPYMT 61036010117265 270243594723421	\$23,191.66
02-04	Preauthorized ACH Dr CITY WS DB PAYROLL 125108270010054 1916001528	\$58,868.96



STATEMENT OF ACCOUNT

Statement Date: 02/28/22
 Account: XXXXXX2469

ACH DEBITS (continued)

Date	Description	Amount
02-07	Preauthorized ACH Dr OR REVENUE DEPT TAXPAYMENT 42000017759738 263622400	\$203.00
02-08	Preauthorized ACH Dr AFLAC INSURANCE 21000028805295 0EXM7868467	\$205.54
02-09	Preauthorized ACH Dr LIFESECURE INSU INSURANCE 111000014212160 LS00049572	\$410.79
02-09	Preauthorized ACH Dr LIFESECURE INSU INSURANCE 111000014212159 LS00049566	\$1,221.60
02-10	Preauthorized ACH Dr USDA RD DCFO PAYMENT 41036046155010 0000	\$7,920.00
02-17	Preauthorized ACH Dr WA DEPT REVENUE TAX PYMT 42000011888636 8281832	\$8,109.51
02-18	Preauthorized ACH Dr WA DEPT RET SYS DRS EPAY 42000013068410 04245784	\$10,692.18
02-18	Preauthorized ACH Dr IRS USATAXPYMT 61036010115924 270244964352129	\$17,696.61
02-18	Preauthorized ACH Dr CITY WS DB PAYROLL 125108270009617 1916001528	\$47,901.13
02-22	Preauthorized ACH Dr OR REVENUE DEPT TAXPAYMENT 42000014928578 1540476672	\$263.00
Total ACH Debits:		\$232,828.88

OTHER DEBITS

Date	Description	Amount
02-15	Analysis Charge Account Analysis Fee	\$276.67
Total Other Debits:		\$276.67

CHECKS

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
7854	02-23	\$140.00	37803	02-08	\$5,416.45	37827	02-14	\$80.63
37628*	02-22	\$80.43	37804	02-11	\$923.64	37828	02-16	\$5,251.69
37675*	02-28	\$535.63	37805	02-24	\$64.00	37829	02-09	\$120.00
37726*	02-03	\$1,350.00	37806	02-24	\$68.00	37830	02-08	\$100.00
37733*	02-04	\$45.00	37807	02-04	\$95.96	37831	02-10	\$2,601.80
37736*	02-23	\$175.00	37808	02-11	\$118.90	37832	02-08	\$203.54
37760*	02-02	\$8.26	37809	02-08	\$3,016.11	37833	02-04	\$68,590.16
37776*	02-03	\$75.00	37811*	02-11	\$7.26	37834	02-08	\$3,596.47
37788*	02-11	\$20.00	37813*	02-08	\$37.50	37835	02-16	\$267.95
37790*	02-07	\$1,348.82	37814	02-18	\$170.10	37836	02-15	\$1,095.65
37792*	02-01	\$482.68	37815	02-08	\$6.58	37837	02-28	\$17.34
37793	02-07	\$304.84	37816	02-23	\$175.00	37838	02-23	\$30,565.65
37794	02-07	\$92.35	37817	02-14	\$3,440.00	37839	02-23	\$290.84
37795	02-09	\$714.65	37818	02-08	\$101.98	37840	02-23	\$3,553.95
37796	02-14	\$23.45	37819	02-09	\$387.04	37841	02-23	\$22,440.00
37797	02-11	\$2,988.00	37820	02-15	\$3,698.75	37844*	02-23	\$43.87
37798	02-08	\$14,178.75	37821	02-11	\$434.62	37845	02-23	\$18.49
37799	02-10	\$170.00	37822	02-07	\$186.14	37846	02-23	\$9,206.25
37800	02-11	\$5,449.25	37823	02-08	\$434.44	37847	02-24	\$760.00
37801	02-09	\$32,825.63	37825*	02-08	\$91.26	37848	02-23	\$167.06
37802	02-08	\$73.80	37826	02-10	\$170.10	37849	02-22	\$1,496.07



STATEMENT OF ACCOUNT

Statement Date: 02/28/22
 Account: XXXXXX2469

CHECKS (continued)

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
37850	02-22	\$6,330.06	37858	02-22	\$17,809.00	37865	02-23	\$9,958.28
37851	02-23	\$49,452.88	37859	02-24	\$838.47	37866	02-25	\$461.34
37852	02-23	\$1,703.79	37860	02-23	\$17.12	37867	02-23	\$59.00
37853	02-24	\$4.00	37861	02-22	\$1,627.65	37868	02-22	\$187.30
37855*	02-23	\$659.12	37862	02-23	\$6,000.00	37870*	02-25	\$129.69
37856	02-24	\$2,178.60	37863	02-28	\$179.15	37872*	02-23	\$290.25
37857	02-25	\$455.00	37864	02-28	\$208.99	37877*	02-28	\$8,852.61

* indicates skip in check sequence

Total Checks: \$337,995.08

DAILY BALANCES

Date	Balance	Date	Balance	Date	Balance
02-01	\$2,144,568.03	02-10	\$1,983,099.10	02-18	\$1,938,847.24
02-02	\$2,141,109.66	02-11	\$1,982,275.87	02-22	\$2,036,603.00
02-03	\$2,110,825.25	02-14	\$1,994,461.59	02-23	\$2,195,463.94
02-04	\$2,019,505.48	02-15	\$1,999,688.36	02-24	\$2,216,480.28
02-07	\$2,023,159.03	02-16	\$1,999,434.07	02-25	\$2,250,372.25
02-08	\$2,012,251.51	02-17	\$2,004,215.67	02-28	\$2,328,558.95
02-09	\$1,981,747.05				

BANK RECONCILIATION

City Of White Salmon

Time: 10:46:01 Date: 03/10/2022

02/01/2022 To: 02/28/2022

Page: 1

2 State Pool

Date	Balance Forward	3,505,782.85
02/28/2022		<u>291.31</u>
	Total Credits:	291.31

Year	Trans#	Date	Type	Chk#	Vendor	
					Total Debits:	<u>0.00</u>
					Reconciled Bank Balance:	3,506,074.16
					Outstanding Credits:	
					Outstanding Debits:	
					Reconciled Book Balance:	<u>3,506,074.16</u>

Local Government Investment Pool
Statement of Account for No: 02530
Primary Account
February 2022

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

Date	Description	Comment	Deposits	Withdrawals	Balance
02/01/2022	Beginning Balance				3,505,782.85
02/28/2022	Month End Balance				3,505,782.85
	February Earnings	Daily Factor Earnings	291.31		
	Net Ending Balance				3,506,074.16

Account Summary

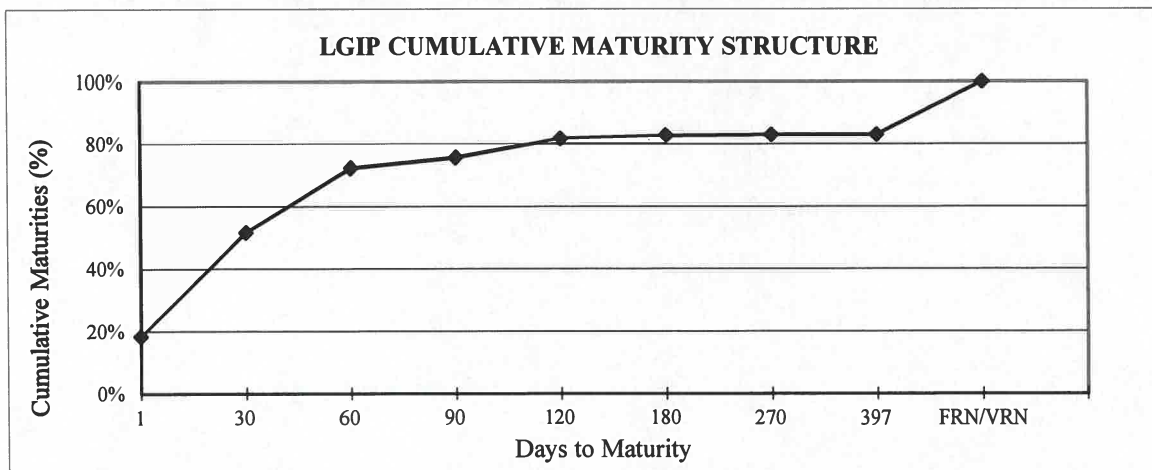
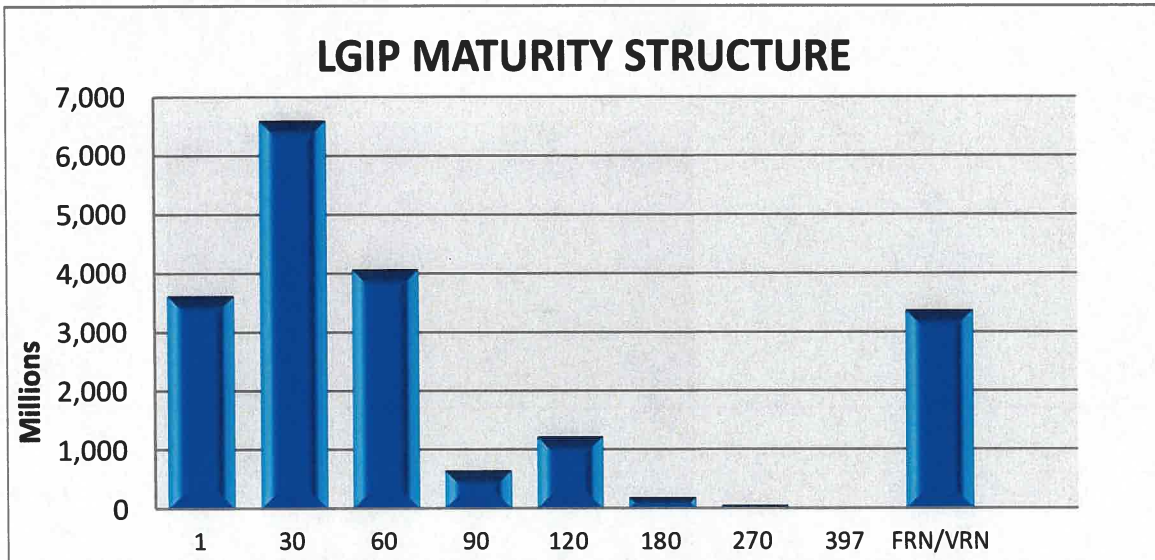
Beginning Balance:	3,505,782.85	Gross Earnings:	307.44
Deposits:	0.00	Administrative Fee:	16.13
Withdrawals:	0.00	Net Earnings:	291.31
Month End Balance:	3,505,782.85		
Administrative Fee Rate:	0.0060 %	Net Ending Balance:	3,506,074.16
Gross Earnings Rate:	0.1143 %		
Net Earnings Rate:	0.1083 %	Average Daily Balance:	3,505,782.85

**WASHINGTON STATE
LOCAL GOVERNMENT INVESTMENT POOL
February 28, 2022**

<u>DAYS TO MATURITY</u>	<u>\$ MATURING (PAR VALUE)*</u>	<u>% MATURING</u>	<u>CUMULATIVE % MATURING</u>
1	3,629.60	18.3%	18.3%
2-30	6,601.99	33.3%	51.7%
31-60	4,070.88	20.6%	72.2%
61-90	650.00	3.3%	75.5%
91-120	1,229.35	6.2%	81.7%
121-180	189.63	1.0%	82.7%
181-270	60.00	0.3%	83.0%
271-397	0.00	0.0%	83.0%
FRN/VRN	3,364.85	17.0%	100.0%

PORTFOLIO TOTAL: 19,796.30

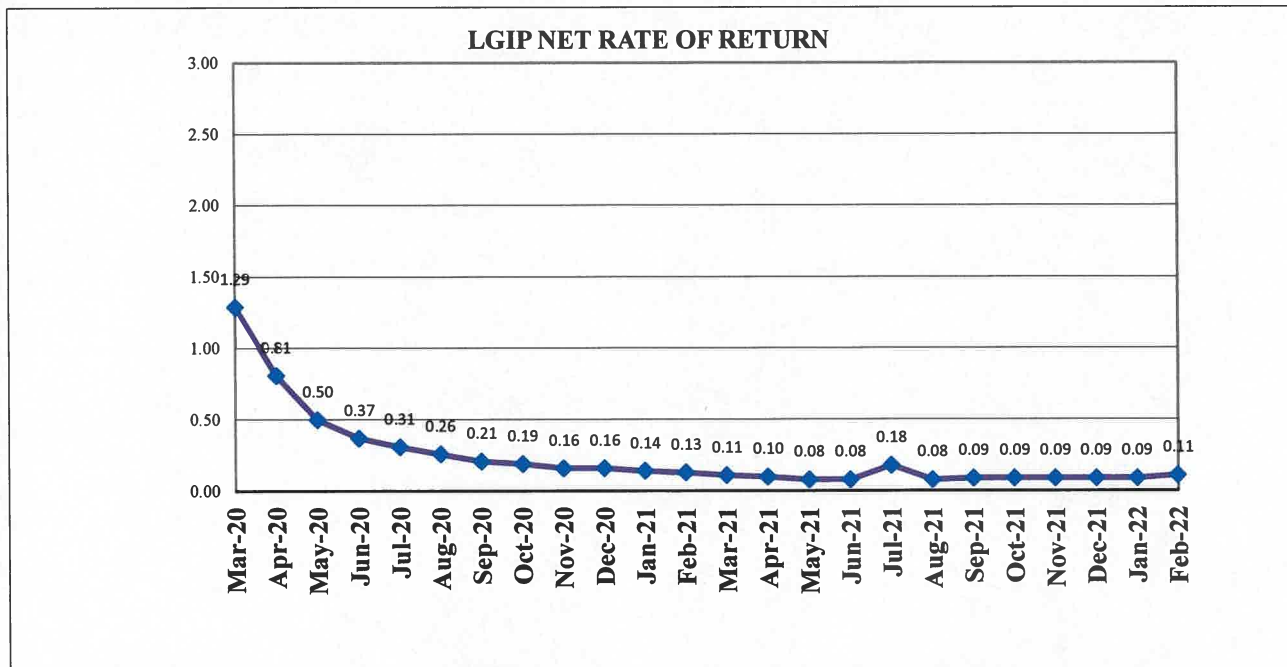
* Amounts in millions of dollars



**WASHINGTON STATE
LOCAL GOVERNMENT INVESTMENT POOL
February 28, 2022**

Investment Type	Average Balance Feb-22	Feb-22 Percentage	Average Balance CY 2022	2022 Percentage
Agency Bullets	37,499,976.50	0.19%	44,067,745.48	0.22%
Agency Discount Notes	1,147,835,708.74	5.79%	1,204,586,193.14	5.88%
Agency Floating Rate Notes	2,470,308,555.35	12.46%	2,646,095,179.08	12.92%
Agency Variable Rate Notes	0.00	0.00%	3,389,830.51	0.02%
Certificates of Deposit	94,625,000.00	0.48%	94,930,084.75	0.46%
IB Bank Deposit	2,289,160,131.32	11.55%	2,259,042,340.05	11.03%
Repurchase Agreements	1,314,285,714.28	6.63%	1,315,677,966.09	6.42%
SOFR Floating Rate Notes	0.00	0.00%	0.00	0.00%
Supras - Bullets	32,154,437.13	0.16%	67,884,132.48	0.33%
Supras - Discount Notes	78,568,547.62	0.40%	89,824,587.57	0.44%
Supras- Floating Rate Notes	0.00	0.00%	0.00	0.00%
Supras - Variables	0.00	0.00%	0.00	0.00%
Term Repurchase Agreements	769,642,857.14	3.88%	416,101,694.91	2.03%
U.S. Treasury Securities	10,640,733,892.36	53.68%	11,215,794,200.58	54.76%
US Treasury Floating Rate Notes	947,546,707.62	4.78%	1,125,532,900.12	5.49%
Total Avg Daily Balance	19,822,361,528.05	100.00%	20,482,926,854.77	100.00%

Avg Days to Maturity 21 days



* Rates are calculated on a 365-day basis

INVESTMENT TRANSACTION JOURNAL

City Of White Salmon

Time: 10:44:20 Date: 03/10/2022

Page: 1

Trans	Date	Acct #	Type	Vendor	Amount	Memo	
2	02/28/2022	2	Interest	WA State Investment Pool	291.31	February Investment Interest	
	Fund				Purchased	Interest	Liquidated
	001 - 000 Current Expense					73.35	
	108 - 000 Municipal Capital Imp Fund					31.98	
	110 - 000 Fire Reserve Fund					23.61	
	112 - 000 General Govt Reserve Fund					28.08	
	121 - 000 Police Vehicle Reserve Fund					6.43	
	303 - 000 Hotel/Motel Taxes					2.49	
	408 - 000 Water Reserve Fund					2.90	
	409 - 000 Wastewater Reserve Fund					33.62	
	412 - 000 Water Rights Acquisition Fund					24.42	
	413 - 000 Water Bond Redemption Fund					5.32	
	415 - 000 Water Bond Reserve Fund					6.14	
	416 - 000 Wastewater Bond Reserve Fund					6.10	
	417 - 000 Treatment Plant Reserve Fund					38.55	
	418 - 000 Water Short Lived Asset Reserve Fund					8.32	
	Fund Totals				Purchases	Interest	Liquidations
	001 000 - Current Expense				0.00	73.35	0.00
	108 000 - Municipal Capital Imp Fund				0.00	31.98	0.00
	110 000 - Fire Reserve Fund				0.00	23.61	0.00
	112 000 - General Govt Reserve Fund				0.00	28.08	0.00
	121 000 - Police Vehicle Reserve Fund				0.00	6.43	0.00
	303 000 - Hotel/Motel Taxes				0.00	2.49	0.00
	408 000 - Water Reserve Fund				0.00	2.90	0.00
	409 000 - Wastewater Reserve Fund				0.00	33.62	0.00
	412 000 - Water Rights Acquisition Fund				0.00	24.42	0.00
	413 000 - Water Bond Redemption Fund				0.00	5.32	0.00
	415 000 - Water Bond Reserve Fund				0.00	6.14	0.00
	416 000 - Wastewater Bond Reserve Fund				0.00	6.10	0.00
	417 000 - Treatment Plant Reserve Fund				0.00	38.55	0.00
	418 000 - Water Short Lived Asset Reserve Fund				0.00	8.32	0.00
					0.00	291.31	0.00

INVESTMENT INTEREST WORKSHEET

City Of White Salmon

Time: 10:43:23 Date: 03/10/2022

For Balances As Of: 01/31/2022

Page: 1

Fund	Account	Fund Balance	% Of Total	Interest
001 Current Expense	361 11 00 00	882,697.94	25.17834	73.35
108 Municipal Capital Imp Fund	361 11 95 00	384,840.34	10.97730	31.98
110 Fire Reserve Fund	361 11 11 00	284,089.32	8.10345	23.61
112 General Govt Reserve Fund	361 11 12 00	337,880.93	9.63782	28.08
121 Police Vehicle Reserve Fund	361 11 21 01	77,435.23	2.20879	6.43
303 Hotel/Motel Taxes	361 10 00 12	30,011.29	0.85605	2.49
408 Water Reserve Fund	361 11 34 03	34,913.63	0.99589	2.90
409 Wastewater Reserve Fund	361 11 35 02	404,649.09	11.54233	33.62
412 Water Rights Acquisition Fund	361 11 34 04	293,908.38	8.38353	24.42
413 Water Bond Redemption Fund	361 11 04 13	64,024.08	1.82624	5.32
415 Water Bond Reserve Fund	361 11 34 05	73,929.19	2.10878	6.14
416 Wastewater Bond Reserve Fund	361 11 35 04	73,440.85	2.09485	6.10
417 Treatment Plant Reserve Fund	361 11 35 03	463,924.98	13.23314	38.55
418 Water Short Lived Asset Reserve Fund	361 11 04 18	100,037.60	2.85349	8.32
		<u>3,505,782.85</u>		<u>291.31</u>

BANK RECONCILIATION

City Of White Salmon

Time: 10:46:25 Date: 03/10/2022

02/01/2022 To: 02/28/2022

Page: 1

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

Time: 10:46:37 Date: 03/10/2022

02/01/2022 To: 02/28/2022

Page: 1

4 Cash Drawer 1

Date Balance Forward 150.00

Total Credits: 0.00

Year Trans# Date Type Chk# Vendor

Total Debits: 0.00

Reconciled Bank Balance: 150.00

Outstanding Credits: _____

Outstanding Debits: _____

Reconciled Book Balance: 150.00

BANK RECONCILIATION

City Of White Salmon

Time: 10:46:47 Date: 03/10/2022

02/01/2022 To: 02/28/2022

Page: 1

5 Cash Drawer 2

Date	Balance Forward	150.00
	Total Credits:	0.00

Year	Trans#	Date	Type	Chk#	Vendor	
					Total Debits:	0.00
					Reconciled Bank Balance:	150.00
					Outstanding Credits:	
					Outstanding Debits:	
					Reconciled Book Balance:	150.00

File Attachments for Item:

2. ARPA Funding Proposal



**PERSONNEL AND FINANCE COMMITTEE
AGENDA MEMO**

Needs Legal Review: No
Council Meeting Date: March 14, 2022
Agenda Item: ARPA Funding Proposal
Presented By: Marla Keethler, Mayor and Jan Brending, Clerk Treasurer

The American Rescue Plan Act (ARPA) was passed by congress in March 2021 to provide \$1.9 trillion in emergency funding to state, local and tribal governments to help communities respond to and recover from the pandemic. City of White Salmon expects to receive approximately \$751,000 in ARPA funds and has received \$375,594.00 so far, with the remaining balance to be released in June 2022.

Per federal guidelines, ARPA monies must be used to fund Public Health, Negative Economic Impacts, Services to Disproportionately Impacted Communities, Premium Pay, Infrastructure, Revenue Replacement and/or Administrative Expenses. Funds must be obligated by December 31, 2024 and spent by December 31, 2026.

The administration recommends that these one-time, limited funds go to projects that support the long-term resilience of our community in the aftermath of the pandemic. By making tangible improvements to the quality of life for residents in our community, we are staying true to our 2040 vision of realizing a White Salmon that “nurtures innovation and diversity, creating opportunities and partnerships that foster a prosperous community; and where quality of life is based on balanced and sustainable growth that contributes to the community’s authenticity and prosperity.”

Of the community identified priorities for realizing that vision, the ones below in bold are where the administration has identified some specific funding recommendations for ARPA dollars for consideration by City Council:

- Small streets and pedestrian paths
- **Right-sized infrastructure**
- Zoning amendments to manage growth
- **Affordable housing and long-term rentals**
- Small-scale, local businesses
- **Connected parks and trails**
- **Access to nature and recreation**

In addition, and in consultation with outreach conducted within our Native and Latino communities, some additional funding recommendations for council to consider are proposed to address shortfalls in access to services and critical information.

Administration is seeking input from the Personnel and Finance Committee and the CityLAB Board on the proposed funding strategy before submitting to the City Council for approval on March 16. These numbers are currently included in the proposed budget amendment.

PROPOSED ARPA FUNDING ALLOCATIONS

Total Amount: \$751,000.00

Amount	Spending Group	Spending Subgroup	Project	Treasury Eligible Use Group	Treasury Eligible Use Subgroup
\$380,000.00	Housing	Affordable Housing	Creating opportunities for residents to stay and live in White Salmon by increasing the supply of affordable housing. Stressors on the local housing market were further compounded by the Covid-19 pandemic. This allocation will allow the city to accelerate acquisition of land to develop 10 long-term income restricted home ownership opportunities for low-and moderate-income residents.	Services to Disproportionately Impacted Communities	Housing Support: Affordable Housing
\$225,000.00	Infrastructure	Water	Support clean water/sewer infrastructure through needed improvements to the city's water delivery systems. Modernizing water infrastructure will improve water reliability, benefit water resources, and allow the city to meet anticipated demands on water needs resulting from known population growth estimates	Infrastructure	Clean Water: Other Sewer Infrastructure
\$25,000.00	Public Health	Covid Response	Expansion of critical city communications methods with installation of digital readerboards. The purpose is to improve our ability to communicate essential pandemic, health, assistance, emergency and other important information to our residents, businesses and others. Also pursuing a translation subscription that will allow the city to provide multilingual information on these new displays and expand our multilingual outreach through existing platforms. Feedback from the Latino community reinforces that there is still confusion and difficulty in accessing critical and emergency information in Spanish.	Public Health	Other Covid-19 Public Health (Communications)
\$85,000.00	Public Health	Covid Response	The required in-person mail acceptance and distribution for intown residents during the pandemic limited the ability to mitigate that exposure risk for residents. Installing clusterboxes in coordination with USPS will bring a much-needed mail delivery option to residents within city limits that until now has been unavailable.	Public Health	Other Covid-19 Public Health Expenses/Physical Changes to public access
			Residents on fixed- or limited incomes experience increased stress and instability as a result of pandemic-related supply-chain and inflation cost increases. Implementing cluster mail delivery will provide a no-cost option for residents to receive mail.	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other
\$12,000.00	Govt. Operations Investment	Investment in Government Facilities/ Equipment	A survey of our native community identified transportation access as a factor in making it difficult to access medical treatment and appointments. This is also an issue that has been identified in outreach to local youth about barriers to accessing mental health and other medical services. While public transit has expanded in the Gorge, the available bus stops in White Salmon are without any shelter or permanent signage. Installing a shelter and creating a visible, permanent presence for the stop will raise awareness about the services, help to destigmatize the use of public transit for some residents, and expand the quality of services for residents.	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other
\$24,000	Govt. Operations Investment	Investment in Government Facilities/ Equipment	Since the onset of Covid-19, studies have shown that early childhood health is impacted positively by access to outdoor recreation. Investments in and improvements to outdoor facilities reduce risk of disease and improve other health and educational outcomes. **It is recommended that remaining funds from other projects would also be directed to this category**	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other

TOTAL: \$751,000

BY PERCENTAGE
51% Housing
30% Infrastructure
15% Public Health
5% Government Facilities



Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule

U.S. DEPARTMENT OF THE TREASURY

January 2022



The Overview of the Final Rule provides a summary of major provisions of the final rule for informational purposes and is intended as a brief, simplified user guide to the final rule provisions.

The descriptions provided in this document summarize key provisions of the final rule but are non-exhaustive, do not describe all terms and conditions associated with the use of SLFRF, and do not describe all requirements that may apply to this funding. Any SLFRF funds received are also subject to the terms and conditions of the agreement entered into by Treasury and the respective jurisdiction, which incorporate the provisions of the final rule and the guidance that implements this program.



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Introduction

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts,
- Maintain vital public services, even amid declines in revenue, and
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

EARLY PROGRAM IMPLEMENTATION

In May 2021, Treasury published the Interim final rule (IFR) describing eligible and ineligible uses of funds (as well as other program provisions), sought feedback from the public on these program rules, and began to distribute funds. The IFR went immediately into effect in May, and since then, governments have used SLFRF funds to meet their immediate pandemic response needs and begin building a strong and equitable recovery, such as through providing vaccine incentives, development of affordable housing, and construction of infrastructure to deliver safe and reliable water.

As governments began to deploy this funding in their communities, Treasury carefully considered the feedback provided through its public comment process and other forums. Treasury received over 1,500 comments, participated in hundreds of meetings, and received correspondence from a wide range of governments and other stakeholders.

KEY CHANGES AND CLARIFICATIONS IN THE FINAL RULE

The final rule delivers broader flexibility and greater simplicity in the program, responsive to feedback in the comment process. Among other clarifications and changes, the final rule provides the features below.

Replacing Lost Public Sector Revenue

The final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements.

Public Health and Economic Impacts

In addition to programs and services, the final rule clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.



In addition, the final rule provides an expanded set of households and communities that are presumed to be “impacted” and “disproportionately impacted” by the pandemic, thereby allowing recipients to provide responses to a broad set of households and entities without requiring additional analysis. Further, the final rule provides a broader set of uses available for these communities as part of COVID-19 public health and economic response, including making affordable housing, childcare, early learning, and services to address learning loss during the pandemic eligible in all impacted communities and making certain community development and neighborhood revitalization activities eligible for disproportionately impacted communities.

Further, the final rule allows for a broader set of uses to restore and support government employment, including hiring above a recipient’s pre-pandemic baseline, providing funds to employees that experienced pay cuts or furloughs, avoiding layoffs, and providing retention incentives.

Premium Pay

The final rule delivers more streamlined options to provide premium pay, by broadening the share of eligible workers who can receive premium pay without a written justification while maintaining a focus on lower-income and frontline workers performing essential work.

Water, Sewer & Broadband Infrastructure

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

FINAL RULE EFFECTIVE DATE

The final rule takes effect on April 1, 2022. Until that time, the interim final rule remains in effect; funds used consistently with the IFR while it is in effect are in compliance with the SLFRF program.

However, recipients can choose to take advantage of the final rule’s flexibilities and simplifications now, even ahead of the effective date. Treasury will not take action to enforce the interim final rule to the extent that a use of funds is consistent with the terms of the final rule, regardless of when the SLFRF funds were used. Recipients may consult the *Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule*, which can be found on Treasury’s website, for more information on compliance with the interim final rule and the final rule.



Overview of the Program

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program provides substantial flexibility for each jurisdiction to meet local needs within the four separate eligible use categories. This Overview of the Final Rule addresses the four eligible use categories ordered from the broadest and most flexible to the most specific.

Recipients may use SLFRF funds to:

- **Replace lost public sector revenue**, using this funding to provide government services up to the amount of revenue loss due to the pandemic.
 - Recipients may determine their revenue loss by choosing between two options:
 - A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program;
 - Calculating their jurisdiction’s specific revenue loss each year using Treasury’s formula, which compares actual revenue to a counterfactual trend.
 - Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.
- **Support the COVID-19 public health and economic response** by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.
 - Recipients can use funds for programs, services, or capital expenditures that respond to the public health and negative economic impacts of the pandemic.
 - To provide simple and clear eligible uses of funds, Treasury provides a list of enumerated uses that recipients can provide to households, populations, or classes (i.e., groups) that experienced pandemic impacts.
 - Public health eligible uses include COVID-19 mitigation and prevention, medical expenses, behavioral healthcare, and preventing and responding to violence.
 - Eligible uses to respond to negative economic impacts are organized by the type of beneficiary: assistance to households, small businesses, and nonprofits.
 - Each category includes assistance for “impacted” and “disproportionately impacted” classes: impacted classes experienced the general, broad-based impacts of the pandemic, while disproportionately impacted classes faced meaningfully more severe impacts, often due to preexisting disparities.
 - To simplify administration, the final rule presumes that some populations and groups were impacted or disproportionately impacted and are eligible for responsive services.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



- Eligible uses for assistance to impacted households include aid for re-employment, job training, food, rent, mortgages, utilities, affordable housing development, childcare, early education, addressing learning loss, and many more uses.
- Eligible uses for assistance to impacted small businesses or nonprofits include loans or grants to mitigate financial hardship, technical assistance for small businesses, and many more uses.
- Recipients can also provide assistance to impacted industries like travel, tourism, and hospitality that faced substantial pandemic impacts, or address impacts to the public sector, for example by re-hiring public sector workers cut during the crisis.
- Recipients providing funds for enumerated uses to populations and groups that Treasury has presumed eligible are clearly operating consistently with the final rule. Recipients can also identify (1) other populations or groups, beyond those presumed eligible, that experienced pandemic impacts or disproportionate impacts and (2) other programs, services, or capital expenditures, beyond those enumerated, to respond to those impacts.
- **Provide premium pay for eligible workers performing essential work**, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors.
 - Recipients may provide premium pay to eligible workers – generally those working in-person in key economic sectors – who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.
 - Recipients may fund a broad range of water and sewer projects, including those eligible under the EPA’s Clean Water State Revolving Fund, EPA’s Drinking Water State Revolving Fund, and certain additional projects, including a wide set of lead remediation, stormwater infrastructure, and aid for private wells and septic units.
 - Recipients may fund high-speed broadband infrastructure in areas of need that the recipient identifies, such as areas without access to adequate speeds, affordable options, or where connections are inconsistent or unreliable; completed projects must participate in a low-income subsidy program.

While recipients have considerable flexibility to use funds to address the diverse needs of their communities, some restrictions on use apply across all eligible use categories. These include:

- **For states and territories:** No offsets of a reduction in net tax revenue resulting from a change in state or territory law.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



- **For all recipients except for Tribal governments:** No extraordinary contributions to a pension fund for the purpose of reducing an accrued, unfunded liability.
- **For all recipients:** No payments for debt service and replenishments of rainy day funds; no satisfaction of settlements and judgments; no uses that contravene or violate the American Rescue Plan Act, Uniform Guidance conflicts of interest requirements, and other federal, state, and local laws and regulations.

Under the SLFRF program, funds must be used for costs incurred on or after March 3, 2021. Further, funds must be obligated by December 31, 2024, and expended by December 31, 2026. This time period, during which recipients can expend SLFRF funds, is the “period of performance.”

In addition to SLFRF, the American Rescue Plan includes other sources of funding for state and local governments, including the [Coronavirus Capital Projects Fund](#) to fund critical capital investments including broadband infrastructure; the [Homeowner Assistance Fund](#) to provide relief for our country’s most vulnerable homeowners; the [Emergency Rental Assistance Program](#) to assist households that are unable to pay rent or utilities; and the [State Small Business Credit Initiative](#) to fund small business credit expansion initiatives. Eligible recipients are encouraged to visit the Treasury website for more information.



Replacing Lost Public Sector Revenue

The Coronavirus State and Local Fiscal Recovery Funds provide needed fiscal relief for recipients that have experienced revenue loss due to the onset of the COVID-19 public health emergency. Specifically, SLFRF funding may be used to pay for “government services” in an amount equal to the revenue loss experienced by the recipient due to the COVID-19 public health emergency.

Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.

In order to use funds under government services, recipients should first determine revenue loss. They may, then, spend up to that amount on general government services.

DETERMINING REVENUE LOSS

Recipients have two options for how to determine their amount of revenue loss. Recipients must choose one of the two options and cannot switch between these approaches after an election is made.

1. Recipients may elect a “standard allowance” of \$10 million to spend on government services through the period of performance.

Under this option, which is newly offered in the final rule Treasury presumes that up to \$10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund “government services.” The standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss, particularly for SLFRF’s smallest recipients.

All recipients may elect to use this standard allowance instead of calculating lost revenue using the formula below, including those with total allocations of \$10 million or less. Electing the standard allowance does not increase or decrease a recipient’s total allocation.

2. Recipients may calculate their actual revenue loss according to the formula articulated in the final rule.

Under this option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. Under the flexibility provided in the final rule, recipients can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance. Treasury has also provided several adjustments to the definition of general revenue in the final rule.

To calculate revenue loss at each of these dates, recipients must follow a four-step process:



- a. Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the *base year revenue*.
- b. Estimate *counterfactual revenue*, which is equal to the following formula, where n is the number of months elapsed since the end of the base year to the calculation date:

$$\text{base year revenue} \times (1 + \text{growth adjustment})^{\frac{n}{12}}$$

The *growth adjustment* is the greater of either a standard growth rate—5.2 percent—or the recipient’s average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency.

- c. Identify *actual revenue*, which equals revenues collected over the twelve months immediately preceding the calculation date.

Under the final rule, recipients must adjust actual revenue totals for the effect of tax cuts and tax increases that are adopted after the date of adoption of the final rule (January 6, 2022). Specifically, the estimated fiscal impact of tax cuts and tax increases adopted after January 6, 2022, must be added or subtracted to the calculation of actual revenue for purposes of calculation dates that occur on or after April 1, 2022.

Recipients may subtract from their calculation of actual revenue the effect of tax increases enacted prior to the adoption of the final rule. Note that recipients that elect to remove the effect of tax increases enacted before the adoption of the final rule must also remove the effect of tax decreases enacted before the adoption of the final rule, such that they are accurately removing the effect of tax policy changes on revenue.

- d. Revenue loss for the calculation date is equal to *counterfactual revenue* minus *actual revenue* (adjusted for tax changes) for the twelve-month period. If actual revenue exceeds counterfactual revenue, the loss is set to zero for that twelve-month period. Revenue loss for the period of performance is the sum of the revenue loss on for each calculation date.

The supplementary information in the final rule provides an example of this calculation, which recipients may find helpful, in the Revenue Loss section.



SPENDING ON GOVERNMENT SERVICES

Recipients can use SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the above approach. **Government services generally include *any service traditionally provided by a government***, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section and apply to all uses of funds, apply to government services as well.



Responding to Public Health and Economic Impacts of COVID-19

The Coronavirus State and Local Fiscal Recovery Funds provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts.

The eligible use category to respond to public health and negative economic impacts is organized around the types of assistance a recipient may provide and includes several sub-categories:

- public health,
- assistance to households,
- assistance to small businesses,
- assistance to nonprofits,
- aid to impacted industries, and
- public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

To provide simple, clear eligible uses of funds that meet this standard, Treasury provides a non-exhaustive list of enumerated uses that respond to pandemic impacts. Treasury also presumes that some populations experienced pandemic impacts and are eligible for responsive services. In other words, recipients providing enumerated uses of funds to populations presumed eligible are clearly operating consistently with the final rule.¹

Recipients also have broad flexibility to (1) identify and respond to other pandemic impacts and (2) serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients can also identify groups or “classes” of beneficiaries that experienced pandemic impacts and provide services to those classes.

¹ However, please note that use of funds for enumerated uses may not be grossly disproportionate to the harm. Further, recipients should consult the Capital Expenditures section for more information about pursuing a capital expenditure; please note that enumerated capital expenditures are not presumed to be reasonably proportional responses to an identified harm except as provided in the Capital Expenditures section.



Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none"> Can identify impact to a specific household, business or nonprofit or to a class of households, businesses, or nonprofits (i.e., group) Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> Types of responses can include a program, service, or capital expenditure Response should be related and reasonably proportional to the harm Response should also be reasonably designed to benefit impacted individual or class
Simplifying Presumptions	<ul style="list-style-type: none"> Final Rule presumes certain populations and classes are impacted and disproportionately impacted 	<ul style="list-style-type: none"> Final Rule provides non-exhaustive list of enumerated eligible uses that respond to pandemic impacts and disproportionate impacts

To assess eligibility of uses of funds, recipients should first determine the sub-category where their use of funds may fit (e.g., public health, assistance to households, assistance to small businesses), based on the entity that experienced the health or economic impact.² Then, recipients should refer to the relevant section for more details on each sub-category.

While the same overall eligibility standard applies to all uses of funds to respond to the public health and negative economic impacts of the pandemic, each sub-category has specific nuances on its application. In addition:

- Recipients interested in using funds for capital expenditures (i.e., investments in property, facilities, or equipment) should review the Capital Expenditures section in addition to the eligible use sub-category.
- Recipients interested in other uses of funds, beyond the enumerated uses, should refer to the section on “Framework for Eligible Uses Beyond Those Enumerated.”

² For example, a recipient interested in providing aid to unemployed individuals is addressing a negative economic impact experienced by a household and should refer to the section on assistance to households. Recipients should also be aware of the difference between “beneficiaries” and “sub-recipients.” Beneficiaries are households, small businesses, or nonprofits that can receive assistance based on impacts of the pandemic that they experienced. On the other hand, sub-recipients are organizations that carry out eligible uses on behalf of a government, often through grants or contracts. Sub-recipients do not need to have experienced a negative economic impact of the pandemic; rather, they are providing services to beneficiaries that experienced an impact.



RESPONDING TO THE PUBLIC HEALTH EMERGENCY

While the country has made tremendous progress in the fight against COVID-19, including a historic vaccination campaign, the disease still poses a grave threat to Americans' health and the economy. Providing state, local, and Tribal governments the resources needed to fight the COVID-19 pandemic is a core goal of the Coronavirus State and Local Fiscal Recovery Funds, as well as addressing the other ways that the pandemic has impacted public health. Treasury has identified several public health impacts of the pandemic and enumerated uses of funds to respond to impacted populations.

- **COVID-19 mitigation and prevention.** The pandemic has broadly impacted Americans and recipients can provide services to prevent and mitigate COVID-19 to the general public or to small businesses, nonprofits, and impacted industries in general. Enumerated eligible uses include:
 - ✓ Vaccination programs, including vaccine incentives and vaccine sites
 - ✓ Testing programs, equipment and sites
 - ✓ Monitoring, contact tracing & public health surveillance (e.g., monitoring for variants)
 - ✓ Public communication efforts
 - ✓ Public health data systems
 - ✓ COVID-19 prevention and treatment equipment, such as ventilators and ambulances
 - ✓ Medical and PPE/protective supplies
 - ✓ Support for isolation or quarantine
 - ✓ Ventilation system installation and improvement
 - ✓ Technical assistance on mitigation of COVID-19 threats to public health and safety
 - ✓ Transportation to reach vaccination or testing sites, or other prevention and mitigation services for vulnerable populations
 - ✓ Support for prevention, mitigation, or other services in congregate living facilities, public facilities, and schools
 - ✓ Support for prevention and mitigation strategies in small businesses, nonprofits, and impacted industries
 - ✓ Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., ICUs, emergency rooms)
 - ✓ Temporary medical facilities and other measures to increase COVID-19 treatment capacity
 - ✓ Emergency operations centers & emergency response equipment (e.g., emergency response radio systems)
 - ✓ Public telemedicine capabilities for COVID-19 related treatment



- **Medical expenses.** Funds may be used for expenses to households, medical providers, or others that incurred medical costs due to the pandemic, including:
 - ✓ Unreimbursed expenses for medical care for COVID-19 testing or treatment, such as uncompensated care costs for medical providers or out-of-pocket costs for individuals
 - ✓ Paid family and medical leave for public employees to enable compliance with COVID-19 public health precautions
 - ✓ Emergency medical response expenses
 - ✓ Treatment of long-term symptoms or effects of COVID-19

- **Behavioral health care, such as mental health treatment, substance use treatment, and other behavioral health services.** Treasury recognizes that the pandemic has broadly impacted Americans' behavioral health and recipients can provide these services to the general public to respond. Enumerated eligible uses include:
 - ✓ Prevention, outpatient treatment, inpatient treatment, crisis care, diversion programs, outreach to individuals not yet engaged in treatment, harm reduction & long-term recovery support
 - ✓ Enhanced behavioral health services in schools
 - ✓ Services for pregnant women or infants born with neonatal abstinence syndrome
 - ✓ Support for equitable access to reduce disparities in access to high-quality treatment
 - ✓ Peer support groups, costs for residence in supportive housing or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline services
 - ✓ Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery
 - ✓ Behavioral health facilities & equipment

- **Preventing and responding to violence.** Recognizing that violence – and especially gun violence – has increased in some communities due to the pandemic, recipients may use funds to respond in these communities through:
 - ✓ Referrals to trauma recovery services for victims of crime
 - ✓ Community violence intervention programs, including:
 - Evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance
 - ✓ In communities experiencing increased gun violence due to the pandemic:
 - Law enforcement officers focused on advancing community policing
 - Enforcement efforts to reduce gun violence, including prosecution
 - Technology & equipment to support law enforcement response

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



RESPONDING TO NEGATIVE ECONOMIC IMPACTS

The pandemic caused severe economic damage and, while the economy is on track to a strong recovery, much work remains to continue building a robust, resilient, and equitable economy in the wake of the crisis and to ensure that the benefits of this recovery reach all Americans. While the pandemic impacted millions of American households and businesses, some of its most severe impacts fell on low-income and underserved communities, where pre-existing disparities amplified the impact of the pandemic and where the most work remains to reach a full recovery.

The final rule recognizes that the pandemic caused broad-based impacts that affected many communities, households, and small businesses across the country; for example, many workers faced unemployment and many small businesses saw declines in revenue. The final rule describes these as “impacted” households, communities, small businesses, and nonprofits.

At the same time, the pandemic caused disproportionate impacts, or more severe impacts, in certain communities. For example, low-income and underserved communities have faced more severe health and economic outcomes like higher rates of COVID-19 mortality and unemployment, often because pre-existing disparities exacerbated the impact of the pandemic. The final rule describes these as “disproportionately impacted” households, communities, small businesses, and nonprofits.

To simplify administration of the program, the final rule presumes that certain populations were “impacted” and “disproportionately impacted” by the pandemic; these populations are presumed to be eligible for services that respond to the impact they experienced. The final rule also enumerates a non-exhaustive list of eligible uses that are recognized as responsive to the impacts or disproportionate impacts of COVID-19. Recipients providing enumerated uses to populations presumed eligible are clearly operating consistently with the final rule.

As discussed further in the section Framework for Eligible Uses Beyond Those Enumerated, recipients can also identify other pandemic impacts, impacted or disproportionately impacted populations or classes, and responses.

However, note that the final rule maintains that general infrastructure projects, including roads, streets, and surface transportation infrastructure, would generally not be eligible under this eligible use category, unless the project responded to a specific pandemic public health need or a specific negative economic impact. Similarly, general economic development or workforce development – activities that do not respond to negative economic impacts of the pandemic but rather seek to more generally enhance the jurisdiction’s business climate – would generally not be eligible under this eligible use category.



Assistance to Households

Impacted Households and Communities

Treasury presumes the following households and communities are impacted by the pandemic:

- ✓ Low- or-moderate income households or communities
- ✓ Households that experienced unemployment
- ✓ Households that experienced increased food or housing insecurity
- ✓ Households that qualify for the Children’s Health Insurance Program, Childcare Subsidies through the Child Care Development Fund (CCDF) Program, or Medicaid
- ✓ *When providing affordable housing programs:* households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
- ✓ *When providing services to address lost instructional time in K-12 schools:* any student that lost access to in-person instruction for a significant period of time

Low- or moderate-income households and communities are those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines or (ii) income at or below 65 percent of the area median income for the county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines are higher than the area’s median income and using the Federal Poverty Guidelines would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the response they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$65,880 per year.³ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is impacted by the pandemic and eligible for services to respond. Additionally, by following the steps detailed in the section Framework for Eligible Uses Beyond Those Enumerated, recipients may designate additional households as impacted or disproportionately impacted beyond these presumptions, and may also pursue projects not listed below in response to these impacts consistent with Treasury’s standards.

³ For recipients in Alaska, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$82,350 per year. For recipients in Hawaii, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$75,780 per year.



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to impacts of the pandemic on households and communities:

- ✓ Food assistance & food banks
- ✓ Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness
- ✓ Health insurance coverage expansion
- ✓ Benefits for surviving family members of individuals who have died from COVID-19
- ✓ Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly-employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers
- ✓ Financial services for the unbanked and underbanked
- ✓ Burials, home repair & home weatherization
- ✓ Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access
- ✓ Cash assistance
- ✓ Paid sick, medical, and family leave programs
- ✓ Assistance in accessing and applying for public benefits or services
- ✓ Childcare and early learning services, home visiting programs, services for child welfare-involved families and foster youth & childcare facilities
- ✓ Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)
- ✓ Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing
- ✓ Certain contributions to an Unemployment Insurance Trust Fund⁴

⁴ Recipients may only use SLFRF funds for contributions to unemployment insurance trust funds and repayment of the principal amount due on advances received under Title XII of the Social Security Act up to an amount equal to (i) the difference between the balance in the recipient's unemployment insurance trust fund as of January 27, 2020 and the balance of such account as of May 17, 2021, plus (ii) the principal amount outstanding as of May 17, 2021 on any advances received under Title XII of the Social Security Act between January 27, 2020 and May 17, 2021. Further, recipients may use SLFRF funds for the payment of any interest due on such Title XII advances. Additionally, a recipient that deposits SLFRF funds into its unemployment insurance trust fund to fully restore the pre-pandemic balance may not draw down that balance and deposit more SLFRF funds, back up to the pre-pandemic balance. Recipients that deposit SLFRF funds into an unemployment insurance trust fund, or use SLFRF funds to repay principal on Title XII advances, may not take action to reduce benefits available to unemployed workers by changing the computation method governing regular unemployment compensation in a way that results in a reduction of average weekly benefit amounts or the number of weeks of benefits payable (i.e., maximum benefit entitlement).



Disproportionately Impacted Households and Communities

Treasury presumes the following households and communities are disproportionately impacted by the pandemic:

- ✓ Low -income households and communities
- ✓ Households receiving services provided by Tribal governments
- ✓ Households residing in Qualified Census Tracts
- ✓ Households residing in the U.S. territories or receiving services from these governments
- ✓ Households that qualify for certain federal benefits⁵

Low-income households and communities are those with (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of its household based on the most recently published poverty guidelines or (ii) income at or below 40 percent of area median income for its county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines level is higher than the area median income level and using this level would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the service they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$40,626 per year.⁶ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is disproportionately impacted by the pandemic and eligible for services to respond.

⁵ These programs are Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.

⁶ For recipients in Alaska, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$50,783 per year. For recipients in Hawaii, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$46,731 per year



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to disproportionate impacts of the pandemic on households and communities:

- ✓ Pay for community health workers to help households access health & social services
- ✓ Remediation of lead paint or other lead hazards
- ✓ Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities
- ✓ Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity
- ✓ Investments in neighborhoods to promote improved health outcomes
- ✓ Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing⁷
- ✓ Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs
- ✓ Schools and other educational equipment & facilities

⁷ Please see the final rule for further details and conditions applicable to this eligible use. This includes Treasury's presumption that demolition of vacant or abandoned residential properties that results in a net reduction in occupiable housing units for low- and moderate-income individuals in an area where the availability of such housing is lower than the need for such housing is ineligible for support with SLFRF funds.



Assistance to Small Businesses

Small businesses have faced widespread challenges due to the pandemic, including periods of shutdown, declines in revenue, or increased costs. The final rule provides many tools for recipients to respond to the impacts of the pandemic on small businesses, or disproportionate impacts on businesses where pre-existing disparities like lack of access to capital compounded the pandemic’s effects.

Small businesses eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of “small business,” specifically:

1. Have no more than 500 employees, or if applicable, the size standard in number of employees [established](#) by the Administrator of the Small Business Administration for the industry in which the business concern or organization operates, and
2. Are a small business concern as defined in section 3 of the Small Business Act⁸ (which includes, among other requirements, that the business is independently owned and operated and is not dominant in its field of operation).

Impacted Small Businesses

Recipients can identify small businesses impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- | | |
|---------------------------------------|--|
| ✓ Decreased revenue or gross receipts | ✓ Capacity to weather financial hardship |
| ✓ Financial insecurity | ✓ Challenges covering payroll, rent or mortgage, and other operating costs |
| ✓ Increased costs | |

Assistance to small businesses that experienced negative economic impacts includes the following enumerated uses:

- | | |
|---|--|
| ✓ Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs | ✓ Technical assistance, counseling, or other services to support business planning |
|---|--|

Disproportionately Impacted Small Businesses

Treasury presumes that the following small businesses are disproportionately impacted by the pandemic:

⁸ 15 U.S.C. 632.



- ✓ Small businesses operating in Qualified Census Tracts
- ✓ Small businesses operated by Tribal governments or on Tribal lands
- ✓ Small businesses operating in the U.S. territories

Assistance to disproportionately impacted small businesses includes the following enumerated uses, which have been expanded under the final rule:

- ✓ Rehabilitation of commercial properties, storefront improvements & façade improvements
- ✓ Technical assistance, business incubators & grants for start-up or expansion costs for small businesses
- ✓ Support for microbusinesses, including financial, childcare, and transportation costs



Assistance to Nonprofits

Nonprofits have faced significant challenges due to the pandemic’s increased demand for services and changing operational needs, as well as declines in revenue sources such as donations and fees.

Nonprofits eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of “nonprofit”—specifically those that are 501(c)(3) or 501(c)(19) tax-exempt organizations.

Impacted Nonprofits

Recipients can identify nonprofits impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- ✓ Decreased revenue (e.g., from donations and fees)
- ✓ Financial insecurity
- ✓ Increased costs (e.g., uncompensated increases in service need)
- ✓ Capacity to weather financial hardship
- ✓ Challenges covering payroll, rent or mortgage, and other operating costs

Assistance to nonprofits that experienced negative economic impacts includes the following enumerated uses:

- ✓ Loans or grants to mitigate financial hardship
- ✓ Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

Disproportionately Impacted Nonprofits

Treasury presumes that the following nonprofits are disproportionately impacted by the pandemic:

- ✓ Nonprofits operating in Qualified Census Tracts
- ✓ Nonprofits operated by Tribal governments or on Tribal lands
- ✓ Nonprofits operating in the U.S. territories

Recipients may identify appropriate responses that are related and reasonably proportional to addressing these disproportionate impacts.



Aid to Impacted Industries

Recipients may use SLFRF funding to provide aid to industries impacted by the COVID-19 pandemic. Recipients should first designate an impacted industry and then provide aid to address the impacted industry’s negative economic impact.

This sub-category of eligible uses does not separately identify disproportionate impacts and corresponding responsive services.

1. **Designating an impacted industry.** There are two main ways an industry can be designated as “impacted.”
 1. If the industry is in the travel, tourism, or hospitality sectors (including Tribal development districts), the industry is impacted.
 2. If the industry is outside the travel, tourism, or hospitality sectors, the industry is impacted if:
 - a. The industry experienced at least 8 percent employment loss from pre-pandemic levels,⁹ or
 - b. The industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the final rule, based on the totality of economic indicators or qualitative data (if quantitative data is unavailable), and if the impacts were generally due to the COVID-19 public health emergency.

Recipients have flexibility to define industries broadly or narrowly, but Treasury encourages recipients to define narrow and discrete industries eligible for aid. State and territory recipients also have flexibility to define the industries with greater geographic precision; for example, a state may identify a particular industry in a certain region of a state as impacted.

2. **Providing eligible aid to the impacted industry.** Aid may only be provided to support businesses, attractions, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. Further, aid should be generally broadly available to all businesses within the impacted industry to avoid potential conflicts of interest, and Treasury encourages aid to be first used for operational expenses, such as payroll, before being used on other types of costs.

⁹ Specifically, a recipient should compare the percent change in the number of employees of the recipient’s identified industry and the national Leisure & Hospitality sector in the three months before the pandemic’s most severe impacts began (a straight three-month average of seasonally-adjusted employment data from December 2019, January 2020, and February 2020) with the latest data as of the final rule (a straight three-month average of seasonally-adjusted employment data from September 2021, October 2021, and November 2021). For parity and simplicity, smaller recipients without employment data that measure industries in their specific jurisdiction may use data available for a broader unit of government for this calculation (e.g., a county may use data from the state in which it is located; a city may use data for the county, if available, or state in which it is located) solely for purposes of determining whether a particular industry is an impacted industry.



Treasury recognizes the enumerated projects below as eligible responses to impacted industries.

- ✓ Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities
- ✓ Technical assistance, counseling, or other services to support business planning
- ✓ COVID-19 mitigation and infection prevention measures (see section Public Health)

As with all eligible uses, recipients may pursue a project not listed above by undergoing the steps outlined in the section Framework for Eligible Uses Beyond Those Enumerated.



PUBLIC SECTOR CAPACITY

Recipients may use SLFRF funding to restore and bolster public sector capacity, which supports government’s ability to deliver critical COVID-19 services. There are three main categories of eligible uses to bolster public sector capacity and workforce: Public Safety, Public Health, and Human Services Staff; Government Employment and Rehiring Public Sector Staff; and Effective Service Delivery.

Public Safety, Public Health, and Human Services Staff

SLFRF funding may be used for payroll and covered benefits for public safety, public health, health care, human services and similar employees of a recipient government, for the portion of the employee’s time spent responding to COVID-19. Recipients should follow the steps below.

1. **Identify eligible public safety, public health, and human services staff.** Public safety staff include:

- ✓ Police officers (including state police officers)
- ✓ Sheriffs and deputy sheriffs
- ✓ Firefighters
- ✓ Emergency medical responders
- ✓ Correctional and detention officers
- ✓ Dispatchers and supervisor personnel that directly support public safety staff

Public health staff include:

- ✓ Employees involved in providing medical and other physical or mental health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions
- ✓ Laboratory technicians, medical examiners, morgue staff, and other support services essential for patient care
- ✓ Employees of public health departments directly engaged in public health matters and related supervisory personnel

Human services staff include:

- ✓ Employees providing or administering social services and public benefits
- ✓ Child welfare services employees
- ✓ Child, elder, or family care employees

2. **Assess portion of time spent on COVID-19 response for eligible staff.**

Recipients can use a variety of methods to assess the share of an employees’ time spent responding to COVID-19, including using reasonable estimates—such as estimating the share of time based on discussions with staff and applying that share to all employees in that position.

For administrative convenience, recipients can consider public health and safety employees entirely devoted to responding to COVID-19 (and their payroll and benefits fully covered by SLFRF) if the



employee, or his or her operating unit or division, is “primarily dedicated” to responding to COVID-19. Primarily dedicated means that more than half of the employee, unit, or division’s time is dedicated to responding to COVID-19.

Recipients must periodically reassess their determination and maintain records to support their assessment, although recipients do not need to track staff hours.

3. **Use SLFRF funding for payroll and covered benefits for the portion of eligible staff time spent on COVID-19 response.** SLFRF funding may be used for payroll and covered benefits for the portion of the employees’ time spent on COVID-19 response, as calculated above, through the period of performance.

Government Employment and Rehiring Public Sector Staff

Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. Eligible uses include hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector, providing additional funds for employees who experienced pay cuts or were furloughed, avoiding layoffs, providing worker retention incentives, and paying for ancillary administrative costs related to hiring, support, and retention.

- **Restoring pre-pandemic employment.** Recipients have two options to restore pre-pandemic employment, depending on the recipient’s needs.
 - *If the recipient simply wants to hire back employees for pre-pandemic positions:* Recipients may use SLFRF funds to hire employees for the same positions that existed on January 27, 2020 but that were unfilled or eliminated as of March 3, 2021. Recipients may use SLFRF funds to cover payroll and covered benefits for such positions through the period of performance.
 - *If the recipient wants to hire above the pre-pandemic baseline and/or would like to have flexibility in positions:* Recipients may use SLFRF funds to pay for payroll and covered benefits associated with the recipient increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Specifically, recipients should undergo the following steps:
 - a. Identify the recipient’s budgeted FTE level on January 27, 2020. This includes all budgeted positions, filled and unfilled. This is called the *pre-pandemic baseline*.
 - b. Multiply the pre-pandemic baseline by 1.075. This is called the *adjusted pre-pandemic baseline*.
 - c. Identify the recipient’s budgeted FTE level on March 3, 2021, which is the beginning of the period of performance for SLFRF funds. Recipients may, but are not required to, exclude the number of FTEs dedicated to responding to the COVID-19 public health emergency. This is called the *actual number of FTEs*.
 - d. Subtract the *actual number of FTEs* from the *adjusted pre-pandemic baseline* to calculate the number of FTEs that can be covered by SLFRF funds. Recipients do not have to hire for the same roles that existed pre-pandemic.

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Recipients may use SLFRF funds to cover payroll and covered benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021 level (i.e., the *actual number of FTEs*).

- **Supporting and retaining public sector workers.** Recipients can also use funds in other ways that support the public sector workforce.¹⁰ These include:
 - **Providing additional funding for employees who experienced pay reductions or were furloughed** since the onset of the pandemic, up to the difference in the employee’s pay, taking into account unemployment benefits received.
 - **Maintaining current compensation levels to prevent layoffs.** SLFRF funds may be used to maintain current compensation levels, with adjustments for inflation, in order to prevent layoffs that would otherwise be necessary.
 - **Providing worker retention incentives, including reasonable increases in compensation** to persuade employees to remain with the employer as compared to other employment options. Retention incentives must be entirely additive to an employee’s regular compensation, narrowly tailored to need, and should not exceed incentives traditionally offered by the recipient or compensation that alternative employers may offer to compete for the employees. Treasury presumes that retention incentives that are less than 25 percent of the rate of base pay for an individual employee or 10 percent for a group or category of employees are reasonably proportional to the need to retain employees, as long as other requirements are met.
- **Covering administrative costs associated with administering the hiring, support, and retention programs above.**

Effective Service Delivery

SLFRF funding may be used to improve the efficacy of public health and economic programs through tools like program evaluation, data, and outreach, as well as to address administrative needs caused or exacerbated by the pandemic. Eligible uses include:

- **Supporting program evaluation, data, and outreach through:**

¹⁰ Recipients should be able to substantiate that these uses of funds are substantially due to the public health emergency or its negative economic impacts (e.g., fiscal pressures on state and local budgets) and respond to its impacts. See the final rule for details on these uses.



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- ✓ Program evaluation and evidence resources
 - ✓ Data analysis resources to gather, assess, share, and use data
 - ✓ Technology infrastructure to improve access to and the user experience of government IT systems, as well as technology improvements to increase public access and delivery of government programs and services
- **Addressing administrative needs, including:**
 - ✓ Administrative costs for programs responding to the public health emergency and its economic impacts, including non-SLFRF and non-federally funded programs
 - ✓ Address administrative needs caused or exacerbated by the pandemic, including addressing backlogs caused by shutdowns, increased repair or maintenance needs, and technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, data and case management systems)



CAPITAL EXPENDITURES

As described above, the final rule clarifies that recipients may use funds for programs, services, and capital expenditures that respond to the public health and negative economic impacts of the pandemic. Any use of funds in this category for a capital expenditure must comply with the capital expenditure requirements, in addition to other standards for uses of funds.

Capital expenditures are subject to the same eligibility standard as other eligible uses to respond to the pandemic’s public health and economic impacts; specifically, they must be related and reasonably proportional to the pandemic impact identified and reasonably designed to benefit the impacted population or class.

For ease of administration, the final rule identifies enumerated types of capital expenditures that Treasury has identified as responding to the pandemic’s impacts; these are listed in the applicable sub-category of eligible uses (e.g., public health, assistance to households, etc.). Recipients may also identify other responsive capital expenditures. Similar to other eligible uses in the SLFRF program, no pre-approval is required for capital expenditures.

To guide recipients’ analysis of whether a capital expenditure meets the eligibility standard, recipients (with the exception of Tribal governments) must complete and meet the requirements of a written justification for capital expenditures equal to or greater than \$1 million. For large-scale capital expenditures, which have high costs and may require an extended length of time to complete, as well as most capital expenditures for non-enumerated uses of funds, Treasury requires recipients to submit their written justification as part of regular reporting. Specifically:

If a project has total capital expenditures of	and the use is enumerated by Treasury as eligible, then	and the use is beyond those enumerated by Treasury as eligible, then
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but recipients are not required to submit as part of regular reporting to Treasury	Written Justification required and recipients must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and recipients must submit as part of regular reporting to Treasury	

A Written Justification includes:

- *Description of the harm or need to be addressed.* Recipients should provide a description of the specific harm or need to be addressed and why the harm was exacerbated or caused by the public health emergency. Recipients may provide quantitative information on the extent and the type of harm, such as the number of individuals or entities affected.



- *Explanation of why a capital expenditure is appropriate.* For example, recipients should include an explanation of why existing equipment and facilities, or policy changes or additional funding to pertinent programs or services, would be inadequate.
- *Comparison of proposed capital project against at least two alternative capital expenditures and demonstration of why the proposed capital expenditure is superior.* Recipients should consider the effectiveness of the capital expenditure in addressing the harm identified and the expected total cost (including pre-development costs) against at least two alternative capital expenditures.

Where relevant, recipients should consider the alternatives of improving existing capital assets already owned or leasing other capital assets.

Treasury presumes that the following capital projects are generally ineligible:

- ✘ Construction of new correctional facilities as a response to an increase in rate of crime
- ✘ Construction of new congregate facilities to decrease spread of COVID-19 in the facility
- ✘ Construction of convention centers, stadiums, or other large capital projects intended for general economic development or to aid impacted industries

In undertaking capital expenditures, Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.



FRAMEWORK FOR ELIGIBLE USES BEYOND THOSE ENUMERATED

As described above, recipients have broad flexibility to identify and respond to other pandemic impacts and serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients should undergo the following steps to decide whether their project is eligible:

Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none"> • Can identify impact to a specific household, business or nonprofit or to a class of households, businesses or nonprofits (i.e., group) • Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> • Types of responses can include a program, service, or capital expenditure • Response should be related and reasonably proportional to the harm • Response should also be reasonably designed to benefit impacted individual or class

1. Identify a COVID-19 public health or negative economic impact on an individual or a class.

Recipients should identify an individual or class that is “impacted” or “disproportionately impacted” by the COVID-19 public health emergency or its negative economic impacts as well as the specific impact itself.

- “Impacted” entities are those impacted by the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency. For example, an individual who lost their job or a small business that saw lower revenue during a period of closure would both have experienced impacts of the pandemic.
- “Disproportionately impacted” entities are those that experienced disproportionate public health or economic outcomes from the pandemic; Treasury recognizes that pre-existing disparities, in many cases, amplified the impacts of the pandemic, causing more severe impacts in underserved communities. For example, a household living in a neighborhood with limited access to medical care and healthy foods may have faced health disparities before the pandemic, like a higher rate of chronic health conditions, that contributed to more severe health outcomes during the COVID-19 pandemic.

The recipient may choose to identify these impacts at either the individual level or at a class level. If the recipient is identifying impacts at the individual level, they should retain documentation supporting the impact the individual experienced (e.g., documentation of lost revenues from a small business). Such documentation can be streamlined in many cases (e.g., self-attestation that a household requires food assistance).

Recipients also have broad flexibility to identify a “class” – or a group of households, small businesses, or nonprofits – that experienced an impact. In these cases, the recipients should



first identify the class and the impact that it faced. Then, recipients only need to document that the individuals served fall within that class; recipients do not need to document a specific impact to each individual served. For example, a recipient could identify that restaurants in the downtown area faced substantial declines in revenue due to decreased foot traffic from workers; the recipient could develop a program to respond to the impact on that class and only needs to document that the businesses being served are restaurants in the downtown area.

Recipients should keep the following considerations in mind when designating a class:

- **There should be a relationship between the definition of the class and the proposed response.** Larger and less-specific classes are less likely to have experienced similar harms, which may make it more difficult to design a response that appropriately responds to those harms.
 - **Classes may be determined on a population basis or on a geographic basis,** and the response should be appropriately matched. For example, a response might be designed to provide childcare to single parents, regardless of which neighborhood they live in, or a response might provide a park to improve the health of a disproportionately impacted neighborhood.
 - **Recipients may designate classes that experienced disproportionate impact,** by assessing the impacts of the pandemic and finding that some populations experienced meaningfully more severe impacts than the general public. To determine these disproportionate impacts, recipients:
 - May designate classes based on academic research or government research publications (such as the citations provided in the supplementary information in the final rule), through analysis of their own data, or through analysis of other existing data sources.
 - May also consider qualitative research and sources to augment their analysis, or when quantitative data is not readily available. Such sources might include resident interviews or feedback from relevant state and local agencies, such as public health departments or social services departments.
 - Should consider the quality of the research, data, and applicability of analysis to their determination in all cases.
 - **Some of the enumerated uses may also be appropriate responses to the impacts experienced by other classes of beneficiaries.** It is permissible for recipients to provide these services to other classes, so long as the recipient determines that the response is also appropriate for those groups.
 - **Recipients may designate a class based on income level, including at levels higher than the final rule definition of "low- and moderate-income."** For example, a recipient may identify that households in their community with incomes above the final rule threshold for low-income nevertheless experienced disproportionate impacts from the pandemic and provide responsive services.
2. **Design a response that addresses or responds to the impact.** Programs, services, and other interventions must be reasonably designed to benefit the individual or class that experienced



the impact. They must also be related and reasonably proportional to the extent and type of impact experienced. For example, uses that bear no relation or are grossly disproportionate to the type or extent of the impact would not be eligible.

“Reasonably proportional” refers to the scale of the response compared to the scale of the harm, as well as the targeting of the response to beneficiaries compared to the amount of harm they experienced; for example, it may not be reasonably proportional for a cash assistance program to provide a very small amount of aid to a group that experienced severe harm and a much larger amount to a group that experienced relatively little harm. Recipients should consider relevant factors about the harm identified and the response to evaluate whether the response is reasonably proportional. For example, recipients may consider the size of the population impacted and the severity, type, and duration of the impact. Recipients may also consider the efficacy, cost, cost-effectiveness, and time to delivery of the response.

For disproportionately impacted communities, recipients may design interventions that address broader pre-existing disparities that contributed to more severe health and economic outcomes during the pandemic, such as disproportionate gaps in access to health care or pre-existing disparities in educational outcomes that have been exacerbated by the pandemic.



Premium Pay

The Coronavirus State and Local Fiscal Recovery Funds may be used to provide premium pay to eligible workers performing essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Recipients should undergo the following steps to provide premium pay to eligible workers.

- 1. Identify an “eligible” worker.** Eligible workers include workers “needed to maintain continuity of operations of essential critical infrastructure sectors.” These sectors and occupations are eligible:

- ✓ Health care
- ✓ Emergency response
- ✓ Sanitation, disinfection & cleaning
- ✓ Maintenance
- ✓ Grocery stores, restaurants, food production, and food delivery
- ✓ Pharmacy
- ✓ Biomedical research
- ✓ Behavioral health
- ✓ Medical testing and diagnostics
- ✓ Home and community-based health care or assistance with activities of daily living
- ✓ Family or child care
- ✓ Social services
- ✓ Public health
- ✓ Mortuary
- ✓ Critical clinical research, development, and testing necessary for COVID-19 response
- ✓ State, local, or Tribal government workforce
- ✓ Workers providing vital services to Tribes
- ✓ Educational, school nutrition, and other work required to operate a school facility
- ✓ Laundry
- ✓ Elections
- ✓ Solid waste or hazardous materials management, response, and cleanup
- ✓ Work requiring physical interaction with patients
- ✓ Dental care
- ✓ Transportation and warehousing
- ✓ Hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment

Beyond this list, the chief executive (or equivalent) of a recipient government may designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the residents of such jurisdictions.

- 2. Verify that the eligible worker performs “essential work,”** meaning work that:

- Is not performed while teleworking from a residence; and
- Involves either:
 - a. regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work; or
 - b. regular physical handling of items that were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work.



3. Confirm that the premium pay “responds to” workers performing essential work during the COVID-19 public health emergency. Under the final rule, which broadened the share of eligible workers who can receive premium pay without a written justification, recipients may meet this requirement in one of three ways:

- Eligible worker receiving premium pay is earning (with the premium included) at or below 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics’ [Occupational Employment and Wage Statistics](#), whichever is higher, on an annual basis; or
- Eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions; or
- If a worker does not meet either of the above requirements, the recipient must submit written justification to Treasury detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency. This may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the recipient determined that the premium pay was responsive. Treasury anticipates that recipients will easily be able to satisfy the justification requirement for front-line workers, like nurses and hospital staff.

Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use SLFRF to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.



Water & Sewer Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in water and sewer infrastructure. State, local, and Tribal governments have a tremendous need to address the consequences of deferred maintenance in drinking water systems and removal, management, and treatment of sewage and stormwater, along with additional resiliency measures needed to adapt to climate change.

Recipients may undertake the eligible projects below:

PROJECTS ELIGIBLE UNDER EPA'S CLEAN WATER STATE REVOLVING FUND (CWSRF)

Eligible projects under the CWSRF, and the final rule, include:

- ✓ Construction of publicly owned treatment works
- ✓ Projects pursuant to implementation of a nonpoint source pollution management program established under the Clean Water Act (CWA)
- ✓ Decentralized wastewater treatment systems that treat municipal wastewater or domestic sewage
- ✓ Management and treatment of stormwater or subsurface drainage water
- ✓ Water conservation, efficiency, or reuse measures
- ✓ Development and implementation of a conservation and management plan under the CWA
- ✓ Watershed projects meeting the criteria set forth in the CWA
- ✓ Energy consumption reduction for publicly owned treatment works
- ✓ Reuse or recycling of wastewater, stormwater, or subsurface drainage water
- ✓ Security of publicly owned treatment works

Treasury encourages recipients to review the EPA handbook for the [CWSRF](#) for a full list of eligibilities.

PROJECTS ELIGIBLE UNDER EPA'S DRINKING WATER STATE REVOLVING FUND (DWSRF)

Eligible drinking water projects under the DWSRF, and the final rule, include:

- ✓ Facilities to improve drinking water quality
- ✓ Transmission and distribution, including improvements of water pressure or prevention of contamination in infrastructure and lead service line replacements
- ✓ New sources to replace contaminated drinking water or increase drought resilience, including aquifer storage and recovery system for water storage
- ✓ Green infrastructure, including green roofs, rainwater harvesting collection, permeable pavement
- ✓ Storage of drinking water, such as to prevent contaminants or equalize water demands
- ✓ Purchase of water systems and interconnection of systems
- ✓ New community water systems

Treasury encourages recipients to review the EPA handbook for the [DWSRF](#) for a full list of eligibilities.

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ADDITIONAL ELIGIBLE PROJECTS

With broadened eligibility under the final rule, SLFRF funds may be used to fund additional types of projects— such as additional stormwater infrastructure, residential wells, lead remediation, and certain rehabilitations of dams and reservoirs — beyond the CWSRF and DWSRF, if they are found to be “necessary” according to the definition provided in the final rule and outlined below.

- ✓ Culvert repair, resizing, and removal, replacement of storm sewers, and additional types of stormwater infrastructure
- ✓ Infrastructure to improve access to safe drinking water for individual served by residential wells, including testing initiatives, and treatment/remediation strategies that address contamination
- ✓ Dam and reservoir rehabilitation if primary purpose of dam or reservoir is for drinking water supply and project is necessary for provision of drinking water
- ✓ Broad set of lead remediation projects eligible under EPA grant programs authorized by the Water Infrastructure Improvements for the Nation (WIIN) Act, such as lead testing, installation of corrosion control treatment, lead service line replacement, as well as water quality testing, compliance monitoring, and remediation activities, including replacement of internal plumbing and faucets and fixtures in schools and childcare facilities

A “necessary” investment in infrastructure must be:

- (1) responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise,
- (2) a cost-effective means for meeting that need, taking into account available alternatives, and
- (3) for investments in infrastructure that supply drinking water in order to meet projected population growth, projected to be sustainable over its estimated useful life.

Please note that DWSRF and CWSRF-eligible projects are generally presumed to be necessary investments. Additional eligible projects generally must be responsive to an identified need to achieve or maintain an adequate minimum level of service. Recipients are only required to assess cost-effectiveness of projects for the creation of new drinking water systems, dam and reservoir rehabilitation projects, or projects for the extension of drinking water service to meet population growth needs. Recipients should review the supplementary information to the final rule for more details on requirements applicable to each type of investment.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.

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Broadband Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in broadband infrastructure, which has been shown to be critical for work, education, healthcare, and civic participation during the public health emergency. The final rule broadens the set of eligible broadband infrastructure investments that recipients may undertake.

Recipients may pursue investments in broadband infrastructure meeting technical standards detailed below, as well as an expanded set of cybersecurity investments.

BROADBAND INFRASTRUCTURE INVESTMENTS

Recipients should adhere to the following requirements when designing a broadband infrastructure project:

1. **Identify an eligible area for investment.** Recipients are encouraged to prioritize projects that are designed to serve locations without access to reliable wireline 100/20 Mbps broadband service (meaning service that reliably provides 100 Mbps download speed and 20 Mbps upload speed through a wireline connection), but are broadly able to invest in projects designed to provide service to locations with an identified need for additional broadband investment. Recipients have broad flexibility to define need in their community. Examples of need could include:

- ✓ Lack of access to a reliable high-speed broadband connection
- ✓ Lack of affordable broadband
- ✓ Lack of reliable service

If recipients are considering deploying broadband to locations where there are existing and enforceable federal or state funding commitments for reliable service of at least 100/20 Mbps, recipients must ensure that SLFRF funds are designed to address an identified need for additional broadband investment that is not met by existing federal or state funding commitments. Recipients must also ensure that SLFRF funds will not be used for costs that will be reimbursed by the other federal or state funding streams.

2. **Design project to meet high-speed technical standards.** Recipients are required to design projects to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds. In cases where it is not practicable, because of the excessive cost of the project or geography or topography of the area to be served by the project, eligible projects may be designed to reliably meet or exceed 100/20 Mbps and be scalable to a minimum of symmetrical 100 Mbps download and upload speeds.

Treasury encourages recipients to prioritize investments in fiber-optic infrastructure wherever feasible and to focus on projects that will achieve last-mile connections. Further, Treasury encourages recipients to prioritize support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and co-operatives.



3. **Require enrollment in a low-income subsidy program.** Recipients must require the service provider for a broadband project that provides service to households to either:

- ✓ Participate in the FCC’s Affordable Connectivity Program (ACP)
- ✓ Provide access to a broad-based affordability program to low-income consumers that provides benefits commensurate to ACP

Treasury encourages broadband services to also include at least one low-cost option offered without data usage caps at speeds sufficient for a household with multiple users to simultaneously telework and engage in remote learning. Recipients are also encouraged to consult with the community on affordability needs.

CYBERSECURITY INVESTMENTS

SLFRF may be used for modernization of cybersecurity for existing and new broadband infrastructure, regardless of their speed delivery standards. This includes modernization of hardware and software.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.



Restrictions on Use

While recipients have considerable flexibility to use Coronavirus State and Local Fiscal Recovery Funds to address the diverse needs of their communities, some restrictions on use of funds apply.

OFFSET A REDUCTION IN NET TAX REVENUE

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent.** If a state or territory cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than SLFRF, such as by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the Treasury.

DEPOSITS INTO PENSION FUNDS

- **No recipients except Tribal governments may use this funding to make a deposit to a pension fund.** Treasury defines a “deposit” as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions connected to an eligible use of funds (e.g., for public health and safety staff). Examples of extraordinary payments include ones that:
 - ✗ Reduce a liability incurred prior to the start of the COVID-19 public health emergency and occur outside the recipient's regular timing for making the payment
 - ✗ Occur at the regular time for pension contributions but is larger than a regular payment would have been

ADDITIONAL RESTRICTIONS AND REQUIREMENTS

Additional restrictions and requirements that apply across all eligible use categories include:

- **No debt service or replenishing financial reserves.** Since SLFRF funds are intended to be used prospectively, recipients may not use SLFRF funds for debt service or replenishing financial reserves (e.g., rainy day funds).
- **No satisfaction of settlements and judgments.** Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding is itself not an eligible use. However, if a settlement requires the recipient to provide services or incur other costs that are an eligible use of SLFRF funds, SLFRF may be used for those costs.
- **Additional general restrictions.** SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that

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U.S. DEPARTMENT OF THE TREASURY

undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance. Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts-of-interest, environmental standards, or civil rights).



Program Administration

The Coronavirus State and Local Fiscal Recovery Funds final rule details a number of administrative processes and requirements, including on distribution of funds, timeline for use of funds, transfer of funds, treatment of loans, use of funds to meet non-federal match or cost-share requirements, administrative expenses, reporting on use of funds, and remediation and recoupment of funds used for ineligible purposes. This section provides a summary for the most frequently asked questions.

TIMELINE FOR USE OF FUNDS

Under the SLFRF, funds must be used for costs incurred on or after March 3, 2021. Further, costs must be obligated by December 31, 2024, and expended by December 31, 2026.

TRANSFERS

Recipients may undertake projects on their own or through subrecipients, which carry out eligible uses on behalf of a recipient, including pooling funds with other recipients or blending and braiding SLFRF funds with other sources of funds. Localities may also transfer their funds to the state through section 603(c)(4), which will decrease the locality's award and increase the state award amounts.

LOANS

Recipients may generally use SLFRF funds to provide loans for uses that are otherwise eligible, although there are special rules about how recipients should track program income depending on the length of the loan. Recipients should consult the final rule if they seek to utilize these provisions.

NON-FEDERAL MATCH OR COST-SHARE REQUIREMENTS

Funds available under the "revenue loss" eligible use category (sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act) generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. However, note that SLFRF funds may not be used as the non-federal share for purposes of a state's Medicaid and CHIP programs because the Office of Management and Budget has approved a waiver as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations.

SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. Recipients should consult the final rule for further details if they seek to utilize SLFRF funds as a match for these projects.

ADMINISTRATIVE EXPENSES

SLFRF funds may be used for direct and indirect administrative expenses involved in administering the program. For details on permissible direct and indirect administrative costs, recipients should refer to Treasury's [Compliance and Reporting Guidance](#). Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

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REPORTING, COMPLIANCE & RECOUPMENT

Recipients are required to comply with Treasury's [Compliance and Reporting Guidance](#), which includes submitting mandatory periodic reports to Treasury.

Funds used in violation of the final rule are subject to remediation and recoupment. As outlined in the final rule, Treasury may identify funds used in violation through reporting or other sources. Recipients will be provided with an initial written notice of recoupment with an opportunity to submit a request for reconsideration before Treasury provides a final notice of recoupment. If the recipient receives an initial notice of recoupment and does not submit a request for reconsideration, the initial notice will be deemed the final notice. Treasury may pursue other forms of remediation and monitoring in conjunction with, or as an alternative to, recoupment.

REVISIONS TO THE OVERVIEW OF THE FINAL RULE:

- January 18, 2022 (p. 4, p. 16): Clarification that the revenue loss standard allowance is “up to” \$10 million under the Replacing Lost Public Sector Revenue eligible use category; addition of further information on the eligibility of general infrastructure, general economic development, and worker development projects under the Public Health and Negative Economic Impacts eligible use category.

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U.S. Department of the Treasury



COUNTIES AND THE ARPA RECOVERY FUND

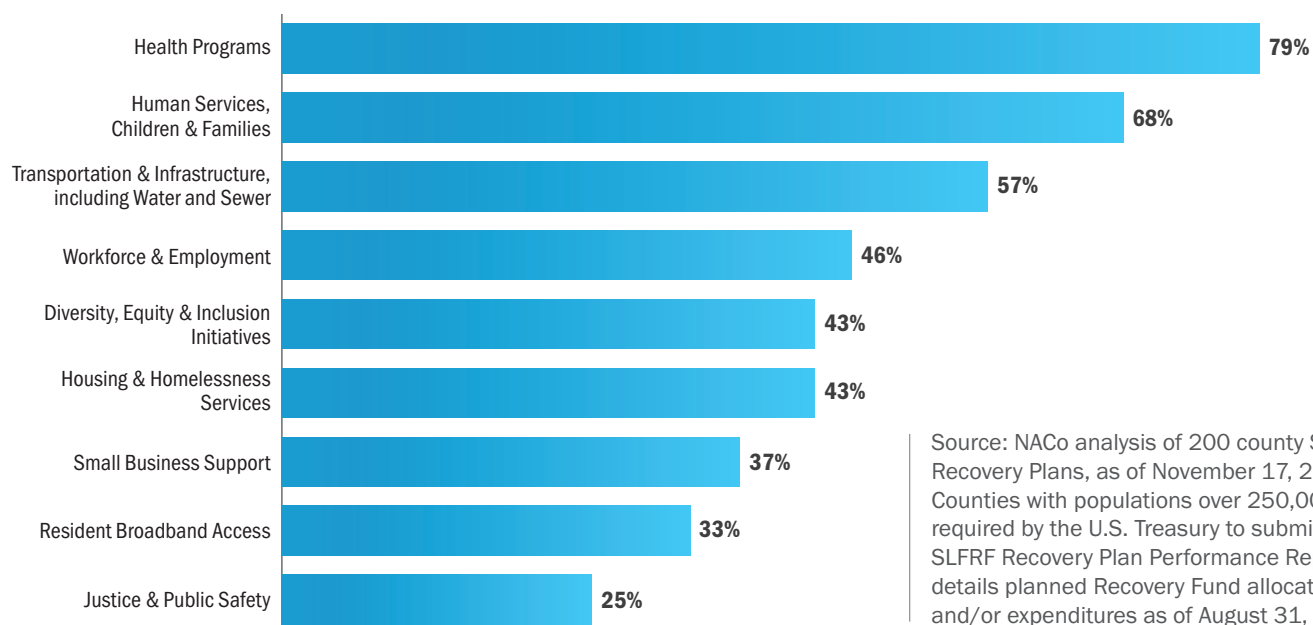
EXECUTIVE SUMMARY

The Coronavirus State and Local Fiscal Recovery Fund (Recovery Fund), part of the American Rescue Plan Act (ARPA) which NACo helped to develop and strongly advocated to pass, allocates \$65.1 billion directly to every county across the nation. Counties are on the front lines in delivering this aid to residents and are a driving force connecting communities and strengthening the economy. As directed by the ARPA and U.S. Department of Treasury, counties can invest Recovery Funds into a broad range of programs, services and projects under five categories to: support the public health response; address negative economic impacts caused by COVID-19; replace lost

revenue; provide premium pay to essential workers; and invest in water, sewer and broadband infrastructure. Since the enactment of the ARPA, **America's counties have been working hard to develop Recovery Fund implementation plans** that will help spur an equitable economic recovery across the nation. As sound financial stewards, counties are investing these critical Recovery Funds to ensure the health and well-being of our nation's residents and the economic vitality of our local communities. While counties are in the preliminary stages of development and implementation of Recovery Fund Plans, they are beginning to make key investments in the following areas.

COUNTIES ARE UTILIZING RECOVERY FUNDS FOR KEY INVESTMENTS

How will counties invest the funds? NACo analysis of 200 county ARPA Recovery Fund plans reveals county-designed investments in the community across key areas of need. These local priorities are found within county plans at the rate displayed in the chart.



Source: NACo analysis of 200 county SLFRF Recovery Plans, as of November 17, 2021. Counties with populations over 250,000 were required by the U.S. Treasury to submit an SLFRF Recovery Plan Performance Report that details planned Recovery Fund allocations and/or expenditures as of August 31, 2021.



PROVIDE EDUCATIONAL OPPORTUNITIES IN LOW-INCOME AREAS



CREATE BUSINESS ENTREPRENEURSHIP AND TRAINING OPPORTUNITIES



CONNECT YOUTH AND FAMILIES IN THE CHILD-WELFARE SYSTEM WITH WRAPAROUND SERVICES



EXPAND VACCINE EQUITY CLINICS AND OUTREACH



CONNECT UNSERVED PARTS OF THE COUNTY WITH RELIABLE SERVICE



PROVIDE AFFORDABLE HOUSING FOR RESIDENTS



STRENGTHEN PUBLIC SAFETY INFRASTRUCTURE AND OPERATIONS



PROVIDE MENTAL HEALTH SUPPORTS FOR SENIORS

HOW ARE COUNTY POPULATIONS AFFECTED BY THE RECOVERY FUNDS?

County governments are utilizing Recovery Funds for a broad array of investments. A breakdown of these counties by population illustrate that the top investment priorities for midsize to large counties include: **bolstering our nation's local health programs; strengthening our infrastructure system; and ensuring that crucial human services are available to all residents in need.** Beyond the scope of the midsize to large county Recovery Plans, rural counties are also on the forefront of delivering critical health and human services to our communities. These investments across counties are a key component of local recovery efforts and provide a clear direction to boost future resiliency.

MIDSIZE COUNTIES (250,000 TO 500,000)

- 79 out of 103 counties plan to **invest in public health** strategies that mitigate and prevent COVID-19 spread in the community
- 48 out of 103 counties will **replace lost revenue** in order to continue key government services
- 32 out of 103 counties will use funds to **expand broadband access** in unserved and underserved parts of the county



LARGE COUNTIES (500,000 TO 1,000,000)

- 31 out of 65 counties plan to **improve community wellness** through expanded human service programs
- 24 out of 65 counties are providing **aid to small business** owners impacted by the pandemic
- 26 out of 65 counties are **strengthening critical water and sewer infrastructure**



LARGEST COUNTIES (OVER 1,000,000)

- 19 out of 32 counties are integrating **diversity, equity and inclusion initiatives** into services that support historically underserved residents
- 21 out of 32 counties will use funds to expand **local housing assistance**
- 15 out of 32 counties are supporting local re-employment through **workforce development** programs



RURAL SPOTLIGHT

The ARPA provided \$7.5 billion in funding to rural counties with populations under 50,000, which county leaders are investing into critical services for rural communities. For example, **Jefferson County, Mont.** is expanding affordable, high-quality childcare; **Cheshire County, N.H.** is utilizing funds for emergency grants to local businesses and non-profits; and **Saline County, Kan.** is supporting affordable housing in the community through procuring land, rehabilitating existing housing and providing emergency repairs to low-income homeowners. Additionally, **Summit County, Colo.** is implementing solutions to address a regional workforce housing shortage that has been exacerbated by the COVID-19 pandemic.

Please visit **NACo's COVID-19 Clearinghouse** at www.NACo.org/COVID19 for more information about NACo's COVID-19 resources.



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Initial Guidance on Using American Rescue Plan Act Funds to Bring Nature’s Benefits to Children

The American Rescue Plan Act (ARPA), which includes \$65 billion in direct aid to cities, towns, and villages via a State and Local Fiscal Recovery Fund, offers an unprecedented funding opportunity to increase children’s regular connections to nature and promote healthy child development. [Guidance from the U.S. Treasury](#) places emphasis on “serving the hardest-hit communities and families,” including to “address educational disparities” and “promote healthy childhood environments.” It also notes “investments in parks, public plazas, and other public outdoor recreation spaces may be responsive to the needs of disproportionately impacted communities by promoting healthier living environments and outdoor recreation and socialization to mitigate the spread of COVID-19.”

In line with this guidance, the [Cities Connecting Children to Nature](#) (CCCN) partnership of the [National League of Cities](#) and Children & Nature Network recommends local leaders consider the below uses of ARPA funds that can bring nature’s benefits to children in their local neighborhoods where they live, study, and play.

Getting More Young Children Outdoors, More Often

ARPA makes funds available to connect young children to nature, directly through Head Start and also via child care block grants . Cities that administer, or have partners hosting, Head Start programs can use Head Start funds (\$1 billion) to support [early childhood outdoor learning and nature play](#). The [ARPA guidance](#) from the Office of Head Start describes uses of funds as follows: “Purchasing or enhancing outdoor learning spaces, including nature-based learning and outdoor classrooms. Creating play areas and landscape features that promote exploration and discovery in a natural environment, such as plantings, gardens, and ‘loose parts’ (i.e., materials for construction and pretend play), rather than traditional play structures or playgrounds.”

Another approach involves showing how outdoor learning environments and nature-based programming will contribute to the [\\$24 billion ARPA-funded effort to stabilize the child care industry](#). City leaders can connect with [state Child Care and Development Fund administrators](#) to suggest prioritizing outdoor learning, highlighting the research on how nature-based approaches fulfill two key ARPA goals: providing safe and [healthy learning environments](#), and [mental health support for children](#) and educators. In addition, focusing on the [maternal and child health benefits](#) of time in nature may help make the necessary connections to join projects under the \$150 million ARPA-funded expansion of the Maternal, Infant and Early Childhood Home Visiting Program.

Stormwater Management and Climate Resilience via Schoolyard Greening

Cities may use ARPA State and Local Fiscal Recovery Fund dollars for creation of [green infrastructure or managing and treating stormwater](#). CCCN recommends that city leaders and their partners pursue opportunities to expand the [benefits of green schoolyards](#) further by implementing them as a form of [green infrastructure and stormwater management](#). CCCN also recommends emphasizing the [climate resilience benefits](#) of green schoolyard projects such as rain gardens that expand natural infrastructure.

Outdoor Learning and Play During and Beyond the School Day

State education agencies and school districts received a combined \$122 billion allocation in ARPA via the [Elementary and Secondary School Relief](#) (ESSER) Fund to address the needs of reopening and sustaining operations in schools, as well as addressing the pandemic's impact on students. Whereas states submitted [plans for these funds](#) in early June, CCCN recommends that city leaders and their partners review submitted plans to check for chances to pursue common interests in healthy childhood development and academic and social-emotional learning via outdoor learning and nature-based out-of-school time (including summer) enrichment activities. [a](#)

Libraries As Jumping-Off Points for Learning About and Exploring Nature

ARPA allocates \$200M in funding to libraries in a grant program managed by the federal Institute of Museum and Library Services (IMLS), most frequently passed through state library agencies. These grants support museum and library services addressing community needs created or exacerbated by the COVID-19 pandemic and assisting with recovery. [Guidance](#) provided by IMLS states that eligible projects may continue, enhance, or expand existing programs and services, or to launch new ones to address new needs. CCCN recommends advancing proposals to create more [nature-smart library programming](#), which employs libraries as neighborhood nodes to send children outside for learning and exploration.

The [recent guidelines](#) on the [allowable uses of the Coronavirus Local Fiscal Recovery Fund](#) in ARPA reflect NLC's advocacy on behalf of municipalities across the country.

Additional Resources:

- [Local Recovery: Five Principles for ARP Implementation](#) (NLC)
- [Leveraging ARPA Funds for Mental Health & Wellbeing](#) (NLC)
- [What Small Cities Need to Know to Access ARPA Funds](#) (NLC)
- [An Unparalleled Investment in U.S. Public Education: Analysis of ARPA 2021](#) (Learning Policy Institute)
- [Supporting Early Childhood with ARPA](#) (NLC)
- [Supporting Education Success through ARPA](#) (NLC)
- [Research Digest: Nature and Mental Health and Well-being](#) (C&NN)

DISCLAIMER: The information contained here is not legal advice. It will be subject to change based on updates from the U.S. Department of the Treasury, and any recipients should confirm applicability to their specific situation.

A joint initiative of:

The Next Door Listening Session: Barrier to Services

Summary Report August 2021

Title: Klickitat County Barriers to Services with Native Community



Summary Report: Although there was discussion about many different things that could be helpful to their communities, a common theme that the tribe members were needing, are reliable transportation, electricity, running water, and the request of job/life skills trainings. Discrimination is a problem for members of the community, especially in some organizations. Sometimes community members are left unserved by their tribal supports and the County. They feel like both sides want them to rely on services from the other entity and they can “fall through the cracks”.

Listening Session Notes:

1. What services do you use in Klickitat County?
 - Domestic Violence is a huge problem and support services are not responsive. We call and nothing gets followed up on. Intertribal doesn't help, not dependable, there are no shows.
 - Drugs are a problem and the kids are being exposed to it. We turn people in regularly to the local police.
 - The Food distribution programs are great, but it could be better if it brought culturally appropriate foods or gave directions for simple recipes.
 - It has made a HUGE difference that The Next Door and One Community Health have been coming out to our sites. “We've never had regular help like this.”
 - Medical and food stamps are helpful
 - The Mt Adams transport gets them to get Covid vaccines.

2. Are there services that you want or need but haven't been able to use in Klickitat County? Can you give examples?
 - Mobile mental and medical health services would be great! We really need those services here.
 - We need services and outreach efforts to come to us. “How do you know what's going on here, if you don't see it? The people here need help, the children here need help.”
 - Community sweat houses can be a part of the solution. Support groups for people getting sober would be very helpful. People want to get clean, but sometimes we call for help and when help finally does come, that window of opportunity has passed and it's too late. Services need to be readily available.
 - We need help with recycling.
 - Someone needs to come remove the old burned out trailers, metal parts, broken boats, etc.
 - We need much better drainage for fish guts at the cleaning stations.
 - It would be helpful to have all resources in camp, like reservations do. Knowing where to go for what is a barrier to get services. Food handler's cards, swimming lessons, CPR,

and water safety, are all trainings that would be helpful for them to have on camp. A mobile medical unit would be a great resource for us.

- We need access to dental and eye care badly.
3. What are some of the barriers that stop you from getting these services?
 - Racism is a barrier to getting services. When people go out to get services, they face discrimination.
 - “They think we’re just dirty drunk Indians. When people are racist, they are blatant about it around here.”
 - No transportation or phones to call and set up appointments is a big barrier. Cars are broken down. Three family members are hospitalized because they couldn’t get to a medical provider before things got bad.
 4. How did you find out about the services that are available? How should organizations let people know about the services that they provide?
 - Letters in the mail, Facebook posts are good ways to share about how to get services.
 - Accessing insurance and knowing who accepts their insurance.
 - Having people who are working directly in the field to do outreach is great. But they should know the tribal members rights, and be culturally sensitive.
 5. What was it like when you first went into get some of these services? Is there anything that could be changed to make this process easier or more welcoming?
 - Staff at some social service office made her feel unwelcomed, and everything she tried was dismissed. The tribe would approve something, and then this office would not. She felt better understood at a different location.
 - It is challenging to navigate services that are specific to Natives and those that are not. “Sometimes it feels like no one wants to help us.”
 6. When you get services, do you feel that your culture is respected by the staff? Are there examples of when you felt respected and welcomed? What did that look like?
 - “Sometimes getting services is like skating up hill.” It is easier to access services in Oregon than in Washington. They have offered me payment plans and flexibility in Oregon, especially at the dentist which is helpful because I don’t have insurance. He also felt welcomed there.
 7. Have you experienced discrimination while asking about or receiving services in Klickitat County? What did that look like?
 - I usually felt welcomed at some places, when accessing services. But at others we felt unwelcomed, and as if they weren’t nice to people of color or to the low-income community.

Quotes from Participants:

“This is our home, but it’s like we have no say.”

“This is our home, but it feels like imprisonment. Law enforcement is always spying on us and I don’t know why. It feels like they are always watching.”

“Sometimes getting services is like skating uphill.”

“How do you know what is going on here, if you don’t see it?”

“When I walked in they looked at me like, ‘Hey you don’t belong here. We don’t serve your kind’”.

“Sometimes it feels like no one wants to help us.”

The Next Door Listening Sessions: Barriers to Services

Summary Report August 2021

Title: Klickitat County Listening Session Latino Community



Summary Report:

The community members that attended this focus group were thrilled to be at this meeting conducted in Spanish. Most of them had received services like rent and energy assistance and food from the food bank at WAGAP. They have also had good experience from the Klickitat County School district where they have always feel respected and also supported during this pandemic. One of the biggest barriers they have when receiving services is the language mostly when trying to get services at the DMV office, Police, or to obtain documents such as an ID. Latino youth was one of their main concerns; they would like to see more community programs to empower Latino youth leadership and indoor or covered recreation spaces where they can play during bad weather. Another big concern was housing, rent is so expensive in this area and they could never afford to save money to one day own their own house. There was also a safety concern in some parts of the roads in White Salmon and a lack of information to register to receive emergency notifications and other community events.

Listening Session Notes:

1. *What services do you use in Klickitat County?*
 - When the packing house burned down I got help with rent from WAGAP
 - Schools
 - Food Bank
 - Food from the schools
 - Police
 - Public Schools
 - Food Bank

2. *Are there services that you want or need but haven't been able to use in Klickitat County? Can you give examples?*
 - We need support programs on how to own a house. For example, there is a program from California I know of where you can build your own house, and the mortgage payment will be base on how much you make. Where I currently live I pay \$1750 of rent there is nothing affordable rent is the high everywhere.
 - A covered space where community members, in general, could practice sports or hang out during the rainy and winter seasons.
 - Latino Leadership school programs to boost youth creativity so they can dream about going to the university.
 - Dance programs for elderly
 - Bike parks such as the skate park in Bingen

- It is difficult for me to get to DMV services due to transportation issues and also I have to ask for at least half of a day off from work and sometimes I don't get permission
- We need more things to do for kids like a theater
- English Classes
- Mental health programs (how to manage stress, depression, anxiety)
- We need a place where we can have a little garden a lot of us live in apartments where we don't have space to plant anything
- It will be good if the traffics signs on the loop trail road can be changed I have been walking there and there are very dangerous spots. Sometimes my kids want to go with me but I don't take them because cars drive to fast and there is a lot of narrow spaces
- We need better traffic signs where I live too. I live behind the high school and some of the teenagers are always speeding. There should be School zone signs like on the main Street.

3. *What are some of the barriers that stop you from getting these services?*

- One difficulty is that the closest DMV is in Stevenson, I have to go all the way there to get my stickers
- Language
- Another barrier is that we need to ask for half of the day off from work at least
- Or the sometimes we found out about events after they already happened
- Feelings of discrimination can be a barrier sometimes if we don't feel welcomed.

4. *How did you find out about the services that are available? How should organizations let people know about the services that they provide?*

- I think you could create a Facebook page or a group instead of a flyer the way we could find out the better since we are on our phones all the time
- Like the existing White Salmons Happenings group but in Spanish
- Emergency notifications: we don't have this information
- When the fire by the funeral home in White Salmon happened. I received text from my friends in Hood River they found out faster than me what was happening because they are registered in an emergency system a lot of us didn't know existed.
- Through text
- They should give the information to people like you that know most of the Latino community
- I got a phone call to my landline but it was in English
- Ubaldo Hernandez has been trying to notify us via text about things happening in White Salmon
- I think facebook is a good source of communication

5. *What was it like when you first went into get some of these services? Is there anything that could be changed to make this process easier or more welcoming?*

- I have heard is very difficult to obtain an ID because people don't know what documents they need
 - There was this time where I was driving to Bingen and a truck was driving up to White Salmon at a high velocity and the police follow me and gave me a speeding ticket when at was driving at the speed limit, but my car was full of Mexicans I have always thought the that's the reason why he stop me.
 - There was this other time that police were looking for somebody and they knock very loud at my door and the truth is that I got scared
 - There should be more bilingual personal in places offering support or services.
6. *When you get services, do you feel that your culture is respected by the staff? Are there examples of when you felt respected and welcomed? What did that look like?*
- Sometimes I feel like some cashiers at Harvest Market can be rude
 - Supervisors at some local businesses don't treat their employees right
 - I have felt some discrimination from a doctor and a receptionist my clinic
 - I had a bad experience at a hospital when dealing with an emergency. I don't know if it was because of a language barrier or the color of my skin
 - Thank God I have always been treated with respect including when I when to renew my driver's license
 - In clinics and banks I usually feel welcomed
7. *Have you experienced discrimination while asking about or receiving services in Klickitat County? What did that look like?*
- There was this time when I was looking for housing and after I completed it the landlord saw that I was Latina and told me she was not going to rent me the apartment because we the Mexicans said it will be only 6 people living in it and later there will be 12
 - No, not recently
8. *Are there other ideas you want to share about how services can be made available to you and others in your community?*
- Yes, there should be more people that speak Spanish to help the ones that don't
 - Yes, we need more housing for people the don't have where to live or a job can't stay while finding a job. I thought there was a place like that but I don't think there is.
 - I think the first thing will be to find out about all the services we have and then how to obtain them. We could use help with that, especially in Spanish.
9. *Thank you for sharing today. What is the best way for the voice of the community to continue to be heard?*

- There should be better internet services in rural areas like Husum and BZ corner because our kids need it right now for school.
- We are the ones that live in this community and we should get together and attend community meetings at the city hall to have our voice heard more.
- To recruit people and to continue doing these meetings with you guys. It is great to be asked for our perspective and experiences.

File Attachments for Item:

3. 2022 Budget Amendment No. 1



AGENDA MEMO (Personnel and Finance Committee)

Needs Legal Review: No
Committee Meeting Date: March 14, 2021
Agenda Item: 2022 Budget Amendment No. 2
Presented By : Jan Brending, Clerk Treasurer

Action Required

Recommendation of budget amendment to the city council

Explanation of Issue

Attached is Amendment No., 1 for the 2022 Budget. Changes are as follows:

Beginning Balances

All beginning balances are changed to reflect the actual beginning balances.

Ending Balances

All ending balances are changed based on any changes to beginning balances, revenues, and expenditures.

City Administrator Buyout Costs

Salaries and benefits are changed to reflect the costs for the City Administrator buyout and some minor corrections based on actual costs for health insurance. Total buyout costs are projected to be \$126,379.39 including salaries and benefits. These costs are spread out over the General Fund, Street, Water, and Wastewater funds.

Overhead Cost Allocations

Overhead cost allocations are recalculated every time an amendment reflects expenditure changes. The revenue comes into the Current Expense Fund as Finance Admin Fees, Legislative Admin Fees and HR Admin Fees (page 2 of the Current Expense Budget under "Charges for Goods and Services." The expenditures are shown in the Street Fund, Water Fund and Wastewater Fund. The Overhead Cost Allocations calculations are attached.

Ongoing/Carryover Projects

Funding has been adjusted for ongoing/carryover projects from 2021. They include the following:

- Park Plan Update – page 10, Park Facilities
- 2021 Tree Maintenance – page 10, Park Facilities
- Transportation Planning – page 18, Street Fund
- Water System Plan – page 47, Water Reserve Fund
- SCADA Replacement – page 47, Water Reserve Fund
- Garfield Water Line Replacement (retainage) – page 47, Water Reserve Fund
- Bingen Treatment Plant Improvements – page 58, Treatment Plant Reserve Fund

Additional Projects

Funding has been provided for the following projects:

Emergency Wastewater Line Replacement – page 49, Wastewater Reserve Fund

A main wastewater line that transmits White Salmon wastewater from White Salmon to Bingen has failed. Bingen provided a temporary fix. The mayor declared an emergency and the city has had an engineer and construction company review the work that needs to be done and is proceeding to get the work completed.

14-Inch Main Water Line Improvements – page 420, USDA Rural Development

The city has secured USDA Rural Development funding for the Phase I of the 14-inch Water Main Improvements project. The changes to the fund reflect monies coming and expenditures going out include providing for interim bank financing and paying off that financing by the end of the year. It is likely that the project will not be closed until 2023 depending on timing of bidding and construction.

ARPA Funding, page 8 and 9, “Community Services”

ARPA funds have been reallocated based on the Mayor’s proposed funding strategy. This strategy is being reviewed by the Personnel & Finance Committee and the CityLAB Board on Monday. The allocations may be adjusted prior to the budget amendment going to the city council based on input from the committee and board.

Ending Balances per Financial Policies

A spreadsheet is attached that shows the ending policies as required by the city’s finance policies and actual ending balances based on the budget amendments.

2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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001 Current Expense

Revenues	YTD	Budgeted	Proposed	Difference	%	Remarks
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308 Beginning Balances

308 31 00 01 CE-Restricted Bginning Bal	375,961.00	375,594.00	375,961.00	367.00	100.1%	To match actual beginning balance
308 51 00 01 CE-Assigned Beginning Bal	0.00	0.00	0.00	0.00	0.0%	
308 91 00 01 CE-Unassigned Beginning Bal	944,754.16	525,996.00	944,755.00	418,759.00	179.6%	To match actual beginning balance
308 Beginning Balances	1,320,715.16	901,590.00	1,320,716.00	419,126.00	146.5%	

310 Taxes

311 10 00 00 CE-Property Taxes	3,332.15	250,585.00	250,585.00	0.00	100.0%	
313 11 00 00 CE-Local Sales & Use Tax	106,873.26	619,093.00	619,093.00	0.00	100.0%	
316 43 00 00 CE-Natural Gas Utility Tax	40,334.50	37,757.00	40,335.00	2,578.00	106.8%	Match actual receipts (Payment is made annually)
316 44 00 00 CE-Water Utility Tax	59,265.69	239,263.00	239,263.00	0.00	100.0%	
316 45 00 00 CE-Wastewater Utility Tax	39,273.00	150,053.00	150,053.00	0.00	100.0%	
316 46 00 00 CE-Television Cable Utility	2,706.55	13,350.00	13,350.00	0.00	100.0%	
316 47 00 00 CE-Telephone Utility Tax	7,101.60	31,354.00	31,354.00	0.00	100.0%	
316 48 00 00 CE-Refuse Collection Utility	4,710.73	20,446.00	20,446.00	0.00	100.0%	
316 49 00 00 CE-Electric Utility Tax	29,136.18	135,372.00	135,372.00	0.00	100.0%	
316 81 00 00 CE-GE Tax-Punch Boards &	341.40	200.00	200.00	0.00	100.0%	
316 82 00 00 CE-GE Tax-Bingo & Raffles	0.00	100.00	100.00	0.00	100.0%	
316 83 00 00 CE-GE Tax-Amusement Ga	0.00	0.00	0.00	0.00	0.0%	
316 84 00 00 CE-GE Tax-Card Games	0.00	0.00	0.00	0.00	0.0%	
317 20 00 00 CE-Leasehold Excise Tax	2,334.31	10,575.00	10,575.00	0.00	100.0%	
310 Taxes	295,409.37	1,508,148.00	1,510,726.00	2,578.00	100.2%	

320 Licenses & Permits

321 91 00 00 CE-Cable Franchise Fees	4,156.89	15,018.00	15,018.00	0.00	100.0%	
321 99 00 00 CE-Business Licenses & Per	7,416.67	25,000.00	25,000.00	0.00	100.0%	
321 99 01 00 CE-Short-Term Rental Pern	3,350.00	3,000.00	3,000.00	0.00	100.0%	
322 10 00 00 CE-Building Permit	12,921.73	70,000.00	70,000.00	0.00	100.0%	
322 10 00 01 CE-Bldg Permits/Residenti	150.00	0.00	0.00	0.00	0.0%	
322 10 00 02 CE-Bldg Permits/Commerc	0.00	0.00	0.00	0.00	0.0%	
322 10 00 04 CE-Bldg Permits/Signs	100.00	300.00	300.00	0.00	100.0%	
322 10 00 05 CE-Mechanical Permit	729.50	5,000.00	5,000.00	0.00	100.0%	
322 10 00 06 CE-Plumbing Permit	832.50	6,750.00	6,750.00	0.00	100.0%	
322 30 00 00 CE-Animal Licenses	485.00	1,000.00	1,000.00	0.00	100.0%	
322 40 00 00 CE-Street And Curb Permit	290.00	10,000.00	10,000.00	0.00	100.0%	
320 Licenses & Permits	30,432.29	136,068.00	136,068.00	0.00	100.0%	

2022 PROPOSED BUDGET CHANGES

001 Current Expense

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
330 Intergovernmental Revenues					
331 16 60 00 CE-US Dept Justice-BPV Gr	0.00	0.00	0.00	0.00	0.0%
332 92 10 00 Coronavirus Local Fiscal Re	0.00	375,594.00	375,594.00	0.00	100.0%
333 21 99 90 CE-Coronavirus Relief Func	0.00	0.00	0.00	0.00	0.0%
334 03 10 01 CE-DO Ecology Shoreline C	0.00	0.00	0.00	0.00	0.0%
334 04 20 01 CE-Comm. Energy Eff. Gar	0.00	0.00	0.00	0.00	0.0%
334 04 24 00 CE-CTED Stop Grant	2,802.32	5,000.00	5,000.00	0.00	100.0%
334 04 90 01 CE-EMS Trauma Grant	0.00	1,260.00	1,260.00	0.00	100.0%
335 00 91 00 CE-PUD Privilege Tax	0.00	24,720.00	24,720.00	0.00	100.0%
336 00 98 00 CE-City Assistance-ESSB60	0.00	641.00	641.00	0.00	100.0%
336 06 21 00 CE-Violent Crimes/populat	250.00	1,000.00	1,000.00	0.00	100.0%
336 06 26 00 CE-Special Programs	736.73	3,088.00	3,088.00	0.00	100.0%
336 06 41 00 CE-Marijuana Enforcement	0.00	0.00	0.00	0.00	0.0%
336 06 42 00 CE-Marijuana Excise Tax	0.00	3,710.00	3,710.00	0.00	100.0%
336 06 51 00 CE-DUI/other Assistance	104.09	0.00	0.00	0.00	0.0%
336 06 94 00 CE-Liquor Excise Tax	4,192.36	16,061.00	16,061.00	0.00	100.0%
336 06 95 00 CE-Liquor Board Profits	0.00	19,398.00	19,398.00	0.00	100.0%
337 00 21 00 CE-RMSA Lexipol Grant Po	1,661.97	0.00	0.00	0.00	0.0%
337 00 22 00 CE-RMSA Lexipol Grant Fir	0.00	0.00	0.00	0.00	0.0%
337 00 22 01 CE-Fire Grant	0.00	0.00	0.00	0.00	0.0%
337 21 01 00 CD-AWC Grant	0.00	0.00	0.00	0.00	0.0%
330 Intergovernmental Revenues	9,747.47	450,472.00	450,472.00	0.00	100.0%

340 Charges For Goods & Services

341 33 00 00 CE-District Court-Admin Fe	0.00	150.00	150.00	0.00	100.0%	
341 35 00 00 CE-Oth Cert & Copy Fees	0.00	150.00	150.00	0.00	100.0%	
341 43 00 00 CE-Finance Admin Fees	43,790.00	262,440.00	280,490.00	18,050.00	106.9%	Based on changes to expenditures
341 43 00 01 CE-Legislative Admin Fees	3,084.00	18,504.00	15,829.00	(2,675.00)	85.5%	Using 2021 actual legislative cost allocation
341 62 00 00 Word Processing, Printing .	5.51	10.00	10.00	0.00	100.0%	
341 81 00 00 CE-Charges For Goods/Ser	0.00	0.00	0.00	0.00	0.0%	
341 96 00 00 CE-HR Admin Fees	4,558.32	27,350.00	31,523.00	4,173.00	115.3%	Based on changes to expenditures
342 10 00 00 CE-Law Enforcement Servic	425.00	1,500.00	1,500.00	0.00	100.0%	
342 10 00 01 CE-Law Enforcement-Binge	59,884.50	359,307.00	359,307.00	0.00	100.0%	
342 10 00 02 CE-Other Police Services	0.00	0.00	0.00	0.00	0.0%	
342 10 00 03 CE-Sheriff's Services	0.00	0.00	0.00	0.00	0.0%	
342 10 00 05 CE-Police Civil Service Fees	0.00	20.00	20.00	0.00	100.0%	
342 20 00 00 CE-Fire Protection Services	0.00	0.00	0.00	0.00	0.0%	
342 21 00 01 CE-Fire Protection-Dist #3/	0.00	0.00	0.00	0.00	0.0%	
342 21 00 03 CE-Fire Interlocal Control S	0.00	0.00	0.00	0.00	0.0%	

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001 Current Expense

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
340 Charges For Goods & Services					
342 33 00 00 CE-Adult Probation Service	0.00	0.00	0.00	0.00	0.0%
342 36 00 00 CE-Hous'g/Monitor'g Priso	0.00	500.00	500.00	0.00	100.0%
342 50 00 00 CE-DUI Emergency Respon	0.00	0.00	0.00	0.00	0.0%
345 81 00 00 CE-Zoning & Subdivision F	2,850.00	25,000.00	25,000.00	0.00	100.0%
345 83 00 00 CE-Plan Review Fees	6,572.68	40,000.00	40,000.00	0.00	100.0%
347 30 00 01 CE-Park Use Activity Fees	0.00	450.00	450.00	0.00	100.0%
340 Charges For Goods & Services	121,170.01	735,381.00	754,929.00	19,548.00	102.7%
350 Fines & Penalties					
352 30 00 00 CE-Proof Of Mv Ins (Admir	0.00	0.00	0.00	0.00	0.0%
353 10 00 00 CE-Traffic Infraction Penalt	492.57	1,500.00	1,500.00	0.00	100.0%
353 70 00 00 CE-Non-Traffic Infract Pen	0.00	0.00	0.00	0.00	0.0%
353 70 43 00 CE-Code Enforcement	0.00	0.00	0.00	0.00	0.0%
354 00 00 00 CE-Parking Infraction Pena	0.00	0.00	0.00	0.00	0.0%
355 04 01 00 LE & CJ Leg One Time Cost	0.00	0.00	0.00	0.00	0.0%
355 20 00 00 CE-DUI Fines	169.37	700.00	700.00	0.00	100.0%
355 80 00 00 CE-Other Criminal Traffic F	101.20	550.00	550.00	0.00	100.0%
356 50 00 00 CE-Sup Court, Inv Fund Ass	11.54	50.00	50.00	0.00	100.0%
356 50 00 01 CE-Investigative Fund Asse	0.00	0.00	0.00	0.00	0.0%
356 90 00 00 CE-Other Non-traffic Fines	485.65	2,200.00	2,200.00	0.00	100.0%
357 33 00 00 CE-Public Defense Cost	781.29	2,750.00	2,750.00	0.00	100.0%
357 35 00 00 CE-Court Interpreter Cost	0.00	0.00	0.00	0.00	0.0%
357 37 00 00 CE-Warr/Subp Cost Remit	3.26	90.00	90.00	0.00	100.0%
359 70 00 00 CE-Refuse Service Fines	0.00	0.00	0.00	0.00	0.0%
359 80 00 00 CE-Penalties On Business L	0.00	0.00	0.00	0.00	0.0%
350 Fines & Penalties	2,044.88	7,840.00	7,840.00	0.00	100.0%
360 Miscellaneous Revenues					
361 11 00 00 CE-Investment Interest	141.46	756.00	756.00	0.00	100.0%
361 40 00 00 CE-Sales Tax Interest	62.02	312.00	312.00	0.00	100.0%
361 40 00 99 CD-Street IF Loan Interest	0.00	0.00	0.00	0.00	0.0%
361 40 01 00 CE-Dist Ct, Interest Income	0.00	0.00	0.00	0.00	0.0%
362 50 00 00 CE-Lease-Mt Adams Cham	1,188.66	4,755.00	4,755.00	0.00	100.0%
367 11 00 05 CE-Donations (Police Dept)	500.00	0.00	0.00	0.00	0.0%
367 11 00 08 CE-Donations (Park Dept)	0.00	0.00	0.00	0.00	0.0%
369 10 00 00 CE-Sale Of Surplus Equipm	0.00	0.00	0.00	0.00	0.0%
369 10 00 01 CE-Sale Of Surplus-Financ	0.00	0.00	0.00	0.00	0.0%

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001 Current Expense

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
360 Miscellaneous Revenues					
369 10 00 02 CE-Sale Of Surplus-Police	0.00	0.00	0.00	0.00	0.0%
369 10 00 06 CE-Sale Of Surplus-Parks	0.00	0.00	0.00	0.00	0.0%
369 30 21 00 CE-Police Confiscated And	0.00	0.00	0.00	0.00	0.0%
369 30 21 01 CE-Drug Related Confiscat	0.00	0.00	0.00	0.00	0.0%
369 40 00 00 CE-Restitution	598.42	2,200.00	2,200.00	0.00	100.0%
369 81 00 00 CE-Cashier's Over/Short	0.00	0.00	0.00	0.00	0.0%
369 91 00 00 CE-Other Misc Revenue	25.30	400.00	400.00	0.00	100.0%
369 91 00 01 CE-Police Misc Revenue	182.32	300.00	300.00	0.00	100.0%
369 91 00 02 CE-Fire Misc Revenue	69.03	400.00	400.00	0.00	100.0%
369 91 00 40 CE-Candidate Election Filin	0.00	0.00	0.00	0.00	0.0%
369 91 00 46 CE-Park Misc Revenue	11.70	100.00	100.00	0.00	100.0%
360 Miscellaneous Revenues	2,778.91	9,223.00	9,223.00	0.00	100.0%
380 Non Revenues - Other Increases In Fund Re					
381 20 00 00 CE-Street IF Loan Repayme	0.00	0.00	0.00	0.00	0.0%
382 10 00 02 Park-Reservation Deposit	150.00	0.00	0.00	0.00	0.0%
382 10 00 03 CE-Surplus Premium	0.00	0.00	0.00	0.00	0.0%
382 10 00 04 CE-Surplus Sales Tax	0.00	0.00	0.00	0.00	0.0%
388 80 00 00 Prior Year(s) Corrections	0.00	0.00	0.00	0.00	0.0%
389 90 00 01 CE-Xpress Bill Pay Clearing	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases	150.00	0.00	0.00	0.00	0.0%
390 Other Financing Sources					
395 21 00 00 CE-Ins. Rec. Police Assets	0.00	0.00	0.00	0.00	0.0%
395 24 00 00 CE-Ins. Rec. Finance Assets	0.00	0.00	0.00	0.00	0.0%
397 00 02 01 CE-Transfer In From GO Bc	0.00	0.00	0.00	0.00	0.0%
397 76 01 07 CE-Transfer From Pool Fun	0.00	0.00	0.00	0.00	0.0%
398 24 00 00 CE-Ins. Rec. Non-Capital Fi	0.00	0.00	0.00	0.00	0.0%
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	1,782,448.09	3,748,722.00	4,189,974.00	441,252.00	111.8%

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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514 Finance

2022 PROPOSED BUDGET CHANGES

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
514 Finance						
514 20 10 00 Finance-Salaries	20,008.42	138,329.00	173,384.00	35,055.00	125.3%	Includes \$9439 finance share of PM buyout salary cost (\$94,383)
514 20 11 00 Finance-Salaries/OT	0.00	920.00	920.00	0.00	100.0%	
514 20 20 00 Finance-Benefits	8,384.13	70,215.00	84,026.00	13,811.00	119.7%	Includes \$3200 benefit buyout costs for Pat Munyan (total \$31,998)
514 20 21 00 Finance-Benefits/OT	0.00	192.00	172.00	(20.00)	89.6%	
514 20 31 01 Finance-Office Supplies	1,498.34	7,500.00	7,500.00	0.00	100.0%	
514 20 31 02 Finance-Janitorial Supplies	25.80	300.00	300.00	0.00	100.0%	
514 20 31 03 Finance-Bridge Tickets	0.00	0.00	0.00	0.00	0.0%	
514 20 31 04 Finance-Building Supplies	0.00	500.00	500.00	0.00	100.0%	
514 20 41 00 Finance-Advertising	889.00	900.00	900.00	0.00	100.0%	
514 20 41 01 Finance-Contractual Servic	9,845.91	56,771.00	56,771.00	0.00	100.0%	
514 20 41 02 Finance-Computer Service	12,103.16	77,685.00	77,685.00	0.00	100.0%	
514 20 42 01 Finance-Com-CenturyLink	556.98	3,360.00	3,360.00	0.00	100.0%	
514 20 42 03 Finance-Com AT&T	51.78	600.00	600.00	0.00	100.0%	
514 20 42 04 Finance-Gorge.Net	3,311.42	16,680.00	16,680.00	0.00	100.0%	
514 20 42 06 Finance-Com-Conference (	0.00	0.00	0.00	0.00	0.0%	
514 20 43 00 Finance-Travel & Training	500.00	2,000.00	2,000.00	0.00	100.0%	
514 20 45 00 Finance-Equipment Rental	1,144.51	7,956.00	7,956.00	0.00	100.0%	
514 20 46 00 Finance-Insurance	161,800.00	180,387.00	161,800.00	(18,587.00)	89.7%	Based on actual costs of insurance paid annually.
514 20 47 01 Finance-Utilities-PUD	267.75	3,106.00	3,106.00	0.00	100.0%	
514 20 47 02 Finance-Utilities-NW Natur	83.74	540.00	540.00	0.00	100.0%	
514 20 47 03 Finance-Utilities-City Of W	226.98	1,320.00	1,320.00	0.00	100.0%	
514 20 47 04 Finance-Utilities-Refuse	29.12	1,320.00	1,320.00	0.00	100.0%	
514 20 48 01 Finance-Building Services	348.33	200.00	200.00	0.00	100.0%	
514 20 49 00 Finance-Other Misc Expens	0.00	500.00	500.00	0.00	100.0%	
514 20 49 01 Finance-Dues & Subscripti	2,183.00	3,500.00	3,500.00	0.00	100.0%	
514 20 49 02 Finance-Postage & Permits	567.49	2,000.00	2,000.00	0.00	100.0%	
514 20 49 03 Finance-AP Int & Penalties	0.00	0.00	0.00	0.00	0.0%	
514 20 49 40 Finance-External Taxes	0.00	27.00	27.00	0.00	100.0%	
514 23 12 00 Finance-Volunteers	0.00	0.00	0.00	0.00	0.0%	
514 23 22 00 Finance-Volunteer Benefits	0.00	0.00	0.00	0.00	0.0%	
514 23 40 00 Finance-Auditing Services	0.00	0.00	0.00	0.00	0.0%	
589 01 00 00 Payroll Tax Clearing	0.00	0.00	0.00	0.00	0.0%	
589 90 00 00 Employee Deduction Clear	595.78	0.00	0.00	0.00	0.0%	
589 90 00 03 CE-Surplus Premium Remit	0.00	0.00	0.00	0.00	0.0%	
594 14 62 02 Finance-Building Improven	0.00	0.00	0.00	0.00	0.0%	
594 14 64 01 Finance-Assets > \$250	0.00	0.00	0.00	0.00	0.0%	
594 14 64 09 Finance-Computer Equip/S	0.00	0.00	0.00	0.00	0.0%	

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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514 Finance

597 01 00 01 CE-Street Water Utility Tax	0.00	0.00	0.00	0.00	0.0%
597 01 00 02 CE-Street WW Utility Taxes	0.00	0.00	0.00	0.00	0.0%
597 08 00 00 CE-Transfer To MCI	0.00	0.00	0.00	0.00	0.0%
597 09 00 00 CE-Transfer To General Res	0.00	0.00	0.00	0.00	0.0%
514 Finance	224,421.64	576,808.00	607,067.00	30,259.00	105.2%

518 Central Services

518 10 10 00 HR-Salaries	9,148.51	45,815.00	53,086.00	7,271.00	115.9%
518 10 11 00 HR-Salaries/OT	0.00	155.00	155.00	0.00	100.0%
518 10 20 00 HR-Benefits	4,124.61	20,264.00	24,059.00	3,795.00	118.7%
518 10 21 00 HR-Benefits/OT	0.00	28.00	29.00	1.00	103.6%
518 10 31 01 HR-Office Supplies	111.84	0.00	0.00	0.00	0.0%
518 10 34 01 HR-Building Supplies	0.00	0.00	0.00	0.00	0.0%
518 10 41 01 HR-Contractual Services	7,368.82	2,500.00	2,500.00	0.00	100.0%
518 10 41 02 HR-Municipal Labor Attny	0.00	0.00	0.00	0.00	0.0%
518 10 41 03 HR-Police Labor Attny	0.00	0.00	0.00	0.00	0.0%
518 10 42 01 HR-Com-CenturyLink	0.00	0.00	0.00	0.00	0.0%
518 10 42 03 HR-Com-AT&T	161.53	1,207.00	1,207.00	0.00	100.0%
518 10 43 00 HR-Travel & Training	0.00	200.00	200.00	0.00	100.0%
518 10 44 00 HR-Advertising	0.00	200.00	200.00	0.00	100.0%
518 10 47 01 HR-Utilities-PUD	0.00	0.00	0.00	0.00	0.0%
518 10 47 03 HR-Utilities-City Of WS	0.00	0.00	0.00	0.00	0.0%
518 10 47 04 HR-Utilities-Refuse	0.00	0.00	0.00	0.00	0.0%
518 10 48 01 HR-Building Services	0.00	0.00	0.00	0.00	0.0%
518 10 48 02 HR-Computer Services	167.06	7,440.00	7,440.00	0.00	100.0%
518 10 49 01 HR-Dues & Subscriptions	0.00	0.00	0.00	0.00	0.0%
518 Central Services	21,082.37	77,809.00	88,876.00	11,067.00	114.2%

519 General Government Services

512 50 41 01 Judicial-Judge Services	0.00	15,000.00	15,000.00	0.00	100.0%
513 10 41 00 Executive - Professional Se	0.00	0.00	0.00	0.00	0.0%
515 30 41 00 Legal - Criminal Contractur	4,200.00	18,440.00	18,440.00	0.00	100.0%
515 91 41 00 Judicial-Indigent Defence	37.50	10,000.00	10,000.00	0.00	100.0%
518 61 14 00 General Govt-Judgements	0.00	0.00	0.00	0.00	0.0%
523 60 49 40 Judicial-Prisoner Care	0.00	0.00	0.00	0.00	0.0%
525 60 49 40 Emergency Services-Emerg	0.00	1,374.00	1,374.00	0.00	100.0%
539 30 31 01 Animal-Office Supplies	0.00	0.00	0.00	0.00	0.0%

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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
519 General Government Services						
539 30 41 01 Animal-Contractual Service	0.00	1,000.00	1,000.00	0.00	100.0%	
581 20 00 30 CE-W Res IF Loan Principal	0.00	0.00	0.00	0.00	0.0%	
592 18 82 30 CE-W Res IF Loan Interest	0.00	0.00	0.00	0.00	0.0%	
594 24 64 01 Building-Assets > \$250	0.00	0.00	0.00	0.00	0.0%	
511 60 10 00 Legislative-Salaries	2,490.00	10,668.00	10,668.00	0.00	100.0%	
511 60 20 00 Legislative-Benefits	190.49	1,072.00	1,072.00	0.00	100.0%	
511 60 31 00 Legislative - Supplies	0.00	300.00	300.00	0.00	100.0%	
511 60 35 00 Legislative - Small Tools Ar	0.00	0.00	0.00	0.00	0.0%	
511 60 41 00 Legislative-Advertising	0.00	300.00	300.00	0.00	100.0%	
511 60 41 01 Legislative - Professional S	3,440.00	3,612.00	3,612.00	0.00	100.0%	
511 60 43 00 Legislative-Travel & Trainir	0.00	1,000.00	1,000.00	0.00	100.0%	
511 60 47 01 Legislative-Utilities-PUD	16.52	360.00	360.00	0.00	100.0%	
511 60 47 02 Legislative-Utilities-NW Na	77.59	156.00	156.00	0.00	100.0%	
511 60 47 03 Legislative-Utilities-City WS	43.69	272.00	272.00	0.00	100.0%	
511 60 47 04 Legislative-Utility-Refuse	6.38	60.00	60.00	0.00	100.0%	
511 60 49 00 Legislative - Miscellaneous	0.00	0.00	0.00	0.00	0.0%	
513 10 10 00 Executive-Salaries	2,602.50	8,000.00	8,000.00	0.00	100.0%	
513 10 20 00 Executive-Benefits	199.10	800.00	800.00	0.00	100.0%	
513 10 42 01 Executive-Com-AT&T	52.63	672.00	672.00	0.00	100.0%	
513 10 43 00 Executive-Travel & Training	229.38	900.00	900.00	0.00	100.0%	
514 40 49 40 Legislative-Election Costs	0.00	8,000.00	8,000.00	0.00	100.0%	
515 30 10 00 Legal- Civil Salaries	0.00	0.00	0.00	0.00	0.0%	
515 30 20 00 Legal - Civil Benefits	0.00	0.00	0.00	0.00	0.0%	
515 30 41 01 Legal-Civil Contractual Ser	3,170.00	25,000.00	25,000.00	0.00	100.0%	
515 30 43 00 Legal -Travel And Training	0.00	0.00	0.00	0.00	0.0%	
019 Legislative Costs	12,518.28	61,172.00	61,172.00	0.00	100.0%	
519 General Government Services	16,755.78	106,986.00	106,986.00	0.00	100.0%	

524 Building

524 60 10 00 Building-Salaries	18,336.26	93,005.00	105,667.00	12,662.00	113.6%	Includes \$6607 salary buyout for Pat Munyan (total \$94,383)
524 60 11 00 Building-Salaries/OT	58.35	1,173.00	1,173.00	0.00	100.0%	
524 60 20 00 Building-Benefits	8,064.46	41,286.00	44,734.00	3,448.00	108.4%	Includes \$2240 benefit buyout for Pat Munyan (total \$31,998)
524 60 21 00 Building-Benefits/OT	10.37	219.00	219.00	0.00	100.0%	
524 60 31 01 Building-Office Supplies	0.00	1,750.00	1,750.00	0.00	100.0%	
524 60 41 00 Building-Advertising	0.00	0.00	0.00	0.00	0.0%	

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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
524 Building						
524 60 41 01 Building-Contractual Serv	4,236.11	1,000.00	1,000.00	0.00	100.0%	
524 60 42 01 Building-Cell Phones	68.95	840.00	840.00	0.00	100.0%	
524 60 43 00 Building-Travel & Training	0.00	1,000.00	1,000.00	0.00	100.0%	
524 60 48 00 Building-Computer Equip/l	0.00	4,038.00	4,038.00	0.00	100.0%	
524 60 48 01 Building Code Enforcemen	0.00	0.00	0.00	0.00	0.0%	
524 60 48 02 Building Code Enforcemen	0.00	0.00	0.00	0.00	0.0%	
524 60 48 03 Building Code Enforcemen	0.00	0.00	0.00	0.00	0.0%	
524 60 48 04 Building Code Enforcemen	0.00	0.00	0.00	0.00	0.0%	
524 60 49 01 Building-Dues & Subscript	95.00	240.00	240.00	0.00	100.0%	
524 60 49 02 Building-Postage & Permit	0.00	0.00	0.00	0.00	0.0%	
524 Building	30,869.50	144,551.00	160,661.00	16,110.00	111.1%	
557 Community Services						
551 00 00 01 Community Services - ARP	0.00	0.00	380,000.00	380,000.00	0.0%	ARPA Housing - Affordable Housing
557 30 31 00 Community Services - Supj	1,253.86	0.00	5,000.00	5,000.00	0.0%	
557 30 31 01 Community Services - COV	0.00	0.00	0.00	0.00	0.0%	
557 30 31 02 Community Services - ARP	0.00	0.00	25,000.00	25,000.00	0.0%	ARPA Public Health - COVID Resonse - Supplies/Subscriptions
557 30 41 00 Community Services - Adv	0.00	0.00	0.00	0.00	0.0%	
557 30 41 01 Tourism-Legal Services	0.00	0.00	0.00	0.00	0.0%	
557 30 41 02 Community Services- Cont	703.00	751,188.00	1,000.00	(750,188.00)	0.1%	ARPA funds allocated. \$1000 provided for community services throughout year.
557 30 41 03 Community Services - Con	0.00	0.00	74,646.00	74,646.00	0.0%	Community Center Feasibility Study
571 20 49 00 Community Development	0.00	12,000.00	12,000.00	0.00	100.0%	
594 34 00 01 Community Services - ARP	0.00	0.00	225,000.00	225,000.00	0.0%	ARPA Infrastructure - Water
594 42 00 01 Community Services - ARP	0.00	0.00	12,000.00	12,000.00	0.0%	ARPA - Govt. Operaitons Investment - Transit
594 57 00 01 Community Services - ARP	0.00	0.00	85,000.00	85,000.00	0.0%	ARPA Public Health - COVID Response - Mail Delivery
594 76 00 01 Community Services - ARP	0.00	0.00	24,188.00	24,188.00	0.0%	ARPA Govt. Operations Investment - Parks
557 Community Services	1,956.86	763,188.00	843,834.00	80,646.00	110.6%	
558 Planning & Community Devel						
558 60 10 00 Planning-Salaries	30,507.81	150,556.00	186,733.00	36,177.00	124.0%	Includes \$18877 salary buyout for Pat Munyan (total \$94,383)
558 60 11 00 Planning-Salaries/OT	58.34	1,173.00	1,173.00	0.00	100.0%	
558 60 20 00 Planning-Benefits	11,963.90	61,135.00	70,995.00	9,860.00	116.1%	Include \$6400 benefit buyout for Pat Munyan (total \$31,998)

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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
558 Planning & Community Devel						
558 60 21 00 Planning-Benefits/OT	10.37	219.00	219.00	0.00	100.0%	
558 60 31 01 Planning-Office Supplies	2,433.53	1,000.00	1,000.00	0.00	100.0%	
558 60 41 01 Planning-Contractual Servi	6,308.95	35,000.00	35,000.00	0.00	100.0%	
558 60 41 02 Planning-Shoreline Plan	0.00	30,000.00	30,000.00	0.00	100.0%	
558 60 41 03 Planning-Comp Plan Upda	0.00	0.00	0.00	0.00	0.0%	
558 60 41 04 Planning-Critical Areas Orc	0.00	33,705.00	33,705.00	0.00	100.0%	
558 60 41 05 Planning-Buildable Lands/I	0.00	0.00	0.00	0.00	0.0%	
558 60 42 01 Planning-Cell Phones	65.61	1,200.00	1,200.00	0.00	100.0%	
558 60 43 00 Planning-Travel & Training	0.00	500.00	500.00	0.00	100.0%	
558 60 44 00 Planning-Advertising	444.00	2,000.00	2,000.00	0.00	100.0%	
558 60 47 01 Planning-Utilities-PUD	16.53	300.00	300.00	0.00	100.0%	
558 60 47 02 Planning-Utilities-NW Natu	77.58	120.00	120.00	0.00	100.0%	
558 60 47 03 Planning-Utilities-City WS	43.68	272.00	272.00	0.00	100.0%	
558 60 47 04 Planning-Utilities-Refuse	6.38	48.00	48.00	0.00	100.0%	
558 60 49 02 Planning-Postage & Permi	0.00	0.00	0.00	0.00	0.0%	
558 70 41 00 Economic Development-Cc	0.00	1,650.00	1,650.00	0.00	100.0%	
594 58 64 01 Planning-Fixed Assets	0.00	0.00	0.00	0.00	0.0%	
558 Planning & Community Devel	51,936.68	318,878.00	364,915.00	46,037.00	114.4%	

576 Park Facilities

576 80 10 00 Park-Salaries	12,244.87	46,283.00	53,192.00	6,909.00	114.9%	Includes \$1888 for salary buyout for Pat Munyan (total \$94,383)
576 80 11 00 Park-Salaries/OT	0.00	3,551.00	192.00	(3,359.00)	5.4%	
576 80 20 00 Park-Benefits	6,981.43	20,783.00	22,313.00	1,530.00	107.4%	Includes \$640 benefit buyout for Pat Munyan (total \$31,998)
576 80 21 00 Park-Benefits/OT	0.00	792.00	45.00	(747.00)	5.7%	
576 80 23 00 Park-Uniforms & Safety Ge	17.17	1,000.00	1,000.00	0.00	100.0%	
576 80 31 01 Park-Veh/Equip Rep/Maint	82.00	1,500.00	1,500.00	0.00	100.0%	
576 80 31 02 Park-Janitorial Supplies	17.84	1,500.00	1,500.00	0.00	100.0%	
576 80 31 03 Park-Building Rep/Maint S	216.60	500.00	500.00	0.00	100.0%	
576 80 31 05 Park-Pipe, Valves, Fittings	0.00	700.00	700.00	0.00	100.0%	
576 80 31 06 Park-Seasonal Supplies	0.00	2,500.00	2,500.00	0.00	100.0%	
576 80 31 07 Park-Office & Operating Su	1,020.89	300.00	300.00	0.00	100.0%	
576 80 32 00 Park-Gas/Oil/Diesel/Lubric	1,115.67	4,500.00	4,500.00	0.00	100.0%	
576 80 35 01 Park-Shop Equipment & Tc	227.40	3,000.00	3,000.00	0.00	100.0%	
576 80 41 01 Park-Contractual Services	10,022.90	4,000.00	66,597.00	62,597.00	*****	Includes \$62,597 for Park Planning.
576 80 41 02 Park-Contractual Arborist	0.00	2,000.00	0.00	(2,000.00)	0.0%	Not using a separate arborist this year in tree maintenance.

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576 Park Facilities						
576 80 42 01 Park-Comm	102.86	624.00	624.00	0.00	100.0%	
576 80 43 00 Park-Travel & Training	0.00	400.00	400.00	0.00	100.0%	
576 80 44 00 Park-Advertising	99.78	200.00	200.00	0.00	100.0%	
576 80 45 00 Park-Operating Rentals & I	0.00	0.00	0.00	0.00	0.0%	
576 80 47 01 Park-Utilities-PUD	787.29	10,589.00	10,589.00	0.00	100.0%	
576 80 47 02 Park-Utilities-NW Natural	0.00	0.00	0.00	0.00	0.0%	
576 80 47 03 Park-Utilities-City Of WS	2,048.18	30,000.00	30,000.00	0.00	100.0%	
576 80 47 04 Park-Utilities-Refuse	405.24	2,432.00	2,432.00	0.00	100.0%	
576 80 48 01 Park-Bldg/Grnd Repair/Ma	6,122.07	5,000.00	21,932.00	16,932.00	438.6%	Includes \$16,932 for tree maintenance.
576 80 48 03 Park-Veh/Eq Repair/Maint	0.00	1,000.00	1,000.00	0.00	100.0%	
576 80 48 04 Park-Tires & Tire Repair Se	269.65	600.00	600.00	0.00	100.0%	
576 80 49 01 Park-Miscellaneous	24.25	500.00	500.00	0.00	100.0%	
576 80 49 03 Parks - Laundry Service	32.32	500.00	500.00	0.00	100.0%	
576 80 49 40 Park-Property Taxes	0.00	45.00	45.00	0.00	100.0%	
589 90 01 00 CE-Park Use Deposit Refun	0.00	0.00	0.00	0.00	0.0%	
594 76 62 01 Parks-Park & Bldg Improv.	0.00	0.00	0.00	0.00	0.0%	
594 76 62 03 Parks-Pool Demolition	6,330.06	0.00	0.00	0.00	0.0%	
594 76 64 00 Parks- Machinery & Equip	0.00	0.00	0.00	0.00	0.0%	
597 07 00 01 CE-Transfer To Pool	0.00	0.00	0.00	0.00	0.0%	
576 Park Facilities	48,168.47	144,799.00	226,661.00	81,862.00	156.5%	

019 General Government

519 General Government Services

597 42 01 01 CE-Transfer To Street	0.00	0.00	0.00	0.00	0.0%	
519 General Government Services	0.00	0.00	0.00	0.00	0.0%	
019 General Government	0.00	0.00	0.00	0.00	0.0%	

021 Police

521 Law Enforcement

521 10 10 00 Civil Service-Salaries	0.00	0.00	0.00	0.00	0.0%	
521 10 20 00 Civil Service-Benefits	0.00	0.00	0.00	0.00	0.0%	
521 10 31 00 Civil Service-Office Supplie	0.00	0.00	0.00	0.00	0.0%	
521 10 41 00 Civil Service- Professional S	0.00	600.00	600.00	0.00	100.0%	

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference	%	Remarks
521 Law Enforcement						
521 10 43 00 Civil Service-Travel	0.00	0.00	0.00	0.00	0.0%	
521 10 44 00 Civil Service-Advertising	0.00	0.00	0.00	0.00	0.0%	
521 10 49 00 Civil Service-Training & Mi	0.00	0.00	0.00	0.00	0.0%	
521 20 10 00 Police-Salaries	126,334.70	585,757.00	603,845.00	18,088.00	103.1%	Includes \$9439 salary buyout for Pat Munyan (total \$94,383)
521 20 10 01 Police Maintenance Salarie	566.62	3,291.00	2,373.00	(918.00)	72.1%	
521 20 11 00 Police-Salaries/OT	14,466.04	33,698.00	33,698.00	0.00	100.0%	
521 20 11 01 Police Maintenance Salarie	0.00	0.00	0.00	0.00	0.0%	
521 20 12 00 Police Holiday Pay	0.00	29,234.00	29,626.00	392.00	101.3%	
521 20 20 00 Police-Benefits	48,557.42	250,250.00	252,001.00	1,751.00	100.7%	Includes \$3200 benefit buyout for Pat Munyan (total \$31,998)
521 20 20 01 Police Maintenance Benefi	378.88	1,782.00	572.00	(1,210.00)	32.1%	
521 20 20 02 Police-Benefits-LEOFF I	14,068.29	54,276.00	54,276.00	0.00	100.0%	
521 20 21 00 Police-Benefits/OT	1,873.35	5,418.00	5,278.00	(140.00)	97.4%	
521 20 21 01 Police Maintenance Benefi	0.00	0.00	0.00	0.00	0.0%	
521 20 22 00 Police Holiday Benefits	0.00	3,653.00	3,980.00	327.00	109.0%	
521 20 23 00 Police-Uniforms & Safety C	665.37	5,200.00	5,200.00	0.00	100.0%	
521 20 23 02 Police-Badges For Donatio	0.00	0.00	0.00	0.00	0.0%	
521 20 31 01 Police-Office & Operating	91.99	4,200.00	4,200.00	0.00	100.0%	
521 20 31 02 Police-Building Supplies	0.00	500.00	500.00	0.00	100.0%	
521 20 31 03 Police-Vehicle/Equip Suppl	4.78	1,300.00	1,300.00	0.00	100.0%	
521 20 31 04 Police-Firearm Supplies	0.00	3,500.00	3,500.00	0.00	100.0%	
521 20 32 00 Police-Gas/Oil/Diesel/Lubr	3,629.80	23,000.00	23,000.00	0.00	100.0%	
521 20 35 01 Police-Shop Equipment &	0.00	500.00	500.00	0.00	100.0%	
521 20 41 01 Police-Contractual Services	510.17	14,500.00	14,500.00	0.00	100.0%	
521 20 41 02 Police-Advertising	194.00	200.00	200.00	0.00	100.0%	
521 20 41 03 Police-Labor Attorney Serv	0.00	0.00	0.00	0.00	0.0%	
521 20 41 04 Police-Social Services Cont	0.00	36,400.00	36,400.00	0.00	100.0%	
521 20 42 01 Police-Com-CenturyLink	547.06	3,400.00	3,400.00	0.00	100.0%	
521 20 42 04 Police-Com-Gorge.Net	0.00	0.00	0.00	0.00	0.0%	
521 20 42 05 Police-Com-Dispatch	0.00	33,766.00	33,766.00	0.00	100.0%	
521 20 42 06 Police-Com-Cell Phones	753.18	9,000.00	9,000.00	0.00	100.0%	
521 20 45 00 Police-Equipment Rental	580.50	3,800.00	3,800.00	0.00	100.0%	
521 20 47 01 Police-Utilities-PUD	173.81	2,000.00	2,000.00	0.00	100.0%	
521 20 47 02 Police-Utilities-NW Natura	0.00	0.00	0.00	0.00	0.0%	
521 20 47 03 Police-Utilities-City Of WS	226.98	1,400.00	1,400.00	0.00	100.0%	
521 20 47 04 Police-Utilities-Refuse	29.12	180.00	180.00	0.00	100.0%	
521 20 48 01 Police-Building Services	460.14	7,700.00	7,700.00	0.00	100.0%	
521 20 48 02 Police-Radio Rep/Maint Se	0.00	1,700.00	1,700.00	0.00	100.0%	

2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
521 Law Enforcement						
521 20 48 03 Police-Vehicle/Equip Repai	0.00	3,000.00	3,000.00	0.00	100.0%	
521 20 48 04 Police-Tire Services	30.00	3,500.00	3,500.00	0.00	100.0%	
521 20 48 05 Police-Computer Eq/Soft M	16.13	4,200.00	4,200.00	0.00	100.0%	
521 20 49 00 Police-Other Misc Expense	2.00	200.00	200.00	0.00	100.0%	
521 20 49 01 Police-Dues & Subscriptior	170.00	350.00	350.00	0.00	100.0%	
521 21 31 00 Police-Investigation-Suppli	0.00	0.00	0.00	0.00	0.0%	
521 21 40 00 Police-Investigation	161.26	3,000.00	3,000.00	0.00	100.0%	
521 30 50 00 Police-Reserve Unit	0.00	0.00	0.00	0.00	0.0%	
521 40 49 01 Police-Travel & Training	329.60	11,000.00	11,000.00	0.00	100.0%	
521 50 45 00 Police-Rent	0.00	0.00	0.00	0.00	0.0%	
594 21 62 01 Police-Other Infrastructure	0.00	0.00	0.00	0.00	0.0%	
594 21 64 02 Police-Police Equipment	59.18	8,000.00	8,000.00	0.00	100.0%	
597 21 00 01 CE-Transfer To PVR	10,000.00	60,000.00	60,000.00	0.00	100.0%	
521 21 40 01 Police-Drug Investigation	0.00	4,000.00	4,000.00	0.00	100.0%	
121 Drug Investigation	0.00	4,000.00	4,000.00	0.00	100.0%	
521 Law Enforcement	224,880.37	1,217,455.00	1,235,745.00	18,290.00	101.5%	
021 Police	224,880.37	1,217,455.00	1,235,745.00	18,290.00	101.5%	

022 Fire

522 Fire Control

522 20 10 00 Fire-Salaries	3,196.68	12,558.00	20,985.00	8,427.00	167.1%	Includes \$2832 salary buyout for Pat Munyan (\$94,383 total)
522 20 10 02 Fire-Salaries-Drill Call Pay	0.00	15,000.00	15,000.00	0.00	100.0%	
522 20 20 00 Fire-Benefits	1,214.47	6,184.00	7,665.00	1,481.00	123.9%	Includes \$960 benefit buyout Pat Munyan (total \$31,998)
522 20 20 02 Fire-Drill Call Benefits	(64.40)	5,426.00	5,426.00	0.00	100.0%	
522 20 23 00 Fire-Uniforms & Safety Ge	(6,709.51)	25,000.00	25,000.00	0.00	100.0%	
522 20 24 00 Fire-Volunteer Recog Prog	639.00	500.00	500.00	0.00	100.0%	
522 20 24 01 Fire-Firefighter Wellness	0.00	500.00	500.00	0.00	100.0%	
522 20 25 00 Fire-Disability & Pension	660.00	1,620.00	1,620.00	0.00	100.0%	
522 20 26 00 Fire-Additional Disability Ir	0.00	10,000.00	10,000.00	0.00	100.0%	
522 20 31 01 Fire-Office Supplies	0.00	200.00	200.00	0.00	100.0%	
522 20 31 02 Fire-Janitorial Supplies	205.78	700.00	700.00	0.00	100.0%	
522 20 31 03 Fire-Hoses	0.00	2,500.00	2,500.00	0.00	100.0%	

2022 PROPOSED BUDGET CHANGES

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
522 Fire Control					
522 20 31 04 Fire-Hazmat Supplies	0.00	0.00	0.00	0.00	0.0%
522 20 31 05 Fire-SCBA Refills	0.00	3,000.00	3,000.00	0.00	100.0%
522 20 31 10 Fire-EMS Supplies	0.00	1,000.00	1,000.00	0.00	100.0%
522 20 32 00 Fire-Gas/Oil/Diesel/Lubric	152.35	4,000.00	4,000.00	0.00	100.0%
522 20 35 01 Fire-Shop Equipment & To	1.61	500.00	500.00	0.00	100.0%
522 20 41 01 Fire-Contractual Services	0.00	2,500.00	2,500.00	0.00	100.0%
522 20 42 01 Fire-Com-CenturyLink	0.00	1,100.00	1,100.00	0.00	100.0%
522 20 42 02 Fire-Com-AT&T Cell Phone	0.00	0.00	0.00	0.00	0.0%
522 20 44 00 Fire-Advertising	0.00	0.00	0.00	0.00	0.0%
522 20 45 00 Fire-Equipment Rental	0.00	0.00	0.00	0.00	0.0%
522 20 47 01 Fire-Utilities-PUD	66.08	1,000.00	1,000.00	0.00	100.0%
522 20 47 02 Fire-Utilities-NW Natural	465.55	1,000.00	1,000.00	0.00	100.0%
522 20 47 03 Fire-Utilities-City Of WS	174.73	1,076.00	1,076.00	0.00	100.0%
522 20 47 04 Fire-Utilities-Refuse	64.76	431.00	431.00	0.00	100.0%
522 20 48 01 Fire-Bldg/Grnd/Repair/Mai	710.28	1,000.00	1,000.00	0.00	100.0%
522 20 48 02 Fire-Radio Repair/Maint Se	0.00	1,000.00	1,000.00	0.00	100.0%
522 20 48 05 Fire-Hose/Ladder Repair/In	0.00	3,000.00	3,000.00	0.00	100.0%
522 20 48 06 Fire-Computer Repair/Mai	0.00	500.00	500.00	0.00	100.0%
522 20 49 01 Fire-Dues & Subscriptions	1,183.66	1,400.00	1,400.00	0.00	100.0%
522 20 49 02 Fire-Miscellaneous	1.00	100.00	100.00	0.00	100.0%
522 30 40 00 Fire-Fire Prevention	0.00	500.00	500.00	0.00	100.0%
522 45 43 00 Fire-Travel & Training	193.03	3,000.00	3,000.00	0.00	100.0%
522 45 49 40 Fire-Training-Fire District 3	0.00	0.00	0.00	0.00	0.0%
522 50 31 01 Fire-Bldg/Grnd Repair/Mai	0.00	400.00	400.00	0.00	100.0%
522 50 46 00 Fire-Insurance	0.00	0.00	0.00	0.00	0.0%
522 50 48 01 Fire-Bldg/Grnd Repair/Mai	220.29	2,000.00	2,000.00	0.00	100.0%
522 60 10 00 Fire-Maint Salaries	424.94	2,232.00	2,468.00	236.00	110.6%
522 60 11 00 Fire-Maint Salaires/Overtir	0.00	0.00	0.00	0.00	0.0%
522 60 20 00 Fire-Maint Benefits	698.83	1,286.00	1,328.00	42.00	103.3%
522 60 21 00 Fire-Maint Benefits/Overtir	0.00	0.00	0.00	0.00	0.0%
522 60 31 03 Fire-Veh/Eq Supplies	4.78	5,000.00	5,000.00	0.00	100.0%
522 60 48 03 Fire-Veh/Eq Repair/Maint	763.55	2,000.00	2,000.00	0.00	100.0%
522 60 48 04 Fire-Tires/Tire Repair/Main	112.79	3,500.00	3,500.00	0.00	100.0%
594 22 64 01 Fire-Mach. & Equip. > \$250	0.00	4,000.00	4,000.00	0.00	100.0%
594 22 64 05 Fire-Com. Equip	0.00	4,000.00	4,000.00	0.00	100.0%
597 22 00 01 CE-Transfer To Fire Reserve	0.00	0.00	0.00	0.00	0.0%
522 Fire Control	4,380.25	130,713.00	140,899.00	10,186.00	107.8%

2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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001 Current Expense

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
022 Fire	4,380.25	130,713.00	140,899.00	10,186.00	107.8%
<hr/>					
999 Ending Cash & Investments					
<hr/>					
999 Ending Balance					
508 31 00 01 CE-Restricted Ending Balar	0.00	0.00	0.00	0.00	0.0%
508 51 00 01 CE-Assigned Ending Balanc	0.00	0.00	0.00	0.00	0.0%
508 91 00 01 CE-Unassigned Ending Bal	0.00	267,535.00	414,330.00	146,795.00	154.9%
999 Ending Balance	0.00	267,535.00	414,330.00	146,795.00	154.9%
999 Ending Cash & Investments	0.00	267,535.00	414,330.00	146,795.00	154.9%
<hr/>					
Fund Expenditures:	624,451.92	3,748,722.00	4,189,974.00	441,252.00	111.8%
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Fund Excess/(Deficit):	1,157,996.17	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

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101 Street Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 01 01 Street-Assigned Beginning	292,478.64	85,258.00	292,479.00	207,221.00	343.1%	To match actual beginning balance
308 Beginning Balances	292,478.64	85,258.00	292,479.00	207,221.00	343.1%	

310 Taxes

311 10 00 01 Street-Property Taxes	2,221.43	167,056.00	167,056.00	0.00	100.0%	
316 44 01 01 Street-Water Utility Tax	29,632.83	119,632.00	119,632.00	0.00	100.0%	
316 45 01 01 Street-Wastewater Utility T	15,709.20	60,022.00	60,022.00	0.00	100.0%	
310 Taxes	47,563.46	346,710.00	346,710.00	0.00	100.0%	

330 Intergovernmental Revenues

334 03 60 00 Street-STP-R Program	0.00	86,260.00	86,260.00	0.00	100.0%	
334 03 82 16 Street-SRTS Project	0.00	0.00	0.00	0.00	0.0%	
334 03 82 17 Street-2017 Lincoln St Proj	0.00	0.00	0.00	0.00	0.0%	
334 03 82 18 Street-Relight WA	0.00	0.00	0.00	0.00	0.0%	
334 03 82 19 Street-2017 Main & Estes C	0.00	0.00	0.00	0.00	0.0%	
334 03 82 21 Street-TIB 2018 Wyers (Chi	0.00	0.00	0.00	0.00	0.0%	
334 03 82 22 Street-TIB 2018 4th Street	0.00	0.00	0.00	0.00	0.0%	
334 03 82 23 Street-TIB 2019 Seal Coat (	0.00	0.00	0.00	0.00	0.0%	
334 03 82 24 Street-TIB 2020 Garfield St	0.00	262,873.00	262,873.00	0.00	100.0%	
336 00 71 00 Street-Multimodal Transp.	0.00	3,287.00	3,287.00	0.00	100.0%	
336 00 87 00 Street-Fuel Tax	7,434.31	48,082.00	48,082.00	0.00	100.0%	
330 Intergovernmental Revenues	7,434.31	400,502.00	400,502.00	0.00	100.0%	

360 Miscellaneous Revenues

361 11 40 00 Street-Investment Interest	0.00	0.00	0.00	0.00	0.0%	
367 11 01 01 Street-BPAC Donations	0.00	0.00	0.00	0.00	0.0%	
369 10 42 00 Street-Sale Of Scrap And Ji	0.00	0.00	0.00	0.00	0.0%	
369 91 01 01 Street-Other Misc Revenue	41.53	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	41.53	0.00	0.00	0.00	0.0%	

370 Proprietary Fund Revenues

334 03 82 14 Street-Tohomish Project	0.00	0.00	0.00	0.00	0.0%	
370 Proprietary Fund Revenues	0.00	0.00	0.00	0.00	0.0%	

2022 PROPOSED BUDGET CHANGES

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101 Street Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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380 Non Revenues - Other Increases In Fund Re

381 10 01 01 Street-Interfund Loan Rece	0.00	200,000.00	200,000.00	0.00	100.0%
380 Non Revenues - Other Increases	0.00	200,000.00	200,000.00	0.00	100.0%

390 Other Financing Sources

395 20 00 01 Street-Ins. Rec. Capital Ass	0.00	0.00	0.00	0.00	0.0%
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.0%

397 Interfund Transfers

397 01 00 01 Street-Water Utility Taxes	0.00	0.00	0.00	0.00	0.0%
397 01 00 02 Street-WW Utility Taxes	0.00	0.00	0.00	0.00	0.0%
397 02 00 01 Street-Transfer From CE	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%

315 Tohomish/Snohomish Project

397 Interfund Transfers

397 42 03 03 Street-Transfer From Stree	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%

Fund Revenues:	347,517.94	1,032,470.00	1,239,691.00	207,221.00	120.1%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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542 Streets - Maintenance

542 30 10 00 Street-Salaries	29,696.12	149,516.00	186,646.00	37,130.00	124.8%	Includes \$18877 salary buyout for Pat Munyan (total \$94,383)
542 30 11 00 Street-Salaries/OT	2,794.67	6,793.00	5,440.00	(1,353.00)	80.1%	
542 30 20 00 Street-Benefits	15,569.80	75,056.00	84,634.00	9,578.00	112.8%	Includes \$6400 leave buyout Pat Munyan (total
542 30 21 00 Street-Benefits/OT	498.21	1,544.00	1,292.00	(252.00)	83.7%	
542 30 23 00 Street-Uniforms & Safety C	17.17	3,000.00	3,000.00	0.00	100.0%	
542 30 31 01 Street-Office & Building St	1,047.52	1,000.00	1,000.00	0.00	100.0%	

2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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101 Street Fund

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
542 Streets - Maintenance						
542 30 31 02 Street-Janitorial Supplies	17.80	800.00	800.00	0.00	100.0%	
542 30 31 04 Street-Construction Suppli	438.35	8,000.00	8,000.00	0.00	100.0%	
542 30 31 05 Street-Pipe, Valves, Fitting	0.00	0.00	0.00	0.00	0.0%	
542 30 31 06 Street-Utility Locate Suppli	0.00	0.00	0.00	0.00	0.0%	
542 30 31 07 Street-Painting Supplies	0.00	5,000.00	5,000.00	0.00	100.0%	
542 30 31 08 Street-Veh/Equip Rep/Mai	976.85	7,000.00	7,000.00	0.00	100.0%	
542 30 31 09 Street-Street Signs	4,719.89	5,000.00	5,000.00	0.00	100.0%	
542 30 31 10 Street-BPAC Supplies	0.00	0.00	0.00	0.00	0.0%	
542 30 32 00 Street-Gas/Oil/Diesel/Lubr	1,115.67	6,000.00	6,000.00	0.00	100.0%	
542 30 35 01 Street-Shop Equip. & Tool	1,660.87	3,500.00	3,500.00	0.00	100.0%	
542 30 41 03 Street-Engineering Service:	7,167.50	26,000.00	26,000.00	0.00	100.0%	
542 30 41 04 Street-Contractual Services	3,433.65	6,000.00	6,000.00	0.00	100.0%	
542 30 41 05 Street - Engineering Garfie	0.00	20,000.00	20,000.00	0.00	100.0%	
542 30 41 06 Street-Contractual Transpc	21,507.75	0.00	110,000.00	110,000.00	0.0%	Cost for Transportation Planning
542 30 41 10 Street-Leg Fee To CE Fund	928.16	5,569.00	5,152.00	(417.00)	92.5%	Using 2021 actual legislative cost allocation
542 30 41 11 Street-Finance Fee To CE F	9,096.66	54,580.00	32,072.00	(22,508.00)	58.8%	Based on changes to expenditures
542 30 41 12 Street-HR Fee To CE Fund	1,190.16	7,141.00	8,838.00	1,697.00	123.8%	Based on changes to expenditures
542 30 42 01 Street-Com-CenturyLink	100.02	600.00	600.00	0.00	100.0%	
542 30 42 03 Street-Com-AT&T Cell Phc	35.30	480.00	480.00	0.00	100.0%	
542 30 42 04 Street-Com-Charter	403.91	1,680.00	1,680.00	0.00	100.0%	
542 30 43 00 Street-Travel & Training	66.33	800.00	800.00	0.00	100.0%	
542 30 44 00 Street-Advertising	207.78	800.00	800.00	0.00	100.0%	
542 30 45 00 Street-Equipment Rental	0.00	3,000.00	3,000.00	0.00	100.0%	
542 30 47 01 Street-Utilities	703.80	4,490.00	4,490.00	0.00	100.0%	
542 30 48 01 Street-Bldg/Grnd Repair/M	8,045.45	8,000.00	8,000.00	0.00	100.0%	
542 30 48 02 Street-Radio Repair/Maint	0.00	0.00	0.00	0.00	0.0%	
542 30 48 03 Street-Veh/Eq Repair/Mair	0.00	10,000.00	10,000.00	0.00	100.0%	
542 30 48 04 Street-Tires/Tire Repair/Ma	269.65	1,000.00	1,000.00	0.00	100.0%	
542 30 49 00 Street-Other Misc Expense	24.25	200.00	200.00	0.00	100.0%	
542 30 49 01 Street-Dues & Subscriptior	800.00	850.00	850.00	0.00	100.0%	
542 30 49 03 Street-Laundry Services	32.32	400.00	400.00	0.00	100.0%	
542 30 53 01 Street-Property Taxes	0.00	0.00	0.00	0.00	0.0%	
542 63 47 00 Street-Street Lights	1,387.40	18,041.00	18,041.00	0.00	100.0%	
542 65 45 00 Street-Parking Lot Lease-N	525.00	6,000.00	7,800.00	1,800.00	130.0%	Includes \$1800 retro payment to 2021 and \$500 per month for 2022.
594 42 70 00 Street-Capital Lease-Princi	0.00	0.00	0.00	0.00	0.0%	
594 42 80 00 Street-Capital Lease-Intere	0.00	0.00	0.00	0.00	0.0%	
542 40 10 00 Street-Storm Salaries	0.00	0.00	0.00	0.00	0.0%	
542 40 11 00 Street-Storm Salaries/OT	0.00	0.00	0.00	0.00	0.0%	

2022 PROPOSED BUDGET CHANGES

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101 Street Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
542 Streets - Maintenance					
542 40 20 00 Street-Storm Benefits	0.00	0.00	0.00	0.00	0.0%
542 40 21 00 Street-Storm Benefits/OT	0.00	0.00	0.00	0.00	0.0%
040 Storm Drainage	0.00	0.00	0.00	0.00	0.0%
542 Streets - Maintenance	114,478.01	447,840.00	583,515.00	135,675.00	130.3%
580 Non Expenditures					
581 20 00 00 Street-CE IF Loan Repayme	0.00	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.00	0.0%
594 Capital Expenditures					
594 30 60 08 Street-Asphalt Patton Cher	0.00	0.00	0.00	0.00	0.0%
594 30 60 10 Street-2020 Jewett Stormw	0.00	0.00	0.00	0.00	0.0%
594 42 61 00 Street-Land Acquisition	0.00	0.00	0.00	0.00	0.0%
594 42 63 00 Street-Capital Improvemer	0.00	0.00	0.00	0.00	0.0%
594 42 63 14 Street-Tohomish Project	0.00	0.00	0.00	0.00	0.0%
594 42 63 17 Streets-Safe Routes To Sch	0.00	0.00	0.00	0.00	0.0%
594 42 63 18 Streets-Relight WA	0.00	0.00	0.00	0.00	0.0%
594 42 63 19 Streets-2017 Lincoln St. Pr	0.00	0.00	0.00	0.00	0.0%
594 42 63 21 Street-2017 Main & Estes C	0.00	0.00	0.00	0.00	0.0%
594 42 63 22 Street-2017 Emergency Po	0.00	0.00	0.00	0.00	0.0%
594 42 63 23 Streets-2018 Wyers Chip S	0.00	0.00	0.00	0.00	0.0%
594 42 63 24 Streets-2018 4th Street Co	0.00	0.00	0.00	0.00	0.0%
594 42 64 00 Street-Machinery & Equip.	184.97	17,000.00	17,000.00	0.00	100.0%
594 42 64 01 Street-Fixed Assets > \$250	0.00	0.00	0.00	0.00	0.0%
594 42 64 09 Street-Computer Eq/Softw	0.00	0.00	0.00	0.00	0.0%
595 10 00 01 Street-2018 Wyers Enginee	0.00	0.00	0.00	0.00	0.0%
595 10 00 02 Street-2018 4th Street Eng	0.00	0.00	0.00	0.00	0.0%
595 30 00 01 Street-2018 Wyers Constru	0.00	0.00	0.00	0.00	0.0%
595 30 00 03 Street-2018 2nd Street Cor	0.00	0.00	0.00	0.00	0.0%
595 30 00 07 Street-2020 Garfield Street	0.00	276,709.00	276,709.00	0.00	100.0%
595 30 06 00 Street-Jewett Roundabout	0.00	200,000.00	200,000.00	0.00	100.0%
595 30 60 02 Street-2018 4th Street Con	0.00	0.00	0.00	0.00	0.0%
595 30 60 04 Street-2019 Seal Coat	0.00	0.00	0.00	0.00	0.0%
595 30 60 05 Street-2019 Skaqit Street	0.00	0.00	0.00	0.00	0.0%
595 30 60 06 Street-2019 Hood Street	0.00	0.00	0.00	0.00	0.0%

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101 Street Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
<hr/>					
594 Capital Expenditures					
<hr/>					
595 30 60 08 Street-Asphalt Patton Cher	0.00	40,000.00	40,000.00	0.00	100.0%
594 Capital Expenditures	184.97	533,709.00	533,709.00	0.00	100.0%
<hr/>					
597 Interfund Transfers					
<hr/>					
597 42 03 02 Street-Transfer To Street C	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
<hr/>					
999 Ending Balance					
<hr/>					
508 51 01 01 Street-Assigned Ending Ba	0.00	50,921.00	122,467.00	71,546.00	240.5%
999 Ending Balance	0.00	50,921.00	122,467.00	71,546.00	240.5%
Fund Expenditures:	114,662.98	1,032,470.00	1,239,691.00	207,221.00	120.1%
Fund Excess/(Deficit):	232,854.96	0.00	0.00		

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107 Pool Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 01 07 Pool-Restricted Beginning	0.00	0.00	0.00	0.00	0.0%
308 41 01 07 Pool-Committed Beginning	0.00	0.00	0.00	0.00	0.0%
308 51 01 07 Pool-Assigned Beginning E	0.00	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.00	0.0%

007 Pool

310 Taxes

311 10 00 02 Pool-Property Taxes	0.00	0.00	0.00	0.00	0.0%
310 Taxes	0.00	0.00	0.00	0.00	0.0%

339 Grants/Donations

367 11 00 02 Pool-Donations	0.00	0.00	0.00	0.00	0.0%
367 11 00 07 Pool-Banners	0.00	0.00	0.00	0.00	0.0%
020 Pool	0.00	0.00	0.00	0.00	0.0%
339 Grants/Donations	0.00	0.00	0.00	0.00	0.0%

340 Charges For Goods & Services

347 90 76 00 Pool-Income From Metro.	0.00	0.00	0.00	0.00	0.0%
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.0%

347 Pool Services

347 30 00 10 Pool-Entrance Fees	0.00	0.00	0.00	0.00	0.0%
347 30 00 11 Pool-Pass Fees	0.00	0.00	0.00	0.00	0.0%
347 30 00 12 Pool-Rental Fees	0.00	0.00	0.00	0.00	0.0%
347 60 00 00 Pool-Lesson Fees	0.00	0.00	0.00	0.00	0.0%
362 80 00 01 Pool-Ice Cream	0.00	0.00	0.00	0.00	0.0%
362 80 00 02 Pool-Other Concessions	0.00	0.00	0.00	0.00	0.0%
347 Pool Services	0.00	0.00	0.00	0.00	0.0%

360 Miscellaneous Revenues

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107 Pool Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
360 Miscellaneous Revenues					
369 10 00 07 Pool-Sale Of Surplus	0.00	0.00	0.00	0.00	0.0%
369 81 07 00 Pool-Cashier Over/Under	0.00	0.00	0.00	0.00	0.0%
369 91 01 07 Pool-Other Misc. Revenue	0.00	0.00	0.00	0.00	0.0%
360 Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases In Fund Re					
381 10 01 07 Pool-GFR Interfund Loans I	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers					
397 07 00 01 Pool-Transfer From CE	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
007 Pool	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.00	0.0%

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
007 Pool					
577 Pool					
576 20 10 00 Pool-Salaries	0.00	0.00	0.00	0.00	0.0%
576 20 11 00 Pool-Salaries/OT	0.00	0.00	0.00	0.00	0.0%
576 20 20 00 Pool-Benefits	0.00	0.00	0.00	0.00	0.0%
576 20 21 00 Pool-Benefits/OT	0.00	0.00	0.00	0.00	0.0%
576 20 23 00 Pool-Uniforms & Safety Ge	0.00	0.00	0.00	0.00	0.0%
576 20 31 01 Pool-Office Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 02 Pool-Janitorial Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 03 Pool-Chemical & Lab Supp	0.00	0.00	0.00	0.00	0.0%
576 20 31 04 Pool-First Aid Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 05 Pool-Ice Cream Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 06 Pool-Drink Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 07 Pool-Snack Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 08 Pool-Goggles & Diapers	0.00	0.00	0.00	0.00	0.0%

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107 Pool Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
577 Pool					
576 20 31 09 Pool-Lesson Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 31 10 Pool-Building/Equip Rep/M	0.00	0.00	0.00	0.00	0.0%
576 20 31 11 Pool-Fundraising Supplies	0.00	0.00	0.00	0.00	0.0%
576 20 41 01 Pool-Contractual Services	0.00	0.00	0.00	0.00	0.0%
576 20 42 01 Pool-Com-CenturyLink	0.00	0.00	0.00	0.00	0.0%
576 20 43 00 Pool-Travel & Training	0.00	0.00	0.00	0.00	0.0%
576 20 44 00 Pool-Advertising	0.00	0.00	0.00	0.00	0.0%
576 20 47 01 Pool-Utilities-PUD	0.00	0.00	0.00	0.00	0.0%
576 20 47 02 Pool-Utilities-NW Natural	0.00	0.00	0.00	0.00	0.0%
576 20 47 03 Pool-Utilities-City Of WS	0.00	0.00	0.00	0.00	0.0%
576 20 47 04 Pool-Utilities-Refuse	0.00	0.00	0.00	0.00	0.0%
576 20 48 01 Pool-Bldg/Grnd Repair/Ma	0.00	0.00	0.00	0.00	0.0%
576 20 48 03 Pool-Eq Repair/Maint Servi	0.00	0.00	0.00	0.00	0.0%
576 20 49 00 Pool-Other Misc Expenses	0.00	0.00	0.00	0.00	0.0%
576 20 49 02 Pool-Postage & Permits	0.00	0.00	0.00	0.00	0.0%
576 20 53 00 Pool-External Taxes	0.00	0.00	0.00	0.00	0.0%
594 76 62 02 Pool-Bldg Improv.	0.00	0.00	0.00	0.00	0.0%
594 76 64 01 Pool-Capital Equipment	0.00	0.00	0.00	0.00	0.0%
577 Pool	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers					
597 76 01 07 Pool-Transfer To CE	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance					
508 10 00 07 Pool-Ending Balance	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
007 Pool	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

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108 Municipal Capital Imp Fund						
Revenues	YTD	Budgeted	Proposed	Difference	%	Remarks
308 Beginning Balances						
308 31 01 08 MCI-Restricted Beginning I	416,336.04	385,400.00	416,337.00	30,937.00	108.0%	To match actual beginning balance
308 51 01 08 MCI-Assigned Beginning B	11,525.40	11,706.00	11,526.00	(180.00)	98.5%	
308 Beginning Balances	427,861.44	397,106.00	427,863.00	30,757.00	107.7%	
310 Taxes						
318 34 00 00 MCI-Real Estate Excise Tax	11,997.56	71,300.00	71,300.00	0.00	100.0%	
310 Taxes	11,997.56	71,300.00	71,300.00	0.00	100.0%	
360 Miscellaneous Revenues						
361 11 95 00 MCI-Investment Interest	61.67	324.00	324.00	0.00	100.0%	
369 91 01 08 MCI-Miscellaneous	0.00	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	61.67	324.00	324.00	0.00	100.0%	
397 Interfund Transfers						
397 00 01 12 MCI-Transfer From Genera	0.00	0.00	0.00	0.00	0.0%	
397 08 00 00 MCI-Transfer From CE	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	
Fund Revenues:	439,920.67	468,730.00	499,487.00	30,757.00	106.6%	
Expenditures	YTD	Budgeted	Proposed	Difference	%	Remarks
576 Park Facilities						
576 90 41 03 MCI-Loop Trail Engineering	0.00	50,000.00	50,000.00	0.00	100.0%	
576 Park Facilities	0.00	50,000.00	50,000.00	0.00	100.0%	
594 Capital Expenditures						
594 14 62 01 MCI-City Hall Remodel	0.00	0.00	0.00	0.00	0.0%	
594 14 62 03 MCI-Police Dept. Remodel	0.00	0.00	0.00	0.00	0.0%	
594 14 62 04 MCI-City Hall Improvemen	0.00	0.00	0.00	0.00	0.0%	
594 14 62 05 MCI-City Hall Exterior	0.00	0.00	0.00	0.00	0.0%	
594 18 62 06 MCI-Council/Fire Hall - Flo	0.00	0.00	0.00	0.00	0.0%	

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108 Municipal Capital Imp Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
594 Capital Expenditures					
594 18 62 07 MCI-Council/Fire Hall - De	0.00	0.00	0.00	0.00	0.0%
594 18 62 08 MCI-Council Chambers - C	0.00	0.00	0.00	0.00	0.0%
594 42 64 06 MCI-Street Vehicles	0.00	0.00	0.00	0.00	0.0%
594 76 03 01 MCI-Park Playground Repl	0.00	75,000.00	75,000.00	0.00	100.0%
594 Capital Expenditures	0.00	75,000.00	75,000.00	0.00	100.0%
999 Ending Balance					
508 31 01 08 MCI-Restricted Ending Bal	0.00	343,730.00	374,487.00	30,757.00	108.9%
508 51 01 08 MCI-Assigned Ending Bal	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	343,730.00	374,487.00	30,757.00	108.9%
Fund Expenditures:	0.00	468,730.00	499,487.00	30,757.00	106.6%
Fund Excess/(Deficit):	439,920.67	0.00	0.00		

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110 Fire Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 01 10 Fire Reserve-Assigned Beg	334,046.07	286,110.00	334,047.00	47,937.00	116.8%	To match actual beginning balance
308 Beginning Balances	334,046.07	286,110.00	334,047.00	47,937.00	116.8%	

022 Fire

310 Taxes

311 10 01 10 Fire Res-Annexation Taxes	0.00	0.00	0.00	0.00	0.0%	
310 Taxes	0.00	0.00	0.00	0.00	0.0%	

330 Intergovernmental Revenues

334 02 32 00 Fire Res-DNR Grant	0.00	0.00	0.00	0.00	0.0%	
334 03 10 03 Fire Res-DOE SCBA Grant	0.00	0.00	0.00	0.00	0.0%	
334 03 10 04 Fire Res-DOE Radio Grant :	0.00	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.0%	

360 Miscellaneous Revenues

361 11 11 00 Fire Res-Invest Int.	45.53	252.00	252.00	0.00	100.0%	
367 11 00 06 Fire Res-BNSF Foundation	0.00	0.00	0.00	0.00	0.0%	
367 11 22 00 Fire Res-Donations	300.00	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	345.53	252.00	252.00	0.00	100.0%	

397 Interfund Transfers

397 22 00 01 Fire Reserve-Transfer From	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	
022 Fire	345.53	252.00	252.00	0.00	100.0%	

Fund Revenues:	334,391.60	286,362.00	334,299.00	47,937.00	116.7%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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594 Capital Expenditures

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110 Fire Reserve Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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594 Capital Expenditures

594 22 64 11 Fire Res-Radios DOE Grant	0.00	0.00	0.00	0.00	0.0%
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594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
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999 Ending Balance

508 51 01 10 Fire Reserve-Assigned Endi	0.00	286,362.00	334,299.00	47,937.00	116.7%
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999 Ending Balance	0.00	286,362.00	334,299.00	47,937.00	116.7%
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022 Fire

594 Capital Expenditures

594 22 64 10 Fire Res-Equipment	0.00	0.00	0.00	0.00	0.0%
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594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
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022 Fire	0.00	0.00	0.00	0.00	0.0%
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Fund Expenditures:	0.00	286,362.00	334,299.00	47,937.00	116.7%
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Fund Excess/(Deficit):	334,391.60	0.00	0.00		
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112 General Fund Reserve

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 01 12 General Fund Reserve-Rest	0.00	0.00	0.00	0.00	0.0%
308 41 01 12 General Fund Reserve-Corr	0.00	0.00	0.00	0.00	0.0%
308 51 01 12 General Fund Reserve-Assi	0.00	0.00	0.00	0.00	0.0%
308 91 01 02 General Fund Reserve-Una	339,308.03	339,236.00	339,309.00	73.00	100.0% To match actual beginning balance
308 Beginning Balances	339,308.03	339,236.00	339,309.00	73.00	100.0%

360 Miscellaneous Revenues

361 11 12 00 GF Reserve-Invest Int.	54.15	100.00	100.00	0.00	100.0%
361 40 00 84 GF Reserve-Water Loan Int	0.00	0.00	0.00	0.00	0.0%
369 91 01 12 GF Reserve-Misc. Revenue	0.00	0.00	0.00	0.00	0.0%
360 Miscellaneous Revenues	54.15	100.00	100.00	0.00	100.0%

380 Non Revenues - Other Increases In Fund Re

381 20 00 84 GF Reserve-Water Loan Re	0.00	0.00	0.00	0.00	0.0%
381 20 04 02 GF Reserve-Interfund Loan	0.00	0.00	0.00	0.00	0.0%
381 20 04 20 GF Reserve-Intrefund Loan	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases	0.00	0.00	0.00	0.00	0.0%

397 Interfund Transfers

397 12 00 00 GF-Transfer From CE	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%

Fund Revenues:	339,362.18	339,336.00	339,409.00	73.00	100.0%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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580 Non Expenditures

581 10 01 01 GF Reserve-Interfund Loan	0.00	200,000.00	200,000.00	0.00	100.0%
581 10 01 07 GF Reserve-IF Loan Transfe	0.00	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	200,000.00	200,000.00	0.00	100.0%

594 Capital Expenditures

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112 General Fund Reserve

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
594 Capital Expenditures					
594 18 64 01 GF Reserve- Computer Eq	0.00	0.00	0.00	0.00	0.0%
594 18 64 02 GF Reserve - Council/Fire	0.00	0.00	0.00	0.00	0.0%
594 18 64 03 GF Reserve - Council/Fire	0.00	0.00	0.00	0.00	0.0%
594 18 64 04 GF Resesrve - Council Roo	0.00	0.00	0.00	0.00	0.0%
594 18 64 05 GF Reserve - City Hall Impr	0.00	0.00	0.00	0.00	0.0%
594 42 64 05 GF Reserve - Street Vehicle	0.00	0.00	0.00	0.00	0.0%
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers					
597 00 01 08 General Fund Resrve-Trans	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance					
508 51 01 12 General Fund Reserve-Assi	0.00	0.00	0.00	0.00	0.0%
508 91 01 12 General Fund Reserve-Una	0.00	139,336.00	139,409.00	73.00	100.1%
999 Ending Balance	0.00	139,336.00	139,409.00	73.00	100.1%
Fund Expenditures:	0.00	339,336.00	339,409.00	73.00	100.0%
Fund Excess/(Deficit):	339,362.18	0.00	0.00		

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121 Police Vehicle Reserve Fund						
Revenues	YTD	Budgeted	Proposed	Difference		Remarks
308 Beginning Balances						
308 41 01 21 Police Vehicle Reserve-Cor	0.00	0.00	0.00	0.00	0.0%	
308 51 01 21 Police Vehicle Reserve-Ass	91,867.87	90,065.00	91,868.00	1,803.00	102.0%	To match actual beginning balance
308 Beginning Balances	91,867.87	90,065.00	91,868.00	1,803.00	102.0%	
021 Police						
360 Miscellaneous Revenues						
361 11 21 01 Police-Investment Interese	12.40	72.00	72.00	0.00	100.0%	
360 Miscellaneous Revenues	12.40	72.00	72.00	0.00	100.0%	
397 Interfund Transfers						
397 21 00 01 PVR-Transfer From CE	10,000.00	60,000.00	60,000.00	0.00	100.0%	
397 Interfund Transfers	10,000.00	60,000.00	60,000.00	0.00	100.0%	
021 Police	10,012.40	60,072.00	60,072.00	0.00	100.0%	
Fund Revenues:	101,880.27	150,137.00	151,940.00	1,803.00	101.2%	
Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
594 Capital Expenditures						
594 21 70 00 PVR-Capital Lease Principa	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance						
508 41 01 21 Police Vehicle Reserve-con	0.00	0.00	0.00	0.00	0.0%	
508 51 01 21 Police Vehicle Reserve-Ass	0.00	90,137.00	91,940.00	1,803.00	102.0%	
999 Ending Balance	0.00	90,137.00	91,940.00	1,803.00	102.0%	

021 Police

594 Capital Expenditures

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121 Police Vehicle Reserve Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
<hr/>					
594 Capital Expenditures					
<hr/>					
594 21 64 03 PVR-Vehicles & Equipment	0.00	60,000.00	60,000.00	0.00	100.0%
594 Capital Expenditures	0.00	60,000.00	60,000.00	0.00	100.0%
021 Police	0.00	60,000.00	60,000.00	0.00	100.0%
<hr/>					
Fund Expenditures:	0.00	150,137.00	151,940.00	1,803.00	101.2%
<hr/>					
Fund Excess/(Deficit):	101,880.27	0.00	0.00		

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200 Unlimited Go Bond Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
310 Taxes					
311 10 02 00 GO Bond-Property Taxes	0.00	0.00	0.00	0.00	0.0%
310 Taxes	0.00	0.00	0.00	0.00	0.0%
360 Miscellaneous Revenues					
361 11 19 00 GO Bond-Investment Inter	0.00	0.00	0.00	0.00	0.0%
360 Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.00	0.0%
Expenditures					
591 Debt Service					
591 22 71 00 GO Bond-Principal	0.00	0.00	0.00	0.00	0.0%
592 22 83 00 GO Bond-Interest	0.00	0.00	0.00	0.00	0.0%
592 22 84 00 GO Bond-Admin Costs	0.00	0.00	0.00	0.00	0.0%
591 Debt Service	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers					
597 00 02 01 GO Bond-Transfer To CE	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance					
508 10 00 00 GO Bond-Rsvd Ending Bal	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

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302 Street Construction Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 10 03 02 Street Const-Beg. Balance	0.00	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.00	0.0%

315 Tohomish/Snohomish Project

330 Intergovernmental Revenues

334 03 82 20 Street Const.-Tohomish TIE	0.00	0.00	0.00	0.00	0.0%
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.0%

397 Interfund Transfers

397 42 03 02 Street Const-Transfer From	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%

Fund Revenues:	0.00	0.00	0.00	0.00	0.0%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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999 Ending Balance

508 10 03 02 Street Const.-Ending Balan	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%

315 Tohomish/Snohomish Project

594 Capital Expenditures

594 42 63 20 Street Const.-Tohomish TIE	0.00	0.00	0.00	0.00	0.0%
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%

597 Interfund Transfers

597 42 03 03 Street Const-Transfer To S1	0.00	0.00	0.00	0.00	0.0%
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302 Street Construction Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
<hr/>					
597 Interfund Transfers					
<hr/>					
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

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303 Hotel/Motel Taxes

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 03 03 Hotel/Motel Taxes-Restrict	117,447.14	96,697.00	117,448.00	20,751.00	121.5%	To match actual beginning balance
308 Beginning Balances	117,447.14	96,697.00	117,448.00	20,751.00	121.5%	

310 Taxes

313 31 00 00 Hotel/Motel Tax	9,912.94	75,513.00	75,513.00	0.00	100.0%	
310 Taxes	9,912.94	75,513.00	75,513.00	0.00	100.0%	

360 Miscellaneous Revenues

361 10 00 12 Investment Interest	4.81	24.00	24.00	0.00	100.0%	
360 Miscellaneous Revenues	4.81	24.00	24.00	0.00	100.0%	

Fund Revenues:	127,364.89	172,234.00	192,985.00	20,751.00	112.0%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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557 Community Services

557 30 00 00 Hotel Motel Taxes-Grants	0.00	40,000.00	40,000.00	0.00	100.0%	
557 Community Services	0.00	40,000.00	40,000.00	0.00	100.0%	

999 Ending Balance

508 31 03 03 Hotel/Motel Taxes-Restrict	0.00	132,234.00	152,985.00	20,751.00	115.7%	
999 Ending Balance	0.00	132,234.00	152,985.00	20,751.00	115.7%	

Fund Expenditures:	0.00	172,234.00	192,985.00	20,751.00	112.0%	
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Fund Excess/(Deficit):	127,364.89	0.00	0.00			
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307 New Pool Construction Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 03 07 New Pool Construction-Re	2,563.96	2,564.00	2,564.00	0.00	100.0%
308 Beginning Balances	2,563.96	2,564.00	2,564.00	0.00	100.0%

007 Pool

360 Miscellaneous Revenues

367 11 03 07 New Pool-Donations	0.00	0.00	0.00	0.00	0.0%
360 Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.0%
007 Pool	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	2,563.96	2,564.00	2,564.00	0.00	100.0%

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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999 Ending Balance

508 31 03 07 New Pool Construction-Re	0.00	2,564.00	2,564.00	0.00	100.0%
999 Ending Balance	0.00	2,564.00	2,564.00	0.00	100.0%

Fund Expenditures:	0.00	2,564.00	2,564.00	0.00	100.0%
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Fund Excess/(Deficit):	2,563.96	0.00	0.00		
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401 Water Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 04 01 Water-Assigned Beginning	119,077.07	292,053.00	119,078.00	(172,975.00)	40.8%	To match actual beginning balance - due to delay in reimbursements for loan and grant funding.
308 Beginning Balances	119,077.07	292,053.00	119,078.00	(172,975.00)	40.8%	

330 Intergovernmental Revenues

334 03 10 00 Water-DOE ASR Grant G09	0.00	0.00	0.00	0.00	0.0%	
334 03 10 02 Water-DOE WS Reliability (	0.00	0.00	0.00	0.00	0.0%	
334 03 10 05 Water-DOE WS Feasibility (	0.00	123,084.00	164,606.00	41,522.00	133.7%	Remaining amount of \$230,000 grant from Department of Ecology
334 04 20 02 Water-Com. Energy Eff. Gra	0.00	0.00	0.00	0.00	0.0%	
337 00 00 01 Water-Yakama Nation WS	0.00	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	0.00	123,084.00	164,606.00	41,522.00	133.7%	

340 Charges For Goods & Services

343 40 00 01 Water-Water Sales	329,936.54	1,993,856.00	1,993,856.00	0.00	100.0%	
343 40 00 02 Water-Other Fees & Charg	919.00	6,000.00	6,000.00	0.00	100.0%	
367 00 40 03 Water-Water Connections	(4,194.73)	130,000.00	130,000.00	0.00	100.0%	
340 Charges For Goods & Services	326,660.81	2,129,856.00	2,129,856.00	0.00	100.0%	

360 Miscellaneous Revenues

359 90 00 00 Water-Late Charges	1,826.00	15,000.00	15,000.00	0.00	100.0%	
361 11 34 02 Water-Investment Interest	0.00	0.00	0.00	0.00	0.0%	
369 10 34 00 Water-Sale Of Scrap And Ji	0.00	0.00	0.00	0.00	0.0%	
369 91 04 01 Water-Other Misc Revenue	118.07	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	1,944.07	15,000.00	15,000.00	0.00	100.0%	

380 Non Revenues - Other Increases In Fund Re

381 10 00 35 Water-WW Res. IF Loan Fo	0.00	0.00	0.00	0.00	0.0%	
391 84 63 13 Water-Loan For Main St/Si	0.00	0.00	0.00	0.00	0.0%	
380 Non Revenues - Other Increases	0.00	0.00	0.00	0.00	0.0%	

390 Other Financing Sources

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401 Water Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
390 Other Financing Sources						
391 80 63 14 Water-PWB Loan 14 Inch V	238,343.55	358,713.00	358,714.00	1.00	100.0%	Remainder of \$750,000 PWTF Loan
395 20 00 34 Water-Ins. Rec. Capital Ass	0.00	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	238,343.55	358,713.00	358,714.00	1.00	100.0%	
397 Interfund Transfers						
397 34 00 01 Water-Transfer From W Re	0.00	0.00	0.00	0.00	0.0%	
397 34 14 20 Water-Transfer From USD/	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	
Fund Revenues:	686,025.50	2,918,706.00	2,787,254.00	(131,452.00)	95.5%	

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
534 Water Utilities						
534 80 10 00 Water-Salaries	52,346.52	327,596.00	360,091.00	32,495.00	109.9%	Includes \$18,877 salary buyout for Pat Munyan (total \$94,383)
534 80 11 00 Water-Salaries/Overtime	2,669.65	15,707.00	15,478.00	(229.00)	98.5%	
534 80 20 00 Water-Benefits	31,227.87	168,493.00	176,063.00	7,570.00	104.5%	Includes \$6400 benefit buyout for Pay Munyan (total \$31,998)
534 80 21 00 Water-Benefits/Overtime	476.01	3,676.00	3,624.00	(52.00)	98.6%	
534 80 23 00 Water-Uniforms & Safety C	19.80	3,000.00	3,000.00	0.00	100.0%	
534 80 31 01 Water-Office & Building Su	1,047.54	1,000.00	1,000.00	0.00	100.0%	
534 80 31 02 Water-Janitorial Supplies	17.80	1,000.00	1,000.00	0.00	100.0%	
534 80 31 03 Water-Chemical & Lab Sup	2,999.41	25,000.00	25,000.00	0.00	100.0%	
534 80 31 04 Water-Construction Suppli	95.75	4,000.00	4,000.00	0.00	100.0%	
534 80 31 05 Water-Pipe, Valves, Fittings	278.56	45,000.00	45,000.00	0.00	100.0%	
534 80 31 06 Water-Utility Locate Suppli	0.00	500.00	500.00	0.00	100.0%	
534 80 31 07 Water-Veh/Equip Rep/Mai	257.75	4,500.00	4,500.00	0.00	100.0%	
534 80 32 00 Water-Gas/Oil/Diesel/Lubr	3,177.77	8,000.00	8,000.00	0.00	100.0%	
534 80 35 01 Water-Shop Equipment &	1,664.84	3,500.00	3,500.00	0.00	100.0%	
534 80 35 02 Water-Other Equip. & Tool	0.00	6,000.00	6,000.00	0.00	100.0%	
534 80 41 01 Water-Contractual Services	9,822.70	20,000.00	20,000.00	0.00	100.0%	
534 80 41 05 Water-ASR Phase II Profess	0.00	20,000.00	20,000.00	0.00	100.0%	
534 80 41 06 Water-Utility Billing & CC S	6,598.70	19,349.00	19,349.00	0.00	100.0%	
534 80 41 07 Water-WS River Study	32,427.00	70,220.00	70,220.00	0.00	100.0%	
534 80 41 10 Water-Legis Fee To CE Fun	1,272.50	7,635.00	6,197.00	(1,438.00)	81.2%	Using 2021 actual legislative cost allocation

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401 Water Fund

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
534 Water Utilities						
534 80 41 11 Water-Finance Fee To CE F	19,764.84	118,589.00	195,188.00	76,599.00	164.6%	Based on changes to expenditures
534 80 41 12 Water-HR Fee To CE Fund	2,634.16	15,805.00	17,651.00	1,846.00	111.7%	Based on changes to expenditures
534 80 41 15 Water-Engineering Water S	0.00	0.00	0.00	0.00	0.0%	
534 80 41 20 Water-14 Inch Water Line I	27,075.65	208,991.00	208,991.00	0.00	100.0%	
534 80 42 01 Water-Com-CenturyLink	960.75	6,367.00	6,367.00	0.00	100.0%	
534 80 42 03 Water-Com-Other	11.73	48.00	48.00	0.00	100.0%	
534 80 42 04 Water-Utility Locates	25.68	304.00	304.00	0.00	100.0%	
534 80 42 06 Water-Com-AT&T	138.40	1,287.00	1,287.00	0.00	100.0%	
534 80 43 00 Water-Travel & Training	316.34	5,000.00	5,000.00	0.00	100.0%	
534 80 44 00 Water-Advertising	73.80	500.00	500.00	0.00	100.0%	
534 80 45 00 Water-Equipment Rental	0.00	2,500.00	2,500.00	0.00	100.0%	
534 80 45 01 Water-Land Rental	0.00	0.00	0.00	0.00	0.0%	
534 80 47 01 Water-Utilities-PUD	6,068.46	71,692.00	71,692.00	0.00	100.0%	
534 80 47 02 Water-Utilities-NW Natura	465.55	683.00	683.00	0.00	100.0%	
534 80 47 03 Water-Utilities-City Of WS	305.79	1,849.00	1,849.00	0.00	100.0%	
534 80 47 04 Water-Utilities-Refuse	83.86	528.00	528.00	0.00	100.0%	
534 80 48 01 Water-Bldg/Grnd Repair/M	5,754.63	14,000.00	14,000.00	0.00	100.0%	
534 80 48 02 Water-Radio Repair/Maint	0.00	0.00	0.00	0.00	0.0%	
534 80 48 03 Water-Veh/Eq Repair/Mair	30.88	3,000.00	3,000.00	0.00	100.0%	
534 80 48 04 Water-Tires/Tire Repair/M	269.65	700.00	700.00	0.00	100.0%	
534 80 48 05 Water-Telemetry Repair/M	1,231.34	4,000.00	4,000.00	0.00	100.0%	
534 80 48 06 Water-Computer Repair/M	0.00	3,000.00	3,000.00	0.00	100.0%	
534 80 49 01 Water-Dues & Subscriptior	1,400.00	4,000.00	4,000.00	0.00	100.0%	
534 80 49 02 Water-Postage & Permits	2,705.70	100.00	100.00	0.00	100.0%	
534 80 49 03 Water-Laundry Services	32.32	500.00	500.00	0.00	100.0%	
534 80 49 04 Water-Miscellaneous	24.25	2,000.00	2,000.00	0.00	100.0%	
534 80 49 05 Water-Misc Correction & F	95.96	0.00	0.00	0.00	0.0%	
534 80 49 06 Water-Recording Fees	0.00	0.00	0.00	0.00	0.0%	
534 80 49 40 Water-External Taxes	16,779.75	91,654.00	91,654.00	0.00	100.0%	
534 80 49 41 Water-Property Taxes	0.00	77.00	77.00	0.00	100.0%	
534 80 49 42 Water-Transfer To Street (t	18,062.31	119,632.00	119,632.00	0.00	100.0%	
534 80 49 43 Water-Transfer To CE Utilit	36,124.64	239,263.00	239,263.00	0.00	100.0%	
594 34 70 00 Water-Capital Lease-Princi	0.00	0.00	0.00	0.00	0.0%	
594 34 80 00 Water-Capital Lease-Intere	0.00	0.00	0.00	0.00	0.0%	
534 Water Utilities	286,836.61	1,670,245.00	1,787,036.00	116,791.00	107.0%	

580 Non Expenditures

581 20 00 84 Water-Gen Gov Res Princip	0.00	0.00	0.00	0.00	0.0%	
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401 Water Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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580 Non Expenditures

581 20 11 12 Water-Interfund Loan Repa	0.00	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.00	0.0%

591 Debt Service

591 34 78 01 Water-Principal, SRF	0.00	0.00	0.00	0.00	0.0%
591 34 78 02 Water-Principal, PWTF	0.00	22,500.00	22,500.00	0.00	100.0%
591 34 78 05 Water-Principal, DWSRF	0.00	28,354.00	28,354.00	0.00	100.0%
591 34 78 06 DNR Easement-Principal	0.00	13,278.00	13,278.00	0.00	100.0%
592 18 82 84 Water-Gen Gov Res Interest	0.00	0.00	0.00	0.00	0.0%
592 34 83 01 Water-SRF Interest	0.00	0.00	0.00	0.00	0.0%
592 34 83 02 Water-PWTF Interest	0.00	5,000.00	5,000.00	0.00	100.0%
592 34 83 05 Water-DWSRF Interest	0.00	3,970.00	3,970.00	0.00	100.0%
592 34 83 06 DNR Easement-Interest	0.00	796.00	796.00	0.00	100.0%
591 Debt Service	0.00	73,898.00	73,898.00	0.00	100.0%

594 Capital Expenditures

594 34 61 00 Water-Land Acquisition	0.00	0.00	0.00	0.00	0.0%
594 34 62 02 Water-Bldgs & Improveme	0.00	0.00	0.00	0.00	0.0%
594 34 63 03 Water-Non-Bldg Improven	0.00	0.00	0.00	0.00	0.0%
594 34 63 13 Water-Main St/Simmons R	0.00	0.00	0.00	0.00	0.0%
594 34 63 14 Water-Tohomish St. Impro	0.00	0.00	0.00	0.00	0.0%
594 34 63 17 Water-Pressure Regulator-	0.00	0.00	0.00	0.00	0.0%
594 34 63 18 Water-NW Cherry Waterlin	0.00	0.00	0.00	0.00	0.0%
594 34 63 26 Water-ASR Phase II Constr	0.00	0.00	0.00	0.00	0.0%
594 34 63 27 Water-Commerce Energy E	0.00	0.00	0.00	0.00	0.0%
594 34 64 00 Water-Meters & Vaults	0.00	0.00	0.00	0.00	0.0%
594 34 64 01 Water-Equipment	0.00	0.00	0.00	0.00	0.0%
594 34 64 06 Water-Vehicles	184.97	17,000.00	17,000.00	0.00	100.0%
594 34 64 08 Water-Office Equipment	0.00	0.00	0.00	0.00	0.0%
594 34 64 09 Water-Computer Capital H	0.00	0.00	0.00	0.00	0.0%
594 34 64 13 Water-Hwy 141 Emergency	0.00	0.00	0.00	0.00	0.0%
594 34 64 14 Water-Garfield Street Wate	0.00	0.00	0.00	0.00	0.0%
594 34 64 15 Water-Asphalt Jewett Blvd	0.00	50,000.00	50,000.00	0.00	100.0%
594 34 64 16 Water-El Camino Real Rese	0.00	0.00	0.00	0.00	0.0%
594 Capital Expenditures	184.97	67,000.00	67,000.00	0.00	100.0%

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401 Water Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
597 Interfund Transfers					
597 34 00 03 Water-Transfer To Water B	18,586.34	111,518.00	111,518.00	0.00	100.0%
597 34 04 02 Water-Transfer to USDA	0.00	0.00	150,500.00	150,500.00	0.0%
City share of project 14-Inch Main Line Replacement - Phase 1					
597 34 04 08 Water-Transfer To Water R	50,000.00	300,000.00	50,000.00	(250,000.00)	16.7%
597 34 04 15 Water-Transfer To Water B	3,250.00	19,500.00	19,500.00	0.00	100.0%
597 34 04 18 Water-Transfer To WSLA R	33,333.34	200,000.00	200,000.00	0.00	100.0%
597 Interfund Transfers	105,169.68	631,018.00	531,518.00	(99,500.00)	84.2%
999 Ending Balance					
508 51 04 01 Water-Assigned Ending Ba	0.00	476,545.00	327,802.00	(148,743.00)	68.8%
999 Ending Balance	0.00	476,545.00	327,802.00	(148,743.00)	68.8%
315 Tohomish/Snohomish Project					
597 Interfund Transfers					
597 34 04 20 Water-Transfer To Water C	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	392,191.26	2,918,706.00	2,787,254.00	(131,452.00)	95.5%
Fund Excess/(Deficit):	293,834.24	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

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402 Wastewater Collection Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 04 02 WW-Assigned Beginning B	330,367.86	338,067.00	330,368.00	(7,699.00)	97.7%	To match actual beginning balance
308 Beginning Balances	330,367.86	338,067.00	330,368.00	(7,699.00)	97.7%	

340 Charges For Goods & Services

343 50 00 01 WW-Service Charge	190,150.15	1,000,351.00	1,000,351.00	0.00	100.0%	
367 00 50 03 WW-Connections	0.00	30,000.00	30,000.00	0.00	100.0%	
340 Charges For Goods & Services	190,150.15	1,030,351.00	1,030,351.00	0.00	100.0%	

360 Miscellaneous Revenues

361 11 35 01 WW-Investment Interest	0.00	0.00	0.00	0.00	0.0%	
369 10 35 00 WW-Sale Of Scrap And Jur	0.00	0.00	0.00	0.00	0.0%	
369 91 04 02 WW-Other Misc Revenue	34.80	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	34.80	0.00	0.00	0.00	0.0%	

390 Other Financing Sources

391 85 63 14 WW-Lift Station Project Lo	0.00	0.00	0.00	0.00	0.0%	
395 25 00 00 WW-Ins. Rec. Assets	0.00	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.0%	

397 Interfund Transfers

397 35 04 02 WW-Transfer From WW Re	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	

Fund Revenues:	520,552.81	1,368,418.00	1,360,719.00	(7,699.00)	99.4%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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535 Sewer

535 80 10 00 WW-Salaries	21,483.49	94,166.00	106,239.00	12,073.00	112.8%	Includes \$7551 salary buyout for Pay Munyan (total \$94,383)
535 80 11 00 WW-Salaries/OT	118.59	2,337.00	2,194.00	(143.00)	93.9%	

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402 Wastewater Collection Fund

Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
535 Sewer						
535 80 20 00 WW-Benefits	10,121.38	46,598.00	49,425.00	2,827.00	106.1%	Includes \$2,560 benefit buyout for Pat Munyan (total \$31,998)
535 80 21 00 WW-Benefits/OT	21.13	517.00	483.00	(34.00)	93.4%	
535 80 23 00 WW-Uniforms & Safety Ge	19.80	3,000.00	3,000.00	0.00	100.0%	
535 80 31 01 WW-Office & Building Sup	1,047.53	1,000.00	1,000.00	0.00	100.0%	
535 80 31 02 WW-Janitorial Supplies	17.80	1,000.00	1,000.00	0.00	100.0%	
535 80 31 03 WW-Chem & Lab Supplies	0.00	200.00	200.00	0.00	100.0%	
535 80 31 04 WW-Const Supplies	6.48	1,000.00	1,000.00	0.00	100.0%	
535 80 31 05 WW-Pipe, Valves, Fittings	129.69	500.00	500.00	0.00	100.0%	
535 80 31 06 WW-Utility Locate Supplies	0.00	150.00	150.00	0.00	100.0%	
535 80 31 07 WW-Veh/Equip Rep/Maint	228.40	4,500.00	4,500.00	0.00	100.0%	
535 80 32 00 WW-Gas/Oil/Diesel/Lubric	1,115.69	6,000.00	6,000.00	0.00	100.0%	
535 80 35 01 WW-Shop Equipment & To	1,660.88	3,500.00	3,500.00	0.00	100.0%	
535 80 41 01 WW-Contractual Services	5,530.70	10,000.00	10,000.00	0.00	100.0%	
535 80 41 06 WW-Utility Billing & CC Se	6,588.68	19,349.00	19,349.00	0.00	100.0%	
535 80 41 10 WW-Legis Fee To CE Fund	883.34	5,300.00	4,480.00	(820.00)	84.5%	Using 2021 actual legislative cost allocation
535 80 41 11 WW-Finance Fee To CE Fur	14,928.50	89,571.00	53,230.00	(36,341.00)	59.4%	Based on changes to expenditures
535 80 41 12 WW-HR Fee To CE Fund	734.00	4,404.00	5,034.00	630.00	114.3%	Based on changes to expenditures
535 80 42 01 WW-Com-CenturyLink	435.06	288.00	288.00	0.00	100.0%	
535 80 42 03 WW-Com-Other	11.72	48.00	48.00	0.00	100.0%	
535 80 42 04 WW-Utility Locates	25.68	304.00	304.00	0.00	100.0%	
535 80 42 06 WW-Com-AT&T	55.23	590.00	590.00	0.00	100.0%	
535 80 43 00 WW-Travel & Training	66.33	2,000.00	2,000.00	0.00	100.0%	
535 80 44 00 WW-Advertising	125.80	200.00	200.00	0.00	100.0%	
535 80 45 00 WW-Equipment Rental	0.00	500.00	500.00	0.00	100.0%	
535 80 47 01 WW-Utilities-PUD	254.91	3,020.00	3,020.00	0.00	100.0%	
535 80 47 02 WW-Utilities-NWNatural	575.79	1,427.00	1,427.00	0.00	100.0%	
535 80 47 03 WW-Utilities-City Of WS	407.61	2,284.00	2,284.00	0.00	100.0%	
535 80 47 04 WW-Utilities-Refuse	83.86	527.00	527.00	0.00	100.0%	
535 80 48 01 WW-Bldg/Grnd Repair/Ma	582.33	4,000.00	4,000.00	0.00	100.0%	
535 80 48 02 WW-Radio Repair/Maint S	0.00	0.00	0.00	0.00	0.0%	
535 80 48 03 WW-Veh/Eq Repair/Maint	0.00	1,000.00	1,000.00	0.00	100.0%	
535 80 48 04 WW-Tire Repair/Maint Ser	269.65	700.00	700.00	0.00	100.0%	
535 80 48 05 WW-Telemetry Repair/Mai	0.00	200.00	200.00	0.00	100.0%	
535 80 48 06 WW-Computer Eq/Soft M	0.00	2,000.00	2,000.00	0.00	100.0%	
535 80 49 01 WW-Dues & Subscriptions	20.00	100.00	100.00	0.00	100.0%	
535 80 49 02 WW-Postage & Permits	103.89	100.00	100.00	0.00	100.0%	
535 80 49 03 WW-Laundry Services	32.32	400.00	400.00	0.00	100.0%	
535 80 49 04 WW-Miscellaneous	24.25	200.00	200.00	0.00	100.0%	

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402 Wastewater Collection Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
535 Sewer					
535 80 49 05 WW-Misc. Corrections & R	0.00	0.00	0.00	0.00	0.0%
535 80 49 06 WW-Recording Fees	0.00	0.00	0.00	0.00	0.0%
535 80 49 41 WW-External Taxes	3,039.33	18,429.00	18,429.00	0.00	100.0%
535 80 49 42 WW-Disposal Plant Service	62,799.51	370,392.00	370,392.00	0.00	100.0%
535 80 49 43 WW-Transfer To Street (6%	10,473.15	60,022.00	60,022.00	0.00	100.0%
535 80 49 44 WW-Transfer To CE (Utility	26,182.89	150,053.00	150,053.00	0.00	100.0%
594 35 70 00 WW-Capital Lease-Principa	0.00	0.00	0.00	0.00	0.0%
594 35 80 00 WW-Capital Lease-Interest	0.00	0.00	0.00	0.00	0.0%
535 Sewer	170,205.39	911,876.00	890,068.00	(21,808.00)	97.6%
594 Capital Expenditures					
594 35 62 02 WW-Bldg Improv.	0.00	0.00	0.00	0.00	0.0%
594 35 63 00 WW-Infrastructure Improv.	0.00	0.00	0.00	0.00	0.0%
594 35 63 03 WW-Non-Bldg Improv.	0.00	0.00	0.00	0.00	0.0%
594 35 63 16 WW-Tohomish Project	0.00	0.00	0.00	0.00	0.0%
594 35 64 00 WW-Meters & Vaults	0.00	0.00	0.00	0.00	0.0%
594 35 64 01 WW-Equipment	0.00	40,000.00	40,000.00	0.00	100.0%
594 35 64 04 WW-Machinery	0.00	0.00	0.00	0.00	0.0%
594 35 64 06 WW-Vehicles	184.96	17,000.00	17,000.00	0.00	100.0%
594 35 64 08 WW-Office Equipment	0.00	0.00	0.00	0.00	0.0%
594 35 64 09 WW Computer Capital Equ	0.00	0.00	0.00	0.00	0.0%
594 Capital Expenditures	184.96	57,000.00	57,000.00	0.00	100.0%
597 Interfund Transfers					
597 35 00 01 WW-Transfer To WW Rese	16,666.66	100,000.00	100,000.00	0.00	100.0%
597 35 00 04 WW-Transfer To WW Bd R	0.00	0.00	0.00	0.00	0.0%
597 35 00 05 WW-Transfer To Treatmen	0.00	22,500.00	22,500.00	0.00	100.0%
597 Interfund Transfers	16,666.66	122,500.00	122,500.00	0.00	100.0%
999 Ending Balance					
508 51 04 02 WW-Assigned Ending Bala	0.00	277,042.00	291,151.00	14,109.00	105.1%
999 Ending Balance	0.00	277,042.00	291,151.00	14,109.00	105.1%
Fund Expenditures:	187,057.01	1,368,418.00	1,360,719.00	(7,699.00)	99.4%

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402 Wastewater Collection Fund

Fund Excess/(Deficit):	333,495.80	0.00	0.00
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408 Water Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
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308 Beginning Balances

308 51 04 08 Water Reserve-Assigned B	228,396.77	223,042.00	228,397.00	5,355.00	102.4%	To match actual beginning balance
308 Beginning Balances	228,396.77	223,042.00	228,397.00	5,355.00	102.4%	

360 Miscellaneous Revenues

361 11 34 03 W Res-Investment Interest	5.59	0.00	0.00	0.00	0.0%	
361 40 00 30 W Res-CE IF Loan Interest	0.00	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	5.59	0.00	0.00	0.00	0.0%	

380 Non Revenues - Other Increases In Fund Re

381 10 04 08 W Res-Interfund Loan Fron	0.00	0.00	0.00	0.00	0.0%	
381 20 00 30 W Res-CE IF Loan Principal	0.00	0.00	0.00	0.00	0.0%	
380 Non Revenues - Other Increases	0.00	0.00	0.00	0.00	0.0%	

397 Interfund Transfers

397 34 04 08 W Res-Transfer From Wate	50,000.00	300,000.00	50,000.00	(250,000.00)	16.7%	
397 Interfund Transfers	50,000.00	300,000.00	50,000.00	(250,000.00)	16.7%	

Fund Revenues:	278,402.36	523,042.00	278,397.00	(244,645.00)	53.2%	
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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
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534 Water Utilities

534 80 41 08 W Res-Water System Plan	0.00	55,000.00	51,893.00	(3,107.00)	94.4%	Based on past expenditures and contract costs
534 80 41 51 W Res-SCADA Specificatio	715.00	18,000.00	16,872.00	(1,128.00)	93.7%	Based on past expenditures and contract costs.
534 Water Utilities	715.00	73,000.00	68,765.00	(4,235.00)	94.2%	

594 Capital Expenditures

594 34 64 10 W Res-Master Meter Contr	0.00	0.00	0.00	0.00	0.0%	
594 34 64 12 W Res-SCADA Replacemer	0.00	150,000.00	150,000.00	0.00	100.0%	
594 34 64 20 W Res-Garfield Water Line	9,631.40	0.00	9,632.00	9,632.00	0.0%	Garfield Water Line Improvement - Retainage
594 Capital Expenditures	9,631.40	150,000.00	159,632.00	9,632.00	106.4%	

2022 PROPOSED BUDGET CHANGES

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408 Water Reserve Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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597 Interfund Transfers

597 34 00 01 W Res-Transfer To Water	0.00	0.00	0.00	0.00	0.0%
597 34 04 19 W Res-Transfer To Water C	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%

999 Ending Balance

508 51 04 08 Water Reserve-Assigned Er	0.00	300,042.00	50,000.00	(250,042.00)	16.7%
999 Ending Balance	0.00	300,042.00	50,000.00	(250,042.00)	16.7%
Fund Expenditures:	10,346.40	523,042.00	278,397.00	(244,645.00)	53.2%
Fund Excess/(Deficit):	268,055.96	0.00	0.00		

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409 Wastewater Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 04 09 WW Reserve-Assigned Bec	679,533.71	679,573.00	679,534.00	(39.00)	100.0%	To match actual beginning balance
308 Beginning Balances	679,533.71	679,573.00	679,534.00	(39.00)	100.0%	

360 Miscellaneous Revenues

361 11 35 02 WW Res-Investment Intere	64.84	0.00	188.00	188.00	0.0%	Based on investments in state pool.
360 Miscellaneous Revenues	64.84	0.00	188.00	188.00	0.0%	

397 Interfund Transfers

397 35 04 09 WW Res-Transfer From Ww	16,666.66	100,000.00	100,000.00	0.00	100.0%	
397 Interfund Transfers	16,666.66	100,000.00	100,000.00	0.00	100.0%	

Fund Revenues:	696,265.21	779,573.00	779,722.00	149.00	100.0%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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580 Non Expenditures

581 10 00 35 WW Res-IF Loan To Water	0.00	0.00	0.00	0.00	0.0%	
581 10 04 09 WW Res-Interfund Loan Tc	0.00	0.00	0.00	0.00	0.0%	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.0%	

594 Capital Expenditures

594 35 63 01 WW Res-Manhole Replace	0.00	394,000.00	394,000.00	0.00	100.0%	
594 35 63 02 WW Res-Emerg Main Line	0.00	0.00	207,805.00	207,805.00	0.0%	Emergency replacement of main wastewater transmission line from White Salmon to Bingen
594 Capital Expenditures	0.00	394,000.00	601,805.00	207,805.00	152.7%	

597 Interfund Transfers

597 35 00 06 WW Res-Transfer To Treati	0.00	0.00	0.00	0.00	0.0%	
597 35 00 07 WW Res-Transfer To WW	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	

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409 Wastewater Reserve Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
<hr/>					
999 Ending Balance					
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508 51 04 09 WW Reserve-Assigned Enc	0.00	385,573.00	177,917.00	(207,656.00)	46.1%
999 Ending Balance	0.00	385,573.00	177,917.00	(207,656.00)	46.1%
<hr/>					
Fund Expenditures:	0.00	779,573.00	779,722.00	149.00	100.0%
<hr/>					
Fund Excess/(Deficit):	696,265.21	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

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412 Water Rights Acquisition Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 41 04 12 WRAF-Committed Beginnii	332,553.02	331,417.00	332,554.00	1,137.00	100.3%	To match actual beginning balance
308 Beginning Balances	332,553.02	331,417.00	332,554.00	1,137.00	100.3%	

360 Miscellaneous Revenues

361 11 34 04 WRAF-Investment Interest	47.10	252.00	252.00	0.00	100.0%	
368 10 00 00 WRAF-Fees From Water Sa	31,159.26	160,851.00	160,851.00	0.00	100.0%	
360 Miscellaneous Revenues	31,206.36	161,103.00	161,103.00	0.00	100.0%	

Fund Revenues:	363,759.38	492,520.00	493,657.00	1,137.00	100.2%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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591 Debt Service

591 34 78 04 WRAF-WSID Principal	0.00	85,015.00	85,015.00	0.00	100.0%	
592 34 83 04 WRAF-WSID Interest	0.00	38,956.00	38,956.00	0.00	100.0%	
592 34 84 04 WRAF-WSID Transaction C	0.00	14.00	14.00	0.00	100.0%	
591 Debt Service	0.00	123,985.00	123,985.00	0.00	100.0%	

999 Ending Balance

508 41 04 12 WRAF-Committed Ending |	0.00	368,535.00	369,672.00	1,137.00	100.3%	
999 Ending Balance	0.00	368,535.00	369,672.00	1,137.00	100.3%	

Fund Expenditures:	0.00	492,520.00	493,657.00	1,137.00	100.2%	
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Fund Excess/(Deficit):	363,759.38	0.00	0.00			
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413 Water Bond Redemption Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
308 Beginning Balances						
308 41 04 13 Water Bond Redemption-C	64,173.38	64,153.00	64,174.00	21.00	100.0%	To match actual beginning balance
308 Beginning Balances	64,173.38	64,153.00	64,174.00	21.00	100.0%	
360 Miscellaneous Revenues						
361 11 04 13 Investment Interest	10.26	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	10.26	0.00	0.00	0.00	0.0%	
397 Interfund Transfers						
397 34 72 03 Water Bd Red-Transfer Fro	18,586.34	111,518.00	111,518.00	0.00	100.0%	
397 Interfund Transfers	18,586.34	111,518.00	111,518.00	0.00	100.0%	
Fund Revenues:	82,769.98	175,671.00	175,692.00	21.00	100.0%	
Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
580 Non Expenditures						
591 34 72 10 Water Bd Red-Principal	12,144.97	55,661.00	55,661.00	0.00	100.0%	
580 Non Expenditures	12,144.97	55,661.00	55,661.00	0.00	100.0%	
591 Debt Service						
592 34 83 10 Water Bd Red-Interest	11,615.03	55,857.00	55,857.00	0.00	100.0%	
591 Debt Service	11,615.03	55,857.00	55,857.00	0.00	100.0%	
999 Ending Balance						
508 41 04 13 Water Bond Redemption-C	0.00	64,153.00	64,174.00	21.00	100.0%	
999 Ending Balance	0.00	64,153.00	64,174.00	21.00	100.0%	
Fund Expenditures:	23,760.00	175,671.00	175,692.00	21.00	100.0%	
Fund Excess/(Deficit):	59,009.98	0.00	0.00			

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414 Wastewater Bond Redemption Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
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308 Beginning Balances

308 41 04 14 WW Bond Redemption-Co	11,449.74	11,449.00	11,450.00	1.00	100.0%	To match actual beginning balance
308 Beginning Balances	11,449.74	11,449.00	11,450.00	1.00	100.0%	

360 Miscellaneous Revenues

361 11 39 14 WW Bd Red-Interest Overp	0.00	0.00	0.00	0.00	0.0%	
360 Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.0%	

397 Interfund Transfers

397 35 72 03 WW Bd Red-Transfer From	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%	

Fund Revenues:	11,449.74	11,449.00	11,450.00	1.00	100.0%	
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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
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580 Non Expenditures

591 35 72 10 WW Bd Red-Principal	0.00	0.00	0.00	0.00	0.0%	
580 Non Expenditures	0.00	0.00	0.00	0.00	0.0%	

591 Debt Service

592 35 83 10 WW Bd Red-Interest	0.00	0.00	0.00	0.00	0.0%	
591 Debt Service	0.00	0.00	0.00	0.00	0.0%	

999 Ending Balance

508 41 04 14 WW Bond Redemption-Co	0.00	11,449.00	11,450.00	1.00	100.0%	
999 Ending Balance	0.00	11,449.00	11,450.00	1.00	100.0%	

Fund Expenditures:	0.00	11,449.00	11,450.00	1.00	100.0%	
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Fund Excess/(Deficit):	11,449.74	0.00	0.00			
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415 Water Bond Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
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308 Beginning Balances

308 31 04 15 Water Bond Reserve-Restri	86,158.23	86,144.00	86,159.00	15.00	100.0%	To match actual beginning balance
308 Beginning Balances	86,158.23	86,144.00	86,159.00	15.00	100.0%	

360 Miscellaneous Revenues

361 11 34 05 Water Bd Res-Investment I	11.84	72.00	72.00	0.00	100.0%	
360 Miscellaneous Revenues	11.84	72.00	72.00	0.00	100.0%	

397 Interfund Transfers

397 34 04 15 Water Bd Res-Transfer Froi	3,250.00	19,500.00	19,500.00	0.00	100.0%	
397 Interfund Transfers	3,250.00	19,500.00	19,500.00	0.00	100.0%	

Fund Revenues:	89,420.07	105,716.00	105,731.00	15.00	100.0%	
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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
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999 Ending Balance

508 31 04 15 Water Bond Reserve-Restri	0.00	105,716.00	105,731.00	15.00	100.0%	
999 Ending Balance	0.00	105,716.00	105,731.00	15.00	100.0%	

Fund Expenditures:	0.00	105,716.00	105,731.00	15.00	100.0%	
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Fund Excess/(Deficit):	89,420.07	0.00	0.00			
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2022 PROPOSED BUDGET CHANGES

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416 Wastewater Bond Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
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308 Beginning Balances

308 31 04 16 WW Bond Reserve-Restrict	74,583.61	74,572.00	74,584.00	12.00	100.0%	To match actual beginning balance
308 Beginning Balances	74,583.61	74,572.00	74,584.00	12.00	100.0%	

360 Miscellaneous Revenues

361 11 35 04 WW Bd Res-Investment Int	11.77	72.00	72.00	0.00	100.0%	
360 Miscellaneous Revenues	11.77	72.00	72.00	0.00	100.0%	

Fund Revenues:	74,595.38	74,644.00	74,656.00	12.00	100.0%	
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Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
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999 Ending Balance

508 04 16 00 WW Bond Reserve-Restrict	0.00	74,644.00	74,656.00	12.00	100.0%	
999 Ending Balance	0.00	74,644.00	74,656.00	12.00	100.0%	

Fund Expenditures:	0.00	74,644.00	74,656.00	12.00	100.0%	
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Fund Excess/(Deficit):	74,595.38	0.00	0.00			
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2022 PROPOSED BUDGET CHANGES

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417 Treatment Plant Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 04 17 Treatment Plant Reserve-R	604,292.05	472,144.00	604,293.00	132,149.00	128.0%	To match actual beginning balance
308 Beginning Balances	604,292.05	472,144.00	604,293.00	132,149.00	128.0%	

360 Miscellaneous Revenues

361 11 35 03 Treatment Plant Res-Invest	74.35	408.00	408.00	0.00	100.0%	
360 Miscellaneous Revenues	74.35	408.00	408.00	0.00	100.0%	

397 Interfund Transfers

397 35 00 04 Treatment Plant Res-WW F	0.00	0.00	0.00	0.00	0.0%	
397 35 00 05 Treatment Plant Res-WW T	0.00	22,500.00	22,500.00	0.00	100.0%	
397 Interfund Transfers	0.00	22,500.00	22,500.00	0.00	100.0%	

Fund Revenues:	604,366.40	495,052.00	627,201.00	132,149.00	126.7%	
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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594 Capital Expenditures

594 35 51 01 Treatment Plant Res-Waste	0.00	0.00	117,116.00	117,116.00	0.0%	White Salmon's share of costs for improvements to treatment plant and Depot Street sewer line.
594 Capital Expenditures	0.00	0.00	117,116.00	117,116.00	0.0%	

999 Ending Balance

508 31 04 17 Treatment Plant Reserve-R	0.00	495,052.00	510,085.00	15,033.00	103.0%	
999 Ending Balance	0.00	495,052.00	510,085.00	15,033.00	103.0%	

Fund Expenditures:	0.00	495,052.00	627,201.00	132,149.00	126.7%	
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Fund Excess/(Deficit):	604,366.40	0.00	0.00			
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2022 PROPOSED BUDGET CHANGES

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418 Water Short Lived Asset Reserve Fund

Revenues	YTD	Budgeted	Proposed	Difference		Remarks
308 Beginning Balances						
308 31 04 18 WSLAR-Restricted Beginnir	184,936.72	119,564.00	184,937.00	65,373.00	154.7%	To match actual beginning balance
308 Beginning Balances	184,936.72	119,564.00	184,937.00	65,373.00	154.7%	
360 Miscellaneous Revenues						
361 11 04 18 Investment Interest	16.05	96.00	96.00	0.00	100.0%	
360 Miscellaneous Revenues	16.05	96.00	96.00	0.00	100.0%	
397 Interfund Transfers						
397 34 04 18 WSLAR-Transfer From Wat	33,333.34	200,000.00	200,000.00	0.00	100.0%	
397 Interfund Transfers	33,333.34	200,000.00	200,000.00	0.00	100.0%	
Fund Revenues:	218,286.11	319,660.00	385,033.00	65,373.00	120.5%	
Expenditures	YTD	Budgeted	Proposed	Difference		Remarks
594 Capital Expenditures						
594 34 64 11 WSLAR-Meters	49,189.12	100,000.00	100,000.00	0.00	100.0%	
594 Capital Expenditures	49,189.12	100,000.00	100,000.00	0.00	100.0%	
999 Ending Balance						
508 31 04 18 WSLAR-Restricted Ending I	0.00	219,660.00	285,033.00	65,373.00	129.8%	
999 Ending Balance	0.00	219,660.00	285,033.00	65,373.00	129.8%	
Fund Expenditures:	49,189.12	319,660.00	385,033.00	65,373.00	120.5%	
Fund Excess/(Deficit):	169,096.99	0.00	0.00			

2022 PROPOSED BUDGET CHANGES

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419 Water Construction Fund

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 10 04 19 Water Const.-Beg. Balance	0.00	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.00	0.0%

315 Tohomish/Snohomish Project

380 Non Revenues - Other Increases In Fund Re

381 10 00 19 Water Const-GFR Loan For	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases	0.00	0.00	0.00	0.00	0.0%

390 Other Financing Sources

391 20 00 15 Water Const-USDA Loan-T	0.00	0.00	0.00	0.00	0.0%
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.0%

397 Interfund Transfers

397 34 04 19 Water Const-Transfer Frorr	0.00	0.00	0.00	0.00	0.0%
397 34 04 20 Water Const-Transfer Frorr	0.00	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%

Fund Revenues:	0.00	0.00	0.00	0.00	0.0%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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999 Ending Balance

508 10 04 19 Water Const-Ending Balance	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%

315 Tohomish/Snohomish Project

594 Capital Expenditures

594 34 63 20 Water Const-Tohomish/Sn	0.00	0.00	0.00	0.00	0.0%
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419 Water Construction Fund

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
594 Capital Expenditures					
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
315 Tohomish/Snohomish Project	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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420 USDA Rural Development - Jewett Water Ma

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 04 20 USDA-Restricted Beginning	0.00	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.00	0.0%

330 Intergovernmental Revenues

331 10 76 00 USDA-Grant	0.00	0.00	999,000.00	999,000.00	0.0%
330 Intergovernmental Revenues	0.00	0.00	999,000.00	999,000.00	0.0%

390 Other Financing Sources

391 60 00 01 USDA-Interim Bank Loan	0.00	0.00	2,333,000.00	2,333,000.00	0.0%
391 60 00 02 USDA-Final Loan	0.00	0.00	2,333,000.00	2,333,000.00	0.0%
390 Other Financing Sources	0.00	0.00	4,666,000.00	4,666,000.00	0.0%

397 Interfund Transfers

397 34 04 01 USDA-Water Transfer for C	0.00	0.00	150,500.00	150,500.00	0.0%	City share of project
397 Interfund Transfers	0.00	0.00	150,500.00	150,500.00	0.0%	

Fund Revenues:	0.00	0.00	5,815,500.00	5,815,500.00	0.0%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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535 Sewer

534 80 41 21 USDA-Construction Engine	0.00	0.00	100,000.00	100,000.00	0.0%	
534 80 41 22 USDA-Miscellaneous Contr	0.00	0.00	25,000.00	25,000.00	0.0%	Bond Counsel and Interim Bank Financing Fees
535 Sewer	0.00	0.00	125,000.00	125,000.00	0.0%	

580 Non Expenditures

581 20 01 12 USDA-Interfund Loan Repa	0.00	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.00	0.0%

591 Debt Service

591 64 01 00 USDA-Redemption Of Inte	0.00	0.00	2,333,000.00	2,333,000.00	0.0%	Will need to amend once interest rate is determined.
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2022 PROPOSED BUDGET CHANGES

City Of White Salmon

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420 USDA Rural Development - Jewett Water Ma

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
591 Debt Service					
591 Debt Service	0.00	0.00	2,333,000.00	2,333,000.00	0.0%
594 Capital Expenditures					
594 40 04 20 USDA-Construction	0.00	0.00	3,357,500.00	3,357,500.00	0.0%
594 Capital Expenditures	0.00	0.00	3,357,500.00	3,357,500.00	0.0%
597 Interfund Transfers					
597 34 04 01 USDA-Transfer To Water	0.00	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance					
508 10 04 20 USDA-Ending Balance	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	5,815,500.00	5,815,500.00	0.0%
Fund Excess/(Deficit):	0.00	0.00	0.00		

2022 PROPOSED BUDGET CHANGES

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601 Remittances

Revenues	YTD	Budgeted	Proposed	Difference	Remarks
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308 Beginning Balances

308 10 06 01 Remit- Estimated Beg. Bala	0.00	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.00	0.0%

380 Non Revenues - Other Increases In Fund Re

389 30 00 01 Remit-Bldg Surcharges	58.50	352.00	352.00	0.00	100.0%
389 30 12 00 Remit-Crime Victims	36.12	150.00	150.00	0.00	100.0%
389 30 82 00 Remit-Veh Lic Fraud	0.00	0.00	0.00	0.00	0.0%
389 30 83 00 Remit-Trauma Care	13.74	70.00	70.00	0.00	100.0%
389 30 83 31 Remit-Auto Thft Prev	27.61	141.00	141.00	0.00	100.0%
389 30 83 32 Remit-Traum Brain Inj	13.97	53.00	53.00	0.00	100.0%
389 30 88 00 Remit-State PSEA 3-ST 54	26.69	202.00	202.00	0.00	100.0%
389 30 89 09 Remit-WSP Hwy Acct	34.76	126.00	126.00	0.00	100.0%
389 30 89 14 Remit-Hwy Safety Acct	29.01	106.00	106.00	0.00	100.0%
389 30 89 15 Remit-Death Inv Acct	6.05	23.00	23.00	0.00	100.0%
389 30 91 00 Remit-State PSEA 1-ST 40	602.56	2,337.00	2,337.00	0.00	100.0%
389 30 92 00 Remit-State PSEA 2-ST 50	327.43	1,305.00	1,305.00	0.00	100.0%
389 30 96 00 Remit-Crime Lab-Breath	0.00	0.00	0.00	0.00	0.0%
389 30 97 00 Remit-JIS Account	75.99	326.00	326.00	0.00	100.0%
389 30 99 00 Remit-School Zone Safety	0.00	0.00	0.00	0.00	0.0%
380 Non Revenues - Other Increases	1,252.43	5,191.00	5,191.00	0.00	100.0%

Fund Revenues:	1,252.43	5,191.00	5,191.00	0.00	100.0%
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Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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580 Non Expenditures

589 30 00 01 Remit-Bldg Surcharges	45.50	352.00	352.00	0.00	100.0%
589 30 00 12 Remit-Crime Victims	20.24	150.00	150.00	0.00	100.0%
589 30 00 82 Remit-Veh Lic Fraud	0.00	0.00	0.00	0.00	0.0%
589 30 00 83 Remit-Trauma Care	12.50	70.00	70.00	0.00	100.0%
589 30 00 84 Remit-Auto Thft Prev	25.11	141.00	141.00	0.00	100.0%
589 30 00 85 Remit-Traum Brain Inj	12.68	53.00	53.00	0.00	100.0%
589 30 00 88 Remit-State PSEA 3	9.33	202.00	202.00	0.00	100.0%
589 30 00 89 Remit-WSP Hwy Acct	25.31	126.00	126.00	0.00	100.0%
589 30 00 91 Remit-State PSEA 1	435.88	2,337.00	2,337.00	0.00	100.0%
589 30 00 92 Remit-State PSEA 2	240.37	1,305.00	1,305.00	0.00	100.0%

2022 PROPOSED BUDGET CHANGES

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601 Remittances

Expenditures	YTD	Budgeted	Proposed	Difference	Remarks
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580 Non Expenditures

589 30 00 94 Remit-Hwy Safety Acct	21.14	106.00	106.00	0.00	100.0%
589 30 00 95 Remit-Death Inv Acct	4.41	23.00	23.00	0.00	100.0%
589 30 00 97 Remit-JIS Account	70.24	326.00	326.00	0.00	100.0%
589 30 00 99 Remit-School Safety Zone	0.00	0.00	0.00	0.00	0.0%
589 30 96 00 Remit-Crime Lab-Breath	0.00	0.00	0.00	0.00	0.0%
580 Non Expenditures	922.71	5,191.00	5,191.00	0.00	100.0%

999 Ending Balance

508 10 06 01 Remit-Ending Balance	0.00	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.00	0.0%

Fund Expenditures:	922.71	5,191.00	5,191.00	0.00	100.0%
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Fund Excess/(Deficit):	329.72	0.00	0.00		
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City Of White Salmon

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Fund	YTD	Budgeted	Proposed	Difference	
001 Current Expense	1,782,448.09	3,748,722.00	4,189,974.00	441,252.00	111.8%
101 Street Fund	347,517.94	1,032,470.00	1,239,691.00	207,221.00	120.1%
107 Pool Fund	0.00	0.00	0.00	0.00	0.0%
108 Municipal Capital Imp Fund	439,920.67	468,730.00	499,487.00	30,757.00	106.6%
110 Fire Reserve Fund	334,391.60	286,362.00	334,299.00	47,937.00	116.7%
112 General Fund Reserve	339,362.18	339,336.00	339,409.00	73.00	100.0%
121 Police Vehicle Reserve Fund	101,880.27	150,137.00	151,940.00	1,803.00	101.2%
200 Unlimited Go Bond Fund	0.00	0.00	0.00	0.00	0.0%
302 Street Construction Fund	0.00	0.00	0.00	0.00	0.0%
303 Hotel/Motel Taxes	127,364.89	172,234.00	192,985.00	20,751.00	112.0%
307 New Pool Construction Fund	2,563.96	2,564.00	2,564.00	0.00	100.0%
401 Water Fund	686,025.50	2,918,706.00	2,787,254.00	(131,452.00)	95.5%
402 Wastewater Collection Fund	520,552.81	1,368,418.00	1,360,719.00	(7,699.00)	99.4%
408 Water Reserve Fund	278,402.36	523,042.00	278,397.00	(244,645.00)	53.2%
409 Wastewater Reserve Fund	696,265.21	779,573.00	779,722.00	149.00	100.0%
412 Water Rights Acquisition Fund	363,759.38	492,520.00	493,657.00	1,137.00	100.2%
413 Water Bond Redemption Fund	82,769.98	175,671.00	175,692.00	21.00	100.0%
414 Wastewater Bond Redemption Fund	11,449.74	11,449.00	11,450.00	1.00	100.0%
415 Water Bond Reserve Fund	89,420.07	105,716.00	105,731.00	15.00	100.0%
416 Wastewater Bond Reserve Fund	74,595.38	74,644.00	74,656.00	12.00	100.0%
417 Treatment Plant Reserve Fund	604,366.40	495,052.00	627,201.00	132,149.00	126.7%
418 Water Short Lived Asset Reserve Fun	218,286.11	319,660.00	385,033.00	65,373.00	120.5%
419 Water Construction Fund	0.00	0.00	0.00	0.00	0.0%
420 USDA Rural Development - Jewett W	0.00	0.00	5,815,500.00	5,815,500.00	0.0%
601 Remittances	1,252.43	5,191.00	5,191.00	0.00	100.0%
Fund Revenues:	7,102,594.97	13,470,197.00	19,850,552.00	6,380,355.00	147.4%
001 Current Expense	624,451.92	3,748,722.00	4,189,974.00	441,252.00	111.8%
101 Street Fund	114,662.98	1,032,470.00	1,239,691.00	207,221.00	120.1%
107 Pool Fund	0.00	0.00	0.00	0.00	0.0%
108 Municipal Capital Imp Fund	0.00	468,730.00	499,487.00	30,757.00	106.6%
110 Fire Reserve Fund	0.00	286,362.00	334,299.00	47,937.00	116.7%
112 General Fund Reserve	0.00	339,336.00	339,409.00	73.00	100.0%
121 Police Vehicle Reserve Fund	0.00	150,137.00	151,940.00	1,803.00	101.2%
200 Unlimited Go Bond Fund	0.00	0.00	0.00	0.00	0.0%
302 Street Construction Fund	0.00	0.00	0.00	0.00	0.0%
303 Hotel/Motel Taxes	0.00	172,234.00	192,985.00	20,751.00	112.0%
307 New Pool Construction Fund	0.00	2,564.00	2,564.00	0.00	100.0%
401 Water Fund	392,191.26	2,918,706.00	2,787,254.00	(131,452.00)	95.5%
402 Wastewater Collection Fund	187,057.01	1,368,418.00	1,360,719.00	(7,699.00)	99.4%
408 Water Reserve Fund	10,346.40	523,042.00	278,397.00	(244,645.00)	53.2%
409 Wastewater Reserve Fund	0.00	779,573.00	779,722.00	149.00	100.0%
412 Water Rights Acquisition Fund	0.00	492,520.00	493,657.00	1,137.00	100.2%

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Fund	YTD	Budgeted	Proposed	Difference	
413 Water Bond Redemption Fund	23,760.00	175,671.00	175,692.00	21.00	100.0%
414 Wastewater Bond Redemption Fund	0.00	11,449.00	11,450.00	1.00	100.0%
415 Water Bond Reserve Fund	0.00	105,716.00	105,731.00	15.00	100.0%
416 Wastewater Bond Reserve Fund	0.00	74,644.00	74,656.00	12.00	100.0%
417 Treatment Plant Reserve Fund	0.00	495,052.00	627,201.00	132,149.00	126.7%
418 Water Short Lived Asset Reserve Fun	49,189.12	319,660.00	385,033.00	65,373.00	120.5%
419 Water Construction Fund	0.00	0.00	0.00	0.00	0.0%
420 USDA Rural Development - Jewett W	0.00	0.00	5,815,500.00	5,815,500.00	0.0%
601 Remittances	922.71	5,191.00	5,191.00	0.00	100.0%
Fund Expenditures:	1,402,581.40	13,470,197.00	19,850,552.00	6,380,355.00	147.4%
Excess/(Deficit):	5,700,013.57	0.00	0.00		