



White Salmon Personnel and Finance Committee

A G E N D A

October 31, 2022 – 4:00 PM

100 N Main Ave and Via Zoom Teleconference

Meeting ID: 829 2585 6886 Passcode: 720358

Call in Numbers:

669-900-6833

929-205-6099

301-715-8592

346-248-7799

253-215-8782

312-626-6799

The committee will meet both in person and via Zoom Teleconference. The majority of individuals will meet via Zoom. However, if you wish to attend in person that option is being provided at City Hall at 100 N. Main.

Call to Order

Public Comment

Discussion and Action Items

1. 2023 Preliminary Budget
 - A. Presentation
 - B. Discussion

Adjournment

File Attachments for Item:

1. 2023 Preliminary Budget

A. Presentation

B. Discussion



Department Head: _____
 Clerk/Treasurer: JPB
 City Administrator: _____
 Mayor: MLK

CITY COUNCIL REPORT

Business Item

Consent Agenda

Needs Legal Review:
 Meeting Date:
 Agenda Items:

Not Necessary
 Wednesday, November 2, 2022
 - Preliminary 2023 Budget
 - Ordinance 2022-11-1114 Determining the Amount to be Raised by Ad Valorem Taxes to be Levied for the Year 2023
 - Resolution 2022-11-551, Adopting 2023 Property Taxes
 Presented By: Stephanie Porter, Clerk Treasurer and Jan Brending, Staff Assistant

Action Required

Adoption of Ordinance 2022-11-1114 Determining the Amount to be Raised by Ad Valorem Taxes to be Levied for the Year 2023 and Resolution 2022-11-551, Adopting 2023 Property Taxes

Motion for Business Items

1. Move to adopt Ordinance 2022-11-1114 Determining the Amount to be Raised by Ad Valorem Taxes to be Levied for the Year 2023.
2. Move to adopt Resolution-11-551 Adopting 2023 Property Taxes.

Explanation of Issue

The City of White Salmon is required to develop a balanced budget for the upcoming year. There are several required public hearings related to the budget including a budget hearing on proposed revenues. The attached budget summary provides history for 2020, 2021 and 2022 and identifies the revenues and expenditures currently proposed for 2023.

The preliminary budget is based on a minimum base budget with only known carryover projects being funded at this time. The Mayor has not made any decisions on budget options at this time. That information will be made available prior to the November 16 council meeting at which the city will hold another public hearing on the budget with a final hearing scheduled for December 7. The city must adopt a 2023 budget by December 31, 2022.

Proposed revenues include a 1% increase to property taxes. Property tax revenue is split between the Current Expense Fund and the Street Fund (68% and 32% respectively). The 1% increase is the maximum amount allowed and equates to \$4,210.89. Klickitat County also projects the city will receive an additional \$7,508.66 in revenue related to new construction and improvements to property. A presentation will be made at the November 2 meeting regarding property taxes and how the 1% affects levy rates. This is particularly important due to the increased assessed valuations property owners were recently notified about.

State law requires the city adopts both an ordinance and a resolution related to property taxes. The ordinance and resolution are attached. The City must file the ordinance and resolution with Klickitat County by November 30, 2022.



Department Head: _____
Clerk/Treasurer: _____
City Administrator: _____
Mayor: _____

Proposed revenues also include a proposed 10% increase in water rates and a proposed 5% increase in wastewater rates. A public hearing and consideration of ordinances related to utility rates will be presented at the November 16 city council meeting.

Council Options

City Council has the following options available at this time:

1. Accept the Staff recommendation.
2. Revise the Staff recommendation.
3. Refer this issue back to staff for additional work.
4. Take no action.
5. Other action as desired by council.

Fiscal Analysis

A 2023 budget summary including prior history is provided as an attachment. The proposed 2023 line-item budget (and history) are available on the city's website under "Supporting Documents" for the November 2 meeting.

Recommendation of Staff/Committee

Staff recommends adoption of Ordinance and Resolution providing for setting the ad valorem taxes for 2023.

Follow Up Action

- Staff will file the Ordinance and Resolution along with supporting documents with Klickitat County.
- Staff and the Mayor will present a final budget to the City Council at the November 16, 2022 city council meeting.

City of White Salmon
 2023 Budget Summary with History
 As of 10/28/2022

	2020 Actual Revenue	2021 Actual Revenue	2022 Budget Revenue	2023 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Budget Expenditures	2023 Proposed Expenditures
001 Current Expense								
Finance					450,513.60	482,119.78	583,560.00	509,690.00
Central Services (HR)					67,529.88	70,139.68	81,969.00	63,288.00
General Government					123,131.75	227,166.57	101,961.00	153,947.00
Building					119,065.22	127,012.63	148,909.00	139,197.00
Community Services					130,567.59	52,306.74	903,360.00	17,000.00
Planning					197,024.33	240,616.54	344,625.00	274,339.00
Park					172,918.05	216,153.60	272,621.00	209,518.00
Police					986,271.89	978,546.22	1,248,256.00	1,308,782.00
Fire					174,267.43	137,291.44	155,689.00	98,622.00
001 Current Expense	2,489,834.16	2,983,412.59	2,867,937.00	2,666,243.00	2,421,289.74	2,531,353.20	3,840,949.00	2,774,383.00
101 Street Fund	438,836.20	486,231.44	485,149.00	648,451.00	335,785.11	387,021.03	602,178.00	695,755.00
107 Pool Fund	183.79	0.00	0.00	0.00	47,874.78	0.00	0.00	0.00
108 Municipal Capital Impr. Fund	68,569.22	132,949.40	58,416.00	58,416.00	17,307.25	0.00	50,000.00	125,000.00
110 Fire Reserve Fund	76,002.91	48,363.76	3,241.00	2,941.00	0.00	0.00	0.00	0.00
112 General Fund Reserve	123,894.49	153.62	3,499.00	3,499.00	0.00	0.00	0.00	0.00
121 Police Vehicle Reserve Fund	59,649.00	30,080.20	60,800.00	60,800.00	59,354.61	58,186.04	0.00	70,000.00
200 Unlimited GO Bond Fund	8.94	0.00	0.00	0.00	18,061.63	0.00	0.00	0.00
303 Hotel/Motel Taxes	39,696.91	77,750.23	75,823.00	75,823.00	0.00	0.00	40,000.00	78,000.00
307 New Pool Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401 Water Fund	2,017,344.84	2,476,540.31	2,624,633.00	2,237,990.00	2,321,795.12	2,495,698.34	2,459,539.00	1,969,723.00
402 Wastewater Collection Fund	983,600.56	1,038,193.44	1,014,458.00	1,101,460.00	918,258.53	1,054,851.02	1,074,082.00	869,345

City of White Salmon
 2023 Budget Summary with History
 As of 10/28/2022

	2020 Actual Revenue	2021 Actual Revenue	2022 Budget Revenue	2023 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Budget Expenditures	2023 Proposed Expenditures
408 Water Reserve Fund	200,880.99	48,497.53	362.00	76,609.00	0.00	243,679.58	228,397.00	0.00
409 Wastewater Reserve Fund	3,882.71	435.03	104,191.00	3,500.00	0.00	0.00	201,819.00	0.00
412 Water Rights Acquisition Fund	159,131.52	161,211.45	163,894.00	167,173.00	123,984.24	123,984.24	123,985.00	123,985.00
413 Water Bond Redemption Fund	91,372.00	118,121.14	112,181.00	112,181.00	42,836.00	118,098.51	111,518.00	111,518.00
414 Wastewater Redemption Fund	13,180.00	15,172.00	0.00	0.00	13,180.00	15,172.49	0.00	0.00
415 Water Bond Reserve Fund	17,081.40	16,417.90	20,266.00	15,361.00	0.00	0.00	0.00	0.00
416 Wastewater Bond Reserve Fund	1,174.08	40.14	761.00	761.00	0.00	0.00	0.00	0.00
417 Treatment Plant Resesrve Fund	19,966.10	30,359.76	15,303.00	15,303.00	0.00	0.00	255,977.00	0.00
418 Water Short Lived Asset Reserve Fund	100,000.00	115,929.87	200,096.00	84,951.00	29,449.03	84,656.32	120,000.00	0.00
420 USDA Rural Develop Jewett Water	2,346,598.81	2,951,643.70	150,500.00	5,665,000.00	2,441,758.11	2,951,643.70	0.00	5,815,500.00
601 Remittances	5,897.37	4,921.97	5,191.00	5,191.00	5,897.37	4,921.97	5,191.00	5,191.00
Total	9,256,786.00	10,736,425.48	7,966,701.00	13,001,653.00	8,796,831.52	10,069,266.44	9,113,635.00	12,638,399.00

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

CITY OF WHITE SALMON

ORDINANCE 2022-11-1114

**AN ORDINANCE DETERMINING THE AMOUNT TO BE RAISED
BY AD VALOREM TAXES TO BE LEVIED FOR THE YEAR 2023**

WHEREAS, PURSUANT to the provisions of RCW 35A.33.135 and RCW 84.52.020, requiring the determination by the legislative body of the City of White Salmon to fix by Ordinance the amount to be raised by advalorem taxes to be levied, and the further requisite that the same shall be certified to the board of County Commissioners; now therefore:

THE CITY COUNCIL OF THE CITY OF WHITE SALMON DO ORDAIN AS FOLLOWS:

Based upon the highest lawful levy amount of \$421,088.92 for the year 2022 as allowed by law, the specific sum to be raised by ad valorem taxes to be levied for 2023 thereby is the sum of \$432,808.47 including estimated new construction, improvements, annexations, any increases in the value of state assessed property and refunds made.

The Clerk Treasurer of the City of White Salmon is hereby authorized and directed to certify same unto the Board of County Commissioners of Klickitat County, pursuant to the provisions of and required by RCW 84.52.020, and a copy of this Ordinance shall be provided by the said Clerk Treasurer of the City of White Salmon unto the County Assessor of Klickitat County, Washington on or before November 30, 2021.

PASSED BY THE CITY COUNCIL OF THE CITY OF WHITE SALMON, and effective five (5) days after the first date of publication.

DATED this 7th day of November, 2022.

ATTEST:

Mayor Marla Keethler

Stephanie Porter, Clerk Treasurer

APPROVED AS TO FORM:

Kenneth B. Woodrich, City Attorney

Resolution No. 2022-11-551
RCW 84.55.120

WHEREAS, the City Council of City of White Salmon has met and considered
(Governing body of the taxing district) (Name of the taxing district)
its budget for the calendar year 2023; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 421,088.92; and,
(Previous year's levy amount)

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2023 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ \$4,210.89
which is a percentage increase of 1 % from the previous year. This increase is exclusive of
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 7th day of November, 2022.

Marla Keethler, Mayor

Stephanie Porter, Clerk Treasurer

Approved as to Form:

Kenneth B. Woodrich, City Attorney

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.