

# 2025 Recommended Budget

## Budget in Brief



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# Mayor's Message for the 2025 Budget

**To: City of White Salmon Council and Residents of White Salmon**

I submit for your consideration the 2025 proposed Annual Budget for the City of White Salmon. Proposed expenditures for the forthcoming budget year are provided in the tables within this document on a comparative basis with the current year's budget and previous year's actual expenditures.

The general operating budget as proposed – absent carryover projects – is approximately 18% lower than last year's primarily due to limiting additional expenditures for special projects, the reduction of the fire department, and expending the ARPA funding that the city was carrying in the last three budget cycles. Despite that overall reduction, however, it should be noted that personnel costs have increased 40% since 2021, reflecting expansions in the police department, additions of a staff planning position and part-time code enforcement position, as well as maintaining salary increases and generous employee benefits during a time of significant inflation.

The budget is balanced in part by a proposed levy of \$449,709 for general fund purposes, as well as reliance on projected ending cash balance. The estimated income from retail sales and use taxes is \$685,467, only slightly higher than the current year's anticipated revenues. It is difficult to predict sales tax revenue due to economic fluctuations and construction projects in process in the city, but of note is that sales and use tax revenue has increased by just over 30% since 2019. Budgeted funds do not include the use of any estimated fund balance to be carried over from the primary funds such as general fund, street fund, water and wastewater utility funds.

This proposed budget highlights the city's fiscal strategies, department goals, and key expenditures for the upcoming year. The budget reflects a commitment to maintaining essential services while addressing priorities such as infrastructure improvements, housing, disaster preparedness, as well as youth resources and community engagement. Significant initiatives include upgrades to the water system, wastewater system planning, planning a funding strategy for a new community center/council chamber, street maintenance projects, and enhancements to parks and public spaces.

The budget also emphasizes fiscal responsibility through its adherence to financial policies, including maintaining fund balances and ensuring that one-time revenues are allocated to non-recurring expenses. Notable departmental priorities include the Police Department's focus on public safety, the Planning Department's housing and zoning initiatives, and the Public Works Department's efforts in water and wastewater system maintenance. Additionally, the city is planning new investments in community assets such as Rheingarten Park and ongoing efforts to promote sustainability and cultural vibrancy.

Respectfully submitted,



Mayor Marla Keethler

# Mensaje del Alcalde para el Presupuesto 2025

## Para: El Consejo Municipal y Residentes de White Salmon

Presento para su consideración el presupuesto anual propuesto para 2025 de la Ciudad de White Salmon. Los gastos propuestos para el próximo año fiscal se presentan en las tablas de este documento de manera comparativa con el presupuesto del año en curso y los gastos reales del año anterior.

El presupuesto operativo general propuesto, excluyendo los proyectos pendientes, es aproximadamente un 18% más bajo que el del año pasado, principalmente debido a la limitación de gastos adicionales para proyectos especiales, la reducción del departamento de bomberos y el gasto de los fondos ARPA que la ciudad había estado llevando en los últimos tres ciclos presupuestarios. Sin embargo, a pesar de esa reducción general, debe notar que los costos de personal han aumentado un 40% desde 2021, reflejando expansiones en el departamento de policía, la incorporación de un puesto de planificación y un puesto a tiempo parcial en la aplicación de códigos, así como el mantenimiento de aumentos salariales y beneficios para los empleados durante un periodo de inflación significativa.

El presupuesto está equilibrado en parte por una propuesta de impuesto de \$449,709 para fines del fondo general, así como por la dependencia del saldo de caja proyectado para el final del año. Se estima que los ingresos provenientes de los impuestos sobre ventas y uso serán de \$685,467, solo ligeramente superiores a los ingresos anticipados para el año en curso. Es difícil predecir los ingresos por impuestos sobre ventas debido a las fluctuaciones económicas y a los proyectos de construcción en curso en la ciudad, pero cabe notar que los ingresos por impuestos sobre ventas y uso han aumentado en más del 30% desde 2019. Los fondos presupuestados no incluyen el uso de ningún saldo de fondos estimado para ser transferido de los fondos principales, como el fondo general, el fondo de calles y los fondos de servicios públicos de agua y alcantarillado.

Este presupuesto propuesto resalta las estrategias fiscales de la ciudad, los objetivos departamentales y los gastos clave para el próximo año. El presupuesto refleja el compromiso de mantener los servicios esenciales, al tiempo que aborda prioridades como las mejoras en infraestructura, la vivienda, la preparación ante desastres, así como los recursos para jóvenes y el compromiso comunitario. Entre las iniciativas importantes se incluyen las actualizaciones al sistema de agua, la planificación del sistema de alcantarillado, la planificación de una estrategia de financiación para un nuevo centro comunitario/sala del municipal, proyectos de mantenimiento de calles y mejoras en parques y espacios públicos.

El presupuesto también hace hincapié en la responsabilidad fiscal mediante su adhesión a políticas financieras, como el mantenimiento de saldos de fondos y la garantía de que los ingresos extraordinarios se asignen a gastos no recurrentes. Las prioridades departamentales notables incluyen el enfoque del Departamento de Policía en la seguridad pública, las iniciativas de vivienda y zonificación del Departamento de Planificación y los esfuerzos del Departamento de Obras Públicas en el mantenimiento de los sistemas de agua y alcantarillado. Además, la ciudad está planificando nuevas inversiones en activos comunitarios, como el Parque Rheingarten, y esfuerzos continuos para promover la sostenibilidad y la vitalidad cultural.

Presentado respetuosamente,



Mayor Marla Keethler



# 2024 Year in Review

## 2025 Budget



# 2024 Council Priorities



## Implement Housing Action Plan (HAP)

- Continued code changes to implement HAP objectives.
- Implemented user guide to code changes.
- Began process of identifying barriers in permitting and application process in order to streamline systems in 2025
- Initiated direct follow up with prior applicants to address



## Increased Focus on Wildfire Preparedness

- Hosted wildfire education open house with state & local partners.
- Increased outreach to private property owners regarding fire fuel mitigation.
- Pursued FEMA / Unified Hazard Mitigation Grant (HMPG) to fund wildfire coordinator position.
- Coordinated with the Washington Department of Natural Resources to implement White Salmon Fuel Break Project around city boundaries.
- Switched mobile phone and internet services for all Police and City Hall essential workers to first responder network.



## Address Gaps in Youth Resources and Opportunities

- Completed splash pad for youth, a new amenity in Rheingarten Park.
- Secured space for youth center move to Parks Center Building.
- Continued participant of Klickitat Childcare Committee
- Ongoing annual allocations to the WSVMPD for construction of a new pool
- Applied for Recreation and Conservation Office grant for new tennis court surface.

# Department Measures of Success



## Administration & Records

- Supported HRWS Bridge Authority efforts to successfully secure federal funding in a \$200M INFRA award to construct the Hood River-White Salmon Interstate Bridge.
- Implemented and completed Bluff Connector Trail Study per Transportation Alternatives Program grant award.
- Collaborated with local organizations to pursue funding for tennis court improvements, pool construction, wildfire mitigation, and other community enhancement projects.
- Successful collaboration with local partners to realize new location for the Youth Center.
- Continued resident outreach at local events, including seasonal Farmers Market
- Staff-wide retreat and employee manual rollout.
- Ongoing work with local Postmaster and federal delegation to get approval from USPS for no-fee postal boxes for city residents.
- Successfully secured a \$1.6M appropriation in the 2025 federal Dept. of Interior budget for water infrastructure that will improve drought resilience.
- Timely completion of 35 Public Record Requests.
- Successful purge of a large portion of Public Record that met their retention.
- Completion of two annexations into the City.
- Completion of three long standing Quit Claim Deeds.

## Code Compliance

- Active enforcement of short-term rental regulations.
- Increased line-of-sight monitoring & notification to remove obstructions.
- Developed & implemented Code Compliance webpage.
- Developed and implemented compliance case tracking system.
- Tree City Designation for 7th consecutive year.

## Community Development & Planning

- Implemented permit flow chart & check list to streamline permit process.
- Continued to improve applicant services.
- Launch and support SmartGov online permit center.
- Rollout of Granicus online short-term rental tracking system.
- Ongoing support for lodging tax grant funded festivals and events: Wine Walks, May Wildflower Festival, Third Thursdays, Mountain Town Throwdown, and Downtown Halloween.

# Department Measures of Success



## Finance

- Continued progress to present and manage the annual budget with an easy-to-understand approach encouraging each department head to lead their process.
- Continued education to increase awareness of utility assistance for system users in need:
  - Leak Forgiveness Applications, Payment Plan Application, Low-Income Utility Discount, including connecting with local non-profit agencies to facilitate prompt assistance.
- Successful fiscal management of all grants and loans; completion of all quarterly and annual reports on time.
- Completion of all USDA fiscal tasks related to the Mainline Phase I Bond and Loan.
- Procurement of LOCAL Bond funding for PW vehicle replacement.
- Code updates to clean up the WSMC 3.24 related to funds, creating reserve funds for Public Work equipment replacement, Police General Reserve and Emergency Response Fund.
- Successful Completion of the 2022/2023 Financial and Accountability Audit, and 2023 Single Year Federal Audit.
- Completion of expense/contracting requirements for all ARPA funding.
- Continued Cross Training of Deputy Clerk and Finance Assistant to increase coverage of staff absences.

## Police

- Fully staffed and active succession planning implemented.
- Improved patrol equipment and software.
- Continued local partnerships to work towards improving local behavioral health services.
- Coordination with local school district and partners to implement standard response protocols.
- Successful State Audit.
- Obtained power at an off-site property and evidence storage unit.
- Obtained improved connectivity to our records system which is based in Goldendale.
- Participated in hiring process for new Klickitat County Department of Corrections.



# Department Measures of Success



## Public Works

- Hired an Operations Manager.
- Significant upgrades to vehicle fleet with acquisition of a Bucket Truck, Forklift and Mechanical Sweeper (delivery in 2025).
- Multiple infrastructure projects completed:
  - Transmission Water Main Phase 1
  - Jewett Manhole Project
  - SCADA (Supervisory Control & Data Acquisition) Upgrade
  - Completed Well Field Fiber link
- Completed Water System Plan.
- Bid Transmission Water Main Phase 2A and N Main/ Spring Street.
- Replaced Well #1 Pump & Pump C.
- Secured funding for slow sand filter roof replacement.
- pH Monitoring equipment purchased and installed.
- All leaks were repaired in a timely fashion.
- Completed Chapter 13 - Wastewater Code edits; ready for council review
- Pothole repairs were addressed in a timely manner.
- Pursued Transportation Improvement Board (TIB) funding for major street projects: Dock Grade & NW Spring St.
- Pursued WSDOT grant funding for Skyline Drive bike/pedestrian path.
- Completed Road Striping: N Main, Estes, Skyline & Dock Grade Bike Path.
- Completed Tohomish Sidewalk installation.
- Installation of the Rheingarten Park Splash Pad.
- Park landscape enhanced with pollinator garden installations at Parks Building.
- Worked with Downtown Business Alliance to install downtown benches.
- Installation of bus stops along all Mt. Adams Transit and Columbia Area Transit routes within city limits.
- Increased & regular maintenance of parks and Jewett Blvd planter beds.
- New Pioneer Cemetery and Firefighter Park signs installed.

## Fire

- Record turnout for the Firefighter's Breakfast honoring 100 Years of WSFD.
- Successfully implemented the West Klickitat Regional Fire Authority.
- Long-awaited White Salmon Fuel Break project underway; southern border completed in 2024.
- Hosted a community wildfire preparedness open house with key partners.



# Leadership/Fiscal Policies

## 2025 Budget



# White Salmon City Government

## White Salmon Elected Leadership

Mayor	Marla Keethler
Council Position Member #1	Patty Fink
Council Member Position #2	David Lindley
Council Member Position #3	Jason Hartmann
Council Member Position #4	Jim Ransier
Council Member Position #5	Ben Giant

## White Salmon Department Heads

City Administrator	Troy Rayburn
Clerk Treasurer	Stephanie Porter
Police Chief	Mike Hepner
Public Works Director	Andrew Dirks

## White Salmon City Committees

### Personnel and Finance Committee

Jason Hartmann, Chair  
David Lindley  
Doug Rainbolt  
Michael Koch

### Lodging Tax Advisory Committee

Ben Giant  
Elissa Gertler  
Tammara Toppel  
Julie Burgmeier

### Community Development Committee

Jim Ransier, Chair  
Ben Giant  
Charlie Kitchings, WS Art Council

### Board of Appeals

Jeff Dellis  
Ryan Coyner  
Eric Wilson

### City Operations Committee

Jason Hartmann, Chair  
Patty Fink

### Tree Board

David Lindley, Chair  
Patty Fink  
Karen Black Jenkins  
Becky Williams  
Virginia Hartnett

### CityLab Board

Jim Ransier, Chair  
Ben Giant  
Barbara Hayman  
Steven Woolpert  
Kate Bennett  
Alexa Schmidt

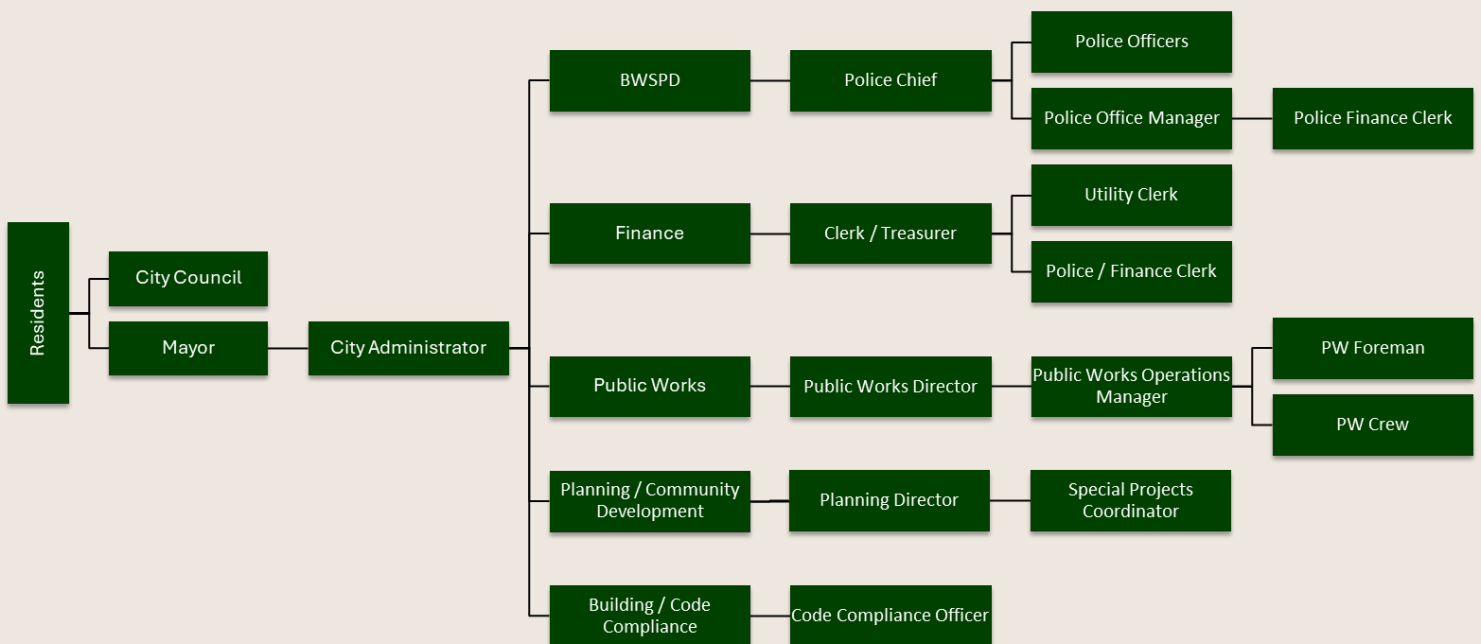
### Planning Commission

Greg Hohensee  
Michael Morneault  
Carl Trabant  
Brendan Brown  
Erika Price

# 2025 Organizational Chart

The City of White Salmon operates under a Mayor-Council form of government, which is the oldest and most common form of government for cities in Washington state. The mayor-council form consists of a mayor elected at-large, who serves as the city's chief administrative officer, and a separately elected at-large council, which serves as the city's legislative body. This separation of powers is based on the traditional federal and state models in the United States.

The Mayor appoints a City Administrator to run the daily operations of the city. The City's administrator is responsible for working with the mayor to carry out the policies and ordinances of the governing council, overseeing the day-to-day operations of the government, and leading the heads of the City's operational departments.



# Accounting Policies and Fund Structure

The City of White Salmon was incorporated on June 3, 1907 and operates under the laws of the state of Washington applicable to a class three, non-charter code city with a Mayor-Council form of government. The city is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

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

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

Financial transactions of the government are reported in individual funds. The following fund types are used:

## GOVERNMENTAL FUND TYPES

### General Fund (001 Current Expense)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

### 101 Street Fund

This fund is the operating fund for the management of the city's streets.

### Special Revenue Funds

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

These funds are as follows:

110 Fire Reserve Fund – This fund is used for the purchase of equipment and other capital items associated with and used in the fire department.

112 General Reserve Fund – This fund is used for emergency purposes as determined and approved by the city council. Monies held in this fund are not to be used for recurring costs, general operating costs or planned capital items. The funds may be used for interfund loans provided that the interest rate is a minimum of two percentage points above the Local Government Investment Pool earning rate and the loan must not exceed a payback period of five years, however it is recommended to not exceed 3 years.

## GOVERNMENTAL FUND TYPES (CONT.)

115 Emergency Reserve Fund - This fund is reserved for emergency purposes related to wildfire recovery and disaster recovery as determined and approved by Council. It shall not be used for recurring costs, general operating costs or planned capital items.

121 Police Vehicle Reserve Fund – This fund is used for the purchase of vehicles and equipment for use in the police department.

122 Police General Reserve Fund - This fund is used for general use in the police department as determined by the Police Chief.

302 Transportation Improvement Fund - This fund is used for the accounting of Transportation Benefit District sales tax and vehicle licensing fee revenues and transportation related capital project expenditures.

303 Hotel/Motel Taxes– This fund is used for tourism promotion, acquisition of tourism-related facilities, or the operation of tourism-related facilities. Funding comes from a 2% lodging tax.

307 Parks and Recreation Fund – The purpose of this fund is to hold any monies collected by donations, grants, loans, or bonds for the construction of a new pool and any additional park or recreation capital improvement projects identified by council. The funds shall be used for contribution to a new community pool or other park related projects that council deems appropriate.

341 General Public Works Vehicle Replacement Fund - This fund is used for the purchase of vehicles and equipment for use in the public works parks department.

342 Street Public Work Vehicle Replacement Fund - This fund is used for the purchase of vehicles and equipment for use in the public works street department.

## CAPITAL PROJECT FUNDS

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

108 Municipal Capital Improvement Fund – This fund receives the restricted revenue from the Real Estate Excise Taxes and may only be used for capital improvements to the city as designated by the city council.

## DEBT SERVICE FUNDS

204 LOCAL Bond Debt Repayment Fund - The purpose of this fund is to account for all financial transaction related to the City of White Salmon LOCAL Bonds.

## PROPRIETARY (ENTERPRISE) FUND TYPES

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

401 Water – This fund is the operating fund for the city’s water system. All operations and maintenance costs are provided for in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

408 Water Reserve Fund – This fund is used for keeping track of revenues and expenditures for large capital projects.

412 Water Rights Acquisitions Fund - The monies in this fund are used to repay principal and interest related to the debt for acquiring water rights.

413 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is currently repaying two bonds from this fund: USDA Tohomish Street and USDA Jewett Blvd.

415 Water Bond Reserve Fund – Bond documents require the city to have a water bond reserve fund that establishes a certain level of funding. The purpose of this fund is to have monies available in the case that revenues from the water department are not enough to cover bond payments due.

418 Water Short Lived Asset Reserve Fund – Bond documents require the city to have a water short lived asset reserve fund and those documents establish a certain threshold for monies to be transferred from the water fund. The city may also transfer additional funds to be used for the purchase of short-lived assets when it determines is necessary. For example, the city is currently replacing existing water meters with radio read water meters and has been transferring additional funds each year to cover the costs of these meters.

419 Water Construction Fund - This fund is to pay for construction costs, including construction engineering costs, associated with infrastructure improvement projects funded by Public Works Board Funding and to receipt any loan receipts from Public Works Board Funding.

420 USDA Rural Development – This fund is established per requirements of USDA Rural Development to cover the revenues and expenditures associated with USDA funded capital projects. Future principal and interest payments for the debt incurred for this project will be repaid through the 412 Water Bond Redemption Fund.

428 Water Public Works Vehicle Replacement Fund - This fund shall be used for the purchase of vehicles and equipment for use in the public works water department.

## PROPRIETARY (ENTERPRISE) FUND TYPES CONT.

402 Wastewater Fund – This fund is the operating fund for the city’s wastewater system. The city contracts with the City of Bingen for the treatment of wastewater. The costs associated with that contract are included in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

409 Wastewater Reserve Fund - This fund is used for keeping track of revenues and expenditures for large capital projects.

414 Wastewater Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund wastewater capital improvements. The city is repaying one bond from this fund: Berkadia – 1981 Water/Sewer Bonds.

417 Treatment Plant Reserve Fund – This fund holds monies as required by an intergovernmental agreement with the City of Bingen to be used for capital improvements to the City of Bingen wastewater treatment plant or, as agreed upon by the two cities, main transmission lines that transmit wastewater from the City of White Salmon to the City of Bingen.

429 Wastewater Public Works Vehicle Replacement Fund - This fund shall be used for the purchase of vehicles and equipment for use in the public works wastewater department.

## FIDUCIARY FUND TYPES

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

601 Remittances – These funds are sent to the City of White Salmon from West District Court. The funds belong to the State of Washington and Klickitat County and are the result of charges and fines assessed by West District related to City of White Salmon cases. The funds are transmitted to the State of Washington and Klickitat County in total each month. In addition, the city collects state fees associated with building permits. These fees are also transmitted to the city on a monthly basis.



## FINANCIAL POLICIES

The City of White Salmon adopted financial policies in 2012 via Resolution 2012-07-349. These policies are summarized below.

### General Budget Policies

The general budget policies provide overall direction to the formulation and management of the city's budget. These policies also provide direction on fund balances. The policy requires that all operating funds (Current Expense, Street, Water and Wastewater) have a minimum ending fund balance (beginning fund balance) of 10% of its operating expenditures (by fund). In addition, capital improvement funds are required to have a minimum of 15% ending fund balance (beginning fund balance) as related to the originating operating fund.

### Revenue Policies

The revenue policies provide direction to the city in maintaining a diversified mix of revenues in order to maintain needed services during periods of declining economic activity and factors to consider when the city's taxes or charges for services are increased, extended, changed or reduced.

### Operating Policies

The operating policies provide that ongoing resources should be equal to or exceed ongoing expenditures. One-time funds, transfers and non-recurring receipts may be applied to reserves or to fund one-time expenditures. They are not to be used for funding ongoing programs.

### Purchasing and Expenditure Control

The purchasing and expenditure control policies provide that expenditures should be related to a public purpose and are reasonable in the amount and nature.

### Contract Management

The contract management policies provide direction as to when and how contracts should be issued. In addition, the city adopted a Procurement Policy via Resolution 2024-07-597.

### General Ledger Accounts

The general ledger accounts policy provides for a petty cash fund and how that fund is restored periodically. In addition, the policy provides for how new revenue and expenditure accounts are authorized.

### Debt Policy

Debt policy is established through the city's adopted financial policies. These policies address a variety of debt that is available to the city including revenue bonds, local improvement district (LID) debt, short-term debt and interim financing, lines of credit, bond anticipation notes, and limitation of indebtedness.

### Investment

The investment policy provides direction as how to manage the city's total cash and investments.

## FINANCIAL POLICIES (CONT.)

### Intergovernmental Revenues and Relations Policies

The financial policies provide direction related to the receipt of grants from other governmental agencies.

### Accounting, Auditing, and Financial Reporting Policies

These policies provide that the city will maintain its accounting records in accordance with state and federal laws and regulations.

### Fixed Assets

The financial policies provide direction to the definition of fixed assets and capitalization of those assets.

### Financial Planning Policies

The policies provide direction in developing a financial forecast that estimates resources and expenditures for both operational and capital funds.

### Overhead Cost Allocation

The financial policies provide direction on how overhead cost allocation is calculated.

## Operating Budgets

### 001 Current Expense – Proposed Revenue

Type of Resources	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Taxes	1,533,255.64	1,575,160.10	1,752,206.05	1,786,462.00	1,792,531.00
Licenses & Permits	213,481.83	130,067.63	128,706.65	108,851.00	109,950.00
Intergovernmental Revenue	462,284.12	468,055.22	164,780.30	557,107.00	74,373.00
Charges for Goods and Services	742,693.91	735,702.67	906,031.40	901,650.00	879,211.00
Fines and Penalties	18,901.79	6,934.00	8,981.92	11,620.00	9,800.00
Miscellaneous Revenues	12,795.30	48,161.36	68,191.88	46,897.00	42,129.00
Transfers/Non-Revenues	0.00	0.00	3,000.00	2,125.00	0.00
<b>Total Revenue</b>	<b>2,983,412.59</b>	<b>2,964,041.90</b>	<b>3,031,898.20</b>	<b>3,450,712.00</b>	<b>2,909,994.00</b>
Beginning Cash	868,655.77	1,320,715.16	1,414,561.78	936,345.00	667,179.00
<b>Total Budget</b>	<b>3,852,068.36</b>	<b>4,284,757.06</b>	<b>4,446,459.98</b>	<b>4,387,057.00</b>	<b>3,577,173.00</b>

### 001 Current Expense – Proposed Expenditures by Department

Department	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Finance	482,119.78	551,989.71	546,504.69	581,136.00	561,667.00
Central Services (HR)	70,139.68	94,544.88	71,840.45	57,221.00	52,231.00
General Government	227,166.57	110,172.17	97,181.08	201,875.00	198,028.00
Building	127,012.63	145,327.26	193,805.69	139,648.00	135,475.00
Community Services	52,306.74	127,961.23	659,253.07	526,074.00	17,500.00
Planning	240,616.54	271,538.61	320,681.54	387,135.00	365,473.00
Park	216,153.60	278,908.08	191,262.90	274,005.00	290,866.00
Police	978,546.22	1,197,019.37	1,295,194.73	1,401,290.00	1,508,836.00
Fire	137,291.44	92,733.97	134,390.84	151,494.00	8,336.00
<b>Total Expenditures</b>	<b>2,531,353.20</b>	<b>2,870,195.28</b>	<b>3,510,114.99</b>	<b>3,719,878.00</b>	<b>3,138,412.00</b>
Ending Cash	1,320,715.16	1,422,061.00	936,344.99	667,179.00	438,761.00
<b>Total Budget</b>	<b>3,852,068.36</b>	<b>4,292,256.28</b>	<b>4,446,459.98</b>	<b>4,387,057.00</b>	<b>3,577,173.00</b>

**001 Current Expense – Proposed Expenditures by Type of Expenditures**

Type of Expenditures	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Personnel	1,379,844.72	1,686,896.10	1,730,432.77	1,894,748.00	2,019,767.00
Supplies	102,812.55	134,180.09	90,230.41	99,620.00	79,070.00
Services & Charges	760,601.29	826,776.02	928,287.60	1,577,935.00	942,274.00
Operating Transfers	170,921.00	61,350.00	367,500.00	100,230.00	83,801.00
Non-Expenditures (Clearing)	0.00	0.00	4,772.16	3,045.00	2,000.00
Capital Purchases	117,173.64	160,993.07	388,892.05	45,492.00	11,500.00
<b>Total Budget Expenditures</b>	<b>2,531,353.20</b>	<b>2,870,195.28</b>	<b>3,508,188.52</b>	<b>3,721,070.00</b>	<b>3,138,412.00</b>
Ending Cash	1,320,715.16	1,422,061.00	936,344.99	667,179.00	438,761.00
<b>Total Budget</b>	<b>3,852,068.36</b>	<b>4,292,256.28</b>	<b>4,446,459.98</b>	<b>4,387,057.00</b>	<b>3,577,173.00</b>

### 101 Street Fund – Proposed Revenue

Type of Resources	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Taxes	334,451.66	353,089.60	306,046.95	298,137.00	234,371.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	53,884.62	135,342.38	49,338.51	580,163.00	46,768.00
Charges for Goods and Services	94.96	0.00	0.00	0.00	0.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	599.20	2,165.67	15,977.03	5,327.00	5,400.00
Other Funding Sources	0.00	0.00	0.00	4,161.00	0.00
Transfers/Non-Revenues	97,201.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>486,231.44</b>	<b>490,597.65</b>	<b>371,362.49</b>	<b>560,637.72</b>	<b>286,539.00</b>
Beginning Cash	193,268.23	292,478.64	258,724.01	-327,150.28	151,342.00
<b>Total Budget</b>	<b>679,499.67</b>	<b>783,076.29</b>	<b>630,086.53</b>	<b>233,487.44</b>	<b>437,881.00</b>

### 101 Street Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Personnel	206,567.16	221,590.05	199,309.16	184,101.00	221,869.00
Supplies	39,759.11	44,337.98	29,058.79	52,137.00	48,039.00
Services & Charges	78,954.85	208,767.80	225,132.89	120,019.00	118,049.00
Operating Transfers	26,679.14	41,420.97	0.00	12,656.00	0.00
Non-Expenditures (Clearing)	0.00	0.00	0.00	0.00	0.00
Capital Purchases	35,060.77	8,235.48	503,735.97	40,383.00	0.00
<b>Total</b>	<b>387,021.03</b>	<b>524,352.28</b>	<b>957,236.81</b>	<b>409,296.00</b>	<b>387,957.00</b>
Ending Cash	292,478.64	258,475.00	-327,150.28	151,341.72	49,924.00
<b>Total Budget</b>	<b>679,499.67</b>	<b>782,827.28</b>	<b>630,086.53</b>	<b>560,637.72</b>	<b>437,881.00</b>

#### 401 Water Fund – Proposed Revenue

Type of Resources	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	118,975.48	0.00	118,663.92	45,943.00	0.00
Charges for Goods and Services	2,047,660.09	2,107,534.69	2,417,102.89	2,333,940.00	2,450,437.00
Fines and Penalties	1,650.00	12,610.00	13,050.00	0.00	33,612.00
Miscellaneous Revenues	1,114.31	15,029.40	9,393.83	34,654.00	0.00
Other Funding Sources	307,140.43	358,713.73	0.00	49,179.00	0.00
Transfers/Non-Revenues	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>2,476,540.31</b>	<b>2,493,887.82</b>	<b>2,558,210.64</b>	<b>2,463,716.00</b>	<b>2,484,049.00</b>
Beginning Cash	138,235.10	119,077.07	215,272.23	593,020.00	529,390.00
<b>Total Budget</b>	<b>2,614,775.41</b>	<b>2,612,964.89</b>	<b>2,773,482.87</b>	<b>3,056,736.00</b>	<b>3,013,439.00</b>

#### 401 Water Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Proposed Budget 2025
Personnel	468,210.76	463,031.44	382,635.86	571,633.00	656,485.00
Supplies	136,777.51	79,208.23	59,285.19	87,760.00	93,473.00
Services & Charges	1,437,658.85	1,268,979.10	1,191,542.03	1,122,674.00	1,152,630.00
Operating Transfers	299,277.93	481,518.00	414,206.00	589,371.00	691,817.00
Debt Service	61,927.28	89,120.77	83,919.01	154,908.00	42,738.00
Capital Purchases	91,846.01	10,775.46	48,875.20	1,000.00	1,500.00
<b>Total Expenditures</b>	<b>2,495,698.34</b>	<b>2,392,633.00</b>	<b>2,180,463.29</b>	<b>2,527,346.00</b>	<b>2,638,643.00</b>
Ending Cash	119,077.07	220,331.89	593,019.58	529,390.00	374,796.00
<b>Total Budget</b>	<b>2,614,775.41</b>	<b>2,612,965.00</b>	<b>2,773,482.87</b>	<b>3,056,736.00</b>	<b>3,013,439.00</b>

#### 402 Wastewater Fund – Proposed Revenue

Type of Resources	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Proposed Budget 2025
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services	1,038,025.45	1,056,982.61	1,109,506.98	1,156,533.00	1,214,360.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	167.99	3,140.51	14,084.81	14,000.00	13,848.00
Transfers/Non- Revenues	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>1,038,193.44</b>	<b>1,060,123.12</b>	<b>1,123,591.79</b>	<b>1,170,533.00</b>	<b>1,228,208.00</b>
Beginning Cash	347,025.44	330,367.86	273,403.50	271,839.00	123,031.00
<b>Total Budget</b>	<b>1,385,218.88</b>	<b>1,390,490.98</b>	<b>1,396,995.29</b>	<b>1,442,372.00</b>	<b>1,351,239.00</b>

#### 402 Wastewater Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Proposed Budget 2025
Personnel	158,459.47	143,667.96	136,397.31	207,694.00	196,656.00
Supplies	25,859.45	18,703.02	18,014.03	22,902.00	25,019.00
Services & Charges	638,013.51	691,370.41	718,158.10	897,195.00	763,352.00
Debt Services	0.00	6,780.44	64,401.50	140,550.00	140,550.00
Operating Transfers	125,554.40	236,522.12	185,498.00	50,000.00	110,000.00
Capital Purchases	106,964.19	20,043.53	2,687.64	1,000.00	0.00
<b>Total Expenditures</b>	<b>1,054,851.02</b>	<b>1,117,087.48</b>	<b>1,125,156.58</b>	<b>1,319,341.00</b>	<b>1,235,577.00</b>
Ending Cash	330,367.86	273,403.50	271,838.71	123,031.00	115,662.00
<b>Total Budget</b>	<b>1,385,218.88</b>	<b>1,390,491.48</b>	<b>1,396,995.29</b>	<b>1,442,372.00</b>	<b>1,351,239.00</b>

## Non - Operating Budgets

### Proposed Budgets – Non-Operating Budgets

Non-Operating Funds	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Proposed Budget 2025
107 Pool Fund	0.00	0.00	0.00	0.00	0.00
108 Municipal Capital Improve. Fund	427,861.44	520,494.37	546,404.11	692,036.00	446,588.00
110 Fire Reserve Fund	334,046.07	339,504.40	382,701.66	400,293.00	0.00
112 General Fund Reserve	339,308.03	345,083.20	363,171.61	379,172.00	292,924.00
115 Emergency Response Fund	0.00	0.00	0.00	100,000.00	106,876.00
121 Police Vehicle Reserve Fund	150,053.91	153,183.48	70,117.05	228,833.00	85,917.00
122 Police General Reserve Fund	0.00	0.00	0.00	80,000.00	85,400.00
204 Local Bond Fund	0.00	0.00	0.00	114,656.00	0.00
302 Transportation Improvement Fund	0.00	0.00	26,767.44	90,222.00	163,122.00
303 Hotel/Motel Taxes	117,447.14	197,950.06	162,934.32	262,540.00	288,528.00
307 Parks and Recreation Fund (Previous to 2025 New Pool Construction Fund)	2,563.96	2,563.96	37,982.01	39,183.00	110,383.00
341 General Public Works Vehicle Replacement Fund	0.00	0.00	0.00	5,000.00	10,277.00
342 Street Public Works Vehicle Replacement Fund	0.300	0.00	0.00	10,000.00	10,554.00
408 Water Reserve Fund	472,076.35	229,438.55	411,447.16	2,540,608.00	884,379.00
409 Wastewater Reserve Fund	679,533.71	787,068.35	676,256.70	754,629.00	494,321.00
412 Water Rights Acquisition Fund	456,537.26	502,009.15	437,872.99	602,493.00	639,508.00



413 Water Bond Redemption Fund	182,273.89	176,779.15	68,678.14	266,561.00	367,007.00
414 Wastewater Bond Redemption Fund	26,620.23	11,525.27	11,525.27	11,526.00	11,526.00
415 Water Bond Reserve Fund	86,158.23	107,091.49	127,282.15	151,272.00	174,761.00
416 Wastewater Bond Reserve Fund	74,583.61	75,838.95	79,814.51	82,715.00	85,615.00
417 Treatment Plant Reserve Fund	604,292.05	621,971.00	388,101.56	414,632.00	443,632.00
418 Water Short Lived Asset Reserve Fund	269,593.04	387,247.22	316,819.53	451,820.00	59,821.00
419 Water Construction Fund	0.00	0.00	0.00	8,045,000.00	0.00
420 USDA Rural Development - Jewett	2,951,643.70	150,500.00	2,480,739.36	5,189,860.64	0.00
428 Water Public Works Vehicle Replacement Fund	0.00	0.00	0.00	50,000.00	106,876.00
429 Wastewater Public Works Vehicle Replacement Fund	0.00	0.00	0.00	10,000.00	21,376.00
601 Remittances	4,921.97	4,486.31	2,679.55	7,422.00	273.00
<b>Total</b>	<b>7,179,514.89</b>	<b>4,612,734.90</b>	<b>6,591,295.12</b>	<b>20,980,473.64</b>	<b>4,889,664.00</b>

The above amounts are the “total budget” amounts for the fund.



# By the Numbers

2025 Budget



# GENERAL FUND SNAPSHOT

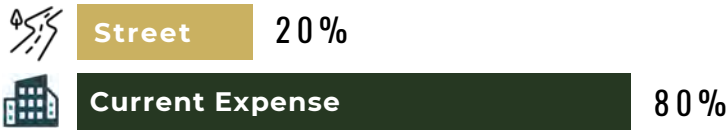


The General Fund, sometimes referred to as the Current Expense Fund, is the primary operating fund for the government. It accounts for all financial resources except those required or elected to be accounted for in another fund. A majority of property taxes is allocated to this fund and most personnel expenses are accounted for within the General Fund.

## SPOTLIGHT ON: PROPERTY TAXES

2024 Lawful Levy amount: \$445,256.07  
 (2024 Assessed Value (AV): \$657,067,376)  
 + 1% Levy Increase: \$4,453  
**= 2025 Property Tax Collection Limit: \$449,709**  
(NOT INCL. NEW CONST.)

City property tax allocation

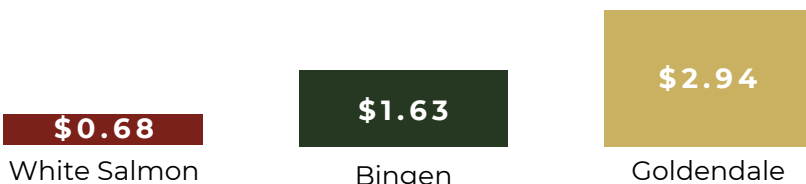


## 2024 White Salmon Property Tax Rates & Distribution

Total Rate for City Residents: \$7.88/\$1,000 AV

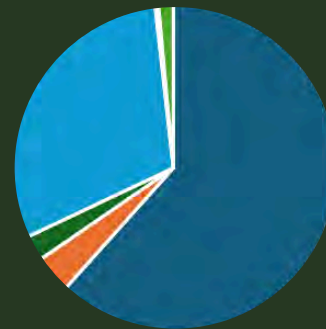
Entity/District	Levy / \$1,000 AV	Percentage of Total Tax
Cemetery District	\$0.01	0.07%
Port District	\$0.11	1.41%
Metro. Pool District	\$0.17	2.21%
Library District	\$0.27	3.40%
EMS District #1	\$0.39	4.90%
Hospital District	\$0.51	6.44%
<b>White Salmon</b>	<b>\$0.68</b>	<b>8.60%</b>
County	\$1.04	13.24%
White Salmon School	\$2.02	25.66%
State School	\$2.68	34.07%
<b>Total Levy</b>	<b>\$7.88</b>	<b>100.00%</b>

## Klickitat County Property Tax Comparison (per \$1,000/AV)



## FINANCIAL PERFORMANCE

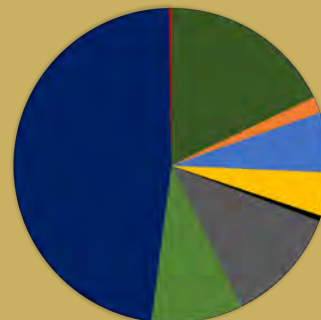
TOTAL REVENUE: \$2,913,394



Beginning Cash Balance: \$661,754

- 62% Taxes
- 4% Licenses & Permits
- 3% Inter-Gov Services
- 30% Goods & Services
- 0% Fines & Penalties
- 1% Misc. Revenue

TOTAL EXPENSE: \$3,151,467



Ending Cash Balance: \$433,336

- 18% Finance
- 2% Human Resources
- 6% General Government
- 4% Building
- 1% Community Services
- 12% Planning
- 9% Parks
- 48% Police
- 0% Fire



# 2025 Key Expenditures by Department

Items may be removed or reallocated per the council's direction.

## ADMINISTRATION

- Council Travel & Training \$500/councilor
- Grant Support \$10,000
- Climate Action Plan \$5,000
- Judge Services \$20,000
- Travel & Training \$5,000

## FINANCE

- Staff Travel & Training \$5,000
- Risk Management Insurance \$217,417
- Chamber Computer Replacement \$2,000

## PUBLIC WORKS

- PWMW New Hire Salary/Benefit \$125,287
- Director Training \$5,000
- Brightly Software \$10,000
- Utility Billing Processing \$53,000
- Utility Clerk Computer Replacement \$2,000

## STREETS

- Asphalt for Pothole/Road Repairs \$8,000
- Street Signs \$8,000
- Multimodal Painting \$3,239
- Masonic Lodge Parking Lease \$8,250

## WATER

- Mainline Replacement Phase IIA \$8,045,000
- Spring Street Booster Pump \$1,942,000
- PW Vehicle Reserve Allocation \$50,000
- Debt Service Water Acquisition \$93,763
- Debt Service Water Projects \$292,328
- Meter Replacements \$30,000
- Meter Reading Base Station \$115,000

## BUILDING

- Building Official Contract \$40,000

## COMMUNITY SERVICES

- Bluff Ped Connector Trail \$107,600
- Pool Pass Program \$2,500
- Murals \$500
- Downtown Banners/Heritage Month \$2,000

## PLANNING

- On Call Planning Consultant \$80,000
- Granicus STR Contract \$11,501
- AWC GIS Consulting Annual Fee \$7,715
- Hearing Examiner \$9,000
- Travel & Training \$2,500

## POLICE

- Salary and Benefits \$1,309,983
- Dispatch Contract \$36,897.00
- Police Travel & Training \$13,000
- Vest Replacement and Radar Recpt \$8,000

## HUMAN RESOURCES

- Payroll Software \$7,7792
- CBA Bargaining-Legal Support \$1,000
- HR Consultant Support \$3,500

## WASTEWATER

- White Salmon WW System Plan \$50,000
- Green Stormwater Plan \$10,000
- PW Vehicle Reserve Allocation \$10,000
- Disposal Plant Services (ERUs) \$391,649
- Debt Services Treatment Plant \$140,550

## PARKS

- New Pool Allocation \$65,767
- Vehicle Reserve Allocation \$5,000
- Playground Replacement \$102,713
- Greenspace/Park Improvements \$6,000

## 2025 Summary and Totals (with 3.4% COLA)

### City Administrator

Salary	Benefits	Totals
125,474.04	36,493.55	161,967.59

### Clerk Treasurer

Salary	Benefits	Totals
91,978.20	40,482.24	132,460.44

### Utility Clerk/Deputy Clerk Treasurer

Salary	Benefits	Totals
55,139.03	38,040.54	93,179.57

### Community Development/Special Projects Coordinator

Salary	Benefits	Totals
73,568.64	26,530.20	100,098.84

### Police Clerk Finance Clerk

Salary	Benefits	Totals
64,437.12	34,407.00	98,844.12

### Code Enforcement Officer

Salary	Benefits	Totals
24,685.68	5,143.20	29,828.88

### Land Use Planner

Salary	Benefits	Totals
88,833.60	59,154.84	147,988.44

### Public Works Director

Salary	Benefits	Totals
99,050.40	51,327.48	150,377.88

### PW Ops Manager

Salary	Benefits	Totals
84,553.08	48,567.24	133,120.32

### Foreman

Salary	Benefits	Totals
80,370.12	47,764.44	128,134.56

### PWMW 3

Salary	Benefits	Totals
70,720.76	31,045.59	101,766.35

<b>PWMW 2</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	64,479.12	40,885.68	105,364.80
<b>PWMW 2</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	57,824.04	24,599.76	82,423.80
<b>PWMW 2</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	60,153.60	43,626.60	103,780.20
<b>PWMW 1</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	56,804.16	34,085.16	90,889.32
<b>Police Chief</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	138,499.92	43,741.80	182,241.72
<b>Police Officer Manager</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	86,630.28	34,071.12	120,701.40
<b>Police Officer - Vacant</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	91,379.52	27,428.16	118,807.68
<b>Police Officer</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	87,751.08	41,960.14	129,711.22
<b>Police Officer</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	105,946.32	48,135.12	154,081.44
<b>Police Officer</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	105,946.32	29,460.24	135,406.56
<b>Police Officer</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	88,727.04	36,615.72	125,342.76
<b>Sergeant</b>			
	<b>Salary</b>	<b>Benefits</b>	<b>Totals</b>
	115,230.48	49,430.28	164,660.76

## 2025 Salaries Total

General Funds	Salary	Benefits	Totals
Finance	109,150.70	49,190.43	158,341.13
Human Resources	27,593.46	12,144.67	39,738.13
Building	62,896.32	18,309.83	81,206.15
Planning	143,355.87	77,065.63	220,421.50
Park	79,919.88	46,068.67	125,988.55
Police	864,876.92	331,695.44	1,196,572.36
Police Vehicle	2,411.10	1,432.93	3,844.03
<b>General Fund Totals</b>	<b>1,290,204.25</b>	<b>535,907.60</b>	<b>1,826,111.85</b>
<b>Street</b>	133,102.96	67,222.13	200,325.09
<b>Water</b>	374,942.35	205,318.41	580,260.76
<b>Wastewater</b>	119,932.99	64,547.98	184,480.97
<b>Totals ALL FUNDS</b>	<b>1,918,182.55</b>	<b>872,996.12</b>	<b>2,791,178.67</b>

## 2025 Salaries Overtime Totals

General Funds	Salary	Benefits	Totals
Finance	139.44	26.88	166.32
Human Resources	0.00	0.00	0.00
Building	2,018.88	389.28	2,408.16
Planning	2,018.88	389.28	2,408.16
Park	8,950.04	1,789.14	10,739.18
Police	48,162.12	7,569.39	55,731.51
Police Vehicle	626.83	122.31	749.14
<b>General Fund Totals</b>	<b>61,916.19</b>	<b>10,286.28</b>	<b>72,202.47</b>
<b>Street</b>	17,429.10	3,331.93	20,761.03
<b>Water</b>	62,309.27	11,920.39	74,229.66
<b>Wastewater</b>	9,890.49	1,890.47	11,780.96
<b>Totals ALL FUNDS</b>	<b>151,545.05</b>	<b>27,429.07</b>	<b>178,974.12</b>

# 2025 Debt Service Breakdown



## Current Expense

### LOCAL Bond

Year	Principal	Interest	Debt Service
2025	\$ 8,097.00	\$ 4,937.00	\$ 13,034.00

## Water Funds

### Jewett Water Main Improvements

Year	Principal	Interest	Debt Service
2025	\$84,342.00	\$ 10,698.00	\$ 95,040.00

### DWSRF

Year	Principal	Interest	Debt Service
2025	\$28,354.00	\$ 3,686.00	\$ 32,040.00

### WSID Water Rights Purchase

Year	Principal	Interest	Debt Service
2025	\$70,598.00	\$23,165.00	\$ 93,763.00

### Tohomish Water Line Replacement

Year	Principal	Interest	Debt Service
2025	\$12,220.00	\$ 6,018.00	\$ 18,238.00

### Jewett Water Line Replacement

Year	Principal	Interest	Debt Service
2025	\$63,677.00	\$31,363.00	\$ 95,040.00

### USDA Main Line Phase I Project

Year	Principal	Interest	Debt Service
2025	\$54,678.00	\$26,931.00	\$ 81,609.00

## Wastewater Funds

### DOE Bingen Treatment Plant Pre-Construction

Year	Principal	Interest	Debt Service
2025	\$ 2,827.00	\$ 801.00	\$ 3,628.00

### DOE Bingen Treatment Plant Construction

Year	Principal	Interest	Debt Service
2025	\$95,470.00	\$41,452.00	\$ 136,922.00



# Projected Upcoming Department Budget Priorities



These identified projects are not exhaustive across all departments, but aim to illustrate known projects that align with council policies.

	FY 2025	FY 2026	FY 2027
<b>FINANCE</b>	<ul style="list-style-type: none"> <li>All ARPA funds expended</li> <li>Transfer to Electronic Public Record System</li> <li>Update Financial Policies</li> </ul>	<ul style="list-style-type: none"> <li>New Front Desk Position for Cash Receiving and Account Payable</li> </ul>	
<b>CLERK</b>	<ul style="list-style-type: none"> <li>Purchase and Installation of New OWL Camera System for City Council Meetings</li> <li>Purchase of Replacement Laptop for City Council Chambers</li> </ul>		
<b>COMMUNITY SERVICES</b>	<ul style="list-style-type: none"> <li>Confirm Funding Strategy to Move Forward Community Center</li> <li>Confirm Funding Strategy to Move Forward Bluff Connector Trail if Feasibility Study Shows it can be done</li> <li>Confirm Funding Strategy to Move Forward Church Street Village Green</li> </ul>	<ul style="list-style-type: none"> <li>Pursue Community Center Construction</li> <li>Confirm Loop Trail Funding</li> <li>Construction of Bluff Connector Trail Pursued</li> <li>Pursue Construction of Church Street Village Green</li> <li>Pursue Bluff Connector Trail Construction if Feasibility Study Proves its Feasible</li> </ul>	<ul style="list-style-type: none"> <li>Carry Over Remaining 2026 Projects if any</li> <li>Construction of Loop Trail</li> </ul>
<b>HUMAN RESOURCES</b>	<ul style="list-style-type: none"> <li>Recruit &amp; Place New Personnel Consultant</li> <li>Assist in the recruitment for new Police Chief</li> <li>New Wildfire Coordinator Starts / City Match to HMGP Grant</li> <li>New City Planner Starts</li> </ul>	<ul style="list-style-type: none"> <li>Funding for Annual Review of Personnel Policies / Handbook</li> </ul>	<ul style="list-style-type: none"> <li>Funding for Annual Review of Personnel Policies / Handbook</li> </ul>
<b>PLANNING</b>	<ul style="list-style-type: none"> <li>Hire City Planner</li> <li>FEMA Flood Map Ordinance Update</li> <li>Begin community preparation for new Bridge construction.</li> <li>Review the Comprehensive Plan.</li> <li>Begin downtown and parking plan collaborating with WSDOT and local businesses.</li> </ul>	<ul style="list-style-type: none"> <li>Waterfront Park development.</li> <li>Review the Parks Plan.</li> <li>Increased outreach in the community regarding the impact of the new Bridge.</li> </ul>	<ul style="list-style-type: none"> <li>Assess and evaluate the Housing Code.</li> </ul>
<b>BUILDING/CODE COMPLIANCE</b>	<ul style="list-style-type: none"> <li>Purchase of WiFi Hot Spot for Code Compliance Officer</li> <li>Property Demolition/Removal Services</li> <li>2025 Code Enforcement Conference</li> <li>Upgrade permitting software for improved efficiency</li> <li>Increase Cross Training for Staff on Permitting software.</li> <li>Enhance Public Outreach and education on permitting requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Assess the impact of recent code changes on permit processing time.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct review of fees and costs associated with permits.</li> </ul>
<b>POLICE</b>	<ul style="list-style-type: none"> <li>Continue funding for 6th Police Officer.</li> <li>Purchase new police vehicle.</li> <li>Replace retiring Police Officer.</li> </ul>	<ul style="list-style-type: none"> <li>Continue funding 6th Police Officer.</li> <li>Hire new Chief of Police.</li> </ul>	<ul style="list-style-type: none"> <li>Continue funding for 6th Police Officer.</li> </ul>
<b>FIRE</b>	<ul style="list-style-type: none"> <li>Work with state and local jurisdictions to strengthen Wildfire Mitigation.</li> </ul>	<ul style="list-style-type: none"> <li>Work with state and local jurisdictions to strengthen Wildfire Mitigation.</li> </ul>	<ul style="list-style-type: none"> <li>Work with state and local jurisdictions to strengthen Wildfire Mitigation.</li> </ul>
<b>UTILITY</b>	<ul style="list-style-type: none"> <li>Replacement of Utility Clerk Laptop</li> <li>Installation of Meter Read Base Station</li> </ul>		
<b>PUBLIC WORKS</b>	<ul style="list-style-type: none"> <li>Due to a retirement hire a new Maintenance Worker</li> <li>Review and update the Annual Work Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Purchase new Maintenance truck (replace the blue truck)</li> <li>Review and update the Annual Work Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Hire one additional Maintenance Worker</li> <li>Review and update the Annual Work Plan.</li> </ul>
<b>PW/WATER</b>	<ul style="list-style-type: none"> <li>Install new fence at Strawberry Mountain Reservoir site.</li> <li>Paint LA Reservoir</li> <li>Mainline Phase IIA underway</li> </ul>	<ul style="list-style-type: none"> <li>Renegotiate the contracts for generators and cathodic protection for LA Reservoir.</li> </ul>	
<b>PW/WASTEWATER</b>	<ul style="list-style-type: none"> <li>Camera all sewer lines</li> <li>White Salmon Wastewater System Plan</li> <li>Stormwater Plan</li> </ul>		<ul style="list-style-type: none"> <li>Purchase sewer tract camera.</li> </ul>
<b>PW/STREETS</b>	<ul style="list-style-type: none"> <li>TIB Street Improvements</li> </ul>	<ul style="list-style-type: none"> <li>TIB Street Improvements</li> </ul>	<ul style="list-style-type: none"> <li>TIB Street Improvements</li> </ul>
<b>PW/PARKS</b>	<ul style="list-style-type: none"> <li>Construct Phase 2 Irrigation System</li> <li>Gadus Park enhancements.</li> </ul>	<ul style="list-style-type: none"> <li>Construct Phase 3 Irrigation System (Final)</li> </ul>	



# 2024 Annual Code Report

## Total Permits Issued (as of 11/19/2024)

**Building**

**39**

**Mechanical**

**72**

**Plumbing**

**33**

**Street/ROW**

**22**

**Plan Reviews  
Completed**

**50**

**Short Term  
Rental Permits Issued**

**45**

## Building Totals (as of 11/19/2024)

**Inspections**

**484**

**Violations**

**0**

## Code Compliance Totals

(beginning 1 April)

**Short Term  
Rental Enforcement**

**12**

**Violations  
Reported**

**130**

**Nuisance  
Abatements**

**7**



# Department Narratives

## 2025 Budget





# Administration

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Mayor and City Administrator

### DEPARTMENT PURPOSE

Administration: Ensure superior communication with our residents and small businesses and help them navigate various public processes. Lead the city and the community into the future while retaining our thriving village feel as called for in the Comprehensive Plan. Ensure the implementation of adopted council priorities and master plans. Operate the city in an effective and fiscally sound manner.

Human Resources: Provide personnel support including employment advertising, recruitment and hiring, union relations, and various other HR functions. Assist the city and its departments recruit, advertise and, employ individuals who meet qualification requirements. Provide resources for employee questions and information.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- Implement city council's agenda and associated goals per its working retreat with specific focus on (1) Housing Action Plan directives, (2) emergency management preparation & mitigation strategies, and (3) gaps in resources & opportunities for youth
- Carry out council approved 2025 budget allocations to accomplish council goals
- Reinforce the big picture goals and objectives through council approved master plans
- Continue to reinforce the city team over individual interests
- Maintain existing good and effective working relationship with the union
- Realize collaborative and mutually beneficial negotiations for 2026-2028 Collective Bargaining Agreements
- Hire and retain qualified employees and consultants
- Annual review of the personnel policies
- Review and update employee evaluation form and process
- Ensure project management oversight will be improved, including ClickUp

### MEASURES OF SUCCESS

- There are tangible deliverables achieved on (1) Housing Action Plan work items, (2) emergency management preparation & mitigation strategies, (3) gaps in resources & opportunities for youth.
- Council approved budget allocations are effectively implemented to cover costs of goals per working retreat and progress will be noted via monthly budget reconciliation reports
- A more cohesive and deliberate team approach is evident in staff's style and approach to their work. This requirement will be part of employee check-ins
- Applicant and customer feedback indicates that staff provides timely and comprehensive information
- Continued feedback from union representative regarding professional relationship between city and the union
- End of year assessment of union negotiations
- Fully staffed (city planner replacement, Public Works maintenance worker replacement, Human Resources consultant replacement, etc.)
- Annual review of personnel policies and human resources consultant's approval
- Updated evaluation form implemented
- Regular check-ins and assessment of projects and ensure project management / communication tools are used



# Finance/Clerk

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Clerk Treasurer, Deputy Clerk, and 50% of the Police/Finance Clerk.

### DEPARTMENT PURPOSE

To work with the Mayor and Administrator in development of the Annual Budget, assist in the management of the city council and committees by preparing and posting meeting agendas, collecting and compiling the council and committee agenda packets and producing the minutes of the meetings. Safe guarding all city records and provide Public Record Request responsive records as mandated by RCW 42.56. Tracking of the city's financial records, including Annual Reporting to the State Auditor Office. Processing and review of accounts payable and receivables. Completing all federal and state required grant and loan reporting and reimbursements as required. Contract management for the creation and execution of all department contracts in alignment with the City Council adopted Procurement Policies. Assists the Mayor and City Council as directed in drafting new and revised policy and codes.

### CRITICAL GOALS



The Department will achieve the following goals in 2025.

- Customer Service remains the top priority at City Hall.
- Cross training of all Budget and Clerk mandatory functions.
- Continue transition of Departments budget management to Department Heads.
- File state and federal reports in a timely manner.
- Review and update of the City's Financial Policies.
- Replace the Council Chamber Laptop and camera system for more efficient zoom participation at Public Meetings.

### MEASURES OF SUCCESS

- The general public recognizes the Department as helpful and accessible.
- City Council and the public are better informed and aware of the city's budget, financial outlook, and progress on funded projects.
- Departments Heads are making decisions within their requested budgets and taking responsibility of managing their operations.



# Police

## 2025 Department Narrative

### FUNDING SOURCE

- The Current Expense Fund.
- Cost sharing with the City of Bingen.

### STAFFING

Police Chief, Patrol Sergeant, 5 Police Officers, Office Manager, and Police Clerk.

### DEPARTMENT PURPOSE

The department prides ourselves on reducing the number of incidences and fear of crime, ensuring justice, and safeguarding the rights of all, to provide for a safe and vibrant community.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- We will hold ourselves and others accountable for honest and ethical behavior
- Treat everyone with dignity and compassion
- Exercise integrity in the use of the power and authority that has been given to us
- Our daily actions shall embody the law enforcement code of ethics, our vision, mission, and core values
- We will continue to grow and adapt as we provide the highest level of service and protection to all our residents and the visitors of our community
- Continue to work with other law enforcement agencies
- Continue to keep staffing at the highest level
- Transfer communication services to FirstNet priority network. \*Council Priority

### MEASURES OF SUCCESS

- Positive feedback from our community and city leadership.
- The Chief will reinforce and provide feedback both informally & formally through employee reviews
- Periodic review of the department's code of ethics, vision & mission statement, and core values
- Public safety and crime reduction are a priority and will measure work against feedback received from city leadership and the community. The department continues to be transparent and available to the public
- Feedback from other law enforcement agencies and city leadership
- Periodic staffing reviews measured against White Salmon crime data and the department will reduce overtime wages with high staffing levels



# Water

## 2025 Department Narrative

### FUNDING SOURCE

- Water Fund (Water Rates)

### STAFFING

Staff support is provided through the Public Works maintenance crew and department management

### DEPARTMENT PURPOSE

The purpose of the White Salmon Water Department is to provide clean and sufficient water supply to the community.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- Provide preventive maintenance to the water system.
- Bid and commence construction of Water Mainline Phase 2A and N Main Booster Pump Station.
- Paint and rebuild cathodic protection at LA Water Reservoir.
- Repair water leaks within reasonable time of discovery / Repair response time depends on severity of leak.
- Water Transmission Phase 2 will start.
- Water North Main Booster Pump Station will start.
- Water Treatment Plant roof project will begin.
- Water Mainline Phase 2D funding is expected to be allocated via Congressional Direct Spending.
- Assist in the implementation and facilitation of the Joint Bingen-White Salmon Water & Sewer Committee.

## Measures of Success

- All planned water system improvements listed under critical goals will be regularly reviewed and assessed for completion.
- Public Works crew will be trained in all aspects of the new SCADA system.
- Public Works crew will continue to receive G.I.S. software training and use of I-Pads.
- Cooperative working relationship with the City of Bingen regarding implementation and facilitation of the Joint Bingen-White Salmon Water & Sewer Committee.





# Wastewater

## 2025 Department Narrative

### FUNDING SOURCE

- Wastewater Fund (Sewer Rates)

### STAFFING

Staff support is provided through the Public Works maintenance crew and department management

### DEPARTMENT PURPOSE

The Public Works Department’s wastewater division is responsible for the operations and maintenance of the City’s sewer collection and two sewer pump stations.

### CRITICAL GOALS



The Department will achieve the following goals in 2025.

- Continue to plan for and assess maintenance programs RE: the city’s sewer collection system and two sewer pump stations.
- Update city’s wastewater and storm water system plans.
- Assist in the implementation and facilitation of the Joint Bingen-White Salmon Water & Sewer Committee.

### MEASURES OF SUCCESS

- Regular revisiting and assessment of maintenance programs to confirm all functions are working properly.
- Completion of wastewater and storm water system plans.
- Cooperative working relationship with the City of Bingen regarding implementation and facilitation of the Joint Bingen-White Salmon Water & Sewer Committee.
- Improved formulas implemented for significant users and specific industries.



# Streets

## 2025 Department Narrative

### FUNDING SOURCE

Property Taxes (20%)  
Current Expense Fund

### STAFFING

Staff support is provided through the Public Works maintenance crew and department management

### DEPARTMENT PURPOSE

The Public Works Department is responsible for the operations and maintenance of the City's physical infrastructure including streets and sidewalks, public right-of-ways, traffic control systems, snow removal, and the maintenance of the city's vehicle fleet to accomplish the previously mentioned responsibilities.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- NW Spring Street's reconstruct will be funded and engineered pending Transportation Improvement Benefit (TIB) funding.
- Chip seal Dock Grade Road pending Transportation Improvement Benefit (TIB) funding.
- Regular maintenance and seasonal maintenance of city streets and public sidewalks.

### MEASURES OF SUCCESS

- Confirmation of funding for NW Spring Street reconstruct project.
- Confirmation of funding for Dock Grade chip seal project.
- Consistent or regular assessment of street and sidewalk conditions both from a standard review and seasonal weather conditions.
- Improvements that enhance bicycle and pedestrian access around town.



# Parks

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Staff support is provided through the Public Works maintenance crew and department management

### DEPARTMENT PURPOSE

The purpose of the Public Works Parks Division is to assess and plan for park and public space improvements. Provide clean, safe, and enjoyable community outdoor spaces through regular maintenance and operations. Enhance community pride and contribute to a healthy environment.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- Install new play structure at Rheingarten Park before Spring 2025.
- Assess internal pathways / sidewalks within Rheingarten Park for safety and maintain accordingly.
- Regularly assess splash pad water system and maintain as needed.
- Maintain all city parks and open spaces and each's respective amenities (drinking water fountains, planter beds, bathrooms, irrigation system, trash collection, etc.).
- Pursue grant funding opportunities for the replacement of Rheingarten Park's Irrigation System as highlighted in the Park Master Plan.

### MEASURES OF SUCCESS

- Play structure will be installed and accessible to the public by Spring 2025.
- Rheingarten Park's Internal pathways/sidewalks will be periodically reviewed for safety & walkability maintenance repairs.
- Splash Pad's water delivery system will be regularly monitored and assessed for improvement.
- Regular review and assessment of all city parks amenities will be undertaken to determine regular, consistent maintenance.
- Replacement of Rheingarten Park's aging Irrigation System.
- Continued progress on the Bluff Trail Project.



# Planning Department

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

City Planner and Project Coordinator

### DEPARTMENT PURPOSE

Community planning is fundamental to shaping the spaces where residents live and connect. Our department is committed to guiding the community through upcoming changes, serving as the City’s advocate for thoughtful growth and development. By fostering community engagement and informed policy decisions, our master plans and municipal codes provide a clear vision for the future of White Salmon.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- **Promote Sustainable Development:** Ensure that the city's growth and infrastructure development are ecologically sound, economically viable, and socially equitable.
- **Encourage Attainable Housing:** Promote a diverse range of housing types to ensure availability for various income levels and family sizes.
- **Engage the Community:** Involve residents in the planning process, valuing their input and addressing their needs and concerns.
- **Enhance Aesthetics and Cultural Diversity:** Foster a unique and vibrant urban identity by enhancing the city's aesthetics and celebrating its cultural diversity.
- **Establish Zoning Policies:** Implement and enforce zoning regulations to guide land use—residential, commercial, and open spaces—and strengthen partnerships with Klickitat County for development in the Urban Exempt Area.

## MEASURES OF SUCCESS

- **Housing Affordability:** Monitor housing affordability, vacancy rates, and the diversity of housing types.
- **Permitting and Application process** are further evaluated to improve response times, applicant understanding and outreach, and address barriers impeding identified policy objectives.
- **Infrastructure Assessment:** Collaborate with Public Works to assess the maintenance and improvement of essential infrastructure, including water availability, sewer capacity, and road conditions.
- **Public Participation:** Evaluate community engagement in planning processes through surveys and the incorporation of feedback.
- **Community Vibrancy:** Support public art installations and cultural events.



# Building Department

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Hood River County Building Department and Project Coordinator

### DEPARTMENT PURPOSE

The building department ensures the safety and compliance of construction projects by issuing permits, conducting inspections, and enforcing building codes and zoning regulations. It promotes public education on building standards, maintains records, and collaborates with other departments, playing a crucial role in creating safe and sustainable communities.



### CRITICAL GOALS

The department will achieve in 2025 the following:

- All submitted applications and related plans will be evaluated for code compliance in a timely manner.
- All site inspections will be conducted in a timely manner.
- Inquiries from applicants and the public will receive timely and thorough responses.

### MEASURES OF SUCCESS

- Contracted Building Official will coordinate with both Planning and Public Works to review complete applications and associated plans.
- All site inspections are scheduled to be completed at the requested time.
- Applicants and public inquiries receive thorough responses or an acknowledgment of receipt.



# Code Compliance

## 2025 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Part Time Code Compliance Officer (20 hours/week)

### DEPARTMENT PURPOSE

The Code Compliance Office is responsible for reviewing, interpreting, and enforcing City Code related to public nuisances and hazards. They handle complaints and reports of suspected violations from the public and other city departments. The office conducts independent investigations into these complaints and collaborates with other city officials as needed. When warranted, they issue compliance citations under their ordinance authority.



### CRITICAL GOALS

The Department will achieve the following goals in 2025.

- Streamline code compliance case management
- Reduce case load processing time
- Hard copy (paper) records reduction
- Advance code compliance outreach
- Deliver compliance case trends to the community
- Progress Short-term Rental compliance program

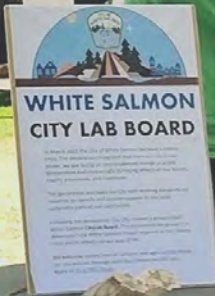
### MEASURES OF SUCCESS

- Code compliance case management tools reduced by half
- New compliance concerns addressed within 10 - 15 days
- 100% digital case management achieved
- Resources proactively provided to community members
- Compliance case trend analysis available to the City of White Salmon community
- 100% Short-term Rental compliance



# Proposed Budget Summary

## 2025 Budget





City of White Salmon  
 2025 Budget Summary with History  
 As of 11/14/2024

	2021 Actual Revenue	2022 Actual Revenue	2023 Actual Revenue	2024 Budget Revenue	2025 Proposed Revenue	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Budget Expenditures	2025 Proposed Expenditures
<b>001 Current Expense</b>										
<b>Finance</b>						482,119.78	551,989.71	546,504.69	580,216.00	561,667.00
<b>Central Services (HR)</b>						70,139.68	94,544.88	71,840.45	57,221.00	52,231.00
<b>General Government</b>						227,166.57	110,172.17	97,181.08	201,956.00	198,028.00
<b>Building</b>						127,012.63	145,327.26	193,805.69	139,648.00	135,475.00
<b>Community Services</b>						52,306.74	127,961.23	659,253.07	525,993.00	17,500.00
<b>Planning</b>						240,616.54	271,538.61	320,681.54	388,327.00	365,473.00
<b>Park</b>						216,153.60	278,908.08	191,262.90	274,925.00	290,866.00
<b>Police</b>						978,546.22	1,197,019.37	1,295,194.73	1,401,290.00	1,508,836.00
<b>Fire</b>						137,291.44	92,733.97	134,390.84	151,494.00	8,336.00
<b>001 Current Expense</b>	2,983,412.59	2,964,041.90	3,031,898.20	3,450,712.00	2,909,994.00	2,531,353.20	2,870,195.28	3,510,114.99	3,721,070.00	3,138,412.00
<b>101 Street Fund</b>	486,231.44	490,597.65	371,362.52	887,788.00	286,539.00	387,021.03	524,352.28	957,236.81	409,296.00	387,957.00
<b>107 Pool Fund</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>108 Municipal Capital Impr. Fund</b>	132,949.40	92,632.93	87,577.63	145,631.00	107,035.00	0.00	52,341.94	9,325.95	352,483.00	0.00
<b>110 Fire Reserve Fund</b>	48,363.76	5,458.33	43,197.26	17,591.00	0.00	0.00	0.00	0.00	51,000.00	0.00
<b>112 General Fund Reserve</b>	153.62	5,775.17	18,088.41	16,000.00	13,752.00	0.00	0.00	0.00	100,000.00	0.00
<b>115 Emergency Reserve Fund</b>	0.00	0.00	0.00	100,000.00	6,876.00	0.00	0.00	0.00	0.00	0.00
<b>121 Police Vehicle Reserve Fund</b>	30,080.20	61,315.61	134,127.92	11,638.00	12,084.00	58,186.04	0.00	70,117.05	80,000.00	0.00
<b>122 Police General Reserve Fund</b>	0.00	0.00	0.00	80,000.00	5,400.00	0.00	0.00	0.00	0.00	0.00
<b>204 Local Bond Fund</b>	0.00	0.00	0.00	114,656.00	13,034.00	0.00	0.00	0.00	114,656.00	13,034.00
<b>302 Transportation Improvemnet Fund</b>	0.00	0.00	26,767.44	63,454.00	72,900.00	0.00	0.00	0.00	0.00	0.00
<b>303 Hotel/Motel Taxes</b>	77,750.23	80,502.92	82,984.26	99,605.00	106,488.00	0.00	22,463.00	95,537.00	80,500.00	78,835.00
<b>307 Park and Recreation (formerly New Pool Construction) Fund</b>	0.00	0.00	35,418.05	1,200.00	66,967.00	0.00	0.00	0.00	0.00	0.00
<b>341 General Public Works Vehicle Replacement Fund</b>	0.00	0.00	0.00	5,000.00	5,277.00	0.00	0.00	0.00	0.00	0.00

City of White Salmon  
 2025 Budget Summary with History  
 As of 11/14/2024

	2021 Actual Revenue	2022 Actual Revenue	2023 Actual Revenue	2024 Budget Revenue	2025 Proposed Revenue	2021 Actual Expenditures	2022 Actual Expenditures	2023 Actual Expenditures	2024 Budget Expenditures	2025 Proposed Expenditures
<b>342 Street Public Works Vehicle Replacement Fund</b>	0.00	0.00	0.00	10,000.00	554.00	0.00	0.00	0.00	0.00	0.00
<b>401 Water Fund</b>	2,476,540.31	2,488,828.16	2,558,210.64	2,463,716.00	2,484,049.00	2,495,698.34	2,392,633.00	2,180,463.29	2,527,346.00	2,638,643.00
<b>402 Wastewater Collection Fund</b>	1,038,193.44	1,060,123.12	1,123,591.79	1,170,533.00	1,228,208.00	1,054,851.02	1,117,087.48	1,125,156.58	1,319,341.00	1,235,577.00
<b>408 Water Reserve Fund</b>	48,497.53	1,041.78	399,565.13	2,129,130.00	409,201.00	243,679.58	74,401.81	143,154.71	2,065,430.00	0.00
<b>409 Wastewater Reserve Fund</b>	435.03	107,534.64	217,714.90	78,372.00	147,800.00	0.00	201,818.35	126,708.20	408,108.00	9,000.00
<b>412 Water Rights Acquisition Fund</b>	161,211.45	169,441.13	183,847.32	164,620.00	161,000.00	123,984.24	123,984.24	123,984.24	123,985.00	93,763.00
<b>413 Water Bond Redemption Fund</b>	118,121.14	112,605.77	114,930.99	197,882.00	295,328.00	118,098.51	111,516.00	111,516.00	194,882.00	292,328.00
<b>414 Wastewater Redemption Fund</b>	15,172.00	75.53	0.00	0.00	0.00	15,172.49	0.00	0.00	0.00	0.00
<b>415 Water Bond Reserve Fund</b>	16,417.90	20,933.26	20,190.66	23,989.00	23,489.00	0.00	0.00	0.00	0.00	0.00
<b>416 Wastewater Bond Reserve Fund</b>	40.14	1,255.34	3,975.56	2,900.00	2,900.00	0.00	0.00	0.00	0.00	0.00
<b>417 Treatment Plant Resesrve Fund</b>	30,359.76	17,678.95	22,107.30	26,530.00	29,000.00	0.00	255,977.00	0.00	0.00	0.00
<b>418 Water Short Lived Asset Reserve Fund</b>	115,929.87	202,310.50	140,350.50	135,000.00	48,000.00	84,656.32	107,890.20	102,887.99	439,999.00	30,000.00
<b>419 Water Construction Fund</b>	0.00	0.00	0.00	8,045,000.00	0.00	0.00	0.00	0.00	8,045,000.00	0.00
<b>420 USDA Rural Develop Jewett Water</b>	2,951,643.70	150,500.00	2,333,000.00	5,187,100.00	0.00	2,951,643.70	0.00	2,480,739.36	5,189,860.22	0.00
<b>428 Water Public Works Vehicle Replacement Fund</b>	0.00	0.00	0.00	50,000.00	56,876.00	0.00	0.00	0.00	0.00	0.00
<b>429 Wastewater Public Works Vehicle Replacement Fund</b>	0.00	0.00	0.00	10,000.00	11,376.00	0.00	0.00	0.00	0.00	0.00
<b>601 Remittances</b>	4,921.97	4,486.31	3,344.80	6,777.00	0.00	4,921.97	4,486.31	2,679.55	7,169.00	0.00
<b>Total</b>	10,736,425.48	8,037,139.00	10,952,251.28	24,694,824.00	8,504,127.00	10,069,266.44	7,859,146.89 0.26	11,039,621.72	25,230,125.22	7,917,549.00

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