



2025 Proposed Budget

Comprised from data as of 11/01/2024

Mission of the budget process

National Advisory Council on State and Local Budgeting

The mission of the budget process is to help decision makers make informed choices about the provisions of services and capital assets and to promote stakeholder participation in the process.

Budget Related Public Hearing Opportunities for the Public

Scheduled Council Meeting Public Hearings:

November 6, 2024 – Proposed Levy Increase

November 6, 2024 – Initial 2025 Budget

November 20, 2024- FINAL 2025 Budget

Today's Goals #1

Financially illustrate the need for the 101% Property Tax Levy Increase.

<i>2024 Total Levy Collection Limit:</i>	<i>\$ 445,256.07</i>
<i>2025 101% Total Levy Collection Limit:</i>	<i>\$ 449,708.63</i>
<i>Total Increase:</i>	<i>\$ 4,452.56</i>

**Does not include new construction or significant improvements*



Where do my property taxes go?

A single-family home valued at \$500,000 pays the following into the city departments:

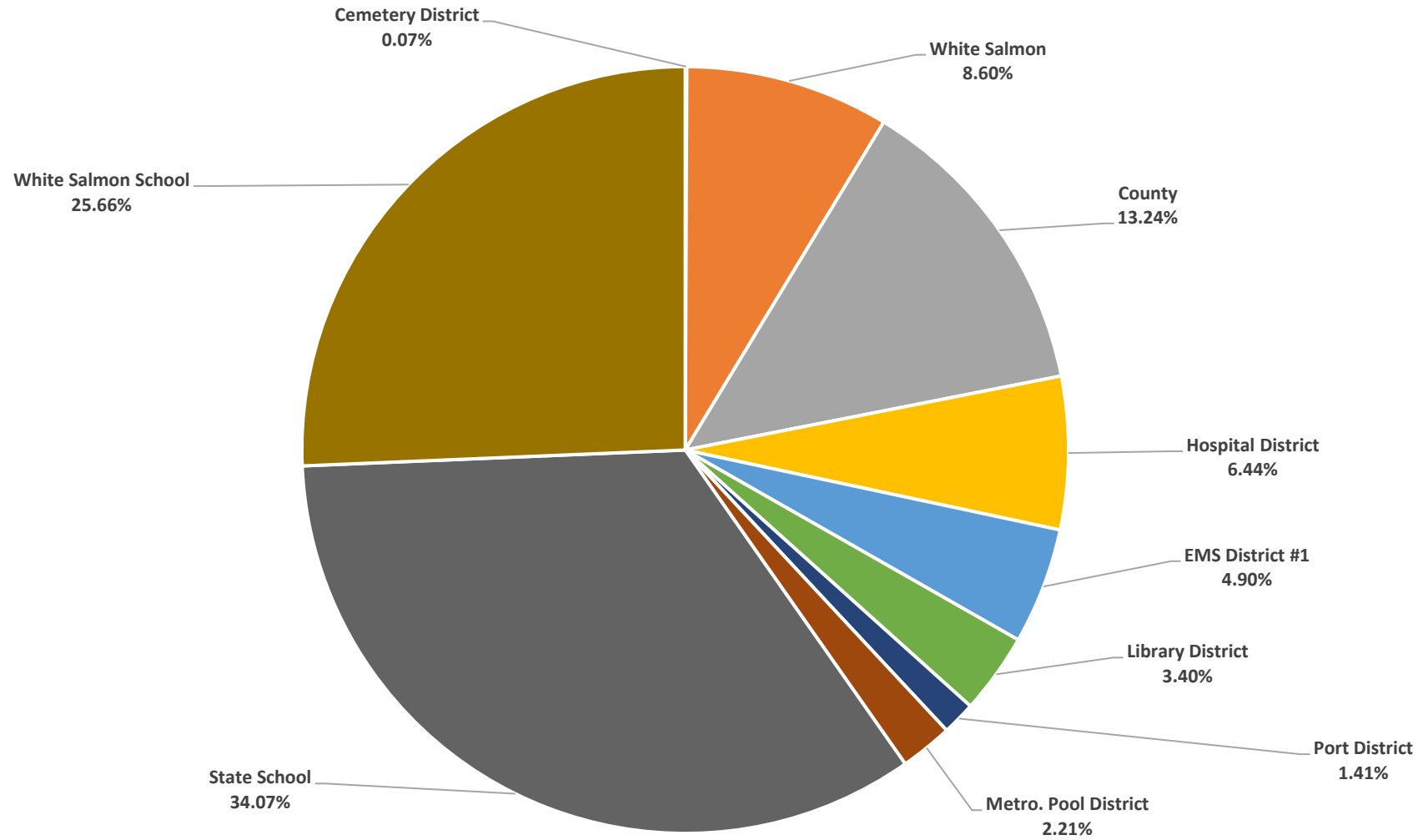
Total Property Taxes Paid - \$3,939.55

Total Property Taxes Paid to the City of White Salmon (8.60% of Total Taxes Paid) - \$338.82

*Based on 2024 Property Tax Amounts (does not include the proposed \$0.76/\$1000 WKRFA levy that would add \$380/year for a home valued at \$500,000)



City of White Salmon 2024 Property Tax Split by District





Where do my property taxes go?

Total Property Taxes Paid to the City of White Salmon
(8.60% of Total Taxes Paid) - \$338.82

Current Expense (Fund 001)

Property Taxes (80% of total property taxes using 2025 split) = \$271.06

*Finance	19%	\$ 48.49
*Human Resources	2%	\$ 4.51
*General Government	6%	\$ 16.62
*Building	5%	\$ 12.15
*Community Services	0%	\$ 1.51
*Planning	10%	\$ 32.62
*Parks	7%	\$ 25.15
*Police	48%	\$ 129.29
*Fire	3%	\$ 0.72

Street Department (Fund 101)

Property Taxes (20% of total property taxes using 2024 split) = \$67.76

*Based on 2025 Operation and Maintenance Budgeted and
2024 Property Tax Split (2025 final numbers will not be available until December 2024).



Today's Goals

#2

- Receive Council Feedback on the proposed budget.
- Confirmation that the direction of the budget expenditures is in line with the 2025 City Council Priorities.

2025 City Council Identified Goals



Implement Housing Action Plan directives to realize increased housing opportunities for residents.



Increased focus on community resilience, including disaster preparation and mitigation strategies, year-round focused community wildfire education activities and climate resilience.



Address gaps in resources and opportunities for the city's youngest residents, to include relocating the Youth Center, clear commitments to supporting expanded childcare access, as well as increased recreation and enrichment opportunities for youth.

Current Expense Fund (001)

Finance
Executive
Legislative
Human Resources
Community Development
Planning
Building
Police
Fire
Parks

- **Projected Revenues**
\$2,913,394 (includes 80% property taxes)
- **Operation and Maintenance Costs**
\$3,151,467*

* \$238,073 from Beginning Cash

Current Expense Fund (001)

Finance
Executive
Legislative
Human Resources
Community Development
Planning
Building
Police
Fire
Parks

O&M Expenditure Highlight

- Grant Writing Assistance – Finance - \$10,000 plus roll over from 2024
- Youth Center – Community Development - \$12,000
- Heritage Month, Murals, and Pool Passes – Community Development - \$5,000
- Transfer to General PW Vehicle Replacement Fund - \$5,000
- Finance and Executive Travel and Training (75% covered by scholarships from RMSA, AWC and Conference Boards)
- Carryover Planning Projects: Heritage Tree Ordinance, Land Use Fee Study, Zoning Map Update
- Wildfire Prevention Supplies - \$1,000 plus 2024 carryover

Other Capital Improvement Projects

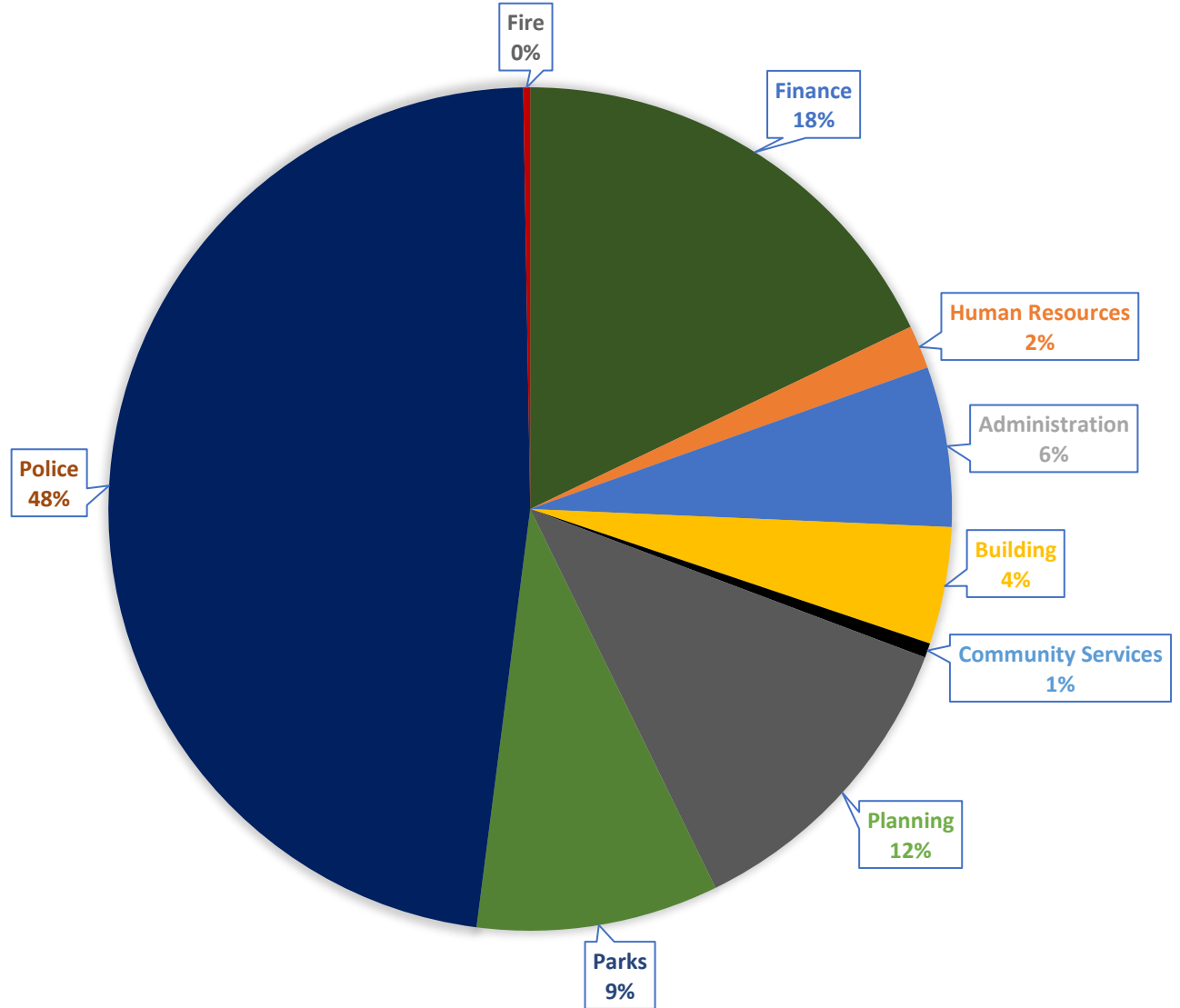
Parks and Recreation (Fund 307)

- Reserve Fund for New Pool Construction (2023 replacement of reallocated ARPA funds)- \$30,767
- Reserve Fund for New Pool Construction (2025)- \$35,000

2025 CURRENT EXPENSE O&M DEPARTMENT SPLIT

General Fund Split

Finance	\$	561,667
Human Resources	\$	52,231
General Government	\$	192,528
Building	\$	140,787
Community Services	\$	17,500
Planning	\$	377,905
Parks	\$	291,282
Police	\$	1,497,731
Fire	\$	8,336



*Based on 2025 Operation and Maintenance Budget rev 10/08/2024

Street Fund (101)

- Projected Revenues
\$286,539 (includes 20% property taxes)
- Operation and Maintenance Costs
\$389,620*

* \$103,081 from Beginning Cash

Street Fund (101)

O&M Expenditure Highlights

- Bike/Ped improvements - \$3,239 plus 2024 carryover
- Street Signs - \$8,000
- Wayfinding – 2024 Wayfinding Carryover plus 2024 Street Sign Carryover

Other Capital Improvement Projects

Municipal Capital Improvements (Fund 108)

- Rheingarten Park Improvements - Playground Equipment Replacement – \$102,712 (Carryover from 2024)

Hotel/Motel Taxes (Fund 303)

- Lodging Tax Grants– \$78,835



Where do my utility fees go?

Water Department (Fund 401)

*Water Base Fees - $\$57.30 \times 12 \text{ months} = \687.60

Usage Fees – Depends on usage

Wastewater Department (Fund 402)

*Sewer Base Fees - $\$63.84 \times 12 \text{ months} = \766.08

*Based on single-family inside city residential property using 2025 proposed utility rates



Public Works Highlights

Public Works Expenditure Highlights (Park, Street, Water, Wastewater)

- Succession Planning – Hiring of PWMW III in January 2025 to Replacement of PW Maintenance Worker to retire 10/2025
- Sick leave and vacation buyout for retiring PWMIII Worker
- Maintenance Contracts: Backflow testing, Fire Extinguisher Testing, Fire Suppression Services, Cummins Annual Testing
- Building Repair and Maintenance for building upkeep.

Water Fund (401)

- Projected Revenues
\$2,484,049 (includes 5% increase to water utility rates)
- Operation and Maintenance Costs
\$1,912,703

Water Fund (401)

O&M Expenditure Highlights

- Transfer to Water PW Vehicle Replacement Fund - \$50,000
- Maintenance Contracts: Backflow testing, Fire Extinguisher Testing, Fire Suppression Services, Cummins Annual Testing
- Transfer of \$ 300,000 to Water Reserves for future infrastructure improvements and debt payments.
- Transfer of \$30,000 to Water Short Lived Assets Reserves (based on Tohomish, Jewett Blvd, and Phase I bond requirements).
- Water Conservation Supplies - \$500

Other Capital Improvement Projects

Water Reserve (Fund 408)

- North Main/Spring Street Improvements - 2024 Carryover Project

Water Short Lived Asset Reserve (Fund 418)

- Meter Base Station – \$115,000 (2024 Carryover Project)
- Replacement Meters - \$30,000

Water Construction (Fund 419)

- Mainline Phase IIA – \$8,045,000 (2024 Carryover Project)

USDA Reserve (Fund 420)

- Phase 1 Mainline Improvements – Retainage to pay 2025

Wastewater Collection Fund (402)

- **Projected Revenues**
\$1,228,208 (includes 5% increase to sewer utility rates)
- **Operation and Maintenance Costs**
\$990,568

Wastewater Collection Fund (402)

O&M Expenditure Highlights

- Transfer to Water PW Vehicle Replacement Fund - \$10,000
- Transfer of \$100,000 to Wastewater Reserves for future infrastructure improvements and debt payments.

Other Capital Improvement Projects

Wastewater Reserve (Fund 409)

- Wastewater System Plan – \$50,000 (2024 Carryover Project)
- Stormwater Plan – \$10,000 (2024 Carryover Project)



Questions?