

# Agenda

## CITY OF GOLD BAR COUNCIL MEETING

Tuesday, March 17, 2026

7:00 PM  
CITY HALL

CALL TO ORDER, FLAG SALUTE, ROLL CALL

AGENDA APPROVAL

MAYOR'S REPORT, STAFF REPORTS, COUNCIL COMMENTS

CITIZEN COMMENTS (SIGN-IN REQUIRED, LIMITED TO 3 MINUTES)

CONTINUED BUSINESS - none

NEW BUSINESS

1. RESOLUTION #26-04 AMENDING FINANCIAL PLAN – DISCUSSION AND ACTION

FINAL COUNCIL COMMENTS

MINUTES APPROVAL

March 3, 2026

VOUCHER APPROVAL

CHECKS

39057 - 39080

CLAIMS

\$59,344.37

PAYROLL & TAXES

\$1,000.00

TOTAL

\$60,344.37

ADJOURNMENT

**CITY OF GOLD BAR, WASHINGTON  
RESOLUTION NO. 26-04**

**A RESOLUTION OF THE CITY OF GOLD BAR, WASHINGTON AMENDING THE CITY FINANCIAL  
PLAN RELATING TO SMALL AND ATTRACTIVE ASSETS**

**WHEREAS**, local governments are required to implement measures to track and control small and attractive assets to minimize identified risks; and

**WHEREAS**, small and attractive assets are those assets that are easily moveable, have a life expectancy of more than one year, and are particularly vulnerable to loss; and

**WHEREAS**, the City monitors and maintains a small and attractive asset list; and

**WHEREAS**, the City maintains a small and attractive asset policy as part of the Financial Plan; and

**WHEREAS**, the small and attractive asset policy requires updating;

**NOW THEREFORE BE IT RESOLVED** by the governing body of the City of Gold Bar that the Financial Plan shall be amended as follows.

<b>Section I</b>	<b>Repeal of Resolution #19-03</b>
<b>Section II</b>	<b>Small and Attractive Assets</b>
<b>Section III</b>	<b>Severability</b>
<b>Section IV</b>	<b>Effective Date</b>

**Section I, Repeal of Resolution #19-03**

Resolution #19-03 shall be repealed in its entirety.

**Section II, Small and Attractive Assets**

*General Information*

Small and attractive assets are defined as those items that fall below the state's capitalization level of five thousand dollars (\$5,000) that are easily moveable, have a life expectancy of more than one year, and that are particularly vulnerable to loss.

The City of Gold Bar sets the policy for the value of small and attractive assets to be reviewed, and what that review process entails. This section of the City's Financial Plan contains that policy in its entirety, as follows.

It is the policy of the City of Gold Bar to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed and that are valued ~~between one thousand dollars (\$1,000) and at less than~~ at less than five thousand dollars (\$5,000). Each supervisor shall have the discretion to track additional items that may be valued at less than one thousand dollars (\$1,000) ~~but that they feel are important to monitor.~~

If small and attractive assets are purchased in a bulk unit that pushes the purchase price over the limit of five thousand dollars (\$5,000), the City shall record those purchases at the value of the individual item rather than the bulk price.

If small and attractive assets are purchased with federal funds, the City must comply with the Uniform Guidance requirements of 2 CFR §200.313

*Risk Assessments*

The Public Works Director or designated staff shall perform a risk assessment that identifies all small and attractive assets within asset types such as office equipment, public works equipment, small tools, communication equipment, etc. The risk assessment shall take the following into consideration.

- Would the public expect strong safeguards over this asset type?
- Is the asset type susceptible to theft or resale?
- Is the asset type easily converted to personal use?
- Is the asset type likely to go unnoticed over time if missing?
- Is the asset type dangerous and does it present a safety risk to the public?
- Could the loss of the asset expose the City to business risks such as data breach, lawsuit, accident, or safety issue?
- Did the purchase use federal funds?
- Was the asset purchased through federal surplus programs that may have special requirements?
- Was the asset purchased through grant funds that may have special requirements?
- Is the potential impact to the City low, medium, or high, if the asset were to go missing?

For each identified high risk, the City shall consider what safeguards could be implemented to reduce the risk.

This risk assessment shall be done, at a minimum, annually. For best practice purposes, the risk assessment may be done more frequently. After a risk assessment, the Public Works Director or designated staff shall promptly implement any needed action.

Documentation of risk assessments shall be maintained and retained by the City Clerk and/or Public Works Director.

#### Asset Inventory

~~Each supervisor~~ The Clerk/Treasurer or Public Works Director shall prepare and maintain one central a inventory list annually of their small and attractive assets. Lists shall be turned into the Clerk/Treasurer by January 31<sup>st</sup> with additions, deletions, transfers, modifications, leases, etc. noted on the updated list. The Clerk/Treasurer shall review the lists and maintain a filing system for audit purposes. This report shall be separate from the fixed and capital asset report. Assets shall be assigned an identification tag which shall be affixed to the asset and included on the asset inventory list. This list shall be updated promptly when there are additions or reductions and include, at a minimum, what the item is, its location, and the asset's identifying tag information.

The Public Works Director shall perform, or designate, a regular review of the asset inventory list to ensure information is current. The frequency of this review shall be decided by the Public Works Director and based on risk assessments. For example, assets deemed to be high risk may require more frequent monitoring.

~~If small and attractive assets are found to be missing during the annual review, the Clerk/Treasurer shall meet with the supervisor to determine the reason for the loss and the appropriate action that shall be taken. A final report of any missing assets shall be reported to the Mayor and/or Council.~~

Staff shall report missing or damaged assets immediately or as soon as reasonably possible to the Public Works Director or Clerk/Treasurer. In the case of theft, the Clerk/Treasurer shall report the loss to law enforcement, the city's insurance carrier, and/or any other relevant party.

~~Where possible, small and attractive assets shall be assigned an identifier that is affixed to the asset and included in the annual report. This identifier shall be used to track assets and to assist with identification and reporting in the case of theft.~~

#### Asset Care and Handling

Staff shall be expected to maintain inventory by providing regular maintenance, storing assets in their designated areas for ease of asset review and audit review, and informing the Clerk/Treasurer or Public Works Director when updates to the asset inventory list are needed.

Disposal of small and attractive assets, including sales and surplus, shall be documented through the update process of the asset inventory list. The reason for disposal should be noted on the list.

Authorized staff shall purchase small and attractive assets through the normal purchasing procedures.

**Section III, Severability**

This resolution is severable and if any portion of it shall be declared invalid or unconstitutional, the remaining portion shall remain valid and enforceable.

**Section IV, Effective Date**

This Resolution shall take effect from, and after, its passage and approval, as provided by law.

**Resolved this \_\_\_\_\_ day of \_\_\_\_\_, 2026.**

APPROVED:

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Steve Yarbrough, Mayor

\_\_\_\_\_  
Lisa Stowe, Clerk/Treasurer

# City of Gold Bar

EST. 1910



107 – 5<sup>th</sup> Street, Gold Bar, WA 98251

## City of Gold Bar Council Meeting Minutes Tuesday, March 3, 2026

### **CALL TO ORDER, FLAG SALUTE, ROLL CALL**

Mayor Yarbrough called the meeting to order at 7:00 pm. The meeting was held in hybrid format. Present in person were Councilmembers Lie, Martin, and Russell. Councilmember Sears attended via Zoom. Staff members present in person included Chief Whalen, Public Works Director Norris, and Clerk Stowe. Office Manager Beaston attended via Zoom.

### **AGENDA APPROVAL**

Councilmember Sears moved to adopt the agenda as amended to add the audit exit conference and with a second by Councilmember Russell, the motion carried.

### **AUDIT EXIT CONFERENCE**

Auditors Cammie Edwards and Courtney Amons presented the results of their accountability and financial audits for 2023 and 2024. They reviewed audit goals, compliance, the alignment of policies with state regulations, best practice guidelines, and results of the city's audit. All information is available in their exit packet.

### **MAYOR'S REPORT**

Mayor Yarbrough took part in the recent community awards, where Malcolm Cunningham and Kathy Curnutt received awards. He talked about a grant application that is being prepared for community funding for 2027. The application will be for booster pump stations and replacing the wooden water tank. There was brief discussion around the grant process. He then said the Tree Board meets next week, the Red Hat group will have an egg hunt April 4<sup>th</sup> and needs candy donations, Gold Dust Day planning is starting, and June 5<sup>th</sup> will be a community day and Touch a Truck at the Gold Bar elementary school.

### **STAFF REPORT**

Chief Whalen and deputies worked on a recent uptick in thefts. Traffic enforcement, including ATVs and e-bikes is ongoing. Fuel pumps in Sultan are back working. There was brief discussion about education and safety guidelines posted on the Sheriff website regarding e-bikes and ATVs.

Director Norris also spoke about the grant application which will improve fire flow. There was brief discussion around sprinkler systems for businesses, that there are no updates on cannabis businesses, and upcoming work on the housing element of the comprehensive plan. The housing element led to discussion on affordable housing and that the city is waiting for review by the Department of Commerce.

Clerk Stowe reported back to the council regarding moratoriums, the requirements for creating them, and the need for legal review. She also recommended soliciting comments from all residents regarding short-term rentals and that planning and city codes should ideally be influenced by a majority. There was brief discussion around ways to solicit public opinion. She also talked about whether the city should stay with annual financial audits or move to every other year.

Office Manager Beaston said two dogs that have been recurring issues have been taken to the animal shelter.

### **COUNCIL COMMENTS**

Councilmember Sears thanked staff for their work on the recent audit and would like to see audits continue annually. He then moved to excuse Councilmember Craig's absence and with a second by Councilmember Russell, the motion carried.

Councilmember Lie let everyone know that long-time resident Glenrose Williams had passed away. She was a quiet, unassuming, and very interesting person with many contributions to the community and will be sorely missed.

Councilmember Lie talked about state legislation he is following, including a study on e-bikes, and allowing private burials on private property, which he feels is not appropriate in the city. He also said he does not want a moratorium but wants action relating to short-term rentals, talked about the importance of affordable housing, thanked staff for assistance on a recent dog issue, and said Snohomish County Tomorrow will be voting on urban growth zones.

Councilmember Martin asked if there were contributions from timber sales for fire protection, but Director Norris said there was none. She asked if the Red Hats group needed eggs. They do not but could use donations of candy and baskets. She talked about costs related to annual audits and then said she felt it wasn't fair for a small number of citizens to voice a strong opinion on short term rentals and not allow any other residents to do so.

Councilmember Russell thanked staff for the recent audit and talked about police coverage and visibility and the need for safety and education relating to e-bikes.

### **CITIZEN COMMENTS -none**

### **CONTINUED BUSINESS - none**

### **NEW BUSINESS - none**

### **FINAL COUNCIL COMMENTS/OTHER BUSINESS**

Councilmember Lie feels a mistake was made in adopting short-term regulations and that if the regulations were enacted without citizen input they can be undone without.

Councilmember Martin disagreed and said seven comments should not direct council on something that impacts all citizens.

Councilmember Russell said when the ad hoc committee discussed short-term rentals no one in the room was pro short-term rentals and that the regulations were a case of trying to be fair.

**COUNCIL MINUTES APPROVAL**

Councilmember Sears moved to approve the February 17<sup>th</sup>, 2026 minutes as presented and with a second by Councilmember Russell, the motion carried.

**VOUCHER APPROVAL**

Councilmember Martin moved to approve checks numbering 39021 through 39056 with \$19,229.45 for claims and \$53,102.87 for payroll and taxes, for a grand total of \$72,332.32 and with a second by Councilmember Russell, the motion carried.

**ADJOURNMENT**

Councilmember Russell moved to adjourn the meeting and with a second by Councilmember Sears, the motion carried and the meeting was adjourned at 8:01 pm.

\_\_\_\_\_  
Steve Yarbrough, Mayor

\_\_\_\_\_  
Lisa Stowe, Clerk/Treasurer

# CHECK REGISTER

City Of Gold Bar

Time: 08:04:10 Date: 03/11/2026

03/04/2026 To: 03/17/2026

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
448	03/04/2026	Claims	7	39057	US Postal Service	377.21	
472	03/10/2026	Payroll	7	39058	Richard L Baker	200.00	
473	03/10/2026	Payroll	7	39059	Denise J Beaston	800.00	
478	03/17/2026	Claims	7	39060	AM Test, Inc.	60.00	
479	03/17/2026	Claims	7	39061	Barmon Lumber	71.03	
480	03/17/2026	Claims	7	39062	Citi Cards	2,008.26	
481	03/17/2026	Claims	7	39063	City Of Gold Bar	552.04	
482	03/17/2026	Claims	7	39064	Comcast Business	344.26	
483	03/17/2026	Claims	7	E39065	Dept Of Revenue-Excise Tax	1,990.61	
484	03/17/2026	Claims	7	39066	EJ Municipal Land Use Planning, LLC	2,592.50	
485	03/17/2026	Claims	7	39067	Grainger	24.18	
486	03/17/2026	Claims	7	39068	ICONIX Waterworks	242.33	
487	03/17/2026	Claims	7	39069	Kelley Create	197.53	
488	03/17/2026	Claims	7	39070	Lowe's Business Account	623.14	
489	03/17/2026	Claims	7	39071	Monroe Parts House, Inc. NAPA	381.81	
490	03/17/2026	Claims	7	39072	O'Reilly Automotive, INC	427.38	
491	03/17/2026	Claims	7	39073	Sno County Auditor	18.00	Lien
492	03/17/2026	Claims	7	39074	Sno County Human Svcs	156.46	
493	03/17/2026	Claims	7	39075	Sno County PUD	1,782.95	
494	03/17/2026	Claims	7	39076	Sno County Sheriff	45,561.42	March 2026
495	03/17/2026	Claims	7	39077	Utilities Underground	9.78	
496	03/17/2026	Claims	7	39078	WA State Treasurer	1,129.62	
497	03/17/2026	Claims	7	39079	Waste Management	736.23	
498	03/17/2026	Claims	7	39080	Zply Fiber	57.63	
001 General Government						51,146.90	
101 City Street						1,927.18	
401 Water Operating						5,350.20	
415 Stormwater Fund						790.47	
633 Agency Fund						1,129.62	
						60,344.37	Claims: 59,344.37
							Payroll: 1,000.00