

Town of Eatonville

2021 Annual Budget

Adopted by the Eatonville Town Council,
Ordinance 2020-5

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TOWN OF EATONVILLE

2021 BUDGET

INFORMATION ABOUT THE TOWN

The Town of Eatonville was incorporated on October 28, 1909 and operates under the laws of the State of Washington applicable to a fourth class town with a mayor-council form of government, that consists of five elected Council members and an independently elected mayor.

FORM OF GOVERNMENT

In a mayor-council form of government, policy and administration are separated. The principal job of the town council is to make policy. Councils rely on ideas from many sources, including staff, citizens' groups, advisory committees and others. It is the council's responsibility to consider the merits of each idea and then approve, modify or reject it. In doing so, council members analyze community needs, program alternatives and available resources. The decision often takes the form of an ordinance or resolution, although it may take the form of a rule, regulation, motion or order. The budget is a powerful policy tool that is adopted by ordinance. The mayor is the Chief Executive of the town and is responsible for implementing policy that has been adopted by the council, personnel matters, working with staff to develop the preliminary budget and representing the town as the official spokesperson in accordance with views or goals set by council.

2021 ELECTED OFFICIALS AND TERMS OF OFFICE

Name	Position	Term
Mike Schaub	Mayor	01/01/2018 – 12/31/2021
Jennie Hannah	Position 1	01/01/2018 – 12/31/2021
Bob Walter	Position 2	01/01/2018 – 12/31/2021
Robert Thomas	Position 3	01/01/2020 – 12/31/2023
Bill Dunn	Position 4	01/01/2020 – 12/31/2023
Emily McFadden	Position 5	01/01/2020 – 12/31/2023

ADMINISTRATION

Name	Position
Abby Gribi	Town Administrator
Miranda Doll	Town Clerk

MEETINGS

All official meetings of the council are open to the public with the exception of executive sessions for certain limited topics (as defined in Chapter 42.30 RCW).

Regular Council Meetings- Town council meetings are held at the Eatonville Community Center located at 305 Center Street West on the 2nd and 4th Mondays of each month and begin at 7:00 PM. When a council meeting falls on a holiday, the council may determine an alternate day for the meeting or cancel the meeting. A journal of proceedings of the council will be kept by the town clerk and is open for public inspection. Agendas, recordings and minutes of town council meetings are posted on the official Town of Eatonville website www.eatonville-wa.gov. The Mayor is the presiding officer of all meetings of the council under authority of RCW 35.27.160. In the absence of the mayor, the mayor pro tem shall preside.

2021 Council Meeting Schedule

January 11	7:00PM
January 25	7:00PM
February 8	7:00PM
February 22	7:00PM
March 8	7:00PM
March 22	7:00PM
April 12	7:00PM
April 26	7:00PM
May 10	7:00PM
May 24	7:00PM
June 14	7:00PM
June 28	7:00PM
July 12	7:00PM
July 26	7:00PM
August 9	7:00PM
August 23	7:00PM
September 13	7:00PM
September 27	7:00PM
October 11	7:00PM
October 25	7:00PM
November 8	7:00PM
November 22	7:00PM
December 13	7:00PM
December 27	7:00PM

Special Meetings- Special meetings may be called by the mayor or in accordance with RCW 42.30.080 by any three members of the council. The town clerk shall prepare a notice of the special meeting stating the time, place and business to be transacted.

Study Sessions or Workshops- The council may meet informally in a study session, at the call of the mayor or of three or more members of the council, to review forthcoming programs of the Town, receive progress reports on current programs or projects or receive other similar

information from department heads. The discussions and conclusion at a study session or workshop must remain informal and no official action can take place. Study sessions are normally held directly before a council meeting.

Standing Council Committee Meetings- Council may appoint standing council committees to expedite the legislative governmental processes. Standing council committees performing a legislative function shall be composed of currently serving council members only. Standing council committees shall consist of a maximum of two council members appointed by the council in January of each year. Standing council committees may make recommendations on proposed ordinances, resolutions and other matters of a legislative nature, within their area of responsibility before action is taken by the full council. A monthly schedule of committee meetings is posted on the Town's Facebook page and on the Town website www.eatonville-wa.gov.

ACCOUNTING AND BUDGET

As required by state law, the Town of Eatonville's accounting and budgeting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

The operating budget is a municipality's most important work product. The budget serves a number of functions. At the most basic level it is a legal document that gives local government officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies, and controls how much each department may spend.

The Town 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.

Financial Policies- In 2012, the Town adopted Financial Policies that were amended in 2014. Written, adopted financial policies have many benefits, such as assisting elected officials and staff in the financial management of the Town, saving time and energy when discussing financial matters, inspiring public confidence and providing continuity over time as elected officials and staff members change. They promote sound financial management and assist in the Town's stability, efficiency and effectiveness.

Reserves- Financial policies established a strategic reserve, which is defined as an emergency or cash flow reserve to fund one-time, emergency, or unanticipated expenditure requirements or offset unanticipated revenue fluctuations occurring in the fiscal year or one-time revenue losses. All expenditures drawn from the reserve require prior council approval unless previously authorized by the town council for expenditure in the annual budget. Since 2018 we have met our goal of maintaining a ten (10) percent of the budgeted General Fund operating revenues and ten (10) percent of each Enterprise Fund adopted operating expenditures. The Mayor and Town staff work diligently to meet and maintain this goal.

FUNDS

The Town of Eatonville adopts an annual budget. The budget is adopted at the fund level and constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Fund 001 – General Fund

General operating fund of the Town that provides funding for basic government services. The General Fund is comprised of revenues received from a combination of property taxes, sales tax, utility tax, administrative services, state generated revenue and miscellaneous fees derived from charges for services.

Basic services include:

- Police
- Fire/EMS
- Streets
- Community Center
- Finance
- Legislative
- Capital
- Cemetery
- Parks
- Court
- Planning/Building

Fund 101 – Street Fund

The Street Fund is used for maintenance and repairs of the Town streets and arterials located within the Town limits. It also pays for street lighting and costs.

Revenue sources for the Street Fund are limited and mostly come from Motor Vehicle Fuel Tax and grants.

Fund 102 – Transportation Benefit District

Revenue from this fund is a vehicle license fee of \$20.00. Expenses from this fund must be approved by the Town Council and may only be used for transportation improvements included in a local, regional or state transportation plan. Improvements can range from construction, maintenance, sidewalks and operation costs.

Fund 110 - Tourism Fund

Revenue for this fund is restricted to a specific purpose and comes from a tax imposed on all charges for furnished lodging at hotels, motels and similar establishments for a continuous period of less than one month. Expenses from this fund must be used for activities, operations and expenditures designed to increase tourism as defined by RCW 67.28.080.

Fund 130 - REET Fund

A real estate excise tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase. Expenses from this fund can be spent for any capital purpose identified in a capital improvement plan and local capital improvements including public works projects of a local government for

planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems and planning, construction, reconstruction, repair, rehabilitation or improvement of parks.

Fund 401 – Electric Fund

The Electric Fund is classified as an Enterprise Fund and is a self supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for electric usage, late fees and investment interest. Appropriations for expenditures include supplies, utilities, salaries, benefits, inter-fund transfers, inventory purchases, repairs and maintenance and purchase of power from Bonneville Power Association.

Fund 403 – Electric Capital Fund

The Electric Capital Fund is a Capital Project Fund type and is funded from hook-up charges for new service connections and inter-fund transfers from the Electric Fund. This fund is used for the development and implementation of improved electric service in the Town of Eatonville and for capital purchases.

Fund 410 – Water Fund

The Water fund is classified as an Enterprise Fund and is a self supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for water usage, late fees and investment interest. Appropriations for expenditures include supplies, professional services, utilities, salaries, benefits, inter-fund transfers, inventory purchases, loan payment and repairs and maintenance.

Fund 414 – Water Capital Fund

The Water Capital Fund is a Capital Project Fund type and is funded from water buy-in fees and inter-fund transfers from the Water Fund. This fund is used for the development and implementation of improved water service in the Town of Eatonville and for capital purchases.

Fund 411 – Sewer Fund

The Sewer fund is classified as an Enterprise Fund and is a self supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for sewer service, late fees and investment interest. Appropriations for expenditures include supplies, professional services, utilities, salaries, benefits, inter-fund transfers, inventory purchases, loan payment and repairs and maintenance.

Fund 415 – Sewer Capital Fund

The Sewer Capital Fund is a Capital Project Fund type and is funded from sewer buy-in fees and inter-fund transfers from the Sewer Fund. This fund is used for the development and implementation of improved sewer service in the Town of Eatonville and for capital purchases.

Fund 450 – Storm Drain Fund

The Storm Drain fund is classified as an Enterprise Fund and is a self supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for Storm Drain service, late fees and investment interest.

Appropriations for expenditures include supplies, professional services, salaries, benefits, inter-fund transfers and repairs and maintenance.

Fund 452– Storm Drain Capital Fund

The Storm Drain Capital Fund is a Capital Project Fund type and is funded from storm drain buy-in fees and inter-fund transfers from the storm drain Fund. This fund is used for the development and implementation of improved storm drain service in the Town of Eatonville and for capital purchases

Fund 460 – Refuse Fund

The Refuse fund is classified as an Enterprise Fund and is a self supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for refuse service and investment interest. Appropriations for expenditures include contract costs to Pierce County Refuse, supplies and professional services.





Dear Residents of Eatonville and Town Council Members:

I submitted the 2021 balanced Annual Budget and it continues to reflect our ongoing financial strategy to improve the financial condition of our Town. The 2020 Budget was executed successfully and we are ending the year in a positive position. We continue to look at ways to make our revenue go farther. One of those ways is looking and applying for grant opportunities. We completed three road improvement projects in 2020 funded by grants from the Transportation Improvement Board (TIB). In the second half of 2021, we plan to start construction of the second phase of the Washington Avenue Streetscape with grant funding received from the Puget Sound Regional Council.

The Town Council and staff deserve great credit for all the work completed, the flexibility in adjusting to new project opportunities with limited resources, and continuing the support for stronger, conservative fiscal stewardship. Attention and diligence in budgeting and spending has allowed the Town of Eatonville to improve its financial position.

The Town's core mission remains the same: to create a highly livable community by working in partnership with our citizenry and balance the following budget principles:

1. Improve the financial stability of the Town.
2. Provide the highest level of police, fire, and emergency medical services (EMS) within our available resources.
3. Deliver quality public services and preserve the character of the Town.

The Annual Budget has been shaped to build on our current budget strategy and philosophy. Included within the budget are resource allocations to fund the current level of public safety while looking for a funding model to provide a sustainable level of services within our available resources going forward. This is an area requiring further discussion in 2021 to address adequately funding our current level of public safety.

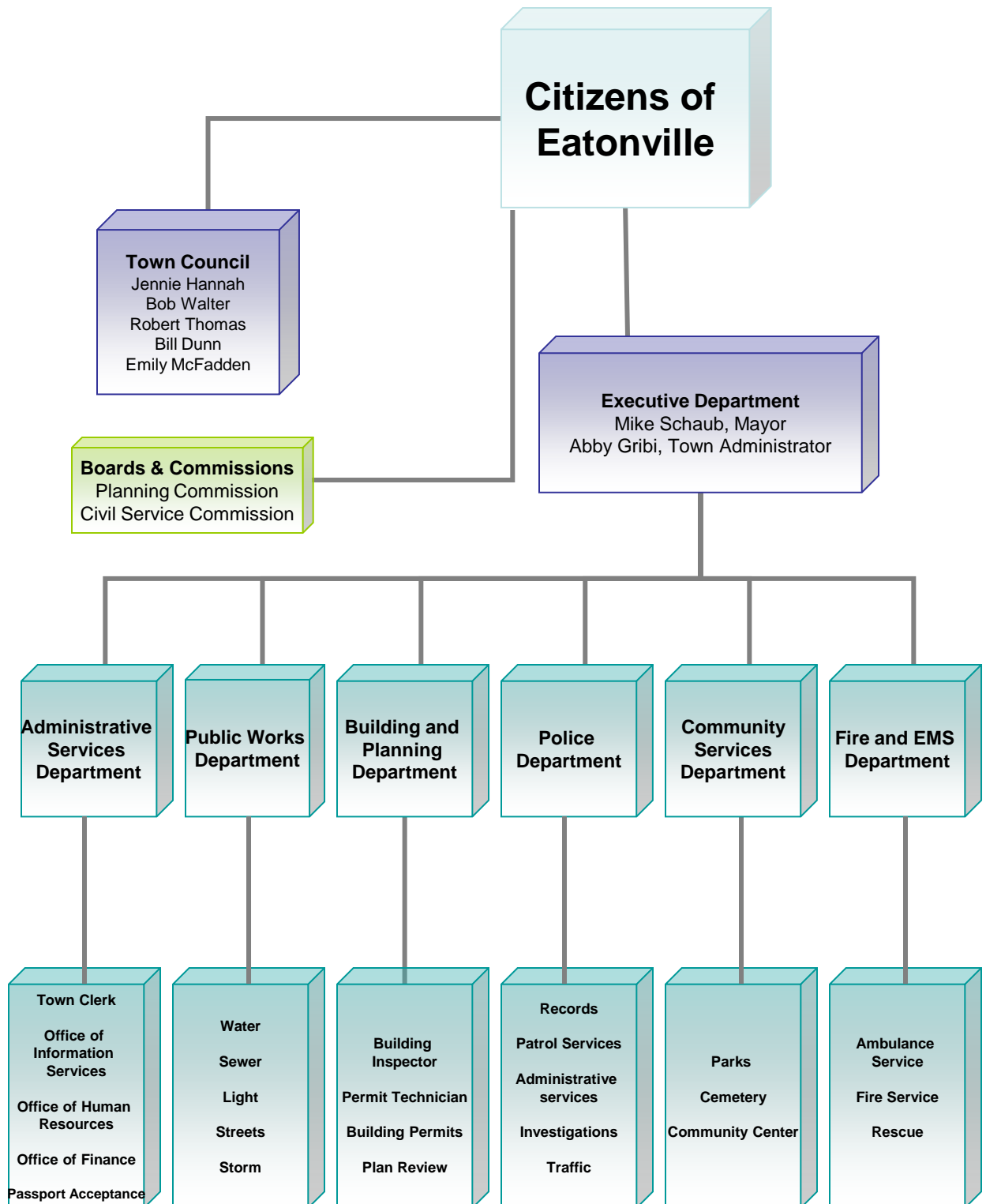
The budget process is a collaborative effort including the Mayor, Town Council, Staff, and citizen input and ensures that the Town of Eatonville will operate in financial balance. Our financial goals remain the same:

1. Live within our means.
2. Do not pay for ongoing expenditures with one-time revenues.
3. Continue to build adequate reserves.
4. Include sufficient maintenance and replacement funds to properly maintain capital facilities and equipment.

I believe the 2021 Annual Budget provides a plan to achieve those goals.

Sincerely,

Mike Schaub, Mayor



ORDINANCE 2020-5

AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE, WASHINGTON FOR THE CALENDAR YEAR 2021

WHEREAS, the Town of Eatonville, Washington completed and placed on file with the Town Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of the Town for the fiscal year ending December 31, 2021; and

WHEREAS, the Town Council met and held Budget Study Sessions to review the proposed budget on October 26, 2020 and November 9, 2020; and

WHEREAS, pursuant to RCW 84.55.120, the Eatonville Town Council held a public hearing on revenue sources on November 9, 2020; and

WHEREAS, a copy of the 2021 preliminary budget was on file with the Town Clerk for examination by the public during the time it was considered by the Town Council; and

WHEREAS, pursuant to RCW 35.33.061, a Notice of Budget Hearing was published on November 11, 2020 and November 18, 2020 in the Town's official newspaper; and

WHEREAS, pursuant to RCW 35.33.071, the Town Council met on November 23, 2020 for the purpose of fixing the final budget for calendar year 2021 and for taking public comment; now, therefore,

BE IT ORDAINED by the Town Council of the Town of Eatonville, Washington, as follows:

Section 1: The annual budget for the Town of Eatonville, Washington for the year 2021, set forth by fund summary totals below, as fixed and determined in the 2021 Preliminary Budget, as revised by the Eatonville Town Council, a copy of which is attached including the salary schedule "Appendix A," and by reference incorporated herein is adopted as the annual budget of the Town of Eatonville for the year 2021.

Section 2: The total estimated resources, including fund balances for each separate fund of the Town of Eatonville, for the year 2021 are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the year 2021 as set forth in the 2021 Preliminary Budget revenue from all sources and the expenditures by fund are as follows:

FUND	ESTIMATED REVENUES	APPROPRIATIONS/ EXPENDITURES	ESTIMATED ENDING FUND BALANCE
001 Current Expense	\$2,938,900.00	\$2,549,890.00	\$389,010.00
002 Cemetery	\$25,320.00	\$23,020.00	\$2,300.00
003 Current Expense Reserve	\$320,958.90	\$0.00	\$320,958.90
101 Streets	\$521,100.00	\$441,200.00	\$79,900.00
102 Transportation Benefit District	\$301,500.00	\$110,400.00	\$191,100.00
110 Tourism	\$78,200.00	\$16,770.00	\$61,430.00
120 Cemetery Endowment	\$26,200.00	\$0.00	\$26,200.00
130 REET	\$366,000.00	\$110,400.00	\$255,600.00
401 Electric	\$2,539,400.00	\$2,436,140.00	\$103,260.00
403 Electric Capital	\$296,000.00	\$107,000.00	\$189,000.00
404 Electric Reserve	\$253,046.77	\$0.00	\$253,046.77
410 Water	\$1,584,200.00	\$1,039,068.71	\$545,131.29
414 Water Capital	\$1,577,190.30	\$1,145,000.00	\$432,190.30
416 Water Reserve	\$145,089.77	\$0.00	\$145,089.77
411 Sewer	\$776,000.00	\$763,070.20	\$12,929.80
412 USDA Sewer Bond Redemption	\$111,948.00	\$111,948.00	\$0.00
413 USDA Sewer Bond Reserve	\$107,325.80	\$0.00	\$107,325.80
415 Sewer Capital	\$585,400.00	\$47,000.00	\$538,400.00
417 Sewer Reserve	\$106,401.67	\$0.00	\$106,401.67
450 Storm Drain	\$427,600.00	\$177,050.00	\$250,550.00
452 Storm Drain Capital	\$88,400.00	\$60,000.00	\$28,400.00
453 Storm Drain Reserve	\$40,200.00	\$0.00	\$40,200.00
460 Refuse	\$1,006,600.00	\$747,650.00	\$258,950.00
461 Refuse Reserve	\$73,120.00	\$0.00	\$73,120.00
TOTAL ALL FUNDS	\$14,296,101.21	\$9,863,606.91	\$4,432,494.30

Section 3: The budget for the Town of Eatonville, Washington for the year 2021 is hereby adopted at the fund level in its final form and is hereby approved. The final budget is on file with the Town Clerk and is available for inspection by the public at Town Hall, 201 Center Street West, Eatonville, Washington, during normal business hours.

Section 4: The Town Clerk is directed to transmit a certified copy of the Budget hereby adopted to the State Auditor's Office and the Association of Washington Cities.


Section 5: Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 6: This Ordinance shall take effect after publication of a summary, consisting of the title, pursuant to RCW 35.27.300.

1ST READING: 11/09/2020

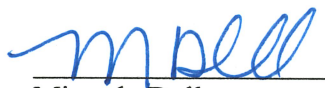
2ND READING: 11/23/2020

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 23rd day of November, 2020.



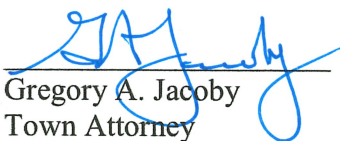
Mike Schaub
Mayor

ATTEST:



Miranda Doll
Town Clerk

APPROVED AS TO FORM:



Gregory A. Jacoby
Town Attorney

2021 BUDGET TOTALS

Town Of Eatonville
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001 Current Expense Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 01 00	Beginning Unreserved Balance CE Fund	600,000.00
308	Beginning Balances	600,000.00

310 Taxes

311 10 00 00	Real Property Tax	708,000.00
311 10 00 01	Ems Tax Levy	114,000.00
311 30 00 00	Sale Of Tax Title Property	0.00
313 11 00 00	Sales & Use Taxes	400,000.00
313 17 00 00	Park Sales & Use Tax	28,000.00
313 71 00 00	Criminal Justice Funding-co	50,000.00
316 40 00 00	Utility Tax	257,500.00
316 46 00 00	Cable/Phone Utility Taxes	50,000.00
316 81 00 00	Punch Boards/Pull Tabs	5,000.00
337 40 00 00	Private Timber Harvest Tax	50.00
310	Taxes	1,612,550.00

320 Licenses & Permits

321 30 00 00	Fireworks Stand License/permit	0.00
321 91 00 00	Franchise Fees	25,000.00
321 99 00 00	Business Licenses	19,000.00
322 10 00 01	Permits-Building	18,000.00
322 10 00 04	Permits-Plumbing/Mechanical	2,500.00
322 10 00 05	Permit-Sign, Grading, Etc	1,200.00
322 10 00 06	Bldg Technology	1,000.00
322 30 00 00	Animal Licenses	7,000.00
320	Licenses & Permits	73,700.00

330 State Generated Revenues

331 20 70 00	Federal Direct Grant From The Department Of Transportation.	0.00
334 03 10 00	Grant From Department Of Ecology- Shoreline Master Plan Update	0.00
334 06 91 00	Police-WASPC Grant	0.00
336 00 71 00	Multimodal Transportation Revenue	4,000.00
336 00 98 00	City-County Assistance	30,000.00
336 02 31 00	DNR PILT NAP/NRCA	19,500.00
336 06 21 00	MVET- Criminal Justice Low Population	1,000.00
336 06 26 00	Criminal Special Programs	3,000.00
336 06 42 00	Marijuana Excise Tax	3,000.00
336 06 51 00	DUI-Other Criminal Justice	500.00
336 06 94 00	Liquor Excise Tax	16,000.00
336 06 95 00	Liquor Control Board Profit	24,000.00
330	State Generated Revenues	101,000.00

2021 BUDGET TOTALS

Town Of Eatonville
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001 Current Expense Fund

01/01/2021 To: 12/31/2021

REVENUES

340 Charges For Services

341 93 00 00	Custodial/Janitorial/Maintenance	300.00
341 99 00 00	Passport & Naturalization Fees	6,000.00
342 21 00 00	Fire Protection And Emergency Medical Services	1,000.00
342 33 00 00	Probation/Record Check Fee	8,000.00
342 36 00 00	Housing And Monitoring Of Prisoners	500.00
342 50 00 00	DUI Emergency Response	500.00
345 23 00 00	Animal Control/shelter Fees	200.00
345 83 00 02	Plan Check Fees	22,500.00
345 89 00 01	Review And Engineering Fees	4,000.00
345 89 00 02	Planning Application And Administrative Fee	0.00

340 Charges For Services	43,000.00
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350 Fines & Forfeitures

353 10 00 00	Fines And Forfeitures	23,000.00
355 20 00 00	Criminal Traffic-DWI	500.00
356 50 00 00	Judgement Settlmnt/Restitution	150.00
356 50 03 00	City Drug Buy	50.00
356 98 00 00	DV Assessment	100.00
359 00 90 01	False Alarm Fees	0.00

350 Fines & Forfeitures	23,800.00
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360 Misc Revenues

361 11 00 01	Investment Interest, Current Expense	5,000.00
361 40 00 00	Interest On Real & Personal Property Taxes	500.00
361 40 00 01	Interest On Collections	100.00
362 40 00 00	Rents-Short Term (Parks,Community Center)	2,000.00
362 50 00 01	Rent- Long Term Leases (Community Center/Coop)	5,000.00
362 50 00 02	Rent- Pierce County Sheriff, Long Term Lease	34,000.00
362 50 00 03	Rent-WA State Dept Of Corrections, Long Term Lease	0.00
367 00 00 01	Contributions And Donations From Nongovernmental Services	0.00
367 11 00 01	AWC Grant/Scholarship Reimbursement	5,000.00
369 10 00 00	Mis Sale Of Surplus CE	0.00
369 81 00 00	Cash Over/shortages	50.00
369 91 00 01	Misc CE Income	1,500.00
369 91 00 02	Police Miscellaneous Income	1,500.00
369 91 01 00	Municipal Court Over Payments	0.00

360 Misc Revenues	54,650.00
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380 Non Revenues

382 10 00 00	Nonrevenue-Refundable Deposit	0.00
382 10 00 01	Plan Review Deposits	0.00
388 80 00 00	Prior Year(s) Corrections	0.00

2021 BUDGET TOTALS

Town Of Eatonville
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001 Current Expense Fund

01/01/2021 To: 12/31/2021

REVENUES

380 Non Revenues

389 90 00 02	Key Bank Cash Deposit	0.00
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380 Non Revenues	0.00
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390 Other Revenues

395 10 00 03	Proceeds From Sales Of Capital Assets	0.00
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398 10 00 00	Insurance Recoveries	0.00
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390 Other Revenues	0.00
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397 Interfund Transfers

397 14 00 00	Admin Services Transfer In-Electric	126,500.00
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397 14 00 01	Admin Services Transfer In- Water	120,200.00
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397 14 00 02	Admin Services Transfer In- Sewer	97,800.00
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397 14 00 03	Admin Services Transfer In- Refuse	52,000.00
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397 14 00 04	Admin Services Transfer In- Storm	33,700.00
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397 Interfund Transfers	430,200.00
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Fund Revenues:

2,938,900.00

EXPENDITURES

511 Legislative

511 30 41 01	Council Advertising	0.00
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511 60 10 00	Council Salaries & Wages	12,500.00
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511 60 20 00	Council Personnel Benefits	960.00
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511 60 31 00	Council Supplies	2,600.00
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511 60 41 00	Election Costs	10,000.00
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511 60 43 00	Council Training	6,500.00
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511 60 46 00	Council Insurance	900.00
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511 60 49 00	Council Miscellaneous	100.00
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511 Legislative	33,560.00
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512 Judicial

512 50 40 01	Jury Trial Expenses	500.00
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512 50 41 00	Court Professional Services	26,000.00
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515 91 40 05	Indigent Legal Service	8,500.00
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512 Judicial	35,000.00
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513 Executive

513 10 10 00	Mayor Salaries & Wages	17,000.00
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513 10 10 01	Administrator Salaries & Wages	91,000.00
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2021 BUDGET TOTALS

Town Of Eatonville
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001 Current Expense Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

513 Executive

513 10 20 00	Mayor Personnel Benefits	1,800.00
513 10 20 01	Administrator Personnel Benefits	45,300.00
513 10 31 00	Mayor Operating Supplies	800.00
513 10 42 00	Mayor Communications	1,000.00
513 10 43 00	Mayor Training/Travel	1,000.00
513 10 46 00	Mayor Insurance	1,300.00
513 10 49 00	Mayor Miscellaneous	50.00

513 Executive	159,250.00
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514 Finance

514 23 10 00	Finance Salaries & Wages	245,000.00
514 23 20 00	Finance Personnel Benefits	130,000.00
514 23 31 00	Finance Operating Supplies	4,000.00
514 23 41 00	Finance Professional Service	7,000.00
514 23 41 04	Finance Advertising	500.00
514 23 42 00	Finance Communications	7,500.00
514 23 43 00	Finance Repairs & Maintenance	50.00
514 23 44 00	Finance Excise Taxes	1,000.00
514 23 45 00	Finance Leases/Rentals	1,000.00
514 23 46 00	Finance Insurance	1,500.00
514 23 49 00	Finance Miscellaneous	1,500.00
514 40 43 00	Finance Training/Travel	7,000.00

514 Finance	406,050.00
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515 Legal Services

515 41 40 00	Legal Service- Town Attorney Advice	37,000.00
515 45 00 00	Legal Service- Town Attorney Claims & Litigation	0.00

515 Legal Services	37,000.00
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518 Central Services

518 34 49 00	Town Hall Miscellaneous	100.00
518 35 48 00	Town Hall Repairs & Maintenance	5,000.00
518 36 47 00	Town Hall Utility Services	7,500.00
518 37 42 00	Town Hall-Advertising	50.00
518 38 31 00	Town Hall Operating Supplies	2,000.00
518 39 41 00	Town Hall Professional Services	1,000.00

518 Central Services	15,650.00
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519 General Government Services

514 23 41 02	EMC Codification	2,500.00
514 23 41 03	Audit Costs	4,500.00

2021 BUDGET TOTALS

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001 Current Expense Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

519 General Government Services

514 23 49 01	Misc Dues	1,500.00
514 23 49 02	Air Pollution Control	1,700.00
519 General Government Services		10,200.00

521 Law Enforcement

521 20 10 00	Law Enforce Wages & Salaries	341,000.00
521 20 10 01	Law Enforce Overtime	20,000.00
521 20 20 00	Law Enforce Personnel Benefits	158,000.00
521 20 20 01	Law Enforcement Overtime Benefits	6,000.00
521 20 21 00	Law Enforcement Uniforms	5,500.00
521 20 31 00	Law Enforcement Operating Supplies	8,500.00
521 20 32 00	Law Enforcement Fuel	13,000.00
521 20 41 00	Law Enforcement Pro Services	12,000.00
521 20 41 01	Law Enforcement Advertising	1,000.00
521 20 41 02	Law Enforcement Intergovernmental Pro Svcs	200,000.00
521 20 42 00	Law Enforcement Communications	14,200.00
521 20 44 00	Law Enforcement Excise Tax	200.00
521 20 45 00	Law Enforcement Lease/Rentals	2,500.00
521 20 46 00	Law Enforcement Insurance	10,201.00
521 20 48 00	Law Enforce Repairs & Maint	7,000.00
521 20 49 00	Law Enforcement Miscellaneous	1,800.00
521 30 00 00	Law Enforcement MVET 1,2,3	0.00
521 40 43 00	Law Enforcement Training	14,000.00
594 21 64 00	Law Enforcement Cap Mach/Equip	0.00
594 21 64 01	Law Enforcement Equipment	0.00
521 Law Enforcement		814,901.00

522 Fire Control

522 10 41 00	Fire Control Professional Svcs	610,853.58
522 Fire Control		610,853.58

523 Jail Costs

523 60 41 00	Care/Custody Of Prisoners	30,000.00
523 Jail Costs		30,000.00

546 Airports, Port, Terminal

546 10 46 00	Airport Insurance	1,530.00
546 50 31 00	Airport Operating Supplies	1,000.00
546 50 47 00	Airport Utility Services	900.00
546 50 49 00	Airport Miscellaneous	5,050.00

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001 Current Expense Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

546 Airports, Port, Terminal

546 Airports, Port, Terminal	8,480.00
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554 Animal Control

554 30 31 00	Animal Control Operating Supplies	250.00
554 30 41 00	Animal Control Professional Svcs	3,500.00
554 30 46 00	Animal Control Insurance	410.00
554 30 47 00	Animal Control Utility Services	1,100.00
554 30 48 00	Animal Control Repairs & Maint	500.00
554 30 49 00	Animal Control Miscellaneous	100.00

554 Animal Control	5,860.00
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558 Planning & Community Development

558 60 10 00	Planning/Building Salaries & Wages	55,000.00
558 60 20 00	Planning /Building Personnel Benefits	22,000.00
558 60 31 00	Planning/Building Operating Supplies	1,500.00
558 60 40 00	Planning/Building Training	1,000.00
558 60 41 00	Planning/Building Professional Service	70,000.00
558 60 41 02	Planning/Building Advertising	500.00
558 60 42 00	Planning/Building Communications	2,800.00
558 60 45 00	Planning/Building Leases/Rentals	1,100.00
558 60 46 00	Planning/Building Insurance	4,100.00
558 60 48 00	Planning/Building Repairs & Maintena	500.00
558 60 49 00	Planning/Building Miscellaneous	2,000.00

558 Planning & Community Development	160,500.00
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559 Housing & Community Development

558 60 32 01	Planning/Building Enforcement Fuel	600.00
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559 Housing & Community Development	600.00
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566 Substance Abuse

566 00 40 00	2% Alcoholism	800.00
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566 Substance Abuse	800.00
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573 Spectator & Community Events

573 90 30 00	Cultural And Community Activities	1,500.00
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573 Spectator & Community Events	1,500.00
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575 Cultural & Recreational Fac

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001 Current Expense Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

575 Cultural & Recreational Fac

575 50 10 00	Comm Center Salaries & Wages	7,900.00
575 50 20 00	Comm Center Benefits	1,050.00
575 50 31 00	Comm Center Operating Supplies	2,500.00
575 50 41 00	Comm Professional Service	2,000.00
575 50 46 00	Comm Center Insurance	925.00
575 50 47 00	Comm Center Utility Service	16,200.00
575 50 48 00	Comm Center Repairs & Maint	25,000.00
575 50 49 00	Comm Center Misc	500.00
575 Cultural & Recreational Fac		56,075.00

576 Park Facilities

576 80 10 00	Park Salaries & Wages	23,000.00
576 80 20 00	Park Personnel Benefits	10,000.00
576 80 31 00	Parks Operating Supplies	2,500.00
576 80 32 00	Parks Fuel	500.00
576 80 35 00	Parks Tools & Minor Equipment	500.00
576 80 41 00	Parks Professional Services	4,000.00
576 80 41 01	Parks Advertising	0.00
576 80 46 00	Parks Insurance	1,100.00
576 80 47 00	Parks Utility Services	21,000.00
576 80 48 00	Parks Repairs & Maintenance	8,000.00
576 80 49 00	Parks Miscellaneous	500.00
576 Park Facilities		71,100.00

580 Non Expenditures

582 10 00 01	Community Center Deposit Refund	0.00
582 10 00 04	Park Deposit Refund	0.00
588 10 00 00	Prior Period Adjustment	0.00
589 90 00 01	Payroll Clearing	0.00
589 90 00 05	Key Bank Cash Disbursements	0.00
580 Non Expenditures		0.00

591 Debt Service

591 14 70 00	Town Hall Remodel- Principal	10,000.00
591 21 70 00	Police Vehicle- Principal	16,638.13
592 14 80 00	Town Hall Remodel- Interest	5,000.00
592 21 80 00	Police Vehicle Interest	872.29
591 Debt Service		32,510.42

594 Capital Expenditures

594 21 64 02	Police WA Assoc Of Sheriffs & Police Chiefs Grant	0.00
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001 Current Expense Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

594 Capital Expenditures

594 21 64 03	Law Enforcement Vehicle	0.00
594 46 63 01	WSDOT Airport Improvement Grant	0.00
594 76 35 00	AWC Prevention Control Grant	0.00

594 Capital Expenditures	0.00
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597 Interfund Transfers

597 00 00 08	Transfer Out To Streets	45,000.00
597 14 00 00	Transfer To Cemetery Fund	15,000.00

597 Interfund Transfers	60,000.00
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999 Ending Balance

508 80 01 00	Ending Balance CE	389,010.00
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999 Ending Balance	389,010.00
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Fund Expenditures:	2,938,900.00
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

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002 Cemtery Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 01 03	Beginning Unreserved Balance Cemetery Fund	3,000.00
308	Beginning Balances	3,000.00

340 Charges For Services

343 60 00 01	Cemetery Lots	1,000.00
343 60 00 02	Cemetery Open/close Fees	4,500.00
343 60 00 03	Cemetery-liners, Etc.	1,000.00
340	Charges For Services	6,500.00

397 Interfund Transfers

397 00 00 01	Transfer In From CE Fund	15,820.00
397	Interfund Transfers	15,820.00

Fund Revenues:

25,320.00

EXPENDITURES

536 Cemetery

536 10 10 00	Cemetery - Salaries & Wages	9,000.00
536 10 20 00	Cemetery - Personnel Benefits	5,300.00
536 20 31 00	Cemetery Operating Supplies	3,250.00
536 20 34 00	Cemetery Inventory Purchase	0.00
536 20 35 00	Cemetery Tools/Minor Equipment	0.00
536 20 44 01	Cemetery Excise Taxes	300.00
536 20 49 00	Cemetery Miscellaneous	50.00
536 20 53 00	Taxes- Cemetery Lots & Line	350.00
536 50 41 00	Cemetery Professional Services	0.00
536 50 46 00	Cemetery Insurance	670.00
536 50 47 00	Cemetery Utiltiy Services	100.00
536 50 48 00	Cemetery Repairs & Maintenance	3,000.00
594 36 61 00	Repurchase Cemetery Plots	1,000.00
536	Cemetery	23,020.00

999 Ending Balance

508 80 00 02	Ending Balance Cemetery Fund	2,300.00
999	Ending Balance	2,300.00

Fund Expenditures:

25,320.00

2021 BUDGET TOTALS

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002 Cemtery Fund

01/01/2021 To: 12/31/2021

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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003 Current Expense Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 01 02	Beginning Balance CE Reserve Fund	320,958.90
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308 Beginning Balances	320,958.90
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Fund Revenues:

320,958.90

EXPENDITURES

999 Ending Balance

508 10 00 06	Ending Balance CE Reservice Fund	320,958.90
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999 Ending Balance	320,958.90
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Fund Expenditures:

320,958.90

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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101 Street Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 01 01	Beginning Unreserved Balance Street Fund	70,000.00
308	Beginning Balances	70,000.00

330 State Generated Revenues

333 20 00 00	WSDOT Washington Avenue	0.00
334 03 80 02	SR 161/WA Ave TIB Grant	125,000.00
334 03 80 04	TIB Emergency Pavement Repairs	0.00
336 00 81 00	Motor Vehicle License	0.00
336 00 87 00	Motor Vehicle Fuel Tax - Streets	60,000.00
336 00 88 00	Motor Vehicle Fue Tax - Arterial	0.00
330	State Generated Revenues	185,000.00

360 Misc Revenues

361 11 01 01	Investment Interest, Street	300.00
367 12 00 00	Sidewalk Construction- (In Lieu Of)	0.00
369 10 00 01	Misc Sale Of Surplus Street Dept	0.00
369 40 00 00	Misc Street Revenue	0.00
360	Misc Revenues	300.00

390 Other Revenues

398 10 00 01	Insurance Recoveries	0.00
390	Other Revenues	0.00

397 Interfund Transfers

397 00 00 08	Transfer In From Current Expense	45,000.00
397 00 42 00	Transfer In From REET	110,400.00
397 42 00 00	Transfer In From TBD	110,400.00
397	Interfund Transfers	265,800.00

Fund Revenues:

521,100.00

EXPENDITURES

542 Streets - Maintenance

542 30 10 00	Roadway Maint Salaries & Wages	23,000.00
542 30 20 00	Roadway Maint Personnel Benefits	9,100.00
542 30 21 00	Streets Uniforms	100.00
542 30 31 00	Streets Operating Supplies	500.00
542 30 32 00	Streets Fuel	100.00
542 30 35 00	Streets Tools/minor Equip	100.00

2021 BUDGET TOTALS

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101 Street Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

542 Streets - Maintenance

542 30 40 00	Street Cleaning	0.00
542 30 41 00	Streets Professional Svcs	1,600.00
542 30 42 00	Streets Communications	50.00
542 30 44 00	Street Excise Tax	0.00
542 30 47 00	Streets Utility Services	12,000.00
542 30 48 00	Roadway Maintenance	18,000.00
542 40 43 00	Street Training	500.00
542 61 48 00	Sidewalk Repairs And Maintenance	0.00
542 63 48 00	Street Light Maintenance	0.00
542 64 48 00	Traffic Control Maintenance/Parking Marking	15,000.00
542 66 48 00	Snow/ice Control	10,000.00
542 Streets - Maintenance		90,050.00

543 Streets Admin & Overhead

543 10 30 00	Street Gen Admin Miscellane	200.00
543 30 41 00	Street - Advertising	0.00
543 30 46 00	Streets Insurance	5,150.00
543 50 48 00	Streets Admin Repairs & Maint	0.00
543 Streets Admin & Overhead		5,350.00

594 Capital Expenditures

594 42 60 00	TBD Projects	0.00
595 30 63 00	TIB Emergency Pavement Repairs	0.00
595 42 62 03	WSDOT SR 161/WA Ave	220,800.00
595 42 62 04	TIB SR 161/WA Ave	125,000.00
594 Capital Expenditures		345,800.00

999 Ending Balance

508 80 01 02	Ending Balance Streets	79,900.00
999 Ending Balance		79,900.00

Fund Expenditures:	521,100.00
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

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102 Transportation Benefit District

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 00 03 Beginning Reserved Balance TBD Fund 250,000.00

308 Beginning Balances 250,000.00

310 Taxes

317 60 00 00 Transportation Benefit District Tax 25,000.00

317 60 00 01 Transportation Benefit District Tax-Reserved 25,000.00

310 Taxes 50,000.00

360 Misc Revenues

361 11 00 03 Investment Interest, TBD 1,500.00

360 Misc Revenues 1,500.00

Fund Revenues: 301,500.00

EXPENDITURES

542 Streets - Maintenance

542 31 48 00 Road And Street Maintenance - Repairs & Maintenance 0.00

542 Streets - Maintenance 0.00

597 Interfund Transfers

597 42 00 00 Transfer Out To Streets 110,400.00

597 Interfund Transfers 110,400.00

999 Ending Balance

508 10 02 00 Ending Reserved Balance TBD 191,100.00

999 Ending Balance 191,100.00

Fund Expenditures: 301,500.00

Excess/Deficit: 0.00

2021 BUDGET TOTALS

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110 Tourism Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 10 02	Beginning Unreserved Balance Tourism Fund	58,000.00
308 Beginning Balances		58,000.00

310 Taxes

313 31 00 00	Hotel/Motel Lodging	10,000.00
313 31 00 01	Hotel/Motel Stadium	10,000.00
310 Taxes		20,000.00

360 Misc Revenues

361 11 01 10	Hotel/motel Interest Earned	200.00
360 Misc Revenues		200.00

Fund Revenues: 78,200.00

EXPENDITURES

557 Community Services

557 30 41 00	Visitor Center Professional Services	0.00
557 30 48 00	Building Maintenance	1,000.00
557 Community Services		1,000.00

573 Spectator & Community Events

557 30 30 00	Visitor Center Operating Supplies	3,270.00
557 30 31 00	Events	7,500.00
557 30 31 04	Tourism	0.00
557 30 47 00	Visitor Center Utility Service	5,000.00
573 Spectator & Community Events		15,770.00

999 Ending Balance

508 80 10 00	Ending Unreserved Balance Tourism Fund	61,430.00
999 Ending Balance		61,430.00

Fund Expenditures: 78,200.00

Excess/Deficit: 0.00

2021 BUDGET TOTALS

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120 Cemetery Endowment Improvement Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 20 00	Beginning Balance Cemetery Endowment Fund	25,000.00
308 Beginning Balances		25,000.00

360 Misc Revenues

361 11 00 05	Investment Interest, Cemetery Endowment	200.00
362 90 00 00	Cemetery Endowment Fees	1,000.00
360 Misc Revenues		1,200.00

Fund Revenues:	26,200.00
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EXPENDITURES

999 Ending Balance

508 10 12 00	Ending Balance Cemetery Endowment Fund	26,200.00
999 Ending Balance		26,200.00

Fund Expenditures:	26,200.00
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

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130 REET Fund 01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 00 00	Beginning Reserved Balance REET Fund	325,000.00
308 Beginning Balances		325,000.00

310 Taxes

318 34 00 00	Real Estate Excise Taxes	40,000.00
310 Taxes		40,000.00

360 Misc Revenues

361 11 00 07	Investment Interest, REET	1,000.00
360 Misc Revenues		1,000.00

Fund Revenues:	366,000.00
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EXPENDITURES

597 Interfund Transfers

597 42 48 00	Transfer Out To Streets	110,400.00
597 Interfund Transfers		110,400.00

999 Ending Balance

508 80 13 00	Ending Balance REET	255,600.00
999 Ending Balance		255,600.00

Fund Expenditures:	366,000.00
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Excess/Deficit:	0.00
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401 Electric Fund 01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 40 00	Beginning Unreserved Balance Electric Fund	400,000.00
308 Beginning Balances		400,000.00

310 Taxes

343 30 00 03	Electric Utility Tax	130,000.00
310 Taxes		130,000.00

340 Charges For Services

343 30 00 00	Electric Charges	2,000,000.00
343 30 00 01	Electric Service Installation	0.00
343 30 10 00	Electric Late Penalties	2,500.00
343 90 00 03	Reconnect Fees	100.00
340 Charges For Services		2,002,600.00

360 Misc Revenues

361 11 04 01	Investment Interest, Electric	3,000.00
362 40 00 01	Annual Pole Rental Fees	2,800.00
367 11 00 00	BPA Energy Efficiency Improvements	0.00
369 10 00 02	Misc Sale Of Surplus Light Dept	0.00
369 91 00 03	Misc Electric Income (NSF Fees, ETC)	1,000.00
360 Misc Revenues		6,800.00

390 Other Revenues

395 10 00 01	Proceeds From Sales Of Capital Assets	0.00
398 10 00 05	Insurance Recoveries	0.00
390 Other Revenues		0.00

Fund Revenues:	2,539,400.00
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EXPENDITURES

515 Legal Services

515 41 40 01	Electric Legal Fees	5,000.00
515 Legal Services		5,000.00

519 General Government Services

518 90 40 01	Electric Audit Costs	3,600.00
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2021 BUDGET TOTALS

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401 Electric Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

519 General Government Services

519 General Government Services	3,600.00
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533 Electric & Gas Utilities

533 10 21 00	Electric Uniforms	3,000.00
533 10 31 00	Electric Operating Supplies	13,000.00
533 10 32 00	Electric Fuel	6,200.00
533 10 42 00	Electric Communication	7,500.00
533 10 44 01	Electric Excise Tax	95,000.00
533 10 49 00	Electric Dues & Subscription	5,000.00
533 10 49 01	Electric Miscellaneous	12,000.00
533 40 43 00	Electric Training	8,000.00
533 60 33 00	Power Purchased To Resale	1,432,215.00
533 80 10 00	Electric Salaries & Wages	250,000.00
533 80 10 01	Electric Overtime	9,000.00
533 80 20 00	Electric Personnel Benefits	145,000.00
533 80 20 01	Electric Overtime Personnel Benefits	4,500.00
533 80 34 00	Electric Inventory Purchase	11,000.00
533 80 35 00	Electric Tools & Minor Equipment	13,000.00
533 80 41 00	Electric Professional Services	37,850.00
533 80 41 01	Electric Advertising	200.00
533 80 44 00	Electric Utility Tax To Current Expense	130,000.00
533 80 46 00	Electric Insurance	37,350.00
533 80 47 00	Electric Utility Services	15,225.00
533 80 48 00	Electric Repairs & Maintenance	16,000.00
594 33 41 01	Electric Comp Plan	0.00

533 Electric & Gas Utilities	2,251,040.00
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580 Non Expenditures

588 10 00 03	Prior Period(s) Adjustments - Other Costs Allocations	0.00
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580 Non Expenditures	0.00
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594 Capital Expenditures

594 62 33 00	BPA Energy Efficiency Improvements	0.00
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594 Capital Expenditures	0.00
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597 Interfund Transfers

597 33 00 09	Transfer To Capital-Electric	50,000.00
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597 33 90 00	Admin Services	126,500.00
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597 Interfund Transfers	176,500.00
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401 Electric Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

999 Ending Balance

508 80 00 00 Ending Balance Electric Fund

103,260.00

999 Ending Balance

103,260.00

Fund Expenditures:

2,539,400.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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402 Utilities Deposit Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 04 02 Beginning Balance Utilities Deposit Fund 0.00

308 Beginning Balances 0.00

380 Non Revenues

382 10 02 00 Utility Deposits 0.00

380 Non Revenues 0.00

Fund Revenues: 0.00

EXPENDITURES

580 Non Expenditures

582 10 00 00 Utility Deposit Refund 0.00

588 10 00 02 Prior Period(s) Adjustments - Other Costs Allocations 0.00

580 Non Expenditures 0.00

Fund Expenditures: 0.00

Excess/Deficit: 0.00

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403 Electric Capital Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 40 01	Electric Capital Beginning Balance	240,000.00
308 Beginning Balances		240,000.00

340 Charges For Services

343 30 00 02	Electric Hook-up Charges	6,000.00
340 Charges For Services		6,000.00

397 Interfund Transfers

397 33 00 09	Transfer In From Electric Fund	50,000.00
397 Interfund Transfers		50,000.00

Fund Revenues:

296,000.00

EXPENDITURES

594 Capital Expenditures

594 33 61 02	Truck	35,000.00
594 33 61 03	Middle School Underground	50,000.00
594 33 61 04	Substation Upgrades	7,000.00
594 33 61 05	Carter Street	15,000.00
594 33 63 00	Capital Projects	0.00
594 Capital Expenditures		107,000.00

999 Ending Balance

508 10 00 01	Electric Capital Reserve Ending Balance	189,000.00
999 Ending Balance		189,000.00

Fund Expenditures:

296,000.00

Excess/Deficit:

0.00

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404 Electric Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 40 02	Beginning Balance Electric Reserve Fund	253,046.77
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308 Beginning Balances	253,046.77
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Fund Revenues:

253,046.77

EXPENDITURES

999 Ending Balance

508 10 00 07	Ending Balance Electric Reserve Fund	253,046.77
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999 Ending Balance	253,046.77
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Fund Expenditures:

253,046.77

Excess/Deficit:

0.00

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410 Water Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 41 00	Beginning Unreserved Balance Water Fund	590,000.00
308	Beginning Balances	590,000.00

310 Taxes

343 40 00 03	Water Utility Tax	45,000.00
310	Taxes	45,000.00

320 Licenses & Permits

322 10 00 07	Permit-Water	2,500.00
320	Licenses & Permits	2,500.00

340 Charges For Services

343 40 00 00	Water Charges	920,000.00
343 40 10 00	Late Penalties	2,500.00
343 90 10 00	Misc Water Revenues	1,000.00
340	Charges For Services	923,500.00

360 Misc Revenues

361 11 04 10	Investment Interest, Water	3,400.00
362 40 00 02	Rent (Verizon Tower)	19,600.00
369 10 00 03	Misc Sale Of Surplus Water Dept	0.00
369 91 00 00	Construction Fees/Miscellaneous Fees	200.00
360	Misc Revenues	23,200.00

380 Non Revenues

382 00 00 04	Water Meter Rental Deposits	0.00
380	Non Revenues	0.00

390 Other Revenues

395 10 00 02	Proceess From Sales Of Capital Assets	0.00
398 10 00 02	Insurance Recoveries	0.00
390	Other Revenues	0.00

Fund Revenues:	1,584,200.00
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EXPENDITURES

2021 BUDGET TOTALS

Town Of Eatonville
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410 Water Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

515 Legal Services

515 41 40 02	Water Legal Fees	1,000.00
515 Legal Services		1,000.00

519 General Government Services

518 90 41 02	Water Audit Costs	5,000.00
519 General Government Services		5,000.00

534 Water Utilities

534 10 32 00	Water Fuel	5,000.00
534 10 41 00	Water Professional Services	64,450.00
534 10 41 01	Water Advertising	100.00
534 10 42 00	Water Communications	9,800.00
534 10 46 00	Water Insurance	38,250.00
534 10 49 00	Water Dues & Subscriptions	3,000.00
534 80 21 00	Water Uniforms	1,000.00
534 80 34 00	Water Inventory Purchases	46,300.00
534 80 35 00	Water Tools & Minor Equip	7,000.00
534 80 44 01	Water Excise Taxes	52,000.00
534 80 47 01	Water Utility Services	43,000.00
534 80 49 01	Water Miscellaneous	5,000.00

010 Administration - General	274,900.00
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534 40 43 00	Water Training	5,000.00
534 80 10 00	Water Operations Salary	133,500.00
534 80 10 01	Water Overtime	20,000.00
534 80 20 00	Water Operations Benefits	60,000.00
534 80 20 01	Water Overtime Benefits	7,500.00
534 80 31 00	Water Operating Supplies	40,000.00
534 80 44 00	Water Utility Tax To Current Expense	45,000.00
534 80 48 00	Water Repairs & Maintenance	53,600.00

080 Operations - General	364,600.00
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534 Water Utilities	639,500.00
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580 Non Expenditures

588 10 00 04	Prior Period(s) Adjustments - Other Costs Allocations	0.00
580 Non Expenditures		0.00

591 Debt Service

591 34 70 03	PW 02-691-018 Principal	24,515.17
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2021 BUDGET TOTALS

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410 Water Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

591 Debt Service

591 34 70 04	PW 01-691-023 Principal	62,322.28
591 34 70 06	PW 05-691-014 Principal	40,375.00
591 34 70 07	SDRF 02-651-02-015 Principal	90,516.86
592 34 80 03	PW 02-691-018 Interest	245.15
592 34 80 04	PW 01-691-023 Interest	311.61
592 34 80 06	PW 05-691-014 Interest	1,009.38
592 34 80 07	SDRF 02-651-02-015 Interest	4,073.26

591 Debt Service	223,368.71
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597 Interfund Transfers

597 34 00 09	Transfer To Capital-Water Fund	50,000.00
597 34 90 00	Admin Services	120,200.00

597 Interfund Transfers	170,200.00
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999 Ending Balance

508 80 41 00	Ending Balance Water Fund	545,131.29
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999 Ending Balance	545,131.29
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Fund Expenditures:

1,584,200.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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411 Sewer Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 41 01	Beginning Unreserved Balance Sewer Fund	140,000.00
308	Beginning Balances	140,000.00

310 Taxes

343 50 00 03	Sewer Utility Tax	35,000.00
310	Taxes	35,000.00

320 Licenses & Permits

322 10 00 08	Permit-Sewer	500.00
320	Licenses & Permits	500.00

340 Charges For Services

343 50 00 00	Sewer Charges	595,000.00
343 50 10 00	Late Penalties	2,500.00
340	Charges For Services	597,500.00

360 Misc Revenues

361 11 04 11	Investment Interest, Sewer	2,000.00
369 10 00 04	Misc Sale Of Surplus Sewer Dept	0.00
369 91 00 04	Other Miscellaneous Revenues	1,000.00
360	Misc Revenues	3,000.00

380 Non Revenues

372 00 00 00	AWC Insurance Recovery	0.00
380	Non Revenues	0.00

390 Other Revenues

395 10 00 00	Proceeds From Sales Of Capital Assets	0.00
398 10 00 03	Insurance Revoveries	0.00
390	Other Revenues	0.00

Fund Revenues:	776,000.00
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EXPENDITURES

515 Legal Services

515 41 40 06	Sewer Legal Fees	2,500.00
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2021 BUDGET TOTALS

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411 Sewer Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

515 Legal Services

515 Legal Services	2,500.00
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519 General Government Services

518 90 41 05 Sewer Audit Costs	2,600.00
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519 General Government Services	2,600.00
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535 Sewer

535 10 32 00 Sewer Fuel	5,000.00
535 10 46 00 Sewer Insurance	36,300.00
535 10 49 00 Sewer Miscellaneous	5,000.00
535 10 49 01 Sewer Dues & Subscriptions	2,800.00
535 40 43 00 Sewer Training	5,000.00
535 80 10 00 Sewer Salaries & Wages	126,000.00
535 80 10 01 Sewer Overtime	20,000.00
535 80 20 00 Sewer Personnel Benefits	54,000.00
535 80 20 01 Sewer Overtime Benefits	7,500.00
535 80 21 00 Sewer Uniforms	1,000.00
535 80 31 00 Sewer Office/operatng Supplies	9,000.00
535 80 34 00 Sewer Inventory Purchases	42,000.00
535 80 35 00 Sewer Tools & Minor Equip	8,000.00
535 80 41 00 Sewer Professional Services	44,700.00
535 80 41 01 Sewer Advertising	100.00
535 80 42 00 Sewer Communications	8,200.00
535 80 44 00 Sewer Utility Tax To Current Expense	35,000.00
535 80 44 01 Sewer Excise Taxes	19,000.00
535 80 47 00 Sewer Utility Services	65,000.00
535 80 48 00 Sewer Repairs & Maintenance	40,000.00

535 Sewer	533,600.00
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580 Non Expenditures

588 10 00 05 Prior Period(s) Adjustments - Other Costs Allocations	0.00
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580 Non Expenditures	0.00
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594 Capital Expenditures

594 35 63 02 Sewer Latecomers Agreement Refund	0.00
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594 Capital Expenditures	0.00
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597 Interfund Transfers

597 35 00 02 Bond Debt Trans Out-USDA	111,948.00
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2021 BUDGET TOTALS

Town Of Eatonville
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411 Sewer Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

597 Interfund Transfers

597 35 00 03	USDA Sewer Reserve-Transfers Out	4,622.20
597 35 00 09	Transfer To Capital-Sewer Fund	10,000.00
597 35 90 00	Admin Services	97,800.00
597 Interfund Transfers		224,370.20

999 Ending Balance

508 80 11 00	Ending Balance Sewer	12,929.80
999 Ending Balance		12,929.80

Fund Expenditures:	776,000.00
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

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412 USDA Sewer Bond Redemption Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 12 00	Beginning Balance USDA Sewer Bond Redemption Fund	0.00
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308 Beginning Balances	0.00
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397 Interfund Transfers

397 00 40 00	Bond Debt Transfer-in From Sewer (USDA)	111,948.00
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397 Interfund Transfers	111,948.00
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Fund Revenues:

111,948.00

EXPENDITURES

591 Debt Service

591 35 72 01	USDA Bond -Principal 2001	24,250.85
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591 35 72 02	USDA Bond- Principal Lagoon Liner 2012	18,643.80
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592 35 81 00	USDA Bond - Interest 2001	41,475.15
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592 35 81 02	USDA Bond-Interest Lagoon Liner 2012	27,578.20
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591 Debt Service	111,948.00
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999 Ending Balance

508 80 12 00	Ending Balance USDA Sewer Bond Redemption	0.00
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999 Ending Balance	0.00
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Fund Expenditures:

111,948.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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413 USDA Sewer Bond Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 13 00	Beginning Balance USDA Sewer Bond Reserve Fund	102,703.60
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308 Beginning Balances	102,703.60
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397 Interfund Transfers

397 00 04 13	USDA Bond Reserve-Trans In	4,622.20
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397 Interfund Transfers	4,622.20
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Fund Revenues:

107,325.80

EXPENDITURES

999 Ending Balance

508 10 13 00	Ending Balance USDA Sewer Bond Reserve Fund	107,325.80
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999 Ending Balance	107,325.80
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Fund Expenditures:

107,325.80

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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414 Water Capital Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 41 04	Water Capital Reserves Beginning Balance	447,190.30
308	Beginning Balances	447,190.30

330 State Generated Revenues

331 11 00 00	Federal Direct Grant From The Department Of Commerce-Water Plant Improvements	1,050,000.00
330	State Generated Revenues	1,050,000.00

340 Charges For Services

343 40 00 01	Water Buy-in Fees	30,000.00
340	Charges For Services	30,000.00

397 Interfund Transfers

397 34 00 09	Transfer From Water Fund	50,000.00
397	Interfund Transfers	50,000.00

Fund Revenues:	1,577,190.30
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EXPENDITURES

594 Capital Expenditures

594 34 62 01	Dow Ridge Reservoir Telemetry Improvements	50,000.00
594 34 63 03	Hydrants	20,000.00
594 34 64 00	Motor Control And Telemetry Panel	20,000.00
594 34 64 01	Water Capital Expenditure	0.00
594 34 64 03	Water Plant Improvements-Capital Expenditures/Expenses	1,050,000.00
594 34 64 04	River Inlet Air Controls	5,000.00
594	Capital Expenditures	1,145,000.00

999 Ending Balance

508 10 00 04	Water Capital Reserve Ending Balance	432,190.30
999	Ending Balance	432,190.30

Fund Expenditures:	1,577,190.30
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

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415 Sewer Capital Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 41 05	Sewer Capital Beginning Balance	540,000.00
308 Beginning Balances		540,000.00

340 Charges For Services

367 50 00 01	System Buy In Fees	35,400.00
340 Charges For Services		35,400.00

397 Interfund Transfers

397 00 00 09	Transfer In From Sewer	10,000.00
397 Interfund Transfers		10,000.00

Fund Revenues:

585,400.00

EXPENDITURES

594 Capital Expenditures

594 35 61 01	Sewer Capital Improvements	0.00
594 35 62 00	Emerald Ridge Sagging Sewer Main	25,000.00
594 35 62 01	Dump Truck	0.00
594 35 62 03	Portable 3-phase Genertor For APP Lift Station	8,000.00
594 35 63 00	Sewer Manhole - Contracted	14,000.00
594 Capital Expenditures		47,000.00

999 Ending Balance

508 10 00 05	Ending Balance Sewer Capital Reserve	538,400.00
999 Ending Balance		538,400.00

Fund Expenditures:

585,400.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

Town Of Eatonville
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416 Water Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 41 02	Beginning Balance Water Reserve Fund	145,089.77
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308 Beginning Balances	145,089.77
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Fund Revenues:

145,089.77

EXPENDITURES

999 Ending Balance

508 10 00 02	Ending Water Reserve Balance	145,089.77
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999 Ending Balance	145,089.77
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Fund Expenditures:

145,089.77

Excess/Deficit:

0.00

2021 BUDGET TOTALS

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417 Sewer Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 41 03	Beginning Balance Sewer Reserve Fund	106,401.67
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308 Beginning Balances	106,401.67
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Fund Revenues:

106,401.67

EXPENDITURES

999 Ending Balance

508 10 00 03	Ending Balance Sewer Reserve Fund	106,401.67
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999 Ending Balance	106,401.67
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Fund Expenditures:

106,401.67

Excess/Deficit:

0.00

2021 BUDGET TOTALS

Town Of Eatonville
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450 Storm Drain Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 45 00	Beginning Unreserved Balance Storm Drain Fund	290,000.00
308	Beginning Balances	290,000.00

310 Taxes

343 10 00 03	Storm Utility Tax	7,500.00
310	Taxes	7,500.00

340 Charges For Services

342 40 00 00	Storm Drain Inspection Fees	200.00
343 10 00 00	Storm Drainage Charges	125,000.00
343 10 10 00	Late Penalties	2,500.00
340	Charges For Services	127,700.00

360 Misc Revenues

361 11 04 50	Investment Interest, Storm Drain	2,400.00
369 91 00 05	Misc Storm Drain Revenues	0.00
360	Misc Revenues	2,400.00

390 Other Revenues

398 10 00 04	Insurance Recoveries	0.00
390	Other Revenues	0.00

Fund Revenues:

427,600.00

EXPENDITURES

515 Legal Services

515 41 40 03	Storm Legal Fees	500.00
515	Legal Services	500.00

519 General Government Services

518 90 41 03	Storm Audit Costs	1,300.00
519	General Government Services	1,300.00

538 Other Utilities/Activities

531 18 47 00	Storm Drain Utility Service	700.00
531 30 10 00	Storm Drain Salaries & Wage	40,000.00

2021 BUDGET TOTALS

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450 Storm Drain Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

538 Other Utilities/Activities

531 30 20 00	Storm Drain Personnel Benefits	17,750.00
531 30 31 00	Storm Drain Operating Supplies	1,000.00
531 30 34 00	Storm Drain Inventory	10,000.00
531 30 35 00	Storm Drain Tools/minor Equipment	1,250.00
531 30 41 00	Storm Drain Professional Services	22,150.00
531 30 42 00	Storm Drain Communications	3,000.00
531 30 43 00	Storm Drain Training	500.00
531 30 44 00	Storm Drain Utility Tax To Current Expense	7,500.00
531 30 44 01	Storm Excise Tax	3,700.00
531 30 46 00	Storm Drain Insurance	9,100.00
531 30 48 00	Storm Drain Repairs & Maint	15,000.00
531 30 49 00	Storm Drain Miscellaneous	1,900.00

538 Other Utilities/Activities 133,550.00

580 Non Expenditures

588 10 00 07	Prior Period(s) Adjustments - Other Costs Allocations	0.00
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580 Non Expenditures 0.00

597 Interfund Transfers

597 00 00 04	Transfer To Capital-Storm Drain Fund	8,000.00
597 38 90 00	Admin Services	33,700.00

597 Interfund Transfers 41,700.00

999 Ending Balance

508 80 50 00	Ending Balance Storm Drain	250,550.00
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999 Ending Balance 250,550.00

Fund Expenditures: 427,600.00

Excess/Deficit: 0.00

2021 BUDGET TOTALS

Town Of Eatonville
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452 Storm Drain Capital Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 00 01	Beginning Balance Storm Drain Capital Fund	78,000.00
308	Beginning Balances	78,000.00

340 Charges For Services

367 83 00 02	Storm Drain Buy In Fees	2,400.00
340	Charges For Services	2,400.00

397 Interfund Transfers

397 00 00 04	Transfer In From Storm Drain Fund	8,000.00
397	Interfund Transfers	8,000.00

Fund Revenues:	88,400.00
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EXPENDITURES

538 Other Utilities/Activities

594 31 63 00	Storm Drain Improvements	60,000.00
538	Other Utilities/Activities	60,000.00

594 Capital Expenditures

594 38 61 00	Storm Drain Capital Improvements-System Buy In	0.00
594	Capital Expenditures	0.00

999 Ending Balance

508 80 00 01	Ending Balance Storm Drain Capital	28,400.00
999	Ending Balance	28,400.00

Fund Expenditures:	88,400.00
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Excess/Deficit:	0.00
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2021 BUDGET TOTALS

Town Of Eatonville
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453 Storm Drain Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 45 01 Beginning Balance Storm Drain Reserve Fund 40,200.00

308 Beginning Balances 40,200.00

Fund Revenues: 40,200.00

EXPENDITURES

999 Ending Balance

508 10 00 08 Ending Balance Storm Drain Reserve Fund 40,200.00

999 Ending Balance 40,200.00

Fund Expenditures: 40,200.00

Excess/Deficit: 0.00

2021 BUDGET TOTALS

Town Of Eatonville
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460 Refuse Fund 01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 80 46 00	Beginning Unreserved Balance Refuse Fund	340,000.00
308 Beginning Balances		340,000.00

310 Taxes

343 70 00 03	Refuse Utility Tax	40,000.00
310 Taxes		40,000.00

340 Charges For Services

343 70 00 00	Refuse Charges	625,000.00
340 Charges For Services		625,000.00

360 Misc Revenues

361 11 00 02	Investment Interest, Refuse	1,500.00
369 91 10 03	Refuse Misc Revenue	100.00
360 Misc Revenues		1,600.00

Fund Revenues:	1,006,600.00
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EXPENDITURES

515 Legal Services

515 41 40 04	Refuse Legal Fees	1,000.00
515 Legal Services		1,000.00

519 General Government Services

518 90 41 01	Refuse Audit Costs	2,900.00
519 General Government Services		2,900.00

537 Garbage & Solid Waste Utilities

537 60 41 00	Refuse Contract	600,000.00
537 80 31 00	Refuse Operating Supplies	1,500.00
537 80 41 00	Refuse Professional Services	3,000.00
537 80 42 00	Refuse Communications	3,500.00
537 80 44 00	Refuse Utility Tax To Current Expense	40,000.00
537 80 44 01	Refuse Excise Tax	35,000.00
537 80 46 00	Refuse Insurance	4,500.00
537 80 47 00	Refuse Utility Service	650.00
537 80 48 00	Refuse Repairs/Maintenance	100.00

2021 BUDGET TOTALS

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460 Refuse Fund

01/01/2021 To: 12/31/2021

EXPENDITURES

537 Garbage & Solid Waste Utilities

537 80 49 00 Refuse Miscellaneous 3,500.00

537 Garbage & Solid Waste Utilities 691,750.00

580 Non Expenditures

588 10 00 06 Prior Period(s) Adjustments - Other Costs Allocations 0.00

580 Non Expenditures 0.00

597 Interfund Transfers

597 37 90 00 Admin Services 52,000.00

597 Interfund Transfers 52,000.00

999 Ending Balance

508 80 60 00 Ending Balance Refuse 258,950.00

999 Ending Balance 258,950.00

Fund Expenditures: 1,006,600.00

Excess/Deficit: 0.00

2021 BUDGET TOTALS

Town Of Eatonville
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461 Refuse Reserve Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 46 01 Beginning Balance Refuse Reserve Fund 73,120.00

308 Beginning Balances 73,120.00

Fund Revenues:

73,120.00

EXPENDITURES

999 Ending Balance

508 10 00 09 Ending Balance Refuse Reserve Fund 73,120.00

999 Ending Balance 73,120.00

Fund Expenditures:

73,120.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

Town Of Eatonville
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640 Fiscal Agency Remittance Fund

01/01/2021 To: 12/31/2021

REVENUES

308 Beginning Balances

308 10 00 02	Beginning Balance Fiscal Agency Remittance Fund	0.00
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308 Beginning Balances	0.00
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380 Non Revenues

386 00 89 00	State Remit-OST	0.00
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386 80 00 00	State Remittance- PC	0.00
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386 88 00 00	County/crime Victims Comp	0.00
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386 89 00 00	State Bldg Permit Surcharge	0.00
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380 Non Revenues	0.00
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Fund Revenues:

0.00

EXPENDITURES

580 Non Expenditures

586 00 00 00	State Remittance- Court Fines	0.00
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586 88 00 00	County/Crime Victims	0.00
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586 89 00 00	State Bldg Permit Surcharge	0.00
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580 Non Expenditures	0.00
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Fund Expenditures:

0.00

Excess/Deficit:

0.00

2021 BUDGET TOTALS

Town Of Eatonville

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Fund	Revenues	Expenditures	Net
001 Current Expense Fund	2,938,900.00	2,938,900.00	0.00
002 Cemtery Fund	25,320.00	25,320.00	0.00
003 Current Expense Reserve Fund	320,958.90	320,958.90	0.00
101 Street Fund	521,100.00	521,100.00	0.00
102 Transportation Benefit District	301,500.00	301,500.00	0.00
110 Tourism Fund	78,200.00	78,200.00	0.00
120 Cemetery Endowment Improvement Fund	26,200.00	26,200.00	0.00
130 REET Fund	366,000.00	366,000.00	0.00
401 Electric Fund	2,539,400.00	2,539,400.00	0.00
402 Utilities Deposit Fund	0.00	0.00	0.00
403 Electric Capital Fund	296,000.00	296,000.00	0.00
404 Electric Reserve Fund	253,046.77	253,046.77	0.00
410 Water Fund	1,584,200.00	1,584,200.00	0.00
411 Sewer Fund	776,000.00	776,000.00	0.00
412 USDA Sewer Bond Redemption Fund	111,948.00	111,948.00	0.00
413 USDA Sewer Bond Reserve Fund	107,325.80	107,325.80	0.00
414 Water Capital Fund	1,577,190.30	1,577,190.30	0.00
415 Sewer Capital Fund	585,400.00	585,400.00	0.00
416 Water Reserve Fund	145,089.77	145,089.77	0.00
417 Sewer Reserve Fund	106,401.67	106,401.67	0.00
450 Storm Drain Fund	427,600.00	427,600.00	0.00
452 Storm Drain Capital Fund	88,400.00	88,400.00	0.00
453 Storm Drain Reserve Fund	40,200.00	40,200.00	0.00
460 Refuse Fund	1,006,600.00	1,006,600.00	0.00
461 Refuse Reserve Fund	73,120.00	73,120.00	0.00
640 Fiscal Agency Remittance Fund	0.00	0.00	0.00
	<hr/> 14,296,101.21	<hr/> 14,296,101.21	<hr/> 0.00

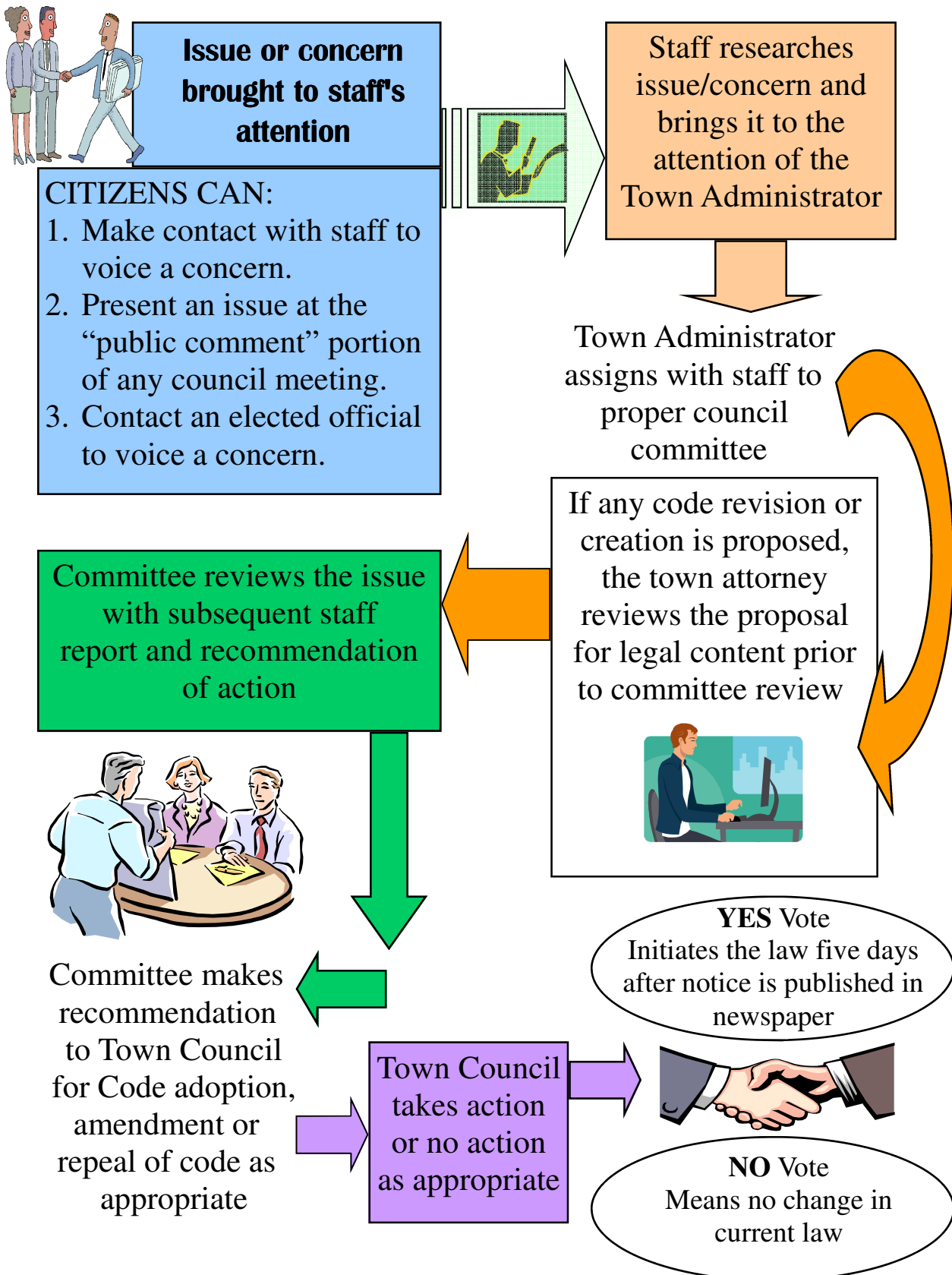
TOWN OF EATONVILLE
2021 YEARLY BUDGET SALARY SCHEDULE
APPENDIX "A"

CLASSIFICATION	Flat Rate	Minimum	Maximum
MAYOR	\$1402.34/Mo		
TOWN ADMINISTRATOR		\$78,044.00	\$90,460.00
TOWN CLERK		\$65,414.00	\$75,096.00
DEPUTY CLERK		\$54,847.00	\$62,972.00
UTILITY CLERK		\$51,401.00	\$58,823.00
PLANNING/BUILDING SECRETARY		\$51,401.00	\$58,823.00
POLICE SECRETARY		\$51,401.00	\$58,823.00
POLICE OFFICER		\$57,313.00	\$65,628.00
ADMIN		\$47,425.00	\$54,237.00
LIGHT SUPERINTENDENT		\$65,628.00	\$75,289.00
LINEMAN		\$62,139.00	\$71,251.00
APPRENTICE LINE ELECTRICIAN		\$54,237.00	\$62,139.00
WATER/WASTEWATER/STORM SUPERINTENDENT		\$65,628.00	\$75,289.00
WATER/WASTEWATER/STORM OPERATOR 1		\$54,237.00	\$62,139.00
WATER/WASTEWATER/STORM OPERATOR 2		\$60,445.00	\$69,314.00
WATER/WASTEWATER/STORM LABORER/METER READER		\$46,189.00	\$52,797.00
WATER/WASTEWATER TRAINEE		\$48,708.00	\$55,715.00
PART TIME WATER/WASTEWATER SUPERVISOR	\$33.32/Hour		
SKILLED LABORER		\$50,029.00	\$57,313.00
TEMP PARKS LABORER	\$15.00/Hour		
PART TIME JANITOR		21.05/Hour	24.05/Hour
COUNCIL	\$75/Meeting		
MINIMUM AND MAXIMUM SALARY AMOUNTS DO NOT INCLUDE LONGEVITY			

TOWN PAID BENEFITS	EMPLOYEE CLASS
MEDICAL-95%	ALL FULL TIME EMPLOYEES
DENTAL-100%	ALL FULL TIME EMPLOYEES
VISION-100%	ALL FULL TIME EMPLOYEES
LIFE-100%	ALL FULL TIME EMPLOYEES
DEPENDENT MEDICAL-85%	ALL FULL TIME EMPLOYEES

LONGEVITY
LONGEVITY PAY SHALL BE PROVIDED
2.0% OF BASE PAY WITH AGGREGATE SERVICE OF 5 THROUGH 8 YEARS.
3.0% OF BASE PAY WITH AGGREGATE SERVICE OF 9 THROUGH 12 YEARS.
4.0% OF BASE PAY WITH AGGREGATE SERVICE OF 13 THROUGH 16 YEARS.
5.0% OF BASE PAY WITH AGGREGATE SERVICE OF 17 OR MORE YEARS.

HOW DOES THE TOWN PROCESS OR CREATE LAW?



GLOSSARY OF TERMS

ACCOUNTING SYSTEM:

The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all Parity Bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any Sinking Fund Account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

ANNUAL FINANCIAL REPORT:

(AFR) The official annual report of a government. It includes (a) the five combined financial statements in the combined statements-overview and their related noted and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

APPROPRIATION:

An authorization made by the Town Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE:

The official enactment by the Town Council established the legal authority for Town officials to obligate and expend resources.

ASSESSED VALUATION:

The estimated value placed upon real and personal property by the Pierce County Assessor as the basis for levying property taxes.

ASSETS:

Property owned by a government which has monetary value.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial position and result of operations test whether transactions have been legally performed identify areas for possible improvements in accounting practices and procedures ascertain whether transactions have been recorded accurately and consistently and ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT:

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation or the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS:

The State of Washington prescribed Budgeting, Accounting, Reporting System Manual for which compliance is required for all governmental entities in the State of Washington.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Town Council.

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurements, on either the cash or accrual method.

BENEFITS (PERSONNEL):

Employer contributions paid by the Town as part of the conditions of employment. Examples include health/dental insurance, state public employees' retirement system, city retirement system, and employment security.

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BONDED DEBT:

That portion on indebtedness represented by outstanding bonds.

BUDGET (OPERATING):

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the Town and its departments operate.

BUDGET AMENDMENT:

A change to a budget adopted in accordance with State Law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the Town follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

CAPITAL ASSETS:

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PROGRAM:

A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expected in each year, and the method of financing those expenditures.

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS:

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET:

(CASH BUDGET) A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COLA:

Cost of Living Allowance.

CONCURRENT OR CONCURRENCY:

The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current services levels below locally established minimum standards.

CONTINGENCY:

A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

CPI:

Consumer Price Index is a measure of the change in prices over time for a fixed market basket of goods and services.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants and notes.

DEBT LIMITS:

The maximum amount of gross or net debt, which is legally permitted.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the town's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPOSIT:

A deposit of monies where the monies are payable by the bank upon demand.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

DUE FROM OTHER FUNDS:

An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open accounts, not inter-fund loans.

ENDING FUND BALANCE:

The cash balance remaining at the end of the fiscal year available for appropriation in the future years.

ENTERPRISE FUND:

Separate financial accounting used for government operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For Eatonville, the fiscal year is the same as the calendar year (also called the budget year).

FTE:

Full-time equivalent employee.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one government unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

IMPACT FEES:

A fee assessed on new development that creates additional demand and need for public facilities.

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTER-FUND PAYMENTS:

Expenditures made to other funds for services rendered. This category includes inter-fund repairs and maintenance.

INTERGOVERNMENTAL COSTS:

Costs or expenses paid from one government to another government for services. These costs include but are not limited to such things as: dispatched and jail services, animal control services, audit and voter costs.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that, The duties of employees are subdivided so that no single employee handles financial action from beginning to end. Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed. Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, or to other governments, on a cost-reimbursement basis.

INVESTMENT:

Securities and real estate purchased in the form of interest, dividends, rentals and base payments.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the Town at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MITIGATION FEES:

Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the City's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

The basis of accounting under which expenditures, other than accrued interest on general long term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds.

ORDINANCE:

A statute or regulation enacted by Town Council.

PERS:

Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

PROCLAMATION:

A specific and distinguishable unit of work or service performed.

PROGRAM REVENUE:

These are revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to a specific use (i.e. grants taxes or debt funds).

PUBLIC FACILITIES:

The capital owned or operated by the Town or other governmental entities.

PUBLIC WORKS TRUST FUND:

(PWTF) Is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government Entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to Adequately serve the needs of the existing populations. New capital improvement projects are not eligible. The maximum loan amount has been one million with a minimum local match of ten percent. Interest rates vary from one to three percent, depending on the match.

RCW:

Revised code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET:

(Real Estate Excise Tax) A tax upon the sale of real property from one person to another.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A formal statement of a decision or expression of an opinion of the Town Council.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balance.

REVENUE:

Income received by the Town in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

SALARIES AND WAGES:

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

TAX:

Charge levied by a government to finance services performed for the common benefit.

TAX ANTICIPATION NOTES:

(TANS) Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically by school districts).

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT BOARD:

(TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

WAC:

Washington Administrative Code.

YIELD:

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.