

ORDINANCE 2022-8

AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, AMENDING THE 2022 BUDGET OF THE TOWN OF EATONVILLE, AS ADOPTED BY ORDINANCE NO 2021-12 AND AMENDED BY ORDINANCE 2022-4

WHEREAS, the Eatonville Town Council adopted the 2022 budget in final form by Ordinance 2021-12 on November 22, 2021 and amended the 2022 budget by Ordinance 2022-4 on August 8, 2022; and

WHEREAS, the Town of Eatonville estimates ending fund balances during the budget process, the Town wishes to update beginning fund balances to actuals; and

WHEREAS, the current expense fund (001) has been reduced to account for two grant reimbursements and an expenditure for the Airport; a new pool car for the police department and an updated estimated ending fund balance; and

WHEREAS, the ARPA fund (004) has been increased to account for the actual beginning balance and a new estimated ending fund balance; expenditures have been added to account for the allocation of purchases for Town meetings; a new street sweeper; the budgeted expenditure for SR161 match has been reduced; and

WHEREAS, the street fund (101) has been reduced to account for the TIB grant for Carter Street W; transfers in and expenditures have been added for match amounts for SR161 from ARPA and Electric; expenditures have increased to account for crack sealing grant awarded by TIB; the estimated ending fund balance has been updated; and

WHEREAS, the TBD fund (102) has been reduced to account for the Carter Street Grant match and a new estimated ending fund balance; and

WHEREAS, the electric fund (401) has been reduced to account for the SR161 project match as well as expenditures that are over budget due to cost increases; reduced estimated ending fund balance; and

WHEREAS, the sewer fund (411) has been reduced to account for revenue and costs associated with sewer backups; and

WHEREAS, the refuse fund (460) has been reduced to account for underbudgeting the refuse contract as well as a transfer to the Refuse Reserve to bring the balance in compliance with the adopted Financial Policies; and

WHEREAS, the refuse reserve fund (461) has been increased to bring the balance in compliance with the adopted Financial Policies; and

WHEREAS, the Town of Eatonville, in order to comply with RCW 35.33.091 and .121 and not have any funds go over budget, desires to amend all funds listed herein by adjusting revenues and/or expenditures; and

WHEREAS, the Town Council did meet to consider the matter of a budget amendment at a public meeting on the 28th day of November 2022; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF EATONVILLE AS FOLLOWS:

Section 1. Ordinance No. 2022-4 and the 2022 budget shall be amended as set forth below:

FUND	2022 BUDGETED REVENUES- INCLUDING BEGINNING	2022 AMENDED REVENUES	2022 APPROPRIATED EXPENDITURES	2022 AMENDED EXPENDITURES	2022 BUDGETED ENDING BALANCE	2022 EST. AMENDED ENDING BALANCE
Current Expense	\$3,820,750.13	\$3,884,243.66	\$3,102,058.35	\$3,185,045.11	\$718,691.78	\$699,198.55
Cemetery	\$25,888.08	\$25,888.08	\$22,340.00	\$22,340.00	\$3,548.08	\$3,548.08
C. E. Reserve	\$320,958.90	\$320,958.90	\$0.00	\$0.00	\$320,958.90	\$320,958.90
ARPA	\$743,721.90	\$786,254.16	\$527,954.27	\$560,289.62	\$215,767.63	\$225,964.54
Airport	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Park	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00
Cemetery Capacity	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Streets	\$2,701,293.36	\$3,517,478.36	\$2,576,150.00	\$3,444,501.00	\$125,143.36	\$72,977.36
T.B.D.	\$358,233.08	\$358,233.08	\$110,400.00	\$155,972.00	\$247,833.08	\$202,261.08
Tourism	\$90,724.08	\$90,724.08	\$24,500.00	\$24,500.00	\$66,224.08	\$66,224.08
Cem. Endow.	\$32,656.90	\$32,656.90	\$0.00	\$0.00	\$32,656.90	\$32,656.90
REET	\$508,244.04	\$508,244.04	\$110,400.00	\$110,400.00	\$397,844.04	\$397,844.04
Electric	\$3,536,614.31	\$3,536,614.31	\$2,581,142.01	\$2,899,782.01	\$955,472.30	\$636,832.30
Electric Capital	\$517,218.79	\$517,218.79	\$72,000.00	\$72,000.00	\$445,218.79	\$445,218.79
Electric Res.	\$994,361.25	\$994,361.25	\$0.00	\$0.00	\$994,361.25	\$994,361.25
Water	\$1,394,980.31	\$1,394,980.31	\$1,313,367.09	\$1,313,367.09	\$81,613.22	\$81,613.22
Water Capital	\$398,247.95	\$398,247.95	\$315,000.00	\$315,000.00	\$83,247.95	\$83,247.95
Water Reserve	\$145,089.77	\$145,089.77	\$47,000.00	\$47,000.00	\$98,089.77	\$98,089.77
Sewer	\$1,027,753.54	\$1,051,137.70	\$749,120.20	\$774,120.20	\$278,633.34	\$277,017.50
USDA Sewer Bond Redemption	\$111,948.00	\$111,948.00	\$111,948.00	\$111,948.00	\$0.00	\$0.00
USDA Sewer Bond Reserve	\$111,948.00	\$111,948.00	\$0.00	\$0.00	\$111,948.00	\$111,948.00
Sewer Capital	\$625,797.26	\$625,797.26	\$47,000.00	\$47,000.00	\$578,797.26	\$578,797.26
Sewer Reserve	\$106,401.67	\$106,401.67	\$0.00	\$0.00	\$106,401.67	\$106,401.67
Storm Drain	\$535,257.35	\$535,257.35	\$165,850.00	\$165,850.00	\$369,407.35	\$369,407.35
Storm Cap.	\$104,868.65	\$104,868.65	\$60,000.00	\$60,000.00	\$44,868.65	\$44,868.65
Storm Res.	\$40,200.00	\$40,200.00	\$0.00	\$0.00	\$40,200.00	\$40,200.00
Refuse	\$1,521,701.36	\$1,621,701.36	\$1,240,750.00	\$1,309,750.00	\$280,951.36	\$311,951.36
Refuse Reserve	\$75,836.26	\$84,836.26	\$0.00	\$0.00	\$75,836.26	\$84,836.26
ALL FUNDS	\$19,878,694.94	\$20,933,289.89	\$13,176,979.92	\$14,618,865.03	\$6,701,715.02	\$6,314,424.86

Section 2. A complete copy of the amended budget of the Town shall be filed in the office of the Town Clerk.

Section 3. The Town Clerk is hereby directed to transmit this amended budget to the State Auditor's Office and to the Association of Washington Cities.

Section 4. This ordinance shall become effective after its passage by the Council, approval, and publication as required by law.

1ST READING: 11/28/2022
2ND READING: 12/12/2022

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 12th day of December, 2022.

David Baublits
Mayor

ATTEST:

Miranda Doll
Town Clerk

APPROVED AS TO FORM:

Gregory A. Jacoby
Town Attorney

November 2022 Budget Amendment

FUND	Account Description	Adopted Budget	Amendment	Amended Budget	Description of Change
General Fund-001	REVENUE	Adopted Budget	Amendment	Amended Budget	Description of Change
334 03 60 00	Airport Kiosk Grant-WSDOT	\$ -	\$ 2,706.11	\$ 2,706.11	Grant reimbursement for Kiosk
334 03 60 01	WSDOT Aviation Grant	\$ -	\$ 60,787.42	\$ 60,787.42	Airport Improvement Grant
	TOTAL REVENUE	\$ -	\$ 63,493.53		
	EXPENDITURE				
594 21 64 00	Law Enforcement Cap Machine	\$ 62,899.12	\$ 19,000.00	\$ 81,899.12	Purchase of pool car
594 46 63 01	WSDOT Airport Improvement	\$ -	\$ 63,986.76	\$ 63,986.76	Airport Improvement Grant
508 91 01 00	Current Expense Ending Balance	\$ 718,691.78	\$ (19,493.23)	\$ 699,198.55	New Estimated Ending balance
	TOTAL EXPENDITURE		\$ 63,493.53		
ARPA-004	REVENUE	Adopted Budget	Amendment	Amended Budget	Description of Change
308 41 00 04	ARPA Beginning Balance	\$ 320,958.90	\$ 42,532.26	\$ 363,491.16	Actual Beg. Balance on previous Amendment was incorrect.
	TOTAL REVENUE		\$ 42,532.26		
	EXPENDITURE				
514 18 63 01	Meeting Owl, Projector & Screen	\$ -	\$ 2,335.35	\$ 2,335.35	Approved by Resolution 2022-AAA
597 42 00 02	SR161 Match	\$ 180,000.00	\$ (70,000.00)	\$ 110,000.00	Match for SR161
594 44 63 01	Street Sweeper	\$ -	\$ 100,000.00	\$ 100,000.00	
508 41 00 04	ARPA Ending Balance	\$ 215,767.63	\$ 10,196.91	\$ 225,964.54	New Estimated Ending balance
	TOTAL EXPENDITURE		\$ 42,532.26		
Streets-101	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
334 03 80 03	TIB Carter Street	\$ -	\$ 410,148.00	\$ 410,148.00	TIB Carter Street Grant
	TIB SR161	\$ 125,000.00	\$ 30,125.00	\$ 155,125.00	
397 42 00 01	Transfer in from TBD-Carter St	\$ -	\$ 45,572.00	\$ 45,572.00	10% Match-Carter St
	Transfer in from ARPA-SR161	\$ -	\$ 110,000.00	\$ 110,000.00	SR161
	Transfer in from Electric-SR161	\$ -	\$ 220,340.00	\$ 220,340.00	SR161
	Total Revenue		\$ 816,185.00		
	EXPENDITURES				
595 32 63 01	TIB Carter St	\$ -	\$ 410,148.00	\$ 410,148.00	TIB Carter St
595 32 62 09	TIB Crack Seal	\$ -	\$ 52,166.00	\$ 52,166.00	
595 32 63 01	TIB Carter St	\$ 125,000.00	\$ 30,125.00	\$ 155,125.00	
595 32 62 08	TBD Carter St	\$ -	\$ 45,572.00	\$ 45,572.00	TBD Carter St
595 32 62 10	ARPA-SR161	\$ -	\$ 110,000.00	\$ 110,000.00	ARPA-SR161
595 32 62 11	Electric-SR161	\$ -	\$ 220,340.00	\$ 220,340.00	Electric-SR161
508 51 01 02	Street Ending Balance	\$ 125,143.36	\$ (52,166.00)	\$ 72,977.36	New Estimated Ending balance
	Total Expenditures		\$ 816,185.00		

November 2022 Budget Amendment

TBD-102	REVENUE	Adopted Budget	Amendment	Amended Budget	Description of Change
				\$ -	
	TOTAL REVENUE		\$ -		
	EXPENDITURE				
594 42 00 01	TBD Carter St Match	\$ -	\$ 45,572.00	\$ 45,572.00	Carter St Match
508 41 02 00	TBD Ending	\$ 247,833.08	\$ (45,572.00)	\$ 202,261.08	New Estimated Ending balance
	TOTAL EXPENDITURE		\$ -		

Electric-401	REVENUE	Adopted Budget	Amendment	Amended Budget	Description of Change
				\$ -	
	TOTAL REVENUE INCREASE		\$ -		
	EXPENTITURES				
533 10 21 00	Electric Uniforms	\$ 2,500.00	\$ 1,500.00	\$ 4,000.00	Increased Purchases-New Hire
533 10 31 00	Electric Operating Supplies	\$ 9,000.00	\$ 16,000.00	\$ 25,000.00	Increased Costs & Purchases
533 10 32 00	Electric Fuel	\$ 6,700.00	\$ 2,800.00	\$ 9,500.00	Increased Costs
533 10 49 01	Electric Miscellaneous	\$ 12,000.00	\$ 4,500.00	\$ 16,500.00	Increased Costs & Purchases
533 60 33 01	BPA Transmission	\$ 247,000.00	\$ 18,000.00	\$ 265,000.00	Underbudgeted
533 80 34 00	Electric Inventory	\$ 10,000.00	\$ 40,000.00	\$ 50,000.00	Increased Costs & Purchases
533 80 35 00	Electric Minor Tools and Equipment	\$ 9,500.00	\$ 15,500.00	\$ 25,000.00	Increased Costs & Purchases
597 42 00 03	Transfer to Streets-SR161	\$ -	\$ 220,340.00	\$ 220,340.00	SR161 Match
508 51 00 00	Electric Ending Balance	\$ 955,472.30	\$ (318,640.00)	\$ 636,832.30	New Estimated Ending balance
	TOTAL EXPENTITURES		\$ -		

Sewer-411	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
398 10 00 03	Insurance Recoveries	\$ -	\$ 23,384.16	\$ 23,384.16	Reimbursed from AWC
	Total Revenue		\$ 23,384.16		
	EXPENDITURES				
535 10 49 00	Sewer Miscellaneous	\$ 5,000.00	\$ 25,000.00	\$ 30,000.00	Increase due to Sewer Backup lodging
508 51 11 00	Sewer Ending Balance	\$ 278,633.34	\$ (1,615.84)	\$ 277,017.50	New Estimated Ending balance
	Total Expenditures		\$ 23,384.16		

Refuse-460	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
343 70 00 00	Refuse Charges	\$ 750,000.00	\$ 100,000.00	\$ 850,000.00	Underbudgeted Refuse Charges
	Total Revenue		\$ 100,000.00		
	EXPENDITURES				
537 60 41 01	Refuse Contract	\$ 650,000.00	\$ 60,000.00	\$ 710,000.00	Underbudgeted Refuse contract
597 37 90 01	Transfer to Reserve	\$ -	\$ 9,000.00	\$ 9,000.00	To meet Reserve
508 51 60 00	Refuse Ending Balance	\$ 280,951.36	\$ 31,000.00	\$ 311,951.36	New Estimated Ending balance

November 2022 Budget Amendment

	Total Expenditures		\$ 100,000.00		
--	---------------------------	--	----------------------	--	--

Refuse Reserve-461	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
397 37 90 01	Transfer in from Refuse	\$ -	\$ 9,000.00	\$ 9,000.00	To meet reserve
	Total Revenue		\$ 9,000.00		
	EXPENDITURES				
508 41 00 09	Refuse Reserve Ending Balance	\$ 75,836.26	\$ 9,000.00	\$ 84,836.26	New Estimated Ending Balance
	Total Expenditures		\$ 9,000.00		