

# *Town of Eatonville*

## *2023 Annual Budget*

Adopted by the Eatonville Town Council,  
Ordinance 2022-7

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**TOWN OF EATONVILLE**  
**2023 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.

**2023 ELECTED OFFICIALS AND TERMS OF OFFICE**

<b>Name</b>	<b>Position</b>	<b>Term</b>
David Baublits	Mayor	01/01/2022 – 12/31/2025
Kyle Litzenberger	Position 1	01/01/2022 – 12/31/2025
Peter Paul	Position 2	01/01/2022 – 12/31/2025
Mike Schaub	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**

<b>Name</b>	<b>Position</b>
Seth Boettcher	Town Administrator
Miranda Doll	Town Clerk

<b>MEETINGS</b>
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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 2<sup>nd</sup> and 4<sup>th</sup> 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](http://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.

### 2023 Council Meeting Schedule

January 9	7:00PM
January 23	7:00PM
February 13	7:00PM
February 27	7:00PM
March 13	7:00PM
March 27	7:00PM
April 10	7:00PM
April 24	7:00PM
May 8	7:00PM
May 22	7:00PM
June 12	7:00PM
June 26	7:00PM
July 10	7:00PM
July 24	7:00PM
August 14	7:00PM
August 28	7:00PM
September 11	7:00PM
September 25	7:00PM
October 9	7:00PM
October 23	7:00PM
November 13	7:00PM
November 27	7:00PM
December 11	7:00PM
December 26	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](http://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 and again in 2021. 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.

<b>FUNDS</b>
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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.







Mayor David Baublits

Town of Eatonville

Dear citizens of Eatonville, residents living in the greater Eatonville area and Town Council members:

The Administration submitted the 2023 budget with the following goals:

- 1) Ensure the budget reflects reality (whether that reality is good or bad).
- 2) Take advantage of the tremendous number of grant opportunities that are available in 2023.
  - a. Every grant we receive reduces the amount of money we need to borrow to support Town infrastructure improvements. Borrowed money is paid back by Town citizens via increased rates charged to them by the Town. We want to avoid borrowing money whenever and wherever possible by utilizing any and all grant monies we can generate.
- 3) Ensure taxpayer dollars are spent wisely and prudently practicing strong fiscal stewardship.
- 4) Minimize taxes charged to Town citizens to the lowest level possible while still competently managing the Town.
- 5) Maximize Tourism revenue dollars.
- 6) Provide optimum Fire and Emergency Medical services to Town Citizens.

The Town has faced significant increases in labor costs this year which has created additional strain on Town profitability. Significant raises were needed to retain existing employees as well as fill vacancies in the police and electrical departments. The cost of materials, supplies and equipment have also gone up significantly.

We completely revamped the budget process this year utilizing Excel which has allowed us to do 4 year trend analysis on each fund (as well as larger expense and revenue items within those funds). Excel also provides us with charting abilities that have proven to be very useful. The result is a budget which is based on strong historical data thereby providing a budget that is as realistic as it can be. The end result is a budget that will allow us to make more informed financial decisions.

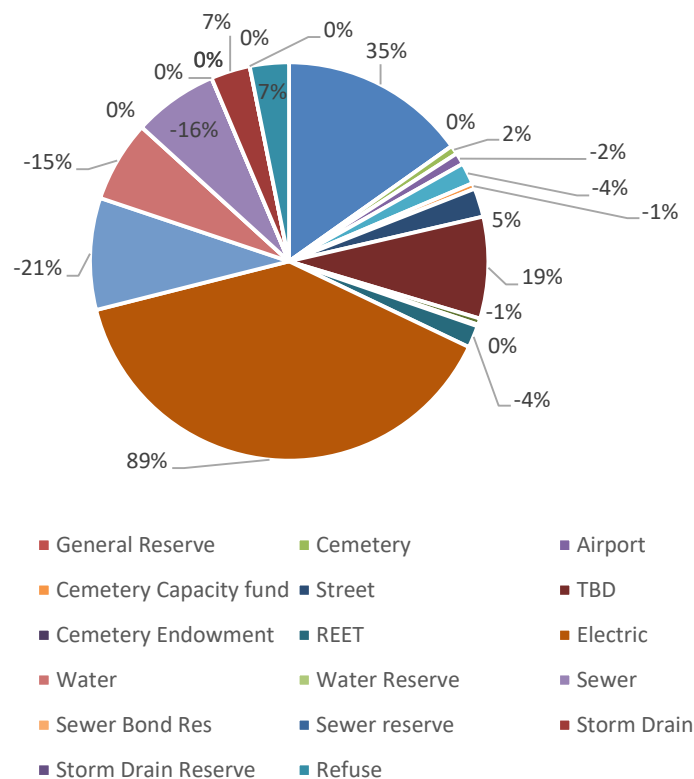
Sincerely,

David Baublits, Mayor

## 2023 budgeted financial performance by fund (does not include capital project funds)

Fund	Excess (Deficit)
General	-\$157,783
General Reserve	\$0
Cemetery	-\$7,266
Airport	\$10,000
Park	\$18,000
Cemetery Capacity fund	\$5,000
Street	-\$24,108
TBD	-\$85,671
Tourism	\$5,300
Cemetery Endowment	\$1,450
REET	\$18,778
Electric	-\$405,241
Electric Reserve	\$94,304
Water	\$68,593
Water Reserve	\$0
Sewer	\$71,402
Sewer Bond Red	\$0
Sewer Bond Res	\$0
Sewer reserve	\$0
Storm Drain	-\$33,344
Refuse Reserve	\$0
Storm Drain Reserve	\$0
Refuse	-\$32,923
<b>Total</b>	<b>-\$453,509</b>

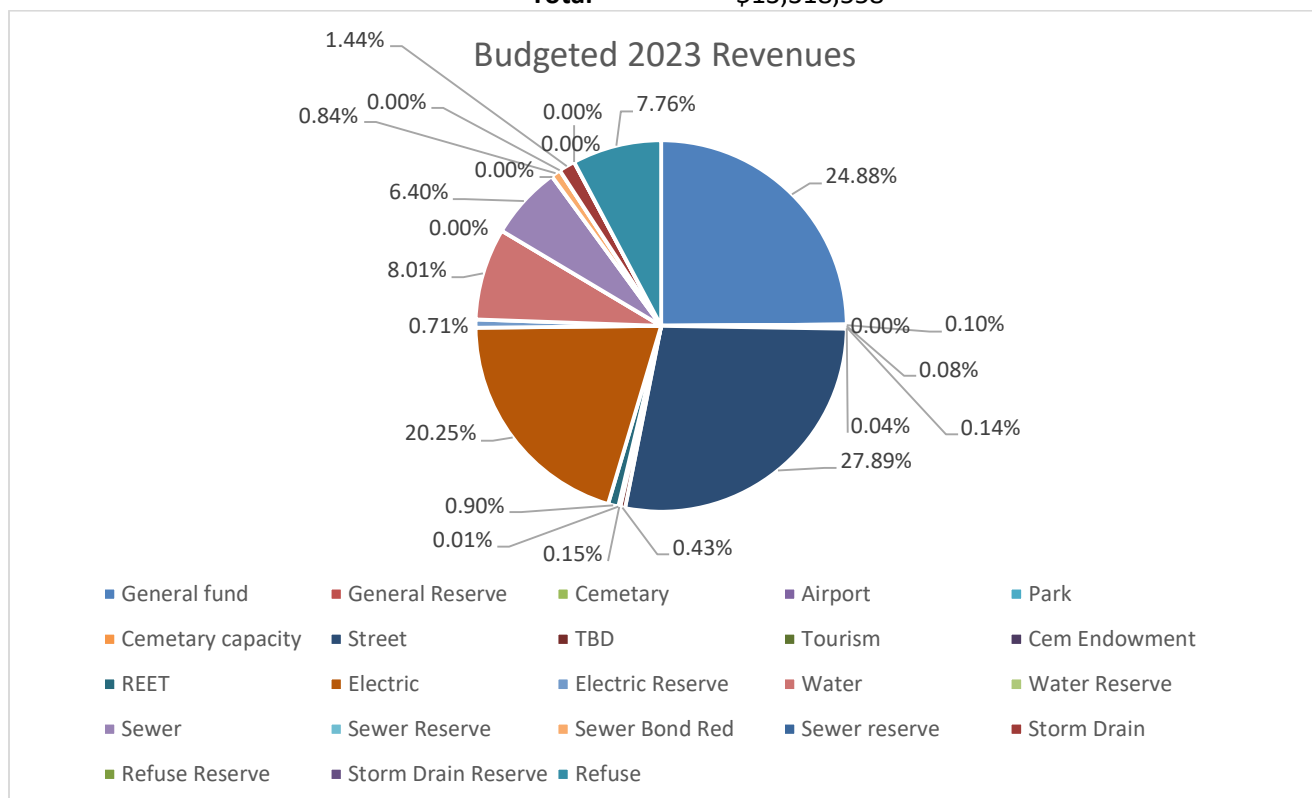
2023 budgeted Excess (Deficit) by fund



## 2023 budgeted revenues by fund (does not include capital projects funds)

Fund	Budgeted 2023 Revenue	%
General fund	\$3,313,583	24.88%
General Reserve	\$0	0.00%
Cemetery	\$13,000	0.10%
Airport	\$10,000	0.08%
Park	\$18,000	0.14%
Cemetery capacity	\$5,000	0.04%
Street	\$3,714,998	27.89%
TBD	\$57,200	0.43%
Tourism	\$20,300	0.15%
Cem Endowment	\$1,450	0.01%
REET	\$119,500	0.90%
Electric	\$2,696,545	20.25%
Electric Reserve	\$94,304	0.71%
Water	\$1,066,383	8.01%
Water Reserve	\$0	0.00%
Sewer	\$852,130	6.40%
Sewer Reserve	\$0	0.00%
Sewer Bond Red	\$111,948	0.84%
Sewer reserve	\$0	0.00%
Storm Drain	\$191,206	1.44%
Refuse Reserve	\$0	0.00%
Storm Drain Reserve	\$0	0.00%
Refuse	\$1,033,012	7.76%

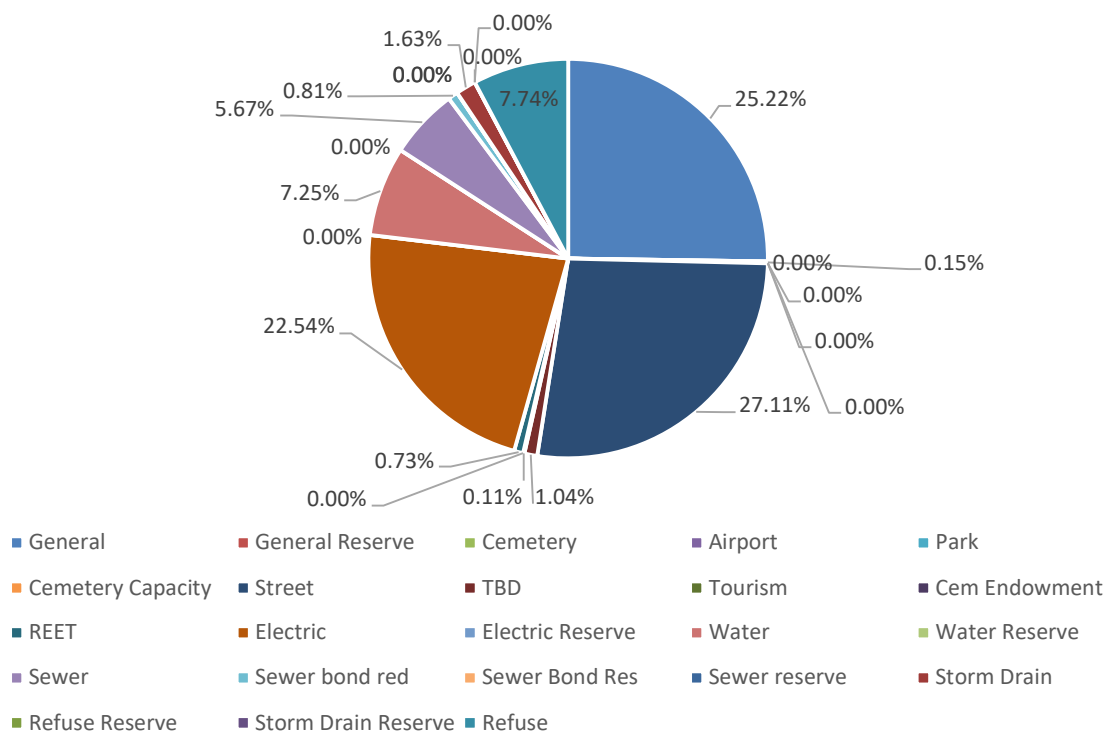
**Total**                      **\$13,318,558**



## 2023 budgeted expenditures by fund (does not include capital project funds)

Fund	Budgeted 2023 Expenditures	%
General	\$3,471,366	25.22%
General Reserve	\$0	0.00%
Cemetery	\$20,266	0.15%
Airport	\$0	0.00%
Park	\$0	0.00%
Cemetery Capacity	\$0	0.00%
Street	\$3,730,856	27.11%
TBD	\$142,871	1.04%
Tourism	\$15,000	0.11%
Cem Endowment	\$0	0.00%
REET	\$100,722	0.73%
Electric	\$3,101,786	22.54%
Electric Reserve	\$0	0.00%
Water	\$997,789	7.25%
Water Reserve	\$0	0.00%
Sewer	\$780,728	5.67%
Sewer bond red	\$111,948	0.81%
Sewer Bond Res	\$0	0.00%
Sewer reserve	\$0	0.00%
Storm Drain	\$224,550	1.63%
Refuse Reserve	\$0	0.00%
Storm Drain Reserve	\$0	0.00%
Refuse	\$1,065,935	7.74%
<b>Total</b>	<b>\$13,763,817</b>	

Budgeted 2023 Expenditures (no capital fund expenditures)





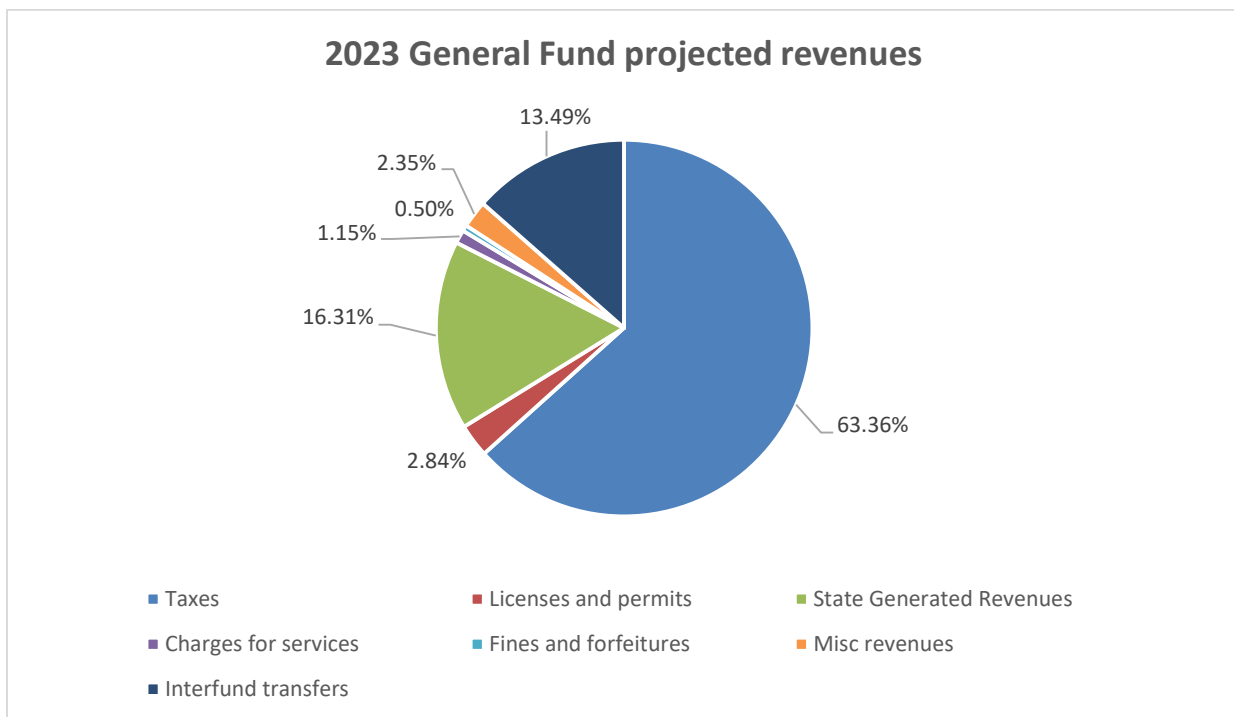
2023 Town of Eatonville Budget

## Projected Ending Fund Balances (includes capital project funds)

Ending fund balances	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	Change (2023 Excess (Deficit))	Minimum Required
Current Expense Fund	\$ 832,081	\$ 1,108,119	\$ 1,091,137	\$ 933,354	\$ (157,783)	
Cemetery Fund	\$ 5,115	\$ 13,388	\$ 21,506	\$ 14,240	\$ (7,266)	
Current Expense Reserve Fund	\$ 320,959	\$ 320,959	\$ 320,959	\$ 320,959	\$ -	\$ 274,434
American Rescue Plan Act	\$ -	\$ 363,491	\$ 681,217	\$ 180,895	\$ (500,322)	
Airport Fund	\$ -	\$ -	\$ 5,000	\$ 15,000	\$ 10,000	
Park Fund	\$ -	\$ -	\$ 18,000	\$ 36,000	\$ 18,000	
Cemetery Capacity Fund	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	
Street Fund	\$ 105,589	\$ 60,927	\$ 44,057	\$ 28,199	\$ (15,858)	
Transportation Benefit District	\$ 250,132	\$ 303,733	\$ 342,078	\$ 256,407	\$ (85,671)	
Tourism Fund	\$ 63,756	\$ 74,624	\$ 95,148	\$ 100,448	\$ 5,300	
Cemetery Endowment Improvement Fund	\$ 26,953	\$ 31,457	\$ 38,414	\$ 39,864	\$ 1,450	
Real Estate Excise Tax Fund	\$ 329,509	\$ 432,744	\$ 563,264	\$ 582,042	\$ 18,778	
Electric Fund	\$ 327,471	\$ 998,817	\$ 1,018,966	\$ 613,725	\$ (405,241)	
Electric Capital Fund	\$ 248,667	\$ 434,577	\$ 403,491	\$ 226,633	\$ (176,858)	
Electric Reserve Fund	\$ 253,047	\$ 253,047	\$ 994,361	\$ 1,088,666	\$ 94,304	\$ 204,962
Water Fund	\$ 664,077	\$ 357,680	\$ 80,177	\$ 162,297	\$ 82,121	
Water Capital Fund	\$ 381,470	\$ 318,248	\$ 98,248	\$ 13,098	\$ (85,150)	
Water Reserve Fund	\$ 145,090	\$ 145,090	\$ 98,099	\$ 98,090	\$ (9)	\$ 92,878
Sewer Fund	\$ 154,905	\$ 223,254	\$ 327,136	\$ 398,538	\$ 71,402	
Sewer Capital Fund	\$ 502,697	\$ 560,397	\$ 594,097	\$ 499,497	\$ (94,600)	
USDA Sewer Bond Redemption Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
USDA Sewer Bond Reserve Fund	\$ 102,704	\$ 107,329	\$ 111,948	\$ 111,948	\$ -	
Sewer Reserve Fund	\$ 106,402	\$ 106,402	\$ 106,402	\$ 106,402	\$ -	\$ 66,386
Storm Drain Fund	\$ 308,702	\$ 352,457	\$ 394,799	\$ 361,454	\$ (33,344)	
Storm Drain Capital Fund	\$ 79,429	\$ 94,469	\$ 104,389	\$ 71,229	\$ (33,160)	
Storm Drain Reserve Fund	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200	\$ -	\$ 11,258
Refuse Fund	\$ 347,393	\$ 367,101	\$ 350,899	\$ 317,975	\$ (32,923)	
Refuse Reserve Fund	\$ 73,120	\$ 75,836	\$ 84,836	\$ 84,836	\$ -	\$ 84,826

## General fund projected revenues

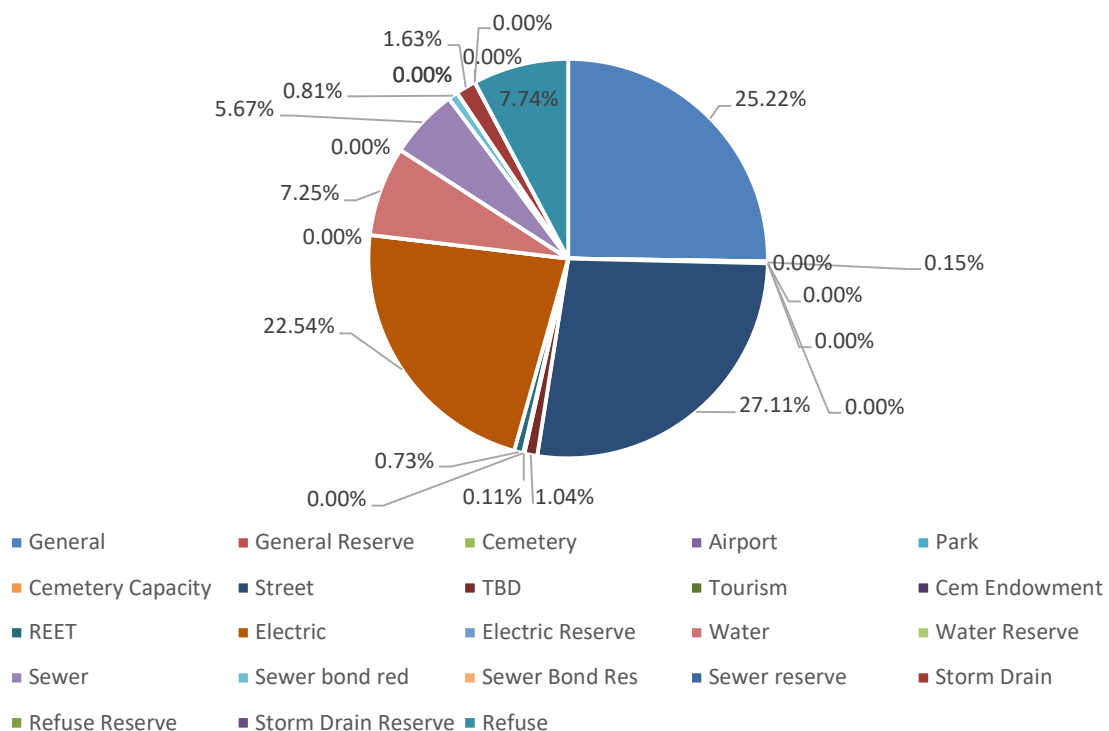
2023 GF Revenues		%
Taxes	\$ 2,099,378	63.36%
Licenses and permits	\$ 94,200	2.84%
State Generated Revenues	\$ 540,456	16.31%
Charges for services	\$ 38,100	1.15%
Fines and forfeitures	\$ 16,700	0.50%
Misc revenues	\$ 77,750	2.35%
Interfund transfers	\$ 447,000	13.49%
<b>Total</b>	<b>\$ 3,313,583</b>	



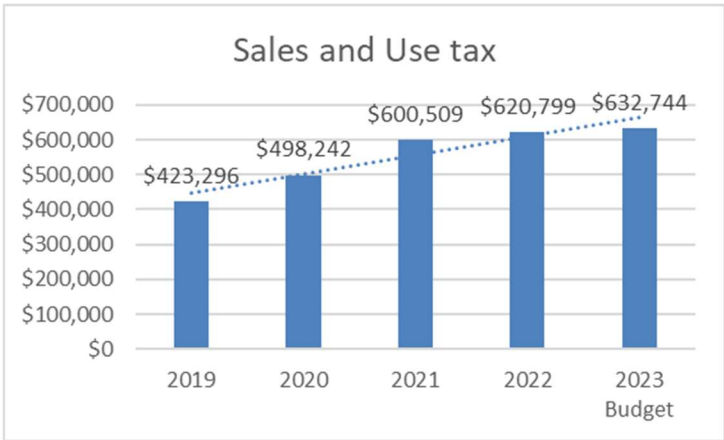
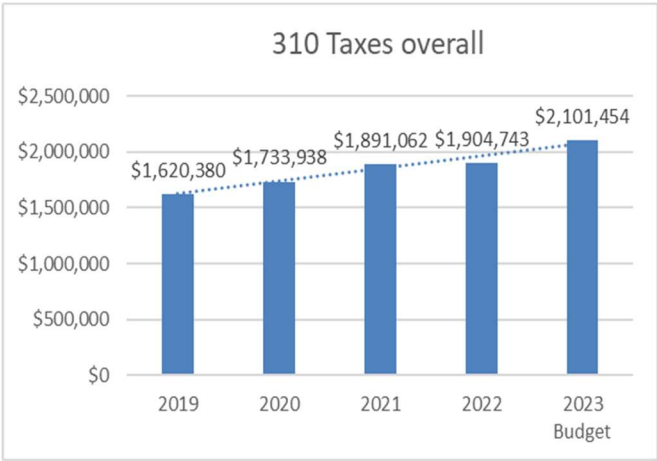
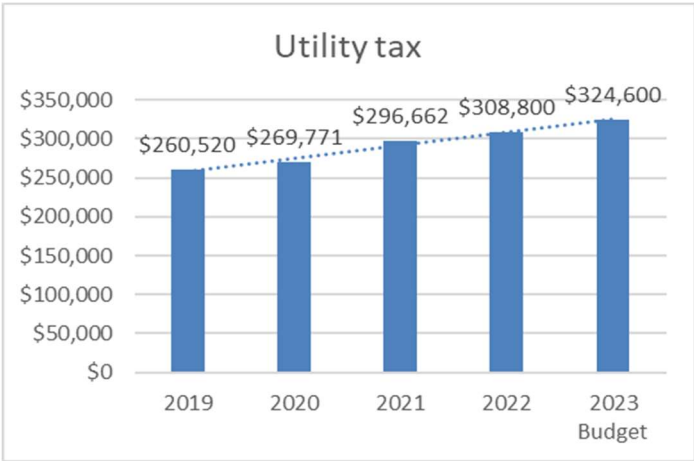
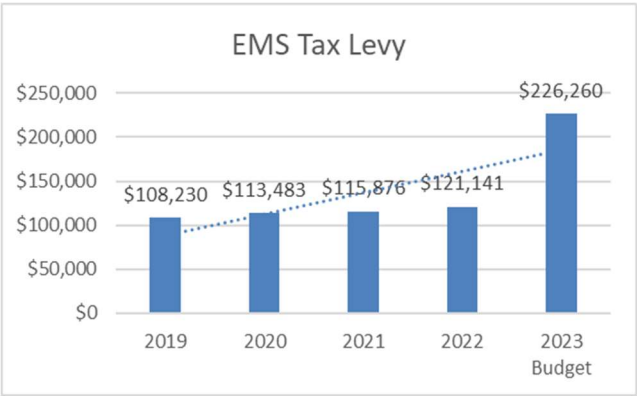
## 2023 budgeted expenditures by fund (does not include capital project funds)

Fund	Budgeted 2023 Expenditures	%
General	\$3,471,366	25.22%
General Reserve	\$0	0.00%
Cemetery	\$20,266	0.15%
Airport	\$0	0.00%
Park	\$0	0.00%
Cemetery Capacity	\$0	0.00%
Street	\$3,730,856	27.11%
TBD	\$142,871	1.04%
Tourism	\$15,000	0.11%
Cem Endowment	\$0	0.00%
REET	\$100,722	0.73%
Electric	\$3,101,786	22.54%
Electric Reserve	\$0	0.00%
Water	\$997,789	7.25%
Water Reserve	\$0	0.00%
Sewer	\$780,728	5.67%
Sewer bond red	\$111,948	0.81%
Sewer Bond Res	\$0	0.00%
Sewer reserve	\$0	0.00%
Storm Drain	\$224,550	1.63%
Refuse Reserve	\$0	0.00%
Storm Drain Reserve	\$0	0.00%
Refuse	\$1,065,935	7.74%
<b>Total</b>	<b>\$13,763,817</b>	

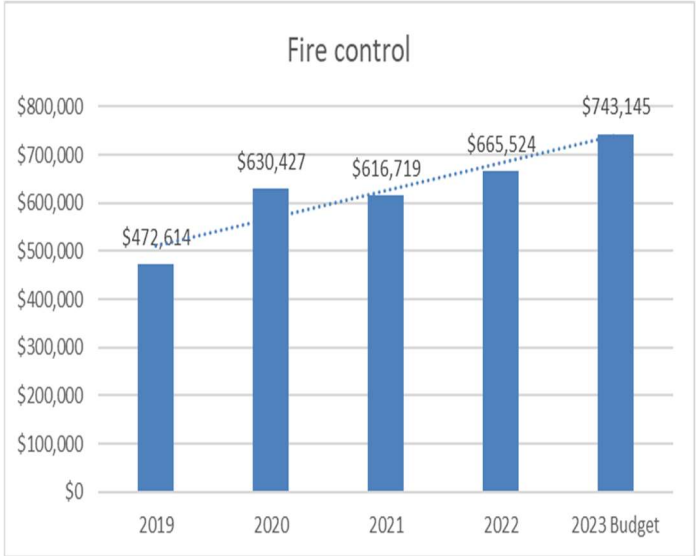
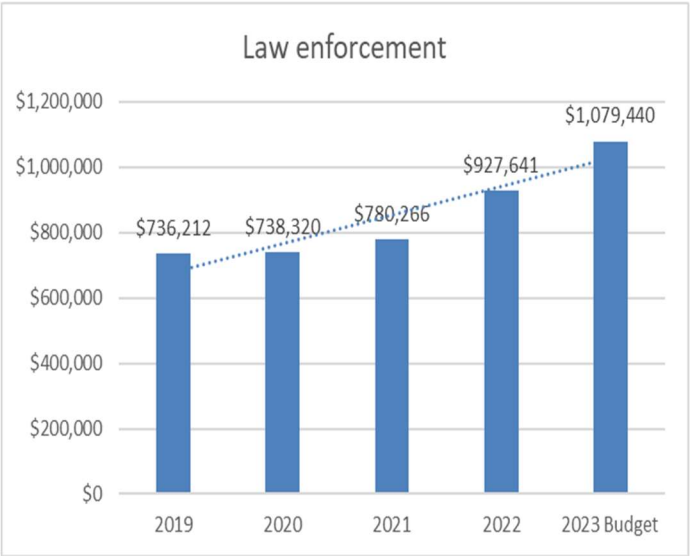
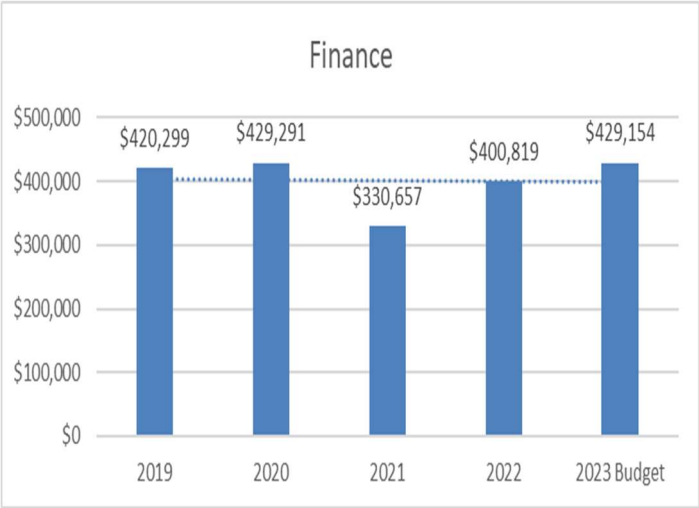
Budgeted 2023 Expenditures (no capital fund expenditures)



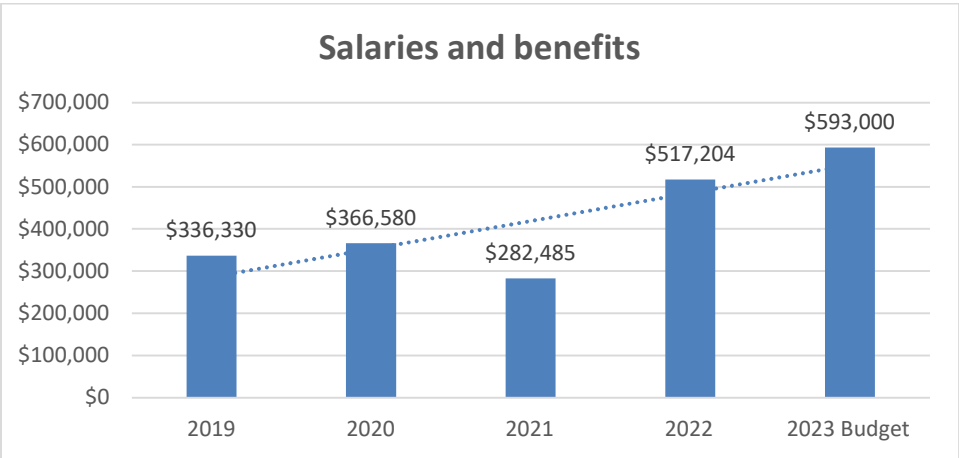
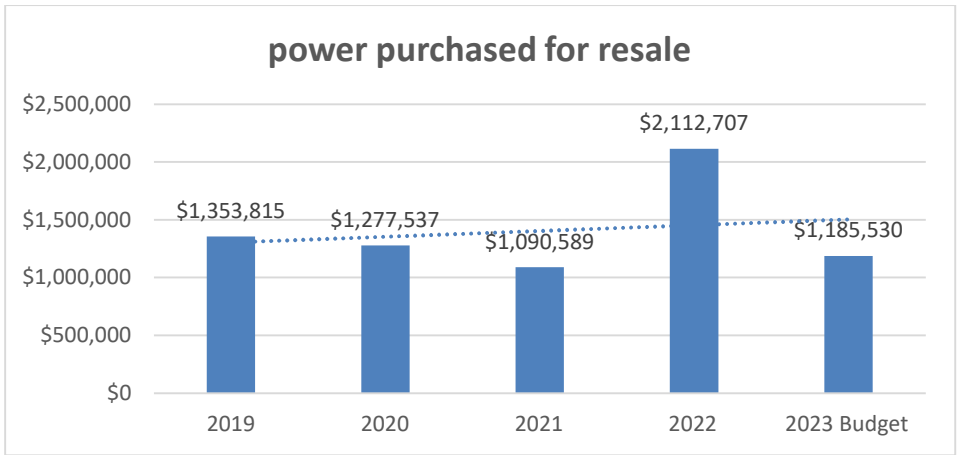
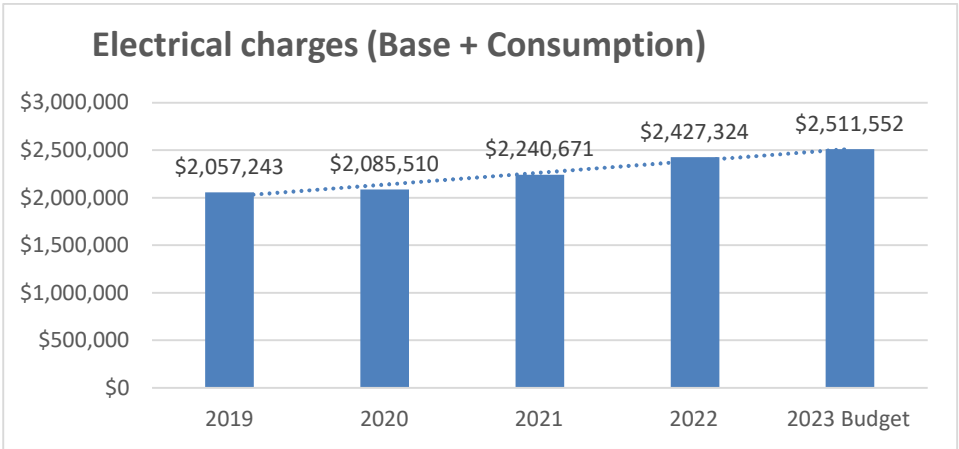
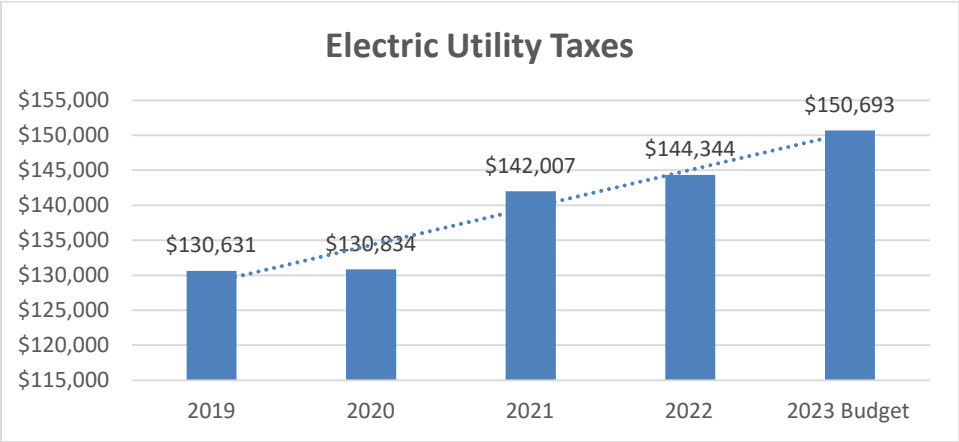
Tax Trends



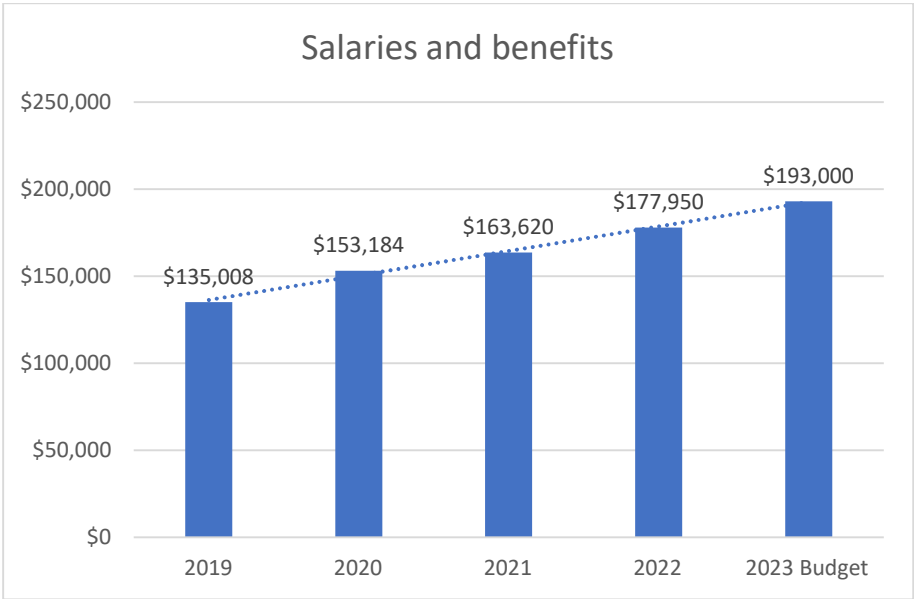
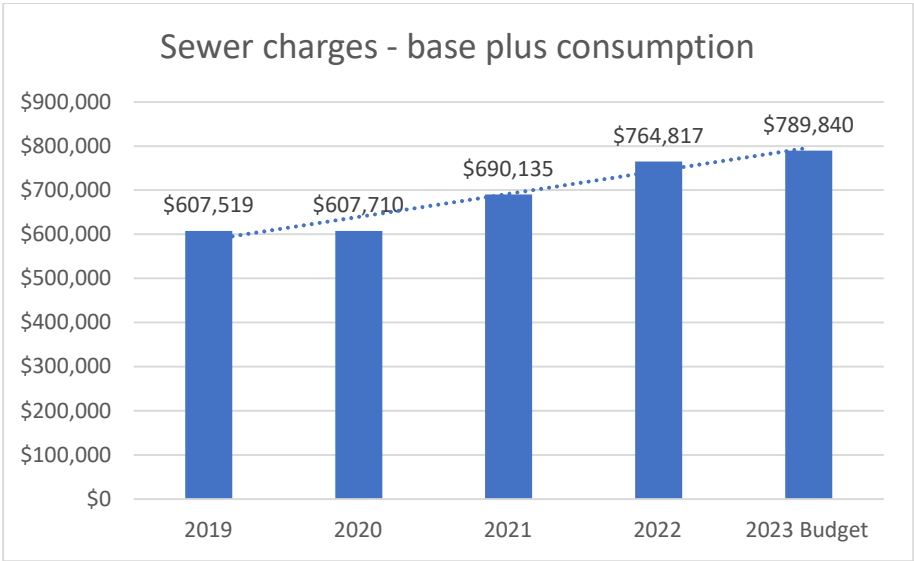
# Manpower Trends



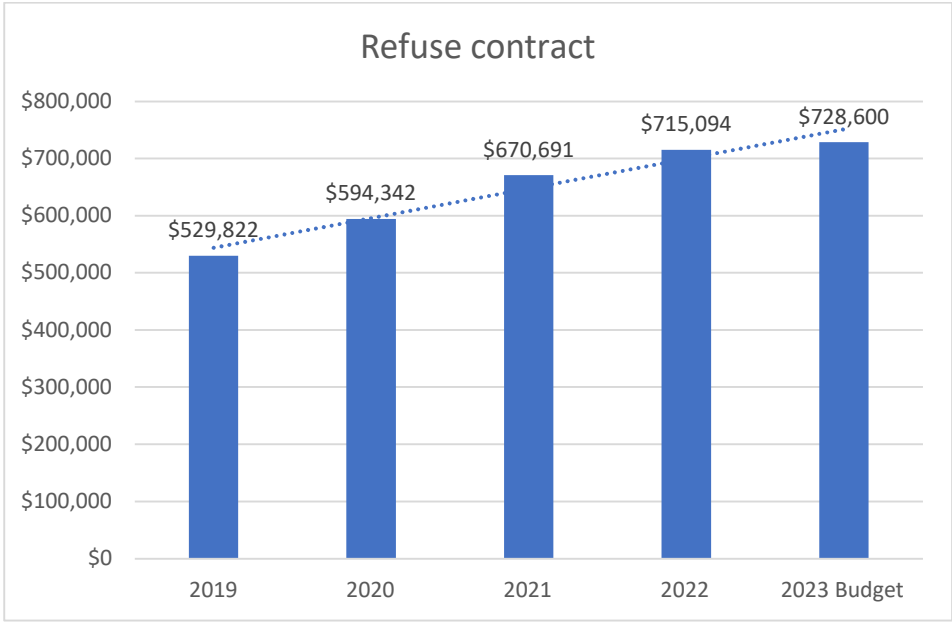
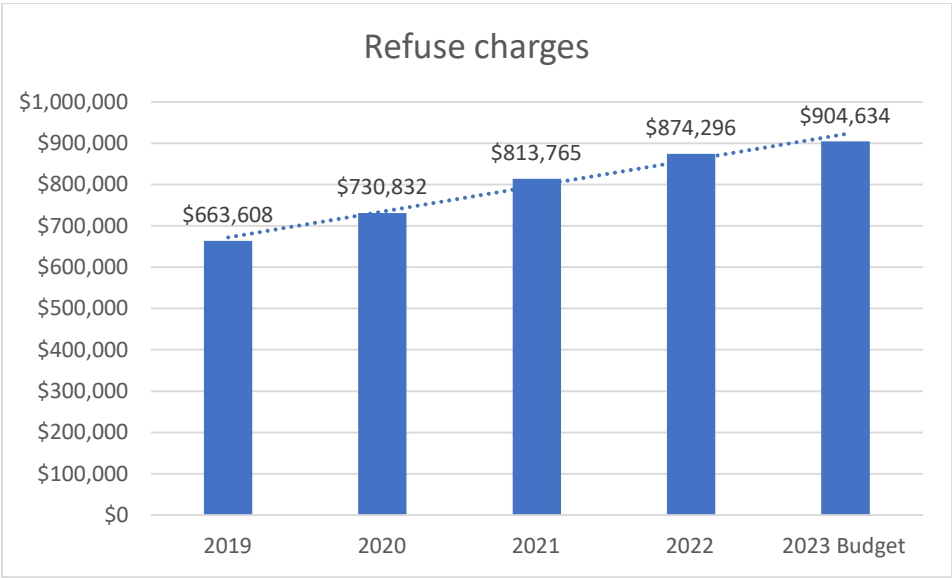
# Electrical Fund trends



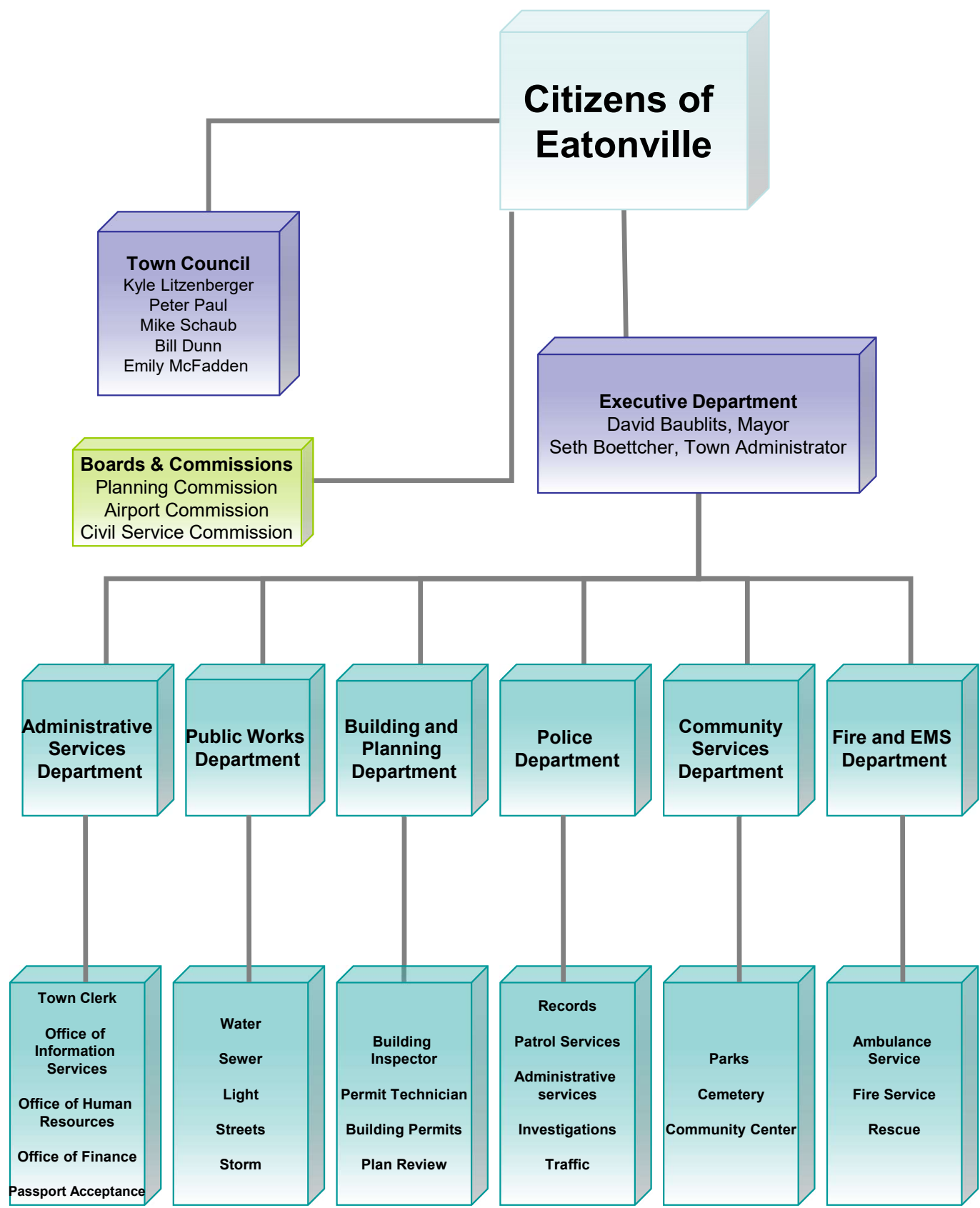
# Sewer Fund Trends



# Refuse Fund Trends







**ORDINANCE 2022-7**

**AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON,  
ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE,  
WASHINGTON FOR THE CALENDAR YEAR 2023**

**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, 2023; and

**WHEREAS**, the Town Council met and held Budget Study Sessions to review the proposed budget on October 10, 2022, November 15, 2022 and November 28, 2022; and

**WHEREAS**, pursuant to RCW 84.55.120, the Eatonville Town Council held a public hearing on revenue sources on October 24, 2022; and

**WHEREAS**, a copy of the 2023 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 16, 2022 and November 23, 2022 in the Town's official newspaper; and

**WHEREAS**, pursuant to RCW 35.33.071, the Town Council met on November 28, 2022 for the purpose of fixing the final budget for calendar year 2023 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 2023, set forth by fund summary totals below, as fixed and determined in the 2023 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 2023.

**Section 2:** The total estimated resources, including fund balances for each separate fund of the Town of Eatonville, for the year 2023 are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the year 2023 as set forth in the 2023 Preliminary Budget revenue from all sources and the expenditures by fund are as follows:

<b>FUND</b>	<b>ESTIMATED BEGINNING BALANCE</b>	<b>ESTIMATED REVENUES</b>	<b>ESTIMATED APPROPRIATIONS/ EXPENDITURES</b>	<b>ESTIMATED ENDING FUND BALANCE</b>
001 Current Expense	\$1,214,363.51	\$3,313,583.37	\$3,471,366.33	\$1,056,580.55
002 Cemetery	\$20,538.50	\$13,000.00	\$20,266.00	\$13,272.50
003 Current Expense Reserve	\$320,958.90	\$0.00	\$0.00	\$320,958.90
004 American Rescue Plan Act	\$686,404.72	\$0.00	\$500,322.00	\$186,082.72
005 Airport Fund	\$5,000.00	\$10,000.00	\$0.00	\$15,000.00
006 Park Fund	\$18,000.00	\$18,000.00	\$0.00	\$36,000.00
007 Cemetery Capacity	\$5,000.00	\$5,000.00	\$0.00	\$10,000.00
101 Streets	\$83,368.79	\$3,714,997.50	\$3,730,855.50	\$67,510.79
102 Transportation Benefit District	\$346,620.72	\$57,200.00	\$142,871.00	\$260,949.72
110 Tourism	\$83,872.00	\$20,300.00	\$15,000.00	\$89,172.00
120 Cemetery Endowment	\$38,791.80	\$1,450.00	\$0.00	\$40,241.80
130 REET	\$587,650.40	\$119,500.00	\$100,722.00	\$606,428.40
401 Electric	\$1,023,536.86	\$2,724,823.60	\$3,101,786.00	\$646,574.46
403 Electric Capital	\$468,148.00	\$82,642.01	\$259,500.00	\$291,290.01
404 Electric Reserve	\$994,362.00	\$94,304.48	\$0.00	\$1,088,666.48
410 Water	\$114,827.00	\$1,075,412.81	\$997,789.48	\$192,450.33
414 Water Capital	\$88,248.00	\$80,000.00	\$165,150.00	\$3,098.00
416 Water Reserve	\$98,089.77	\$0.00	\$0.00	\$98,089.77
411 Sewer	\$319,744.00	\$853,724.59	\$780,728.00	\$392,740.59
412 Sewer Bond Redemption	\$0.00	\$111,948.00	\$111,948.00	\$0.00
413 USDA Sewer Bond Reserve	\$111,948.00	\$0.00	\$0.00	\$111,948.00
415 Sewer Capital	\$582,297.00	\$65,400.00	\$160,000.00	\$487,697.00
417 Sewer Reserve	\$106,401.67	\$0.00	\$0.00	\$106,401.67
450 Storm Drain	\$398,986.00	\$191,176.61	\$224,550.00	\$365,612.61
452 Storm Drain Capital	\$103,109.00	\$11,840.00	\$45,000.00	\$69,949.00
453 Storm Drain Reserve	\$40,200.00	\$0.00	\$0.00	\$40,200.00
460 Refuse	\$315,247.00	\$1,027,617.04	\$1,065,935.00	\$276,929.04
461 Refuse Reserve	\$84,836.26	\$0.00	\$0.00	\$84,836.26
<b>TOTAL ALL FUNDS</b>	<b>\$8,260,549.90</b>	<b>\$13,591,920.01</b>	<b>\$14,893,789.31</b>	<b>\$6,958,680.60</b>

**Section 3:** The budget for the Town of Eatonville, Washington for the year 2023 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: 11/28/2022

2ND READING: 12/12/2022

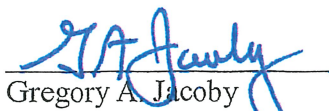
**PASSED** by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 12<sup>th</sup> day of December, 2022.

  
\_\_\_\_\_  
David Baublits  
Mayor

ATTEST:

  
\_\_\_\_\_  
Miranda Doll  
Town Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Gregory A. Jacoby  
Town Attorney

**2023 BUDGET TOTALS**

Town Of Eatonville

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**001 Current Expense Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 91 01 00	Current Expense Beginning Balance	1,214,363.51
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<b>308 Beginning Balances</b>	<b>1,214,363.51</b>
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**310 Taxes**

311 10 00 00	Real Property Tax	759,600.00
311 10 00 01	Ems Tax Levy	226,260.00
311 30 00 00	Sale Of Tax Title Property	0.00
313 11 00 00	Sales & Use Taxes	632,743.65
313 17 00 00	Park Sales & Use Tax	38,200.00
313 71 00 00	Criminal Justice Funding-co	68,000.00
316 40 00 00	Utility Tax	322,524.00
316 46 00 00	Cable/Phone Utility Taxes	40,000.00
316 81 00 00	Punch Boards/Pull Tabs	12,000.00
337 40 00 00	Private Timber Harvest Tax	50.00

<b>310 Taxes</b>	<b>2,099,377.65</b>
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**320 Licenses & Permits**

321 30 00 00	Fireworks Stand License/permit	0.00
321 91 00 00	Franchise Fees	38,000.00
321 99 00 00	Business Licenses	22,000.00
322 10 00 01	Permits-Building	20,000.00
322 10 00 04	Permits-Plumbing/Mechanical	5,000.00
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

<b>320 Licenses &amp; Permits</b>	<b>94,200.00</b>
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**330 State Generated Revenues**

331 20 70 00	Federal Direct Grant From The Department Of Transportation.	0.00
333 14 00 01	CDBG Community Center Generator	235,455.00
334 03 10 00	Grant From Department Of Ecology- Shoreline Master Plan Update	0.00
334 03 60 00	Airport Kiosk-State Grant From Department Of Transportation	0.00
334 03 60 01	Airport Improvement Grant From Department Of Transportation	0.00
334 04 20 01	Climate Grant-Dept Of Commerce	80,000.00
334 04 20 02	Comprehensive Plan Grant-Dept Of Commerce	50,000.00
334 04 20 03	Middle Housing Grant-Dept Of Commerce	60,000.00
334 06 91 00	Police-WASPC Grant	0.00
335 04 01 00	2022-2023 Biennium One-time Allocation, 5092-S.SL Section 739	0.00
336 00 71 00	Multimodal Transportation Revenue	3,757.00

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Town Of Eatonville

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**001 Current Expense Fund**

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**REVENUES****330 State Generated Revenues**

336 00 98 00	City-County Assistance	40,000.00
336 02 31 00	DNR PILT NAP/NRCA	19,500.00
336 06 21 00	MVET- Criminal Justice Low Population	1,040.00
336 06 26 00	Criminal Special Programs	3,670.00
336 06 42 00	Marijuana Excise Tax	4,599.72
336 06 51 00	DUI-Other Criminal Justice	500.00
336 06 94 00	Liquor Excise Tax	19,825.00
336 06 95 00	Liquor Control Board Profit	22,109.00

<b>330 State Generated Revenues</b>	<b>540,455.72</b>
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**340 Charges For Services**

341 33 02 00	Municipal Court - Administrative Fees	0.00
341 62 00 00	Word Processing, Printing And Duplicating Services - Municipal Court	0.00
341 93 00 00	Custodial/Janitorial/Maintenance	300.00
341 99 00 00	Passport & Naturalization Fees	17,000.00
342 21 00 00	Fire Protection And Emergency Medical Services	1,600.00
342 33 00 00	Probation/Record Check Fee	3,000.00
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	10,000.00
345 89 00 01	Review And Engineering Fees	5,000.00
345 89 00 02	Planning Application And Administrative Fee	0.00

<b>340 Charges For Services</b>	<b>38,100.00</b>
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**350 Fines & Forfeitures**

352 30 00 00	Proof Of Motor Vehicle Insurance	0.00
353 10 00 00	Fines And Forfeitures	12,000.00
355 20 00 00	Criminal Traffic-DWI	600.00
355 80 01 00	CFT - Criminal Traffic Conviction Fee	1,000.00
356 50 00 00	Judgement Settlmnt/Restitution	150.00
356 50 03 00	City Drug Buy	50.00
356 90 04 00	Other Criminal Non-Traffic Fines	1,300.00
356 98 00 00	DV Assessment	100.00
357 33 00 00	Public Defense Cost Municipal Court	1,100.00
357 37 00 00	Warrant Fees	400.00
359 00 90 01	False Alarm Fees	0.00

<b>350 Fines &amp; Forfeitures</b>	<b>16,700.00</b>
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001 Current Expense Fund

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**REVENUES****360 Misc Revenues**

361 11 00 01	Investment Interest, Current Expense	14,000.00
361 40 00 00	Interest On Real & Personal Property Taxes	650.00
361 40 00 01	Interest On Collections	1,000.00
362 40 00 00	Rents-Short Term (Parks,Community Center)	2,000.00
362 50 00 01	Rent- Long Term Leases (Community Center/Coop)	6,200.00
362 50 00 02	Rent- Pierce County Sheriff, Long Term Lease	39,200.00
362 50 00 03	Rent-WA State Dept Of Corrections, Long Term Lease	1,200.00
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	0.00
369 91 00 01	Misc CE Income	2,500.00
369 91 00 02	Police Miscellaneous Income	6,000.00
369 91 01 00	Municipal Court Over Payments	0.00

<b>360 Misc Revenues</b>	<b>77,750.00</b>
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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
389 90 00 02	Key Bank Cash Deposit	0.00

<b>380 Non Revenues</b>	<b>0.00</b>
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**390 Other Revenues**

395 10 00 03	Proceeds From Sales Of Capital Assets	0.00
398 10 00 00	Insurance Recoveries	0.00

<b>390 Other Revenues</b>	<b>0.00</b>
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**397 Interfund Transfers**

397 14 00 00	Admin Services Transfer In-Electric	121,000.00
397 14 00 01	Admin Services Transfer In- Water	126,000.00
397 14 00 02	Admin Services Transfer In- Sewer	96,000.00
397 14 00 03	Admin Services Transfer In- Refuse	75,000.00
397 14 00 04	Admin Services Transfer In- Storm	29,000.00

<b>397 Interfund Transfers</b>	<b>447,000.00</b>
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**Fund Revenues:****4,527,946.88****EXPENDITURES**

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**001 Current Expense Fund**

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**EXPENDITURES****511 Legislative**

511 30 41 01	Council Advertising	0.00
511 60 10 00	Council Salaries & Wages	12,500.00
511 60 20 00	Council Personnel Benefits	960.00
511 60 31 00	Council Supplies	1,000.00
511 60 41 00	Election Costs	16,500.00
511 60 43 00	Council Training	1,200.00
511 60 46 00	Council Insurance	1,117.00
511 60 49 00	Council Miscellaneous	100.00
<b>511 Legislative</b>		<b>33,377.00</b>

**512 Judicial**

512 50 40 01	Jury Trial Expenses	500.00
512 52 41 00	Court Professional Services	15,000.00
515 91 40 05	Indigent Legal Service	5,000.00
<b>512 Judicial</b>		<b>20,500.00</b>

**513 Executive**

513 10 10 00	Mayor Salaries & Wages	17,000.00
513 10 10 01	Administrator Salaries & Wages	121,152.00
513 10 10 02	Administrator Salaries & Wages-Grant Work	17,724.00
513 10 20 00	Mayor Personnel Benefits	1,800.00
513 10 20 01	Administrator Personnel Benefits	39,974.00
513 10 20 02	Administrator Personnel Benefits-Grant Work	6,026.00
513 10 31 00	Mayor Operating Supplies	1,100.00
513 10 42 00	Mayor Communications	1,000.00
513 10 43 00	Mayor Training/Travel	2,000.00
513 10 46 00	Mayor Insurance	1,668.00
513 10 49 00	Mayor Miscellaneous	150.00
<b>513 Executive</b>		<b>209,594.00</b>

**514 Finance**

514 23 10 00	Finance Salaries & Wages	276,415.00
514 23 20 00	Finance Personnel Benefits	121,000.00
514 23 31 00	Finance Operating Supplies	4,000.00
514 23 41 00	Finance Professional Service	8,000.00
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	2,500.00



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**EXPENDITURES****514 Finance**

514 23 45 00	Finance Leases/Rentals	1,200.00
514 23 46 00	Finance Insurance	1,989.00
514 23 49 00	Finance Miscellaneous	1,000.00
514 40 43 00	Finance Training/Travel	5,000.00
517 90 49 00	Wellness Program	500.00

<b>514 Finance</b>	<b>429,654.00</b>
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**515 Legal Services**

515 41 40 00	Legal Service- Town Attorney Advice	50,000.00
515 45 00 00	Legal Service- Town Attorney Claims & Litigation	0.00

<b>515 Legal Services</b>	<b>50,000.00</b>
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**518 Central Services**

518 34 49 00	Town Hall Miscellaneous	200.00
518 35 48 00	Town Hall Repairs & Maintenance	5,000.00
518 36 47 00	Town Hall Utility Services	7,800.00
518 37 42 00	Town Hall-Advertising	0.00
518 38 31 00	Town Hall Operating Supplies	3,000.00
518 39 41 00	Town Hall Professional Services	1,000.00

<b>518 Central Services</b>	<b>17,000.00</b>
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**519 General Government Services**

514 23 41 02	EMC Codification	1,500.00
514 23 41 03	Audit Costs	4,500.00
514 23 49 01	Misc Dues	750.00
514 23 49 02	Air Pollution Control	1,900.00

<b>519 General Government Services</b>	<b>8,650.00</b>
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**521 Law Enforcement**

521 20 10 00	Law Enforce Wages & Salaries	574,000.00
521 20 10 01	Law Enforce Overtime	40,000.00
521 20 20 00	Law Enforce Personnel Benefits	212,000.00
521 20 20 01	Law Enforcement Overtime Benefits	10,000.00
521 20 21 00	Law Enforcement Uniforms	11,000.00
521 20 31 00	Law Enforcement Operating Supplies	8,500.00
521 20 32 00	Law Enforcement Fuel	15,000.00
521 20 41 00	Law Enforcement Pro Services	20,000.00
521 20 41 01	Law Enforcement Advertising	0.00

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**EXPENDITURES****521 Law Enforcement**

521 20 41 02	Law Enforcement Intergovernmental Pro Svcs	90,000.00
521 20 42 00	Law Enforcement Communications	14,200.00
521 20 44 00	Law Enforcement Excise Tax	550.00
521 20 45 00	Law Enforcement Lease/Rentals	1,500.00
521 20 46 00	Law Enforcement Insurance	27,190.00
521 20 48 00	Law Enforce Repairs & Maint	9,000.00
521 20 49 00	Law Enforcement Miscellaneous	8,000.00
521 20 49 01	Law Enforcement - Dues & Subscriptions	1,500.00
521 30 00 00	Law Enforcement MVET 1,2,3	0.00
521 40 43 00	Law Enforcement Training	17,000.00
594 21 64 00	Law Enforcement Cap Mach/Equip	20,000.00
594 21 64 01	Law Enforcement Equipment	0.00
<b>521 Law Enforcement</b>		<b>1,079,440.00</b>

**522 Fire Control**

522 10 41 00	Fire Control Professional Svcs	742,145.00
522 60 48 00	Refurbish/Repair Antique Fire Truck	1,000.00
<b>522 Fire Control</b>		<b>743,145.00</b>

**523 Jail Costs**

523 60 41 00	Care/Custody Of Prisoners	15,000.00
<b>523 Jail Costs</b>		<b>15,000.00</b>

**546 Airports, Port, Terminal**

546 10 46 00	Airport Insurance	2,461.00
546 50 31 00	Airport Operating Supplies	1,000.00
546 50 47 00	Airport Utility Services	850.00
546 50 49 00	Airport Miscellaneous	1,750.00
546 50 49 02	Grant Match-Airport	7,500.00
<b>546 Airports, Port, Terminal</b>		<b>13,561.00</b>

**554 Animal Control**

554 30 31 00	Animal Control Operating Supplies	250.00
554 30 41 00	Animal Control Professional Svcs	1,500.00
554 30 46 00	Animal Control Insurance	527.00
554 30 47 00	Animal Control Utility Services	1,000.00
554 30 48 00	Animal Control Repairs & Maint	250.00
554 30 49 00	Animal Control Miscellaneous	50.00

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**001 Current Expense Fund**

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**EXPENDITURES****554 Animal Control**

554 Animal Control	3,577.00
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**558 Planning & Community Development**

558 60 10 00	Planning/Building Salaries & Wages	87,828.00
558 60 10 01	Planning/Building Salaries & Wages-Grant Work	53,172.00
558 60 20 00	Planning /Building Personnel Benefits	29,922.00
558 60 20 01	Planning/Building Personnel Benefits-Grant Work	18,078.00
558 60 31 00	Planning/Building Operating Supplies	2,000.00
558 60 40 00	Planning/Building Training	2,000.00
558 60 41 00	Planning/Building Professional Service	35,000.00
558 60 41 01	Climate Grant-Professional Service	40,000.00
558 60 41 02	Planning/Building Advertising	500.00
558 60 41 03	Comprehensive Grant Professional Service	25,000.00
558 60 41 04	Middle Housing Grant-Professional Service	30,000.00
558 60 42 00	Planning/Building Communications	2,500.00
558 60 45 00	Planning/Building Leases/Rentals	1,100.00
558 60 46 00	Planning/Building Insurance	5,265.00
558 60 48 00	Planning/Building Repairs & Maintena	200.00
558 60 49 00	Planning/Building Miscellaneous	3,500.00
558 Planning & Community Development		336,065.00

**559 Housing & Community Development**

558 60 32 01	Planning/Building Enforcement Fuel	0.00
559 Housing & Community Development		0.00

**566 Substance Abuse**

566 00 40 00	2% Alcoholism	900.00
566 Substance Abuse		900.00

**573 Spectator & Community Events**

573 90 30 00	Cultural And Community Activities	3,000.00
573 Spectator & Community Events		3,000.00

**575 Cultural & Recreational Fac**

575 50 10 00	Comm Center Salaries & Wages	8,300.00
575 50 20 00	Comm Center Benefits	1,075.00
575 50 31 00	Comm Center Operating Supplies	2,500.00

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**001 Current Expense Fund**

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**EXPENDITURES****575 Cultural & Recreational Fac**

575 50 41 00	Comm Professional Service	2,500.00
575 50 46 00	Comm Center Insurance	1,188.00
575 50 47 00	Comm Center Utility Service	17,500.00
575 50 48 00	Comm Center Repairs & Maint	15,000.00
575 50 49 00	Comm Center Misc	500.00

<b>575 Cultural &amp; Recreational Fac</b>	<b>48,563.00</b>
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**576 Park Facilities**

576 80 10 00	Park Salaries & Wages	29,000.00
576 80 20 00	Park Personnel Benefits	12,000.00
576 80 31 00	Parks Operating Supplies	2,500.00
576 80 32 00	Parks Fuel	200.00
576 80 35 00	Parks Tools & Minor Equipment	500.00
576 80 41 00	Parks Professional Services	6,000.00
576 80 41 01	Parks Advertising	0.00
576 80 46 00	Parks Insurance	1,521.00
576 80 47 00	Parks Utility Services	22,000.00
576 80 48 00	Parks Repairs & Maintenance	8,000.00
576 80 49 00	Parks Miscellaneous	500.00

<b>576 Park Facilities</b>	<b>82,221.00</b>
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**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

<b>580 Non Expenditures</b>	<b>0.00</b>
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**591 Debt Service**

591 14 70 00	Town Hall Remodel- Principal	10,000.00
591 21 70 00	Police Vehicle- Principal	0.00
592 14 80 00	Town Hall Remodel- Interest	4,000.00
592 21 80 00	Police Vehicle Interest	0.00

<b>591 Debt Service</b>	<b>14,000.00</b>
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**594 Capital Expenditures**

594 14 62 00	Town Hall Remodel/Building Security	20,000.00
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001 Current Expense Fund

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**EXPENDITURES****594 Capital Expenditures**

594 21 64 02	Police WA Assoc Of Sheriffs & Police Chiefs Grant	0.00
594 21 64 03	Law Enforcement Vehicle	0.00
594 46 63 01	WSDOT Airport Improvement Grant	0.00
594 62 60 02	CDBG Community Center Generator	235,455.00
594 62 60 03	Walk-in Fridge/Freezer	29,088.33
594 76 35 00	AWC Prevention Control Grant	0.00

**594 Capital Expenditures** 284,543.33**597 Interfund Transfers**

597 00 00 05	Transfer Out To Airport Fund	10,000.00
597 00 00 06	Transfer Out To Park Fund	18,000.00
597 00 00 07	Transfer Out To Cemetery Capacity Fund	5,000.00
597 00 00 08	Transfer Out To Streets	45,576.00
597 14 00 00	Transfer To Cemetery Fund	0.00

**597 Interfund Transfers** 78,576.00**999 Ending Balance**

508 91 01 00	Current Expense Ending Balance	1,056,580.55
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**999 Ending Balance** 1,056,580.55**Fund Expenditures:****4,527,946.88****Excess/Deficit:****0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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**002 Cemetery Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 91 01 03	Cemetery Beginning Balance	20,538.50
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308 Beginning Balances	20,538.50
------------------------	-----------

**340 Charges For Services**

343 60 00 01	Cemetery Lots	5,400.00
--------------	---------------	----------

343 60 00 02	Cemetery Open/close Fees	5,600.00
--------------	--------------------------	----------

343 60 00 03	Cemetery Liners	2,000.00
--------------	-----------------	----------

340 Charges For Services	13,000.00
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**397 Interfund Transfers**

397 00 00 01	Transfer In From CE Fund	0.00
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397 Interfund Transfers	0.00
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**Fund Revenues:****33,538.50****EXPENDITURES****536 Cemetery**

536 10 10 00	Cemetery - Salaries & Wages	10,000.00
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536 10 20 00	Cemetery - Personnel Benefits	4,100.00
--------------	-------------------------------	----------

536 20 31 00	Cemetery Operating Supplies	2,000.00
--------------	-----------------------------	----------

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	50.00
--------------	-----------------------------	-------

536 50 41 00	Cemetery Professional Services	400.00
--------------	--------------------------------	--------

536 50 46 00	Cemetery Insurance	866.00
--------------	--------------------	--------

536 50 47 00	Cemetery Utility Services	0.00
--------------	---------------------------	------

536 50 48 00	Cemetery Repairs & Maintenance	1,500.00
--------------	--------------------------------	----------

594 36 61 00	Repurchase Cemetery Plots	1,000.00
--------------	---------------------------	----------

536 Cemetery	20,266.00
--------------	-----------

**999 Ending Balance**

508 91 00 02	Cemetery Ending Balance	13,272.50
--------------	-------------------------	-----------

999 Ending Balance	13,272.50
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**Fund Expenditures:****33,538.50**

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Town Of Eatonville

002 Cemetery Fund

01/01/2023 To: 12/31/2023

Excess/Deficit:	0.00
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Town Of Eatonville

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003 Current Expense Reserve Fund

01/01/2023 To: 12/31/2023

REVENUES

308 Beginning Balances

308 41 01 02 Current Expense Reserve Beginning Balance 320,958.90

308 Beginning Balances 320,958.90

**Fund Revenues: 320,958.90**

EXPENDITURES

999 Ending Balance

508 41 00 06 Current Expense Reserve Ending Balance 320,958.90

999 Ending Balance 320,958.90

**Fund Expenditures: 320,958.90**

**Excess/Deficit: 0.00**



**2023 BUDGET TOTALS**

Town Of Eatonville

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**004 ARPA-American Rescue Plan Act**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 41 00 04	ARPA Beginning Balance	686,404.72
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308 Beginning Balances	686,404.72
------------------------	------------

**330 State Generated Revenues**

332 92 10 00	Coronavirus-American Rescue Plan Act	0.00
--------------	--------------------------------------	------

330 State Generated Revenues	0.00
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**Fund Revenues:****686,404.72****EXPENDITURES****514 Finance**

514 21 31 00	Meeting Owl, Projector & Screen	0.00
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514 21 40 00	ARPA-Utility Assistance	0.00
--------------	-------------------------	------

514 Finance	0.00
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**521 Law Enforcement**

521 20 49 02	Police Department Docking Stations	0.00
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521 Law Enforcement	0.00
---------------------	------

**594 Capital Expenditures**

594 18 63 01	Fridge/Freezer Site Prep	65,000.00
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594 18 63 02	Police Department Tasers	0.00
--------------	--------------------------	------

594 18 64 00	Community Center HVAC	85,000.00
--------------	-----------------------	-----------

594 21 64 04	ARPA-Fingerprint Scanner	0.00
--------------	--------------------------	------

594 34 60 00	996 Feasability Study	0.00
--------------	-----------------------	------

594 34 62 02	Dow Ridge Reservoir Telemetry Improvements	60,000.00
--------------	--	-----------

594 34 63 04	Replace Water Main Valves/line Stop Valves	20,000.00
--------------	--	-----------

594 35 63 03	Scada For Lift Stations	50,000.00
--------------	-------------------------	-----------

594 44 63 01	Street Sweer	100,000.00
--------------	--------------	------------

595 32 62 07	OLD-SR 161 Match	0.00
--------------	------------------	------

595 34 61 01	Motor Control And Telemetry Panel	20,000.00
--------------	-----------------------------------	-----------

594 Capital Expenditures	400,000.00
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**597 Interfund Transfers**

597 42 00 02	SR-161 Match	100,322.00
--------------	--------------	------------

597 Interfund Transfers	100,322.00
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## 2023 BUDGET TOTALS

Town Of Eatonville

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004 ARPA-American Rescue Plan Act

01/01/2023 To: 12/31/2023

EXPENDITURES

999 Ending Balance

508 41 00 04 ARPA Ending Balance

186,082.72

999 Ending Balance

186,082.72

**Fund Expenditures:**

**686,404.72**

**Excess/Deficit:**

**0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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005 Airport Fund 01/01/2023 To: 12/31/2023

## REVENUES

## 308 Beginning Balances

308 91 01 05 Airport Fund Beginning Balance 5,000.00

308 Beginning Balances 5,000.00

## 397 Interfund Transfers

397 00 00 05 Transfer In From CE 10,000.00

397 Interfund Transfers 10,000.00

**Fund Revenues: 15,000.00**

## EXPENDITURES

## 999 Ending Balance

508 91 01 05 Airport Fund Ending Balance 15,000.00

999 Ending Balance 15,000.00

**Fund Expenditures: 15,000.00****Excess/Deficit: 0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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006 Park Fund

01/01/2023 To: 12/31/2023

## REVENUES

308 Beginning Balances

308 91 01 06 Park Fund Beginning Balance 18,000.00

308 Beginning Balances 18,000.00

397 Interfund Transfers

397 00 00 06 Transfer In From CE 18,000.00

397 Interfund Transfers 18,000.00

**Fund Revenues:****36,000.00**

## EXPENDITURES

999 Ending Balance

508 91 01 06 Park Fund Ending Balance 36,000.00

999 Ending Balance 36,000.00

**Fund Expenditures:****36,000.00****Excess/Deficit:****0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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Page: 17007 Cemetery Capacity Fund

01/01/2023 To: 12/31/2023

REVENUES308 Beginning Balances

308 91 01 07 Cemetery Capacity Beginning Balance 5,000.00

308 Beginning Balances 5,000.00

397 Interfund Transfers

397 00 00 07 Transfer In From CE 5,000.00

397 Interfund Transfers 5,000.00

**Fund Revenues: 10,000.00**EXPENDITURES999 Ending Balance

508 91 01 07 Cemetery Capacity Ending Balance 10,000.00

999 Ending Balance 10,000.00

**Fund Expenditures: 10,000.00****Excess/Deficit: 0.00**

**2023 BUDGET TOTALS**

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101 Street Fund 01/01/2023 To: 12/31/2023

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---

REVENUES

---

---

308 Beginning Balances

---

---

308 51 01 01 Street Beginning Balance 83,368.79

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308 Beginning Balances 83,368.79

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330 State Generated Revenues

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333 20 00 00 WSDOT Washington Avenue 2,545,441.18

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334 03 80 02 SR 161/WA Ave TIB Grant 146,144.32

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334 03 80 03 TIB Carter Street 379,339.00

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---

334 03 80 04 TIB Emergency Pavement Repairs 0.00

---

---

334 03 80 05 TIB Crack Seal 0.00

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336 00 81 00 Motor Vehicle License 0.00

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336 00 87 00 Motor Vehicle Fuel Tax - Streets 52,598.00

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336 00 88 00 Motor Vehicle Fuel Tax - Arterial 0.00

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330 State Generated Revenues 3,123,522.50

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360 Misc Revenues

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361 11 01 01 Investment Interest, Street 1,000.00

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367 12 00 00 Sidewalk Construction- (In Lieu Of) 0.00

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369 10 00 01 Misc Sale Of Surplus Street Dept 0.00

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369 40 00 00 Misc Street Revenue 0.00

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360 Misc Revenues 1,000.00

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390 Other Revenues

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398 10 00 01 Insurance Recoveries 0.00

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390 Other Revenues 0.00

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397 Interfund Transfers

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397 00 00 08 Transfer In From Current Expense 45,576.00

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397 00 42 00 Transfer In From REET-SR 161 100,722.00

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397 42 00 00 Transfer In From TBD-SR 161 100,722.00

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397 42 00 01 Transfer In From TBD-Carter Street 42,149.00

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397 42 00 02 Transfer In From Electric-SR 161 200,984.00

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397 42 00 03 Transfer In From ARPA-SR 161 100,322.00

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397 Interfund Transfers 590,475.00

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**Fund Revenues: 3,798,366.29**

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EXPENDITURES

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**101 Street Fund**

01/01/2023 To: 12/31/2023

**EXPENDITURES****542 Streets - Maintenance**

542 30 10 00	Roadway Maint Salaries & Wages	24,000.00
542 30 20 00	Roadway Maint Personnel Benefits	11,000.00
542 30 21 00	Streets Uniforms	0.00
542 30 31 00	Streets Operating Supplies	5,000.00
542 30 32 00	Streets Fuel	100.00
542 30 35 00	Streets Tools/minor Equip	16,000.00
542 30 40 00	Street Cleaning	0.00
542 30 41 00	Streets Professional Svcs	21,330.00
542 30 42 00	Streets Communications	50.00
542 30 44 00	Street Excise Tax	0.00
542 30 47 00	Streets Utility Services	11,000.00
542 30 48 00	Roadway Maintenance	10,000.00
542 40 43 00	Street Training	0.00
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	3,000.00
542 66 48 00	Snow/ice Control	7,000.00

<b>542 Streets - Maintenance</b>	<b>108,480.00</b>
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**543 Streets Admin & Overhead**

543 10 30 00	Street Gen Admin Miscellane	0.00
543 30 41 00	Street - Advertising	0.00
543 30 46 00	Streets Insurance	6,552.00
543 50 48 00	Streets Admin Repairs & Maint	0.00

<b>543 Streets Admin &amp; Overhead</b>	<b>6,552.00</b>
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**594 Capital Expenditures**

594 42 60 00	TBD Projects	0.00
595 20 60 00	Dedication Of Alleyway-Mill Haus	0.00
595 30 63 00	TIB Emergency Pavement Repairs	0.00
595 32 62 03	WSDOT SR 161/WA Ave	2,545,441.18
595 32 62 04	TIB SR 161/WA Ave	146,144.32
595 32 62 05	SR-161 - TBD	100,722.00
595 32 62 06	SR 161 - REET	100,722.00
595 32 62 08	Carter Street TBD	42,149.00
595 32 62 09	TIB Crack Sealing	0.00
595 32 62 10	SR 161 - Electric	200,984.00
595 32 62 11	SR 161 - ARPA	100,322.00
595 32 63 01	TIB Carter Street	379,339.00

## 2023 BUDGET TOTALS

Town Of Eatonville

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101 Street Fund 01/01/2023 To: 12/31/2023

EXPENDITURES

594 Capital Expenditures

594 Capital Expenditures	3,615,823.50
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999 Ending Balance

508 51 01 02 Streets Ending Balance	67,510.79
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999 Ending Balance	67,510.79
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<b>Fund Expenditures:</b>	<b>3,798,366.29</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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**2023 BUDGET TOTALS**

Town Of Eatonville

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102 Transportation Benefit District

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01/01/2023 To: 12/31/2023

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REVENUES

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308 Beginning Balances

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308 41 00 03	TBD Reserve Beginning Balance	346,620.72
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308 Beginning Balances	346,620.72
------------------------	------------

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310 Taxes

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317 60 00 00	Transportation Benefit District Tax	27,000.00
--------------	-------------------------------------	-----------

317 60 00 01	Transportation Benefit District Tax-Reserved	27,000.00
--------------	--	-----------

310 Taxes	54,000.00
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360 Misc Revenues

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361 11 00 03	Investment Interest, TBD	3,200.00
--------------	--------------------------	----------

360 Misc Revenues	3,200.00
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**Fund Revenues:**

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**403,820.72**

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EXPENDITURES

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542 Streets - Maintenance

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

542 Streets - Maintenance	0.00
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597 Interfund Transfers

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597 42 00 00	Transfer Out To Streets-SR 161	100,722.00
--------------	--------------------------------	------------

597 42 00 01	Transfer Out To Streets-Carter Street	42,149.00
--------------	---------------------------------------	-----------

597 Interfund Transfers	142,871.00
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999 Ending Balance

---

508 41 02 00	TBD Reserve Ending Balance	260,949.72
--------------	----------------------------	------------

999 Ending Balance	260,949.72
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**Fund Expenditures:**

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**403,820.72**

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**Excess/Deficit:**

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**0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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110 Tourism Fund01/01/2023 To: 12/31/2023

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REVENUES

---

308 Beginning Balances

---

308 51 10 00 Tourism Beginning Balance83,872.00

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308 Beginning Balances83,872.00

310 Taxes

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313 31 00 00 Hotel/Motel Lodging9,500.00

313 31 00 01 Hotel/Motel Stadium9,500.00

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310 Taxes19,000.00

360 Misc Revenues

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361 11 01 10 Hotel/motel Interest Earned1,300.00

---

360 Misc Revenues1,300.00

---

**Fund Revenues: 104,172.00**

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EXPENDITURES

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557 Community Services

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557 30 41 00 Visitor Center Professional Services0.00

557 30 48 00 Building Maintenance1,000.00

---

557 Community Services1,000.00

573 Spectator & Community Events

---

557 30 30 00 Visitor Center Operating Supplies500.00

557 30 31 00 Events7,500.00

557 30 31 04 Tourism0.00

557 30 47 00 Visitor Center Utility Service6,000.00

---

573 Spectator &amp; Community Events14,000.00

999 Ending Balance

---

508 51 10 00 Tourism Ending Balance89,172.00

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999 Ending Balance89,172.00

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**Fund Expenditures: 104,172.00**

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**Excess/Deficit: 0.00**

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**2023 BUDGET TOTALS**

Town Of Eatonville

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Page: 23120 Cemetery Endowment Improvement Fund

01/01/2023 To: 12/31/2023

REVENUES308 Beginning Balances

308 21 20 00	Cemetery Endowment Reserve Beginning Balance	38,791.80
--------------	--	-----------

308 Beginning Balances	38,791.80
------------------------	-----------

360 Misc Revenues

361 11 00 05	Investment Interest, Cemetery Endowment	450.00
--------------	---	--------

362 90 00 00	Cemetery Endowment Fees	1,000.00
--------------	-------------------------	----------

360 Misc Revenues	1,450.00
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<b>Fund Revenues:</b>	<b>40,241.80</b>
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EXPENDITURES999 Ending Balance

508 21 12 00	Cemetery Endowment Ending Balance	40,241.80
--------------	-----------------------------------	-----------

999 Ending Balance	40,241.80
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<b>Fund Expenditures:</b>	<b>40,241.80</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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**2023 BUDGET TOTALS**

Town Of Eatonville

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130 REET Fund

01/01/2023 To: 12/31/2023

**REVENUES**

308 Beginning Balances

308 41 00 00	REET Reserve Beginning Balance	587,650.40
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308 Beginning Balances	587,650.40
------------------------	------------

310 Taxes

318 34 00 00	Real Estate Excise Taxes	110,000.00
--------------	--------------------------	------------

310 Taxes	110,000.00
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360 Misc Revenues

361 11 00 07	Investment Interest, REET	9,500.00
--------------	---------------------------	----------

360 Misc Revenues	9,500.00
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**Fund Revenues:****707,150.40****EXPENDITURES**

597 Interfund Transfers

597 42 48 00	Transfer Out To Streets	100,722.00
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597 Interfund Transfers	100,722.00
-------------------------	------------

999 Ending Balance

508 41 13 00	REET Ending Balance	606,428.40
--------------	---------------------	------------

999 Ending Balance	606,428.40
--------------------	------------

**Fund Expenditures:****707,150.40****Excess/Deficit:****0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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401 Electric Fund 01/01/2023 To: 12/31/2023


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REVENUES

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## 308 Beginning Balances

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308 51 40 00     Electric Beginning Balance 1,023,536.86


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308 Beginning Balances 1,023,536.86

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## 310 Taxes

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343 30 00 03     Electric Utility Tax 152,293.79


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310 Taxes 152,293.79

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## 340 Charges For Services

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343 30 00 00     Electric Charges-Base Charges 408,422.99

343 30 00 01     Electric Service Installation 0.00

343 30 00 04     Electric Charges-Consumption 2,129,806.82

343 30 00 05     Reconnect Fees 1,000.00

343 30 10 00     Electric Late Penalties 9,500.00


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340 Charges For Services 2,548,729.81

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## 360 Misc Revenues

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361 11 04 01     Investment Interest, Electric 20,000.00

361 40 00 02     Interfund Loan From Water-Interest 0.00

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


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360 Misc Revenues 23,800.00

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## 380 Non Revenues

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381 20 00 01     Interfund Loan From Water-Principal 0.00


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380 Non Revenues 0.00

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## 390 Other Revenues

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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

---

## 397 Interfund Transfers

---

397 33 90 01     Transfer In From Water-Demand Repayment 0.00


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**2023 BUDGET TOTALS**

Town Of Eatonville

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401 Electric Fund 01/01/2023 To: 12/31/2023

## REVENUES

397 Interfund Transfers

397 Interfund Transfers 0.00

**Fund Revenues:****3,748,360.46**

## EXPENDITURES

515 Legal Services

533 10 40 00 Electric Legal Fees 1,000.00

515 Legal Services 1,000.00

519 General Government Services

533 10 40 01 Electric Audit Costs 3,900.00

519 General Government Services 3,900.00

533 Electric &amp; Gas Utilities

533 10 21 00 Electric Uniforms 2,500.00

533 10 31 00 Electric Operating Supplies 30,000.00

533 10 32 00 Electric Fuel 7,500.00

533 10 42 00 Electric Communication 7,200.00

533 10 44 01 Electric Excise Tax 110,000.00

533 10 49 00 Electric Dues &amp; Subscription 3,500.00

533 10 49 01 Electric Miscellaneous 8,000.00

533 40 43 00 Electric Training 12,000.00

533 60 33 00 Power Purchased To Resale 1,185,530.00

533 60 33 01 BPA Transmission 273,000.00

533 80 10 00 Electric Salaries &amp; Wages 425,000.00

533 80 10 01 Electric Overtime 5,000.00

533 80 20 00 Electric Personnel Benefits 168,000.00

533 80 20 01 Electric Overtime Personnel Benefits 1,600.00

533 80 34 00 Electric Inventory Purchase 150,000.00

533 80 35 00 Electric Tools &amp; Minor Equipment 35,000.00

533 80 41 00 Electric Professional Services 40,000.00

533 80 41 01 Electric Advertising 100.00

533 80 44 00 Electric Utility Tax To Current Expense 155,700.00

533 80 46 00 Electric Insurance 45,630.00

533 80 47 00 Electric Utility Services 18,000.00

533 80 48 00 Electric Repairs &amp; Maintenance 15,000.00

594 33 41 01 Electric Comp Plan 0.00

533 Electric &amp; Gas Utilities 2,698,260.00

**2023 BUDGET TOTALS**

Town Of Eatonville

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401 Electric Fund		01/01/2023 To: 12/31/2023
		EXPENDITURES
580 Non Expenditures		
588 10 00 03	Prior Period(s) Adjustments - Other Costs Allocations	0.00
580 Non Expenditures		0.00
594 Capital Expenditures		
594 62 33 00	BPA Energy Efficiency Improvements	0.00
594 Capital Expenditures		0.00
597 Interfund Transfers		
597 33 00 09	Transfer To Capital-Electric	76,642.00
597 33 90 00	Admin Services	121,000.00
597 42 00 03	Transfer Out To Streets Electric-SR 161	200,984.00
597 Interfund Transfers		398,626.00
999 Ending Balance		
508 51 00 00	Electric Ending Balance	646,574.46
999 Ending Balance		646,574.46
<b>Fund Expenditures:</b>		<b>3,748,360.46</b>
<b>Excess/Deficit:</b>		<b>0.00</b>

**2023 BUDGET TOTALS**

Town Of Eatonville

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Page: 28**402 Utilities Deposit Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 51 04 02 Utilities Deposit Beginning Balance 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**



**2023 BUDGET TOTALS**

Town Of Eatonville

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Page: 29**403 Electric Capital Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 51 40 01	Electric Capital Beginning Balance	468,148.00
--------------	------------------------------------	------------

308 Beginning Balances	468,148.00
------------------------	------------

**340 Charges For Services**

343 30 00 02	Electric Hook-up Charges	6,000.00
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340 Charges For Services	6,000.00
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**397 Interfund Transfers**

397 33 00 09	Transfer In From Electric Fund	76,642.01
--------------	--------------------------------	-----------

397 33 90 02	Transfer In From Water Demand Repayment	0.00
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397 Interfund Transfers	76,642.01
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**Fund Revenues:****550,790.01****EXPENDITURES****594 Capital Expenditures**

594 33 61 02	Truck	0.00
--------------	-------	------

594 33 61 03	Middle School Underground	60,000.00
--------------	---------------------------	-----------

594 33 61 04	Substation Upgrades	7,500.00
--------------	---------------------	----------

594 33 61 05	Carter Street	15,000.00
--------------	---------------	-----------

594 33 61 06	Underground To Berggren	30,000.00
--------------	-------------------------	-----------

594 33 61 07	Move Lines From Cem To Penn	15,000.00
--------------	-----------------------------	-----------

594 33 61 08	Underground-Smallwood Park	75,000.00
--------------	----------------------------	-----------

594 33 61 09	Underground-161	12,000.00
--------------	-----------------	-----------

594 33 63 00	Capital Projects	0.00
--------------	------------------	------

595 33 61 10	Pole Replacement	45,000.00
--------------	------------------	-----------

594 Capital Expenditures	259,500.00
--------------------------	------------

**999 Ending Balance**

508 51 00 01	Electric Capital Ending Balance	291,290.01
--------------	---------------------------------	------------

999 Ending Balance	291,290.01
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**Fund Expenditures:****550,790.01****Excess/Deficit:****0.00**

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Town Of Eatonville

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**404 Electric Reserve Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 41 40 02	Electric Reserve Beginning Balance	994,362.00
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308 Beginning Balances	994,362.00
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**360 Misc Revenues**

361 40 00 03	Interfund Loan From Water-Interest	2,987.80
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360 Misc Revenues	2,987.80
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**380 Non Revenues**

381 20 00 02	Interfund Loan From Water-principal	91,316.68
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380 Non Revenues	91,316.68
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**397 Interfund Transfers**

397 33 90 03	Transfer In From Water-2022-A	0.00
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397 33 90 04	Transfer In From Water-2022-A	0.00
--------------	-------------------------------	------

397 33 90 05	Transfer In From Water-2022-A	0.00
--------------	-------------------------------	------

397 Interfund Transfers	0.00
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<b>Fund Revenues:</b>	<b>1,088,666.48</b>
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**EXPENDITURES****999 Ending Balance**

508 41 00 07	Electric Reserve Ending Balance	1,088,666.48
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999 Ending Balance	1,088,666.48
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<b>Fund Expenditures:</b>	<b>1,088,666.48</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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410 Water Fund 01/01/2023 To: 12/31/2023

REVENUES

## 308 Beginning Balances

308 51 41 00 Water Beginning Balance 114,827.00

308 Beginning Balances 114,827.00

## 310 Taxes

343 40 00 03 Water Utility Tax 58,786.69

310 Taxes 58,786.69

## 320 Licenses &amp; Permits

322 10 00 07 Permit-Water 3,000.00

320 Licenses &amp; Permits 3,000.00

## 340 Charges For Services

343 40 00 00 Water Charges-Base Charges 642,141.02

343 40 00 04 Water Charges-Consumption 337,637.10

343 40 00 05 Misc Water Revenues 1,000.00

343 40 10 00 Late Penalties 9,500.00

340 Charges For Services 990,278.12

## 360 Misc Revenues

361 11 04 10 Investment Interest, Water 1,000.00

362 40 00 02 Rent (Verizon Tower) 22,148.00

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 23,348.00

## 380 Non Revenues

382 10 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

## 397 Interfund Transfers

**2023 BUDGET TOTALS**

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410 Water Fund		01/01/2023 To: 12/31/2023
		REVENUES
397 Interfund Transfers		
397 34 00 10	Transfer In From Water Capital	0.00
397 Interfund Transfers		0.00
<b>Fund Revenues:</b>		<b>1,190,239.81</b>
		EXPENDITURES
515 Legal Services		
534 10 40 00	Water Legal Fees	1,000.00
515 Legal Services		1,000.00
519 General Government Services		
534 10 40 01	Water Audit Costs	3,400.00
519 General Government Services		3,400.00
534 Water Utilities		
534 10 32 00	Water Fuel	6,000.00
534 10 41 00	Water Professional Services	40,000.00
534 10 41 01	Water Advertising	100.00
534 10 42 00	Water Communications	9,700.00
534 10 46 00	Water Insurance	45,630.00
534 10 49 00	Water Dues & Subscriptions	4,000.00
534 80 21 00	Water Uniforms	500.00
534 80 34 00	Water Inventory Purchases	25,000.00
534 80 35 00	Water Tools & Minor Equip	13,000.00
534 80 44 01	Water Excise Taxes	50,000.00
534 80 47 01	Water Utility Services	35,000.00
534 80 49 01	Water Miscellaneous	10,000.00
010 Administration - General		238,930.00
534 40 43 00	Water Training	5,000.00
534 80 10 00	Water Operations Salary	140,000.00
534 80 10 01	Water Overtime	22,000.00
534 80 20 00	Water Operations Benefits	65,000.00
534 80 20 01	Water Overtime Benefits	7,000.00
534 80 31 00	Water Operating Supplies	30,000.00
534 80 44 00	Water Utility Tax To Current Expense	57,300.00
534 80 48 00	Water Repairs & Maintenance	25,000.00
080 Operations - General		351,300.00

**2023 BUDGET TOTALS**

Town Of Eatonville

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**410 Water Fund**

01/01/2023 To: 12/31/2023

**EXPENDITURES****534 Water Utilities**

534 Water Utilities	590,230.00
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**580 Non Expenditures**

581 20 00 01	Interfund Payback To Electric-Principal	91,316.68
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588 10 00 04	Prior Period(s) Adjustments - Other Costs Allocations	0.00
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580 Non Expenditures	91,316.68
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**591 Debt Service**

591 34 70 03	PW 02-691-018 Principal	0.00
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591 34 70 04	PW 01-691-023 Principal	0.00
--------------	-------------------------	------

591 34 70 06	PW 05-691-014 Principal	40,375.00
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591 34 70 07	SDRF 02-651-02-015 Principal	90,517.00
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592 34 80 01	Interfund Payback To Electric-Interest	2,987.80
--------------	--	----------

592 34 80 03	PW 02-691-018 Interest	0.00
--------------	------------------------	------

592 34 80 04	PW 01-691-023 Interest	0.00
--------------	------------------------	------

592 34 80 06	PW 05-691-014 Interest	605.00
--------------	------------------------	--------

592 34 80 07	SDRF 02-651-02-015 Interest	1,358.00
--------------	-----------------------------	----------

591 Debt Service	135,842.80
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**597 Interfund Transfers**

597 34 00 09	Transfer To Capital-Water Fund	50,000.00
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597 34 90 00	Admin Services	126,000.00
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597 34 90 01	Transfer Out To Electric-Demand Repayment	0.00
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597 34 90 02	Transfers Out To Electric Capital-Demand Repayment	0.00
--------------	--	------

597 34 90 03	Transfer Out To Electric Reserve-2022-A	0.00
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597 Interfund Transfers	176,000.00
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**999 Ending Balance**

508 51 41 00	Water Ending Balance	192,450.33
--------------	----------------------	------------

999 Ending Balance	192,450.33
--------------------	------------

**Fund Expenditures:****1,190,239.81****Excess/Deficit:****0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

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**411 Sewer Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 51 41 01	Sewer Beginning Balance	319,744.00
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308 Beginning Balances	319,744.00
------------------------	------------

**310 Taxes**

343 50 00 03	Sewer Utility Tax	47,480.64
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310 Taxes	47,480.64
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**320 Licenses & Permits**

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

**340 Charges For Services**

343 50 00 00	Sewer Charges-Base Charges	762,843.95
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343 50 00 04	Sewer Charges-Consumption	28,500.00
--------------	---------------------------	-----------

343 50 10 00	Late Penalties	9,500.00
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340 Charges For Services	800,843.95
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**360 Misc Revenues**

361 11 04 11	Investment Interest, Sewer	3,900.00
--------------	----------------------------	----------

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	4,900.00
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**380 Non Revenues**

372 00 00 00	AWC Insurance Recovery	0.00
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380 Non Revenues	0.00
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**390 Other Revenues**

395 10 00 00	Proceeds From Sales Of Capital Assets	0.00
--------------	---------------------------------------	------

398 10 00 03	Insurance Recoveries	0.00
--------------	----------------------	------

390 Other Revenues	0.00
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**Fund Revenues:****1,173,468.59****EXPENDITURES**

**2023 BUDGET TOTALS**

Town Of Eatonville

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**411 Sewer Fund**

01/01/2023 To: 12/31/2023

**EXPENDITURES****515 Legal Services**

535 10 40 00	Sewer Legal Fees	2,500.00
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<b>515 Legal Services</b>		<b>2,500.00</b>
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**519 General Government Services**

535 10 40 01	Sewer Audit Costs	3,600.00
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<b>519 General Government Services</b>		<b>3,600.00</b>
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**535 Sewer**

535 10 32 00	Sewer Fuel	6,000.00
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535 10 46 00	Sewer Insurance	45,630.00
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535 10 49 00	Sewer Miscellaneous	6,000.00
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535 10 49 01	Sewer Dues & Subscriptions	4,000.00
--------------	----------------------------	----------

535 40 43 00	Sewer Training	5,000.00
--------------	----------------	----------

535 80 10 00	Sewer Salaries & Wages	132,000.00
--------------	------------------------	------------

535 80 10 01	Sewer Overtime	21,000.00
--------------	----------------	-----------

535 80 10 02	Sewer Collection Salaries & Wages	0.00
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535 80 20 00	Sewer Personnel Benefits	61,000.00
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535 80 20 01	Sewer Overtime Benefits	6,500.00
--------------	-------------------------	----------

535 80 20 02	Sewer Collection Personnel Benefits	0.00
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535 80 21 00	Sewer Uniforms	500.00
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535 80 31 00	Sewer Operating Supplies	9,000.00
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535 80 31 01	Sewer Collection Operating Supplies	0.00
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535 80 34 00	Sewer Inventory Purchases	15,000.00
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535 80 35 00	Sewer Tools & Minor Equip	18,000.00
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535 80 41 00	Sewer Professional Services	39,500.00
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535 80 41 01	Sewer Advertising	50.00
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535 80 41 02	Sewer Collection Professional Services	0.00
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535 80 42 00	Sewer Communications	8,000.00
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535 80 44 00	Sewer Utility Tax To Current Expense	48,000.00
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535 80 44 01	Sewer Excise Taxes	19,500.00
--------------	--------------------	-----------

535 80 47 00	Sewer Utility Services	65,000.00
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535 80 48 00	Sewer Repairs & Maintenance	27,000.00
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<b>535 Sewer</b>		<b>536,680.00</b>
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**580 Non Expenditures**

588 10 00 05	Prior Period(s) Adjustments - Other Costs Allocations	0.00
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<b>580 Non Expenditures</b>		<b>0.00</b>
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**2023 BUDGET TOTALS**

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411 Sewer Fund

01/01/2023 To: 12/31/2023

**EXPENDITURES**

594 Capital Expenditures

594 35 63 02 Sewer Latecomers Agreement Refund 0.00

594 Capital Expenditures 0.00

597 Interfund Transfers

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

597 35 00 03 USDA Sewer Reserve-Transfers Out 0.00

597 35 00 09 Transfer To Capital-Sewer Fund 30,000.00

597 35 90 00 Admin Services 96,000.00

597 Interfund Transfers 237,948.00

999 Ending Balance

508 51 11 00 Sewer Ending Balance 392,740.59

999 Ending Balance 392,740.59

**Fund Expenditures: 1,173,468.59****Excess/Deficit: 0.00**



**2023 BUDGET TOTALS**

Town Of Eatonville

2023 Town of Eatonville Budget  
Time: 15:01:34 Date: 03/03/2023  
Page: 37**412 USDA Sewer Bond Redemption Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 41 12 00	USDA Sewer Bond Redemption Beginning Balance	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	27,918.40
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591 35 72 02	USDA Bond- Principal Lagoon Liner 2012	20,235.77
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592 35 81 00	USDA Bond - Interest 2001	37,807.60
--------------	---------------------------	-----------

592 35 81 02	USDA Bond-Interest Lagoon Liner 2012	25,986.23
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591 Debt Service	111,948.00
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**999 Ending Balance**

508 41 12 00	USDA Sewer Bond Redemption Ending Balance	0.00
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999 Ending Balance	0.00
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**Fund Expenditures:****111,948.00****Excess/Deficit:****0.00**

## 2023 BUDGET TOTALS

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413 USDA Sewer Bond Reserve Fund

01/01/2023 To: 12/31/2023

### REVENUES

308 Beginning Balances

308 31 13 00	USDA Sewer Bond Reserve Beginning Balance	111,948.00
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308 Beginning Balances	111,948.00
------------------------	------------

397 Interfund Transfers

397 00 04 13	USDA Bond Reserve-Trans In	0.00
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397 Interfund Transfers	0.00
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<b>Fund Revenues:</b>	<b>111,948.00</b>
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### EXPENDITURES

999 Ending Balance

508 31 14 00	USDA Sewer Bond Reserve Ending Balance	111,948.00
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999 Ending Balance	111,948.00
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<b>Fund Expenditures:</b>	<b>111,948.00</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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414 Water Capital Fund 01/01/2023 To: 12/31/2023

## REVENUES

## 308 Beginning Balances

308 51 41 04 Water Capital Beginning Balance 88,248.00

308 Beginning Balances 88,248.00

## 330 State Generated Revenues

334 04 20 00 Federal Direct Grant From The Department Of Commerce-Water  
Plant Improvements 0.00

330 State Generated Revenues 0.00

## 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:****168,248.00**

## EXPENDITURES

## 594 Capital Expenditures

594 34 62 01 Dow Ridge Reservoir Telemetry Improvements 0.00

594 34 63 03 Hydrants 25,000.00

594 34 64 00 Motor Control And Telemetry Panel 0.00

594 34 64 01 Water Capital Expenditure 0.00

594 34 64 03 Water Plant Improvements-Capital Expenditures/Expenses 0.00

594 34 64 04 River Inlet Air Controls 0.00

594 34 64 05 New River Intake System 140,000.00

594 Capital Expenditures 165,000.00

## 597 Interfund Transfers

597 34 00 10 Transfer Out To Water 0.00

597 34 90 04 Transfer Out To Electric Reserve-2022-A 150.00

597 Interfund Transfers 150.00

## 999 Ending Balance

508 51 00 04 Water Capital Ending Balance 3,098.00

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414 Water Capital Fund

01/01/2023 To: 12/31/2023

EXPENDITURES

999 Ending Balance

999 Ending Balance	3,098.00
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<b>Fund Expenditures:</b>	<b>168,248.00</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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**415 Sewer Capital Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 51 41 05	Sewer Capital Beginning Balance	582,297.00
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308 Beginning Balances	582,297.00
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**340 Charges For Services**

367 50 00 01	System Buy In Fees	35,400.00
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340 Charges For Services	35,400.00
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**397 Interfund Transfers**

397 00 00 09	Transfer In From Sewer	30,000.00
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397 Interfund Transfers	30,000.00
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**Fund Revenues:****647,697.00****EXPENDITURES****594 Capital Expenditures**

594 35 61 01	Sewer Capital Improvements	0.00
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594 35 62 00	Emerald Ridge Sagging Sewer Main	0.00
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594 35 62 01	Dump Truck	0.00
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594 35 62 03	Portable 3-phase Genertor For APP Lift Station	26,000.00
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594 35 62 04	Wastewater Plant Lab Remodel/Addition	120,000.00
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594 35 63 00	Sewer Manhole - Contracted	14,000.00
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594 Capital Expenditures	160,000.00
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**999 Ending Balance**

508 51 00 05	Sewer Capital Ending Balance	487,697.00
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999 Ending Balance	487,697.00
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**Fund Expenditures:****647,697.00****Excess/Deficit:****0.00**

## 2023 BUDGET TOTALS

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416 Water Reserve Fund

01/01/2023 To: 12/31/2023

REVENUES

308 Beginning Balances

308 41 41 02 Water Reserve Beginning Balance

98,089.77

308 Beginning Balances

98,089.77

**Fund Revenues:**

**98,089.77**

EXPENDITURES

597 Interfund Transfers

597 34 90 05 Transfer Out To Electric Reserve-2022-A

0.00

597 Interfund Transfers

0.00

999 Ending Balance

508 41 00 02 Water Reserve Ending Balance

98,089.77

999 Ending Balance

98,089.77

**Fund Expenditures:**

**98,089.77**

**Excess/Deficit:**

**0.00**

## 2023 BUDGET TOTALS

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417 Sewer Reserve Fund

01/01/2023 To: 12/31/2023

### REVENUES

308 Beginning Balances

308 41 41 03 Sewer Reserve Beginning Balance

106,401.67

308 Beginning Balances

106,401.67

### Fund Revenues:

**106,401.67**

### EXPENDITURES

999 Ending Balance

508 41 00 03 Sewer Reserve Ending Balance

106,401.67

999 Ending Balance

106,401.67

### Fund Expenditures:

**106,401.67**

### Excess/Deficit:

**0.00**

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450 Storm Drain Fund 01/01/2023 To: 12/31/2023

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REVENUES

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308 Beginning Balances

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308 51 45 00 Storm Drain Beginning Balance 398,986.00

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308 Beginning Balances 398,986.00

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310 Taxes

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343 10 00 03 Storm Utility Tax 9,989.24

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310 Taxes 9,989.24

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340 Charges For Services

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343 10 00 00 Storm Drainage Charges 166,487.37

343 10 00 02 Storm Drain Inspection Fees 200.00

343 10 10 00 Late Penalties 9,500.00

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340 Charges For Services 176,187.37

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360 Misc Revenues

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361 11 04 50 Investment Interest, Storm Drain 5,000.00

369 91 00 05 Misc Storm Drain Revenues 0.00

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360 Misc Revenues 5,000.00

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390 Other Revenues

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398 10 00 04 Insurance Recoveries 0.00

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390 Other Revenues 0.00

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**Fund Revenues: 590,162.61**

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EXPENDITURES

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515 Legal Services

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531 10 40 00 Storm Legal Fees 500.00

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515 Legal Services 500.00

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519 General Government Services

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531 10 40 01 Storm Audit Costs 800.00

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519 General Government Services 800.00

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538 Other Utilities/Activities

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531 18 47 00 Storm Drain Utility Service 700.00



**2023 BUDGET TOTALS**

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450 Storm Drain Fund

01/01/2023 To: 12/31/2023

**EXPENDITURES****538 Other Utilities/Activities**

531 30 10 00	Storm Drain Salaries & Wage	41,500.00
531 30 20 00	Storm Drain Personnel Benefits	20,000.00
531 30 31 00	Storm Drain Operating Supplies	500.00
531 30 34 00	Storm Drain Inventory	10,000.00
531 30 35 00	Storm Drain Tools/minor Equipment	250.00
531 30 41 00	Storm Drain Professional Services	77,000.00
531 30 42 00	Storm Drain Communications	3,200.00
531 30 43 00	Storm Drain Training	1,000.00
531 30 44 00	Storm Drain Utility Tax To Current Expense	10,200.00
531 30 44 01	Storm Excise Tax	3,200.00
531 30 46 00	Storm Drain Insurance	11,700.00
531 30 48 00	Storm Drain Repairs & Maint	5,000.00
531 30 49 00	Storm Drain Miscellaneous	2,000.00

**538 Other Utilities/Activities 186,250.00****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	29,000.00

**597 Interfund Transfers 37,000.00****999 Ending Balance**

508 51 50 00	Storm Drain Ending Balance	365,612.61
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**999 Ending Balance 365,612.61****Fund Expenditures: 590,162.61****Excess/Deficit: 0.00**

**2023 BUDGET TOTALS**

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452 Storm Drain Capital Fund

01/01/2023 To: 12/31/2023

**REVENUES**

308 Beginning Balances

308 51 00 01 Storm Drain Capital Beginning Balance 103,109.00

308 Beginning Balances 103,109.00

340 Charges For Services

367 83 00 02 Storm Drain Buy In Fees 3,840.00

340 Charges For Services 3,840.00

397 Interfund Transfers

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

397 Interfund Transfers 8,000.00

**Fund Revenues:****114,949.00****EXPENDITURES**

538 Other Utilities/Activities

594 31 63 00 Storm Drain Improvements 45,000.00

538 Other Utilities/Activities 45,000.00

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 51 00 02 Storm Drain Capital Ending Balance 69,949.00

999 Ending Balance 69,949.00

**Fund Expenditures:****114,949.00****Excess/Deficit:****0.00**

## 2023 BUDGET TOTALS

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453 Storm Drain Reserve Fund

01/01/2023 To: 12/31/2023

REVENUES

308 Beginning Balances

308 41 45 01 Storm Drain Reserve Beginning Balance 40,200.00

308 Beginning Balances 40,200.00

**Fund Revenues:**

**40,200.00**

EXPENDITURES

999 Ending Balance

508 41 00 08 Storm Drain Reserve Ending Balance 40,200.00

999 Ending Balance 40,200.00

**Fund Expenditures:**

**40,200.00**

**Excess/Deficit:**

**0.00**

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460 Refuse Fund 01/01/2023 To: 12/31/2023

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REVENUES

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308 Beginning Balances

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308 51 46 00 Refuse Beginning Balance 315,247.00

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308 Beginning Balances 315,247.00

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310 Taxes

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343 70 00 03 Refuse Utility Tax 53,972.66

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310 Taxes 53,972.66

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330 State Generated Revenues

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334 03 10 01 Dept Of Ecology-Landfill Remedial Action 70,000.00

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330 State Generated Revenues 70,000.00

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340 Charges For Services

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343 70 00 00 Refuse Charges 899,544.38

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340 Charges For Services 899,544.38

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360 Misc Revenues

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361 11 00 02 Investment Interest, Refuse 4,000.00369 91 10 03 Refuse Misc Revenue 100.00

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360 Misc Revenues 4,100.00

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**Fund Revenues:** **1,342,864.04**

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EXPENDITURES

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515 Legal Services

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537 10 40 00 Refuse Legal Fees 1,000.00

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515 Legal Services 1,000.00

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519 General Government Services

---

537 10 40 01 Refuse Audit Costs 4,000.00

---

519 General Government Services 4,000.00

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537 Garbage & Solid Waste Utilities

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537 60 41 00 Refuse Contract 728,600.00537 80 31 00 Refuse Operating Supplies 750.00537 80 41 00 Refuse Professional Services 65,000.00

**2023 BUDGET TOTALS**

Town Of Eatonville

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460 Refuse Fund

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01/01/2023 To: 12/31/2023

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EXPENDITURES

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537 Garbage & Solid Waste Utilities

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537 80 42 00	Refuse Communications	3,500.00
537 80 44 00	Refuse Utility Tax To Current Expense	53,400.00
537 80 44 01	Refuse Excise Tax	50,000.00
537 80 46 00	Refuse Insurance	6,435.00
537 80 47 00	Refuse Utility Service	750.00
537 80 48 00	Refuse Repairs/Maintenance	0.00
537 80 49 00	Refuse Miscellaneous	7,500.00
537 80 49 01	Landfill Remedial Action	70,000.00
<hr/>		
537 Garbage & Solid Waste Utilities		985,935.00

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580 Non Expenditures

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588 10 00 06	Prior Period(s) Adjustments - Other Costs Allocations	0.00
<hr/>		
580 Non Expenditures		0.00

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597 Interfund Transfers

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597 37 90 00	Admin Services	75,000.00
597 37 90 01	Transfers-Out -Refuse Reserve	0.00
<hr/>		
597 Interfund Transfers		75,000.00

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999 Ending Balance

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508 51 60 00	Refuse Ending Balance	276,929.04
<hr/>		
999 Ending Balance		276,929.04

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<b>Fund Expenditures:</b>	<b>1,342,864.04</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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## 2023 BUDGET TOTALS

Town Of Eatonville

2023 Town of Eatonville Budget  
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461 Refuse Reserve Fund

01/01/2023 To: 12/31/2023

REVENUES

308 Beginning Balances

308 41 46 01 Refuse Reserve Beginning Balance 84,836.26

308 Beginning Balances 84,836.26

397 Interfund Transfers

397 37 90 01 Transfer In From Refuse 0.00

397 Interfund Transfers 0.00

**Fund Revenues: 84,836.26**

EXPENDITURES

999 Ending Balance

508 41 00 09 Refuse Reserve Ending Balance 84,836.26

999 Ending Balance 84,836.26

**Fund Expenditures: 84,836.26**

**Excess/Deficit: 0.00**

**2023 BUDGET TOTALS**

Town Of Eatonville

2023 Town of Eatonville Budget  
Time: 15:01:34 Date: 03/03/2023  
Page: 51**640 Fiscal Agency Remittance Fund**

01/01/2023 To: 12/31/2023

**REVENUES****308 Beginning Balances**

308 21 00 02	Fiscal Agency Remittance Beginning Balance	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**

**2023 BUDGET TOTALS**

2023 Town of Eatonville Budget

Town Of Eatonville

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Fund	Revenues	Expenditures	Net
001 Current Expense Fund	4,527,946.88	4,527,946.88	0.00
002 Cemetery Fund	33,538.50	33,538.50	0.00
003 Current Expense Reserve Fund	320,958.90	320,958.90	0.00
004 ARPA-American Rescue Plan Act	686,404.72	686,404.72	0.00
005 Airport Fund	15,000.00	15,000.00	0.00
006 Park Fund	36,000.00	36,000.00	0.00
007 Cemetery Capacity Fund	10,000.00	10,000.00	0.00
101 Street Fund	3,798,366.29	3,798,366.29	0.00
102 Transportation Benefit District	403,820.72	403,820.72	0.00
110 Tourism Fund	104,172.00	104,172.00	0.00
120 Cemetery Endowment Improvement Fund	40,241.80	40,241.80	0.00
130 REET Fund	707,150.40	707,150.40	0.00
401 Electric Fund	3,748,360.46	3,748,360.46	0.00
402 Utilities Deposit Fund	0.00	0.00	0.00
403 Electric Capital Fund	550,790.01	550,790.01	0.00
404 Electric Reserve Fund	1,088,666.48	1,088,666.48	0.00
410 Water Fund	1,190,239.81	1,190,239.81	0.00
411 Sewer Fund	1,173,468.59	1,173,468.59	0.00
412 USDA Sewer Bond Redemption Fund	111,948.00	111,948.00	0.00
413 USDA Sewer Bond Reserve Fund	111,948.00	111,948.00	0.00
414 Water Capital Fund	168,248.00	168,248.00	0.00
415 Sewer Capital Fund	647,697.00	647,697.00	0.00
416 Water Reserve Fund	98,089.77	98,089.77	0.00
417 Sewer Reserve Fund	106,401.67	106,401.67	0.00
450 Storm Drain Fund	590,162.61	590,162.61	0.00
452 Storm Drain Capital Fund	114,949.00	114,949.00	0.00
453 Storm Drain Reserve Fund	40,200.00	40,200.00	0.00
460 Refuse Fund	1,342,864.04	1,342,864.04	0.00
461 Refuse Reserve Fund	84,836.26	84,836.26	0.00
640 Fiscal Agency Remittance Fund	0.00	0.00	0.00
	<u>21,852,469.91</u>	<u>21,852,469.91</u>	<u>0.00</u>



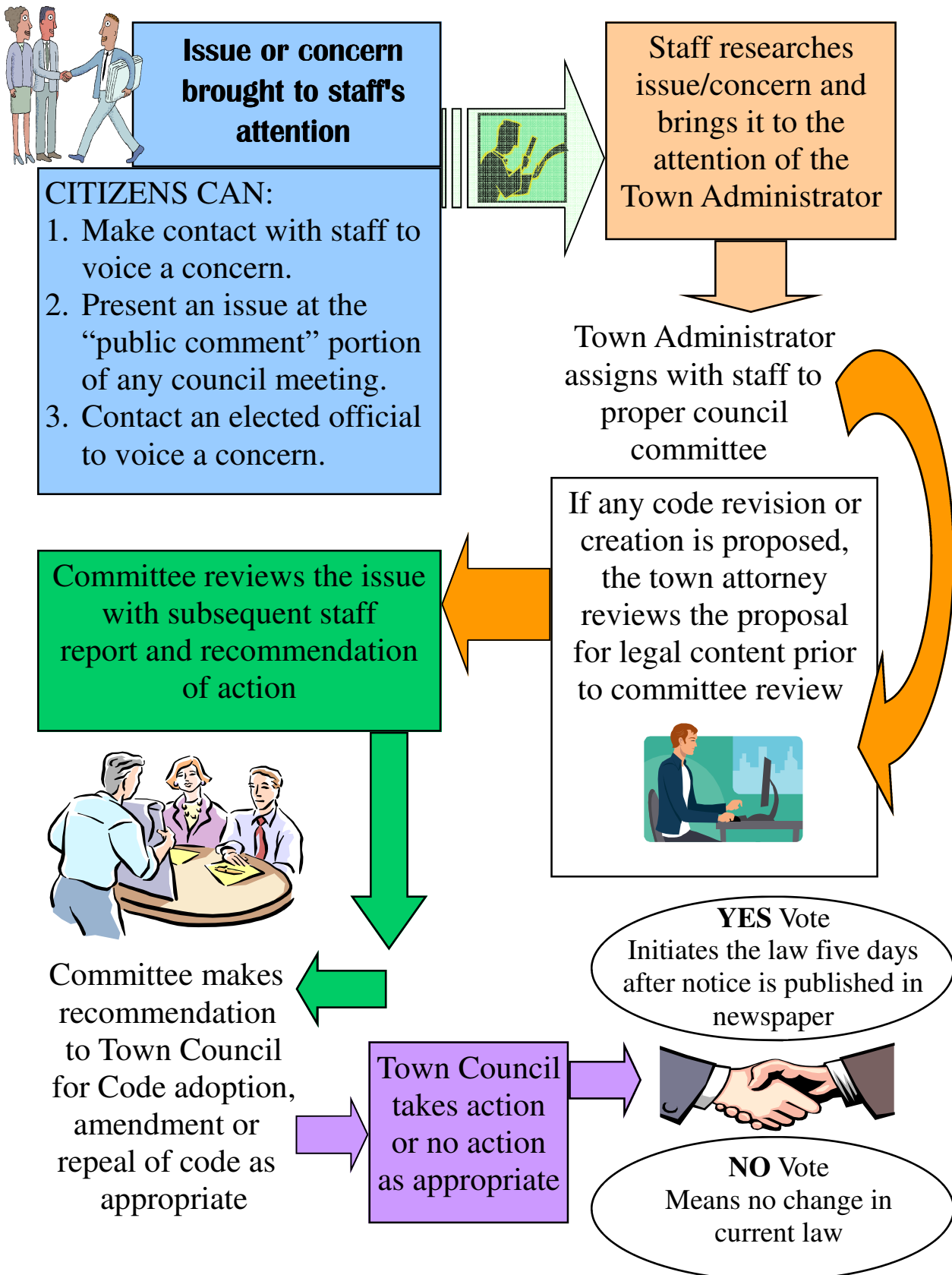
**TOWN OF EATONVILLE**  
**2023 YEARLY BUDGET SALARY SCHEDULE**  
**APPENDIX "A"**

<b>CLASSIFICATION</b>	<b>Flat Rate</b>	<b>Minimum</b>	<b>Maximum</b>
MAYOR	\$1402.34/Mo		
TOWN ADMINISTRATOR		\$123,055.00	\$147,332.00
TOWN CLERK		\$79,159.00	\$94,775.00
DEPUTY CLERK		\$61,183.00	\$73,253.00
UTILITY CLERK		\$53,853.00	\$62,460.00
TOWN PLANNER		\$72,633.00	\$86,962.00
PLANNING/BUILDING SECRETARY		\$53,853.00	\$62,460.00
POLICE CHIEF			\$144,900.00
POLICE SECRETARY		\$53,853.00	\$62,460.00
POLICE OFFICER		\$83,611.00	\$96,963.00
OFFICE ASSISTANT		\$49,245.00	\$57,107.00
LIGHT SUPERINTENDENT		\$124,436.00	\$144,320.00
LINEMAN		\$116,251.00	\$134,819.00
WATER/WASTEWATER/STORM SUPERINTENDENT		\$92,144.00	\$106,862.00
WATER/WASTEWATER/STORM OPERATOR 1		\$65,503.00	\$75,973.00
WATER/WASTEWATER/STORM OPERATOR 2		\$72,197.00	\$83,723.00
WATER/WASTEWATER/STORM LABORER/METER READER		\$52,239.00	\$60,585.00
PART TIME WATER/WASTEWATER SUPERVISOR	\$34.60/Hour		
SKILLED LABORER		\$53,853.00	\$62,460.00
TEMP PARKS LABORER	\$15.00/Hour		
PART TIME JANITOR	\$22.56/Hour		
COUNCIL	\$75/Meeting		
MINIMUM AND MAXIMUM SALARY AMOUNTS DO NOT INCLUDE LONGEVITY			

<b>TOWN PAID BENEFITS</b>	<b>EMPLOYEE CLASS</b>
MEDICAL-100%	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

<b>LONGEVITY</b>
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.