



Staff Report

Meeting Date: October 23, 2023

Prepared By: Miranda Doll

Subject: Ordinance 2023-4

Review Date: _____

Summary: The Town Council passed Resolution 2023-AA on July 24, 2023, approving the ARPA Beneficiary Agreement with Pierce County for the repair of the Mashel River Streambank Armor. This was for funding in the amount of \$990,000 from Pierce County, with the Town matching \$110,000 from the Sewer Capital Fund.

The Town Council passed Resolution 2023-KK on October 9, 2023, approving an allocation from the ARPA fund to purchase laptops for the Police Department.

When I prepared the Budget Amendment for the first reading on October 9, 2023, I did not account for the addition of the PC ARPA money. With approval of Resolution 2023-KK happening at the same meeting as the first reading of the budget amendment, I wanted to make sure to get this updated as well.

When I prepared the budget amendment for the second reading to be held on October 23, 2023, I made 2 edits to account for both of these expenditures. I discussed this with Greg Jacoby and he stated that it was okay for me to amend the budget amendment prior to the second reading.

Recommendation: Town Staff recommends approval of Ordinance 2023-4, amending the 2023 budget of the Town of Eatonville, as adopted by Ordinance 2022-7.

Attachments: Ordinance 2023-4, spreadsheet with description of changes.

ORDINANCE 2023-4

AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, AMENDING THE 2023 BUDGET OF THE TOWN OF EATONVILLE, AS ADOPTED BY ORDINANCE 2022-7

WHEREAS, the Eatonville Town Council adopted the 2023 budget in final form by Ordinance 2022-7 on the 12th day of December 2022; and

WHEREAS, the ARPA fund (004) expenditures have been modified due to Town Council motions made during the year resulting in a new estimated ending fund balance and to include the expenditure from Resolution 2023-KK; and

WHEREAS, the street fund (101) has additional revenue and expenditures added to account for a Transportation Improvement Board Grant that was not accounted for in the 2023 budget as well as additional funds necessary for the completion of the SR161 project; and

WHEREAS, the REET fund (130) has been reduced to account for matching funds for the View Crest Dr/Center St E project as well as increased funds for the SR161 project; and

WHEREAS, the electric fund (401) has been reduced to account for additional operating costs as well as increased funds for the SR161 project; revenues and expenditures have been increased for insurance recoveries due to theft of a vehicle and replacement of equipment; and

WHEREAS, the sewer capital fund (415) has additional revenue and expenditures as well as a reduced ending fund balance to account for the grant from Pierce County for the Riverbank Armor and the Town matching funds; and

WHEREAS, the refuse fund (460) has additional revenue and expenditures to account for additional funds for the Landfill Remediation project from the Department of Ecology; and

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

WHEREAS, the Town Council did meet to consider the matter of a budget amendment at a public meeting on the 9th day of October 2023; now, therefore,

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

Section 1. Ordinance No. 2022-7 and the 2023 budget shall be amended as set forth below:

FUND	ESTIMATED BEGINNING BALANCE	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS/ EXPENDITURES	ESTIMATED ENDING FUND BALANCE
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	\$561,630.59	\$124,774.13
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	\$4,273,799.20	\$4,289,657.20	\$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	\$175,711.85	\$531,438.55
401 Electric	\$1,023,536.86	\$2,789,285.02	\$3,223,798.85	\$589,023.03
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	\$1,055,400.00	\$1,260,000.00	\$377,697.00
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	\$1,276,832.04	\$1,315,150.00	\$276,929.04
461 Refuse Reserve	\$84,836.26	\$0.00	\$0.00	\$84,836.26
TOTAL ALL FUNDS	\$8,260,549.90	\$15,454,398.13	\$17,060,117.30	\$6,654,830.73

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

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

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

1ST READING: 10/09/2023

2ND READING: 10/23/2023

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 23rd day of October 2023.

David Baublits
Mayor

ATTEST:

Miranda Doll
Town Clerk

APPROVED AS TO FORM:

Gregory A. Jacoby
Town Attorney

October 2023 Budget Amendment

FUND	Account Description	Adopted Budget	Amendment	Amended Budget	Description of Change
ARPA-004	EXPENDITURES				
	PD Laptops	\$ -	\$ 26,308.59	\$ 26,308.59	Resolution 2023-KK
	Bike Park	\$ -	\$ 100,000.00	\$ 100,000.00	Bike Park
594 44 63 01	Street Sweeper	\$ 100,000.00	\$ (65,000.00)	\$ 35,000.00	Budget to repair existing sweeper, rather than replace sweeper
				\$ -	
508 41 00 04	ARPA Ending Balance	\$ 186,082.72	\$ (61,308.59)	\$ 124,774.13	New Estimated Ending balance
	TOTAL EXPENDITURES		\$ (26,308.59)		

Streets-101	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
334 03 80 06	TIB View Crest Drive/Center St E	\$ -	\$ 432,799.00	\$ 432,799.00	TIB Grant
397 42 00 04	REET-View Crest	\$ -	\$ 23,977.00	\$ 23,977.00	REET Match
397 00 42 00	Transfer in from REET-SR 161	\$ 100,722.00	\$ 51,012.85	\$ 151,734.85	Additional KPG costs: 2023-Y
397 00 42 03	Transfer in from Electric-SR161	\$ 200,984.00	\$ 51,012.85	\$ 251,996.85	Additional KPG costs: 2023-Y
	TOTAL REVENUES		\$ 558,801.70		
	EXPENDITURES				
595 32 63 02	TIB View Crest Drive/Center St E	\$ -	\$ 432,799.00	\$ 432,799.00	TIB Grant
	REET View Crest Drive/Center St E	\$ -	\$ 23,977.00	\$ 23,977.00	TIB Grant
595 32 62 06	REET-SR161	\$ 100,722.00	\$ 51,012.85	\$ 151,734.85	Additional KPG costs: 2023-Y
595 32 62 10	Electric-SR161	\$ 200,984.00	\$ 51,012.85	\$ 251,996.85	Additional KPG costs: 2023-Y
	TOTAL EXPENDITURES		\$ 558,801.70		

REET-130	EXPENDITURES				
597 42 48 00	Transfer out-SR161	\$ 100,722.00	\$ 51,012.85	\$ 151,734.85	Additional KPG costs: 2023-Y
597 42 48 01	Transfer out-View Crest/Center St E	\$ -	\$ 23,977.00	\$ 23,977.00	REET Match
508 41 13 00	REET Ending Balance	\$ 606,428.40	\$ (74,989.85)	\$ 531,438.55	New Estimated Ending Balance
	TOTAL EXPENDITURES		\$ -		

Electric-401	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
398 10 00 05	Insurance Recoveries	\$ -	\$ 64,461.42	\$ 64,461.42	Insurance Recoveries-Vehicle Theft
	TOTAL REVENUE INCREASE		\$ 64,461.42		
	EXPENDITURES				
533 10 21 00	Electric Uniforms	\$ 2,500.00	\$ 16,000.00	\$ 18,500.00	FR Clothing purchases
533 10 49 01	Electric Miscellaneous	\$ 8,000.00	\$ 55,000.00	\$ 63,000.00	Vehicle theft items replacement
597 42 00 03	Transfer to Streets-SR161	\$ 200,984.00	\$ 51,012.85	\$ 251,996.85	Additional KPG costs: 2023-Y
508 51 00 00	Electric Ending Balance	\$ 646,574.76	\$ (57,551.73)	\$ 589,023.03	New Estimated Ending balance
	TOTAL EXPENDITURES		\$ 64,461.12		

October 2023 Budget Amendment

Sewer Capital-415	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
	PC ARPA Mashel Riverbank Armor	\$ -	\$ 990,000.00	\$ 990,000.00	2023-AA
	Total Revenue		\$ 990,000.00		
	EXPENDITURES				
	PC ARPA Mashel Riverbank Armor	\$ -	\$ 990,000.00	\$ 990,000.00	2023-AA
	Mashel Riverbank Armor-Town Match	\$ -	\$ 110,000.00	\$ 110,000.00	2023-AA
	Sewer Capital Ending Balance	\$ 487,697.00	\$ (110,000.00)	\$ 377,697.00	
	Total Expenditures		\$ 990,000.00		

Refuse-460	REVENUES	Adopted Budget	Amendment	Amended Budget	Description of Change
334 03 10 01	Dept of Ecology-Landfill Remediation	\$ 70,000.00	\$ 249,215.00	\$ 319,215.00	2023-X: Amendment to IAA
	Total Revenue		\$ 249,215.00		
	EXPENDITURES				
537 80 49 01	Landfill Remedial Action	\$ 70,000.00	\$ 249,215.00	\$ 319,215.00	2023-X: Amendment to IAA
	Total Expenditures		\$ 249,215.00		