ORDINANCE 2025-12

AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE FOR THE CALENDAR YEAR 2026

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, 2026; and

WHEREAS, the Town Council met and held Budget Study Sessions to review the proposed budget on October 13, 2025, October 27, 2025 and November 1, 2025; and

WHEREAS, pursuant to RCW 84.55.120, the Eatonville Town Council held a public hearing on revenue sources on November 10, 2025; and

WHEREAS, a copy of the 2026 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 12, 2025 and November 19, 2025 in the Town's official newspaper; and

WHEREAS, pursuant to RCW 35.33.071, the Town Council met on November 24, 2025 for the purpose of fixing the final budget for calendar year 2026 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 2026, set forth by fund summary totals below, as fixed and determined in the 2026 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 2026.

Section 2: The total estimated resources, including fund balances for each separate fund of the Town of Eatonville, for the year 2026 are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the year 2026 as set forth in the 2026 Preliminary Budget revenue from all sources and the expenditures by fund are as follows:

FUND	ESTIMATED BEGINNING BALANCE	ESTIMATED REVENUES	ESTIMATED APPROPRIATIONS/ EXPENDITURES	ESTIMATED ENDING FUND BALANCE
001 Current Expense	$483,601.25	$4,047,168.54	$4,023,700.70	$507,069.09
009 Current Expense Eq. Replacement	$0.00	$70,000.00	$0.00	$70,000.00
008 Current Expense Contingency	$20,632.22	$1,873.00	$0.00	$22,505.22
003 Current Expense Reserve	$320,958.90	$0.00	$0.00	$320,958.90
002 Cemetery	$5,966.90	$20,700.00	$23,554.00	$3,112.90
007 Cemetery Capacity	$9,150.00	$12,200.00	$0.00	$21,350.00
120 Cemetery Endowment	$84,911.20	$12,500.00	$0.00	$97,411.20
005 Airport	$25,000.00	$0.00	$7,500.00	$17,500.00
006 Parks	$100,300.00	$0.00	$50,000.00	$50,300.00
101 Streets	$205,879.09	$856,812.23	$866,067.00	$196,624.32
102 Transportation Benefit Dist.	$374,792.38	$68,062.16	$107,508.00	$335,346.54
110 Tourism	$100,836.54	$45,100.00	$26,823.96	$119,112.58
301 REET 1	$636,507.65	$116,800.00	$254,264.00	$499,043.65
302 REET 2	$0.00	$72,800.00	$0.00	$72,800.00
401 Electric	$813,692.54	$2,885,725.70	$2,969,255.70	$730,162.54
403 Electric Capital	$396,440.10	$134,142.00	$361,672.00	$168,910.10
405 Electric Eq. Replacement	$0.00	$265,000.00	$65,000.00	$200,000.00
404 Electric Reserve	$1,462,602.31	$0.00	$265,000.00	$1,197,602.31
410 Water	$719,761.93	$1,384,168.00	$1,178,795.00	$925,134.93
414 Water Capital	$200,660.05	$280,000.00	$274,011.00	$206,649.05
418 Water Eq. Replacement	$0.00	$130,000.00	$14,000.00	$116,000.00
416 Water Reserve	$98,089.77	$2,441.00	$0.00	$100,530.77
411 Sewer	$1,127,659.75	$1,223,062.59	$1,049,092.26	$1,301,630.08
415 Sewer Capital	$637,133.20	$946,197.00	$1,133,138.00	$450,192.20
419 Sewer Eq. Replacement	$0.00	$150,000.00	$14,000.00	$136,000.00
417 Sewer Reserve	$106,401.67	$0.00	$0.00	$106,401.67
412 USDA Sewer Bond Redemption	$0.00	$111,948.00	$111,948.00	$0.00
413 USDA Required Reserve	$111,948.00	$0.00	$0.00	$111,948.00
450 Storm Drain	$648,589.68	$292,940.98	$369,922.36	$571,608.30
452 Storm Drain Capital	$142,287.94	$76,500.00	$110,959.00	$107,828.94
454 Storm Eq. Replacement	$0.00	$117,000.00	$14,000.00	$103,000.00
453 Storm Drain Reserve	$40,200.00	$0.00	$0.00	$40,200.00
460 Refuse	$326,787.10	$1,352,834.46	$1,411,451.21	$268,170.35
461 Refuse Reserve	$84,836.26	$8,761.00	$0.00	$93,597.26
TOTAL ALL FUNDS	**$9,285,626.43**	**$14,684,736.66**	**$14,701,662.19**	**$9,268,700.90**

Section 3: The budget for the Town of Eatonville, Washington for the year 2026 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: 11/24/2025
2ND READING: 12/08/2025

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 8th day of December, 2025.

____
David Baublits
Mayor

ATTEST:

____
Miranda Doll
Town Clerk

APPROVED AS TO FORM:

____
Oskar E. Rey
Town Attorney

Index

Budget Year:	2026	Inputs load spreadsheet	Used for Forecast Linear funcion 1 2 3	Negotiated Wage increase	5.00%

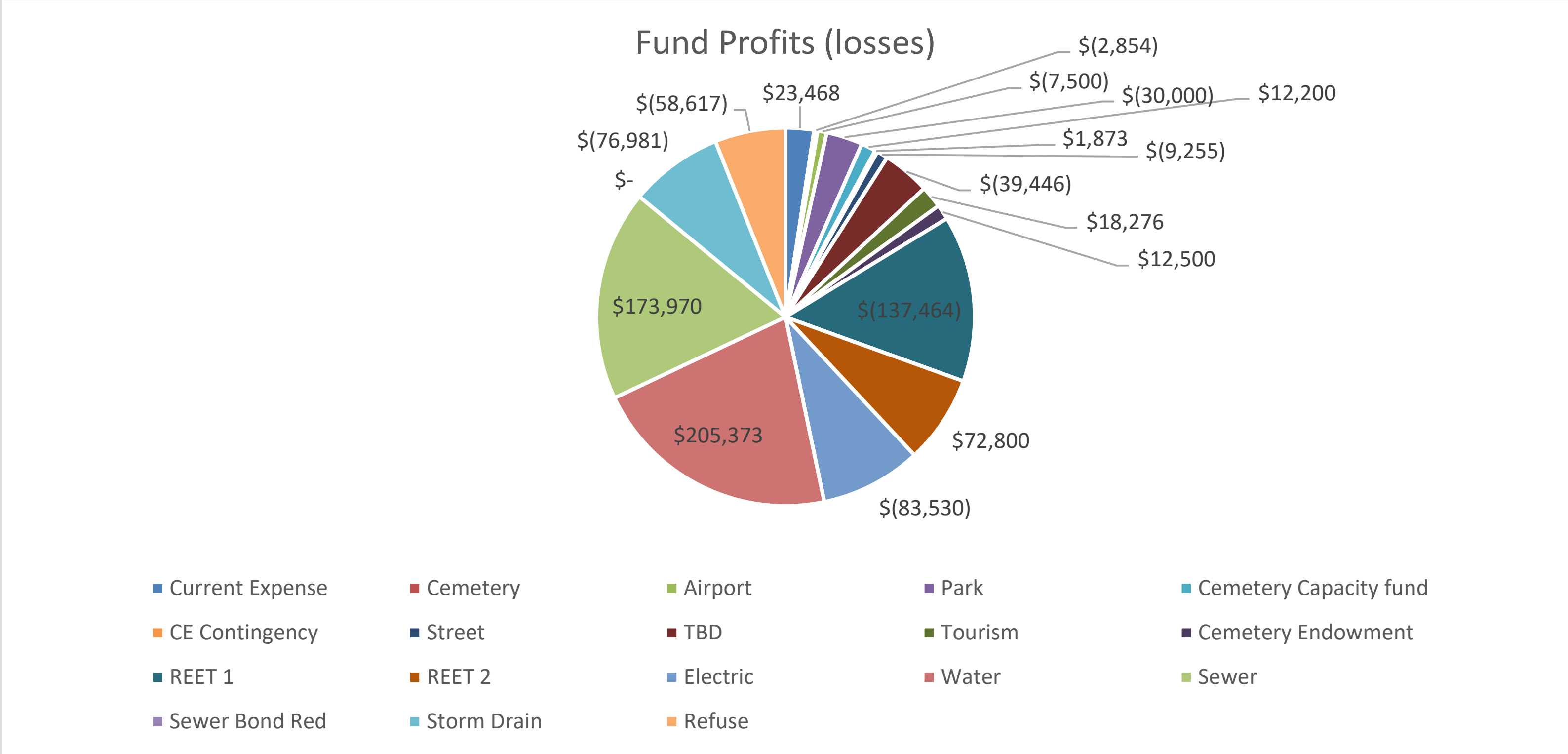
2026

Town of Eatonville Budget

November 24, 2025

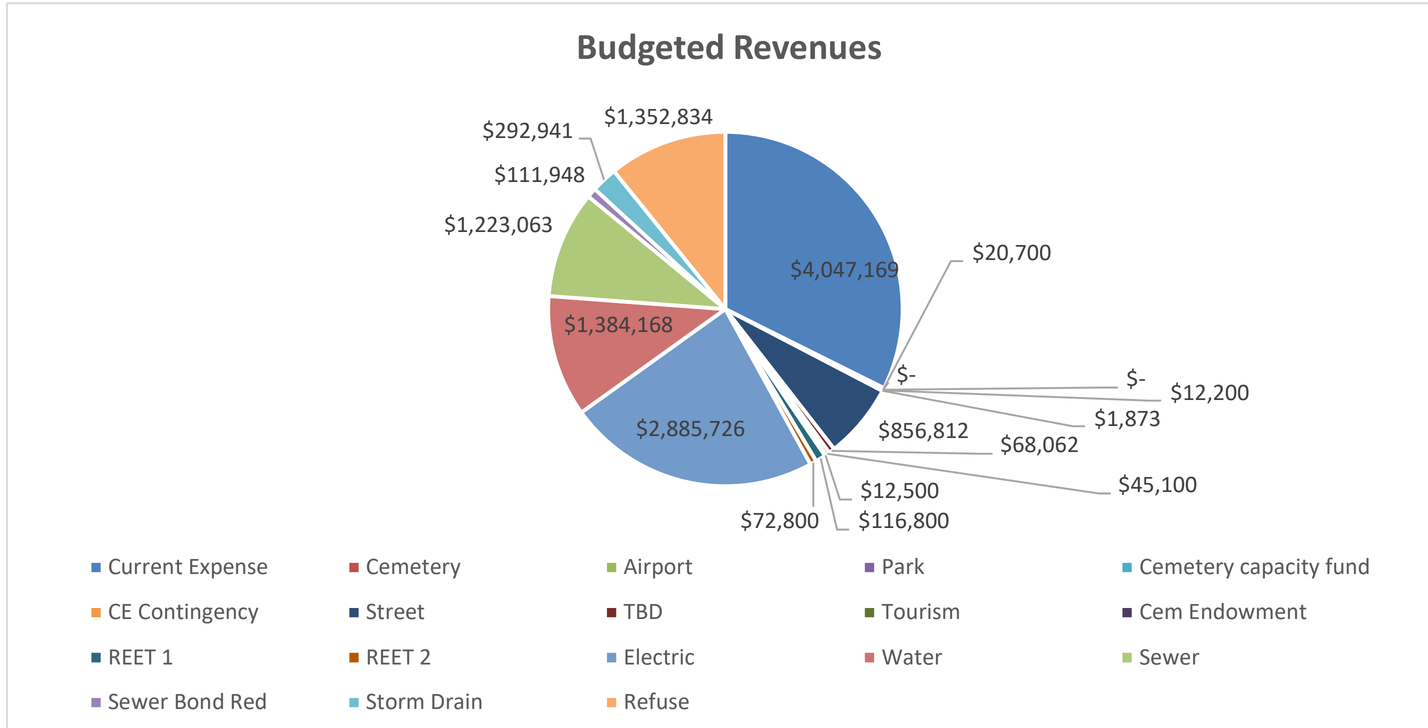
2026
Budgeted financial performance by fund (does not include capital or reserve funds)

Fund	Profits (losses)
Current Expense	$ 23,468
Cemetery	$ (2,854)
Airport	$ (7,500)
Park	$ (30,000)
Cemetery Capacity fund	$ 12,200
CE Contingency	$ 1,873
Street	$ (9,255)
TBD	$ (39,446)
Tourism	$ 18,276
Cemetery Endowment	$ 12,500
REET 1	$ (137,464)
REET 2	$ 72,800
Electric	$ (83,530)
Water	$ 205,373
Sewer	$ 173,970
Sewer Bond Red	$ -
Storm Drain	$ (76,981)
Refuse	$ (58,617)
Total	**$ 74,813**



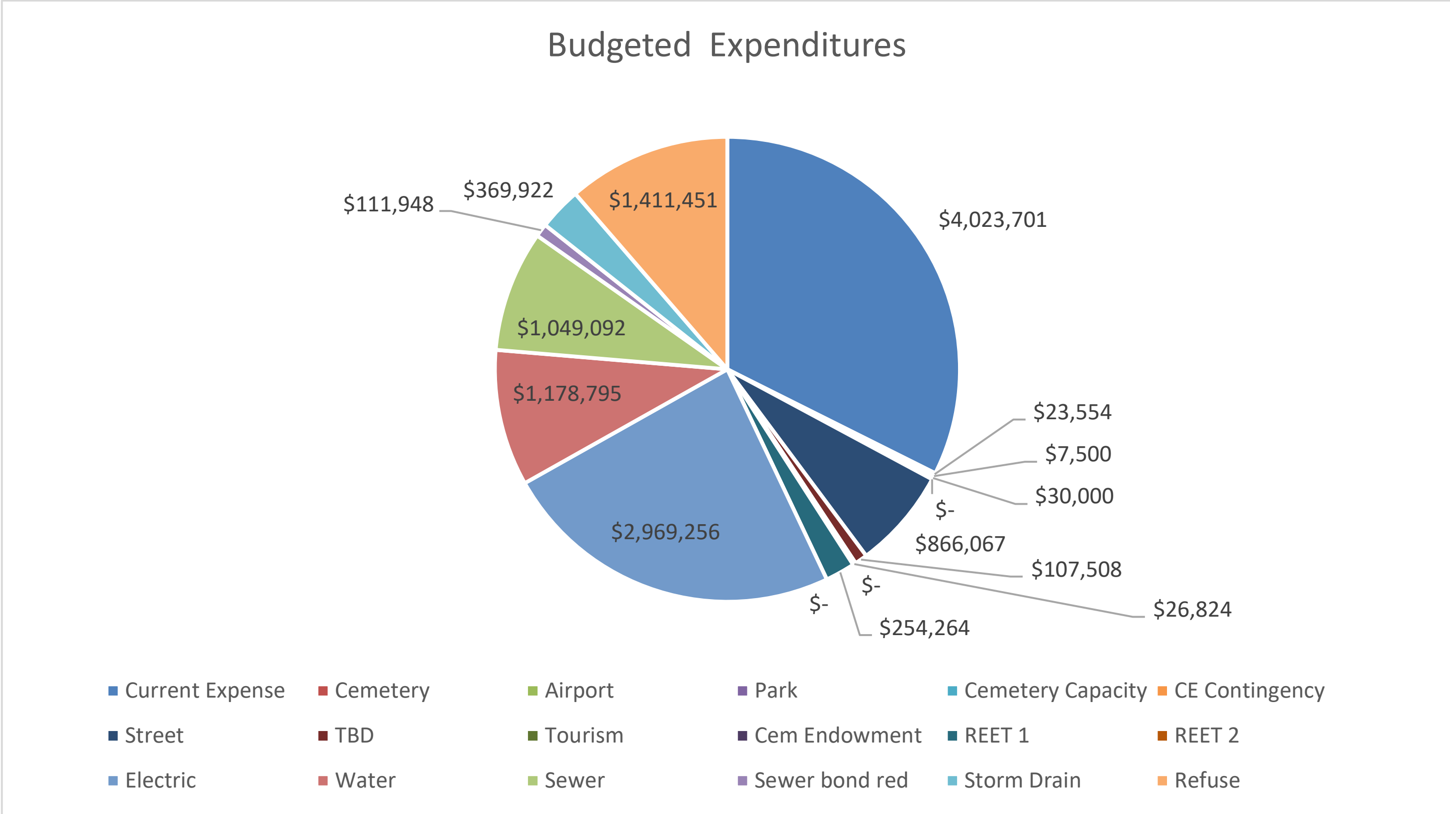
2026
Budgeted Revenues

Fund	Budgeted Revenue	%
Current Expense	$ 4,047,169	32.37%
Cemetery	$ 20,700	0.17%
Airport	$ -	0.00%
Park	$ -	0.00%
Cemetery capacity fund	$ 12,200	
CE Contingency	$ 1,873	
Street	$ 856,812	6.85%
TBD	$ 68,062	0.54%
Tourism	$ 45,100	0.36%
Cem Endowment	$ 12,500	0.10%
REET 1	$ 116,800	0.93%
REET 2	$ 72,800	0.58%
Electric	$ 2,885,726	23.08%
Water	$ 1,384,168	11.07%
Sewer	$ 1,223,063	9.78%
Sewer Bond Red	$ 111,948	0.90%
Storm Drain	$ 292,941	2.34%
Refuse	$ 1,352,834	10.82%
Total	**$ 12,504,696**	



2026
Budgeted Expenditures

Fund	Budgeted Expenditures	%
Current Expense	$ 4,023,701	32.37%
Cemetery	$ 23,554	0.19%
Airport	$ 7,500	0.06%
Park	$ 30,000	0.24%
Cemetery Capacity	$ -	0.00%
CE Contingency		
Street	$ 866,067	6.97%
TBD	$ 107,508	0.86%
Tourism	$ 26,824	0.22%
Cem Endowment	$ -	0.00%
REET 1	$ 254,264	2.05%
REET 2	$ -	0.00%
Electric	$ 2,969,256	23.89%
Water	$ 1,178,795	9.48%
Sewer	$ 1,049,092	8.44%
Sewer bond red	$ 111,948	0.90%
Storm Drain	$ 369,922	2.98%
Refuse	$ 1,411,451	11.36%
Total	**$ 12,429,882**	

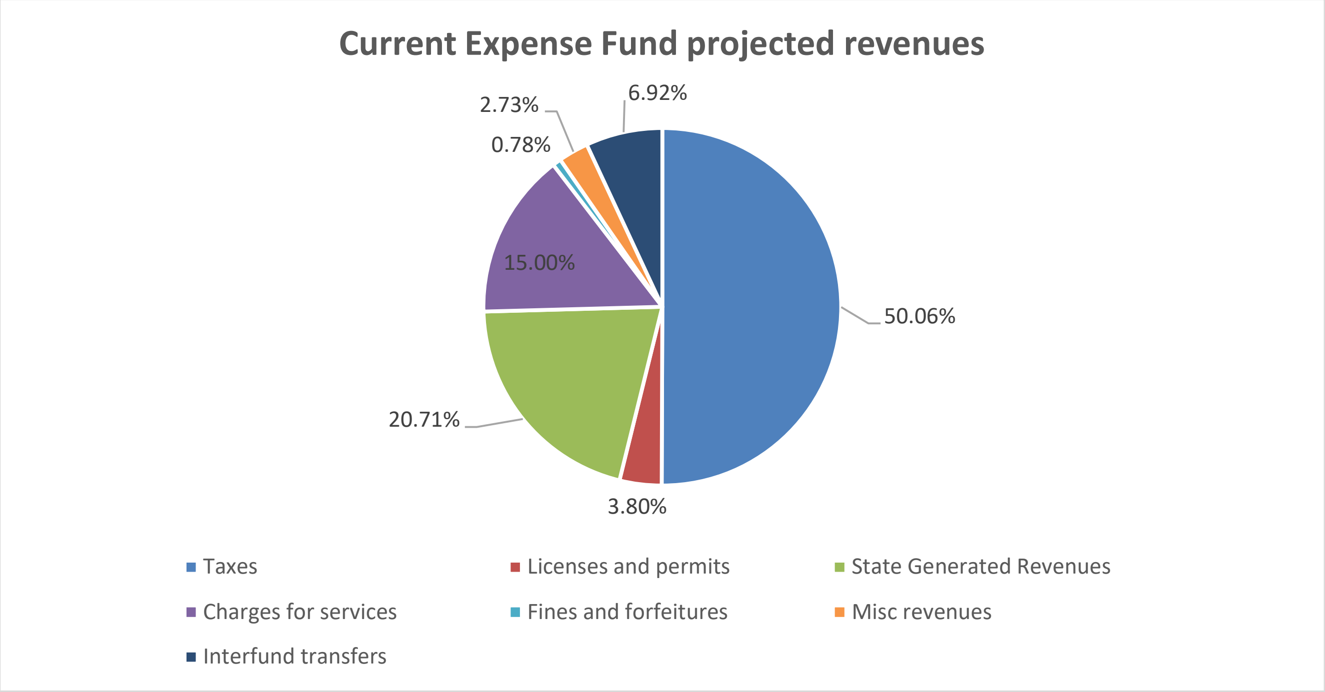


Fund Balances

Fund	Actuals 2023	Actuals 2024	Projected 2025	Budget 2026	Minimum Required	Short of requirement	2026 Projections: Beginning	Estimated Revenue	Estimated Expenses	Estimated Ending
001 Current Expense	$ 1,188,070	$ 743,571	$ 483,601	$ 507,069	$ 326,244		$ 483,601	$ 4,047,169	$ 4,023,701	$ 507,069
002 Cemetery	$ 20,652	$ 9,973	$ 5,967	$ 3,113			$ 5,967	$ 20,700	$ 23,554	$ 3,113
003 Current Expense Reserve	$ 320,959	$ 320,959	$ 320,959	$ 320,959	$ 316,759	$ -	$ 320,959	$ -	$ -	$ 320,959
004 American Rescue Plan Act	$ 464,986	$ 198,496	$ -	$ -			$ -	$ -	$ -	$ -
005 Airport Fund	$ 15,000	$ 25,000	$ 25,000	$ 25,000			$ 25,000	$ -	$ 7,500	$ 25,000
006 Park Fund	$ 36,000	$ 50,300	$ 100,300	$ 50,300			$ 100,300	$ -	$ 50,300	$ 50,300
007 Cemetery Capacity	$ 10,000	$ 15,000	$ 9,150	$ 21,350			$ 9,150	$ 12,500	$ -	$ 21,350
008 CE Contingency	$ -	$ 17,357	$ 20,632	$ 22,505	$ 16,195	$ -	$ 20,632	$ 1,873	$ -	$ 22,505
101 Streets	$ 60,151	$ 96,253	$ 205,879	$ 196,624			$ 205,879	$ 856,812	$ 866,067	$ 196,624
102 TBD	$ 263,058	$ 330,342	$ 374,792	$ 335,347			$ 374,792	$ 68,062	$ 107,508	$ 335,347
110 Tourism	$ 132,045	$ 153,423	$ 100,837	$ 119,113			$ 100,837	$ 45,100	$ 26,824	$ 119,113
120 Cemetery Endowment	$ 48,671	$ 56,800	$ 84,911	$ 97,411			$ 84,911	$ 12,500	$ -	$ 97,411
130 REET 1	$ 526,814	$ 585,373	$ 636,508	$ 499,044			$ 636,508	$ 116,800	$ 254,264	$ 499,044
131 REET 2	$ -	$ -	$ -	$ 72,800			$ -	$ 72,800	$ -	$ 72,800
401 Electric	$ 772,520	$ 662,532	$ 813,693	$ 730,163			$ 813,693	$ 2,885,726	$ 2,969,256	$ 730,163
403 Electric Capital	$ 405,352	$ 415,652	$ 396,440	$ 168,910			$ 396,440	$ 134,142	$ 361,672	$ 168,910
404 Electric Reserve	$ 1,088,676	$ 1,182,990	$ 1,462,602	$ 1,197,602	$ 278,988	$ -	$ 1,462,602	$ -	$ 265,000	$ 1,197,602
410 Water	$ 271,034	$ 559,733	$ 719,762	$ 925,135			$ 719,762	$ 1,384,168	$ 1,178,795	$ 925,135
414 Water Capital	$ 162,065	$ 148,060	$ 200,660	$ 206,649			$ 200,660	$ 280,000	$ 274,011	$ 206,649
416 Water Reserve	$ 98,090	$ 98,090	$ 98,090	$ 100,531	$ 100,531	$ (0)	$ 98,090	$ 2,441	$ -	$ 100,531
411 Sewer	$ 551,761	$ 834,485	$ 1,127,660	$ 1,301,630			$ 1,127,660	$ 1,223,063	$ 1,049,092	$ 1,301,630
412 Sewer Bond Redemption	$ -	$ -	$ -	$ -			$ -	$ 111,948	$ 111,948	$ -
413 USDA Sewer Bond Reserve	$ 111,948	$ 111,948	$ 111,948	$ 111,948			$ 111,948	$ -	$ -	$ 111,948
415 Sewer Capital	$ 650,898	$ 547,485	$ 637,133	$ 450,192			$ 637,133	$ 946,197	$ 1,133,138	$ 450,192
417 Sewer Reserve	$ 106,402	$ 106,402	$ 106,402	$ 106,402	$ 76,371	$ -	$ 106,402	$ -	$ -	$ 106,402
450 Storm Drain	$ 480,334	$ 570,268	$ 648,590	$ 571,608			$ 648,590	$ 292,941	$ 369,922	$ 571,608
452 Storm Drain Capital	$ 117,149	$ 132,768	$ 142,288	$ 107,829			$ 142,288	$ 76,500	$ 110,959	$ 107,829
453 Storm Drain Reserve	$ 40,200	$ 40,200	$ 40,200	$ 40,200	$ 16,131	$ -	$ 40,200	$ -	$ -	$ 40,200
460 Refuse	$ 378,343	$ 402,988	$ 326,787	$ 268,170			$ 326,787	$ 1,352,834	$ 1,411,451	$ 268,170
461 Refuse Reserve	$ 84,836	$ 84,836	$ 84,836	$ 93,597	$ 99,297	$ (5,700)	$ 84,836	$ 8,761	$ -	$ 93,597
Current Exp Equipment Fund				$ 70,000			$ -	$ 70,000	$ -	$ 70,000
Electrical Equipment Fund				$ 200,000			$ -	$ 265,000	$ 65,000	$ 200,000
Water Equipment Fund				$ 116,000			$ -	$ 130,000	$ 14,000	$ 116,000
Sewer Equipment Fund				$ 136,000			$ -	$ 150,000	$ 14,000	$ 136,000
Storm Drain Equipment Fund				$ 103,000			$ -	$ 117,000	$ 14,000	$ 103,000
Totals	**$ 8,406,014**	**$ 8,501,285**	**$ 9,285,626**	**$ 9,276,201**	**$ 1,230,516**		**$ 9,285,626**	**$ 14,685,037**	**$ 14,701,962**	**$ 9,276,201**

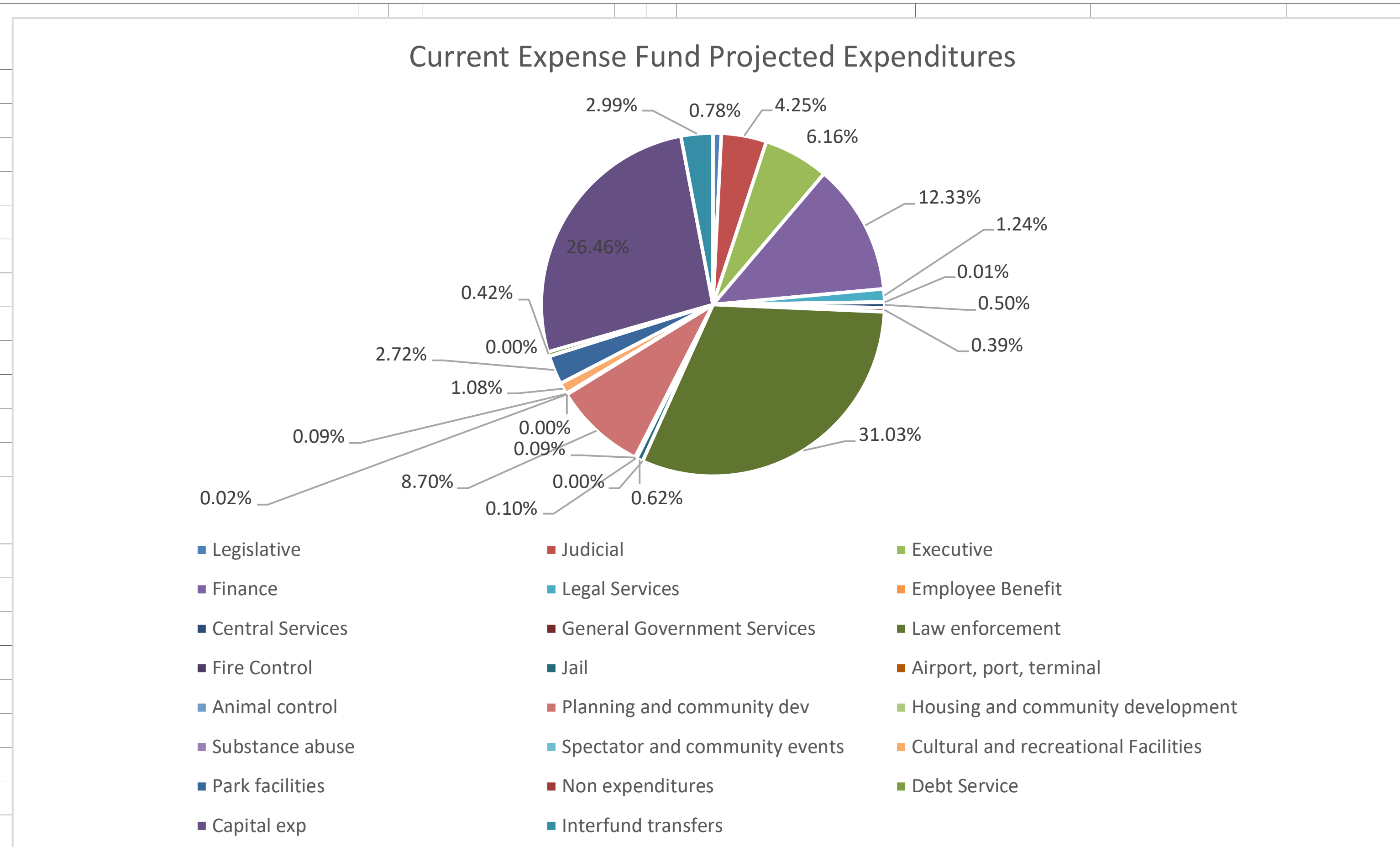
Current Expense fund projected revenues

Category	%	Revenues
Taxes	50.06%	$ 2,026,045
Licenses and permits	3.80%	$ 153,640
State Generated Revenues	20.71%	$ 838,279
Charges for services	15.00%	$ 607,147
Fines and forfeitures	0.78%	$ 31,500
Misc revenues	2.73%	$ 110,558
Interfund transfers	6.92%	$ 280,000
	Total	**$ 4,047,169**



Current Expense fund projected expenditures

	B	C	D
3	**GF Expenditures**	**%**	**Exenditures**
4	Legislative	0.78%	$ 31,273
5	Judicial	4.25%	$ 171,106
6	Executive	6.16%	$ 247,809
7	Finance	12.33%	$ 496,252
8	Legal Services	1.24%	$ 50,000
9	Employee Benefit	0.01%	$ 500
10	Central Services	0.50%	$ 20,300
11	General Government Services	0.39%	$ 15,877
12	Law enforcement	31.03%	$ 1,248,740
13	Fire Control	0.00%	$ -
14	Jail	0.62%	$ 25,000
15	Airport, port, terminal	0.10%	$ 3,834
16	Animal control	0.09%	$ 3,508
17	Planning and community dev	8.70%	$ 350,079
18	Housing and community development	0.00%	$ -
19	Substance abuse	0.02%	$ 1,000
20	Spectator and community events	0.09%	$ 3,500
21	Cultural and recreational Facilities	1.08%	$ 43,422
22	Park facilities	2.72%	$ 109,484
23	Non expenditures	0.00%	$ -
24	Debt Service	0.42%	$ 16,875
25	Capital exp	26.46%	$ 1,064,732
26	Interfund transfers	2.99%	$ 120,410
27		**Total**	**$ 4,023,701**



Current Expense fund profitability, budget versus Actual - current and historical

2026

GF Expenditures

Fund	Exenditures
Legislative	$ 31,273
Judicial	$ 171,106
Executive	$ 247,809
Finance	$ 496,252
Legal Services	$ 50,000
Employee Benefit	$ 500
Central Services	$ 20,300
General Government Services	$ 15,877
Law enforcement	$ 1,248,740
Fire Control	$ -
Jail	$ 25,000
Airport	$ 3,834
Animal control	$ 3,508
Planning and community dev	$ 350,079
Housing and community development	$ -
Substance abuse	$ 1,000
Spectator and community events	$ 3,500
Cultural and recreational Facilities	$ 43,422
Park facilities	$ 109,484
Non expenditures	$ -
Debt Service	$ 16,875
Capital exp	$ 1,064,732
Interfund transfers	$ 120,410
	$ 4,023,701

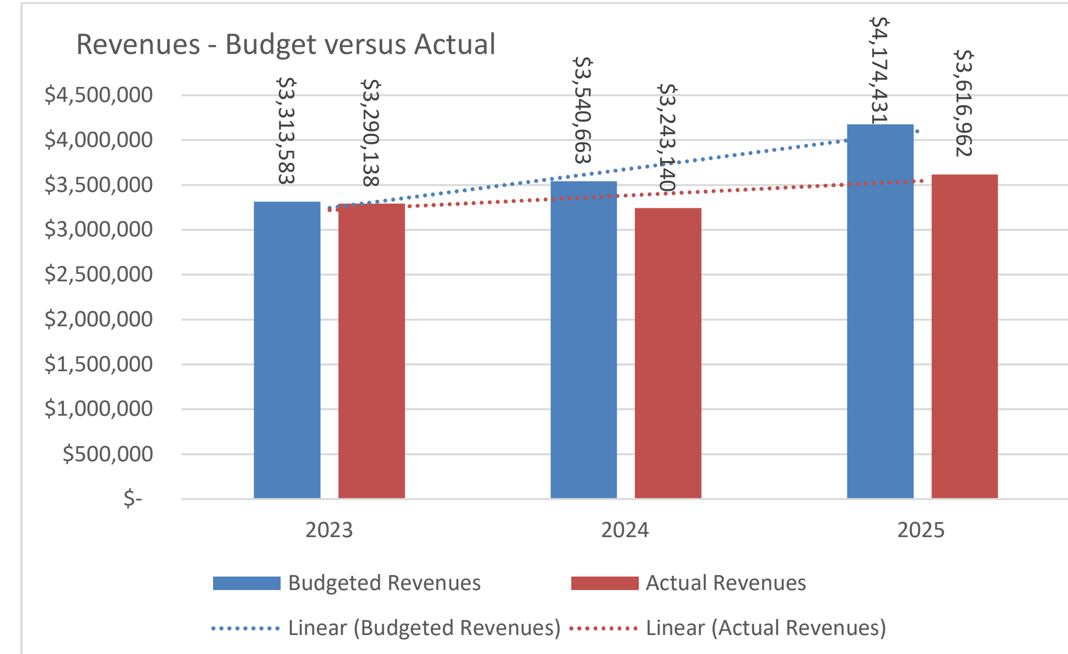
GF Revenues

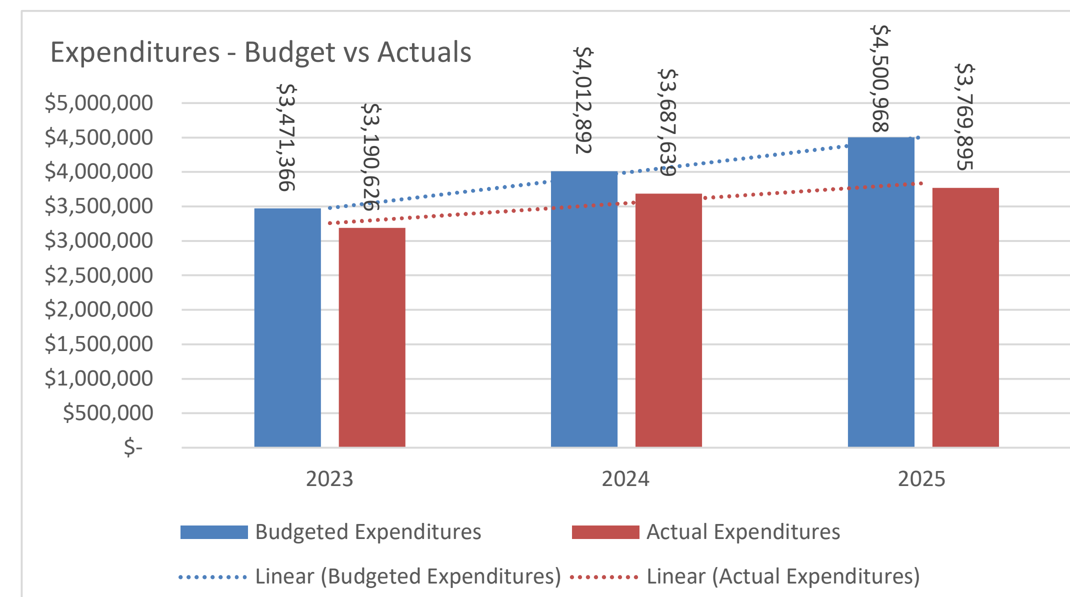
Category	**Revenues**
Taxes	$ 2,026,045
Licenses and permits	$ 153,640
State Generated Revenues	$ 838,279
Charges for services	$ 607,147
Fines and forfeitures	$ 31,500
Misc revenues	$ 110,558
Interfund transfers	$ 280,000
Total	**$ 4,047,169**

Projected profit: **$ 23,468**

Requires manual input

	2023	2024	Projected 2025	Budget 2026	Delta	%
Budgeted Revenues	$ 3,313,583	$3,540,663	$ 4,174,431	$ 4,047,169	$ (127,262)	-3.05%
Actual Revenues	$ 3,290,138	$3,243,140	$ 3,616,962	$ -		
	2023	**2024**	**2025**	**2026**	**Delta**	**%**
Budgeted Expenditures	$ 3,471,366	$4,012,892	$ 4,500,968	$ 4,023,701	$ (477,267)	-10.60%
Actual Expenditures	$ 3,190,626	$3,687,639	$ 3,769,895	$ -		
Budgeted Profit (loss)	$ (157,783)	$ (472,229)	$ (326,537)			
Actual Profit (loss)	$ 99,512	$ (444,499)	$ (152,932)	$ -		





	B	C	D	M	N	O	P	Q
1	001 Current Expense Fund							
2								
3	**001 Current Expense Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
5	**Revenues**							
6	Current Expense Beginning Balance		757,542.48	743,570.95	483,601.25	483,601.25	(259,969.70)	
7	**308 Beginning Balances**		**757,542.48**	**743,570.95**	**483,601.25**	**483,601.25**	**(259,969.70)**	
8								
9	Real Property Tax		794,867.00	794,867.00	808,199.62	782,850.00	(12,017.00)	2026 Preliminary Value 489,281,415 with rate of $1.60
10	Ems Tax Levy		230,060.20	230,060.00	239,434.00	-	(230,060.00)	Not collecting in 2026
11	Sales & Use Taxes		625,000.00	690,000.00	699,751.53	699,000.00	9,000.00	See tax trend sheet
12	Park Sales & Use Tax		37,637.00	38,726.10	39,061.32	39,000.00	273.90	See tax trend sheet
13	Criminal Justice Funding-co		67,883.00	69,678.21	70,835.82	70,800.00	1,121.79	
14	Utility Tax		349,711.14	364,561.74	377,799.67	378,239.53	13,677.79	Should match expenditures from Utilities-DO NOT CHANGE THIS FIELD
15	Cable/Phone Utility Taxes		37,536.00	37,872.45	39,034.96	39,000.00	1,127.55	
16	Punch Boards/Pull Tabs		17,238.00	18,444.84	17,136.15	17,100.00	(1,344.84)	
17	Private Timber Harvest Tax		55.00	30.83	6.22	55.00	24.18	
18	**310 Taxes**		**2,159,987.34**	**2,244,241.17**	**2,291,259.28**	**2,026,044.53**	**(218,196.63)**	
19								
20	Franchise Fees		25,000.00	23,540.34	19,734.74	20,000.00	(3,540.34)	
21	Business Licenses		22,401.00	24,242.48	25,139.96	25,140.00	897.53	
22	Permits-Building		50,000.00	69,533.00	68,123.70	68,100.00	(1,433.00)	Lots of projects in work
23	Permits-Plumbing/Mechanical		10,000.00	23,086.05	24,916.16	24,900.00	1,813.95	Lots of projects in work
24	Permit-Sign, Grading, Etc		1,200.00	4,947.00	6,621.67	6,620.00	1,673.00	
25	Bldg Technology		1,000.00	1,380.00	1,583.33	1,380.00	-	
26	Animal Licenses		7,000.00	7,267.73	7,501.55	7,500.00	232.28	
27	**320 Licenses & Permits**		**116,601.00**	**153,996.59**	**153,621.11**	**153,640.00**	**(356.59)**	
28								
29	CDBG Community Center Generator		235,455.00	70,000.00	93,333.33	165,455.00	95,455.00	Grant amount-Project not completed in 2025
30	RCO Trails Plan Grant		184,536.91	184,536.91	255,536.98	-	(184,536.91)	
31	RCO Millpond Park Improvement		660,550.00	41,272.04		619,277.00		
32	Comprehensive Plan Grant			-	11,786.67	-	-	2024 Grant
33	Middle Housing Grant		-	-	(30,000.00)	-	-	2023 Grant
34	Clean Energy Credits			-		-		
35	Police WASPC Grant		-	-	(5,000.00)	-	-	
36	Multimodal Transportation Revenue		3,689.00	2,758.49	2,415.56	3,721.00	962.52	State Estimator
37	City-County Assistance			-	-	-	-	
38	DNR PILT NAP/NRCA		19,500.00	19,500.00		-	(19,500.00)	Pass through to SPFR
39	MVET- Criminal Justice Low Population		1,162.00	1,300.61	109.36	1,172.00	(128.61)	State Estimator
40	Criminal Special Programs		4,067.00	4,555.10	4,912.16	4,102.00	(453.10)	State Estimator
41	Marijuana Excise Tax		4,559.00	2,985.77	2,437.39	2,450.00	(535.77)	
42	DUI-Other Criminal Justice		238.00	301.56	362.86	350.00	48.44	

	B	C	D	M	N	O	P	Q
3	001 Current Expense Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
4			2025	2025	2026	2026		
43	Liquor Excise Tax		19,057.00	20,831.03	20,919.40	20,158.00	(673.03)	State Estimator
44	Liquor Control Board Profit		21,410.00	16,243.29	14,224.02	21,594.00	5,350.71	State Estimator
45	**330 State Generated Revenues**		**1,154,223.91**	**364,284.77**	**371,037.71**	**838,279.00**	**473,994.23**	
46								
47	Municipal Court-Administrative Fees		888.00	454.79	92.00	92.00	(362.78)	
48	Court-Word Processing & Duplicating services		100.00	-	(31.64)	100.00	100.00	
49	Custodial/Janitorial/Maintenance		300.00	2,734.85	3,194.78	3,200.00	465.16	
50	Admin Services-Electric Cost Allocation		145,400.00	145,400.04	141,982.33	175,000.00	29,599.96	Using 2024 True up w/Increase to P & B
51	Admin Services-Water Cost Allocation		100,500.00	100,500.00	94,977.42	126,000.00	25,500.00	Using 2024 True up w/Increase to P & B
52	Admin Services-Sewer Cost Allocation		94,600.00	94,599.96	88,822.58	107,000.00	12,400.04	Using 2024 True up w/Increase to P & B
53	Admin Services-Storm Cost Allocation		27,500.00	27,500.04	22,436.70	29,000.00	1,499.96	Using 2024 True up w/Increase to P & B
54	Admin Services-Refuse Cost Allocation		72,500.00	72,500.04	65,871.50	82,000.00	9,499.96	Using 2024 True up w/Increase to P & B
55	Passport & Naturalization Fees		18,000.00	17,692.50	15,703.33	15,800.00	(1,892.50)	
56	Fire Protection And Emergency Medical Services		1,417.00	1,556.97	1,440.51	1,500.00	(56.97)	
57	Probation/Record Check Fee		1,335.00	450.00	(1,502.02)	1,000.00	550.00	
58	Housing And Monitoring Of Prisoners		500.00	75.00	5.94	500.00	425.00	
59	DUI Emergency Response		500.00	-	(93.63)	500.00	500.00	
60	Animal Control/shelter Fees		200.00	375.00	455.00	455.00	80.00	
61	Zoning & Subdivision		-	-	-	-	-	
62	Plan Check Fees		25,000.00	60,400.19	54,606.60	50,000.00	(10,400.19)	
63	Review And Engineering Fees		20,000.00	12,283.50	14,351.05	15,000.00	2,716.50	
64	**340 Charges For Services**		**508,740.00**	**536,522.87**	**502,312.45**	**607,147.00**	**70,624.14**	
65								
66	Proof of Motor vehicle insurance		-	-	(24.56)	-	-	
67	Fines And Forfeitures		18,000.00	20,675.49	28,355.33	28,000.00	7,324.51	
68	Criminal Traffic-DWI		600.00	-	(140.18)	600.00	600.00	
69	CFT-Criminal Traffic Conviction Fee		1,000.00	495.30	(1,700.51)	1,000.00	504.70	
70	Judgement Settlmnt/Restitution		150.00	-	-	-	-	
71	City Drug Buy			-	-	-	-	
72	Other Criminal-Non Traffic Fines		1,300.00	-	(4,176.33)	1,300.00	1,300.00	
73	DV Assessment		100.00	-	(50.00)	100.00	100.00	
74	Public Defense Cost-Municipal Court		1,100.00	833.73	502.42	500.00	(333.73)	
75	Warrant Fees		400.00	-	-	-	-	
76	False Alarm Fees		-	-	-	-	-	
77	**350 Fines & Forfeitures**		**22,650.00**	**22,004.52**	**22,766.18**	**31,500.00**	**9,495.48**	
78								
79	Investment Interest, Current Expense		54,750.00	42,586.11	26,852.68	42,000.00	(586.11)	
80	Interest On Real & Personal Property Taxes		5,000.00	4,755.11	4,712.58	4,700.00	(55.11)	
81	Interest on Collections		1,000.00	887.37	1,001.95	1,000.00	112.63	
82	Rents-Short Term (Parks,Community Center)		3,500.00	5,871.00	7,324.33	3,500.00	(2,371.00)	
83	Rent- Long Term Leases (Community Center/Coop)		6,200.00	7,755.00	9,601.67	6,200.00	(1,555.00)	
84	Rent- Pierce County Sheriff, Long Term Lease		42,515.00	42,028.50	40,253.90	44,208.00	2,179.50	4% increase Aug-Dec.
85	Rent-WA State Dept of Corrections		1,200.00	1,350.00	1,366.67	1,200.00	(150.00)	MOU

	B	C	D	M	N	O	P	Q
3	**001 Current Expense Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
86	Contributions & Donations		-	211.50	315.62	-	(211.50)	
87	AWC Grant Reimbursemet		5,000.00	3,285.65	3,720.12	3,700.00	414.36	Includes loss prevention grants and lexipol grants
88	Mis Sale Of Surplus		-	-	-	-	-	
89	Cash Over/shortages			-	(0.01)	-	-	
90	Miscellaneous Income		5,000.00	1,923.35	(16,964.57)	2,000.00	76.66	
91	Police Miscellaneous Income		2,500.00	1,465.50	41.41	2,000.00	534.50	
92	Golf Cart Registration		50.00	-	(25.00)	50.00	50.00	
93	Municipal Court Over Payments		-	-	-	-	-	
94	**360 Misc Revenues**		**126,715.00**	**112,119.08**	**78,201.35**	**110,558.00**	**(1,561.08)**	
95								
96	Nonrevenue-Refundable Deposit		-	2,850.00	3,266.67	-	(2,850.00)	
97	Insurance Recoveries		-	-	-	-	-	
98	Prior Year(s) Corrections		-	-	1,666.67	-	-	
99	Key Bank Cash Deposit		-	95,429.63	93,781.84	-	(95,429.63)	
100	**380 Non Revenues**		**-**	**98,279.63**	**98,715.17**	**-**	**(98,279.63)**	
101								
102	Transfer in from ARPA for Personnel costs		85,513.56	85,513.56	85,513.56	-	(85,513.56)	
103	Transfer in from Parks fund for Generator		-	-	-	30,000.00		
104	Transfer in from Parks fund for Millpond Park		-	-	-	20,000.00		
105	Transfer in from REET for Millpond Park improvements		-	-	-	230,000.00		
106	**397 Interfund Transfers**		**85,513.56**	**85,513.56**	**85,513.56**	**280,000.00**	**194,486.44**	
107								
108	**Total Revenues**		**4,174,430.81**	**3,616,962.17**	**3,603,426.82**	**4,047,168.54**	430,206.37	
109								
110	**Total Revenues + Beginning Balance**		**4,931,973.29**	**4,360,533.12**	**4,087,028.07**	**4,530,769.79**	170,236.67	
111								
112	**Expenditures**							
113	Council Advertising		-	-	12.00	-	-	
114	Council Salaries & Wages		12,500.00	6,187.50	5,991.67	12,500.00	6,312.50	
115	Council Personnel Benefits		960.00	473.36	458.38	960.00	486.65	
116	Council Supplies		1,000.00	155.48	(164.84)	1,500.00	1,344.53	Purchase of new devices
117	Election Costs		16,500.00	8,712.17	12,463.25	13,000.00	4,287.84	
118	Council Training		1,200.00	2,236.11	2,981.48	1,200.00	(1,036.11)	
119	Council Insurance		1,576.00	1,576.00	1,824.00	1,713.00	137.00	AWC Worksheet
120	Council Miscellaneous		400.00	-	13.49	400.00	400.00	
121	**511 Legislative**		**34,136.00**	**19,340.61**	**23,579.42**	**31,273.00**	**11,932.40**	
122								
123	Jury Trial Expenses		500.00	-	-	-	-	
124	Court Professional Services		174,906.00	174,906.00	268,670.87	166,106.00	(8,800.00)	PC Court Contract $149,906 - Bonney Lake Legacy $16,200
125	Indigent Legal Service		5,000.00	5,000.00	3,866.67	5,000.00	-	
126	**512 Judical**		**180,406.00**	**179,906.00**	**272,537.53**	**171,106.00**	**(8,800.00)**	
127								
128	Mayor Salaries & Wages		17,000.00	16,999.92	16,999.92	17,000.00	0.08	

	B	C	D	M	N	O	P	Q
3	001 Current Expense Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
4			2025	2025	2026	2026		
129	Administrator Salaries & Wages		159,410.00	161,242.50	177,528.25	167,000.00	5,757.50	
130	Administrator Salaries & Wages-Grant Work			-	(1,213.91)	-	-	
131	Mayor Personnel Benefits		1,800.00	1,372.47	1,378.44	1,500.00	127.53	
132	Administrator Personnel Benefits		57,655.00	54,889.82	62,048.53	54,000.00	(889.82)	
133	Administrator Personnel Benefits-Grant Work			-	(625.35)	-	-	
134	Mayor Operating Supplies		1,100.00	61.82	(479.62)	1,100.00	1,038.19	
135	Mayor Communications		1,000.00	499.92	(883.09)	1,000.00	500.08	
136	Mayor Training/Travel		2,000.00	-	-	3,500.00	3,500.00	
137	Mayor Insurance		2,354.00	2,354.00	2,724.67	2,559.00	205.00	AWC Member Worksheet
138	Mayor Miscellaneous		150.00	-	(16.22)	150.00	150.00	
139	**513 Executive**		**242,469.00**	**237,420.44**	**257,461.62**	**247,809.00**	**10,388.56**	
140								
141	Finance Salaries & Wages		317,400.00	322,277.55	340,204.31	338,000.00	15,722.45	
142	Finance Personnel Benefits		125,000.00	121,424.45	119,448.40	121,000.00	(424.45)	
143	Finance Operating Supplies		4,000.00	6,498.71	8,168.05	7,000.00	501.30	
144	Finance Professional Service		8,200.00	7,847.09	7,491.68	7,500.00	(347.09)	
145	Finance Advertising		100.00	333.00	408.00	500.00	167.00	
146	Finance Communications		6,063.00	6,216.32	6,175.66	6,200.00	(16.32)	
147	Finance Repairs & Maintenance			-	-	-	-	
148	Finance Excise Taxes		2,000.00	1,948.23	1,891.06	2,000.00	51.77	
149	Finance Leases/Rentals		3,500.00	3,500.00	3,230.12	3,500.00	-	
150	Finance Insurance		2,808.00	2,808.00	3,258.67	3,052.00	244.00	AWC Member Worksheet
151	Finance Miscellaneous		1,000.00	2,004.90	(16,361.41)	2,500.00	495.10	
152	Clean Energy Credits			-	17,666.67	-	-	
153	Finance Training/Travel		5,000.00	2,699.81	3,143.02	5,000.00	2,300.20	
154	**514 Finance**		**475,071.00**	**477,558.04**	**494,724.22**	**496,252.00**	**18,693.96**	
155								
156	Legal Service- Town Attorney		50,000.00	16,793.93	19,602.78	50,000.00	33,206.08	
157	**515 Legal Services**		**50,000.00**	**16,793.93**	**19,602.78**	**50,000.00**	**33,206.08**	
158								
159	Wellness Program		500.00	346.98	347.98	500.00	153.02	Must expend at least $10.00 per employee
160	**517 Employee Benefit**		**500.00**	**346.98**	**347.98**	**500.00**	**153.02**	
161								
162	Town Hall Miscellaneous		200.00	258.62	323.01	500.00	241.39	
163	Town Hall Repairs & Maintenance		4,188.00	6,500.00	5,712.56	5,800.00	(700.00)	
164	Town Hall Utility Services		8,651.00	9,300.00	9,762.75	9,800.00	500.00	
165	Town Hall-Advertising		-	-	-	-	-	
166	Town Hall Operating Supplies		1,606.00	2,494.67	2,645.29	2,700.00	205.34	
167	Town Hall Professional Services		4,000.00	127.20	48.14	1,500.00	1,372.80	HVAC Contract
168	**518 Central Services**		**18,645.00**	**18,680.48**	**18,491.76**	**20,300.00**	**1,619.52**	
169								
170	EMC Codification		1,353.00	2,270.85	2,987.48	3,000.00	729.15	
171	Audit Costs		5,421.00	7,462.82	9,701.30	9,500.00	2,037.19	
172	Misc Dues		798.00	1,063.40	1,185.36	1,200.00	136.61	

	B	C	D	M	N	O	P	Q
3	**001 Current Expense Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
173	Air Pollution Control		2,132.00	3,198.00	5,575.00	2,177.00	(1,021.00)	Puget Sound Clean Air
174	**519 General Government Services**		**9,704.00**	**13,995.06**	**19,449.13**	**15,877.00**	**1,881.94**	
175								
176	Law Enforce Wages & Salaries		660,000.00	685,397.94	724,881.95	700,000.00	14,602.06	Capping Chief at $140,000 -Keeping staffing levels
177	Law Enforce Overtime		20,000.00	28,722.87	29,715.19	20,000.00	(8,722.87)	
178	Law Enforce Personnel Benefits		235,000.00	231,466.56	246,070.80	248,000.00	16,533.44	
179	Law Enforcement Overtime Benefits		5,000.00	5,700.12	7,781.27	5,000.00	(700.12)	
180	Law Enforcement Uniforms		11,000.00	5,980.94	3,526.14	15,000.00	9,019.07	Replace jumpsuits-2 officers, rain jackets-4 officers, Class A long sleeve-1 officer, general wear and tear.
181	Law Enforcement Operating Supplies		8,500.00	17,900.00	16,198.85	10,000.00	(7,900.00)	
182	Law Enforcement Fuel		15,000.00	10,242.42	6,538.05	12,500.00	2,257.58	
183	Law Enforcement Pro Services		22,000.00	27,836.46	29,914.74	29,000.00	1,163.54	
184	Law Enforcement Advertising			-	-	-	-	Challenge coins re-supply
185	Law Enforcement Intergovernmental Pro Svcs		70,000.00	80,600.00	83,517.62	81,000.00	400.00	South Sound 911, Special Services, PC DEM, PCSD 911 service contract avg, Evidence
186	Law Enforcement Communications		12,000.00	10,233.71	10,315.20	11,000.00	766.30	
187	Law Enforcement Excise Tax		550.00	13.35	(86.80)	550.00	536.65	
188	Law Enforcement Insurance		46,173.00	46,173.00	54,821.00	50,190.00	4,017.00	2025-AWC Member Worksheet
189	Law Enforce Repairs & Maint		19,000.00	2,733.96	458.79	19,000.00	16,266.04	5 Vehicles out of warranty, new server needed
190	Law Enforcement Miscellaneous		4,772.00	2,472.21	(3,792.27)	3,500.00	1,027.79	
191	Law Enforcement Dues & Subscriptions		1,332.00	879.95	949.31	1,000.00	120.06	
192	Law Enforcement Training		14,323.00	11,490.86	13,639.31	17,000.00	5,509.15	Specialized training for 4 officrs and Assistant.
193	Law Enforcement Lease/Rentals		20,200.00	25,428.89	37,512.09	26,000.00	571.11	Addition of Flock, copier, bodycams
194	Law Enforcement Cap Mach/Equip		-	-	-	-	-	
195	Law Enforcement Equipment		-	-	-	-	-	
196	**521 Law Enforcement**		**1,164,850.00**	**1,193,273.22**	**1,261,961.23**	**1,248,740.00**	**55,466.78**	
197								
198	Fire Control Professional Svcs		635,000.00	635,000.00		-	(635,000.00)	
199	DNR PILT to SPFR		19,500.00	19,500.00				Need to make sure that Town will receive this in 2026
200	Refurbish/Repair antique fire truck			-	-	-	-	
201	**522 Fire Control**		**654,500.00**	**654,500.00**	**-**	**-**	**(654,500.00)**	
202								
203	Care/Custody Of Prisoners		25,000.00	2,540.21	63.60	25,000.00	22,459.80	Will be higher with new court contract
204	**523 Jail**		**25,000.00**	**2,540.21**	**63.60**	**25,000.00**	**22,459.80**	
205								
206	Airport Insurance		2,213.00	3,319.50	3,884.33	1,904.00	(1,415.50)	AWC Member Worksheet
207	Airport Operating Supplies		1,000.00	-	36.48	500.00	500.00	
208	Airport Utility Service		850.00	892.79	915.91	930.00	37.21	
209	Airport Miscellaneous		1,750.00	492.00	(1,037.33)	500.00	8.00	
210	Grant Match			-	-	-	-	Moved to Airport Fund
211	**546 Airport, Port, Terminal**		**5,813.00**	**4,704.29**	**3,799.40**	**3,834.00**	**(870.29)**	
212								
213	Animal Control Operating Supplies		250.00	-	(52.78)	250.00	250.00	
214	Animal Control Professional Svcs		1,500.00	-	(965.90)	500.00	500.00	

	B	C	D	M	N	O	P	Q
3	001 Current Expense Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
4			2025	2025	2026	2026		
215	Animal Control Insurance		743.00	1,114.50	1,355.00	808.00	(306.50)	AWC Member Worksheet
216	Animal Control Utility Services		1,000.00	1,604.78	1,856.36	1,900.00	295.23	
217	Animal Control Repairs & Maint		250.00	-	-	-	-	
218	Animal Control Miscellaneous		50.00	6.57	48.53	50.00	43.43	
219	**554 Animal Control**		**3,793.00**	**2,725.85**	**2,241.21**	**3,508.00**	**782.16**	
220								
221	Planning /Building Salaries & Wages		153,300.00	126,969.69	139,165.80	160,000.00	33,030.31	
222	Planning & Bldg Salaries & Wages-Grant Work		-	-	(23,064.20)	-	-	
223	Planning/Building Personnel Benefits		61,500.00	61,930.22	72,875.96	85,000.00	12.00	
224	Planning/Building Benefits-Grant Work		-	-	(11,881.56)	-		
225	Planning/Building Operating Supplies		2,000.00	706.50	675.94	850.00	143.50	
226	Planning/Building Training		2,000.00	-	(819.95)	2,000.00	2,000.00	
227	Planning/Building Professional Service		35,000.00	85,271.55	117,357.40	85,000.00	(271.55)	
228	Planning/Building Advertising		500.00	666.00	1,032.61	500.00	(166.00)	
229	Comprehensive Plan Grant Subcontractors			-	20,833.33	-	-	
230	Planning/Building Communications		2,500.00	2,435.18	2,551.79	2,500.00	64.82	
231	Planning/Building Insurance		7,433.00	7,433.00	8,605.00	8,079.00	646.00	AWC Member Worksheet
232	Planning/Building Repairs & Maintenance		200.00	-	(35.77)	200.00	200.00	
233	Planning/Building Miscellaneous		3,500.00	6,595.31	6,753.14	5,000.00	(1,595.31)	
234	Planning/Building Leases/Rentals		1,100.00	948.89	831.38	950.00	1.12	
235	**558 Planning & Community Development**		**269,033.00**	**292,956.32**	**334,880.89**	**350,079.00**	**57,122.68**	
237	Building Code Fuel		-	-	-	-	-	
238	**559 Housing & Community Development**		**-**	**-**	**-**	**-**	**-**	
239								
240	2% Alcoholism		900.00	941.21	968.84	1,000.00	58.80	
241	**556 Substance Abuse**		**900.00**	**941.21**	**968.84**	**1,000.00**	**58.80**	
243	Cultural and Community Activities		3,000.00	3,200.00	4,256.68	3,500.00	300.00	National Night Out & Parade decorations.
244	**573 Spectator & Community Events**		**3,000.00**	**3,200.00**	**4,256.68**	**3,500.00**	**300.00**	
246	Comm Center Salaries & Wages		9,500.00	9,581.52	10,182.55	10,000.00	418.48	
247	Comm Center Benefits		1,100.00	1,030.17	1,094.20	1,200.00	169.83	
248	Comm Center Operating Supplies		2,500.00	1,904.49	584.03	2,000.00	95.51	
249	Comm Professional Service		3,500.00	2,284.89	2,116.62	2,500.00	215.11	HVAC contract
250	Comm Center Insurance		1,677.00	1,677.00	1,941.33	1,822.00	145.00	AWC Member Worksheet
251	Comm Center Utility Service		23,000.00	20,720.27	21,368.10	21,500.00	779.74	
252	Comm Center Repairs & Maint		15,000.00	3,019.70	3,197.90	3,200.00	180.31	
253	Comm Center Misc		500.00	1,011.68	1,143.45	1,200.00	188.33	
254	**575 Cultural & Recreational Fac**		**56,777.00**	**41,229.71**	**41,628.19**	**43,422.00**	**2,192.30**	
255								
256	Park Salaries & Wages		45,000.00	38,354.93	42,380.50	48,000.00	9,645.08	
257	Park Personnel Benefits		14,500.00	11,978.70	12,092.57	15,000.00	3,021.30	
258	Parks Operating Supplies		5,000.00	5,294.37	5,941.71	5,300.00	5.63	

	B	C	D	M	N	O	P	Q
3	**001 Current Expense Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
259	Parks Tools & Minor Equipment		500.00	3,049.38	4,069.05	3,000.00	(49.38)	
260	Parks Professional Services		8,000.00	27,237.90	36,023.52	15,000.00	(12,237.90)	
261	Parks Advertising		-	-	18.00	-	-	
262	Parks Insurance		2,147.00	2,147.00	2,002.67	2,334.00	187.00	AWC Member Worksheet
263	Parks Utility Services		22,000.00	19,816.07	19,447.28	20,000.00	183.94	
264	Parks Repairs & Maintenance		8,000.00	211.83	284.97	350.00	138.17	
265	Parks Miscellaneous		500.00	(725.55)	(958.65)	500.00	1,225.55	
266	**576 Park Facilities**		**105,647.00**	**107,364.62**	**121,301.62**	**109,484.00**	**2,119.38**	
267								
268	Community Center Deposit Refund		-	1,125.00	683.33	-	(1,125.00)	
269	Park Deposit Refund		-	600.00	500.00	-	(600.00)	
270	Prior Period Adjustment		-	-		-	-	
271	Payroll Clearing		-	1,933.07	4,253.33	-	(1,933.07)	
272	Key Bank Cash Disbursements		-	95,452.13	93,806.74	-	(95,452.13)	
273	**580 Non Expenditures**		**-**	**99,110.19**	**99,243.40**	**-**	**(99,110.19)**	
274								
275	Town Hall Remodel Principal		15,000.00	15,000.00	18,333.33	15,000.00	-	Set by amortization schedule
276	Police Vehicle Principal			-				
277	Town Hall Remodel Interest		2,625.00	1,500.00	458.33	1,875.00	375.00	Set by amortization schedule
278	Police Vehicle Interest			-				
279	**590 Debt Service**		**17,625.00**	**16,500.00**	**18,791.67**	**16,875.00**	**375.00**	
280								
281	WSDOT Airport Improvement Grant		-	-	-	-	-	
282	RCO Trails Plan Grant		184,536.91	184,536.91	255,536.98	-	(184,536.91)	
283	RCO Millpond Park Improvements		660,550.00	41,272.04		619,277.00		RCO Grant
284	Millpond Park Improvements-Town		-	-	-	250,000.00		Using Parks & REET
285	CDBG Community Center Generator		235,455.00	76,454.48	102,007.98	195,455.00	119,000.53	Includes additional $30,000 overage-Parks
286	Walk in Fridge/Freezer		-	-	(14,544.17)	-	-	
287	**594 Capital Expenditures**		**1,080,541.91**	**302,263.43**	**343,000.79**	**1,064,732.00**	**762,468.58**	
288								
289	Transfer to Airport Fund			-	(3,333.33)	-	-	Land acquisition and airport projects
290	Transfer to Park Project Fund		50,000.00	50,000.00	60,666.67	-	(50,000.00)	Fund for pumptrack project
291	Transfer to Cemetery Capacity Fund			-	(1,666.67)	-	-	Fund for mausoleum project
292	Transfer Out To Streets		49,281.76	42,515.45	38,516.25	48,536.70	6,021.26	10% Real Property Tax
293	Transfer To Cemetery Fund		-	-	-	-	-	Cemetery has not been negative in 4 years
294	Transfer to CE Contingency		3,275.22	3,275.22	10,152.63	1,873.00	(1,402.22)	
295	Transfer to CE Equipment Replacement		-	-	-	70,000.00		
296	**Total Transfers**		**102,556.98**	**95,790.67**	**104,335.54**	**120,409.70**	**(45,380.97)**	
297								
298	**Total Expenditures**		**4,500,967.89**	**3,876,931.87**	**3,442,667.50**	**4,023,700.70**	146,768.83	
299								
300	Ending Balance CE		431,005.40	483,601.25	644,360.57	507,069.09	23,467.84	

	B	C	D	M	N	O	P	Q
3	**001 Current Expense Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
301	**999 Ending Balance**		**431,005.40**	**483,601.25**	**644,360.57**	**507,069.09**	**23,467.84**	
302								
303	**Total Expenditures + Ending Balance**		**4,931,973.29**	**4,360,533.12**	**4,087,028.07**	**4,530,769.79**	170,236.67	
304			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
305	**Excess (Deficit)**		(326,537.08)	(259,969.70)	160,759.32	23,467.84	283,437.54	

009 Current Expense Equipment Replacement Fund

009 Current Expense Equipment Replacement Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
CE Equipment Replacement Fund Beginning Balance	-	-	-	-	-	
308 Beginning Balance	-	-	-	-	-	
Transfer in from CE		-	-	70,000.00	70,000.00	
397 Interfund Transfers	-	-	-	**70,000.00**	**70,000.00**	
Total Revenues	-	-	-	**70,000.00**	70,000.00	
Total Revenues + Beginning Balance	-	-	-	**70,000.00**	70,000.00	
Expenditures						
	-	-	-	-	-	
594 Capital Expenditures	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
		-				
CE EquipmentEnding Balance	-	-	-	70,000.00	70,000.00	
999 Ending Balance	-	-	-	**70,000.00**	**70,000.00**	
Total Expenditures + Ending Balance	-	-	-	**70,000.00**	70,000.00	
009 Current Expense Equipment Replacement Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	-	-	70,000.00	70,000.00	

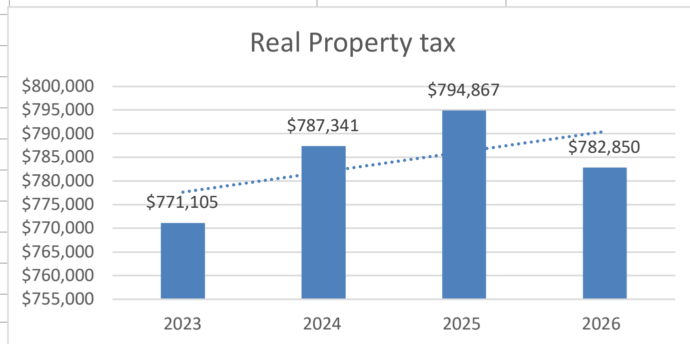
008 Current Expense Contingency Fund

008 Current Expense Contingency Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
CE Contingency Beginning Balance	17,357.00	17,357.00	20,632.22	20,632.22	3,275.22	
308 Beginning Balances	**17,357.00**	**17,357.00**	**20,632.22**	**20,632.22**	**3,275.22**	
Transfer in from CE	3,275.00	3,275.22	10,152.63	1,873.00	(1,402.22)	
310 Taxes	**3,275.00**	**3,275.22**	**10,152.63**	**1,873.00**	**(1,402.22)**	
Total Revenues	**3,275.00**	**3,275.22**	**10,152.63**	**1,873.00**	(1,402.22)	
Total Revenues + Beginning Balance	**20,632.00**	**20,632.22**	**30,784.85**	**22,505.22**	1,873.00	
Expenditures						
Total Expenditures	-	-	-	-	-	
Ending Balance	20,632.00	20,632.22	33,295.29	22,505.22	1,873.00	
999 Ending Balance	**20,632.00**	**20,632.22**	**33,295.29**	**22,505.22**	**1,873.00**	
Total Expenditures + Ending Balance	**20,632.00**	**20,632.22**	**33,295.29**	**22,505.22**	1,873.00	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
Excess (Deficit)	3,275.00	3,275.22	10,152.63	1,873.00	(1,402.22)	

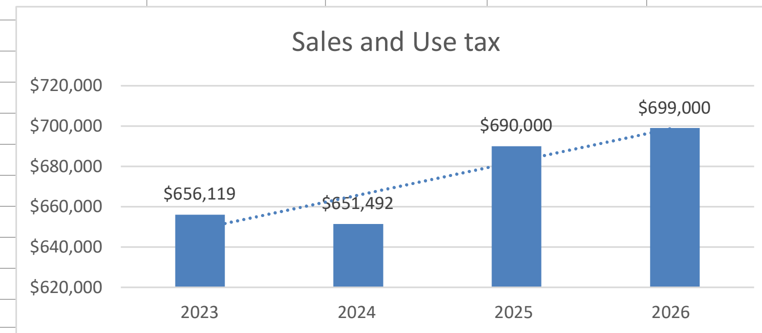
003 Current Expense Reserve Fund

Current Expense Reserve Fund 003	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Beginning Fund Balance	320,958.90	320,958.90	320,958.90	320,958.90	-	
308 Beginning Balances	**320,958.90**	**320,958.90**	**320,958.90**	**320,958.90**	-	
397 Interfund Transfers	-	-	-	-	-	
Total Revenues	-	-	-	-	-	
Total Revenues + Beginning Balance	**320,958.90**	**320,958.90**	**320,958.90**	**320,958.90**	-	
Expenditures						
Capital Expenditures	-	-	-	-	-	
Total Transfers						
Transfer to Current Expense Equipment Fund	-	-	-	-	-	
594 Capital Transfers	-	-	-	-	-	
594 Capital Expenditures	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Ending Fund Balance	320,958.90	320,958.90	320,958.90	320,958.90	-	
999 Ending Balance	**320,958.90**	**320,958.90**	**320,958.90**	**320,958.90**	-	
Total Expenditures + Ending Balance	**320,958.90**	**320,958.90**	**320,958.90**	**320,958.90**	-	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	-	-	-	-	

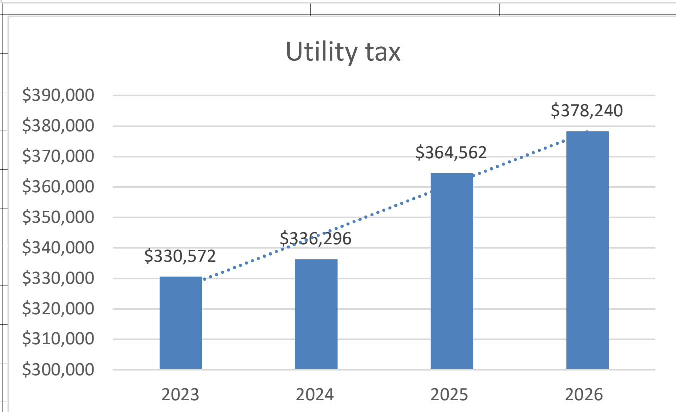
Tax Revenue trends



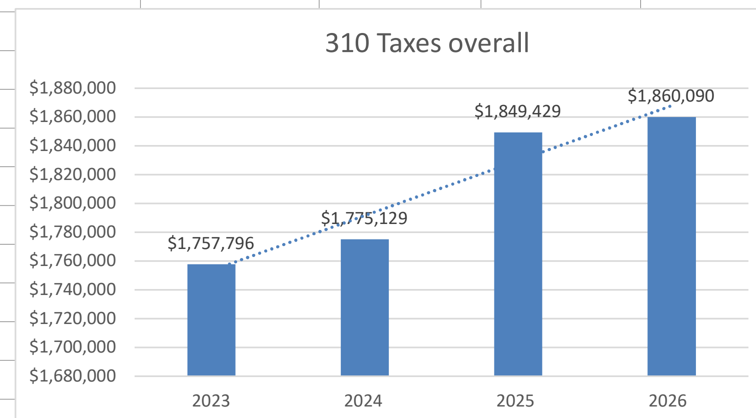
3 year average
$784,438
2023
to
2025



3 year average
$665,870
2023
to
2025



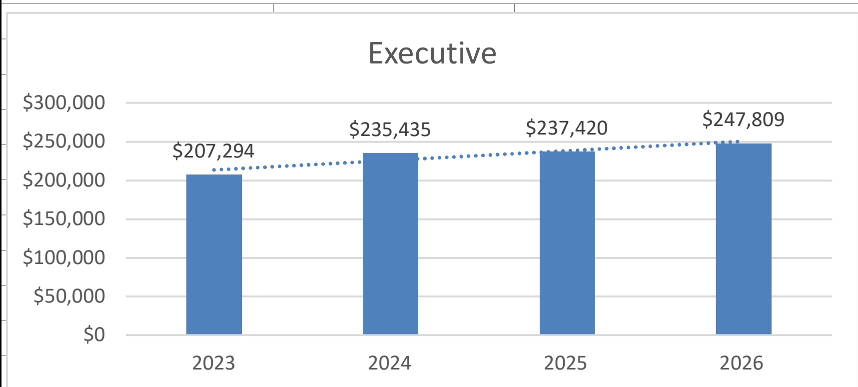
3 year average
$343,810
2023
to
2025



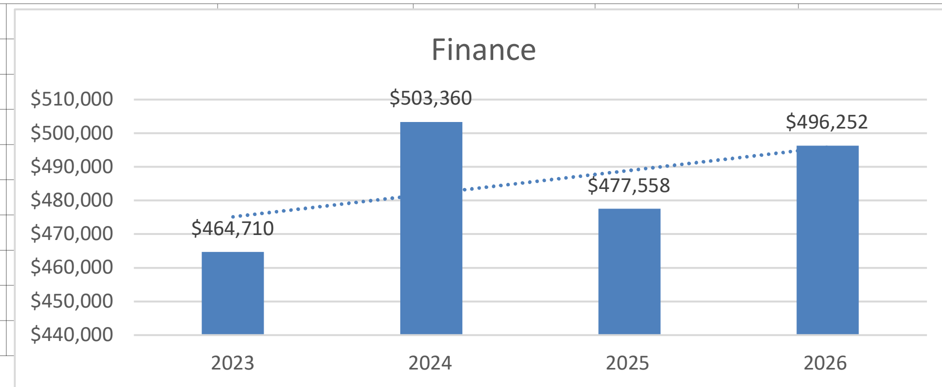
3 year average
$1,794,118
2023
to
2025

	Actuals		Projected	Budget		Budget	
	2023	**2024**	**2025**	**2026**	**3 year average (see above)**	**% change over 3 year average**	**% change over last year**
Real Property tax	**$771,105**	**$787,341**	**$794,867**	**$782,850**	**$784,438**	**-0.20%**	**-1.54%**
Sales and Use tax	**$656,119**	**$651,492**	**$690,000**	**$699,000**	**$665,870**	**4.74%**	**1.29%**
Utility tax	**$330,572**	**$336,296**	**$364,562**	**$378,240**	**$343,810**	**9.10%**	**3.62%**
310 overall	**$1,757,796**	**$1,775,129**	**$1,849,429**	**$1,860,090**	**$1,794,118**	**3.55%**	**0.57%**

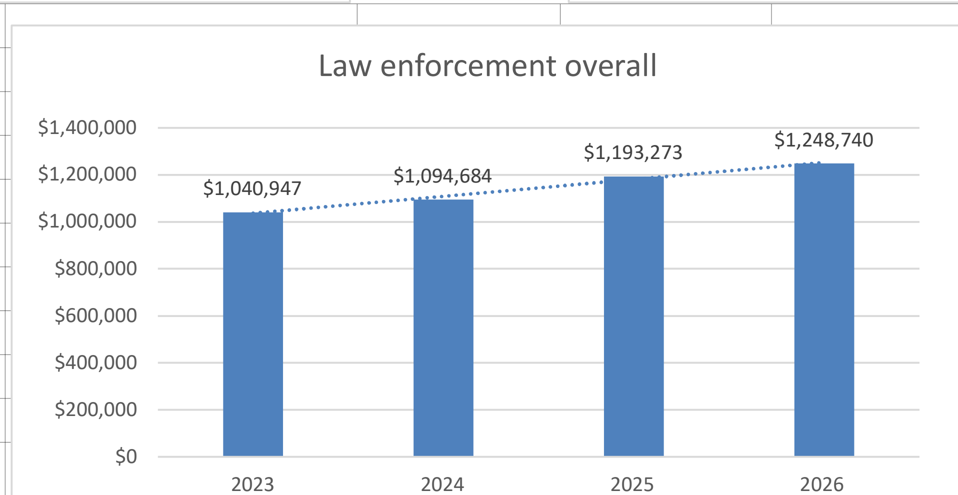
Current Expense Fund Manpower cost trends



3 year average
$226,717
2023
to
2025



3 year average
$481,876
2023
to
2025



3 year average
$1,109,635
2023
to
2025

	Actuals		Projected	Budget		Budget	
	2023	**2024**	**2025**	**2026**	**3 year average (see above)**	**% change over 3 year average**	**% change over last year**
Executive	**$207,294**	**$235,435**	**$237,420**	**$247,809**	**$226,717**	**8.51%**	**4.19%**
Finance	**$464,710**	**$503,360**	**$477,558**	**$496,252**	**$481,876**	**2.90%**	**3.77%**
Law enforcement overall	**$1,040,947**	**$1,094,684**	**$1,193,273**	**$1,248,740**	**$1,109,635**	**11.14%**	**4.44%**

002 Cemetery Fund

002 Cemetery Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Cemetery Beginning Balance	12,326.33	9,973.40	5,966.90	5,966.90	(4,006.50)	
308 Beginning Balances	**12,326.33**	**9,973.40**	**5,966.90**	**5,966.90**	**(4,006.50)**	
Cemetery Lots	5,000.00	23,000.00	29,186.67	15,000.00	(8,000.00)	
Cemetery Open/close Fees	3,000.00	6,200.00	2,398.13	5,000.00	(1,200.00)	
Cemetery-liners, Etc.	700.00	1,274.00	510.67	700.00	(574.00)	
343 Charges for Services	**8,700.00**	**30,474.00**	**32,095.47**	**20,700.00**	**(9,774.00)**	
Transfer in from CE	-	-	-	-	-	Cemetery has not been negative in 3 years
340 Charges For Services	-	-	-	-	-	
Total Revenues	**8,700.00**	**30,474.00**	**32,095.47**	**20,700.00**	(9,774.00)	
Total Revenues + Beginning Balance	**21,026.33**	**40,447.40**	**38,062.37**	**26,666.90**	(13,780.50)	
Expenditures						
Cemetery - Salaries & Wages	11,500.00	11,242.31	11,940.79	12,500.00	1,257.70	
Cemetery - Personnel Benefits	4,500.00	4,261.41	4,271.23	5,000.00	738.59	
Cemetery Operating Supplies	1,000.00	2,496.23	2,700.25	2,500.00	3.77	
Cemetery Inventory Purchase	-	-	-	-	-	
Cemetery Tools/Minor Equipment	-	-	-	-	-	
Cemetery Excise Taxes	300.00	637.64	632.44	675.00	37.37	
Cemetery Miscellaneous	50.00	5.37	8.30	50.00	44.63	
Taxes- Cemetery Lots & Line	50.00	-	-	-	-	
Cemetery Professional Services	400.00	13,790.00	18,250.00	1,000.00	(12,790.00)	Cemetery Software/Maintenance
Cemetery Insurance	1,222.00	1,222.00	1,414.33	1,329.00	107.00	AWC Worksheet
Cemetery Repairs & Maintenance	1,000.00	75.56	210.39	500.00	424.45	
Repurchase Cemetery Plots		750.00		-		
536 Cemetery	**20,022.00**	**34,480.50**	**39,427.73**	**23,554.00**	**(10,926.50)**	
Repurchase Cemetery Plots		-	-	-	-	
513 Executive	-	-	-	-	-	
Total Expenditures	**20,022.00**	**34,480.50**	**39,427.73**	**23,554.00**	(10,926.50)	
Cemetery Ending Balance	1,004.33	5,966.90	(1,365.36)	3,112.90	(2,854.00)	
999 Ending Balance	**1,004.33**	**5,966.90**	**(1,365.36)**	**3,112.90**	**(2,854.00)**	
Total Expenditures + Ending Balance	**21,026.33**	**40,447.40**	**38,062.37**	**26,666.90**	(13,780.50)	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
Excess (Deficit)	(11,322.00)	(4,006.50)	(7,332.26)	(2,854.00)	1,152.50	

007 Cemetery Capacity Fund

007 Cemetery Capacity Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Cemetery Capacity Beginning Balance	15,000.00	15,000.00	9,150.00	9,150.00	(5,850.00)	
308 Beginning Balances	**15,000.00**	**15,000.00**	**9,150.00**	**9,150.00**	**(5,850.00)**	
Transfer in from CE		-	(1,666.67)	-	-	
310 Taxes	**-**	**-**	**(1,666.67)**	**-**	**-**	
Niche wall purchases	9,150.00	9,150.00	12,200.00	12,200.00	3,050.00	
310 Taxes	**9,150.00**	**9,150.00**	**12,200.00**	**12,200.00**	**3,050.00**	
Total Revenues	**9,150.00**	**9,150.00**	**10,533.33**	**12,200.00**	3,050.00	
Total Revenues + Beginning Balance	**24,150.00**	**24,150.00**	**19,683.33**	**21,350.00**	(2,800.00)	
Expenditures						
Transfer to Cemetery Endowment	15,000.00	15,000.00	-	-	(15,000.00)	Transfer to Endowment Fund
Ending Balance	9,150.00	9,150.00	19,683.33	21,350.00	12,200.00	
999 Ending Balances	**9,150.00**	**9,150.00**	**19,683.33**	**21,350.00**	**12,200.00**	
Total Expenditures + Ending Balance	**24,150.00**	**9,150.00**	**19,683.33**	**21,350.00**	12,200.00	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
Excess (Deficit)	(5,850.00)	(5,850.00)	10,533.33	12,200.00	18,050.00	

120 Cemetery Endowment Improvement Fund

	B	C	D	M	N	O	P	Q
2	**120 Cemetery Endowment Improvement Fund**							
3								
4	**120 Cemetery Endowment Improvement Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Cemetery Endowment Reserve Beginning Balance		54,291.19	56,800.20	84,911.20	84,911.20	28,111.00	
8	**308 Beginning Balance**		**54,291.19**	**56,800.20**	**84,911.20**	**84,911.20**	**28,111.00**	
9								
10	Investment Interest, Cemetary Endowment		3,120.00	5,287.00	6,019.98	5,000.00	(287.00)	
11	Cemetery Endowment Fees		1,180.00	7,824.00	7,332.83	7,500.00	(324.00)	Estimated another 3 in 2024
12	**360 Misc Revenues**		**4,300.00**	**13,111.00**	**13,352.81**	**12,500.00**	**(611.00)**	
13								
14	Transfer from Cemetery Cap. Fund		15,000.00	15,000.00	20,000.00	-	(15,000.00)	Transfer in from Cem Capacity Fund
15	**360 Misc Revenues**		**15,000.00**	**15,000.00**	**20,000.00**	**-**	**(15,000.00)**	
16								
17	**Total Revenues**		**19,300.00**	**28,111.00**	**13,352.81**	**12,500.00**	(15,611.00)	
18								
19	**Total Revenues + Beginning Balance**		**73,591.19**	**84,911.20**	**98,264.01**	**97,411.20**	12,500.00	
20								
21	**Expenditures**							
22	Cemetery Maintenance				-	-	-	
23	**Total Expenditures**		-	-	-	-	-	
24								
25	Cemetery Endowment Ending Balance		73,591.19	84,911.20	98,264.01	97,411.20	12,500.00	
26	**508 Ending Balance**		**73,591.19**	**84,911.20**	**98,264.01**	**97,411.20**	**12,500.00**	
27								
28	**Total Expenditures + Ending Balance**		**73,591.19**	**84,911.20**	**98,264.01**	**97,411.20**	12,500.00	
29			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
30	**Excess (Deficit)**		19,300.00	28,111.00	13,352.81	12,500.00	(15,611.00)	
31								

004 American Rescue Plan Act

	B	C	D	M	N	O	P	Q
2	**004 American Rescue Plan Act**							
3								
4	**004 American Rescue Plan Act**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Beginning Fund Balance		464,986.28	198,495.61	-	-	(198,495.61)	
8	**308 Beginning Balances**		**464,986.28**	**198,495.61**	**-**	**-**	**(198,495.61)**	
9								
10	Coronavirus-American Rescue Plan Act		-	-	-	-	-	Received last allocation in 2022
11	**330 State Generated Revenues**		**-**	**-**	**-**	**-**	-	
12								
13	**Total Revenues**		**-**	**-**	**-**	**-**	-	
14								
15	**Total Revenues + Beginning Balance**		**464,986.28**	**198,495.61**	**-**	**-**	(198,495.61)	
16								
17	**Expenditures**							
22	Repair Street Sweeper		-	-	-	-	-	
23	PD Laptops		-	-	-	-		
24	Cemetery Niche Wall		65,000.00	18,890.48				Project Completion
25	Comprehensive Plan Prof Services		35,000.00					
26	Repair 1/2 Pipe		11,650.37					
27	Community Center HVAC		35,235.20				-	
28	New Police Car		75,000.00					
29	Block & Bleed Valve		100,000.00	90,091.57				
30	Nevitt Park Survey-Nov Budget Amend		4,150.00					
31	GIS Build-Nov Budget Amendment		3,900.00					
32	Site Prep for Fridge/Freezer-Comm Center.		-	-			-	
33	Scada for Lift Stations		50,000.00				-	
34	SR161 Match		-	-			-	
35	Grant to Co-Op preschool		-	4,000.00				Grant to Eatonville Co-op for tree maintenance
36	Transfer to personnel costs		-	85,513.56				Transfer to personnel costs
37	**Expenditures**		**379,935.57**	**198,495.61**	**-**	**-**	**(198,495.61)**	
38								
39	**Total Expenditures**		**379,935.57**	**198,495.61**	**-**	**-**	(198,495.61)	
40								
41	Ending Fund Balance		85,050.71	-	-	-	-	
42	**999 Ending Balance**		**85,050.71**	**-**	**-**	**-**	-	
43								
44	**Total Expenditures + Ending Balance**		**464,986.28**	**198,495.61**	**-**	**-**	(198,495.61)	
45			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
46	**Excess (Deficit)**		(379,935.57)	$ (198,495.61)	$ -	$ -	$ 198,495.61	
47								

005 Airport Fund

	B	C	D	M	N	O	P	Q
2	005 Airport Fund							
3								
4	005 Airport Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
5			2025	2025	2026	2026		
6	Revenues							
7	Airport Beginning Balance		25,000.00	25,000.00	25,000.00	25,000.00	-	
8	**308 Beginning Balances**		**25,000.00**	**25,000.00**	**25,000.00**	**25,000.00**	-	
9								
10	Transfer in from CE			-	(3,333.33)		-	
11	**340 Charges For Services**		-	-	**(3,333.33)**	-	-	
12								
13	**Total Revenues**		-	-	**(3,333.33)**	-	-	
14								
15	**Total Revenues + Beginning Balance**		**25,000.00**	**25,000.00**	**21,666.67**	**25,000.00**	-	
16								
17	Expenditures							
18	Grant Match		7,500.00	-		7,500.00		
19	**Total Expenditures**		**7,500.00**	-	-	**7,500.00**	7,500.00	
20								
21	Ending Balance		17,500.00	25,000.00	21,666.67	17,500.00	(7,500.00)	
22	**999 Ending Balance**		**17,500.00**	**25,000.00**	**21,666.67**	**25,000.00**	-	
23								
24	**Total Expenditures + Ending Balance**		**17,500.00**	**25,000.00**	**21,666.67**	**17,500.00**	(7,500.00)	
25			Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
26	Excess (Deficit)		(7,500.00)	-	(3,333.33)	(7,500.00)	(7,500.00)	
27								

006 Park Fund

006 Park Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Park Beginning Balance	50,300.00	50,300.00	100,300.00	100,300.00	50,000.00	
308 Beginning Balances	**50,300.00**	**50,300.00**	**100,300.00**	**100,300.00**	**50,000.00**	
Transfer in from CE	50,000.00	50,000.00	60,666.67	-	(50,000.00)	
310 Taxes	**50,000.00**	**50,000.00**	**60,666.67**	**-**	**(50,000.00)**	
Total Revenues	**50,000.00**	**50,000.00**	**60,666.67**	**-**	(50,000.00)	
Total Revenues + Beginning Balance	**100,300.00**	**100,300.00**	**160,966.67**	**100,300.00**	-	
Expenditures						
Transfer out to CE-Generator	-	-	-	30,000.00	30,000.00	To cover cost overrun on Generator
Bicycle Park Project	50,000.00	-		20,000.00		Bicycle park project
Total Expenditures	50,000.00	-	-	50,000.00		
Ending Balance	50,300.00	100,300.00	126,500.00	50,300.00	(50,000.00)	
999 Ending Balance	**50,300.00**	**100,300.00**	**126,500.00**	**50,300.00**	**(50,000.00)**	
Total Expenditures + Ending Balance	**50,300.00**	**100,300.00**	**126,500.00**	**70,300.00**	(30,000.00)	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
Excess (Deficit)	50,000.00	50,000.00	60,666.67	(30,000.00)	(80,000.00)	

	B	C	D	M	N	O	P	Q	R
2	**101 Street Fund**								
3									
4	**101 Street Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**		**Remarks**
5			**2025**	**2025**	**2026**	**2026**			
6	**Revenues**								
7	Street Beginning Balance		88,755.01	96,253.23	205,879.09	205,879.09	2.42		
8	**308 Beginning Balance**		**88,755.01**	**96,253.23**	**205,879.09**	**205,879.09**	**1.14**		
9									
10	WSDOT SR 161/WA Ave Phase 2		289,775.00	412,946.74	(683,854.75)	-	(18.18)		NEED BUDGET AMENDMENT FOR 2024
11	SR 161/WA Ave TIB Grant		-	-	(72,192.75)	-	(5.36)		NEED BUDGET AMENDMENT FOR 2024
12	TIB Carter Street		-	-	(120,323.56)	-	-		
13	TIB View Crest Drive/Center St E			-	49,161.37	-	(0.83)		
14	TIB West Eatonville Sidewalk Impr		353,038.00	277,188.00	385,734.00	-	6.96		
15	TIB Pavement Preservation		128,090.00	54,436.37	73,458.52	-	26.93		
16	TIB 2025 Chip Seal		159,652.00	11,733.58		147,918.00			
17	TIB Eatonville Highway Overlay		533,573.00	56,790.04		476,783.00			
18	Motor Vehicle Fuel Tax - Streets		49,588.00	48,525.92	46,137.18	47,525.00	(0.10)		State Estimator
19	**3340 State Generated Revenues**		**1,513,716.00**	**861,620.65**	**(321,880.00)**	**672,226.00**	**(1.73)**		
20									
21	Investment Interest, Street		2,675.00	3,658.00	4,277.53	4,277.53	0.08		
22	AWC Grant		-	-	(1,653.21)	-			
23	Sidewalk Construction- (In Lieu Of)			-	-	-	-		
24	Misc Sale Of Surplus			1,934.12	2,898.48	-	-		
25	Misc Street Revenue			1,200.00	12,892.78	-	(0.66)		
26	**360 Misc Revenues**		**2,675.00**	**6,792.12**	**18,415.59**	**4,277.53**	**(0.56)**		
27									
28	Transfer In From Current Expense		49,281.76	42,515.45	38,516.25	48,536.70	(0.21)		10% Real Property Tax
29	Transfer in from TBD-Prospect		-	-		100,000.00			
30	Transfer in from REET-View Crest Dr/Center			-	18,568.43	-	(0.71)		
31	Transfer In From REET-SR 161		22,612.50	22,612.50	(38,698.35)	-	-		SR 161 Match
32	Transfer In From TBD-SR161		22,612.50	22,612.50	(13,248.95)	-	-		SR 161 Match
33	Transfer in from TBD-Carter St		-	-	(25,159.77)	-	-		Carter Street Match
34	Transfer in From Electric-SR161		-	-	(119,784.80)	-	-		SR 161 Match
35	Transfer in From ARPA-SR161		-	-	(47,167.70)	-	-		SR 161 Match
36	Transfer in From REET-Pavement Preservation		6,742.00	3,732.17	5,022.36	-	35.28		
37	Transfer in From REET-West Sidewalk Impr		18,581.00	20,180.87	27,715.51	-	10.44		
38	Transfer in from REET-Eatonville Hwy overlay		28,083.00	3,818.82		24,264.00			
39	Transfer in from TBD-2025 Chip Seal		8,428.00	919.58		7,508.00			
40	**397 Interfund Transfers**		**156,340.76**	**116,391.87**	**(154,237.01)**	**180,308.70**	**(2.34)**		
41									
42	**Total Revenues**		**1,672,731.76**	**984,804.64**	**(457,701.43)**	**856,812.23**	**(1.76)**		

	B	C	D	M	N	O	P	Q	R
4	**101 Street Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**		**Remarks**
5			**2025**	**2025**	**2026**	**2026**			
43									
44	**Total Revenues + Beginning Balance**		**1,761,486.77**	**1,081,057.87**	**(251,822.34)**	**1,062,691.32**	(1.38)		
45									
46	**Expenditures**								
47	Roadway Maint Salaries & Wages		27,500.00	25,853.07	27,002.08	28,000.00	0.09		
48	Roadway Maint Personnel Benefits		12,500.00	10,456.79	10,245.22	12,000.00	(0.01)		
49	Streets Uniforms			-	(44.63)	-	-		
50	Streets Operating Supplies		5,000.00	1,195.52	7,523.50	3,500.00	(0.70)		Signs
51	Streets Fuel		100.00	-	-	-	-		
52	Streets Tools/minor Equip		6,000.00	505.26	(5,459.16)	1,000.00	(35.49)		
53	Street Cleaning			-	228.11	-	(0.67)		
54	Streets Professional Svcs		21,330.00	41,826.35	50,759.13	22,000.00	1.96		Patching
55	Streets Communications		50.00	78.03	86.87	50.00	(0.44)		
56	Street Excise Tax			-	(247.14)	-	(2.00)		
57	Streets Utility Services		11,000.00	11,220.24	11,773.13	11,500.00	0.07		
58	Roadway Maintenance			-	-	-	-		
59	Street Training			-	(41.33)	-	-		
60	Sidewalk Repairs And Maintenance			-	(2,153.21)	-	-		
61	Street Light Maintenance			-	-	-	-		
62	Traffic Control Maintenance/Marking		20,000.00	17,585.76	27,866.48	20,000.00	0.91		Striping
63	Snow/ice Control		7,000.00	-	(452.72)	7,000.00	(1.17)		Bars code is specific to "snow/ice control"
64	**542 Streets- Maintenance**		**110,480.00**	**108,721.01**	**127,086.34**	**105,050.00**	**0.19**		
65									
66	Street Gen Admin Misc			623.52	587.74		1.05		
67	Street - Advertising			362.25	442.27		(0.29)		
68	Streets Insurance		9,250.00	9,250.00	10,708.33	10,054.00	0.30		AWC Worksheet
69	Streets Admin Repairs & Maint			-	52.45		(0.67)		
70	**543 Streets Admin & Overhead**		**9,250.00**	**10,235.77**	**11,790.79**	**10,054.00**	**(0.21)**		
71									
72	TBD Projects			-	-	-	-		
73	Prospect Grind and Patch-TBD					100,000.00			
74	WSDOT SR 161/WA Ave		289,775.00	289,775.00	(849,807.59)	-	(22.33)		Federal Funds for Phase II - Sr 161
75	TIB SR 161/WA Ave			-	(75,634.68)	-	(13.16)		TIB Grant carried over
78	TIB Pavement Preservation		128,090.00	53,587.16	72,397.80	-			
79	REET Pavement Preservation		6,742.00	2,820.38	3,810.42	-			
80	TIB West Eatonville Sidewalk Impro		353,038.00	271,744.42	362,325.89	-			
81	REET West Eatonville Sidewalk Impro		18,581.00	14,302.34	37,015.93	-			
82	SR 161- TBD		22,612.50	22,612.50	(31,795.75)	-	(12.22)		20% Town portion from TBD
83	SR 161- REET		22,612.50	22,612.50	(38,755.38)	-	-		20% Town portion from REET
87	TIB Eatonville Highway		533,573.00	62,526.31		471,047.00			
88	REET Eatonville Highway		28,083.00	3,290.85		24,793.00			

	B	C	D	M	N	O	P	Q	R
4	101 Street Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference		Remarks
5			2025	2025	2026	2026			
89	TIB 2025 Chip Seal		159,652.00	12,301.17		147,345.00			
90	TBD 2025 Chip Seal		8,428.00	649.37		7,778.00			
92	**594 Capital Expenditures**		**1,571,187.00**	**756,222.00**	**(771,302.51)**	**750,963.00**	**(2.73)**		
93									
94	**Total Expenditures**		**1,690,917.00**	**875,178.78**	**(632,425.38)**	**866,067.00**	(2.12)		
95									
96	Ending Balance CE		70,569.77	205,879.09	380,603.05	196,624.32	2.95		
97	**999 Ending Balance**		**70,569.77**	**205,879.09**	**380,603.05**	**196,624.32**	**2.95**		
98									
99	**Total Expenditures + Ending Balance**		**1,761,486.77**	**1,081,057.87**	**(251,822.34)**	**1,062,691.32**	(1.38)		
100			**Budgeted**	**Budget (trend calculation)**	**Proposed**	**Difference**	**-**		
101	**Excess (Deficit)**		(18,185.24)	109,625.86	174,723.96	(9,254.77)	3.84		
102									

102 TBD Fund

102 TBD Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
TBD Reserve Beginning Balance	331,886.40	330,342.10	374,792.38	374,792.38	44,450.28	
308 Beginning Balance	**331,886.40**	**330,342.10**	**374,792.38**	**374,792.38**	**44,450.28**	
Transportation Benefit District Tax	27,000.00	26,077.68	26,472.94	26,000.00	(77.68)	
Transportation Benefit District Tax-Reserved	27,000.00	26,077.67	26,472.92	26,000.00	(77.67)	
310 Taxes	**54,000.00**	**52,155.35**	**52,945.86**	**52,000.00**	**(155.35)**	
Investment Interest, TBD	12,000.00	15,827.01	16,062.16	16,062.16	235.15	
360 Misc Revenues	**12,000.00**	**15,827.01**	**16,062.16**	**16,062.16**	**235.15**	
Transfer In From Current Expense				-	-	
390 Interfund Transfers	-	-	-	-	-	
Total Revenues	**66,000.00**	**67,982.36**	**69,008.02**	**68,062.16**	79.80	
Total Revenues + Beginning Balance	**397,886.40**	**398,324.46**	**443,800.40**	**442,854.54**	44,530.08	
Expenditures						
Road And Street Maintenance - Repairs & Maintenance				-	-	
542 Streets- Maintenance	-	-	-	-	-	
SR 161 Phase 2 Grant Match	22,612.50	22,612.50	-	-	(22,612.50)	
Transfer Out To Streets-2025 Chip Seal	8,428.00	919.58		7,508.00		
Prospect East Grind and Patch-To Streets	-	-		100,000.00		
Carter Street Grant Match	-	-	-	-	-	
597 Interfund Transfers	**31,040.50**	**23,532.08**	-	**107,508.00**	**83,975.93**	
Total Expenditures	**31,040.50**	**23,532.08**	-	**107,508.00**	83,975.93	
TBD Reserve Ending Balance	366,845.90	374,792.38	443,800.40	335,346.54	(39,445.84)	
999 Ending Balances	**366,845.90**	**374,792.38**	**443,800.40**	**335,346.54**	**(39,445.84)**	
Total Expenditures + Ending Balance	**397,886.40**	**398,324.46**	**443,800.40**	**442,854.54**	44,530.08	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
Excess (Deficit)	34,959.50	44,450.28	69,008.02	(39,445.84)	(83,896.12)	

110 Tourism fund

	B	C	D	M	N	O	P	Q
4	110 Tourism fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
5			2025	2025	2026	2026		
6	Tourism fund							
7	Tourism Beginning Balance		148,928.42	153,422.73	100,836.54	100,836.54	(52,586.20)	
8	**308 Beginning Balances**		**148,928.42**	**153,422.73**	**100,836.54**	**100,836.54**	**(52,586.20)**	
9								
10	Hotel/Motel Lodging		16,075.00	15,155.42	13,802.95	18,000.00	2,844.59	
11	Hotel/Motel Stadium		16,075.00	16,586.15	15,728.66	18,000.00	1,413.86	
12	**310 Taxes**		**32,150.00**	**31,741.56**	**29,531.61**	**36,000.00**	**4,258.44**	
13								
14	Hotel/motel Interest Earned		8,800.00	9,394.94	10,666.15	9,100.00	(294.93)	
15	**360 Misc Revenues**		**8,800.00**	**9,394.94**	**10,666.15**	**9,100.00**	**(294.93)**	
16								
17	**Total Revenues**		**40,950.00**	**41,136.50**	**40,197.76**	**45,100.00**	3,963.51	
18								
19	**Total Revenues + Beginning Balance**		**189,878.42**	**194,559.23**	**141,034.30**	**145,936.54**	(48,622.69)	
20								
21	Expenditures							
22	Visitor Center Professional Services			-	(124.20)	-	-	
23	Building Maintenance		1,000.00	-	-	1,000.00	1,000.00	Door Needs refinished
24	Visitor Center Operating Supplies		500.00	278.28	315.07	500.00	221.72	
25	Events		8,500.00	16,500.00	23,000.00	-	(16,500.00)	
26	Rod Knockers		-			1,000.00		
27	3rd/4th of July					17,500.00		This is their request for next year
28								
29								
30	Tourism		-	-	(221.43)	-	-	
31	Visitor Center Utility Service		6,500.00	6,520.44	6,823.96	6,823.96	303.52	
32	Walking Tour			-	4,166.67	-	-	
33	Reader Board at Nevitt Park		38,000.00	45,564.15	60,752.20	-	(45,564.15)	
34	Purchase of Additional Holiday Lights		25,000.00	24,859.82		-	(24,859.82)	
35	**557 Spectator & Community Events**		**79,500.00**	**93,722.69**	**94,712.27**	**26,823.96**	**(66,898.73)**	
36								
37	**Total Expenditures**		**79,500.00**	**93,722.69**	**94,712.27**	**26,823.96**	(66,898.73)	
38								
39	Ending Balance Tourism		110,378.42	100,836.54	46,322.03	119,112.58	18,276.04	
40	**999 Ending Balance**		**110,378.42**	**100,836.54**	**46,322.03**	**119,112.58**	**18,276.04**	
41								
42	**Total Expenditures + Ending Balance**		**189,878.42**	**194,559.23**	**141,034.30**	**145,936.54**	(48,622.69)	
43			Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	
44	Excess (Deficit)		(38,550.00)	(52,586.20)	(54,514.51)	18,276.04	70,862.24	
45								

	B	C	D	M	N	O	P	Q
1	130 REET 1 Fund							
2								
3	**130 REET 1 Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
5	**Revenues**							
6	REET Reserve Beginning Balance		567,729.41	585,373.49	636,507.65	636,507.65	51,134.16	
7	**308 Beginning Balances**		**567,729.41**	**585,373.49**	**636,507.65**	**636,507.65**	**51,134.16**	
8								
9	Real Estate Excise Taxes		60,000.00	69,912.29	72,800.71	72,800.00	2,887.72	
10	**310 Taxes**		**60,000.00**	**69,912.29**	**72,800.71**	**72,800.00**	**2,887.72**	
11								
12	Investment Interest, REET		36,000.00	42,872.48	43,997.78	44,000.00	1,127.52	
13	**360 Misc Revenues**		**36,000.00**	**42,872.48**	**43,997.78**	**44,000.00**	**1,127.52**	
14								
15	**Total Revenues**		**96,000.00**	**112,784.76**	**116,798.49**	**116,800.00**	4,015.24	
16								
17	**Total Revenues + Beginning Balance**		**663,729.41**	**698,158.25**	**753,306.14**	**753,307.65**	55,149.40	
18								
19	**Expenditures**							
20	SR 161 Phase 2 Grant Match		22,612.50	33,918.75	(21,738.98)	-	(33,918.75)	
21	REET-Eatonville Highway Overlay		28,083.00	3,818.82		24,264.00		
22	View Crest Dr/Center St E Match			-	18,568.43	-	-	
23	TIB Pavement Preservation		6,742.00	3,732.17	5,022.36	-		
24	TIB West Eatonville Sidewalks		18,581.00	20,180.87	27,715.51	-		
25	Transfer to CE for Millpond Park improvements					230,000.00		
26	**597 Interfund Transfers**		**76,018.50**	**61,650.60**	**29,567.33**	**254,264.00**	**192,613.40**	
27								
28	**Total Expenditures**		**76,018.50**	**61,650.60**	**29,567.33**	**254,264.00**	192,613.40	
29								
30	REET Ending Balance		587,710.91	636,507.65	723,738.81	499,043.65	(137,464.00)	
31	**999 Ending Balances**		**587,710.91**	**636,507.65**	**723,738.81**	**499,043.65**	**(137,464.00)**	
32								
33	**Total Expenditures + Ending Balance**		**663,729.41**	**698,158.25**	**753,306.14**	**753,307.65**	55,149.40	
34			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
35	**Excess (Deficit)**		19,981.50	51,134.16	87,231.16	(137,464.00)	(188,598.16)	

131 REET 2 Fund

	B	C	D	M	N	O	P	Q
1	131 REET 2 Fund							
2								
3	131 REET 2 Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
4			2025	2025	2026	2026		
5	Revenues							
6	REET Reserve Beginning Balance		-	-	-	-	-	
7	**308 Beginning Balances**		-	-	-	-	-	
8								
9	Real Estate Excise Taxes		-	-	-	72,800.00	72,800.00	
10	**310 Taxes**		-	-	-	**72,800.00**	**72,800.00**	
11								
12	Investment Interest, REET 2		-	-	-	-	-	
13	**360 Misc Revenues**		-	-	-	-	-	
14								
15	**Total Revenues**		-	-	-	**72,800.00**	72,800.00	
16								
17	**Total Revenues + Beginning Balance**		-	-	-	**72,800.00**	72,800.00	
18								
19	Expenditures							
20	-		-	-	-	-	-	
21	-		-	-	-	-		
22	-		-	-	-	-	-	
23	-		-	-	-	-		
24	-		-	-	-	-		
25	-					-		
26	**597 Interfund Transfers**		-	-	-	-	-	
27								
28	**Total Expenditures**		-	-	-	-	-	
29								
30	REET Ending Balance		-	-	-	72,800.00	72,800.00	
31	**999 Ending Balances**		-	-	-	**72,800.00**	**72,800.00**	
32								
33	**Total Expenditures + Ending Balance**		-	-	-	**72,800.00**	72,800.00	
34			Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	
35	**Excess (Deficit)**		-	-	-	72,800.00	72,800.00	

401 Electric Fund

	B	C	D	M	N	O	P	Q
2	401 Electric Fund							
3								
4	401 Electric Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
5			2025	2025	2026	2026		
6	Revenues							
7	Electric Beginning Balance		649,776.93	662,531.57	813,692.54	813,692.54	151,160.98	
8	**308 Beginning Balances**		**649,776.93**	**662,531.57**	**813,692.54**	**813,692.54**	**151,160.98**	
9								
10	Electric Utility Tax		146,590.08	144,060.00	142,058.44	160,280.70	16,220.70	DO NOT CHANGE
11	**310 Taxes**		**146,590.08**	**144,060.00**	**142,058.44**	**160,280.70**	**16,220.70**	
12								
13	Electric Charges-Base Charges		403,105.00	419,489.30	432,737.39	432,740.00	13,250.71	
14	Electric Charges-Consumption		2,040,063.00	2,208,374.87	2,238,605.00	2,238,605.00	30,230.13	
15	Reconnect Fees		1,000.00	1,875.00	2,433.33	1,500.00	(375.00)	
16	Electric Late Penalties		13,000.00	13,000.00	12,636.39	13,000.00	-	
17	**343 Charges for Services**		**2,457,168.00**	**2,642,739.16**	**2,686,412.12**	**2,685,845.00**	**43,105.84**	
18								
19	Investment Interest, Electric		48,800.00	45,898.08	32,789.45	32,800.00	(13,098.08)	
20	Annual Pole Rental Fees		2,800.00	2,800.00	2,800.00	2,800.00	-	
21	BPA Energy Efficiency Improvements		-	71,115.42	105,798.13	-	(71,115.42)	
22	Misc Sale Of Surplus		-	3,865.55	5,154.06	-	(3,865.55)	
23	Miscellaneous Income (NSF Fees, ETC)		2,000.00	4,624.76	(933.63)	4,000.00	(624.76)	
24	**Misc Revenues**		**53,600.00**	**128,303.80**	**145,608.01**	**39,600.00**	**(88,703.80)**	
25								
26	Insurance Recoveries		-	10,204.10	(16,924.57)	-	(10,204.10)	
27	**390 Other Revenues**		**-**	**10,204.10**	**(16,924.57)**	**-**	**(10,204.10)**	
28								
29	Transfer in From Water-Demand Repayment			-	-	-	-	
30	**397 Interfund Transfers**		**-**	**-**	**-**	**-**	**-**	
31								
32	**Total Revenues**		**2,657,358.08**	**2,925,307.06**	**2,957,154.01**	**2,885,725.70**	(39,581.36)	
33								
34	**Total Revenues + Beginning Balance**		**3,307,135.01**	**3,587,838.63**	**3,770,846.55**	**3,699,418.25**	111,579.62	
35								
36	Expenditures							
37	Electric Legal Fees		1,000.00	-	-	-	-	
38	**515 Legal Services**		**1,000.00**	**-**	**-**	**-**	-	
39								
40	Electric Audit Costs		3,900.00	4,975.00	3,798.09	3,900.00	(1,075.00)	$20,000 split by Budget
41	**519 General Government Services**		**3,900.00**	**4,975.00**	**3,798.09**	**3,900.00**	**(1,075.00)**	
42								
43	Electric Uniforms		15,000.00	2,000.00	(6,049.24)	7,500.00	5,500.00	
44	Electric Operating Supplies		20,000.00	8,580.00	(710.65)	10,000.00	1,420.00	
45	Electric Fuel		7,500.00	5,230.00	3,467.33	7,500.00	2,270.00	
46	Electric Communication		8,000.00	7,750.00	7,735.44	7,800.00	50.00	

	B	C	D	M	N	O	P	Q
4	401 Electric Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
5			2025	2025	2026	2026		
47	Electric Excise Tax		125,000.00	115,000.00	123,895.39	124,000.00	9,000.00	
48	Electric Dues & Subscription		4,000.00	4,330.00	4,258.87	4,300.00	(30.00)	
49	Electric Miscellaneous		20,000.00	4,332.00	(31,505.23)	20,000.00	15,668.00	
50	Electric Training		17,500.00	23,064.00	27,001.07	25,000.00	1,936.00	
51	Power Purchased To Resale		975,000.00	1,066,190.00	1,082,522.67	1,082,522.67	16,332.67	Not sure about an increase in 2026
52	BPA Transmission		275,000.00	272,000.00	265,524.33	265,524.33	(6,475.67)	Not sure about an increase in 2026
53	Electric Salaries & Wages		451,000.00	468,120.00	472,345.74	490,000.00	21,880.00	
54	Electric Overtime		20,000.00	9,745.00	3,890.10	27,000.00	17,255.00	
55	Electric Personnel Benefits		196,200.00	186,000.00	196,063.35	190,000.00	4,000.00	
56	Electric Overtime Personnel Benefits		6,500.00	4,975.00	7,496.46	6,500.00	1,525.00	
57	Electric Inventory Purchase		150,000.00	49,670.00	50,387.30	75,000.00	25,330.00	
58	Electric Tools & Minor Equipment		20,000.00	22,150.00	4,733.67	20,000.00	(2,150.00)	
59	Admin Services-Electric Cost Allocation		145,400.00	145,400.00	141,982.28	175,000.00	29,600.00	Using 2024 True up w/Increase to P & B
60	Electric Professional Services		65,000.00	61,675.00	80,799.01	70,000.00	8,325.00	
61	Electric Advertising		100.00	-	36.00	100.00	100.00	
62	Electric Utility Tax To Current Expense		146,590.08	144,060.00	142,062.16	160,280.70	16,220.70	6% Elec. Charges
63	Electric Insurance		64,418.00	64,418.00	74,574.33	70,186.00	5,768.00	AWC Worksheet
64	Electric Utility Services		22,000.00	22,040.00	18,626.83	23,000.00	960.00	
65	Electric Repairs & Maintenance		50,000.00	5,800.00	12,761.84	15,000.00	9,200.00	
66	**533 Electric & Gas Utilities**		**2,804,208.08**	**2,692,529.00**	**2,681,899.06**	**2,876,213.70**	**183,684.70**	
67								
68	BPA Energy Efficiency Improvements			-	-	-	-	
69	**594 Capital Expenditures**		**-**	**-**	**-**	**-**	-	
70								
71	Transfer Out To Electric Capital		76,642.00	76,642.08	76,642.10	89,142.00	12,499.92	
72	Admin Services					-	-	MOVE to 533 BARS Line
73	Transfer to Streets-SR161 Match		-	-	(119,784.80)	-	-	SR161 Match
74	**597 Interfund Transfers**		**76,642.00**	**76,642.08**	**(43,142.70)**	**89,142.00**	**12,499.92**	
75								
76	**Total Expenditures**		**2,885,750.08**	**2,774,146.08**	**2,642,554.45**	**2,969,255.70**	195,109.62	
77								
78	Ending Balance Electric		421,384.93	813,692.54	1,128,292.10	730,162.54	(83,530.00)	
79	**999 Ending Balance**		**421,384.93**	**813,692.54**	**1,128,292.10**	**730,162.54**	**(83,530.00)**	
80								
81	**Total Expenditures + Ending Balance**		**3,307,135.01**	**3,587,838.63**	**3,770,846.55**	**3,699,418.25**	111,579.62	
82			Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
83	Excess (Deficit)		(228,392.00)	151,160.98	314,599.56	(83,530.00)	(234,690.98)	
84								

403 Electric Capital Fund

	B	C	D	M	N	O	P	Q
2	**403 Electric Capital Fund**							
3								
4	**403 Electric Capital Fund**		**Budgeted**	**Estimaed Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**	**2027**	
6	**Revenues**							
7	Electric Capital Beginning Balance		412,347.10	405,352.13	396,440.10	396,440.10	168,910.10	
8	**308 Beginning Balance**		**412,347.10**	**405,352.13**	**396,440.10**	**396,440.10**	**168,910.10**	
9								
10	Electric Hook-up Charges		12,000.00	44,715.89	44,715.89	45,000.00	284.11	
11	**340 Charges for Services**		**12,000.00**	**44,715.89**	**44,715.89**	**45,000.00**	**284.11**	
12								
13	Transfer In from Electric Fund		76,642.01	76,642.08	76,642.08	89,142.00	12,499.92	
14	Transfer in from Water-Demand Repayment		-	-	-	-		
15	**397 Interfund Transfers**		**76,642.01**	**76,642.08**	**76,642.08**	**89,142.00**	**12,499.92**	
16								
17	**Total Revenues**		**88,642.01**	**121,357.97**	**121,357.97**	**134,142.00**	**12,784.03**	
18								
19	**Total Revenues + Beginning Balance**		**500,989.11**	**526,710.10**	**517,798.08**	**530,582.10**	181,694.13	
20								
21	**Expenditures**							
23	Middle School Underground		-	-	-	-	-	Removed for 2024
25	Carter Street		-	-	-	-	-	underground along alleyway (3/4 done)
27	1/4 Mini Excavator split between funds		25,000.00	25,000.00	25,000.00	-	(25,000.00)	Split between Electric, Water, Sewer & Storm
28	Pole Replacement		75,000.00	40,000.00	40,000.00	-	(40,000.00)	10 to 15 per year/$3000 per-on order from 2023
29	Sewer Extension Ridge Road Design		-	-	-	12,500.00	12,500.00	Ridge Road Engineering/Water, Sewer, Electric & Storm-Design
30	Capital Projects		-	-	-	-	-	
31	Forklift		-	-	-	-	-	2023 Expense
32	Concrete Slab/Buildings		30,000.00	-	-	-	-	Pour slab and place 2 metal buildings for storage of transformers
33	Chipper Purchase		35,270.40	35,270.00	35,270.00	-	(35,270.00)	
34	Office Addition		35,000.00	30,000.00	30,000.00	-	(30,000.00)	
35	Streambank Armor		-	-	-	29,172.00	29,172.00	Project cost overrun-streambank protects all departments
36	Madison Ave		-	-	-	160,000.00	160,000.00	Replace the undergroud for Madiosn Ave Trailer court
37	Ridge Road Taps		-	-	-	160,000.00	160,000.00	Remove primary from backyards
38	**594 Capital Expenditures**		**200,270.40**	**130,270.00**	**130,270.00**	**361,672.00**	**231,402.00**	
39								
40	**Total Expenditures**		**200,270.40**	**130,270.00**	**130,270.00**	**361,672.00**	**231,402.00**	
41								
42	Ending Balance Electric Capital		300,718.71	396,440.10	387,528.08	168,910.10	(49,707.87)	
43	**999 Ending Balance**		**300,718.71**	**396,440.10**	**387,528.08**	**168,910.10**	**(49,707.87)**	
44								
45	**Total Expenditures + Ending Balance**		**500,989.11**	**526,710.10**	**517,798.08**	**530,582.10**	**181,694.13**	
46	**403 Electric Capital Fund**		**Budgeted**	**Estimaed Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
47			(111,628.39)	(8,912.03)	(8,912.03)	(227,530.00)	(218,617.97)	
48								

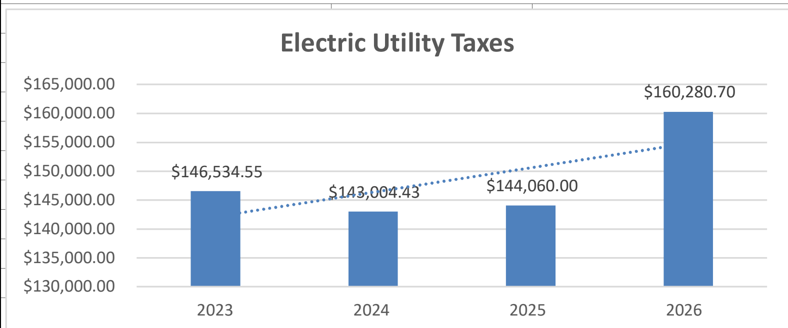
405 Electric Equipment Replacement Fund

405 Electric Equipment Replacement Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Beginning Fund Balance	-	-	-	-	-	
308 Beginning Balance	**-**	**-**	**-**	**-**	-	
Transfer in from Reserve	-	-	-	265,000.00	265,000.00	
340 Charges For Services	**-**	**-**	**-**	**265,000.00**	**265,000.00**	
Total Revenues	**-**	**-**	**-**	**265,000.00**	265,000.00	
Total Revenues + Beginning Balance	**-**	**-**	**-**	**265,000.00**	265,000.00	
Expenditures						
New Superintendent Truck		-	-	65,000.00	65,000.00	Includes outfitting
		-	-	-	-	
Total Expenditures	**-**	**-**	**-**	**65,000.00**	65,000.00	
Ending Fund Balance	-	-	-	200,000.00	200,000.00	
999 Ending Balance	**-**	**-**	**-**	**200,000.00**	**200,000.00**	
Total Expenditures + Ending Balance	**-**	**-**	**-**	**265,000.00**	265,000.00	
405 Electric Equipment Replacement Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
	-	-	-	200,000.00	200,000.00	

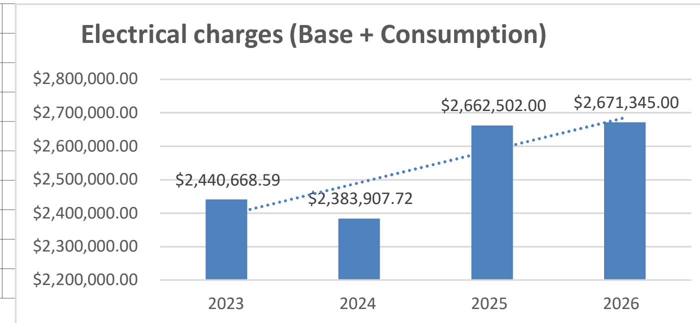
404 Electric Reserve Fund

404 Electric Reserve Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Beginning Fund Balance	1,182,990.23	1,182,990.23	1,462,602.31	1,462,602.31	279,612.08	
308 Beginning Balance	**1,182,990.23**	**1,182,990.23**	**1,462,602.31**	**1,462,602.31**	**279,612.08**	
Interfund loan from water-Interest	-	-	(1,202.96)	-	-	
Interfund loan from water-Principal	279,612.08	279,612.08	342,580.90	-	(279,612.08)	Pay off as recommended by Finance Committee
Transfer in from Water	-	-	-	-	-	
Transfer in from Water Capital	-	-	-	-	-	
Transfer in from Water Reserve	-	-	-	-	-	
340 Charges For Services	**279,612.08**	**279,612.08**	**341,377.95**	**-**	**(279,612.08)**	
Total Revenues	**279,612.08**	**279,612.08**	**341,377.95**	**-**	(279,612.08)	
Total Revenues + Beginning Balance	**1,462,602.31**	**1,462,602.31**	**1,803,980.26**	**1,462,602.31**	-	
Expenditures						
Transer out to Electric Equipment Replacement	-	-	-	265,000.00	265,000.00	Start Equipment replacement fund
Capital Expenditures		-	-	-	-	
Total Expenditures	**-**	**-**	**-**	**265,000.00**	265,000.00	
Ending Fund Balance	1,462,602.31	1,462,602.31	1,803,980.26	1,197,602.31	(265,000.00)	
999 Ending Balance	**1,462,602.31**	**1,462,602.31**	**1,803,980.26**	**1,197,602.31**	**(265,000.00)**	
Total Expenditures + Ending Balance	**1,462,602.31**	**1,462,602.31**	**1,803,980.26**	**1,462,602.31**	-	
404 Electric Reserve Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	
	279,612.08	279,612.08	341,377.95	(265,000.00)	(544,612.08)	

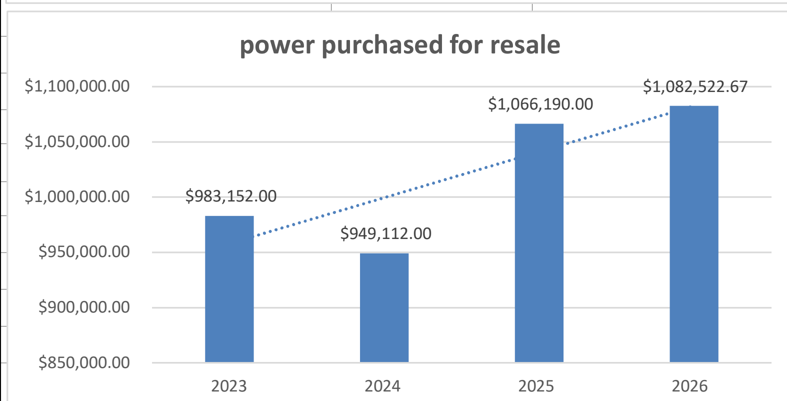
Electrical fund trends



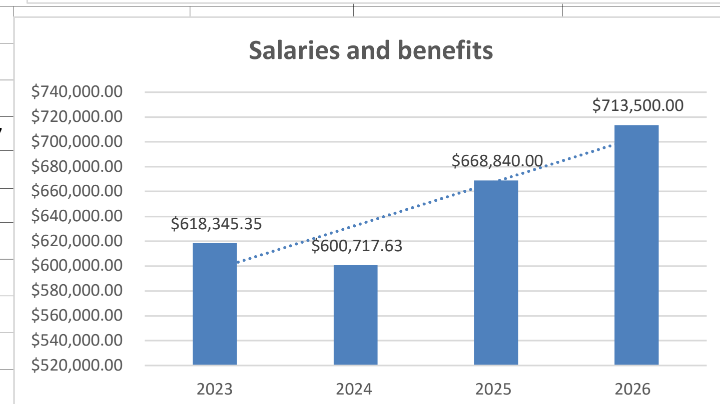
3 year average
$ 144,532.99
2023
to
2025



3 year average
$ 2,484,146.82
2023
to
2025



3 year average
$ 999,484.67
2023
to
2025



3 year average
$ 629,300.99
2023
to
2025

			Projected	Budget		Budget	
	2023	2024	2025	2026	3 year average (see above)	% change over 3 year average	% change over last year
Electric Utility Taxes	**$ 146,534.55**	**$ 143,004.43**	**$ 144,060.00**	**$ 160,280.70**	**$ 144,532.99**	**9.83%**	**10.12%**
Electric charges - base	$ 390,877.62	$ 402,010.24	$ 419,489.30	$ 432,740.00	$ 404,125.72	6.61%	3.06%
Electric charges - consumption	$ 2,049,790.97	$ 1,981,897.48	$ 2,208,374.87	$ 2,238,605.00	$ 2,080,021.11	7.08%	1.35%
Total (Base + Consumption)	**$ 2,440,668.59**	**$ 2,383,907.72**	**$ 2,662,502.00**	**$ 2,671,345.00**	**$ 2,484,146.82**	7.01%	**0.33%**
power purchased for resale	**$ 983,152.00**	**$ 949,112.00**	**$ 1,066,190.00**	**$ 1,082,522.67**	**$ 999,484.67**	**7.67%**	**1.51%**
Salaries	$ 458,031.33	$ 433,310.16	$ 477,865.00	$ 517,000.00	$ 456,402.16	11.72%	7.57%
Benefits	$ 160,314.02	$ 167,407.47	$ 190,975.00	$ 196,500.00	$ 172,898.83	12.01%	2.81%
Salaries and benefits	**$ 618,345.35**	**$ 600,717.63**	**$ 668,840.00**	**$ 713,500.00**	**$ 629,300.99**	11.80%	**6.26%**

410 Water Fund

	B	C	D	M	N	O	P	Q
2	**410 Water Fund**							
3								
4	**410 Water Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Water Beginning Balance		556,010.15	559,732.61	719,761.93	719,761.93	160,029.32	
8	**308 Beginning Balance**		**556,010.15**	**559,732.61**	**719,761.93**	**719,761.93**	**160,029.32**	
9								
10	Water Utility Tax		68,405.70	69,962.91	72,734.57	73,068.00	3,105.09	6% of charges
11	**310 Taxes**		**68,405.70**	**69,962.91**	**72,734.57**	**73,068.00**	**3,105.09**	
12								
13	Permit-Water		4,900.00	24,000.00	15,887.98	20,000.00	(4,000.00)	$313.89 Meter $100 inspect X12
14	**320 Licenses & Permits**		**4,900.00**	**24,000.00**	**15,887.98**	**20,000.00**	**(4,000.00)**	
15								
16	Water Charges-Base Charges		745,607.50	763,792.25	812,784.89	799,000.00	35,207.76	4.7% CPI increase in 2025
17	Water Charges-Consumption		394,487.50	400,000.00	396,331.58	418,800.00	18,800.00	4.7% CPI increase in 2025
18	Miscellaneous Revenues		1,000.00	3,379.55	4,128.32	4,100.00	720.46	
19	Late Penalties		13,000.00	12,193.86	11,574.34	13,000.00	806.14	
20	**340 Charges for Services**		**1,154,095.00**	**1,179,365.65**	**1,224,819.13**	**1,234,900.00**	**55,534.35**	
21								
22	Investment Interest, Water		20,000.00	26,850.08	36,926.01	37,000.00	10,149.93	
23	Rent (Verizon Tower)		8,000.00	8,000.00	3,505.56	19,200.00	11,200.00	New contract-$1,600 per month
24	Misc. sale of Surplus Water			857.04		-	(857.04)	
25	Construction Fees/Miscellanceous Fees		200.00	-	-	-	-	
26	**360 Misc Revenues**		**28,200.00**	**35,707.12**	**40,431.58**	**56,200.00**	**20,492.89**	
27								
28	Transfer from Water Capital		-	-	-	-	-	
29	**397 Interfund Transfers**		-	-	-	-	-	
30								
31	**Total Revenues**		**1,255,600.70**	**1,309,035.68**	**1,353,873.26**	**1,384,168.00**	75,132.33	
32								
33	**Total Revenues + Beginning Balance**		**1,811,610.85**	**1,868,768.29**	**2,073,635.19**	**2,103,929.93**	235,161.65	
34								
35	**Expenditures**							
36	Water Legal Fees		1,000.00	-	-	-	-	
37	**515 Legal Services**		**1,000.00**	-	-	-	-	
38								
39	Water Audit Costs		3,400.00	4,975.21	4,648.38	5,000.00	24.79	$20,000 split by Budget
40	**519 General Govermnemt Services**		**3,400.00**	**4,975.21**	**4,648.38**	**5,000.00**	**24.79**	
41								
42	Water Fuel		6,500.00	5,809.61	5,268.48	6,500.00	690.40	
43	Water Professional Services		67,000.00	48,730.61	40,325.77	50,000.00	1,269.40	
44	Water Advertising		100.00	-	21.63	100.00	100.00	
45	Water Communications		10,800.00	10,832.04	10,604.29	11,000.00	167.96	
46	Water Insurance		64,418.00	64,418.00	74,574.33	70,186.00	5,768.00	AWC Worksheet
47	Water Dues & Subscriptions		4,300.00	5,143.64	5,685.55	5,700.00	556.37	
48	Water Uniforms		900.00	441.18	546.50	1,000.00	558.82	

	B	C	D	M	N	O	P	Q
4	**410 Water Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
49	Water Inventory Purchases		55,000.00	32,750.99	35,015.67	36,000.00	3,249.02	
50	Water Tools & Minor Equip		18,000.00	5,709.69	8,536.19	8,500.00	2,790.31	
51	Water Excise Taxes		55,000.00	59,660.00	59,739.20	60,000.00	340.00	
52	Water Utility Services		45,000.00	42,850.00	43,681.68	45,000.00	2,150.00	
53	Water Miscellaneous		10,000.00	10,030.00	11,108.80	11,000.00	970.00	
54	Water Training		6,000.00	3,719.40	4,236.25	4,300.00	580.60	as requested-CEU Training
55	Water Operations Salary		155,000.00	152,735.00	163,123.47	163,000.00	10,265.00	
56	Water Overtime		17,500.00	22,875.74	24,664.97	18,000.00	(4,875.74)	
57	Water Operations Benefits		69,600.00	63,827.24	62,840.64	68,000.00	4,172.77	
58	Water Overtime Benefits		7,000.00	6,952.62	8,197.26	7,000.00	47.38	
59	Water Operating Supplies		50,000.00	66,205.52	67,021.66	67,000.00	794.49	
60	Admin Services-Water Cost Allocation		100,500.00	100,500.00	94,977.42	126,000.00		Using 2024 True up w/Increase to P & B
61	Water Utility Tax To Current Expense		68,405.70	68,350.00	70,569.18	73,068.00	4,718.00	Should Match Utility Tax revenue
62	Water Repairs & Maintenance		25,000.00	2,200.00	(2,934.35)	10,000.00	7,800.00	
63	**534 Water Utilities**		**836,023.70**	**773,741.25**	**787,804.58**	**841,354.00**	**67,612.76**	
64								
65	Payback to Electric-Principal		279,612.08	279,612.08	342,580.90	-	(279,612.08)	Pay off as recommended by Finance Committee
66	PW 05-691-014 Principal		40,375.00	40,375.00	40,375.00	-	(40,375.00)	Final pmt 2025
67	SDRF 02-651-02-015 Principal		-	-	(45,195.73)	-	-	Final pmt 2023
68	Payback to Electric-Interest			-	(1,202.96)	-	-	
69	PW 05-691-014 Interest		201.88	302.82	134.59	-	(302.82)	Final Payment in 2025
70	SDRF 02-651-02-015 Interest		-	-	(667.92)	-	-	
71	**591 Debt Services**		**320,188.96**	**320,289.90**	**336,023.89**	**-**	**(320,289.90)**	
72								
73	Transfer To Water Capital Fund		50,000.00	50,000.00	50,000.00	200,000.00	150,000.00	Increased to cover Capital projects
74	Transfer to Water Reserve		-	-	-	2,441.00	2,441.00	Transfer to meet reserve requirement
75	Transfer out to Equipment Replacemenmt Fund		-	-	-	130,000.00	130,000.00	Start Equipment replacement fund
76	**597 Interfund Transfers**		**50,000.00**	**50,000.00**	**50,000.00**	**332,441.00**	**282,441.00**	
77	**Expenditures**							
78								
79	**Total Expenditures**		**1,210,612.66**	**1,149,006.36**	**1,178,476.86**	**1,178,795.00**	29,788.65	
80								
81	Water Ending Balance		600,998.19	719,761.93	895,158.33	925,134.93	205,373.00	
82	**508 Ending Balance**		**600,998.19**	**719,761.93**	**895,158.33**	**925,134.93**	**205,373.00**	
83								
84	**Total Expenditures + Ending Balance**		**1,811,610.85**	**1,868,768.29**	**2,073,635.19**	**2,103,929.93**	235,161.65	
85			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
86	**Excess (Deficit)**		44,988.04	160,029.32	175,396.40	205,373.00	45,343.68	-
87								

414 Water Capital Fund

	B	C	D	M	N	O	P	Q
2	**414 Water Capital Fund**							
3								
4	**414 Water Capital Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Water Capital Reserves Beginning Balance		175,391.11	148,060.05	200,660.05	200,660.05	206,649.05	
8	**308 Beginning Balance**		**175,391.11**	**148,060.05**	**200,660.05**	**200,660.05**	**206,649.05**	
9								
10	Water Buy-in Fees		60,000.00	86,600.00	94,933.33	80,000.00	(6,600.00)	
11	**340 Charges for Services**		**60,000.00**	**86,600.00**	**94,933.33**	**80,000.00**	**(6,600.00)**	
12								
13	Federal Direct Grant			-	-	-	-	
14	**330 State Generated Revenues**		-	-	-	-	-	
15								
16	Transfer From Water Fund		50,000.00	50,000.00	50,000.00	200,000.00	150,000.00	
17	Transfer From Water Reserve			-		-		
18	**397 Interfund Transfers**		**50,000.00**	**50,000.00**	**50,000.00**	**200,000.00**	150,000.00	
19								
20	**Total Revenues**		**110,000.00**	**136,600.00**	**144,933.33**	**280,000.00**	143,400.00	
21								
22	**Total Revenues + Beginning Balance**		**285,391.11**	**284,660.05**	**345,593.38**	**480,660.05**	350,049.05	
23								
24	**Expenditures**							
25	New Hydrants Installed, 2			-	(7,965.00)	-	-	
27	1/4 Mini Excavator split between funds		25,000.00	25,000.00	33,333.33	-	(25,000.00)	Split between Electric, Water, Sewer & Storm
28	New storage building at WTP		25,000.00	-	-	-	-	For storage of large inventory at Water Treatment Plant
29	Dump Trailer		4,000.00	4,000.00	5,333.33	-	(4,000.00)	1/3 dump trailer
30	New River Intake		-	-	(2,850.55)	-	-	
31	Sewer Extension Ridge Road Design			-	-	37,500.00	37,500.00	Ridge Road Engineering/Water, Sewer, Electric & Storm-Design
32	Block & Bleed Valve		20,000.00	20,000.00	30,191.96	-	(20,000.00)	Pay remaining after ARPA $
33	New Source Water Pump			-	2,626.33	-	-	Second River pump
34	Truck			-	5,080.24	-	-	Truck for Water/Sewer/Storm
35	Fall Protection-Dow Ridge		-	-	-	30,000.00		
36	Design Rehab of 996 Reservior		-	-		50,000.00		
37	Design Main replacement of Larson					40,000.00		
38	Streambank Armor		-	-	-	21,716.00	21,716.00	Project cost overrun-streambank protects all departments
39	Water Comprehensive Plan		129,795.00	35,000.00	58,918.44	94,795.00	59,795.00	Will not be completed in 2025
40	**594 Capital Expenditures**		**203,795.00**	**84,000.00**	**124,668.09**	**274,011.00**	**70,011.00**	
41								
43	**597 Transfers**		-	-	-	-	-	
44								
45	**Total Expenditures**		**203,795.00**	**84,000.00**	**124,668.09**	**274,011.00**	**70,011.00**	
46								
47	Ending Balance Water Capital		81,596.11	200,660.05	220,925.30	206,649.05	280,038.05	
48	**999 Ending Balance**		**81,596.11**	**200,660.05**	**220,925.30**	**206,649.05**	**280,038.05**	
49								
50	**Total Expenditures + Ending Balance**		**285,391.11**	**284,660.05**	**345,593.38**	**480,660.05**	**350,049.05**	
51	**414 Water Capital Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
52	**Excess (Deficit)**		**(93,795.00)**	**52,600.00**	**20,265.25**	**5,989.00**	**73,389.00**	
53								

418 Water Equipment Replacement Fund

418 Water Equipment Replacement Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Actual 2026	Difference	Remarks
Revenues						
Water Equipment Replacement Beginning Ba	-	-	-	-	-	
308 Beginning Balance	-	-	-	-	-	
Transfer in from Water		-	-	130,000.00	130,000.00	
397 Interfund Transfers	-	-	-	**130,000.00**	**130,000.00**	
Total Revenues	-	-	-	**130,000.00**	130,000.00	
Total Revenues + Beginning Balance	-	-	-	**130,000.00**	130,000.00	
Expenditures						
Truck	-	-	-	14,000.00	14,000.00	Replace 2005 F-150
594 Capital Expenditures	-	-	-	**14,000.00**	**14,000.00**	
Total Expenditures	-	-	-	**14,000.00**	14,000.00	
		-				
Water Equipment Replacement Ending Balar	-	-	-	116,000.00	116,000.00	
999 Ending Balance	-	-	-	**116,000.00**	**116,000.00**	
Total Expenditures + Ending Balance	-	-	-	**130,000.00**	130,000.00	
418 Water Equipment Replacement Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Actual**	**Difference**	**Remarks**
Excess (Deficit)	-	-	-	116,000.00	116,000.00	

416 Water Reserve Fund

	B	C	D	M	N	O	P	Q
2	**416 Water Reserve Fund**							
3								
4	**416 Water Reserve Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Water Reserve Beginning Balance		98,089.77	98,089.77	98,089.77	98,089.77	-	
8	**308 Beginning Balance**		**98,089.77**	**98,089.77**	**98,089.77**	**98,089.77**	-	
9								
10	Transfer in from Water			-	-	2,441.00	2,441.00	Transfer to meet reserve requirement
11	**397 Interfund Transfers**		-	-	-	**2,441.00**	**2,441.00**	
12								
13	**Total Revenues**		-	-	-	**2,441.00**	2,441.00	
14								
15	**Total Revenues + Beginning Balance**		**98,089.77**	**98,089.77**	**98,089.77**	**100,530.77**	2,441.00	
16								
17	**Expenditures**							
18	Transfer to Electric Reserve		-	-	-	-	-	
19	Transfer to water Capital		-	-	-		-	
20	**594 Capital Expenditures**		-	-	-	-	-	
21								
22	**Total Expenditures**		-	-	-	-	-	
23				-				
24	Water Reserve Ending Balance		98,089.77	98,089.77	98,089.77	100,530.77	2,441.00	
25	**999 Ending Balance**		**98,089.77**	**98,089.77**	**98,089.77**	**100,530.77**	**2,441.00**	
26								
27	**Total Expenditures + Ending Balance**		**98,089.77**	**98,089.77**	**98,089.77**	**100,530.77**	2,441.00	
28			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
29	**Excess (Deficit)**		-	-	-	2,441.00	2,441.00	
30								

411 Sewer Fund

	B	C	D	M	N	O	P	Q
4	**411 Sewer Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Sewer Beginning Balance		846,150.28	834,485.42	1,127,659.75	1,127,659.75	293,174.33	
8	**308 Beginning Balances**		**846,150.28**	**834,485.42**	**1,127,659.75**	**1,127,659.75**	**293,174.33**	
9								
10	Sewer Utility Tax		60,481.68	61,851.25	66,776.78	64,758.26	2,907.01	6% charges
11	**310 Taxes**		**60,481.68**	**60,481.68**	**66,776.78**	**64,758.26**	**4,276.58**	
12								
13	Permit-Sewer		500.00	600.00	583.33	500.00	(100.00)	
14	**320 Licenses & Permits**		**500.00**	**500.00**	**583.33**	**500.00**	**-**	
15								
16	Sewer Charges-Base Charges		962,198.14	985,015.61	1,066,043.45	1,031,311.34	46,295.73	4.7% CPI increase in 2025
17	Sewer Charges-Consumption		45,829.93	45,838.58	46,429.45	47,992.99	2,154.41	4.7% CPI increase in 2025
18	Late Penalties		13,000.00	12,193.86	11,574.35	13,000.00	806.14	
19	**340 Charges for Services**		**1,021,028.07**	**1,021,028.07**	**1,124,047.25**	**1,092,304.33**	**71,276.26**	
20								
21	Investment Interest, Sewer		39,760.00	64,641.51	81,636.90	65,000.00	358.49	
22	Misc sale of Surplus Sewer			649.19		-		
23	Other Miscellaneous Revenues		1,000.00	137.10	(7,688.67)	500.00	362.90	
24	**360 Misc Services**		**40,760.00**	**40,760.00**	**73,948.22**	**65,500.00**	**24,740.00**	
25								
26	Insurance Recoveries		-	-	-	-	-	
27	**390 Other Revenues**		**-**	**-**	**-**	**-**	-	
28								
29	**Total Revenues**		**1,122,769.75**	**1,122,769.75**	**1,265,355.59**	**1,223,062.59**	100,292.83	
30								
31	**Total Revenues + Beginning Balance**		**1,968,920.03**	**1,957,255.17**	**2,393,015.34**	**2,350,722.34**	393,467.16	
32								
33	**Expenditures**							
34	Sewer Legal Fees		2,500.00	-	-	-	-	
35	**515 Legal Services**		**2,500.00**	**-**	**-**	**-**	**-**	
36								
37	Sewer Audit Costs		3,600.00	4,975.21	5,522.67	5,000.00	24.79	$20,000 split by Budget
38	**519 General Government Services**		**3,600.00**	**4,975.21**	**5,522.67**	**5,000.00**	**24.79**	
39								
40	Sewer Fuel		6,000.00	5,809.46	5,269.96	6,000.00	190.55	
41	Sewer Insurance		64,419.00	64,418.00	74,574.33	70,186.00	5,768.00	AWC Worksheet
42	Sewer Miscellaneous		6,000.00	9,737.73	9,492.09	9,500.00	(237.73)	
43	Sewer Dues & Subscriptions		4,000.00	9,236.54	10,811.91	9,300.00	[illegible]	

	B	C	D	M	N	O	P	Q
4	411 Sewer Fund		Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
5			2025	2025	2026	2026		
44	Sewer Training		5,000.00	3,560.40	3,935.77	3,600.00	39.60	As Requested-CEU Training
45	Sewer Salaries & Wages		146,500.00	145,137.00	155,226.95	152,000.00	6,863.00	
46	Sewer Overtime		18,000.00	22,875.63	24,664.77	18,000.00	(4,875.63)	
47	Sewer Personnel Benefits		67,500.00	59,730.26	58,587.50	63,000.00	3,269.75	
48	Sewer Overtime Benefits		6,500.00	6,952.89	8,197.62	7,000.00	(52,730.26)	
49	Sewer Uniforms		500.00	441.18	662.31	700.00	(6,252.89)	
50	Sewer Office/operating Supplies		10,000.00	9,113.66	4,589.66	9,000.00	(113.66)	
51	Sewer Inventory Purchases		27,000.00	8,974.79	9,561.19	9,000.00	25.22	
52	Sewer Tools & Minor Equip		18,000.00	7,999.46	8,407.39	8,000.00	0.55	
53	Admin Services-Sewer Cost Allocation		94,600.00	94,599.96	88,822.58	107,000.00	12,400.04	Using 2024 True up w/Increase to P & B
54	Sewer Professional Services		43,500.00	54,265.23	66,110.28	58,000.00	3,734.77	
55	Sewer Advertising		50.00	1,300.00	1,925.25	1,300.00	-	
56	Sewer Communications		8,500.00	8,202.17	7,946.04	7,300.00	(902.16)	
57	Sewer Utility Tax To Current Expense		60,481.68	61,471.14	66,257.81	64,758.26	3,287.12	Should match Utility Tax Revenue
58	Sewer Excise Taxes		25,000.00	27,922.64	30,229.40	31,000.00	3,077.37	
59	Sewer Utility Services		80,000.00	72,582.60	69,279.17	70,000.00	(2,582.60)	
60	Sewer Repairs & Maintenance		27,000.00	8,341.52	14,542.43	10,000.00	1,658.49	PLC Modules, UV lights
61	**519 General Government Services**		**718,550.68**	**682,672.22**	**719,094.41**	**714,644.26**	**31,972.04**	
62								
63	Bond Debt Trans Out-USDA		111,948.00	111,948.00	111,948.00	111,948.00	-	
64	Transfer To Sewer Capital Fund		30,000.00	30,000.00	30,000.00	67,500.00	37,500.00	
65	Transfer to Sewer Equipment Fund		-	-	-	150,000.00	150,000.00	Start Equipment replacement fund
66	**597 Interfund Transfers**		**141,948.00**	**141,948.00**	**141,948.00**	**329,448.00**	**187,500.00**	
67								
68	**Total Expenditures**		**866,598.68**	**829,595.43**	**866,565.08**	**1,049,092.26**	219,496.83	
69								
70	Ending Balance CE		1,102,321.35	1,127,659.75	1,526,450.26	1,301,630.08	173,970.33	
71	**999 Ending Balance**		**1,102,321.35**	**1,127,659.75**	**1,526,450.26**	**1,301,630.08**	**173,970.33**	
72								
73	**Total Expenditures + Ending Balance**		**1,968,920.03**	**1,957,255.17**	**2,393,015.34**	**2,350,722.34**	393,467.16	
74			Budgeted	Estimated Ending	Budget (trend calculation)	Proposed	Difference	Remarks
75	Excess (Deficit)		256,171.07	293,174.33	398,790.51	173,970.33	(119,204.00)	
76								

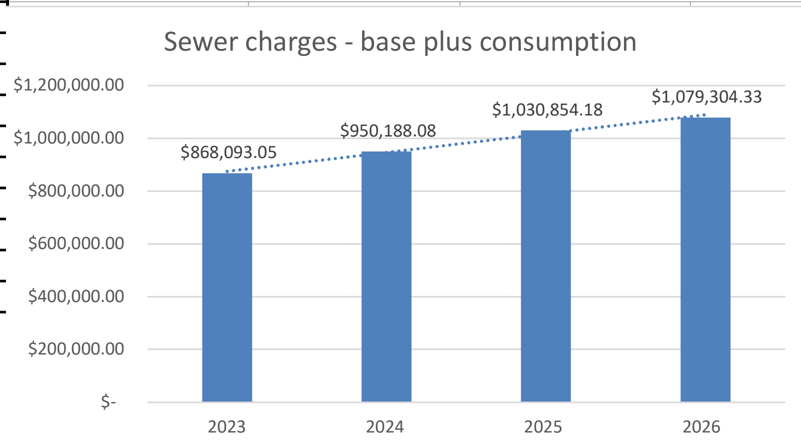
	B	C	D	M	N	O	P	Q
2	**415 Sewer Capital Fund**							
3								
4	**415 Sewer Capital Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Sewer Capital Beginning Balance		582,509.40	547,485.08	637,133.20	637,133.20	450,192.20	
8	**308 Beginning Balance**		**582,509.40**	**547,485.08**	**637,133.20**	**637,133.20**	450,192.20	
9								
10	System Buy In Fees		70,800.00	118,000.00	107,806.67	94,400.00	(23,600.00)	
11	**340 Charges for Services**		**70,800.00**	**118,000.00**	**107,806.67**	**94,400.00**	(23,600.00)	
12								
13	Transfer In From Sewer		30,000.00	30,000.00	30,000.00	67,500.00	37,500.00	
14	Mashell Riverbank Armor-PC ARPA		843,213.00	58,915.76	846,772.00	784,297.00	725,381.25	PC ARPA Riverbank Armor
15	**397 Interfund Transfers**		**873,213.00**	**88,915.76**	**876,772.00**	**851,797.00**	762,881.25	
16								
17	**Total Revenues**		**944,013.00**	**206,915.76**	**984,578.67**	946,197.00	739,281.25	
18								
19	**Total Revenues + Beginning Balance**		**1,526,522.40**	**754,400.84**	**1,621,711.87**	1,583,330.20	828,929.37	
20								
21	**Expenditures**							
22	Sewer Capital Expenditure		-	-	-	-	-	
23	1/4 Mini Excavator split between funds		25,000.00	25,000.00		-	(25,000.00)	Split between Electric, Water, Sewer & Storm
24	Truck			-		-	-	Truck for Water/Sewer/Storm
25	Programable Logic Control			-		-	-	
26	UV Lights			-		-	-	
27	Sewer Extension Ridge Road Design			-		37,500.00	37,500.00	Ridge Road Engineering/Water, Sewer, Electric &
28	Dump Trailer		4,000.00	4,000.00		-	(4,000.00)	1/3 dump trailer
29	Sewer Manhole			-		-	-	Saddle over manhole
30	Wastewater Plant lab remodel/addition			-		-	-	Extend/remodel and update lab
31	Chipper Purchase		15,000.00	15,000.00		-		
32	Install Telemetry at lift stations					35,000.00		
33	Backup Generator at APP Lift Station		-	-		100,000.00		
34	Design of Sewer Extension on Eatonville Highway West		-	-		100,000.00		
35	Mashell Riverbank Armor-PC ARPA		841,869.00	61,531.40		780,300.00	718,768.61	PC ARPA Riverbank Armor
36	Mashell Riverbank Armor-Town Match		76,422.00	11,736.24		80,338.00	68,601.76	PC ARPA Riverbank Armor-Additional 15,653.00
37	**594 Capital Expenditures**		**962,291.00**	**117,267.64**	-	**1,133,138.00**	**795,870.37**	
38								
39	**Total Expenditures**		**962,291.00**	**117,267.64**	-	**1,133,138.00**	**795,870.37**	
40								
41	Ending Balance Sewer Capital		564,231.40	637,133.20	1,621,711.87	450,192.20	393,603.08	
42	**999 Ending Balance**		**564,231.40**	**637,133.20**	**1,621,711.87**	**450,192.20**	**393,603.08**	
43								
44	**Total Expenditures + Ending Balance**		**1,526,522.40**	**754,400.84**	**1,621,711.87**	**1,583,330.20**	**1,189,473.45**	
45	**415 Sewer Capital Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
46	**Excess (Deficit)**		**(18,278.00)**	**89,648.12**	**984,578.67**	**894,930.55**	**(89,648.12)**	
47								

419 Sewer Equipment Replacement Fund

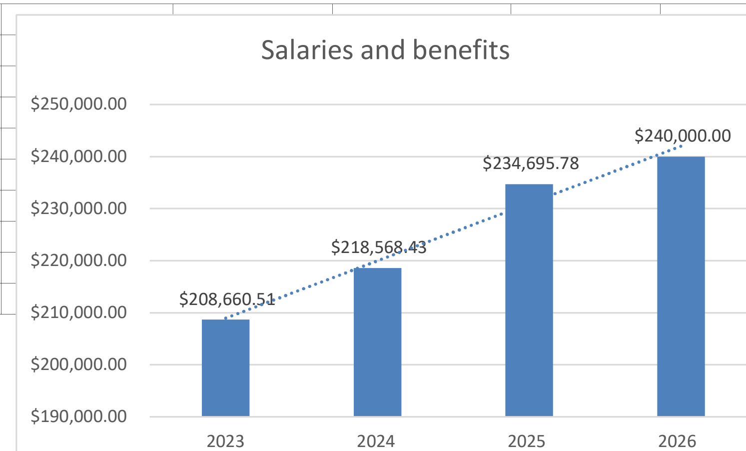
419 Sewer Equipment Replacement Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Sewer Equipment Replacement Beginning B	-	-	-	-	-	
308 Beginning Balance	-	-	-	-	-	
Transfer in from Sewer			-	150,000.00	150,000.00	
397 Interfund Transfers	-	-	-	**150,000.00**	**150,000.00**	
Total Revenues	-	-	-	**150,000.00**	150,000.00	
Total Revenues + Beginning Balance	-	-	-	**150,000.00**	150,000.00	
Expenditures						
Capital Expenditures		-		14,000.00	14,000.00	Replace 2005 F-150
594 Capital Expenditures	-	-	-	**14,000.00**	**14,000.00**	
Total Expenditures	-	-	-	**14,000.00**	14,000.00	
Sewer Equipment Replacement Ending Bala	-	-	-	136,000.00	136,000.00	
999 Ending Balance	-	-	-	**136,000.00**	**136,000.00**	
Total Expenditures + Ending Balance	-	-	-	**150,000.00**	150,000.00	
419 Sewer Equipment Replacement Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	$ -	$ -	$ 136,000.00	$ 136,000.00	

	B	C	D	M	N	O	P	Q
2	**417 Sewer Reserve Fund**							
3								
4	**417 Sewer Reserve Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
6	**Revenues**							
7	Sewer Reserve Beginning Balance		106,401.67	106,401.67	106,401.67	106,401.67	-	
8	**308 Beginning Balance**		**106,401.67**	**106,401.67**	**106,401.67**	**106,401.67**	-	
9								
10					-		-	
11	**397 Interfund Transfers**		**-**	**-**	**-**	**-**	-	
12								
13	**Total Revenues**		**-**	**-**	**-**	**-**	-	
14								
15	**Total Revenues + Beginning Balance**		**106,401.67**	**106,401.67**	**106,401.67**	**106,401.67**	-	
16								
17	**Expenditures**							
18	Capital Expenditures			-			-	
19	**594 Capital Expenditures**		**-**	**-**	**-**	**-**	-	
20								
21	**Total Expenditures**		**-**	**-**	**-**	**-**	-	
22								
23	Sewer Reserve Ending Balance		106,401.67	106,401.67	106,401.67	106,401.67	-	
24	**999 Ending Balance**		**106,401.67**	**106,401.67**	**106,401.67**	**106,401.67**	-	
25								
26	**Total Expenditures + Ending Balance**		**106,401.67**	**106,401.67**	**106,401.67**	**106,401.67**	-	
27			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
28	**Excess (Deficit)**		-	$ -	$ -	$ -	$ -	

Sewer fund trends



3 year average
$ 949,711.77
2023
to
2025



3 year average
$ 220,641.57
2023
to
2025

			Projected	Budget		Budget	
	2023	2024	2025	2026	3 year average (see above)	% change over 3 year average	% change over last year
Sewer charges - base plus consumption	$ 868,093.05	$ 950,188.08	$ 1,030,854.18	$ 1,079,304.33	$ 949,711.77	12.01%	4.49%
Salaries and benefits	$ 208,660.51	$ 218,568.43	$ 234,695.78	$ 240,000.00	$ 220,641.57	8.07%	2.21%

412 USDA Sewer Bond Redemption Fund

412 USDA Sewer Bond Redemption Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
USDA Sewer Bond RedemptionBeginning Balance	-	-	-	-	-	
308 Beginning Balances	-	-	-	-	-	
Bond Debt Transfer-in From Sewer (USDA)	111,948.00	111,948.00	111,948.00	111,948.00	-	
397 Interfund Transfer	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Total Revenues	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Total Revenues + Beginning Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Expenditures						
USDA Bond -Principal 2001	30,666.63	30,666.63	31,944.48	32,140.60	1,473.97	2,042
USDA Bond- Principal Lagoon Liner 2012	21,371.91	21,371.91	21,808.99	21,963.67	591.76	2,053
USDA Bond - Interest 2001	35,059.37	35,059.37	46,217.83	33,585.40	(1,473.97)	
USDA Bond-Interest Lagoon Liner 2012	24,850.09	24,850.09	11,976.70	24,258.33	(591.76)	
591 Debt Service	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Total Expenditures	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Ending Balance CE	-	-	-	-	-	
999 Ending Balance	-	-	-	-	-	
Total Expenditures + Ending Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Proposed 2023 Budget 412 USDA Sewer Bond Redemption Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	$ -	$ -	$ -	$ -	

413 USDA Required Sewer Bond Reserve

413 USDA Required Sewer Bond Reserve	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
USDA Sewer Bond Reserve Beginning Balance	111,948.00	111,948.00	111,948.00	111,948.00	-	
308 Beginning Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
USDA Reserve Transfer in	-	-	-	-	-	Last transfer to meet required reserves was 2022
397 Interfund Transfers	-	-	-	-	-	
Total Revenues	-	-	-	-	-	
Total Revenues + Beginning Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Expenditures						
Total Expenditures	-	-	-	-	-	
USDA Sewer Bond Reserve Ending Balance	111,948.00	111,948.00	111,948.00	111,948.00	-	
999 Ending Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
Total Expenditures + Ending Balance	**111,948.00**	**111,948.00**	**111,948.00**	**111,948.00**	-	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	$ -	$ -	$ -	$ -	

	B	C	D	M	N	O	P	Q
1	**450 Storm Drain Fund**							
2								
3	**450 Storm Drain Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
5	**Revenues**							
6	Storm Drain Beginning Balance		571,453.17	570,268.12	648,589.68	648,589.68	78,321.56	
7	**308 Beginning Balances**		**571,453.17**	**570,268.12**	**648,589.68**	**648,589.68**	**78,321.56**	
8								
9	Storm Utility Tax		12,588.92	12,836.48	13,662.95	13,468.36	631.89	6% of charges
10	**310 Taxes**		**12,588.92**	**12,836.48**	**13,662.95**	**13,468.36**	**631.89**	
11								
12	Storm Drain Inspection Fees		200.00	-	-	-	-	
13	Storm Drainage Charges		209,815.27	214,396.01	228,339.71	224,472.62	10,076.62	4.7% CPI increase in 2025
14	Late Penalties		13,000.00	12,193.86	11,574.34	13,000.00	806.14	
15	**340 Charges for Services**		**223,015.27**	**226,589.87**	**239,914.05**	**237,472.62**	**10,882.76**	
16								
17	Investment Interest, Storm Drain		32,974.00	41,321.22	45,886.35	42,000.00	678.78	
18	Miscellaneous Revenues			916.68	1,225.59	-	(916.68)	
19	**360 Misc Revenues**		**32,974.00**	**42,237.90**	**47,111.94**	**42,000.00**	**(237.90)**	
20								
21	**Total Revenues**		**268,578.19**	**281,664.24**	**300,688.94**	**292,940.98**	11,276.74	
22								
23	**Total Revenues + Beginning Balance**		**840,031.36**	**851,932.36**	**949,278.61**	**941,530.66**	89,598.30	
24								
25	**Expenditures**							
26	Storm Legal Fees		500.00	-	-	-	-	
27	**515 Legal Services**		**500.00**	**-**	**-**	**-**	**-**	
28								
29	Storm Audit Costs		800.00	4,975.21	6,952.27	3,500.00	(1,475.21)	$20,000 split by Budget
30	**519 General Government Services**		**800.00**	**4,975.21**	**6,952.27**	**3,500.00**	**(1,475.21)**	
31								
32	Admin Services-Storm Cost Allocation		27,500.00	27,500.04	22,436.70	29,000.00	1,499.96	Using 2024 True up w/Increase to P & B
33	Storm Drain Utility Service		850.00	1,090.91	1,346.20	1,300.00		
34	Storm Drain Salaries & Wages		47,500.00	45,875.19	48,170.24	48,000.00		
35	Storm Drain Personnel Benefits		23,000.00	19,277.78	18,922.58	20,500.00		
36	Storm Drain Operating Supplies		500.00	95.25	(168.68)	500.00		
37	Storm Drain Inventory		10,000.00	-	-	-		
38	Storm Drain Tools/Minor Equipment		8,000.00	6,103.35	8,340.26	8,300.00		
39	Storm Drain Professional Services		20,000.00	28,796.64	32,161.82	30,000.00	1,203.36	
40	Storm Drain Communications		3,500.00	3,453.05	3,267.17	3,400.00	(53.05)	
41	Storm Drain Training		1,100.00	1,083.60	1,139.44	1,200.00	116.40	Share of ESCI
42	Storm Drain Utility Tax To Current Expense		12,588.92	12,836.48	13,662.95	13,468.36	631.89	Must match CE Revenue
43	Storm Excise Tax		4,000.00	4,289.34	4,535.60	4,300.00	10.66	

	B	C	D	M	N	O	P	Q
3	**450 Storm Drain Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
4			**2025**	**2025**	**2026**	**2026**		
44	Storm Drain Insurance		16,517.00	16,517.00	19,121.00	17,954.00	1,437.00	AWC worksheet
45	Storm Drain Repairs & Maint		6,000.00	-	(893.56)	2,500.00	2,500.00	
46	Storm Drain Miscellaneous		2,500.00	1,448.87	893.70	1,500.00	51.14	
47	**531 Storm Drain Utilities**		**183,555.92**	**168,367.48**	**172,935.41**	**181,922.36**	**13,554.89**	
48								
49	Transfer Out To Storm Drain Capital Fund		30,000.00	30,000.00	44,666.67	67,500.00	37,500.00	Increased transfer in 2024- Capital projects
50	Transfer out to SD equipment replacement		-	-	-	117,000.00	117,000.00	Start Equipment replacement fund
51	**597 Interfund Transfers**		**30,000.00**	**30,000.00**	**44,666.67**	**184,500.00**	**154,500.00**	
52								
53	**Total Expenditures**		**214,855.92**	**203,342.69**	**224,554.35**	**369,922.36**	166,579.68	
54								
55	Storm Drain Ending Balance		625,175.44	648,589.68	724,724.26	571,608.30	(76,981.38)	
56	**508 Ending Balances**		**625,175.44**	**648,589.68**	**724,724.26**	**571,608.30**	**(76,981.38)**	
57								
58	**Total Expenditures + Ending Balance**		**840,031.36**	**851,932.36**	**949,278.61**	**941,530.66**	89,598.30	
59			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
60	**Excess (Deficit)**		53,722.27	78,321.56	76,134.59	(76,981.38)	(155,302.94)	
61								

452 Storm Drain Capital Fund

452 Storm Drain Capital Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Storm Drain Capital Beginning Balance	132,717.65	132,767.94	142,287.94	142,287.94	9,520.00	
308 Beginning Balance	**132,717.65**	**132,767.94**	**142,287.94**	**142,287.94**	**9,520.00**	
Storm Drain Buy In Fees	7,680.00	8,520.00	8,473.33	9,000.00	480.00	
Transfer in from Storm Drain Fund	30,000.00	30,000.00	44,666.67	67,500.00	37,500.00	Increased transfer from Storm in 2024
340 Charges For Services	**37,680.00**	**38,520.00**	**53,140.00**	**76,500.00**	**37,980.00**	
Total Revenues	**37,680.00**	**38,520.00**	**53,140.00**	**76,500.00**	37,980.00	
Total Revenues + Beginning Balance	**170,397.65**	**171,287.94**	**195,427.94**	**218,787.94**	47,500.00	
Expenditures						
Storm Drain Improvements	-	-	-	-	-	
Truck	-	-	5,080.24	-	-	
1/4 Mini Excavator	25,000.00	25,000.00	33,333.33	-	(25,000.00)	
Dump Trailer	4,000.00	4,000.00	5,333.33	-	(4,000.00)	
Design Storm on Penn				20,000.00		Design for TIB project in 2027
Dow Ridge Design				50,000.00		
Streambank Armor	-	-		3,459.00	3,459.00	Project cost overrun-streambank protects all departments
Sewer Extension Ridge Road Design	-	-	-	37,500.00	37,500.00	
594 Capital Expenditures	**29,000.00**	**29,000.00**	**43,746.90**	**110,959.00**	**11,959.00**	
Total Expenditures	**29,000.00**	**29,000.00**	**43,746.90**	**110,959.00**	**11,959.00**	
Storm Drain Capital Ending Balance	141,397.65	142,287.94	151,681.04	107,828.94	35,541.00	
999 Ending Balance	**141,397.65**	**142,287.94**	**151,681.04**	**107,828.94**	**35,541.00**	
Initial Tansfer: COLORADA 1/2 TON	**170,397.65**	**171,287.94**	**195,427.94**	**218,787.94**	**47,500.00**	
452 Storm Drain Capital Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	**8,680.00**	**9,520.00**	**9,393.10**	**(34,459.00)**	**26,021.00**	

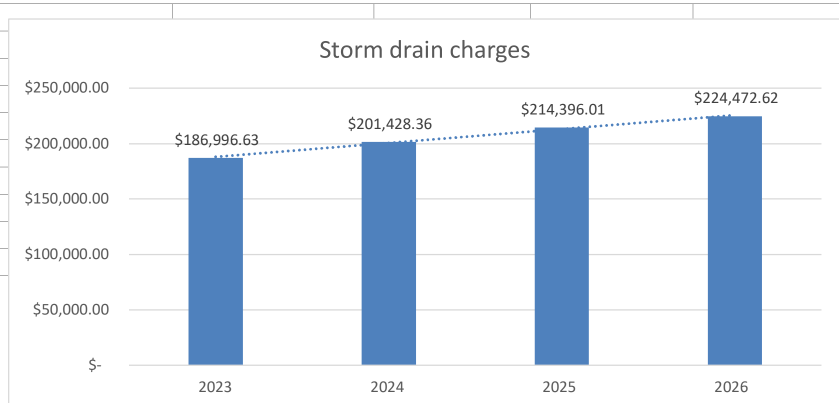
454 Storm Equipment Reserve Fund

454 Storm Equipment Reserve Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Storm Drain Equipment Replacement Beginning Balance	-	-	-	-	-	
308 Beginning Balance	-	-	-	-	-	
	-	-	-	117,000.00	117,000.00	
397 Interfund Transfers	-	-	-	**117,000.00**	**117,000.00**	
Total Revenues	-	-	-	**117,000.00**	117,000.00	
Total Revenues + Beginning Balance	-	-	-	**117,000.00**	117,000.00	
Expenditures						
Capital Expenditures		-	-	14,000.00	14,000.00	Replace 2005 F-150
594 Capital Expenditures	-	-	-	**14,000.00**	**14,000.00**	
Total Expenditures	-	-	-	**14,000.00**	14,000.00	
Storm Drain Equipment Replacement Ending Balance	-	-	-	103,000.00	103,000.00	
999 Ending Balance	-	-	-	**103,000.00**	**103,000.00**	
Total Expenditures + Ending Balance	-	-	-	**117,000.00**	117,000.00	
454 Storm Equipment Reserve Fund	**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	-	-	103,000.00	103,000.00	

453 Storm Drain Reserve Fund

453 Storm Drain Reserve Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Storm Drain Reserve Beginning Balance	40,200.00	40,200.00	40,200.00	40,200.00	-	
308 Beginning Balance	**40,200.00**	**40,200.00**	**40,200.00**	**40,200.00**	-	
	-	-	-	-	-	
397 Interfund Transfers	-	-	-	-	-	
Total Revenues	-	-	-	-	-	
Total Revenues + Beginning Balance	**40,200.00**	**40,200.00**	**40,200.00**	**40,200.00**	-	
Expenditures						
Capital Expenditures		-	-	-	-	
594 Capital Expenditures	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Ending Balance CE	40,200.00	40,200.00	40,200.00	40,200.00	-	
999 Ending Balance	**40,200.00**	**40,200.00**	**40,200.00**	**40,200.00**	-	
Total Expenditures + Ending Balance	**40,200.00**	**40,200.00**	**40,200.00**	**40,200.00**	-	
	Budgeted	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
Excess (Deficit)	-	-	-	-	-	

Storm drain fund trends



3 year average
$ 200,940.33
2023
to
2025

			Projected	Budget	3 year average (see above)	Budget	
	2023	2024	2025	2026		% change over 3 year average	% change over last year
Storm drain charges	**$ 186,996.63**	**$ 201,428.36**	**$ 214,396.01**	**$ 224,472.62**	**$ 200,940.33**	**10.48%**	**4.49%**

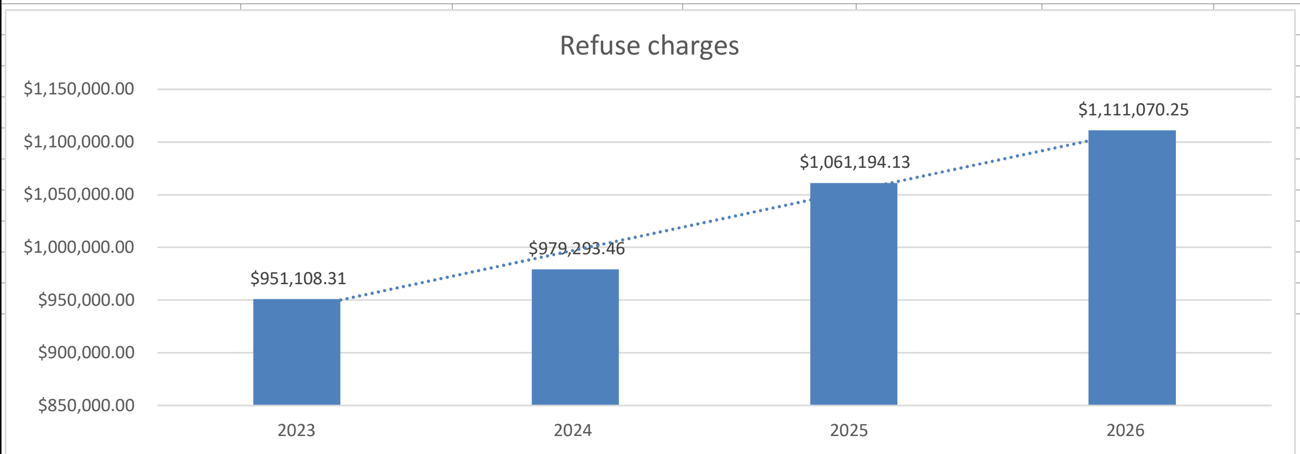
460 Refuse Fund

460 Refuse Fund	Budgeted 2025	Estimated Ending 2025	Budget (trend calculation) 2026	Proposed 2026	Difference	Remarks
Revenues						
Refuse Beginning Balance	447,513.18	402,987.83	326,787.10	326,787.10	(76,200.74)	
308 Beginning Balances	**447,513.18**	**402,987.83**	**326,787.10**	**326,787.10**	**(76,200.74)**	
Refuse Utility Tax	61,644.76	63,498.56	66,127.35	66,664.21	3,165.66	6% Charges
310 Taxes	**61,644.76**	**63,498.56**	**66,127.35**	**66,664.21**	**3,165.66**	
Refuse Charges	1,027,412.62	1,061,194.13	1,107,284.45	1,111,070.25	49,876.12	4.7% CPI increase in 2025
340 Charges for Services	**1,027,412.62**	**1,061,194.13**	**1,107,284.45**	**1,111,070.25**	**49,876.12**	
Ecology-Remedial Action	6,621,216.66	515,868.42	680,568.32	150,000.00	(365,868.42)	
Investment Interest, Refuse	27,600.00	25,586.51	25,040.94	25,000.00	(586.50)	
Refuse Misc Revenue	100.00	97.92	27.59	100.00	2.08	
360 Misc Revenues	**6,648,916.66**	**541,552.85**	**705,636.85**	**175,100.00**	**(366,452.85)**	
Total Revenues	**7,737,974.04**	**1,666,245.53**	**1,879,048.64**	**1,352,834.46**	(313,411.06)	
Total Revenues + Beginning Balance	**8,185,487.22**	**2,069,233.36**	**2,205,835.74**	**1,679,621.56**	(389,611.80)	
Expenditures						
Refuse Legal Fees	1,000.00	-	-	-	-	
515 Legal Services	**1,000.00**	**-**	**-**	**-**	-	
Refuse Audit Costs	4,000.00	-	(1,773.56)	4,000.00	4,000.00	$20,000 split by Budget
519 General Government Services	**4,000.00**	**-**	**(1,773.56)**	**4,000.00**	**4,000.00**	
Refuse Contract	803,950.82	856,872.24	925,560.47	925,000.00	68,127.76	4.5% CPI estimated
Refuse Operating Supplies	750.00	720.44	778.24	800.00	79.56	
Admin Services-Refuse Cost Allocation	72,500.00	72,500.04	65,871.50	82,000.00	9,499.96	Using 2024 True up w/Increase to P & B
Refuse Professional Services	150,000.00	80,201.88	113,834.26	90,000.00	9,798.12	Landfill attorney-Ecology oversight
Refuse Communications	4,000.00	3,905.40	3,822.06	4,000.00	94.60	
Refuse Utility Tax To Current Expense	61,644.76	63,434.15	66,034.27	66,664.21	3,230.07	Should match Utility Tax Revenue in CE
Refuse Excise Tax	56,000.00	58,394.96	60,894.13	61,000.00	2,605.05	
Refuse Insurance	9,085.00	9,084.00	10,516.00	9,876.00	792.00	AWC Worksheet
Refuse Utility Service	750.00	732.69	763.38	750.00	600.00	
Refuse Miscellaneous	7,500.00	8,695.88	9,671.03	8,600.00	600.00	
537 Garbage & Solid Waste Utilities	**1,166,180.58**	**1,154,541.66**	**1,257,745.34**	**1,248,690.21**	**94,148.55**	
Ecology-Remedial Action	6,621,216.66	587,904.60	740,558.28	150,000.00	(437,904.60)	2026 Monitoring costs

	B	C	D	M	N	O	P	Q
4	**460 Refuse Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
5			**2025**	**2025**	**2026**	**2026**		
45	**537 Misc**		**6,621,216.66**	**587,904.60**	**740,558.28**	**150,000.00**	**(437,904.60)**	
46								
47	Transfers Out to Refuse Reserve		-	-	-	8,761.00	8,761.00	Transfer to meet reserve requirement
48	**597 Interfund Transfers**		**-**	**-**	**-**	**8,761.00**	**8,761.00**	
49								
50	**Total Expenditures**		**7,792,397.24**	**1,742,446.26**	**1,996,530.07**	**1,411,451.21**	(330,995.05)	
51								
52	Ending Balance Refuse		393,089.98	326,787.10	209,305.67	268,170.35	(58,616.74)	
53	**999 Ending Balance**		**393,089.98**	**326,787.10**	**209,305.67**	**268,170.35**	**(58,616.74)**	
54								
55	**Total Expenditures + Ending Balance**		**8,185,487.22**	**2,069,233.36**	**2,205,835.74**	**1,679,621.56**	(389,611.79)	
56			**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**	**Remarks**
57	**Excess (Deficit)**		(54,423.20)	(76,200.74)	(117,481.42)	(58,616.75)	17,583.98	
58								

	B	C	D	M	N	O	P
2	**461 Refuse Reserve Fund**						
3							
4	**461 Refuse Reserve Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Proposed**	**Difference**
5			**2025**	**2025**	**2026**	**2026**	
6	**Revenues**						
7	Refuse Reserve Beginning Balance		84,836.26	84,836.26	84,836.26	84,836.26	-
8	**308 Beginning Balance**		**84,836.26**	**84,836.26**	**84,836.26**	**84,836.26**	-
9							
10	Transfer in from Refuse fund		-	-	-	8,761.00	8,761.00
11	**397 Interfund Transfers**		**-**	**-**	**-**	**8,761.00**	-
12							
13	**Total Revenues**		**-**	**-**	**-**	**8,761.00**	8,761.00
14							
15	**Total Revenues + Beginning Balance**		**84,836.26**	**84,836.26**	**84,836.26**	**93,597.26**	8,761.00
16							
17	**Expenditures**						
18	Capital Expenditures			-		-	-
19	**594 Capital Expenditures**		**-**	**-**	**-**	**-**	-
20							
21	**Total Expenditures**		**-**	**-**	**-**	**-**	-
22							
23	Refuse Reserve Ending Balance		84,836.26	84,836.26	84,836.26	93,597.26	8,761.00
24	**999 Ending Balance**		**84,836.26**	**84,836.26**	**84,836.26**	**93,597.26**	8,761.00
25							
26	**Total Expenditures + Ending Balance**		**84,836.26**	**84,836.26**	**84,836.26**	**93,597.26**	8,761.00
27	**461 Refuse Reserve Fund**		**Budgeted**	**Estimated Ending**	**Budget (trend calculation)**	**Budget (trend calculation)**	**Proposed**

Refuse fund trends



3 year average
$ 997,198.63
2023
to
2025

	Actuals		Projected	Budget	3 year average (see above)	Budget	
	2023	2024	2025	2026		% change over 3 year average	% change over last year
Refuse charges	$ 951,108.31	$ 979,293.46	$ 1,061,194.13	$ 1,111,070.25	$ 997,198.63	11.42%	4.70%

Year of analysis
2026

Town of Eatonville capital equipment replacement cost/needed reserve balance spreadsheet

Yellowed cells requires manual input										2026				Annual Allocations									
Department	Item #	Equipment description	Identification number	Year of vehicle	Total projected life of vehicle (years)	Years remaining	Replacement cost	Needed capital account funds	Target allocations from reserve accounts	Currently in fund	Short of target	Amount allocated to replacement fund annually	Total Annual allocations	Electric	Allocated from Electric Capital fund	Water	Allocated from Water Capital fund	Sewer	Allocated from Sewer Capital fund	Storm	Allocated from Storm Capital fund	Police	Allocated from General fund
025 - LIGHT Department	1	FORD F-150	1FTEX1EB6MFB80573	2021	15	10	$55,000	$18,333	$689,348	$200,000	$489,348	$3,667	$36,185	100%	$3,667		$0		$0		$0		$0
	2	GMC/ CSR7H4-BOOM (Digger truck)	1GDM7H1C1YJ515322	2000	35	9	$600,000	$445,714				$17,143		100%	$17,143		$0		$0		$0		$0
	3	FORD F 150	2FTRX18W94CA94119	2004	25	3	$55,000	$48,400				$2,200		100%	$2,200		$0		$0		$0		$0
	4	FORD F 550-BUCKET TRUCK	1FDAF57PX6EC11183	2006	25	5	$85,000	$68,000				$3,400		100%	$3,400		$0		$0		$0		$0
	5	GMC C7566-BUCKET TRUCK	1GMDM7H1C12J506918	2010	25	9	$85,000	$54,400				$3,400		100%	$3,400		$0		$0		$0		$0
	6	FORD F700VN50	1FDPF70K6LVA46913	1990	40	4	$55,000	$49,500				$1,375		100%	$1,375		$0		$0		$0		$0
	7	Computers/Technology	N/A	N/A	4		$20,000	$5,000				$5,000		100%	$5,000		$0		$0		$0		$0
036 - PUBLIC WORKS	1	COLORADA 1/2 TON	1GCPTBEK6P1195778	2023	15	12	$60,000	$12,000	$401,281	$355,000	$46,281	$4,000	$29,933		$0	40%	$1,600	40%	$1,600	20%	$800		$0
	2	ISUZU/NQR CAB STREET SWEEPER	B16277902283	2006	22	2	$150,000	$136,364				$6,818			$0	20%	$1,364	40%	$2,727	40%	$2,727		$0
	3	FORD FLATBED TRUCK	1FDAF57P94ED09120	2005	25	4	$40,000	$33,600				$1,600			$0	40%	$640	40%	$640	20%	$320		$0
	4	MULE	JKAAFCE13JB502071	2018	20	12	$15,000	$6,000				$750		5%	$38	30%	$225	35%	$263	30%	$225		$0
	5	DUMP TRUCK	1HTSCAAN52H411207	2001	27	2	$75,000	$69,444				$2,778		25%	$694	25%	$694	25%	$694	25%	$694		$0
	6	FORD F150	1FTEX1EB1JKE25556	2018	15	7	$55,000	$29,333				$3,667			$0	40%	$1,467	40%	$1,467	20%	$733		$0
	7	FORD F550 SD 4X4-SHOP TRUCK	1FDAF57P45ED35710	2005	22	1	$55,000	$52,500				$2,500			$0	35%	$875	35%	$875	30%	$750		$0
	8	CHEVY SILVERADO 25	7E111698	2006	22	2	$55,000	$50,000				$2,500			$0	40%	$1,000	40%	$1,000	20%	$500		$0
	9	TRAILER T-12	1G9K521294A065241	2004	25	3	$8,000	$7,040				$320		25%	$80	25%	$80	25%	$80	25%	$80		$0
	10	Computers/Technology	N/A	N/A	4		$20,000	$5,000				$5,000			$0	35%	$1,750	35%	$1,750	30%	$1,500		$0
035 - POLICE	1	2021 Dodge Durango	1C4SDJFT9MC697824	2021	10	5	$70,000	$35,000	$299,000	$70,000	$229,000	$7,000	$47,000		$0		$0		$0		$0	100%	$7,000
	2	2024 Ford Interceptor	1FM5K8B4RGA05667	2024	10	8	$70,000	$14,000				$7,000			$0		$0		$0		$0	100%	$7,000
	3	2016 Ford Interceptor	1FM5K8AR8GGD17324	2016	10	0	$70,000	$70,000				$7,000			$0		$0		$0		$0	100%	$7,000
	4	2017 Ford Interceptor	1FM5K8AR7HGD65527	2017	10	1	$70,000	$63,000				$7,000			$0		$0		$0		$0	100%	$7,000
	5	2020 Form Interceptor	1FM5K8AB6LGA97971	2020	10	4	$70,000	$42,000				$7,000			$0		$0		$0		$0	100%	$7,000
	6	2016 Ford Incerceptor	1FM5K8AR9HGA37350	2016	10	0	$70,000	$70,000				$7,000			$0		$0		$0		$0	100%	$7,000
	7	Computers/Technology	N/A	N/A	4		$20,000	$5,000				$5,000			$0		$0		$0		$0	100%	$5,000
Targeted transfers from reserve/capital accounts									$1,389,629	$625,000	$764,629	Annual budget cost	$113,117		$36,996		$9,695		$11,096		$8,330		$47,000

Change Log

Date	Made by	Column	Fund	Previous Amount	New Amount	Changes/Comments
10/08/2025	Miranda		CE-Electric, Water, Sewer, Storm Drain & Refuse			Made changes to P & B Wages and increased cost allocation to account for new proposed amount.
10/13/2025	Miranda		CE-Fixed Comm. Center Benefits	$ 12,000.00	$ 1,200.00	Amount had one too many zeros.
10/13/2025	Miranda		Tourism-line 30	$ (221.43)	$ -	Removed negative created by linear function
10/13/2025	Miranda		Sewer, Storm Drain & Refuse			Fixed Utility Tax expense to match the revenue.
10/24/2025	Miranda		CE-Reduced Levy, Reduced LE wages, Included additional funds from REET and Parks Fund for Millpond Park.			
10/24/2025	Miranda		REET-Included transfer for Millpond Park			
10/24/2025	Miranda		Parks-Included transfer for Millpond Park			
10/24/2025	Miranda		Parks-Removed expense of $50,000 in 2025			This changed the beginning balance in 2026.
10/24/2025	Miranda		Electric Capital			Estimated endings for 2025 were not accurate.
10/28/2025	Miranda		CE-Law Enforcement Salaries	$ 660,000.00	$ 700,000.00	
10/28/2025	Miranda		CE-Law Enforcement OT	$ 48,000.00	$ 35,000.00	
10/28/2025	Miranda		CE-Transfer to Equipment replacement fund	$ 167,000.00	$ 70,000.00	
11/07/2025	Miranda		Streets			Fixed some of the estimated endings for 2025 which affected the estimated beginning balance.
11/07/2025	Miranda		Water Capital		$ 94,795.00	Added funding to completed the water comprehensive plan, not slated to be completed in 2025.
11/07/2025	Miranda		Water/Water Reserve		$ 2,441.00	Transfer to meet reserve requirement
11/07/2025	Miranda		Refuse/Refuse Reserve	$ 5,700.00	$ 8,761.00	Transfer to meet reserve requirement
11/10/2025	Miranda		CE-Law Enforcement OT Benefits	$ 10,000.00	$ 5,000.00	
11/10/2025	Miranda		Water Fuel	$ 4,300.00	$ 6,500.00	Keep same as 2025
11/10/2025	Miranda		Sewer Fuel	$ 4,300.00	$ 6,000.00	Keep same as 2025
11/10/2025	Miranda		Electric Legal Fees	$ 1,000.00	$ -	
11/10/2025	Miranda		Sewer Legal Fees	$ 2,500.00	$ -	
11/12/2025	Miranda		Streets, REET & TBD			Fixed TIB Grants