Town of Eatonville

2026 Annual Budget

Adopted by the Eatonville Town Council,
Ordinance 2025-12

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TOWN OF EATONVILLE
2026 BUDGET

INFORMATION ABOUT THE TOWN

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

FORM OF GOVERNMENT

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

2026 ELECTED OFFICIALS AND TERMS OF OFFICE

Name	Position	Term
Emily McFadden	Mayor	01/01/2026 – 12/31/2029
Kyle Litzenberger	Position 1	01/01/2026 – 12/31/2029
Peter Paul	Position 2	01/01/2026 – 12/31/2029
Mike Schaub	Position 3	01/01/2024 – 12/31/2027
Bill Dunn	Position 4	01/01/2024 – 12/31/2027
Colin Stephens	Position 5	01/01/2024 – 12/31/2027

ADMINISTRATION

Name	Position
Eric Phillips	Town Administrator
Miranda Doll	Town Clerk

MEETINGS

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

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

2026 Council Meeting Schedule

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

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

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

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

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

ACCOUNTING AND BUDGET

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

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

The Town reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Financial Policies- In 2012, the Town adopted Financial Policies that were last amended in 2024. Written, adopted financial policies have many benefits, such as assisting elected officials and staff in the financial management of the Town, saving time and energy when discussing financial matters, inspiring public confidence and providing continuity over time as elected officials and staff members change. They promote sound financial management and assist in the Town's stability, efficiency and effectiveness.

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

FUNDS

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

Fund 001 – General Fund

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

Basic services include:

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

Fund 101 – Street Fund

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

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

Fund 102 – Transportation Benefit District

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

Fund 110 - Tourism Fund

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

Fund 130 - REET Fund

A real estate excise tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase.

Expenses from this fund can be spent for any capital purpose identified in a capital improvement plan and local capital improvements including public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or

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

Fund 401 – Electric Fund

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

Fund 403 – Electric Capital Fund

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

Fund 410 – Water Fund

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

Fund 414 – Water Capital Fund

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

Fund 411 – Sewer Fund

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

Fund 415 – Sewer Capital Fund

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

Fund 450 – Storm Drain Fund

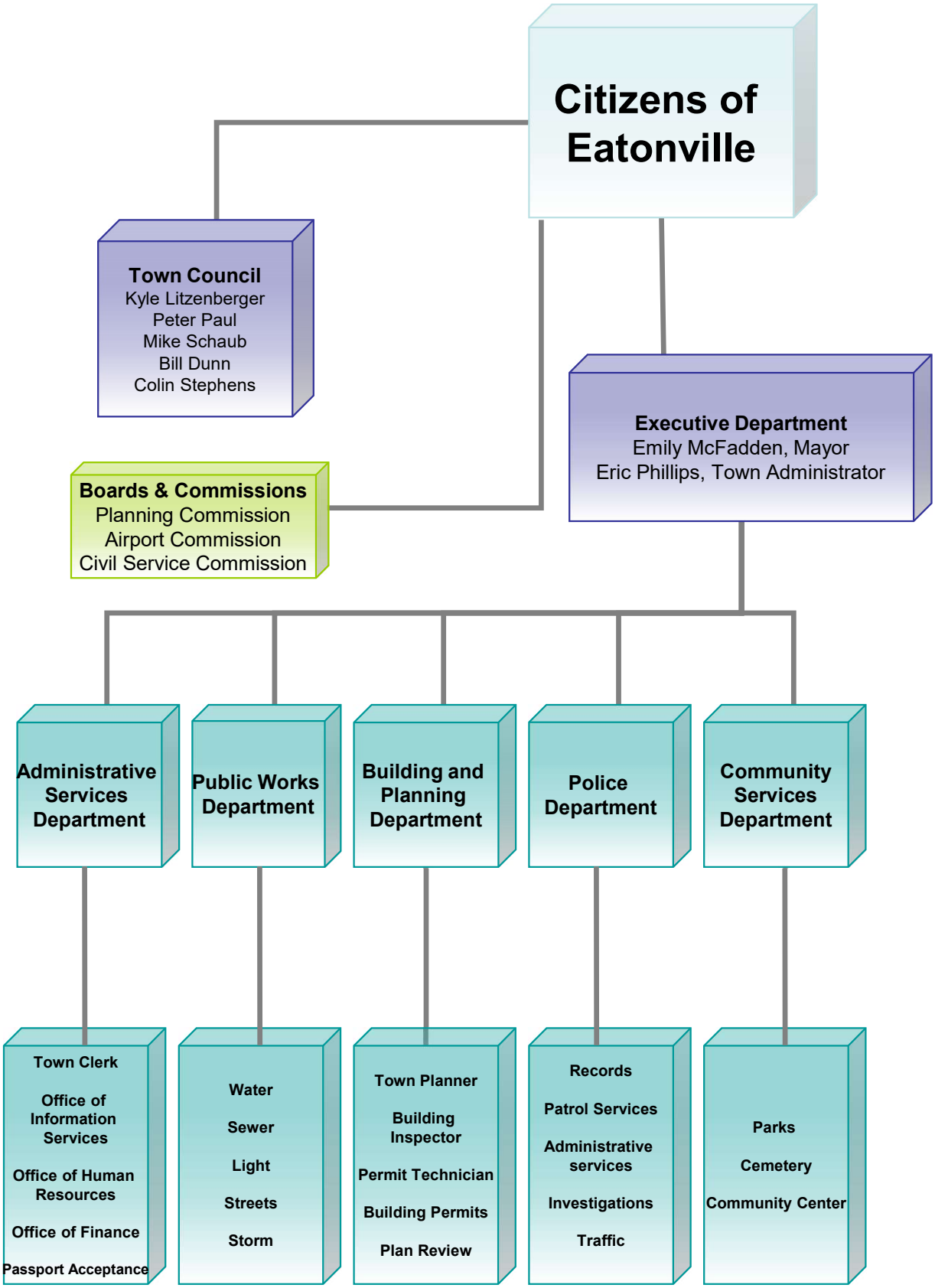
The Storm Drain fund is classified as an Enterprise Fund and is a self-supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting. Revenues are primarily based on fees for Storm Drain service, late fees and investment interest. Appropriations for expenditures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

Fund 452– Storm Drain Capital Fund

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

Fund 460 – Refuse Fund

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


Citizens of Eatonville
Town Council
Kyle Litzenberger
Peter Paul
Mike Schaub
Bill Dunn
Colin Stephens
Executive Department
Emily McFadden, Mayor
Eric Phillips, Town Administrator
Boards & Commissions
Planning Commission
Airport Commission
Civil Service Commission
Administrative Services Department
Public Works Department
Building and Planning Department
Police Department
Community Services Department
Town Clerk
Office of Information Services
Office of Human Resources
Office of Finance
Passport Acceptance
Water
Sewer
Light
Streets
Storm
Town Planner
Building Inspector
Permit Technician
Building Permits
Plan Review
Records
Patrol Services
Administrative services
Investigations
Traffic
Parks
Cemetery
Community Center

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

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 91 01 00	Current Expense Beginning Balance	483,601.25
308 Beginning Balances		483,601.25
310 Taxes		
311 10 00 00	Real Property Tax	782,850.00
313 11 00 00	Sales & Use Taxes	699,000.00
313 17 00 00	Park Sales & Use Tax	39,000.00
313 71 00 00	Criminal Justice Funding-co	70,800.00
316 40 00 00	Utility Tax	378,239.54
316 46 00 00	Cable/Phone Utility Taxes	39,000.00
316 81 00 00	Punch Boards/Pull Tabs	17,100.00
337 40 00 00	Private Timber Harvest Tax	55.00
310 Taxes		2,026,044.54
320 Licenses & Permits		
321 91 00 00	Franchise Fees	20,000.00
321 99 00 00	Business Licenses	25,140.00
322 10 00 01	Permits-Building	68,100.00
322 10 00 04	Permits-Plumbing/Mechanical	24,900.00
322 10 00 05	Permit-Sign, Grading, Etc	6,620.00
322 10 00 06	Bldg Technology	1,380.00
322 30 00 00	Animal Licenses	7,500.00
320 Licenses & Permits		153,640.00
330 State Generated Revenues		
333 14 00 01	CDBG Community Center Generator	165,455.00
334 02 70 01	RCO Millpond Park Improvements Grant	619,277.00
336 00 71 00	Multimodal Transportation Revenue	3,721.00
336 06 21 00	MVET- Criminal Justice Low Population	1,172.00
336 06 26 00	Criminal Special Programs	4,102.00
336 06 42 00	Marijuana Excise Tax	2,450.00
336 06 51 00	DUI-Other Criminal Justice	350.00
336 06 94 00	Liquor Excise Tax	20,158.00
336 06 95 00	Liquor Control Board Profit	21,594.00
330 State Generated Revenues		838,279.00
340 Charges For Services		
341 33 02 00	Municipal Court - Administrative Fees	92.00
341 62 00 00	Word Processing, Printing And Duplicating Services - Municipal Court	100.00
341 93 00 00	Custodial/Janitorial/Maintenance	3,200.00
341 96 00 00	Admin Services- Electric Cost Allocation	175,000.00
341 96 00 01	Admin Services- Water Cost Allocation	126,000.00

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		REVENUES
340 Charges For Services		
341 96 00 02	Admin Services- Sewer Cost Allocation	107,000.00
341 96 00 03	Admin Services- Storm Cost Allocation	29,000.00
341 96 00 04	Admin Services- Refuse Cost Allocation	82,000.00
341 99 00 00	Passport & Naturalization Fees	15,800.00
342 21 00 00	Fire Protection And Emergency Medical Services	1,500.00
342 33 00 00	Probation/Record Check Fee	1,000.00
342 36 00 00	Housing And Monitoring Of Prisoners	500.00
342 50 00 00	DUI Emergency Response	500.00
345 23 00 00	Animal Control/shelter Fees	455.00
345 83 00 02	Plan Check Fees	50,000.00
345 89 00 01	Review And Engineering Fees	15,000.00
340 Charges For Services		607,147.00
350 Fines & Forfeitures		
353 10 00 00	Fines And Forfeitures	28,000.00
355 20 00 00	Criminal Traffic-DWI	600.00
355 80 01 00	CFT - Criminal Traffic Conviction Fee	1,000.00
356 90 04 00	Other Criminal Non-Traffic Fines	1,300.00
356 98 00 00	DV Assessment	100.00
357 33 00 00	Public Defense Cost Municipal Court	500.00
350 Fines & Forfeitures		31,500.00
360 Misc Revenues		
361 11 00 01	Investment Interest, Current Expense	42,000.00
361 40 00 00	Interest On Real & Personal Property Taxes	4,700.00
361 40 00 01	Interest On Collections	1,000.00
362 40 00 00	Rents-Short Term (Parks,Community Center)	3,500.00
362 50 00 01	Rent- Long Term Leases (Community Center/Coop)	6,200.00
362 50 00 02	Rent- Pierce County Sheriff, Long Term Lease	44,208.00
362 50 00 03	Rent-WA State Dept Of Corrections, Long Term Lease	1,200.00
367 11 00 01	AWC Grant/Scholarship Reimbursement	3,700.00
369 91 00 01	Misc CE Income	2,000.00
369 91 00 02	Police Miscellaneous Income	2,000.00
369 91 00 06	Golf Cart Registration	50.00
360 Misc Revenues		110,558.00
397 Interfund Transfers		
397 14 00 07	Transfer In - Parks for Generator	30,000.00
397 14 00 08	Transfer In - Parks for Millpond Park	20,000.00
397 14 00 09	Transfer In - REET Millpond Park	230,000.00
397 Interfund Transfers		280,000.00

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		REVENUES
Fund Revenues:		4,530,769.79

		EXPENDITURES
511 Legislative		
511 60 10 00	Council Salaries & Wages	12,500.00
511 60 20 00	Council Personnel Benefits	960.00
511 60 31 00	Council Supplies	1,500.00
511 60 41 00	Election Costs	13,000.00
511 60 43 00	Council Training	1,200.00
511 60 46 00	Council Insurance	1,713.00
511 60 49 00	Council Miscellaneous	400.00
511 Legislative		31,273.00
512 Judical		
512 52 41 00	Court Professional Services	166,106.00
515 91 40 05	Indigent Legal Service	5,000.00
512 Judical		171,106.00
513 Executive		
513 10 10 00	Mayor Salaries & Wages	17,000.00
513 10 10 01	Administrator Salaries & Wages	167,000.00
513 10 20 00	Mayor Personnel Benefits	1,500.00
513 10 20 01	Administrator Personnel Benefits	54,000.00
513 10 31 00	Mayor Operating Supplies	1,100.00
513 10 42 00	Mayor Communications	1,000.00
513 10 43 00	Mayor Training/Travel	3,500.00
513 10 46 00	Mayor Insurance	2,559.00
513 10 49 00	Mayor Miscellaneous	150.00
513 Executive		247,809.00
514 Finance		
514 23 10 00	Finance Salaries & Wages	338,000.00
514 23 20 00	Finance Personnel Benefits	121,000.00
514 23 31 00	Finance Operating Supplies	7,000.00
514 23 41 00	Finance Professional Service	7,500.00
514 23 41 04	Finance Advertising	500.00
514 23 42 00	Finance Communications	6,200.00
514 23 44 00	Finance Excise Taxes	2,000.00
514 23 46 00	Finance Insurance	3,052.00
514 23 49 00	Finance Miscellaneous	2,500.00
514 40 43 00	Finance Training/Travel	5,000.00
517 90 49 00	Wellness Program	500.00
591 14 70 01	Finance Leases/Rentals	3,500.00

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
514 Finance		
	514 Finance	496,752.00
515 Legal Services		
515 41 40 00	Legal Service- Town Attorney Advice	50,000.00
	515 Legal Services	50,000.00
518 Central Services		
518 34 49 00	Town Hall Miscellaneous	500.00
518 35 48 00	Town Hall Repairs & Maintenance	5,800.00
518 36 47 00	Town Hall Utility Services	9,800.00
518 38 31 00	Town Hall Operating Supplies	2,700.00
518 39 41 00	Town Hall Professional Services	1,500.00
	518 Central Services	20,300.00
519 General Government Services		
514 23 41 02	EMC Codification	3,000.00
514 23 41 03	Audit Costs	9,500.00
514 23 49 01	Misc Dues	1,200.00
514 23 49 02	Air Pollution Control	2,177.00
	519 General Government Services	15,877.00
521 Law Enforcement		
521 20 10 00	Law Enforce Wages & Salaries	700,000.00
521 20 10 01	Law Enforce Overtime	20,000.00
521 20 20 00	Law Enforce Personnel Benefits	248,000.00
521 20 20 01	Law Enforcement Overtime Benefits	5,000.00
521 20 21 00	Law Enforcement Uniforms	15,000.00
521 20 31 00	Law Enforcement Operating Supplies	10,000.00
521 20 32 00	Law Enforcement Fuel	12,500.00
521 20 41 00	Law Enforcement Pro Services	29,000.00
521 20 41 02	Law Enforcement Intergovernmental Pro Svcs	81,000.00
521 20 42 00	Law Enforcement Communications	11,000.00
521 20 44 00	Law Enforcement Excise Tax	550.00
521 20 46 00	Law Enforcement Insurance	50,190.00
521 20 48 00	Law Enforce Repairs & Maint	19,000.00
521 20 49 00	Law Enforcement Miscellaneous	3,500.00
521 20 49 01	Law Enforcement - Dues & Subscriptions	1,000.00
521 40 43 00	Law Enforcement Training	17,000.00
591 21 70 01	Law Enforcement Lease/Rentals	26,000.00
	521 Law Enforcement	1,248,740.00

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
523 Jail Costs		
523 60 41 00	Care/Custody Of Prisoners	25,000.00
523 Jail Costs		25,000.00
546 Airports, Port, Terminal		
546 10 46 00	Airport Insurance	1,904.00
546 50 31 00	Airport Operating Supplies	500.00
546 50 47 00	Airport Utility Services	930.00
546 50 49 00	Airport Miscellaneous	500.00
546 Airports, Port, Terminal		3,834.00
554 Animal Control		
554 30 31 00	Animal Control Operating Supplies	250.00
554 30 41 00	Animal Control Professional Svcs	500.00
554 30 46 00	Animal Control Insurance	808.00
554 30 47 00	Animal Control Utility Services	1,900.00
554 30 49 00	Animal Control Miscellaneous	50.00
554 Animal Control		3,508.00
558 Planning & Community Development		
558 60 10 00	Planning/Building Salaries & Wages	160,000.00
558 60 20 00	Planning /Building Personnel Benefits	85,000.00
558 60 31 00	Planning/Building Operating Supplies	850.00
558 60 40 00	Planning/Building Training	2,000.00
558 60 41 00	Planning/Building Professional Service	85,000.00
558 60 41 02	Planning/Building Advertising	500.00
558 60 42 00	Planning/Building Communications	2,500.00
558 60 46 00	Planning/Building Insurance	8,079.00
558 60 48 00	Planning/Building Repairs & Maintena	200.00
558 60 49 00	Planning/Building Miscellaneous	5,000.00
591 58 70 00	Planning/Building Leases/Rentals	950.00
558 Planning & Community Development		350,079.00
566 Substance Abuse		
566 00 40 00	2% Alcoholism	1,000.00
566 Substance Abuse		1,000.00
573 Spectator & Community Events		
573 90 30 00	Cultural And Community Activities	3,500.00
573 Spectator & Community Events		3,500.00

001 Current Expense Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
575 Cultural & Recreational Fac		
575 50 10 00	Comm Center Salaries & Wages	10,000.00
575 50 20 00	Comm Center Benefits	1,200.00
575 50 31 00	Comm Center Operating Supplies	2,000.00
575 50 41 00	Comm Professional Service	2,500.00
575 50 46 00	Comm Center Insurance	1,822.00
575 50 47 00	Comm Center Utility Service	21,500.00
575 50 48 00	Comm Center Repairs & Maint	3,200.00
575 50 49 00	Comm Center Misc	1,200.00
	575 Cultural & Recreational Fac	43,422.00
576 Park Facilities		
576 80 10 00	Park Salaries & Wages	48,000.00
576 80 20 00	Park Personnel Benefits	15,000.00
576 80 31 00	Parks Operating Supplies	5,300.00
576 80 35 00	Parks Tools & Minor Equipment	3,000.00
576 80 41 00	Parks Professional Services	15,000.00
576 80 46 00	Parks Insurance	2,334.00
576 80 47 00	Parks Utility Services	20,000.00
576 80 48 00	Parks Repairs & Maintenance	350.00
576 80 49 00	Parks Miscellaneous	500.00
	576 Park Facilities	109,484.00
591 Debt Service		
591 14 70 00	Town Hall Remodel- Principal	15,000.00
592 14 80 00	Town Hall Remodel- Interest	1,875.00
	591 Debt Service	16,875.00
594 Capital Expenditures		
594 62 60 02	CDBG Community Center Generator	195,455.00
594 76 60 00	RCO Grant-Millpond Park Improvements	619,277.00
594 76 60 02	Mill Pond Park Improvements-REET & Parks	250,000.00
	594 Capital Expenditures	1,064,732.00
597 Interfund Transfers		
597 00 00 08	Transfer Out To Streets	48,536.70
597 00 00 09	Transfer Out To CE Contingency Fund	1,873.00
597 14 00 10	Transfers Out - CE Equipment Replacement	70,000.00
	597 Interfund Transfers	120,409.70
999 Ending Balance		
508 91 01 00	Current Expense Ending Balance	507,069.09

001 Current Expense Fund 01/01/2026 To: 12/31/2026

	EXPENDITURES
999 Ending Balance	
999 Ending Balance	507,069.09
Fund Expenditures:	4,530,769.79
Excess/Deficit:	0.00

002 Cemetery Fund 01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 91 01 03	Cemetery Beginning Balance	5,966.90
	308 Beginning Balances	5,966.90

340 Charges For Services

343 60 00 01	Cemetery Lots	15,000.00
343 60 00 02	Cemetery Open/close Fees	5,000.00
343 60 00 03	Cemetery Liners	700.00
	340 Charges For Services	20,700.00

Fund Revenues: 26,666.90

EXPENDITURES

536 Cemetery

536 10 10 00	Cemetery - Salaries & Wages	12,500.00
536 10 20 00	Cemetery - Personnel Benefits	5,000.00
536 20 31 00	Cemetery Operating Supplies	2,500.00
536 20 44 01	Cemetery Excise Taxes	675.00
536 20 49 00	Cemetery Miscellaneous	50.00
536 50 41 00	Cemetery Professional Services	1,000.00
536 50 46 00	Cemetery Insurance	1,329.00
536 50 48 00	Cemetery Repairs & Maintenance	500.00
	536 Cemetery	23,554.00

999 Ending Balance

508 91 00 02	Cemetery Ending Balance	3,112.90
	999 Ending Balance	3,112.90

Fund Expenditures: 26,666.90

Excess/Deficit: 0.00

003 Current Expense Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 01 02	Current Expense Reserve Beginning Balance	320,958.90
308 Beginning Balances		320,958.90
Fund Revenues:		320,958.90

		EXPENDITURES
999 Ending Balance		
508 41 00 06	Current Expense Reserve Ending Balance	320,958.90
999 Ending Balance		320,958.90
Fund Expenditures:		320,958.90
Excess/Deficit:		0.00

005 Airport Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 91 01 05	Airport Fund Beginning Balance	25,000.00
	308 Beginning Balances	25,000.00
Fund Revenues:		25,000.00

		EXPENDITURES
546 Airports, Port, Terminal		
546 50 49 03	Grant Match-Airport	7,500.00
	546 Airports, Port, Terminal	7,500.00
999 Ending Balance		
508 91 01 05	Airport Fund Ending Balance	17,500.00
	999 Ending Balance	17,500.00
Fund Expenditures:		25,000.00
Excess/Deficit:		0.00

006 Park Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 91 01 06	Park Fund Beginning Balance	100,300.00
308 Beginning Balances		100,300.00
Fund Revenues:		100,300.00

		EXPENDITURES
597 Interfund Transfers		
597 80 00 01	Transfer out to CE-Generator	30,000.00
597 80 00 02	Transfer Out Millpond Park	20,000.00
597 Interfund Transfers		50,000.00
999 Ending Balance		
508 91 01 06	Park Fund Ending Balance	50,300.00
999 Ending Balance		50,300.00
Fund Expenditures:		100,300.00
Excess/Deficit:		0.00

007 Cemetery Capacity Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 91 01 07	Cemetery Capacity Beginning Balance	9,150.00
308 Beginning Balances		9,150.00
340 Charges For Services		
343 60 00 04	Niche Wall Purchases	12,200.00
340 Charges For Services		12,200.00
Fund Revenues:		21,350.00

		EXPENDITURES
999 Ending Balance		
508 91 01 07	Cemetery Capacity Ending Balance	21,350.00
999 Ending Balance		21,350.00
Fund Expenditures:		21,350.00
Excess/Deficit:		0.00

008 Current Expense Contingency Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 91 01 08	CE Contingency Beginning Balance	20,632.22
308 Beginning Balances		20,632.22
397 Interfund Transfers		
397 00 00 10	Transfer In From CE-Contingency	1,873.00
397 Interfund Transfers		1,873.00
Fund Revenues:		22,505.22

		EXPENDITURES
999 Ending Balance		
508 91 01 08	CE Contingency Ending Balance	22,505.22
999 Ending Balance		22,505.22
Fund Expenditures:		22,505.22
Excess/Deficit:		0.00

009 Current Expense Equipment Replacement 01/01/2026 To: 12/31/2026

		REVENUES
397 Interfund Transfers		
397 00 00 11	Transfer in from CE	70,000.00
397 Interfund Transfers		70,000.00
Fund Revenues:		70,000.00

		EXPENDITURES
999 Ending Balance		
508 41 00 10	CE Equipment Replacement Fund Ending Balance	70,000.00
999 Ending Balance		70,000.00
Fund Expenditures:		70,000.00
Excess/Deficit:		0.00

101 Street Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 01 01	Street Beginning Balance	205,879.09
308 Beginning Balances		205,879.09
330 State Generated Revenues		
334 03 80 09	TIB 2025 Chip Seal	147,918.00
334 03 80 10	TIB Eatonville Highway W Overlay	476,783.00
336 00 87 00	Motor Vehicle Fuel Tax - Streets	47,525.00
330 State Generated Revenues		672,226.00
360 Misc Revenues		
361 11 01 01	Investment Interest, Street	4,277.53
360 Misc Revenues		4,277.53
397 Interfund Transfers		
397 00 00 08	Transfer In From Current Expense	48,536.70
397 42 00 07	Transfer In from REET-Eatonville Hwy W Overlay	24,264.00
397 42 00 08	Transfer In from TBD-2025 Chip Seal	7,508.00
397 42 00 09	Transfer in from TBD-Prospect	100,000.00
397 Interfund Transfers		180,308.70
Fund Revenues:		1,062,691.32

		EXPENDITURES
542 Streets - Maintenance		
542 30 10 00	Roadway Maint Salaries & Wages	28,000.00
542 30 20 00	Roadway Maint Personnel Benefits	12,000.00
542 30 31 00	Streets Operating Supplies	3,500.00
542 30 35 00	Streets Tools/minor Equip	1,000.00
542 30 41 00	Streets Professional Svcs	22,000.00
542 30 42 00	Streets Communications	50.00
542 30 47 00	Streets Utility Services	11,500.00
542 64 48 00	Traffic Control Maintenance/Parking Marking	20,000.00
542 66 48 00	Snow/ice Control	7,000.00
542 Streets - Maintenance		105,050.00
543 Streets Admin & Overhead		
543 30 46 00	Streets Insurance	10,054.00
543 Streets Admin & Overhead		10,054.00

101 Street Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
594 Capital Expenditures		
595 32 62 19	TIB 2025 Chip Seal	147,345.00
595 32 62 21	TIB Eatonville Hwy W Overlay	471,047.00
595 32 62 22	REET Eatonville Hwy W Overlay	24,793.00
595 32 63 20	TBD 2025 Chip Seal	7,778.00
595 32 63 21	Prospect Grind & Patch	100,000.00
594 Capital Expenditures		750,963.00
999 Ending Balance		
508 51 01 02	Streets Ending Balance	196,624.32
999 Ending Balance		196,624.32
Fund Expenditures:		1,062,691.32
Excess/Deficit:		0.00

102 Transportation Benefit District 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 00 03	TBD Reserve Beginning Balance	374,792.38
308 Beginning Balances		374,792.38
310 Taxes		
317 60 00 00	Transportation Benefit District Tax	26,000.00
317 60 00 01	Transportation Benefit District Tax-Reserved	26,000.00
310 Taxes		52,000.00
360 Misc Revenues		
361 11 00 03	Investment Interest, TBD	16,062.16
360 Misc Revenues		16,062.16
Fund Revenues:		442,854.54

		EXPENDITURES
597 Interfund Transfers		
597 42 48 05	Transfer Out to Streets-2025 Chip Seal	7,508.00
597 42 48 06	Transfer out to Streets-Prospect	100,000.00
597 Interfund Transfers		107,508.00
999 Ending Balance		
508 41 02 00	TBD Reserve Ending Balance	335,346.54
999 Ending Balance		335,346.54
Fund Expenditures:		442,854.54
Excess/Deficit:		0.00

110 Tourism Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 31 10 00	Tourism Beginning Balance	100,836.54
308 Beginning Balances		100,836.54
310 Taxes		
313 31 00 00	Hotel/Motel Lodging	18,000.00
313 31 00 01	Hotel/Motel Stadium	18,000.00
310 Taxes		36,000.00
360 Misc Revenues		
361 11 01 10	Hotel/motel Interest Earned	9,100.00
360 Misc Revenues		9,100.00
Fund Revenues:		145,936.54

		EXPENDITURES
557 Community Services		
557 30 31 01	Rod Knockers	1,000.00
557 30 31 02	3rd/4th of July	17,500.00
557 30 48 00	Building Maintenance	1,000.00
557 Community Services		19,500.00
573 Spectator & Community Events		
557 30 30 00	Visitor Center Operating Supplies	500.00
557 30 47 00	Visitor Center Utility Service	6,823.96
573 Spectator & Community Events		7,323.96
999 Ending Balance		
508 51 10 00	Tourism Ending Balance	119,112.58
999 Ending Balance		119,112.58
Fund Expenditures:		145,936.54
Excess/Deficit:		0.00

120 Cemetery Endowment Improvement Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 21 20 00	Cemetery Endowment Reserve Beginning Balance	84,911.20
308 Beginning Balances		84,911.20
360 Misc Revenues		
361 11 00 05	Investment Interest, Cemetery Endowment	5,000.00
362 90 00 00	Cemetery Endowment Fees	7,500.00
360 Misc Revenues		12,500.00
Fund Revenues:		97,411.20

		EXPENDITURES
999 Ending Balance		
508 21 12 00	Cemetery Endowment Ending Balance	97,411.20
999 Ending Balance		97,411.20
Fund Expenditures:		97,411.20
Excess/Deficit:		0.00

301 REET Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 31 00 00	REET Reserve Beginning Balance	636,507.65
308 Beginning Balances		636,507.65
310 Taxes		
318 34 00 00	Real Estate Excise Taxes	72,800.00
310 Taxes		72,800.00
360 Misc Revenues		
361 11 00 07	Investment Interest, REET	44,000.00
360 Misc Revenues		44,000.00
Fund Revenues:		753,307.65

		EXPENDITURES
597 Interfund Transfers		
597 42 48 04	Transfer Out to Streets-Eatonville Hwy W Overlay	24,264.00
597 42 48 07	Transfer Out-CE Millpond Park Improvements	230,000.00
597 Interfund Transfers		254,264.00
999 Ending Balance		
508 31 13 00	REET Ending Balance	499,043.65
999 Ending Balance		499,043.65
Fund Expenditures:		753,307.65
Excess/Deficit:		0.00

302 REET 2 01/01/2026 To: 12/31/2026

		REVENUES
310 Taxes		
318 31 00 01	Real Estate Excise Taxes - 2	72,800.00
310 Taxes		72,800.00
Fund Revenues:		72,800.00

		EXPENDITURES
999 Ending Balance		
508 31 13 01	REET 2 Estimated Ending Balance	72,800.00
999 Ending Balance		72,800.00
Fund Expenditures:		72,800.00
Excess/Deficit:		0.00

401 Electric Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 40 00	Electric Beginning Balance	813,692.54
308 Beginning Balances		813,692.54
310 Taxes		
343 30 00 03	Electric Utility Tax	160,280.70
310 Taxes		160,280.70
340 Charges For Services		
343 30 00 00	Electric Charges-Base Charges	432,740.00
343 30 00 04	Electric Charges-Consumption	2,238,605.00
343 30 00 05	Reconnect Fees	1,500.00
343 30 10 00	Electric Late Penalties	13,000.00
340 Charges For Services		2,685,845.00
360 Misc Revenues		
361 11 04 01	Investment Interest, Electric	32,800.00
362 40 00 01	Annual Pole Rental Fees	2,800.00
369 91 00 03	Misc Electric Income (NSF Fees, ETC)	4,000.00
360 Misc Revenues		39,600.00
Fund Revenues:		3,699,418.24

		EXPENDITURES
519 General Government Services		
533 10 40 01	Electric Audit Costs	3,900.00
519 General Government Services		3,900.00
533 Electric & Gas Utilities		
533 10 21 00	Electric Uniforms	7,500.00
533 10 31 00	Electric Operating Supplies	10,000.00
533 10 32 00	Electric Fuel	7,500.00
533 10 42 00	Electric Communication	7,800.00
533 10 44 01	Electric Excise Tax	124,000.00
533 10 49 00	Electric Dues & Subscription	4,300.00
533 10 49 01	Electric Miscellaneous	20,000.00
533 40 43 00	Electric Training	25,000.00
533 60 33 00	Power Purchased To Resale	1,082,522.67
533 60 33 01	BPA Transmission	265,524.33
533 80 10 00	Electric Salaries & Wages	490,000.00
533 80 10 01	Electric Overtime	27,000.00

401 Electric Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
533 Electric & Gas Utilities		
533 80 20 00	Electric Personnel Benefits	190,000.00
533 80 20 01	Electric Overtime Personnel Benefits	6,500.00
533 80 34 00	Electric Inventory Purchase	75,000.00
533 80 35 00	Electric Tools & Minor Equipment	20,000.00
533 80 40 00	Admin Services- Electric Cost Allocation	175,000.00
533 80 41 00	Electric Professional Services	70,000.00
533 80 41 01	Electric Advertising	100.00
533 80 44 00	Electric Utility Tax To Current Expense	160,280.70
533 80 46 00	Electric Insurance	70,186.00
533 80 47 00	Electric Utility Services	23,000.00
533 80 48 00	Electric Repairs & Maintenance	15,000.00
533 Electric & Gas Utilities		2,876,213.70
597 Interfund Transfers		
597 33 00 09	Transfer To Capital-Electric	89,142.00
597 Interfund Transfers		89,142.00
999 Ending Balance		
508 51 00 00	Electric Ending Balance	730,162.54
999 Ending Balance		730,162.54
Fund Expenditures:		3,699,418.24
Excess/Deficit:		0.00

403 Electric Capital Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 40 01	Electric Capital Beginning Balance	396,440.10
	308 Beginning Balances	396,440.10
340 Charges For Services		
343 30 00 02	Electric Hook-up Charges	45,000.00
	340 Charges For Services	45,000.00
397 Interfund Transfers		
397 33 00 09	Transfer In From Electric Fund	89,142.00
	397 Interfund Transfers	89,142.00
Fund Revenues:		530,582.10

		EXPENDITURES
594 Capital Expenditures		
594 33 61 10	Sewer Extension Ridge Road Design	12,500.00
594 33 61 13	Streambank Armor	29,172.00
594 33 61 17	Ridge Road Taps	160,000.00
594 33 61 18	Madison Ave	160,000.00
	594 Capital Expenditures	361,672.00
999 Ending Balance		
508 51 00 01	Electric Capital Ending Balance	168,910.10
	999 Ending Balance	168,910.10
Fund Expenditures:		530,582.10
Excess/Deficit:		0.00

404 Electric Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 40 02	Electric Reserve Beginning Balance	1,462,602.31
308 Beginning Balances		1,462,602.31
Fund Revenues:		1,462,602.31

		EXPENDITURES
597 Interfund Transfers		
597 33 00 00	Transfer out to Equipment Replacement Fund	265,000.00
597 Interfund Transfers		265,000.00
999 Ending Balance		
508 41 00 07	Electric Reserve Ending Balance	1,197,602.31
999 Ending Balance		1,197,602.31
Fund Expenditures:		1,462,602.31
Excess/Deficit:		0.00

405 Electric Equipment Replacement Fund 01/01/2026 To: 12/31/2026

		REVENUES
397 Interfund Transfers		
397 33 00 01	Transfer in from Electric Reserve	265,000.00
397 Interfund Transfers		265,000.00
Fund Revenues:		265,000.00

		EXPENDITURES
594 Capital Expenditures		
594 33 61 19	New Superintendent Truck	65,000.00
594 Capital Expenditures		65,000.00
999 Ending Balance		
508 41 00 00	Electric Equipment Replacement Ending Balance	200,000.00
999 Ending Balance		200,000.00
Fund Expenditures:		265,000.00
Excess/Deficit:		0.00

410 Water Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 41 00	Water Beginning Balance	719,761.93
308 Beginning Balances		719,761.93
310 Taxes		
343 40 00 03	Water Utility Tax	73,068.00
310 Taxes		73,068.00
320 Licenses & Permits		
322 10 00 07	Permit-Water	20,000.00
320 Licenses & Permits		20,000.00
340 Charges For Services		
343 40 00 00	Water Charges-Base Charges	799,000.00
343 40 00 04	Water Charges-Consumption	418,800.00
343 40 00 05	Misc Water Revenues	4,100.00
343 40 10 00	Late Penalties	13,000.00
340 Charges For Services		1,234,900.00
360 Misc Revenues		
361 11 04 10	Investment Interest, Water	37,000.00
362 40 00 02	Rent (Verizon Tower)	19,200.00
360 Misc Revenues		56,200.00
Fund Revenues:		2,103,929.93

		EXPENDITURES
519 General Government Services		
534 10 40 01	Water Audit Costs	5,000.00
519 General Government Services		5,000.00
534 Water Utilities		
534 10 32 00	Water Fuel	6,500.00
534 10 41 00	Water Professional Services	50,000.00
534 10 41 01	Water Advertising	100.00
534 10 42 00	Water Communications	11,000.00
534 10 46 00	Water Insurance	70,186.00
534 10 49 00	Water Dues & Subscriptions	5,700.00
534 80 21 00	Water Uniforms	1,000.00

410 Water Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
534 Water Utilities		
534 80 34 00	Water Inventory Purchases	36,000.00
534 80 35 00	Water Tools & Minor Equip	8,500.00
534 80 44 01	Water Excise Taxes	60,000.00
534 80 47 01	Water Utility Services	45,000.00
534 80 49 01	Water Miscellaneous	11,000.00
010 Administration - General		304,986.00
534 40 43 00	Water Training	4,300.00
534 80 10 00	Water Operations Salary	163,000.00
534 80 10 01	Water Overtime	18,000.00
534 80 20 00	Water Operations Benefits	68,000.00
534 80 20 01	Water Overtime Benefits	7,000.00
534 80 31 00	Water Operating Supplies	67,000.00
534 80 40 00	Admin Services- Water Cost Allocation	126,000.00
534 80 44 00	Water Utility Tax To Current Expense	73,068.00
534 80 48 00	Water Repairs & Maintenance	10,000.00
080 Operations - General		536,368.00
534 Water Utilities		841,354.00
597 Interfund Transfers		
597 34 00 09	Transfer To Capital-Water Fund	200,000.00
597 34 00 10	Transfer out to Water Reserve	2,441.00
597 34 00 11	Transfer out to Water Equipment Replacement Fund	130,000.00
597 Interfund Transfers		332,441.00
999 Ending Balance		
508 51 41 00	Water Ending Balance	925,134.93
999 Ending Balance		925,134.93
Fund Expenditures:		2,103,929.93
Excess/Deficit:		0.00

411 Sewer Fund 01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 41 01	Sewer Beginning Balance	1,127,659.75
	308 Beginning Balances	1,127,659.75

310 Taxes

343 50 00 03	Sewer Utility Tax	64,758.26
	310 Taxes	64,758.26

320 Licenses & Permits

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

340 Charges For Services

343 50 00 00	Sewer Charges-Base Charges	1,031,311.34
343 50 00 04	Sewer Charges-Consumption	47,992.99
343 50 10 00	Late Penalties	13,000.00
	340 Charges For Services	1,092,304.33

360 Misc Revenues

361 11 04 11	Investment Interest, Sewer	65,000.00
369 91 00 04	Other Miscellaneous Revenues	500.00
	360 Misc Revenues	65,500.00

Fund Revenues:	2,350,722.34

EXPENDITURES

519 General Government Services

535 10 40 01	Sewer Audit Costs	5,000.00
	519 General Government Services	5,000.00

535 Sewer

535 10 32 00	Sewer Fuel	6,000.00
535 10 46 00	Sewer Insurance	70,186.00
535 10 49 00	Sewer Miscellaneous	9,500.00
535 10 49 01	Sewer Dues & Subscriptions	9,300.00
535 40 43 00	Sewer Training	3,600.00
535 80 10 00	Sewer Salaries & Wages	152,000.00
535 80 10 01	Sewer Overtime	18,000.00
535 80 20 00	Sewer Personnel Benefits	63,000.00

411 Sewer Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
535 Sewer		
535 80 20 01	Sewer Overtime Benefits	7,000.00
535 80 21 00	Sewer Uniforms	700.00
535 80 31 00	Sewer Operating Supplies	9,000.00
535 80 34 00	Sewer Inventory Purchases	9,000.00
535 80 35 00	Sewer Tools & Minor Equip	8,000.00
535 80 40 00	Admin Services- Sewer Cost Allocation	107,000.00
535 80 41 00	Sewer Professional Services	58,000.00
535 80 41 01	Sewer Advertising	1,300.00
535 80 42 00	Sewer Communications	7,300.00
535 80 44 00	Sewer Utility Tax To Current Expense	64,758.26
535 80 44 01	Sewer Excise Taxes	31,000.00
535 80 47 00	Sewer Utility Services	70,000.00
535 80 48 00	Sewer Repairs & Maintenance	10,000.00
	535 Sewer	714,644.26
597 Interfund Transfers		
597 35 00 02	Bond Debt Trans Out-USDA	111,948.00
597 35 00 04	Transfer Out to Sewer Equipment Replacement Fund	150,000.00
597 35 00 09	Transfer To Capital-Sewer Fund	67,500.00
	597 Interfund Transfers	329,448.00
999 Ending Balance		
508 51 11 00	Sewer Ending Balance	1,301,630.08
	999 Ending Balance	1,301,630.08
Fund Expenditures:		2,350,722.34
Excess/Deficit:		0.00

412 USDA Sewer Bond Redemption Fund 01/01/2026 To: 12/31/2026

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

		EXPENDITURES
591 Debt Service		
591 35 72 01	USDA Bond -Principal 2001	32,140.60
591 35 72 02	USDA Bond- Principal Lagoon Liner 2012	21,963.67
592 35 81 00	USDA Bond - Interest 2001	33,585.40
592 35 81 02	USDA Bond-Interest Lagoon Liner 2012	24,258.33
591 Debt Service		111,948.00
Fund Expenditures:		111,948.00
Excess/Deficit:		0.00

413 USDA Sewer Bond Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 31 13 00	USDA Sewer Bond Reserve Beginning Balance	111,948.00
308 Beginning Balances		111,948.00
Fund Revenues:		111,948.00

		EXPENDITURES
999 Ending Balance		
508 31 14 00	USDA Sewer Bond Reserve Ending Balance	111,948.00
999 Ending Balance		111,948.00
Fund Expenditures:		111,948.00
Excess/Deficit:		0.00

414 Water Capital Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 41 04	Water Capital Beginning Balance	200,660.05
	308 Beginning Balances	200,660.05
340 Charges For Services		
343 40 00 01	Water Buy-in Fees	80,000.00
	340 Charges For Services	80,000.00
397 Interfund Transfers		
397 34 00 09	Transfer From Water Fund	200,000.00
	397 Interfund Transfers	200,000.00
Fund Revenues:		480,660.05

		EXPENDITURES
594 Capital Expenditures		
594 34 64 06	Water-Sewer Extension Ridge Road Design	37,500.00
594 34 64 10	Water Comprehensive Plan	94,795.00
594 36 64 14	Fall Protection-Dow Ridge	30,000.00
594 36 64 15	Design Rehab of 996 Reservior	50,000.00
594 36 64 16	Design Main Replacement of Larson	40,000.00
594 36 64 17	Streambank Armor	21,716.00
	594 Capital Expenditures	274,011.00
999 Ending Balance		
508 51 00 04	Water Capital Ending Balance	206,649.05
	999 Ending Balance	206,649.05
Fund Expenditures:		480,660.05
Excess/Deficit:		0.00

415 Sewer Capital Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 41 05	Sewer Capital Beginning Balance	637,133.20
	308 Beginning Balances	637,133.20
330 State Generated Revenues		
337 50 00 00	PC ARPA Grant For Mashel Streambank Armor	784,297.00
	330 State Generated Revenues	784,297.00
340 Charges For Services		
367 50 00 01	System Buy In Fees	94,400.00
	340 Charges For Services	94,400.00
397 Interfund Transfers		
397 00 00 09	Transfer In From Sewer	67,500.00
	397 Interfund Transfers	67,500.00
Fund Revenues:		1,583,330.20

		EXPENDITURES
594 Capital Expenditures		
594 35 62 03	Backup Generator APP Lift Station	100,000.00
594 35 62 05	PC ARPA Grant For Mashel Streambank Armor	780,300.00
594 35 62 06	Mashel Streambank Armor	80,338.00
594 35 62 09	Sewer Extension Ridge Road Design	37,500.00
594 35 62 13	Install Telemetry at Lift Stations	35,000.00
594 35 62 14	Design of Sewer Extension on Eatonville Highway West	100,000.00
	594 Capital Expenditures	1,133,138.00
999 Ending Balance		
508 51 00 05	Sewer Capital Ending Balance	450,192.20
	999 Ending Balance	450,192.20
Fund Expenditures:		1,583,330.20
Excess/Deficit:		0.00

416 Water Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 41 02	Water Reserve Beginning Balance	98,089.77
308 Beginning Balances		98,089.77
397 Interfund Transfers		
397 34 00 10	Transfer in from Water	2,441.00
397 Interfund Transfers		2,441.00
Fund Revenues:		100,530.77

		EXPENDITURES
999 Ending Balance		
508 41 00 02	Water Reserve Ending Balance	100,530.77
999 Ending Balance		100,530.77
Fund Expenditures:		100,530.77
Excess/Deficit:		0.00

417 Sewer Reserve Fund 01/01/2026 To: 12/31/2026

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

		EXPENDITURES
999 Ending Balance		
508 41 00 03	Sewer Reserve Ending Balance	106,401.67
999 Ending Balance		106,401.67
Fund Expenditures:		106,401.67
Excess/Deficit:		0.00

418 Water Equipment Replacement Fund 01/01/2026 To: 12/31/2026

		REVENUES
397 Interfund Transfers		
397 34 00 00	Transfer in from Water	130,000.00
	397 Interfund Transfers	130,000.00
Fund Revenues:		130,000.00

		EXPENDITURES
594 Capital Expenditures		
594 36 64 00	Truck	14,000.00
	594 Capital Expenditures	14,000.00
999 Ending Balance		
508 41 00 04	Water Equipment Replacement Ending	116,000.00
	999 Ending Balance	116,000.00
Fund Expenditures:		130,000.00
Excess/Deficit:		0.00

419 Sewer Equipmenmt Replacement Fund 01/01/2026 To: 12/31/2026

		REVENUES
397 Interfund Transfers		
397 00 00 05	Transfer in from Sewer	150,000.00
397 Interfund Transfers		150,000.00
Fund Revenues:		150,000.00

		EXPENDITURES
594 Capital Expenditures		
594 35 62 00	Truck	14,000.00
594 Capital Expenditures		14,000.00
999 Ending Balance		
508 41 00 05	Sewer Equipment Replacement Ending	136,000.00
999 Ending Balance		136,000.00
Fund Expenditures:		150,000.00
Excess/Deficit:		0.00

450 Storm Drain Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 45 00	Storm Drain Beginning Balance	648,589.68
308 Beginning Balances		648,589.68
310 Taxes		
343 10 00 03	Storm Utility Tax	13,468.36
310 Taxes		13,468.36
340 Charges For Services		
343 10 00 00	Storm Drainage Charges	224,472.62
343 10 10 00	Late Penalties	13,000.00
340 Charges For Services		237,472.62
360 Misc Revenues		
361 11 04 50	Investment Interest, Storm Drain	42,000.00
360 Misc Revenues		42,000.00
Fund Revenues:		941,530.66

		EXPENDITURES
519 General Government Services		
531 10 40 01	Storm Audit Costs	3,500.00
519 General Government Services		3,500.00
531 Natural Resources		
531 80 40 00	Admin Services- Storm Cost Allocation	29,000.00
531 Natural Resources		29,000.00
538 Other Utilities/Activities		
531 18 47 00	Storm Drain Utility Service	1,300.00
531 30 10 00	Storm Drain Salaries & Wage	48,000.00
531 30 20 00	Storm Drain Personnel Benefits	20,500.00
531 30 31 00	Storm Drain Operating Supplies	500.00
531 30 35 00	Storm Drain Tools/minor Equipment	8,300.00
531 30 41 00	Storm Drain Professional Services	30,000.00
531 30 42 00	Storm Drain Communications	3,400.00
531 30 43 00	Storm Drain Training	1,200.00
531 30 44 00	Storm Drain Utility Tax To Current Expense	13,468.36
531 30 44 01	Storm Excise Tax	4,300.00

450 Storm Drain Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
538 Other Utilities/Activities		
531 30 46 00	Storm Drain Insurance	17,954.00
531 30 48 00	Storm Drain Repairs & Maint	2,500.00
531 30 49 00	Storm Drain Miscellaneous	1,500.00
538 Other Utilities/Activities		152,922.36
597 Interfund Transfers		
597 00 00 04	Transfer To Capital-Storm Drain Fund	67,500.00
597 00 00 05	Transfer to Storm Drain Equipment Replacement Fund	117,000.00
597 Interfund Transfers		184,500.00
999 Ending Balance		
508 51 50 00	Storm Drain Ending Balance	571,608.30
999 Ending Balance		571,608.30
Fund Expenditures:		941,530.66
Excess/Deficit:		0.00

452 Storm Drain Capital Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 00 01	Storm Drain Capital Beginning Balance	142,287.94
308 Beginning Balances		142,287.94
340 Charges For Services		
367 83 00 02	Storm Drain Buy In Fees	9,000.00
340 Charges For Services		9,000.00
397 Interfund Transfers		
397 00 00 04	Transfer In From Storm Drain Fund	67,500.00
397 Interfund Transfers		67,500.00
Fund Revenues:		218,787.94

		EXPENDITURES
594 Capital Expenditures		
594 31 63 02	Design Sewer Extension Ridge Road	37,500.00
594 31 63 06	Design Storm on Penn Ave	20,000.00
594 31 63 07	Design Storm on Dow Ridge	50,000.00
594 31 63 08	Streambank Armor	3,459.00
594 Capital Expenditures		110,959.00
999 Ending Balance		
508 51 00 02	Storm Drain Capital Ending Balance	107,828.94
999 Ending Balance		107,828.94
Fund Expenditures:		218,787.94
Excess/Deficit:		0.00

453 Storm Drain Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 45 01	Storm Drain Reserve Beginning Balance	40,200.00
308 Beginning Balances		40,200.00
Fund Revenues:		40,200.00

		EXPENDITURES
999 Ending Balance		
508 41 00 08	Storm Drain Reserve Ending Balance	40,200.00
999 Ending Balance		40,200.00
Fund Expenditures:		40,200.00
Excess/Deficit:		0.00

454 Storm Drain Equipment Replacement Fund 01/01/2026 To: 12/31/2026

		REVENUES
397 Interfund Transfers		
397 00 00 00	Transfer in from Storm Drain	117,000.00
397 Interfund Transfers		117,000.00
Fund Revenues:		117,000.00

		EXPENDITURES
594 Capital Expenditures		
594 38 63 00	Truck	14,000.00
594 Capital Expenditures		14,000.00
999 Ending Balance		
508 41 00 11	Storm Drain Equipment Replacement Ending	103,000.00
999 Ending Balance		103,000.00
Fund Expenditures:		117,000.00
Excess/Deficit:		0.00

460 Refuse Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 51 46 00	Refuse Beginning Balance	326,787.10
308 Beginning Balances		326,787.10
310 Taxes		
343 70 00 03	Refuse Utility Tax	66,664.21
310 Taxes		66,664.21
330 State Generated Revenues		
334 03 10 01	Dept Of Ecology-Landfill Remedial Action	150,000.00
330 State Generated Revenues		150,000.00
340 Charges For Services		
343 70 00 00	Refuse Charges	1,111,070.25
340 Charges For Services		1,111,070.25
360 Misc Revenues		
361 11 00 02	Investment Interest, Refuse	25,000.00
369 91 10 03	Refuse Misc Revenue	100.00
360 Misc Revenues		25,100.00
Fund Revenues:		1,679,621.56

		EXPENDITURES
519 General Government Services		
537 10 40 01	Refuse Audit Costs	4,000.00
519 General Government Services		4,000.00
537 Garbage & Solid Waste Utilities		
537 60 41 00	Refuse Contract	925,000.00
537 80 31 00	Refuse Operating Supplies	800.00
537 80 40 00	Admin Services- Refuse Cost Allocation	82,000.00
537 80 41 00	Refuse Professional Services	90,000.00
537 80 42 00	Refuse Communications	4,000.00
537 80 44 00	Refuse Utility Tax To Current Expense	66,664.21
537 80 44 01	Refuse Excise Tax	61,000.00
537 80 46 00	Refuse Insurance	9,876.00
537 80 47 00	Refuse Utility Service	750.00
537 80 49 00	Refuse Miscellaneous	8,600.00

460 Refuse Fund 01/01/2026 To: 12/31/2026

		EXPENDITURES
537 Garbage & Solid Waste Utilities		
537 80 49 01	Landfill Remedial Action	150,000.00
537 Garbage & Solid Waste Utilities		1,398,690.21
597 Interfund Transfers		
597 31 90 01	Transfer Out Refuse Reserve	8,761.00
597 Interfund Transfers		8,761.00
999 Ending Balance		
508 51 60 00	Refuse Ending Balance	268,170.35
999 Ending Balance		268,170.35
Fund Expenditures:		1,679,621.56
Excess/Deficit:		0.00

461 Refuse Reserve Fund 01/01/2026 To: 12/31/2026

		REVENUES
308 Beginning Balances		
308 41 46 01	Refuse Reserve Beginning Balance	84,836.26
308 Beginning Balances		84,836.26
397 Interfund Transfers		
397 37 90 01	Transfer In From Refuse	8,761.00
397 Interfund Transfers		8,761.00
Fund Revenues:		93,597.26

		EXPENDITURES
999 Ending Balance		
508 41 00 09	Refuse Reserve Ending Balance	93,597.26
999 Ending Balance		93,597.26
Fund Expenditures:		93,597.26
Excess/Deficit:		0.00

2026 BUDGET TOTALS

Fund	Revenues	Expenditures	Net
001 Current Expense Fund	4,530,769.79	4,530,769.79	0.00
002 Cemetery Fund	26,666.90	26,666.90	0.00
003 Current Expense Reserve Fund	320,958.90	320,958.90	0.00
005 Airport Fund	25,000.00	25,000.00	0.00
006 Park Fund	100,300.00	100,300.00	0.00
007 Cemetery Capacity Fund	21,350.00	21,350.00	0.00
008 Current Expense Contingency Fund	22,505.22	22,505.22	0.00
009 Current Expense Equipment Replacement	70,000.00	70,000.00	0.00
101 Street Fund	1,062,691.32	1,062,691.32	0.00
102 Transportation Benefit District	442,854.54	442,854.54	0.00
110 Tourism Fund	145,936.54	145,936.54	0.00
120 Cemetery Endowment Improvement Fund	97,411.20	97,411.20	0.00
301 REET Fund	753,307.65	753,307.65	0.00
302 REET 2	72,800.00	72,800.00	0.00
401 Electric Fund	3,699,418.24	3,699,418.24	0.00
403 Electric Capital Fund	530,582.10	530,582.10	0.00
404 Electric Reserve Fund	1,462,602.31	1,462,602.31	0.00
405 Electric Equipment Replacement Fund	265,000.00	265,000.00	0.00
410 Water Fund	2,103,929.93	2,103,929.93	0.00
411 Sewer Fund	2,350,722.34	2,350,722.34	0.00
412 USDA Sewer Bond Redemption Fund	111,948.00	111,948.00	0.00
413 USDA Sewer Bond Reserve Fund	111,948.00	111,948.00	0.00
414 Water Capital Fund	480,660.05	480,660.05	0.00
415 Sewer Capital Fund	1,583,330.20	1,583,330.20	0.00
416 Water Reserve Fund	100,530.77	100,530.77	0.00
417 Sewer Reserve Fund	106,401.67	106,401.67	0.00
418 Water Equipment Replacement Fund	130,000.00	130,000.00	0.00
419 Sewer Equipmenmt Replacement Fund	150,000.00	150,000.00	0.00
450 Storm Drain Fund	941,530.66	941,530.66	0.00
452 Storm Drain Capital Fund	218,787.94	218,787.94	0.00
453 Storm Drain Reserve Fund	40,200.00	40,200.00	0.00
454 Storm Drain Equipment Replacement Fund	117,000.00	117,000.00	0.00
460 Refuse Fund	1,679,621.56	1,679,621.56	0.00
461 Refuse Reserve Fund	93,597.26	93,597.26	0.00
	23,970,363.09	23,970,363.09	0.00

TOWN OF EATONVILLE
2026 YEARLY BUDGET SALARY SCHEDULE
APPENDIX "A"

CLASSIFICATION	Flat Rate	Minimum	Maximum
MAYOR	$1402.34/Mo		
TOWN ADMINISTRATOR		$138,707.00	$166,091.00
TOWN CLERK		$89,226.00	$106,824.00
DEPUTY CLERK		$68,977.00	$82,583.00
UTILITY CLERK		$60,708.00	$70,407.00
TOWN PLANNER		$81,868.00	$89,025.00
PLANNING/BUILDING SECRETARY		$60,708.00	$70,407.00
POLICE CHIEF			$163,335.24
POLICE SECRETARY		$60,708.00	$70,407.00
POLICE OFFICER		$94,242.00	$109,289.00
OFFICE ASSISTANT		$57,208.00	$66,328.00
LIGHT SUPERINTENDENT			$166,344.05
LINEMAN			$144,647.00
WATER/WASTEWATER/STORM SUPERINTENDENT		$103,867.00	$120,455.00
WATER/WASTEWATER/STORM OPERATOR 1		$73,833.00	$85,639.00
WATER/WASTEWATER/STORM OPERATOR 2		$81,375.00	$94,365.00
WATER/WASTEWATER/STORM LABORER/METER READER		$58,884.00	$68,287.00
PART TIME WATER/WASTEWATER SUPERVISOR	$39.27/Hour		
SKILLED LABORER		$60,708.00	$70,407.00
TEMP PARKS LABORER	$19.00/Hour		
PART TIME JANITOR			28.34/Hour
COUNCIL	$75/Meeting		
MINIMUM AND MAXIMUM SALARY AMOUNTS DO NOT INCLUDE LONGEVITY			

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

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

Loan #560270916001423 USDA **Wastewater Treatment Facility**

This loan was acquired in order to construct wastewater treatment facility.

Issue Date: 06/2001
Approved Amount: $1,172,000.00
Yearly payment: $65,726.00

Payoff Date: 12/01/2041
Interest rate: 4.75%
Principal Balance: $673,827.72

Loan #9203916001423 USDA **Wastewater Lagoon Liner**

This loan was acquired in order to replace the wastewater lagoon liner.

Issue Date: 10/2012
Approved Amount: $1,117,000.00
Yearly payment: $46,222.00

Payoff Date: 12/2052
Interest rate: 2.75%
Principal Balance: $847,707.31

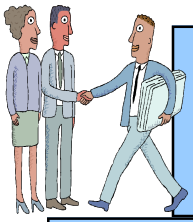
State of Washington 0578-3-1 **Town Hall Remodel**

This loan was acquired in order to Remodel the Town Hall office.

Issue Date: 12/2018
Approved Amount: $125,000.00
Yearly payment: $18,375.00

Payoff Date: 06/2028
Interest rate: 2.53079%
Principal Balance: $47,250.00

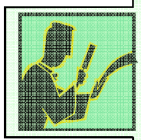
HOW DOES THE TOWN PROCESS OR CREATE LAW?



Issue or concern brought to staff's attention

CITIZENS CAN:

1. Make contact with staff to voice a concern.
2. Present an issue at the "public comment" portion of any council meeting.
3. Contact an elected official to voice a concern.



Staff researches issue/concern and brings it to the attention of the Town Administrator

Town Administrator assigns with staff to proper council committee

If any code revision or creation is proposed, the town attorney reviews the proposal for legal content prior to committee review

Committee reviews the issue with subsequent staff report and recommendation of action

Committee makes recommendation to Town Council for Code adoption, amendment or repeal of code as appropriate

Town Council takes action or no action as appropriate

YES Vote
Initiates the law five days after notice is published in newspaper

NO Vote
Means no change in current law

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

ASSETS:
Property owned by a government which has monetary value.

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

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

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

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

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

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

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

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

BONDED DEBT:
That portion on indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

COLA:
Cost of Living Allowance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE:
Full-time equivalent employee.

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

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

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

GOALS:
The objective of specific tasks and endeavors.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OPERATING TRANSFER:
Routine and/or recurring transfers of assets between funds.

ORDINANCE:
A statute or regulation enacted by Town Council.

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

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

PROCLAMATION:
A specific and distinguishable unit of work or service performed.

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUND:
A fund used to account for the proceeds of specific revenue.

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

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

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

TAX LEVY ORDINANCE:
An ordinance through which taxes are levied.

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

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

WAC:
Washington Administrative Code.

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