

# *Town of Eatonville*

## *2019 Annual Budget*

Adopted by the Eatonville Town Council,  
Ordinance 2018-11

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# TOWN OF EATONVILLE

## 2019 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 council - mayor form of government, that consists of a five elected Councilmembers 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, councilmembers 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 to implement policy that has been adopted by the council, responsible for personnel matters, works with staff to develop the preliminary budget and represents the town as the official spokesperson in accordance with views or goals set by council.

### 2019 ELECTED OFFICIALS AND TERMS OF OFFICE

| <b>Name</b>        | <b>Position</b> | <b>Term</b>             |
|--------------------|-----------------|-------------------------|
| Mike Schaub        | Mayor           | 01/01/2018 – 12/31/2021 |
| Jennie Hannah      | Position 1      | 01/01/2018 – 12/31/2021 |
| Bob Walter         | Position 2      | 01/01/2018 – 12/31/2021 |
| Robert Thomas      | Position 3      | 01/01/2016 – 12/31/2019 |
| Bill Dunn          | Position 4      | 01/01/2016 – 12/31/2019 |
| James Schrimpsheer | Position 5      | 01/01/2016 – 12/31/2019 |

### ADMINISTRATION

| <b>Name</b>      | <b>Position</b>    |
|------------------|--------------------|
| Abby Gribi       | Town Administrator |
| Kathy Linnemeyer | 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 2<sup>nd</sup> and 4<sup>th</sup> Mondays of each month and begin at 7:00 PM. When a council meeting falls on a holiday, the council may determine an alternate day for the meeting or cancel the meeting. A journal of proceedings of the council will be kept by the town clerk and is open for public inspection. Agendas, recordings and minutes of town council meetings are posted on the official Town of Eatonville website [www.eatonville-wa.gov](http://www.eatonville-wa.gov). The Mayor is the presiding officer of all meetings of the council under authority of RCW 35.27.160. In the absence of the mayor, the mayor pro tem shall preside.

### 2019 Council Meeting Schedule

|              |         |
|--------------|---------|
| January 14   | 7:00 PM |
| January 28   | 7:00 PM |
| February 11  | 7:00 PM |
| February 25  | 7:00 PM |
| March 11     | 7:00 PM |
| March 25     | 7:00 PM |
| April 8      | 7:00 PM |
| April 22     | 7:00 PM |
| May 13       | 7:00 PM |
| May 28       | 7:00 PM |
| June 10      | 7:00 PM |
| June 24      | 7:00 PM |
| July 8       | 7:00 PM |
| July 22      | 7:00 PM |
| August 12    | 7:00 PM |
| August 26    | 7:00 PM |
| September 9  | 7:00 PM |
| September 23 | 7:00 PM |
| October 14   | 7:00 PM |
| October 28   | 7:00 PM |
| November 12  | 7:00 PM |
| November 25  | 7:00 PM |
| December 9   | 7:00 PM |
| December 23  | 7:00 Pm |

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 councilmembers only. Standing council committees shall consist of a maximum of two councilmembers appointed by the council in January of each year. Standing council committees may make recommendations on proposed ordinances, resolutions and other matters of a legislative nature, within their area of responsibility before action is taken by the full council. A monthly schedule of committee meetings is posted on the Town's Facebook page and on the Town website [www.eatonville-wa.gov](http://www.eatonville-wa.gov).

## ACCOUNTING AND BUDGET

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

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

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

Financial Policies- In 2012, the Town adopted Financial Policies that were amended in 2014. 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. The goal shall be to maintain a General Fund ending fund balance of at least ten (10) percent of the budgeted General Fund operating revenues and ten (10) percent of each Enterprise Fund adopted operating expenditures by December 31, 2017. 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.



# Office of Administration



Mayor Mike Schaub

Town of Eatonville

Dear Residents of Eatonville and Town Council Members:

I submitted the 2019 Annual Budget that is balanced and continues to reflect our ongoing financial strategy to improve the financial condition of our Town. The 2018 Budget was executed successfully and we ended the year with stronger financial reserves and fund balance along with completing several projects improving our community. The most notable project is the new traffic signal and improved intersection. It improved the flow of traffic along with pedestrian safety. We are excited to continue improving our streets in 2019 with two additional road improvement projects funded by grants from the Transportation Improvement Board.

The Town Council and staff deserve great credit for all the work completed, the flexibility in adjusting to new project opportunities with limited resources, and continuing the support for stronger, conservative fiscal stewardship. Attention and diligence in budgeting and spending has allowed the Town of Eatonville to improve its financial position.

The Town's core mission remains the same: to create a highly livable community by working in partnership with our citizenry and balance the following budget principles:

1. Improve the financial stability of the Town
2. Provide the highest level of police, fire, and emergency medical services (EMS) within our available resources
3. Deliver quality public services and preserve the character of the Town

The Annual Budget has been shaped to build on our current budget strategy and philosophy. Included within the budget are resource allocations to fund the current level of public safety while looking for a funding model to provide a sustainable level of services within our available resources going forward.

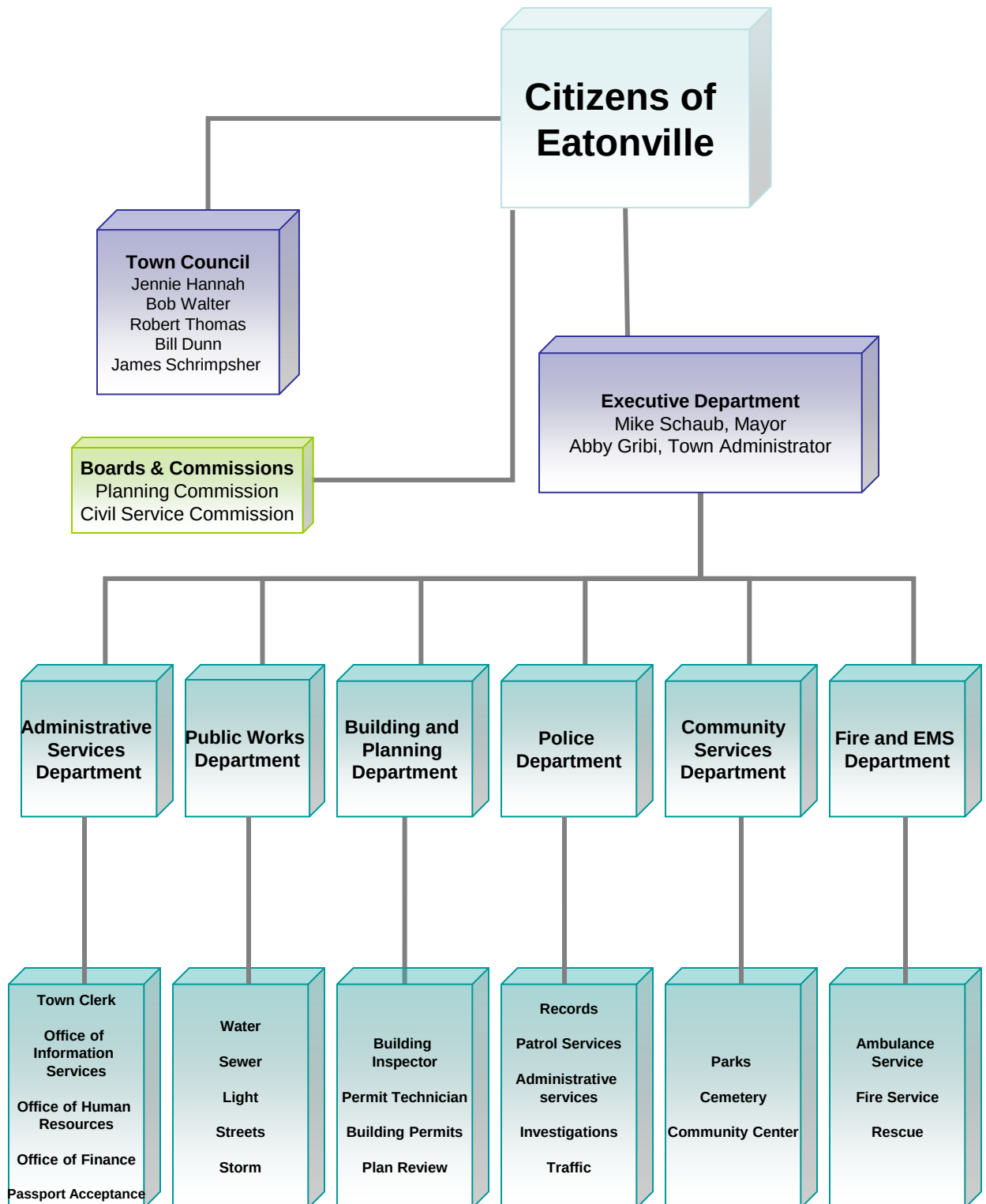
The budget process is a collaborative effort including the Mayor, Town Council, Staff, and citizen input and ensures that the Town of Eatonville will operate in financial balance. Our financial goals remain the same:

1. Live within our means
2. Do not pay for ongoing expenditures with one-time revenues
3. Continue to build a stronger General Fund reserve and adequate contingency reserves
4. Include sufficient maintenance and replacement funds to properly maintain capital facilities and equipment

I believe the 2018 Annual Budget provides a plan to achieve those goals.

Sincerely,

Mike Schaub, Mayor



## ORDINANCE 2018-11

### AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE, WASHINGTON FOR THE CALENDAR YEAR 2019

**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, 2019; and

**WHEREAS**, the Town Council met and held Budget Study Sessions to review the proposed budget on October 22, 2018 and November 13, 2018; and

**WHEREAS**, pursuant to RCW 84.55.120, the Eatonville Town Council held a public hearings on revenue sources on November 13, 2018 and November 26, 2018; and

**WHEREAS**, pursuant to RCW 35.33.061, Notice of Budget Hearings were published on November 7, 2018, November 14, 2018 and November 21, 2018 in the Dispatch newspaper; and

**WHEREAS**, a copy of the 2019 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 35.33.071, the Town Council held a public hearing on November 26, 2018 for the purpose of fixing the final budget for calendar year 2019; now, therefore,

**BE IT ORDAINED** by the Council of the Town of Eatonville, Washington, as follows:

The annual budget of the Town of Eatonville for the year 2019, set forth by fund summary totals below, as fixed and determined in the Preliminary Budget for the year 2019, 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 2019. The total estimated revenue from all sources and the expenditures by fund are as follows:

**Total Estimated Revenue from all sources:           \$ 11,732,656.27**

#### **Expenditures by Fund**

|     |                                 |                 |
|-----|---------------------------------|-----------------|
| 001 | Current Expense Fund            | \$ 3,096,075.06 |
| 002 | Cemetery Fund                   | \$ 21,670.00    |
| 101 | Street Fund                     | \$ 181,300.00   |
| 102 | Transportation Benefit District | \$ 206,500.00   |

|     |                                     |                 |
|-----|-------------------------------------|-----------------|
| 110 | Tourism Fund                        | \$ 57,200.00    |
| 116 | Sidewalk Mitigation                 | \$ 16,454.87    |
| 120 | Cemetery Endowment Improvement Fund | \$ 21,400.00    |
| 130 | Real Estate Excise Tax Fund         | \$ 221,000.00   |
| 201 | Millpond Bond Redemption Fund       | \$ 18,833.00    |
| 401 | Electric Fund                       | \$ 2,701,293.23 |
| 403 | Electric Capital Fund               | \$ 177,400.00   |
| 410 | Water Fund                          | \$ 1,611,933.07 |
| 414 | Water Capital Fund                  | \$ 340,939.44   |
| 411 | Sewer Fund                          | \$ 1,038,400.00 |
| 412 | USDA Sewer Bond Redemption Fund     | \$ 117,038.00   |
| 413 | USDA Sewer Bond Reserve Fund        | \$ 66,104.29    |
| 415 | Sewer Capital Fund                  | \$ 397,615.07   |
| 450 | Storm Drain Fund                    | \$ 435,400.00   |
| 452 | Storm Drain Capital Fund            | \$ 66,400.00    |
| 460 | Refuse Fund                         | \$ 939,700.00   |

**Grand Total All Funds Combined** **\$ 11,732,656.27**

**Section 1.** The budget for the Town of Eatonville, Washington for the year 2019 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 2.** 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 3.** 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 4.** This ordinance shall take effect after publication of a summary, consisting of the title, pursuant to RCW 35.27.300.

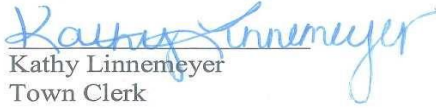
1ST READING: 11/13/2018

2ND READING: 11/26/2018

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this 26th day of November, 2018.

  
\_\_\_\_\_  
Mike Schaub  
Mayor

ATTEST:

  
\_\_\_\_\_  
Kathy Linnemeyer  
Town Clerk

APPROVED AS TO FORM:

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



## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 001 Current Expense Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                              |              |
|------------------------------|--------------|
| 308 Beginning Balances       | 785,626.00   |
| 310 Taxes                    | 1,507,711.33 |
| 320 Licenses & Permits       | 72,700.00    |
| 330 State Generated Revenues | 87,500.00    |
| 340 Charges For Services     | 41,500.00    |
| 350 Fines & Forfeitures      | 25,800.00    |
| 360 Misc Revenues            | 47,250.00    |
| 380 Non Revenues             | 0.00         |
| 390 Other Revenues           | 109,087.73   |
| 397 Interfund Transfers      | 418,900.00   |

#### Fund Revenues:

**3,096,075.06**

#### EXPENDITURES

|                                      |            |
|--------------------------------------|------------|
| 511 Legislative                      | 28,560.00  |
| 512 Judicial                         | 34,000.00  |
| 513 Executive                        | 151,250.00 |
| 514 Finance                          | 381,050.00 |
| 515 Legal Services                   | 37,000.00  |
| 518 Central Services                 | 32,650.00  |
| 519 General Government Services      | 11,800.00  |
| 521 Law Enforcement                  | 801,700.00 |
| 522 Fire Control                     | 520,000.00 |
| 523 Jail Costs                       | 25,000.00  |
| 546 Airports, Port, Terminal         | 3,400.00   |
| 554 Animal Control                   | 5,710.00   |
| 558 Planning & Community Development | 163,000.00 |
| 559 Housing & Community Development  | 600.00     |
| 566 Substance Abuse                  | 800.00     |
| 573 Spectator & Community Events     | 0.00       |
| 575 Cultural & Recreational Fac      | 35,475.00  |
| 576 Park Facilities                  | 93,100.00  |
| 580 Non Expenditures                 | 0.00       |
| 591 Debt Service                     | 17,549.10  |
| 594 Capital Expenditures             | 177,720.97 |
| 597 Interfund Transfers              | 59,003.24  |
| 999 Ending Balance                   | 516,706.75 |

#### Fund Expenditures:

**3,096,075.06**

#### Excess/Deficit:

**0.00**

## 2019 BUDGET TOTALS

Town Of Eatonville  
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002 Cemtery Fund

01/01/2019 To: 12/31/2019

### REVENUES

|                          |           |
|--------------------------|-----------|
| 308 Beginning Balances   | 0.00      |
| 340 Charges For Services | 6,500.00  |
| 397 Interfund Transfers  | 15,170.00 |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>21,670.00</b> |
|-----------------------|------------------|

### EXPENDITURES

|                    |           |
|--------------------|-----------|
| 536 Cemetery       | 21,670.00 |
| 999 Ending Balance | 0.00      |

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>21,670.00</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 101 Street Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                              |           |
|------------------------------|-----------|
| 308 Beginning Balances       | 30,000.00 |
| 330 State Generated Revenues | 60,000.00 |
| 360 Misc Revenues            | 300.00    |
| 390 Other Revenues           | 0.00      |
| 397 Interfund Transfers      | 91,000.00 |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>181,300.00</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                              |           |
|------------------------------|-----------|
| 542 Streets - Maintenance    | 83,450.00 |
| 543 Streets Admin & Overhead | 5,350.00  |
| 594 Capital Expenditures     | 77,000.00 |
| 999 Ending Balance           | 15,500.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>181,300.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
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### 102 Transportation Benefit District

01/01/2019 To: 12/31/2019

#### REVENUES

|                        |            |
|------------------------|------------|
| 308 Beginning Balances | 155,000.00 |
| 310 Taxes              | 50,000.00  |
| 360 Misc Revenues      | 1,500.00   |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>206,500.00</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                           |            |
|---------------------------|------------|
| 542 Streets - Maintenance | 0.00       |
| 597 Interfund Transfers   | 66,000.00  |
| 999 Ending Balance        | 140,500.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>206,500.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
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### 110 Tourism Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                        |           |
|------------------------|-----------|
| 308 Beginning Balances | 37,000.00 |
| 310 Taxes              | 20,000.00 |
| 360 Misc Revenues      | 200.00    |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>57,200.00</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                                  |           |
|----------------------------------|-----------|
| 557 Community Services           | 1,000.00  |
| 573 Spectator & Community Events | 20,570.00 |
| 999 Ending Balance               | 35,630.00 |

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>57,200.00</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
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### 116 Sidewalk Mitigation

01/01/2019 To: 12/31/2019

#### REVENUES

|                        |           |
|------------------------|-----------|
| 308 Beginning Balances | 16,454.87 |
| 360 Misc Revenues      | 0.00      |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>16,454.87</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                         |           |
|-------------------------|-----------|
| 597 Interfund Transfers | 0.00      |
| 999 Ending Balance      | 16,454.87 |

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>16,454.87</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
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### 120 Cemetery Endowment Improvement Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                        |           |
|------------------------|-----------|
| 308 Beginning Balances | 20,200.00 |
| 360 Misc Revenues      | 1,200.00  |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>21,400.00</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                    |           |
|--------------------|-----------|
| 999 Ending Balance | 21,400.00 |
|--------------------|-----------|

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>21,400.00</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
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130 REET Fund

01/01/2019 To: 12/31/2019

### REVENUES

|                        |            |
|------------------------|------------|
| 308 Beginning Balances | 190,000.00 |
| 310 Taxes              | 30,000.00  |
| 360 Misc Revenues      | 1,000.00   |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>221,000.00</b> |
|-----------------------|-------------------|

### EXPENDITURES

|                         |            |
|-------------------------|------------|
| 597 Interfund Transfers | 0.00       |
| 999 Ending Balance      | 221,000.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>221,000.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
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### 201 MillPond Park Bond Redemption Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                         |           |
|-------------------------|-----------|
| 308 Beginning Balances  | 0.00      |
| 397 Interfund Transfers | 18,833.24 |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>18,833.24</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                  |           |
|------------------|-----------|
| 591 Debt Service | 18,833.24 |
|------------------|-----------|

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>18,833.24</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 401 Electric Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                              |              |
|------------------------------|--------------|
| 308 Beginning Balances       | 551,493.23   |
| 310 Taxes                    | 130,000.00   |
| 330 State Generated Revenues | 0.00         |
| 340 Charges For Services     | 2,013,500.00 |
| 360 Misc Revenues            | 6,300.00     |
| 390 Other Revenues           | 0.00         |

**Fund Revenues:** **2,701,293.23**

#### EXPENDITURES

|                                 |              |
|---------------------------------|--------------|
| 515 Legal Services              | 5,000.00     |
| 519 General Government Services | 4,500.00     |
| 533 Electric & Gas Utilities    | 2,160,225.00 |
| 594 Capital Expenditures        | 0.00         |
| 597 Interfund Transfers         | 167,300.00   |
| 999 Ending Balance              | 364,268.23   |

**Fund Expenditures:** **2,701,293.23**

**Excess/Deficit:** **0.00**

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 402 Utilities Deposit Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                        |      |
|------------------------|------|
| 308 Beginning Balances | 0.00 |
| 380 Non Revenues       | 0.00 |

|                       |             |
|-----------------------|-------------|
| <b>Fund Revenues:</b> | <b>0.00</b> |
|-----------------------|-------------|

#### EXPENDITURES

|                      |      |
|----------------------|------|
| 580 Non Expenditures | 0.00 |
|----------------------|------|

|                           |             |
|---------------------------|-------------|
| <b>Fund Expenditures:</b> | <b>0.00</b> |
|---------------------------|-------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
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### 403 Electric Capital Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 121,400.00 |
| 340 Charges For Services | 6,000.00   |
| 397 Interfund Transfers  | 50,000.00  |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>177,400.00</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                          |            |
|--------------------------|------------|
| 594 Capital Expenditures | 55,000.00  |
| 999 Ending Balance       | 122,400.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>177,400.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 410 Water Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 609,733.07 |
| 310 Taxes                | 45,000.00  |
| 320 Licenses & Permits   | 2,500.00   |
| 340 Charges For Services | 931,500.00 |
| 360 Misc Revenues        | 23,200.00  |
| 380 Non Revenues         | 0.00       |
| 390 Other Revenues       | 0.00       |

**Fund Revenues:** **1,611,933.07**

#### EXPENDITURES

|                                 |            |
|---------------------------------|------------|
| 515 Legal Services              | 1,000.00   |
| 519 General Government Services | 1,900.00   |
| 010 Administration - General    | 252,000.00 |
| 080 Operations - General        | 348,500.00 |
| 534 Water Utilities             | 600,500.00 |
| 591 Debt Service                | 227,356.33 |
| 594 Capital Expenditures        | 0.00       |
| 597 Interfund Transfers         | 175,450.00 |
| 999 Ending Balance              | 605,726.74 |

**Fund Expenditures:** **1,611,933.07**

**Excess/Deficit:** **0.00**

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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### 411 Sewer Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 424,000.00 |
| 310 Taxes                | 34,000.00  |
| 320 Licenses & Permits   | 500.00     |
| 340 Charges For Services | 575,500.00 |
| 360 Misc Revenues        | 4,400.00   |
| 380 Non Revenues         | 0.00       |
| 390 Other Revenues       | 0.00       |

|                       |                     |
|-----------------------|---------------------|
| <b>Fund Revenues:</b> | <b>1,038,400.00</b> |
|-----------------------|---------------------|

#### EXPENDITURES

|                                 |            |
|---------------------------------|------------|
| 515 Legal Services              | 2,500.00   |
| 519 General Government Services | 1,300.00   |
| 535 Sewer                       | 509,550.00 |
| 591 Debt Service                | 40,263.15  |
| 594 Capital Expenditures        | 0.00       |
| 597 Interfund Transfers         | 260,038.00 |
| 999 Ending Balance              | 224,748.85 |

|                           |                     |
|---------------------------|---------------------|
| <b>Fund Expenditures:</b> | <b>1,038,400.00</b> |
|---------------------------|---------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
Page: 15

### 412 USDA Sewer Bond Redemption Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                         |            |
|-------------------------|------------|
| 308 Beginning Balances  | 0.00       |
| 397 Interfund Transfers | 117,038.00 |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>117,038.00</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                    |            |
|--------------------|------------|
| 591 Debt Service   | 117,038.00 |
| 999 Ending Balance | 0.00       |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>117,038.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
Page: 16

### 413 USDA Sewer Bond Reserve Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                         |           |
|-------------------------|-----------|
| 308 Beginning Balances  | 66,104.29 |
| 397 Interfund Transfers | 0.00      |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>66,104.29</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                    |           |
|--------------------|-----------|
| 999 Ending Balance | 66,104.29 |
|--------------------|-----------|

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>66,104.29</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
Page: 17

### 414 Water Capital Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 260,939.44 |
| 340 Charges For Services | 30,000.00  |
| 397 Interfund Transfers  | 50,000.00  |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>340,939.44</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                          |            |
|--------------------------|------------|
| 594 Capital Expenditures | 85,000.00  |
| 999 Ending Balance       | 255,939.44 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>340,939.44</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
Page: 18

### 415 Sewer Capital Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 312,215.07 |
| 340 Charges For Services | 35,400.00  |
| 397 Interfund Transfers  | 50,000.00  |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>397,615.07</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                          |            |
|--------------------------|------------|
| 594 Capital Expenditures | 48,000.00  |
| 999 Ending Balance       | 349,615.07 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>397,615.07</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
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### 450 Storm Drain Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 295,000.00 |
| 310 Taxes                | 7,500.00   |
| 340 Charges For Services | 130,500.00 |
| 360 Misc Revenues        | 2,400.00   |
| 390 Other Revenues       | 0.00       |

|                       |                   |
|-----------------------|-------------------|
| <b>Fund Revenues:</b> | <b>435,400.00</b> |
|-----------------------|-------------------|

#### EXPENDITURES

|                                 |            |
|---------------------------------|------------|
| 515 Legal Services              | 500.00     |
| 519 General Government Services | 220.00     |
| 531 Natural Resources           | 18,000.00  |
| 538 Other Utilities/Activities  | 93,400.00  |
| 597 Interfund Transfers         | 44,500.00  |
| 999 Ending Balance              | 278,780.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>Fund Expenditures:</b> | <b>435,400.00</b> |
|---------------------------|-------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
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### 452 Storm Drain Capital Fund

01/01/2019 To: 12/31/2019

#### REVENUES

|                          |           |
|--------------------------|-----------|
| 308 Beginning Balances   | 46,000.00 |
| 340 Charges For Services | 2,400.00  |
| 397 Interfund Transfers  | 18,000.00 |

|                       |                  |
|-----------------------|------------------|
| <b>Fund Revenues:</b> | <b>66,400.00</b> |
|-----------------------|------------------|

#### EXPENDITURES

|                                |           |
|--------------------------------|-----------|
| 538 Other Utilities/Activities | 60,000.00 |
| 594 Capital Expenditures       | 0.00      |
| 999 Ending Balance             | 6,400.00  |

|                           |                  |
|---------------------------|------------------|
| <b>Fund Expenditures:</b> | <b>66,400.00</b> |
|---------------------------|------------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
Page: 21

460 Refuse Fund

01/01/2019 To: 12/31/2019

### REVENUES

|                          |            |
|--------------------------|------------|
| 308 Beginning Balances   | 355,000.00 |
| 310 Taxes                | 33,000.00  |
| 340 Charges For Services | 550,100.00 |
| 360 Misc Revenues        | 1,600.00   |

**Fund Revenues:** **939,700.00**

### EXPENDITURES

|                                     |            |
|-------------------------------------|------------|
| 515 Legal Services                  | 1,000.00   |
| 519 General Government Services     | 1,000.00   |
| 537 Garbage & Solid Waste Utilities | 545,250.00 |
| 597 Interfund Transfers             | 42,500.00  |
| 999 Ending Balance                  | 349,950.00 |

**Fund Expenditures:** **939,700.00**

**Excess/Deficit:** **0.00**

## 2019 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

Time: 16:29:42 Date: 02/12/2019  
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640 Fiscal Agency Remittance Fund

01/01/2019 To: 12/31/2019

### REVENUES

|                        |      |
|------------------------|------|
| 308 Beginning Balances | 0.00 |
| 380 Non Revenues       | 0.00 |

|                       |             |
|-----------------------|-------------|
| <b>Fund Revenues:</b> | <b>0.00</b> |
|-----------------------|-------------|

### EXPENDITURES

|                      |      |
|----------------------|------|
| 580 Non Expenditures | 0.00 |
|----------------------|------|

|                           |             |
|---------------------------|-------------|
| <b>Fund Expenditures:</b> | <b>0.00</b> |
|---------------------------|-------------|

|                        |             |
|------------------------|-------------|
| <b>Excess/Deficit:</b> | <b>0.00</b> |
|------------------------|-------------|

## 2019 BUDGET TOTALS

Town Of Eatonville

Time: 16:29:42 Date: 02/12/2019

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| Fund                                    | Revenues             | Expenditures         | Net         |
|-----------------------------------------|----------------------|----------------------|-------------|
| 001 Current Expense Fund                | 3,096,075.06         | 3,096,075.06         | 0.00        |
| 002 Cemtery Fund                        | 21,670.00            | 21,670.00            | 0.00        |
| 101 Street Fund                         | 181,300.00           | 181,300.00           | 0.00        |
| 102 Transportation Benefit District     | 206,500.00           | 206,500.00           | 0.00        |
| 110 Tourism Fund                        | 57,200.00            | 57,200.00            | 0.00        |
| 116 Sidewalk Mitigation                 | 16,454.87            | 16,454.87            | 0.00        |
| 120 Cemetery Endowment Improvement Fund | 21,400.00            | 21,400.00            | 0.00        |
| 130 REET Fund                           | 221,000.00           | 221,000.00           | 0.00        |
| 201 MillPond Park Bond Redemption Fund  | 18,833.24            | 18,833.24            | 0.00        |
| 401 Electric Fund                       | 2,701,293.23         | 2,701,293.23         | 0.00        |
| 402 Utilities Deposit Fund              | 0.00                 | 0.00                 | 0.00        |
| 403 Electric Capital Fund               | 177,400.00           | 177,400.00           | 0.00        |
| 410 Water Fund                          | 1,611,933.07         | 1,611,933.07         | 0.00        |
| 411 Sewer Fund                          | 1,038,400.00         | 1,038,400.00         | 0.00        |
| 412 USDA Sewer Bond Redemption Fund     | 117,038.00           | 117,038.00           | 0.00        |
| 413 USDA Sewer Bond Reserve Fund        | 66,104.29            | 66,104.29            | 0.00        |
| 414 Water Capital Fund                  | 340,939.44           | 340,939.44           | 0.00        |
| 415 Sewer Capital Fund                  | 397,615.07           | 397,615.07           | 0.00        |
| 450 Storm Drain Fund                    | 435,400.00           | 435,400.00           | 0.00        |
| 452 Storm Drain Capital Fund            | 66,400.00            | 66,400.00            | 0.00        |
| 460 Refuse Fund                         | 939,700.00           | 939,700.00           | 0.00        |
| 640 Fiscal Agency Remittance Fund       | 0.00                 | 0.00                 | 0.00        |
|                                         | <u>11,732,656.27</u> | <u>11,732,656.27</u> | <u>0.00</u> |

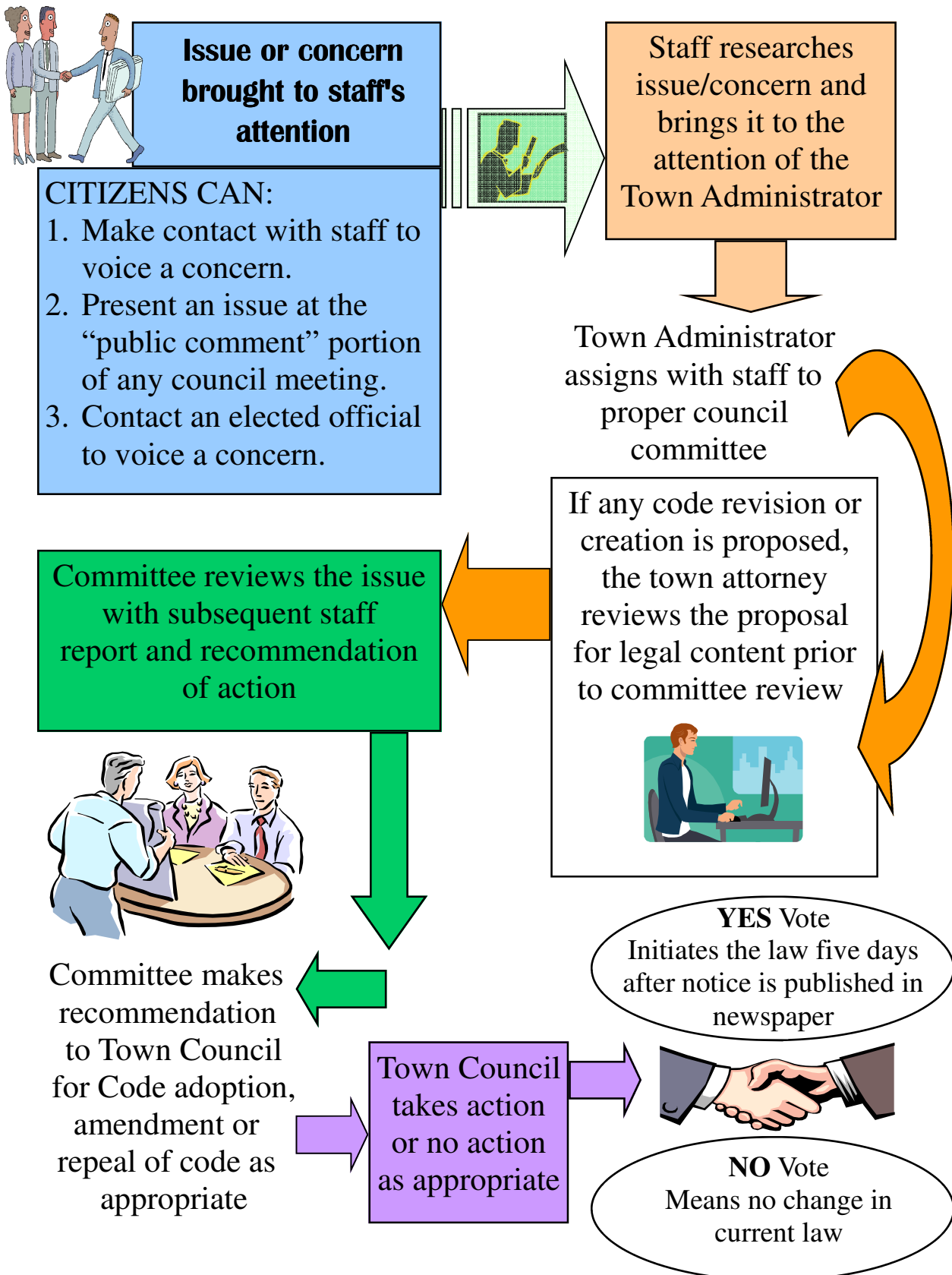
**TOWN OF EATONVILLE**  
**2019 YEARLY BUDGET SALARY SCHEDULE**  
**APPENDIX "A"**

| CLASSIFICATION                                              | Flat Rate    | Minimum     | Maximum     |
|-------------------------------------------------------------|--------------|-------------|-------------|
| MAYOR                                                       | \$1402.34/Mo |             |             |
| TOWN ADMINISTRATOR                                          |              | \$75,937.00 | \$88,018.00 |
| TOWN CLERK                                                  |              | \$63,648.00 | \$73,068.00 |
| DEPUTY CLERK                                                |              | \$53,366.00 | \$61,272.00 |
| UTILITY CLERK                                               |              | \$50,012.64 | \$57,234.24 |
| PLANNING/BUILDING SECRETARY                                 |              | \$50,012.64 | \$57,234.24 |
| POLICE SECRETARY                                            |              | \$50,012.64 | \$57,234.24 |
| POLICE OFFICER                                              |              | \$55,765.44 | \$63,856.08 |
| ADMIN                                                       |              | \$46,144.80 | \$52,778.88 |
| LIGHT SUPERINTENDENT                                        |              | \$63,856.08 | \$73,256.40 |
| LINEMAN                                                     |              | \$60,453.36 | \$69,327.36 |
| APPRENTICE LINE ELECTRICIAN                                 |              | \$52,778.88 | \$60,453.36 |
| WATER/WASTEWATER/STORM SUPERINTENDENT                       |              | \$63,856.08 | \$73,256.40 |
| WATER/WASTEWATER/STORM OPERATOR 1                           |              | \$52,778.88 | \$60,453.36 |
| WATER/WASTEWATER/STORM OPERATOR 2                           |              | \$58,813.20 | \$67,442.40 |
| WATER/WASTEWATER/STORM LABORER/METER READER                 |              | \$44,933.04 | \$51,371.28 |
| WATER/WASTEWATER TRAINEE                                    |              | \$47,393.28 | \$54,210.96 |
| PART TIME WATER/WASTEWATER SUPERVISOR                       | \$30.46/Hour |             |             |
| SKILLED LABORER                                             |              | \$48,678.48 | \$55,765.44 |
| TEMP PARKS LABORER                                          | \$15.00/Hour |             |             |
| PART TIME JANITOR                                           | \$20.49/Hour |             |             |
| COUNCIL                                                     | \$75/Meeting |             |             |
| MINIMUM AND MAXIMUM SALARY AMOUNTS DO NOT INCLUDE LONGEVITY |              |             |             |

| TOWN PAID BENEFITS    | EMPLOYEE CLASS          |
|-----------------------|-------------------------|
| MEDICAL-90%           | 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.    |

# HOW DOES THE TOWN PROCESS OR CREATE LAW?



## **GLOSSARY OF TERMS**

### **ACCOUNTING SYSTEM:**

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

### **ACCOUNTS PAYABLE:**

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

### **ACCOUNTS RECEIVABLE:**

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

### **ALLOCATION:**

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

### **ANNUAL DEBT SERVICE:**

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

### **ANNUAL FINANCIAL REPORT:**

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

### **APPROPRIATION:**

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

### **APPROPRIATIONS ORDINANCE:**

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

### **ASSESSED VALUATION:**

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

### **ASSETS:**

Property owned by a government which has monetary value.

### **AUDIT:**

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

### **AUDITOR'S REPORT:**

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

**BALANCE SHEET:**

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

**BARS:**

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

**BASE BUDGET:**

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

**BASIS OF ACCOUNTING:**

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

**BENEFITS (PERSONNEL):**

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

**BOND:**

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

**BONDED DEBT:**

That portion on indebtedness represented by outstanding bonds.

**BUDGET (OPERATING):**

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

**BUDGET AMENDMENT:**

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

**BUDGET CALENDAR:**

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

**BUDGET DOCUMENT:**

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

**CAPITAL ASSETS:**

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

**CAPITAL BUDGET:**

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

**CAPITAL IMPROVEMENT PROGRAM:**

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

**CAPITAL PROGRAM:**

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

**CAPITAL OUTLAY:**

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

**CAPITAL PROJECTS:**

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

**CASH BASIS:**

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

**CASH FLOW BUDGET:**

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

**CERTIFICATE OF DEPOSIT:**

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

**COLA:**

Cost of Living Allowance.

**CONCURRENT OR CONCURRENCY:**

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

**CONTINGENCY:**

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

**COST ACCOUNTING:**

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

**CPI:**

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

**DEBT:**

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

**DEBT LIMITS:**

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

**DEBT SERVICE:**

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

**DEBT SERVICE FUND:**

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

**DELINQUENT TAXES:**

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

**DEPOSIT:**

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

**DEVELOPMENT ACTIVITY:**

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

**DUE FROM OTHER FUNDS:**

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

**ENDING FUND BALANCE:**

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

**ENTERPRISE FUND:**

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

**EXPENDITURES:**

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

**FISCAL YEAR:**

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

**FTE:**

Full-time equivalent employee.

**FUND:**

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

**FUND BALANCE:**

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

**GENERAL FUND:**

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

**GOALS:**

The objective of specific tasks and endeavors.

**GRANT:**

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

**IMPACT FEES:**

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

**INFRASTRUCTURE:**

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

**INTER-FUND PAYMENTS:**

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

**INTERGOVERNMENTAL COSTS:**

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

**INTERGOVERNMENTAL SERVICES:**

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

**INTERNAL CONTROL:**

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

**INTERNAL SERVICE FUND:**

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

**INVESTMENT:**

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

**LEASING:**

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

**LEOFF:**

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

**LIABILITY:**

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

**MITIGATION FEES:**

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

**MODIFIED ACCRUAL BASIS:**

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

**OPERATING FUNDS:**

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

**OPERATING TRANSFER:**

Routine and/or recurring transfers of assets between funds.

**ORDINANCE:**

A statute or regulation enacted by Town Council.

**PERS:**

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

**PERSONNEL COSTS:**

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

**PROCLAMATION:**

A specific and distinguishable unit of work or service performed.

**PROGRAM REVENUE:**

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

**PUBLIC FACILITIES:**

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

**PUBLIC WORKS TRUST FUND:**

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

**RCW:**

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

**REET:**

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

**RESERVE:**

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

**RESOLUTION:**

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

**RESOURCES:**

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

**REVENUE:**

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

**REVENUE ESTIMATE:**

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

**SALARIES AND WAGES:**

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

**SPECIAL REVENUE FUND:**

A fund used to account for the proceeds of specific revenue.

**SUPPLIES:**

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

**TAX:**

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

**TAX ANTICIPATION NOTES:**

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

**TAX LEVY ORDINANCE:**

An ordinance through which taxes are levied.

**TAX RATE LIMIT:**

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

**TRANSPORTATION IMPROVEMENT BOARD:**

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

**WAC:**

Washington Administrative Code.

**YIELD:**

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