

# TOWN OF EATONVILLE

## Agenda Staff Report

Agenda Item No.: \_\_\_\_\_  
Subject: Adoption of Ordinance No. 2019-6  
Amending the 2019 Budget of the  
Town of Eatonville  
\_\_\_\_\_

Meeting Date: August 26, 2019  
Prepared by: Kathy Linnemeyer  
Town Clerk  
\_\_\_\_\_

**Summary:** The Eatonville Town Council approved the 2019 Budget on November 26, 2018. It has become necessary for the Town to amend said Budget because of revenues and expenditures of same, which could not reasonably have been foreseen at the time of adopting said budget. Below is an explanation of the budget amendments.

**Current Expense Fund-** Revenue is increased \$7,500 due to receiving a grant from Dept of Ecology for the Shoreline Master Plan updates. Expenditures are increased \$16,000 for interest and principal payments for the State Treasurer's Office loan for the Town Hall remodel. The ending fund balance is reduced by \$8,500 to balance the amendments.

**Street Fund-** Revenue is increased to include the TIB Rainier/Penn Ave grant of \$576,135 and transfers in from the REET and Sidewalk Mitigation Funds totaling \$35,653.50 that were approved by Resolution 2018-JJ for the Weyerhaeuser Rd sidewalk work. Expenditures are increased by \$611,788.50 for the Rainier/Penn Ave project and the Weyerhaeuser Road sidewalk work.

**REET Fund-** Adding an expense line for the transfer to the Street Fund of \$19,168.63 for the Weyerhaeuser Road sidewalk work and reducing the ending fund balance as approved by Resolution 2018-JJ

**Sidewalk Mitigation Fund-** Adding an expense line for the transfer to the Street Fund of \$16,454.87 for the Weyerhaeuser Road sidewalk work as approved by Resolution 2018-JJ.

**Sewer Fund-** Increasing the transfer to the USDA Bond Redemption fund by \$61,300 for the early payoff of a loan as recommended by USDA and decreasing the ending fund balance to offset the amount.

**USDA Bond Redemption Fund-** Increasing the Bond Debt Transfer by \$61,300 and increasing the principal and interest BARS numbers for early payoff of the USDA loan.

**Recommendation:** Staff recommends approval of Ordinance 2016-6

**Motion for consideration:** I move to approve the first reading of Ordinance No. 2019-6 amending the 2019 budget.

**Fiscal Impact:** Petitioners have paid the street vacation administrative fee and prior to the effective date of the ordinance will pay the portion of the appraised value that Council determines is appropriate.

**Attachments:** Ordinance No. 2019-6 and 2019 Proposed Budget Changes

**ORDINANCE 2019-6**

**AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, AMENDING  
THE 2019 BUDGET OF THE TOWN OF EATONVILLE, AS ADOPTED BY  
ORDINANCE NO 2018-11**

**WHEREAS**, the Town of Eatonville adopted the 2019 budget in final form by Ordinance 2018-11 on the 26th day of November, 2018; and

**WHEREAS**, subsequent thereto, it has become necessary for the Town to amend said Ordinance because of revenues and expenditures of same, which could not reasonably have been foreseen at the time of adopting said budget; and

**WHEREAS**, said expenditures are not one of the emergencies specifically enumerated in RCW 35.33.081; and

**WHEREAS**, the Town is desirous of amending its budget pursuant to RCW 35.33.091; and

**WHEREAS**, the Town introduced said budget amendment on the 26<sup>th</sup> day of August, 2019, pursuant to RCW 35.33.091.

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

**Section 1.** The following funds contained in the 2019 budget are hereby amended as set forth below:

**Expenditures by Fund**

| <b>Fund</b>              | <b>Current Budget</b> | <b>Amendment</b> | <b>New Total</b> |
|--------------------------|-----------------------|------------------|------------------|
| 001 Current Expense Fund | 3,096,075.06          | 16,500.00        | 3,112,575.06     |
| 101 Street Fund          | 181,300.00            | 611,788.50       | 793,088.50       |
| 116 Sidewalk Mitigation  | .00                   | 16,454.87        | 16,454.87        |
| 130 REET Fund            | 221,000.00            | 19,168.63        | 240,168.63       |
| 411 Sewer Fund           | 1,038,400.00          | 61,300.00        | 1,099,700.00     |
| 412 USDA Bond Redemption | 117,038.00            | 61,300.00        | 178,338.00       |

**Section 2.** The budget for the year 2019 is amended to provide for the changes outlined above, and a complete copy of the amended budget of the Town is filed in the office of the Town Clerk.

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

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

1ST READING: 08/26/2019  
2ND READING: 09/09/2019

PASSED by the Town Council of the Town of Eatonville and attested by the Clerk in authentication of such passage this \_\_\_ day of September, 2019.

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

ATTEST:

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

APPROVED AS TO FORM:

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

## 2019 PROPOSED BUDGET CHANGES

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| 001 Current Expense Fund                      | Original            | Proposed            | Difference      | Remarks  |
|---|---------------------|---------------------|-----------------|--|
| <b>Revenues</b>                               |                     |                     |                 |  |
| 330 State Generated Revenues                  |                     |                     |                 |  |
| 334 03 10 00 Grant From Department Of Ecology | 0.00                | 7,500.00            | 7,500.00        | 0.0% Shoreline Master Plan Update Grant from Dept of Ecology |
| 330 State Generated Revenues                  | 0.00                | 7,500.00            | 7,500.00        | 0.0%   |
| <b>Fund Revenues:</b>                         | <b>0.00</b>         | <b>7,500.00</b>     | <b>7,500.00</b> | <b>0.0%</b>  |
| <b>Expenditures</b>                           |                     |                     |                 |  |
| 591 Debt Service                              |                     |                     |                 |  |
| 591 14 70 00 Town Hall Remodel- Principal     | 0.00                | 10,000.00           | 10,000.00       | 0.0% Not included in 2019 Budget.                            |
| 592 14 80 00 Town Hall Remodel- Interest      | 0.00                | 6,000.00            | 6,000.00        | 0.0% Not included in 2018 Budget.                            |
| 591 Debt Service                              | 0.00                | 16,000.00           | 16,000.00       | 0.0%   |
| 999 Ending Balance                            |                     |                     |                 |  |
| 508 80 01 00 Ending Balance CE                | 285,661.84          | 277,161.84          | (8,500.00)      | 97.0%  |
| 999 Ending Balance                            | 285,661.84          | 277,161.84          | (8,500.00)      | 97.0%  |
| <b>Fund Expenditures:</b>                     | <b>285,661.84</b>   | <b>293,161.84</b>   | <b>7,500.00</b> | <b>102.6%</b>  |
| <b>Fund Excess/(Deficit):</b>                 | <b>(285,661.84)</b> | <b>(285,661.84)</b> |                 |  |

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| 101 Street Fund                              | Original    | Proposed          | Difference        | Remarks  |
|--|-------------|-------------------|-------------------|--|
| <b>Revenues</b>                              |             |                   |                   |  |
| 330 State Generated Revenues                 |             |                   |                   |  |
| 334 03 80 05 TIB Rainier Ave/Penn Ave Grant  | 0.00        | 576,135.00        | 576,135.00        | 0.0% TIB Grant Award   |
| <b>330 State Generated Revenues</b>          | <b>0.00</b> | <b>576,135.00</b> | <b>576,135.00</b> | <b>0.0%</b>  |
| <b>397 Interfund Transfers</b>               |             |                   |                   |  |
| 397 00 42 00 Transfer In From REET           | 0.00        | 19,198.63         | 19,198.63         | 0.0% TRS from REET to Streets- Weyerhaeuser Rd Sidewalk. Approved Resolution 2018-JJ |
| 397 95 60 00 Weyerhaeuser Road Sidewalk Tree | 0.00        | 16,454.87         | 16,454.87         | 0.0% TRs from Sidewalk Mitigation Fund to Streets Fund-                              |
| <b>397 Interfund Transfers</b>               | <b>0.00</b> | <b>35,653.50</b>  | <b>35,653.50</b>  | <b>0.0%</b>  |
| <b>Fund Revenues:</b>                        | <b>0.00</b> | <b>611,788.50</b> | <b>611,788.50</b> | <b>0.0%</b>  |
| <b>Expenditures</b>                          |             |                   |                   |  |
| <b>594 Capital Expenditures</b>              |             |                   |                   |  |
| 595 42 48 01 2019 TIB Rainier Ave & Penn Ave | 0.00        | 576,135.00        | 576,135.00        | 0.0% TIB Grant   |
| 595 95 60 00 Weyerhaeuser Road Sidewalk      | 0.00        | 35,653.50         | 35,653.50         | 0.0% 2018 project invoiced in 2019   |
| <b>594 Capital Expenditures</b>              | <b>0.00</b> | <b>611,788.50</b> | <b>611,788.50</b> | <b>0.0%</b>  |
| <b>Fund Expenditures:</b>                    | <b>0.00</b> | <b>611,788.50</b> | <b>611,788.50</b> | <b>0.0%</b>  |
| <b>Fund Excess/(Deficit):</b>                | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>       |  |

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| Revenues                             | Original            | Proposed            | Difference  | Remarks  |
|--------------------------------------|---------------------|---------------------|-------------|--|
| <b>Fund Revenues:</b>                | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b> | <b>0.0%</b>  |
| <b>Expenditures</b>                  |                     |                     |             |  |
| 597 Interfund Transfers              |                     |                     |             |  |
| 597 42 48 00 Transfer Out To Streets | 0.00                | 19,168.63           | 19,168.63   | 0.0% Trs to Street Fund- Weyerhaeuser Rd Sidewalk Project 2018 |
| 597 Interfund Transfers              | 0.00                | 19,168.63           | 19,168.63   | 0.0%   |
| 999 Ending Balance                   |                     |                     |             |  |
| 508 80 13 00 Ending Balance REET     | 221,000.00          | 201,831.37          | (19,168.63) | 91.3%  |
| 999 Ending Balance                   | 221,000.00          | 201,831.37          | (19,168.63) | 91.3%  |
| <b>Fund Expenditures:</b>            | <b>221,000.00</b>   | <b>221,000.00</b>   | <b>0.00</b> | <b>100.0%</b>  |
| <b>Fund Excess/(Deficit):</b>        | <b>(221,000.00)</b> | <b>(221,000.00)</b> |             |  |

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| 116 Sidewalk Mitigation                       | Original           | Proposed           | Difference  | Remarks  |
|---|--------------------|--------------------|-------------|--|
| <b>Fund Revenues:</b>                         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b> | <b>0.0%</b>  |
| <b>Expenditures</b>                           | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b> | <b>0.0%</b>  |
| <b>597 Interfund Transfers</b>                |                    |                    |             |  |
| 597 95 60 00 Weyerhaeuser Road Sidewalk Trai  | 0.00               | 16,454.87          | 16,454.87   | 0.0% Trs to Street fund- Weyerhaeuser Road Sidewalk 2018 |
| 597 Interfund Transfers                       | 0.00               | 16,454.87          | 16,454.87   | 0.0%   |
| <b>999 Ending Balance</b>                     |                    |                    |             |  |
| 508 80 00 03 Ending Balnace Sidewalk Mitigati | 16,454.87          | 0.00               | (16,454.87) | 0.0% Transferred to Street Fund                          |
| 999 Ending Balance                            | 16,454.87          | 0.00               | (16,454.87) | 0.0%   |
| <b>Fund Expenditures:</b>                     | <b>16,454.87</b>   | <b>16,454.87</b>   | <b>0.00</b> | <b>100.0%</b>  |
| <b>Fund Excess/(Deficit):</b>                 | <b>(16,454.87)</b> | <b>(16,454.87)</b> |             |  |



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| 411 Sewer Fund                        | Original            | Proposed            | Difference  | Remarks                                |
|---------------------------------------|---------------------|---------------------|-------------|--|
| <b>Revenues</b>                       |                     |                     |             |  |
| <b>Fund Revenues:</b>                 | 0.00                | 0.00                | 0.00        | 0.0%                                   |
| <b>Expenditures</b>                   |                     |                     |             |  |
| 597 Interfund Transfers               |                     |                     |             |  |
| 597 35 00 02 Bond Debt Trans Out-USDA | 117,038.00          | 178,338.00          | 61,300.00   | 152.4% Increased for USDA Loan payoff. |
| 597 Interfund Transfers               | 117,038.00          | 178,338.00          | 61,300.00   | 152.4%                                 |
| 999 Ending Balance                    |                     |                     |             |  |
| 508 04 11 00 Ending Balance           | 147,410.05          | 86,110.05           | (61,300.00) | 58.4% Reduced due to loan payoff.      |
| 999 Ending Balance                    | 147,410.05          | 86,110.05           | (61,300.00) | 58.4%                                  |
| <b>Fund Expenditures:</b>             | <b>264,448.05</b>   | <b>264,448.05</b>   | <b>0.00</b> | <b>100.0%</b>                          |
| <b>Fund Excess/(Deficit):</b>         | <b>(264,448.05)</b> | <b>(264,448.05)</b> |             |  |

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412 USDA Sewer Bond Redemption Fund

| Revenues                                     | Original          | Proposed          | Difference       | Remarks                                  |
|--|-------------------|-------------------|------------------|--|
| 397 Interfund Transfers                      |                   |                   |                  |  |
| 397 00 40 00 Bond Debt Transfer-in From Sewe | 117,038.00        | 178,338.00        | 61,300.00        | Irs from Sewer Fund for USDA Loan Payoff |
| 397 Interfund Transfers                      | 117,038.00        | 178,338.00        | 61,300.00        | 152.4%                                   |
| <b>Fund Revenues:</b>                        | <b>117,038.00</b> | <b>178,338.00</b> | <b>61,300.00</b> | <b>152.4%</b>                            |
| Expenditures                                 |                   |                   |                  |  |
| 591 Debt Service                             |                   |                   |                  |  |
| 591 35 72 02 USDA Bond- Principal Lagoon Li  | 20,139.40         | 81,139.40         | 61,000.00        | 402.9% Loan Payoff                       |
| 592 35 81 02 USDA Bond-Interest Lagoon Line  | 31,172.60         | 31,472.60         | 300.00           | 101.0%                                   |
| 591 Debt Service                             | 51,312.00         | 112,612.00        | 61,300.00        | 219.5%                                   |
| <b>Fund Expenditures:</b>                    | <b>51,312.00</b>  | <b>112,612.00</b> | <b>61,300.00</b> | <b>219.5%</b>                            |
| <b>Fund Excess/(Deficit):</b>                | <b>65,726.00</b>  | <b>65,726.00</b>  |                  |  |