

# Town of Eatonville



## 2014 Budget



Town of Eatonville  
201 Center Street West  
Eatonville, Washington 98328  
Phone: 360-832-3361  
Fax: 360-832-3977  
[www.eatonville-wa.gov](http://www.eatonville-wa.gov)

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***TOWN OF EATONVILLE'S MISSION STATEMENT***



***“THE TOWNS MISSION IS TO CREATE,  
PROVIDE AND ADMINISTER MUNICIPAL  
SERVICES WHILE PROTECTING THE  
PRESENT AND FUTURE HEALTH, SAFETY  
AND GENERAL WELFARE OF THE COMMUNITY”***

**TOWN OF EATONVILLE**

**TERM EXPIRES**

**MAYOR**

*Mike Schaub*

*December 2017*

**TOWN COUNCIL MEMBERS**

*Andy Powell*

*December 2017*

*Bob Walter*

*December 2017*

*Brenden Pierce*

*December 2015*

*Abby Gribi*

*December 2015*

*James Schrimpsheer*

*December 2015*

**ELECTED OFFICIALS**

*Vacant -Treasurer*

*December 2015*

**APPOINTED POSITIONS**

**NO EXPIRATION**

*Town Administrator*

*Doug Beagle*

*Town Clerk*

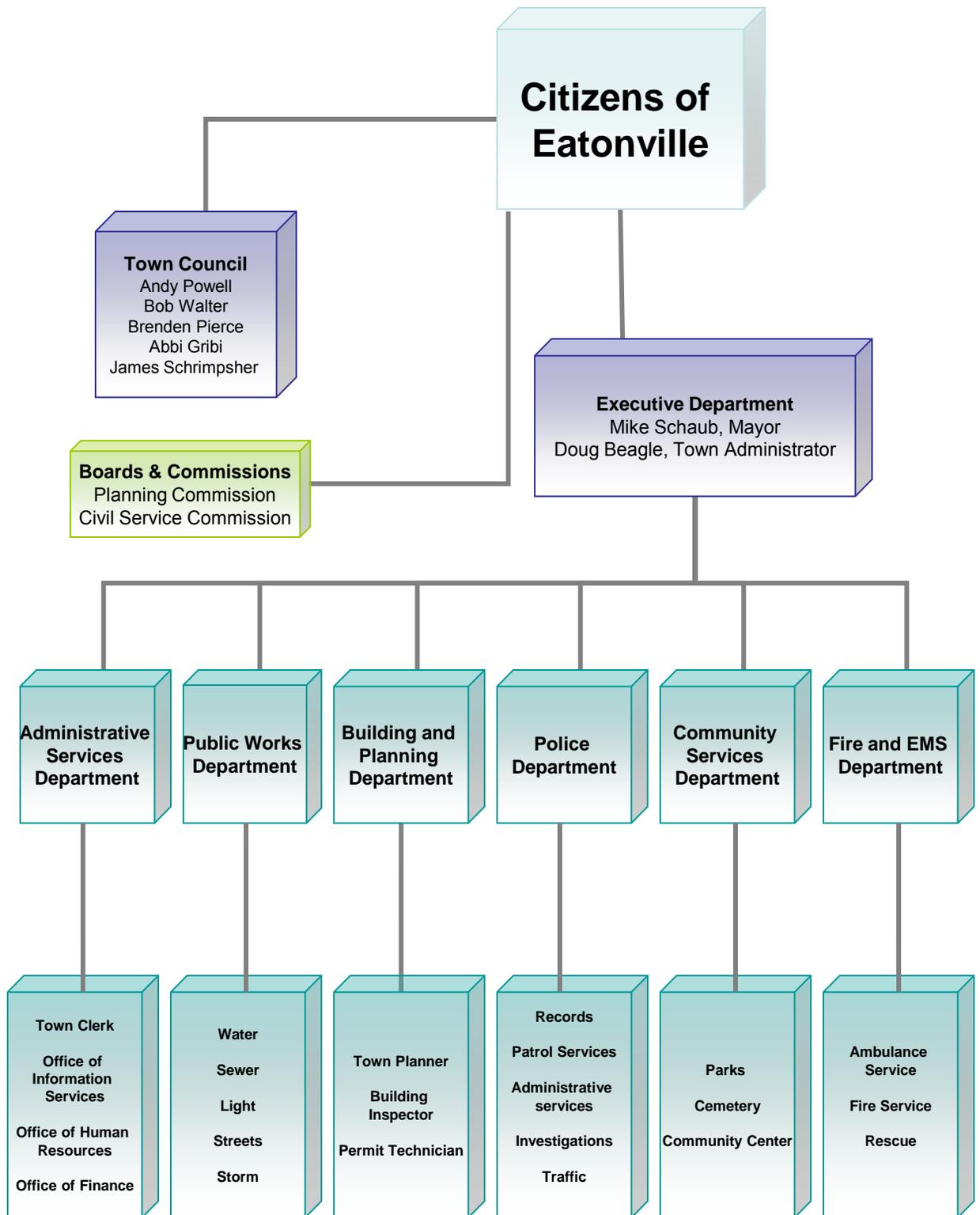
*Kathy Linnemeyer*

*Police Chief*

*Jason McGuire*

*Fire Chief*

*Robert Hudspeth*





## **2014 COUNCIL MEETING SCHEDULE**

Council meetings are held at the Eatonville Community Center located at 305 Center Street West

January 13	7:00 PM
January 27	7:00 PM
February 10	7:00 PM
February 24	7:00 PM
March 10	7:00 PM
March 24	7:00 PM
April 14	7:00 PM
April 28	7:00 PM
May 12	7:00 PM
May 27	7:00 PM
June 9	7:00 PM
June 23	7:00 PM
July 14	7:00 PM
July 28	7:00 PM
August 11	7:00 PM
August 25	7:00 PM
September 8	7:00 PM
September 22	7:00 PM
October 13	7:00 PM
October 27	7:00 PM
November 10	7:00 PM
November 24	7:00 PM
December 8	7:00 PM
December 22	7:00 PM

*Working together to serve the community!*

**ORDINANCE 2013-18**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE TOWN OF EATONVILLE,  
WASHINGTON FOR THE CALENDAR YEAR 2014**

**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 2014, set forth by fund summary totals below, as fixed and determined in the Preliminary Budget for the year 2014, 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 2014. The total estimated revenue from all sources and the expenditures by fund are as follows:

**Total Estimated Revenue from all sources:   \$ 8,008,419.83**

**Expenditures by Fund**

001	Current Expense Fund	\$ 2,352,230.00
100	Trails Fund	\$ 308,486.00
101	Street Fund	\$ 112,761.72
102	Transportation Benefit District	\$ 67,520.00
110	Tourism Fund	\$ 12,570.00
120	Cemetery Endowment Improvement Fund	\$ 7,050.00
130	Real Estate Excise Tax Fund	\$ 21,320.00
201	Millpond Bond Redemption Fund	\$ 18,833.24
210	Rainier Avenue Bond Redemption Fund	\$ 26,623.08
401	Electric Fund	\$ 2,171,689.14
410	Water Fund	\$ 1,278,743.69
411	Sewer Fund	\$ 812,108.98
412	USDA Sewer Bond Redemption Fund	\$ 117,038.00
413	USDA Sewer Bond Reserve Fund	\$ 66,135.98
450	Storm Drain Fund	\$ 150,050.00
460	Refuse Fund	\$ 485,260.00
	<b>Grand Total All Funds Combined</b>	<b>\$ 8,008,419.83</b>

This ordinance shall become effective upon passage and publication as provided by law, and shall be deemed of special effect and not codified.

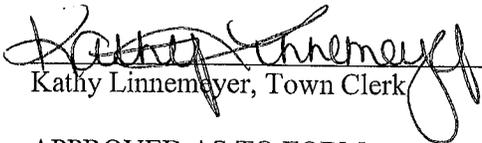
1ST READING: 12/09/2013

2ND READING: 12/16/2013

**PASSED** by the Town Council and approved by the Mayor of the Town of Eatonville, Washington at a special meeting thereof this 16th day of December, 2013.

  
Raymond Harper, Mayor

ATTEST:

  
Kathy Linnemeyer, Town Clerk

APPROVED AS TO FORM:

  
Town Attorney

## 2014 BUDGET TOTALS

Town Of Eatonville  
MCAG #: 0578

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001 Current Expense Fund 01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 10 01 00 Beginning Balance	160,000.00
308 Beginning Balances	160,000.00

310 Taxes

311 10 00 00 Real Property Tax	460,000.00
311 10 00 01 Ems Tax Levy	74,000.00
312 10 00 00 Private Timber Harvest Tax	50.00
313 10 00 00 Sales & Use Taxes	275,000.00
313 17 00 00 Park Sales & Use Tax	20,000.00
313 71 00 00 Criminal Justice Funding-co	37,000.00
314 50 00 00 Utility Tax	190,000.00
314 50 00 01 Utility Tax Rate Swap	23,000.00
316 46 00 00 Cable/Phone Utility Taxes	55,000.00
316 51 00 00 Punch Boards/Pull Tabs	9,000.00
319 16 00 00 Interest On Real & Personal Property Taxes	50.00
310 Taxes	1,143,100.00

320 Licenses & Permits

321 91 00 00 Franchise Fees	21,000.00
321 99 00 00 Business Licenses	17,000.00
322 10 00 01 Permits-Building	18,000.00
322 10 00 04 Permits-Plumbing/Mechanical	2,500.00
322 10 00 05 Permit-Sign, Grading, Etc	1,200.00
322 10 00 06 Bldg Technology	1,000.00
322 30 00 00 Animal Licenses	12,000.00
345 83 00 02 Plan Check Fees	22,500.00
320 Licenses & Permits	95,200.00

330 State Generated Revenues

331 97 04 00 FEMA Firefighter Safer Grant	269,580.00
333 06 90 00 CDBG Food Bank Building	0.00
334 04 90 00 EMS- Department Of Health Grant	1,100.00
334 06 90 01 Nisqually Equip Grant Fire/EMS	0.00
334 06 90 02 Nisqually Equip Grant Police	0.00
334 06 91 00 Police-WASPC Grant	0.00
336 00 98 00 City-County Assistance	6,500.00
336 06 21 00 MVET- Criminal Justice Low Population	1,000.00
336 06 26 00 Criminal Special Programs	2,400.00
336 06 51 00 DUI-Other Criminal Justice	500.00
336 06 95 00 Liquor Control Board Profit	24,000.00
337 14 00 00 AWC Loss Control Grant	0.00
330 State Generated Revenues	305,080.00

## 2014 BUDGET TOTALS

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001 Current Expense Fund

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01/01/2014 To: 12/31/2014

REVENUES

340 Charges For Services

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341 99 00 00 Passport & Naturalization Fees	4,000.00
342 33 00 00 Probation/Record Check Fee	1,000.00
342 36 00 00 Housing And Monitoring Of Prisoners	4,000.00
342 60 00 00 Ambulance Transport Fees	185,000.00
343 60 00 01 Cemetery Lots	1,000.00
343 60 00 02 Cemetery Open/close Fees	4,500.00
343 60 00 03 Cemetery-liners, Etc.	1,000.00
345 23 00 00 Animal Control/shelter Fees	200.00
345 80 00 00 Zoning Map/Publication Sales	0.00
345 81 00 00 Zoning/subdivision/varnc Fe	0.00
345 85 00 00 School Impact Fees	0.00
345 86 00 00 SEPA Mitigation Review Fees	0.00
345 89 00 00 Lot Line Adj-sepa Review, E	0.00
345 89 00 01 Review And Engineering Fees	4,000.00
<hr/>	
340 Charges For Services	204,700.00

350 Fines & Forfeitures

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353 10 00 00 Fines And Forfritures	40,000.00
355 20 00 00 Criminal Traffic-DWI	750.00
356 50 00 00 Judgement Settlmnt/Restitution	150.00
356 98 00 00 DV Assessment	0.00
359 00 90 01 False Alarm Fees	50.00
<hr/>	
350 Fines & Forfeitures	40,950.00

360 Misc Revenues

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361 11 00 01 Investment Interest	800.00
361 40 00 01 Sales Interest	100.00
362 40 00 00 Rents-Short Term (Parks,Community Center)	4,000.00
362 50 00 01 Rent- Long Term Leases (Community Center/Coop)	8,500.00
362 50 00 02 Rent- Pierce County Sheriff, Long Term Lease	25,000.00
367 00 00 02 Contributions- Fire Department	0.00
367 11 00 01 AWC Wellness Grant	150.00
369 10 00 00 Mis Sale Of Surplus	0.00
369 30 00 00 Confiscated And Forfeited Property	0.00
369 81 00 00 Cash Over/shortages	50.00
369 90 00 01 Miscellaneous Income	1,500.00
369 90 00 02 Police Miscellaneous Income	1,500.00
<hr/>	
360 Misc Revenues	41,600.00

380 Non Revenues

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386 83 00 00 Trauma Care & Services	0.00
386 97 00 05 Judicial Information Systems	100.00
389 00 00 00 Nonrevenue-Refundable Deposit	0.00

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001 Current Expense Fund

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REVENUES

380 Non Revenues

389 00 00 01 Plan Review Deposits	0.00
389 00 00 02 Key Bank Cash Deposit	0.00
389 00 03 00 UW Student Grant Receipts	0.00
380 Non Revenues	100.00

397 Interfund Transfers

397 14 00 00 Admin Services Transfer-Electric	104,000.00
397 14 00 01 Admin Services Transfer In- Water	101,500.00
397 14 00 02 Admin Services Transfer In- Sewer	99,000.00
397 14 00 03 Admin Services Transfer In- Refuse	20,500.00
397 14 00 04 Admin Services Transfer In- Storm	36,500.00
397 Interfund Transfers	361,500.00

**Fund Revenues:**

**2,352,230.00**

EXPENDITURES

511 Legislative

511 30 44 00 Council Advertising	0.00
511 60 10 00 Council Salaries & Wages	8,500.00
511 60 20 00 Council Personnel Benefits	800.00
511 60 31 00 Council Supplies	100.00
511 60 43 00 Council Training	500.00
511 60 46 00 Council Insurance	750.00
511 60 49 00 Council Miscellaneous	100.00
514 40 50 00 Election Costs	10,000.00
511 Legislative	20,750.00

512 Judicial

512 50 40 01 Jury Trial Expenses	500.00
512 50 41 00 Court Professional Services	25,000.00
515 30 40 00 Indigent Legal Service	4,000.00
512 Judicial	29,500.00

513 Executive

513 10 10 00 Mayor Salaries & Wages	17,000.00
513 10 10 01 Administrator Salaries & Wages	100,500.00
513 10 20 00 Mayor Personnel Benefits	1,795.00
513 10 20 01 Administrator Personnel Benefits	29,500.00
513 10 31 00 Mayor Operating Supplies	1,100.00
513 10 42 00 Mayor Communications	1,350.00
513 10 46 00 Mayor Insurance	1,325.00

## 2014 BUDGET TOTALS

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001 Current Expense Fund

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EXPENDITURES

513 Executive

513 10 49 00 Mayor Miscellaneous	50.00
513 40 43 00 Mayor Training/Travel	100.00
513 Executive	152,720.00

514 Finance

514 23 10 00 Finance Salaries & Wages	177,500.00
514 23 20 00 Finance Personnel Benefits	76,300.00
514 23 31 00 Finance Operating Supplies	1,700.00
514 23 41 00 Finance Professional Service	2,200.00
514 23 42 00 Finance Communications	2,000.00
514 23 44 00 Finance Advertising	500.00
514 23 45 00 Finance Leases/Rentals	3,000.00
514 23 46 00 Finance Insurance	1,520.00
514 23 49 00 Finance Miscellaneous	500.00
514 23 53 00 Finance Excise Taxes	3,000.00
514 40 43 00 Finance Training/Travel	1,500.00
000	269,720.00
514 50 48 00 Finance Repairs & Maintenance	50.00
030 Records Services	50.00
514 Finance	269,770.00

515 Legal Services

515 22 41 00 Legal Service- Town Attorney	35,000.00
515 Legal Services	35,000.00

518 Central Services

518 20 48 00 Town Property- Rainier Avenue	0.00
518 78 31 00 Town Hall Operating Supplies	1,000.00
518 78 41 00 Town Hall Professional Services	5,500.00
518 78 44 00 Town Hall-Advertising	50.00
518 78 47 00 Town Hall Utility Services	7,840.00
518 78 48 00 Town Hall Repairs & Maintenance	2,500.00
518 78 49 00 Town Hall Miscellaneous	100.00
518 Central Services	16,990.00

519 General Government Services

519 90 40 00 Audit Costs	5,000.00
519 90 41 00 EMC Codification	500.00
519 90 49 00 Misc Dues	1,000.00

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EXPENDITURES

519 General Government Services

519 90 51 00 Air Pollution Control	1,128.00
519 General Government Services	7,628.00

521 Law Enforcement

521 20 10 00 Law Enforce Wages & Salaries	268,000.00
521 20 10 01 Law Enforce Overtime	15,000.00
521 20 20 00 Law Enforce Personnel Benefits	111,000.00
521 20 20 01 Law Enforcement Overtime Benefits	2,000.00
521 20 21 00 Law Enforcement Uniforms	4,300.00
521 20 31 00 Law Enforcement Operating Supplies	3,000.00
521 20 32 00 Law Enforcement Fuel	24,000.00
521 20 41 00 Law Enforcement Pro Services	6,200.00
521 20 42 00 Law Enforcement Communications	23,000.00
521 20 44 00 Law Enforcement Advertising	300.00
521 20 45 00 Law Enforcement Lease/Rentals	2,500.00
521 20 46 00 Law Enforcement Insurance	10,250.00
521 20 48 00 Law Enforce Repairs & Maint	10,000.00
521 20 49 00 Law Enforcement Miscellaneous	800.00
521 20 51 00 Law Enforcement Intergovernmental Pro Svcs	35,000.00
521 20 53 00 Law Enforcement Excise Tax	100.00
521 22 10 10 Reserve Officer Wages	5,000.00
521 22 20 10 Reserve Officer Benefits	1,000.00
521 30 00 00 Law Enforcement MVET 1,2,3	0.00
521 40 43 00 Law Enforcement Training	7,560.00
594 21 64 00 Law Enforcement Cap Mach/Equip	4,000.00
594 21 64 01 Law Enforcement Equipment Grant	700.00
521 Law Enforcement	533,710.00

522 Fire Control

522 10 41 00 Fire Control Professional Svcs	21,950.00
522 20 10 00 Fire/EMS Salaries & Wages	326,500.00
522 20 10 01 Fire/EMS Overtime	15,000.00
522 20 10 10 EMS And Fire Call Stipend Pay	33,000.00
522 20 20 00 Fire/EMS Personnel Benefits	151,600.00
522 20 20 01 Fire Overtime Benefits	3,000.00
522 20 21 00 Fire Control Uniforms	5,750.00
522 20 31 00 Fire Control Operating Supplies	10,500.00
522 20 32 00 Fire And EMS Fuel	12,000.00
522 20 35 00 Fire Control Minor Tools/Equipment	6,000.00
522 20 42 00 Fire And EMS Communications	27,000.00
522 20 44 00 Fire Control Advertising	500.00
522 20 46 00 Fire Control Insurance	10,250.00
522 20 49 00 Fire And EMS Miscellaneous	500.00
522 20 53 00 Fire Excise Tax	600.00
522 30 44 00 Fire Control-Public Education	300.00

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001 Current Expense Fund

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EXPENDITURES

522 Fire Control

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522 40 43 00 Fire Control/EMS Training	9,000.00
522 50 48 00 Fire Control/EMS Repairs & Main	18,000.00
522 Fire Control	651,450.00

523 Jail Costs

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523 60 51 00 Care/Custody Of Prisoners	10,000.00
523 Jail Costs	10,000.00

526 Ambulance/Rescue/Emerg Aid

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526 20 10 00 Shift Pay Salaries & Wages	20,000.00
526 20 20 00 Shift Pay Personnel Benefits	4,000.00
594 25 64 00 EMS Capital Machinery	0.00
594 25 64 01 EMS Match For Ambulance	0.00
594 25 64 02 EMS Capital Grant	0.00
594 25 66 01 EMS Capital Leases	2,000.00
526 Ambulance/Rescue/Emerg Aid	26,000.00

536 Cemetery

---

536 10 10 00 Cemetery - Salaries & Wages	4,900.00
536 10 20 00 Cemetery - Personnel Benefits	3,100.00
536 20 31 00 Cemetery Operating Supplies	1,000.00
536 20 34 00 Cemetery Inventory Purchase	0.00
536 20 35 00 Cemetery Tools/Minor Equipment	0.00
536 20 49 00 Cemetery Miscellaneous	50.00
536 20 53 00 Taxes- Cemetery Lots & Line	350.00
536 20 53 01 Cemetery Excise Taxes	100.00
536 50 41 00 Cemetery Professional Services	0.00
536 50 46 00 Cemetery Insurance	520.00
536 50 47 00 Cemetery Utilitiy Services	100.00
536 50 48 00 Cemetery Repairs & Maintenance	500.00
594 36 61 00 Repurchase Cemetery Plots	500.00
536 Cemetery	11,120.00

546 Airports, Port, Terminal

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546 10 46 00 Airport Insurance	1,600.00
546 50 31 00 Airport Operating Supplies	500.00
546 50 49 00 Airport Miscellaneous	50.00
546 Airports, Port, Terminal	2,150.00

554 Animal Control

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001 Current Expense Fund

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EXPENDITURES

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554 Animal Control

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554 30 31 00 Animal Control Operating Supplies	150.00
554 30 32 00 Animal Control Fuel	0.00
554 30 41 00 Animal Control Professional Svcs	3,500.00
554 30 43 00 Animal Control Education/Training	0.00
554 30 46 00 Animal Control Insurance	250.00
554 30 47 00 Animal Control Utility Services	800.00
554 30 48 00 Animal Control Repairs & Maint	500.00
554 30 49 00 Animal Control Miscellaneous	100.00
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554 Animal Control	5,300.00

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558 Planning & Community Development

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558 40 43 00 Planning Training	100.00
558 60 10 00 Planning Salaries & Wages	17,000.00
558 60 20 00 Planning Personnel Benefits	7,550.00
558 60 21 00 Planning Uniforms	0.00
558 60 31 00 Planning Operating Supplies	500.00
558 60 41 00 Planning Professional Service	12,000.00
558 60 42 00 Planning Communications	1,500.00
558 60 44 00 Planning Advertising	500.00
558 60 45 00 Planning Leases/Rentals	1,200.00
558 60 46 00 Planning Insurance	2,280.00
558 60 48 00 Planning Repairs & Maintena	200.00
558 60 49 00 Planning Miscellaneous	1,500.00
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558 Planning & Community Development	44,330.00

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559 Housing & Community Development

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559 40 43 00 Building Code Enforce-Training	3,000.00
559 60 10 00 Building Code Salaries & Wages	68,000.00
559 60 20 00 Building Code Personnel Benefits	30,350.00
559 60 21 00 Building Code Enforce-uniforms	350.00
559 60 31 00 Building Code Operating Supplies	1,000.00
559 60 32 00 Building Code Enforcement Fuel	600.00
559 60 41 00 Building Code Professional	2,000.00
559 60 42 00 Building Code Communication	1,500.00
559 60 46 00 Building Code Enforc Insurance	1,500.00
559 60 48 00 Building Code Repairs & Maintenance	200.00
559 60 49 00 Building Code Miscellaneous	800.00
<hr/>	
559 Housing & Community Development	109,300.00

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566 Substance Abuse

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566 00 00 00 2% Alcoholism	600.00
<hr/>	
566 Substance Abuse	600.00

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001 Current Expense Fund

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01/01/2014 To: 12/31/2014

EXPENDITURES

575 Cultural & Recreational Fac

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575 50 31 00 Comm Center Operating Supplies	1,500.00
575 50 35 00 Comm Center Minor Tools/Equip	0.00
575 50 41 00 Comm Professional Service	5,000.00
575 50 42 00 Comm Center Communications	0.00
575 50 46 00 Comm Center Insurance	750.00
575 50 47 00 Comm Center Utility Service	12,500.00
575 50 48 00 Comm Center Repairs & Maint	3,000.00
575 50 49 00 Comm Center Misc	50.00
<hr/>	
575 Cultural & Recreational Fac	22,800.00

576 Park Facilities

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576 80 10 00 Park Salaries & Wages	3,600.00
576 80 20 00 Park Personnel Benefits	354.60
576 80 31 00 Parks Operating Supplies	2,000.00
576 80 32 00 Parks Fuel	500.00
576 80 35 00 Parks Tools & Minor Equipment	500.00
576 80 41 00 Parks Professional Services	2,500.00
576 80 44 00 Parks Advertising	0.00
576 80 46 00 Parks Insurance	940.00
576 80 47 00 Parks Utility Services	11,000.00
576 80 48 00 Parks Repairs & Maintenance	3,000.00
576 80 49 00 Parks Miscellaneous	200.00
<hr/>	
576 Park Facilities	24,594.60

580 Non Expenditures

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580 00 00 01 Bank Charges	0.00
581 20 70 00 Interfund Loan From Electric Resolution 2013- S	20,066.34
581 20 70 02 Interfund Loan Payment To Electric, Remodel	29,541.72
589 00 00 01 Community Center Deposit Refund	0.00
589 00 00 04 Park Deposit Refund	0.00
589 00 00 05 Key Bank Cash Disbursements	0.00
589 00 06 09 Municipal Court Disbursements	0.00
<hr/>	
580 Non Expenditures	49,608.06

591 Debt Service

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592 18 82 02 Interest-Interfund Loan From Electric- Resolution 2013-S	1,072.80
592 18 82 03 Interest- Interfund Loan From Electric, Remodel	458.28
<hr/>	
591 Debt Service	1,531.08

594 Capital Expenditures

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594 21 64 02 Police WA Assoc Of Sheriffs & Police Chiefs Grant	0.00
594 22 60 00 Fire Capital Equipment	15,000.00

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001 Current Expense Fund

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EXPENDITURES

594 Capital Expenditures

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594 22 63 01 Fire/EMS DOH Grant	1,100.00
594 22 64 00 Fire/EMS Nisqually Grant	0.00
594 22 64 01 Nisqually Grant- Police Dept	0.00
594 46 63 01 WSDOT Airport Improvement Grant	0.00
594 58 40 01 Shoreline Master Program Grant	0.00
594 62 00 00 CDBG Food Bank Building	0.00
594 73 62 01 Community Center Cap Improvnt	0.00
<hr/>	
594 Capital Expenditures	16,100.00

597 Interfund Transfers

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597 00 00 02 Rainier Ave Bond Transfer	6,655.77
597 22 00 00 Rainier Ave Bond Transfer- Fire Dept	0.00
597 76 71 00 Operating Transfers-Out - MillPond Bond Debt Payment	18,833.24
597 79 62 01 Trails Project Transfers Out	0.00
<hr/>	
597 Interfund Transfers	25,489.01

999 Ending Balance

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508 00 01 00 Ending Balance	285,789.25
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999 Ending Balance	285,789.25

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<b>Fund Expenditures:</b>	<b>2,352,230.00</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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## 2014 BUDGET TOTALS

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100 Trails Fund

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01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

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308 10 10 01 Beginning Balance 308,336.00

**308 Beginning Balances 308,336.00**

330 State Generated Revenues

---

334 76 00 05 WA State Trails Grant 0.00

**330 State Generated Revenues 0.00**

360 Misc Revenues

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361 11 10 01 Investment Interest 150.00

**360 Misc Revenues 150.00**

397 Interfund Transfers

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397 00 10 01 Transfers In From C.E. 0.00

**397 Interfund Transfers 0.00**

**Fund Revenues:**

**308,486.00**

EXPENDITURES

594 Capital Expenditures

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594 76 62 01 Trail Expenditures 308,486.00

**594 Capital Expenditures 308,486.00**

999 Ending Balance

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508 00 10 01 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**308,486.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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101 Street Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 01 01 00 Beginning Balance	35,000.00
308 Beginning Balances	35,000.00

330 State Generated Revenues

331 42 00 02 Washington Ave Sidewalk/landscape	6,341.72
334 03 80 02 Mashell Ave TIB Grant	0.00
336 00 81 00 Motor Vehicle License	0.00
336 00 87 00 Motor Vehicle Fuel Tax - Streets	50,000.00
336 00 88 00 Motor Vehicle Fue Tax - Arterial	0.00
330 State Generated Revenues	56,341.72

360 Misc Revenues

361 11 01 01 Investment Interest	0.00
367 12 00 00 Sidewalk Construction- (In Lieu Of)	0.00
369 10 00 01 Misc Sale Of Surplus	0.00
369 40 00 00 Misc Street Revenue	100.00
360 Misc Revenues	100.00

397 Interfund Transfers

397 00 42 00 Transfer In From REET	21,320.00
397 Interfund Transfers	21,320.00

**Fund Revenues:**

**112,761.72**

EXPENDITURES

542 Streets - Maintenance

542 30 10 00 Roadway Maint Salaries & Wages	15,500.00
542 30 20 00 Roadway Maint Personnel Benefits	4,500.00
542 30 21 00 Streets Uniforms	100.00
542 30 31 00 Streets Operating Supplies	500.00
542 30 32 00 Streets Fuel	100.00
542 30 35 00 Streets Tools/minor Equip	100.00
542 30 41 00 Streets Professional Svcs	1,000.00
542 30 42 00 Streets Communications	50.00
542 30 47 00 Streets Utility Services	8,500.00
542 30 48 00 Roadway Maintenance	7,000.00
542 30 53 00 Street Excise Tax	0.00
542 30 67 00 Street Cleaning	0.00
542 40 43 00 Street Training	0.00
542 61 48 00 Sidewalk Repairs And Maintenance	3,500.00
542 63 00 00 Street Light Maintenance	0.00

## 2014 BUDGET TOTALS

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101 Street Fund

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01/01/2014 To: 12/31/2014

EXPENDITURES

542 Streets - Maintenance

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542 64 48 00 Traffic Control Maintenance/Parking Marking	500.00
542 66 48 00 Snow/ice Control	8,000.00
<hr/>	
542 Streets - Maintenance	49,350.00

543 Streets Admin & Overhead

---

543 30 44 00 Street - Advertising	0.00
543 30 46 00 Streets Insurance	5,140.00
543 50 48 00 Streets Admin Repairs & Maint	0.00
543 70 49 00 Street Gen Admin Miscellane	0.00
<hr/>	
543 Streets Admin & Overhead	5,140.00

594 Capital Expenditures

---

595 42 62 03 Washington Sidewalks And Lighting	6,341.72
<hr/>	
594 Capital Expenditures	6,341.72

999 Ending Balance

---

508 01 01 00 Ending Balance	51,930.00
<hr/>	
999 Ending Balance	51,930.00

**Fund Expenditures:**

**112,761.72**

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**Excess/Deficit:**

**0.00**

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## 2014 BUDGET TOTALS

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102 Transportation Benefit District

01/01/2014 To: 12/31/2014

### REVENUES

308 Beginning Balances

308 80 00 03 Beginning Balance 32,500.00

308 Beginning Balances 32,500.00

310 Taxes

313 21 00 00 Transportation Benefit District Tax 35,000.00

310 Taxes 35,000.00

360 Misc Revenues

361 11 00 03 Investment Interest 20.00

360 Misc Revenues 20.00

**Fund Revenues:**

**67,520.00**

### EXPENDITURES

543 Streets Admin & Overhead

543 70 00 00 Transportation Benefit District Refunds 0.00

543 Streets Admin & Overhead 0.00

999 Ending Balance

508 80 00 03 Ending Balance 67,520.00

999 Ending Balance 67,520.00

**Fund Expenditures:**

**67,520.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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110 Tourism Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 01 10 00 Beginning Balance 550.00

308 Beginning Balances 550.00

310 Taxes

313 30 00 00 Hotel/Motel Lodging 6,000.00

313 30 00 01 Hotel/Motel Stadium 6,000.00

310 Taxes 12,000.00

360 Misc Revenues

361 11 01 10 Hotel/motel Interest Earned 20.00

360 Misc Revenues 20.00

**Fund Revenues:**

**12,570.00**

EXPENDITURES

573 Spectator & Community Events

557 10 30 00 Visitor Center Operating Supplies 3,270.00

557 10 47 00 Visitor Center Utility Service 3,800.00

557 90 31 00 Events-4th July Events/Rodknockers 4,000.00

557 90 31 02 Historical Society 500.00

557 90 41 04 Tourism 750.00

573 Spectator & Community Events 12,320.00

999 Ending Balance

508 01 10 00 Ending Balance 250.00

999 Ending Balance 250.00

**Fund Expenditures:**

**12,570.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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116 Sidewalk Mitigation

---

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

---

308 01 16 00 Beginning Balance 0.00

**308 Beginning Balances 0.00**

360 Misc Revenues

---

361 11 01 16 Investment Interest 0.00

369 70 00 01 Sidewalk Mitigation/fees In Lieu Of Construction 0.00

**360 Misc Revenues 0.00**

**Fund Revenues:**

**0.00**

EXPENDITURES

580 Non Expenditures

---

589 00 00 02 Litzenburger Sidewalk Const 0.00

589 00 00 03 Westerfield Sidewalk Const 0.00

589 00 63 01 Westerfield Trust Account Payout 0.00

**580 Non Expenditures 0.00**

**Fund Expenditures:**

**0.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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120 Cemetery Endowment Improvement Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 36 00 00 Beginning Balance 4,500.00

308 Beginning Balances 4,500.00

360 Misc Revenues

361 11 00 05 Investment Interest, Cemetary Endowment 50.00

362 90 00 00 Cemetery Endowment Fees 2,500.00

360 Misc Revenues 2,550.00

**Fund Revenues: 7,050.00**

EXPENDITURES

999 Ending Balance

508 36 00 00 Ending Balance 7,050.00

999 Ending Balance 7,050.00

**Fund Expenditures: 7,050.00**

**Excess/Deficit: 0.00**

## 2014 BUDGET TOTALS

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130 REET Fund

---

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

---

308 80 00 00 Beginning Balance 6,320.00

**308 Beginning Balances 6,320.00**

310 Taxes

---

317 34 00 00 Real Estate Excise Taxes 15,000.00

**310 Taxes 15,000.00**

360 Misc Revenues

---

361 11 00 07 Investment Interest 0.00

**360 Misc Revenues 0.00**

**Fund Revenues:**

**21,320.00**

EXPENDITURES

597 Interfund Transfers

---

597 42 48 00 Transfer Out To Streets 21,320.00

**597 Interfund Transfers 21,320.00**

999 Ending Balance

---

508 01 30 00 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**21,320.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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140 Midtown Builders Performance Bond

01/01/2014 To: 12/31/2014

REVENUES

380 Non Revenues

389 00 00 10 Midtown Builder Performance Bond

0.00

380 Non Revenues

0.00

**Fund Revenues:**

**0.00**

EXPENDITURES

580 Non Expenditures

589 00 00 10 Midtown Builder Performance Bond

0.00

580 Non Expenditures

0.00

**Fund Expenditures:**

**0.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

Town Of Eatonville  
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201 MillPond Park Bond Redemption Fund

01/01/2014 To: 12/31/2014

REVENUES

397 Interfund Transfers

397 00 00 00 MillPond Bond Debt Transfers In

18,833.24

397 Interfund Transfers

18,833.24

**Fund Revenues:**

**18,833.24**

EXPENDITURES

591 Debt Service

591 76 71 00 MillPond Park Bond Debt -Principal

14,472.12

592 76 83 00 MillPond Park Bond Debt -Interest

4,361.12

591 Debt Service

18,833.24

**Fund Expenditures:**

**18,833.24**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

Town Of Eatonville  
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210 Rainier Avenue Bond Redemption Fund

01/01/2014 To: 12/31/2014

REVENUES

397 Interfund Transfers

397 00 00 02 Rainier Ave Bond Transfer IN From Current Expense	6,655.77
397 00 00 03 Rainier Ave Bond Transfer In From Electric	6,655.77
397 00 00 04 Rainier Ave Bond Transfer In From Sewer	6,655.77
397 00 00 05 Rainier Ave Bond Transfer In From Water	6,655.77
397 00 00 06 Rainier Ave Bond Transfer In From Fire Dept	0.00

397 Interfund Transfers	26,623.08
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<b>Fund Revenues:</b>	<b>26,623.08</b>
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EXPENDITURES

580 Non Expenditures

581 20 00 01 Rainier Ave Bond-Principal	21,632.24
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580 Non Expenditures	21,632.24
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591 Debt Service

591 80 00 02 Rainier Ave Bond-Interest	4,990.84
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591 Debt Service	4,990.84
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<b>Fund Expenditures:</b>	<b>26,623.08</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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## 2014 BUDGET TOTALS

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401 Electric Fund 01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 04 01 00 Beginning Balance	240,000.00
308 Beginning Balances	240,000.00

320 Licenses & Permits

322 10 00 03 Permit-Electrical	0.00
320 Licenses & Permits	0.00

330 State Generated Revenues

333 01 80 00 FEMA Second Feeder	0.00
330 State Generated Revenues	0.00

340 Charges For Services

343 30 00 00 Electric Charges	1,850,000.00
343 30 00 02 Electric Hook-up Charges	10,000.00
343 30 10 00 Electric Late Penalties	13,000.00
343 90 00 03 Reconnect Fees	3,500.00
340 Charges For Services	1,876,500.00

360 Misc Revenues

361 11 04 01 Investment Interest	250.00
362 40 00 01 Annual Pole Rental Fees	2,800.00
369 10 00 02 Misc Sale Of Surplus	500.00
369 90 00 03 Miscellaneous Income (NSF Fees, ETC)	500.00
360 Misc Revenues	4,050.00

380 Non Revenues

381 20 00 02 Interfund Loan Payment From Current Expense	21,139.14
381 20 00 03 Interfund Loan Payment From CE	30,000.00
380 Non Revenues	51,139.14

<b>Fund Revenues:</b>	<b>2,171,689.14</b>
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EXPENDITURES

515 Legal Services

515 20 41 00 Electric Legal Fees	5,000.00
515 Legal Services	5,000.00

## 2014 BUDGET TOTALS

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401 Electric Fund

01/01/2014 To: 12/31/2014

EXPENDITURES

519 General Government Services

519 90 41 01 Electric Audit Costs	3,000.00
519 General Government Services	3,000.00

533 Electric & Gas Utilities

533 10 21 00 Electric Uniforms	1,500.00
533 10 31 00 Electric Operating Supplies	13,000.00
533 10 32 00 Electric Fuel	6,000.00
533 10 42 00 Electric Communication	6,500.00
533 10 44 00 Electric Advertising	200.00
533 10 49 00 Electric Dues & Subscription	7,000.00
533 10 49 01 Electric Miscellaneous	2,000.00
533 10 53 00 Electric Excise Tax	70,000.00
533 40 43 00 Electric Training	3,700.00
533 60 33 00 Power Purchased To Resale	1,172,000.00
533 80 10 00 Electric Salaries & Wages	219,500.00
533 80 10 01 Electric Overtime	10,000.00
533 80 20 00 Electric Personnel Benefits	107,800.00
533 80 20 01 Electric Overtime Personnel Benefits	1,900.00
533 80 34 00 Electric Inventory Purchase	7,000.00
533 80 35 00 Electric Tools & Minor Equipment	2,500.00
533 80 41 00 Electric Professional Services	36,000.00
533 80 46 00 Electric Insurance	32,775.00
533 80 47 00 Electric Utility Services	12,500.00
533 80 48 00 Electric Repairs & Maintenance	12,000.00
594 33 41 01 Electric Comp Plan	0.00
594 33 61 03 Carter Street Underground	10,000.00
594 33 63 03 Mashell Ave Lighting	0.00
533 Electric & Gas Utilities	1,733,875.00

594 Capital Expenditures

594 33 61 01 Ridge Road Underground	0.00
594 Capital Expenditures	0.00

597 Interfund Transfers

597 33 00 00 Rainier Ave Bond Transfer-Electric	6,655.77
597 33 41 00 Admin Services	104,000.00
597 Interfund Transfers	110,655.77

999 Ending Balance

508 80 00 00 Ending Balance	319,158.37
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# 2014 BUDGET TOTALS

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401 Electric Fund

01/01/2014 To: 12/31/2014

EXPENDITURES

999 Ending Balance

999 Ending Balance

319,158.37

**Fund Expenditures:**

**2,171,689.14**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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402 Utilities Deposit Fund

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01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

---

308 10 04 02 Beginning Balance 0.00

---

308 Beginning Balances 0.00

380 Non Revenues

---

389 04 02 00 Utility Deposits 0.00

---

380 Non Revenues 0.00

**Fund Revenues: 0.00**

EXPENDITURES

538 Other Utilities/Activities

---

531 11 00 00 Bank Charges 0.00

---

538 Other Utilities/Activities 0.00

580 Non Expenditures

---

589 00 00 00 Utility Deposit Refund 0.00

---

580 Non Expenditures 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2014 BUDGET TOTALS

Town Of Eatonville  
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410 Water Fund 01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 04 10 00 Beginning Balance	300,000.00
308 Beginning Balances	300,000.00

320 Licenses & Permits

322 10 00 07 Permit-Water	4,200.00
320 Licenses & Permits	4,200.00

340 Charges For Services

343 40 00 00 Water Charges	840,000.00
343 40 00 01 System Buy-in Fees	10,500.00
343 40 10 00 Late Penalties	10,000.00
343 90 10 00 Miscellaneous Revenues	1,000.00
340 Charges For Services	861,500.00

360 Misc Revenues

361 11 04 10 Investment Interest	250.00
362 40 00 02 Rent (Verizon Tower)	19,600.00
369 90 00 00 Construction Fees/Miscellaneous Fees	200.00
360 Misc Revenues	20,050.00

380 Non Revenues

381 20 02 00 Interfund Loan Pmt From Current Expense 2012 Loan	92,993.69
389 00 00 04 Water Meter Rental Deposits	0.00
380 Non Revenues	92,993.69

<b>Fund Revenues:</b>	<b>1,278,743.69</b>
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EXPENDITURES

515 Legal Services

515 20 41 01 Water Legal Fees	5,738.00
515 Legal Services	5,738.00

519 General Government Services

519 90 41 02 Water Audit Costs	1,510.00
519 General Government Services	1,510.00

## 2014 BUDGET TOTALS

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410 Water Fund

01/01/2014 To: 12/31/2014

EXPENDITURES

534 Water Utilities

534 80 10 01 Water Overtime	16,000.00
534 80 20 01 Water Overtime Benefits	2,900.00

<b>000</b>	<b>18,900.00</b>
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534 10 32 00 Water Fuel	3,500.00
534 10 41 00 Water Professional Services	10,000.00
534 10 42 00 Water Communications	8,100.00
534 10 44 00 Water Advertising	100.00
534 10 46 00 Water Insurance	32,775.00
534 10 49 00 Water Dues & Subscriptions	2,000.00
534 80 21 00 Water Uniforms	1,000.00
534 80 34 00 Water Inventory Purchases	5,000.00
534 80 35 00 Water Tools & Minor Equip	1,000.00
534 80 47 01 Water Utility Services	31,350.00
534 80 49 01 Water Miscellaneous	1,000.00
534 80 53 00 Water Excise Taxes	38,000.00

<b>010 Administration - General</b>	<b>133,825.00</b>
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534 40 43 00 Water Training	1,000.00
534 80 10 00 Water Operations Salary	75,500.00
534 80 20 00 Water Operations Benefits	24,600.00
534 80 31 00 Water Operating Supplies	40,000.00
534 80 48 00 Water Repairs & Maintenance	25,000.00

<b>080 Operations - General</b>	<b>166,100.00</b>
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<b>534 Water Utilities</b>	<b>318,825.00</b>
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580 Non Expenditures

581 34 90 00 Interfund Loan From Sewer-Principal	83,637.51
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<b>580 Non Expenditures</b>	<b>83,637.51</b>
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591 Debt Service

591 34 70 00 PW 5-95-791-007 Principal	7,989.08
591 34 70 01 PW 98-791-020 Principal	14,078.95
591 34 70 03 PW 02-691-018 Principal	24,515.16
591 34 70 04 PW 01-691-023 Principal	62,322.29
591 34 70 06 PW 05-691-014 Principal	40,375.00
591 34 70 07 SDRF 02-651-02-015 Principal	90,516.86
592 34 80 00 PW 98-791-020 Interest	1,407.89
592 34 80 01 PW 5-95-791-007 Interest	319.56
592 34 80 03 PW 02-691-018 Interest	1,103.19
592 34 80 04 PW 01-691-023 Interest	2,492.89
592 34 80 06 PW 05-691-014 Interest	2,422.50
592 34 80 07 SDRF 02-651-02-015 Interest	13,577.53

## 2014 BUDGET TOTALS

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410 Water Fund

---

01/01/2014 To: 12/31/2014

EXPENDITURES

591 Debt Service

---

592 34 82 00 Interest- Interfund Loan From Sewer To Water 4,471.47

591 Debt Service 265,592.37

594 Capital Expenditures

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594 34 60 01 Water Source Investigation Grant 0.00

594 34 62 01 Water Filtration Plant Improvements 102,000.00

594 34 63 03 Ridge Road Main Replacement 0.00

594 34 64 01 Hilltop Booster Station 0.00

594 Capital Expenditures 102,000.00

597 Interfund Transfers

---

597 34 00 00 Rainier Ave Bond Transfer-Water 6,655.77

597 34 90 00 Admin Services 101,500.00

597 Interfund Transfers 108,155.77

999 Ending Balance

---

508 80 00 02 Ending Balance 393,285.04

999 Ending Balance 393,285.04

**Fund Expenditures:** **1,278,743.69**

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

## 2014 BUDGET TOTALS

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411 Sewer Fund 01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 80 00 01 Beginning Balance	200,000.00
308 Beginning Balances	200,000.00

320 Licenses & Permits

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

330 State Generated Revenues

391 80 00 00 USDA Loan Proceeds	0.00
330 State Generated Revenues	0.00

340 Charges For Services

343 50 00 00 Regular Customer Charges	500,000.00
343 50 10 00 Late Penalties	10,500.00
379 50 00 01 System Buy In Fees	11,800.00
340 Charges For Services	522,300.00

360 Misc Revenues

361 11 04 11 Investment Interest	200.00
369 90 00 04 Other Miscellaneous Revenues	1,000.00
360 Misc Revenues	1,200.00

380 Non Revenues

381 20 00 01 Payments From Water Loan	88,108.98
380 Non Revenues	88,108.98

397 Interfund Transfers

397 00 00 01 Transfers In	0.00
397 Interfund Transfers	0.00

<b>Fund Revenues:</b>	<b>812,108.98</b>
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EXPENDITURES

515 Legal Services

515 35 41 00 Sewer Legal Fees	2,500.00
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## 2014 BUDGET TOTALS

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411 Sewer Fund

---

01/01/2014 To: 12/31/2014

EXPENDITURES

515 Legal Services

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515 Legal Services	2,500.00
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519 General Government Services

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519 35 41 00 Sewer Audit Costs	850.00
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519 General Government Services	850.00
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535 Sewer

---

535 10 32 00 Sewer Fuel	3,500.00
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535 10 46 00 Sewer Insurance	32,775.00
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535 10 49 00 Sewer Miscellaneous	5,000.00
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535 40 43 00 Sewer Training	1,000.00
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535 80 10 00 Sewer Salaries & Wages	71,000.00
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535 80 20 00 Sewer Personnel Benefits	23,200.00
---------------------------------------	-----------

535 80 21 00 Sewer Uniforms	1,000.00
-----------------------------	----------

535 80 31 00 Sewer Office/operatng Supplies	14,500.00
---	-----------

535 80 34 00 Sewer Inventory Purchases	10,000.00
--	-----------

535 80 35 00 Sewer Tools & Minor Equip	5,000.00
--	----------

535 80 41 00 Sewer Professional Services	10,000.00
--	-----------

535 80 42 00 Sewer Communications	8,200.00
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535 80 44 00 Sewer Advertising	100.00
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535 80 47 00 Sewer Utility Services	50,000.00
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535 80 48 00 Sewer Repairs & Maintenance	12,000.00
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535 80 53 00 Sewer Excise Taxes	13,000.00
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535 Sewer	260,275.00
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591 Debt Service

---

591 35 70 03 PW 001-691-020 Principal	39,473.68
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592 35 80 03 PW 00-691-020 Interest	2,763.16
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591 Debt Service	42,236.84
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594 Capital Expenditures

---

594 35 48 00 Sewer Road Repairs/Jet Ct	45,000.00
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594 35 61 00 Ridge Road Main	0.00
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594 35 61 04 Sewer Comp Plan	20,000.00
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594 Capital Expenditures	65,000.00
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597 Interfund Transfers

---

597 35 00 00 Rainier Ave Bond Transfer-Sewer	6,655.77
--	----------

597 35 00 02 Bond Debt Trans Out-USDA	117,038.00
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597 35 90 00 Admin Services	99,000.00
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## 2014 BUDGET TOTALS

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411 Sewer Fund

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01/01/2014 To: 12/31/2014

EXPENDITURES

597 Interfund Transfers

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597 Interfund Transfers	222,693.77
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999 Ending Balance

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508 04 11 00 Ending Balance	218,553.37
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999 Ending Balance	218,553.37
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<b>Fund Expenditures:</b>	<b>812,108.98</b>
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<b>Excess/Deficit:</b>	<b>0.00</b>
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## 2014 BUDGET TOTALS

Town Of Eatonville  
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412 USDA Sewer Bond Redemption Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 04 12 00 Beginning Balance 0.00

308 Beginning Balances 0.00

360 Misc Revenues

361 11 04 12 Investment Interest 0.00

360 Misc Revenues 0.00

397 Interfund Transfers

397 00 40 00 Bond Debt Transfer-in From Sewer (USDA) 117,038.00

397 Interfund Transfers 117,038.00

**Fund Revenues:**

**117,038.00**

EXPENDITURES

591 Debt Service

591 35 72 01 USDA Bond -Principal 2001 18,297.85

591 35 72 02 USDA Bond- Principal Lagoon Liner 2012 17,568.62

592 35 81 00 USDA Bond - Interest 2001 47,428.15

592 35 81 02 USDA Bond-Interest Lagoon Liner 2012 33,743.38

591 Debt Service 117,038.00

999 Ending Balance

508 04 12 00 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**117,038.00**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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413 USDA Sewer Bond Reserve Fund

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01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

---

308 04 13 00 Beginning Balance 66,080.98

**308 Beginning Balances 66,080.98**

360 Misc Revenues

---

361 11 04 13 Investment Interest 55.00

**360 Misc Revenues 55.00**

397 Interfund Transfers

---

397 00 04 13 USDA Bond Reserve-Trans In 0.00

**397 Interfund Transfers 0.00**

**Fund Revenues:**

**66,135.98**

EXPENDITURES

999 Ending Balance

---

508 04 13 00 Ending Balance 66,135.98

**999 Ending Balance 66,135.98**

**Fund Expenditures:**

**66,135.98**

**Excess/Deficit:**

**0.00**

## 2014 BUDGET TOTALS

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450 Storm Drain Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 04 50 00 Beginning Balance 28,000.00

308 Beginning Balances 28,000.00

330 State Generated Revenues

333 66 12 10 Nisqually Comp Plan Grant 0.00

330 State Generated Revenues 0.00

340 Charges For Services

343 83 00 00 Storm Drainage Charges 110,000.00

343 83 10 00 Late Penalties 10,000.00

379 83 00 02 Storm Drain Buy In Fees 2,000.00

340 Charges For Services 122,000.00

360 Misc Revenues

361 11 04 50 Investment Interest 50.00

369 10 00 03 Misc Sale Of Surplus 0.00

369 90 00 05 Miscellaneous Revenues 0.00

360 Misc Revenues 50.00

**Fund Revenues:**

**150,050.00**

EXPENDITURES

515 Legal Services

515 21 41 01 Storm Legal Fees 1,000.00

515 Legal Services 1,000.00

519 General Government Services

519 90 41 03 Storm Audit Costs 500.00

519 General Government Services 500.00

538 Other Utilities/Activities

531 18 47 00 Storm Drain Utility Service 650.00

531 30 10 00 Storm Drain Salaries & Wage 22,500.00

531 30 20 00 Storm Drain Personnel Benefits 6,500.00

531 30 31 00 Storm Drain Operating Supplies 1,000.00

531 30 35 00 Storm Drain Tools/minor Equipment 250.00

531 30 41 00 Storm Drain Professional Services 3,500.00

531 30 42 00 Storm Drain Communications 3,800.00

## 2014 BUDGET TOTALS

Town Of Eatonville  
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450 Storm Drain Fund

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01/01/2014 To: 12/31/2014

EXPENDITURES

538 Other Utilities/Activities

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531 30 46 00 Storm Drain Insurance	8,534.00
531 30 48 00 Storm Drain Repairs & Maint	500.00
531 30 49 00 Storm Drain Miscellaneous	500.00
531 30 53 00 Storm Excise Tax	3,400.00
594 30 63 00 Storm Drain Improvements	0.00
<hr/>	
538 Other Utilities/Activities	51,134.00

597 Interfund Transfers

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597 38 90 00 Storm Drain Service Fees	36,500.00
<hr/>	
597 Interfund Transfers	36,500.00

999 Ending Balance

---

508 04 50 00 Ending Balance	60,916.00
<hr/>	
999 Ending Balance	60,916.00

<b>Fund Expenditures:</b>	<b>150,050.00</b>
<hr/>	

<b>Excess/Deficit:</b>	<b>0.00</b>
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## 2014 BUDGET TOTALS

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451 Storm Drain Mitigation Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 80 00 02 Beginning Balance 0.00

308 Beginning Balances 0.00

360 Misc Revenues

369 50 00 00 Storm Drain Mitigation Fees In Lieu 0.00

360 Misc Revenues 0.00

**Fund Revenues: 0.00**

EXPENDITURES

531 Natural Resources

531 30 60 00 Storm Mitigation Capital Expenditures 0.00

531 Natural Resources 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2014 BUDGET TOTALS

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460 Refuse Fund

01/01/2014 To: 12/31/2014

### REVENUES

#### 308 Beginning Balances

308 10 60 00 Beginning Balance	65,000.00
308 Beginning Balances	65,000.00

#### 340 Charges For Services

343 70 00 00 Refuse Charges	420,000.00
343 70 10 00 Refuse Bags & Tags	100.00
340 Charges For Services	420,100.00

#### 360 Misc Revenues

361 11 00 02 Refuse Interest Earned	60.00
369 90 10 03 Refuse Misc Revenue	100.00
360 Misc Revenues	160.00

### **Fund Revenues:**

**485,260.00**

### EXPENDITURES

#### 515 Legal Services

515 22 41 01 Refuse Legal Fees	500.00
515 Legal Services	500.00

#### 519 General Government Services

519 90 41 04 Refuse Audit Costs	200.00
519 General Government Services	200.00

#### 537 Garbage & Solid Waste Utilities

537 60 41 00 Refuse Contract	350,000.00
537 80 10 00 Refuse Salaries	600.00
537 80 20 00 Refuse Benefits	250.00
537 80 31 00 Refuse Operating Supplies	1,500.00
537 80 41 00 Refuse Professional Services	5,000.00
537 80 42 00 Refuse Communications	3,800.00
537 80 44 00 Refuse Advertising	0.00
537 80 46 00 Refuse Insurance	2,950.00
537 80 47 00 Refuse Utility Service	650.00
537 80 48 00 Refuse Repairs/Maintenance	100.00
537 80 49 00 Refuse Miscellaneous	50.00
537 80 53 00 Refuse Excise Tax	23,000.00
537 Garbage & Solid Waste Utilities	387,900.00

## 2014 BUDGET TOTALS

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460 Refuse Fund

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01/01/2014 To: 12/31/2014

EXPENDITURES

597 Interfund Transfers

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597 37 90 00 Admin Services 20,500.00

597 Interfund Transfers 20,500.00

999 Ending Balance

---

508 04 60 00 Ending Balance 76,160.00

999 Ending Balance 76,160.00

**Fund Expenditures:** **485,260.00**

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

## 2014 BUDGET TOTALS

Town Of Eatonville  
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609 Municipal Court Trust Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 80 06 09 Beginning Balance 0.00

308 Beginning Balances 0.00

**Fund Revenues:** **0.00**

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

## 2014 BUDGET TOTALS

Town Of Eatonville  
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640 Fiscal Agency Remittance Fund

01/01/2014 To: 12/31/2014

REVENUES

308 Beginning Balances

308 10 00 02 Beginning Balnace 0.00

308 Beginning Balances 0.00

380 Non Revenues

386 00 89 00 State Remit-Miscellaneous 0.00

386 80 00 00 State Remittance- Court Fines 0.00

386 82 00 00 Vehicle Licensing Fraud 0.00

386 83 00 01 State Remittance Trauma Brain Injury 0.00

386 88 00 00 County/crime Victims Comp 0.00

386 89 00 00 State Bldg Permit Surcharge 0.00

386 89 00 01 Auto Theft Prevention 0.00

386 90 00 00 Trauma Care & EMS 0.00

386 90 00 01 Trauma Brain Injury 0.00

386 91 00 00 State/regular Psea- 60% Pse 0.00

386 92 00 00 Additional Psea- 30% Psea 0.00

386 93 00 00 Lab Blood/Breath 0.00

386 94 00 00 Judicial Information System 0.00

386 95 00 00 School Zone Safety 0.00

380 Non Revenues 0.00

**Fund Revenues: 0.00**

EXPENDITURES

580 Non Expenditures

586 00 00 00 State Remittance- Court Fines 0.00

586 00 49 00 Access Comm/Multi Transit 0.00

586 00 89 01 Auto Theft Prevention 0.00

586 82 00 00 State/Vehicle Licensg Fraud 0.00

586 83 00 00 Brain Injuries-Trauma 0.00

586 88 00 00 County/Crime Victims 0.00

586 89 00 00 State Bldg Permit Surcharge 0.00

586 90 00 00 Trauma Care & Ems 0.00

586 91 00 00 State/Regular PSEA- 60% 0.00

586 92 00 00 Additional PSEA-30% 0.00

586 93 00 00 Lab-Blood/Breath 0.00

586 94 00 00 Judicial Information System 0.00

586 95 00 00 School Zone Safety 0.00

580 Non Expenditures 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2014 BUDGET TOTALS

Town Of Eatonville  
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Fund	Revenues	Expenditures	Net
001 Current Expense Fund	2,352,230.00	2,352,230.00	0.00
100 Trails Fund	308,486.00	308,486.00	0.00
101 Street Fund	112,761.72	112,761.72	0.00
102 Transportation Benefit District	67,520.00	67,520.00	0.00
110 Tourism Fund	12,570.00	12,570.00	0.00
116 Sidewalk Mitigation	0.00	0.00	0.00
120 Cemetery Endowment Improvement Fund	7,050.00	7,050.00	0.00
130 REET Fund	21,320.00	21,320.00	0.00
140 Midtown Builders Performance Bond	0.00	0.00	0.00
201 MillPond Park Bond Redemption Fund	18,833.24	18,833.24	0.00
210 Rainier Avenue Bond Redemption Fund	26,623.08	26,623.08	0.00
401 Electric Fund	2,171,689.14	2,171,689.14	0.00
402 Utilities Deposit Fund	0.00	0.00	0.00
410 Water Fund	1,278,743.69	1,278,743.69	0.00
411 Sewer Fund	812,108.98	812,108.98	0.00
412 USDA Sewer Bond Redemption Fund	117,038.00	117,038.00	0.00
413 USDA Sewer Bond Reserve Fund	66,135.98	66,135.98	0.00
450 Storm Drain Fund	150,050.00	150,050.00	0.00
451 Storm Drain Mitigation Fund	0.00	0.00	0.00
460 Refuse Fund	485,260.00	485,260.00	0.00
609 Municipal Court Trust Fund	0.00	0.00	0.00
640 Fiscal Agency Remittance Fund	0.00	0.00	0.00
	8,008,419.83	8,008,419.83	0.00

## 2014 YEARLY BUDGET SALARY SCHEDULE

### APPENDIX "A"

CLASSIFICATION	WAGE/SALARY
MAYOR	\$16,828.08
TOWN ADMINISTRATOR	\$100,258.00
TOWN CLERK	\$64,828.20
DEPUTY CLERK	\$55,034.45
UTILITY CLERK	\$47,344.32
BUILDING INSPECTOR	\$57,842.09
PLANNING/BUILDING SECRETARY	\$54,717.72
POLICE CHIEF	\$70,520.31
POLICE SECRETARY	\$27,890.16
RESERVE OFFICER	\$5,000.00
POLICE OFFICER #1	\$58,356.48
POLICE OFFICER #2	\$57,234.24
POLICE OFFICER #3	\$53,677.50
FIRE CHIEF	\$67,860.00
PARAMEDIC #1	\$57,234.24
PARAMEDIC #2	\$54,852.00
PARAMEDIC #3	\$51,488.00
PARAMEDIC #4	\$51,140.00
FIRE /EMS SECRETARY	\$48,736.80
LIGHT SUPERINTENDENT	\$62,616.00
LINEMAN #1	\$63,970.20
LINEMAN #2	\$51,256.00
WATER/WASTEWATER/STORM SUPERINTENDENT	\$61,863.00
WATER/WASTEWATER/STORM OPERATOR	\$48,552.00
WATER/WASTEWATER/STORM LABORER/METER READER	\$43,560.00
WATER/WASTEWATER/STORM OPERATOR - PART TIME	\$30,000.00
COUNCIL	\$50/MEETING
TREASURER	\$10,277.04
TEMPORARY PARKS	\$3,600.00

TOWN PAID BENEFITS	EMPLOYEE CLASS
MEDICAL	ALL FULL TIME EMPLOYEES
DENTAL	ALL FULL TIME EMPLOYEES
VISION	ALL FULL TIME EMPLOYEES
DEPENDENT MEDICAL	ALL FULL TIME EMPLOYEES

Loan #PW-5-95-791-007Water Storage Pond and Chlorine system upgrade

This loan was acquired in order to construct a water storage pond and chlorine system upgrade.

Issue Date: 6/1995

Payoff Date: 7/1/2015

Approved Amount: \$164,000

Interest Rate: 2.0%

Yearly payment: \$8,308.64

Principal Balance: \$15,978.17

Loan #PW-98-791-020Northeast Waterloop Construction

This loan was acquired in order to construct a northeast water loop.

Issue Date: 6/1998

Payoff Date: 7/1/2018

Approved Amount: \$270,000

Interest rate: 3.0%

Yearly payment: \$15,486.84

Principal Balance: \$70,394.74

Loan #PW-00-691-020Wastewater treatment plant and Sewer imp

This loan was acquired in order to do a partial sewer collection system upgrade

Issue Date: 6/2000

Payoff Date: 7/1/2020

Approved Amount: \$750,000

Interest rate: 1.0%

Yearly payment: \$42,236.84

Principal Balance: \$276,315.79

Loan #PW-01-691-023Install New Source Water Supply and/or Treatment

This loan was acquired in order to install a new water source supply or treatment facility.

Issue Date: 6/2001

Payoff Date: 7/1/2021

Approved Amount: \$1,134,090.00

Interest rate: 1.0% changed to .5% 6/23/07

Yearly payment: \$64,815.18

Principal Balance: \$498,578.27

Loan #PW-02-65102-015Drinking water SRF

This loan was acquired in order to install a water filtration plant to meet the requirements of Department of Health.

Issue Date: 10/2002

Payoff Date: 10/1/2023

Approved Amount: \$1,627,818.00

Interest rate: 1.5%

Yearly payment: \$104,094.39

Principal Balance: \$905,168.58

Loan #PW-05-691-014Installation of Alternative Filtration Plant

This loan was acquired in order to install a filtration plant for the water system.

Issue Date: 6/2005

Payoff Date: 7/1/2025

Approved Amount: \$807,500

Interest rate: .5%

Yearly payment: \$42,797.50

Principal Balance: \$484,500.00

Loan #PW-02-691-018

Hilltop Zone Reservoir

This loan was acquired in order to install a new Reservoir at the Hilltop.

Issue Date: 6/2002  
Approved Amount: \$807,500  
Yearly payment: \$25,618.35

Payoff Date: 7/1/2022  
Interest rate: .5%  
Principal Balance: \$220,636.51

Loan #560270916001423 USDA

Wastewater Treatment Facility

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

Issue Date: 6/2001  
Approved Amount: \$1,172,000.00  
Yearly payment: \$65,726.00

Payoff Date: 12/1/2041  
Interest rate: 4.75%  
Principal Balance: \$1,003,008.20

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: \$1,109,247.75

Loan #9204916001423 USDA

Wastewater Lagoon Liner

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

Issue Date: 10/2012  
Approved Amount: \$123,000.00  
Yearly payment: \$5090.00

Payoff Date: 12/2052  
Interest rate: 2.75%  
Principal Balance: \$122,146.25

MillPond Park Bond-Cashmere Valley

MillPond Park Construction

This loan was acquired in order to construct MillPond Park.

Issue Date: 9/2005  
Approved Amount: \$210,000.00  
Yearly payment: \$18,833.24

Payoff Date: 6/1/2020  
Interest rate: 4.26%  
Principal Balance: \$105,953.69

Rainier Ave Bond-First Citizens

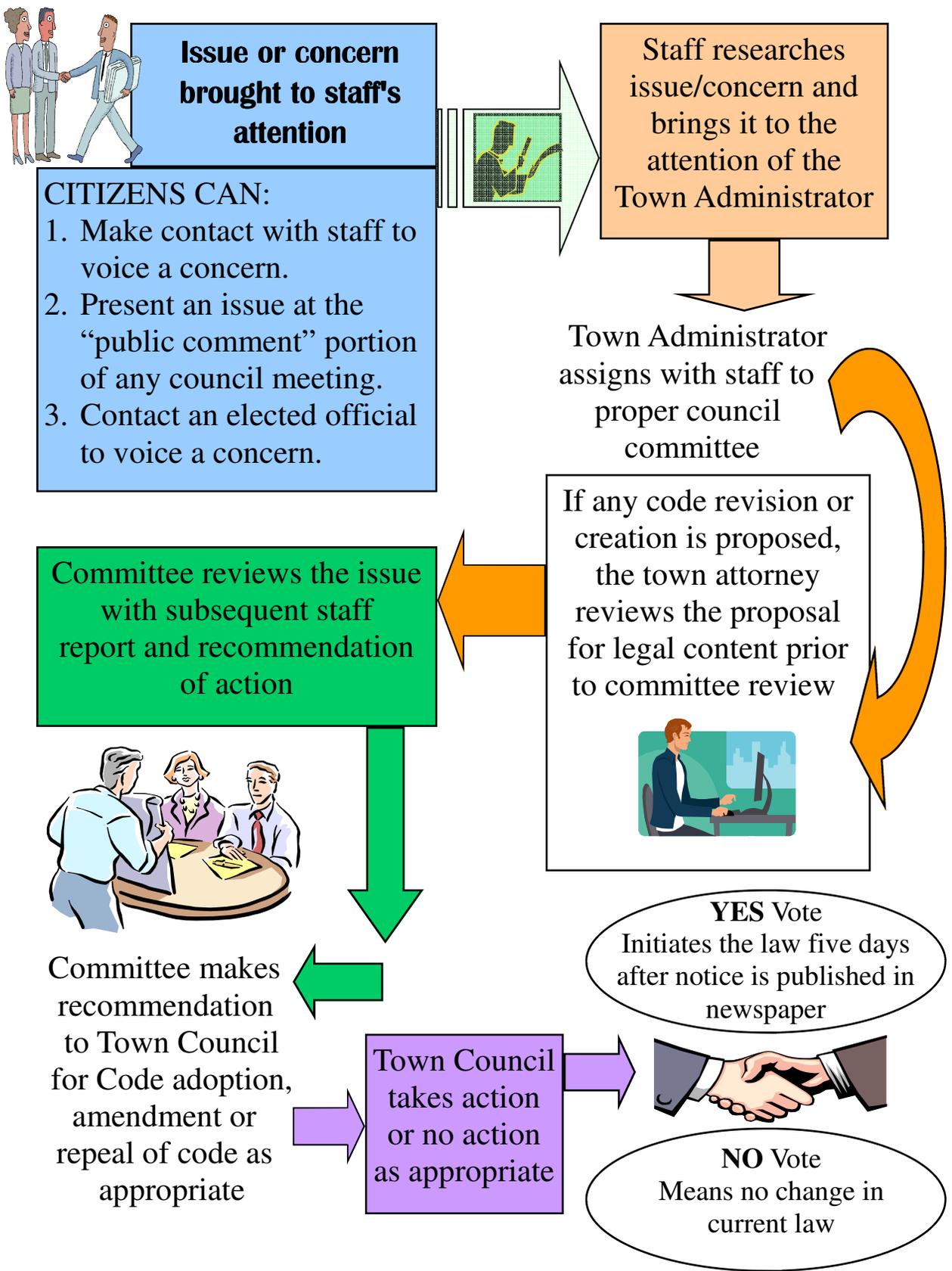
Purchase of 108 Rainier Ave S

This loan was acquired in order to purchase the property located at 108 Rainier Ave S.

Issue Date: 08/2011  
Approved Amount: \$155,000.00  
Yearly payment: \$26,623.08

Payoff Date: 4/2018  
Interest rate: 5.30%  
Principal Balance: \$102,710.72

# 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 notes 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 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.