

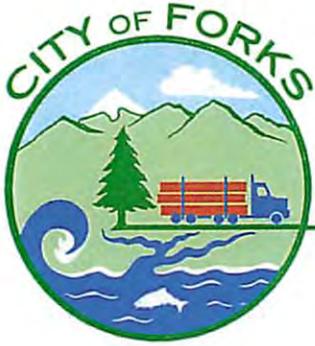


2026
City of Forks
Washington
Budget



**City of Forks, Washington 2026 Budget
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500 E. Division St. • Forks, Washington 98331-8618

(360) 374-5412 • Fax: (360) 374-9430 • TTY: (360) 374-2696
forkswashington.org

December 1, 2025

To: Fellow Forks residents, members of Council, and City staff

From: Mayor Tim Fletcher

RE: 2026 Budget

As 2026 approaches, our proposed budget reflects our communities' resilient spirit and our flexibility in addressing economic change.

This year's focus is driven by the headwinds of increasing costs in utilities, supply chain issues, and insurance premiums.

Despite these cost increases, and thanks to sensible budget controls, we end the year stronger than we have over the previous five years.

As always, we remain committed to the financial priorities that make our city safe, resilient, and economically viable to support a better quality of life for our residents.

Sincerely,

Mayor Tim Fletcher

ORDINANCE NO. 686

AN ORDINANCE OF THE CITY OF FORKS APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2026.

WHEREAS, the City of Forks, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of monies required to meet the expenses of City government for the fiscal year ending December 31, 2026; and

WHEREAS, a notice was published that the City Council would meet on December 1, 2025 at 7:30 p.m. for the purpose of making and adopting a budget for said fiscal year and giving taxpayers residing within the City limits an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at that time and did then consider the matter of the proposed budget for the fiscal year 2026; and

WHEREAS, the estimated expenditures set forth in the budget are necessary to carry on the government of the City for the fiscal year 2026 and are sufficient to meet the various needs of the City during that period;

NOW THEREFORE, the City Council of the City of Forks, does ordain as follows:

SECTION 1. The budget for the City of Forks, Washington for the year 2026 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document, "City of Forks, Washington 2026 Budget", copies of which are on file in the Office of the City Clerk.

SECTION 2. Estimated resources for each separate fund of the City of Forks, and aggregate expenditures for all such funds for the year 2026 are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the year 2026 as set forth in the "City of Forks, Washington 2026 Budget".

	ESTIMATED REVENUES	APPROPRIATIONS/ EXPENDITURES
General Fund	\$2,438,141	\$2,698,141
Street Fund	480,000	508,927
Lodging Tax Fund	710,000	683,025
Forks Airport/Industrial Park/RAC/ICN Fund	1,178,615	1,178,615
Water Fund	1,511,000	1,435,000
Sewer Fund	570,000	520,000
Capital Fund	100,000	100,000
Transit Center Fund	36,750	36,750
Quillayute Airport Fund	703,500	835,000

Industrial Park Development Fund	4,000	4,000
Search & Rescue Fund	3,000	3,000
Seized Property Fund	5,000	5,000
Donation Program Fund	100,000	100,000
Community Action Housing Fund	60,000	60,000
Grant/Construction Fund	100,000	100,000
Street Projects Fund	578,540	578,540
Inmate Custodial Fund	45,000	45,000
State Collections Fund	50,000	50,000
TOTAL REVENUE & EXPENDITURES ALL FUNDS	\$8,673,546	\$8,940,998

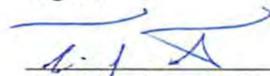
SECTION 3. The City Council's adoption of this budget ordinance is not an approval or allocation by the City Council of lodging tax funding towards any specific lodging tax request. The expenditure line associated with the Lodging Tax Fund reflects a maximum expenditure amount for said fund with the allocation of lodging tax funds to occur by subsequent and separate approval(s) of the City Council.

SECTION 4. The City Clerk is directed to transmit a copy of the budget hereby adopted to the State Auditor's Office and to the Association of Washington Cities.

SECTION 5. Effective Date. This ordinance shall be in full force and take effect five days after its publication.

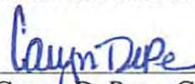
Passed by the City Council of Forks at a regular meeting thereof held the 22nd day of December, 2025.

Signed:



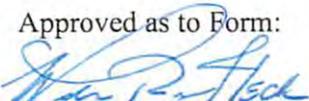
 Tim Fletcher, Mayor

Authenticated and Attested to:



 Caryn DePew, Clerk/Treasurer

Approved as to Form:



 William R. Fleck, Attorney/Planner



Forks Information 2026

Geographical Information

Elevation:	300' above sea level	Land Area: 2,404 acres
Annual Rainfall 2025:	118.21"	

Demographic Information

	2,025	2,015
Population:	3,425	3565
Households:	2020: 1,407 Houses with 1,296 occupied: Ave. size = 2.57	
	2010: 1,374 Houses with 1,264 occupied: Ave. size = 2.72	

Governmental Information

Forks is a non-charter code city utilizing the Mayor-Council form of government.
 Incorporated in August 1945
 City Council Meetings: 2nd and 4th Mondays at 7:30 p.m.
 Total Assessed Valuation of the City of Forks for 2025 is \$306,335,135
 The City of Forks receives: \$1.34911024816 per \$1,000 of the above total.
 Real Estate Excise Tax .25%
 Congressional District: 6th Legislative District: 24th

City Services

Water and Sewer Utilities	Airport Facilities
Street Maintenance and Improvements	Building Permits
Police and Jail Facility	Comprehensive Planning and Zoning

Forks City Parks & Rental Properties

Tillicum Park	20 Acres – playground equipment, skate park, tennis courts, covered area, ball fields, arena, disc golf targets, historic Shay locomotive and Scorpion M56 vehicle on display
Forks Visitor Center & Timber Museum	Museum, Loggers Memorial, Visitor Center, ONRC Hiking Trail
Calawah River Boat Launch	5 Acres with boat ramp, dog park, picnic tables and trails
Ford Park	~1.5 Acres Mowed, Green Space
Forks Industrial Park	65 Acres of Industrial Zoned Lots for Lease
West End Business & Tech Center	Professional/Retail Rental Offices
Rainforest Arts Center	Performing Arts Venue and Meeting Space



Forks Information 2026 - Continued

Schools

Quillayute Valley School District No. 402 (360) 374-6262

Forks Elementary School

Forks Intermediate School

Forks Junior High School

Forks High School

Forks Alternative School

District Run Home School

Insight School (Accredited

Online High School)

Peninsula College Extension (360) 374-3223

Public Library

Forks Library (360) 374-6402

171 South Forks Avenue

Branch of the North Olympic Library System

Healthcare Services

Clallam County Hospital District No. 1 (360) 374-6271

- Forks Community Hospital
- Bogachiel Medical Clinic and Women's Health
- Forks Family Medical
- West End Outreach Services
- Forks Ambulance Service

Clallam County Health and Human Services (360) 374-3121

Forks Family Dental (360) 374-2288

Banking Institutions

First Fed (360) 374-6122

131 Calawah Way

Columbia Bank (360) 374-2201

1020 South Forks Avenue

Transit

Clallam Transit (800) 858-3747

Jefferson Transit (800) 371-0497

Both with connections to the greater Puget Sound area



Forks Information 2026 - Continued

Transportation

Roadways

- U.S. Highway 101
- State Highway 110

Aviation

General Aviation

- Forks Municipal Airport
- Quillayute Airport

Charter service available at Fairchild Airport ~60 miles east in Port Angeles

Emergency heliport at Forks Community Hospital

Rail - Reload Access to Genesee & Wyoming in Hoquiam ~ 100 miles south

Port

Port of Port Angeles 60 miles to the east with deepwater access, log sorting yard, etc.

Service and Business Organizations

American Legion

Bogachiel Garden Club

Forks Chamber of Commerce

Forks Elks Club/Emblem Club

Friends of Forks Animals

Friends of Forks Library

Lions Club International

Piecemakers Quilt Club

Quillayute Valley Grange

Rainforest Council for the Arts

Soroptimist Int'l of the Olympic Rain Forest

West End Business & Professional Association

West End Historical Society

West End Sportmen's Club

West Olympic Council for the Arts

Churches

Assembly of God

Church of Jesus Christ of Latter Day Saints

Congregational Church

First Baptist Church

Forks Bible Church

St. Swithin's Episcopal Mission

Jehovah's Witnesses

Ministereos Llamada Final

Prince of Peace Lutheran Church

St. Anne's Catholic Church

Seventh Day Adventist Church



Mayor

Tim Fletcher

Forks City Council

Joe Soha, Position 3 & Mayor Pro Tem

Vilkesh Patel, Position 1

Kaylan Kimbell, Position 2

Jeff Gingell, Position 4

Corey Pearson, Position 5

City Officials

Rod Fleck, Attorney/Planner

Caryn DePew, Clerk/Treasurer

Paul Hampton, Public Works Director

Mike Rowley, Police Chief

Planning Commission

Milton Beck

Brian Weekes

DeAnna Beck

Jason Huling

Vacant

Civil Service Commission

Tom Wells

Giancarlo Buonpane

Bill Henderson

Park Board

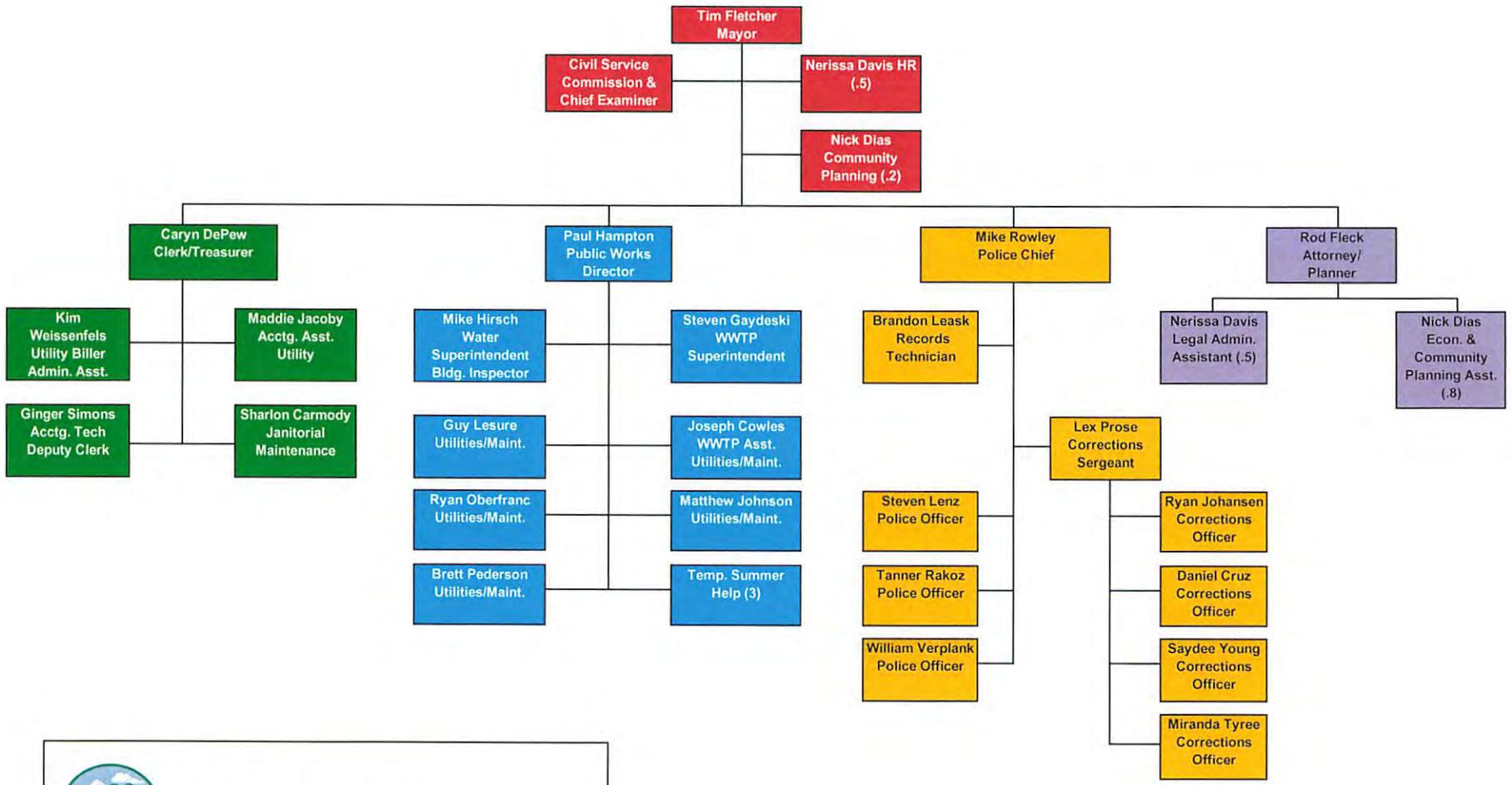
Elliot Mann

David Hurn

Dan Trickey

Andrew Huggins

Annie Foster




City of Forks Organizational Chart
2026

City of Forks Fund Types

Governmental

General Fund (001)

Funded by: Property Tax, Timber Harvest Tax, Sales Tax, Utility Tax, Franchise Tax, Permit Fees, Fines, Interest & Grants

Legislative & Executive
Financial & Administrative
Legal & Judicial
Law Enforcement & Jail
Building, Environment & Planning
Parks
Imprest (Petty Cash)
Transfers & Others

Special Revenue Funds (100s)

Funded by: Property Tax, Fuel Tax, Hotel/Motel Tax, Interest, Donations & Transfers from Other Funds

Street Operations
Lodging Tax Fund
Transit Center Operations
Transfer to Capital Projects

Debt Service Funds (200s)

Capital Projects Funds (300s)

Funded by: Grants, Loans, Bonds, Real Estate Excise Tax (REET) & Transfers from Other Funds

Street Projects
Capital Facilities
Misc.

Proprietary

Enterprise Funds (400s)

Funded by: Ratepayers & Tenants

Water
Sewer
Airport/Industrial Park/Rainforest
Arts Center/ICN Building

Internal Service Funds (500s)

Funded by: Contributions from Other Funds

Fiduciary

Agency Funds (600s)

Custodial Funds 630

Funded by: Inmates

Inmate Custodial Fund

Custodial Funds 650

Pass-through State Collections for Building Permits, Gun Permits, Leasehold Excise Tax, Excise Tax



City of Forks 2025 vs 2026 Budgeted Expenditures Total by Fund

<u>Fund:</u>	<u>Fund #</u>	<u>2025</u>	<u>2026</u>	<u>Change</u>
General Fund	001	2,633,843	2,698,141	64,298
Street	101	434,190	508,927	74,737
Seized Property Fund	103	5,000	5,000	0
Search & Rescue Fund	104	3,000	3,000	0
Donation Program	110	60,000	100,000	40,000
Comm. Action Housing	130	60,000	60,000	0
Lodging Tax	140	517,958	683,025	165,067
Transit Fund	150	35,000	36,750	1,750
Street Projects	301	2,549,613	578,540	(1,971,073)
Capital Fund	304	99,000	100,000	1,000
RCO Grant	305	54,203	0	(54,203)
Grant / Construction Fund	310	100,000	100,000	0
Water	400	1,425,000	1,435,000	10,000
Sewer	402	2,600,610	520,000	(2,080,610)
Airport / Industrial Park / RAC	410	779,500	1,178,615	399,115
Industrial Park Dev.	411	4,000	4,000	0
Quillayute Airport	412	440,000	835,000	395,000
Inmate Custodial Fund	630	45,000	45,000	0
State Collections Fund	650	50,000	50,000	0
Total Revenue & Expenditures All Funds		11,895,917	8,940,998	(2,954,919)



City of Forks 2026 Revenues by Category

2026 BUDGETED REVENUES CLASSIFICATION BY CATEGORIES (ALL FUNDS)											
Fund Title	Fund #	Beginning Balance	Taxes	License & Permits	Intergovt. Revenue	Charges / Service	Fines & Forfeits	Interest, Rent, Misc.	Transfers In	Bonds & Loans	Total Budget
General Fund	001	-	1,667,100	36,500	250,000	125,000	25,000	334,541	-	-	\$ 2,438,141
Special Revenue Funds											
Street Fund	101	28,927	308,000	-	-	-	-	-	143,073	-	\$ 480,000
Seized Property	103	-	-	-	-	-	-	5,000	-	-	\$ 5,000
Search & Rescue	104	-	-	-	-	3,000	-	-	-	-	\$ 3,000
Donation Programs	110	100,000	-	-	-	-	-	-	-	-	\$ 100,000
Community Action	130	60,000	-	-	-	-	-	-	-	-	\$ 60,000
Lodging Tax	140	-	670,000	-	-	-	-	40,000	-	-	\$ 710,000
Transit Center	150	-	-	-	8,250	-	-	18,500	10,000	-	\$ 36,750
Debt Service Funds	200	-	-	-	-	-	-	-	-	-	\$ -
Capital Projects											
Street Projects	301	-	-	-	549,613	-	-	-	28,927	-	\$ 578,540
Capital Improve.	304	70,000	30,000	-	-	-	-	-	-	-	\$ 100,000
RCO Grant	305	-	-	-	-	-	-	-	-	-	\$ -
Grant / Const Fund	310	-	-	-	100,000	-	-	-	-	-	\$ 100,000
Enterprise Funds											
Water Fund	400	-	-	-	-	1,501,000	-	10,000	-	-	\$ 1,511,000
Sewer Fund	402	-	-	-	-	570,000	-	-	-	-	\$ 570,000
Airport/Ind.Park/RAC	410	-	-	-	918,615	-	-	260,000	-	-	\$ 1,178,615
Ind. Park Dev.	411	4,000	-	-	-	-	-	-	-	-	\$ 4,000
Quil. A/P Fund	412	-	-	-	700,000	-	-	3,500	-	-	\$ 703,500
Custodial Funds											
Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	-	-	\$ 45,000
State Collections Fund	650	-	-	-	-	-	-	50,000	-	-	\$ 50,000
Grand Total		\$262,927	\$2,675,100	\$36,500	\$2,526,478	\$2,199,000	\$25,000	\$766,541	\$182,000	\$0	\$8,673,546

City of Forks 2026 Budget Expenditures

2026 BUDGETED EXPENDITURES CLASSIFICATION BY CATEGORIES (ALL FUNDS)									
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Fund Title	Fund #	Salaries	Benefits	Supplies	Professional Services	Utilities	Insurance	All Other Charges	Total
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General Fund	General Fund	001 Dept.#								
	Legislative	511	22,050	11,250	2,000	1,000	600	2,600	2,000	\$ 41,500
	Judicial	512	-	-	-	80,500	6,950	-	3,500	\$ 90,950
	Finance & Admin.	514	58,500	36,500	5,000	4,000	8,000	20,550	5,000	\$ 137,550
	Legal Services	515	27,500	16,500	2,750	3,500	100	3,350	8,943	\$ 62,643
	Law Enforcement	521	394,000	208,000	34,000	86,000	9,500	47,050	82,190	\$ 860,740
	Det. / Corrections	523	389,417	217,780	46,500	24,000	12,000	124,300	29,403	\$ 843,400
	Physical Env.	553	-	-	-	3,246	-	-	-	\$ 3,246
	Animal Control	554	-	-	-	3,500	1,352	687	565	\$ 6,104
	Protective / Insp.	558.5	10,500	6,500	700	5,000	-	1,200	1,100	\$ 25,000
	Planning	558.6	81,600	45,000	7,670	7,000	-	9,700	19,080	\$ 170,050
	Public Health	565	-	-	-	-	-	-	5,200	\$ 5,200
	Park Facilities	576	4,800	4,600	6,700	110,000	12,500	6,700	306,458	\$ 451,758
Total General Fund		\$ 988,367	\$ 546,130	\$ 105,320	\$ 327,746	\$ 51,002	\$ 216,137	\$ 463,439	\$ 2,698,141	

Special Rev. Funds	Street Fund	101	127,400	81,850	39,275	103,850	14,700	23,230	118,622	\$ 508,927
	Seized Property	103	-	-	-	-	-	-	5,000	\$ 5,000
	Search & Rescue	104	-	-	-	-	-	-	3,000	\$ 3,000
	Donation Program	110	-	-	-	-	-	-	100,000	\$ 100,000
	Community Action	130	-	-	-	-	-	-	60,000	\$ 60,000
	Lodging Tax	140	17,292	8,896	300	-	800	9,500	646,237	\$ 683,025
	Transit Center	150	4,200	2,200	5,000	1,500	6,200	750	16,900	\$ 36,750

Debt	Debt Service Funds	200	-	-	-	-	-	-	-	-
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Cap. Proj.	Street Projects	301	-	-	-	-	-	-	578,540	\$ 578,540
	Capital Improve.	304	1,000	250	-	-	-	-	98,750	\$ 100,000
	Infrastructure Projects	306	-	-	-	-	-	-	-	\$ -
	RCO Grant	305	-	-	-	-	-	-	-	\$ -
	Grant / Const. Fund	310	-	-	-	-	-	-	100,000	\$ 100,000

Ent. Funds	Water Fund	400	410,000	272,700	171,800	67,200	45,500	80,500	387,300	\$ 1,435,000
	Sewer Fund	402	161,000	106,000	53,200	10,000	70,000	36,800	83,000	\$ 520,000
	Airport/Ind.Park/RAC	410	76,400	42,150	10,000	438,800	30,300	77,500	503,465	\$ 1,178,615
	Ind. Park Dev.	411	-	-	-	-	-	-	4,000	\$ 4,000
	Quil. A/P Fund	412	-	-	300	755,100	3,800	13,900	61,900	\$ 835,000

Cust.	Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	\$ 45,000
	State Collections Fund	650	-	-	-	-	-	-	50,000	\$ 50,000

Grand Total		\$ 1,785,659	\$ 1,060,176	\$ 385,195	\$ 1,704,196	\$ 222,302	\$ 458,317	\$ 3,275,153	\$ 8,940,998
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Capital Projects, Equipment & Major Activities

Fund Title	Fund #	Project/Activity	Project Costs in 2026	Source of Funding
Street Projects	301	E Street Rehab	\$ 549,613	TIB
	101	E Street Rehab	\$ 28,927	Local Match
Streets	101	Founder's Way Sidewalk Repair	\$ 10,000	Street Fund
General Fund	001	City Hall Fire Alarm System	\$ 20,000	General Fund
General Fund	001	King Ranch Culvert Project	\$ 80,000	General Fund
General Fund	001	Street Pole Replacements	\$ 25,000	General Fund
General Fund	001	Russell Road Bridge Repair	\$ 125,000	General Fund
General Fund	001	Tillicum Park Master Plan & Upgrades	\$ 60,000	General Fund
	110		\$ 95,000	Donations
General Fund	001	Olympic Discovery Trail	\$ 100,000	Grant
Lodging Tax Fund	140	Tillicum Park Arena Upgrades	\$ 100,000	Lodging Tax
Lodging Tax Fund	140	Transit Restroom Remodel	\$ 50,000	Lodging Tax
Capital Improvement	304	RAC Floor Refinish	\$ 10,000	Real Estate Excise Taxes
			\$ 10,000	Rental Income
Capital Improvement	304	Animal Shelter Repairs	\$ 10,000	Real Estate Excise Taxes
Capital Improvement	304	ICN Building Repairs	\$ 18,750	Real Estate Excise Taxes
Capital Improvement	304	City Hall Siding	\$ 30,000	Real Estate Excise Taxes
Capital Improvement	304	City Hall Windows & Gutters Phase 1	\$ 20,000	Real Estate Excise Taxes
Capital Improvement	304	Correctional Facility Upgrades	\$ 10,000	Real Estate Excise Taxes
Water	400	Wellhouse Improvements & Well Motor Maint.	\$ 15,000	Water Revenue
Water	400	Meters & Transmitters	\$ 50,000	Water Revenue
Sewer	402	Biosolids Truck	\$ 35,000	Sewer Revenue
Sewer	402	Biosolids Floor Replacement	\$ 350,000	Grant
Industrial Park	410	Building & Lot Upgrades	\$ 1,055,000	Grants
			\$ 260,000	Loan
			\$ 20,000	Rental Income
Quillayute Airport	412	Runway Design/Construction	\$ 747,050	FAA Grant
			\$ 77,450	Quillayute Airport Fund Balance
Quillayute Airport	412	Main Hangar Renovation	\$ 406,800	FAA Grant
			\$ 45,200	Quillayute Airport Fund Balance



General Fund: Revenue

Beginning Fund Balance represents the estimated cash and investments remaining in the General Fund at the end of 2025. The *actual* Beginning Fund Balance for 2025 was \$1,349,998. The current estimate for Beginning Fund Balance in 2026 is \$1,727,340.

The Government Finance Officers Association has developed recommended best practices for fund balance levels which states that cities and counties, regardless of their size, should maintain unrestricted fund balance in their general fund of no less than two months of operating expenditures. One month of operating expenditures for the City of Forks is \$190,592 based on the 2025 budget.

310 - Taxes

	<u>2023</u>		<u>2024</u>		<u>2025</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
Property Tax*	\$200,000	\$195,000	\$200,000	\$199,036	\$163,200	\$169,672
Sales Tax	\$700,000	\$850,000	\$850,000	\$937,226	\$900,000	\$935,953
Timber Excise	\$600	\$744	\$600	\$574	\$600	\$144
Affordable/Supp Housing	\$6,000	\$5,500	\$5,500	\$5,072	\$5,500	\$5,000
Criminal Justice	\$70,000	\$76,350	\$75,000	\$79,509	\$75,000	\$81,000
Utility Tax	\$450,000	\$460,000	\$450,000	\$457,705	\$465,000	\$477,000
Leasehold Tax	\$17,500	\$13,000	\$17,500	\$8,518	\$14,000	\$7,780
Total	\$1,444,100	\$1,600,594	\$1,598,600	\$1,687,640	\$1,623,300	\$1,676,549

	<u>2026</u>	
	Budget	
Property Tax	\$166,000	Allocation from 50/50 GF/Streets to 40/60 GF/Streets
Sales Tax	\$930,000	
Timber Excise	\$100	
Affordable/Supp Housing	\$5,000	A portion of sales tax
Criminal Justice	\$78,000	
Utility Tax	\$477,000	
Leasehold Tax	\$11,000	
Total	\$1,667,100	



	<u>2023</u>		<u>2024</u>		<u>2025</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
320 - License & Permits	\$50,900	\$32,054	\$35,000	\$34,329	\$36,500	\$36,500
330 - Intergovernmental	\$284,500	\$230,738	\$300,000	\$293,526	\$300,000	\$253,000
340 - Prisoner Board	\$179,600	\$210,178	\$215,000	\$119,477	\$175,000	\$98,000
340 - Charges for Services	\$40,200	\$36,044	\$20,000	\$31,130	\$25,000	\$29,500
350 - Fines & Forfeits	\$30,000	\$26,748	\$30,000	\$20,344	\$25,000	\$24,000
360 - Rents	\$20,700	\$36,882	\$36,240	\$37,724	\$36,240	\$36,240
360 - Miscellaneous	\$0	\$178,267	\$114,931	\$104,664	\$307,540	\$249,191
Beginning Fund Balance		\$0		\$0		\$0
	<u>\$605,900</u>	<u>\$750,911</u>	<u>\$751,171</u>	<u>\$641,194</u>	<u>\$905,280</u>	<u>\$726,431</u>

	<u>2026</u>	
320 - License & Permits	\$36,500	
330 - Intergovernmental	\$250,000	
340 - Prisoner Board	\$100,000	
340 - Charges for Services	\$25,000	
350 - Fines & Forfeits	\$25,000	
360 - Rents	\$37,600	City Hall Rents: Court, Air Traffic Monitoring Systems
360 - Miscellaneous	<u>\$296,941</u>	RMSA Grants, Interest, Surplus Equipment
	<u>\$771,041</u>	

Total	<u>2023</u>		<u>2024</u>		<u>2025</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
General Fund Revenue	\$2,050,000	\$2,351,505	\$2,349,771	\$2,328,834	\$2,633,843	\$2,506,122

	<u>2026</u>
	Budget
General Fund Revenue	\$2,438,141
Beginning Fund Balance	\$260,000
Total	<u>\$2,698,141</u>

General Fund: Expense

Account Number **001 000 000 511**
 Description **Legislative**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

Janitorial Salaries & Benefits, City Hall Supplies,
 Council and Mayor Travel, Advertising, City Hall
 Repairs, Utilities

2026 Budget:

Salaries	\$22,050
Benefits	\$11,250
Supplies	\$2,000
Insurance	\$2,600
All Other Charges	<u>\$3,600</u>

Total	\$41,500
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Account Number **001 000 000 512**
 Description **Judicial**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

Public Defender Contract, Court Filing Fees,
 Interpreter, Jury Costs, Repairs

2026 Budget:

Public Defender	\$45,000
Case Filings	\$28,000
Professional Services	\$6,500
Supplies	\$0
Utilities	\$6,950
All Other Charges	<u>\$4,500</u>

Total	\$90,950
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General Fund: Expense

Account Number **001 000 000 514**
 Description **Financial & Administrative**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

Accounting Technician, Clerk/Treasurer,
 Accounting Assistant, HR, Utility Biller Salaries &
 Wages, Supplies, Charges & Capital

2026 Budget:

Salaries	\$58,500
Benefits	\$36,500
Supplies	\$5,000
Professional Services	\$4,000
Insurance	\$20,550
Utilities	\$8,000
All Other Charges	\$5,000
Agency Disbursements (Pass-through)	\$0
Vehicle Lease	\$0
	\$0

Total **\$137,550**

Account Number **001 000 000 515**
 Description **Legal Services**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

Attorney/Planner & Legal Assistant, Various Supplies,
 Charges and Equipment

2026 Budget:

Salaries	\$27,500
Benefits	\$16,500
Supplies	\$2,750
Professional Services	\$3,500
Utilities	\$100
Insurance	\$3,350
All Other Charges	\$8,943
Capital	\$0
	\$0

Total **\$62,643**

General Fund: Expense

Account Number **001 000 000 521**
 Description **Law Enforcement**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Mike Rowley**

Police Chief, Accounting Technician,
 All Officers & Records Clerk Salary & Benefits,
 Supplies, Charges & Equipment

2026 Budget:

Salaries	\$394,000
Benefits	\$208,000
Supplies	\$34,000
Professional Services	\$33,750
PenCom	\$52,250
Utilities	\$9,500
Insurance	\$47,050
All Other Charges	\$82,190
Capital - Vehicles Lease	\$0

Total **\$860,740**

Account Number **001 000 000 523**
 Description **Detention / Corrections**

Revenue Source **General Fund**
 Taxes, Fees & Jail Contracts

Manager **Mike Rowley**

Police Chief, Accounting Technician, Accounting
 Assistant, All Corrections Officers Salaries &
 Benefits, Supplies, Charges & Equipment

2026 Budget:

Salaries	\$389,417
Benefits	\$217,780
Supplies	\$46,500
Professional Services	\$24,000
Utilities	\$12,000
Insurance	\$124,300
All Other Charges	\$29,403

Total **\$843,400**

General Fund: Expense

Account Number Description	001 000 000 553 Physical Environment	
Revenue Source	General Fund Taxes & Fees	
Manager	Caryn DePew	
	Olympic Air Pollution Control Authority Annual Fee	
	2026 Budget:	
	Salaries	\$0
	Benefits	\$0
	Supplies	\$0
	All Other Charges	\$0
	Intergovernmental	<u>\$3,246</u>
	Total	\$3,246

Account Number Description	001 000 000 554 Animal Control	
Revenue Source	General Fund Taxes & Fees	
Manager	Mike Rowley	
	Various Charges for the Animal Shelter	
	2026 Budget:	
	Salaries	\$0
	Benefits	\$0
	Supplies	\$0
	Professional Services (Friends of Forks Animals)	\$3,500
	Insurance	\$687
	Utilities	\$1,352
	All Other Charges	\$565
	Capital	<u>\$0</u>
	Total	\$6,104

General Fund: Expense

Account Number **001 000 000 558 50**
 Description **Protective Inspections (Building Inspections)**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Paul Hampton**

Building Inspector Salary & Benefits,
 Supplies, Charges & Equipment

2026 Budget:

Salaries	\$10,500
Benefits	\$6,500
Supplies	\$700
Professional Services	\$5,000
Insurance	\$1,200
All Other Charges	\$1,100
Capital	\$0

Total	\$25,000
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Account Number **001 000 000 558 61**
 Description **Planning**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

Attorney/Planner, Legal Assistant, & Economic Development Assistant
 Salaries & Benefits, Supplies, Charges & Equipment

2026 Budget:

Salaries	\$81,600
Benefits	\$45,000
Supplies	\$7,670
Professional Services	\$7,000
Insurance	\$9,700
All Other Charges	\$19,080
Capital	\$0

Total	\$170,050
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General Fund: Expense

Account Number **001 000 000 565/566**
 Description **Public Health**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

Affordable & Supportive Housing State Shared Tax
 2% of Liquor Taxes and Profits to Substance Abuse Program

2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Affordable & Supportive Housing Agency	\$4,000
Substance Abuse Program	<u>\$1,200</u>

Total **\$5,200**

Account Number **001 000 000 576**
 Description **Park Facilities**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Paul Hampton**

Maintenance, Cleaning

2026 Budget:

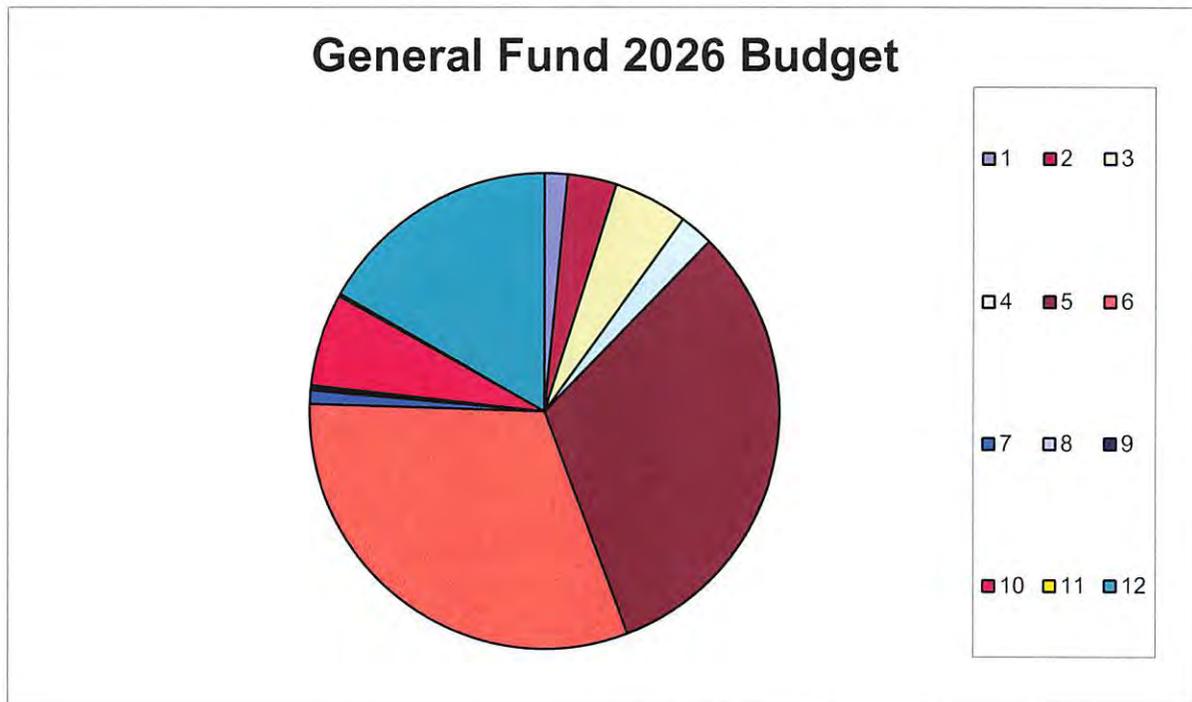
Salaries	\$4,800
Benefits	\$4,600
Supplies	\$6,700
Insurance	\$6,700
Utilities	\$12,500
All Other Charges	\$186,458
Capital	<u>\$230,000</u>

Total **\$451,758**



**City of Forks General Fund Expenditures by Department
2026 Budget**

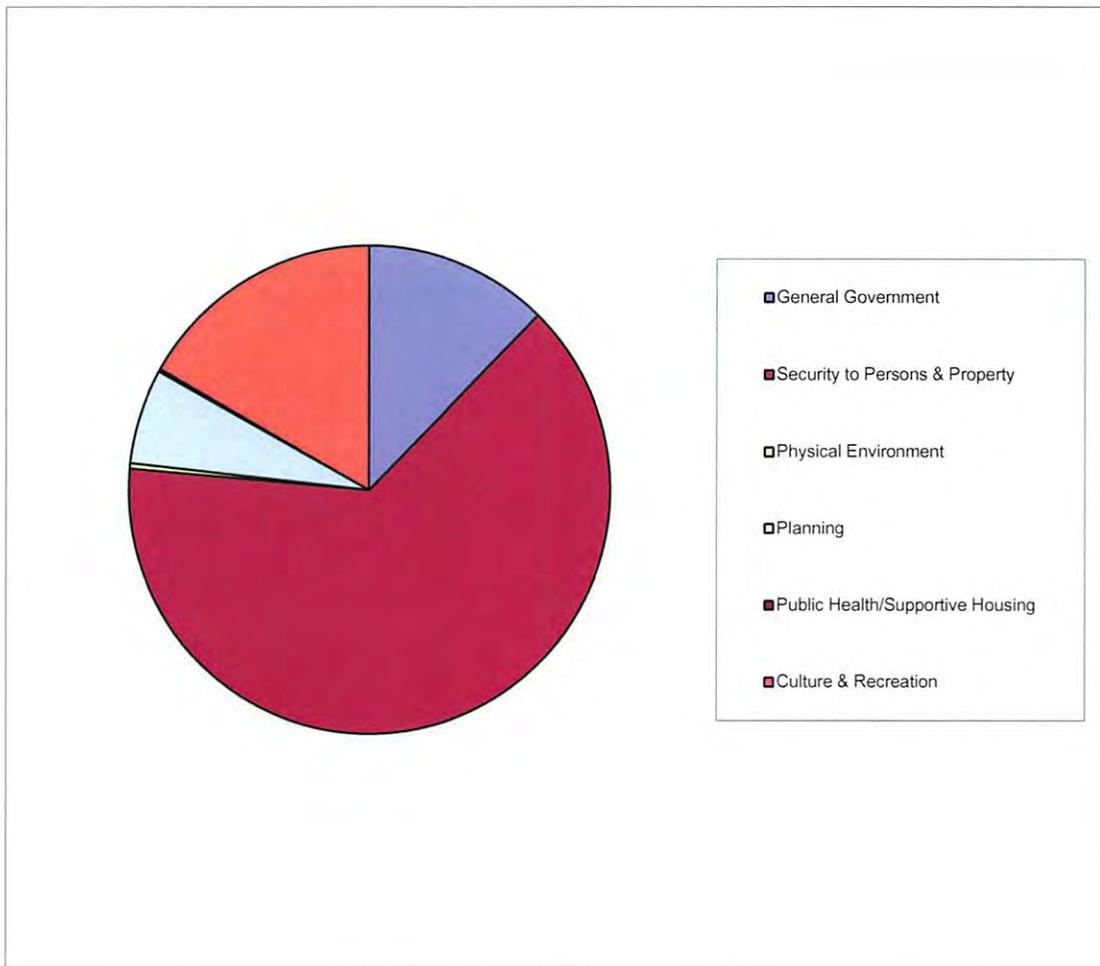
Department:		
1	Legislative	\$41,500
2	Judicial	\$90,950
3	Finance & Administration	\$137,550
4	Legal Services	\$62,643
5	Law Enforcement	\$860,740
6	Detention/Corrections	\$843,400
7	Building Inspections	\$25,000
8	Physical Environment	\$3,246
9	Animal Control	\$6,104
10	Planning	\$170,050
11	Public Health/Supportive Housing	\$5,200
12	Park Facilities	\$451,758
	Total	<u>\$2,698,141</u>





**General Fund by Section
2026 Budget**

General Government	\$332,643
Security to Persons & Property	\$1,729,140
Physical Environment	\$9,350
Planning	\$170,050
Public Health/Supportive Housing	\$5,200
Culture & Recreation	\$451,758
Total	\$2,698,141





Street Fund: Revenue

On-going street fund revenues are derived from 60% of property tax receipts, state shared revenue in the form of multimodal funds and motor vehicle fuel taxes.

BUDGET

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$40,645	\$0	\$0	\$91,004	\$28,927	\$28,927
Property Tax	\$165,000	\$165,000	\$195,000	\$204,000	\$239,000	\$249,000
Fuel Tax	\$82,000	\$72,500	\$80,000	\$70,000	\$61,000	\$59,000
Miscellaneous/Transfers	\$6,000	\$12,500	\$10,000	\$0	\$105,263	\$143,073
Total	\$293,645	\$250,000	\$285,000	\$365,004	\$434,190	\$480,000

ACTUAL

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	2025 10 Month Actual+Est.
Beginning Fund Balance*	\$190,331	\$189,265	\$210,104	\$205,255	\$148,295
Revenue	\$259,920	\$260,603	\$341,627	\$351,250	\$405,263
Expenses	-\$245,986	-\$239,492	-\$334,422	-\$396,487	-\$385,263
Transfers	-\$15,000	-\$272	-\$12,054	-\$11,723	-\$20,000
Ending Fund Balance	\$189,265	\$210,104	\$205,255	\$148,295	\$148,295

Street Fund: Expense

Account Number **101 000 000 542**
 Description **Street Fund**
 Revenue Source **Street Fund Taxes**
 Manager **Paul Hampton**
 Accounting Technician, PW Director, Crew & Summer Worker Salaries & Benefits, Street Maintenance, Repairs, Supplies & Charges

2026 Budget:

Salaries	\$127,400
Benefits	\$81,850
Supplies	\$39,275
Professional Services	\$103,850
Utilities	\$14,700
Insurance	\$23,230
All Other Charges	\$79,695
Local Match TIB - E Street	\$28,927
Retainage Due	\$0
Interfund Transfer	\$10,000
Total	\$508,927



Seized Property Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Seized Property Sales	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

Seized Property Fund: Expense

Account Number **103 000 000 521**
 Description **Seized Property Fund**
 Revenue Source **Sale of Seized Property**
 Manager **Mike Rowley**

Purchase of Machinery & Equipment

2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$5,000
Equipment	\$0

Total **\$5,000**



Search & Rescue Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Membership Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Search & Rescue Fund: Expense

Account Number **104 000 000 525**
 Description **Search & Rescue Fund**
 Revenue Source **Membership Fees**
 Manager **Mike Rowley**

Misc. Search and Rescue Expenses

2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$3,000
Equipment	\$0
Total	\$3,000



Donation Program Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$56,250	\$0	\$0	\$0	\$100,000
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Donations to the City of Forks	\$75,012	\$75,000	\$35,000	\$60,000	\$0

Donation Program Fund: Expense

Account Number	110 000 000 576
Description	Donation Program Fund
Revenue Source	Donation Program Fund Donations
Manager	Various
	Any Donation Project or Program Approved by the City Council

2026 Budget:	
Salaries	\$0
Benefits	\$0
Supplies	\$0
Police Department Equipment	\$5,000
Capital: Tillicum Park	\$95,000
Total	\$100,000



Community Action Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$60,000
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Loan Repayments to the City	\$40,000	\$40,000	\$40,000	\$40,000	\$0

Community Action Fund: Expense

Account Number	130 000 000 559
Description	Community Action Fund
Revenue Source	Community Action Fund Loan Repayments (CDBG Program)
Manager	Various

Any loan repayment or CDBG income that is authorized to be used for CDBG purposes.

2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$60,000
Equipment	\$0
Total	\$60,000



Lodging Tax Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$26,000	\$15,000	\$0	\$0	\$0
Lodging Tax	\$200,000	\$295,000	\$450,797	\$550,000	\$670,000
Interest	\$3,500	\$1,000	\$2,000	\$20,000	\$40,000
Total Revenue	\$229,500	\$311,000	\$452,797	\$570,000	\$710,000

Lodging Tax Fund: Expense

Account Number **140 000 000 576**
 Description **Lodging Tax Fund**

Revenue Source **Stadium Fund**
 Hotel / Motel Taxes

Manager **Mayor & City Council**

2026 Budget:

Salaries	\$17,292
Benefits	\$8,896
Supplies	\$300
Insurance	\$9,500
Utilities	\$800
Agency Funding	\$639,312
All Other Charges	\$6,925
 Total	 \$683,025



Transit Center Fund: Revenue

Revenues come from rents at the Transit Center and Clallam Transit reimbursements.

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Rents, Clallam Transit Reimb.	\$16,000	\$22,500	\$26,750	\$26,750	\$26,750
Interfund Transfer	\$10,000	\$7,500	\$8,250	\$8,250	\$10,000
	<u>\$26,000</u>	<u>\$30,000</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$36,750</u>

Transit Center Fund: Expense

Account Number **150 000 000 547**
 Description **Transit Center Fund**

Revenue Source **Transit Center Fund**
 Rent, Clallam Transit

Manager **Rod Fleck**

Janitor Salary & Benefits, Supplies, Charges
and Equipment

2026 Budget:

Salaries	\$4,200
Benefits	\$2,200
Supplies	\$5,000
Professional Services	\$1,500
Utilities	\$6,200
Insurance	\$750
All Other Charges	\$16,900

Total **\$36,750**



Street Projects Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Grants	\$425,253	\$50,000	\$945,178	\$2,549,613	\$549,613
Interfund Transfer	\$0	\$0	\$0	\$0	\$28,927
	\$425,253	\$50,000	\$945,178	\$2,549,613	\$578,540

Street Projects Fund: Expense

Account Number **301 000 000 511**
 Description **Street Projects Fund**

Revenue Source **Street Projects Fund**
 State & Federal Grants, Street Fund Transfers

Manager **Paul Hampton**

Professional Services (Engineering) & Construction

2026 Budget:	
E Street Rehab	\$578,540
Total	\$578,540



Capital Improvement Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$150,000	\$156,150	\$117,054	\$87,000	\$70,000
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Real Estate Excise Tax	\$52,000	\$37,000	\$40,000	\$40,000	\$30,000

Capital Improvement Fund: Expense

Account Number	304 000 000 519
Description	Capital Improvement Fund
Revenue Source	Capital Improvement Fund Real Estate Excise Taxes
Manager	Various
	Construction/Improvement Projects

2026 Budget:	
Salaries	\$1,000
Benefits	\$250
City Hall Windows & Gutters	\$20,000
City Hall Siding	\$30,000
ICN Upgrades	\$18,750
Correctional Facility Upgrades	\$10,000
RAC Floor Resurface	\$10,000
Animal Shelter Repairs	\$10,000
Total	\$100,000



Recreation and Conservation Office Grant: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	<u>0</u>	<u>0</u>	\$0	\$40,315	\$0
RCO Grant Funds	\$0	\$120,230	\$1,043,165	\$13,888	\$0

Recreation and Conservation Office Grant: Expense

Account Number **305 000 000 575**
 Description **RCO Grant Fund**

Revenue Source **Washington State Recreation & Conservation Office Grant**

Manager **Rod Fleck/Caryn DePew**

2026 Budget:	
Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	\$0
Total	\$0



Grant / Construction Fund: Revenue

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Grants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

Grant / Construction Fund: Expense

Account Number **310 000 000 576**
 Description **Grant / Construction Fund**

Revenue Source **Grant / Construction Fund**
 Grants or Fund Transfers

Manager **Various**

Grants & City Projects Between \$5,000 and \$100,000

2026 Budget:	
Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	\$100,000
Total	\$100,000



Water Fund: Revenue

The majority of water fund revenues are derived from charges for service (water bills). The remaining revenue comes from meter installation charges.

BUDGET

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$195,000	\$0	\$0	\$25,000	\$125,000	\$0
Charges for Service	\$970,000	\$1,100,000	\$1,188,000	\$1,265,000	\$1,290,000	\$1,501,000
Misc. Revenue	\$10,000	\$10,000	\$12,000	\$10,000	\$10,000	\$10,000
Total	\$1,175,000	\$1,110,000	\$1,200,000	\$1,300,000	\$1,425,000	\$1,511,000

ACTUAL

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u> '11 Month Actual+Est.
Beginning Fund Balance	\$1,176,070	\$1,012,421	\$763,342	\$733,770	\$749,905	\$777,949
Revenue	\$3,171,064	\$1,062,428	\$1,100,608	\$1,293,207	\$1,302,006	\$1,454,139
Expenses	-\$3,334,713	-\$1,311,507	-\$1,130,180	-\$1,277,072	-\$1,273,962	-\$1,425,000
Ending Fund Balance	\$1,012,421	\$763,342	\$733,770	\$749,905	\$777,949	\$807,088

- 2019 - \$1.470M tank project, \$51.7K well project, \$17K potable water project, \$30K interim interest, \$47K well house #4, \$17.5K comp plan
- 2020 - \$1,740K interim loan, \$90K tank project, \$510K well project, \$41K comp plan, \$39K generator, \$58K USDA payments
- 2021 - \$143 backhoe, \$30K well project, \$7.5K comp plan, \$6K billing software, \$100K meters, \$69.6K USDA payments, \$25K F550
- 2022 - \$69.6K USDA payments, \$18K vacuum trailer
- 2023 - \$69.6K USDA payments, Well 6, N. of Calawah Way water tank
- 2024 - \$69.6K USDA payments, Well 6, N. of Calawah Way water tank
- 2025 - \$69.6K USDA payments, E Street waterline repairs
- 2026 - \$69.6K USDA payments, N. of Calawah Way Water Tank

Water Fund: Expense

Account Number **400 000 000 514**
 Description **Financial & Administrative**

Revenue Source **Water Fund**
 Charges for Services

Manager **Paul Hampton**
 Caryn DePew

Portions of Accounting Tech., Clerk/Treasurer, Utility Biller, &
 Accounting Asst. Salaries & Benefits

2026 Budget:

Salaries	\$110,658
Benefits	\$66,992
Supplies	\$0
Charges	\$0
Total	\$177,650

Water Fund: Expense

Account Number **400 000 000 515**
 Description **Legal Services**

Revenue Source **Water Fund**
 Charges for Services

Manager **Paul Hampton**
 Rod Fleck

Portion of Human Resources & 1/3 Attorney/Planner
 Salaries & Benefits

2026 Budget:	
Salaries	\$43,926
Benefits	\$25,383
Supplies	\$0
Charges	\$0
	\$69,309
Total	\$69,309

Account Number **400 000 000 534**
 Description **Water Operations**

Revenue Source **Water Fund**
 Charges for Services

Manager **Paul Hampton**

Custodian, PW Director & Crew Salaries & Benefits,
 Supplies, Charges & Capital Expenses

2026 Budget:	
Salaries	\$255,416
Benefits	\$180,325
Supplies (includes \$50K for meters)	\$171,800
Professional Services	\$67,200
Utilities	\$45,500
Insurance	\$80,500
All Other Charges	\$291,140
Vehicle Leases	\$26,560
Capital - USDA Loan Payments	\$69,600
	\$1,188,041
Total	\$1,188,041

Grand Total Water Fund Expenditures	\$1,435,000
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Sewer Fund: Revenue

BUDGET

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$0	\$0	\$1,190,831	\$796,026	\$1,825,610	\$0
Charges for Service	\$323,000	\$370,000	\$468,656	\$450,000	\$480,000	\$570,000
Misc. Revenue	\$2,000	\$1,000,000	\$0	\$2,375,610	\$295,000	\$0
Total	\$325,000	\$1,370,000	\$1,659,487	\$3,621,636	\$2,600,610	\$570,000

ACTUAL

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u> 8 Month Actual+Est.
Beginning Fund Balance	\$96,940	\$645,105	\$1,190,831	\$904,712	\$2,031,571
Revenue	\$910,728	\$949,009	\$468,656	\$2,865,497	\$806,902
Expenses*	-\$362,563	-\$403,283	-\$754,775	-\$1,738,638	-\$2,600,610
Ending Fund Balance	\$645,105	\$1,190,831	\$904,712	\$2,031,571	\$237,863

2022 - WWTP Clarifier Project

2023 - WWTP Clarifier Project

2024 - WWTP Clarifier Project

2025 - WWTP Clarifier Project

2026 - Biosolids Floor Replacement

Sewer Fund: Expense

Account Number **402 000 000 514**
 Description **Financial & Administrative**

Revenue Source **Sewer Fund**
 Charges for Services

Manager **Paul Hampton**
 Caryn DePew

Portions of Accounting Tech., Utility Biller, Accounting
 Asst., HR & Clerk/Treasurer Salaries & Benefits

2026 Budget:

Salaries	\$43,000
Benefits	\$27,000
Supplies	\$0
All Other Charges	\$0
	\$0

Total	\$70,000
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Account Number **402 000 000 534**
 Description **Sewer Operations**

Revenue Source **Sewer Fund**
 Charges for Services

Manager **Paul Hampton**

PW Director, Superintendent, Operator Asst., & Custodian
 Salaries & Benefits, Supplies, Charges & Capital Expenses

2026 Budget:

Salaries	\$118,000
Benefits	\$79,000
Supplies	\$53,200
Professional Services	\$10,000
Utilities	\$70,000
Insurance	\$36,800
All Other Charges	\$69,000
Capital	\$14,000
	\$14,000

Total	\$450,000
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Grand Total Sewer Fund Expenditures	\$520,000
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Airport/Industrial Park/RAC/ICN Fund: Revenue

Ongoing revenues are derived from mill sites, hangar sites and space leases at the Forks Airport and Industrial Park. Rental revenue is received for the ICN building and events held at the Rainforest Arts Center. The Chamber of Commerce is currently renting the retail space at the RAC.

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Balance	\$0	\$0	\$0	\$225,500	\$195,115
Revenue	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Misc. (Grant)	\$2,000	\$2,500	\$2,500	\$400,000	\$723,500
Airport/Russell Road Rents	\$28,000	\$31,000	\$32,500	\$35,000	\$30,000
Industrial Park Rents	\$210,000	\$225,000	\$225,000	\$50,000	\$161,000
ICN Building Rents	\$27,000	\$28,000	\$29,656	\$30,000	\$30,000
Rainforest Arts Center	\$32,000	\$23,500	\$35,000	\$39,000	\$39,000
Subtotal	<u>\$299,000</u>	<u>\$310,000</u>	<u>\$324,656</u>	<u>\$554,000</u>	<u>\$983,500</u>
Total	\$299,000	\$310,000	\$324,656	\$779,500	\$1,178,615

Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number **410 000 000 514**
 Description **Financial & Administrative**

Revenue Source **Airport / Industrial Park / RAC / ICN Fund**
 Rents

Manager **Caryn DePew**
 Rod Fleck

Portions of Accounting Technician, Clerk/Treasurer, Accounting Asst., & Economic Dev. Asst. Salaries & Benefits & Charges

2026 Budget:	
Salaries	\$26,700
Benefits	\$14,300
Supplies	\$0
Insurance	\$0
All Other Charges	\$0
Ending Fund Balance	\$0
Total	\$41,000

Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number **410 000 000 546**
 Description **Airport Facilities**

Revenue Source **Airport / Industrial Park / RAC / ICN Fund**
 Rents

Manager **Caryn DePew**

Maintenance FTE Salary & Benefits, Supplies,
 Charges & Capital

2026 Budget:

Salaries	\$15,345
Benefits	\$8,495
Supplies	\$3,000
Professional Services	\$2,500
Utilities	\$4,200
Insurance	\$9,000
All Other Charges	\$16,160
Capital	\$1,300
Ending Fund Balance	\$0

Total	\$60,000
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Account Number **410 000 000 552 10**
 Description **FEDSC (Forks Economic Development Steering Committee)**

Revenue Source **Airport / Industrial Park / RAC / ICN Fund**
 Rents

Manager **Rod Fleck/Caryn DePew**

Portion of Attorney/Planner Salaries & Benefits,
 Supplies, Charges & Capital

2026 Budget:

Salaries	\$34,338
Benefits	\$18,497
Supplies	\$10,000
Professional Services	\$438,800
Utilities	\$30,300
Insurance	\$77,500
All Other Charges	\$3,465
Capital	\$374,715

Total	\$987,615
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Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number **410 000 000 552 50**
 Description **ICN Building**

Revenue Source **Airport / Industrial Park / RAC / ICN Fund**
Rents

Manager **Rod Fleck**

Custodian Salaries & Benefits, Supplies, Charges
& Capital

2026 Budget:	
Salaries	\$1,800
Benefits	\$900
Supplies	\$1,100
Utilities	\$7,000
Insurance	\$4,700
All Other Charges	\$12,500
Capital	<u>\$12,000</u>
Total	\$40,000

Account Number **410 000 000 575 50**
 Description **Rainforest Arts Center**

Revenue Source **Airport / Industrial Park / RAC / ICN Fund**
Insurance Proceeds & Facility Rental

Manager **Caryn DePew**

Utilities, Insurance, Janitorial & Supplies

2026 Budget:	
Salaries	\$0
Benefits	\$0
Supplies	\$3,000
Utilities	\$13,000
Insurance	\$11,000
All Other Charges	\$13,000
Capital	<u>\$10,000</u>
Total	\$50,000

Grand Total Airport/Industrial Park/RAC/ICN Fund \$1,178,615



Industrial Park Development Fund: Expense

The City has been in possession of these funds for several years and has not spent them. This fund has been consolidated into the Airport/Industrial Park for Annual Report purposes.

Account Number	411 000 000 552
Description	Industrial Park Development Fund
Revenue Source	Industrial Park Development Fund Walmart Grant (1990s)
Manager	Caryn DePew

Capital

2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	<u>\$4,000</u>
Total	\$4,000



Quillayute Airport Fund: Revenue

Revenues come from misc. revenues, rents, and timber sales at the Quillayute Airport.

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Beginning Cash	\$4,000	\$0	\$42,000	\$76,500	\$131,500
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Misc. Revenues/Rents	\$13,000	\$13,000	\$3,500	\$3,500	\$3,500
Federal Grant Funds	\$450,000	\$487,000	\$375,656	\$360,000	\$700,000
Timber Sale	\$0	\$0	\$0	\$0	\$0
Loan Proceeds	\$0	\$0	\$0	\$0	\$0
Total	\$467,000	\$500,000	\$421,156	\$440,000	\$835,000

Quillayute Airport Fund: Expense

Account Number	412 000 000 546
Description	Quillayute Airport Fund
Revenue Source	Quillayute Airport Fund Rents & Beginning Fund Balance
Manager	Rod Fleck

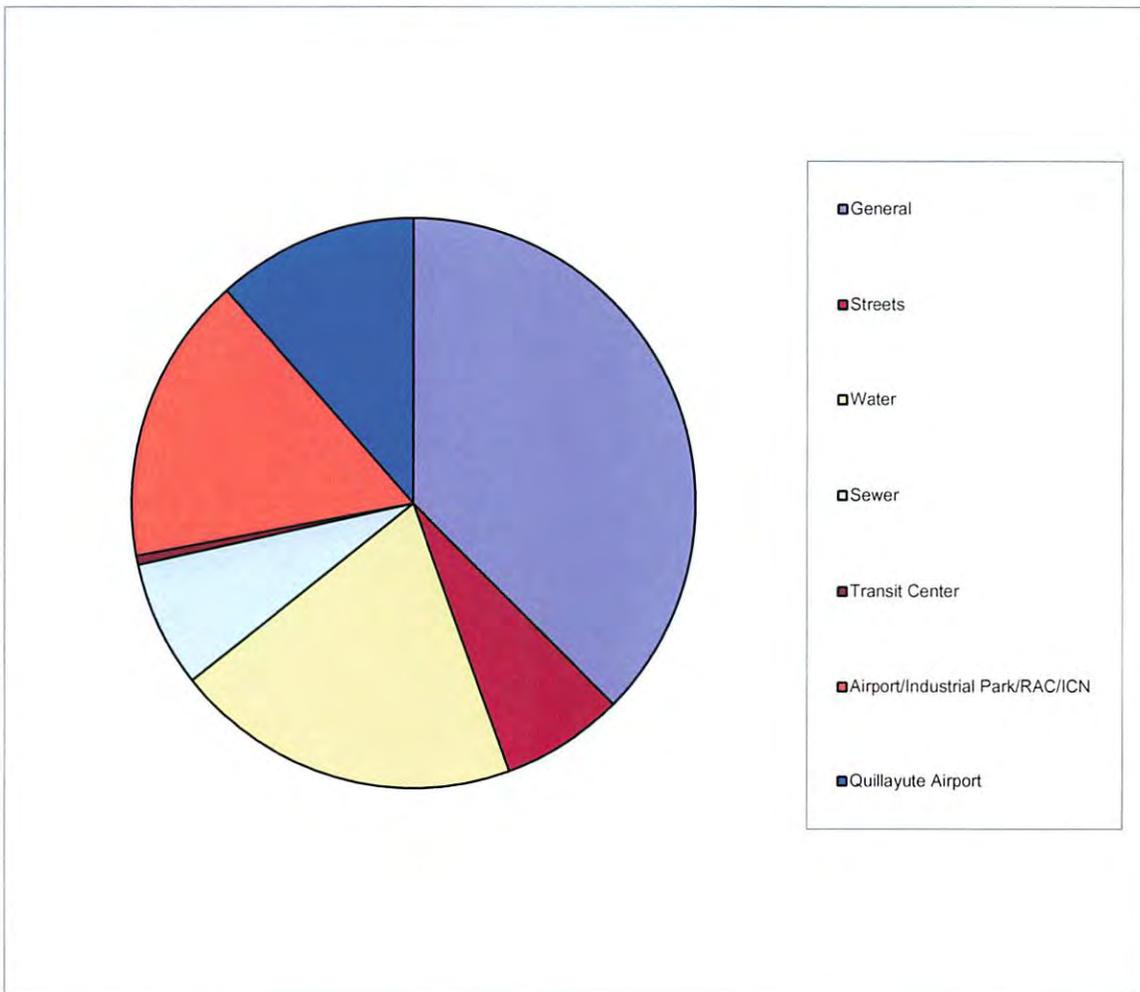
2026 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$300
Professional Services	\$5,000
Utilities	\$3,500
Insurance	\$14,000
All Other Charges	\$1,500
Airport FAA Hangar/Runway	\$638,050
Grant Match	\$122,650
Capital	\$50,000
Total	\$835,000



**City of Forks
2026 Budget
Operating Fund Expenditures**

General	\$2,698,141
Streets	\$508,927
Water	\$1,435,000
Sewer	\$520,000
Transit Center	\$36,750
Airport/Industrial Park/RAC/ICN	\$1,178,615
Quillayute Airport	<u>\$835,000</u>
Total	<u>\$7,212,433</u>



2026 SALARY RECOMMENDATIONS

POLICE DEPARTMENT UNION EMPLOYEES

EMPLOYEE	CURRENT RATE	RECOMMENDED RATE	EFFECTIVE DATE	% RATE	SUPERVISOR
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EMPLOYEE	RATE ADJUSTMENT	EFFECTIVE DATE	AUTHORIZATION
All Union Employees	3%	1/1/2026	Collective Bargaining Agreement

NON-UNION EMPLOYEES Per Resolution 509

EMPLOYEE	CURRENT RATE	RECOMMENDED RATE	EFFECTIVE DATE	SUPERVISOR
Brett Pederson	4C	4D	1/1/2026	Paul Hampton
Ryan Oberfranc	4C	4D	1/1/2026	Paul Hampton
Ginger Simons	5C	5C-1	1/1/2026	Caryn DePew
Brandon Leask	4E	4E-1	1/1/2026	Chief Rowley
Nerissa Davis	5D	5D-1	1/1/2026	Rod Fleck
Joseph Cowles	4C-1	4D-1	1/1/2026	Paul Hampton

EMPLOYEE	RATE ADJUSTMENT	EFFECTIVE DATE	AUTHORIZATION
All Non Union Employees	3%	1/1/2026	Mayor

Approved: 
 Tim Fletcher, Mayor

1/1/2026 CITY PAYROLL SCHEDULE										1.04	1.0075
										1.02	1.0075
										1.03	1.025
<u>RANGE</u>	A	B	B-1	C	C-1	D	D-1	E	E-1	F	1.1016
1											
2				35,534	36,857	38,178	39,608	41,032	42,578	44,120	
3	35,869	38,657	40,102	41,548	43,109	44,670	46,362	48,055	49,870	51,700	
4	41,439	44,220	45,891	47,554	49,362	51,164	53,109	55,062	57,162	59,267	
5	47,001	49,784	51,679	53,567	55,608	57,656	59,863	62,072	64,453	66,835	
6	52,564	55,345	57,466	59,580	61,861	64,148	66,610	69,072	71,745	74,403	
7	57,551	60,306	62,621	64,936	67,439	69,934	72,630	75,335	78,253	81,165	
8	63,060	65,821	68,353	70,891	73,629	76,362	79,317	82,279	85,465	88,665	

1/1/2026 UNION PAYROLL SCHEDULE				
<u>PATROL OFFICERS:</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAYPERIOD</u>	<u>PER HOUR</u>
SERGEANT	\$73,897	\$6,158.08	\$3,079.04	\$35.53
ENTRY SERGEANT	\$71,144	\$5,928.66	\$2,964.33	\$34.21
1ST CLASS	\$76,635	\$6,386.26	\$3,193.13	\$36.85
2ND CLASS	\$71,144	\$5,928.66	\$2,964.33	\$34.21
3RD CLASS	\$66,072	\$5,505.98	\$2,752.99	\$31.77
ENTRY	\$63,717	\$5,309.72	\$2,654.86	\$30.64
<u>CORRECTIONS:</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAYPERIOD</u>	<u>PER HOUR</u>
SERGEANT	\$68,840	\$5,736.64	\$2,868.32	\$33.10
ENTRY SERGEANT	\$56,714	\$4,726.13	\$2,363.07	\$27.27
1ST CLASS	\$61,045	\$5,087.10	\$2,543.55	\$29.35
2ND CLASS	\$54,702	\$4,558.51	\$2,279.26	\$26.30
3RD CLASS	\$50,843	\$4,236.88	\$2,118.44	\$24.45
ENTRY	\$48,981	\$4,081.72	\$2,040.86	\$23.55

	<u>MONDAY - FRIDAY</u>	<u>SATURDAY - SUNDAY</u>	<u>HOLIDAY</u>	
PUBLIC WORKS AFTER HOURS ON CALL	\$25 PER DAY	\$50 PER DAY	\$50	PER HOLIDAY OR DAY OBSERVED IF ACTUAL HOLIDAY IS ON WEEKEND
WASTEWATER TREATMENT PLANT OPERATOR	2 HOURS ADDITIONAL PAY PER WEEK			

1A	-			
2A	-	-	-	
2B	-	-	-	
2B-1	-	-	-	
2C	35,630	2,969.17	1,484.58	17.13
2C-1	36,857	3,071.45	1,535.73	17.72
2D	38,178	3,181.51	1,590.75	18.36
2D-1	39,608	3,300.64	1,650.32	19.05
2E	41,032	3,419.30	1,709.65	19.73
2E-1	42,578	3,548.20	1,774.10	20.47
2F	44,120	3,676.64	1,838.32	21.22
3A	35,869	2,989.08	1,494.54	17.25
3B	38,657	3,221.41	1,610.71	18.59
3B-1	40,102	3,341.82	1,670.91	19.28
3C	41,548	3,462.35	1,731.17	19.98
3C-1	43,109	3,592.41	1,796.21	20.73
3D	44,670	3,722.48	1,861.24	21.48
3D-1	46,362	3,863.48	1,931.74	22.29
3E	48,055	4,004.60	2,002.30	23.11
3E-1	49,870	4,155.84	2,077.92	23.98
3F	51,700	4,308.36	2,154.18	24.86
4A	41,439	3,453.27	1,726.64	19.93
4B	44,220	3,685.02	1,842.51	21.26
4B-1	45,891	3,824.28	1,912.14	22.07
4C	47,554	3,962.83	1,981.42	22.87
4C-1	49,362	4,113.49	2,056.75	23.74
4D	51,164	4,263.69	2,131.84	24.60
4D-1	53,109	4,425.75	2,212.87	25.54
4E	55,062	4,588.50	2,294.25	26.48
4E-1	57,162	4,763.48	2,381.74	27.49
4F	59,267	4,938.91	2,469.46	28.50
5A	47,001	3,916.76	1,958.38	22.60
5B	49,784	4,148.63	2,074.31	23.94
5B-1	51,679	4,306.61	2,153.31	24.85
5C	53,567	4,463.90	2,231.95	25.76
5C-1	55,608	4,633.99	2,317.00	26.74
5D	57,656	4,804.66	2,402.33	27.72
5D-1	59,863	4,988.59	2,494.30	28.79
5E	62,072	5,172.64	2,586.32	29.85
5E-1	64,453	5,371.11	2,685.56	30.99
5F	66,835	5,569.58	2,784.79	32.14

6A	52,564	4,380.37	2,190.19	25.28
6B	55,345	4,612.12	2,306.06	26.61
6B-1	57,466	4,788.84	2,394.42	27.63
6C	59,580	4,964.97	2,482.49	28.65
6C-1	61,861	5,155.07	2,577.54	29.75
6D	64,148	5,345.63	2,672.82	30.85
6D-1	66,610	5,550.85	2,775.43	32.03
6E	69,072	5,755.96	2,877.98	33.21
6E-1	71,745	5,978.75	2,989.37	34.50
6F	74,403	6,200.26	3,100.13	35.78
7A	57,551	4,795.91	2,397.95	27.67
7B	60,306	5,025.47	2,512.74	29.00
7B-1	62,621	5,218.41	2,609.21	30.11
7C	64,936	5,411.35	2,705.67	31.23
7C-1	67,439	5,619.95	2,809.98	32.43
7D	69,934	5,827.86	2,913.93	33.63
7D-1	72,630	6,052.48	3,026.24	34.92
7E	75,335	6,277.90	3,138.95	36.23
7E-1	78,253	6,521.06	3,260.53	37.63
7F	81,165	6,763.75	3,381.88	39.03
8A	63,060	5,255.04	2,627.52	30.32
8B	65,821	5,485.07	2,742.53	31.65
8B-1	68,353	5,696.09	2,848.04	32.87
8C	70,891	5,907.57	2,953.79	34.09
8C-1	73,629	6,135.76	3,067.88	35.41
8D	76,362	6,363.48	3,181.74	36.72
8D-1	79,317	6,609.75	3,304.87	38.14
8E	82,279	6,856.59	3,428.30	39.56
8E-1	85,465	7,122.10	3,561.05	41.10
8F	88,665	7,388.76	3,694.38	42.64

2026 Salary & Benefit Assumptions

Wages based on 2026 salary schedule increases (3% COLA)

Holiday pay based on an average of 108 hours per year at 2026 rate

Overtime based on vacation accrual at 2026 rate

Benefits

- FICA: 7.65% No change from 2025

- Unemployment: No change from 2025

- LNI: 2026 rates (per hour worked)

Admin	\$0.1557
Police	:\$1.9724
All Others	:\$0.8006

- Retirement: 2025 Rates (changes July 1st)

- Medical Insurance: 8.7% increase

- Dental Insurance: No change from 2025

- Vision Insurance: No change from 2025

- Life Insurance: No change from 2025

- Union Vision Insurance: No change from 2025

- Union Dental Insurance: No change from 2025

- Union Life Insurance: No change from 2025

- Union Time Loss: No change from 2025

- VEBA: (5% of difference between maximum health premium possible and actual paid plus 10% excess Sick Leave)

City Benefit Worksheet - 2026

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	3,087.38	1,058.86	1,584.82	2,019.66	2,126.58	2,652.54	3,087.38
Life	1.09	0.75	1.09	1.09	1.09	1.09	1.09
Dental	120.50	120.50	120.50	120.50	120.50	120.50	120.50
Vision	18.30	6.10	12.20	18.30	12.20	18.30	18.30
EAP	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Cost Share	-50.00	0.00	-25.00	-35.00	-25.00	-35.00	-50.00
per mth	3,177.41	1,186.35	1,693.75	2,124.69	2,235.51	2,757.57	3,177.41
Veba/mth		99.55	74.18	52.64	47.10	20.99	0.00
Veba/yr		1,194.64	890.20	631.63	565.14	251.90	0.00

Union Benefit Worksheet - 2026

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	3,087.38	1,058.86	1,584.82	2,019.66	2,126.58	2,652.54	3,087.38
Life	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Dental	120.50	120.50	120.50	120.50	120.50	120.50	120.50
Vision	17.10	17.10	17.10	17.10	17.10	17.10	17.10
Time Loss	18.00	18.00	18.00	18.00	18.00	18.00	18.00
EAP	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Cost Share	-50.00	0.00	-25.00	-35.00	-25.00	-35.00	-50.00
per mth	3,201.72	1,223.20	1,724.16	2,149.00	2,265.92	2,781.88	3,201.72
Veba/mth		98.95	73.88	52.64	46.79	20.99	0.00
Veba/yr		1,187.35	886.54	631.63	561.48	251.90	0.00

2026	GRAND TOTAL	CORRECTIONS & POLICE TOTAL	POLICE TOTAL	CORRECTIONS TOTAL
SALARY				
JANUARY	138,892.99	56,920.90	29,373.05	27,547.85
FEBRUARY	139,388.67	57,416.58	29,373.05	28,043.53
MARCH	138,994.72	57,022.63	29,373.05	27,649.58
APRIL	140,302.54	58,330.45	29,830.65	28,499.80
MAY	140,302.54	58,330.45	29,830.65	28,499.80
JUNE	149,210.05	58,330.45	29,830.65	28,499.80
JULY	149,210.05	58,330.45	29,830.65	28,499.80
AUGUST	149,210.05	58,330.45	29,830.65	28,499.80
SEPTEMBER	140,760.14	58,788.05	30,288.25	28,499.80
OCTOBER	140,760.14	58,788.05	30,288.25	28,499.80
NOVEMBER	141,050.06	58,788.05	30,288.25	28,499.80
DECEMBER	141,050.06	58,788.05	30,288.25	28,499.80
Sub-Total	1,708,842.07	698,164.57	358,425.37	339,739.20
HOLIDAY	34,311.84	34,311.84	14,270.71	20,041.13
OVERTIME (VAC)	28,233.93	28,233.93	11,247.11	16,986.83
SUB-TOTAL	1,771,387.84	760,710.34	383,943.19	376,767.16
UNIFORM	3,600.00	3,600.00	1,350.00	2,250.00
TOTAL SALARY	1,774,987.84	764,310.34	385,293.19	379,017.16
BENEFITS				
FICA	135,511.17	58,194.34	29,371.65	28,822.69
UNEMPLOYMENT	3,542.78	1,521.42	767.89	753.53
L & I	43,482.64	25,060.46	15,708.58	9,351.89
RETIREMENT	101,850.60	46,945.92	20,586.29	26,359.63
HEALTH	713,153.76	257,754.24	125,104.56	132,649.68
DENTAL	37,596.00	14,460.00	6,868.50	7,591.50
VISION	5,374.80	2,080.80	999.90	1,080.90
LIFE INSURANCE	1,056.96	851.76	332.49	519.27
TIME LOSS	1,728.00	1,728.00	648.00	1,080.00
VEBA	12,021.44	5,438.39	2,448.69	2,989.70
TOTAL BENEFITS	1,055,318.15	414,035.34	202,836.54	211,198.79
TOTAL COMPENSATION	2,830,305.98	1,178,345.68	588,129.73	590,215.95

2026	UNION CONTRACT - SWORN OFFICERS					4E-1+8% RECORDS
	2ND/1ST SWORN OFFICER	1ST SWORN OFFICER	2ND/1ST SWORN OFFICER	8F+8% POLICE CHIEF		
SALARY						
JANUARY	5,928.66	6,386.26	5,928.66	7,979.85	5,144.58	
FEBRUARY	5,928.66	6,386.26	5,928.66	7,979.85	5,144.58	
MARCH	5,928.66	6,386.26	5,928.66	7,979.85	5,144.58	
APRIL	5,928.66	6,386.26	6,386.26	7,979.85	5,144.58	
MAY	5,928.66	6,386.26	6,386.26	7,979.85	5,144.58	
JUNE	5,928.66	6,386.26	6,386.26	7,979.85	5,144.58	
JULY	5,928.66	6,386.26	6,386.26	7,979.85	5,144.58	
AUGUST	5,928.66	6,386.26	6,386.26	7,979.85	5,144.58	
SEPTEMBER	6,386.26	6,386.26	6,386.26	7,979.85	5,144.58	
OCTOBER	6,386.26	6,386.26	6,386.26	7,979.85	5,144.58	
NOVEMBER	6,386.26	6,386.26	6,386.26	7,979.85	5,144.58	
DECEMBER	6,386.26	6,386.26	6,386.26	7,979.85	5,144.58	
Sub-Total	72,974.32	76,635.12	75,262.32	95,758.20	61,734.96	
HOLIDAY	4,631.06	4,863.38	4,776.26	-	-	
OVERTIME (VAC)	3,368.05	3,537.01	4,342.06	-	-	
SUB-TOTAL	80,973.43	85,035.51	84,380.64	95,758.20	61,734.96	
UNIFORM	450.00	450.00	450.00	-	-	
TOTAL SALARY	81,423.43	85,485.51	84,830.64	95,758.20	61,734.96	
BENEFITS						
FICA	6,194.47	6,505.22	6,455.12	7,325.50	4,722.72	
UNEMPLOYMENT	161.95	170.07	168.76	191.52	123.47	
L & I	4,102.59	4,102.59	4,102.59	4,102.59	323.86	
RETIREMENT	4,307.79	4,523.89	4,489.05	5,094.34	3,444.81	
HEALTH	23,817.60	31,412.16	18,719.52	36,450.24	23,817.60	
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00	
VISION	205.20	205.20	205.20	219.60	219.60	
LIFE INSURANCE	103.20	103.20	103.20	13.08	13.08	
TIME LOSS	216.00	216.00	216.00	-	-	
VEBA	642.43	262.70	897.34	-	646.22	
TOTAL BENEFITS	41,197.22	48,947.03	36,802.78	54,842.87	34,757.36	
TOTAL COMPENSATION	122,620.65	134,432.54	121,633.42	150,601.07	96,492.32	

2026	UNION CONTRACT - CORRECTIONS OFFICERS				
	SGT+8% CORRECTIONS	1ST+2% CORRECTIONS OFFICER	1ST+2% CORRECTIONS OFFICER	2ND/1ST CORRECTIONS OFFICER	3RD/2ND CORRECTIONS OFFICER
SALARY					
JANUARY	6,481.57	5,188.83	5,087.10	4,558.51	4,236.88
FEBRUARY	6,977.25	5,188.83	5,087.10	4,558.51	4,236.88
MARCH	6,481.57	5,188.83	5,188.83	4,558.51	4,236.88
APRIL	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
MAY	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
JUNE	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
JULY	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
AUGUST	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
SEPTEMBER	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
OCTOBER	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
NOVEMBER	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
DECEMBER	6,481.57	5,188.83	5,188.83	5,087.10	4,558.51
Sub-Total	78,274.53	62,265.96	62,062.50	59,459.43	53,737.23
HOLIDAY	4,967.42	3,951.49	3,938.58	3,773.39	3,410.25
OVERTIME (VAC)	6,024.13	2,873.81	2,864.42	2,744.28	2,480.18
SUB-TOTAL	89,266.08	69,091.27	68,865.50	65,977.10	59,627.66
UNIFORM	450.00	450.00	450.00	450.00	450.00
TOTAL SALARY	89,716.08	69,541.27	69,315.50	66,427.10	60,077.66
BENEFITS					
FICA	6,828.86	5,285.48	5,268.21	5,047.25	4,561.52
UNEMPLOYMENT	178.53	138.18	137.73	131.95	119.26
L & I	1,665.25	1,665.25	1,665.25	1,665.25	1,665.25
RETIREMENT	6,346.82	4,912.39	4,896.34	4,690.97	4,239.53
HEALTH	36,450.24	36,450.24	12,708.00	25,220.64	12,708.00
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	205.20	205.20	205.20	205.20	205.20
LIFE INSURANCE	103.20	103.20	103.20	103.20	103.20
TIME LOSS	216.00	216.00	216.00	216.00	216.00
VEBA	10.80	10.80	1,197.91	572.28	1,197.91
TOTAL BENEFITS	53,450.89	50,432.74	27,843.84	39,298.74	26,461.86
TOTAL COMPENSATION	143,166.98	119,974.01	97,159.34	105,725.84	86,539.51

2026				
	8E CLERK TREASURER	4C ACCT ASST UTILITY	5C-1+8% ACCT TECH DEPUTY CLERK	4C+2% ADMIN ASST UTILITY BILLER
SALARY				
JANUARY	6,856.59	3,962.83	5,004.72	3,031.57
FEBRUARY	6,856.59	3,962.83	5,004.72	3,031.57
MARCH	6,856.59	3,962.83	5,004.72	3,031.57
APRIL	6,856.59	3,962.83	5,004.72	3,031.57
MAY	6,856.59	3,962.83	5,004.72	3,031.57
JUNE	6,856.59	3,962.83	5,004.72	3,031.57
JULY	6,856.59	3,962.83	5,004.72	3,031.57
AUGUST	6,856.59	3,962.83	5,004.72	3,031.57
SEPTEMBER	6,856.59	3,962.83	5,004.72	3,031.57
OCTOBER	6,856.59	3,962.83	5,004.72	3,031.57
NOVEMBER	6,856.59	3,962.83	5,004.72	3,031.57
DECEMBER	6,856.59	3,962.83	5,004.72	3,031.57
Sub-Total	82,279.08	47,553.96	60,056.64	36,378.84
HOLIDAY	-	-	-	-
OVERTIME (VAC)	-	-	-	-
SUB-TOTAL	82,279.08	47,553.96	60,056.64	36,378.84
UNIFORM	-	-	-	-
TOTAL SALARY	82,279.08	47,553.96	60,056.64	36,378.84
BENEFITS				
FICA	6,294.35	3,637.88	4,594.33	2,782.98
UNEMPLOYMENT	164.56	95.11	120.11	72.76
L & I	323.86	323.86	323.86	242.89
RETIREMENT	4,591.17	2,653.51	3,351.16	2,029.94
HEALTH	31,412.16	25,220.64	25,220.64	12,708.00
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	219.60	73.20
LIFE INSURANCE	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-
VEBA	251.90	561.48	561.48	936.74
TOTAL BENEFITS	44,716.68	34,171.15	35,850.26	20,305.59
TOTAL COMPENSATION	126,995.76	81,725.11	95,906.90	56,684.43

2026	6D+6% COMM ECON DEV ASST	8F+10% ATTORNEY PLANNER	5D-1+10% LEGAL ASST PERSONNEL COORD
SALARY			
JANUARY	5,666.41	8,127.63	5,487.45
FEBRUARY	5,666.41	8,127.63	5,487.45
MARCH	5,666.41	8,127.63	5,487.45
APRIL	5,666.41	8,127.63	5,487.45
MAY	5,666.41	8,127.63	5,487.45
JUNE	5,666.41	8,127.63	5,487.45
JULY	5,666.41	8,127.63	5,487.45
AUGUST	5,666.41	8,127.63	5,487.45
SEPTEMBER	5,666.41	8,127.63	5,487.45
OCTOBER	5,666.41	8,127.63	5,487.45
NOVEMBER	5,666.41	8,127.63	5,487.45
DECEMBER	5,666.41	8,127.63	5,487.45
Sub-Total	67,996.92	97,531.56	65,849.40
HOLIDAY	-	-	-
OVERTIME (VAC)	-	-	-
SUB-TOTAL	67,996.92	97,531.56	65,849.40
UNIFORM	-	-	-
TOTAL SALARY	67,996.92	97,531.56	65,849.40
BENEFITS			
FICA	5,201.76	7,461.16	5,037.48
UNEMPLOYMENT	135.99	195.06	131.70
L & I	323.86	323.86	323.86
RETIREMENT	3,794.23	5,442.26	3,674.40
HEALTH	23,817.60	36,450.24	36,450.24
DENTAL	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	219.60
LIFE INSURANCE	13.08	13.08	13.08
TIME LOSS	-	-	-
VEBA	631.63	-	-
TOTAL BENEFITS	35,583.75	51,551.26	47,296.35
TOTAL COMPENSATION	103,580.67	149,082.82	113,145.75

2026	8F+6% PUBLIC WORKS DIRECTOR	4D-1+2% WWTP OP ASST UTILITY WORKER	6D-1+2% WWTP SUPT	6D+2% WATER SUPT BUILDING INSP	4C/AC-1 UTILITY MAINT
SALARY					
JANUARY	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
FEBRUARY	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
MARCH	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
APRIL	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
MAY	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
JUNE	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
JULY	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
AUGUST	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
SEPTEMBER	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
OCTOBER	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
NOVEMBER	7,832.08	4,514.27	6,036.45	5,452.58	3,962.83
DECEMBER	7,832.08	4,514.27	6,036.45	5,452.58	4,113.49
Sub-Total	93,984.96	54,171.24	72,437.36	65,430.96	47,704.62
HOLIDAY	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-
SUB-TOTAL	93,984.96	54,171.24	72,437.36	65,430.96	47,704.62
UNIFORM	-	-	-	-	-
TOTAL SALARY	93,984.96	54,171.24	72,437.36	65,430.96	47,704.62
BENEFITS					
FICA	7,189.85	4,144.10	5,541.46	5,005.47	3,649.40
UNEMPLOYMENT	187.97	108.34	144.87	130.86	95.41
L & I	1,665.25	1,665.25	1,665.25	1,665.25	1,665.25
RETIREMENT	5,244.36	3,022.76	4,042.00	3,651.05	2,661.92
HEALTH	36,450.24	25,220.64	36,450.24	36,450.24	36,450.24
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	146.40	219.60	219.60
LIFE INSURANCE	13.08	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-	-
VEBA	-	561.48	443.00	-	-
TOTAL BENEFITS	52,416.35	36,401.25	49,892.31	48,581.55	46,200.90
TOTAL COMPENSATION	146,401.31	90,572.49	122,329.67	114,012.51	93,905.52

2026	4D UTILITY MAINT	4D UTILITY MAINT	4B/4B-1 UTILITY MAINT	4B-1 CUSTODIAN MAINT	2C UTILITY MAINT SEASONAL X3
SALARY					
JANUARY	4,263.69	4,263.69	3,685.02	3,824.28	
FEBRUARY	4,263.69	4,263.69	3,685.02	3,824.28	
MARCH	4,263.69	4,263.69	3,685.02	3,824.28	
APRIL	4,263.69	4,263.69	3,685.02	3,824.28	
MAY	4,263.69	4,263.69	3,685.02	3,824.28	
JUNE	4,263.69	4,263.69	3,685.02	3,824.28	8,907.51
JULY	4,263.69	4,263.69	3,685.02	3,824.28	8,907.51
AUGUST	4,263.69	4,263.69	3,685.02	3,824.28	8,907.51
SEPTEMBER	4,263.69	4,263.69	3,685.02	3,824.28	-
OCTOBER	4,263.69	4,263.69	3,685.02	3,824.28	-
NOVEMBER	4,263.69	4,263.69	3,685.02	3,824.28	-
DECEMBER	4,263.69	4,263.69	3,824.28	3,824.28	-
Sub-Total	51,164.28	51,164.28	44,359.50	45,891.36	26,722.53
HOLIDAY	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-
SUB-TOTAL	51,164.28	51,164.28	44,359.50	45,891.36	26,722.53
UNIFORM	-	-	-	-	-
TOTAL SALARY	51,164.28	51,164.28	44,359.50	45,891.36	26,722.53
BENEFITS					
FICA	3,914.07	3,914.07	3,393.50	3,510.69	2,044.27
UNEMPLOYMENT	102.33	102.33	88.72	91.78	53.45
L & I	1,665.25	1,665.25	1,665.25	1,665.25	1,248.91
RETIREMENT	2,854.97	2,854.97	2,475.26	2,560.74	-
HEALTH	25,220.64	36,450.24	18,719.52	12,708.00	-
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	-
VISION	219.60	219.60	219.60	219.60	-
LIFE INSURANCE	13.08	13.08	9.00	13.08	-
TIME LOSS	-	-	-	-	-
VEBA	561.48	-	886.74	1,187.11	-
TOTAL BENEFITS	35,997.41	46,665.53	28,903.59	23,402.25	3,346.63
TOTAL COMPENSATION	87,161.69	97,829.81	73,263.09	69,293.61	30,069.16

**CITY OF FORKS
2026 LODGING TAX REQUESTS**

	2024 REQUESTS	2024 BUDGET	2022 ESTIMATED	2025 REQUESTS	2025 BUDGET	2026 REQUESTS	2026 MAYOR'S RECOMMENDED ALLOCATIONS	2026 APPROVED ALLOCATIONS
BLAKESLEE'S BAR & GRILL			\$ 150			\$ 15,000	\$ 15,000	\$ -
CITY OF FORKS - ADVERTISING (Notice of Funding Availability)	\$ 175	\$ 175	\$ 150	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
CITY OF FORKS - TRANSIT RESTROOMS						\$ 50,000	\$ 50,000	\$ 50,000
CITY OF FORKS - DOWNTOWN SANICAN/RESTROOMS	\$ 9,000	\$ 9,000	\$ 800	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 1,750
CITY OF FORKS - ECONOMIC & COMMUNITY PLANNING ASSISTANT	\$ 42,500	\$ 42,500		\$ 11,878	\$ 11,878	\$ 13,000	\$ 13,000	\$ 13,000
CITY OF FORKS - GEOLOCATION DATA						\$ 20,000	\$ 20,000	\$ 20,000
CITY OF FORKS - PARK ARENA IMPROVEMENTS			\$ -			\$ 100,000	\$ 100,000	\$ 100,000
CITY OF FORKS - INSURANCE COSTS VIC/MUSEUM	\$ 5,000	\$ 5,000	\$ 4,590	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
CITY OF FORKS - MISCELLANEOUS	\$ 5,000	\$ 8,000	\$ 5,835	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CITY OF FORKS - OLD FASHIONED 4TH OF JULY EXPENSES	\$ 10,000	\$ 15,000	\$ 9,015	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CITY OF FORKS - OVERTIME (streets, PD, etc)	\$ 4,000	\$ 4,000		\$ 7,000	\$ 7,000	\$ 8,500	\$ 8,500	\$ 8,500
CITY OF FORKS - RAINFOREST ARTS CENTER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
CITY OF FORKS - SPORT FISHING POLICY ADVOCACY	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CITY OF FORKS - WATER VIC/MUSEUM	\$ 500	\$ 500	\$ 400	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800
CLALLAM COUNTY PUBLIC WORKS			\$ 400			\$ 40,000	\$ 40,000	\$ 40,000
FORKS CHAMBER OF COMMERCE - FTF FESTIVAL	\$ 35,000	\$ 35,000	\$ 22,000	\$ 50,000	\$ 51,500	\$ 50,000	\$ 50,000	\$ 35,000
FORKS CHAMBER OF COMMERCE - FTF COLLECTION	\$ 15,500	\$ 15,500	\$ 14,000	\$ 24,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 27,500
FORKS CHAMBER OF COMMERCE - VIC	\$ 135,000	\$ 135,000	\$ 126,000	\$ 165,000	\$ 165,000	\$ 170,000	\$ 170,000	\$ 160,000
FORKS OLD FASHIONED 4TH OF JULY	\$ 30,070	\$ -		\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
FORKS TIMBER MUSEUM	\$ 35,000	\$ 35,000	\$ 33,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
PACIFIC COAST SALMON COALITION	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
PENINSULA TRAILS COALITION	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000	\$ 12,750	\$ 12,750	\$ 12,750
PIECEMAKERS QUILT CLUB	\$ 8,800	\$ 8,800	\$ -	\$ 13,165	\$ 13,165	\$ 15,000	\$ 15,000	\$ 15,000
RAINCON	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
RAINFOREST COUNCIL FOR THE ARTS	\$ 1,500	\$ 1,500	\$ 1,400	\$ 5,240	\$ 5,240	\$ 6,300	\$ 6,300	\$ 6,300
WEST END BUSINESS	\$ 15,000	\$ 15,000		\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -
WEST END KRUZERS						\$ 10,000	\$ 10,000	\$ 10,000
WEST END THUNDER	\$ 12,222	\$ 12,222	\$ 11,500	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
WHISKEY WOMEN & WOOD			\$ 11,500			\$ 8,750	\$ 8,750	\$ 8,750
	\$ 466,337	\$ 367,197	\$ 277,990	\$ 479,458	\$ 492,958	\$ 683,025	\$ 683,025	\$ 634,525

CITY OF FORKS LODGING TAX COMPARISONS

2022					
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year
November	January	\$15,177.37	\$15,177.37	27.86	27.86
December	February	\$11,634.90	\$26,812.27	17.90	23.34
January	March	\$20,071.35	\$46,883.62	45.05	31.78
February	April	\$24,744.51	\$71,628.13	78.50	44.88
March	May	\$27,189.49	\$98,817.62	-1.35	28.34
April	June	\$30,800.76	\$129,618.38	3.96	21.56
May	July	\$40,135.51	\$169,753.89	13.77	19.62
June	August	\$54,601.76	\$224,355.65	9.38	16.96
July	September	\$57,910.36	\$282,266.01	13.24	16.18
August	October	\$60,177.42	\$342,443.43	4.74	13.99
September	November	\$50,155.28	\$392,598.71	19.22	14.63
October	December	\$35,089.42	\$427,688.13	35.80	16.12
2023					
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year
November	January	\$19,062.47	\$19,062.47	25.60	25.60
December	February	\$14,673.91	\$33,736.38	26.12	25.82
January	March	\$26,494.31	\$60,230.69	32.00	28.47
February	April	\$27,981.59	\$88,212.28	13.08	23.15
March	May	\$35,900.21	\$124,112.49	32.04	25.60
April	June	\$35,609.87	\$159,722.36	15.61	23.23
May	July	\$51,502.75	\$211,225.11	28.32	24.43
June	August	\$66,612.64	\$277,837.75	22.00	23.84
July	September	\$87,112.29	\$364,950.04	50.43	29.29
August	October	\$69,883.08	\$434,833.12	16.13	26.98
September	November	\$59,562.27	\$494,395.39	18.76	25.93
October	December	\$34,059.84	\$528,455.23	-2.93	23.56
2024					
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year
November	January	\$17,585.39	\$17,585.39	-7.75	-7.75
December	February	\$20,830.21	\$38,415.60	41.95	13.87
January	March	\$31,577.98	\$69,993.58	19.19	16.21
February	April	\$34,854.63	\$104,848.21	24.56	18.86
March	May	\$50,069.60	\$154,917.81	39.47	24.82
April	June	\$51,945.54	\$206,863.35	45.87	29.51
May	July	\$69,397.43	\$276,260.78	34.75	30.79
June	August	\$74,238.12	\$350,498.90	11.45	26.15
July	September	\$83,866.12	\$434,365.02	-3.73	19.02
August	October	\$100,345.73	\$534,710.75	43.59	22.97
September	November	\$64,657.54	\$599,368.29	8.55	21.23
October	December	\$54,634.72	\$654,003.01	60.41	23.76
2025					
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year
November	January	\$23,754.65	\$23,754.65	35.08	35.08
December	February	\$20,856.37	\$44,611.02	0.13	16.13
January	March	\$37,605.40	\$82,216.42	19.09	17.46
February	April	\$34,362.80	\$116,579.22	-1.41	11.19
March	May	\$51,761.45	\$168,340.67	3.38	8.66
April	June	\$50,612.02	\$218,952.69	-2.57	5.84
May	July	\$82,133.36	\$301,086.05	18.35	8.99
June	August	\$97,253.12	\$398,339.17	31.00	13.65
July	September	\$106,880.53	\$505,219.70	27.44	16.31
August	October	\$98,444.58	\$603,664.28	-1.89	12.90
September	November	\$79,699.81	\$683,364.09	23.26	14.01
October	December	\$49,573.19	\$732,937.28	-9.26	12.07

**CITY OF FORKS
2026 BUDGET CALENDAR**

<u>Date</u>	<u>Budget Preparation</u>
July August	Review and Update Capital Facilities Plan
August 21, 2025	Advertise Lodging Tax Funding Availability- <i>Clerk/Treasurer</i>
September 8, 2025	Request Budget Estimate from Department Heads - <i>Clerk/Treasurer</i>
September 22, 2025	Receive Lodging Tax Applications/Misc. Budget Requests - <i>Clerk/Treasurer</i>
September 22, 2025	File 2026 Budget Estimate with Clerk - <i>Department Heads</i>
October 1, 2025	Present Dept Head Budget Estimates to Mayor - <i>Clerk/Treasurer</i>
October 6, 2025	Present CY Revenue Estimates & Preliminary Budget to Council - <i>Mayor</i> (including estimates for consideration of setting prop tax levy)
October 27, 2025	Set Budget Hearing Schedule - <i>Council</i>
November 2, 2025	File Preliminary Budget with Budget message with Council and Clerk - <i>Mayor</i>
November 6 & 13, 2025	Publish Notice of Budget Hearings & Meetings - <i>Clerk/Treasurer</i>
November 10, 2025 5:30/7:30 pm	Hold Budget Workshop and Revenue Sources/Property Tax Hearing & Pass 2026 Property Tax Resolution - <i>Clerk/Treasurer</i>
November 21, 2025	Budget Available to Public - <i>Clerk/Treasurer</i>
November 24, 2025 5:30/7:30 pm	Hold Budget Workshop and Hearing (Review Lodging Tax Applications)
November 30, 2025	Send Certified Budget/Levy Request to County Assessor - <i>Clerk/Treasurer</i>
December 1, 2025 7:30 pm	Hold Final Budget Workshop and Hearing
December 8, 2025 7:30 pm	Adopt 2026 Budget Ordinance / 2025 Budget Amendment (potential) (deadline 12/31/2025)
After Adoption	Transmit Final Budget to State Auditor and MRSC - <i>Clerk/Treasurer</i>

CITY OF FORKS
Property Tax Levy Adjustments

Resolution #	Budget Year	Adjustment	Res. Date
531	2026	0%	11/10/2025
521	2025	1%	11/12/2024
514	2024	1%	11/13/2023
507	2023	0%	10/24/2022
501	2022	0%	11/8/2021
492	2021	0%	11/9/2020
478	2020	0%	11/12/2019
469	2019	0%	11/12/2018
463	2018	0%	11/13/2017
457	2017	1%	11/14/2016
448	2016	0%	11/9/2015
438	2015	0%	11/24/2014
427	2014	1%	11/12/2013
412	2013	0%	11/13/2012
407	2012	0%	11/14/2011
399	2011	0%	11/8/2010
387	2010	1%	11/9/2009
375	2009	1%	11/10/2008
361	2008	1%	11/13/2007
348	2007	1%	11/13/2006
341	2006	1%	11/14/2005
327	2005	1.25%	11/8/2004

PUBLIC NOTICE OF BUDGET HEARINGS & MEETINGS

The preliminary budget for the City of Forks for the year 2026 has been filed with the City Clerk. Copies of the preliminary budget may be requested for pickup at City Hall on or after November 21, 2025.

The following are the anticipated revenues and expenditures for 2026.

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>
General	\$2,438,141	\$2,438,141
Street	908,540	908,540
Water	1,435,000	1,435,000
Sewer	495,000	495,000
Lodging Tax	710,000	683,025
Airport/Industrial Park	1,178,615	1,178,615
Quillayute Airport	835,000	835,000
Transit Center	36,750	36,750
Capital	100,000	100,000
Industrial Park Development	4,000	4,000
Search & Rescue	3,000	3,000
Seized Property	5,000	5,000
Donation Program	100,000	100,000
Community Action Housing	60,000	60,000
Grant/Construction	100,000	100,000
Inmate Custodial Fund	45,000	45,000
State Collections Fund	50,000	50,000
Total Revenue and Expense All Funds	\$8,504,046	\$8,477,071

The Forks City Council has called for budget hearings to be held at 7:30 p.m. on November 10, 2025, and November 24, 2025. The Forks City Council has also called for special meetings to be held at 5:30 p.m. on November 10, 2025, and November 24, 2025. The purpose of the special meetings will be to hold budget workshops.

The Forks City Council has also called for a public hearing on revenue sources for the 2026 budget, including consideration of possible increases in property tax revenues, to be held at 7:30 p.m. on November 10, 2025.

The Forks City Council will hold a special meeting December 1, 2025, at 7:30 p.m. for the purpose of holding the final budget hearing and fixing the final budget for 2026. Any citizen of the City of Forks may present written comments for or against any part of the budget.

Caryn DePew, Clerk/Treasurer, City of Forks

Published Forks Forum, Forks, Washington, November 6, 2025 and November 13, 2025



Glossary

Assessed Valuation - The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners.

Audit - An examination of the financial activities of an agency and the report based on such examination.

BARS - The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor's Office.

B & O - Business and Occupation Tax.

Balanced Budget - A budget in which estimated revenues equal estimated expenditures.

Bond - An interest bearing certificate issued by a government or business, redeemable on a specific date.

Budget - A comprehensive financial plan to sustain municipal operations during a given year with related explanation.

Capital Improvement Program (CIP) - A plan for future capital expenditures which identifies each capital project, its anticipated start and completion, and allocates existing funds and known revenue sources over a six year period.

Capital Improvements - Projects to create, expand, or modify a capital facility. The project may include design, permitting, environmental analysis, land acquisition, construction, landscaping, site improvements, initial furnishings, and equipment.

Capital Outlay - Expenditures made to acquire fixed assets or additions usually made from the general fund or utility fund where the assets are to be used.

Community Development Block Grant (CDBG) - A federal funding program that provides annual funding for eligible local governments including housing and community development programs targeted primarily to low-income persons and neighborhoods.

Current Expense Fund - See "General Fund".

Debt Limits - The maximum amount of debt that a governmental unit may incur under constitutional statutory, or charter requirements.

Debt Management - Borrowing enables a jurisdiction to free itself from the constraints of current revenues, raise large sums of money, and obligate future citizens to repay the debt. To insure that the power to borrow is used prudently, it is carefully regulated and managed by a set of policies and procedures known as debt management.



Glossary continued...

Debt Service - Payments to creditors, primarily the holders of municipal bonds. Debt service includes principal, interest, and minor incidentals such as paying agents' fees.

DOE - Department of Ecology

DOT - Department of Transportation

Effluent - The liquid that flows out of a facility or household into a water body or sewer system. For example, the treated liquid discharged by a wastewater treatment plant is the plant's effluent.

EIS - Environmental Impact Statement

Enterprise Funds - A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through user fees.

Expenditures - The spending of money by the municipality for the programs and projects included within the approved budget.

FEMA - Federal Emergency Management Agency

Fund Balance - The excess of fund assets over liabilities and reserves, also referred to as surplus.

Fund - A set of interrelated accounts to record revenues and expenditures for a specific purpose.

GAAP - Generally Accepted Accounting Principles.

General Fund - the general fund (current expense fund) accounts for all activities not reported in some other type of fund: primarily used to account for the operations of a jurisdiction's general-purpose departments.

General Obligation Debt - Local governments can raise revenues by selling tax-exempt municipal bonds and incurring debt. General obligation debt carries an unconditional promise by the local government to levy the taxes necessary to make the interest and principal payments required to retire the debt. In Washington State, general obligation debt can either be voted or non-voted (Councilmember) debt. Non-voted debt is limited to 1.5% of the assessed valuation, and total general obligation debt is limited to 2.5% of assessed valuation.

Interfund Transfer - Payment from one fund to another fund primarily for work or services performed.

LEOFF - The Law Enforcement Officers and Fire Fighters" retirement system of the state that provides coverage for city public safety employees.



Glossary continued...

Non-operating Expenditures - The costs of government services, which are not directly attributable to a specific municipal program or operation. Examples include debt service obligations and contributions to human service organizations.

Non-operating Revenues - The incomes received by the government, which are not directly attributable to providing a service. An example would be interest on investments.

Operating Expenses - Proprietary fund expenses that directly relate to the fund's service activities.

Operating Revenues - Proprietary fund revenues that directly relate to the fund's service activities.

Ordinance - An enforceable municipal law, statute or regulation, that applies to all citizens within that municipality; penalty provisions may apply.

PERS - "Public Employees Retirement System". The state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

Property Tax - A tax levied on the assessed value of real property.

Proprietary Funds - A group of funds that account for the activities of the city that are of a proprietary or "business" character. See "Enterprise Fund".

RCW - Revised Code of Washington.

Revenue Bonds - Bonds sold for which the principal and interest are payable exclusively from the earnings of a specific revenue source and which do not pledge the property credit or general tax revenue of a city.

Revenues - Moneys received or anticipated by a local government from either tax or non-tax sources.

Standard Work Year - 2,080 hours a year, 260 days (except leap year).

Tax Exempt Property - Property which because of its ownership or use, is not subject to property taxation and meets state requirements for tax-exempt status.

Tax - An amount levied upon individuals or property to fund government goods and services.

TIB - Transportation Improvement Board.

WAC - Washington Administrative Code.