

TOWN OF BEAUX ARTS VILLAGE

2018 Summary Budget - Final 12/12/2017				
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
<u>Operating Funds</u>				
FUND #001 - GENERAL FUND	\$ 575,073	\$ 292,376	\$ 298,184	\$ 569,265
FUND #101 - STREET FUND	\$ 54	\$ 126,039	\$ 126,052	\$ 41
FUND #103 - CUMULATIVE RESERVE FUND	\$ 256,689	\$ 51,200	\$ 113,500	\$ 194,389
FUND #104 - CRIMINAL JUSTICE FUND	\$ 184,900	\$ 7,318	\$ 9,460	\$ 182,758
Totals For Operating Funds	\$ 1,016,717	\$ 476,933	\$ 547,196	\$ 946,454
<u>Enterprise Funds</u>				
FUND #401 - WATER DEPT FUND	\$ 55,097	\$ 64,100	\$ 65,629	\$ 53,567
Totals For Enterprise Funds	\$ 55,097	\$ 64,100	\$ 65,629	\$ 53,567
<u>Agency Funds</u>				
FUND #631 - AGENCY TRUST FUND	\$ -	\$ 50	\$ 50	\$ -
Totals For Agency Funds	\$ -	\$ 50	\$ 50	\$ -
TOTALS FOR ALL FUNDS	\$ 1,071,813	\$ 541,083	\$ 612,876	\$ 1,000,021

Adopted by Ordinance No. 432

BARS #	FUND / LINE ITEM	2016	2017	2017	2017	2018	BUDGET NOTES (Notes marked "2017:" refer to Est Act figures)
		ACTUAL	BUDGET Amended	YTD ACT 12/31/17	EST ACT	BUDGET	
FUND #001 - GENERAL FUND							
308	Beginning Fund Balance	483,140	554,819	554,819	554,819	575,073	
Revenues:							
311.10	Property Tax Levy	165,926	165,774	173,572	169,676	173,363	Per Preliminary Levy Limit Worksheet - w/ 1% incr.
313.10	Sales Tax	73,044	50,000	67,949	56,000	50,000	{ Assumes steady remodel/sales activity, reduction in
322.10	Building Permits	13,068	7,500	7,352	7,300	3,500	{ demo/rebuild activity **
336.06.42	Marijuana Excise Tax	0	0	72	100	100	Based on MRSC estimates @ population=300.
336.06.94	Liquor Excise Tax	1,400	1,401	1,446	1,401	1,476	Based on MRSC estimates @ population=300.
336.06.95	Liquor Profits	2,584	2,535	2,533	2,535	2,487	Based on MRSC estimates @ population=300.
337.01.00	KCFC Sub-Opportunity Grant	32,861	10,000	0	0	0	Stormwater System Imprvmnts; grant is reimb. based.
342.40	Inspection Fees	9,122	4,000	8,968	7,500	4,000	Steady remodel & construction activity
345.29	Arborist Fees	2,703	1,000	2,320	700	700	
345.81	Zoning and Subdivision Fees	1,000	500	5,783	5,700	5,000	2018: Solibakke Subdiv
345.83	Plan Review Fees	10,154	2,500	8,956	8,800	2,500	Reduced remodel & construction activity **
357.39	Fines & Forfeitures	0	0	0	0	0	All F&F revenue now goes directly to Dist. Ct.
361.11	Interest on Investments	2,821	2,000	7,404	5,800	4,500	
361.40	Sales Tax Interest	47	30	59	59	40	
369.90	Misc. / King Conservation District	2,339	100	433	300	250	
	Total Revenues	317,068	247,340	286,848	265,862	247,916	
38 / 381	Reimb. / Prior Period Voids	0	0	3	0		
397	Operating Transfers - In (103)	30,000	47,000	29,612	47,000	35,000	2017: 30th/105th \$12000; 2018: 108th Imprvmnts
397	Operating Transfers - In (104)	3,636	6,173	5,930	6,173	9,460	To fund Police Svcs Expenditure > \$17000
	Total Revenues & Resources	350,704	300,513	322,393	319,035	292,376	2018 Budget vs. 2017 Est Actual
	FUND #001 - TOTAL	833,844	855,333	877,212	873,854	867,449	(\$26,659.00) -8.4%
Expenditures:							
511.30.41	Publication (Advertising) Services	655	1,000	1,051	1,000	800	
511.60.42	Telephone / Communication	1,677	2,000	2,172	2,000	2,000	
513.20.41	Professional (Advisory) Services	31,390	2,900	3,344	2,900	1,500	2017: Street Survey; 2018: 108th Imprv Design
514.23.10.0	Salary-Clerk/Treasurer	30,045	30,646	30,646	30,646	31,565	2017: 2.0% increase; 2018: CPI-W 3%
514.23.10.0	Salary-Deputy Clerk	17,913	18,271	18,271	18,271	19,093	2017: 2.0% increase; 2018: CPI-W 3% + merit
514.23.21	FICA / Medicare	3,669	3,742	3,742	3,742	3,875	
514.23.25	L&I Workers' Comp Insurance	723	713	722	713	720	
514.23.31	Office Supplies	3,692	2,000	2,323	2,000	3,500	
514.23.41	Bank Charges	2,433	1,700	1,689	1,700	200	2017: Switch from BofA to WA Fed.
514.23.41	Audit Services	678	9,080	9,080	9,080	0	2017: Audit est 105 hrs @ \$93/hr split 001/101/401.
514.40.41	Election Services	(89)	850	826	850	850	
515.20.40	Legal Services	3,600	8,600	8,600	8,600	5,000	2017: New Town Atty retainer fee
515.22.41	Hearing Examiner Services	3,818	100	34	100	2,500	
517.21.20	Employee Benefits: PERS	5,283	5,685	5,753	5,685	6,186	
517.31.20	Employee Benefits: Health Insur	13,770	12,945	12,945	12,945	13,178	Shared w/ Hunts Pt. 2018: 7.2% incr med, 0% dental
518.60.46	Insurance	3,774	3,821	3,821	3,821	3,896	
518.30.47	Facilities Utilities / Maintenance	96	200	108	200	200	Electricity at shed
519.90.40	Emergency Preparedness	0	500	0	500	500	
519.90.49	Miscellaneous Dues / Fees	3,874	4,000	3,545	4,000	4,000	
519.90.41	Other Governmental Services	369	400	340	400	400	
521.20.31	No Wake Zone Supplies	0	0	0	0	0	
521.20.51	Police Protection Services	20,547	23,173	22,930	23,173	26,460	Baseline for CJ Fund'g=\$17,000
522.20.51	Fire Protection Services	52,780	52,895	52,895	52,895	55,608	Per BFD Contract calcs, incl \$1990 LEOFF 1 liability
524.20.41	Consultant Svcs: Building Official	24,626	17,000	17,115	17,000	17,000	Incl. Plan Rvw, Inspections, Code Enforcement
532.30.41	Consultant Svcs: Engrng Studies	0	390	10,029	390	5,000	2018: Solibakke Subdivision
553.70.51	Pollution Control (PSCAA)	490	490	490	490	472	
554.90.41	Consultant Services: Arborist	2,955	4,000	2,795	4,000	5,000	
558.60.41	Consultant Svcs: Planning	16,340	15,500	14,236	15,500	12,000	2016: PlnComm wk, Nielsen Var Req/Recon
566.00.50	Substance Abuse Support	80	80	80	80	80	
576.80.30	Parks	33,837	47,000	38,868	47,000	35,000	2017: 30th/105th \$12000; 2018: 108th Imprvmnts
576.80.30	Tree Replanting Program	0	0	0	0	3,000	2017: increased to incl \$35000 flagger 2018: Increased from \$20K to \$35K, also
580	Transfer-Out (101)	0	29,100	25,500	29,100	38,600	To fund Street Dept operating expenses (if needed)
	Total Expenditures	279,025	298,781	293,951	298,781	298,184	2018 Budget vs. 2017 Est Actual
508	Ending Fund Balance	554,819	556,552	583,261	575,073	569,265	(\$596.47) -0.2%
	FUND #001 - TOTAL	833,844	855,333	877,212	873,854	867,449	

BARS #	FUND / LINE ITEM	2016 ACTUAL	2017 BUDGET Amended	2017 YTD ACT 12/31/17	2017 EST ACT	2018 BUDGET	BUDGET NOTES (Notes marked "2017:" refer to Est Act figures)
FUND #101 - STREET FUND							
308	Beginning Fund Balance	9,844	11,261	11,261	11,261	54	
Revenues:							
322.40.00	ROW Permits	1,933	1,000	1,140	1,140	1,000	
322.40.01	Heavy Truck Permit Fees	14,260	3,000	3,965	3,965	1,000	Assumes steady remodel activity. (1 med. proj.)
334.03.80	KCFCD Stormwater Grant	0	250,000	0	0	0	2018: \$250k to be added if grant approved.
336.00.71	Multimodal Transportation	307	0	315	250	423	Based on MRSC estimates @ population=300.
336.00.87	MVFT Cities	6,476	6,252	6,497	6,000	6,147	" " "
336.00.88	Arterial Gas Tax	0	0	0	0	369	" " "
369.90	Miscellaneous	5,026	0	0	0	0	2017: AWC Loss-Prevention Grants (cancelled by AWC)
	Total Revenues	28,001	260,252	11,918	11,355	8,939	
380	Operating Transfers - In (001)	0	29,100	25,500	29,100	38,600	To fund operating expenditures only, if needed.
380	Operating Transfers - In (103)	46,319	3,200	5,868	3,200	78,500	To fund capital exp only.
	Total Revenues & Resources	74,320	292,552	43,286	43,655	126,039	2018 Budget vs. 2017 Est Actual
	FUND #101 - TOTAL	84,164	303,813	54,548	54,916	126,093	\$82,384.00 188.7%
Expenditures:							
542.60.40	Street Maintenance	0	2,100	0	2,100	500	2017/18: Striping
542.63.40	Street Lights	2,875	2,500	2,922	2,500	2,500	
542.64.48	Traffic Control Devices	281	5,000	4,738	5,000	1,000	2017: traffic counting equipment
542.67.40	Street Cleaning	0	1,000	1,513	1,000	3,000	2017: 2/yr, 2018: Incr to \$3k based on last sweep
542.70.40	ROW Maintenance	8,544	14,500	10,036	14,500	20,000	2017: \$10k pd help + Stormline cing/rprs \$10k
542.70.41.01	ROW Tree Maintenance	6,947	19,000	21,700	19,000	13,000	
542.90.32	Miscellaneous / Fuel	1,336	1,200	1,171	1,200	1,200	
542.90.41	Audit Services	16	195	208	195	0	2017: Audit est 105 hrs @ \$93/hr split 001/101/401.
542.90.46	Insurance	0	0	0	0	0	
542.90.48	Superintendent Salary - Contract	6,046	6,167	6,167	6,167	6,352	2017: 2.0% increase; 2018: 3% increase (CPI-W)
544.90.41	Consultant Svcs: Street Maint.	0	0	0	0	0	
595.10.41	Street Construction - Engineering	540	3,200	390	3,200	0	
595.30.48	Street Construction - Overlay	46,319	0	5,538	0	78,500	2018: Overlays 27th/102nd/28th/103rd; rmvd \$50k 107th
595.30.48.01	Street Construction - Other	0	0	0	0	0	2018: Strmwtr System Imprv (if grant funded) ON HOLD
595.40.48	Street Construction - Culvert Repair	0	0	0	0	0	
	Total Expenditures	72,903	54,862	54,383	54,862	126,052	2018 Budget vs. 2017 Est Actual
508	Ending Fund Balance	11,261	248,951	165	54	41	\$71,189.70 129.8%
	FUND #101 - TOTAL	84,164	303,813	54,548	54,916	126,093	

BARS #	FUND / LINE ITEM	2016 ACTUAL	2017 BUDGET Amended	2017 YTD ACT 12/31/17	2017 EST ACT	2018 BUDGET	BUDGET NOTES (Notes marked "2017:" refer to Est Act figures)
FUND #103 - CUMULATIVE RESERVE FUND							
308	Beginning Fund Balance	212,289	243,789	243,789	243,789	256,689	
Revenues:							
317.34	Real Estate Excise Tax (REET1)	53,427	20,000	30,737	30,700	25,000	Based on homes sold in Village--est. 4-5 *
317.35	Real Estate Excise Tax (REET2)	53,427	20,000	30,737	30,700	25,000	Based on homes sold in Village--est. 4-5 *
361.11	Interest on Investments	965	100	2,084	1,700	1,200	* Balanced forecast assumption
369.90	Miscellaneous	0	0		0		
	Total Revenues	107,819	40,100	63,558	63,100	51,200	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	107,819	40,100	63,558	63,100	51,200	
	FUND #103 - TOTAL	320,108	283,889	307,347	306,889	307,889	
Expenditures:							
597.00	Transfer-Out (101)	46,319	3,200	5,868	3,200	78,500	To fund Street Overlay / Other Capital Expenditures
597.00	Transfer-Out (001)	30,000	47,000	29,612	47,000	35,000	2017: To fund 30th/105th project. 2018:
	Total Expenditures	76,319	50,200	35,480	50,200	113,500	
508	Ending Fund Balance	243,789	233,689	271,867	256,689	194,389	
	FUND #103 - TOTAL	320,108	283,889	307,347	306,889	307,889	

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FUND #104 - CRIMINAL JUSTICE FUND							
308	Beginning Fund Balance	176,978	182,921	182,921	182,921	184,900	
Revenues:							
313.71	C J - Local	8,231	6,000	8,318	6,800	6,000	
336.06.21	C J - Population	1,000	1,000	1,000	1,000	1,000	Based on statutory \$1,000 minimum.
336.06.26	CJ - Special Programs	301	312	308	312	318	Based on MRSC estimates @ pop = 300.
336.06.51	CJ - DUI	47	0	45	40	0	Based on MRSC estimates @ pop = 300.
	Total Revenues & Resources	9,579	7,312	9,671	8,152	7,318	
	FUND #104 - TOTAL	186,557	190,233	192,592	191,073	192,218	
Expenditures:							
595.00	Security cameras	0	0	0	0	0	Defer security cameras, software, etc. (\$50,000)
597.00	Transfer-Out (001)	3,636	6,173	5,930	6,173	9,460	For Police Svcs expenditures > \$17,000
	Total Expenditures	3,636	6,173	5,930	6,173	9,460	
508	Ending Fund Balance	182,921	184,060	186,662	184,900	182,758	
	FUND #104 - TOTAL	186,557	190,233	192,592	191,073	192,218	

BARS #	FUND / LINE ITEM	2016	2017	2017	2017	2018	BUDGET NOTES (Notes marked "2017:" refer to Est Act figures)
		ACTUAL	BUDGET Amended	YTD ACT 12/31/17	EST ACT	BUDGET	
FUND #401 - WATER DEPT FUND							
308	Beginning Fund Balance	69,496	81,503	81,503	81,503	55,097	
Revenues:							
334.01.80	Military Dept / FEMA Reimb	0	0	0	0	0	
343.40	Water Sales	60,228	54,000	54,875	54,000	60,000	
361.11	Interest on Investments	406	300	845	600	600	
369.90	Miscellaneous	2,678	3,500	8,675	8,500	3,500	BFD testing, New meters.
	Total Revenues	63,312	57,800	64,395	63,100	64,100	
380 / 381	Reimb. / Prior Period Voids	0	0	0	0	0	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	63,312	57,800	64,395	63,100	64,100	2018 Budget vs. 2017 Est Actual
	FUND #401 - TOTAL	132,808	139,303	145,898	144,603	119,197	\$1,000.00 1.6%
Expenditures:							
534.10.10	Clerk Salary	16,986	17,326	17,326	17,326	17,846	2017: 2.0% increase; 2018: CPI-W 3%
534.10.11	Meter Reader	374	383	445	383	393	2017: 2.0% increase; 2018: CPI-W 3%
534.10.21	FICA / Medicare	1,299	1,325	1,325	1,325	1,365	
534.10.31	Office Supplies	735	500	202	500	1,000	
534.10.41	Audit	104	1,172	1,378	1,172	0	2017: Audit est 105 hrs @ \$93/hr split 001/101/401.
534.10.42	Telephone / Communication	690	600	746	600	600	
534.10.50	Water Sales Excise Tax	2,905	3,000	2,316	3,000	3,500	
534.40.49	Training	0	0	0	0	500	
534.50.30	Maintenance Supplies	3,416	200	1,252	200	3,000	
534.50.48	Superintendent Salary	9,069	9,250	9,250	9,250	9,528	2017: 2.0% increase; 2018: CPI-W 3%
534.50.48	Repairs / Maintenance Labor	2,810	14,100	14,050	14,100	4,000	
534.50.48	Tank Cleaning	0	0	0	0	0	
534.80.47	Electricity	2,833	2,800	2,592	2,800	2,800	
534.90.30	Miscellaneous	4,825	5,000	5,436	5,000	5,000	Incl. UULC locates, fuel, CCR-BFD testing.
534.90.33	Emer Connection / Water Purchase	2,429	12,950	12,866	12,950	3,500	Incl. water consumption chrgs from COB Water.
534.90.41	Water Analysis	585	500	340	500	500	
534.90.46	Insurance	1,887	1,900	1,911	1,900	2,098	Based on AWC estimates.
595.10	Engineering	0	18,500	18,069	18,500	10,000	2017/18: Water main replacement
595.00	Capital Proj: Equip Replacement	360	0	0	0	0	Defer Structural analysis of water tower (\$10,000)
595.90	Water Main Replacement	0	0	0	0	0	2018: Water main replrmt ON HOLD
	Total Expenditures	51,304	89,507	89,504	89,507	65,629	2018 Budget vs. 2017 Est Actual
508	Ending Fund Balance	81,503	49,797	56,394	55,097	53,567	(\$23,877.40) -26.7%
	FUND #401 - TOTAL	132,808	139,303	145,898	144,603	119,197	

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		ACTUAL	BUDGET Amended	YTD ACT 12/31/17	EST ACT	BUDGET	
FUND #631 - AGENCY TRUST FUND							
308	Beginning Fund Balance	0	0	0	0	0	
Revenues:							
386.12	KC Crime Victim Pass-Through	0	0	0	0	0	
386.83-.97	State Court Pass-Through	0	0	0	0	0	All revenue now goes directly to KC District Court.
386.90.00	Miscellaneous	0	0	0	0	0	
386.90.10	State Bldg Code Fees	45	50	45	50	50	
	Total Revenues & Resources	45	50	45	50	50	
	FUND #631 - TOTAL	45	50	45	50	50	
Expenditures:							
569.90	State Remit - Miscellaneous	0	0	0	0	0	
586.12	KC Crime Victims Pass-Through	0	0	0	0	0	
586.83-.97	State Court Pass-Through	0	0	0	0	0	
589.90.106	State Bldg Code Fees	45	50	0	50	50	Historic.
	Total Expenditures	45	50	0	50	50	
508	Ending Fund Balance	0	0	45	0	0	
	FUND #631 - TOTAL	45	50	45	50	50	