

TOWN OF BEAUX ARTS VILLAGE

2025 Summary Budget - Final				
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
<u>Government Funds</u>				
FUND #001 - GENERAL FUND	\$ 885,488	\$ 395,716	\$ 435,295	\$ 845,909
FUND #101 - STREET FUND	\$ 7,347	\$ 98,627	\$ 105,700	\$ 274
FUND #103 - CUMULATIVE RESERVE FUND	\$ 477,643	\$ 50,000	\$ 53,000	\$ 474,643
FUND #104 - CRIMINAL JUSTICE FUND	\$ 177,237	\$ 9,861	\$ 22,708	\$ 164,390
Totals For Operating Funds	\$ 1,547,715	\$ 554,204	\$ 616,703	\$ 1,485,216
<u>Enterprise Funds</u>				
FUND #401 - WATER DEPT FUND	\$ 105,003	\$ 90,200	\$ 162,067	\$ 33,136
Totals For Enterprise Funds	\$ 105,003	\$ 90,200	\$ 162,067	\$ 33,136
TOTALS FOR ALL FUNDS	\$ 1,652,718	\$ 644,404	\$ 778,770	\$ 1,518,352

Adopted by Ordinance No. 476

BARS #	FUND / LINE ITEM	2023 ACTUAL	2024 BUDGET Amended	2024 YTD ACT 12/31/24	2024 EST ACT	2025 BUDGET	BUDGET NOTES
FUND #001 - GENERAL FUND							
308	Beginning Fund Balance	705,916	797,207	869,332	869,332	885,488	
Revenues:							
311.10	Property Tax Levy	185,013	187,767	137,157	187,767	191,312	No incr ex new const. (\$2447), relevy of refunds (\$1098)
311.10.00.01	Property Tax - Parks Levy	27,062	27,000	25,808	27,000	27,000	Max levy= \$195,064, banked capacity = \$3752.
313.10	Sales Tax	86,938	60,000	91,010	92,000	60,000	2025: 2 new constr-106th underway, 103rd starting soon
322.10	Building Permits	21,200	7,000	8,951	9,000	7,000	2025: Reduced building activity
334.03.10	Dept of Ecology SMP Grant	0	0	0	0	0	
334.04.20	Dept of Commerce GMA Grant	20,000	80,000	67,500	67,500	0	
336.06.42	Marijuana Excise Tax	501	400	375	400	400	Based on MRSC advice to use historical.
336.06.94	Liquor Excise Tax	2,209	2,277	2,164	2,277	2,066	Based on MRSC estimates @ population=315.
336.06.95	Liquor Profits	2,408	2,347	1,783	2,347	2,322	Based on MRSC estimates @ population=315.
337.10.00	KC Flood Control District Grant	0	0	0	0	0	
337.20.00	King Conservation District Grant	0	0	0	0	0	2022: GIS Tree Inventory - was direct pay to vendor
341.82	Engineering Services	0	0	1,154	0	0	
342.40	Inspection Fees	12,780	10,000	4,981	5,000	7,000	Inspections expected to be similar to current year.
345.29	Arborist Fees	4,080	3,000	4,236	4,200	3,000	
345.81	Zoning and Subdivision Fees	480	0	5,259	5,250	0	
345.83	Plan Review Fees	8,105	4,000	22,266	22,250	4,000	2025: Reduced building activity
361.11	Interest on Investments	50,146	43,000	52,069	53,000	40,000	2025: Interest rate reduction.
361.40	Sales Tax Interest	265	250	314	314	250	
369.90	Miscellaneous	10,385	200	210	200	200	2023: Incl \$10,000 tree cutting fines
	Total Revenues	431,573	427,241	425,237	478,505	344,550	
381.10	IFL Repayments - In (401)	13,458	13,458	11,215	13,458	13,458	Per repayment schedule in Ordinance No. 441
388.00	Reimb. / Prior Period Voids	581	0	0	0	0	
389.00	Operating Transfers - In (103)	0	0	0	0	15,000	To fund Annual Survey Cap Exp CIP 5.2
397.00	Operating Transfers - In (104)	15,866	20,232	0	20,232	22,708	To fund Police Svcs Expenditure > \$17300
	Total Revenues & Resources	461,479	460,932	436,452	512,195	395,716	-14.15%
							Incr / (Decr) 2025 Budget vs. 2024 Budget
	FUND #001 - TOTAL	1,167,394	1,258,138	1,305,785	1,381,527	1,281,204	
Expenditures:							
511.30.41	Publication (Advertising) Services	589	2,100	2,823	2,100	1,500	
511.60.42	Communication	3,404	5,300	5,591	5,300	5,500	Website maintenance, email, phones, Constant Contact
513.20.41	Professional (Advisory) Services	500	6,000	6,200	6,000	6,000	2025: Lobbyist services, Survey CIP 5.2
514.23.10.01	Salary-Clerk/Treasurer	38,989	41,254	40,553	41,254	42,591	2025: CPI-W 3.63%
514.23.10.02	Salary-Deputy Clerk	26,967	28,183	28,488	28,183	29,520	2025: CPI-W 3.63%
514.23.21	FICA / Medicare	5,046	5,312	5,282	5,312	5,517	FICA 6.2%, Medicare 1.45%
514.23.31	Office Supplies	1,588	2,500	2,500	2,500	2,500	
514.23.41	Bank Charges	30	150	110	150	150	
514.23.41	Audit Services	0	19,500	19,799	19,500	0	
514.40.41	Election Services	1,375	1,500	0	1,500	1,500	
515.31.40	Legal Services	9,157	12,000	14,035	12,000	20,000	2024/2025: Comp Plan + franchises + BAVMC Review
515.22.41	Hearing Examiner Services	0	4,200	3,645	4,200	2,500	2024: Mallouk, Hadley, Fulton variances
517.21.20	Employee Benefits: PERS	8,768	8,763	8,590	8,763	8,681	
517.31.20	Employee Benefits: Health Insur	11,274	11,705	11,705	11,705	12,503	2025: 4.5% incr med only, 0% dnt/vis (shared w/ THP)
517.60.20	Worker's Comp Premiums (L&I)	744	750	797	750	750	
517.70.20	Unemp Comp PR (ESD/PFML/LTC)	767	1,019	1,019	1,019	1,056	2025: Includes new LTC tax
518.60.46	Liability/Property Insurance	8,699	9,957	9,941	9,957	10,372	Based on AWC est. (shared 65:35 with Water Dept)
518.30.47	Facilities Utilities / Maintenance	422	400	389	400	400	
518.90.41	Other Governmental Services	818	500	454	500	500	
518.90.41.01	Emergency Preparedness	0	500	0	500	500	
518.90.49	Miscellaneous Dues / Fees	3,640	4,000	4,307	4,000	4,300	AWC dues, SCA, ARCH, WRIA8, PSRC, etc.
521.20.31	No Wake Zone Supplies	0	0	0	0	0	
521.20.51	Police Protection Services	32,725	37,232	37,232	37,232	40,008	2025: 7.5% incr per 10/4/24 KCSO exh B
522.20.51	Fire Protection Services	57,639	64,491	64,491	64,491	65,220	2025: 1.48% incr + LEOFF1 per BFD letter 7/31/2024
553.70.51	Pollution Control (PSCAA)	537	622	622	622	626	
554.90.41	Consultant Services: Arborist	11,270	14,500	15,223	14,500	12,500	
558.50.41	Consultant Svcs: Building Official	18,053	28,500	3,168	28,500	18,500	Incl. Plan Rvw, Inspections, Code Enforcement
558.60.41	Consultant Svcs: Town Planner	7,830	10,000	8,539	10,000	7,000	
558.61.41	Consultant Svcs: SMA / GMA	11,374	47,000	44,292	47,000	25,000	2025: Middle Housing
558.62.41	Consultant Svcs: Town Engineer	2,059	4,500	5,130	4,500	3,500	
566.00.50	Substance Abuse Support	93	100	91	100	100	
576.80.30	Parks Dept	11,213	10,000	9,572	10,000	12,500	
576.80.31.01	Tree Replanting Program	0	0	0	0	0	
576.80.31.02	Tree Removal / Pruning	6,578	12,000	6,996	12,000	15,000	
594.18.63	Capital Outlay - Facilities	5,915	0	0	0	15,000	CIP 5.2 Survey (103)
594.76.63	Capital Outlay - Parks	0	71,500	52,729	71,500	32,000	CIP 4.6 (Parks Levy) - New Category
580	Transfer-Out (101)	10,000	30,000	26,500	30,000	32,000	To fund Street Dept operating expenses (if needed)
580	Interfund Loans	0	0	0	0	0	To fund Water Dept Capital Repairs
	Total Expenditures	298,062	496,039	440,811	496,039	435,295	-12.25%
							Incr / (Decr) 2025 Budget vs. 2024 Budget
508	Ending Fund Balance	869,332	762,099	864,973	885,488	845,909	
	FUND #001 - TOTAL	1,167,394	1,258,138	1,305,785	1,381,527	1,281,204	

BARS #	FUND / LINE ITEM	2023 ACTUAL	2024 BUDGET Amended	2024 YTD ACT 12/31/24	2024 EST ACT	2025 BUDGET	BUDGET NOTES
FUND #101 - STREET FUND							
308	Beginning Fund Balance	4,716	5,923	12,413	12,413	7,347	
Revenues:							
322.40.00	ROW Permits	1,750	500	3,245	2,500	500	
322.40.01	Heavy Truck Permit Fees	32,444	8,000	9,460	9,500	6,000	Assumes reduced remodel activity. (1 new constr)
334.01.80	State MIL Grant	0	0	0	0	0	
334.03.80	WSTIB Small Cities Grant	0	0	0	195,271	0	2024: WSTIB Grant for 104th/105th rprs
336.00.71	Multimodal Transportation	409	400	303	400	400	Based on MRSC estimates @ population=315.
336.00.87	MVFT Cities	5,833	5,727	4,596	5,727	5,727	" " "
337.10.00	KC Flood Control District Grant	0	12,000	8,859	8,859	16,000	Clean/camera stormwater lines.
367.00.00	AWC Loss Control Grants	0	0	0	0	0	
369.90	Miscellaneous	0	0	0	0	0	
	Total Revenues	40,436	26,627	26,463	222,257	28,627	
380	Operating Transfers - In (001)	10,000	30,000	26,500	30,000	32,000	To fund operating expenditures only, if needed.
380	Operating Transfers - In (103)	0	214,000	10,279	18,777	38,000	2024: Bal after TIB Grant; 2025: CIP 1.6, 1.7a, 1.7b
	Total Revenues & Resources	50,436	270,627	63,242	271,034	98,627	-63.56%
	FUND #101 - TOTAL	55,151	276,550	75,655	283,447	105,974	Incr / (Decr) 2025 Budget vs. 2024 Budget
Expenditures:							
542.10.40	ROW Permit Review	1,721	1,000	1,404	1,000	1,000	
542.60.40	Street Maintenance	0	450	0	450	500	
542.63.40	Street Lights	3,638	3,900	3,810	3,900	4,000	
542.64.48	Traffic Control Devices	0	2,500	0	2,500	2,500	
542.67.40	Street Cleaning	0	0	0	0	0	Task folded into ROW Maint contract
542.70.40	ROW Maintenance	34,798	34,000	36,682	34,000	50,000	Strmdrn cln, ROW Mtce Svc
542.90.32	Miscellaneous	320	1,000	0	1,000	1,000	
542.90.48	Superintendent Salary - Contract	0	0	0	0	2,500	Task folded into ROW Maint contract?
544.90.41	Consultant Svcs: Street Maint.	1,789	1,200	878	1,200	1,200	
595.10.41	Street Construction - Engineering	0	14,500	10,387	14,500	5,000	
595.30.48	Street Construction - Overlay	473	0	0	0	0	CIP 1.2 (103: \$220k), 1.3 (HTF: \$40k) delayed to 2027
595.30.48.01	Street Construction - Other	0	205,550	9,025	205,550	25,000	CIP 1.6, 1.7a, 1.7b (103)
595.40.48	Street Construction - Storm Drains	0	12,000	0	12,000	13,000	2024: Net street const not covered by TIB grant=\$10,279 CIP 2.2 (103)
	Total Expenditures	42,738	276,100	62,185	276,100	105,700	-61.72%
508	Ending Fund Balance	12,413	450	13,471	7,347	274	Incr / (Decr) 2025 Budget vs. 2024 Budget
	FUND #101 - TOTAL	55,151	276,550	75,655	283,447	105,974	

BARS #	FUND / LINE ITEM	2023 ACTUAL	2024 BUDGET	2024 YTD ACT 12/31/24	2024 EST ACT	2025 BUDGET	BUDGET NOTES
FUND #103 - CUMULATIVE RESERVE FUND							
308	Beginning Fund Balance	355,004	427,177	433,170	433,170	477,643	
Revenues:							
317.34	Real Estate Excise Tax (REET1)	30,249	20,000	23,125	23,125	20,000	Based on homes sold in Village--est. 4-5 *
317.35	Real Estate Excise Tax (REET2)	30,249	20,000	23,125	23,125	20,000	Based on homes sold in Village--est. 4-5 *
361.11	Interest on Investments	17,668	16,000	16,509	17,000	10,000	* Balanced forecast assumption
369.90	Miscellaneous	0	0	0	0	0	
	Total Revenues	78,166	56,000	62,760	63,250	50,000	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	78,166	56,000	62,760	63,250	50,000	-10.71%
	FUND #103 - TOTAL	433,170	483,177	495,930	496,420	527,643	Incr / (Decr) 2025 Budget vs. 2024 Budget
Expenditures:							
597.00	Transfer-Out (101)	0	214,000	10,279	18,777	38,000	To fund Street Overlay / Other Capital Expenditures
597.00	Transfer-Out (001)	0	0	0	0	15,000	
	Total Expenditures	0	214,000	10,279	18,777	53,000	-75.23%
	FUND #103 - TOTAL	433,170	483,177	495,930	496,420	527,643	Incr / (Decr) 2025 Budget vs. 2024 Budget

BARS #	FUND / LINE ITEM	2023 ACTUAL	2024 BUDGET	2024 YTD ACT 12/31/24	2024 EST ACT	2025 BUDGET	BUDGET NOTES
FUND #104 - CRIMINAL JUSTICE FUND							
308	Beginning Fund Balance	188,215	197,800	185,988	185,988	177,237	
Revenues:							
313.71	C J - Local	11,544	8,000	9,319	9,319	8,000	
336.06.21	C J - Population	1,000	1,000	1,000	1,000	1,000	Based on statutory \$1,000 minimum.
336.06.25	CJ - Contacted Services	402	448	709	709	400	No est from MRSC yet; based on population=315.
336.06.26	CJ - Special Programs	671	416	423	423	441	Based on MRSC estimates @ population=315.
336.06.51	CJ - DUI	22	0	31	30	20	No est from MRSC yet; based on population=315.
	Total Revenues & Resources	13,639	9,864	11,481	11,481	9,861	
	FUND #104 - TOTAL	201,854	207,664	197,469	197,469	187,098	
Expenditures:							
595.00	Security cameras	0	0	0	0	0	
597.00	Transfer-Out (001)	15,866	20,232	0	20,232	22,708	For Police Svcs expenditures > \$17,300 baseline
	Total Expenditures	15,866	20,232	0	20,232	22,708	
508	Ending Fund Balance	185,988	187,432	197,469	177,237	164,390	
	FUND #104 - TOTAL	201,854	207,664	197,469	197,469	187,098	

BARS #	FUND / LINE ITEM	2023 ACTUAL	2024 BUDGET Amended	2024 YTD ACT 12/31/24	2024 EST ACT	2025 BUDGET	BUDGET NOTES
FUND #401 - WATER DEPT FUND							
308	Beginning Fund Balance	112,461	108,896	122,516	122,516	105,003	
Revenues:							
334.01.80	Military Dept / FEMA Reimb	0	0	0	0	0	
343.40	Water Sales	76,873	87,500	73,057	85,000	85,000	2024: Rate increase to build reserves
361.11	Interest on Investments	5,584	5,000	3,874	4,000	2,000	
369.90	Miscellaneous	5,869	3,200	1,063	3,200	3,200	BFD testing, New meters.
	Total Revenues	88,326	95,700	77,993	92,200	90,200	
380 / 381	Reimb. / Prior Period Voids	35	0	0	0	0	
397	Operating Transfers - In	0	0	0	0	0	
381.20	Interfund Loans	0	0	0	0	0	
	Total Revenues & Resources	88,360	95,700	77,993	92,200	90,200	-5.75%
	FUND #401 - TOTAL	200,821	204,596	200,509	214,716	195,203	Incr / (Decr) 2025 Budget vs. 2024 Budget
Expenditures:							
534.10.10	Clerk Salary	22,031	22,214	22,915	22,915	22,934	2025: CPI-W 3.63%
534.10.11	Meter Reader	494	516	516	516	535	2025: CPI-W 3.63%
534.10.21	FICA / Medicare	1,686	1,699	1,753	1,753	1,754	
534.10.31	Office Supplies	615	500	607	500	500	
534.10.41	Audit	0	4,500	9,899	9,900	0	
534.10.42	Telephone / Communication	677	800	838	800	800	
534.10.50	Water Sales Excise Tax	3,443	4,000	3,863	4,000	4,000	2025: Rate increase will increase excise tax.
534.40.49	Training	0	500	0	500	500	
534.50.30	Maintenance Supplies	7,238	3,000	5,445	5,500	5,500	
534.50.48	Superintendent Salary	7,200	7,500	7,200	7,200	7,500	
534.50.48	Repairs / Maintenance Labor	4,698	6,500	15,909	15,950	7,500	
534.50.48	Tank Cleaning	0	0	0	0	0	
534.80.47	Electricity	3,277	3,500	3,541	3,550	3,500	
534.90.30	Miscellaneous	4,503	5,000	5,454	5,500	5,000	Incl. UULC locates, CCR-BFD testing.
534.90.33	Emer Connection / Water Purchase	3,633	4,000	8,463	9,773	12,000	Incl. water consumption chrgs from COB Water.
534.90.41	Water Analysis	530	1,000	545	700	1,000	
534.90.46	Liability/Property Insurance	4,350	5,361	4,970	4,970	5,585	Based on AWC est. (shared 35:65 with General Fund)
594.34.41	Cap Proj: Engineering	0	20,000	1,316	2,228	65,000	2025: CIP 3.1 design only
594.34.48.01	Capital Proj: Equip Replacement	0	0	0	0	5,000	2025: CIP 3.7
594.34.48.02	Water Main Replacement	473	0	0	0	0	2025: CIP 3.3 postponed
581.20	IFL Repayments - Out (001)	13,458	13,458	11,215	13,458	13,458	Mo Pymt = \$1121.54 beginning 10/2019, as of
580	Transfer-Out	0	0	0	0	0	01/01/2025 this loan is 30% paid of.
	Total Expenditures	78,305	104,049	104,451	109,713	162,067	55.76%
	FUND #401 - TOTAL	200,821	204,596	200,509	214,716	195,203	Incr / (Decr) 2025 Budget vs. 2024 Budget
508	Ending Fund Balance	122,516	100,546	96,058	105,003	33,136	
	FUND #401 - TOTAL	200,821	204,596	200,509	214,716	195,203	