TOWN OF BEAUX ARTS VILLAGE

2026 Summary Budget - Final				
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
Government Funds				
FUND #001 - GENERAL FUND	$ 1,021,715	$ 458,846	$ 792,963	$ 687,598
FUND #101 - STREET FUND	$ 56,106	$ 99,668	$ 112,966	$ 42,808
FUND #103 - CUMULATIVE RESERVE FUND	$ 551,363	$ 75,000	$ 64,000	$ 562,363
FUND #104 - CRIMINAL JUSTICE FUND	$ 168,039	$ 9,986	$ 19,977	$ 158,049
Totals For Operating Funds	**$ 1,797,224**	**$ 643,500**	**$ 989,906**	**$ 1,450,818**
Enterprise Funds				
FUND #401 - WATER DEPT FUND	$ 40,034	$ 440,200	$ 452,086	$ 28,148
Totals For Enterprise Funds	**$ 40,034**	**$ 440,200**	**$ 452,086**	**$ 28,148**
TOTALS FOR ALL FUNDS	**$ 1,837,258**	**$ 1,083,700**	**$ 1,441,992**	**$ 1,478,966**

Adopted by Ordinance No. 486

BARS #	FUND / LINE ITEM	2024 ACTUAL	2025 BUDGET	2025 YTD ACT 10/31/25	2025 EST ACT	2026 BUDGET	BUDGET NOTES
FUND #001 - GENERAL FUND							
308	**Beginning Fund Balance**	**869,332**	**885,485**	**946,708**	**946,708**	**1,021,715**	
	Revenues:						
311.10	Property Tax Levy	190,555	191,312	137,065	191,312	198,779	Full increase, including banked capacity
311.10.00.01	Property Tax - Parks Levy	27,201	27,000	25,947	25,947	25,947	
313.10	Sales Tax	115,038	60,000	111,840	112,000	100,000	2026: Reduced building activity, updated
321.91	Franchise Fees	0	0	0	2,535	20,824	2026: COB water-line franchise - (2.7% incr. over 2025)
322.10	Building Permits	9,401	7,000	16,835	16,900	7,000	2026: Reduced building activity
334.03.10	Dept of Ecology SMP Grant	0	0	0	0	0	
334.04.20	Dept of Commerce GMA Grant	67,500	0	17,500	17,500	0	
336.06.42	Marijuana Excise Tax	496	400	325	400	400	Based on MRSC advice to use historical.
336.06.94	Liquor Excise Tax	2,164	2,066	2,048	2,066	2,202	Based on MRSC estimates @ population=315.
336.06.95	Liquor Profits	2,378	2,322	1,761	2,322	2,309	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	
341.82	Engineering Services	1,154	0	68	0	0	
342.40	Inspection Fees	4,981	7,000	9,782	9,800	7,000	2026: Reduced building activity
345.29	Arborist Fees	4,236	3,000	1,765	1,800	1,500	
345.81	Zoning and Subdivision Fees	5,259	0	3,519	0	0	
345.83	Plan Review Fees	22,266	4,000	17,493	17,500	4,000	2026: Reduced building activity
361.11	Interest on Investments	62,083	40,000	46,752	47,000	40,000	2026: Updated.
361.40	Sales Tax Interest	406	250	315	315	250	
369.90	Miscellaneous	210	200	279	279	200	
	Total Revenues	**515,328**	**344,550**	**393,293**	**447,676**	**410,411**	
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	0	0	0	0	0	
389.00	Operating Transfers - In (103)	0	15,000	0	24,524	15,000	To fund Annual Survey Cap Exp CIP 5.2
397.00	Operating Transfers - In (104)	20,232	22,708	0	22,708	19,977	To fund Police Svcs Expenditure > $17300
	Total Revenues & Resources	**549,018**	**395,716**	**404,509**	**508,366**	**458,846**	**15.95%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
	FUND #001 - TOTAL	**1,418,351**	**1,281,201**	**1,351,217**	**1,455,075**	**1,480,561**	
	Expenditures:						
511.30.41	Publication (Advertising) Services	2,823	1,500	1,734	1,800	1,700	
511.60.42	Communication	4,711	5,500	4,376	5,500	5,500	Website maintenance, email, phones, Constant Contact
513.20.41	Professional (Advisory) Services	6,200	6,000	6,751	7,700	6,000	2025: Lobbyist services, GIS mapping for CompPln
514.23.10.01	Salary-Clerk/Treasurer	40,553	42,591	34,954	42,591	44,460	2026: CPI-W 2.7%
514.23.10.02	Salary-Deputy Clerk	28,488	29,520	24,703	29,520	25,715	2026: CPI-W 2.7%
514.23.21	FICA / Medicare	5,282	5,517	4,574	5,517	5,368	FICA 6.2%, Medicare 1.45%
514.23.31	Office Supplies	2,500	2,500	1,413	1,500	1,500	
514.23.41	Bank Charges	140	150	119	150	150	
514.23.41	Audit Services	19,799	0	0	0	22,000	
514.40.41	Election Services	0	1,500	1,421	1,500	1,500	
515.31.40	Legal Services	14,035	20,000	21,047	25,000	15,000	2026: BAVMC Review
515.22.41	Hearing Examiner Services	3,645	2,500	0	0	2,500	
517.21.20	Employee Benefits: PERS	8,590	8,681	6,138	8,681	5,473	2026: PERS contrib rates reduced in mid-2025.
517.31.20	Employee Benefits: Health Insur	11,705	12,503	11,462	12,503	27,104	2026: 8.7% incr medical, 4.3% dental, 0% vision **PLUS staffing changes**
517.60.20	Worker's Comp Premiums (L&I)	797	750	626	750	744	
517.70.20	Unemp Comp PR (ESD/PFML/LTC)	1,019	1,056	885	1,056	1,087	
518.60.46	Liability/Property Insurance	9,941	10,372	10,638	10,638	11,773	per 10/1/25 AWC rate sheet (split 65:35 with Water Dept)
518.30.47	Facilities Utilities / Maintenance	370	400	324	400	400	
518.90.41	Other Governmental Services	454	500	774	775	800	
518.90.41.01	Emergency Preparedness	0	500	0	500	500	
518.90.49	Miscellaneous Dues / Fees	4,307	4,300	6,751	6,800	6,700	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	37,232	40,008	33,300	40,008	37,277	per 11/6/25 KCSO exh B
522.20.51	Fire Protection Services	64,491	65,220	65,220	65,220	68,951	Svc Fee + LEOFF1 per BFD letter 7/31/25
553.70.51	Pollution Control (PSCAA)	622	626	626	626	659	
554.90.41	Consultant Services: Arborist	15,224	12,500	5,711	12,500	12,500	
558.50.41	Consultant Svcs: Building Official	31,368	18,500	16,575	19,500	18,500	Incl. Plan Rvw, Inspections, Code Enforcement
558.60.41	Consultant Svcs: Town Planner	8,539	7,000	2,936	7,000	6,000	Incl. Critical Areas Ord
558.61.41	Consultant Svcs: SMA / GMA	44,292	25,000	0	0	0	
558.62.41	Consultant Svcs: Town Engineer	5,130	3,500	6,547	7,000	6,000	
566.00.50	Substance Abuse Support	91	100	68	100	100	
576.80.30	Parks Dept	9,572	12,500	10,089	15,000	15,000	
576.80.31.01	Tree Replanting Program	0	0	0	0	0	
576.80.31.02	Tree Removal / Pruning	6,996	15,000	13,267	15,000	25,000	2026: Updated per PD estimate.
594.18.63	Capital Outlay - Facilities	0	15,000	24,524	24,524	15,000	CIP 5.2 Survey (103)
594.76.63	Capital Outlay - Parks	52,729	32,000	3,315	32,000	30,000	CIP 4.6 (Parks Levy)
580	Transfer-Out (101)	30,000	32,000	0	32,000	22,000	To fund Street Dept operating expenses (if needed)
580	Interfund Loans	0	0	0	0	350,000	New IFL to fund Water Dept Capital Repairs Repayment to start in 2027?
	Total Expenditures	**471,642**	**435,295**	**320,868**	**433,360**	**792,963**	**82.17%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
508	**Ending Fund Balance**	**946,708**	**845,906**	**1,030,349**	**1,021,715**	**687,598**	
	FUND #001 - TOTAL	**1,418,351**	**1,281,201**	**1,351,217**	**1,455,075**	**1,480,561**	

BARS #	FUND / LINE ITEM	2024 ACTUAL	2025 BUDGET	2025 YTD ACT 10/31/25	2025 EST ACT	2026 BUDGET	BUDGET NOTES
FUND #101 - STREET FUND							
308	**Beginning Fund Balance**	**12,413**	**7,347**	**27,049**	**27,049**	**56,106**	
	Revenues:						
322.40.00	ROW Permits	3,745	500	3,483	3,483	1,500	
322.40.01	Heavy Truck Permit Fees	9,460	6,000	19,150	19,150	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	124,266	124,266	0	2025: WSTIB Grant for 104th/105th rprs
336.00.71	Multimodal Transportation	404	400	299	400	394	Based on MRSC estimates @ population=315.
336.00.87	MVFT Cities	5,576	5,727	4,522	5,727	5,774	Based on MRSC estimates @ population=315.
337.10.00	KC Flood Control Disrict Grant	8,859	16,000	13,263	13,263	15,000	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	**28,044**	**28,627**	**164,983**	**166,289**	**28,668**	
380	Operating Transfers - In (001)	30,000	32,000	0	0	22,000	To fund operating expenditures only, if needed.
380	Operating Transfers - In (103)	18,777	38,000	0	38,000	49,000	2025: CIP 1.6, 1.7a, 1.7b; 2026: Eng'g + CIP 1.2, 1.3a, 1.3b, 2.5
	Total Revenues & Resources	**76,821**	**98,627**	**164,983**	**204,289**	**99,668**	**1.06%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
	FUND #101 - TOTAL	**89,234**	**105,974**	**192,032**	**231,338**	**155,774**	
	Expenditures:						
542.10.40	ROW Permit Review	1,404	1,000	540	750	1,000	
542.60.40	Street Maintenance	0	500	0	500	500	
542.63.47	Street Lights	3,810	4,000	3,397	4,000	4,200	
542.64.48	Traffic Control Devices	0	2,500	0	0	500	
542.67.40	Street Cleaning	0	0	0	0	0	Task folded into ROW Maint contract
542.70.40	ROW Maintenance	36,682	50,000	44,820	50,000	55,766	Strmdrn cln ($15,000), ROW Mtce Svc ($40.766)
542.90.32	Miscellaneous	0	1,000	192	1,000	500	
542.90.48	Superintendent Salary - Contract	0	2,500	0	0	0	Task folded into ROW Maint contract?
544.90.41	Consultant Svcs: Street Maint.	878	1,200	1,519	1,550	1,500	
595.10.41	Street Construction - Engineering	10,387	5,000	0	5,000	5,000	
595.30.48	Street Construction - Overlay	0	0	112,432	112,432	0	CIP 1.1 (103) deferred to 2027 or later
595.30.48.01	Street Construction - Other	9,025	25,000	0	0	30,000	CIP 1.2, 1.3a, 1.3b (103)
595.40.48	Street Construction - Storm Drains	0	13,000	0	0	14,000	CIP 2.5 (103) - [CIP 2.1, 2.3, 2.4 deferred]
	Total Expenditures	**62,185**	**105,700**	**162,900**	**175,232**	**112,966**	**6.87%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
508	**Ending Fund Balance**	**27,049**	**274**	**29,132**	**56,106**	**42,808**	
	FUND #101 - TOTAL	**89,234**	**105,974**	**192,032**	**231,338**	**155,774**	

BARS #	FUND / LINE ITEM	2024 ACTUAL	2025 BUDGET Amended	2025 YTD ACT 10/31/25	2025 EST ACT	2026 BUDGET	BUDGET NOTES
FUND #103 - CUMULATIVE RESERVE FUND							
308	**Beginning Fund Balance**	**433,170**	**477,643**	**504,187**	**504,187**	**551,363**	
	Revenues:						
317.34	Real Estate Excise Tax (REET1)	35,164	20,000	27,312	27,300	30,000	Based on homes sold in Village--est. 4-5 *
317.35	Real Estate Excise Tax (REET2)	35,164	20,000	27,312	27,300	30,000	Based on homes sold in Village--est. 4-5 *
361.11	Interest on Investments	19,467	10,000	17,090	17,100	15,000	* Balanced forecast assumption
369.90	Miscellaneous	0	0	0	0	0	
	Total Revenues	**89,794**	**50,000**	**71,713**	**71,700**	**75,000**	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	**89,794**	**50,000**	**71,713**	**71,700**	**75,000**	**50.00%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
	FUND #103 - TOTAL	**522,964**	**527,643**	**575,900**	**575,887**	**626,363**	
	Expenditures:						
597.00	Transfer-Out (101)	18,777	38,000	0	0	49,000	To fund Street Overlay / Other Capital Expenditures
597.00	Transfer-Out (001)	0	15,000	0	24,524	15,000	To fund Annual Survey Cap Exp CIP 5.2
	Total Expenditures	**18,777**	**53,000**	**0**	**24,524**	**64,000**	**20.75%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
508	**Ending Fund Balance**	**504,187**	**474,643**	**575,900**	**551,363**	**562,363**	
	FUND #103 - TOTAL	**522,964**	**527,643**	**575,900**	**575,887**	**626,363**	

BARS #	FUND / LINE ITEM	2024 ACTUAL	2025 BUDGET	2025 YTD ACT 10/31/25	2025 EST ACT	2026 BUDGET	BUDGET NOTES
FUND #104 - CRIMINAL JUSTICE FUND							
308	**Beginning Fund Balance**	**185,988**	**177,237**	**179,184**	**179,184**	**168,039**	
	Revenues:						
313.71	C J - Local	11,266	8,000	8,381	9,344	8,000	
336.06.21	C J - Population	1,000	1,000	750	1,000	1,000	Based on statutory $1,000 minimum.
336.06.25	CJ - Contacted Services	709	400	552	744	500	No est from MRSC yet; based on population=315.
336.06.26	CJ - Special Programs	423	441	329	444	466	Based on MRSC estimates @ population=315.
336.06.51	CJ - DUI	31	20	22	31	20	No est from MRSC yet; based on population=315.
	Total Revenues & Resources	**13,428**	**9,861**	**10,034**	**11,563**	**9,986**	
	FUND #104 - TOTAL	**199,416**	**187,098**	**189,218**	**190,747**	**178,026**	
	Expenditures:						
595.00	Security cameras	0	0	0	0	0	
597.00	Transfer-Out (001)	20,232	22,708	0	22,708	19,977	For Police Svcs expenditures > $17,300 baseline
	Total Expenditures	**20,232**	**22,708**	**0**	**22,708**	**19,977**	
508	**Ending Fund Balance**	**179,184**	**164,390**	**189,218**	**168,039**	**158,049**	
	FUND #104 - TOTAL	**199,416**	**187,098**	**189,218**	**190,747**	**178,026**	

BARS #	FUND / LINE ITEM	2024 ACTUAL	2025 BUDGET Amended	2025 YTD ACT 10/31/25	2025 EST ACT	2026 BUDGET	BUDGET NOTES
FUND #401 - WATER DEPT FUND							
308	**Beginning Fund Balance**	**122,516**	**105,003**	**110,901**	**110,901**	**40,034**	
	Revenues:						
334.01.80	Military Dept / FEMA Reimb	0	0	0	0	0	
343.40	Water Sales	87,496	85,000	76,663	85,000	85,000	2024: Rate increase to build reserves
361.11	Interest on Investments	4,551	2,000	3,240	3,000	2,000	
369.90	Miscellaneous	3,033	3,200	442	3,200	3,200	BFD testing, New meters.
	Total Revenues	**95,079**	**90,200**	**80,345**	**91,200**	**90,200**	
380 / 381	Reimb. / Prior Period Voids	0	0	0	0	0	
397	Operating Transfers - In	0	0	0	0	0	
381.20	Interfund Loans	0	0	0	0	350,000	New IFL from General Fund.
	Total Revenues & Resources	**95,079**	**90,200**	**80,345**	**91,200**	**440,200**	**388.03%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
	FUND #401 - TOTAL	**217,596**	**195,203**	**191,246**	**202,101**	**480,234**	
	Expenditures:						
534.10.10	Clerk Salary	22,915	22,935	19,751	22,935	23,940	2026: CPI-W 2.7%
534.10.11	Meter Reader	516	535	535	535	516	2026: CPI-W 2.7%
534.10.21	FICA / Medicare	1,753	1,754	1,511	1,754	1,831	
534.10.31	Office Supplies	607	500	514	500	500	
534.10.41	Audit	9,899	0	0	0	11,000	
534.10.42	Telephone / Communication	838	800	422	800	800	
534.10.50	Water Sales Excise Tax	3,863	4,000	3,543	6,000	4,000	
534.40.49	Training	0	500	0	500	500	
534.50.30	Maintenance Supplies	5,445	5,500	886	5,500	5,500	
534.50.48	Superintendent Salary	7,200	7,500	6,000	7,500	7,500	
534.50.48	Repairs / Maintenance Labor	15,909	7,500	3,158	7,500	7,500	
534.50.48	Tank Cleaning	0	0	0	0	0	
534.80.47	Electricity	3,541	3,500	3,841	3,700	3,700	
534.90.30	Miscellaneous	5,454	5,000	4,269	5,000	5,000	Incl. UULC locates, CCR-BFD testing.
534.90.33	Emer Connection / Water Purchase	8,463	12,000	3,270	12,000	9,000	Incl. water consumption chrgs from COB Water.
534.90.41	Water Analysis	545	1,000	795	1,000	1,000	
534.90.46	Liability/Property Insurance	4,970	5,585	5,319	5,585	6,340	Based on AWC est. (shared 35:65 with General Fund)
594.34.41	Cap Proj: Engineering	1,316	65,000	354	62,800	20,000	CIP 3.1 design only, updated
594.34.48.01	Capital Proj: Equip Replacement	0	5,000	0	5,000		
594.34.48.02	Water Main Replacement	0	0	0	0	330,000	CIP 3.1 supply line replacement, updated
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	**106,694**	**162,067**	**65,383**	**162,067**	**452,086**	**178.95%** **Incr / (Decr) 2026 Budget vs. 2025 Budget**
508	**Ending Fund Balance**	**110,901**	**33,136**	**125,863**	**40,034**	**28,148**	
	FUND #401 - TOTAL	**217,596**	**195,203**	**191,246**	**202,101**	**480,234**	