

TOWN OF BEAUX ARTS VILLAGE

2021 Summary Budget - Final 20201208				
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
<u>Operating Funds</u>				
FUND #001 - GENERAL FUND	\$ 545,363	\$ 301,559	\$ 330,013	\$ 516,909
FUND #101 - STREET FUND	\$ 399	\$ 196,633	\$ 196,410	\$ 622
FUND #103 - CUMULATIVE RESERVE FUND	\$ 435,304	\$ 63,000	\$ 161,350	\$ 336,954
FUND #104 - CRIMINAL JUSTICE FUND	\$ 185,537	\$ 7,351	\$ 26,807	\$ 166,081
Totals For Operating Funds	\$ 1,166,603	\$ 568,543	\$ 714,580	\$ 1,020,567
<u>Enterprise Funds</u>				
FUND #401 - WATER DEPT FUND	\$ 86,228	\$ 74,350	\$ 74,146	\$ 86,432
Totals For Enterprise Funds	\$ 86,228	\$ 74,350	\$ 74,146	\$ 86,432
<u>Agency Funds</u>				
FUND #631 - AGENCY TRUST FUND	\$ -	\$ 50	\$ 50	\$ -
Totals For Agency Funds	\$ -	\$ 50	\$ 50	\$ -
TOTALS FOR ALL FUNDS	\$ 1,252,831	\$ 642,943	\$ 788,776	\$ 1,106,998

Adopted by Ordinance No. ____

BARS #	FUND / LINE ITEM	2019	2020	2020	2020	2021	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
		ACTUAL	BUDGET	YTD ACT 10/31/20	EST ACT	BUDGET	
FUND #001 - GENERAL FUND							
308	Beginning Fund Balance	627,816	394,637	499,161	499,161	545,363	
Revenues:							
311.10	Property Tax Levy	171,749	177,733	162,545	177,327	178,090	Max per Prelim Levy Wksht - no incr except new constr
311.10.00.01	Property Tax - Parks Levy	1,435		25,328	26,308	25,000	
313.10	Sales Tax	71,711	50,000	51,823	52,000	50,000	{ Assumes steady remodel/sales activity, reduced demo/
322.10	Building Permits	4,655	4,000	8,140	8,200	6,000	{ rebuild activity **
334.03.10	Dept of Ecology SMP Grant	1,811	0	0	0	0	
336.06.42	Marijuana Excise Tax	349	342	257	342	336	Based on MRSC estimates @ population=300.
336.06.94	Liquor Excise Tax	1,640	1,647	1,891	1,647	1,698	Based on MRSC estimates @ population=300.
336.06.95	Liquor Profits	2,446	2,406	1,806	2,406	2,370	Based on MRSC estimates @ population=300.
341.82	Engineering Services	340	500	263	500	500	
342.40	Inspection Fees	11,564	10,000	5,139	5,100	4,000	Steady remodel / reduced rebuild activity
345.29	Arborist Fees	2,511	1,000	179	200	1,000	
345.81	Zoning and Subdivision Fees	575	500	63	100	500	
345.83	Plan Review Fees	6,180	3,000	5,936	6,000	3,000	Reduced remodel & construction activity **
361.11	Interest on Investments	17,109	14,000	3,479	3,500	3,300	
361.40	Sales Tax Interest	144	100	77	100	100	
369.90	Misc. / King Conservation District	710	700	415	400	400	
Total Revenues		294,928	265,928	267,341	284,130	276,294	
38 / 381	Reimb. / Prior Period Voids	0	0	0	0	0	
381.10	IFL Repayments - In (401)	3,365	13,458	11,215	13,458	13,458	Per repayment schedule in Ordinance No. 441
397	Operating Transfers - In (103)	0	0	0	0	0	
397	Operating Transfers - In (104)	9,467	10,696	0	12,376	11,807	To fund Police Svcs Expenditure > \$17000
397	Operating Transfers - In (401)	250	0	0	0	0	2018: Permit fees
Total Revenues & Resources		308,009	290,082	278,556	309,964	301,559	2020 Budget vs. 2019 Est Actual
FUND #001 - TOTAL		935,825	684,719	777,718	809,126	846,922	(\$8,405.00) -2.7%
Expenditures:							
511.30.41	Publication (Advertising) Services	846	600	396	468	600	
511.60.42	Telephone / Communication	3,257	3,500	2,106	3,500	3,500	2020: Website maintenance, email, phones
513.20.41	Professional (Advisory) Services	452	1,500	180	180	1,500	
514.23.10.01	Salary-Clerk/Treasurer	32,717	33,545	27,954	33,545	34,686	2020: CPI-W 2.53%; 2021: CPI-W 3.4%;
514.23.10.02	Salary-Deputy Clerk	19,790	20,878	17,399	20,878	21,588	2020: CPI-W 2.53%; 2021: CPI-W 3.4%;
514.23.21	FICA / Medicare	4,017	4,163	3,470	4,163	4,305	FICA 6.2%, Medicare 1.45%
514.23.25	L&I / ESD FMLA Premiums	884	901	608	901	907	
514.23.31	Office Supplies	2,694	3,500	2,519	3,000	3,409	
514.23.41	Bank Charges	0	0	0	0	0	
514.23.41	Audit Services	8,414	0	1,598	1,598	10,000	2020: Late chgs from 2019; 2021: full audit
514.40.41	Election Services	1,045	1,000	664	802	1,000	
515.20.40	Legal Services	5,819	10,000	6,407	10,000	10,000	
515.22.41	Hearing Examiner Services	0	2,500	0	0	2,500	
517.21.20	Employee Benefits: PERS	6,603	6,753	5,662	6,753	6,982	
517.31.20	Employee Benefits: Health Insur	11,231	9,895	8,244	9,895	10,258	2021: 4% incr med; 0% dental (shared w/ Hunts Pt)
518.60.46	Liability/Property Insurance	4,358	4,586	4,586	4,586	5,196	
518.30.47	Facilities Utilities / Maintenance	102	200	72	200	200	Electricity to heat shed
519.90.40	Emergency Preparedness	0	2,500	0	3,100	2,000	
519.90.49	Miscellaneous Dues / Fees	4,327	4,500	3,472	3,800	4,500	AWC dues, SCA, ARCH, misc prof orgs
519.90.41	Other Governmental Services	244	400	0	250	400	
521.20.31	No Wake Zone Supplies	0	0	0	5,100	0	
521.20.51	Police Protection Services	26,467	27,696	19,584	29,376	28,807	Baseline for CJ Fund'g=\$17,000
522.20.51	Fire Protection Services	56,807	55,275	26,624	55,275	54,585	Per BFD Contract calcs, incl \$1990 LEOFF 1 liability
524.20.41	Consultant Svcs: Building Official	8,614	10,000	9,675	12,000	10,000	Incl. Plan Rvwn, Inspections, Code Enforcement
553.70.51	Pollution Control (PSCAA)	491	513	513	513	505	
554.90.41	Consultant Svcs: Arborist	2,920	2,500	1,560	2,500	12,500	2021 ; incl \$10k for tree inventory updates
558.60.41	Consultant Svcs: Town Planner	7,613	8,000	4,063	6,000	8,000	
558.61.41	Consultant Svcs: SMA / GMA	540	0	0	0	0	2019: SMP Update, reimb by DOE grant
558.62.41	Consultant Svcs: Town Engineer	1,613	2,000	281	500	2,000	
566.00.50	Substance Abuse Support	82	80	64	80	85	
576.80.30	Parks	3,485	20,000	2,631	2,800	40,000	2021: *102nd/Glen Paths, water spigot, Academy woods
576.80.31.01	Tree Replanting Program	0	3,000	1,134	3,000	3,000	*(\$10k/\$10k, \$2k, \$6k)
576.80.31.02	Tree Removal / Pruning	11,055	10,000	2,326	12,200	10,000	2018: moved from Street Fund #101
580	Transfer-Out (101)	22,700	27,500	0	26,800	37,000	To fund Street Dept operating expenses (if needed)
580	Interfund Loans	187,478	0	0	0	0	To fund Water Dept Capital Repairs
Total Expenditures		436,664	277,486	153,789	263,763	330,013	2020 Budget vs. 2019 Est Actual
508	Ending Fund Balance	499,161	407,234	623,929	545,363	516,909	\$66,250.00 25.1%
FUND #001 - TOTAL		935,825	684,719	777,718	809,126	846,922	Primarily for audit and parks expenditures

BARS #	FUND / LINE ITEM	2019	2020	2020	2020	2021	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
		ACTUAL	BUDGET	YTD ACT 10/31/20	EST ACT	BUDGET	
FUND #101 - STREET FUND							
308	Beginning Fund Balance	8,564	2,608	10,083	10,083	399	
Revenues:							
322.40.00	ROW Permits	0	500	519	519	500	
322.40.01	Heavy Truck Permit Fees	835	1,000	7,174	7,174	1,000	Assumes steady remodel activity. (1 med. proj.)
334.01.80	Military Dept / FEMA Reimb	0	193,800	0	196,800	0	2020: MIL/FEMA grant approved 10/2019.
334.01.80	State MIL Grant	0	32,800	0	32,800	0	2020: FEMA=\$196800, MIL=\$32800
336.00.71	Multimodal Transportation	415	408	307	408	408	Based on MRSC estimates @ population=300.
336.00.87	MVFT Cities	6,325	6,375	4,483	6,375	6,375	" " "
336.00.88	Arterial Gas Tax	0	0	0	0	0	
337.10.00	KC Flood Control District Grant	11,531	10,000	18,471	18,471	10,000	2020: Cln/camera, part SE 27th proj; 2021: cln/camera
369.90	Miscellaneous	0	0	0	0	0	
	Total Revenues	19,105	244,883	30,953	262,547	18,283	
380	Operating Transfers - In (001)	22,700	27,500	0	26,800	37,000	To fund operating expenditures only, if needed.
380	Operating Transfers - In (103)	19,351	86,350	0	0	141,350	2021: CIP Overlays
380	Operating Transfers - In (103)	0	32,800	0	32,800	0	2020: Stormwater capital exp only (less KCFCFD grant)
	Total Revenues & Resources	61,157	391,533	30,953	322,147	196,633	2020 Budget vs. 2019 Est Actual (\$125,513.50)
	FUND #101 - TOTAL	69,720	394,141	41,036	332,229	197,032	-39.0%
Expenditures:							
542.60.40	Street Maintenance	0	500	0	500	500	
542.63.40	Street Lights	2,834	2,500	2,134	2,500	2,500	
542.64.48	Traffic Control Devices	0	1,000	0	1,000	1,000	
542.67.40	Street Cleaning	0	0	0	0	0	Task folded into ROW Maint contract
542.70.40	ROW Maintenance	26,251	31,500	25,719	38,000	31,500	Strm sys, Pd ROW Mtce, 102/28 Strs, Laurel removal
542.70.41.01	ROW Tree Maintenance	0	0	0	0	0	2018: Moved to General Fund # 001 / 576.80.31.02
542.90.32	Miscellaneous / Fuel	1,282	1,200	0	1,200	1,200	
542.90.41	Audit Services	303	0	57	0	360	2020: Late chgs from 2019; 2021: full audit
542.90.46	Insurance	0	0	0	0	0	
542.90.48	Superintendent Salary - Contract	6,584	6,750	0	0	9,000	2021: Assume hiring adhoc svcs in lieu of superintendent
544.90.41	Consultant Svcs: Street Maint.	2,428	1,000	1,813	1,500	1,000	
595.10.41	Street Construction - Engineering	4,041	32,800	13,479	20,000	8,000	
595.30.48	Street Construction - Overlay	605	86,350	3,230	3,230	141,350	2021: CIP Overlays
595.30.48.01	Street Construction - Other	15,310	229,600	249,876	263,900	0	2020: Strmwtr System Imprv
595.40.48	Street Construction - Culvert Repair	0	0	0	0	0	
	Total Expenditures	59,637	393,200	296,307	331,830	196,410	2020 Budget vs. 2019 Est Actual (\$135,420.00)
508	Ending Fund Balance	10,083	941	(255,271)	399	622	-40.8%
	FUND #101 - TOTAL	69,720	394,141	41,036	332,229	197,032	

BARS #	FUND / LINE ITEM	2019	2020	2020	2020	2021	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
		ACTUAL	BUDGET	YTD ACT 10/31/20	EST ACT	BUDGET	
FUND #103 - CUMULATIVE RESERVE FUND							
308	Beginning Fund Balance	289,210	278,210	334,304	334,304	435,304	
Revenues:							
317.34	Real Estate Excise Tax (REET1)	27,559	30,000	30,262	49,000	30,000	Based on homes sold in Village--est. 4-5 *
317.35	Real Estate Excise Tax (REET2)	27,559	30,000	30,262	49,000	30,000	Based on homes sold in Village--est. 4-5 *
361.11	Interest on Investments	9,327	6,600	2,642	3,000	3,000	* Balanced forecast assumption
369.90	Miscellaneous	0	0	0	0	0	REET Revenues includes sales through Chiulli & Ferree. Still anticipating REET from Nielson sale closing 11/7 Est add'l REET revenue - \$12,000
	Total Revenues	64,446	66,600	63,167	101,000	63,000	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	64,446	66,600	63,167	101,000	63,000	
	FUND #103 - TOTAL	353,655	344,810	397,471	435,304	498,304	
Expenditures:							
597.00	Transfer-Out (101)	19,351	86,350	0	0	141,350	To fund Street Overlay / Other Capital Expenditures
597.00	Transfer-Out (001)	0	20,000	0	0	20,000	To fund 108th Improvements
	Total Expenditures	19,351	106,350	0	0	161,350	
508	Ending Fund Balance	334,304	238,460	397,471	435,304	336,954	
	FUND #103 - TOTAL	353,655	344,810	397,471	435,304	498,304	

BARS #	FUND / LINE ITEM	2019	2020	2020	2020	2021	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
		ACTUAL	BUDGET	YTD ACT 10/31/20	EST ACT	BUDGET	
FUND #104 - CRIMINAL JUSTICE FUND							
308	Beginning Fund Balance	188,120	187,216	189,435	189,435	185,537	
Revenues:							
313.71	C J - Local	9,417	6,000	7,112	7,100	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	324	336	336	336	351	Based on MRSC estimates @ pop = 300.
336.06.xx	CJ - Contacted Services	0	0	0	0	0	Based on MRSC est@pop = 300, but unknown @ this time
336.06.51	CJ - DUI	42	0	44	42	0	Based on MRSC estimates @ pop = 300.
	Total Revenues & Resources	10,782	7,336	8,492	8,478	7,351	
	FUND #104 - TOTAL	198,902	194,552	197,927	197,913	192,888	
Expenditures:							
595.00	Security cameras	0	0	0	0	15,000	2021: Security camera system
597.00	Transfer-Out (001)	9,467	10,696	0	12,376	11,807	For Police Svcs expenditures > \$17,000
	Total Expenditures	9,467	10,696	0	12,376	26,807	
508	Ending Fund Balance	189,435	183,856	197,927	185,537	166,081	
	FUND #104 - TOTAL	198,902	194,552	197,927	197,913	192,888	

BARS #	FUND / LINE ITEM	2019 ACTUAL	2020 BUDGET	2020 YTD ACT 10/31/20	2020 EST ACT	2021 BUDGET	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
FUND #401 - WATER DEPT FUND							
308	Beginning Fund Balance	73,351	70,304	79,470	79,470	86,228	
Revenues:							
334.01.80	Military Dept / FEMA Reimb	0	0	0	0	0	
343.40	Water Sales	69,077	70,000	59,745	70,000	70,000	2019: Rate incr to fund Capital Repairs
361.11	Interest on Investments	1,262	900	591	650	650	
369.90	Miscellaneous	4,726	3,700	190	3,700	3,700	BFD testing, New meters.
	Total Revenues	75,066	74,600	60,526	74,350	74,350	
380 / 381	Reimb. / Prior Period Voids	0	0	0	0	0	
397	Operating Transfers - In	0	0	0	0	0	
381.20	Interfund Loans	187,478	0	0	0	0	2019: IFL From General Fund #001
	Total Revenues & Resources	262,544	74,600	60,526	74,350	74,350	2020 Budget vs. 2019 Est Actual
	FUND #401 - TOTAL	335,895	144,904	139,996	153,820	160,578	\$0.00 0.0%
Expenditures:							
534.10.10	Clerk Salary	18,497	18,965	15,804	18,965	19,609	2020: CPI-W 2.53%; 2021: CPI-W 3.4%;
534.10.11	Meter Reader	407	422	352	422	436	2020: CPI-W 2.53%; 2021: CPI-W 3.4%;
534.10.21	FICA / Medicare	1,415	1,451	1,209	1,451	1,500	
534.10.31	Office Supplies	624	500	263	500	500	
534.10.41	Audit	1,293	0	247	247	1,550	2020: Late chgs from 2019; 2021: full audit
534.10.42	Telephone / Communication	722	600	721	780	794	
534.10.50	Water Sales Excise Tax	3,334	3,500	2,849	3,500	3,500	
534.40.49	Training	147	500	0	0	500	
534.50.30	Maintenance Supplies	1,760	3,000	1,380	3,000	3,000	
534.50.48	Superintendent Salary	9,876	10,125	4,500	6,000	6,000	
534.50.48	Repairs / Maintenance Labor	8,154	4,000	2,087	4,000	4,000	
534.50.48	Tank Cleaning	0	2,000	0	0	3,500	2021: Cleaning deferred from 2020
534.80.47	Electricity	2,608	2,800	2,118	2,800	3,000	
534.90.30	Miscellaneous	2,330	5,000	3,386	5,000	5,000	Incl. UULC locates, fuel, CCR-BFD testing.
534.90.33	Emer Connection / Water Purchase	2,778	3,500	2,415	3,500	3,500	Incl. water consumption chrgs from COB Water.
534.90.41	Water Analysis	325	1,000	500	1,000	1,000	
534.90.46	Liability/Property Insurance	2,179	2,469	2,469	2,469	2,798	Based on AWC estimates.
594.34.41	Engineering	4,485	500	250	500	500	
594.34.48.01	Capital Proj: Equip Replacement	4,649	0	0	0	0	
594.34.48.02	Water Main Replacement	187,228	0	0	0	0	2019: Water main replacement
581.20	IFL Repayments - Out (001)	3,365	13,458	11,215	13,458	13,458	Mo Pymt = \$1121.54 beginning 10/2019
580	Transfer-Out (001) Permit fee	250	0	0	0	0	
	Total Expenditures	256,424	73,791	51,766	67,592	74,146	2020 Budget vs. 2019 Est Actual
	Ending Fund Balance	79,470	71,113	88,231	86,228	86,432	\$6,554.12 9.7%
	FUND #401 - TOTAL	335,895	144,904	139,996	153,820	160,578	

BARS #	FUND / LINE ITEM	2019 ACTUAL	2020 BUDGET	2020 YTD ACT 10/31/20	2020 EST ACT	2021 BUDGET	BUDGET NOTES (Notes marked "2018:" refer to Est Act figures)
FUND #631 - AGENCY TRUST FUND							
308	Beginning Fund Balance	13	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	26	50	59	59	50	Historic avg.
	Total Revenues & Resources	26	50	59	59	50	
	FUND #631 - TOTAL	39	50	59	59	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	
589.90.1063	State Bldg Code Fees	39	50	0	59	50	Historic avg.
	Total Expenditures	39	50	0	59	50	
508	Ending Fund Balance	0	0	59	0	0	
	FUND #631 - TOTAL	39	50	59	59	50	