

TOWN OF BEAUX ARTS VILLAGE

2023 Summary Budget - Final 20221215				
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
<u>Government Funds</u>				
FUND #001 - GENERAL FUND	\$ 662,931	\$ 370,229	\$ 417,294	\$ 615,866
FUND #101 - STREET FUND	\$ 5,583	\$ 74,961	\$ 79,700	\$ 844
FUND #103 - CUMULATIVE RESERVE FUND	\$ 356,350	\$ 45,000	\$ 25,000	\$ 376,350
FUND #104 - CRIMINAL JUSTICE FUND	\$ 185,155	\$ 9,485	\$ 15,866	\$ 178,774
Totals For Operating Funds	\$ 1,210,019	\$ 499,675	\$ 537,860	\$ 1,171,834
<u>Enterprise Funds</u>				
FUND #401 - WATER DEPT FUND	\$ 108,896	\$ 74,200	\$ 79,511	\$ 103,585
Totals For Enterprise Funds	\$ 108,896	\$ 74,200	\$ 79,511	\$ 103,585
<u>Fiduciary Funds</u>				
FUND #631 -CUSTODIAL FUND	\$ -	\$ 50	\$ 50	\$ -
Totals For Agency Funds	\$ -	\$ 50	\$ 50	\$ -
TOTALS FOR ALL FUNDS	\$ 1,318,915	\$ 573,925	\$ 617,421	\$ 1,275,419

Adopted by Ordinance No. 461

BARS #	FUND / LINE ITEM	2021	2022	2022	2022	2023	BUDGET NOTES
		ACTUAL	BUDGET Amended	YTD ACT 12/31/22	EST ACT	BUDGET	
FUND #001 - GENERAL FUND							
308	Beginning Fund Balance	565,475	567,992	637,468	637,468	662,931	
Revenues:							
311.10	Property Tax Levy	175,579	185,610	186,660	185,610	185,610	No increase except new construction.
311.10.00.01	Property Tax - Parks Levy	26,341	25,000	26,581	25,504	25,000	2023: Avail bal, incl 2023 disrib = \$76,850 ±
313.10	Sales Tax	81,315	50,000	98,435	92,000	50,000	2023: Assumes reduced remodel / sales activity
322.10	Building Permits	5,580	8,000	10,692	10,000	7,000	2023: Reduced remodel activity
332.92.10	Coronavirus LF Recovery Grant	45,266	45,266	45,266	45,266	0	
334.03.10	Dept of Ecology SMP Grant	0	0	0	0	0	
334.04.20	Dept of Commerce GMA Grant	0	0	0	0	50,000	
336.06.42	Marijuana Excise Tax	394	447	510	517	400	Based on MRSC advice to use historical.
336.06.94	Liquor Excise Tax	2,126	1,935	2,227	1,935	2,151	Based on MRSC estimates @ population=315.
336.06.95	Liquor Profits	2,370	2,337	2,443	2,337	2,268	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	2,210	13,000	0	0	0	2022: GIS Tree Inventory - was direct pay to vendor
341.82	Engineering Services	0	0	0	0	0	
342.40	Inspection Fees	2,940	4,000	3,640	4,000	4,000	2023: Reduced remodel activity
345.29	Arborist Fees	270	1,000	295	300	700	
345.81	Zoning and Subdivision Fees	0	0	0	0	0	
345.83	Plan Review Fees	3,039	6,000	13,484	12,500	6,000	2023: Reduced remodel activity
361.11	Interest on Investments	857	825	13,853	6,350	7,500	
361.40	Sales Tax Interest	48	100	99	100	75	
369.90	Miscellaneous	300	400	210	200	200	
	Total Revenues	348,634	343,920	404,395	386,619	340,904	
381.10	IFL Repayments - In (401)	13,458	13,458	13,458	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	64,512	64,512	64,512	0	To fund Maint Shed Cap Exp > \$90,488 OFM CR grant
397.00	Operating Transfers - In (104)	11,388	12,645	12,645	12,645	15,866	To fund Police Svcs Expenditure > \$17300
	Total Revenues & Resources	373,481	434,535	495,011	477,234	370,229	-14.80%
	FUND #001 - TOTAL	938,956	1,002,527	1,132,479	1,114,702	1,033,160	Incr / (Decr) 2022 Budget vs. 2021 Budget
Expenditures:							
511.30.41	Publication (Advertising) Services	891	850	428	450	700	
511.60.42	Communication	4,009	3,500	3,251	3,500	3,500	Website maintenance, email, phones, Constant Contact
513.20.41	Professional (Advisory) Services	3,542	2,500	0	0	0	2021: Water Shed Imprv - design
514.23.10.01	Salary-Clerk/Treasurer	34,685	37,510	36,873	37,510	39,663	2023: CPI-W 9.5%, Salary increases for staff positions
514.23.10.02	Salary-Deputy Clerk	24,816	24,910	24,910	24,910	26,967	capped at 6.5% overall.
514.23.21	FICA / Medicare	4,042	4,775	4,518	4,775	5,097	FICA 6.2%, Medicare 1.45%
514.23.31	Office Supplies	8,565	3,500	1,804	3,500	2,500	
514.23.41	Bank Charges	0	0	30	30	0	
514.23.41	Audit Services	7,380	2,000	2,428	2,428	10,000	2023: full audit
514.40.41	Election Services	1,175	1,200	1,505	1,505	1,500	
515.31.40	Legal Services	10,093	10,540	8,240	10,540	32,500	2023: Comp Plan, franchises
515.22.41	Hearing Examiner Services	0	2,500	0	0	2,500	
517.21.20	Employee Benefits: PERS	7,042	8,468	8,532	8,468	9,019	
517.31.20	Employee Benefits: Health Insur	10,258	10,821	10,821	10,821	11,274	2023: 4.5% incr med only, 0% dnt/vis (shared w/ THP)
517.60.20	Worker's Comp Premiums (L&I)	663	725	698	725	750	
517.70.20	Unemp Comp PR (ESD/PFML/LTC)	199	700	363	400	700	2023: Includes new LTC tax
518.60.46	Liability/Property Insurance	5,330	5,145	5,277	5,277	8,482	Based on AWC est. (shared 65:35 with Water Dept)
518.30.47	Facilities Utilities / Maintenance	148	2,150	124	150	1,500	2023: Utilities/Maint for expanded shed
518.90.41	Other Governmental Services	590	400	818	850	500	
518.90.41.01	Emergency Preparedness	143	2,000	418	425	500	
518.90.49	Miscellaneous Dues / Fees	3,081	4,500	3,375	4,000	4,000	AWC dues, SCA, ARCH, misc prof orgs
521.20.31	No Wake Zone Supplies	0	0	0	0	0	
521.20.51	Police Protection Services	28,688	29,645	29,642	29,642	32,866	2023: 10.9% incr, baseline for CJ Fund'g=\$17,000
522.20.51	Fire Protection Services	54,396	48,643	50,422	50,422	57,639	2023: 14.74% incr + LEOFF1 per BFD letter 7/29/2022
553.70.51	Pollution Control (PSCAA)	505	505	500	500	537	
554.90.41	Consultant Services: Arborist	8,313	12,500	12,056	12,500	12,500	2021 ; incl \$10k for tree inventory updates
558.50.41	Consultant Svcs: Building Official	13,821	12,000	17,561	18,000	12,000	Incl. Plan Rvw, Inspections, Code Enforcement
558.60.41	Consultant Svcs: Town Planner	5,281	9,000	5,563	6,000	7,000	
558.61.41	Consultant Svcs: SMA / GMA	0	0	1,094	1,500	40,000	2023: Comp Pln update: Planning + Legal
558.62.41	Consultant Svcs: Town Engineer	6,031	3,000	2,031	3,000	1,000	2021/22: Maint Shed ovrsight
566.00.50	Substance Abuse Support	89	85	94	95	100	
576.80.30	Parks Dept	22,178	50,000	7,560	10,000	45,000	2023: Mtce(\$5k), path irrig+Glen Path* (\$40K)
576.80.31.01	Tree Replanting Program	8,235	3,000	0	0	5,000	*path work funded with Parks Levy \$
576.80.31.02	Tree Removal / Pruning	11,307	12,000	19,578	22,848	12,000	2018: moved from Street Fund #101
595.18.63	Capital Outlay - Shed Imprvmnts	994	113,699	149,050	155,000	0	2022: Shed expansion (Coronavirus LFR grant + REET)
580	Transfer-Out (101)	15,000	29,000	17,000	22,000	30,000	To fund Street Dept operating expenses (if needed)
580	Interfund Loans	0	0	0	0	0	To fund Water Dept Capital Repairs
	Total Expenditures	301,488	451,771	426,563	451,771	417,294	-7.63%
	FUND #001 - TOTAL	938,956	1,002,527	1,132,479	1,114,702	1,033,160	Incr / (Decr) 2022 Budget vs. 2021 Budget
508	Ending Fund Balance	637,468	550,756	705,916	662,931	615,866	
	FUND #001 - TOTAL	938,956	1,002,527	1,132,479	1,114,702	1,033,160	

BARS #	FUND / LINE ITEM	2021 ACTUAL	2022 BUDGET	2022 YTD ACT 12/31/22	2022 EST ACT	2023 BUDGET	BUDGET NOTES
FUND #101 - STREET FUND							
308	Beginning Fund Balance	6,785	6,994	1,755	1,755	5,583	
Revenues:							
322.40.00	ROW Permits	800	500	1,900	1,650	500	
322.40.01	Heavy Truck Permit Fees	4,976	5,000	8,000	8,000	3,000	Assumes reduced remodel activity. (1 med. proj.)
334.01.80	State MIL Grant	0	0	0	0	0	
334.03.80	WSTIB Small Cities Grant	0	0	0	0	0	
336.00.71	Multimodal Transportation	407	396	415	396	403	Based on MRSC estimates @ population=315.
336.00.87	MVFT Cities	5,786	5,445	5,914	5,445	6,057	" " "
337.10.00	KC Flood Control District Grant	0	10,000	7,762	7,762	10,000	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	11,969	21,341	23,991	23,253	19,961	
380	Operating Transfers - In (001)	15,000	29,000	17,000	22,000	30,000	To fund operating expenditures only, if needed.
380	Operating Transfers - In (103)	6,315	134,000	134,000	134,000	25,000	2023: CIP Arterial, Stormwater Repairs
	Total Revenues & Resources	33,284	184,341	174,991	179,253	74,961	-59.34%
	FUND #101 - TOTAL	40,069	191,335	176,746	181,008	80,544	Incr / (Decr) 2022 Budget vs. 2021 Budget
Expenditures:							
542.10.40	ROW Permit Review	375	500	1,813	1,625	1,000	
542.60.40	Street Maintenance	0	500	0	500	500	
542.63.40	Street Lights	3,296	3,300	3,327	3,300	3,700	
542.64.48	Traffic Control Devices	122	500	0	0	2,500	Road signs
542.67.40	Street Cleaning	0	0	0	0	0	Task folded into ROW Maint contract
542.70.40	ROW Maintenance	29,189	33,000	32,157	33,000	35,000	Strmdrn cln, ROW Mtce Svc
542.90.32	Miscellaneous	0	1,000	0	500	1,000	
542.90.41	Audit Services	0	0	0	0	0	Audit expense moved out of Street Fund to General
542.90.48	Superintendent Salary - Contract	0	1,000	0	0	5,000	Hire adhoc svcs in lieu of Street super?
544.90.41	Consultant Svcs: Street Maint.	594	1,000	813	1,000	1,000	
595.10.41	Street Construction - Engineering	2,020	2,000	1,838	2,500	5,000	
595.30.48	Street Construction - Overlay	688	134,350	132,083	133,000	0	2022: CIP Overlays CF from 2021 Paving Project
595.30.48.01	Street Construction - Other	0	0	0	0	20,000	2023: Arterial Repair - reduced scope from CIP
595.40.48	Street Construction - Storm Drains	2,031	0	0	0	5,000	2023: Stormwater repairs - reduced scope from CIP
	Total Expenditures	38,314	177,150	172,030	175,425	79,700	-55.01%
	Incr / (Decr) 2022 Budget vs. 2021 Budget						
508	Ending Fund Balance	1,755	14,185	4,716	5,583	844	
	FUND #101 - TOTAL	40,069	191,335	176,746	181,008	80,544	

BARS #	FUND / LINE ITEM	2021 ACTUAL	2022 BUDGET Amended	2022 YTD ACT 12/31/22	2022 EST ACT	2023 BUDGET	BUDGET NOTES
FUND #103 - CUMULATIVE RESERVE FUND							
308	Beginning Fund Balance	403,231	510,286	510,362	510,362	356,350	
Revenues:							
317.34	Real Estate Excise Tax (REET1)	56,524	40,000	18,187	20,000	20,000	Based on homes sold in Village--est. 4-5 *
317.35	Real Estate Excise Tax (REET2)	56,524	40,000	18,187	20,000	20,000	Based on homes sold in Village--est. 4-5 *
361.11	Interest on Investments	398	300	6,779	4,500	5,000	* Balanced forecast assumption
369.90	Miscellaneous	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	113,447	80,300	43,154	44,500	45,000	
397	Operating Transfers - In	0	0	0	0	0	
	Total Revenues & Resources	113,447	80,300	43,154	44,500	45,000	-43.96%
	FUND #103 - TOTAL	516,677	590,586	553,516	554,862	401,350	Incr / (Decr) 2022 Budget vs. 2021 Budget
Expenditures:							
597.00	Transfer-Out (101)	6,315	134,000	134,000	134,000	25,000	To fund Street Overlay / Other Capital Expenditures
597.00	Transfer-Out (001)	0	64,512	64,512	64,512	0	To fund Maint Shed Cap Exp > \$90,488 OFM CR grant
	Total Expenditures	6,315	198,512	198,512	198,512	25,000	-87.41%
508	Ending Fund Balance	510,362	392,074	355,004	356,350	376,350	Incr / (Decr) 2022 Budget vs. 2021 Budget
	FUND #103 - TOTAL	516,677	590,586	553,516	554,862	401,350	

BARS #	FUND / LINE ITEM	2021 ACTUAL	2022 BUDGET	2022 YTD ACT 12/31/22	2022 EST ACT	2023 BUDGET	BUDGET NOTES
FUND #104 - CRIMINAL JUSTICE FUND							
308	Beginning Fund Balance	187,080	185,537	188,179	188,179	185,155	
Revenues:							
313.71	C J - Local	9,896	7,200	11,261	8,223	8,000	
335.04.01	LE & CJ Leg Disbursement	1,185	0	0	0	0	
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	355	372	384	372	416	Based on MRSC estimates @ population=315.
336.06.xx	CJ - Contacted Services	0	0	0	0	69	New CJ rev source, no MRSC estimate so guesstimate.
336.06.51	CJ - DUI	50	0	36	26	0	No est from MRSC yet; based on population=315.
	Total Revenues & Resources	12,486	8,572	12,681	9,621	9,485	
	FUND #104 - TOTAL	199,567	194,109	200,860	197,800	194,640	
Expenditures:							
595.00	Security cameras	0	0	0	0	0	
597.00	Transfer-Out (001)	11,388	12,645	12,645	12,645	15,866	For Police Svcs expenditures > \$17,300
	Total Expenditures	11,388	12,645	12,645	12,645	15,866	
508	Ending Fund Balance	188,179	181,464	188,215	185,155	178,774	
	FUND #104 - TOTAL	199,567	194,109	200,860	197,800	194,640	

BARS #	FUND / LINE ITEM	2021 ACTUAL	2022 BUDGET	2022 YTD ACT 12/31/22	2022 EST ACT	2023 BUDGET	BUDGET NOTES
FUND #401 - WATER DEPT FUND							
308	Beginning Fund Balance	91,966	93,698	102,890	102,890	108,896	
Revenues:							
334.01.80	Military Dept / FEMA Reimb	0	0	0	0	0	
343.40	Water Sales	75,548	70,000	71,812	70,000	70,000	
361.11	Interest on Investments	90	160	1,654	1,000	1,000	
369.90	Miscellaneous	2,678	3,200	2,360	3,200	3,200	BFD testing, New meters.
	Total Revenues	78,316	73,360	75,827	74,200	74,200	
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	0	
	Total Revenues & Resources	78,316	73,360	75,827	74,200	74,200	1.15% Incr / (Decr) 2022 Budget vs. 2021 Budget
	FUND #401 - TOTAL	170,282	167,058	178,717	177,090	183,096	
Expenditures:							
534.10.10	Clerk Salary	19,610	20,198	20,835	20,198	21,357	2023: CPI-W 9.5%, Salary increase capped at 6.5%.
534.10.11	Meter Reader	436	464	541	541	494	2023: CPI-W 9.5%, Salary increase capped at 6.5%.
534.10.21	FICA / Medicare	1,500	1,545	1,594	1,545	1,634	
534.10.31	Office Supplies	352	500	263	300	500	
534.10.41	Audit	2,460	750	900	900	5,000	2023: full audit
534.10.42	Telephone / Communication	697	800	720	800	800	
534.10.50	Water Sales Excise Tax	3,625	3,500	3,456	3,500	3,500	
534.40.49	Training	0	500	0	0	500	
534.50.30	Maintenance Supplies	407	3,000	3,195	3,200	3,000	
534.50.48	Superintendent Salary	6,000	6,000	6,790	6,790	7,200	
534.50.48	Repairs / Maintenance Labor	2,132	4,000	1,161	1,500	4,000	
534.50.48	Tank Cleaning	3,441	0	0	0	0	
534.80.47	Electricity	2,825	3,300	2,805	3,300	3,500	
534.90.30	Miscellaneous	3,466	4,800	4,083	4,800	5,000	Incl. UULC locates, CCR-BFD testing.
534.90.33	Emer Connection / Water Purchase	3,752	4,000	3,114	4,000	4,000	Incl. water consumption chrgs from COB Water.
534.90.41	Water Analysis	565	1,000	515	600	1,000	
534.90.46	Liability/Property Insurance	2,665	2,770	2,638	2,638	4,567	Based on AWC est. (shared 40:60 with General Fund)
594.34.41	Cap Proj: Engineering	0	0	188	125	0	
594.34.48.01	Capital Proj: Equip Replacement	0	0	0	0	0	
594.34.48.02	Water Main Replacement	0	0	0	0	0	Water Main project deferred to 2024.
581.20	IFL Repayments - Out (001)	13,458	13,458	13,458	13,458	13,458	Mo Pymt = \$1121.54 beginning 10/2019
580	Transfer-Out	0	0	0	0	0	
	Total Expenditures	67,392	70,585	66,255	68,195	79,511	12.64% Incr / (Decr) 2022 Budget vs. 2021 Budget
508	Ending Fund Balance	102,890	96,473	112,462	108,896	103,585	
	FUND #401 - TOTAL	170,282	167,058	178,717	177,090	183,096	

BARS #	FUND / LINE ITEM	2021 ACTUAL	2022 BUDGET	2022 YTD ACT 12/31/22	2022 EST ACT	2023 BUDGET	BUDGET NOTES
FUND #631 -CUSTODIAL FUND							
308	Beginning Fund Balance	52	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	33	50	50	Historic avg.
	Total Revenues & Resources	26	50	33	50	50	
	FUND #631 - TOTAL	78	50	33	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	
589.90.1063	State Bldg Code Fees	78	50	0	50	50	Historic avg.
	Total Expenditures	78	50	0	50	50	
508	Ending Fund Balance	0	0	33	0	0	
	FUND #631 - TOTAL	78	50	33	50	50	

2022 Summary YTD Actuals through		12/31/2022		
FUND	Beginning Fund Balance	Revenues & Other Resources	Expenditures & Other Uses	Ending Fund Balance
<u>Operating Funds</u>				
FUND #001 - GENERAL FUND	\$ 637,468	\$ 495,011	\$ 426,563	\$ 705,916
FUND #101 - STREET FUND	\$ 1,755	\$ 174,991	\$ 172,030	\$ 4,716
FUND #103 - CUMULATIVE RESERVE FUND	\$ 510,362	\$ 43,154	\$ 198,512	\$ 355,004
FUND #104 - CRIMINAL JUSTICE FUND	\$ 188,179	\$ 12,681	\$ 12,645	\$ 188,215
Totals For Operating Funds	\$ 1,337,764	\$ 725,837	\$ 809,751	\$ 1,253,850
<u>Enterprise Funds</u>				
FUND #401 - WATER DEPT FUND	\$ 102,890	\$ 75,827	\$ 66,255	\$ 112,462
Totals For Enterprise Funds	\$ 102,890	\$ 75,827	\$ 66,255	\$ 112,462
<u>Agency Funds</u>				
FUND #631 -CUSTODIAL FUND	\$ -	\$ 33	\$ -	\$ 33
Totals For Agency Funds	\$ -	\$ 33	\$ -	\$ 33
TOTALS FOR ALL FUNDS	\$ 1,440,654	\$ 801,696	\$ 876,006	\$ 1,366,344