Town of Yacolt

Council Special Meeting Agenda

Monday, November 23, 2026

7:00 PM

Town Hall

Call to Order

Flag Salute

Roll Call

Unfinished Business

1. North Country EMS 2027 Tax Levy Public Hearing, and Adoption of Resolution #652
2. Yacolt 2027 Tax Levy Public Hearing, and Adoption of Resolution #653
3. Approval of Employee Contract with Town Attorney
4. Budget Hearing #2

Adjourn

Town of Yacolt
Request for Council Action

CONTACT INFORMATION FOR PERSON/GROUP/DEPARTMENT REQUESTING COUNCIL ACTION:

Name: Clerk Fields

Group Name:

Address: 202 W Cushman St.
Yacolt, WA 98675

Phone: (360) 686-3922

Email Address: clerk@townofyacolt.com

Alt. Phone:

ITEM INFORMATION:

Item Title: North Country EMS 2027 Tax Levy Public Hearing, and Adoption of Resolution #652

Proposed Meeting Date: November 23, 2026

Action Requested of Council: Hear the presentation on proposed Revenues by a representative from North Country Emergency Medical Services (NCEMS); consider public input during the Public Hearing. Discuss NCEMS' 2026 revenue needs. Adopt Res. #652, which authorizes Clark County to collect property tax money on behalf of NCEMS.

Proposed Motion: "I move that the Town adopts Resolution #652 as written."

Summary/Background: Every year, before the next year's Budget may be finalized and adopted, Public Hearings must be held to discuss the Town's expected Revenues for the upcoming year, allowing for questions and input from the general public. The Town must then adopt Resolutions to authorize Clark County to collect property taxes on behalf of both the Town and NCEMS. This Resolution is the one for NCEMS.

Staff Contact(s): Clerk Stephanie Fields
clerk@townofyacolt.com

Mayor Ian Shealy
mayor@townofyacolt.com

(360) 686-3922

Department of Revenue
Washington State

Ordinance / Resolution No. 652

RCW 84.55.120

WHEREAS, the Town Council (Governing body of the taxing district) of Town of Yacolt - EMS (Name of the taxing district) has met and considered its budget for the calendar year 2027; and,

WHEREAS, the districts actual levy amount from the previous year was $ 76,484.39 (Previous year's levy amount); and,

WHEREAS, the population of this district is ☐ more than or ☒ less than 10,000 (Check one); and now, therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2027 (Year of collection) tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be $ 764.84 which is a percentage increase of 1 (Percentage increase) % from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 23 day of November, 2026.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Town of Yacolt
Request for Council Action

CONTACT INFORMATION FOR PERSON/GROUP/DEPARTMENT REQUESTING COUNCIL ACTION:

Name: Clerk Fields

Group Name:

Address: 202 W Cushman St.
Yacolt, WA 98675

Phone: (360) 686-3922

Email Address: clerk@townofyacolt.com

Alt. Phone:

ITEM INFORMATION:

Item Title: Yacolt 2027 Tax Levy Public Hearing, and Adoption of Resolution #653

Proposed Meeting Date: November 23, 2026

Action Requested of Council: Hear the presentation on proposed Revenues by Clerk Fields; consider public input during the Public Hearing. Discuss The Town's 2027 revenue needs. Adopt Res. #653, which authorizes Clark County to collect property tax money on behalf of The Town of Yacolt.

Proposed Motion: "I move that the Town adopts Resolution #653 as written."

Summary/Background: Every year, before the next year's Budget may be finalized and adopted, Public Hearings must be held to discuss the Town's expected Revenues for the upcoming year, allowing for questions and input from the general public. The Town must then adopt Resolutions to authorize Clark County to collect property taxes on behalf of both the Town and NCEMS. This Resolution is the one for the Town of Yacolt.

Staff Contact(s): Clerk Stephanie Fields
clerk@townofyacolt.com

Mayor Ian Shealy
mayor@townofyacolt.com

(360) 686-3922

Department of Revenue
Washington State

Form 64 0101

Resolution No. 653

RCW 84.55.120

WHEREAS the (Governing body of the taxing district) Town Council of (Name of the taxing district) the Town of Yacolt has met and considered its budget for the calendar year 2027 ; and

WHEREAS the districts levy amount from the previous year was (Previous year's levy amount) $ 278189.33 ;

WHEREAS the population of this district is ☐ More than or ☑ Less than 10,000; and now therefore,

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the (Year of collection) 2027 tax year.
The dollar amount of the increase over the actual levy amount from the previous year shall be $ 2781.89 which is a percentage increase of (Percentage increase) 1.00 % from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in the value of state assessed property, increment value, any annexations that have occurred and refunds made.

Adopted this 23rd day of November , 2026 .

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose.

Reset form Print form

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

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Town of Yacolt
Request for Council Action

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Name: Clerk Fields

Group Name:

Address: 202 W Cushman St.
Yacolt, WA 98675

Phone: (360) 686-3922

Email Address: clerk@townofyacolt.com

Alt. Phone:

ITEM INFORMATION:

Item Title: Approval of Employment Contract with Town Attorney

Proposed Meeting Date: November 23, 2026

Action Requested of Council: Discuss the proposed contract and authorize Mayor Shealy to execute the Employment Agreement with Attorney Brian Gerst.

Proposed Motion: "I move that Mayor Shealy executes the Contract for Employing Brian Gerst as the Town's Attorney, as presented (Or with the following changes: _____."

Summary/Background: The Town has been paying out an average of around $240,000 for legal services over the past five years. In trying to cut costs throughout the budget, one suggestion was to hire on a Town Attorney as an employee. This arrangement would be beneficial to the Town in cost-savings, and also be beneficial to the Attorney as he would gain health care and retirement benefits. Additionally, the arrangement would provide stability for both parties. Mayor Shealy proposed such an arrangement with Attorney Brian Gerst. The attached contract reflects what has been negotiated by the two of them. Per the Town's Personnel Policies and Procedures Manual, the Town Council must approve employment contracts.

Staff Contact(s): Clerk Stephanie Fields
clerk@townofyacolt.com
(360) 686-3922

Mayor Ian Shealy
mayor@townofyacolt.com

TOWN ATTORNEY EMPLOYMENT AGREEMENT

This Agreement, made and entered into this ____ day of November, 2026, by and between the Town of Yacolt, a Washington municipal corporation (hereinafter the "Town" or "Employer"), and Brian K. Gerst (hereinafter "Gerst" or "Employee").

The Town desires to employ Gerst as the Town Attorney and Gerst has agreed to serve in this capacity. Therefore, in consideration of the terms and conditions of this Agreement, the parties agree as follows:

Section 1 -Term. This Agreement shall remain in full force and effect beginning on the date it is signed by both parties and shall extend until December 31, 2028, or until terminated by the Employer or Employee as provided in Section 8 of the Agreement.

Section 2 - Licensure. Employee warrants and agrees that Employee is licensed to practice law in the State of Washington without limitation. Employee must maintain Employee's license to practice law in good standing throughout the term of this Agreement as a condition of employment. Should the Employee no longer be authorized to practice law in Washington, this contract will terminate immediately for good cause.

Section 3 - Duties.

A. Employer employs the Employee as Town Attorney to perform the following duties:

1. **Legal Counsel and Opinions.** Advise the mayor, town council, department heads, and town clerk on municipal law, liability, statutory compliance and whatever other legal advice is requested for the benefit of the Town.

2. **Drafting and Reviewing Legislation.** Prepare, review, and approve town ordinances, resolutions, and similar to ensure they are legally enforceable and conform to local, state and federal laws.

3. **Contract and Document Review.** Draft, negotiate, and approve contracts, interlocal agreements, leases, deeds, easements, and related agreements involving the Town.

4. **Open Government Compliance.** Guide the town in complying with Washington's Open Public Meetings Act (OPMA) and the Public Records Act (PRA), and advise on public records exemptions and executive sessions.

5. **Civil Litigation and Claims.** Represent the town in civil lawsuits, administrative hearings, and appeals, or coordinate with outside counsel and insurance risk pools when specialized defense is required.

6. **Land Use and Code Enforcement.** Give advice on zoning, subdivisions, environmental regulations (such as SEPA), and municipal code enforcement actions.

7. **Personnel and Labor Relations.** Provide legal guidance on employment law, hiring/firing procedures, workplace grievances, and collective bargaining agreements.

8. **Code Enforcement – Other.** Prosecute Nuisance violations of Yacolt's Municipal Code and ordinances, unless the town contracts with the county or a separate prosecutor for certain cases (such as criminal cases).

9. **Meeting Attendance.** Attend town council meetings and occasionally special meetings, to provide real-time parliamentary and legal guidance.

10. **Record Keeping and Retention.** Keep and maintain records associated with work performed for the town.

B. All duties assigned to the Employee by the Mayor and/or Town Council shall be appropriate and consistent with the professional role and responsibility of the Employee.

Section 4 - Compensation. Employer agrees to pay Employee a monthly salary of Eleven Thousand Five Hundred Dollars ($11,500) (annual salary of $138,000). Adjustments to the Employee's compensation may be made at the discretion of the Town based on a review of Town policy, the Town's financial condition, the labor market for similar positions, the compensation provided to other employees and employee groups within the Town, the Employee's performance (see, Section 7 on Performance Evaluations), and such other considerations as the Mayor and Town Council may deem relevant.

Section 5 - Health and Disability Benefits.

A. The Employer agrees to provide health and other insurance benefits on the same terms as those benefits are provided to other employees of the Town.

B. The Employee will accrue annual leave at the same rate as provided to other employees of the Town.

C. The Employee will be covered under the disability program provided by the Town to other employees of the Town.

D. The Employer agrees to enroll the Employee into the Town's retirement plan and to make all the appropriate contributions on the Employee's behalf in the same manner as it provides to other employees of the Town.

E. The Employee will receive any other benefits provided by and be subject to any obligations included in, personnel policies applicable to employees as may from time-to-time be adopted or amended by the Town, provided that no such policy will be applicable to the extent that it conflicts with a term of this Agreement.

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Section 6 - General Business Expenses.

A. Employee shall not be eligible for reimbursement for mileage.

B. Employer agrees to pay for licensing fees or charges that are required of lawyers to practice law in the State of Washington and professional dues, as necessary and desirable for the Employee's continued professional participation, growth and advancement, and for the good of the Employer. These associations include the Washington State Bar, the Clark County Bar and the Washington State Association of Municipal Attorneys ("WSAMA"). The parties agree to a $800/year limit to the Town's obligation for licensing fees and professional association dues.

C. Employer also agrees to budget and pay for Continuing Legal Education learning programs, together with travel and other subsistence expenses of Employee that are necessary for the Employee's professional development and maintenance of the Employee's required CLE obligations and for the good of the Employer. The parties agree to a $800/year limit to the Town's obligation for Continuing Legal Education and related expenses.

D. Employee shall be responsible for providing himself with all equipment customary and necessary for the performance of his employment, including computer, internet service and mobile telephone, at the sole cost and expense of the Employee.

E. Employee shall be insured and otherwise covered under the Employer's errors and omissions policy, at no cost to Employee.

Section 7 -- Performance Evaluation.

A. Employer should annually review the performance of the Employee in December, subject to a process, form, criteria and format for the evaluation which shall be mutually agreed upon by the Employer and Employee. The annual evaluation process, at a minimum, shall include the opportunity for both parties to: (1) conduct a session where the governing body and the Employee meet first to discuss goals and objectives of both the past twelve (12) month performance period, (2) following that discussion, prepare a written evaluation of goals and objectives for the past and upcoming year, (3) next meet and discuss the written evaluation of these goals and objectives, and (4) present a written summary of the evaluation results to the Employee. The final written evaluation should be completed and delivered to the Employee within thirty (30) days of the initial evaluation meeting.

B. To the extent permitted by law, the evaluation of any complaints against the Employee shall be conducted in executive session of the legislative body with the Employee present, and shall be considered confidential to the extent permitted by law. However, upon the request of the Employee, a public hearing or a meeting open to the public shall be conducted upon such complaint, as provided in RCW 42.30.110(1)(f). Nothing herein shall prohibit the Employer or Employee from sharing the content of the Employee's evaluation with his respective legal counsel.

C. Annually, the Employer and Employee shall define such goals and performance objectives which they determine necessary for the proper operation of the Employer's organization in the attainment of the Employer's policy objectives, and the Employer and Employee shall further establish a relative priority among those various goals and objectives to be reduced to writing. The annual performance reviews and evaluations shall be reasonably related to the Employee's written job description and shall be based, in whole or in part, on goals for the Employee's performance that are jointly developed and adopted by the Employer and Employee.

D. Annually, the Employer will consider and deliberate on a cost of living increase for Employee, consistent with industry standards and performance of Employee.

Section 8 - Termination.

A. Involuntary Termination. For the purpose of this Agreement, involuntary termination shall occur when:

1. The majority of the governing body and the Mayor votes to terminate the Employee at a properly posted and duly authorized meeting of the Town Council.

2. If the Employer takes any action pertaining to the role, powers, duties, authority, or responsibilities of the Employee's position that substantially changes the form of government or the duties of the Employee, then the Employee shall have the right to declare that such amendments constitute termination.

3. If the Employer reduces the base salary, compensation or any other financial benefit of the Employee, unless it is applied in no greater percentage than the average reduction of all department heads, such action shall constitute a breach of this Agreement and will be regarded as a termination.

4. If the Employee resigns at the request of the Employer, whether formal or informal, then the Employee may declare a termination as of the date of the request.

5. In those situations where a breach of contract can be cured, breach of contract may be declared by either party with a thirty (30) day cure period for either Employee or Employer. Written notice of a breach of contract shall be provided in accordance with the provisions of Section 16.

B. Termination. The Employer may terminate the Employee with or without good cause at any time.

C. Definition of Good Cause. For purposes of this Agreement, the term "good cause" is defined as follows:

1. Failure to fulfill the Employee's Duties as required in this Agreement;

2. Incompetence in the performance of the Employee's duties as documented by evaluations, supplemental memoranda, or other written communication from the Employer; provided, however, the terms and conditions of this paragraph shall not justify good cause unless the Employer has provided the Employee a reasonable opportunity to remediate any incompetency;

3. Insubordination or failure to comply with lawful Employer directives, unless compliance with such directive would violate the law or ethical rules applicable to the Attorney;

4. Drunkenness or excessive use of alcoholic beverages;

5. Illegal use of drugs or other substances regulated by state law;

6. Conviction of a felony involving moral turpitude;

7. Disability, not otherwise protected by law, that impairs performance of the required duties of the Employee;

8. Knowingly falsifying records or documents related to the Employer's activities;

9. Knowing misrepresentation of materials facts to the Employer or other Town officials in the conduct of the Employer's business;

10. Any willful, knowing, grossly negligent, or negligent misapplication or misuse, direct or indirect, by Employee of public funds or other funds or other property, real, personal, or mixed, owned by or entrusted to the Employer, any agency or corporation thereof, or the Employee in the Employee's official capacity; or

11. Loss of license to practice law.

Section 9 - Termination for Good Cause - Benefits. In the event that the Employee is terminated under the provisions of Section 8 of this Agreement for good cause, the Employer is not required to pay severance, but is required to recognize and pay benefits that have vested and to which Employee is entitled under the Employer's personnel policies, state law or federal law.

Section 10 - Involuntary Termination. The Employer must pay severance as described below to the Employee when employment is involuntarily terminated without good cause.

A. Employer shall provide a minimum severance payment equal to all amounts then due and owing to the Employee, plus two (2) month's salary at the then current rate of pay, less customary payroll deductions. This severance shall be paid in a lump sum or in a continuation of the salary on the existing monthly basis, at the Employee's option.

B. The Employee shall also be compensated for all vacation leave, all paid holidays (if holidays are not incorporated in the salary paid under the previous paragraph) and any leave or other payments to which the employees of the Town would be entitled if terminated without good cause.

C. For a minimum period of two months following termination, the Employer shall pay the cost to continue the following benefits:

1. Health insurance for the employee, after which time, Employee will be provided access to health insurance pursuant to the Consolidated Omnibus Budget Reconciliation Act ("COBRA").

2. Any other available benefits to which the Employee is entitled under this Agreement or to which other employees would be entitled if involuntarily terminated without good cause.

3. The termination and severance of Employee shall be in accordance with a Separation Agreement agreed to by Employee and Employer.

Section 11 - Resignation. Nothing in this Agreement shall prevent, limit or interfere with the right of the Employee to resign or to retire at any time. In the event the Employee desires to resign or retire, the Employee shall give written notice to the Employer at least thirty (30) days prior to separation. The Employer shall have no obligation to pay Attorney any further compensation after the expiration of the notice period. Upon the effective date of resignation or retirement, the Employer shall pay to the Employee all accrued vacation leave and other leave to which the Employee is entitled under this Agreement or to which other employees would be entitled if the other employee resigned. Failure to give the required thirty (30) day notice constitutes a waiver and forfeiture of pay for all accrued vacation leave and other leave.

Section 12 - Hours of Work.

A. The Employee is employed on a full-time, exempt basis. The parties acknowledge that the nature of legal practice does not require adherence to a traditional, rigid 9:00 a.m. to 5:00 p.m. schedule. Accordingly, Employee shall enjoy a high degree of autonomy and asynchronous flexibility in managing his daily calendar and working hours from his remote home office in Camas, Washington.

B. Employee is expected to devote the professional time, attention, and effort necessary to faithfully perform his duties, meet all client and court deadlines, and satisfy agreed-upon deliverables. While Employee has discretion over when work is performed, Employee agrees to remain reasonably accessible during core business hours (e.g., 10:00 a.m. to 2:00 p.m. Pacific Standard Time) for scheduled client consultations, internal team meetings, and time-sensitive legal matters.

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C. Time driving to and from Town Council meetings and to and from any destination where Employee is performing work for the benefit of the Town, shall be included in the calculation of time worked.

D. The Employer intends that reasonable time off be permitted the Employee, such as is customary for employees so long as the time off does not interfere with the normal conduct of the office of the Town Attorney.

E. The Employee shall not be required to remain in the exclusive employ of the Employer, during the term of this Agreement; provided that, the Employee may accept temporary, outside professional employment which will not in any way interfere with the performance of, or the Employee's availability for the performance of, the Employee's duties hereunder. The term "outside professional employment" means professional services provided to third parties for which the Employee is compensated and which are performed on the Employee's time off.

Section 13 -- Time Keeping. Employee is only required to track his working hours when performing tasks related to litigation, legal disputes, or potentially reimbursable regulatory and administrative matters, such as building permit applications, zoning approvals, and nuisance or code enforcement actions. When working on these matters, Employee shall log the date, hours worked, and a brief description of the work performed so the Town can document costs for potential reimbursement or fee recovery. Otherwise, Employee shall not be required to keep track of his time on a daily basis and employee shall not "bill" the Town in the traditional manner between attorney and client since attorney will be an employee of the Town.

Section 14 -- Indemnification. In addition to any requirement of Federal, State or local law, and to the extent permitted by Yacolt Municipal Code, Employer shall indemnify, defend and hold Employee harmless against any and all claims (even if the allegations are without merit) or judgments for damages or injunctive relief arising from, related to, or connected with any tort, professional liability claim or demand or other claim, whether civil, criminal, administrative, arbitrative or investigative, arising out of any alleged act or omission by Employee occurring in the performance of Employee's duties or resulting from the exercise of judgment or discretion by Employee in connection with the performance of his duties or responsibilities, unless the act or omission involved willful or wanton misconduct. In the event that the provision of legal representation by Employer may reasonably present a legal conflict of interest, the Employee may request independent legal representation at Employer's expense, and Employer may not unreasonably withhold approval of such request. Legal representation provided by Employer for Employee shall extend until a final unappealable determination of the legal action. In the event that independent legal representation is provided to the Employee, any settlement of any claim against Employee may not be made without prior approval of the Employer. Employee recognizes that Employer shall have the right to compromise any claim against Employee for which Employer is providing the defense.

Section 15 -- Other Terms and Conditions of Employment. The Employer, upon agreement with the Employee, may fix other terms and conditions of employment, as it may determine from time to time, provided such terms and conditions are not inconsistent with or conflict with any provisions of law.

Section 16 -- Notices. Notice pursuant to this Agreement may be given by personal service, by email, by nationally recognized courier, or by depositing in the custody of the United States Postal Service, postage prepaid, and addressed as follows:

A. Employer: Town of Yacolt, Attn: Mayor, P.O. Box 160, Yacolt, WA 98675.

B. Employee: Brian K. Gerst, P.O. Box 903, Camas, WA 98607

Notice shall be deemed given as of the date of personal service or e-mail, as of the date of delivery by courier, or as the date five days after the date of deposit in the U.S. Mail, postage prepaid.

Section 17 -- General Provisions.

A. Merger. This written Agreement contains all the terms and conditions agreed upon by the parties, and no other agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind either of the parties, or to vary any of the terms contained in this Agreement.

B. Amendments. The Employer and Employee by mutual written agreement may amend this Agreement. Such amendments shall be incorporated into and made a part of this Agreement.

C. Assignment. This Agreement may not be assigned by either party without the written consent of the other party.

D. Severability. If this Agreement contains any unlawful provision which is not an essential part of the Agreement and which shall not appear to have been a controlling or material inducement to the making of this Agreement, the unlawful provision shall be deemed of no effect, and shall, upon agreement by the parties, be deemed stricken from the Agreement without affecting the binding force of the remainder.

Employer:	Employee:
TOWN OF YACOLT	BRIAN K. GERST
By:_____ Mayor Ian Shealy	By: _____ Brian K. Gerst
Executed this ___ day of November, 2026	Executed this ___ day of November, 2026

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Town of Yacolt
Agenda Request

CONTACT INFORMATION FOR PERSON/GROUP/DEPARTMENT REQUESTING COUNCIL ACTION:

Name: Clerk Fields

Group Name: Staff

Address: 202 W Cushman St
Yacolt, WA 98675

Phone: (360) 686-3922

Email Address: clerk@townofyacolt.com

Alt. Phone:

ITEM INFORMATION:

Item Title: Hearing #2 re: 2027 Proposed Budget

Proposed Meeting Date: November23, 2026

Action Requested of Council: Hold a Hearing to discuss the 2027 Proposed Budget; give input so that the Clerk can finalize the Budget for adoption by Ordinance at the December 14th Council meeting.

Proposed Motion: TBD

Summary/ Background: The Town Council has held several Budget Workshops beginning in August, to discuss/suggest amounts to be put into next year's Budget. A Budget Hearing was already held, at the November 9th regular Council meeting. The Clerk has made all of the updates Council requested, as well as some which the Town's Engineer and Public Works Director have asked for. Further refining of the Proposed Budget's numbers – especially beginning balances - will continue as more revenues and expenses occur at the end of this month and into December. The Budget is expected to be set and adopted by Ordinance at the regular Council Meeting on December 14th. The Proposed Budget Summary is attached below, along with a Proposed Budget (detailed) and a proposed Salary Schedule.

Staff Contact(s): Clerk Fields
clerk@townofyacolt.com
(360) 686-3922

Town of Yacolt 2027
Proposed Budget (Worksheet) 11-23-26

Fund #	Fund Name	Estimated Beginning Fund Balance	Estimated Revenues (Including Interfund Activity)	Aggregate Total Fund Resources	Total Appropriations (Including Interfund Activity)	Estimated Ending Fund Balance
001	General Fund	$ 1,234,200	$ 1,286,845	$ 2,521,045	$ 1,778,415	$ 742,630
002	General Reserve Fund	$ 84,000	$ -	$ 84,000	$ 45,000	$ 39,000
101	Street Fund	$ 121,900	$ 632,000	$ 753,900	$ 721,000	$ 32,900
103	Cemetery Fund	$ 29,500	$ 11,000	$ 40,500	$ 19,270	$ 21,230
105	REET Fund	$ 82,250	$ 45,000	$ 127,250	$ -	$ 127,250
107	Parks and Rec	$ -	$ 274,600	$ 274,600	$ 272,500	$ 2,100
114	Park Impact Fees	$ 133,000	$ 4,600	$ 137,600	$ 37,000	$ 100,600
115	Transportation Impact Fees	$ 178,300	$ 5,400	$ 183,700	$ 125,000	$ 58,700
119	School Impact Fees	$ -	$ 50,500	$ 50,500	$ 50,500	$ -
403	Stormwater Fees	$ 65,000	$ 100,000	$ 165,000	$ 40,550	$ 124,450
	Totals	$ 1,928,150	$ 2,409,945	$ 4,338,095	$ 3,089,235	$ 1,248,860
						$ 679,290

001 General Fund 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 91 00 01	Beginning Balance General	1,234,200.00
	308 Beginning Balances	1,234,200.00
310 Taxes		
311 10 00 00	Property Tax Revenue	278,000.00
311 10 01 01	Real & Personal Property Tax	0.00
313 11 00 00	Sales & Use Tax Ce	255,000.00
313 15 00 00	Public Safety Tax	28,000.00
313 71 00 00	Local Criminal Justice Fund	42,000.00
316 41 00 00	Electricity Taxes	75,000.00
316 47 00 00	Telephone Tax	20,000.00
	310 Taxes	698,000.00
320 Licenses & Permits		
321 99 00 00	Business Licenses	15,000.00
321 99 00 01	Business License Renewal	0.00
321 99 00 02	Peddlers License	600.00
322 10 00 00	Building Permits	15,000.00
322 10 00 01	Plan Review Fee	3,500.00
322 10 00 02	Fire & Life Safety Plan Review Fee	500.00
322 10 00 03	Pre-Application Conference	200.00
322 10 00 04	State Surcharge Fee	130.00
322 30 00 00	Animal Licences	50.00
341 82 00 00	Engineering Pass Thru	3,500.00
341 95 00 01	Legal Pass Through	5,000.00
	320 Licenses & Permits	43,480.00
330 State Generated Revenues		
333 21 00 00	Federal Indirect Grant From Department Of Treasury	0.00
334 00 10 00	Legislature & Its Committees Cap Budget Grant	0.00
334 03 80 01	State Direct/Indirect Grant From Transportation Improvement Board (TIB)	475,000.00
334 04 20 01	State Direct/Indirect Grant From Department Of Commerce	0.00
336 00 98 00	City Assistance	30,000.00
336 06 21 00	Criminal Justice- Population	1,000.00
336 06 25 00	Mvet-criminal Justice Funding-program Area 4	4,500.00
336 06 26 00	Criminal Justice- Special Programs	2,700.00
336 06 28 00	WA State Law Enforcement Tax	0.00
	330 State Generated Revenues	513,200.00
340 Charges For Services		

001 General Fund 01/01/2027 To: 12/31/2027

		REVENUES
340 Charges For Services		
341 43 00 01	Collections Fees	0.00
343 30 00 01	Utility Reimbursement Fort Vancouver Regional Library	2,000.00
346 20 00 00	Wellness	0.00
359 90 03 00	Nsf Fee	0.00
	340 Charges For Services	2,000.00
350 Fines & Forfeitures		
359 00 00 01	Criminal Fines	0.00
359 90 00 00	Animal Control Fines	0.00
	350 Fines & Forfeitures	0.00
360 Misc Revenues		
341 81 00 01	Notary	225.00
341 81 01 01	Copies/Faxes, Ect.	40.00
361 11 00 01	Investment Interest	22,000.00
361 40 00 00	Interest Clark County Treasurer	500.00
367 11 00 00	Private Donation/contributi	0.00
367 11 00 01	AWC Grants	0.00
369 10 00 00	Sale Of Surplus Items	5,000.00
369 40 00 00	Judgments And Settlements	0.00
369 81 00 00	Cashiers Over/under	0.00
369 91 00 01	Public Records Requests	0.00
369 91 00 02	Misc Revenue	0.00
	360 Misc Revenues	27,765.00
380 Non Revenues		
345 89 00 00	Developer Pass Thru Fees	0.00
362 50 00 00	Library Lease	2,400.00
382 20 00 00	Retainage Deposits	0.00
388 10 00 01	Prior Period Adjustment	0.00
389 90 00 02	Revenues Pending Classification	0.00
	380 Non Revenues	2,400.00
390 Other Revenues		
395 20 00 00	Compensation Capitol Loss	0.00
	390 Other Revenues	0.00
397 Interfund Transfers		
397 00 01 15	Transfer In From TIF	0.00

001 General Fund 01/01/2027 To: 12/31/2027

		REVENUES
397 Interfund Transfers		
397 Interfund Transfers		0.00
Fund Revenues:		**2,521,045.00**
		EXPENDITURES
511 Legislative		
511 70 40 00	Lobbying/Legislative Expenses	40,000.00
514 40 41 00	Voter Registration Costs-professional Services	2,000.00
514 41 41 00	Election Costs-professional Services	1,000.00
000		43,000.00
511 60 10 00	Council Salary	30,000.00
511 60 20 00	Legislative Services-Council Benefits	1,000.00
010 Administration		31,000.00
511 30 44 00	Advertising: Newspaper/Media	5,000.00
030 Official Publication Services		5,000.00
511 60 43 00	Legislative Travel/Training	0.00
040 Training		0.00
511 Legislative		79,000.00
513 Executive		
513 10 10 00	Mayor Salary	12,000.00
513 10 20 00	Mayor Benefits	1,200.00
010 Administration		13,200.00
513 10 41 00	AWC Dues	1,200.00
513 10 43 00	Executive Administration-travel	0.00
040 Training		1,200.00
513 Executive		14,400.00
514 Finance		
514 20 40 00	Financial And Record Services	0.00
514 23 10 02	Admin. Asst. PW Salary	0.00
514 23 20 02	Adm Asst PW Benefits	0.00
514 23 31 02	Post Office Box Rental	400.00
514 23 31 04	Copies	650.00
514 23 41 05	Building Permit State Surcharge	130.00

001 General Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
514 Finance		
514 23 47 00	Clerk's Bond	0.00
514 23 47 01	Admin Asst's Bond	0.00
514 23 49 00	Dues And Memberships	0.00
514 23 49 02	Dues National Assoc Of Town Watch	0.00
514 23 49 03	Dept Of Licensing -Admin Asst Notary	0.00
514 23 49 04	Dept Of Licensing - Clerks Notary	0.00
514 23 49 05	SW WA Regional Transportation Council	650.00
514 23 49 06	WMCA Membership	0.00
514 23 49 07	MRSC Membership Dues	350.00
514 23 49 09	Int'l. Bldg. Code Subscription	500.00
514 23 49 10	Amazon Prime Membership	150.00
514 23 49 11	Costco Membership	65.00
514 23 49 12	NAGARA Membership	0.00
514 23 49 13	Parks Foundation Membership	120.00
514 89 43 00	Travel & Training	0.00
514 89 49 01	Misc, Int, Bank Fees	1,000.00
518 20 40 00	Permits/Licenses: Buildings & Structures	500.00
518 30 47 00	Electric, Water/sewer, Garbage	25,000.00
518 80 35 00	Office Hardware & Equipment	3,000.00
544 20 41 03	Engineering Services - General	80,000.00
000		112,515.00
514 23 10 00	Admin. Salary: Town Clerk	70,000.00
514 23 10 01	Admin Asst Wages	50,000.00
514 23 20 00	Admin Benefits: Town Clerk	30,000.00
514 23 20 01	Admin Benefits: Admin Asst. Benefits	20,000.00
010 Administration		170,000.00
514 23 31 00	Office & Operating Supplies	3,000.00
514 23 31 01	Postage	500.00
020 Financial Services		3,500.00
514 23 41 02	Technical Writing/Grants,etc.	0.00
514 23 41 03	Professional Services: Budg,Acct.,Computer	22,000.00
514 23 41 04	Financial & Record Services - Professional Services	0.00
514 23 48 01	State Auditor Fees	25,000.00
558 50 40 00	Building Inspector Service	15,000.00
030 Records Services		62,000.00
514 23 42 00	Telephone And DSL	20,000.00
050 Facilities		20,000.00
514 Finance		368,015.00

001 General Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
515 Legal Services		
515 31 10 00	Legal Services - General	145,000.00
515 31 10 01	Legal Pass-Through	0.00
515 31 20 00	Legal Services - Personnel Benefits	50,000.00
	515 Legal Services	195,000.00
517 Employee Benefit Programs		
517 90 20 00	Wellness Program	0.00
	517 Employee Benefit Programs	0.00
518 Central Services		
518 30 40 00	Insurance - General Liability Policy For Town	82,000.00
518 30 40 01	Security	5,000.00
518 30 48 02	Town Hall Cleaning Services	0.00
518 30 48 03	Elevator Maintenance Contract	3,500.00
518 30 48 04	Council Chambers, Comm Room	0.00
518 61 40 00	Settlement	0.00
518 80 41 00	Central Services - Professional Services	0.00
518 80 41 01	Springbrook Annual Dues	13,500.00
518 80 41 02	Information Technology Muni Meetings	5,000.00
518 80 41 03	Information Technology- Web Publishing	7,500.00
518 80 41 04	Information Technology- Computer Maintenance	0.00
518 80 41 05	Software - Adobe	350.00
518 80 41 06	SWCAA- Southwest Clean Air Agency	1,200.00
518 80 41 07	Software - DropBox Subscription	400.00
518 80 41 08	Email Archiving And Data Loss Prevention	0.00
518 80 41 09	Information Technology-Code Publishing	2,000.00
	518 Central Services	120,450.00
519 General Government Services		
514 23 42 04	Communication Services	2,500.00
514 23 49 01	Other GGS Misc.: Community, Etc.	0.00
514 81 41 00	Animal Control: Professional Services	200.00
518 30 48 01	Repair & Maintenance- Town Hall 202 W. Cushman	2,000.00
	519 General Government Services	4,700.00
521 Law Enforcement		
521 20 41 00	Law Enforcement Services	45,000.00
	521 Law Enforcement	45,000.00

001 General Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
524 Protective Inspections		
524 20 48 00	Inspections/Permits - Backflow Test	350.00
	524 Protective Inspections	350.00
542 Streets - Maintenance		
544 20 40 03	Engineering Pass-Through	50,000.00
	542 Streets - Maintenance	50,000.00
551 Welfare		
557 20 49 00	Welfare Services-Intergovernmental Professional Services	0.00
	551 Welfare	0.00
558 Planning & Community Devel		
558 60 40 01	GMA/Climate Planning	50,000.00
	558 Planning & Community Devel	50,000.00
559 Housing & Community Develop		
559 30 60 00	Property Development- Town Hall	0.00
	559 Housing & Community Develop	0.00
580 Non Expeditures		
514 89 00 01	Public Records Requests	0.00
589 90 00 99	Payroll Clearing	5,000.00
	580 Non Expeditures	5,000.00
591 Debt Service		
591 14 70 01	Konica Minolta (Copier) Lease	1,500.00
	591 Debt Service	1,500.00
594 Capital Expenditures		
594 14 63 00	Capital Expenditures/Expenses - GMA Infrastucture	0.00
594 57 63 01	Community Readerboard Signs	0.00
594 58 60 00	Capital Expenditures/Expenses	0.00
	594 Capital Expenditures	0.00
597 Interfund Transfers		

001 General Fund 01/01/2027 To: 12/31/2027

		EXPENDITURES
597 Interfund Transfers		
597 00 00 02	Reserve/Contingency Fund/Transfer Out	0.00
597 00 01 00	Transfers-Out - Depreciation/Amortization/Depletion Expense	0.00
597 00 01 01	Transfers-Out - Streets	600,000.00
597 00 01 07	Transfers-Out - To Parks And Rec Fund	245,000.00
597 00 01 15	Transfers-Out - To TIF	0.00
597 40 03 01	Transfers-Out - To Storm Water Fund	0.00
597 Interfund Transfers		845,000.00
Fund Expenditures:		**1,778,415.00**
Excess/Deficit:		**742,630.00**

002 General Fund Reserves 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 51 00 02	Beginning Balance General Reserve	84,000.00
	308 Beginning Balances	84,000.00
360 Misc Revenues		
361 11 00 02	Investment Interest	0.00
	360 Misc Revenues	0.00
397 Interfund Transfers		
397 00 00 02	Transfer In /current Expense	0.00
	397 Interfund Transfers	0.00
Fund Revenues:		**84,000.00**
		EXPENDITURES
591 Debt Service		
590 00 01 00	Investment	0.00
	591 Debt Service	0.00
594 Capital Expenditures		
594 18 60 01	Capital Expenditures/Expenses - Capital Outlays	45,000.00
594 59 00 00	Capital Expenditure - Property Development	0.00
	594 Capital Expenditures	45,000.00
Fund Expenditures:		**45,000.00**
Excess/Deficit:		**39,000.00**

101 Streets 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 41 01 01	Beginning Balance Streets	121,900.00
308 Beginning Balances		121,900.00
330 State Generated Revenues		
336 00 71 00	Multimodal Transp.City	2,000.00
336 00 87 00	Motor Vehicle Fuel Tax - City Streets	30,000.00
330 State Generated Revenues		32,000.00
397 Interfund Transfers		
397 00 00 00	Transfer In From General	600,000.00
397 Interfund Transfers		600,000.00
Fund Revenues:		**753,900.00**
		EXPENDITURES
542 Streets - Maintenance		
542 30 10 01	PWM Road & Street Maint Salary	122,500.00
542 30 20 01	PWM Road & Street Maint : Benefits	48,000.00
542 30 40 02	Fuel Delivery Charge	0.00
542 30 60 00	Roads & Streets Preservation Activities	0.00
000		170,500.00
542 30 10 00	PWD Road & Street Maint Salary	37,500.00
542 30 20 00	PWD Road & Street Maint : Benefits	15,000.00
542 30 31 01	Safety Equipment	1,000.00
542 30 41 00	Roadway:Professional Services	35,000.00
542 30 48 00	Road & Street Maintenance	10,000.00
542 30 49 00	Roadway:Misc.	0.00
030 Roadway		98,500.00
542 61 48 00	Sidewalks:Repairs & Maintenance	2,500.00
542 64 31 00	Traffic Control Devices: Office And Operating Supplies	4,000.00
542 64 41 00	Traffic Control Devices:Professional Services	0.00
542 64 48 00	Traffic Control Devices:Repairs & Maintenance	0.00
060 Traffic & Pedestrian Services		6,500.00
542 Streets - Maintenance		275,500.00
543 Streets Admin & Overhead		
543 10 10 00	Road & Street Administration & Overhead - Salaries & Wages	13,000.00

101 Streets 01/01/2027 To: 12/31/2027

		EXPENDITURES
543 Streets Admin & Overhead		
543 10 20 00	Road & Street Admin & Overhead - Benefits	5,500.00
543 30 31 03	Shop Supplies	2,000.00
000		20,500.00
543 30 31 01	P/W:Office & Supplies	1,000.00
543 30 31 02	P/W:Clothing Allowance	2,000.00
543 30 43 05	P/W:Travel & Training	0.00
543 30 46 00	General Services-insurance	0.00
543 30 49 00	P/W: Licenses & Permits/Certs.	0.00
030 General Services		3,000.00
543 Streets Admin & Overhead		23,500.00
548 Municipal Vehicles/Equipment		
548 60 40 00	Public Works – Equipment Rental, Central Services	8,000.00
000		8,000.00
542 30 32 01	Fuel Consumed: Diesel	4,000.00
542 30 32 02	Reimburse:Sales Tax On Fuel To NCEMS	0.00
050 Fuel Consumed		4,000.00
542 30 32 00	Fuel Consumed: Regular	7,000.00
543 50 48 00	Repair & Maint.: Vehicles & Equipment	15,000.00
543 50 48 01	Equipment Maintenance	10,000.00
070 Equipment Repair		32,000.00
548 Municipal Vehicles/Equipment		44,000.00
594 Capital Expenditures		
594 44 60 00	Capital Expenditure - Equipment & Machinery	3,000.00
595 30 63 06	Roadway Improvements: Right-of-way Acquistions	0.00
595 30 63 07	Roadway: Right-of-way	0.00
595 30 63 08	Roads/Streets Const. & Other Infrastructure	375,000.00
594 Capital Expenditures		378,000.00
Fund Expenditures:		**721,000.00**
Excess/Deficit:		**32,900.00**

103 Cemetery 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 01 03	Beginning Balance Cemetery	29,500.00
	308 Beginning Balances	29,500.00
330 State Generated Revenues		
335 00 91 00	Pud Privilege Tax	9,500.00
	330 State Generated Revenues	9,500.00
340 Charges For Services		
343 60 00 00	Cemetery Services/Plot Sales	1,500.00
	340 Charges For Services	1,500.00
Fund Revenues:		**40,500.00**
		EXPENDITURES
536 Cemetery		
536 00 41 00	Cemetery - Professional Services	0.00
536 10 49 00	Cemetery Archive Costs	0.00
536 20 10 00	PWD Cemetery : Salary	820.00
536 20 10 01	PWM Cemetery : Salary	1,500.00
536 20 20 00	PWD Cemetery: Benefits	650.00
536 20 20 01	PWM Cemetery: Benefits	800.00
536 20 31 00	Office & Operating Supplies	0.00
536 20 46 00	Cemetery Services-insurance	0.00
536 20 47 00	Utility Services: Cemetery Electric/Water	500.00
	536 Cemetery	4,270.00
594 Capital Expenditures		
594 36 60 00	Capital Expenditures/Expenses - Capital Outlays	12,000.00
	594 Capital Expenditures	12,000.00
001 Public Works		
536 Cemetery		
536 20 31 03	Operations/Maint./Ground Improvements	3,000.00
	536 Cemetery	3,000.00
	001 Public Works	**3,000.00**

103 Cemetery 01/01/2027 To: 12/31/2027

	EXPENDITURES
Fund Expenditures:	**19,270.00**
Excess/Deficit:	**21,230.00**

105 REET/Real Estate Excise Tax 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 01 05	Beginning Balance REET	82,250.00
308 Beginning Balances		82,250.00
310 Taxes		
318 34 01 05	REET	45,000.00
310 Taxes		45,000.00
Fund Revenues:		**127,250.00**
		EXPENDITURES
542 Streets - Maintenance		
542 63 47 00	Street Lighting	0.00
542 Streets - Maintenance		0.00
594 Capital Expenditures		
595 30 60 00	Capital Expenditures/Expenses - Capital Outlays	0.00
594 Capital Expenditures		0.00
Fund Expenditures:		**0.00**
Excess/Deficit:		**127,250.00**

107 Parks And Rec 01/01/2027 To: 12/31/2027

REVENUES

308 Beginning Balances

308 51 01 07	Beginning Balance Parks And Rec	0.00
	308 Beginning Balances	0.00

330 State Generated Revenues

336 06 42 00	Marijuana Excise Tax Distribution	2,000.00
336 06 51 00	Dui-cities	100.00
336 06 94 00	Liquor Excise Tax	11,000.00
336 06 95 00	Liquor Profits	12,000.00
	330 State Generated Revenues	25,100.00

360 Misc Revenues

344 10 00 01	Misc.: Street Repair Income	0.00
347 30 01 00	Park Rental Fees	50.00
362 40 00 00	Town Hall / Comm Ctr. Rental Fee	200.00
367 11 00 02	Donations To Community Center	0.00
	360 Misc Revenues	250.00

380 Non Revenues

382 10 40 00	Rental Agreement Deposit	1,000.00
	380 Non Revenues	1,000.00

390 Other Revenues

347 30 00 00	Rendezvous Days	50.00
347 30 00 01	Spring Clean Up Fee	2,500.00
347 30 00 02	Big Foot Fun Run	0.00
347 30 00 03	Egg Hunt	200.00
347 30 00 04	Parade Entry	300.00
347 30 00 06	National Night Out Donations	200.00
	390 Other Revenues	3,250.00

397 Interfund Transfers

397 00 00 01	Transfer In From General	245,000.00
	397 Interfund Transfers	245,000.00

Fund Revenues:	**274,600.00**

EXPENDITURES

107 Parks And Rec 01/01/2027 To: 12/31/2027

		EXPENDITURES
542 Streets - Maintenance		
542 70 10 00	PWD Parks, Roadside:Salary	25,000.00
542 70 10 01	PWM Parks, Roadside:Salary	79,500.00
542 70 20 00	PWD Parks, Roadside: Benefits	10,000.00
542 70 20 01	PWM Parks, Roadside: Benefits	32,000.00
542 70 35 00	Roadside-Small Tools & Minor Equipment	3,000.00
543 30 31 00	Roadside:Office & Operating Supplies	0.00
	542 Streets - Maintenance	149,500.00
566 Substance Abuse		
566 00 51 00	Alcoholism-intergovernmental Professional Services	500.00
	566 Substance Abuse	500.00
573 Spectator & Community Events		
573 90 31 00	Event: Rendezvous	7,500.00
573 90 31 01	Event: Christmas Tree Lighting	4,000.00
573 90 31 02	Event - Events Decorations	4,000.00
573 90 31 03	Event - National Night Out	4,000.00
573 90 31 04	Event - Spring Clean-up Day	3,000.00
573 90 31 07	Event Easter Egg Hunt	2,000.00
573 90 31 08	Arts And Culture	0.00
	573 Spectator & Community Events	24,500.00
575 Cultural & Recreational Fac		
575 50 10 00	Community Center Staff Payroll	50,000.00
575 50 20 00	Community Center Staff Benefits	20,000.00
575 50 30 00	Office And Operating Supplies	500.00
	575 Cultural & Recreational Fac	70,500.00
576 Park Facilities		
576 67 49 01	Parks Grant/ Parks Foundation	0.00
576 80 10 00	Temp Seasonal P/T	0.00
576 80 10 03	Temp Staff	0.00
576 80 20 00	Temp Staff Ben	0.00
576 80 20 03	Temp Seasonal P/T Ben	0.00
576 80 31 00	Parks Supplies	1,500.00
576 80 47 00	Parks Utility Services	8,000.00
576 80 48 01	Park : Repair & Maintenance	12,000.00
576 80 49 01	Park Facilities - Tree Trimming	5,000.00
	576 Park Facilities	26,500.00

107 Parks And Rec 01/01/2027 To: 12/31/2027

		EXPENDITURES
580 Non Expeditures		
582 10 00 00	Refund Deposits	1,000.00
580 Non Expeditures		1,000.00
Fund Expenditures:		**272,500.00**
Excess/Deficit:		**2,100.00**

114 Park Impact Fees 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 01 14	Beginning Balance Park Impact Fees	133,000.00
	308 Beginning Balances	133,000.00
340 Charges For Services		
345 85 01 14	Park Impact Fees	4,600.00
	340 Charges For Services	4,600.00
Fund Revenues:		**137,600.00**
		EXPENDITURES
576 Park Facilities		
594 76 64 01	Parks: Capital Expense Equipment & Machinery	12,000.00
	576 Park Facilities	12,000.00
594 Capital Expenditures		
594 76 60 00	Capital Expenditures/Expenses - Capital Outlays- Parks	0.00
594 76 63 14	Capital Expenditures/Expenses	25,000.00
	594 Capital Expenditures	25,000.00
Fund Expenditures:		**37,000.00**
Excess/Deficit:		**100,600.00**

115 Transportation Impact Fees 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 01 15	Beginning Balance Transportation Impact Fees	178,300.00
	308 Beginning Balances	178,300.00
340 Charges For Services		
345 85 01 15	Traffic Impact Fees	5,400.00
	340 Charges For Services	5,400.00
397 Interfund Transfers		
397 01 00 01	Transfer In From General	0.00
	397 Interfund Transfers	0.00
Fund Revenues:		**183,700.00**
		EXPENDITURES
594 Capital Expenditures		
594 41 63 15	Capital Expenditures/Expenses	125,000.00
	594 Capital Expenditures	125,000.00
597 Interfund Transfers		
597 00 01 16	Transfers-Out -to-General	0.00
	597 Interfund Transfers	0.00
Fund Expenditures:		**125,000.00**
Excess/Deficit:		**58,700.00**

119 School Impact Fees 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 41 19	Beginning Balance BGSD School Impact Fees	0.00
	308 Beginning Balances	0.00
340 Charges For Services		
389 14 40 01	School Impact Fees + Int Revenue BGSD	50,500.00
	340 Charges For Services	50,500.00
Fund Revenues:		**50,500.00**
		EXPENDITURES
518 Central Services		
589 14 40 01	BGSD School Impact Fees + Int Distribution	50,500.00
	518 Central Services	50,500.00
Fund Expenditures:		**50,500.00**
Excess/Deficit:		**0.00**

403 Storm Water 01/01/2027 To: 12/31/2027

		REVENUES
308 Beginning Balances		
308 31 04 03	Beginning Balance Storm Water	65,000.00
	308 Beginning Balances	65,000.00
340 Charges For Services		
343 10 00 00	Storm Drainage Fees/Collected	100,000.00
	340 Charges For Services	100,000.00
397 Interfund Transfers		
397 40 03 01	Transfer-In From General (Grant)	0.00
	397 Interfund Transfers	0.00
Fund Revenues:		**165,000.00**
		EXPENDITURES
514 Finance		
514 23 40 05	Financial & Record Services - Other Services And Charges	0.00
	514 Finance	0.00
531 Natural Resources		
531 38 10 01	PWM Storm Drainage - Salary	17,250.00
531 38 20 01	PWM Storm Drainage- Benefits	7,000.00
	531 Natural Resources	24,250.00
538 Other Utilities/Activities		
531 38 10 00	PWD Storm Drainage: Salary	4,500.00
531 38 20 00	PWD Storm Drainage- Benefits	1,800.00
531 38 46 00	Storm Drainage-insurance	0.00
531 38 48 00	Storm Drainage-repairs & Maint.	10,000.00
531 38 49 00	Storm Drainage-miscellaneous	0.00
531 91 47 00	Storm Drainage Fees	0.00
538 38 31 00	Storm Drainage-Office & Operating Supplies	0.00
	538 Other Utilities/Activities	16,300.00
594 Capital Expenditures		
594 31 64 00	Capital Expenditures-storm Drainage-machinery & Equipment	0.00
	594 Capital Expenditures	0.00

403 Storm Water 01/01/2027 To: 12/31/2027

	EXPENDITURES
Fund Expenditures:	**40,550.00**
Excess/Deficit:	**124,450.00**

Fund	Revenues	Expenditures	Net
001 General Fund	2,521,045.00	1,778,415.00	742,630.00
002 General Fund Reserves	84,000.00	45,000.00	39,000.00
101 Streets	753,900.00	721,000.00	32,900.00
103 Cemetery	40,500.00	19,270.00	21,230.00
105 REET/Real Estate Excise Tax	127,250.00	0.00	127,250.00
107 Parks And Rec	274,600.00	272,500.00	2,100.00
114 Park Impact Fees	137,600.00	37,000.00	100,600.00
115 Transportation Impact Fees	183,700.00	125,000.00	58,700.00
119 School Impact Fees	50,500.00	50,500.00	0.00
403 Storm Water	165,000.00	40,550.00	124,450.00
	4,338,095.00	3,089,235.00	1,248,860.00

TOWN OF YACOLT SALARY SCHEDULE/RANGE

CLASSIFICATION	TOP ANNUAL WAGE	AVG. HRS. WEEKLY*	HOURLY WAGE
Public Works Director	$79,040	32-40	$28-38
Public Works Maint.:			
Part-time	$37,440	20-30	$20-24
Full-time	$66,560	32-40	$22-32
Town Clerk	$71,136	32-36	$28-38
Admin. Asst. Full-time	$50,544	32-36	$22-27
Town Attorney	TBD	TBD	TBD

[+ Any needed overtime for Meetings & Town Events]*

TOWN PAID BENEFITS:	
Full Time Employees	Medical, Dental, Vision, Retirement, Paid Holidays, Vacation, Sick Leave

2027 WAGE DISTRIBUTION OF PAYROLL & BENEFITS TO MULTIPLE FUNDS

Town Clerk, Administrative Assistant	General Fund
Public Works	Streets, Parks and Rec, Cemetery, Storm Water