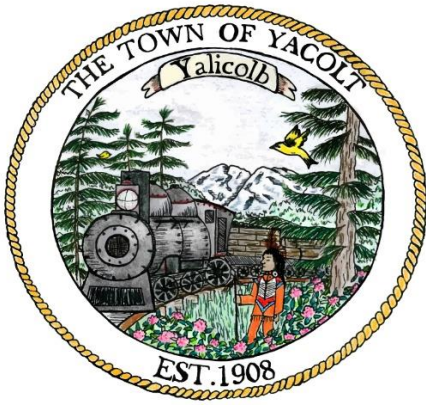




Town of Yacolt
Council Meeting Agenda
Monday, September 21, 2026
6:00 PM
Town Hall

Call to Order

Flag Salute

Roll Call

Unfinished Business

1. Budget Workshop

Adjourn



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: Budget Workshop

Proposed Meeting Date: September 21, 2026

Action Requested of Council: Review worksheets the Clerk sent out for this and prior Budget Workshops; Set a date and time for the next Budget Workshop.

Proposed Motion: None; discussion only

Summary/ Background: This is the third Budget Workshop of the year, with more expected in the coming months. At these Workshops, the Town Council, Mayor, and Public Works Director prioritize revenues and expenditures for the next fiscal year. Revenue and Budget Hearings will follow this fall, and the 2027 Budget must be adopted before the end of this December. Some of the numbers Council has recommended have been worked into the attached document, which is to be used as a worksheet to continue narrowing down numbers.

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

2027 PROPOSED BUDGET CHANGES

Town Of Yacolt

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001 General Fund

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 91 00 01 Beginning Balance General	960,000.00	960,000.00	0.00	100.0%
308 Beginning Balances	960,000.00	960,000.00	0.00	100.0%

310 Taxes

311 10 00 00 Property Tax Revenue	300,000.00	300,000.00	0.00	100.0%
313 11 00 00 Sales & Use Tax Ce	225,000.00	225,000.00	0.00	100.0%
313 15 00 00 Public Safety Tax	20,000.00	20,000.00	0.00	100.0%
313 71 00 00 Local Criminal Justice Fund	30,000.00	30,000.00	0.00	100.0%
316 41 00 00 Electricity Taxes	80,000.00	80,000.00	0.00	100.0%
316 47 00 00 Telephone Tax	25,000.00	25,000.00	0.00	100.0%
310 Taxes	680,000.00	680,000.00	0.00	100.0%

320 Licenses & Permits

321 99 00 00 Business Licenses	15,000.00	15,000.00	0.00	100.0%
321 99 00 01 Business License Renewal	0.00	0.00	0.00	0.0%
321 99 00 02 Peddlers License	400.00	400.00	0.00	100.0%
322 10 00 00 Building Permits	10,000.00	10,000.00	0.00	100.0%
322 10 00 01 Plan Review Fee	2,000.00	2,000.00	0.00	100.0%
322 10 00 02 Fire & Life Safety Plan Review Fe	0.00	0.00	0.00	0.0%
322 10 00 03 Pre-Application Conference	300.00	300.00	0.00	100.0%
322 10 00 04 State Surcharge Fee	130.00	130.00	0.00	100.0%
322 30 00 00 Animal Licences	50.00	50.00	0.00	100.0%
341 82 00 00 Engineering Pass Thru	10,000.00	10,000.00	0.00	100.0%
341 95 00 01 Legal Pass Through	0.00	0.00	0.00	0.0%
320 Licenses & Permits	37,880.00	37,880.00	0.00	100.0%

330 State Generated Revenues

333 21 00 00 Federal Indirect Grant From Depai	0.00	0.00	0.00	0.0%
334 00 10 00 Legislature & Its Committees Cap	0.00	0.00	0.00	0.0%
334 03 80 01 State Direct/Indirect Grant From T	0.00	0.00	0.00	0.0%
334 04 20 01 State Direct/Indirect Grant From I	0.00	0.00	0.00	0.0%
336 00 98 00 City Assistance	25,000.00	25,000.00	0.00	100.0%
336 06 21 00 Criminal Justice- Population	500.00	500.00	0.00	100.0%
336 06 25 00 Mvet-criminal Justice Funding-prc	3,000.00	3,000.00	0.00	100.0%
336 06 26 00 Criminal Justice- Special Program:	2,000.00	2,000.00	0.00	100.0%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Revenues	Original	Proposed	Difference	Remarks
330 State Generated Revenues				
336 06 28 00 WA State Law Enforcement Tax	0.00	0.00	0.00	0.0%
336 06 42 00 Marijuana Excise Tax Distribution	2,000.00	2,000.00	0.00	100.0%
336 06 51 00 Dui-cities	100.00	100.00	0.00	100.0%
330 State Generated Revenues	32,600.00	32,600.00	0.00	100.0%
340 Charges For Services				
341 43 00 01 Collections Fees	0.00	0.00	0.00	0.0%
343 30 00 01 Utility Reimbursement Fort Vancc	2,000.00	2,000.00	0.00	100.0%
343 30 00 02 Utility Reimbursement North Clar	0.00	0.00	0.00	0.0%
346 20 00 00 Wellness	0.00	0.00	0.00	0.0%
347 30 00 05 Santa Photos	0.00	0.00	0.00	0.0%
359 90 03 00 Nsf Fee	0.00	0.00	0.00	0.0%
340 Charges For Services	2,000.00	2,000.00	0.00	100.0%
350 Fines & Forfeitures				
359 00 00 01 Criminal Fines	0.00	0.00	0.00	0.0%
359 90 00 00 Animal Control Fines	0.00	0.00	0.00	0.0%
350 Fines & Forfeitures	0.00	0.00	0.00	0.0%
360 Misc Revenues				
341 81 00 01 Notary	200.00	200.00	0.00	100.0%
341 81 01 01 Copies/Faxes, Ect.	20.00	20.00	0.00	100.0%
347 30 01 00 Park Rental Fees	50.00	50.00	0.00	100.0%
361 11 00 01 Investment Interest	20,000.00	20,000.00	0.00	100.0%
361 40 00 00 Interest Clark County Treasurer	500.00	500.00	0.00	100.0%
362 40 00 00 Town Hall / Comm Ctr. Rental Fe	200.00	200.00	0.00	100.0%
367 11 00 00 Private Donation/contributi	0.00	0.00	0.00	0.0%
367 11 00 01 AWC Grants	0.00	0.00	0.00	0.0%
369 10 00 00 Sale Of Surplus Items	1,000.00	1,000.00	0.00	100.0%
369 40 00 00 Judgments And Settlements	0.00	0.00	0.00	0.0%
369 81 00 00 Cashiers Over/under	0.00	0.00	0.00	0.0%
369 91 00 01 Public Records Requests	0.00	0.00	0.00	0.0%
369 91 00 02 Misc Revenue	0.00	0.00	0.00	0.0%
360 Misc Revenues	21,970.00	21,970.00	0.00	100.0%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Revenues	Original	Proposed	Difference	Remarks
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380 Non Revenues

345 89 00 00 Developer Pass Thru Fees	600.00	600.00	0.00	100.0%
362 50 00 00 Library Lease	2,400.00	2,400.00	0.00	100.0%
382 10 40 00 Rental Agreement Deposit	0.00	0.00	0.00	0.0%
382 20 00 00 Retainage Deposits	0.00	0.00	0.00	0.0%
388 10 00 01 Prior Period Adjustment	0.00	0.00	0.00	0.0%
389 90 00 02 Revenues Pending Classification	0.00	0.00	0.00	0.0%
380 Non Revenues	3,000.00	3,000.00	0.00	100.0%

390 Other Revenues

347 30 00 00 Rendezvous Days	50.00	50.00	0.00	100.0%
347 30 00 01 Spring Clean Up Fee	2,500.00	2,500.00	0.00	100.0%
347 30 00 02 Big Foot Fun Run	0.00	0.00	0.00	0.0%
347 30 00 03 Egg Hunt	200.00	200.00	0.00	100.0%
347 30 00 04 Parade Entry	300.00	300.00	0.00	100.0%
347 30 00 06 National Night Out Donations	200.00	200.00	0.00	100.0%
395 20 00 00 Compensation Capitol Loss	0.00	0.00	0.00	0.0%
390 Other Revenues	3,250.00	3,250.00	0.00	100.0%

397 Interfund Transfers

397 00 01 16 Transfer In From TIF	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	1,740,700.00	1,740,700.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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511 Legislative

511 70 40 00 Lobbying/Legislative Expenses	40,000.00	40,000.00	0.00	100.0%
514 40 41 00 Voter Registration Costs-professio	1,500.00	1,500.00	0.00	100.0%
514 41 41 00 Election Costs-professional Servic	1,200.00	1,200.00	0.00	100.0%
511 60 10 00 Council Salary	30,000.00	30,000.00	0.00	100.0%
511 60 20 00 Legislative Services-personnel Bei	1,000.00	1,000.00	0.00	100.0%
010 Administration	31,000.00	31,000.00	0.00	100.0%
511 30 44 00 Advertising: Newspaper/Media	5,000.00	5,000.00	0.00	100.0%

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
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511 Legislative

030 Official Publication Services	5,000.00	5,000.00	0.00	100.0%
511 60 43 00 Legislative Travel/Training	1,500.00	1,500.00	0.00	100.0%
040 Training	1,500.00	1,500.00	0.00	100.0%
511 Legislative	80,200.00	80,200.00	0.00	100.0%

513 Executive

513 10 10 00 Mayor Salary	12,000.00	12,000.00	0.00	100.0%
513 10 20 00 Mayor Benefits	1,500.00	1,500.00	0.00	100.0%
010 Administration	13,500.00	13,500.00	0.00	100.0%
513 10 41 00 AWC Dues	1,200.00	1,200.00	0.00	100.0%
513 10 43 00 Executive Administration-travel	500.00	500.00	0.00	100.0%
040 Training	1,700.00	1,700.00	0.00	100.0%
513 Executive	15,200.00	15,200.00	0.00	100.0%

514 Finance

514 20 40 00 Financial And Record Services	0.00	0.00	0.00	0.0%
514 23 10 02 Admin. Asst. PW Salary	0.00	0.00	0.00	0.0%
514 23 20 02 Adm Asst PW Benefits	0.00	0.00	0.00	0.0%
514 23 31 02 Post Office Box Rental	350.00	350.00	0.00	100.0%
514 23 31 04 Copies	500.00	500.00	0.00	100.0%
514 23 41 05 Building Permit State Surcharge	130.00	130.00	0.00	100.0%
514 23 47 00 Clerk's Bond	0.00	0.00	0.00	0.0%
514 23 47 01 Admin Asst's Bond	0.00	0.00	0.00	0.0%
514 23 49 00 Dues And Memberships	0.00	0.00	0.00	0.0%
514 23 49 02 Dues National Assoc Of Town Wa	0.00	0.00	0.00	0.0%
514 23 49 03 Dept Of Licensing -Admin Asst N	125.00	125.00	0.00	100.0%
514 23 49 04 Dept Of Licensing - Clerks Notary	0.00	0.00	0.00	0.0%
514 23 49 05 SW WA Regional Transportation C	600.00	600.00	0.00	100.0%
514 23 49 06 WMCA Membership	0.00	0.00	0.00	0.0%
514 23 49 07 MRSC Membership Dues	350.00	350.00	0.00	100.0%
514 23 49 09 Int'l. Bldg. Code Subscription	500.00	500.00	0.00	100.0%
514 23 49 10 Amazon Prime Membership	150.00	150.00	0.00	100.0%

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Expenditures	Original	Proposed	Difference	Remarks
514 Finance				
514 23 49 11 Costco Membership	75.00	75.00	0.00	100.0%
514 23 49 12 NAGARA Membership	0.00	0.00	0.00	0.0%
514 23 49 13 Parks Foundation Membership	120.00	120.00	0.00	100.0%
514 81 48 00 Permits/Licenses: Buildings & Str	0.00	0.00	0.00	0.0%
514 89 43 00 Travel & Training	600.00	600.00	0.00	100.0%
514 89 49 01 Misc, Int, Bank Fees	1,000.00	1,000.00	0.00	100.0%
518 20 40 00 Permits/Licenses: Buildings & Str	200.00	200.00	0.00	100.0%
518 30 47 00 Electric, Water/sewer, Garbage	20,000.00	20,000.00	0.00	100.0%
518 80 35 00 Office Hardware & Equipment	5,000.00	5,000.00	0.00	100.0%
544 20 41 03 Engineering Services - General	50,000.00	50,000.00	0.00	100.0%
514 23 10 00 Admin. Salary: Town Clerk	80,000.00	80,000.00	0.00	100.0%
514 23 10 01 Admin Asst Wages	60,000.00	60,000.00	0.00	100.0%
514 23 20 00 Admin Benefits: Town Clerk	30,000.00	30,000.00	0.00	100.0%
514 23 20 01 Admin Benefits: Admin Asst. Ben	25,000.00	25,000.00	0.00	100.0%
010 Administration	195,000.00	195,000.00	0.00	100.0%
514 23 31 00 Office & Operating Supplies	2,000.00	2,000.00	0.00	100.0%
514 23 31 01 Postage	1,000.00	1,000.00	0.00	100.0%
020 Financial Services	3,000.00	3,000.00	0.00	100.0%
514 23 41 02 Technical Writing/Grants,etc.	0.00	0.00	0.00	0.0%
514 23 41 03 Professional Services: Budgeting, /	10,000.00	10,000.00	0.00	100.0%
514 23 41 04 Financial & Record Services - Pro	0.00	0.00	0.00	0.0%
514 23 48 01 State Auditor Fees	25,000.00	25,000.00	0.00	100.0%
558 50 40 00 Building Inspector Service	15,000.00	15,000.00	0.00	100.0%
030 Records Services	50,000.00	50,000.00	0.00	100.0%
514 23 42 00 Telephone And DSL	20,000.00	20,000.00	0.00	100.0%
050 Facilities	20,000.00	20,000.00	0.00	100.0%
514 Finance	347,700.00	347,700.00	0.00	100.0%
515 Legal Services				
515 31 40 01 Legal Pass-Through	10,000.00	10,000.00	0.00	100.0%
515 31 41 00 Legal Services - General	350,000.00	350,000.00	0.00	100.0%
515 Legal Services	360,000.00	360,000.00	0.00	100.0%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
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517 Employee Benefit Programs

517 90 20 00 Wellness Program	0.00	0.00	0.00	0.0%
517 Employee Benefit Programs	0.00	0.00	0.00	0.0%

518 Central Services

518 30 40 00 Insurance - General Liability Polic	100,000.00	100,000.00	0.00	100.0%	
518 30 40 01 Security	20,000.00	20,000.00	0.00	100.0%	Cybersecurity
518 30 48 02 Town Hall Cleaning Services	1,000.00	1,000.00	0.00	100.0%	Carpet cleaning
518 30 48 03 Elevator Maintenance Contract	3,500.00	3,500.00	0.00	100.0%	
518 30 48 04 Council Chambers, Comm Room	0.00	0.00	0.00	0.0%	
518 61 40 00 Settlement	0.00	0.00	0.00	0.0%	
518 80 41 00 Central Services - Professional Ser	0.00	0.00	0.00	0.0%	
518 80 41 01 Springbrook Annual Dues	15,000.00	15,000.00	0.00	100.0%	
518 80 41 02 Information Technology Muni Me	5,000.00	5,000.00	0.00	100.0%	
518 80 41 03 Information Technology- Web Pul	0.00	0.00	0.00	0.0%	
518 80 41 04 Information Technology- Comput	3,500.00	3,500.00	0.00	100.0%	
518 80 41 05 Software - Adobe	350.00	350.00	0.00	100.0%	
518 80 41 06 SWCAA- Southwest Clean Air Ag	1,200.00	1,200.00	0.00	100.0%	
518 80 41 07 Software - DropBox Subscription	400.00	400.00	0.00	100.0%	
518 80 41 08 Email Archiving And Data Loss P	2,000.00	2,000.00	0.00	100.0%	
518 80 41 09 Information Technology-Code Pul	3,000.00	3,000.00	0.00	100.0%	
518 Central Services	154,950.00	154,950.00	0.00	100.0%	

519 General Government Services

514 23 42 04 Communication Services	3,000.00	3,000.00	0.00	100.0%	CRESA fees
514 23 49 01 Other GGS Misc.: Community, Et	0.00	0.00	0.00	0.0%	
514 81 41 00 Animal Control: Professional Serv	500.00	500.00	0.00	100.0%	
518 30 48 01 Repair & Maintenance- Town Hall	2,000.00	2,000.00	0.00	100.0%	
519 General Government Services	5,500.00	5,500.00	0.00	100.0%	

521 Law Enforcement

521 20 41 00 Law Enforcement Services	45,000.00	45,000.00	0.00	100.0%	
521 Law Enforcement	45,000.00	45,000.00	0.00	100.0%	

524 Protective Inspections

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
524 Protective Inspections				
524 20 48 00 Inspections/Permits - Backflow Te	300.00	300.00	0.00	100.0%
524 Protective Inspections	300.00	300.00	0.00	100.0%
542 Streets - Maintenance				
544 20 40 03 Engineering Pass-Through	50,000.00	50,000.00	0.00	100.0%
542 Streets - Maintenance	50,000.00	50,000.00	0.00	100.0%
551 Welfare				
557 20 49 00 Welfare Services-Intergovernment	0.00	0.00	0.00	0.0%
551 Welfare	0.00	0.00	0.00	0.0%
558 Planning & Community Devel				
558 60 40 01 GMA/Climate Planning	50,000.00	50,000.00	0.00	100.0%
558 Planning & Community Devel	50,000.00	50,000.00	0.00	100.0%
559 Housing & Community Develop				
559 30 60 00 Property Development- Town Hall	0.00	0.00	0.00	0.0%
050 Facilities	0.00	0.00	0.00	0.0%
559 Housing & Community Develop	0.00	0.00	0.00	0.0%
566 Substance Abuse				
566 00 51 00 Alcoholism-intergovernmental Prc	0.00	0.00	0.00	0.0%
566 Substance Abuse	0.00	0.00	0.00	0.0%
573 Spectator & Community Events				
573 90 31 00 Event: Rendezvous	7,500.00	7,500.00	0.00	100.0%
573 90 31 01 Event: Christmas Tree Lighting	4,000.00	4,000.00	0.00	100.0%
573 90 31 02 Event - Events Decorations	5,000.00	5,000.00	0.00	100.0%
573 90 31 03 Event - National Night Out	4,000.00	4,000.00	0.00	100.0%
573 90 31 04 Event - Spring Clean-up Day	3,000.00	3,000.00	0.00	100.0%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
573 Spectator & Community Events				
573 90 31 06 Big Foot Fun Run	0.00	0.00	0.00	0.0%
573 90 31 07 Event Easter Egg Hunt	2,000.00	2,000.00	0.00	100.0%
573 90 31 08 Arts And Culture	0.00	0.00	0.00	0.0%
573 Spectator & Community Events	25,500.00	25,500.00	0.00	100.0%
576 Park Facilities				
576 67 49 01 Parks Grant/ Parks Foundation	0.00	0.00	0.00	0.0%
576 80 10 00 Temp Seasonal P/T	25,000.00	25,000.00	0.00	100.0%
576 80 10 03 Temp Staff	0.00	0.00	0.00	0.0%
576 80 20 00 Temp Staff Ben	0.00	0.00	0.00	0.0%
576 80 20 03 Temp Seasonal P/T Ben	5,000.00	5,000.00	0.00	100.0%
576 80 31 00 Parks Supplies	1,500.00	1,500.00	0.00	100.0%
576 80 47 00 Parks Utility Services	4,000.00	4,000.00	0.00	100.0%
576 80 48 01 Park : Repair & Maintenance	12,000.00	12,000.00	0.00	100.0%
576 80 49 01 Park Facilities - Tree Trimming	10,000.00	10,000.00	0.00	100.0%
576 Park Facilities	57,500.00	57,500.00	0.00	100.0%
580 Non Expenditures				
514 89 00 01 Public Records Requests	100.00	100.00	0.00	100.0%
582 10 00 00 Refund Deposits	1,000.00	1,000.00	0.00	100.0%
589 90 00 99 Payroll Clearing	5,000.00	5,000.00	0.00	100.0%
580 Non Expenditures	6,100.00	6,100.00	0.00	100.0%
591 Debt Service				
591 14 70 01 Konica Minolta (Copier) Lease	1,500.00	1,500.00	0.00	100.0%
591 Debt Service	1,500.00	1,500.00	0.00	100.0%
594 Capital Expenditures				
594 14 63 00 Capital Expenditures/Expenses - C	0.00	0.00	0.00	0.0%
594 57 63 01 Community Readerboard Signs	0.00	0.00	0.00	0.0%
594 58 60 00 Capital Expenditures/Expenses	0.00	0.00	0.00	0.0%
594 Capital Expenditures	0.00	0.00	0.00	0.0%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
597 Interfund Transfers				
597 00 00 02 Reserve/Contingency Fund/Transf	0.00	0.00	0.00	0.0%
597 00 01 00 Transfers-Out - Depreciation/Amo	0.00	0.00	0.00	0.0%
597 00 01 01 Transfers-Out - Streets	350,000.00	350,000.00	0.00	100.0%
597 00 01 15 Transfers-Out - To TIF	0.00	0.00	0.00	0.0%
597 40 03 01 Transfers-Out - To Storm Water F	0.00	0.00	0.00	0.0%
597 Interfund Transfers	350,000.00	350,000.00	0.00	100.0%
999 Ending Balance				
508 00 01 00 Ending Balance	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.0%
Fund Expenditures:	1,549,450.00	1,549,450.00	0.00	100.0%
Fund Excess/(Deficit):	191,250.00	191,250.00		

2027 PROPOSED BUDGET CHANGES

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002 General Fund Reserves

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 51 00 02 Beginning Balance General Reserv	1,000.00	1,000.00	0.00	100.0%
308 Beginning Balances	1,000.00	1,000.00	0.00	100.0%

360 Misc Revenues

361 11 00 02 Investment Interest	0.00	0.00	0.00	0.0%
360 Misc Revenues	0.00	0.00	0.00	0.0%

397 Interfund Transfers

397 00 00 02 Transfer In /current Expense	0.00	0.00	0.00	0.0%
397 00 04 01 Transfer In From Water	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	1,000.00	1,000.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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591 Debt Service

590 00 01 00 Investment	0.00	0.00	0.00	0.0%
591 Debt Service	0.00	0.00	0.00	0.0%

594 Capital Expenditures

594 18 60 01 Capital Expenditures/Expenses - C	0.00	0.00	0.00	0.0%
594 59 00 00 Capital Expenditure - Property De	0.00	0.00	0.00	0.0%
594 Capital Expenditures	0.00	0.00	0.00	0.0%

Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	1,000.00	1,000.00		
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101 Streets					
Revenues	Original	Proposed	Difference	Remarks	
308 Beginning Balances					
308 41 01 01 Beginning Balance Streets	150,000.00	150,000.00	0.00	100.0%	
308 Beginning Balances	150,000.00	150,000.00	0.00	100.0%	
310 Taxes					
311 10 01 01 Real & Personal Property Tax	0.00	0.00	0.00	0.0%	
310 Taxes	0.00	0.00	0.00	0.0%	
330 State Generated Revenues					
336 00 71 00 Multimodal Transp.City	2,000.00	2,000.00	0.00	100.0%	
336 00 87 00 Motor Vehicle Fuel Tax - City Str	30,000.00	30,000.00	0.00	100.0%	
336 06 94 00 Liquor Excise Tax	11,000.00	11,000.00	0.00	100.0%	
336 06 95 00 Liquor Profits	12,000.00	12,000.00	0.00	100.0%	
330 State Generated Revenues	55,000.00	55,000.00	0.00	100.0%	
360 Misc Revenues					
344 10 00 01 Misc.: Street Repair Income	0.00	0.00	0.00	0.0%	
360 Misc Revenues	0.00	0.00	0.00	0.0%	
397 Interfund Transfers					
397 00 00 00 Transfer In From General	350,000.00	350,000.00	0.00	100.0%	
397 00 01 01 Transfer In From General	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	350,000.00	350,000.00	0.00	100.0%	
Fund Revenues:	555,000.00	555,000.00	0.00	100.0%	
Expenditures	Original	Proposed	Difference	Remarks	
514 Finance					
514 23 41 01 Financial & Record Services - Pro	0.00	0.00	0.00	0.0%	
030 Records Services	0.00	0.00	0.00	0.0%	

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101 Streets					
Expenditures		Original	Proposed	Difference	Remarks
514 Finance					
514 Finance		0.00	0.00	0.00	0.0%
542 Streets - Maintenance					
542 10 41 04	Roads/Streets Ordinary Maintenan	5,000.00	5,000.00	0.00	100.0%
542 30 10 01	PWM Road & Street Maint Salary	120,000.00	120,000.00	0.00	100.0%
542 30 20 01	PWM Road & Street Maint : Bene	40,000.00	40,000.00	0.00	100.0%
542 30 40 02	Fuel Delivery Charge	0.00	0.00	0.00	0.0%
542 30 60 00	Roads & Streets Preservation Acti	0.00	0.00	0.00	0.0%
542 30 10 00	PWD Road & Street Maint Salary	37,500.00	37,500.00	0.00	100.0%
542 30 20 00	PWD Road & Street Maint : Benef	12,000.00	12,000.00	0.00	100.0%
542 30 31 01	Safety Equipment	1,000.00	1,000.00	0.00	100.0%
542 30 41 00	Roadway:Professional Services	30,000.00	30,000.00	0.00	100.0%
542 30 48 00	Road & Street Maintenance	10,000.00	10,000.00	0.00	100.0%
542 30 49 00	Roadway:Misc.	500.00	500.00	0.00	100.0%
030 Roadway		91,000.00	91,000.00	0.00	100.0%
542 61 48 00	Sidewalks:Repairs & Maintenance	10,000.00	10,000.00	0.00	100.0%
542 64 31 00	Traffic Control Devices: Office Ar	2,000.00	2,000.00	0.00	100.0%
542 64 41 00	Traffic Control Devices:Professor	0.00	0.00	0.00	0.0%
542 64 48 00	Traffic Control Devices:Repairs &	0.00	0.00	0.00	0.0%
060 Traffic & Pedestrian Services		12,000.00	12,000.00	0.00	100.0%
542 70 10 00	PWD Parks, Roadside:Salary	25,000.00	25,000.00	0.00	100.0%
542 70 10 01	PWM Parks, Roadside:Salary	82,500.00	82,500.00	0.00	100.0%
542 70 20 00	PWD Parks, Roadside: Benefits	15,000.00	15,000.00	0.00	100.0%
542 70 20 01	PWM Parks, Roadside: Benefits	30,000.00	30,000.00	0.00	100.0%
542 70 35 00	Roadside-Small Tools & Minor Ec	5,000.00	5,000.00	0.00	100.0%
543 30 31 00	Roadside:Office & Operating Supl	2,000.00	2,000.00	0.00	100.0%
070 Roadside		159,500.00	159,500.00	0.00	100.0%
542 Streets - Maintenance		427,500.00	427,500.00	0.00	100.0%
543 Streets Admin & Overhead					
543 10 10 00	Road & Street Administration & C	13,000.00	13,000.00	0.00	100.0%
543 10 20 00	Road & Street Admin & Overhead	5,000.00	5,000.00	0.00	100.0%
543 30 31 03	Shop Supplies	2,000.00	2,000.00	0.00	100.0%

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101 Streets					
Expenditures	Original	Proposed	Difference		Remarks
543 Streets Admin & Overhead					
543 30 31 01 P/W:Office & Supplies	500.00	500.00	0.00	100.0%	
543 30 31 02 P/W:Clothing Allowance	1,200.00	1,200.00	0.00	100.0%	
543 30 43 05 P/W:Travel & Training	1,000.00	1,000.00	0.00	100.0%	
543 30 46 00 General Services-insurance	0.00	0.00	0.00	0.0%	
543 30 49 00 P/W: Licenses & Permits	0.00	0.00	0.00	0.0%	
030 General Services	2,700.00	2,700.00	0.00	100.0%	
543 Streets Admin & Overhead	22,700.00	22,700.00	0.00	100.0%	
548 Municipal Vehicles/Equipment					
548 60 40 00 Public Works – Equipment Rental,	5,000.00	5,000.00	0.00	100.0%	
542 30 32 01 Fuel Consumed: Diesel	3,000.00	3,000.00	0.00	100.0%	
542 30 32 02 Reimburse:Sales Tax On Fuel To I	0.00	0.00	0.00	0.0%	
050 Fuel Consumed	3,000.00	3,000.00	0.00	100.0%	
542 30 32 00 Fuel Consumed: Regular	6,000.00	6,000.00	0.00	100.0%	
543 50 48 00 Repair & Maint.: Vehicles & Equi	35,000.00	35,000.00	0.00	100.0%	1/2 cost of SS repairs +
543 50 48 01 Equipment Maintenance	10,000.00	10,000.00	0.00	100.0%	
070 Equipment Repair	51,000.00	51,000.00	0.00	100.0%	
548 Municipal Vehicles/Equipment	59,000.00	59,000.00	0.00	100.0%	
594 Capital Expenditures					
594 44 60 00 Capital Expenditure - Equipment &	20,000.00	20,000.00	0.00	100.0%	Tractor - 1/3of cost
595 30 63 06 Roadway Improvements: Right-of-	0.00	0.00	0.00	0.0%	
595 30 63 07 Roadway: Right-of-way	0.00	0.00	0.00	0.0%	
595 30 63 08 Roads/Streets Const. & Other Infr	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	20,000.00	20,000.00	0.00	100.0%	
999 Ending Balance					
508 00 01 01 Ending Balance	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.0%	

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101 Streets				
Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	529,200.00	529,200.00	0.00	100.0%
Fund Excess/(Deficit):	25,800.00	25,800.00		

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103 Cemetery					
Revenues	Original	Proposed	Difference	Remarks	
308 Beginning Balances					
308 31 01 03 Beginning Balance Cemetery	15,700.00	15,700.00	0.00	100.0%	
308 Beginning Balances	15,700.00	15,700.00	0.00	100.0%	
330 State Generated Revenues					
335 00 91 00 Pud Privilege Tax	9,500.00	9,500.00	0.00	100.0%	
330 State Generated Revenues	9,500.00	9,500.00	0.00	100.0%	
340 Charges For Services					
343 60 00 00 Cemetery Services/Plot Sales	1,500.00	1,500.00	0.00	100.0%	
340 Charges For Services	1,500.00	1,500.00	0.00	100.0%	
Fund Revenues:	26,700.00	26,700.00	0.00	100.0%	
Expenditures	Original	Proposed	Difference	Remarks	
536 Cemetery					
536 00 41 00 Cemetery - Professional Services	0.00	0.00	0.00	0.0%	
536 10 49 00 Cemetery Archive Costs	0.00	0.00	0.00	0.0%	
536 20 10 00 PWD Cemetery : Salary	4,000.00	4,000.00	0.00	100.0%	
536 20 10 01 PWM Cemetery : Salary	8,000.00	8,000.00	0.00	100.0%	
536 20 20 00 PWD Cemetery: Benefits	1,500.00	1,500.00	0.00	100.0%	
536 20 20 01 PWM Cemetery: Benefits	3,000.00	3,000.00	0.00	100.0%	
536 20 31 00 Office & Operating Supplies	0.00	0.00	0.00	0.0%	
536 20 46 00 Cemetery Services-insurance	0.00	0.00	0.00	0.0%	
536 20 47 00 Utility Services: Cemetery Electric	500.00	500.00	0.00	100.0%	
536 Cemetery	17,000.00	17,000.00	0.00	100.0%	
001 Public Works					
536 Cemetery					
536 20 31 03 Operations/Maint./Ground Improv	3,000.00	3,000.00	0.00	100.0%	
536 Cemetery	3,000.00	3,000.00	0.00	100.0%	

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103 Cemetery				
Expenditures	Original	Proposed	Difference	Remarks
001 Public Works	3,000.00	3,000.00	0.00	100.0%
Fund Expenditures:	20,000.00	20,000.00	0.00	100.0%
Fund Excess/(Deficit):	6,700.00	6,700.00		

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105 REET/Real Estate Excise Tax

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 01 05 Beginning Balance REET	59,000.00	59,000.00	0.00	100.0%
308 Beginning Balances	59,000.00	59,000.00	0.00	100.0%

310 Taxes

318 34 01 05 REET	40,000.00	40,000.00	0.00	100.0%
310 Taxes	40,000.00	40,000.00	0.00	100.0%

Fund Revenues:	99,000.00	99,000.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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542 Streets - Maintenance

542 63 47 00 Street Lighting	0.00	0.00	0.00	0.0%
060 Traffic & Pedestrian Services	0.00	0.00	0.00	0.0%
542 Streets - Maintenance	0.00	0.00	0.00	0.0%

594 Capital Expenditures

595 30 60 00 Capital Expenditures/Expenses - C	40,000.00	40,000.00	0.00	100.0%	1/2 cost of Ex equ in Rec Park?
594 Capital Expenditures	40,000.00	40,000.00	0.00	100.0%	

Fund Expenditures:	40,000.00	40,000.00	0.00	100.0%
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Fund Excess/(Deficit):	59,000.00	59,000.00
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114 Park Impact Fees

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 01 14 Beginning Balance Park Impact Fees	109,200.00	109,200.00	0.00	100.0%
308 Beginning Balances	109,200.00	109,200.00	0.00	100.0%

340 Charges For Services

345 85 01 14 Park Impact Fees	2,500.00	2,500.00	0.00	100.0%
340 Charges For Services	2,500.00	2,500.00	0.00	100.0%

Fund Revenues:	111,700.00	111,700.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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576 Park Facilities

594 76 64 01 Parks: Capital Expense Equipment	20,000.00	20,000.00	0.00	100.0%	Tractor - 1/3 cost to purchase
576 Park Facilities	20,000.00	20,000.00	0.00	100.0%	

594 Capital Expenditures

594 76 60 00 Capital Expenditures/Expenses - Capital	0.00	0.00	0.00	0.0%	
594 76 63 14 Capital Expenditures/Expenses	70,000.00	70,000.00	0.00	100.0%	Exercise Equipment in Rec Park + lawn mowers
594 Capital Expenditures	70,000.00	70,000.00	0.00	100.0%	

Fund Expenditures:	90,000.00	90,000.00	0.00	100.0%
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Fund Excess/(Deficit):	21,700.00	21,700.00
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115 Transportation Impact Fees

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 01 15 Beginning Balance Transportation	174,500.00	174,500.00	0.00	100.0%
308 Beginning Balances	174,500.00	174,500.00	0.00	100.0%

340 Charges For Services

345 85 01 15 Traffic Impact Fees	5,000.00	5,000.00	0.00	100.0%
340 Charges For Services	5,000.00	5,000.00	0.00	100.0%

Fund Revenues:	179,500.00	179,500.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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594 Capital Expenditures

594 41 63 15 Capital Expenditures/Expenses	150,000.00	150,000.00	0.00	100.0%	Crosswalks
594 Capital Expenditures	150,000.00	150,000.00	0.00	100.0%	

597 Interfund Transfers

597 00 01 16 Transfers-Out -to-General	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Expenditures:	150,000.00	150,000.00	0.00	100.0%
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Fund Excess/(Deficit):	29,500.00	29,500.00
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119 School Impact Fees

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 40 01 Beginning Balance BGSD School	0.00	0.00	0.00	0.0%	Sweep Acct.
308 Beginning Balances	0.00	0.00	0.00	0.0%	

340 Charges For Services

389 14 40 01 School Impact Fees + Int Revenue	50,500.00	50,500.00	0.00	100.0%	
340 Charges For Services	50,500.00	50,500.00	0.00	100.0%	

Fund Revenues:	50,500.00	50,500.00	0.00	100.0%	
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Expenditures	Original	Proposed	Difference	Remarks
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518 Central Services

589 14 40 01 BGSD School Impact Fees + Int D	50,500.00	50,500.00	0.00	100.0%	
518 Central Services	50,500.00	50,500.00	0.00	100.0%	

Fund Expenditures:	50,500.00	50,500.00	0.00	100.0%	
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Fund Excess/(Deficit):	0.00	0.00			
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403 Storm Water

Revenues	Original	Proposed	Difference	Remarks
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308 Beginning Balances

308 31 04 03 Beginning Balance Storm Water	55,000.00	55,000.00	0.00	100.0%
308 Beginning Balances	55,000.00	55,000.00	0.00	100.0%

340 Charges For Services

343 10 00 00 Storm Drainage Fees/Collected	100,000.00	100,000.00	0.00	100.0%	Increase in SW fees as of 10-1-26
340 Charges For Services	100,000.00	100,000.00	0.00	100.0%	

397 Interfund Transfers

397 40 03 01 Transfer-In From General (Grant)	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	155,000.00	155,000.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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514 Finance

514 23 40 05 Financial & Record Services - Oth	0.00	0.00	0.00	0.0%
050 Facilities	0.00	0.00	0.00	0.0%
514 Finance	0.00	0.00	0.00	0.0%

531 Natural Resources

531 38 10 01 PWM Storm Drainage - Salary	18,000.00	18,000.00	0.00	100.0%
531 38 20 01 PWM Storm Drainage- Benefits	12,000.00	12,000.00	0.00	100.0%
531 Natural Resources	30,000.00	30,000.00	0.00	100.0%

538 Other Utilities/Activities

531 38 10 00 PWD Storm Drainage: Salary	4,500.00	4,500.00	0.00	100.0%
531 38 20 00 PWD Storm Drainage- Benefits	2,500.00	2,500.00	0.00	100.0%
531 38 46 00 Storm Drainage-insurance	0.00	0.00	0.00	0.0%
531 38 48 00 Storm Drainage-repairs & Maint.	10,000.00	10,000.00	0.00	100.0%
531 38 49 00 Storm Drainage-miscellaneous	0.00	0.00	0.00	0.0%

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403 Storm Water

Expenditures	Original	Proposed	Difference	Remarks
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538 Other Utilities/Activities

531 91 47 00 Storm Drainage Fees	0.00	0.00	0.00	0.0%
538 38 31 00 Storm Drainage-Office & Operatir	1,000.00	1,000.00	0.00	100.0%
538 Other Utilities/Activities	18,000.00	18,000.00	0.00	100.0%

594 Capital Expenditures

594 35 64 00 Capital Expenditures-storm Drainage	30,000.00	30,000.00	0.00	100.0%	Tractor - 1/3 of cost to purchase + 1/2 of street sweeper repairs
594 Capital Expenditures	30,000.00	30,000.00	0.00	100.0%	

Fund Expenditures:	78,000.00	78,000.00	0.00	100.0%
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Fund Excess/(Deficit):	77,000.00	77,000.00
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Fund Totals

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Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
001 General Fund	1,740,700.00	1,740,700.00	0.00	100.0%	1,549,450.00	1,549,450.00	0.00	100.0%
002 General Fund Reserves	1,000.00	1,000.00	0.00	100.0%	0.00	0.00	0.00	0.0%
101 Streets	555,000.00	555,000.00	0.00	100.0%	529,200.00	529,200.00	0.00	100.0%
103 Cemetery	26,700.00	26,700.00	0.00	100.0%	20,000.00	20,000.00	0.00	100.0%
105 REET/Real Estate Excise Tax	99,000.00	99,000.00	0.00	100.0%	40,000.00	40,000.00	0.00	100.0%
114 Park Impact Fees	111,700.00	111,700.00	0.00	100.0%	90,000.00	90,000.00	0.00	100.0%
115 Transportation Impact Fees	179,500.00	179,500.00	0.00	100.0%	150,000.00	150,000.00	0.00	100.0%
119 School Impact Fees	50,500.00	50,500.00	0.00	100.0%	50,500.00	50,500.00	0.00	100.0%
403 Storm Water	155,000.00	155,000.00	0.00	100.0%	78,000.00	78,000.00	0.00	100.0%
Excess/(Deficit):	2,919,100.00	2,919,100.00	0.00	100.0%	2,507,150.00	2,507,150.00	0.00	100.0%