TOWN OF YARROW POINT
WASHINGTON · INCORPORATED 1959



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2027

PROPOSED FINAL BUDGET

November 2, 2026

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Dear Yarrow Point Town Council and Community.

I will present my final proposed 2027 Budget to Council at the November 10th meeting. It reflects our annual process of evaluating costs by line item, including adjusting projections based on recent & historical trends, regulatory & contractual obligations, revised priorities and expectations, and new one-time revenues and/or expenses. While this process is somewhat complex, the Town has few significant revenue sources, our police and fire contracts account for a substantial portion of our expenditures, and the Town is very leanly staffed. As a result, there generally are not substantial variations in our annual budget.

This 2026-2027 budget process is a transition year to hopefully more honed and realistic projections for both revenues and expenses. Our new Clerk-Treasurer will continue to guide our process with MRSC best practices. Our newly established Finance Committee will work hand in hand with staff in 2027 on several key future components to our budget process, on budget and finance policies, and on improvements to the reporting and communication for both our Council and our residents.

The budget book will be posted on our website today. At the November 10th meeting, Council will take up the 2027 Final Budget Business item for our first reading of the Final 2027 Budget and consider adoption at the December meeting.

Items of Note

After all of the changes we have made in the last month since the Preliminary Budget presentation and after two Council meetings and two Finance/Budget Committee meetings, we have not achieved the goal of being cost neutral in all funds. We are, however, very close. And of course there are explanations for four fund balances being reduced.

Revenues:

Property tax, REET and Sales Tax remain the primary sources of revenue for the Town.

We have proposed modest 2027 revenue increases, which we feel is a reasonable baseline. We have been equally conservative with regard to other revenues, including interest.

We only include grants and donations when we receive them, so no expected grants/donations are included in the budget.

Expenses:

The Town's Operating Budget may be categorized in three areas: Mandatory, Essential, and Discretionary expenses.

Mandatory: By law, we are required to have a Mayor, a Council, and a clerk-treasurer. We also are required to perform the functions of a building inspector, a planner, permit technician, and certain responsibilities generally performed by public works. We have a Deputy Clerk/Permit Technician and a Public Works Coordinator to round out our Full-time staff of three people to run the Town with a full-time mayor. We contract for several other services provided to the Town. There also are mandatory costs, such as State Auditor charges, County election charges, etc.

Essential: Public Safety Services (including Police, Fire and Marine Patrol), emergency medical services and emergency/hazard response are essential services in the Operating Budget. Paved roads, surprisingly, are not required. However, most residents would categorize these services as essential.

Discretionary: The Town's discretionary expenses are limited. While discretionary, expenses that would fall within this category include items that many would find important. These expenses would include parks maintenance and Town community events.

Generally, I am projecting modest inflationary increases in the Town's expenses.

Of note in the proposed 2027 Operating Budget is funding for:

▪ A modest Cost of Living Adjustment for Staff in line with the region's CPI. This is an expectation for every jurisdiction in the State and has been the Town's practice for at least 30 years. While it does not keep up with inflation, it signals respect for our staff and an acknowledgment of the economic realities. We will not provide any merit increases to staff salaries this year.

• An 11.4% increase in health care costs from our providers.

• A new permitting system, a new website, and essential code updates which will provide efficiencies and cost savings in the future.

▪ 9.6% increase in the Bellevue Fire Contract.

▪ ~10% increase in the Clyde Hill Police Services Contract; Public Safety Costs are the majority of our Town's operating budget.

Capital Revenues and Expenses:

We are projecting more modest REET revenues. As a reminder, these funds are restricted for Capital Improvements.

We will be in year two of the CIP on 91st Ave. with construction happening in 2027 ($645,000 in 2027). The other CIP is the Road End Beach Dock improvements ($187,000). In order to do these two projects in 2027, we will use fund balances. We will be cost neutral in most funds. The General Fund 001 will be 5% over budget and the Community Development Fund 104 will be 6% over budget. Overall, the General Fund (including 001, 005, 023 and 040) will increase the ending balance by $14,000.

Conclusion

We are ending the 2026 year for all Town Funds with an increase to our overall ending balance of $1,328,000. So we are starting 2027 in a very healthy financial position. Part of that is due to our focus on recouping town costs throughout our development processes. While we do have an experienced staff paid at the top of their salary steps, we are still operating with two FTEs fewer than any comparable jurisdiction. This lean and frugal approach has helped us to control admin costs. We will continue to operate with our lean staff, carefully considering each expense and searching for grants wherever possible.

Please review the budget package, and we will discuss any additions or potential changes as a group November 10th. I look forward to productive discussions during this final step in the budget cycle!



TOWN OF YARROW POINT OFFICALS & STAFF

Elected Officials

Position	Name	Term Expires
Mayor	Katy Harris	12/31/2029
Councilmember 1	Greg Hanson	12/31/2029
Councilmember 2	Steve Bush	12/31/2027
Councilmember 3	Chuck Porter	12/31/2029
Councilmember 4, Mayor Pro Tem	Laurie Bugbee	12/31/2027
Councilmember 5	Brian Vanover	12/31/2029

Appointed Officials

Planning Commission		Parks Commission	
Name	**Term Expires**	**Name**	**Term Expires**
Carl, Hellings, Chair	12/31/2031	Carolyn Whittlesey, Chair	12/31/2028
Lee Sims	12/31/2031	Chris Colburn	12/31/2026
David Feller	12/31/2027	Nancy Daltas	12/31/2026
Debi Mishra	12/31/2028	Jim Bugbee	12/31/2026
Maureen Broctor	12/31/2031	Robert Afzal	12/31/2028

Staff

Name	Title
Elizabeth M. Adkisson	Clerk-Treasurer
Istvan Lovas	Public Works Coordinator
Austen Wilcox	Deputy Clerk

TOWN OF YARROW POINT ORGANIZATIONAL VIEW

Town of Yarrow Point Community – The People			
Legislative		Executive	
Town Council		**Mayor**	
Planning Commission	Parks Commission	Public Works Coordinator	Clerk Treasurer
			Deputy Clerk

TOWN OF YARROW POINT – FUND OVERVIEW

Washington State – BARS Accounting Structure
The Budgeting, Accounting and Reporting System (BARS) Manual directs accounting and reporting standards for local governments in accordance with RCW 43.09.200. Its purpose is to provide (1) uniform accounting and financial reporting to allow for meaningful use and comparison of financial data; (2) accounting and reporting instructions as a resource for local government managers; and (3) a consistent framework for financial reporting to intended users, including managers, governing bodies, granting and regulatory agencies, the state Legislature, and the general public.
Governmental Funds
000 General (Current Expense) Fund
The general fund is used to account for and report all financial resources not accounted for and reported in another fund. Although a local government has to report only one general fund in its external financial reports, the government can have multiple subfunds for its internal managerial purposes. The Town Council has split the General Fund into four subfunds (001, 005, 023, 040).
001– General Fund
Purpose: This fund is the primary operating fund of the Town and supports the following services: Governance: Executive & Legislative; Financial and Elections; Legal; General (Human Resources, Personnel, Technology, and Facilities); Law Enforcement; Fire and Emergency; Disaster; Natural and Economic Environment; and Social, Culture and Recreation. Funding: Major revenues include property tax, sales tax, and utility tax. Property tax is limited to a one percent (1%) annual increase to the total amount levied, plus an amount for new construction, which has been included.
005 – General Reserve
Purpose: To act as a reserve for the General Fund, as well as accrue interest. Funding: A one-million-dollar transfer from Fund 001 was authorized in 2026.
023 – Wetherill Nature Preserve
Purpose: Supports the operations and projects for the Wetherill Nature Preserve activities. Funding: Primary revenue sources include government donations (Clyde Hill, Hunts Point, and Yarrow Point), private donations, and interest earned from Fund 701.
040 – Public Parks & Open Space
Purpose: Supports the operations and projects for the Town's Parks and Open Spaces, as defined in the Comprehensive Plan, including Morningside Park, Road End Beach, Sally's Alley Trail, and Istvan's Landing (Street End – NE 42nd Street Lake Access). Funding: The primary source of revenue is the King County Parks Levy (Property Tax).

100 Special Revenue Funds
Special Revenue Funds may be used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
101 – Streets
Purpose: For maintenance, upkeep and construction of Town streets, parking areas, sidewalks & walkways, and rights of way. Funding: Street services are funded primarily through taxes and fees.
102 – Transportation Benefit District (TBD)
Purpose: Captures revenues collected for the Transportation Benefit District Sales Tax and acts as a funding source for street services. Funding: TBD sales tax.
104 – Community Development
Purpose: Supports the operations related to community development, planning, licensing, and permitting. Funding: Funded through licensing, permitting, and planning/development fees, as well as grant funding, when applicable to projects (such as the comprehensive planning process).
300 Capital Project Funds
Capital Project Funds may be used to account for and report financial resources that are restricted, committed, or assigned (intended) for expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.
301 Capital Improvement Fund REET
Purpose: Captures revenues collected for Real Estate Excise Taxes (REET), with specific, restricted uses; funds capital improvement maintenance and projects. Funding: REET.
311 Current Year Capital Fund - UGC
Purpose: Created specifically for capital undergrounding projects. As the projects have been completed, the 2027 Proposed Final Budget includes a transfer of the remaining funds to Fund 301, for potential use in forthcoming capital projects. Funding: Special or Extraordinary Revenues related to previous capital projects.

700 Permanent Funds
Permanent Funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is for the benefit of the government or its citizens (public-purpose).
701 – Wetherill Endowment Fund
Purpose: Created with a restricted principal by agreement with the Wetherill Board, the balance is set and collects interest for transfer into the 023 Wetherill Operating Fund. Funding: Investment Interest accrued on restricted principal.
Proprietary Funds
400 Enterprise Funds
Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods or services.
401 - Stormwater Fund
Purpose: Supports the operations, maintenance, and capital projects related to the Town's stormwater system. Funding: Stormwater services are funded primarily through taxes and grants.
Fiduciary Funds
Fiduciary Funds should be used to account for assets held by a government in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds.
630-698 Custodial Funds
*Custodial Funds should be used to report all fiduciary activities that are **not** required to be reported in pension (and other employee benefit) trust funds, investment trust funds or private purpose trust funds.*
631 - Agency Remittance Fund
Purpose: This is a state required pass-through fund which collects and distributes fees related to municipal court activities and the State Building Code Council fee. Funding: Revenues are received from Kirkland Municipal Court and fees collected for *the State Building Code Council Fee.* *NOTE: As this is a purely pass-through fund, it is not included in the budget.*

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NOTICE OF 2027 BUDGET
FILINGS, PUBLIC HEARINGS, & ADOPTION

Notice is hereby given that the Town of Yarrow Point will consider the 2027 Budget in accordance with the following schedule:

> October 5, 2026: The 2027 Preliminary Budget will be filed with the Town Clerk, published on the Town Website (https://yarrowpointwa.gov/town-budget/), and made available by request to Town Hall.
>
> October 13, 2026: The Yarrow Point Town Council will conduct two (2) Public Hearings at their regular meeting on the following subjects: 2027 Preliminary Budget and 2027 Revenue Sources, including possible increases to the Property Tax Levy. The Council will also consider an ordinance setting the 2027 Property Tax Levy.
>
> November 2, 2026: The 2027 Proposed Final Budget will be filed with the Town Clerk, published on the Town Website (https://yarrowpointwa.gov/town-budget/), and made available by request to Town Hall.
>
> November 10, 2026: The Yarrow Point Town Council will conduct a Public Hearing at their regular meeting on the following subject: 2027 Proposed Final Budget.
>
> December 8, 2026: The Yarrow Point Town Council will consider an ordinance adopting the 2027 Budget.

MEETING TIME & LOCATION: Regular Town Council Meetings are held at 4:00 PM in the Council Chambers at Town Hall, 4030 95th Ave NE, Yarrow Point, Washington.

PUBLIC PARTICIPATION: Public Hearing testimony is being accepted in person, remotely, or by submitting written public comments. All attendees must register to provide public testimony either at Town Hall at the time of the meeting or, for remote commentors, in advance, prior to 2:00 PM local time, the day of the Public Hearings by contacting Town Hall. To attend by phone: 1-253-215-8782, Webinar ID 873 5178 6245, Passcode 275785. To submit written comments: email testimony no later than 2:00 PM local time on the date of the date of the Public Hearings to council@yarrowpointwa.gov.

ACCOMMODATIONS: Please contact Town Hall at least three business days prior to the meeting, if you require a disability-related accommodation to attend or participate in a Council meeting.

CONTACT: Yarrow Point Town Hall, 425-454-6994, TownHall@yarrowpointwa.gov.

DATED this first day of October 2026.
Elizabeth M. Adkisson, MMC/EMPA
Town Clerk-Treasurer
Posted: October 1, 2026
Published: October 5, 2026 & October 12, 2026

2026 Projected Budget – Fund Summary

(A summary of the projected budget amounts through December 31, 2026)

Fund	Beginning Balance	Revenues	Transfers In	Expenditures	Capital Exp.	Transfers Out	Ending Balance w/o Transfers	Ending Balance
001 - General Fund	$2,413,097	$2,202,948	$261,945	$1,689,260	$0	$1,000,000	$2,926,784	$2,188,729
005 - Reserve Fund	$0	$28,585	$1,000,000	$0	$0	$0	$28,585	$1,028,585
023 - Wetherill Nature Preserve	$94,752	$46,336	$2,200	$38,448	$0	$0	$102,640	$104,840
040 - Parks & Open Space	$128,548	$122,514	$0	$25,000	$0	$0	$226,062	$226,062
Total General Fund	**$2,636,397**	**$2,400,384**	**$1,264,145**	**$1,752,708**	**$0**	**$1,000,000**	**$3,284,072**	**$3,548,217**
101 - Street Fund	$918,347	$411,326	$180,000	$288,676	$175,000	$0	$865,997	$1,045,997
102 - Transportation Benefit District	$44,597	$58,119	$0	$0	$0	$72,000	$102,716	$30,716
104 - Community Development	$614,852	$465,620	$0	$458,264	$0	$0	$622,208	$622,208
301 - Capital Improvement Fund-REET	$465,991	$637,931	$0	$0	$0	$45,000	$1,103,921	$1,058,921
311 - Capital Improvement Fund-UGC	$567,619	$11,379	$0	$0	$0	$324,945	$578,998	$254,053
401 - Stormwater Fund	$742,034	$190,279	$0	$124,071	$50,000	$0	$758,242	$758,242
701 - Wetherill Endowment Fund	$51,243	$1,762	$0	$0		$2,200	$53,005	$50,805
Total for All Town Funds	**$6,041,079**	**$4,176,799**	**$1,444,145**	**$2,623,719**	**$225,000**	**$1,444,145**	**$7,369,159**	**$7,369,159**

2027 Proposed Budget – Fund Summary

(A summary of the proposed budget amounts, January 1, through December 31, 2027)

Fund	Beginning Balance	Revenues	Transfers In	Expenditures	Capital Exp.	Transfers Out	Ending Balance w/o Transfers	Ending Balance
001 - General Fund	$2,188,729	$1,814,821	$0	$1,931,169	$0	$0	$2,072,381	$2,072,381
005 - Reserve Fund	$1,028,585	$42,172	$0	$0	$0	$0	$1,070,757	$1,070,757
023 - Wetherill Nature Preserve	$104,840	$68,401	$2,092	$64,350	$0	$0	$108,891	$110,983
040 - Parks & Open Space	$226,062	$122,028	$187,000	$40,000	$187,000	$0	$121,090	$308,090
Total General Fund	**$3,548,217**	**$2,047,421**	**$189,092**	**$2,035,519**	**$187,000**	**$0**	**$3,373,119**	**$3,562,211**
101 - Street Fund	$1,045,997	$192,771	$52,399	$330,606	$78,000	$0	$830,162	$882,561
102 - Transportation Benefit District	$30,716	$52,399	$0	$0	$0	$52,399	$83,115	$30,716
104 - Community Development	$622,208	$469,697	$0	$506,656	$0	$0	$585,249	$585,249
301 - Capital Improvement Fund-REET	$1,058,921	$400,628	$254,053	$0	$0	$832,000	$1,459,550	$881,602
311 - Capital Improvement Fund-UGC	$254,053	$0	$0	$0	$0	$254,053	$254,053	$0
401 - Stormwater Fund	$758,242	$250,007	$645,000	$154,993	$645,000	$0	$208,255	$853,255
701 - Wetherill Endowment Fund	$50,805	$2,092	$0	$0	$0	$2,092	$52,897	$50,805
Total for All Town Funds	**$7,369,159**	**$3,415,014**	**$1,140,544**	**$3,027,774**	**$910,000**	**$1,140,544**	**$6,846,399**	**$6,846,399**

GENERAL FUND #001

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
001-308-91-00	BEGINNING BALANCE	$2,268,308	$2,272,326	$2,413,097	$2,413,097	100%	$2,413,097	$2,188,729	-$224,367	-10%
REVENUES										
TAXES										
001-311-10-00	PROPERTY TAX	$678,062	$683,022	$691,512	$412,383	60%	$711,041	$726,735	$15,694	2%
001-313-11-00	LOCAL SALES AND USE TAX	$370,589	$570,186	$350,000	$810,019	231%	$933,025	$431,144	-$501,881	-116%
001-313-27-00	AFFORDABLE HOUSING	$2,163	$2,069	$2,500	$1,061	42%	$2,500	$2,500	$0	0%
001-313-71-00	LOCAL CRIMINAL JUSTICE	$40,594	$40,851	$40,000	$34,565	86%	$46,086	$41,795	-$4,291	-10%
001-316-41-00	PRIVATE UTILITY TAX - ELECTRIC	$71,590	$81,898	$75,000	$102,920	137%	$102,920	$118,564	$15,644	13%
001-316-43-00	PRIVATE UTILITY TAX - NATL GAS	$46,851	$49,697	$48,000	$51,150	107%	$51,150	$58,004	$6,854	12%
001-316-45-00	PRIVATE UTILITY TAX - GARBAGE	$16,676	$18,411	$18,000	$18,055	100%	$18,055	$19,589	$1,535	8%
001-316-47-00	PRIVATE UTILITY TAX - TELEPHONE AND CATV	$37,451	$34,690	$38,000	$22,502	59%	$30,003	$28,743	-$1,260	-4%
TOTAL		$1,263,977	$1,480,824	$1,263,012	$1,452,655	115%	$1,894,780	$1,427,075	-$467,705	-33%
LICENSES AND PERMITS										
001-321-91-00	FRANCHISE FEE - SEWER & WATER	$57,301	$71,490	$57,000	$92,214	162%	$92,214	$108,628	$16,414	15%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
001-321-91-10	FRANCHISE FEE - CATV	$22,353	$20,876	$23,000	$15,772	69%	$21,029	$20,882	-$147	-1%
001-322-30-00	KC PET LICENSE REBATES	$125	$0	$0	$0	0%	$0	$0	$0	0%
TOTAL		$79,778	$92,366	$80,000	$107,986	135%	$113,244	$129,510	$16,267	13%
INTERGOVERNMENTAL REVENUE										
001-336-06-21	MVET - CRIM JUSTICE - POPULATION	$1,000	$1,000	$1,000	$750	75%	$1,000	$1,000	$0	0%
001-336-06-25	MVET - CRIM JUSTICE - DCD #4	$2,553	$2,682	$2,300	$2,095	91%	$2,793	$2,547	-$247	-10%
001-336-06-26	CRIM JUSTICE - SPECIAL PROGRAMS	$1,524	$1,600	$1,400	$1,249	89%	$1,665	$1,763	$98	6%
001-336-06-42	MARIJUANA EXCISE TAX	$1,786	$1,564	$1,500	$1,129	75%	$1,505	$1,497	-$8	-1%
001-336-06-51	MVET - CRIM JUSTICE - DUI	$110	$112	$100	$98	98%	$131	$112	-$19	-17%
001-336-06-94	LIQUOR EXCISE TAX	$7,833	$7,379	$7,800	$7,192	92%	$9,590	$7,051	-$2,539	-36%
001-336-06-95	LIQUOR BOARD PROFITS	$8,568	$8,462	$8,500	$4,164	49%	$5,552	$8,260	$2,708	33%
TOTAL		$23,376	$22,799	$22,600	$16,676	74%	$22,235	$22,230	-$5	0%
CHARGES FOR GOOD & SERVICES										
001-342-10-00	LAW ENFORCEMENT REPORT	$25	$-	$0	$0	0%	$0	$0	$0	0%
TOTAL		$25	$0	$0	$0	0%	$0	$0	$0	0%
FINES & PENALTIES										
001-353-10-00	KMC - LOCAL INFRACTION REFUND	$800	$263	$1,000	$363	36%	$484	$863	$379	44%
001-353-70-00	YPMC - ENFORCEMENT FINES	$0	$9,793	$5,000	$7,250	145%	$9,667	$3,892	-$5,775	-148%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
001-354-00-00	KMC - PARKING INFRACTION PENALTIES	$1,069	$200	$500	$195	39%	$260	$730	$470	64%
001-355-20-00	DUI FINES	$525	$0	$0	$424	423%	$565	$218	-$347	-159%
TOTAL		$2,394	$10,256	$6,500	$8,232	127%		$5,702	-$5,273	-92%
MISCELLANEOUS REVENUES										
001-361-10-00	INVESTMENT INTEREST	$91,784	$97,581	$61,000	$53,006	87%	$70,675	$94,337	$23,663	25%
001-361-40-00	SALES INTEREST	$1,308	$1,653	$1,200	$1,631	136%	$2,175	$1,307	-$868	-66%
001-362-00-00	SITE LEASE	$79,667	$80,958	$75,000	$82,288	110%	$82,288	$83,658	$1,370	2%
001-367-00-00	CONTRIBUTIONS FROM NON-GOVERNMENT	$2,500	$1,000	$0	$1,000	1000%	$1,000	$1,000	$0	0%
001-369-40-00	JUDGEMENTS & SETTLEMENTS		$30,000	$50,000	$0	0%	$0	$50,000	$50,000	100%
001-369-91-00	OTHER MISCELLANEOUS INCOME	$3,570	$378	$-	$5,576	2%	$5,576	$0	-$5,576	0%
TOTAL		$178,829	$211,570	$187,200	$143,501	77%	$161,714	$230,303	$68,589	30%
	Subtotal Before Transfers	**$1,548,380**	**$1,817,815**	**$1,559,312**	**$1,729,050**	**111%**	**$2,202,948**	**$1,814,821**	**-$388,127**	**-21%**
OTHER FINANCING SOURCES										
001-397-00-00	TRANSFERS - IN	$0	$18,044	$261,945	$261,945	100%	$261,945	$0	-$261,945	0%
TOTAL		$0	**$18,044**	**$261,945**	**$261,945**	**100%**	**$261,945**	**$0**	**-$261,945**	**0%**
	Total 001 Revenues	**$1,548,380**	**$1,835,859**	**$1,821,257**	**$1,990,995**	**109%**	**$2,464,893**	**$1,814,821**	**-$650,072**	**-36%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
EXPENDITURES										
LEGISLATIVE ACTIVITIES										
001-511-30-41	PUBLICATIONS (NOTICES)	$4,989	$4,915	$5,000	$1,354	27%	$1,805	$4,067	$2,262	56%
001-511-60-41	DUES AND FEES	$6,798	$4,639	$5,200	$2,410	46%	$2,410	$2,531	$121	5%
001-511-70-00	LOBBYING ACTIVITIES	$0	$0	$0	$0	0%	$0	$6,300	$0	0%
TOTAL		$11,787	$9,554	$10,200	$3,764	37%	$4,216	$6,598	$2,383	36%
MUNICIPAL COURT										
001-512-52-41	COURT COSTS - MUNI & DIST	$2,949	$1,556	$2,500	$623	25%	$830	$2,102	$1,272	61%
TOTAL		$2,949	$1,556	$2,500	$623	25%	$830	$2,102	$1,272	61%
EXECUTIVE ACTIVITIES										
001-513-10-10	MAYOR/TOWN ADMIN SALARY	$40,448	$0	$82,500	$68,750	83%	$82,500	$86,213	$3,713	4%
001-513-10-21	SOC.SEC/MEDI/SUTA/WORK COMP	$3,389	$0	$7,425	$6,234	84%	$7,425	$7,759	$334	4%
001-513-10-22	BENEFITS	$0	$0	$7,451	$6,210	83%	$7,451	$8,256	$805	10%
001-513-10-23	RETIREMENT	$0	$0	$4,604	$3,836	83%	$4,604	$4,811	$207	4%
001-513-10-43	TRAVEL (MEALS, PER DIEM, MILEAGE, ETC.)	$0	$0	$0	0	0%	$0	$1,015	$1,015	100%
001-513-10-44	TRAINING (REGISTRATION & ASSN DUES)	$0	$0	$0	$0	0%	$0	$550	$550	0%
001-513-20-41	ADVISORY SERVICES	$8,100	$6,000	$10,400	$4,500	43%	$6,000	$2,000	-$4,000	-200%
TOTAL		$51,937	$6,000	$112,380	$89,531	80%	$107,980	$110,603	$2,623	2%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
FINANCIAL & ELECTION ACTIVITIES										
001-514-20-10	CT/DC/PWC SALARIES	$142,080	$173,141	$99,078	$84,204	85%	$100,718	$108,211	$7,494	7%
001-514-20-21	SOC.SEC/MEDI/SUTA/WORK COMP	$12,681	$15,493	$9,106	$7,560	83%	$9,100	$10,001	$901	9%
001-514-20-22	BENEFITS	$13,465	$19,121	$10,161	$14,895	147%	$19,151	$28,676	$9,525	33%
001-514-20-23	RETIREMENT	$13,248	$13,154	$5,529	$2,995	54%	$3,917	$6,038	$2,121	35%
001-514-20-11	WAGES TEMP DEP.CLERK - 4 MOS.			$20,000	$0	0%	$0	$0	$0	0%
001-514-20-24	SOC.SEC/MEDI/SUTA/WORK COMP			$1,800	$0	0%	$0	$0	$0	0%
001-514-20-40	ACCOUNTING SERVICES	$21,112	$52,320	$4,000	$33,905	848%	$36,944	$12,286	-$24,658	-201%
001-514-20-41	AUDIT SERVICES (SAO)							$34,500	$0	0%
001-514-40-40	ELECTION SERVICES	$0	$4,817	$5,000	$5,600	112%	$5,600	$5,992	$392	7%
TOTAL		$202,585	$278,046	$154,674	$149,159	96%	$175,430	$205,704	$30,275	15%
LEGAL SERVICES										
001-515-41-41	LEGAL SERVICES	$165,511	$79,468	$110,000	$55,653	51%	$74,204	$140,000	$65,796	47%
001-515-91-41	PUBLIC DEFENDER - MUNI & DIST	$2,250	$-	$6,000		0%	$1,000	$15,000	$14,000	93%
TOTAL		$167,761	$79,468	$116,000	$55,653	48%	$75,204	$155,000	$79,796	51%
GENERAL SERVICES										
001-518-10-40	MISC PROF SRV - WSDOT NEGOTIATIONS	$26,779	$1,800	$30,000	$0	0%	$0	$0	$0	0%
001-518-10-43	TRAVEL (MEALS, PER DIEM, MILEAGE, ETC.)	$2,239	$3,325	$5,000	$2,253	45%	$3,005	$8,148	$5,143	63%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
001-518-10-44	EMPLOYEE TRAINING (REGISTRATION & ASSN DUES)	$725	$860	$6,500	$1,460	22%	$1,946	$5,510	$3,564	65%
001-518-30-30	TOWN MAINT - SUPPLIES	$0	$-	$2,000	$1,540	77%	$2,054	$2,100	$46	2%
001-518-30-31	OFFICE EQUIPMENT	$6,496	$2,137	$31,000	$11,425	37%	$15,233	$6,633	-$8,601	-130%
001-518-30-46	INSURANCE AND BONDS	$35,645	$42,325	$43,644	$43,882	101%	$43,857	$45,321	$1,464	3%
001-518-30-48	TOWN FACILITIES MAINTENANCE	$39,064	$16,601	$20,000	$2,741	14%	$3,654	$20,136	$16,481	82%
001-518-30-47	TOWN UTILITIES	$16,321	$18,157	$20,400	$14,167	69%	$18,889	$18,641	-$248	-1%
001-518-50-30	OFFICE SUPPLIES	$4,731	$6,093	$5,000	$2,830	57%	$3,773	$5,196	$1,423	27%
001-518-70-44	PRINTING SERVICES	$338	$113	$1,000	$155	16%	$207	$1,394	$1,187	85%
001-518-80-31	RECORDS MANAGEMENT	$3,587	$3,767	$3,800	$4,034	106%	$4,034	$4,034	$0	0%
001-518-80-40	IT SUPPORT AND MAINTENANCE	$37,363	$32,323	$48,000	$51,636	108%	$53,736	$34,900	-$18,836	-54%
001-518-90-30	MISCELLANEOUS	$1,043	$1,252	$1,500	$2,364	158%	$3,152	$2,556	-$596	-23%
001-518-90-31	MISCELLANEOUS - LEVY CAMPAIGN			$40,000	$0	0%	$0	$40,000	$40,000	100%
TOTAL		$174,333	$128,753	$257,844	$138,487	54%	$153,540	$194,568	$41,027	21%
LAW ENFORCEMENT ACTIVITIES										
001-521-20-40	POLICE OPERATIONS	$518,014	$567,873	$670,000	$694,306	104%	$705,000	$782,000	$77,000	10%
001-521-20-45	MARINE POLICING SERV.	$15,975	$15,939	$20,800	$0	0%	$20,800	$21,590	$790	4%
001-521-30-41	CRIMINAL JUSTICE	$25,760	$57,526	$45,000	$34,505	77%	$46,007	$31,649	-$14,358	-45%
TOTAL		$559,749	$641,338	$735,800	$728,811	99%	$771,807	$835,239	$63,433	8%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
FIRE & EMERGENCY ACTIVITIES										
001-522-10-44	FIRE PROTECTION - LEOFF	$6,622	$5,971	$6,500	$0	0%	$5,971	$0	-$5,971	0%
001-522-20-40	FIRE SUPPRESSION - SERVICES & CARES	$319,410	$322,290	$349,811	$174,906	50%	$349,811	$383,393	$33,582	9%
001-522-20-41	BELLEVUE FIRE CARES - DONATION	$0	$0	$2,500	$0	0%	$2,500	$0	-$2,500	0%
TOTAL		$326,032	$328,261	$358,811	$174,906	49%	$358,282	$383,393	$25,111	7%
DISASTER SERVICES										
001-525-60-40	EMERGENCY PREPAREDNESS	$0	$0	$1,000	$0	0%	$0	$1,000	$1,000	100%
TOTAL		$0	$0	$1,000	$0	0%	$0	$1,000	$1,000	100%
TRANSPORTATION										
001-542-64-48	TRAFFIC CONTROL DEVICES	$13,763	$34,888	$13,763	$0	0%	$0	$0	$0	0%
TOTAL		$13,763	$34,888	$13,763	$0	0%	$0	$0	$0	0%
NATURAL AND ECONOMIC ENVIRONMENT										
001-551-00-49	PUBLIC HOUSING - ARCH CONTRIBUTION	$12,799	$12,163	$12,500	$12,500	100%	$12,500	$7,230	-$5,270	-73%
001-553-70-40	POLLUTION CONTROL	$3,930	$3,994	$3,994	$4,264	107%	$4,264	$4,411	$147	3%
TOTAL		$16,729	$16,157	$16,494	$16,764	102%	$16,764	$11,641	-$5,123	-44%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
SOCIAL SERVICES										
001-566-00-40	CHEMICAL DEP SVCS - ALCOHOL REHABILITATION	$249	$406	$500	$156	31%	$207	$321	$114	35%
TOTAL		$249	$406	$500	$156	31%	$207	$321	$114	35%
CULTURE & RECREATION										
001-573-90-31	CULTURAL & COMMUNITY PROGRAMS/EVENTS	$6,489	$5,661	$10,000	$11,621	116%	$10,000	$10,000	$0	0%
001-576-90-41	OTHER PARK FACILITIES - WETHERILL DONATION	$10,000	$15,000	$15,000	$0	0%	$15,000	$15,000	$0	0%
TOTAL		$16,489	$20,661	$25,000	$11,621	46%	$25,000	$25,000	$0	0%
	Subtotal Before Transfers	**$1,544,362**	**$1,545,088**	**$1,804,966**	**$1,369,473**	**$0**	**$1,689,260**	**$1,931,169**	**$241,909**	**$0**
TRANSFERS OUT										
001-597-00-00	OPERATING TRANSFERS - OUT	$0	$150,000	$1,000,000	$1,000,000	100%	$1,000,000	$0	-$1,000,000	0%
TOTAL		$0	$150,000	$1,000,000	$1,000,000	100%	$1,000,000	$0	-$1,000,000	0%
	Total Expenditures	**$1,544,362**	**$1,695,088**	**$2,804,966**	**$2,369,473**	**84%**	**$2,689,260**	**$1,931,169**	**-$758,091**	**-39%**
001-5089100	PROJECTED ENDING FUND BALANCE	$2,272,326	$2,413,097	$1,429,388	$2,034,619	142%	$2,188,729	$2,072,381	-$116,349	-7%

GENERAL RESERVE FUND #005

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
005-3089100	BEGINNING BALANCE			$-	$0	$0	$0	$1,028,585	$1,028,585	100%
REVENUES										
005-361-10-00	MISC - INVESTMENT INTEREST			$20,400	$21,439	105%	$28,585	$42,172	$13,587	32%
005-397-00-00	OTHER - TRANSFER IN			$1,000,000	$1,000,000	100%	$1,000,000	$0	-$1,000,000	0%
	Total Revenues			**$1,020,400**	**$1,021,439**	**100%**	**$1,028,585**	**$42,172**	**-$986,413**	**-2339%**
EXPENDITURES										
005-597-00-00	OTHER - TRANSFER OUT			$0	$0	0%	$0	$0	$0	0%
	Total Expenditures			**$0**	**$0**	**0%**	**$0**	**$0**	**$0**	**0%**
005-5089100	PROJECTED ENDING FUND BALANCE			$1,020,400	1,021,439	100%	$1,028,585	$1,070,757	$42,172	4%

WETHERILL NATURE PRESERVE FUND #023

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
023-3089100	BEGINNING BALANCE	$40,284	$67,773	$94,752	$94,752	100%	$94,752	$104,840	$10,088	9%
REVENUES										
LOCAL AWARDS - GOVT PAYMENTS										
023-337-00-00	PUBLIC DONATIONS - WNP	$21,000	$26,000	$21,000	$1,000	5%	$21,000	$26,000	$5,000	19%
023-337-00-10	PUBLIC DONATIONS - PROJECT	$0	$0	$0	$0	0%	$0	$0	$0	0%
023-337-00-40	KC GRANT		$0	$0	$0	0%	$0	$0	$0	0%
TOTAL		$21,000	$26,000	$21,000	$1,000	5%	$21,000	$26,000	$5,000	19%
MISCELLANEOUS REVENUES										
023-361-10-00	INVESTMENT INTEREST	$3,496	$5,741	$2,200	$2,652	121%	$3,536	$4,178	$641	15%
023-367-00-00	PRIVATE DONATIONS - WETHERILL	$49,930	$71,776	$20,000	$16,350	82%	$21,800	$38,309	$16,509	43%
023-367-00-10	PRIVATE DONATIONS - PROJECTS	$0	$0	$20,000	$0	0%	$0	$0	$0	0%
TOTAL		$53,426	$77,517	$42,200	$19,002	45%	$25,336	$42,487	$17,150	40%
	Subtotal before transfers	**$74,426**	**$103,517**	**$63,200**	**$20,002**	**32%**	**$46,336**	**$68,487**	**$22,150**	**32%**
023-397-00-00	OTHER - TRANSFERS IN	$0	$0	$0	$0	0%	$2,200	$2,092	-$108	0%
	Total Revenues	**$74,426**	**$103,517**	**$63,200**	**$20,002**	**32%**	**$48,536**	**$70,579**	**$22,042**	**31%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
EXPENDITURES										
OTHER PARK FACILITIES										
023-576-90-10	SALARY - PW	$0	$0	$0	$0	0%	$0	$0	$0	0%
023-576-90-31	SUPPLIES	$402	$3,901	$2,500	$0	0%	$625	$2,532	$1,907	75%
023-576-40-41	TREEFALL CONTINGENCY			$5,000	$510	17%	$3,000	$3,000	$0	0%
023-576-90-40	MISCELLANEOUS MAINT.	$26,943	$33,815	$25,000	$16,794	67%	$22,393	$36,364	$13,971	38%
023-576-90-42	PROJECT EXPENSES	$19,591	$36,723	$30,000	$0	0%	$0	$5,000	$5,000	100%
023-576-90-32	FUNDRAISING COSTS	$0	$0	$3,000	$9,323	31%	$12,431	$17,454	$5,023	29%
TOTAL		$46,936	$74,438	$65,500	$26,627	41%	$38,448	$64,350	$25,902	40%
	Subtotal before transfers	**$46,936**	**$74,438**	**$65,500**	**$26,627**	**41%**	**$38,448**	**$64,350**	**$25,902**	**40%**
023-597-00-00	OTHER - TRANSFERS OUT	$0	$0	$0	$0	0%	$0	$0	$0	0%
	Total Expenditures	**$46,936**	**$74,438**	**$65,500**	**$26,627**	**41%**	**$38,448**	**$64,350**	**$25,902**	**40%**
023-5089100	PROJECTED ENDING FUND BALANCE	$67,773	$96,852	$92,452	$88,127	95%	$104,840	$110,983	$6,143	6%

PUBLIC PARKS AND OPEN SPACE FUND #040

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
040-3089100	BEGINNING BALANCE	$47,803	$57,327	$128,548	$128,548	100%	$128,548	$226,062	$97,514	43%
REVENUES										
040-311-11-00	PROPERTY TAX - KING COUNTY PARKS LEVY	$38,743	$40,302	$117,000	$57,379	49%	$114,758	$114,758	$0	0%
040-359-00-00	TREE MITIGATION FUND							$0	$0	0%
040-361-10-00	MISC - INVESTMENT INTEREST	$6,936	$3,814	$8,500	$3,942	46%	$5,256	$7,270	$2,013	28%
040-367-00-00	CONTRIBUTIONS & DONATIONS NON-GOVT	$0	$900	$0	$2,500	2500%	$2,500	$0	-$2,500	0%
	Subtotal before transfers	**$45,679**	**$45,016**	**$125,500**	**$63,821**	**51%**	**$122,514**	**$122,028**	**-$487**	**0%**
040-397-00-00	OTHER - TRANSFERS IN	$0	$150,000	$0	$0	0%	$0	$187,000	$187,000	0%
	Total Revenues	**$45,679**	**$195,016**	**$125,500**	**$63,821**	**51%**	**$122,514**	**$309,028**	**$186,513**	**60%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
EXPENDITURES										
PARK FACILITIES										
040-576-80-31	PARK FACILITIES - OPEN SPACES - MAINTENANCE	$7,849	$0	$20,000	$2,476	12%	$20,000	$20,000	$0	0%
040-576-80-40	PARK FACILITIES - GEN. PARKS - MAINTENANCE	$1,437	$0	$20,000	$357	2%	$5,000	$20,000	$15,000	75%
040-576-90-00	Parks Projects & Maintenance							$0	$0	0%
TOTAL		$9,286	$0	$40,000	$2,832	7%	$25,000	$40,000	$15,000	38%
CAPITAL EXPENDITURES/EXPENSES										
040-594-76-63	PARKS - COMMUNITY PROJECTS CONSTRUCTION	$280	$6,617	$0	$0	0%	$0	$0	$0	0%
040-594-76-64	PARKS - CAPITAL IMPROVEMENT - SALLY'S ALLEY	$26,589	$99,134	$0	$0	0%	$0	$0	$0	0%
040-594-76-67	P-1 47th ST BEACH MAINT AND DOCK REPAIR	$0	$0	$24,000	$0	0%	$0	$187,000	$187,000	100%
TOTAL		$26,869	$105,751	$24,000	$0	0%	$0	$187,000	$187,000	100%
	Subtotal before transfers	**$36,155**	**$105,751**	**$64,000**	**$2,832**	**4%**	**$25,000**	**$227,000**	$202,000	89%
040-597-00-00	OTHER - TRANSFERS OUT	$0	$18,044	$0	$0	0%	$0		$0	0%
	Total Expenditures	**$36,155**	**$123,795**	**$64,000**	**$2,832**	**4%**	**$25,000**	**$227,000**	**$202,000**	**89%**
040-5089100	PROJECTED ENDING FUND BALANCE	$57,327	$128,548	$190,048	$189,537	100%	$226,062	$308,090	$82,028	27%

STREET FUND #101

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
101-3085100	BEGINNING BALANCE	$529,781	$1,108,920	$918,347	$918,347	100%	$918,347	$1,045,997	$127,650	12%
REVENUES										
101-334-03-80	STATE TIB GRANT	$0	$387,122	$152,878	$125,692	314%	$167,590	$93,352	-$74,238	-80%
101-322-40-00	HEAVY VEHICLE FEE	$158,776	$56,611	$40,000	$114,136	75%	$126,136	$0	-$126,136	0%
101-336-00-71	MULTIMODAL TRANS. CTY	$1,455	$1,431	$1,400	$1,060	76%	$1,414	$1,401	-$13	-1%
101-336-00-87	STREET FUEL TAX	$20,090	$19,242	$20,000	$15,490	77%	$20,653	$19,380	-$1,273	-7%
101-361-10-00	INVESTMENT INTEREST	$48,546	$42,906	$30,500	$27,650	91%	$36,867	$40,269	$3,402	8%
101-382-10-00	STREET DAMAGE DEPOSIT	$45,150	$28,000	$20,000	$44,000	220%	$58,667	$38,369	-$20,297	-53%
101-395-20-00	INSURANCE RECOVERY - CAP.ASSET	$6,578								
	Subtotal before transfers	**$280,595**	**$535,313**	**$264,778**	**$328,029**	**124%**	**$411,326**	**$192,771**	**-$218,555**	**-113%**
101-397-00-00	OPERATING TRANSFERS IN	$545,000	$0	$72,000	$72,000	100%	$72,000	$52,399	-$19,601	-37%
101-397-00-01	OPERATING TRANSFERS IN	$0	$0	$63,000	$63,000	100%	$63,000	$0	-$63,000	0%
101-397-00-02	OPERATING TRANSFERS IN	$0	$0	$45,000	$45,000	100%	$45,000	$0	-$45,000	0%
	Total Transfer In	**$545,000**	**$0**	**$180,000**	**$180,000**	**100%**	**$180,000**	**$52,399**	**-$127,601**	**-244%**
	Total Revenues	**$825,595**	**$535,313**	**$444,778**	**$508,029**	**114%**	**$591,326**	**$245,170**	**-$346,156**	**-141%**
					$918,347	100%	$918,347	$1,045,997	$127,650	12%

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
EXPENDITURES										
101-542-30-48	STREET MAINTENANCE	$7,768	$668	$15,000	$12,500	83%	$15,000	$15,675	$675	4%
101-542-63-47	STREET LIGHTS	$11,179	$12,786	$11,067	$1,133	84%	$1,350	$1,411	$61	4%
101-542-67-41	STREET CLEANING	$5,650	$6,811	$6,200	$1,129	83%	$1,355	$1,501	$146	10%
101-542-70-31	ROW MAINT - SUPPLIES	$7,532	$5,661	$8,000	$698	83%	$837	$875	$38	4%
101-542-70-32	ROW MAINT - FUEL	$1,701	$1,663	$3,000	$14,625	98%	$14,625	$15,356	$731	5%
101-542-70-35	ROW MAINT - EQUIPMENT	$1,753	$618	$2,000	$10,932	99%	$14,576	$15,305	$729	5%
101-542-70-41	ROW MAINT - CONTRACT SVCS	$21,126	$10,804	$25,000	$4,635	75%	$6,180	$6,489	$309	5%
101-513-10-10	MAYOR/TOWN ADMINISTRATOR SALARY	$0	$0	$15,000	$1,405	18%	$1,874	$8,000	$6,126	77%
101-513-10-21	SOC.SEC/MEDI/SUTA/WORK COMP FOR ABOVE	$0	$0	$1,350	$1,319	44%	$1,758	$3,000	$1,242	41%
101-513-10-22	BENEFITS	$0	$0	$1,355	$1,927	96%	$2,569	$2,697	$128	5%
101-513-10-23	RETIREMENT	$0	$0	$837	$6,244	25%	$21,276	$25,000	$3,724	15%
101-543-30-10	SALARY – PW & CT	$62,236	$93,838	$99,411	$83,669	84%	$100,239	$126,386	$26,147	21%
101-543-30-21	PAYROLL TAXES - PW &CT	$6,978	$10,038	$10,272	$8,799	86%	$10,598	$13,209	$2,612	20%
101-543-30-22	BENEFITS - PW & CT	$8,196	$13,025	$12,193	$11,720	96%	$14,620	$21,898	$7,278	33%
101-543-30-23	RETIREMENT - PW & CT	$5,792	$6,456	$5,547	$3,817	69%	$4,742	$7,052	$2,311	33%
101-543-31-10	SALARY - PART TIME PUBLIC WORKS	$13,580	$19,220	$12,000	$16,042	134%	$16,042	$16,560	$518	3%
101-543-31-21	PAYROLL TAXES - PART TIME PUBLIC WORKS	$2,008	$2,846	$1,320	$2,369	179%	$2,369	$1,822	-$547	-30%
101-544-20-41	ENGINEERING SERVICES - GENERAL	$11,971	$3,135	$10,000	$0	0%	$0	$10,000	$10,000	100%
101-582-10-00	STREET DEPOSIT REFUNDS	$27,958	$15,000	$20,000	$23,250	116%	$58,667	$38,369	-$20,297	-53%
	Total before Capital Improvements	**$195,427**	**$202,570**	**$259,552**	**$206,212**	**79%**	**$288,676**	**$330,606**	**$41,930**	**13%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
101-594-42-60	CAP EXP-ORDINARY MAINT (VEHICLES, EQUIP)		$0	$0	$0	0%	$0	$0	$0	0%
101-595-30-60	ROADWAY RESTORATION	$20,253	$0	$45,000	$3,671	8%	$25,000	$25,000	$0	0%
101-595-30-63	STREET CONSTRUCTION	$30,775	$0	$0	$0	0%	$0	$0	$0	0%
101-595-30-64	ROADWAY - T-1 94th AVE, 38th & 40th STs	$0	$440,657	$300,000	$134,215	45%	$140,000	$0	-$140,000	0%
101-595-61-60	SIDEWALKS - T-2 92nd Ave.	$0	$82,659	$0	$0	0%	$0	$0	$0	0%
101-595-63-60	O-1 Replace 2 street lights - 4030 95th Ave.	$0	$0	$63,000	$0	0%	$10,000	$53,000	$43,000	81%
	Total Capital Exp	**$51,028**	**$523,316**	**$408,000**	**$137,887**	**34%**	**$175,000**	**$78,000**	**-$97,000**	**-124%**
	Total Expenditures	**$246,456**	**$725,886**	**$667,552**	**$344,099**	**52%**	**$463,676**	**$408,606**	**-$55,070**	**-13%**
101-5085100	PROJECTED ENDING FUND BALANCE	$1,108,920	$918,347	$695,573	$1,082,277	156%	$1,045,997	$882,561	-$163,436	-19%

Transportation Benefit District Fund #102

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
102-3085100	BEGINNING BALANCE	$0	$0	$44,597	$44,597	100%	$44,597	$30,716	-$13,881	-45%
REVENUES										
102-313-21-00	SALES TAX	$0	$44,147	$72,000	$43,173	60%	$57,564	$50,855	-$6,709	-13%
102-361-10-00	INVESTMENT INTEREST	$0	$450	$0	$416	347%	$555	$1,544	$989	64%
	Total Revenues	**$0**	**$44,597**	**$72,000**	**$43,589**	**61%**	**$58,119**	**$52,399**	**-$5,720**	**-11%**
EXPENDITURES										
102-542-30-48	QUALIFYING STREET PROJECTS	$0	$0	$0	$0	0%	$0	$0	$0	
102-597-00-00	TRANSFERS OUT	$0	$0	$72,000	$72,000	100%	$72,000	$52,399	-$19,601	-37%
	Total Expenditures	**$0**	**$0**	**$72,000**	**$72,000**	**100%**	**$72,000**	**$52,399**	**-$19,601**	**-37%**
102-5085100	PROJECTED ENDING FUND BALANCE	$0	$44,597	$44,597	$16,186	36%	$30,716	$30,716	$0	0%

COMMUNITY DEVELOPMENT FUND #104

BARS	Account Title	2024 Actuals	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
104-3085100	BEGINNING BALANCE	$313,754	$406,768	$614,852	$614,852	100%	$614,852	$622,208	$7,356	1%
REVENUES										
LICENSES & PERMITS										
104-322-10-00	BUILDING PERMIT FEES	$177,826	$108,026	$100,000	$159,534	160%	$212,713	$174,612	-$38,100	-22%
104-322-10-11	CONSTRUCTION SIGN FEE	$720	$580	$500	$750	150%	$1,000	$842	-$158	-19%
104-322-10-12	FENCE PERMIT FEE	$0	$0	$0	$0	0%	$0	$0	$0	0%
104-322-10-13	ROOFING PERMIT FEE	$1,200	$2,000	$800	$2,000	250%	$2,667	$3,067	$400	13%
104-332-10-14	TREE PERMIT	$20,645	$14,802	$8,000	$10,500	131%	$14,000	$13,641	-$359	-3%
104-322-10-31	SHORELINE EXEMPTION	$8,060	$4,960	$4,500	$3,549	79%	$4,732	$6,631	$1,899	29%
104-322-11-00	MECHANICAL/PLUMBING PERMIT FEES	$18,158	$42,198	$20,000	$29,173	146%	$38,897	$31,689	-$7,208	-23%
104-322-12-00	DEMOLITION FEES	$88,350	$4,063	$2,000	$2,188	109%	$2,917	$3,516	$599	17%
104-322-13-00	SUBSTANTIAL DEVELOPMENT FEES	$0	$0	$0	$0	0%	$0	$0	$0	0%
104-322-14-00	RIGHT OF WAY PERMIT	$5,250	$5,938	$3,000	$3,300	110%	$4,400	$5,498	$1,098	20%
104-322-16-00	SITE DEVELOPMENT FEES	$7,955	$12,350	$9,000	$8,470	94%	$11,293	$11,636	$343	3%
104-322-17-00	PRE APPLICATION CONFERENCE	$13,753	$31,014	$15,000	$11,100	74%	$14,800	$22,229	$7,429	33%
104-322-18-00	ENCROACHMENT AGREEMENT	$3,750	$11,560	$2,500	$7,500	300%	$10,000	$8,415	-$1,585	-19%
TOTAL		$345,668	$237,489	$165,300	$238,064	144%	$317,418	$281,776	-$35,643	-13%

BARS	Account Title	2024 Actuals	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
STATE GRANTS/AWARDS/CONTRIBUTIONS										
104-334-04-20	GRANT - DEPT OF COMMERCE									
104-334-04-21	MIDDLE HOUSING GRANT - DEPT COMM.	$50,000	$17,500	$0	$0	0%	$0	$0	$0	0%
104-334-04-22	CLIMATE PLANNING GRANT - DEPT COMM.	$17,500	$35,000	$0	$0	0%	$0	$0	$0	0%
104-334-04-23	CONSOLIDATED PERMIT REVIEW GRANT	$46,875	$140,625	$0	$0	0%	$0	$0	$0	0%
TOTAL		$114,375	$193,125	$0	$0	0%	$0	$0	$0	0%
PLANNING & DEVELOPMENT FEES										
104-345-81-00	ZONING/SUBDIVISION FEES	$1,250	$3,110	$2,000	$0	0%	$0	$1,254	$1,254	100%
104-345-81-10	VARIANCE FEE	$0	$2,500	$0	$473	473%	$473	$1,619	$1,146	71%
104-345-81-40	HEARING EXAMINER - FOR REIMBURSEMENT	$6,600	$2,840	$4,000	$2,451	61%	$5,536	$5,734	$198	3%
104-345-83-00	PLAN CHECKING FEES	$141,214	$127,017	$80,000	$78,088	98%	$104,117	$124,321	$20,204	16%
104-345-86-00	SEPA PERMIT	$12,500	$14,955	$10,000	$5,000	50%	$6,667	$12,685	$6,018	47%
104-345-89-00	CRITICAL AREAS	$0	$0	$0	$0	0%	$0	$14,214	$14,214	100%
104-345-89-40	OTHER DEVELOPMENT FEES	$9,037	$3,625		$7,416	2216%	$9,888	$7,856	-$2,032	-26%
104-345-89-41	GENERAL ADMINISTRATION - Recoup	$0	$0	$0	$0	0%	$0	$0	$0	0%
TOTAL		$170,601	$154,047	$96,000	$93,428	97%	$126,681	$167,682	$41,001	24%
MISCELLANEOUS REVENUES										
104-361-10-00	INVESTMENT INTEREST	$20,438	$19,656	$9,600	$16,141	168%	$21,521	$25,360	$3,839	15%
TOTAL		$20,438	$19,656	$9,600	$16,141	168%	$21,521	$20,239	-$1,282	-6%

BARS	Account Title	2024 Actuals	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
104-397-00-00	OTHER - TRANSFERS IN	$0	$0	$0	$0	0%	$0	$0	$0	0%
	TOTAL REVENUES	**$651,081**	**$604,317**	**$270,900**	**$347,632**	**128%**	**$465,620**	**$469,697**	**$4,077**	**1%**
EXPENDITURES										
EXECUTIVE ACTIVITIES										
104-513-10-10	MAYOR/TOWN ADMINISTRATOR SALARY	$0	$0	$45,000	$37,500	83%	$45,000	$47,025	$2,025	4%
104-513-10-21	SOC.SEC/MEDI/SUTA/WORK COMP FOR ABOVE	$0	$0	$4,050	$3,400	84%	$4,050	$4,232	$182	4%
104-513-10-22	BENEFITS	$0	$0	$4,064	$3,388	83%	$4,064	$4,504	$440	10%
104-513-10-23	RETIREMENT	$0	$0	$2,511	$2,093	83%	$2,511	$2,624	$113	4%
TOTAL		$0	$0	$55,625	$46,380	83%	$55,625	$58,385	$2,760	5%
FINANCIAL SERVICES										
104-514-20-11	WAGES TEMP DEP.CLERK - 4 MOS.	$0	$0	$60,000	$0	0%	$0	$0	$0	0%
104-514-20-24	SOC.SEC/MEDI/SUTA/WORK COMP FOR ABOVE	$0	$0	$2,700	$0	0%	$0	$0	$0	0%
TOTAL		$0	$0	$62,700	$0	0%	$0	$0	$0	0%
GENERAL SERVICES										
104-518-10-10	SALARY - CLERKS	$94,636	$97,691	$103,051	$86,695	84%	$103,870	$112,070	$8,200	7%
104-518-10-21	PAYROLL TAXES - CLERKS	$8,416	$8,764	$9,275	$7,829	84%	$9,399	$10,086	$687	7%
104-518-10-22	BENEFITS - CLERKS	$11,123	$13,702	$12,871	$24,068	187%	$29,566	$36,584	$7,018	19%
104-518-10-23	RETIREMENT - CLERKS	$8,810	$6,734	$5,750	$3,986	69%	$4,944	$6,254	$1,309	21%
TOTAL		$122,984	$126,891	$130,947	$0	0%	$0	$20,000	$20,000	100%

BARS	Account Title	2024 Actuals	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
COMMUNITY PLANNING & ECONOMIC DEVELOPMENT										
104-558-50-40	SITE DEVELOPMENT	$13,959	$12,004	$9,000	$4,579	51%	$6,105	$10,646	$4,541	43%
104-558-50-41	BUILDING PERMITS	$48,493	$58,557	$40,000	$51,137	128%	$68,183	$49,738	-$18,445	-37%
104-558-50-42	MECHANICAL PERMITS	$9,584	$16,862	$8,000	$2,669	33%	$3,558	$9,186	$5,627	61%
104-558-50-44	SEPA	$5,323	$5,151	$5,000	$3,571	71%	$4,761	$5,245	$484	9%
104-558-50-45	DEMOLITION PERMITS	$82,909	$125	$0	$113	112%	$113	$20,804	$20,691	99%
104-558-50-47	RIGHT OF WAY	$9,018	$6,211	$5,000	$9,240	185%	$12,320	$8,667	-$3,653	-42%
104-558-50-48	SHORELINE EXEMPTION	$675	$2,590	$2,000	$7,897	395%	$10,529	$3,771	-$6,759	-179%
104-558-50-49	SHORELINE SUBS DEVELOPMENT	$10,394	$2,710	$8,000	$4,670	58%	$6,226	$6,866	$640	9%
104-558-50-50	ENCROACHMENT AGREEMENTS	$0	$0	$0	$0	0%	$0	$8,415	$8,415	100%
104-558-60-40	COMPREHENSIVE PLAN	$30,479	$0	$10,000	$0	0%	$0	$0	$0	0%
104-558-60-41	CODE ENFORCEMENT	$5,494	$3,446	$5,000	$3,113	62%	$4,151	$3,867	-$283	-7%
104-558-60-42	GENERAL ADMINISTRATION	$90,001	$50,728	$80,000	$46,572	58%	$62,095	$73,913	$11,817	16%
104-558-60-43	OTHER DEVELOPMENT	$0	$43	$5,000	$4,528	91%	$6,037	$2,872	-$3,165	-110%
104-558-60-44	SPECIAL USE PERMIT	$0	$1,468	$0	$0	0%	$0	$367	$367	100%
104-558-60-45	PROF SVCS - HRG. EXAM	$8,460	$2,840	$4,000	$5,536	138%	$5,536	$5,734	$198	3%
104-558-60-46	PLAN CHECKING	$53,922	$41,083	$40,000	$22,289	56%	$29,718	$40,163	$10,445	26%
104-558-60-48	ZONING/SUBDIVISION	$5,475	$3,287	$5,000	$631	13%	$842	$1,254	$412	33%
104-558-60-49	PRE-APPLICATION MEETINGS	$8,097	$15,345	$9,000	$6,399	71%	$8,532	$10,334	$1,803	17%
104-558-61-40	MIDDLE HOUSING – ACCESSORY DWELLINGS	$24,917	$7,123	$10,000	$0	0%	$0	$0	$0	0%
104-558-61-41	CLIMATE PLANNING	$6,706	$10,706	$0	$0	0%	$0	$0	$0	0%
104-558-61-42	CONSOLIDATED PERMIT REVIEW	$11,567	$11,396	$10,000	$0	0%	$0	$0	$0	0%
104-558-61-43	CRITICAL AREAS	$0	$14,135	$5,000	$10,720	214%	$14,294	$14,214	-$80	-1%
104-588-61-44	SHORELINE MASTER PROGRAM	$0	$0	$0	$0	0%	$0	$0	$0	0%
TOTAL		$425,473	$265,807	$260,000	$183,663	71%	$243,001	$276,056	$33,055	12%

BARS	Account Title	2024 Actuals	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
PROPERTY DEVELOPMENT										
104-559-30-00	TREE PERMITS	$9,609	$2,767	$5,000	$8,894	178%	$11,859	$7,029	-$4,831	-69%
104-559-50-21	ROOFING PERMIT	$0	$768	$0	$0	0%	$0	$192	$192	100%
TOTAL		$9,609	$3,535	$5,000	$8,894	178%	$11,859	$7,221	-$4,639	-64%
	Total Expenditures		**$396,233**	**$514,272**	**$361,514**	**70%**	**$458,264**	**$506,656**	**$48,391**	**10%**
104-5085100	PROJECTED ENDING FUND BALANCE		$614,852	$371,480	$600,970	162%	$622,208	$585,249	-$36,959	-6%

CAPITAL IMPROVEMENT FUND #301 - REET

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
301-3083100		$59,407	$48,425	$465,991	$465,991	100%	$465,991	$1,058,921	$592,931	56%
REVENUES										
301-318-34-00	REET 1 - FIRST QTR PERCENT	$139,769	$204,825	$175,000	$230,013	131%	$306,684	$184,684	-$122,000	-66%
301-318-35-00	REET 2 - SECOND QTR PERCENT	$139,769	$204,825	$175,000	$230,013	131%	$306,684	$184,684	-$122,000	-66%
301-361-10-00	INVESTMENT INTEREST	$39,481	$7,916	$21,000	$18,422	88%	$24,563	$31,261	$6,698	21%
301-397-00-00	OTHER - TRANSFERS IN	$0	$0	$0	$0	0%	$0	$254,053	$254,053	100%
	Total Revenues	**$319,018**	**$417,566**	**$371,000**	**$478,448**	**129%**	**$637,931**	**$654,681**	**$16,750**	**3%**
EXPENDITURES										
301-597-00-00	OPERATING TRANSFERS - OUT	$330,000	$0	$45,000	$45,000	100%	$45,000	$187,000	$142,000	0%
301-597-00-00	OPERATING TRANSFER - OUT	$0	$0	$0	$0	0%	$0	$645,000	$645,000	0%
	Total Expenditures	**$330,000**	**$0**	**$45,000**	**$45,000**	**100%**	**$45,000**	**$832,000**	**$787,000**	**95%**
301-5083100	PROJECTED ENDING FUND BALANCE	$48,425	$465,991	$791,991	$899,439	114%	$1,058,921	$881,602	-$177,319	-20%

CURRENT YEAR CAPITAL FUND 311 - UGC (includes Water District funds)

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
311-3085100	BEGINNING BALANCE	$2,308,695	$739,787	$567,619	$567,619	100%	$567,619	$254,053	-$313,566	-123%
REVENUES										
311-361-10-00	INVESTMENT INTEREST	$103,089	$32,743	$7,700	$8,534	111%	$11,379	$0	-$11,379	0%
311-385-00-00	SPECIAL OR EXTRAORDINARY ITEM	$0	$0	$0	$0	0%	$0	$0	$0	0%
311-385-00-10	SPECIAL OR EXTRA ITEM - COMCAST	$0	$289,371	$0	$0	0%	$0	$0	$0	0%
311-397-00-00	OPERATING TRANSFERS - IN	$0	$0	$0	$0	0%	$0	$0	$0	0%
	Total Revenues	**$103,089**	**$322,114**	**$7,700**	**$8,534**	**111%**	**$11,379**	**$0**	**-$11,379**	**0%**
EXPENDITURES										
311-595-10-41	PROFESSIONAL SERVICES - ENGINEERING	$0	$0	$0	$0	0%	$0	$0	$0	0%
311-595-30-63	CONSTRUCTION - UNDERGROUNDING	$1,671,998	$494,282	$0	$0	0%	$0	$0	$0	0%
311-595-70-63	ROADSIDE LANDSCAPING-DEVELOPMENT	$0	$0	$0	$0	0%	$0	$0	$0	0%
311-597-00-00	TRANSFER OUT OF RESTRICTED	$0	$0	$63,000	$63,000	100%	$63,000	$226,931	$163,931	0%
311-597-00-00	TRANFER OUT OF ASSIGNED	$0	$0	$261,945	$261,945	100%	$261,945	$27,122	-$234,823	0%
	Total Expenditures	**$1,671,998**	**$494,282**	**$324,945**	**$324,945**	**100%**	**$324,945**	**$254,053**	**-$70,892**	**0%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
311-5083100	ENDING FUND BALANCE - RESTRICTED		$289,931	$226,931	$226,931	100%	$226,931	$226,931	$0	0%
311-5085100	ENDING FUND BALANCE - ASSIGNED		$277,688	$23,443	$24,277	104%	$27,122	$27,122	$0	0%
	ENDING FUND BALANCE	$739,787	$567,619	$250,374	$251,208	100%	$254,053	$0	-$254,053	120977619%

STORMWATER FUND #401

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
401-3085100	BEGINNING BALANCE	$304,515	$683,773	$742,034	$742,034	100%	$742,034	$758,242	$16,208	2%
REVENUES										
401-337-00-70	GRANT KC - SROF (Subregional Opportunity)	$31,009	$37,666	$23,162	$0	0%	$23,162	$23,000	($162)	-1%
401-337-00-71	GRANT KC - FLOOD REDUCTION	$13,618	$0	$0	$0	0%	$0	$55,000	$55,000	100%
401-343-10-00	STORMWATER SYSTEM MAINTENANCE TAX	$54,435	$54,030	$53,960	$30,596	57%	$53,760	$53,760	$0	0%
401-343-10-10	STORMWATER RESERVE FOR CAPITAL TAX	$88,590	$87,930	$87,830	$49,919	57%	$87,491	$87,491	$0	0%
401-361-10-00	MISC - INVESTMENT INTEREST	$40,420	$28,972	$28,000	$19,399	69%	$25,866	$30,756	$4,890	16%
401-369-40-00	JUDGEMENT & SETTLEMENTS	$21,518	$0	$0			$0	$0	$0	0%
	Subtotal before transfers	**$249,589**	**$208,598**	**$192,952**	**$99,914**	**52%**	**$190,279**	**$250,007**	**$59,728**	**24%**
401-397-00-00	OTHER - TRANSFER IN	$740,000	$0	$0	$0	0%	$0	$645,000	$645,000	100%
	Total Revenues	**$989,589**	**$208,598**	**$192,952**	**$99,914**	**52%**	**$190,279**	**$895,007**	**$704,728**	**79%**

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Increase ($)	2027 Increase (%)
EXPENDITURES										
401-513-10-10	MAYOR/TOWN ADMIN SALARY	$0	$0	$7,500	$6,250	83%	$7,500	$7,838	$338	$0
401-513-10-21	SOC.SEC/MEDI/SUTA/WORK COMP	$0	$0	$675	$567	84%	$675	$705	$30	$0
401-513-10-22	BENEFITS	$0	$0	$677	$565	83%	$677	$751	$74	$0
401-513-10-23	RETIREMENT	$0	$0	$419	$349	83%	$419	$437	$18	$0
401-531-40-10	SALARY - PW & CT	$17,782	$43,710	$52,087	$44,227	85%	$52,909	$60,860	$7,952	13%
401-531-40-21	PAYROLL TAXES - PW & CT	$1,993	$4,315	$5,066	$4,245	84%	$5,115	$6,002	$886	15%
401-531-40-22	BENEFITS - PW & CT	$2,342	$6,252	$5,419	$5,785	107%	$7,495	$12,516	$5,021	40%
401-531-40-23	RETIREMENT - PW & CT	$1,655	$2,846	$2,906	$1,616	56%	$2,101	$3,396	$1,295	38%
401-531-40-41	ENGINEERING SERVICES - GENERAL	$915	$0	$10,000	$371	4%	$1,000	$10,000	$9,000	90%
401-531-40-48	STORM DRAIN MAINTENANCE	$38,450	$76,552	$40,000	$6,000	15%	$40,000	$46,000	$6,000	13%
401-531-67-41	STREET CLEANING	$5,650	$6,811	$6,200	$4,635	75%	$6,180	$6,489	$309	5%
	Subtotal before Capital	**$68,786**	**$140,485**	**$130,949**	**$74,609**	**57%**	**$124,071**	**$154,993**	**$30,923**	**20%**
401-594-31-40	SW CONSULT. - ENGINEER	$29,839	$0	$0	$0	0%	$0	$0	$0	0%
401-594-31-41	S-1 ENGR-4441 91st Ave NE	$0	$9,853	$50,000	$3,713	7%	$50,000	$645,000	$595,000	92%
401-594-31-60	STORMWATER CONSTRUCTION	$511,706	$0	$0	$0	0%	$0	$0	$0	0%
	Total Capital Exp	**$541,545**	**$9,853**	**$50,000**	**$3,713**	**7%**	**$50,000**	**$645,000**	**$595,000**	**92%**
	Total Expenditures	**$610,331**	**$150,337**	**$180,949**	**$78,322**	**43%**	**$174,071**	**$799,993**	**$625,923**	**78%**
401-5085100	PROJECTED ENDING FUND BALANCE	$683,773	$742,034	$754,037	$763,626	101%	$758,242	$853,255	$95,013	11%

WETHERILL ENDOWMENT FUND #701 - RESTRICTED PRINCIPAL BY AGREEMENT

BARS	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual (09/2026)	2026 Variance (%)	2026 Projected	2027 Proposed	2027 Variance ($)	2027 Variance (%)
701-3082100	BEGINNING FUND BALANCE	$51,243	$51,243	$51,243	$51,243	0%	$51,243	$50,805	-$438	-1%
REVENUES										
701-361-10-00	INVESTMENT INTEREST	$0	$2,185	$2,200	$1,321	60%	$1,762	$2,092	-$108	-5%
	Total Revenue	**$0**	**$2,185**	**$2,200**	**$1,321**	**60%**	**$1,762**	**$2,092**	**-$108**	**-5%**
EXPENDITURES										
701-597-00-00	TRANFERS OUT	$0	$2,185	$2,200	$0	0%	$2,200	$2,092	-$108	-5%
	Total Expenditures	**$0**	**$2,185**	**$2,200**	**$0**	**0%**	**$2,200**	**$2,092**	**-$108**	**-5%**
701-5082100	PROJECTED ENDING FUND BALANCE	$51,243	$51,243	$51,243	$52,564	103%	$50,805	$50,805	$0	0%

2027 Proposed Salary Schedule

(Proposed Salary Steps based on 4.5% Cost of Living Increase (COLA) - Washington CPI-U (Seattle-Tacoma-Bellevue, WA) June 2026)

SALARY STEPS	1	2	3	4	5	6
Mayor	$83,600	$104,500	$125,400	$146,300	$167,200	$188,100
Clerk/Treasurer	$129,461	$137,228	$145,463	$154,190	$163,441	$173,248
Dep Clerk	$77,138	$81,766	$86,671	$91,871	$97,385	$103,227
Public Works	$78,344	$83,044	$88,028	$93,308	$98,907	$104,842

2027 Proposed Salary Fund Allocations

(No changes to 2026 allocation distribution)

SALARY FUND ALLOCATIONS	GF 001	S 101	CD 104	SW 401
Public Works Coordinator	10%	70%	0%	20%
Clerk-Treasurer	40%	20%	20%	20%
Deputy Clerk	25%	0%	75%	0%
Mayor/Town Admin	55%	10%	30%	5%

TOWN OF YARROW POINT
CAPITAL IMPROVEMENT PLAN (2027- 2032)
TRANSPORTATION IMPROVEMENT PLAN (2027 - 2032)

DATE SUBMITTED: 07/16/2026

Approved by: TYP Council
Date: July 14, 2026
Ordinance Number: 787

NO.	YEAR	STREET / LOCATION	FROM	TO	(mi)	PROJECT SCOPE	CONDITION	BUDGET	SOURCE
I. TRANSPORTATION IMPROVEMENT PROJECTS									
T - 1	2028	NE 34th Street	8900	9200	0.16	2" Grind and Overlay (~2250 sy @ $70/sy)	3.5	$165,000	Street Fund (101)
T - 2	2030	95th Ave NE	3800	4700	0.50	2" Grind and Overlay (~6,950 sy @$70/sy) Completed after Stormwater (S-4) and UGC (U-3)	3.5	$515,000	Street Fund (101)
II. CAPITAL IMPROVEMENT PROJECTS - STORMWATER									
S - 1	2027	4441 91st Ave NE	91st R/W	Lake Washington	0.12	Stormwater Construction (~525 LF) Survey/ Design/ Bid/ Construct/ Manage/ Closeout		$515,000	Stormwater Fund (401
S - 2 S - 3	2028/ 2029	95th Ave NE	3800	4700	0.50	Survey & Final Engineering Design - Stormwater (~2,500LF) (2020 CIP #6)		$41,000	Stormwater Fund (401
S - 4	2030	95th Ave NE	3800	4700	0.50	Stormwater Construction - Incl. Bid/ Manage/ Construct/ Close Out (2020 CIP #6)		$309,000	Stormwater Fund (401
III. CAPITAL IMPROVEMENT PROJECTS - UNDERGROUND CONVERSION									
U - 1 U - 2	2028/ 2029	95th Ave NE	3800	4700	0.50	Survey & Final Engineering Design - UGC (~2,500LF)		$62,000	CIP Fund (301 - REET Capital Fund (311)
U - 3	2030	95th Ave NE	3800	4700	0.50	UGC Construction (~2,500LF @ $840/lf) 12 existing street lightsBid/ Manage/ Construct/ Close Out		$2,266,000	CIP Fund (301 - REET Capital Fund (311)
IV. CAPITAL IMPROVEMENT PROJECTS - PARKS AND OPEN SPACE									
P - 1	2027	NE 47th Street			-	NE 47th Street Beach Maintenance and Dock Repair		$150,000	Parks & Open Space Fund (040)
P - 2	2028/ 2029	95th Ave NE	3800	4700	0.50	Pathway Extension - Final Engineering Design		$25,000	Parks & Open Space Fund (040)
P - 3	2030	95th Ave NE	3800	4700	0.50	Pathway Extension - Construction		$515,000	Parks & Open Space Fund (040)
P - 4	2031	95th Ave NE			-	Morningside Park Nature Path		$103,000	Parks & Open Space Fund (040)
IV. CAPITAL IMPROVEMENT PROJECTS - OTHER									
O - 1									

1 = excellent (new/recent overlay within past 5-10 yr.)
2 = good (older overlay, no obvious damage)
3 = fair (some cracks)
4 = fair-poor (several cracks, some alligators/settlement)
5 = poor (several cracks, alligators, settlement/potholes)

1) The above budget figures shown are in 2026 dollars and are to be considered preliminary probable project costs only. More precise budget figures will need to be determined once the final scope of each project is defined, which will require more extensive research, survey, and scope definition prior to the particular year's budgeting.

2) The projects identified above are preliminary in scope. Projects may be added to or deleted from this list.