

City of Brownsville
Budget Year: 2024-2025

Budgeted
Expenditures & Resources
Tax Rate Calculation
2024-2025



	Taxes 2021-2022	Taxes 2022-2023	Taxes 2023-2024	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$860,457	\$953,365	\$956,878	100 GENERAL	\$3,618,855	\$2,244,855	\$1,374,000	\$1,025,162	1
2	\$0	\$0	\$0	200 WATER	\$1,126,400	\$1,056,550	\$69,850	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$1,122,800	\$708,700	\$414,100	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$408,850	\$370,100	\$38,750	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$60,000	\$60,000	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$231,100	\$0	\$231,100	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$98,292	\$35,000	\$63,292	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$7,920	\$0	\$7,920	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$69,070	\$0	\$69,070	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$62,500	\$0	\$62,500	\$0	11
					Resources	Expenditures	U.E Balance		
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$191,600	\$165,000	\$26,600	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$0	\$0	\$0	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$76,200	\$57,000	\$19,200	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$204,000	\$204,000	\$0	\$0	15
16	\$0	\$0	\$0	911 LAND ACQUISITION	\$9,985	\$9,985	\$0	\$0	16
17	\$0	\$0	\$0	450 WATER BOND	\$50,400	\$46,339	\$4,061	\$35,000	17
18	\$130,960	\$207,188	\$175,000	460 SEWER BOND	\$492,700	\$300,161	\$192,539	\$175,000	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$291,900	\$250,000	\$41,900	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$793,500	\$500,000	\$293,500	\$0	20
21	\$991,417	\$1,160,553	\$1,306,878	TOTAL	\$8,916,072	\$6,007,690	\$2,908,382	\$1,235,162	21
22				Tax Needed for Water Bonded Debt				\$35,000	22
23				Levy Needed for Water Bonded Debt				\$36,645	23
24				Tax Rate for Water Bonded Debt					24
25				Tax Needed for Sewer Bonded Debt				\$175,000	25
26				Levy Needed for Sewer Bonded Debt				\$183,225	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 13%)				\$1,075,721	General Fund Taxes to Balance		\$1,025,162	28
29	Minus Uncollectable Taxes (4.7%)				\$1,025,162	Difference		\$50,559	29
30	Taxes Available for General Fund (Estimated)				\$1,025,162	Levy Full Permanent Tax Rate		6.9597	30

RESOURCES
General Fund
(100 000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2024-2025			
			Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				BEGINNING FUND BALANCE				
1	\$2,400,000	\$2,541,872	\$3,420,794	411 BEGINNING CASH BALANCE	\$2,389,678	\$2,389,678	\$2,389,678	1
2	\$21,430	\$30,242	\$22,500	413 PRIOR TAXES	\$26,500	\$26,500	\$26,500	2
3	\$12,444	\$69,495	\$16,000	414 INTEREST	\$20,000	\$20,000	\$20,000	3
4								4
5				OTHER RESOURCES				5
6	\$21,131	\$21,307	\$19,500	421 STATE REVENUE SHARING	\$18,500	\$18,500	\$18,500	6
7	\$32,210	\$31,882	\$30,000	422 STATE LIQUOR TAX	\$29,000	\$29,000	\$29,000	7
8	\$2,206	\$1,155	\$1,600	423 STATE CIGARETTE TAX	\$1,000	\$1,000	\$1,000	8
9	\$9,981	\$12,546	\$8,800	432 NW NATURAL GAS FRANCHISE	\$11,000	\$11,000	\$11,000	9
10	\$3,267	\$4,812	\$4,200	434 CENTURY LINK FRANCHISE	\$4,000	\$4,000	\$4,000	10
11	\$0	\$0	\$1,800	436 ALYRICA FRANCHISE [NEW '21]	\$1,500	\$1,500	\$1,500	11
12	\$156,068	\$33,482	\$32,000	441 BUILDING PERMIT FEES	\$28,500	\$28,500	\$28,500	12
13	\$30	\$110	\$60	442 COUNCIL ROOM RENTAL ▲	\$60	\$60	\$60	13
14	\$65	\$120	\$80	443 KIRK ROOM RENTAL	\$60	\$60	\$60	14
15	\$14,825	\$18,580	\$14,500	444 PARK RENTAL FEES	\$17,500	\$17,500	\$17,500	15
16	\$1,075	\$929	\$750	445 CR + RC RENTAL [RENAMED ▲ + '25]	\$2,850	\$2,850	\$2,850	16
17	\$0	\$1,000	\$500	446 PLANNING & LAND USE FEES	\$500	\$500	\$500	17
18	\$2,371	\$2,379	\$1,850	447 LIBRARY FINES & FEES	\$2,000	\$2,000	\$2,000	18
19	\$2,525	\$1,850	\$1,850	448 LIEN SEARCH FEES	\$1,850	\$1,850	\$1,850	19
20	\$40,043	\$7,077	\$6,500	449 COURT FINES & FEES	\$6,500	\$6,500	\$6,500	20
21	\$3,250	\$2,650	\$500	452 CEMETERY TRUST INTEREST (LOT SALES)	\$1,250	\$1,250	\$1,250	21
22	\$245	\$245	\$245	454 LAND LEASE FEES	\$245	\$245	\$245	22
23	\$29,769	\$79,352	\$28,500	456 MISCELLANEOUS	\$25,000	\$25,000	\$25,000	23
24	\$5,050	\$5,300	\$3,600	460 PUBLIC RENTAL DEPOSITS ▲	\$4,200	\$4,200	\$4,200	24
25	\$263,344	\$255,958	\$2,000	470 GRANTS	\$2,000	\$2,000	\$2,000	25
26								26
27	\$3,021,329	\$3,122,343	\$3,618,129	Total Resources No Taxes	\$2,593,693	\$2,593,693	\$2,593,693	27
28			\$956,878	Taxes Necessary to Balance	\$1,025,162	\$1,025,162	\$1,025,162	28
29								29
30	\$3,021,329	\$3,122,343	\$4,575,007	TOTAL RESOURCES	\$3,618,855	\$3,618,855	\$3,618,855	30



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$108,944	\$125,822	\$154,880	510 SALARIES	\$170,500	\$170,500	\$170,500	1
2	\$72,645	\$78,566	\$108,605	540 BENEFITS	\$125,000	\$125,000	\$125,000	2
3	\$181,589	\$204,388	\$263,485	TOTAL PERSONNEL SERVICES	\$295,500	\$295,500	\$295,500	3
4				Materials & Services				4
5	\$370	\$0	\$650	611 FILING FEES [2019: + 612,614]	\$650	\$650	\$650	5
6	\$120	\$0	\$450	612 RECORDING FEES [2019: To 611]	\$450	\$450	\$450	6
7	\$250	\$250	\$1,250	613 AUDIT FEES	\$600	\$600	\$600	7
8	\$0	\$0	\$0	614 EASEMENT FEES [2019: To 611]	\$0	\$0	\$0	8
9	\$1,266	\$815	\$2,750	619 REFUNDS & REIMBURSE ▲	\$3,250	\$3,250	\$3,250	9
10	\$0	\$0	\$0	621 ELECTION ADVERTISEMENT [2019: To 623]	\$0	\$0	\$0	10
11	\$2,013	\$1,813	\$3,450	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$3,850	\$3,850	\$3,850	11
12	\$0	\$0	\$0	624 PUBLIC HEARINGS [2019: To 623]	\$0	\$0	\$0	12
13	\$0	\$0	\$0	625 BIDS [2019: To 623]	\$0	\$0	\$0	13
14	\$0	\$0	\$0	626 GEN. ADVERTISEMENTS [2019: To 623]	\$0	\$0	\$0	14
15	\$5,499	\$10,249	\$8,500	627 LEGAL	\$10,500	\$10,500	\$10,500	15
16	\$3,584	\$3,781	\$6,500	629 COMP. SOFTWARE & HARDWARE ▲	\$6,500	\$6,500	\$6,500	16
17	\$1,875	\$1,789	\$3,200	639 SERVICE CONTRACTS ▲	\$3,850	\$3,850	\$3,850	17
18	\$3,590	\$5,342	\$4,500	665 OFFICE SUPPLIES [2019: + 666,668]	\$5,800	\$5,800	\$5,800	18
19	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	19
20	\$796	\$1,162	\$2,350	667 POSTAGE	\$3,000	\$3,000	\$3,000	20
21	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	21
22	\$5,186	\$5,056	\$8,000	671 DUES & ANNUAL FEES	\$8,000	\$8,000	\$8,000	22
23	\$167	\$140	\$350	672 PUBLICATIONS	\$350	\$350	\$350	23
24	\$0	\$0	\$2,200	673 ORS REVISIONS/MAPS	\$2,500	\$2,500	\$2,500	24
25	\$3,182	\$5,041	\$8,200	674 CONFERENCES & MEETINGS	\$8,800	\$8,800	\$8,800	25
26	\$67,794	\$45,895	\$45,000	675 ECONOMIC DEVELOPMENT	\$45,000	\$45,000	\$45,000	26
27	\$3,160	\$9,101	\$17,500	677 HRB/PLANNING COM/GIS/EPC	\$17,500	\$17,500	\$17,500	27
28	\$98,852	\$90,434	\$114,850	TOTAL MATERIALS & SERVICES	\$120,600	\$120,600	\$120,600	28
29				Capital Outlay				29
30	\$1,193	\$1,835	\$2,800	831 SOFTWARE/HARDWARE	\$3,600	\$3,600	\$3,600	30
31	\$1,193	\$1,835	\$2,800	TOTAL CAPITAL OUTLAY	\$3,600	\$3,600	\$3,600	31
32			\$56,750	950 GENERAL OPERATING CONTINGENCY	\$63,750	\$63,750	\$63,750	32
33	\$281,634	\$296,657	\$437,885	TOTAL EXPENDITURES (100.010)	\$483,450	\$483,450	\$483,450	33

REQUIREMENTS SUMMARY
General Fund: Parks, Rec & Cemetery (100-020)



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$12,573	\$12,450	\$26,010	510 SALARIES	\$28,650	\$28,650	\$28,650	1
2	\$500	\$500	\$3,500	520 EXTRA HELP	\$3,500	\$3,500	\$3,500	2
3	\$1,884	\$1,870	\$4,620	540 BENEFITS	\$5,200	\$5,200	\$5,200	3
4	\$14,957	\$14,820	\$34,130	TOTAL PERSONNEL SERVICES	\$37,350	\$37,350	\$37,350	4
5				Materials & Services				5
6	\$4,400	\$5,000	\$4,500	600 PARK DEPOSIT REFUNDS	\$4,500	\$4,500	\$4,500	6
7	\$1,258	\$0	\$2,250	645 SERVICE CONTRACTS	\$2,500	\$2,500	\$2,500	7
8	\$4,000	\$0	\$3,200	649 CLRC CONTRACT	\$5,000	\$5,000	\$5,000	8
9	\$2,899	\$2,752	\$4,850	653 PORTABLE TOILETS RENTAL	\$5,200	\$5,200	\$5,200	9
10	\$0	\$0	\$8,500	655 GRAVEL/ASPHALT	\$10,000	\$10,000	\$10,000	10
11	\$25	\$1,585	\$2,200	659 MISC. [*]	\$2,200	\$2,200	\$2,200	11
12	\$0	\$0	\$0	661 OPERATING SUPPLIES [2019: To 669]	\$0	\$0	\$0	12
13	\$0	\$0	\$0	663 CLEANING SUPPLIES [2019: To 669]	\$0	\$0	\$0	13
14	\$0	\$0	\$0	664 RESTROOM SUPPLIES [2019: To 669]	\$0	\$0	\$0	14
15	\$4,156	\$6,153	\$7,850	669 SUPPLIES [2019: + 661,663,664]	\$8,450	\$8,450	\$8,450	15
16	\$8,572	\$10,346	\$14,500	691 ELECTRICITY	\$16,000	\$16,000	\$16,000	16
17	\$22,484	\$21,430	\$36,000	720 BUILDINGS, GROUNDS & TREES	\$35,000	\$35,000	\$35,000	17
18	\$758	\$483	\$2,400	730 EQUIPMENT RENTAL	\$2,200	\$2,200	\$2,200	18
19	\$48,552	\$47,749	\$86,250	TOTAL MATERIALS & SERVICES	\$91,050	\$91,050	\$91,050	19
				Capital Outlay				
20	\$97,000	\$525,862	\$1,820,000	810 PARK [RCRP + Gap \$ [Facilities]	\$330,000	\$330,000	\$330,000	20
21	\$0	\$0		800 CEMETERY RESERVE [NEW 2019][Transfer]	\$0	\$0	\$0	21
22	\$0	\$2,448	\$25,000	816 BUILDINGS - REPAIR	\$25,000	\$25,000	\$25,000	22
23	\$0	\$0	\$7,500	876 EQUIPMENT NEW & REPLACEMENT	\$4,500	\$4,500	\$4,500	23
24	\$97,000	\$528,310	\$1,852,500	TOTAL CAPITAL OUTLAY	\$359,500	\$359,500	\$359,500	24
25			\$45,000	950 GENERAL OPERATING CONTINGENCY	\$45,000	\$45,000	\$45,000	25
26	\$160,509	\$590,879	\$2,017,880	TOTAL EXPENDITURES (100.020)	\$532,900	\$532,900	\$532,900	26



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Materials & Services				
1	\$0	\$0	\$0	691 ELECTRICITY	\$0	\$0	\$0	1
2	\$0	\$0	\$0	694 HEATING	\$0	\$0	\$0	2
3	\$0	\$0	\$0	TOTAL MATERIALS & SERVICES	\$0	\$0	\$0	3
4	\$0	\$0	\$0	TOTAL EXPENDITURES (100.030)	\$0	\$0	\$0	4



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$47,837	\$50,376	\$74,410	510 SALARIES	\$81,500	\$81,500	\$81,500	1
2	\$90	\$1,430	\$1,800	520 EXTRA HELP	\$2,400	\$2,400	\$2,400	2
3	\$37,196	\$37,758	\$40,710	540 BENEFITS	\$45,500	\$45,500	\$45,500	3
4	\$85,123	\$89,564	\$116,920	TOTAL PERSONNEL SERVICES	\$129,400	\$129,400	\$129,400	4
5				Materials & Services				5
6	\$3,787	\$2,419	\$4,650	645 SERVICE CONTRACT (Furnace & Software)	\$5,000	\$5,000	\$5,000	6
7	\$228	\$360	\$500	649 ALARM MONITORING	\$600	\$600	\$600	7
8	\$8,143	\$8,771	\$14,200	651 BOOKS + E-BOOKS	\$15,000	\$15,000	\$15,000	8
9	\$678	\$143	\$1,200	662 BOOK PROCESSING MATERIALS	\$1,200	\$1,200	\$1,200	9
10	\$0	\$0	\$0	663 CLEANING SUPPLIES [2019: To 665]	\$0	\$0	\$0	10
11	\$483	\$763	\$1,250	665 OFFICE SUPPLIES	\$1,250	\$1,250	\$1,250	11
12	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	12
13	\$84	\$94	\$150	667 POSTAGE	\$225	\$225	\$225	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$51	\$151	\$280	671 DUES	\$280	\$280	\$280	15
16	\$0	\$0	\$280	672 SUBSCRIPTIONS	\$300	\$300	\$300	16
17	\$2,126	\$800	\$3,200	674 CONFERENCES	\$3,200	\$3,200	\$3,200	17
18	\$0	\$3,300	\$7,500	679 SOFTWARE/HARDWARE ▲	\$7,500	\$7,500	\$7,500	18
19	\$2,947	\$3,152	\$4,600	691 ELECTRICITY	\$5,600	\$5,600	\$5,600	19
20	\$1,353	\$2,156	\$4,600	692 NATURAL GAS	\$4,600	\$4,600	\$4,600	20
21	\$2,089	\$2,098	\$3,400	693 TELEPHONE & INTERNET	\$3,400	\$3,400	\$3,400	21
22	\$615	\$1,783	\$4,200	720 BUILDINGS & GROUNDS	\$4,500	\$4,500	\$4,500	22
23	\$15	\$0	\$2,200	730 EQUIPMENT	\$2,500	\$2,500	\$2,500	23
24	\$22,599	\$25,990	\$52,210	TOTAL MATERIALS & SERVICES	\$55,155	\$55,155	\$55,155	24
				Capital Outlay				
25	\$0	\$0	\$15,000	801 BUILDING REPAIR	\$12,500	\$12,500	\$12,500	25
26	\$0	\$0	\$500	871 OFFICE EQUIPMENT	\$1,200	\$1,200	\$1,200	26
27	\$0	\$0	\$40,000	861 FUTURE GEN. BUILDING ▲	\$64,000	\$64,000	\$64,000	27
28	\$214	\$600	\$3,800	821 COMPUTERS	\$4,800	\$4,800	\$4,800	28
29	\$214	\$600	\$59,300	TOTAL CAPITAL OUTLAY	\$82,500	\$82,500	\$82,500	29
30			\$34,250	950 GENERAL OPERATING CONTINGENCY	\$21,000	\$21,000	\$21,000	30
31	\$107,936	\$116,154	\$262,680	TOTAL EXPENDITURES (100.040)	\$288,055	\$288,055	\$288,055	31

**FORM
LB-30**

REQUIREMENTS SUMMARY

General Fund: Law (100-050)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$24,002	\$363	\$17,800	510 SALARIES	\$1,500	\$1,500	\$1,500	1
2	\$3,633	\$367	\$0	540 BENEFITS	\$0	\$0	\$0	2
3	\$27,635	\$730	\$17,800	TOTAL PERSONNEL SERVICES	\$1,500	\$1,500	\$1,500	3
4				Materials & Services				4
5	\$9,600	\$9,600	\$12,500	632 ATTORNEY & JUDGE ▲	\$12,500	\$12,500	\$12,500	5
6	\$896	\$2,283	\$0	634 COMPUTER/SOFTWARE	\$0	\$0	\$0	6
7	\$181,224	\$193,296	\$207,550	637 POLICE	\$218,000	\$218,000	\$218,000	7
8	\$123	\$50	\$150	639 EXPENSE REIMBURSEMENT ▲	\$200	\$200	\$200	8
9	\$2,248	\$70	\$1,200	648 COURT CLERK L.C. IGA	\$1,000	\$1,000	\$1,000	9
10	\$2,758	\$0	\$2,800	649 PUBLIC DEFENDERS	\$2,500	\$2,500	\$2,500	10
11	\$0	\$0	\$0	659 TRIAL COSTS	\$0	\$0	\$0	11
12	\$421	\$117	\$0	665 OFFICE SUPPLIES	\$0	\$0	\$0	12
13	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	13
14	\$195	\$191	\$0	667 POSTAGE	\$0	\$0	\$0	14
15	\$75	\$0	\$0	671 DUES & ANNUAL FEES	\$0	\$0	\$0	15
16	\$200	\$155	\$0	676 EDUCATION	\$0	\$0	\$0	16
17	\$0	\$0	\$0	679 BOOKS	\$0	\$0	\$0	17
18	\$7,469	\$0	\$3,200	683 STATE UAS	\$3,200	\$3,200	\$3,200	18
19	\$5,654	\$1,839	\$1,000	685 COUNTY ADMIN SERVICES	\$2,500	\$2,500	\$2,500	19
20	\$584	\$0	\$650	690 RESTITUTION/REFUNDS	\$800	\$800	\$800	20
21	\$0	\$0	\$0	730 OFFICE EQUIP. MAINTENANCE	\$0	\$0	\$0	21
22	\$211,447	\$207,601	\$229,050	TOTAL MATERIALS & SERVICES	\$240,700	\$240,700	\$240,700	22
				Capital Outlay				
23	\$0	\$0	\$0	871 OFFICE EQUIPMENT ['21 Traffic Control]	\$0	\$0	\$0	23
24	\$0	\$0	\$0	TOTAL CAPITAL OUTLAY				24
25			\$30,000	950 GENERAL OPERATING CONTINGENCY	\$10,000	\$10,000	\$10,000	25
26	\$239,082	\$208,331	\$276,850	TOTAL EXPENDITURES (100.050)	\$252,200	\$252,200	\$252,200	26

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Operations (100-060)



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$73,309	\$79,332	\$93,500	510 SALARIES	\$112,500	\$112,500	\$112,500	1
2	\$0	\$25	\$2,600	520 EXTRA HELP	\$2,600	\$2,600	\$2,600	2
3	\$46,220	\$47,545	\$45,300	540 BENEFITS	\$51,500	\$51,500	\$51,500	3
4	\$119,529	\$126,902	\$141,400	TOTAL PERSONNEL SERVICES	\$166,600	\$166,600	\$166,600	4
5				Materials & Services				5
6	\$2,043	\$1,609	\$45,000	622 PLANNING	\$45,000	\$45,000	\$45,000	6
7	\$0	\$0	\$22,500	632 ATTORNEY	\$22,500	\$22,500	\$22,500	7
8	\$29,000	\$32,000	\$38,500	633 AUDITOR	\$40,000	\$40,000	\$40,000	8
9	\$0	\$0	\$5,800	634 COMPUTER CONSULTANT	\$4,500	\$4,500	\$4,500	9
10	\$7,403	\$12,454	\$20,000	635 ENGINEER	\$20,000	\$20,000	\$20,000	10
11	\$0	\$0	\$2,850	639 MISC. PERSONNEL ▲	\$3,000	\$3,000	\$3,000	11
12	\$95	\$52,388	\$58,600	645 REFUNDS & REIMBURSEMENTS ▲	\$62,000	\$62,000	\$62,000	12
13	\$172,247	\$32,681	\$50,000	646 BUILDING DEPARTMENT CONTRACTS	\$45,000	\$45,000	\$45,000	13
14	\$7,156	\$7,883	\$9,800	649 SERVICE/MAINT. CONTRACTS	\$11,500	\$11,500	\$11,500	14
15	\$1,060	\$2,744	\$3,200	654 SHOP EXPENSE	\$3,800	\$3,800	\$3,800	15
16	\$0	\$0	\$0	659 MISC. [MAINT. SUPPLIES][Moved to 654]	\$0	\$0	\$0	16
17	\$3,315	\$2,951	\$5,800	661 PETROLEUM PRODUCTS	\$5,800	\$5,800	\$5,800	17
18	\$0	\$0	\$0	663 CLEANING SUPPLIES [2019: To 659]	\$0	\$0	\$0	18
19	\$0	\$0	\$0	679 MISC. EXPENSE REIMBURSE [2019: To 645]	\$0	\$0	\$0	19
20	\$22,279	\$24,347	\$52,000	681 INSURANCE (CIS)	\$48,000	\$48,000	\$48,000	20
21	\$0	\$0	\$600	684 BONDS	\$600	\$600	\$600	21
22	\$4,154	\$4,352	\$12,000	691 ELECTRICITY	\$12,000	\$12,000	\$12,000	22
23	\$2,934	\$3,408	\$7,800	692 NATURAL GAS	\$7,800	\$7,800	\$7,800	23
24	\$5,648	\$5,531	\$7,200	693 TELEPHONE, INTERNET & CELL PHONES	\$7,800	\$7,800	\$7,800	24
25	\$408	\$490	\$2,450	710 VEHICLES	\$2,450	\$2,450	\$2,450	25
26	\$5,127	\$6,212	\$10,500	720 BUILDINGS & GROUNDS	\$12,000	\$12,000	\$12,000	26
27	\$5,083	\$2,002	\$6,000	730 EQUIPMENT & CLOTHING	\$6,000	\$6,000	\$6,000	27
28	\$0	\$253	\$800	740 CELL PHONES	\$1,200	\$1,200	\$1,200	28
29	\$267,952	\$191,305	\$361,400	TOTAL MATERIALS & SERVICES	\$360,950	\$360,950	\$360,950	29
				Capital Outlay				
30	\$2,603	\$613	\$4,800	821 COMPUTER HARDWARE	\$4,500	\$4,500	\$4,500	30
31	\$0	\$10,800	\$10,000	871 EQUIPMENT REPLACEMENT	\$10,000	\$10,000	\$10,000	31
32	\$0	\$0	\$0	875 PICKUP [NEW 2019]	\$0	\$0	\$0	32
33	\$404	\$0	\$3,000	861 FURNITURE	\$3,000	\$3,000	\$3,000	33
34	\$0	\$0	\$3,200	831 COMPUTER SOFTWARE/HARDWARE	\$3,200	\$3,200	\$3,200	34
35	\$3,007	\$11,413	\$21,000	TOTAL CAPITAL OUTLAY	\$20,700	\$20,700	\$20,700	35
36			\$70,320	950 GENERAL OPERATING CONTINGENCY	\$50,000	\$50,000	\$50,000	36
37	\$390,488	\$329,620	\$594,120	TOTAL EXPENDITURES (100.060)	\$598,250	\$598,250	\$598,250	37

City of Brownsville

**INCLUSIVE - GENERAL
(100-000)**



	Actual	Actual	Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$281,634	\$296,657	\$437,885	ADMINISTRATION	\$483,450	\$483,450	\$483,450	2
3								3
4	\$160,509	\$590,879	\$2,017,880	PARKS/REC/CEMETERY	\$532,900	\$332,900	\$332,900	4
5								5
6	\$0	\$0	\$0	COMMUNITY ROOM	\$0	\$0	\$0	6
7								7
8	\$107,936	\$116,154	\$262,680	LIBRARY	\$288,055	\$288,055	\$288,055	8
9								9
10	\$239,082	\$208,331	\$281,210	LAW	\$252,200	\$252,200	\$252,200	10
11								11
12	\$390,488	\$329,620	\$594,120	OPERATIONS	\$598,250	\$598,250	\$598,250	12
13								13
				TRANSFERS				
14			\$206,000	911 TO WATER OPERATIONS [Activated]				14
15				905 TO BUILDING & EQUIPMENT FUND				15
16				908 TO COMMUNITY PROJECTS FUND	\$30,000	\$30,000	\$30,000	16
17				902 TO DEBT SERVICE (400...902)[New '25]	\$60,000	\$60,000	\$60,000	17
18				CONTINGENCY				18
19								19
20	\$1,179,649	\$1,541,641	\$4,575,007	TOTAL RESOURCES	\$3,618,855	\$3,618,855	\$3,618,855	20
21								21
22	\$1,179,649	\$1,541,641	\$3,799,775	TOTAL EXPENDITURES	\$2,244,855	\$2,244,855	\$2,244,855	22
23			\$775,232	975 UNAPPROPRIATED FUND BALANCE	\$1,374,000	\$1,374,000	\$1,374,000	23
24	\$1,179,649	\$1,541,641	\$4,575,007	TOTAL REQUIREMENTS	\$3,618,855	\$3,618,855	\$3,618,855	24

RESOURCES
Water Fund
(200-000)



	Historical Data		Adopted Budget This Year 2023-2024	RESOURCE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	1	\$505,500			\$736,823	\$768,200	411 BEGINNING FUND BALANCE	
2	\$2,740	\$15,868	\$4,800	414 INTEREST	\$4,500	\$4,500	\$4,500	2
3								3
				OTHER RESOURCES				
4	\$0	\$6,500	\$3,800	460 UTILITY DEPOSITS	\$3,800	\$3,800	\$3,800	4
5	\$421,734	\$458,813	\$408,850	461 WATER RECEIPTS	\$490,000	\$490,000	\$490,000	5
6	\$44,520	\$3,720	\$18,500	462 WATER CONNECTION FEES	\$2,600	\$2,600	\$2,600	6
7	\$8,015	\$5,516	\$5,500	463 MISCELLANEOUS	\$5,500	\$5,500	\$5,500	7
				TRANSFERS				
8	\$40,000	\$0	\$0	465 FROM B & E (20) GENERAL	\$0	\$0	\$0	8
9	\$0	\$0	\$0	FROM SEWER	\$0	\$0	\$0	9
10	\$0	\$0	\$0	904 TO WATER SYSTEM RESERVE	\$0	\$0	\$0	10
11	\$0	\$0	\$206,000	480 FROM WATER	\$0	\$0	\$0	11
12	\$1,022,509	\$1,227,240	\$1,415,650	Total resources - No Taxes	\$1,126,400	\$1,126,400	\$1,126,400	12
13								13
14								14
15	\$1,022,509	\$1,227,240	\$1,415,650	TOTAL RESOURCES	\$1,126,400	\$1,126,400	\$1,126,400	15

REQUIREMENTS SUMMARY
Water Fund: Administration (200-010)



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$76,178	\$86,444	\$122,100	510 SALARIES	\$128,000	\$128,000	\$128,000	1
2	\$47,092	\$49,486	\$80,220	540 BENEFITS	\$65,000	\$65,000	\$65,000	2
3	\$123,270	\$135,930	\$202,320	TOTAL PERSONNEL SERVICES	\$193,000	\$193,000	\$193,000	3
				Materials & Services				
4	\$5,648	\$9,619	\$5,800	600 UTILITY DEPOSIT REFUNDS	\$5,200	\$5,200	\$5,200	4
5	\$3,191	\$1,907	\$3,600	615 PERMITS & ANNUAL FEES	\$3,600	\$3,600	\$3,600	5
6	\$1,603	\$1,567	\$3,200	616 REFUNDS & REIMBURSE	\$3,200	\$3,200	\$3,200	6
7	\$0	\$0	\$300	623 NOTICES	\$150	\$150	\$150	7
8	\$0	\$0	\$500	625 BIDS	\$250	\$250	\$250	8
9	\$1,182	\$4,299	\$4,500	627 LEGAL	\$4,500	\$4,500	\$4,500	9
10	\$1,706	\$41,135	\$100,000	635 ENGINEER	\$20,000	\$20,000	\$20,000	10
11	\$3,822	\$1,880	\$5,500	639 SERVICE CONTRACTS ▲	\$5,500	\$5,500	\$5,500	11
12	\$3,699	\$5,293	\$4,800	665 OFFICE SUPPLIES	\$5,500	\$5,500	\$5,500	12
13	\$90	\$2,200	\$2,200	666 COMPUTER SOFTWARE & HARDWARE	\$2,000	\$2,000	\$2,000	13
14	\$1,999	\$2,894	\$3,200	667 POSTAGE	\$3,450	\$3,450	\$3,450	14
15	\$440	\$3,121	\$2,000	671 DUES	\$3,500	\$3,500	\$3,500	15
16	\$638	\$179	\$2,000	674 CONFERENCES	\$1,500	\$1,500	\$1,500	16
17	\$423	\$405	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$750	679 MISC. PERSONNEL ▲	\$800	\$800	\$800	18
19	\$22,279	\$23,999	\$60,000	681 INSURANCE (CIS)	\$45,000	\$45,000	\$45,000	19
20	\$4,208	\$4,086	\$6,200	693 TELEPHONE, INTERNET & CELL PHONES	\$6,800	\$6,800	\$6,800	20
21	\$0	\$1,071	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$50,928	\$103,655	\$207,250	TOTAL MATERIALS & SERVICES	\$113,650	\$113,650	\$113,650	22
23	\$4,693	\$3,500	\$3,500	822 COMPUTER SOFTWARE & HARDWARE	\$3,500	\$3,500	\$3,500	23
24	\$0	\$0	\$0	831 SOFTWARE/HARDWARE [2019: To 822]	\$0	\$0	\$0	24
25	\$230	\$0	\$800	872 OFFICE EQUIPMENT	\$1,000	\$1,000	\$1,000	25
				Capital Outlay				
26	\$4,923	\$3,500	\$4,300	TOTAL CAPITAL OUTLAY	\$4,500	\$4,500	\$4,500	26
27			\$62,000	950 GENERAL OPERATING CONTINGENCY	\$45,000	\$45,000	\$45,000	27
28	\$179,121	\$243,085	\$475,870	TOTAL EXPENDITURES (200.010)	\$356,150	\$356,150	\$356,150	28



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$41,581	\$44,793	\$63,520	510 SALARIES	\$65,000	\$65,000	\$65,000	1
2	\$0	\$0	\$4,600	520 EXTRA HELP	\$3,800	\$3,800	\$3,800	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$31,309	\$32,017	\$39,240	540 BENEFITS	\$41,000	\$41,000	\$41,000	4
5	\$72,890	\$76,810	\$107,360	TOTAL PERSONNEL SERVICES	\$109,800	\$109,800	\$109,800	5
				Materials & Services				
6	\$5,986	\$6,455	\$30,000	649 MISC. SERVICE CONTRACTS	\$10,000	\$10,000	\$10,000	6
7	\$1,047	\$1,516	\$3,200	654 SHOP EXPENSES	\$4,200	\$4,200	\$4,200	7
8	\$0	\$0	\$6,200	655 GRAVEL/ASPHALT	\$7,000	\$7,000	\$7,000	8
9	\$12,483	\$17,500	\$18,200	656 CHLORINE/SODA ASH	\$19,500	\$19,500	\$19,500	9
10	\$3,814	\$4,315	\$7,800	657 WATER SAMPLE ANALYSIS	\$7,600	\$7,600	\$7,600	10
11	\$56,744	\$37,497	\$60,000	658 SYSTEM REPAIRS	\$85,000	\$85,000	\$85,000	11
12	\$0	\$0	\$0	659 MISC. EXPENSE REIMBURSE [Moved to 654]	\$0	\$0	\$0	12
13	\$3,315	\$2,951	\$5,500	661 PETROLEUM PRODUCTS	\$5,500	\$5,500	\$5,500	13
14	\$22,337	\$23,513	\$38,000	691 ELECTRICITY	\$38,000	\$38,000	\$38,000	14
15	\$408	\$490	\$2,600	710 VEHICLES	\$2,600	\$2,600	\$2,600	15
16	\$285	\$1,307	\$2,000	720 BUILDINGS & GROUNDS	\$2,000	\$2,000	\$2,000	16
17	\$5,083	\$998	\$5,500	730 EQUIPMENT & CLOTHING	\$5,500	\$5,500	\$5,500	17
18	\$0	\$253	\$500	740 CELL	\$1,200	\$1,200	\$1,200	18
19	\$111,502	\$96,795	\$179,500	TOTAL MATERIALS & SERVICES	\$188,100	\$188,100	\$188,100	19
20	\$0	\$200	\$456,000	805 WATER LINE INSTALLATIONS	\$225,000	\$225,000	\$225,000	20
21	\$0		\$0	872 PUBLIC WORKS EQUIPMENT	\$0	\$0	\$0	21
23	\$0	\$0	\$0	802.003 (NEW) ELECTRICAL UPGRADES (PLC)	\$0	\$0	\$0	23
24	\$0		\$20,000	802 WATER SYSTEMS	\$130,000	\$130,000	\$130,000	24
25	\$746	\$0	\$5,000	872 EQUIPMENT NEW & REPLACEMENT	\$5,000	\$5,000	\$5,000	25
				Capital Outlay				
26	\$746	\$200	\$481,000	TOTAL CAPITAL OUTLAY	\$360,000	\$360,000	\$360,000	26
27	\$0	\$0	\$84,000	950 GENERAL OPERATING CONTINGENCY	\$42,500	\$42,500	\$42,500	27
28	\$185,138	\$173,805	\$851,860	TOTAL EXPENDITURES (200.060)	\$700,400	\$700,400	\$700,400	28

City of Brownsville

INCLUSIVE - WATER
(200-000)



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
1								1
2	\$179,121	\$243,085	\$475,870	ADMINISTRATION	\$356,150	\$356,150	\$356,150	2
3								3
4	\$185,138	\$173,805	\$851,860	OPERATIONS	\$700,400	\$700,400	\$700,400	4
5								5
				TRANSFERS				
6	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	6
7	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0	\$0	7
8	\$0	\$0	\$0	550.000.904 TO WATER SYS. RESERVE	\$0	\$0	\$0	8
9	\$0		\$0	TOTAL TRANSFERS	\$0	\$0	\$0	9
10								10
11				CONTINGENCY				11
12								12
13								13
				RESOURCES BY FUND				
14	\$0	\$0	\$0	481 FROM SEWER				14
15	\$0	\$0	\$206,000	480 FROM GENERAL FUND ARPA				15
16	\$0	\$0		TOTAL TRANSFERS IN				16
17	\$364,259	\$416,890	\$1,415,650	TOTAL RESOURCES	\$1,126,400	\$1,126,400	\$1,126,400	17
18								18
19	\$364,259	\$416,890	\$1,327,730	TOTAL EXPENDITURES	\$1,056,550	\$1,056,550	\$1,056,550	19
20			\$87,920	975 UNAPPROPRIATED ENDING BALANCE	\$69,850	\$69,850	\$69,850	20
21	\$364,259	\$416,890	\$1,415,650	TOTAL REQUIREMENTS	\$1,126,400	\$1,126,400	\$1,126,400	21

RESOURCES
Sewer Fund
(210-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
1	\$818,198	\$391,024	\$525,300	411 BEGINNING FUND BALANCE	\$675,000	\$675,000	\$675,000	1
2	\$4,841	\$28,042	\$5,200	414 INTEREST	\$8,500	\$8,500	\$8,500	2
3								3
				OTHER RESOURCES				
4	\$405,748	\$455,755	\$423,390	465 SEWER RECEIPTS	\$436,000	\$436,000	\$436,000	4
5	\$3,610	\$310	\$3,600	466 SEWER CONNECTION FEES	\$3,200	\$3,200	\$3,200	5
6	\$0	\$0	\$100	467 MISCELLANEOUS	\$100	\$100	\$100	6
7								7
				TRANSFERS				
8	\$0	\$0	\$0	IN [2019: 500.000.000 Buildings & Equip.]	\$0	\$0	\$0	8
9	\$0	\$0	\$0	OUT (WATER)	\$0	\$0	\$0	9
10	\$1,232,397	\$875,131	\$957,590	Total Resources No Taxes	\$1,122,800	\$1,122,800	\$1,122,800	10
11	\$1,232,397	\$875,131	\$957,590	TOTAL RESOURCES	\$1,122,800	\$1,122,800	\$1,122,800	11



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				Personnel Services				
1	\$67,401	\$76,751	\$101,860	510 SALARIES	\$106,000	\$106,000	\$106,000	1
2	\$41,091	\$45,363	\$70,850	540 BENEFITS	\$70,000	\$70,000	\$70,000	2
3	\$108,492	\$122,114	\$172,710	TOTAL PERSONNEL SERVICES	\$176,000	\$176,000	\$176,000	3
				Materials & Services				
4	\$1,496	\$212	\$1,800	615 PERMITS & ANNUAL FEES	\$1,800	\$1,800	\$1,800	4
5	\$116	\$0	\$1,500	616 REFUNDS & REIMBURSE	\$1,500	\$1,500	\$1,500	5
6	\$0	\$0	\$350	625 BIDS	\$350	\$350	\$350	6
7	\$480	\$407	\$3,800	627 LEGAL	\$2,600	\$2,600	\$2,600	7
8	\$31,747	\$8,825	\$60,000	635 ENGINEER	\$60,000	\$60,000	\$60,000	8
9	\$3,256	\$1,881	\$6,500	639 MISC. SERVICE CONTRACTS ▲	\$26,500	\$26,500	\$26,500	9
10	\$0	\$0	\$500	659 MISC. [*]	\$500	\$500	\$500	10
11	\$3,701	\$5,260	\$5,000	665 OFFICE SUPPLIES [+ 668] ▲	\$6,750	\$6,750	\$6,750	11
12	\$1,200	\$2,400	\$2,800	666 COMPUTER SOFTWARE & HARDWARE	\$3,200	\$3,200	\$3,200	12
13	\$2,015	\$2,859	\$3,200	667 POSTAGE	\$3,600	\$3,600	\$3,600	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$63	\$167	\$300	671 DUES	\$300	\$300	\$300	15
16	\$638	\$209	\$1,200	674 CONFERENCES	\$1,200	\$1,200	\$1,200	16
17	\$423	\$260	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$500	679 PERSONNEL ▲	\$600	\$600	\$600	18
19	\$22,279	\$23,999	\$53,000	681 INSURANCE (CIS)	\$45,000	\$45,000	\$45,000	19
20	\$4,293	\$4,203	\$6,000	693 TELEPHONE, INTERNET & CELL PHONES	\$6,500	\$6,500	\$6,500	20
21	\$0	\$1,071	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$71,707	\$51,753	\$149,150	TOTAL MATERIALS & SERVICES	\$163,100	\$163,100	\$163,100	22
23	\$90	\$1,486	\$1,500	873 OFFICE EQUIPMENT	\$500	\$500	\$500	23
24	\$230	\$0	\$1,500	865 OFFICE FURNITURE	\$1,500	\$1,500	\$1,500	24
25	\$1,193	\$0	\$0	833 SOFTWARE	\$0	\$0	\$0	25
26	\$0	\$0	\$5,000	803 SEWER SYSTEM FACILITY PLAN	\$5,000	\$5,000	\$5,000	26
				Capital Outlay				
27	\$1,513	\$1,486	\$8,000	TOTAL CAPITAL OUTLAY	\$7,000	\$7,000	\$7,000	27
28			\$49,470	950 GENERAL OPERATING CONTINGENCY	\$35,000	\$35,000	\$35,000	28
29	\$181,712	\$175,353	\$379,330	TOTAL EXPENDITURES (210.010)	\$381,100	\$381,100	\$381,100	29

REQUIREMENTS SUMMARY
Sewer Fund: Sewer Operations (210-060)



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$27,721	\$29,862	\$47,680	510 SALARIES	\$50,000	\$50,000	\$50,000	1
2	\$0	\$0	\$3,200	520 EXTRA HELP	\$3,200	\$3,200	\$3,200	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$20,873	\$19,548	\$28,770	540 BENEFITS	\$31,500	\$31,500	\$31,500	4
5	\$48,594	\$49,410	\$79,650	TOTAL PERSONNEL SERVICES	\$84,700	\$84,700	\$84,700	5
6				Materials & Services				6
7	\$6,018	\$5,542	\$24,800	649 MISC. SERVICE CONTRACTS ▲	\$7,500	\$7,500	\$7,500	7
8	\$1,047	\$1,516	\$2,500	654 SHOP EXPENSE	\$3,500	\$3,500	\$3,500	8
9	\$0	\$0	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$19,011	\$22,858	\$23,500	656 CHLORINE	\$27,000	\$27,000	\$27,000	10
11	\$13,149	\$14,233	\$18,000	657 SEWER SAMPLE ANALYSIS	\$18,500	\$18,500	\$18,500	11
12	\$7,324	\$6,827	\$50,000	658 SYSTEM REPAIRS	\$30,000	\$30,000	\$30,000	12
13	\$0	\$0	\$0	659 MISC. OPERATING EXPENSE ▲ [Moved to 65	\$0	\$0	\$0	13
14	\$3,315	\$2,951	\$5,800	661 PETROLEUM PRODUCTS	\$5,800	\$5,800	\$5,800	14
15	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	15
16	\$9,611	\$10,221	\$16,500	691 ELECTRICITY	\$17,000	\$17,000	\$17,000	16
17	\$408	\$490	\$2,800	710 VEHICLES	\$2,800	\$2,800	\$2,800	17
18	\$285	\$1,089	\$2,400	720 BUILDINGS & GROUNDS	\$2,800	\$2,800	\$2,800	18
19	\$5,083	\$998	\$6,200	730 EQUIPMENT & CLOTHING	\$5,200	\$5,200	\$5,200	19
20	\$0	\$253	\$300	740 CELL	\$800	\$800	\$800	20
21	\$0	\$0	\$4,000	731 EQUIPMENT REPLACEMENT	\$4,000	\$4,000	\$4,000	21
22	\$65,251	\$66,978	\$162,300	TOTAL MATERIALS & SERVICES	\$130,400	\$130,400	\$130,400	22
23	\$746	\$709	\$5,000	873 EQUIPMENT ▲	\$5,000	\$5,000	\$5,000	23
24	\$0	\$0	\$0	853 TOOLS	\$2,500	\$2,500	\$2,500	24
25	\$545,070	\$0	\$25,000	803 SEWER SYSTEM	\$75,000	\$75,000	\$75,000	25
				Capital Outlay				
26	\$545,816	\$709	\$30,000	TOTAL CAPITAL OUTLAY	\$82,500	\$82,500	\$82,500	26
27	\$0	\$0	\$40,790	950 General Operating Contingency	\$30,000	\$30,000	\$30,000	27
28	\$659,661	\$117,097	\$312,740	TOTAL EXPENDITURES (210.060)	\$327,600	\$327,600	\$327,600	28



	Historical Data		Adopted Budget This Year 2023-2024	EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
1								1
2	\$181,712	\$175,353	\$395,893	ADMINISTRATION	\$381,100	\$381,100	\$381,100	2
3								3
4	\$659,661	\$117,097	\$312,740	OPERATIONS	\$327,600	\$327,600	\$327,600	4
5								5
6								6
7				TRANSFERS				7
8	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0	\$0	8
9	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	9
10	\$0	\$0	\$0	485 TO STREET	\$0	\$0	\$0	10
11	\$0	\$0	\$0	911 TO WATER FUND	\$0	\$0	\$0	11
12	\$0	\$0	\$0	TOTAL TRANSFERS	\$0	\$0	\$0	12
13								13
14				CONTINGENCY				14
15								15
16				RESOURCES				16
17	\$1,232,397	\$0	\$0	SEWER				17
18								18
19								19
20	\$1,232,397	\$0	\$957,590	TOTAL RESOURCES	\$1,122,800	\$1,122,800	\$1,122,800	20
21								21
22	\$841,373	\$292,450	\$708,633	TOTAL EXPENDITURES	\$708,700	\$708,700	\$708,700	22
23	\$391,024	\$582,681	\$248,958	975 UNAPPROPRIATED ENDING FUND BAL.	\$414,100	\$414,100	\$414,100	23
24	\$1,232,397	\$875,131	\$957,591	TOTAL REQUIREMENTS	\$1,122,800	\$1,122,800	\$1,122,800	24

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Streets & Drainage Fund (300-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$202,358	\$196,834	\$172,585	411 BEGINNING CASH BALANCE	\$185,000	\$185,000	\$185,000	1
2	\$1,446	\$8,377	\$3,200	414 INTEREST	\$5,500	\$5,500	\$5,500	2
3								3
				OTHER RESOURCES				
4	\$123,720	\$147,263	\$120,000	424 STATE HWY ALLOCATION	\$155,000	\$155,000	\$155,000	4
5	\$59,094	\$66,454	\$55,000	433 PACIFICORP FRANCHISE FEE	\$65,000	\$65,000	\$65,000	5
6	\$0	\$0	\$150	456 MISCELLANEOUS	\$150	\$150	\$150	6
7								7
				TRANSFER				
8	-\$1,800	-\$1,800	(\$1,800)	901 TO BIKEWAY	(\$1,800)	(\$1,800)	(\$1,800)	8
9								9
10	\$384,818	\$417,128	\$349,135	TOTAL RESOURCES NO TAXES	\$408,850	\$408,850	\$408,850	10
11	\$384,818	\$417,128	\$349,135	TOTAL REQUIREMENTS	\$408,850	\$408,850	\$408,850	11

**FORM
LB-30**

REQUIREMENTS SUMMARY
Street Fund: Streets & Drainage (300-000)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	2021-2022	2022-2023	This Year 2024 2023					
				Personnel Services				
1	\$77,423	\$86,223	\$107,800	510 SALARIES	\$110,000	\$110,000	\$110,000	1
2	\$50,111	\$52,586	\$71,940	540 BENEFITS	\$75,000	\$75,000	\$75,000	2
3	\$127,534	\$138,809	\$179,740	TOTAL PERSONNEL SERVICES	\$185,000	\$185,000	\$185,000	3
				Materials & Services				
4	\$0	\$0	\$500	635 ENGINEER	\$500	\$500	\$500	4
5	\$7,200	\$7,200	\$12,500	642 STREET SWEEPING & GRADING	\$12,500	\$12,500	\$12,500	5
6	\$2,670	\$1,652	\$5,000	649 MISC. SERVICE CONTRACTS ▲	\$5,000	\$5,000	\$5,000	6
7	\$1,720	\$2,363	\$4,000	654 SHOP EXPENSES	\$5,500	\$5,500	\$5,500	7
8	\$4,150	\$4,100	\$10,500	655 GRAVEL/ASPHALT	\$12,000	\$12,000	\$12,000	8
9	\$13,801	\$18,135	\$18,500	658 STRIPING & PAINTING	\$22,500	\$22,500	\$22,500	9
10	\$0	\$0	\$0	659 MISC. OPERATING EXPENSES ▲ [Moved to 654]	\$0	\$0	\$0	10
11	\$0	\$0	\$6,500	661 PETROLEUM PRODUCTS	\$4,500	\$4,500	\$4,500	11
12	\$49	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	12
13	\$0	\$0	\$500	676 EDUCATION	\$500	\$500	\$500	13
14	\$22,661	\$26,399	\$38,500	691 ELECTRICITY (Mill Race)	\$42,500	\$42,500	\$42,500	14
15	\$408	\$490	\$3,200	710 VEHICLES	\$3,200	\$3,200	\$3,200	15
16	\$942	\$1,289	\$4,800	730 EQUIPMENT & CLOTHING	\$4,800	\$4,800	\$4,800	16
17	\$0	\$99	\$300	740 CELL	\$800	\$800	\$800	17
18	\$0	\$0	\$1,250	731 EQUIPMENT REPLACEMENT	\$1,000	\$1,000	\$1,000	18
19	\$53,601	\$61,727	\$106,550	TOTAL MATERIALS & SERVICES	\$115,800	\$115,800	\$115,800	19
				Capital Outlay				
20	\$2,054	\$0	\$3,500	848 EQUIPMENT [2019: SIGNS & PICKUP]	\$7,500	\$7,500	\$7,500	20
21	\$0	\$0	\$40,000	875 [2011: MILL RACE PUMPS]	\$40,000	\$40,000	\$40,000	21
				Systems				
22	\$4,796	\$15,428	\$10,000	804 STREETS	\$15,000	\$15,000	\$15,000	22
23	\$0	\$0	\$3,000	807 SIDEWALKS & PATHS	\$5,000	\$5,000	\$5,000	23
24	\$6,850	\$15,428	\$56,500	TOTAL CAPITAL OUTLAY	\$67,500	\$67,500	\$67,500	24
				Transfers				
25	\$1,800	\$1,800	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800	\$1,800	25
26	\$189,785	\$215,964	\$344,590	TOTAL EXPENDITURES	\$370,100	\$370,100	\$370,100	26
27			\$0	950 GENERAL OPERATING CONTINGENCY	\$0	\$0	\$0	27
28			\$4,545	975 UNAPPROPRIATED ENDING FUND BALANCE	\$38,750	\$38,750	\$38,750	28
29	\$189,785	\$217,764	\$349,135	TOTAL REQUIREMENTS	\$408,850	\$408,850	\$408,850	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Debt Service Fund (400-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$0	\$0	\$0	BEGINNING CASH BALANCE	\$60,000	\$60,000	\$60,000	1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	INTEREST	\$0	\$0	\$0	3
4								4
5	\$0	\$0	\$0	Total Resource Except Taxes to be Levied				5
6								6
7	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				7
8	\$0	\$0	\$0	TOTAL RESOURCES	\$60,000	\$60,000	\$60,000	8
9				RCRP GAP FINANCING				9
10	\$0	\$0	\$0	REQUIREMENTS				10
11				PRINCIPAL				11
12				898.000 RCRP GAP [Principal]	\$28,896	\$28,896	\$28,896	12
13				Issue Date: 06.2023 Payment Date: 6.2024				13
14	\$0	\$0	\$0	TOTAL PRINCIPAL	\$28,896	\$28,896	\$28,896	14
				INTEREST				15
16				899.000 RCRP GAP [Interest]	\$29,102	\$29,102	\$29,102	16
17				Issue Date: 06.2023 Payment Date: 6.2024				17
18				TOTAL INTEREST	\$29,102	\$29,102	\$29,102	18
19				900.000 Bond Payment Buffer	\$2,002	\$2,002	\$2,002	19
20	\$0	\$0	\$0	TOTAL APPROPRIATED	\$60,000	\$60,000	\$60,000	20
21	\$0	\$0	\$0	UNAPPROPRIATED ENDING FUND BALANACE	\$0	\$0	\$0	21
22	\$0	\$0	\$0	TOTAL REQUIREMENTS	\$60,000	\$60,000	\$60,000	22

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

**WATER BOND FUND
(450-000)**

	Historical Data		Adopted Budget This Year 2023-2024	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2021-2022	2022-2023						
				Resources				
1	\$152,122	\$106,840	\$60,440	411 BEGINNING CASH BALANCE	\$15,000	\$15,000	\$15,000	1
2	\$0	\$0	\$650	413 PRIOR TAXES	\$200	\$200	\$200	2
3	\$966	\$5,594	\$900	414 INTEREST	\$200	\$200	\$200	3
4								4
5	\$153,088	\$112,434	\$61,990	Total Resources Except Taxes to be Levied	\$15,400	\$15,400	\$15,400	5
6			\$0	TAXES NECESSARY TO BALANCE	\$35,000	\$35,000	\$35,000	6
7								7
8	\$0	\$112,434	\$61,990	TOTAL RESOURCES				8
				Requirements				
				BOND PRINCIPLE PAYMENT				
9				898.000 2016 G.O. REFUNDING	\$20,580	\$20,580	\$20,580	9
10	\$18,451	\$19,161	\$19,870	Refunded: 09.14.2016; Payments: 08.01 & 02.01				10
11	\$18,451	\$19,161	\$19,870	TOTAL PRINCIPAL	\$20,580	\$20,580	\$20,580	11
12								12
				BOND INTEREST PAYMENT				
13				899.000 2016 G.O. REFUNDING	\$25,739	\$25,739	\$25,739	13
14	\$27,797	\$27,233	\$26,548	Refunded: 09.14.2016; Payments: 08.01 & 02.01				14
15	\$27,797	\$27,233	\$26,548	TOTAL INTEREST	\$25,739	\$25,739	\$25,739	15
16				900.000 Bond Payment Buffer [NEW]	\$20	\$20	\$20	16
				UNAPPROPRIATED BALANCE FOR NEXT YEAR				
17								17
18	\$46,248	\$46,394	\$46,460	TOTAL APPROPRIATED	\$46,339	\$46,339	\$46,339	18
19			\$15,530	975 UNAPPROPRIATED ENDING FUND BALANCE	\$4,061	\$4,061	\$4,061	19
20	\$46,248	\$46,394	\$61,990	TOTAL REQUIREMENTS	\$50,400	\$50,400	\$50,400	20

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

**SEWER BOND FUND
(460-000)**

	Historical Data		Adopted Budget This Year 2023-2024	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2021-2022	2022-2023						
				Resources				
1	\$246,901	\$224,126	\$131,500	411 BEGINNING CASH BALANCE	\$170,000	\$170,000	\$170,000	1
2	\$130,960	\$207,188	\$175,000	412 CURRENT TAXES	\$175,000	\$175,000	\$175,000	2
3	\$3,345	\$6,572	\$500	413 PRIOR TAXES	\$3,200	\$3,200	\$3,200	3
4	\$2,402	\$13,915	\$2,000	414 INTEREST	\$4,500	\$4,500	\$4,500	4
6	\$140,209	\$147,012	\$135,000	469 DEBT SERVICE FEES (Collected Monthly)	\$140,000	\$140,000	\$140,000	6
7	\$523,817	\$598,813	\$444,000	Total Resources Except Taxes to be Levied	\$492,700	\$492,700	\$492,700	7
8			\$175,000	TAXES NECESSARY TO BALANCE	\$175,000	\$175,000	\$175,000	8
9								9
10	\$523,817	\$598,813	\$444,000	TOTAL RESOURCES	\$492,700	\$492,700	\$492,700	10
				Requirements				
				Bond Principal Payments				
13				898.000 2016 G.O. REFUNDING	\$124,420	\$124,420	\$124,420	13
14	\$111,549	\$115,839	\$120,130	Refunded: 09.14.2016; Payments: 08.01 & 02.01				14
15	\$15,676	\$15,103	\$15,540	898.003 GCC Series [21] [RENAME]	\$16,453	\$16,453	\$16,453	15
16				Issue Date: 02.2021 Payment Date: 12.2021				16
17	\$127,225	\$130,942	\$135,670	TOTAL PRINCIPAL	\$140,873	\$140,873	\$140,873	17
				Bond Interest Payments				
18				899.000 2016 G.O. REFUNDING	\$155,611	\$155,611	\$155,611	18
19	\$168,053	\$164,642	\$160,502	Refunded: 09.14.2016; Payments: 08.01 & 02.01				19
20	\$4,413	\$4,986	\$4,549	899.003 GCC Series [21] [RENAME] [NEW]	\$3,637	\$3,637	\$3,637	20
21				Issue Date: 02.2021 Payment Date: 12.2021				21
22	\$172,466	\$169,628	\$165,051	TOTAL INTEREST	\$159,248	\$159,248	\$159,248	22
23			\$49	900.000 Bond Payment Buffer [NEW]	\$40	\$40	\$40	23
24	\$299,691	\$300,570	\$300,721	TOTAL ANNUAL PAYMENT	\$300,161	\$300,161	\$300,161	24
25	\$299,691	\$300,570	\$300,770	TOTAL APPROPRIATED	\$300,161	\$300,161	\$300,161	25
26			\$143,230	975 UNAPPROPRIATED ENDING FUND BALANCE	\$192,539	\$192,539	\$192,539	26
27	\$299,691	\$300,570	\$444,000	TOTAL REQUIREMENTS	\$492,700	\$492,700	\$492,700	27

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Buildings & Equipment Fund (500-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				Resources				
1	\$220,304	\$181,708	\$186,000	411 BEGINNING CASH BALANCE	\$189,000	\$189,000	\$189,000	1
2	\$1,404	\$8,134	\$2,800	414 INTEREST	\$2,600	\$2,600	\$2,600	2
				TRANSFERS FROM/TO OTHER FUNDS				
3	\$0	\$0	\$0	465 TO WATER [*20 465]	\$0	\$0	\$0	3
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$0	\$0	481 FROM SEWER FUND	\$0	\$0	\$0	5
6	\$0	\$0	\$0	480 FROM GENERAL FUND	\$0	\$0	\$0	6
7	-\$40,000	\$0	\$0	920 TO SEWER FUND	\$0	\$0	\$0	7
8	\$181,708	\$189,842	\$188,800	Total Resources	\$191,600	\$191,600	\$191,600	8
9								9
10								10
11	\$181,708	\$189,842	\$188,800	TOTAL RESOURCES	\$191,600	\$191,600	\$191,600	11
				REQUIREMENTS				
				Capital Outlay				
12	\$0	\$0	\$150,000	848.001 VEHICLE ACQ. VACTOR GRADER	\$165,000	\$165,000	\$165,000	12
13	\$0	\$0	\$150,000	TOTAL CAPITAL OUTLAY	\$165,000	\$165,000	\$165,000	13
14	\$0	\$0	\$0	848 VEHICLE REPLACEMENT	\$0	\$0	\$0	14
15			\$150,000	TOTAL APPROPRIATED	\$165,000	\$165,000	\$165,000	15
16			\$38,800	975 UNAPPROPRIATED ENDING FUND BALANCE	\$26,600	\$26,600	\$26,600	16
17	\$181,708	\$189,842	\$188,800	TOTAL REQUIREMENTS (500.000)	\$191,600	\$191,600	\$191,600	17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Water System Reserve Fund (550-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$127,763	\$151,396	\$151,300	411 BEGINNING CASH BALANCE	\$178,500	\$178,500	\$178,500	1
2								2
3	\$674	\$3,905	\$1,500	414 INTEREST	\$500	\$500	\$500	3
4	\$22,959	\$24,076	\$22,500	470 WATER C.I. FEES (Monthly Fee) [NEW '19]	\$25,000	\$25,000	\$25,000	4
5	\$0	\$0	\$0	482 TRANSFERS WATER FUND (IN) [NEW]	\$0	\$0	\$0	5
6	\$0	\$0	\$0	483 TRANSFERS WATER FUND (OUT)	\$0	\$0	\$0	6
7	\$151,396	\$179,377	\$175,300	Total Resources	\$204,000	\$204,000	\$204,000	7
8								8
9	\$151,396	\$179,377	\$175,300	TOTAL RESOURCES	\$204,000	\$204,000	\$204,000	9
				REQUIREMENTS				
10	\$0	\$0	\$150,000	805 WATER SYSTEM UPGRADE [NEW 2019]	\$204,000	\$204,000	\$204,000	10
				RESERVE FUNDS				
11	\$0	\$0	\$0	802 FUTURE SYSTEMS (Water C.I. Fee)	\$0	\$0	\$0	11
12	\$0	\$0	\$150,000	TOTAL APPROPRIATED	\$204,000	\$204,000	\$204,000	12
13	\$0	\$0	\$25,300	975 UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	13
14	\$151,396	\$179,377	\$175,300	TOTAL REQUIREMENTS (550.000)	\$204,000	\$204,000	\$204,000	14

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Housing Rehabilitation Fund (600-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$219,101	\$220,503	\$220,500	411 BEGINNING CASH BALANCE	\$228,500	\$228,500	\$228,500	1
2	\$1,402	\$8,120	\$1,500	414 INTEREST	\$2,600	\$2,600	\$2,600	2
3				TRANSFERS FROM OTHER FUNDS				3
4								4
6	\$220,503	\$228,623	\$222,000	Total Resources Except Taxes to be Levied	\$231,100	\$231,100	\$231,100	6
7								7
8	\$220,503	\$228,623	\$222,000	TOTAL RESOURCES	\$231,100	\$231,100	\$231,100	8
				TRANSFER				
9	\$0	\$0	\$0	905 TO BUILDING & EQUIPMENT	\$0	\$0	\$0	9
10	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0	\$0	10
11	\$0	\$0	\$0	909 TO STREET FUND	\$0	\$0	\$0	11
12	\$220,503	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	12
13			\$222,000	975 UNAPPROPRIATED ENDING FUND BALANCE	\$231,100	\$231,100	\$231,100	13
14	\$220,503	\$228,623	\$222,000	TOTAL REQUIREMENTS (600.000)	\$231,100	\$231,000	\$231,000	14

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Water SDC Reserve Fund (700-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$147,548	\$223,460	\$223,460	411 BEGINNING CASH BALANCE	\$50,000	\$50,000	\$50,000	1
2	\$355	\$2,054	\$500	414 INTEREST	\$500	\$500	\$500	2
3	\$75,557	\$6,488	\$18,000	455 SYSTEMS DEVELOPMENT CHARGES	\$12,000	\$12,000	\$12,000	3
4	\$223,460	\$232,002	\$241,960	Total Resources Except Taxes to be Levied	\$62,500	\$62,500	\$62,500	4
5								5
6	\$223,460	\$232,002	\$241,960	TOTAL RESOURCES	\$62,500	\$62,500	\$62,500	6
				REQUIREMENTS				
				CAPITAL OUTLAY				
7	\$0	\$0	\$200,000	802 WATER SYSTEM UPGRADES	\$0	\$0	\$0	7
8	\$0	\$0	\$200,000	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	8
9				TRANSFERS				9
10	\$0	\$0	\$200,000	TOTAL APPROPRIATED	\$0	\$0	\$0	10
11			\$41,960	975 UNAPPROPRIATED ENDING FUND BALANCE	\$62,500	\$62,500	\$62,500	11
12	\$223,460	\$232,002	\$241,960	TOTAL REQUIREMENTS	\$62,500	\$62,500	\$62,500	12

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Sewer SDC Reserve Fund (720-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$546,937	\$736,059	\$736,000	411 BEGINNING CASH BALANCE	\$768,500	\$768,500	\$768,500	1
2	\$2,846	\$16,481	\$2,500	414 INTEREST	\$5,000	\$5,000	\$5,000	2
3	\$186,276	\$15,996	\$20,000	455 SYSTEMS DEVELOPMENT CHARGES	\$20,000	\$20,000	\$20,000	3
4								4
				TRANSFERS				
5								5
6	\$736,059	\$768,536	\$758,500	Total Resources Except Taxes to be Levied	\$793,500	\$793,500	\$793,500	6
7								7
8	\$736,059	\$768,536	\$758,500	TOTAL RESOURCES	\$793,500	\$793,500	\$793,500	8
				RESERVE				
9	\$120,000	\$0	\$400,000	500 EMERGENCY PROJECT [New]	\$500,000	\$500,000	\$500,000	9
10								10
				TRANSFER				
11	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0	\$0	\$0	11
12	\$120,000	\$0	\$400,000	TOTAL APPROPRIATED	\$500,000	\$500,000	\$500,000	12
13			\$358,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$293,500	\$293,500	\$293,500	13
14	\$736,059	\$768,536	\$758,500	TOTAL REQUIREMENTS (720.000)	\$793,500	\$793,500	\$793,500	14

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Stormwater SDC Fund (730-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$199,993	\$271,775	\$271,775	411 BEGINNING CASH BALANCE	\$282,000	\$282,000	\$282,000	1
2	\$737	\$4,271	\$800	414 INTEREST	\$1,200	\$1,200	\$1,200	2
3	\$71,045	\$6,101	\$5,000	455 STORMWATER SDC's	\$7,800	\$7,800	\$7,800	3
4								4
				TRANSFERS				
5								5
6	\$271,775	\$282,147	\$277,575	Total Resources Except Taxes to be Levied	\$291,000	\$291,000	\$291,000	6
7								7
8	\$271,775	\$282,147	\$277,575	TOTAL RESOURCES	\$291,900	\$291,900	\$291,900	8
9								9
				REQUIREMENTS				
				MATERIAL & SERVICES				
10								10
				CAPITAL OUTLAY				
11	\$0	\$0	\$200,000	802 EXP Account ['21]	\$250,000	\$250,000	\$250,000	11
12				TRANSFER				12
13	\$0	\$0	\$200,000	TOTAL APPROPRIATED	\$250,000	\$250,000	\$250,000	13
14			\$77,575	975 UNAPPROPRIATED ENDING FUND BAL.	\$41,900	\$41,900	\$41,900	14
15	\$271,775	\$282,147	\$277,575	TOTAL REQUIREMENTS (730.000)	\$291,900	\$291,900	\$291,900	15

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Bikeway/Footpath Fund (750-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$58,070	\$61,531	\$61,530	411 BEGINNING CASH BALANCE	\$66,770	\$66,770	\$66,770	1
2	\$352	\$2,040	\$400	414 INTEREST	\$500	\$500	\$500	2
3	\$1,309	\$1,399	\$0	456 MISCELLANEOUS/DONATIONS	\$0	\$0	\$0	3
4				TRANSFERS				4
5	\$1,800	\$1,800	\$1,800	485 FROM STREET FUND	\$1,800	\$1,800	\$1,800	5
6								6
7	\$61,531	\$66,770	\$63,730	Total Resources Except Taxes to be Levied	\$69,070	\$69,070	\$69,070	7
8								8
9	\$61,531	\$66,770	\$63,730	TOTAL RESOURCES	\$69,070	\$69,070	\$69,070	9
10				REQUIREMENTS				10
				CAPITAL OUTLAY				
11	\$0	\$0	\$0	SIDEWALKS/PATHS	\$0	\$0	\$0	11
12			\$0	TOTAL EXPENDITURES	\$0	\$0	\$0	12
13			\$63,730	975 UNAPPROPRIATED ENDING FUND BALANCE	\$69,070	\$69,070	\$69,070	13
14	\$61,531	\$66,770	\$63,730	TOTAL REQUIREMENTS	\$69,070	\$69,070	\$69,070	14

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Library Trust Fund (800-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$7,556	\$7,604	\$7,600	411 BEGINNING CASH BALANCE	\$7,880	\$7,880	\$7,880	1
2	\$48	\$280	\$50	414 INTEREST	\$40	\$40	\$40	2
3	\$0	\$0	\$0	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$0	3
4	\$0	\$0	\$0	416 STATE LIBRARY GRANT	\$0	\$0	\$0	4
5	\$0	\$0	\$0	417 DONATIONS	\$0	\$0	\$0	5
6	\$0	\$0	\$0	418 MISCELLANEOUS/GRANTS	\$0	\$0	\$0	6
7	\$7,604	\$7,884	\$7,650	Total Resources Except Taxes to be Levied	\$7,920	\$7,920	\$7,920	7
8	\$7,604	\$7,884	\$7,650	TOTAL RESOURCES	\$7,920	\$7,920	\$7,920	8
9								9
				REQUIREMENTS				
				MATERIALS & SERVICES				
10	\$0	\$0	\$0	GRANTS, EARMARKS OR OTHER	\$0	\$0	\$0	10
11								11
				TRANSFER				
12								12
13	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	13
14			\$7,650	975 UNAPPROPRIATED ENDING FUND BAL	\$7,920	\$7,920	\$7,920	14
15	\$7,604	\$7,884	\$7,650	TOTAL REQUIREMENTS (800.000)	\$7,920	\$7,920	\$7,920	15

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Cemetery Trust Fund (850-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$8,226	\$8,279	\$8,270	411 BEGINNING CASH BALANCE	\$96,342	\$96,342	\$96,342	1
2	\$0	\$0	\$750	451 LOT SALES	\$750	\$750	\$750	2
3	\$53	\$307	\$20	414 INTEREST	\$1,200	\$1,200	\$1,200	3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0	\$0	4
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	5
6	\$8,279	\$8,586	\$9,040	Total Resources Except Taxes to be Levied	\$98,292	\$98,292	\$98,292	6
7								7
8	\$8,279	\$8,586	\$9,040	TOTAL RESOURCES	\$98,292	\$98,292	\$98,292	8
9								9
				REQUIREMENTS				
				CAPITAL OUTLAY				
10								10
			\$0	TRANSFERS (Out)	\$0	\$0	\$0	
11				659 MISC. [NEW]	\$35,000	\$35,000	\$35,000	11
12	\$0	\$0	\$0	TOTAL APPROPRIATED	\$35,000	\$35,000	\$35,000	12
13			\$9,040	975 UNAPPROPRIATED ENDING FUND BALANCE	\$63,292	\$63,292	\$63,292	13
14	\$8,279	\$8,586	\$9,040	TOTAL REQUIREMENTS (850.000)	\$98,292	\$98,292	\$98,292	14

**FORM
LB-10**

Repealed June '22

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Transient Room Tax (875-000)



	Historical Data		Adopted Budget This Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$1,395	\$4,123	\$0	411 BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$3,716	\$2,109	\$0	415 TRANSIENT ROOM TAX	\$0	\$0	\$0	2
3	\$12	\$68	\$0	414 INTEREST	\$0	\$0	\$0	3
4	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	4
5	\$5,123	\$6,300	\$0	Total Resources Except Taxes to be Levied	\$0	\$0	\$0	5
6	\$5,123	\$6,300	\$0	TOTAL RESOURCES	\$0	\$0	\$0	6
7								7
				REQUIREMENTS				
8	\$1,000	\$2,110	\$0	650 DISBURSEMENT [New 2017]	\$0	\$0	\$0	8
9			\$0	TRANSFER	\$0	\$0	\$0	9
10	\$1,000	\$2,110	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	10
11			\$0	975 UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	11
12	\$4,123	\$4,190	\$0	TOTAL REQUIREMENTS	\$0	\$0	\$0	12

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Sewer Improvements Construction Fund (905-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1				411 BEGINNING CASH BALANCE				1
2				414 INTEREST				2
3				Total Resources Except Taxes to be Levied				3
4				TOTAL RESOURCES				4
				REQUIREMENTS				
				MATERIAL & SERVICES				
5				<i>Transfers</i>				5
6				480 TO GENERAL FUND				6
7				905 TO BUILDINGS & EQUIPMENT				7
				CAPITAL OUTLAY				
8				803 CONSTRUCTION				8
9				LAND ACQUISITION				9
10				TOTAL APPROPRIATED				10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12				TOTAL REQUIREMENTS				12

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Land Acquisition Fund (911-000)



	Historical Data		Adopted Budget This Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				RESOURCES				
1	\$9,985	\$9,985	\$9,985	411 BEGINNING CASH BALANCE	\$9,985	\$9,985	\$9,985	1
2	\$0	\$0	\$0	413 PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	414 INTEREST	\$0	\$0	\$0	3
4								4
5								5
6	\$9,985	\$9,985	\$9,985	Total Resources Except Taxes to be Levied	\$9,985	\$9,985	\$9,985	6
7								7
8	\$9,985	\$9,985	\$9,985	TOTAL RESOURCES	\$9,985	\$9,985	\$9,985	8
9								9
				REQUIREMENTS				
				MATERIAL & SERVICES				
10	\$0	\$0	\$0	APPRAISAL FEES & CLOSING COSTS				10
11								11
				CAPITAL OUTLAY				
12	\$0	\$0	\$9,985	882 LAND ACQUISITION ▲	\$9,985	\$9,985	\$9,985	12
				TRANSFER				
13								13
14	\$0	\$0	\$9,985	TOTAL APPROPRIATED	\$9,985	\$9,985	\$9,985	14
15			\$0	975 UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	15
16	\$9,985	\$9,985	\$9,985	TOTAL REQUIREMENTS (911.000)	\$9,985	\$9,985	\$9,985	16

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Community Projects Fund (916-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2024-2025			
	Actual	Actual	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2021-2022	2022-2023						
				Resources				
1	\$101,559	\$85,613	\$75,000	411 BEGINNING CASH BALANCE	\$46,000	\$46,000	\$46,000	1
2	\$916	\$5,308	\$250	414 INTEREST	\$200	\$200	\$200	2
3								3
				TRANSFERS FROM OTHER FUNDS				
4	\$0	\$0		482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$0		481 FROM SEWER	\$0	\$0	\$0	5
6	\$0	\$0		480 FROM GENERAL FUND	\$30,000	\$30,000	\$30,000	6
7	\$102,475	\$90,921	\$75,250	Total Resources Except Taxes to be Levied	\$76,200	\$76,200	\$76,200	7
8								8
9								9
10	\$102,475	\$90,921	\$75,250	TOTAL RESOURCES	\$76,200	\$76,200	\$76,200	10
11								11
				REQUIREMENTS				
				Materials & Services				
12								12
13	\$2,725	\$1,795	\$20,000	639 MISC. BEAUTIFICATION ▲	\$20,000	\$20,000	\$20,000	13
14	\$2,725	\$1,795	\$20,000	TOTAL MATERIALS & SERVICES	\$20,000	\$20,000	\$20,000	14
				Capital Outlay				
15	\$4,990		\$25,000	812 BUILDING REPAIR - CITY HALL	\$15,000	\$15,000	\$15,000	15
16	\$5,150	\$8,750	\$10,500	806.002 TREE CITY USA SUPPORT	\$12,000	\$12,000	\$12,000	16
17	\$3,997	\$4,190	\$9,500	679 I.G. REQUESTS & CONTRIBUTIONS	\$10,000	\$10,000	\$10,000	17
18	\$14,137	\$12,940	\$45,000	TOTAL CAPITAL OUTLAY	\$37,000	\$37,000	\$37,000	18
19	\$16,862	\$14,735	\$65,000	TOTAL APPROPRIATED	\$57,000	\$57,000	\$57,000	19
20			\$10,250	975 UNAPPROPRIATED ENDING FUND BALANCE	\$19,200	\$19,200	\$19,200	20
21	\$102,475	\$76,186	\$75,250	TOTAL REQUIREMENTS (916.000)	\$76,200	\$76,200	\$76,200	21