

**City of Brownsville
Budget Year: 2025-2026**

**Budgeted
Expenditures & Resources
Tax Rate Calculation
2025-2026**



	Taxes 2022-2023	Taxes 2023-2024	Taxes 2024-2025	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$985,716	\$1,030,921	\$1,025,162	100 GENERAL	\$3,360,505	\$2,341,335	\$1,019,170	\$0	1
2				200 WATER	\$1,071,600	\$1,051,500	\$20,100	\$0	2
3				210 SEWER	\$1,302,380	\$775,000	\$527,380	\$0	3
4				300 STREETS & DRAINAGE	\$451,850	\$429,200	\$22,650	\$0	4
5				400 DEBT SERVICE	\$58,000	\$58,000	\$0	\$0	5
6				600 HOUSING REHABILITATION	\$257,500	\$100,000	\$157,500	\$0	6
7				850 CEMETERY TRUST	\$101,450	\$35,000	\$66,450	\$0	7
8				905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9				800 LIBRARY TRUST	\$9,450	\$0	\$9,450	\$0	9
10				750 BIKEWAY/FOOTPATH	\$75,000	\$0	\$75,000	\$0	10
11				700 WATER SDC	\$124,500	\$0	\$124,500	\$0	11
					Resources	Expenditures	UEF Balance		
12				500 BUILDING & EQUIPMENT	\$207,200	\$165,000	\$42,200	\$0	12
13				916 COMMUNITY PROJECTS	\$78,550	\$60,000	\$18,550	\$0	13
14				550 WATER SYSTEM RESERVE	\$241,500	\$100,000	\$141,500	\$0	14
15				911 LAND ACQUISITION	\$9,985	\$9,985	\$0	\$0	15
16	\$66,040	\$24,656	\$35,000	450 WATER BOND	\$50,000	\$46,937	\$3,063	\$50,000	16
17	\$298,243	\$331,930	\$175,000	460 SEWER BOND	\$402,250	\$304,003	\$98,247	\$75,000	17
18	\$0	\$0	\$0	730 STORMWATER SDC	\$370,300	\$250,000	\$120,300	\$0	18
19	\$0	\$0	\$0	720 SEWER SDC	\$940,000	\$500,000	\$440,000	\$0	19
20	\$1,349,999	\$1,387,507	\$1,235,162	TOTAL	\$9,112,020	\$6,225,960	\$2,886,060	\$125,000	20
21				Tax Needed for Water Bonded Debt				\$50,000	21
22				Levy Needed for Water Bonded Debt				\$52,350	22
23				Tax Rate for Water Bonded Debt					23
24				Tax Needed for Sewer Bonded Debt				\$75,000	24
25				Levy Needed for Sewer Bonded Debt				\$78,525	25
26				Tax Rate for Sewer Bonded Debt					26
27	Estimated Levy Using Permanent Rate (Most Current Levy)				\$1,117,440	General Fund Taxes to Balance		\$1,064,920	27
28	Minus Uncollectable Taxes (4.7%)				\$1,064,920	Difference		\$52,520	28
29	Taxes Available for General Fund (Estimated)				\$1,064,920	Levy Full Permanent Tax Rate		6.9597	29

RESOURCES
General Fund
(100 000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2025-2026			
			Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				BEGINNING FUND BALANCE				
1	\$2,541,872	\$3,134,067	\$2,389,678	411 BEGINNING CASH BALANCE	\$2,000,000	\$2,000,000	\$2,000,000	1
2	\$30,242	\$20,326	\$26,500	413 PRIOR TAXES	\$26,500	\$26,500	\$26,500	2
3	\$69,495	\$124,568	\$20,000	414 INTEREST	\$15,000	\$15,000	\$15,000	3
4								4
5				OTHER RESOURCES				5
6	\$21,307	\$21,693	\$18,500	421 STATE REVENUE SHARING	\$18,500	\$18,500	\$18,500	6
7	\$31,882	\$34,006	\$29,000	422 STATE LIQUOR TAX	\$29,000	\$29,000	\$29,000	7
8	\$1,155	\$1,315	\$1,000	423 STATE CIGARETTE TAX	\$1,000	\$1,000	\$1,000	8
9	\$12,546	\$14,864	\$11,000	432 NW NATURAL GAS FRANCHISE	\$12,500	\$12,500	\$12,500	9
10	\$4,812	\$3,071	\$4,000	434 CENTURY LINK FRANCHISE	\$3,000	\$3,000	\$3,000	10
11	\$0	\$0	\$1,500	436 ALYRICA FRANCHISE [NEW '21]	\$0	\$0	\$0	11
12	\$33,482	\$9,422	\$28,500	441 BUILDING PERMIT FEES	\$8,500	\$8,500	\$8,500	12
13	\$110	\$281	\$60	442 COUNCIL ROOM RENTAL ▲	\$120	\$120	\$120	13
14	\$120	\$255	\$60	443 KIRK ROOM RENTAL	\$120	\$120	\$120	14
15	\$18,580	\$20,965	\$17,500	444 PARK RENTAL FEES	\$17,500	\$17,500	\$17,500	15
16	\$929	\$1,069	\$2,850	445 CR + RC RENTAL [RENAMED ▲ + '25]	\$2,850	\$2,850	\$2,850	16
17	\$1,000	\$327	\$500	446 PLANNING & LAND USE FEES	\$250	\$250	\$250	17
18	\$2,379	\$2,732	\$2,000	447 LIBRARY FINES & FEES	\$2,000	\$2,000	\$2,000	18
19	\$1,850	\$1,550	\$1,850	448 LIEN SEARCH FEES	\$1,550	\$1,550	\$1,550	19
20	\$7,077	\$8,392	\$6,500	449 COURT FINES & FEES	\$4,500	\$4,500	\$4,500	20
21	\$2,650	\$0	\$1,250	452 CEMETERY TRUST INTEREST (LOT SALES)	\$1,250	\$1,250	\$1,250	21
22	\$245	\$0	\$245	454 LAND LEASE FEES	\$245	\$245	\$245	22
23	\$79,352	\$93,137	\$25,000	456 MISCELLANEOUS	\$45,000	\$45,000	\$45,000	23
24	\$5,300	\$5,500	\$4,200	460 PUBLIC RENTAL DEPOSITS ▲	\$4,200	\$4,200	\$4,200	24
25	\$255,958	\$24,435	\$2,000	470 GRANTS	\$2,000	\$2,000	\$2,000	25
26								26
27	\$3,122,343	\$3,521,975	\$2,593,693	Total Resources No Taxes	\$2,195,585	\$2,195,585	\$2,195,585	27
28			\$1,025,162	Taxes Necessary to Balance	\$1,064,920	\$1,064,920	\$1,064,920	28
29								29
30	\$3,122,343	\$3,521,975	\$3,618,855	TOTAL RESOURCES	\$3,260,505	\$3,260,505	\$3,260,505	30



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$125,822	\$132,957	\$170,500	510 SALARIES	\$187,550	\$187,550	\$187,550	1
2	\$78,566	\$81,704	\$125,000	540 BENEFITS	\$137,500	\$137,500	\$137,500	2
3	\$204,388	\$214,661	\$295,500	TOTAL PERSONNEL SERVICES	\$325,050	\$325,050	\$325,050	3
4				Materials & Services				4
5	\$0	\$0	\$650	611 FILING FEES [2019: + 612,614]	\$650	\$650	\$650	5
6	\$0	\$0	\$450	612 RECORDING FEES [2019: To 611]	\$450	\$450	\$450	6
7	\$250	\$250	\$600	613 AUDIT FEES	\$500	\$500	\$500	7
8	\$815	\$641	\$3,250	619 REFUNDS & REIMBURSE ▲	\$3,250	\$3,250	\$3,250	8
9	\$1,813	\$1,113	\$3,850	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$3,500	\$3,500	\$3,500	9
10	\$10,249	\$7,377	\$10,500	627 LEGAL	\$12,000	\$12,000	\$12,000	10
11	\$3,781	\$6,092	\$6,500	629 COMP. SOFTWARE & HARDWARE ▲	\$8,500	\$8,500	\$8,500	11
12	\$1,789	\$1,771	\$3,850	639 SERVICE CONTRACTS ▲	\$3,850	\$3,850	\$3,850	12
13	\$5,342	\$4,333	\$5,800	665 OFFICE SUPPLIES [2019: + 666,668]	\$6,400	\$6,400	\$6,400	13
14	\$1,162	\$865	\$3,000	667 POSTAGE	\$3,000	\$3,000	\$3,000	14
15	\$5,056	\$6,205	\$8,000	671 DUES & ANNUAL FEES	\$8,200	\$8,200	\$8,200	15
16	\$140	\$33	\$350	672 PUBLICATIONS	\$300	\$300	\$300	16
17	\$0	\$0	\$2,500	673 ORS REVISIONS/MAPS	\$1,500	\$1,500	\$1,500	17
18	\$5,041	\$5,666	\$8,800	674 CONFERENCES & MEETINGS	\$9,000	\$9,000	\$9,000	18
19	\$45,895	\$19,883	\$45,000	675 ECONOMIC DEVELOPMENT	\$45,000	\$45,000	\$45,000	19
20	\$9,101	\$5,498	\$17,500	677 HRB/PLANNING COM/GIS/EPC	\$12,500	\$12,500	\$12,500	20
21	\$90,434	\$59,727	\$120,600	TOTAL MATERIALS & SERVICES	\$118,600	\$118,600	\$118,600	21
22				Capital Outlay				22
23	\$1,835	\$0	\$3,600	831 SOFTWARE/HARDWARE	\$3,500	\$3,500	\$3,500	23
24	\$1,835	\$0	\$3,600	TOTAL CAPITAL OUTLAY	\$3,500	\$3,500	\$3,500	24
25			\$63,750	950 GENERAL OPERATING CONTINGENCY	\$66,500	\$66,500	\$66,500	25
26	\$296,657	\$274,388	\$483,450	TOTAL EXPENDITURES (100.010)	\$513,650	\$513,650	\$513,650	26

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



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026		
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				Personnel Services			
1	\$12,450	\$10,709	\$28,650	510 SALARIES	\$31,515	\$31,515	\$31,515
2	\$500	\$457	\$3,500	520 EXTRA HELP	\$4,500	\$4,500	\$4,500
3	\$1,870	\$1,582	\$5,200	540 BENEFITS	\$5,720	\$5,720	\$5,720
4	\$14,820	\$12,748	\$37,350	TOTAL PERSONNEL SERVICES	\$41,735	\$41,735	\$41,735
5				Materials & Services			
6	\$5,000	\$4,850	\$4,500	600 PARK DEPOSIT REFUNDS	\$4,800	\$4,800	\$4,800
7	\$0	\$200	\$2,500	645 SERVICE CONTRACTS	\$2,500	\$2,500	\$2,500
8	\$0	\$4,500	\$5,000	649 CLRC CONTRACT	\$5,000	\$5,000	\$5,000
9	\$2,752	\$4,703	\$5,200	653 PORTABLE TOILETS RENTAL	\$6,000	\$6,000	\$6,000
10	\$0	\$0	\$10,000	655 GRAVEL/ASPHALT	\$10,000	\$10,000	\$10,000
11	\$1,585	\$1,076	\$2,200	659 MISC. [*]	\$2,200	\$2,200	\$2,200
12	\$6,153	\$3,202	\$8,450	669 SUPPLIES [2019: + 661,663,664]	\$8,500	\$8,500	\$8,500
13	\$10,346	\$11,730	\$16,000	691 ELECTRICITY	\$18,500	\$18,500	\$18,500
14	\$21,430	\$21,640	\$35,000	720 BUILDINGS, GROUNDS & TREES	\$35,000	\$35,000	\$35,000
15	\$483	\$1,045	\$2,200	730 EQUIPMENT RENTAL	\$2,200	\$2,200	\$2,200
16	\$47,749	\$52,946	\$91,050	TOTAL MATERIALS & SERVICES	\$94,700	\$94,700	\$94,700
17				Capital Outlay			
18	\$525,862	\$1,773,830	\$330,000	810 PARK [RCRP + Gap \$ [Facilities]	\$230,000	\$230,000	\$230,000
19	\$2,448	\$0	\$25,000	816 BUILDINGS - REPAIR	\$25,000	\$25,000	\$25,000
20	\$0	\$3,868	\$4,500	876 EQUIPMENT NEW & REPLACEMENT	\$5,000	\$5,000	\$5,000
21	\$528,310	\$1,777,698	\$359,500	TOTAL CAPITAL OUTLAY	\$260,000	\$260,000	\$260,000
22			\$45,000	950 GENERAL OPERATING CONTINGENCY	\$58,000	\$58,000	\$58,000
23	\$590,879	\$1,843,392	\$532,900	TOTAL EXPENDITURES (100.020)	\$454,435	\$454,435	\$454,435



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$50,376	\$55,263	\$81,500	510 SALARIES	\$89,650	\$89,650	\$89,650	1
2	\$1,430	\$1,400	\$2,400	520 EXTRA HELP	\$2,600	\$2,600	\$2,600	2
3	\$37,758	\$39,225	\$45,500	540 BENEFITS	\$50,050	\$50,050	\$50,050	3
4	\$89,564	\$95,888	\$129,400	TOTAL PERSONNEL SERVICES	\$142,300	\$142,300	\$142,300	4
5				Materials & Services				5
6	\$2,419	\$3,933	\$5,000	645 SERVICE CONTRACT (Furnace & Software)	\$5,000	\$5,000	\$5,000	6
7	\$360	\$0	\$600	649 ALARM MONITORING	\$600	\$600	\$600	7
8	\$8,771	\$12,300	\$15,000	651 BOOKS + E-BOOKS	\$15,500	\$15,500	\$15,500	8
9	\$143	\$1,186	\$1,200	662 BOOK PROCESSING MATERIALS	\$1,500	\$1,500	\$1,500	9
10	\$0	\$0	\$0	663 CLEANING SUPPLIES [2019: To 665]	\$0	\$0	\$0	10
11	\$763	\$414	\$1,250	665 OFFICE SUPPLIES	\$1,000	\$1,000	\$1,000	11
12	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	12
13	\$94	\$100	\$225	667 POSTAGE	\$200	\$200	\$200	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$151	\$102	\$280	671 DUES	\$250	\$250	\$250	15
16	\$0	\$0	\$300	672 SUBSCRIPTIONS	\$300	\$300	\$300	16
17	\$800	\$870	\$3,200	674 CONFERENCES	\$3,200	\$3,200	\$3,200	17
18	\$3,300	\$100	\$7,500	679 SOFTWARE/HARDWARE ▲	\$2,500	\$2,500	\$2,500	18
19	\$3,152	\$3,278	\$5,600	691 ELECTRICITY	\$5,600	\$5,600	\$5,600	19
20	\$2,156	\$1,803	\$4,600	692 NATURAL GAS	\$4,600	\$4,600	\$4,600	20
21	\$2,098	\$2,118	\$3,400	693 TELEPHONE & INTERNET	\$3,500	\$3,500	\$3,500	21
22	\$1,783	\$1,044	\$4,500	720 BUILDINGS & GROUNDS	\$4,500	\$4,500	\$4,500	22
23	\$0	\$300	\$2,500	730 EQUIPMENT	\$2,500	\$2,500	\$2,500	23
24	\$25,990	\$27,548	\$55,155	TOTAL MATERIALS & SERVICES	\$50,750	\$50,750	\$50,750	24
				Capital Outlay				
25	\$0	\$0	\$12,500	801 BUILDING REPAIR	\$12,500	\$12,500	\$12,500	25
26	\$0	\$0	\$1,200	871 OFFICE EQUIPMENT	\$1,200	\$1,200	\$1,200	26
27	\$0	\$0	\$64,000	861 FUTURE GEN. BUILDING ▲	\$72,000	\$72,000	\$72,000	27
28	\$600	\$0	\$4,800	821 COMPUTERS	\$10,000	\$10,000	\$10,000	28
29	\$600	\$0	\$82,500	TOTAL CAPITAL OUTLAY	\$95,700	\$95,700	\$95,700	29
30			\$21,000	950 GENERAL OPERATING CONTINGENCY	\$32,000	\$32,000	\$32,000	30
31	\$116,154	\$123,436	\$288,055	TOTAL EXPENDITURES (100.040)	\$320,750	\$320,750	\$320,750	31

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Law (100-050)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$363	\$0	\$1,500	510 SALARIES	\$1,500	\$1,500	\$1,500	1
2	\$367	\$0	\$0	540 BENEFITS	\$0	\$0	\$0	2
3	\$730	\$0	\$1,500	TOTAL PERSONNEL SERVICES	\$1,500	\$1,500	\$1,500	3
4				Materials & Services				4
5	\$9,600	\$10,289	\$12,500	632 ATTORNEY & JUDGE ▲	\$12,500	\$12,500	\$12,500	5
6	\$2,283	\$0	\$0	634 COMPUTER/SOFTWARE	\$0	\$0	\$0	6
7	\$193,296	\$200,904	\$218,000	637 POLICE	\$245,000	\$245,000	\$245,000	7
8	\$50	\$0	\$200	639 EXPENSE REIMBURSEMENT ▲	\$200	\$200	\$200	8
9	\$70	\$0	\$1,000	648 COURT CLERK L.C. IGA	\$500	\$500	\$500	9
10	\$0	\$0	\$2,500	649 PUBLIC DEFENDERS	\$1,000	\$1,000	\$1,000	10
11	\$0	\$0	\$0	659 TRIAL COSTS	\$0	\$0	\$0	11
12	\$117	\$0	\$0	665 OFFICE SUPPLIES	\$0	\$0	\$0	12
13	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	13
14	\$191	\$0	\$0	667 POSTAGE	\$0	\$0	\$0	14
15	\$0	\$0	\$0	671 DUES & ANNUAL FEES	\$0	\$0	\$0	15
16	\$155	\$0	\$0	676 EDUCATION	\$0	\$0	\$0	16
17	\$0	\$0	\$3,200	683 STATE UAS	\$1,000	\$1,000	\$1,000	17
18	\$1,839	\$0	\$2,500	685 COUNTY ADMIN SERVICES	\$1,000	\$1,000	\$1,000	18
19	\$0	-\$10	\$800	690 RESTITUTION/REFUNDS	\$500	\$500	\$500	19
20	\$207,601	\$211,183	\$240,700	TOTAL MATERIALS & SERVICES	\$261,700	\$261,700	\$261,700	20
21				Capital Outlay				21
22	\$0	\$0	\$0	871 OFFICE EQUIPMENT ['21 Traffic Control]	\$0	\$0	\$0	22
23	\$0	\$0		TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	23
24			\$10,000	950 GENERAL OPERATING CONTINGENCY	\$15,000	\$15,000	\$15,000	25
26	\$208,331	\$211,183	\$252,200	TOTAL EXPENDITURES (100.050)	\$278,200	\$278,200	\$278,200	26

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Operations (100-060)



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$79,332	\$85,898	\$112,500	510 SALARIES	\$123,750	\$123,750	\$123,750	1
2	\$25	\$200	\$2,600	520 EXTRA HELP	\$2,600	\$2,600	\$2,600	2
3	\$47,545	\$49,783	\$51,500	540 BENEFITS	\$56,650	\$56,650	\$56,650	3
4	\$126,902	\$135,881	\$166,600	TOTAL PERSONNEL SERVICES	\$183,000	\$183,000	\$183,000	4
5				Materials & Services				5
6	\$1,609	\$0	\$45,000	622 PLANNING	\$45,000	\$45,000	\$45,000	6
7	\$0	\$0	\$22,500	632 ATTORNEY	\$23,000	\$23,000	\$23,000	7
8	\$32,000	\$35,200	\$40,000	633 AUDITOR	\$45,000	\$45,000	\$45,000	8
9	\$0	\$0	\$4,500	634 COMPUTER CONSULTANT	\$3,500	\$3,500	\$3,500	9
10	\$12,454	\$7,632	\$20,000	635 ENGINEER	\$12,500	\$12,500	\$12,500	10
11	\$0	\$0	\$3,000	639 MISC. PERSONNEL ▲	\$3,000	\$3,000	\$3,000	11
12	\$52,388	\$54,098	\$62,000	645 REFUNDS & REIMBURSEMENTS ▲	\$65,000	\$65,000	\$65,000	12
13	\$32,681	\$1,423	\$45,000	646 BUILDING DEPARTMENT CONTRACTS	\$40,000	\$40,000	\$40,000	13
14	\$7,883	\$9,566	\$11,500	649 SERVICE/MAINT. CONTRACTS	\$13,500	\$13,500	\$13,500	14
15	\$2,744	\$3,956	\$3,800	654 SHOP EXPENSE	\$4,800	\$4,800	\$4,800	15
16	\$2,951	\$2,100	\$5,800	661 PETROLEUM PRODUCTS	\$4,600	\$4,600	\$4,600	16
17	\$24,347	\$28,196	\$48,000	681 INSURANCE (CIS)	\$48,000	\$48,000	\$48,000	17
18	\$0	\$0	\$600	684 BONDS	\$600	\$600	\$600	18
19	\$4,352	\$4,601	\$12,000	691 ELECTRICITY	\$12,000	\$12,000	\$12,000	19
20	\$3,408	\$2,504	\$7,800	692 NATURAL GAS	\$7,800	\$7,800	\$7,800	20
21	\$5,531	\$5,103	\$7,800	693 TELEPHONE, INTERNET & CELL PHONES	\$7,800	\$7,800	\$7,800	21
22	\$490	\$371	\$2,450	710 VEHICLES	\$2,000	\$2,000	\$2,000	22
23	\$6,212	\$10,207	\$12,000	720 BUILDINGS & GROUNDS	\$12,500	\$12,500	\$12,500	23
24	\$2,002	\$2,503	\$6,000	730 EQUIPMENT & CLOTHING	\$7,500	\$7,500	\$7,500	24
25	\$253	\$420	\$1,200	740 CELL PHONES	\$1,200	\$1,200	\$1,200	25
26	\$191,305	\$167,880	\$360,950	TOTAL MATERIALS & SERVICES	\$359,300	\$359,300	\$359,300	26
27				Capital Outlay				27
28	\$613	\$691	\$4,500	821 COMPUTER HARDWARE	\$4,000	\$4,000	\$4,000	28
29	\$10,800	\$0	\$10,000	871 EQUIPMENT REPLACEMENT	\$10,000	\$10,000	\$10,000	29
30	\$0	\$0	\$0	875 PICKUP [NEW 2019] PAINT CITY HALL [26]	\$75,000	\$75,000	\$75,000	30
31	\$0	\$0	\$3,000	861 FURNITURE	\$2,000	\$2,000	\$2,000	31
32	\$0	\$183	\$3,200	831 COMPUTER SOFTWARE/HARDWARE	\$3,000	\$3,000	\$3,000	32
33	\$11,413	\$874	\$20,700	TOTAL CAPITAL OUTLAY	\$94,000	\$94,000	\$94,000	33
34			\$50,000	950 GENERAL OPERATING CONTINGENCY	\$50,000	\$50,000	\$50,000	34
35	\$329,620	\$304,635	\$598,250	TOTAL EXPENDITURES (100.060)	\$686,300	\$686,300	\$686,300	35

City of Brownsville

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



	Actual	Actual	Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$296,657	\$274,388	\$483,450	ADMINISTRATION	\$513,650	\$513,650	\$513,650	2
3								3
4	\$590,879	\$1,843,392	\$332,900	PARKS/REC/CEMETERY	\$454,435	\$454,435	\$454,435	4
5								5
6	\$0	\$0	\$0	COMMUNITY ROOM	\$0	\$0	\$0	6
7								7
8	\$116,154	\$123,436	\$288,055	LIBRARY	\$320,750	\$320,750	\$320,750	8
9								9
10	\$208,331	\$211,183	\$252,200	LAW	\$278,200	\$278,200	\$278,200	10
11								11
12	\$329,620	\$304,635	\$598,250	OPERATIONS	\$686,300	\$686,300	\$686,300	12
13								13
				TRANSFERS				
14				911 TO WATER OPERATIONS [Activated]				14
15				905 TO BUILDING & EQUIPMENT FUND				15
16			\$30,000	908 TO COMMUNITY PROJECTS FUND	\$30,000	\$30,000	\$30,000	16
17			\$60,000	902 TO DEBT SERVICE (400...902) [New '25]	\$58,000	\$58,000	\$58,000	17
18				490 FROM HOUSING REHAB (600) [New '26]	\$100,000	\$100,000	\$100,000	18
19				CONTINGENCY				19
20			\$3,618,855	TOTAL RESOURCES	\$3,360,505	\$3,360,505	\$3,360,505	20
21								21
22	\$1,541,641	\$2,757,034	\$2,044,855	TOTAL EXPENDITURES	\$2,341,335	\$2,341,335	\$2,341,335	22
23			\$1,574,000	975 UNAPPROPRIATED FUND BALANCE	\$1,019,170	\$1,019,170	\$1,019,170	23
24	\$1,541,641	\$2,757,034	\$3,618,855	TOTAL REQUIREMENTS	\$3,360,505	\$3,360,505	\$3,360,505	24

RESOURCES
Water Fund
(200-000)



	Historical Data		Adopted Budget This Year 2024-2025	RESOURCE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	1	\$736,823			\$810,350	\$620,000	411 BEGINNING FUND BALANCE	
2	\$15,868	\$34,717	\$4,500	414 INTEREST	\$20,000	\$20,000	\$20,000	2
3								3
				OTHER RESOURCES				
4	\$6,500	\$5,900	\$3,800	460 UTILITY DEPOSITS	\$3,800	\$3,800	\$3,800	4
5	\$458,813	\$508,372	\$490,000	461 WATER RECEIPTS	\$504,700	\$504,700	\$504,700	5
6	\$3,720	\$31,260	\$2,600	462 WATER CONNECTION FEES	\$2,600	\$2,600	\$2,600	6
7	\$5,516	\$6,713	\$5,500	463 MISCELLANEOUS	\$5,500	\$5,500	\$5,500	7
				TRANSFERS				
8			\$0	465 FROM B & E (20) GENERAL	\$0	\$0	\$0	8
9			\$0	FROM SEWER	\$0	\$0	\$0	9
10			\$0	904 TO WATER SYSTEM RESERVE	\$0	\$0	\$0	10
11			\$0	480 FROM WATER	\$0	\$0	\$0	11
12	\$1,227,240	\$1,397,312	\$1,126,400	Total resources - No Taxes	\$1,071,600	\$1,071,600	\$1,071,600	12
13								13
14								14
15	\$1,227,240	\$1,397,312	\$1,126,400	TOTAL RESOURCES	\$1,071,600	\$1,071,600	\$1,071,600	15



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$86,444	\$91,015	\$128,000	510 SALARIES	\$140,800	\$140,800	\$140,800	1
2	\$49,486	\$50,712	\$65,000	540 BENEFITS	\$71,500	\$71,500	\$71,500	2
3	\$135,930	\$141,727	\$193,000	TOTAL PERSONNEL SERVICES	\$212,300	\$212,300	\$212,300	3
				Materials & Services				
4	\$9,619	\$5,399	\$5,200	600 UTILITY DEPOSIT REFUNDS	\$7,500	\$7,500	\$7,500	4
5	\$1,907	\$1,695	\$3,600	615 PERMITS & ANNUAL FEES	\$3,600	\$3,600	\$3,600	5
6	\$1,567	\$1,201	\$3,200	616 REFUNDS & REIMBURSE	\$3,200	\$3,200	\$3,200	6
7	\$0	\$0	\$150	623 NOTICES	\$150	\$150	\$150	7
8	\$0	\$0	\$250	625 BIDS	\$250	\$250	\$250	8
9	\$4,299	\$72	\$4,500	627 LEGAL	\$3,000	\$3,000	\$3,000	9
10	\$41,135	\$100,603	\$20,000	635 ENGINEER	\$20,000	\$20,000	\$20,000	10
11	\$1,880	\$2,008	\$5,500	639 SERVICE CONTRACTS ▲	\$5,500	\$5,500	\$5,500	11
12	\$5,293	\$4,407	\$5,500	665 OFFICE SUPPLIES	\$5,500	\$5,500	\$5,500	12
13	\$2,200	\$2,200	\$2,000	666 COMPUTER SOFTWARE & HARDWARE	\$3,000	\$3,000	\$3,000	13
14	\$2,894	\$2,636	\$3,450	667 POSTAGE	\$3,800	\$3,800	\$3,800	14
15	\$3,121	\$3,211	\$3,500	671 DUES	\$4,000	\$4,000	\$4,000	15
16	\$179	\$1,323	\$1,500	674 CONFERENCES	\$2,000	\$2,000	\$2,000	16
17	\$405	\$206	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$800	679 MISC. PERSONNEL ▲	\$800	\$800	\$800	18
19	\$23,999	\$27,446	\$45,000	681 INSURANCE (CIS)	\$45,000	\$45,000	\$45,000	19
20	\$4,086	\$3,670	\$6,800	693 TELEPHONE, INTERNET & CELL PHONES	\$6,800	\$6,800	\$6,800	20
21	\$1,071	\$0	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$103,655	\$156,077	\$113,650	TOTAL MATERIALS & SERVICES	\$116,800	\$116,800	\$116,800	22
23	\$3,500	\$3,500	\$3,500	822 COMPUTER SOFTWARE & HARDWARE	\$2,500	\$2,500	\$2,500	23
24	\$0	\$0	\$0	831 SOFTWARE/HARDWARE [2019: To 822]	\$0	\$0	\$0	24
25	\$0	\$0	\$1,000	872 OFFICE EQUIPMENT	\$500	\$500	\$500	25
				Capital Outlay				
26	\$3,500	\$3,500	\$4,500	TOTAL CAPITAL OUTLAY	\$3,000	\$3,000	\$3,000	26
27			\$45,000	950 GENERAL OPERATING CONTINGENCY	\$35,000	\$35,000	\$35,000	27
28	\$243,085	\$301,304	\$356,150	TOTAL EXPENDITURES (200.010)	\$367,100	\$367,100	\$367,100	28



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$44,793	\$49,202	\$65,000	510 SALARIES	\$71,500	\$71,500	\$71,500	1
2	\$0	\$0	\$3,800	520 EXTRA HELP	\$3,800	\$3,800	\$3,800	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$32,017	\$33,555	\$41,000	540 BENEFITS	\$45,100	\$45,100	\$45,100	4
5	\$76,810	\$82,757	\$109,800	TOTAL PERSONNEL SERVICES	\$120,400	\$120,400	\$120,400	5
				Materials & Services				
6	\$6,455	\$7,345	\$10,000	649 MISC. SERVICE CONTRACTS	\$10,000	\$10,000	\$10,000	6
7	\$1,516	\$1,100	\$4,200	654 SHOP EXPENSES	\$4,000	\$4,000	\$4,000	7
8	\$0	\$683	\$7,000	655 GRAVEL/ASPHALT	\$8,000	\$8,000	\$8,000	8
9	\$17,500	\$16,677	\$19,500	656 CHLORINE/SODA ASH	\$20,500	\$20,500	\$20,500	9
10	\$4,315	\$3,554	\$7,600	657 WATER SAMPLE ANALYSIS	\$7,800	\$7,800	\$7,800	10
11	\$37,497	\$60,146	\$85,000	658 SYSTEM REPAIRS	\$90,000	\$90,000	\$90,000	11
12	\$0	\$0	\$0	659 MISC. EXPENSE REIMBURSE [Moved to 654]	\$0	\$0	\$0	12
13	\$2,951	\$2,100	\$5,500	661 PETROLEUM PRODUCTS	\$5,000	\$5,000	\$5,000	13
14	\$23,513	\$24,686	\$38,000	691 ELECTRICITY	\$38,000	\$38,000	\$38,000	14
15	\$490	\$2,404	\$2,600	710 VEHICLES	\$3,200	\$3,200	\$3,200	15
16	\$1,307	\$1,120	\$2,000	720 BUILDINGS & GROUNDS	\$2,500	\$2,500	\$2,500	16
17	\$998	\$2,503	\$5,500	730 EQUIPMENT & CLOTHING	\$5,500	\$5,500	\$5,500	17
18	\$253	\$420	\$1,200	740 CELL	\$1,000	\$1,000	\$1,000	18
19	\$96,795	\$122,738	\$188,100	TOTAL MATERIALS & SERVICES	\$195,500	\$195,500	\$195,500	19
20	\$200	\$227,438	\$225,000	805 WATER LINE INSTALLATIONS	\$125,000	\$125,000	\$125,000	20
21	\$0	\$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	\$24,500	\$130,000	802 WATER SYSTEMS	\$190,000	\$190,000	\$190,000	24
25	\$0	\$2,845	\$5,000	872 EQUIPMENT NEW & REPLACEMENT	\$3,500	\$3,500	\$3,500	25
				Capital Outlay				
26	\$200	\$254,783	\$360,000	TOTAL CAPITAL OUTLAY	\$318,500	\$318,500	\$318,500	26
27			\$42,500	950 GENERAL OPERATING CONTINGENCY	\$50,000	\$50,000	\$50,000	27
28	\$173,805	\$460,278	\$700,400	TOTAL EXPENDITURES (200.060)	\$684,400	\$684,400	\$684,400	28

City of Brownsville

INCLUSIVE - WATER
(200-000)



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
1								1
2	\$243,085	\$301,304	\$356,150	ADMINISTRATION	\$367,100	\$367,100	\$367,100	2
3								3
4	\$173,805	\$460,278	\$700,400	OPERATIONS	\$684,400	\$684,400	\$684,400	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	\$0	TOTAL TRANSFERS	\$0	\$0	\$0	9
10								10
11				CONTINGENCY				11
12								12
				RESOURCES BY FUND				
13	\$0	\$0		481 FROM SEWER	\$0	\$0	\$0	13
14	\$0	\$0		480 FROM GENERAL FUND	\$0	\$0	\$0	14
15	\$0	\$0		TOTAL TRANSFERS IN	\$0	\$0	\$0	15
16	\$416,890	\$761,582	\$1,126,400	TOTAL RESOURCES	\$1,071,600	\$1,071,600	\$1,071,600	16
17								17
18	\$416,890	\$761,582	\$1,056,550	TOTAL EXPENDITURES	\$1,051,500	\$1,051,500	\$1,051,500	18
19			\$69,850	975 UNAPPROPRIATED ENDING BALANCE	\$20,100	\$20,100	\$20,100	19
20	\$416,890	\$761,582	\$1,126,400	TOTAL REQUIREMENTS	\$1,071,600	\$1,071,600	\$1,071,600	20

RESOURCES
Sewer Fund
(210-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
1	\$391,024	\$582,681	\$675,000	411 BEGINNING FUND BALANCE	\$835,000	\$835,000	\$835,000	1
2	\$28,042	\$19,163	\$8,500	414 INTEREST	\$15,000	\$15,000	\$15,000	2
3								3
				OTHER RESOURCES				
4	\$455,755	\$483,106	\$436,000	465 SEWER RECEIPTS	\$449,080	\$449,080	\$449,080	4
5	\$310	\$5,105	\$3,200	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	\$875,131	\$1,090,055	\$1,122,800	Total Resources No Taxes	\$1,302,380	\$1,302,380	\$1,302,380	10
11	\$875,131	\$1,090,055	\$1,122,800	TOTAL RESOURCES	\$1,302,380	\$1,302,380	\$1,302,380	11

REQUIREMENTS SUMMARY
Sewer Fund: Administration (210-010)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				Personnel Services				
1	\$76,751	\$80,751	\$106,000	510 SALARIES	\$116,600	\$116,600	\$116,600	1
2	\$45,363	\$44,843	\$70,000	540 BENEFITS	\$77,000	\$77,000	\$77,000	2
3	\$122,114	\$125,594	\$176,000	TOTAL PERSONNEL SERVICES	\$193,600	\$193,600	\$193,600	3
				Materials & Services				
4	\$212	\$0	\$1,800	615 PERMITS & ANNUAL FEES	\$1,800	\$1,800	\$1,800	4
5	\$0	\$0	\$1,500	616 REFUNDS & REIMBURSE	\$1,200	\$1,200	\$1,200	5
6	\$0	\$0	\$350	625 BIDS	\$350	\$350	\$350	6
7	\$407	\$0	\$2,600	627 LEGAL	\$2,500	\$2,500	\$2,500	7
8	\$8,825	\$0	\$60,000	635 ENGINEER	\$60,000	\$60,000	\$60,000	8
9	\$1,881	\$1,782	\$26,500	639 MISC. SERVICE CONTRACTS ▲	\$26,500	\$26,500	\$26,500	9
10	\$0	\$0	\$500	659 MISC. [*]	\$500	\$500	\$500	10
11	\$5,260	\$4,375	\$6,750	665 OFFICE SUPPLIES [+ 668] ▲	\$6,750	\$6,750	\$6,750	11
12	\$2,400	\$2,800	\$3,200	666 COMPUTER SOFTWARE & HARDWARE	\$3,200	\$3,200	\$3,200	12
13	\$2,859	\$2,631	\$3,600	667 POSTAGE	\$3,600	\$3,600	\$3,600	13
14	\$167	\$271	\$300	671 DUES	\$350	\$350	\$350	14
15	\$209	\$1,323	\$1,200	674 CONFERENCES	\$1,800	\$1,800	\$1,800	15
16	\$260	\$206	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	16
17	\$0	\$0	\$600	679 PERSONNEL ▲	\$600	\$600	\$600	17
18	\$23,999	\$27,446	\$45,000	681 INSURANCE (CIS)	\$45,000	\$45,000	\$45,000	18
19	\$4,203	\$3,798	\$6,500	693 TELEPHONE, INTERNET & CELL PHONES	\$6,500	\$6,500	\$6,500	19
20	\$1,071	\$0	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	20
21	\$51,753	\$44,632	\$163,100	TOTAL MATERIALS & SERVICES	\$163,350	\$163,350	\$163,350	21
22	\$1,486	\$872	\$500	873 OFFICE EQUIPMENT	\$500	\$500	\$500	22
23	\$0	\$0	\$1,500	865 OFFICE FURNITURE	\$1,000	\$1,000	\$1,000	23
24	\$0	\$0	\$0	833 SOFTWARE	\$0	\$0	\$0	24
25	\$0	\$0	\$5,000	803 SEWER SYSTEM FACILITY PLAN	\$5,000	\$5,000	\$5,000	25
26				Capital Outlay				26
27	\$1,486	\$872	\$7,000	TOTAL CAPITAL OUTLAY	\$6,500	\$6,500	\$6,500	27
28			\$35,000	950 GENERAL OPERATING CONTINGENCY	\$40,000	\$40,000	\$40,000	28
29	\$175,353	\$171,098	\$381,100	TOTAL EXPENDITURES (210.010)	\$403,450	\$403,450	\$403,450	29

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



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	2022-2023	2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$29,862	\$32,804	\$50,000	510 SALARIES	\$55,000	\$55,000	\$55,000	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	\$19,548	\$22,367	\$31,500	540 BENEFITS	\$34,650	\$34,650	\$34,650	4
5	\$49,410	\$55,171	\$84,700	TOTAL PERSONNEL SERVICES	\$92,850	\$92,850	\$92,850	5
6				Materials & Services				6
7	\$5,542	\$3,384	\$7,500	649 MISC. SERVICE CONTRACTS ▲	\$9,000	\$9,000	\$9,000	7
8	\$1,516	\$1,100	\$3,500	654 SHOP EXPENSE	\$3,500	\$3,500	\$3,500	8
9	\$0	\$683	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$22,858	\$22,551	\$27,000	656 CHLORINE	\$30,000	\$30,000	\$30,000	10
11	\$14,233	\$14,730	\$18,500	657 SEWER SAMPLE ANALYSIS	\$19,000	\$19,000	\$19,000	11
12	\$6,827	\$43,979	\$30,000	658 SYSTEM REPAIRS	\$75,000	\$75,000	\$75,000	12
13	\$2,951	\$2,100	\$5,800	661 PETROLEUM PRODUCTS	\$5,000	\$5,000	\$5,000	13
14	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$5,000	\$5,000	\$5,000	14
15	\$10,221	\$11,013	\$17,000	691 ELECTRICITY	\$17,500	\$17,500	\$17,500	15
16	\$490	\$2,404	\$2,800	710 VEHICLES	\$3,500	\$3,500	\$3,500	16
17	\$1,089	\$870	\$2,800	720 BUILDINGS & GROUNDS	\$2,000	\$2,000	\$2,000	17
18	\$998	\$2,503	\$5,200	730 EQUIPMENT & CLOTHING	\$5,200	\$5,200	\$5,200	18
19	\$253	\$420	\$800	740 CELL	\$1,000	\$1,000	\$1,000	19
20	\$0	\$0	\$4,000	731 EQUIPMENT REPLACEMENT	\$2,000	\$2,000	\$2,000	20
21	\$66,978	\$105,737	\$130,400	TOTAL MATERIALS & SERVICES	\$182,700	\$182,700	\$182,700	21
22	\$709	\$2,845	\$5,000	873 EQUIPMENT ▲	\$5,000	\$5,000	\$5,000	22
23	\$0	\$0	\$2,500	853 TOOLS	\$2,000	\$2,000	\$2,000	23
24	\$0	\$0	\$75,000	803 SEWER SYSTEM	\$60,000	\$60,000	\$60,000	24
25				Capital Outlay				25
26	\$709	\$2,845	\$82,500	TOTAL CAPITAL OUTLAY	\$67,000	\$67,000	\$67,000	26
27			\$30,000	950 General Operating Contingency	\$29,000	\$29,000	\$29,000	27
28	\$117,097	\$163,753	\$327,600	TOTAL EXPENDITURES (210.060)	\$371,550	\$371,550	\$371,550	28

**INCLUSIVE - SEWER
(210-000)**



	Historical Data		Adopted Budget This Year 2024-2025	EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
1								1
2	\$175,353	\$171,098	\$381,100	ADMINISTRATION	\$403,450	\$403,450	\$403,450	2
3								3
4	\$117,097	\$163,753	\$327,600	OPERATIONS	\$371,550	\$371,550	\$371,550	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				SEWER	\$1,302,380	\$1,302,380	\$1,302,380	17
18								18
19								19
20			\$1,122,800	TOTAL RESOURCES	\$1,302,380	\$1,302,380	\$1,302,380	20
21								21
22	\$292,450	\$334,851	\$708,700	TOTAL EXPENDITURES	\$775,000	\$775,000	\$775,000	22
23			\$414,100	975 UNAPPROPRIATED ENDING FUND BAL.	\$527,380	\$527,380	\$527,380	23
24	\$875,131	\$334,851	\$1,122,800	TOTAL REQUIREMENTS	\$1,302,380	\$1,302,380	\$1,302,380	24

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$196,834	\$201,164	\$185,000	411 BEGINNING CASH BALANCE	\$220,000	\$220,000	\$220,000	1
2	\$8,377	\$9,648	\$5,500	414 INTEREST	\$6,500	\$6,500	\$6,500	2
3								3
				OTHER RESOURCES				
4	\$147,263	\$142,175	\$155,000	424 STATE HWY ALLOCATION	\$155,000	\$155,000	\$155,000	4
5	\$66,454	\$78,295	\$65,000	433 PACIFICORP FRANCHISE FEE	\$72,000	\$72,000	\$72,000	5
6	\$0	\$0	\$150	456 MISCELLANEOUS	\$150	\$150	\$150	6
7								7
				TRANSFER				
8	-\$1,800		(\$1,800)	901 TO BIKEWAY	(\$1,800)	(\$1,800)	(\$1,800)	8
9								9
10	\$417,128	\$431,282	\$408,850	TOTAL RESOURCES NO TAXES	\$451,850	\$451,850	\$451,850	10
11	\$417,128	\$431,282	\$408,850	TOTAL REQUIREMENTS	\$451,850	\$451,850	\$451,850	11

**FORM
LB-30**

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



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	2022-2023	2023-2024	This Year 2025 2024					
				Personnel Services				
1	\$86,223	\$92,130	\$110,000	510 SALARIES	\$121,000	\$121,000	\$121,000	1
2	\$52,586	\$54,617	\$75,000	540 BENEFITS	\$82,500	\$82,500	\$82,500	2
3	\$138,809	\$146,747	\$185,000	TOTAL PERSONNEL SERVICES	\$203,500	\$203,500	\$203,500	3
				Materials & Services				
4	\$0	\$0	\$500	635 ENGINEER	\$500	\$500	\$500	4
5	\$7,200	\$7,200	\$12,500	642 STREET SWEEPING & GRADING	\$14,000	\$14,000	\$14,000	5
6	\$1,652	\$2,296	\$5,000	649 MISC. SERVICE CONTRACTS ▲	\$5,000	\$5,000	\$5,000	6
7	\$2,363	\$1,067	\$5,500	654 SHOP EXPENSES	\$4,800	\$4,800	\$4,800	7
8	\$4,100	\$7,882	\$12,000	655 GRAVEL/ASPHALT	\$13,500	\$13,500	\$13,500	8
9	\$18,135	\$21,275	\$22,500	658 STRIPING & PAINTING	\$26,000	\$26,000	\$26,000	9
10	\$0	\$0	\$4,500	661 PETROLEUM PRODUCTS	\$4,500	\$4,500	\$4,500	11
11	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	12
12	\$0	\$0	\$500	676 EDUCATION	\$500	\$500	\$500	13
13	\$26,399	\$24,101	\$42,500	691 ELECTRICITY (Mill Race)	\$44,000	\$44,000	\$44,000	14
14	\$490	\$168	\$3,200	710 VEHICLES	\$2,800	\$2,800	\$2,800	15
15	\$1,289	\$245	\$4,800	730 EQUIPMENT & CLOTHING	\$4,500	\$4,500	\$4,500	16
16	\$99	\$0	\$800	740 CELL	\$800	\$800	\$800	17
17	\$0	\$0	\$1,000	731 EQUIPMENT REPLACEMENT	\$1,000	\$1,000	\$1,000	17
18	\$61,727	\$64,234	\$115,800	TOTAL MATERIALS & SERVICES	\$122,400	\$122,400	\$122,400	18
				Capital Outlay				
19	\$0	\$1,243	\$7,500	848 EQUIPMENT [2019: SIGNS & PICKUP]	\$7,500	\$7,500	\$7,500	19
20	\$0	\$0	\$40,000	875 [2011: MILL RACE PUMPS]	\$20,000	\$20,000	\$20,000	20
				Systems				
21	\$15,428	\$7,988	\$15,000	804 STREETS	\$20,000	\$20,000	\$20,000	21
22	\$0	\$0	\$5,000	807 SIDEWALKS & PATHS	\$15,000	\$15,000	\$15,000	22
23	\$15,428	\$9,231	\$67,500	TOTAL CAPITAL OUTLAY	\$62,500	\$62,500	\$62,500	23
				Transfers				
24	\$1,800	\$0	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800	\$1,800	24
25	\$215,964	\$220,212	\$370,100	TOTAL EXPENDITURES	\$390,200	\$390,200	\$390,200	25
26			\$0	950 GENERAL OPERATING CONTINGENCY	\$39,000	\$39,000	\$39,000	26
27			\$38,750	975 UNAPPROPRIATED ENDING FUND BALANCE	\$22,650	\$22,650	\$22,650	27
28	\$217,764	\$220,212	\$408,850	TOTAL REQUIREMENTS	\$451,850	\$451,850	\$451,850	28

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$0	\$0	\$60,000	BEGINNING CASH BALANCE	\$58,000	\$58,000		1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0		2
3	\$0	\$0	\$0	INTEREST	\$0	\$0		3
4								4
5	\$0	\$0		Total Resource Except Taxes to be Levied	\$58,000	\$58,000		5
6								6
7	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				7
8	\$0	\$0	\$60,000	TOTAL RESOURCES	\$58,000	\$58,000		8
9				RCRP GAP FINANCING				9
10	\$0	\$0		REQUIREMENTS	\$58,000	\$58,000		10
11				PRINCIPAL				11
12			\$28,896	898.000 RCRP GAP [Principal]	\$29,102	\$29,102		12
13				Issue Date: 06.2023 Payment Date: 6.2024				13
14	\$0	\$0	\$28,896	TOTAL PRINCIPAL	\$29,102	\$29,102		14
				INTEREST				15
16			\$29,102	899.000 RCRP GAP [Interest]	\$28,856	\$28,856		16
17				Issue Date: 06.2023 Payment Date: 6.2024				17
18			\$29,102	TOTAL INTEREST	\$28,856	28856		18
19			\$2,002	900.000 Bond Payment Buffer	\$42	42		19
20	\$0	\$0	\$60,000	TOTAL APPROPRIATED	\$58,000	\$58,000		20
21	\$0	\$0	\$0	UNAPPROPRIATED ENDING FUND BALANACE	\$0	\$0		21
22	\$0	\$0	\$60,000	TOTAL REQUIREMENTS	\$58,000	\$58,000		22

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

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

	Historical Data		Adopted Budget This Year 2024-2025	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2022-2023	2023-2024						
				Resources				
1	\$106,840	\$66,040	\$15,000	411 BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$0	\$0	\$200	413 PRIOR TAXES	\$0	\$0	\$0	2
3	\$5,594	\$5,236	\$200	414 INTEREST	\$0	\$0	\$0	3
4								4
5	\$112,434	\$71,276	\$15,400	Total Resources Except Taxes to be Levied	\$0	\$0	\$0	5
6			\$35,000	TAXES NECESSARY TO BALANCE	\$50,000	\$50,000	\$50,000	6
7								7
8	\$112,434			TOTAL RESOURCES	\$50,000	\$50,000	\$50,000	8
				Requirements				
				BOND PRINCIPLE PAYMENT				
9		\$19,869	\$20,580	898.000 2016 G.O. REFUNDING	\$21,999	\$21,999	\$21,999	9
10	\$19,161			Refunded: 09.14.2016; Payments: 08.01 & 02.01				10
11	\$19,161		\$20,580	TOTAL PRINCIPAL	\$21,999	\$21,999	\$21,999	11
12								12
				BOND INTEREST PAYMENT				
13		\$26,549	\$25,739	899.000 2016 G.O. REFUNDING	\$24,888	\$24,888	\$24,888	13
14	\$27,233			Refunded: 09.14.2016; Payments: 08.01 & 02.01				14
15	\$27,233	\$46,418	\$25,739	TOTAL INTEREST	\$24,888	\$24,888	\$24,888	15
16			\$20	900.000 Bond Payment Buffer [NEW]	\$50	\$50	\$50	16
				UNAPPROPRIATED BALANCE FOR NEXT YEAR				
17								17
18	\$46,394		\$46,339	TOTAL APPROPRIATED	\$46,937	\$46,937	\$46,937	18
19			\$4,061	975 UNAPPROPRIATED ENDING FUND BALANCE	\$3,063	\$3,063	\$3,063	19
20	\$46,394	\$46,418	\$50,400	TOTAL REQUIREMENTS	\$50,000	\$50,000	\$50,000	20

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

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

	Historical Data		Adopted Budget This Year 2024-2025	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2022-2023	2023-2024						
				Resources				
1	\$224,126	\$298,243	\$170,000	411 BEGINNING CASH BALANCE	\$172,000	\$172,000	\$172,000	1
2	\$207,188	\$175,413	\$175,000	412 CURRENT TAXES	\$75,000	\$75,000	\$75,000	2
3	\$6,572	\$3,459	\$3,200	413 PRIOR TAXES	\$2,750	\$2,750	\$2,750	3
4	\$13,915	\$10,984	\$4,500	414 INTEREST	\$7,500	\$7,500	\$7,500	4
6	\$147,012	\$148,011	\$140,000	469 DEBT SERVICE FEES (Collected Monthly)	\$145,000	\$145,000	\$145,000	6
7	\$598,813	\$636,110	\$492,700	Total Resources Except Taxes to be Levied	\$402,250	\$402,250	\$402,250	7
8			\$175,000	TAXES NECESSARY TO BALANCE	\$75,000	\$75,000	\$75,000	8
9								9
10	\$598,813	\$636,110	\$492,700	TOTAL RESOURCES				10
				Requirements				
				Bond Principal Payments				
13	\$115,839	\$120,130	\$124,420	898.000 2016 G.O. REFUNDING	\$133,001	\$133,001	\$133,001	13
14				Refunded: 09.14.2016; Payments: 08.01 & 02.01				14
15	\$15,103	\$15,527	\$16,453	898.003 GCC Series ['21] [RENAME]	\$15,990	\$15,990	\$15,990	15
16				Issue Date: 02.2021 Payment Date: 12.2021				16
17	\$130,942	\$135,657	\$140,873	TOTAL PRINCIPAL	\$148,991	\$148,991	\$148,991	17
				Bond Interest Payments				
18		\$160,502	\$155,611	899.000 2016 G.O. REFUNDING	\$150,462	\$150,462	\$150,462	18
19	\$164,642			Refunded: 09.14.2016; Payments: 08.01 & 02.01				19
20	\$4,986	\$4,549	\$3,637	899.003 GCC Series ['21] [RENAME] [NEW]	\$4,100	\$4,100	\$4,100	20
21				Issue Date: 02.2021 Payment Date: 12.2021				21
22	\$169,628	\$165,051	\$159,248	TOTAL INTEREST	\$154,562	\$154,562	\$154,562	22
23		\$13	\$40	900.000 Bond Payment Buffer [NEW]	\$450	\$450	\$450	23
24	\$300,570	\$300,721	\$300,161	TOTAL ANNUAL PAYMENT	\$303,553	\$303,553	\$303,553	24
25	\$300,570	\$300,721	\$300,161	TOTAL APPROPRIATED	\$304,003	\$304,003	\$304,003	25
26			\$192,539	975 UNAPPROPRIATED ENDING FUND BALANCE	\$98,247	\$98,247	\$98,247	26
27	\$300,570	\$300,721	\$492,700	TOTAL REQUIREMENTS	\$402,250	\$402,250	\$402,250	27

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Buildings & Equipment Fund (500-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				Resources				
1	\$181,708	\$189,842	\$189,000	411 BEGINNING CASH BALANCE	\$198,700	\$198,700	\$198,700	1
2	\$8,134	\$8,905	\$2,600	414 INTEREST	\$8,500	\$8,500	\$8,500	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	\$0	\$0	\$0	920 TO SEWER FUND	\$0	\$0	\$0	7
8	\$189,842	\$198,747	\$191,600	Total Resources	\$207,200	\$207,200	\$207,200	8
9								9
10								10
11	\$189,842	\$198,747	\$191,600	TOTAL RESOURCES	\$207,200	\$207,200	\$207,200	11
				REQUIREMENTS				
				Capital Outlay				
12	\$0	\$0	\$165,000	848.001 VEHICLE ACQ. VACTOR GRADER	\$165,000	\$165,000	\$165,000	12
13	\$0	\$0	\$165,000	TOTAL CAPITAL OUTLAY				13
14	\$0	\$0	\$0	848 VEHICLE REPLACEMENT	\$0	\$0	\$0	14
15			\$165,000	TOTAL APPROPRIATED	\$165,000	\$165,000	\$165,000	15
16			\$26,600	975 UNAPPROPRIATED ENDING FUND BALANCE	\$42,200	\$42,200	\$42,200	16
17	\$189,842	\$198,747	\$191,600	TOTAL REQUIREMENTS (500.000)	\$207,200	\$207,200	\$207,200	17

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$151,396	\$179,377	\$178,500	411 BEGINNING CASH BALANCE	\$210,000	\$210,000	\$210,000	1
2								2
3	\$3,905	\$7,419	\$500	414 INTEREST	\$6,500	\$6,500	\$6,500	3
4	\$24,076	\$24,520	\$25,000	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	\$179,377	\$211,316	\$204,000	Total Resources	\$241,500	\$241,500	\$241,500	7
8								8
9	\$179,377	\$211,316	\$204,000	TOTAL RESOURCES	\$241,500	\$241,500	\$241,500	9
				REQUIREMENTS				
10	\$0	\$0	\$204,000	805 WATER SYSTEM UPGRADE [NEW 2019]	\$100,000	\$100,000	\$100,000	10
				RESERVE FUNDS				
11	\$0	\$0	\$0	802 FUTURE SYSTEMS (Water C.I. Fee)	\$0	\$0	\$0	11
12	\$0	\$211,316	\$204,000	TOTAL APPROPRIATED	\$100,000	\$100,000	\$100,000	12
13	\$0	\$0	\$0	975 UNAPPROPRIATED ENDING FUND BALANCE	\$141,500	\$141,500	\$141,500	13
14	\$179,377	\$211,316	\$204,000	TOTAL REQUIREMENTS (550.000)	\$241,500	\$241,500	\$241,500	14

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$220,503	\$228,623	\$228,500	411 BEGINNING CASH BALANCE	\$250,000	\$250,000	\$250,000	1
2	\$8,120	\$10,806	\$2,600	414 INTEREST	\$7,500	\$7,500	\$7,500	2
3				TRANSFERS FROM OTHER FUNDS				3
4		\$11,043		<i>Loan Repayments (from Audit)</i>	\$0	\$0	\$0	4
6	\$228,623	\$250,472	\$231,100	Total Resources Except Taxes to be Levied	\$0	\$0	\$0	6
7								7
8	\$228,623	\$250,472	\$231,100	TOTAL RESOURCES	\$257,500	\$257,500	\$257,500	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 GENERAL FUND <i>System Rename</i>	\$100,000	\$100,000	\$100,000	11
12	\$0	\$0	\$0	TOTAL APPROPRIATED	\$100,000	\$100,000	\$100,000	12
13			\$231,100	975 UNAPPROPRIATED ENDING FUND BALANCE	\$157,500	\$157,500	\$157,500	13
14	\$228,623	\$250,472	\$231,000	TOTAL REQUIREMENTS (600.000)	\$257,500	\$257,500	\$257,500	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$223,460	\$232,002	\$50,000	411 BEGINNING CASH BALANCE	\$100,000	\$100,000	\$100,000	1
2	\$2,054	\$10,951	\$500	414 INTEREST	\$8,500	\$8,500	\$8,500	2
3	\$6,488	\$44,058	\$12,000	455 SYSTEMS DEVELOPMENT CHARGES	\$16,000	\$16,000	\$16,000	3
4	\$232,002	\$287,011	\$62,500	Total Resources Except Taxes to be Levied	\$124,500	\$124,500	\$124,500	4
5								5
6	\$232,002	\$287,011	\$62,500	TOTAL RESOURCES	\$124,500	\$124,500	\$124,500	6
				REQUIREMENTS				
				CAPITAL OUTLAY				
7	\$0	\$200,000	\$0	802 WATER SYSTEM UPGRADES	\$0	\$0	\$0	7
8	\$0	\$200,000	\$0	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	8
				TRANSFERS				
9								9
10	\$0	\$200,000	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	10
11			\$62,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$124,500	\$124,500	\$124,500	11
12	\$232,002	\$87,011	\$62,500	TOTAL REQUIREMENTS	\$124,500	\$124,500	\$124,500	12

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$736,059	\$768,536	\$768,500	411 BEGINNING CASH BALANCE	\$900,000	\$900,000	\$900,000	1
2	\$16,481	\$36,072	\$5,000	414 INTEREST	\$20,000	\$20,000	\$20,000	2
3	\$15,996	\$108,618	\$20,000	455 SYSTEMS DEVELOPMENT CHARGES	\$20,000	\$20,000	\$20,000	3
4								4
				TRANSFERS				
5								5
6	\$768,536	\$913,226	\$793,500	Total Resources Except Taxes to be Levied	\$940,000	\$940,000	\$940,000	6
7								7
8	\$768,536	\$913,226	\$793,500	TOTAL RESOURCES	\$940,000	\$940,000	\$940,000	8
				RESERVE				
9	\$0	\$0	\$500,000	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	\$0	\$0	\$500,000	TOTAL APPROPRIATED	\$500,000	\$500,000	\$500,000	12
13			\$293,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$440,000	\$440,000	\$440,000	13
14	\$768,536	\$913,226	\$793,500	TOTAL REQUIREMENTS (720.000)	\$940,000	\$940,000	\$940,000	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$271,775	\$282,147	\$282,000	411 BEGINNING CASH BALANCE	\$350,000	\$350,000	\$350,000	1
2	\$4,271	\$13,319	\$1,200	414 INTEREST	\$12,500	\$12,500	\$12,500	2
3	\$6,101	\$41,426	\$7,800	455 STORMWATER SDC's	\$7,800	\$7,800	\$7,800	3
4								4
				TRANSFERS				
5								5
6	\$282,147	\$336,892	\$291,000	Total Resources Except Taxes to be Levied	\$370,300	\$370,300	\$370,300	6
7								7
8	\$282,147	\$336,892	\$291,900	TOTAL RESOURCES	\$370,300	\$370,300	\$370,300	8
9								9
				REQUIREMENTS				
				MATERIAL & SERVICES				
10								10
				CAPITAL OUTLAY				
11	\$0	\$0	\$250,000	802 EXP Account [*21]	\$250,000	\$250,000	\$250,000	11
				TRANSFER				
12								12
13	\$0	\$0	\$250,000	TOTAL APPROPRIATED	\$250,000	\$250,000	\$250,000	13
14			\$41,900	975 UNAPPROPRIATED ENDING FUND BAL.	\$120,300	\$120,300	\$120,300	14
15	\$282,147	\$336,892	\$291,900	TOTAL REQUIREMENTS (730.000)	\$370,300	\$370,300	\$370,300	15

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$61,531	\$66,769	\$66,770	411 BEGINNING CASH BALANCE	\$71,000	\$71,000	\$71,000	1
2	\$2,040	\$3,015	\$500	414 INTEREST	\$2,200	\$2,200	\$2,200	2
3	\$1,399	\$1,437	\$0	456 MISCELLANEOUS/DONATIONS	\$0	\$0	\$0	3
4				TRANSFERS				4
5	\$1,800	\$0	\$1,800	485 FROM STREET FUND	\$1,800	\$1,800	\$1,800	5
6								6
7	\$66,770	\$71,221	\$69,070	Total Resources Except Taxes to be Levied	\$75,000	\$75,000	\$75,000	7
8								8
9	\$66,770	\$71,221	\$69,070	TOTAL RESOURCES	\$75,000	\$75,000	\$75,000	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			\$69,070	975 UNAPPROPRIATED ENDING FUND BALANCE	\$75,000	\$75,000	\$75,000	13
14	\$66,770	\$71,221	\$69,070	TOTAL REQUIREMENTS	\$75,000	\$75,000	\$75,000	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$7,604	\$7,884	\$7,880	411 BEGINNING CASH BALANCE	\$9,200	\$9,200	\$9,200	1
2	\$280	\$373	\$40	414 INTEREST	\$250	\$250	\$250	2
3	\$0	\$0	\$0	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$0	3
4	\$0	\$1,000	\$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	\$7,884	\$9,257	\$7,920	Total Resources Except Taxes to be Levied	\$9,450	\$9,450	\$9,450	7
8	\$7,884	\$9,257	\$7,920	TOTAL RESOURCES	\$9,450	\$9,450	\$9,450	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			\$7,920	975 UNAPPROPRIATED ENDING FUND BAL	\$9,450	\$9,450	\$9,450	14
15	\$7,884	\$9,257	\$7,920	TOTAL REQUIREMENTS (800.000)	\$9,450	\$9,450	\$9,450	15

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Cemetery Trust Fund (850-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				RESOURCES				
1	\$8,279	\$8,586	\$96,342	411 BEGINNING CASH BALANCE	\$100,200	\$100,200	\$100,200	1
2	\$0	\$2,750	\$750	451 LOT SALES	\$750	\$750	\$750	2
3	\$307	\$406	\$1,200	414 INTEREST	\$500	\$500	\$500	3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0	\$0	4
5	\$0	\$88,899	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	5
6	\$8,586	\$100,641	\$98,292	Total Resources Except Taxes to be Levied	\$101,450	\$101,450	\$101,450	6
7								7
8	\$8,586	\$100,641	\$98,292	TOTAL RESOURCES	\$101,450	\$101,450	\$101,450	8
9								9
				REQUIREMENTS				
				CAPITAL OUTLAY				
10								10
		\$406	\$0	TRANSFERS (Out)	\$0	\$0	\$0	
11		\$0	\$35,000	659 MISC. [NEW]	\$35,000	\$35,000	\$35,000	11
12	\$0	\$406	\$35,000	TOTAL APPROPRIATED	\$35,000	\$35,000	\$35,000	12
13			\$63,292	975 UNAPPROPRIATED ENDING FUND BALANCE	\$66,450	\$66,450	\$66,450	13
14	\$8,586	\$100,235	\$98,292	TOTAL REQUIREMENTS (850.000)	\$101,450	\$101,450	\$101,450	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				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 2024-2025	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2025-2026			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				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	\$0	\$0	\$0	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: 2025-2026			
	Actual	Actual	Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2022-2023	2023-2024						
				Resources				
1	\$85,613	\$76,186	\$46,000	411 BEGINNING CASH BALANCE	\$46,300	\$46,300	\$46,300	1
2	\$5,308	\$4,196	\$200	414 INTEREST	\$2,250	\$2,250	\$2,250	2
3								3
				TRANSFERS FROM OTHER FUNDS				
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$0	\$0	481 FROM SEWER	\$0	\$0	\$0	5
6	\$0	\$0	\$30,000	480 FROM GENERAL FUND	\$30,000	\$30,000	\$30,000	6
7	\$90,921	\$80,382	\$76,200	Total Resources Except Taxes to be Levied	\$78,550	\$78,550	\$78,550	7
8								8
9								9
10	\$90,921	\$80,382	\$76,200	TOTAL RESOURCES	\$78,550	\$78,550	\$78,550	10
11								11
				REQUIREMENTS				
				Materials & Services				
12								12
13	\$1,795	\$5,252	\$20,000	639 MISC. BEAUTIFICATION ▲	\$20,000	\$20,000	\$20,000	13
14	\$1,795	\$5,252	\$20,000	TOTAL MATERIALS & SERVICES	\$20,000	\$20,000	\$20,000	14
				Capital Outlay				
15		\$3,473	\$15,000	812 BUILDING REPAIR - CITY HALL	\$15,000	\$15,000	\$15,000	15
16	\$8,750	\$5,405	\$12,000	806.002 TREE CITY USA SUPPORT	\$15,000	\$15,000	\$15,000	16
17	\$4,190	\$4,300	\$10,000	679 I.G. REQUESTS & CONTRIBUTIONS	\$10,000	\$10,000	\$10,000	17
18	\$12,940	\$13,178	\$37,000	TOTAL CAPITAL OUTLAY	\$40,000	\$40,000	\$40,000	18
19	\$14,735	\$18,430	\$57,000	TOTAL APPROPRIATED	\$60,000	\$60,000	\$60,000	19
20			\$19,200	975 UNAPPROPRIATED ENDING FUND BALANCE	\$18,550	\$18,550	\$18,550	20
21	\$76,186	\$61,952	\$76,200	TOTAL REQUIREMENTS (916.000)	\$78,550	\$78,550	\$78,550	21