

City of Brownsville
Budget Year: 2023-2024

Budgeted
Expenditures & Resources
Tax Rate Calculation
2023-2024



	Taxes 2020-2021	Taxes 2021-2022	Taxes 2022-2023	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$759,264	\$839,027	\$844,311	100 GENERAL	\$4,575,007	\$3,799,775	\$775,232	\$956,878	1
2	\$0	\$0	\$0	200 WATER	\$1,415,650	\$1,327,730	\$87,920	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$957,590	\$692,070	\$265,520	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$349,135	\$344,590	\$4,545	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$0	\$0	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$222,000	\$0	\$222,000	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$9,040	\$0	\$9,040	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$7,650	\$0	\$7,650	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$63,730	\$0	\$63,730	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$241,960	\$200,000	\$41,960	\$0	11
					Resources	Expenditures	U.E Balance		
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$188,800	\$150,000	\$38,800	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$0	\$0	\$0	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$75,250	\$65,000	\$10,250	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$175,300	\$150,000	\$25,300	\$0	15
16	\$0	\$0	\$0	911 LAND ACQUISITION	\$9,985	\$9,985	\$0	\$0	16
17	\$34,502	\$0	\$0	450 WATER BOND	\$61,990	\$46,460	\$15,530	\$0	17
18	\$39,850	\$131,590	\$208,000	460 SEWER BOND	\$444,000	\$300,770	\$143,230	\$175,000	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$277,575	\$200,000	\$77,575	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$758,500	\$400,000	\$358,500	\$0	20
21	\$833,616	\$970,617	\$1,052,311	TOTAL	\$9,833,162	\$7,686,380	\$2,146,782	\$1,131,878	21
22				Tax Needed for Water Bonded Debt				\$0	22
23				Levy Needed for Water Bonded Debt				\$0	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				\$183,050	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 13%)				\$1,003,016	General Fund Taxes to Balance		\$956,878	28
29	Minus Uncollectable Taxes (4.6%)				\$956,878	Difference		\$46,139	29
30	Taxes Available for General Fund (Estimated)				\$956,878	Levy Full Permanent Tax Rate		6.9597	30

RESOURCES
General Fund
(100 000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2023-2024			
			Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				BEGINNING FUND BALANCE				
1	\$805,194	\$2,400,000	\$2,795,000	411 BEGINNING CASH BALANCE	\$3,420,794	\$3,420,794	\$3,420,794	1
2	\$25,335	\$21,430	\$22,500	413 PRIOR TAXES	\$22,500	\$22,500	\$22,500	2
3	\$14,642	\$12,444	\$14,500	414 INTEREST	\$16,000	\$16,000	\$16,000	3
4								4
5				OTHER RESOURCES				5
6	\$21,025	\$21,131	\$17,000	421 STATE REVENUE SHARING	\$19,500	\$19,500	\$19,500	6
7	\$33,569	\$32,210	\$28,500	422 STATE LIQUOR TAX	\$30,000	\$30,000	\$30,000	7
8	\$1,646	\$2,206	\$1,800	423 STATE CIGARETTE TAX	\$1,600	\$1,600	\$1,600	8
9	\$9,363	\$9,981	\$8,800	432 NW NATURAL GAS FRANCHISE	\$8,800	\$8,800	\$8,800	9
10	\$5,338	\$3,267	\$4,600	434 CENTURY LINK FRANCHISE	\$4,200	\$4,200	\$4,200	10
11	\$0	\$0	\$1,800	436 ALYRICA FRANCHISE [NEW '21]	\$1,800	\$1,800	\$1,800	11
12	\$194,018	\$156,068	\$35,000	441 BUILDING PERMIT FEES	\$32,000	\$32,000	\$32,000	12
13	\$0	\$30	\$75	442 CITY HALL RENTAL	\$60	\$60	\$60	13
14	\$0	\$65	\$75	443 KIRK ROOM RENTAL	\$80	\$80	\$80	14
15	\$925	\$14,825	\$11,500	444 PARK RENTAL FEES	\$14,500	\$14,500	\$14,500	15
16	\$0	\$1,075	\$650	445 COMMUNITY ROOM RENTAL	\$750	\$750	\$750	16
17	\$1,300	\$0	\$500	446 PLANNING & LAND USE FEES	\$500	\$500	\$500	17
18	\$2,231	\$2,371	\$1,850	447 LIBRARY FINES & FEES	\$1,850	\$1,850	\$1,850	18
19	\$1,850	\$2,525	\$1,850	448 LIEN SEARCH FEES	\$1,850	\$1,850	\$1,850	19
20	\$52,716	\$40,043	\$16,000	449 COURT FINES & FEES	\$6,500	\$6,500	\$6,500	20
21	\$0	\$3,250	\$0	452 CEMETERY TRUST INTEREST (LOT SALES)	\$500	\$500	\$500	21
22	\$0	\$245	\$245	454 LAND LEASE FEES	\$245	\$245	\$245	22
23	\$42,862	\$29,769	\$30,000	456 MISCELLANEOUS	\$28,500	\$28,500	\$28,500	23
24	\$1,650	\$5,050	\$2,500	460 PARK DEPOSITS	\$3,600	\$3,600	\$3,600	24
25	\$51,561	\$263,344	\$2,000	470 GRANTS	\$2,000	\$2,000	\$2,000	25
26				TRANSFERS				26
27	\$1,265,225	\$3,021,329	\$2,996,745	Total resources - No Taxes	\$3,618,129	\$3,618,129	\$3,618,129	27
28			\$844,311	Taxes necessary to balance	\$956,878	\$956,878	\$956,878	28
29				Taxes collected in year levied				29
30	\$1,265,225	\$3,021,329	\$3,841,056	TOTAL RESOURCES	\$4,575,007	\$4,575,007	\$4,575,007	30

REQUIREMENTS SUMMARY
General Fund: Administration (100-010)



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$103,663	\$108,944	\$140,800	510 SALARIES	\$154,880	\$154,880	\$154,880	1
2	\$75,206	\$72,645	\$99,640	540 BENEFITS	\$108,605	\$108,605	\$108,605	2
3	\$178,869	\$181,589	\$240,440	TOTAL PERSONNEL SERVICES	\$263,485	\$263,485	\$263,485	3
4				Materials & Services				4
5	\$600	\$370	\$600	611 FILING FEES [2019: + 612,614]	\$650	\$650	\$650	5
6	\$0	\$120	\$450	612 RECORDING FEES [2019: To 611]	\$450	\$450	\$450	6
7	\$250	\$250	\$1,500	613 AUDIT FEES	\$1,250	\$1,250	\$1,250	7
8	\$0	\$0	\$0	614 EASEMENT FEES [2019: To 611]	\$0	\$0	\$0	8
9	\$1,965	\$1,266	\$2,500	619 REFUNDS & REIMBURSE ▲	\$2,750	\$2,750	\$2,750	9
10	\$0	\$0	\$0	621 ELECTION ADVERTISEMENT [2019: To 623]	\$0	\$0	\$0	10
11	\$2,215	\$2,013	\$3,000	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$3,450	\$3,450	\$3,450	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	\$5,826	\$5,499	\$7,500	627 LEGAL	\$8,500	\$8,500	\$8,500	15
16	\$3,397	\$3,584	\$6,500	629 COMP. SOFTWARE & HARDWARE ▲	\$6,500	\$6,500	\$6,500	16
17	\$863	\$1,875	\$3,200	639 SERVICE CONTRACTS ▲	\$3,200	\$3,200	\$3,200	17
18	\$3,392	\$3,590	\$4,200	665 OFFICE SUPPLIES [2019: + 666,668]	\$4,500	\$4,500	\$4,500	18
19	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	19
20	\$574	\$796	\$1,475	667 POSTAGE	\$2,350	\$2,350	\$2,350	20
21	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	21
22	\$5,051	\$5,186	\$8,000	671 DUES & ANNUAL FEES	\$8,000	\$8,000	\$8,000	22
23	\$29	\$167	\$350	672 PUBLICATIONS	\$350	\$350	\$350	23
24	\$0	\$0	\$2,200	673 ORS REVISIONS/MAPS	\$2,200	\$2,200	\$2,200	24
25	\$4,706	\$3,182	\$7,800	674 CONFERENCES & MEETINGS	\$8,200	\$8,200	\$8,200	25
26	\$19,767	\$67,794	\$25,000	675 ECONOMIC DEVELOPMENT	\$45,000	\$45,000	\$45,000	26
27	\$6,845	\$3,160	\$22,500	677 HRB/PLANNING COM/GIS/EPC	\$17,500	\$17,500	\$17,500	27
28	\$55,480	\$98,852	\$96,775	TOTAL MATERIALS & SERVICES	\$114,850	\$114,850	\$114,850	28
29				Capital Outlay				29
30	\$186	\$1,193	\$4,500	831 SOFTWARE/HARDWARE	\$2,800	\$2,800	\$2,800	30
31	\$186	\$1,193	\$4,500	TOTAL CAPITAL OUTLAY	\$2,800	\$2,800	\$2,800	31
32			\$51,200	950 GENERAL OPERATING CONTINGENCY	\$56,750	\$56,750	\$56,750	32
33	\$234,535	\$281,634	\$392,915	TOTAL EXPENDITURES (100.010)	\$437,885	\$437,885	\$437,885	33

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



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$11,160	\$12,573	\$23,650	510 SALARIES	\$26,010	\$26,010	\$26,010	1
2	\$500	\$500	\$3,500	520 EXTRA HELP	\$3,500	\$3,500	\$3,500	2
3	\$3,065	\$1,884	\$4,240	540 BENEFITS	\$4,620	\$4,620	\$4,620	3
4	\$14,725	\$14,957	\$31,390	TOTAL PERSONNEL SERVICES	\$34,130	\$34,130	\$34,130	4
5				Materials & Services				5
6	\$1,350	\$4,400	\$4,500	600 PARK DEPOSIT REFUNDS	\$4,500	\$4,500	\$4,500	6
7	\$1,019	\$1,258	\$2,250	645 SERVICE CONTRACTS	\$2,250	\$2,250	\$2,250	7
8	\$2,500	\$4,000	\$5,800	649 CLRC CONTRACT	\$3,200	\$3,200	\$3,200	8
9	\$2,593	\$2,899	\$4,600	653 PORTABLE TOILETS RENTAL	\$4,850	\$4,850	\$4,850	9
10	\$0	\$0	\$6,000	655 GRAVEL/ASPHALT	\$8,500	\$8,500	\$8,500	10
11	\$0	\$25	\$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	\$2,708	\$4,156	\$9,800	669 SUPPLIES [2019: + 661,663,664]	\$7,850	\$7,850	\$7,850	15
16	\$6,659	\$8,572	\$14,500	691 ELECTRICITY	\$14,500	\$14,500	\$14,500	16
17	\$11,821	\$22,484	\$36,000	720 BUILDINGS, GROUNDS & TREES	\$36,000	\$36,000	\$36,000	17
18	\$0	\$758	\$2,400	730 EQUIPMENT RENTAL	\$2,400	\$2,400	\$2,400	18
19	\$28,650	\$48,552	\$88,050	TOTAL MATERIALS & SERVICES	\$86,250	\$86,250	\$86,250	19
				Capital Outlay				
20	\$3,740	\$97,000	\$1,570,000	810 PARK/PLAYGROUND EQUIPMENT [Facilities]	\$1,820,000	\$1,820,000	\$1,820,000	20
21	\$0	\$0		800 CEMETERY RESERVE [NEW 2019][Transfer]				21
22	\$0	\$0	\$25,000	816 BUILDINGS - REPAIR	\$25,000	\$25,000	\$25,000	22
23	\$0	\$0	\$10,000	876 EQUIPMENT NEW & REPLACEMENT	\$7,500	\$7,500	\$7,500	23
24	\$3,740	\$97,000	\$1,605,000	TOTAL CAPITAL OUTLAY	\$1,852,500	\$1,852,500	\$1,852,500	24
25			\$32,500	950 GENERAL OPERATING CONTINGENCY	\$45,000	\$45,000	\$45,000	25
26	\$47,115	\$160,509	\$1,756,940	TOTAL EXPENDITURES (100.020)	\$2,017,880	\$2,017,880	\$2,017,880	26



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	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 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$45,034	\$47,837	\$67,650	510 SALARIES	\$74,410	\$74,410	\$74,410	1
2	\$963	\$90	\$1,800	520 EXTRA HELP	\$1,800	\$1,800	\$1,800	2
3	\$36,258	\$37,196	\$37,350	540 BENEFITS	\$40,710	\$40,710	\$40,710	3
4	\$82,255	\$85,123	\$106,800	TOTAL PERSONNEL SERVICES	\$116,920	\$116,920	\$116,920	4
5				Materials & Services				5
6	\$3,473	\$3,787	\$4,200	645 SERVICE CONTRACT (Furnace & Follet)	\$4,650	\$4,650	\$4,650	6
7	\$228	\$228	\$500	649 ALARM MONITORING	\$500	\$500	\$500	7
8	\$7,466	\$8,143	\$13,500	651 BOOKS + E-BOOKS	\$14,200	\$14,200	\$14,200	8
9	\$516	\$678	\$1,250	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	\$525	\$483	\$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	\$0	\$84	\$150	667 POSTAGE	\$150	\$150	\$150	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$99	\$51	\$275	671 DUES	\$280	\$280	\$280	15
16	\$0	\$0	\$280	672 SUBSCRIPTIONS	\$280	\$280	\$280	16
17	\$100	\$2,126	\$2,800	674 CONFERENCES	\$3,200	\$3,200	\$3,200	17
18	\$52	\$0	\$7,500	679 SOFTWARE/HARDWARE ▲	\$7,500	\$7,500	\$7,500	18
19	\$2,720	\$2,947	\$4,200	691 ELECTRICITY	\$4,600	\$4,600	\$4,600	19
20	\$1,405	\$1,353	\$4,000	692 NATURAL GAS	\$4,600	\$4,600	\$4,600	20
21	\$2,062	\$2,089	\$3,400	693 TELEPHONE & INTERNET	\$3,400	\$3,400	\$3,400	21
22	\$2,729	\$615	\$4,800	720 BUILDINGS & GROUNDS	\$4,200	\$4,200	\$4,200	22
23	\$67	\$15	\$2,200	730 EQUIPMENT	\$2,200	\$2,200	\$2,200	23
24	\$21,442	\$22,599	\$50,305	TOTAL MATERIALS & SERVICES	\$52,210	\$52,210	\$52,210	24
				Capital Outlay				
25	\$3,881	\$0	\$15,000	801 BUILDING REPAIR	\$15,000	\$15,000	\$15,000	25
26	\$0	\$0	\$500	871 OFFICE EQUIPMENT	\$500	\$500	\$500	26
27	\$0	\$0	\$32,000	861 FUTURE GEN. BUILDING ▲	\$40,000	\$40,000	\$40,000	27
28	\$0	\$214	\$4,200	821 COMPUTERS	\$3,800	\$3,800	\$3,800	28
29	\$3,881	\$214	\$51,700	TOTAL CAPITAL OUTLAY	\$59,300	\$59,300	\$59,300	29
30			\$30,000	950 GENERAL OPERATING CONTINGENCY	\$34,250	\$34,250	\$34,250	30
31	\$107,578	\$107,936	\$238,805	TOTAL EXPENDITURES (100.040)	\$262,680	\$262,680	\$262,680	31

**FORM
LB-30**

REQUIREMENTS SUMMARY

General Fund: Law (100-050)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$22,838	\$24,002	\$28,000	510 SALARIES	\$17,800	\$17,800	\$17,800	1
2	\$3,613	\$3,633	\$4,000	540 BENEFITS	\$4,360	\$4,360	\$4,360	2
3	\$26,451	\$27,635	\$32,000	TOTAL PERSONNEL SERVICES	\$22,160	\$22,160	\$22,160	3
4				Materials & Services				4
5	\$9,600	\$9,600	\$14,500	632 ATTORNEY & JUDGE ▲	\$12,500	\$12,500	\$12,500	5
6	\$0	\$896	\$2,800	634 COMPUTER/SOFTWARE	\$0	\$0	\$0	6
7	\$175,176	\$181,224	\$197,650	637 POLICE	\$207,550	\$207,550	\$207,550	7
8	\$92	\$123	\$500	639 EXPENSE REIMBURSEMENT ▲	\$150	\$150	\$150	8
9	\$0	\$2,248	\$1,200	648 COURT CLERK L.C. IGA	\$1,200	\$1,200	\$1,200	9
10	\$1,848	\$2,758	\$2,800	649 PUBLIC DEFENDERS	\$2,800	\$2,800	\$2,800	10
11	\$0	\$0	\$200	659 TRIAL COSTS	\$0	\$0	\$0	11
12	\$81	\$421	\$400	665 OFFICE SUPPLIES	\$0	\$0	\$0	12
13	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	13
14	\$157	\$195	\$250	667 POSTAGE	\$0	\$0	\$0	14
15	\$1,126	\$75	\$150	671 DUES & ANNUAL FEES	\$0	\$0	\$0	15
16	\$0	\$200	\$500	676 EDUCATION	\$0	\$0	\$0	16
17	\$0	\$0	\$0	679 BOOKS	\$0	\$0	\$0	17
18	\$8,325	\$7,469	\$6,200	683 STATE UAS	\$3,200	\$3,200	\$3,200	18
19	\$2,564	\$5,654	\$2,600	685 COUNTY ADMIN SERVICES	\$1,000	\$1,000	\$1,000	19
20	\$395	\$584	\$800	690 RESTITUTION/REFUNDS	\$650	\$650	\$650	20
21	\$14,970	\$0	\$1,500	730 OFFICE EQUIP. MAINTENANCE	\$0	\$0	\$0	21
22	\$214,334	\$211,447	\$232,050	TOTAL MATERIALS & SERVICES	\$229,050	\$229,050	\$229,050	22
				Capital Outlay				
23	\$0	\$0	\$2,800	871 OFFICE EQUIPMENT ['21 Traffic Control]	\$0	\$0	\$0	23
24	\$0	\$0	\$2,800	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	24
25			\$20,000	950 GENERAL OPERATING CONTINGENCY	\$30,000	\$30,000	\$30,000	25
26	\$240,785	\$239,082	\$286,850	TOTAL EXPENDITURES (100.050)	\$281,210	\$281,210	\$281,210	26

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Operations (100-060)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022	Adopted Budget This Year 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			2022					
				Personnel Services				
1	\$68,390	\$73,309	\$85,000	510 SALARIES	\$93,500	\$93,500	\$93,500	1
2	\$0	\$0	\$2,600	520 EXTRA HELP	\$2,600	\$2,600	\$2,600	2
3	\$45,176	\$46,220	\$45,300	540 BENEFITS	\$45,300	\$45,300	\$45,300	3
4	\$113,566	\$119,529	\$132,900	TOTAL PERSONNEL SERVICES	\$141,400	\$141,400	\$141,400	4
5				Materials & Services				5
6	\$5,620	\$2,043	\$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	\$31,275	\$29,000	\$38,000	633 AUDITOR	\$38,500	\$38,500	\$38,500	8
9	\$0	\$0	\$15,000	634 COMPUTER CONSULTANT	\$5,800	\$5,800	\$5,800	9
10	\$8,133	\$7,403	\$20,000	635 ENGINEER	\$20,000	\$20,000	\$20,000	10
11	\$0	\$0	\$2,400	639 MISC. PERSONNEL ▲	\$2,850	\$2,850	\$2,850	11
12	\$0	\$95	\$3,200	645 REFUNDS & REIMBURSEMENTS ▲	\$58,600	\$58,600	\$58,600	12
13	\$98,782	\$172,247	\$50,000	646 BUILDING DEPARTMENT CONTRACTS	\$50,000	\$50,000	\$50,000	13
14	\$6,913	\$7,156	\$8,500	649 SERVICE/MAINT. CONTRACTS	\$9,800	\$9,800	\$9,800	14
15	\$1,088	\$1,060	\$3,000	654 SHOP EXPENSE	\$3,200	\$3,200	\$3,200	15
16	\$0	\$0	\$0	659 MISC. [MAINTENANCE SUPPLIES][Moved to 65	\$0	\$0	\$0	16
17	\$2,184	\$3,315	\$4,800	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	\$20,510	\$22,279	\$40,000	681 INSURANCE (CIS)	\$52,000	\$52,000	\$52,000	20
21	\$375	\$0	\$600	684 BONDS	\$600	\$600	\$600	21
22	\$4,087	\$4,154	\$11,500	691 ELECTRICITY	\$12,000	\$12,000	\$12,000	22
23	\$1,104	\$2,934	\$6,800	692 NATURAL GAS	\$7,800	\$7,800	\$7,800	23
24	\$5,511	\$5,648	\$6,800	693 TELEPHONE, INTERNET & CELL PHONES	\$7,200	\$7,200	\$7,200	24
25	\$116	\$408	\$2,450	710 VEHICLES	\$2,450	\$2,450	\$2,450	25
26	\$2,899	\$5,127	\$12,000	720 BUILDINGS & GROUNDS	\$10,500	\$10,500	\$10,500	26
27	\$1,513	\$5,083	\$3,800	730 EQUIPMENT & CLOTHING	\$6,000	\$6,000	\$6,000	27
28	\$0	\$0	\$800	740 CELL PHONES	\$800	\$800	\$800	28
29	\$190,110	\$267,952	\$297,150	TOTAL MATERIALS & SERVICES	\$361,400	\$361,400	\$361,400	29
				Capital Outlay				
30	\$0	\$2,603	\$4,800	821 COMPUTER HARDWARE	\$4,800	\$4,800	\$4,800	30
31	\$0	\$0	\$40,000	871 EQUIPMENT REPLACEMENT	\$10,000	\$10,000	\$10,000	31
32	\$0	\$0	\$0	875 PICKUP [NEW 2019]	\$0	\$0	\$0	32
33	\$0	\$404	\$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	\$0	\$3,007	\$51,000	TOTAL CAPITAL OUTLAY	\$21,000	\$21,000	\$21,000	35
36			\$65,000	950 GENERAL OPERATING CONTINGENCY	\$70,320	\$70,320	\$70,320	36
37	\$303,676	\$390,488	\$546,050	TOTAL EXPENDITURES (100.060)	\$594,120	\$594,120	\$594,120	37

City of Brownsville

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



	Actual	Actual	Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$234,535	\$281,634	\$392,915	ADMINISTRATION	\$437,885	\$437,885	\$437,885	2
3								3
4	\$47,115	\$160,509	\$1,756,940	PARKS/REC/CEMETERY	\$2,017,880	\$2,017,880	\$2,017,880	4
5								5
6	\$0	\$0	\$0	COMMUNITY ROOM	\$0	\$0	\$0	6
7								7
8	\$107,578	\$107,936	\$238,805	LIBRARY	\$262,680	\$262,680	\$262,680	8
9								9
10	\$240,785	\$239,082	\$286,850	LAW	\$281,210	\$281,210	\$281,210	10
11								11
12	\$303,676	\$390,488	\$546,050	OPERATIONS	\$594,120	\$594,120	\$594,120	12
13								13
				TRANSFERS				
14				911 TO WATER OPERATIONS [Activated]	\$206,000	\$206,000	\$206,000	14
15				905 TO BUILDING & EQUIPMENT FUND				15
16				908 TO COMMUNITY PROJECTS FUND				16
17								17
18				CONTINGENCY				18
19								19
20	\$933,689	\$1,179,649	\$3,841,056	TOTAL RESOURCES	\$4,575,007	\$4,575,007	\$4,575,007	20
21								21
22	\$933,689	\$1,179,649	\$3,221,560	TOTAL EXPENDITURES	\$3,799,775	\$3,799,775	\$3,799,775	22
23			\$619,496	975 UNAPPROPRIATED FUND BALANCE	\$775,232	\$775,232	\$775,232	23
24	\$933,689	\$1,179,649	\$3,841,056	TOTAL REQUIREMENTS	\$4,575,007	\$4,575,007	\$4,575,007	24

RESOURCES
Water Fund
(200-000)



	Historical Data		Adopted Budget This Year 2022-2023	RESOURCE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$446,984	\$505,500	\$579,500	411 BEGINNING FUND BALANCE	\$768,200	\$768,200	\$768,200	1
2	\$3,444	\$2,740	\$4,800	414 INTEREST	\$4,800	\$4,800	\$4,800	2
3								3
				OTHER RESOURCES				
4	\$7,165	\$0	\$3,800	460 UTILITY DEPOSITS	\$3,800	\$3,800	\$3,800	4
5	\$378,379	\$421,734	\$385,735	461 WATER RECEIPTS	\$408,850	\$408,850	\$408,850	5
6	\$52,920	\$44,520	\$8,500	462 WATER CONNECTION FEES	\$18,500	\$18,500	\$18,500	6
7	\$6,335	\$8,015	\$2,400	463 MISCELLANEOUS	\$5,500	\$5,500	\$5,500	7
				TRANSFERS				
8	\$0	\$40,000	\$0	465 FROM B & E (20) GENERAL	\$0	\$0	\$0	8
9	\$0	\$0	\$200,000	FROM SEWER	\$0	\$0	\$0	9
10	\$0	\$0	\$0	904 TO WATER SYSTEM RESERVE	\$0	\$0	\$0	10
11	\$0	\$0	\$0	480 FROM WATER	\$206,000	\$206,000	\$206,000	11
12	\$895,227	\$1,022,509	\$1,184,735	Total resources - No Taxes	\$1,415,650	\$1,415,650	\$1,415,650	12
13				Taxes necessary to balance				13
14				Taxes collected in year levied				14
15	\$895,227	\$1,022,509	\$1,184,735	TOTAL RESOURCES	\$1,415,650	\$1,415,650	\$1,415,650	15



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$72,440	\$76,178	\$111,000	510 SALARIES	\$122,100	\$122,100	\$122,100	1
2	\$51,487	\$47,092	\$73,600	540 BENEFITS	\$80,220	\$80,220	\$80,220	2
3	\$123,927	\$123,270	\$184,600	TOTAL PERSONNEL SERVICES	\$202,320	\$202,320	\$202,320	3
				Materials & Services				
4	\$6,707	\$5,648	\$5,800	600 UTILITY DEPOSIT REFUNDS	\$5,800	\$5,800	\$5,800	4
5	\$2,056	\$3,191	\$5,000	615 PERMITS & ANNUAL FEES	\$3,600	\$3,600	\$3,600	5
6	\$475	\$1,603	\$5,000	616 REFUNDS & REIMBURSE	\$3,200	\$3,200	\$3,200	6
7	\$0	\$0	\$300	623 NOTICES	\$300	\$300	\$300	7
8	\$0	\$0	\$500	625 BIDS	\$500	\$500	\$500	8
9	\$1,237	\$1,182	\$4,500	627 LEGAL	\$4,500	\$4,500	\$4,500	9
10	\$2,694	\$1,706	\$100,000	635 ENGINEER	\$100,000	\$100,000	\$100,000	10
11	\$2,158	\$3,822	\$5,000	639 SERVICE CONTRACTS ▲	\$5,500	\$5,500	\$5,500	11
12	\$3,282	\$3,699	\$4,200	665 OFFICE SUPPLIES	\$4,800	\$4,800	\$4,800	12
13	\$0	\$90	\$2,200	666 COMPUTER SOFTWARE & HARDWARE	\$2,200	\$2,200	\$2,200	13
14	\$1,750	\$1,999	\$3,200	667 POSTAGE	\$3,200	\$3,200	\$3,200	14
15	\$429	\$440	\$2,500	671 DUES	\$2,000	\$2,000	\$2,000	15
16	\$0	\$638	\$2,000	674 CONFERENCES	\$2,000	\$2,000	\$2,000	16
17	\$190	\$423	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$750	679 MISC. PERSONNEL ▲	\$750	\$750	\$750	18
19	\$20,510	\$22,279	\$42,000	681 INSURANCE (CIS)	\$60,000	\$60,000	\$60,000	19
20	\$4,200	\$4,208	\$5,800	693 TELEPHONE, INTERNET & CELL PHONES	\$6,200	\$6,200	\$6,200	20
21	\$0	\$0	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$45,688	\$50,928	\$191,450	TOTAL MATERIALS & SERVICES	\$207,250	\$207,250	\$207,250	22
23	\$3,500	\$4,693	\$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	\$0	\$230	\$2,400	872 OFFICE EQUIPMENT	\$800	\$800	\$800	25
				Capital Outlay				
26	\$3,500	\$4,923	\$5,900	TOTAL CAPITAL OUTLAY	\$4,300	\$4,300	\$4,300	26
27			\$42,500	950 GENERAL OPERATING CONTINGENCY	\$62,000	\$62,000	\$62,000	27
28	\$173,115	\$179,121	\$424,450	TOTAL EXPENDITURES (200.010)	\$475,870	\$475,870	\$475,870	28



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$38,346	\$41,581	\$57,750	510 SALARIES	\$63,520	\$63,520	\$63,520	1
2	\$0	\$0	\$4,600	520 EXTRA HELP	\$4,600	\$4,600	\$4,600	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$30,657	\$31,309	\$36,000	540 BENEFITS	\$39,240	\$39,240	\$39,240	4
5	\$69,003	\$72,890	\$98,350	TOTAL PERSONNEL SERVICES	\$107,360	\$107,360	\$107,360	5
				Materials & Services				
6	\$4,893	\$5,986	\$30,000	649 MISC. SERVICE CONTRACTS	\$30,000	\$30,000	\$30,000	6
7	\$1,088	\$1,047	\$3,600	654 SHOP EXPENSES	\$3,200	\$3,200	\$3,200	7
8	\$0	\$0	\$4,500	655 GRAVEL/ASPHALT	\$6,200	\$6,200	\$6,200	8
9	\$7,972	\$12,483	\$16,500	656 CHLORINE/SODA ASH	\$18,200	\$18,200	\$18,200	9
10	\$12,252	\$3,814	\$7,800	657 WATER SAMPLE ANALYSIS	\$7,800	\$7,800	\$7,800	10
11	\$26,321	\$56,744	\$60,000	658 SYSTEM REPAIRS	\$60,000	\$60,000	\$60,000	11
12	\$0	\$0	\$0	659 MISC. EXPENSE REIMBURSE [Moved to 654]	\$0	\$0	\$0	12
13	\$2,183	\$3,315	\$5,500	661 PETROLEUM PRODUCTS	\$5,500	\$5,500	\$5,500	13
14	\$22,873	\$22,337	\$38,000	691 ELECTRICITY	\$38,000	\$38,000	\$38,000	14
15	\$116	\$408	\$2,600	710 VEHICLES	\$2,600	\$2,600	\$2,600	15
16	\$700	\$285	\$2,000	720 BUILDINGS & GROUNDS	\$2,000	\$2,000	\$2,000	16
17	\$1,512	\$5,083	\$4,000	730 EQUIPMENT & CLOTHING	\$5,500	\$5,500	\$5,500	17
18	\$0	\$0	\$300	740 CELL	\$500	\$500	\$500	18
19	\$79,910	\$111,502	\$174,800	TOTAL MATERIALS & SERVICES	\$179,500	\$179,500	\$179,500	19
20	\$0	\$0	\$110,000	805 WATER LINE INSTALLATIONS	\$456,000	\$456,000	\$456,000	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	\$0	\$40,000	802 WATER SYSTEMS	\$20,000	\$20,000	\$20,000	24
25	\$2,124	\$746	\$5,000	872 EQUIPMENT NEW & REPLACEMENT	\$5,000	\$5,000	\$5,000	25
				Capital Outlay				
26	\$2,124	\$746	\$155,000	TOTAL CAPITAL OUTLAY	\$481,000	\$481,000	\$481,000	26
27	\$0	\$0	\$30,000	950 GENERAL OPERATING CONTINGENCY	\$84,000	\$84,000	\$84,000	27
28	\$151,037	\$185,138	\$458,150	TOTAL EXPENDITURES (200.060)	\$851,860	\$851,860	\$851,860	28

City of Brownsville

INCLUSIVE - WATER
(200-000)



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
1								1
2	\$173,115	\$179,121	\$424,450	ADMINISTRATION	\$475,870	\$475,870	\$475,870	2
3								3
4	\$151,037	\$185,138	\$458,150	OPERATIONS	\$851,860	\$851,860	\$851,860	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
13								13
				RESOURCES BY FUND				
14	\$0	\$0	\$200,000	481 FROM SEWER				14
15	\$0	\$0	\$0	480 FROM GENERAL FUND ARPA	\$206,000	\$206,000	\$206,000	15
16	\$0	\$0	\$0	TOTAL TRANSFERS IN				16
17	\$324,152	\$364,259	\$1,082,600	TOTAL RESOURCES	\$1,415,650	\$1,415,650	\$1,415,650	17
18								18
19	\$324,152	\$364,259	\$1,082,600	TOTAL EXPENDITURES	\$1,327,730	\$1,327,730	\$1,327,730	19
20			\$102,135	975 UNAPPROPRIATED ENDING BALANCE	\$87,920	\$87,920	\$87,920	20
21	\$324,152	\$364,259	\$1,184,735	TOTAL REQUIREMENTS	\$1,415,650	\$1,415,650	\$1,415,650	21

RESOURCES
Sewer Fund
(210-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
1	\$750,759	\$818,198	\$618,000	411 BEGINNING FUND BALANCE	\$525,300	\$525,300	\$525,300	1
2	\$4,874	\$4,841	\$5,200	414 INTEREST	\$5,200	\$5,200	\$5,200	2
3								3
				OTHER RESOURCES				
4	\$380,826	\$405,748	\$399,431	465 SEWER RECEIPTS	\$423,390	\$423,390	\$423,390	4
5	\$4,430	\$3,610	\$1,400	466 SEWER CONNECTION FEES	\$3,600	\$3,600	\$3,600	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	\$1,140,889	\$1,232,397	\$1,024,131	Total resources - No Taxes	\$957,590	\$957,590	\$957,590	10
				Taxes necessary to balance				
				Taxes collected in year levied				
11	\$1,140,889	\$1,232,397	\$1,024,131	TOTAL RESOURCES	\$957,590	\$957,590	\$957,590	11

REQUIREMENTS SUMMARY
Sewer Fund: Administration (210-010)



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				Personnel Services				
1	\$63,955	\$67,401	\$92,600	510 SALARIES	\$101,860	\$101,860	\$101,860	1
2	\$43,552	\$41,091	\$65,000	540 BENEFITS	\$70,850	\$70,850	\$70,850	2
3	\$107,507	\$108,492	\$157,600	TOTAL PERSONNEL SERVICES	\$172,710	\$172,710	\$172,710	3
				Materials & Services				
4	\$1,200	\$1,496	\$1,200	615 PERMITS & ANNUAL FEES	\$1,800	\$1,800	\$1,800	4
5	\$52	\$116	\$1,500	616 REFUNDS & REIMBURSE	\$1,500	\$1,500	\$1,500	5
6	\$0	\$0	\$350	625 BIDS	\$350	\$350	\$350	6
7	\$1,181	\$480	\$3,800	627 LEGAL	\$3,800	\$3,800	\$3,800	7
8	\$29,064	\$31,747	\$45,000	635 ENGINEER	\$60,000	\$60,000	\$60,000	8
9	\$2,544	\$3,256	\$6,500	639 MISC. SERVICE CONTRACTS ▲	\$6,500	\$6,500	\$6,500	9
10	\$0	\$0	\$500	659 MISC. [*]	\$500	\$500	\$500	10
11	\$3,331	\$3,701	\$5,000	665 OFFICE SUPPLIES [+ 668] ▲	\$5,000	\$5,000	\$5,000	11
12	\$1,200	\$1,200	\$2,400	666 COMPUTER SOFTWARE & HARDWARE	\$2,800	\$2,800	\$2,800	12
13	\$1,764	\$2,015	\$3,200	667 POSTAGE	\$3,200	\$3,200	\$3,200	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$63	\$63	\$300	671 DUES	\$300	\$300	\$300	15
16	\$0	\$638	\$1,000	674 CONFERENCES	\$1,200	\$1,200	\$1,200	16
17	\$755	\$423	\$1,500	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$500	679 PERSONNEL ▲	\$500	\$500	\$500	18
19	\$20,510	\$22,279	\$42,000	681 INSURANCE (CIS)	\$53,000	\$53,000	\$53,000	19
20	\$4,240	\$4,293	\$5,800	693 TELEPHONE, INTERNET & CELL PHONES	\$6,000	\$6,000	\$6,000	20
21	\$0	\$0	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$65,904	\$71,707	\$121,750	TOTAL MATERIALS & SERVICES	\$149,150	\$149,150	\$149,150	22
23	\$268	\$90	\$1,500	873 OFFICE EQUIPMENT	\$1,500	\$1,500	\$1,500	23
24	\$0	\$230	\$1,500	865 OFFICE FURNITURE	\$1,500	\$1,500	\$1,500	24
25	\$0	\$1,193	\$0	833 SOFTWARE	\$0	\$0	\$0	25
26	\$0	\$0	\$7,500	803 SEWER SYSTEM FACILITY PLAN	\$5,000	\$5,000	\$5,000	26
				Capital Outlay				
27	\$268	\$1,513	\$10,500	TOTAL CAPITAL OUTLAY	\$8,000	\$8,000	\$8,000	27
28			\$38,500	950 GENERAL OPERATING CONTINGENCY	\$49,470	\$49,470	\$49,470	28
29	\$173,679	\$181,712	\$328,350	TOTAL EXPENDITURES (210.010)	\$379,330	\$379,330	\$379,330	29

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



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	2020-2021	2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$25,564	\$27,721	\$43,350	510 SALARIES	\$47,680	\$47,680	\$47,680	1
2	\$0	\$0	\$3,600	520 EXTRA HELP	\$3,200	\$3,200	\$3,200	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$20,438	\$20,873	\$26,400	540 BENEFITS	\$28,770	\$28,770	\$28,770	4
5	\$46,002	\$48,594	\$73,350	TOTAL PERSONNEL SERVICES	\$79,650	\$79,650	\$79,650	5
6				Materials & Services				6
7	\$4,615	\$6,018	\$24,800	649 MISC. SERVICE CONTRACTS ▲	\$24,800	\$24,800	\$24,800	7
8	\$1,088	\$1,047	\$2,500	654 SHOP EXPENSE	\$2,500	\$2,500	\$2,500	8
9	\$0	\$0	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$16,995	\$19,011	\$20,500	656 CHLORINE	\$23,500	\$23,500	\$23,500	10
11	\$11,648	\$13,149	\$17,500	657 SEWER SAMPLE ANALYSIS	\$18,000	\$18,000	\$18,000	11
12	\$38,184	\$7,324	\$50,000	658 SYSTEM REPAIRS	\$50,000	\$50,000	\$50,000	12
13	\$0	\$0	\$0	659 MISC. OPERATING EXPENSE ▲ [Moved to 65	\$0	\$0	\$0	13
14	\$2,183	\$3,315	\$5,000	661 PETROLEUM PRODUCTS	\$5,800	\$5,800	\$5,800	14
15	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	15
16	\$8,757	\$9,611	\$16,500	691 ELECTRICITY	\$16,500	\$16,500	\$16,500	16
17	\$116	\$408	\$2,800	710 VEHICLES	\$2,800	\$2,800	\$2,800	17
18	\$1,068	\$285	\$2,400	720 BUILDINGS & GROUNDS	\$2,400	\$2,400	\$2,400	18
19	\$1,512	\$5,083	\$4,800	730 EQUIPMENT & CLOTHING	\$6,200	\$6,200	\$6,200	19
20	\$0	\$0	\$300	740 CELL	\$300	\$300	\$300	20
21	\$0	\$0	\$4,000	731 EQUIPMENT REPLACEMENT	\$4,000	\$4,000	\$4,000	21
22	\$86,166	\$65,251	\$156,600	TOTAL MATERIALS & SERVICES	\$162,300	\$162,300	\$162,300	22
23	\$2,124	\$746	\$5,000	873 EQUIPMENT ▲	\$5,000	\$5,000	\$5,000	23
24	\$0	\$0	\$0	853 TOOLS	\$0	\$0	\$0	24
25	\$10,290	\$545,070	\$100,000	803 SEWER SYSTEM	\$25,000	\$25,000	\$25,000	25
				Capital Outlay				
26	\$12,414	\$545,816	\$105,000	TOTAL CAPITAL OUTLAY	\$30,000	\$30,000	\$30,000	26
27	\$0	\$0	\$42,500	950 General Operating Contingency	\$40,790	\$40,790	\$40,790	27
28	\$144,582	\$659,661	\$377,450	TOTAL EXPENDITURES (210.060)	\$312,740	\$312,740	\$312,740	28

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



	Historical Data		Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
1								1
2	\$173,679	\$181,712	\$328,350	ADMINISTRATION	\$379,330	\$379,330	\$379,330	2
3								3
4	\$144,582	\$659,661	\$377,450	OPERATIONS	\$312,740	\$312,740	\$312,740	4
5								5
6								6
7				TRANSFERS				7
8	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT				8
9	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS				9
10	\$0	\$0	\$0	485 TO STREET				10
11	\$0	\$0	\$200,000	911 TO WATER FUND				11
12	\$0	\$0	\$200,000	TOTAL TRANSFERS	\$0	\$0	\$0	12
13								13
14				CONTINGENCY				14
15								15
16				RESOURCES				16
17	\$378,309	\$1,232,397	\$1,016,600	SEWER				17
18								18
19								19
20	\$1,140,889	\$1,232,397	\$1,016,600	TOTAL RESOURCES	\$957,590	\$957,590	\$957,590	20
21								21
22	\$318,261	\$841,373	\$905,800	TOTAL EXPENDITURES	\$692,070	\$692,070	\$692,070	22
23	\$822,628	\$391,024	\$118,331	75 UNAPPROPRIATED ENDING FUND BALANC	\$265,520	\$265,520	\$265,520	23
24	\$1,140,889	\$1,232,397	\$1,024,131	TOTAL REQUIREMENTS	\$957,590	\$957,590	\$957,590	24

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$224,285	\$202,358	\$198,500	411 BEGINNING CASH BALANCE	\$172,585	\$172,585	\$172,585	1
2	\$1,773	\$1,446	\$3,200	414 INTEREST	\$3,200	\$3,200	\$3,200	2
3								3
				OTHER RESOURCES				
4	\$122,891	\$123,720	\$115,000	424 STATE HWY ALLOCATION	\$120,000	\$120,000	\$120,000	4
5	\$56,432	\$59,094	\$55,000	433 PACIFICORP FRANCHISE FEE	\$55,000	\$55,000	\$55,000	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	\$403,581	\$384,818	\$370,050	TOTAL RESOURCES - NO TAXES	\$349,135	\$349,135	\$349,135	10
				TAXES COLLECTED/YR LEVIED				
11	\$403,581	\$384,818	\$370,050	TOTAL REQUIREMENTS	\$349,135	\$349,135	\$349,135	11

**FORM
LB-30**

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



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
	2020-2021	2021-2022	This Year 2023					
				Personnel Services				
1	\$72,707	\$77,423	\$98,000	510 SALARIES	\$107,800	\$107,800	\$107,800	1
2	\$50,153	\$50,111	\$66,000	540 BENEFITS	\$71,940	\$71,940	\$71,940	2
3	\$122,860	\$127,534	\$164,000	TOTAL PERSONNEL SERVICES	\$179,740	\$179,740	\$179,740	3
				Materials & Services				
4	\$450	\$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	\$3,425	\$2,670	\$5,000	649 MISC. SERVICE CONTRACTS ▲	\$5,000	\$5,000	\$5,000	6
7	\$2,800	\$1,720	\$4,000	654 SHOP EXPENSES	\$4,000	\$4,000	\$4,000	7
8	\$4,061	\$4,150	\$8,500	655 GRAVEL/ASPHALT	\$10,500	\$10,500	\$10,500	8
9	\$308	\$13,801	\$10,000	658 STRIPING & PAINTING	\$18,500	\$18,500	\$18,500	9
10	\$0	\$0	\$0	659 MISC. OPERATING EXPENSES ▲ [Moved to 654]	\$0	\$0	\$0	10
11	\$0	\$0	\$6,500	661 PETROLEUM PRODUCTS	\$6,500	\$6,500	\$6,500	11
12	\$0	\$49	\$1,000	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	12
13	\$0	\$0	\$500	676 EDUCATION	\$500	\$500	\$500	13
14	\$25,603	\$22,661	\$41,500	691 ELECTRICITY (Mill Race)	\$38,500	\$38,500	\$38,500	14
15	\$116	\$408	\$3,200	710 VEHICLES	\$3,200	\$3,200	\$3,200	15
16	\$3,142	\$942	\$4,800	730 EQUIPMENT & CLOTHING	\$4,800	\$4,800	\$4,800	16
17	\$0	\$0	\$300	740 CELL	\$300	\$300	\$300	17
18	\$0	\$0	\$2,000	731 EQUIPMENT REPLACEMENT	\$1,250	\$1,250	\$1,250	18
19	\$47,105	\$53,601	\$100,300	TOTAL MATERIALS & SERVICES	\$106,550	\$106,550	\$106,550	19
				Capital Outlay				
20	\$235	\$2,054	\$5,000	848 EQUIPMENT [2019: SIGNS & PICKUP]	\$3,500	\$3,500	\$3,500	20
21	\$0	\$0	\$40,000	875 [2011: MILL RACE PUMPS]	\$40,000	\$40,000	\$40,000	21
				Systems				
22	\$28,523	\$4,796	\$40,000	804 STREETS	\$10,000	\$10,000	\$10,000	22
23	\$2,500	\$0	\$3,000	807 SIDEWALKS & PATHS	\$3,000	\$3,000	\$3,000	23
24	\$31,258	\$6,850	\$88,000	TOTAL CAPITAL OUTLAY	\$56,500	\$56,500	\$56,500	24
				Transfers				
25	\$1,800	\$1,800	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800	\$1,800	25
26	\$203,023	\$189,785	\$354,100	TOTAL EXPENDITURES	\$344,590	\$344,590	\$344,590	26
27			\$15,950	950 GENERAL OPERATING CONTINGENCY	\$0	\$0	\$0	27
28				975 UNAPPROPRIATED ENDING FUND BALANCE	\$4,545	\$4,545	\$4,545	28
29	\$203,023	\$189,785	\$370,050	TOTAL REQUIREMENTS	\$349,135	\$349,135	\$349,135	29

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$0	\$0	\$0	BEGINNING CASH BALANCE				1
2	\$0	\$0	\$0	PRIOR TAXES				2
3	\$0	\$0	\$0	INTEREST				3
4				TRANSFERS				4
5	\$0	\$0	\$0	Total Resource Except Taxes to be Levied				5
6			\$0	TAXES NECESSARY TO BALANCE				6
7	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				7
8	\$0	\$0	\$0	TOTAL RESOURCES				8
9				REQUIREMENTS				9
10	\$0	\$0	\$0	1979 G.O. BONDS				10
11	\$0	\$0	\$0	TOTAL PRINCIPAL				11
12								12
				BOND INTEREST PAYMENTS				
13	\$0	\$0	\$0	1979 G.O. BONDS				13
14	\$0	\$0	\$0	TOTAL INTEREST				14
15								15
16	\$0	\$0	\$0	TRANSFER TO GENERAL FUND				16
17	\$0	\$0	\$0	TOTAL APPROPRIATED				17
18	\$0	\$0	\$0	UNAPPROPRIATED ENDING FUND BALANACE				18
19	\$0	\$0	\$0	TOTAL REQUIREMENTS				19

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

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

	Historical Data		Adopted Budget This Year 2022-2023	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2020-2021	2021-2022						
				Resources				
1	\$149,766	\$152,122	\$105,900	411 BEGINNING CASH BALANCE	\$60,440	\$60,440	\$60,440	1
2	\$1,464	\$0	\$800	413 PRIOR TAXES	\$650	\$650	\$650	2
3	\$1,161	\$966	\$1,200	414 INTEREST	\$900	\$900	\$900	3
4								4
5	\$152,391	\$153,088	\$107,900	Total Resources Except Taxes to be Levied	\$61,990	\$61,990	\$61,990	5
6			\$0	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	6
7								7
8	\$198,923	\$153,088	\$107,900	TOTAL RESOURCES	\$61,990	\$61,990	\$61,990	8
				Requirements				
				BOND PRINCIPLE PAYMENT				
9				898.000 2016 G.O. REFUNDING				9
10	\$18,451	\$18,451	\$19,161	Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$19,870	\$19,870	\$19,870	10
11	\$18,451	\$18,451	\$19,161	TOTAL PRINCIPAL	\$19,870	\$19,870	\$19,870	11
12								12
				BOND INTEREST PAYMENT				
13				899.000 2016 G.O. REFUNDING				13
14	\$28,350	\$27,797	\$27,233	Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$26,548	\$26,548	\$26,548	14
15	\$28,350	\$27,797	\$27,233	TOTAL INTEREST	\$26,548	\$26,548	\$26,548	15
16				900.000 Bond Payment Buffer [NEW]	\$42	\$42	\$42	16
				UNAPPROPRIATED BALANCE FOR NEXT YEAR				
17								17
18	\$46,801	\$46,248	\$46,394	TOTAL APPROPRIATED	\$46,460	\$46,460	\$46,460	18
19			\$61,506	975 UNAPPROPRIATED ENDING FUND BALANCE	\$15,530	\$15,530	\$15,530	19
20	\$46,801	\$46,248	\$107,900	TOTAL REQUIREMENTS	\$61,990	\$61,990	\$61,990	20

**BONDED DEBT
Resources & Requirements**



General Obligation Bonds

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

	Historical Data		Adopted Budget This Year 2022-2023	DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	2020-2021	2021-2022						
				Resources				
1	\$372,540	\$246,901	\$12,000	411 BEGINNING CASH BALANCE	\$131,500	\$131,500	\$131,500	1
2	\$39,625	\$130,960	\$208,000	412 CURRENT TAXES	\$175,000	\$175,000	\$175,000	2
3	\$1,247	\$3,345	\$800	413 PRIOR TAXES	\$500	\$500	\$500	3
4	\$3,344	\$2,402	\$1,200	414 INTEREST	\$2,000	\$2,000	\$2,000	4
6	\$135,195	\$140,209	\$125,000	469 DEBT SERVICE FEES (Collected Monthly)	\$135,000	\$135,000	\$135,000	6
7	\$551,951	\$523,817	\$347,000	Total Resources Except Taxes to be Levied	\$444,000	\$444,000	\$444,000	7
8			\$208,000	TAXES NECESSARY TO BALANCE	\$175,000	\$175,000	\$175,000	8
9								9
10	\$551,951	\$523,817	\$347,000	TOTAL RESOURCES				10
				Requirements				
				Bond Principal Payments				
13				898.000 2016 G.O. REFUNDING				13
14	\$111,549	\$111,549	\$115,839	Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$120,130	\$120,130	\$120,130	14
15	\$11,477	\$15,676	\$15,103	898.003 GCC Series [21] [RENAME]	\$15,540	\$15,540	\$15,540	15
16				Issue Date: 02.2021 Payment Date: 12.2021				16
17	\$123,026	\$127,225	\$130,942	TOTAL PRINCIPAL	\$135,670	\$135,670	\$135,670	17
				Bond Interest Payments				
18				899.000 2016 G.O. REFUNDING				18
19	\$171,399	\$168,053	\$164,642	Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$160,502	\$160,502	\$160,502	19
20	\$10,625	\$4,413	\$4,986	899.003 GCC Series [21] [RENAME] [NEW]	\$4,549	\$4,549	\$4,549	20
21				Issue Date: 02.2021 Payment Date: 12.2021				21
22	\$182,024	\$172,466	\$169,628	TOTAL INTEREST	\$165,051	\$165,051	\$165,051	22
23				900.000 Bond Payment Buffer [NEW]	\$49	\$49	\$49	23
24	\$305,050	\$299,691	\$300,570	TOTAL ANNUAL PAYMENT	\$300,721	\$300,721	\$300,721	24
25	\$305,050	\$299,691	\$300,570	TOTAL APPROPRIATED	\$300,770	\$300,770	\$300,770	25
26			\$46,430	975 UNAPPROPRIATED ENDING FUND BALANCE	\$143,230	\$143,230	\$143,230	26
27	\$305,050	\$299,691	\$347,000	TOTAL REQUIREMENTS	\$444,000	\$444,000	\$444,000	27

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				Resources				
1	\$217,761	\$220,304	\$220,300	411 BEGINNING CASH BALANCE	\$186,000	\$186,000	\$186,000	1
2	\$2,543	\$1,404	\$2,000	414 INTEREST	\$2,800	\$2,800	\$2,800	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	-\$40,000	\$0	920 TO SEWER FUND	\$0	\$0	\$0	7
8	\$220,304	\$181,708	\$222,300	Total Resources	\$188,800	\$188,800	\$188,800	8
9								9
10								10
11	\$220,304	\$181,708	\$222,300	TOTAL RESOURCES	\$188,800	\$188,800	\$188,800	11
				REQUIREMENTS				
				Capital Outlay				
12	\$0	\$0	\$150,000	848.001 VEHICLE ACQ. VACTOR GRADER	\$150,000	\$150,000	\$150,000	12
13	\$0	\$0	\$150,000	TOTAL CAPITAL OUTLAY	\$150,000	\$150,000	\$150,000	13
14	\$0	\$0	\$0	848 VEHICLE REPLACEMENT	\$0	\$0	\$0	14
15			\$150,000	TOTAL APPROPRIATED	\$150,000	\$150,000	\$150,000	15
16			\$72,300	975 UNAPPROPRIATED ENDING FUND BALANCE	\$38,800	\$38,800	\$38,800	16
17	\$220,304	\$181,708	\$222,300	TOTAL REQUIREMENTS (500.000)	\$188,800	\$188,800	\$188,800	17

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$104,541	\$127,763	\$127,760	411 BEGINNING CASH BALANCE	\$151,300	\$151,300	\$151,300	1
2								2
3	\$1,117	\$674	\$1,000	414 INTEREST	\$1,500	\$1,500	\$1,500	3
4	\$22,105	\$22,959	\$22,000	470 WATER C.I. FEES (Monthly Fee) [NEW '19]	\$22,500	\$22,500	\$22,500	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	\$127,763	\$151,396	\$150,760	Total Resources	\$175,300	\$175,300	\$175,300	7
8								8
9	\$127,763	\$151,396	\$150,760	TOTAL RESOURCES	\$175,300	\$175,300	\$175,300	9
				REQUIREMENTS				
10	\$0	\$0	\$125,000	805 WATER SYSTEM UPGRADE [NEW 2019]	\$150,000	\$150,000	\$150,000	10
				RESERVE FUNDS				
11	\$0	\$0	\$0	802 FUTURE SYSTEMS (Water C.I. Fee)	\$0	\$0	\$0	11
12	\$0	\$0	\$125,000	TOTAL APPROPRIATED	\$150,000	\$150,000	\$150,000	12
13	\$0	\$0	\$25,760	975 UNAPPROPRIATED ENDING FUND BALANCE	\$25,300	\$25,300	\$25,300	13
14	\$127,763	\$151,396	\$150,760	TOTAL REQUIREMENTS (550.000)	\$175,300	\$175,300	\$175,300	14

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Housing Rehabilitation Fund (600-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$217,376	\$219,101	\$219,100	411 BEGINNING CASH BALANCE	\$220,500	\$220,500	\$220,500	1
2	\$1,725	\$1,402	\$2,200	414 INTEREST	\$1,500	\$1,500	\$1,500	2
3				TRANSFERS FROM OTHER FUNDS				3
4								4
6	\$219,101	\$220,503	\$221,300	Total Resources Except Taxes to be Levied	\$222,000	\$222,000	\$222,000	6
7								7
8	\$219,101	\$220,503	\$221,300	TOTAL RESOURCES	\$222,000	\$222,000	\$222,000	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	\$219,101	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	12
13			\$221,300	975 UNAPPROPRIATED ENDING FUND BALANCE	\$222,000	\$222,000	\$222,000	13
14	\$219,101	\$220,503	\$221,300	TOTAL REQUIREMENTS (600.000)	\$222,000	\$222,000	\$222,000	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$54,985	\$147,548	\$147,500	411 BEGINNING CASH BALANCE	\$223,460	\$223,460	\$223,460	1
2	\$554	\$355	\$650	414 INTEREST	\$500	\$500	\$500	2
3	\$92,009	\$75,557	\$20,000	455 SYSTEMS DEVELOPMENT CHARGES	\$18,000	\$18,000	\$18,000	3
4	\$147,548	\$223,460	\$168,150	Total Resources Except Taxes to be Levied	\$241,960	\$241,960	\$241,960	4
5								5
6	\$147,548	\$223,460	\$168,150	TOTAL RESOURCES	\$241,960	\$241,960	\$241,960	6
				REQUIREMENTS				
				CAPITAL OUTLAY				
7	\$0	\$0	\$150,000	802 WATER SYSTEM UPGRADES	\$200,000	\$200,000	\$200,000	7
8	\$0	\$0	\$150,000	TOTAL CAPITAL OUTLAY	\$200,000	\$200,000	\$200,000	8
9				TRANSFERS				9
10	\$0	\$0	\$150,000	TOTAL APPROPRIATED	\$200,000	\$200,000	\$200,000	10
11			\$18,150	975 UNAPPROPRIATED ENDING FUND BALANCE	\$41,960	\$41,960	\$41,960	11
12	\$147,548	\$223,460	\$168,150	TOTAL REQUIREMENTS	\$241,960	\$241,960	\$241,960	12

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$441,252	\$546,937	\$546,900	411 BEGINNING CASH BALANCE	\$736,000	\$736,000	\$736,000	1
2	\$3,289	\$2,846	\$4,500	414 INTEREST	\$2,500	\$2,500	\$2,500	2
3	\$222,396	\$186,276	\$55,000	455 SYSTEMS DEVELOPMENT CHARGES	\$20,000	\$20,000	\$20,000	3
4								4
				TRANSFERS				
5								5
6	\$666,937	\$736,059	\$606,400	Total Resources Except Taxes to be Levied	\$758,500	\$758,500	\$758,500	6
7								7
8	\$666,937	\$736,059	\$606,400	TOTAL RESOURCES	\$758,500	\$758,500	\$758,500	8
				RESERVE				
9	\$120,000	\$120,000	\$350,000	500 EMERGENCY PROJECT [New]	\$400,000	\$400,000	\$400,000	9
10								10
				TRANSFER				
11	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0	\$0	\$0	11
12	\$120,000	\$0	\$350,000	TOTAL APPROPRIATED	\$400,000	\$400,000	\$400,000	12
13			\$256,400	975 UNAPPROPRIATED ENDING FUND BALANCE	\$358,500	\$358,500	\$358,500	13
14	\$666,937	\$736,059	\$606,400	TOTAL REQUIREMENTS (720.000)	\$758,500	\$758,500	\$758,500	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2019-2020	2020-2021						
				RESOURCES				
1	\$114,345	\$199,993	\$199,900	411 BEGINNING CASH BALANCE	\$271,775	\$271,775	\$271,775	1
2	\$827	\$737	\$1,500	414 INTEREST	\$800	\$800	\$800	2
3	\$84,821	\$71,045	\$10,000	455 STORMWATER SDC's	\$5,000	\$5,000	\$5,000	3
4								4
				TRANSFERS				
5								5
6	\$199,993	\$271,775	\$211,400	Total Resources Except Taxes to be Levied	\$277,575	\$277,575	\$277,575	6
7								7
8	\$199,993	\$271,775	\$211,400	TOTAL RESOURCES	\$277,575	\$277,575	\$277,575	8
9								9
				REQUIREMENTS				
				MATERIAL & SERVICES				
10								10
				CAPITAL OUTLAY				
11	\$0	\$0	\$100,000	CREATE 802 EXP Account ['21]	\$200,000	\$200,000	\$200,000	11
				TRANSFER				
12								12
13	\$0	\$0	\$100,000	TOTAL APPROPRIATED	\$200,000	\$200,000	\$200,000	13
14			\$111,400	975 UNAPPROPRIATED ENDING FUND BAL.	\$77,575	\$77,575	\$77,575	14
15	\$199,993	\$271,775	\$211,400	TOTAL REQUIREMENTS (730.000)	\$277,575	\$277,575	\$277,575	15

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$54,609	\$58,070	\$58,000	411 BEGINNING CASH BALANCE	\$61,530	\$61,530	\$61,530	1
2	\$420	\$352	\$400	414 INTEREST	\$400	\$400	\$400	2
3	\$1,241	\$1,309	\$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	\$58,070	\$61,531	\$60,200	Total Resources Except Taxes to be Levied	\$63,730	\$63,730	\$63,730	7
8								8
9	\$58,070	\$61,531	\$60,200	TOTAL RESOURCES				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			\$60,200	975 UNAPPROPRIATED ENDING FUND BALANCE	\$63,730	\$63,730	\$63,730	13
14	\$58,070	\$61,531	\$60,200	TOTAL REQUIREMENTS	\$63,730	\$63,730	\$63,730	14

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$7,497	\$7,556	\$7,550	411 BEGINNING CASH BALANCE	\$7,600	\$7,600	\$7,600	1
2	\$59	\$48	\$80	414 INTEREST	\$50	\$50	\$50	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	\$7,556	\$7,604	\$7,630	Total Resources Except Taxes to be Levied	\$7,650	\$7,650	\$7,650	7
8	\$7,556	\$7,604	\$7,630	TOTAL RESOURCES	\$7,650	\$7,650	\$7,650	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			\$7,630	975 UNAPPROPRIATED ENDING FUND BAL	\$7,650	\$7,650	\$7,650	14
15	\$7,556	\$7,604	\$7,630	TOTAL REQUIREMENTS (800.000)	\$7,650	\$7,650	\$7,650	15

**FORM
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$8,226	\$8,226	\$8,226	411 BEGINNING CASH BALANCE	\$8,270	\$8,270	\$8,270	1
2	\$0	\$0	\$0	451 LOT SALES	\$750	\$750	\$750	2
3	\$0	\$53	\$0	414 INTEREST	\$20	\$20	\$20	3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0	\$0	4
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	5
6	\$8,226	\$8,279	\$8,226	Total Resources Except Taxes to be Levied	\$9,040	\$9,040	\$9,040	6
7								7
8	\$8,226	\$8,279	\$8,226	TOTAL RESOURCES	\$9,040	\$9,040	\$9,040	8
9								9
				REQUIREMENTS				
				CAPITAL OUTLAY				
10								10
			\$0	TRANSFERS (Out)	\$0	\$0	\$0	
11								11
12	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	12
13			\$8,226	975 UNAPPROPRIATED ENDING FUND BALANCE	\$9,040	\$9,040	\$9,040	13
14	\$8,226	\$8,279	\$8,226	TOTAL REQUIREMENTS (850.000)	\$9,040	\$9,040	\$9,040	14

**FORM
LB-10**

Repealed June '22

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



	Historical Data		Adopted Budget This Year 2022-2023	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				RESOURCES				
1	\$1,820	\$1,395	\$2,110	411 BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$2,056	\$3,716	\$0	415 TRANSIENT ROOM TAX	\$0	\$0	\$0	2
3	\$16	\$12	\$0	414 INTEREST	\$0	\$0	\$0	3
4	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	4
5	\$3,892	\$5,123	\$2,110	Total Resources Except Taxes to be Levied	\$0	\$0	\$0	5
6	\$3,892	\$5,123	\$2,110	TOTAL RESOURCES	\$0	\$0	\$0	6
7								7
				REQUIREMENTS				
8	\$2,497	\$1,000	\$2,110	650 DISBURSEMENT [New 2017]	\$0	\$0	\$0	8
9				TRANSFER	\$0	\$0	\$0	9
10	\$2,497	\$1,000	\$2,110	TOTAL APPROPRIATED	\$0	\$0	\$0	10
11			\$0	975 UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	11
12	\$3,892	\$5,123	\$2,110	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: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				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 2022-2023	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2023-2024			
	Actual	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				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: 2023-2024			
	Actual	Actual	Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2020-2021	2021-2022						
				Resources				
1	\$142,112	\$101,559	\$101,550	411 BEGINNING CASH BALANCE	\$75,000	\$75,000	\$75,000	1
2	\$1,238	\$916	\$0	414 INTEREST	\$250	\$250	\$250	2
3								3
				TRANSFERS FROM OTHER FUNDS				
4	\$0	\$0	\$0	482 FROM WATER FUND				4
5	\$0	\$0	\$0	481 FROM SEWER				5
6	\$0	\$0	\$0	480 FROM GENERAL FUND				6
7	\$143,350	\$102,475	\$101,550	Total Resources Except Taxes to be Levied	\$75,250	\$75,250	\$75,250	7
8								8
9								9
10	\$143,350	\$102,475	\$101,550	TOTAL RESOURCES	\$75,250	\$75,250	\$75,250	10
11								11
				REQUIREMENTS				
				Materials & Services				
12								12
13	\$2,800	\$2,725	\$20,000	639 MISC. BEAUTIFICATION ▲	\$20,000	\$20,000	\$20,000	13
14	\$2,800	\$2,725	\$20,000	TOTAL MATERIALS & SERVICES	\$20,000	\$20,000	\$20,000	14
				Capital Outlay				
15	\$34,586	\$4,990	\$40,000	812 BUILDING REPAIR - CITY HALL	\$25,000	\$25,000	\$25,000	15
16	\$1,505	\$5,150	\$8,500	806.002 TREE CITY USA SUPPORT	\$10,500	\$10,500	\$10,500	16
17	\$2,900	\$3,997	\$6,500	679 I.G. REQUESTS & CONTRIBUTIONS	\$9,500	\$9,500	\$9,500	17
18	\$38,991	\$14,137	\$55,000	TOTAL CAPITAL OUTLAY	\$45,000	\$45,000	\$45,000	18
19	\$41,791	\$16,862	\$75,000	TOTAL APPROPRIATED	\$65,000	\$65,000	\$65,000	19
20			\$26,550	975 UNAPPROPRIATED ENDING FUND BALANCE	\$10,250	\$10,250	\$10,250	20
21	\$143,350	\$102,475	\$101,550	TOTAL REQUIREMENTS (916.000)	\$75,250	\$75,250	\$75,250	21



Budget Year: 2023-2024
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What is in this Budget?

GENERAL FUND

✓ Park Rock p. 4	\$ 10,000
✓ Future Playground p. 4	\$ 220,000
✓ Pavilion Park & Rec Center Facilities Reserve p. 4	\$ 1,600,000
✓ Library E-Books & Circulation Software p. 6	\$ 7,500
✓ Library Improvements Schedule p. 6	\$ 40,000
✓ Land Use Inventory p. 8	\$ 30,000

BUILDINGS & EQUIPMENT FUND

✓ Grader & Vactor p. 23	\$ 150,000
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WATER FUND

✓ GR 12 Engineering p. 11	\$ 100,000
✓ GR 12 Waterline Construction p. 12	\$ 250,000
▶ WSDC p. 26 <i>Stay in Place</i>	\$ 200,000
▶ WSR p. 24 <i>Stay in Place</i>	\$ 150,000
✓ Water Management & Conservation Plan Implementation p. 12	\$ 20,000

SEWER FUND

✓ New SWWTP Lagoon Engineering p. 16	\$ 45,000
✓ New TMDL DMA Requirements p. 16	\$ 20,000
✓ Sewer System New or Repair p. 16	\$ 100,000

SEWER SDC FUND

✓ Reserved Sewer p. 27 [<i>New Lagoon & Chemical Change</i>]	\$ 400,000
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STREET FUND

✓ Street Improvements p. 19	\$ 10,000
✓ Street Sweeping Contract p. 19	\$ 8,600
✓ Street Painting p. 19	\$ 18,500
✓ Street Signs p. 19	\$ 3,500
✓ Sidewalks p. 19	\$ 3,000
✓ Mill Race Pump Replacements p. 19	\$ 40,000

STORMWATER SDC

✓ New Stormwater Improvements | *p. 28* \$ 200,000

COMMUNITY PROJECTS

✓ City Hall Improvements | *p. 35* \$ 25,000

▶ Security | *p. 35*

▶ Other Improvements | *p. 35*

✓ Beautification [Code Enforcement] | *p. 35* \$ 20,000

✓ Tree City Requirement | *p. 35* \$ 10,500

✓ Partnerships [Partial] | *p. 35* \$ 9,500