



P.O. Box 220
Scotts Mills, OR 97375

Proposed Budget
Fiscal Year 2025-2026



Staff

CITY OF SCOTTS MILLS

CITY COUNCIL MEMBERS/STAFF

2025

Paul Brakeman
-Mayor

Robin Fournier
-City Manager

CITY COUNCIL

Casey Dean

Shawna Kelly
-Treasurer

Monika Martin
-Parks

Aage Wurdinger
-Highway

Jay Jackson

Robin Fournier

STAFF

Merrill Water Systems
-Water Commissioner

Chris Fournier
-Labor 1

Jason Axness
-Labor 2



Budget Message

Budget Message

City of Scotts Mills

Memo

Date: May 7, 2025
To: Scotts Mills Budget Committee
From: Shawna Axness, Budget Officer
Subject: 2025-2026 Proposed Budget

I am pleased to submit the proposed budget in the amount of \$672,870 for the City of Scotts Mills.

1) Explanation of the budget document

The 2025-2026 fiscal year budget contains 5 funds, which include the General Fund, Highway Fund, Water Fund, Water Debt Service Fund, and the Water Debt Service Reserve Fund. We have two programs within the General Fund, administration, and parks. Each program is accounted for separately. Revenue is collected from several sources including, but not limited to: Water Sales, Revenue Sharing, Property Taxes, State Liquor Tax, Highway Tax, Franchise Fees, Building Permit Fees.

Property taxes are figured at the rate of 0.4292 per \$1000. Property taxes from the operating rate go into the General Fund. Tax dollars available for the general fund is estimated to be \$12,97.12.

2) Description of the proposed financial policies for the coming fiscal year

The proposed financial policies for this upcoming fiscal year include the following:

- To maintain and improve the level of service of the City's utility services.
- To maintain a basic level of general fund services to meet the needs of the community.
- To upgrade and improve streets.

3) A description of the important features of the budget document in connection with the financial policies of the local government

Total Budget Comparison

The following table illustrates the proposed budget compared with the prior year's budget for the City.

Fund	2024-2025	2024-2025	\$ Difference
General	\$180,500	\$167,500	\$(13,000)
Highway	\$77,150	\$77,150	\$0
Water	\$276,500	\$288,500	\$12,000
Total Expenditures	\$534,150	\$533,150	\$(1,000)

Overall, the budget decreased by \$1,000 from Fiscal year 2024-2025. The decrease is due in part to the conservative spending approach by administration.

Long-Term Debt

The City has no long-term debt.

Budget Overview/ Summary

The budget as it is presented to you was designed to implement the financial policies mentioned above. The City's budget is designed to be conservative in its approach, which is mandated by the limited revenues available to operate the City's services.

Revenue

Methodology for Estimating Property Taxes to be Received

The local budget manual discusses the methodology for estimating what property taxes are to be received by a City for budgeting purposes. The amount of tax that will be raised by the permanent rate is not the tax that will actually be received by the local government for three reasons: not all taxpayers pay their taxes in the year billed, discounts are given for timely property tax payments, or the Oregon Constitution sets limits on the amount of property tax that can be collected from an individual property.

Assessed value of most property within the local governments will grow at approximately 3% each year. To estimate the tax revenue that will actually be received, subtract from the amount to be raised by the permanent rate amounts for "loss due to constitutional limit" and "discounts allowed, other uncollected amounts" [ORS 294.381(3)]. This will provide the estimated amount of tax revenue that will actually be available.

Discounts and amounts not collected are determined by using a percentage of taxes anticipated to be collected. The percentage is determined through historical data. In the City of Scotts Mills, this percentage is 95%.

Constitutional limits include such items as education, general government, and excluded from limitation. Governing bodies determine into which categories their property taxes will be placed, which is determined by resolution or ordinance at the same time that the budget is adopted. After determining categories, it is then possible to determine if constitutional limits apply in this case. According to Table 4a- Detail of Taxing District Levies, there are no constitutional limits in this instance.

To determine the estimated taxes, the first step is to determine the taxes to be raised using the operating rate.

The assessed value of Scotts Mills is \$31,745,808 multiplied by the operating rate (.4292 this is divided by 1,000), which equals \$13,625.30. However, this does not reflect discounts and amounts not collected. The historical collection rate for the city is 95%, according to the Marion County Tax Collector's office. Therefore, when you multiply the taxes collected by the historical collection rate 95%, you get \$12,971.29. Therefore \$12,971.29 is the estimated property taxes to be received. These taxes are rounded to the nearest dollar and go into the General Fund and are used for administrative functions within the City.

Community Improvement Recommendations

Park Improvements

- Continue maintenance and upgrade as needed

Highway Improvements

- Upgrade and repair streets as needed.

Water Improvements

- Repair and upgrade water lines, meters and system as needed.

Community Beautification

- Update and uphold city ordinances and improve community appearance.

Staffing Plan:

The City Manager Position will continue to carry out the water billing duties as well as the financial recordkeeping duties. The City will contract out the accountant duties on an as needed basis, which may include processing the budget in coordination with the City Manager, and other duties assigned by the council. The Water Commissioner Position will continue to be contracted out and a Labor 1 and Labor 2 position will be retained.

Highway Fund:

Grade, repair, chip-seal, and pave streets throughout the city, as needed.

General Fund:

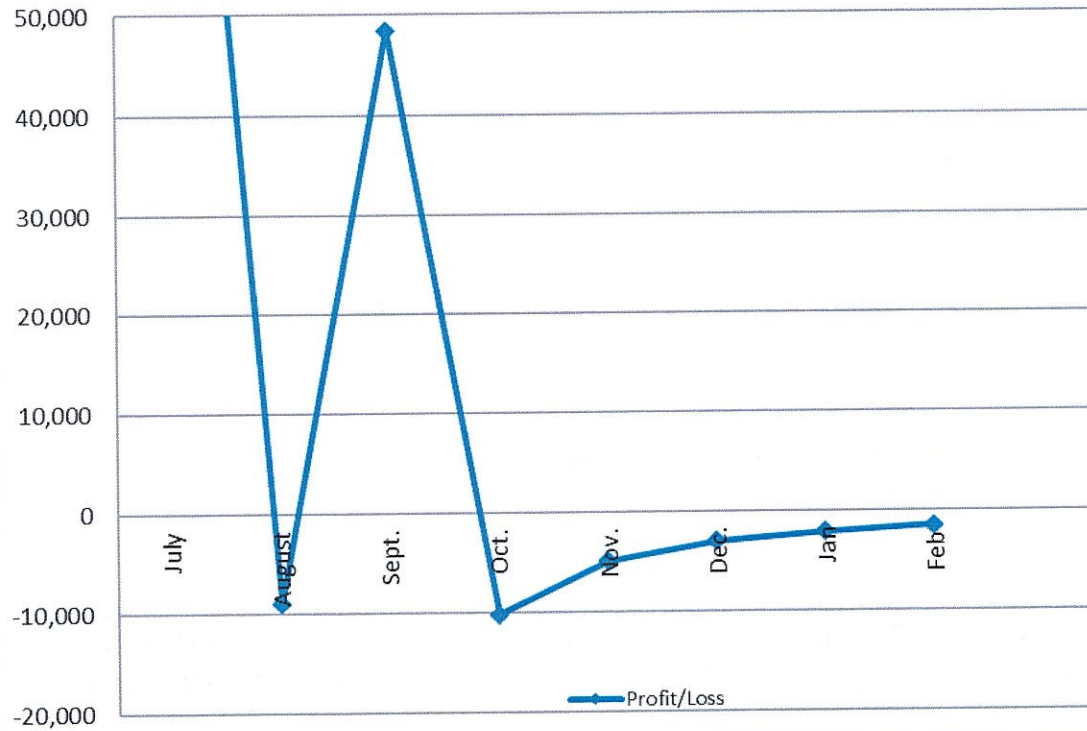
Revenue for the General Fund comes from property taxes, shared revenue from OLCC, cigarette tax, franchise fees, and park reservation fees. Each of these items is being accounted for in separate line items.

The General Fund has an unappropriated ending balance of \$10,189. It is important to try to maintain or increase this unappropriated balance. The following Chart shows how the General Fund did for the first 8 months of fiscal year 2024-2025.

Water Fund:

Continuing efforts to increase water funds, while making needed water system improvements and preparing for contingencies with equipment. Repair and replace water lines throughout the city, as needed.

Total General Funds by Month, July 2024 through February 2025



Month	Profit/Loss
July	120,470
August	-8,947
Sept.	48,448
Oct.	-10,229
Nov.	-4,926
Dec.	-3,000
Jan	-2,094
Feb	-1,553



General Fund

FORM											
LB-20						RESOURCES					
						GENERAL FUND					
									City of Scotts Mills		
									(Name of Municipal Corporation)		
Historical Data				RESOURCE DESCRIPTION		Budget for Next Year 2025-2026					
Actual		Adopted Budget This Year Year 2024-2025	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-2023	First Preceding Year 2023-2024										
1	139,499	184,082	130,000	1	Available cash on hand* (cash basis) or	120,000					
2	0			2	Net working capital (accrual basis)					1	
3	0	0	0	3	Previously levied taxes estimated to be received	0				2	
4	2,878	4,716	1,000	4	Interest	2,000				3	
5	0	0	0	5	Old City Hall Rental	0				4	
6	0	0	0	6	Old City Hall Property Taxes	0				5	
7	0	0	0	7	Transferred IN, from other funds	14998				6	
8				8	OTHER RESOURCES					7	
9	8,557	8,187	9,388	9	State Liquor Tax	7,250				8	
10	316	269	314	10	State Cigarette Tax	269				9	
11	18,134	19,434	14,000	11	Franchise Fees	14,000				10	
12	4,128	1,606	0	12	Misc. Income/ARPA Recovery Fund	0				11	
13	4,049	4,049	1,000	13	Building Permits/Planning Fees	1,000				12	
14	58,646	15,000	15,000	14	Federal/State/County Grants	0				13	
15	0	0	0	15	Federal Housing Grant Paybacks	0				14	
16	5,827	5,656	3,000	16	State Revenue Sharing	3,000				15	
17	490	747	200	17	Park Donations	200				16	
18	1,800	3,870	1,000	18	Park Reservation Fees	1,000				17	
19	0	0	0	19	Old City Hall Rental	0				18	
20	0	0	0	20	Old City Hall Property Taxes	0				19	
21	2,252	3,601	1,000	21	Fees	1,000				20	
22				22						21	
23				23						22	
24				24						23	
25				25						24	
26				26						25	
27				27						26	
28				28						27	
29	246,576	251,217	175,902	29	Total resources, except taxes to be levied	164,717	0	0		28	
30			12,454	30	Taxes estimated to be received	12,971				29	
31	12,382	12,886		31	Taxes collected in year levied					30	
32	258,958	264,103	188,356	32	TOTAL RESOURCES	177,689	0	0		31	
150-504-020 (rev 10-16)			*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year								
Page 1											

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

	Historical Data			REQUIREMENTS FOR: <u>Administration</u>		Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
				1	PERSONNEL SERVICES				1
1				2					2
2				3					3
3				4					4
4				5					5
5				6					6
6				7					7
7				8	TOTAL PERSONNEL SERVICES	0	0	0	8
8	0	0	0	9	Total Full-Time Equivalent (FTE)				9
9				10	MATERIALS AND SERVICES				10
10				11	Council of Governments	3,000			11
11	2,314	2,075	5,000	12	Building Maintenance	1,000			12
12	0	0	1,000	13	Marion County Building/Planning Fees	2,500			13
13	422	2,984	2,500	14	Membership Dues	1,000			14
14	739	2,752	1,000	15	Marion County Sheriff Contract	1,000			15
15	0	0	1,000	16	Training	4,000			16
16	1,972	218	4,000	17	Ordinance Enforcement	3,000			17
17	0	0	3,000	18	Notices & Elections Expenses	4,000			18
18	1,877	2,448	4,000	19	Volunteer Expenses	500			19
19	0	0	500	20	Old City Hall Property Taxes	0			20
20	0	0	0	21					21
21				22					22
22				23					23
23				24					24
24				25	TOTAL MATERIALS AND SERVICES	20,000	0	0	25
25	7,324	10,478	22,000	26	CAPITAL OUTLAY				26
26				27	Office Automation/Furniture	3,000			27
27	2,187	0	3,000	28	City Hall Buildings	20,000			28
28	0	0	10,000	29	City Sign	2,000			29
29	0	0	2,000	30					30
30				31					31
31				32					32
32				33	TOTAL CAPITAL OUTLAY	25,000	0	0	33
33	2,187	0	15,000	34	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	45,000	0	0	34
34	9,511	10,478	37,000						

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

	Historical Data			REQUIREMENTS FOR: Parks	Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1	PERSONNEL SERVICES			1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8	TOTAL PERSONNEL SERVICES			8
9				9	Total Full-Time Equivalent (FTE)			9
10				10	MATERIALS AND SERVICES			10
11	2783	3549	1,000	11	Park Expenses			11
12	1734	3510	12,000	12	Landscaping			12
13	543	5264	500	13	Repairs and Maintenance			13
14	308	0	1,000	14	Wood Chips			14
15	0	0	0	15	Utilities-Park			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	5,368	12,322	14,500	27	TOTAL MATERIALS AND SERVICES			27
28				28	CAPITAL OUTLAY			28
29	0	1000	1,000	29	Playground Equipment			29
30	0	0	500	30	City Park Pavilion			30
31	.	1000	1,000	31	Park Sign			31
32	0	2500	2,500	32	City Park Bathroom			32
33	.	5,000	1,000	33	City Park Maintenance and Improvements			33
34				34				34
35	0	9,500	6,000	35	TOTAL CAPITAL OUTLAY			35
36	5,368	21,822	20,500	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			36

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026				
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
					PERSONNEL SERVICES NOT ALLOCATED				
1	18,000	29,020	40,000	1	City Manager/Clerk*	40,000			1
2	0	0	0	2	Water Commissioner*	0			2
3	41	125	2,000	3	Worker's Comp Insurance*	2,000			3
4	1,377	2,220	2,000	4	Payroll Expenses (FICA/WBA)*	2,000			4
5	0	26	1,000	5	Unemployment*	1,000			5
6	0			6					6
7				7					7
8	19,418	31,392	45,000	8	TOTAL PERSONNEL SERVICES	45,000	0	0	8
9	0.15	0.15	0.70	9	Total Full-Time Equivalent (FTE)	0.70	0.7	0.70	9
10				10	MATERIALS AND SERVICES NOT ALLOCATED				10
11	1,650	2,400	3,000	11	Audit	5,000			11
12	2,852	5,960	2,000	12	Supplies and Services	2,000			12
13	989	1,807	7,000	13	Attorney	4,000			13
14	5,488	5,478	5,000	14	Bonds and Insurance	5,000			14
15	2,641	38,559	15,000	15	Economic development/Beautification	10,000			15
16	7	-8	1,000	16	Miscellaneous Expenses	1,000			16
17	371	683	1,000	17	Events	1,000			17
18	0	0	1,000	18	Accountant	1,000			18
19	342	222	1,000	19	Utilities	1,000			19
20	279	1,692	2,000	20	Engineer	2,000			20
21	0	4,150	15,000	21	Tree Removal	10,000			21
22	757	773	1,000	22	Internet and Phone	1,000			22
23	51	336	2,000	23	Contracted Services	2,000			23
24	15,427	62,051	56,000	24	TOTAL MATERIALS AND SERVICES	45,000	0	0	24
25				25	CAPITAL OUTLAY NOT ALLOCATED				25
26	0	1,229	2,000	26	Lawn Mower	0			26
27	0	0	0	27	Electrical on Poles	0	0		27
28	0	1,229	2,000	28	TOTAL CAPITAL OUTLAY	0	0	0	28
29				29	DEBT SERVICE				29
30				30					30
31				31					31
32	0	0	0	32	TOTAL DEBT SERVICE	0	0	0	32
33				33	SPECIAL PAYMENTS				33
34				34					34
35				35					35
36	0	0	0	36	TOTAL SPECIAL PAYMENTS	0	0	0	36
37				37	INTERFUND TRANSFERS				37
38	0	0	0	38	Funds Transfer to Water Debt Service Reserve	0	0		38
39	0	0	0	39	Funds Transfer to Highway Fund	0	0		39
40	0	0	0	40	Funds Transfer to Water Fund	0	0		40
41	0	0	0	41	TOTAL INTERFUND TRANSFERS	0	0		41
42			10,000	42	OPERATING CONTINGENCY	10,000			42
43	34,845	94,672	113,000	43	Total Requirements NOT ALLOCATED	100,000			43
44	32,300	32,300	67,500	44	Total Requirements for ALL Org.Units/Programs within fund	67,500			44
45			0	45	Reserved for future expenditure	0	0	0	45
46	210,195	126,972		46	Ending balance (prior years)				46
47			27,856	47	UNAPPROPRIATED ENDING FUND BALANCE	10,189	0	0	47
48	277,340	253,944	208,356	48	TOTAL REQUIREMENTS	177,689	0	0	48



General Reserve Fund: Block Grant

RESERVE FUND
RESOURCES AND REQUIREMENTS

BLOCK GRANT (Fund)				City of Scotts Mills (Name of Municipal Corporation)			
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
Actual		Adopted Budget Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1			1	RESOURCES			1
2	22548	22548	2	Cash on hand * (cash basis), or	29547		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5			5	Interest			5
6			6	Transferred IN, from other funds			6
7	8500	8500	7	Block Grant Repayment	8500		7
8			8				8
9			9				9
10	31048	31048	10	Total Resources, except taxes to be levied	38047		10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	31048	31048	13	TOTAL RESOURCES	38047	0	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	0	0	16		Reserve for Future Expenditure	0	16
17	0	0	17		Transfer to General Fund	0	17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29	Ending balance (prior years)			29
30		31048	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	31048	31048	31	TOTAL REQUIREMENTS			31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year



Highway Fund

RESOURCES

Highway

(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	2025-2026			
	Actual		Adopted Budget This Year Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	75,309	91,191	60,000	1 Available cash on hand* (cash basis) or	70,000			1
2	0	0	0	2 Net working capital (accrual basis)	0			2
3	0	0	0	3 Previously levied taxes estimated to be received	0			3
4	6,642	10,940	0	4 Interest	0			4
5	0			5 Transferred IN, from other funds				5
6	0		0	6 OTHER RESOURCES				6
7	33,835	34,480	35,073	7 Gas Tax Revenue	37,050			7
8	0	0	0	8 Federal/State/County Grant	0			8
9	0	0	0	9 Miscellaneous Income	0			9
10	0	0	0	10 Transfer from General Fund	0			10
11	0	0	0	11 State Revenue Sharing	0			11
12	0	0	0	12 Water Franchise Fee	0			12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	115,786	136,611	95,073	29 Total resources, except taxes to be levied	107,050	0	0	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	115,786	136,611	95,073	32 TOTAL RESOURCES	107,050	0	0	32

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

HIGHWAY

(name of fund)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)		Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1					1
2	-	-	1,000	2	City Manager/Clerk	1,000			2
3	-	-	1,000	3	Water Commissioner	1,000			3
4	-	-	2,000	4	Labor 1	2,000			4
5	-	-	200	5	Payroll Expenses (FICA/WBA)	200			5
6	100	100	350	6	Workers Comp. Insurance	350			6
7		-	100	7	Unemployment	100			7
8	-		-	8	Accountant	-	-		8
9	100	100	4,650	9	TOTAL PERSONNEL SERVICES	4,650	0	0	9
10	0.13	0.13	0.20	10	Total Full-Time Equivalent (FTE)	0.20	0.20	0.20	10
11				11	MATERIALS AND SERVICES				11
12	-	1,500	2,000	12	Audit	5,000			12
13	-	-	6,000	13	Contracted Services	6,000			13
14	5,613	5,930	7,000	14	Street Lighting/ Utilities	9,000			14
15	-	-	0	15	Miscellaneous Expenses	0			15
16	9,353	21,175	10,000	16	Road Repair & Grading	10,000			16
17	-	-	5,000	17	Spraying & Mowing	5,000			17
18	-	-	4,000	18	Ditches & Drains Maintenance	4,000			18
19	-	-	1,000	19	Safety Equipment	1,000			19
20	33	-	500	20	Small Tools	500			20
21	0	0	2,000	21	Signage	2,000			21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	14,999	28,605	37,500	28	TOTAL MATERIALS AND SERVICES	42,500	0	0	28
29				29	CAPITAL OUTLAY				29
30	-	20,082	20,000	30	Road Reconstruction	20,000			30
31	-	-	10,000	31	Sidewalks/ Trails	10,000			31
32				32					32
33				33					33
34				34					34
35				35					35
36	0	20,082	30,000	36	TOTAL CAPITAL OUTLAY	30,000	0	0	36
37	15,099	48,787	72,150	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	77,150	0	0	37

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
HIGHWAY
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026				
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	PERSONNEL SERVICES NOT ALLOCATED			1	
2				2				2	
3				3				3	
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6	
7				7				7	
8				8				8	
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10	
11				11				11	
12				12				12	
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE			14	
15				15				15	
16				16				16	
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS			18	
19				19				19	
20				20				20	
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS			22	
23		0	0	23	Funds Transfer to Water Debt Service Reserve	0	0		23
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28	0	0	0	28	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			5,000	29	OPERATING CONTINGENCY	5,000			29
30	5,000	5,000	5,000	30	Total Requirements NOT ALLOCATED	5,000			30
31	48,787	48,787	72,150	31	Total Requirements for ALL Org.Units/Programs within fund	77,150	0	0	31
32			0	32	Reserved for future expenditure	0	0	0	32
33	99,727	76,433		33	Ending balance (prior years)				33
34			17,923	34	UNAPPROPRIATED ENDING FUND BALANCE	24,900	0	0	34
35	153,514	130,220	95,073	35	TOTAL REQUIREMENTS	107,050	0	0	35



Water Fund

RESOURCES
WATER

(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	177,607	197,714	170,000	1	Available cash on hand* (cash basis)or	130,000		
2	0	0	0	2	Net working capital (accrual basis)	0		1
3	0	0	0	3	Previously levied taxes estimated to be received	0		2
4	5,695	9,378	1,000	4	Interest	2,000		3
5	0	0	0	5	Transferred IN, from other funds	31,043		4
6				6	OTHER RESOURCES			5
7	126,741	131,395	125,000	7	Water Sales	140,000		6
8	0	10,543	1,000	8	Water Set Up Charges	1,000		7
9	0	0	0	9	Old City Hall Rent	0		8
10				10				9
11				11				10
12				12				11
13				13				12
14				14				13
15				15				14
16				16				15
17				17				16
18				18				17
19				19				18
20				20				19
21				21				20
22				22				21
23				23				22
24				24				23
25				25				24
26				26				25
27				27				26
28				28				27
29	310,043	349,030	297,000	29	Total resources, except taxes to be levied	304,043	0	0
30				30	Taxes estimated to be received			
31				31	Taxes collected in year levied			
32	310,043	349,030	297,000	32	TOTAL RESOURCES	304,043	0	0

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

WATER

(name of fund)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2025-2026				
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	PERSONNEL SERVICES			1	
2	18,036	24,667	40,000	2	City Manager/Clerk	40,000		2	
3	231	696	-	3	Water Commissioner	-		3	
4	2,470	1,199	5,000	4	Labor 1	5,000		4	
5	0	0	-	5	Certification Fee	-		5	
6	1,566	1,979	2,500	6	Payroll Expenses (FICA/WBA)	2,500		6	
7	502	501	2,000	7	Workers Comp. Insurance	2,000		7	
8	4	7	1,000	8	Unemployment	1,000		8	
9	-	-	10,000	9	PERS	10,000		9	
10	22,809	29,048	60,500	10	TOTAL PERSONNEL SERVICES	60,500	0	0	10
11	0.68	0.68	0.63	11	Total Full-Time Equivalent (FTE)	0.63	0.63	0.63	11
12				12	MATERIALS AND SERVICES			12	
13	60,984	74,958	103,000	13	See Water LB-31	105,000			13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	60,984	74,958	103,000	27	TOTAL MATERIALS AND SERVICES	105,000	0	0	27
28				28	CAPITAL OUTLAY			28	
29	805	805	12,000	29	Pumps & Controls	12,000			29
30	175	175	3,000	30	Tools & Equipment	3,000			30
31	-	-	38,000	31	New Lines/Line Replacements	38,000			31
32	1,150	1,150	1,500	32	Generator	1,500			32
33	-	-	1,500	33	Meter Installation	1,500			33
34	-	-	10,000	34	Water Master Plan/Water Security	20,000			34
35	1,407	1,407	7,000	35	Computer Equipment/Software	7,000			35
36	0	0	0	36	Water Truck	40,000			36
37	3,537	3,537	73,000	37	TOTAL CAPITAL OUTLAY	123,000	0	0	37
38	87,330	107,543	236,500	38	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	288,500	0	0	38

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
WATER
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	25,000	25,000	25,000	23 Transfer to Debt Service	0			23
24	0	0	0	24 Franchise Fee to Highway*				24
25	0	0	0	25 Transfer to Reserve Fund SDC's	0			25
26				26				26
27				27				27
28	25,000	25,000	25,000	28 TOTAL INTERFUND TRANSFERS	0	0	0	28
29				29 OPERATING CONTINGENCY	15,000			29
30	4,000	40,000	40,000	30 Total Requirements NOT ALLOCATED	15,000			30
31	87,330	93,567	236,500	31 Total Requirements for ALL Org.Units/Programs within fund	288,500	0	0	31
32				32 Reserved for future expenditure				32
33	0	0		33 Ending balance (prior years)				33
34			20,500	34 UNAPPROPRIATED ENDING FUND BALANCE	543	0	0	34
35	91,330	133,567	297,000	35 TOTAL REQUIREMENTS	304,043	0	0	35

* Line item moved to Materials and Services

* Line item moved to Materials and Services

DETAILED REQUIREMENTS

WATER

(Name of Fund)

	Historical Data			REQUIREMENTS FOR: (Water Fund)			Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
1				1	Object Classification	Detail				1
2	6,000	4,500	4,000	2	Materials/Serv	Audit	5,000			2
3	5,856	5,892	7,000	3	Materials/Serv	Supplies/Services	7,000			3
4	26,593	9,168	7,000	4	Materials/Serv	Maintenance & Repairs	7,000			4
5	1,000	31,668	40,000	5	Materials/Serv	Contracted Services	40,000			5
6	12,384	13,653	12,000	6	Materials/Serv	Utilities	12,000			6
7	0	0	1,000	7	Materials/Serv	Training	1,000			7
8	591	2,838	4,000	8	Materials/Serv	Water Analysis	4,000			8
9	0	0	2,000	9	Materials/Serv	Building Maintenance	2,000			9
10	2,718	791	1,000	10	Materials/Serv	Fuel	1,000			10
11	1,100	976	2,000	11	Materials/Serv	Postage	3,000			11
12	439	230	500	12	Materials/Serv	Permits & Fees	500			12
13	1,631	1,775	2,000	13	Materials/Serv	Water Telephone	2,000			13
14	79	0	5,000	14	Materials/Serv	Truck Maintenance	5,000			14
15	1,154	2,000	2,000	15	Materials/Serv	Liability Insurance	2,000			15
16	0	0	500	16	Materials/Serv	Landscaping	500			16
17	0	0	1,000	17	Materials/Serv	Attorney	1,000			17
18	1,438	1,468	2,000	18	Materials/Serv	Internet	2,000			18
19	0	0	0	19	Materials/Serv	Franchise Fee to Highway	0			19
20	0	0	10,000	20	Materials/Serv	Water Engineer	10,000			20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29	Total Full Time Equivalent (FTE)*					29
30				30	Ending balance (prior years)					30
31				31	UNAPPROPRIATED ENDING FUND BALANCE					31
32	60,983	74,958	103,000	32	TOTAL REQUIREMENTS		105,000	0	0	32