

	Historical Data				RESOURCE 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	\$ 27,275	\$ 41,484	\$ 40,450	1	Available cash on hand* (cash basis) or	\$ 33,162			1
2				2	Net working capital (accrual basis)				2
3	\$ 90	\$ 87	\$ 75	3	Interest Income	\$ 75			3
4				4					4
5	*****	\$ 22,430	*****	5	Transfer from FD Building Fund	*****	*****	*****	5
6	\$ 59,288	*****	*****	6	American Rescue Plan Act (ARPA) - Moved to ARPA Fund	*****	*****	*****	6
7				7					7
8	\$ 108	\$ 108	\$ 100	8	Burn Permits	\$ 100			8
9	\$ 175	\$ 575	\$ 500	9	Business License	\$ 600			9
10	\$ 191	\$ 159	\$ 175	10	Cigarette Tax	\$ 140			10
11	\$ 12	\$ 20	\$ 20	11	Copies/Faxes	\$ 10			11
12	\$ 300	\$ 157	\$ 100	12	Criminal Restitution	\$ 100			12
13	\$ 553	\$ 564	\$ 500	13	Dog License	\$ 400			13
14	\$ 3,400	\$ 502	\$ 100	14	Donations	\$ 100			14
15	\$ 16,917	\$ 17,052	\$ 15,500	15	Franchise Fees	\$ 16,000			15
16	\$ 5,922	\$ 13,417	\$ 2,500	16	Land use fees (permits, applications)	\$ 1,000			16
17	\$ 5,170	\$ 4,957	\$ 4,500	17	Liquor Tax	\$ 4,500			17
18	\$ 8,709	\$ 11,543	\$ 9,000	18	Lodging Tax	\$ 10,000			18
19	\$ 337	\$ 364	\$ 300	19	Marijuana Tax	\$ 350			19
20	\$ 407	\$ 212	\$ 200	20	Miscellaneous (lien search, NSF, surplus, refunds)	\$ 200			20
21	\$ 2,100	\$ 2,725	\$ 1,000	21	Portal Rental Fees	\$ 1,000			21
22	\$ 2,427	\$ 2,347	\$ 2,200	22	State Revenue Sharing	\$ 2,200			22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31	\$ 133,381	\$ 118,703	\$ 77,220	31	Total resources, except taxes to be levied	\$ 69,937	\$ -	\$ -	31
32			\$ 145,000	32	Taxes estimated to be received	\$ 152,000		\$ -	32
33	\$ 148,905	\$ 148,487		33	Taxes collected in year levied				33
34	\$ 282,286	\$ 267,190	\$ 222,220	34	TOTAL RESOURCES	\$ 221,937	\$ -	\$ -	34

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: <u>(Administrative)</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							
PERSONNEL SERVICES									
1	\$ 4,048	\$ 4,101	\$ 5,150	1	City Recorder	\$ 5,150			1
2	\$ 513	\$ 684	\$ 1,000	2	City Recorder (Relief)	\$ 1,050			2
3	\$ 2,203	\$ 2,876	\$ 3,200	3	Taxes & PERS	\$ 3,600			3
4	\$ 1,239	\$ 1,266	\$ 1,400	4	Health Insurance	\$ 1,500			4
5				5					5
6				6					6
7	\$ 8,003	\$ 8,927	\$ 10,750	7	TOTAL PERSONNEL SERVICES	\$ 11,300	\$ -	\$ -	7
8				8	Total Full-Time Equivalent (FTE)				8
MATERIALS AND SERVICES									
9	\$ 919	\$ 808	\$ 1,500	9	Advertising	\$ 1,500			9
10	\$ 18,200	\$ 14,707	\$ 13,000	10	Auditor/Accountant	\$ 13,200			10
11	\$ 243	\$ 310	\$ 300	11	Bonding & Background Checks	\$ 300			11
12	\$ 1,194	\$ 1,637	\$ 2,500	12	Computer (hardware, software, repairs, etc)	\$ 2,500			12
13	\$ 477	\$ 510	\$ 750	13	Courier Service (cash deposits)	\$ 780			13
14	\$ 640	\$ -	\$ 500	14	Engineer	\$ -			14
15	\$ 865	\$ -	\$ 200	15	Fire Dept - admin	\$ 56			15
16	\$ 81	\$ 72	\$ 350	16	Insurance (Workers Comp)	\$ 200			16
17	\$ 1,631	\$ 2,531	\$ 1,000	17	Land Use Services (development application fees)	\$ 500			17
18	\$ 4,203	\$ 3,998	\$ 6,300	18	Legal	\$ 5,000			18
19	\$ -	\$ -	\$ 25	19	Library	\$ 25			19
20	\$ 1,797	\$ 2,246	\$ 2,200	20	Memberships, Permits & Licenses	\$ 2,500			20
21	\$ 341	\$ 193	\$ 400	21	Mileage, Meals, & Lodging	\$ 400			21
22	\$ 214	\$ 238	\$ 450	22	Misc. (fees, abatements)	\$ 400			22
23	\$ 1,867	\$ 1,640	\$ 2,300	23	Office Supplies & Postage	\$ 2,200			23
24	\$ 1,838	\$ 1,961	\$ 2,300	24	Payroll Services	\$ 2,300			24
25	\$ 79	\$ 100	\$ 265	25	Training and Education	\$ 400			25
26				26					26
27	\$ 34,589	\$ 30,951	\$ 34,340	27	TOTAL MATERIALS AND SERVICES	\$ 32,261	\$ -	\$ -	27
CAPITAL OUTLAY									
28	\$ -			28					28
29	\$ -	\$ -	\$ -	29	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	29
30	\$ 42,592	\$ 39,878	\$ 45,090	30	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 43,561	\$ -	\$ -	30
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
31				31					31
32				32					32
33	\$ 42,592	\$ 39,878	\$ 45,090	33	TOTAL ORG./PROG. REQUIREMENTS	\$ 43,561	\$ -	\$ -	33

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: (Facilities)	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									
1	\$ 1,135	\$ 1,366	\$ 1,800	1	Operator	\$ 1,950			1
2	\$ 617	\$ 811	\$ 850	2	Taxes & PERS	\$ 1,100			2
3	\$ 464	\$ 608	\$ 700	3	Health Insurance	\$ 750			3
4				4					4
5				5					5
6				6					6
7	\$ 2,216	\$ 2,785	\$ 3,350	7	TOTAL PERSONNEL SERVICES	\$ 3,800	\$ -	\$ -	7
8				8	Total Full-Time Equivalent (FTE)	-	-	-	8
MATERIALS AND SERVICES									
9	\$ 1,510	\$ 1,400	\$ 1,500	9	Community Clean-up (1 dumpster rental)	\$ 800			
10	\$ 2,500	\$ -	\$ 500	10	Engineering Services	\$ 250			10
11	\$ 3,375	\$ 3,324	\$ 5,000	11	Facilities Repairs & Maintenance	\$ 5,000			11
12	\$ 441	\$ 3,608	\$ 1,200	12	Fire Dept Supplies / Maintenance	\$ 3,200			12
13	\$ 11,340	\$ 13,400	\$ 17,000	13	Insurance (Property/Liability)	\$ 17,300			13
14	\$ 5,362	\$ 5,608	\$ 6,000	14	Premise (phone, elec, garbage, water, security)	\$ 6,200			14
15	\$ 18	\$ 18	\$ 20	15	Tax Collector (six city owned properties)	\$ 20			15
16	\$ 622	\$ 624	\$ 650	16	Water user fees (Hemlock Park)	\$ 700			16
17	*****	*****	*****	17	Water user fees (City Hall)	\$ 700			17
18				18					18
19				19					19
20				20					20
21	\$ 25,168	\$ 27,982	\$ 31,870	21	TOTAL MATERIALS AND SERVICES	\$ 34,170	\$ -	\$ -	21
CAPITAL OUTLAY									
22				22					22
23				23					23
24				24					24
25				25					25
26			\$ -	26	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	26
27	\$ 27,384	\$ 30,767	\$ 35,220	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 37,970	\$ -	\$ -	27
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
28	\$ 42,592	\$ 39,878	\$ 45,090	28	Administration (from page 2)	\$ 43,561	\$ -	\$ -	28
29				29					29
30				30					30
31				31					31
32	\$ 69,976	\$ 70,645	\$ 80,310	32	TOTAL ORG./PROG. REQUIREMENTS	\$ 81,531	\$ -	\$ -	32

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				1				1	
2	0	0	0	2	TOTAL PERSONNEL SERVICES			0	
3				3	Total Full-Time Equivalent (FTE)			0	
					MATERIALS AND SERVICES NOT ALLOCATED				
4				4				4	
5				5				5	
6	0	0	0	6	TOTAL MATERIALS AND SERVICES			0	
					CAPITAL OUTLAY NOT ALLOCATED				
7				7				7	
8	0	0	0	8	TOTAL CAPITAL OUTLAY			0	
					DEBT SERVICE				
9				9				9	
10				10				10	
11	0	0	0	11	TOTAL DEBT SERVICE			0	
					SPECIAL PAYMENTS				
12	\$ 35,191	\$ 37,000	\$ 38,110	12	Fire IGA	\$ 40,016		12	
13	\$ 55,263	\$ 60,000	\$ 61,800	13	Police IGA	\$ 64,890		13	
14	\$ 2,941	\$ 13,002	\$ 1,500	14	LCOG IGA (Land development srvcs)	\$ 500		14	
15	*****	\$ 904	\$ 1,000	15	Lane County Animal Services IGA	\$ -		15	
16	\$ 1,000	*****	*****	16	EMS Special District Research	*****	*****	*****	
17	*****	\$ 21,880	\$ -	17	Fire Department Refunds	*****	*****	*****	
18	\$ 761	\$ -	\$ 500	18	Code Enforcement	\$ -		\$ -	
19	\$ 95,156	\$ 132,786	\$ 102,910	19	TOTAL SPECIAL PAYMENTS	\$ 105,406	\$ -	\$ -	
					INTERFUND TRANSFERS				
20	\$ 28,000	\$ 33,000	\$ 33,000	20	Transfer to Sewer Fund	\$ 30,000		20	
21	\$ -	\$ -	\$ -	21	Transfer to Sewer Reserve Fund	\$ -		21	
22	\$ -	\$ -	\$ -	22	Transfer to Water Reserve Fund	\$ -		22	
23	\$ -	\$ -	\$ -	23	Transfer to City Hall Building Fund	\$ -		23	
25	\$ 28,000	\$ 33,000	\$ 33,000	25	TOTAL INTERFUND TRANSFERS	\$ 30,000	\$ -	\$ -	
					OPERATING CONTINGENCY				
26			\$ 6,000	26	TOTAL OPERATING CONTINGENCY	\$ 5,000		\$ -	
27	\$ 123,156	\$ 165,786	\$ 141,910	27	Total Requirements Not Allocated	\$ 140,406	\$ -	\$ -	
28	\$ 69,976	\$ 70,645	\$ 80,310	28	Total Org./Prog. Requirements	\$ 81,531	\$ -	\$ -	
29	\$ 59,288	\$ -	\$ -	29	Reserved for future expenditure	\$ -		29	
30	\$ 29,866	\$ 30,759		30	Ending balance (prior years)			30	
31				31	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	31	
32	\$ 282,286	\$ 267,190	\$ 222,220	32	TOTAL REQUIREMENTS	\$ 221,937	\$ -	\$ -	

	Historical Data				RESOURCES FOR: (Water Department)	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	\$ 13,905	\$ 21,165	\$ 20,625	1	Available cash on hand* (cash basis) or	\$ 16,919			1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5	*****	\$ 3,929	\$ 18,800	5	SIPP Grant	*****	*****		5
6				6	OTHER RESOURCES				6
7				7					7
8	\$ 101,378	\$ 101,931	\$ 102,000	8	User Fees	\$ 110,000			8
9			\$ 10,000	9	Transfer In from Water Reserve Fund	\$ -			9
10				10					10
11				11					11
12				12					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	\$ 115,283	\$ 127,025	\$ 151,425	29	Total resources, except taxes to be levied	\$ 126,919	\$ -	\$ -	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$ 115,283	\$ 127,025	\$ 151,425	32	TOTAL RESOURCES	\$ 126,919	\$ -	\$ -	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

WATER FUND

	Historical Data				REQUIREMENTS FOR: (Water Department)	Budget for Next Year 2025-2024			
	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				
1	\$ 9,030	\$ 10,927	\$ 14,000	1	Operator	\$ 15,000			1
2	\$ 2,999	\$ 2,585	\$ 4,200	2	Operator (Relief)	\$ 4,400			2
3	\$ 8,096	\$ 8,202	\$ 9,500	3	City Recorder	\$ 9,500			3
4	\$ 1,026	\$ 1,368	\$ 1,800	4	City Recorder (Relief)	\$ 1,900			4
5	\$ 10,573	\$ 13,874	\$ 16,000	5	Taxes & PERS	\$ 17,900			5
6	\$ 3,715	\$ 4,863	\$ 5,500	6	Operator Health Insurance	\$ 5,750			6
7	\$ 2,477	\$ 2,531	\$ 2,800	7	City Recorder Health Insurance	\$ 2,950			7
8	\$ 37,916	\$ 44,350	\$ 53,800	8	TOTAL PERSONNEL SERVICES	\$ 57,400	\$ -	\$ -	8
9				9	Total Full-Time Equivalent (FTE)				9
10				10	MATERIALS AND SERVICES				10
11	\$ 1,443	\$ 2,450	\$ 1,500	11	Auto Expense (gas, oil, mileage, etc.)	\$ 1,800			11
12	\$ 2,957	\$ (227)	*****	12	Certification of Beneficial Use	*****		*****	12
13	\$ 1,831	\$ 1,865	\$ 3,000	13	Chemicals (Chlorine)	\$ 2,500			13
14	*****	\$ 501	\$ 250	14	Computer (office hardware, software, repairs, etc)	\$ 200			14
15	\$ 419	\$ 3,600	\$ 9,100	15	Consultant Water Operator	\$ 7,800			15
16	\$ 430	\$ 440	\$ 500	16	Consumer Confidence Report	\$ 545			16
17	\$ 5,301	\$ 4,381	\$ 6,700	17	Electricity	\$ 6,500			17
18	\$ -	\$ 4,525	\$ 680	18	Engineer	\$ 500			18
19	\$ 405	\$ 359	\$ 626	19	Insurance (worker's comp)	\$ 675			19
20	\$ 1,037	\$ 1,550	\$ 1,500	20	Office Supplies & Postage	\$ 1,600			20
21	\$ 397	\$ 401	\$ 2,020	21	Permits & Licenses	\$ 1,000			21
22	\$ 9,530	\$ 2,588	\$ 1,650	22	Repairs & Maintenance (facilities and equipment)	\$ 2,500			22
23	\$ 596	\$ 728	\$ 1,000	23	Supplies	\$ 1,000			23
24	\$ 4,028	\$ 1,868	\$ 5,500	24	Testing	\$ 5,000			24
25	\$ -	\$ 25	\$ 500	25	Training & Education (incl. meals, lodging)	\$ 500			25
26			\$ 18,800	26	Waterline Evaluation Study	*****	*****	*****	26
27	*****	*****	*****	27	Water User Fees (Water Plant)	\$ 700			27
28	\$ 28,374	\$ 25,054	\$ 53,326	28	TOTAL MATERIALS AND SERVICES	\$ 32,820	\$ -	\$ -	28
29				29					29
30				30	CAPITAL OUTLAY				30
31	*****	*****	\$ 10,000	31	Operator Truck	*****			31
32				32					32
33				33					33
34	\$ -	\$ -	\$ 10,000	34	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	34
35	\$ 66,290	\$ 69,404	\$ 117,126	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 90,220	\$ -	\$ -	35
36				36					36
37				37					37
38	\$ 66,290	\$ 69,404	\$ 117,126	38	TOTAL ORG./PROG. REQUIREMENTS	\$ 90,220	\$ -	\$ -	38

REQUIREMENTS SUMMARY

CITY OF WESTFIR

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

WATER FUND

	Historical Data				REQUIREMENTS FOR: <u>(Water Department)</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							
					PERSONNEL SERVICES NOT ALLOCATED				
1				1					1
2				2					2
3	\$ -	\$ -	\$ -	3	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	3
4				4	Total Full-Time Equivalent (FTE)				4
5				5	MATERIALS AND SERVICES NOT ALLOCATED				5
6				6					6
7				7					7
8	\$ -	\$ -	\$ -	8	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	8
9				9	CAPITAL OUTLAY NOT ALLOCATED				9
10				10					10
11				11					11
12	\$ -	\$ -	\$ -	12	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	12
13				13	DEBT SERVICE				13
16	\$ 3,635	\$ 3,349	\$ 3,059	16	IFA Loan payment - Interest	\$ 2,767			16
17	\$ 28,664	\$ 28,950	\$ 29,240	17	IFA Loan payment - Principal	\$ 29,532			17
18	\$ 32,299	\$ 32,299	\$ 32,299	18	TOTAL DEBT SERVICE	\$ 32,299	\$ -	\$ -	18
19				19	SPECIAL PAYMENTS				19
20	\$ -	\$ -		20					20
21				21					21
22	\$ -	\$ -	\$ -	22	TOTAL SPECIAL PAYMENTS	\$ -	\$ -	\$ -	22
23				23	INTERFUND TRANSFERS				23
24	\$ 6,000	\$ -		24	Transfer to Water Reserve Fund	\$ -			24
25				25	Transfer to Sewer Fund	\$ 3,000			25
26				26					26
27				27					27
28				28					28
29	\$ 6,000	\$ -	\$ -	29	TOTAL INTERFUND TRANSFERS	\$ 3,000	\$ -	\$ -	29
30				30	OPERATING CONTINGENCY				30
31			\$ 2,000	31	TOTAL OPERATING CONTINGENCY	\$ 1,400		\$ -	31
32	\$ 38,299	\$ 32,299	\$ 34,299	32	Total Requirements Not Allocated	\$ 36,699	\$ -	\$ -	32
33	\$ 66,290	\$ 69,404	\$ 117,126	33	Total Org./Prog. Requirements	\$ 90,220	\$ -	\$ -	33
34	\$ -	\$ -		34	Reserved for future expenditure				34
35	\$ 10,694	\$ 25,322		35	Ending balance (prior years)				35
36				36	UNAPPROPRIATED ENDING FUND BALANCE				36
37	\$ 115,283	\$ 127,025	\$ 151,425	37	TOTAL REQUIREMENTS	\$ 126,919	\$ -	\$ -	37

**FORM
LB-20**

**RESOURCES
SEWER FUND**

CITY OF WESTFIR

	Historical Data				RESOURCES FOR: <u>(Sewer Department)</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	\$ 5,883	\$ 9,313	\$ 8,725	1	Available cash on hand* (cash basis) or	\$ 7,444			1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5				5					5
6				6	OTHER RESOURCES				6
7	\$ 42,431	\$ 44,346	\$ 41,500	7	User fees	\$ 45,000			7
8	\$ 28,000	\$ 33,000	\$ 33,000	8	Transfer from General Fund	\$ 30,000			8
9	*****	*****	\$ 100,000	9	DEQ - CWSRF forgivable loan for WWFP	\$ 35,000			9
10	*****	*****	\$ 10,000	10	Transfer In from Sewer Reserve Fund	\$ -			10
11				11	Transfer In from Water Fund	\$ 3,000			11
12				12					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	\$ 76,314	\$ 86,659	\$ 193,225	29	Total resources, except taxes to be levied	\$ 120,444	\$ -	\$ -	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$ 76,314	\$ 86,659	\$ 193,225	32	TOTAL RESOURCES	\$ 120,444	\$ -	\$ -	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

SEWER FUND

	Historical Data				REQUIREMENTS FOR: <u>(Sewer Department)</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 2022-2023							
1				1	PERSONNEL SERVICES				1
2	\$ 9,080	\$ 10,927	\$ 14,000	2	Operator	\$ 15,000			2
3	\$ 2,999	\$ 2,585	\$ 4,200	3	Operator (Relief)	\$ 4,400			3
4	\$ 6,072	\$ 6,152	\$ 7,500	4	City Recorder	\$ 7,500			4
5	\$ 769	\$ 1,026	\$ 1,400	5	City Recorder (Relief)	\$ 1,450			5
6	\$ 9,451	\$ 12,435	\$ 14,800	6	Taxes & PERS	\$ 16,550			6
7	\$ 3,715	\$ 4,863	\$ 5,500	7	Operator Health Insurance	\$ 5,750			7
8	\$ 1,858	\$ 1,898	\$ 2,200	8	City Recorder Health Insurance	\$ 2,300			8
9	\$ 33,944	\$ 39,886	\$ 49,600	9	TOTAL PERSONNEL SERVICES	\$ 52,950	\$ -	\$ -	9
10				10	Total Full-Time Equivalent (FTE)				10
11				11	MATERIALS AND SERVICES				11
12	\$ 1,578	\$ 2,573	\$ 1,500	12	Auto (gas, oil, mileage, etc.)	\$ 1,800			12
13	*****	\$ 501	\$ 250	13	Computer (hardware, software, repairs, etc)	\$ 200			13
14	\$ 581	\$ 5,750	\$ 6,500	14	Consultant Wastewater Operator	\$ 6,150			14
15	\$ 3,490	\$ 3,146	\$ 4,775	15	Electricity & Phone	\$ 4,300			15
16	\$ -	\$ 676	\$ 600	16	Engineer	\$ 600			16
17	\$ 487	\$ 431	\$ 600	17	Insurance (Worker's Comp)	\$ 644			17
18	\$ 3,273	\$ 3,367	\$ 3,600	18	Permits & Licenses	\$ 3,600			18
19	\$ 4,730	\$ 1,476	\$ 1,650	19	Repairs & Maintenance (Facilities & Equipment)	\$ 2,000			19
20	\$ 1,917	\$ 4,235	\$ 3,000	20	Solid Waste Removal	\$ 4,000			20
21	\$ 259	\$ 350	\$ 500	21	Supplies	\$ 500			21
22	\$ 6,280	\$ 6,821	\$ 7,500	22	Testing	\$ 6,000			22
23	\$ -	\$ 25	\$ 500	23	Training & Education (incl. meals & lodging)	\$ 1,000			23
24	\$ 622	\$ 624	\$ 650	24	Water User Fees (Sewer Plant)	\$ 700			24
25	*****	*****	\$ 100,000	25	Wastewater Facilities Plan (WWFP)	\$ 35,000			25
26				26					26
27				27					27
28	\$ 23,217	\$ 29,975	\$ 131,625	28	TOTAL MATERIALS AND SERVICES	\$ 66,494	\$ -	\$ -	28
29				29	CAPITAL OUTLAY				29
30			\$ 10,000	30	Operator Truck	*****	*****	*****	30
31				31					31
32	\$ -	\$ -	\$ 10,000	32	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	32
33	\$ 57,161	\$ 69,861	\$ 191,225	33	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 119,444	\$ -	\$ -	33
34				34	REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				34
35				35					35
36	\$ 57,161	\$ 69,861	\$ 191,225	36	TOTAL ORG./PROG. REQUIREMENTS	\$ 119,444	\$ -	\$ -	36

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

SEWER FUND

	Historical Data				REQUIREMENTS FOR: <u>(Sewer Department)</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				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				17	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	\$ -	\$ -	\$ -	21	TOTAL SPECIAL PAYMENTS	\$ -	\$ -	\$ -	21
22				22	INTERFUND TRANSFERS				22
23				23					23
24				24					24
25	\$ -	\$ -	\$ -	25	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	25
26				26	OPERATING CONTINGENCY				26
27			\$ 2,000	27	TOTAL OPERATING CONTINGENCY	\$ 1,000		\$ -	27
28	\$ -	\$ -	\$ 2,000	28	Total Requirements Not Allocated	\$ 1,000	\$ -	\$ -	28
29	\$ 57,161	\$ 69,861	\$ 191,225	29	Total Org./Prog. Requirements	\$ 119,444	\$ -	\$ -	29
30	\$ -	\$ -		30	Reserved for future expenditure				30
31	\$ 19,153	\$ 16,798		31	Ending balance (prior years)				31
32				32	UNAPPROPRIATED ENDING FUND BALANCE				32
33	\$ 76,314	\$ 86,659	\$ 193,225	33	TOTAL REQUIREMENTS	\$ 120,444	\$ -	\$ -	33

	Historical Data			RESOURCES FOR: (Highway Department)	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	\$ 6,417	\$ 12,699	\$ 9,500	1 Available cash on hand* (cash basis)	\$ 10,152		1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	\$ 604,867	\$ 622,710	\$ 595,000	4 Available cash on hand (L.G.I.P.)	\$ 600,000		4
5	\$ 611,284	\$ 635,409	\$ 604,500	5 Total cash on hand	\$ 610,152		5
6				6			6
7				7			7
8				8 OTHER RESOURCES			8
9	\$ 28,198	\$ 32,460	\$ 24,000	9 Highway Taxes	\$ 22,000		9
10	\$ 17,843	\$ 31,357	\$ 12,000	10 Interest Income (L.G.I.P.)	\$ 12,000		10
11	*****	*****	\$ 20,000	11 OSMB grant	\$ -		11
12				12			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	\$ 657,325	\$ 699,226	\$ 660,500	29 Total resources, except taxes to be levied	\$ 644,152	\$ -	\$ -
30				30 Taxes estimated to be received			
31				31 Taxes collected in year levied			
32	\$ 657,325	\$ 699,226	\$ 660,500	32 TOTAL RESOURCES	\$ 644,152	\$ -	\$ -

**FORM
LB-30**

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

CITY OF WESTFIR

	Historical Data				REQUIREMENTS FOR: (Highway Department)	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			
1	\$ 3,405	\$ 4,097	\$ 5,600	1	Operator	\$ 6,000		1
2	\$ 2,024	\$ 2,051	\$ 2,600	2	City Recorder	\$ 2,600		2
3	\$ 256	\$ 342	\$ 650	3	City Recorder (Relief)	\$ 700		3
4	\$ 7,572	\$ 9,823	\$ 14,200	4	Taxes & PERS	\$ 10,000		4
5	\$ 8,880	\$ 9,017	\$ 13,000	5	Portal Maintenance Operator	\$ 12,000		5
6	\$ 1,393	\$ 1,824	\$ 2,100	6	Operator Health Insurance	\$ 2,200		6
7	\$ 619	\$ 633	\$ 800	7	City Recorder Health Insurance	\$ 850		7
9	\$ 24,149	\$ 27,787	\$ 38,950	9	TOTAL PERSONNEL SERVICES	\$ 34,350	\$ -	\$ -
10				10	Total Full-Time Equivalent (FTE)			
					MATERIALS AND SERVICES			
11	\$ 613	\$ 1,127	\$ 1,500	11	Community Beautification	\$ 1,500		11
12	\$ 2,668	\$ 2,567	\$ 3,500	12	Electricity & Internet Service (Rest Area and Bridge)	\$ 4,000		12
13	*****	\$ -	\$ 1,000	13	Engineer	\$ 1,000		13
14	\$ 618	\$ 204	\$ 500	14	Fuel (gas, oil, mileage)	\$ 500		14
15	\$ 649	\$ 860	\$ 2,500	15	Insurance (Worker's Comp)	\$ 1,500		15
16	\$ 48	\$ -	\$ 3,000	16	Landscaping	\$ 3,000		16
17	*****	*****	*****	17	Landscape Maintenance (Defensible Space)	\$ 5,000		17
18	\$ -	\$ -	\$ 800	18	Legal Fees	\$ 800		18
19	\$ 5,399	\$ 3,503	\$ 25,000	19	Repairs & Maintenance (Equipment & Facilities)	\$ 35,000		19
20	\$ -	\$ 3,910	\$ 35,000	20	Repairs & Maintenance (Roads)	\$ 35,000		20
21	\$ 7,056	\$ 6,385	\$ 8,600	21	Street Lights	\$ 8,500		21
22	\$ 1,014	\$ 1,198	\$ 1,500	22	Supplies (Rest Area)	\$ 1,800		22
23	\$ 1,975	\$ 2,733	\$ 6,000	23	Water User Fees (Rest Area)	\$ 5,000		23
24	\$ 20,040	\$ 22,487	\$ 88,900	24	TOTAL MATERIALS AND SERVICES	\$ 102,600	\$ -	\$ -
					CAPITAL OUTLAY			
25	\$ -	\$ -	\$ 10,000	25	Portal Improvements	\$ 15,000		25
26	\$ 7,556	\$ 404	*****	26	Portal Improvements (Maintenance Shed)	*****	*****	*****
27				27	Picnic Table Shelter	\$ 5,000		27
28	\$ -	\$ 6,915	\$ 15,000	28	River Access Improvements	\$ 10,000		28
29				29				29
30	\$ -	\$ -	\$ 12,000	30	Security Camera System for Portal	\$ 1,000		30
31	\$ 7,556	\$ 7,319	\$ 37,000	31	TOTAL CAPITAL OUTLAY	\$ 31,000	\$ -	\$ -
32	\$ 51,745	\$ 57,593	\$ 164,850	32	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 167,950	\$ -	\$ -
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS			
33				33				33
34				34				34
35	\$ 51,745	\$ 57,593	\$ 164,850	35	TOTAL ORG./PROG. REQUIREMENTS	\$ 167,950	\$ -	\$ -

REQUIREMENTS SUMMARY

CITY OF WESTFIR

**FORM
LB-30**

**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
HIGHWAY FUND**

	Historical Data				REQUIREMENTS FOR: (Highway Department)	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				1					1
2				2					2
3	\$ -	\$ -	\$ -	3	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	3
4				4	Total Full-Time Equivalent (FTE)				4
					MATERIALS AND SERVICES NOT ALLOCATED				
5				5					5
6				6					6
7	\$ -	\$ -	\$ -	7	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	7
					CAPITAL OUTLAY NOT ALLOCATED				
8				8					8
9				9					9
10	\$ -	\$ -	\$ -	10	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	10
					DEBT SERVICE				
11				11					11
12				12					12
13	\$ -	\$ -	\$ -	13	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	13
					SPECIAL PAYMENTS				
14				14					14
15				15					15
16	\$ -	\$ -	\$ -	16	TOTAL SPECIAL PAYMENTS	\$ -	\$ -	\$ -	16
					INTERFUND TRANSFERS				
17				17					17
18				18					18
19				19					19
20	\$ -	\$ -	\$ -	20	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	20
					OPERATING CONTINGENCY				
21			\$ 15,000	21	TOTAL OPERATING CONTINGENCY	\$ 15,000		\$ -	21
22	\$ -	\$ -	\$ 15,000	22	Total Requirements Not Allocated	\$ 15,000	\$ -	\$ -	22
23	\$ 51,745	\$ 57,593	\$ 164,850	23	Total Org./Prog. Requirements	\$ 167,950	\$ -	\$ -	23
24	\$ 561,516	\$ 512,810	\$ 480,650	24	Reserved for future expenditure	\$ 461,202		\$ -	24
25	\$ 44,064	\$ 128,823		25	Ending balance (prior years)				25
26		\$ -		26	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	\$ -	26
27	\$ 657,325	\$ 699,226	\$ 660,500	27	TOTAL REQUIREMENTS	\$ 644,152	\$ -	\$ -	27

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
RURAL TOURISM MARKETING PROGRAM (RTMP)**

CITY OF WESTFIR

	Historical Data				RESOURCES AND REQUIREMENTS (Tourism Department)	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							
					RESOURCES				
1	\$ 3,378	\$ 7,724	\$ 3,000	1	Cash on hand * (cash basis), or	\$ 18,000			1
2				2	Working Capital (accrual basis)				2
3				3	Previously levied taxes estimated to be rec'd				3
4				4	Interest				4
5				5					5
6	\$ 13,959	\$ 24,651	\$ 15,000	6	RTMP grant	\$ 15,000			6
7	\$ 250	\$ 291	\$ 100	7	Donations	\$ 100			7
8				8					8
9	\$ 17,587	\$ 32,666	\$ 18,100	9	Total Resources, except taxes to be levied	\$ 33,100	\$ -	\$ -	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$ 17,587	\$ 32,666	\$ 18,100	12	TOTAL RESOURCES	\$ 33,100	\$ -	\$ -	12
					REQUIREMENTS				
13	\$ -	\$ -	\$ 50	13	Administration	\$ 50			13
14	\$ -	\$ 1,828	\$ 1,500	14	Signs & Billboards	\$ 4,550			14
15	\$ 1,435	\$ 2,180	\$ 3,000	15	Bridge Lighting Festival	\$ 3,500			15
16	\$ -	\$ -	\$ 3,000	16	Fireworks Display/Concerts	\$ 3,000			16
17	\$ 95	\$ 119	\$ 500	17	Web Design & Hosting	\$ 1,500			17
18	\$ -	\$ -	\$ 500	18	Fall Event	\$ 1,000			18
19	\$ 333	\$ 675	\$ 800	19	Spring Event	\$ 1,000			19
20	\$ -	\$ -	\$ 800	20	Advertising/Marketing	\$ 1,500			20
21	\$ 6,000	\$ 11,500	\$ 5,000	21	Special Events & Sponsorships	\$ 12,000			21
22	\$ 2,000	\$ 2,000	\$ 2,000	22	Chamber of Commerce	\$ -			22
23				23					23
24				24					24
25	\$ -	\$ -	\$ 950	25	Reserved for Future Expenditures	\$ 5,000			25
26	\$ 7,724	\$ 14,364		26	Ending balance (prior years)				26
27	\$ -		\$ -	27	UNAPPROPRIATED ENDING FUND BALANCE	\$ -			27
28	\$ 17,587	\$ 32,666	\$ 18,100	28	TOTAL REQUIREMENTS	\$ 33,100	\$ -	\$ -	28

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
American Rescue Plan Act (ARPA)**

CITY OF WESTFIR

	Historical Data				RESOURCES AND REQUIREMENTS American Rescue Plan Act (ARPA)			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									
					RESOURCES						
1	*****	\$ 59,288	\$ 34,557	1	Cash on hand * (cash basis), or		\$ 15,031				1
2				2	Working Capital (accrual basis)						2
3				3	Prev. levied taxes estimated to be received						3
4				4	Interest						4
5				5							5
6	*****	\$ 17	*****	6	ARPA Grant (two payments)		*****	*****	*****		6
7				7							7
8				8							8
9	*****	\$ 59,305	\$ 34,557	9	Total Resources, except taxes to be levied		\$ 15,031	\$ -	\$ -		9
10				10	Taxes estimated to be received						10
11				11	Taxes collected in year levied						11
12	\$ -	\$ 59,305	\$ 34,557	12	TOTAL RESOURCES			\$ 15,031	\$ -	\$ -	12
13				13	REQUIREMENTS						13
14				14	Org Unit or Prog & Activity	Object Classification	Detail				14
15	*****	\$ -	\$ 10,000	15	Wastewater	Materials/Serv	Engineer	\$ -			15
16				16		Materials/Serv	WWFP	\$ 15,031			16
17				17							17
18				18							18
19				19							19
20				20	REQUIREMENTS						20
21	*****	*****		21	Org Unit or Prog & Activity	Object Classification	Detail				21
22		\$ 8,726	\$ 13,000	22	Drinking Water	Materials/Serv	Engineer	\$ -			22
23		\$ 4,769	\$ 11,557	23		Materials/Serv	WMCP	\$ -			23
24		\$ 7,500	\$ -	24		Materials/Serv	Repair	\$ -			24
25				25							25
26				26							26
27	*****	*****		27	Ending balance (prior years)						27
28		\$ 38,310		28	RESERVED FOR FUTURE EXPENDITURE			\$ -			28
29	\$ -	\$ 59,305	\$ 34,557	29	TOTAL REQUIREMENTS			\$ 15,031	\$ -	\$ -	29

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

#484 on June 18, 2019 for the following specified purpose:

Accumulation of monies for repair & replacement of waterlines, plant, etc.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

*Year this reserve fund will be reviewed to be continued
or abolished: 2028-2029 (10 years since established)*

WATER RESERVE FUND

CITY OF WESTFIR

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	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									
					RESOURCES						
1	\$ 109,964	\$ 115,964	\$ 100,818	1	Cash on hand* (cash basis) or	\$ 88,667			1		
2				2	Working Capital (accrual basis)				2		
3				3	Previously levied taxes estimated to be received				3		
4				4	Interest				4		
5	\$ 6,000			5	Transferred IN, from water operating				5		
6				6	Transfer IN, from General Fund				6		
7				7					7		
8				8					8		
9	115,964	115,964	\$ 100,818	9	Total Resources, except taxes to be levied	\$ 88,667	\$ -	\$ -	9		
10				10	Taxes estimated to be received				10		
11				11	Taxes collected in year levied				11		
12	\$ 115,964	\$ 115,964	\$ 100,818	12	TOTAL RESOURCES	\$ 88,667	\$ -	\$ -	12		
					REQUIREMENTS						
13				13	Org Unit or Prog & Activity	Object Classification	Detail		13		
14	\$ -	\$ -	\$ 5,000	14	Drinking Water	Materials/Serv	Engineer	\$ 5,000	14		
15	\$ -	\$ 15,146	\$ 20,000	15		Materials/Serv	Repairs	\$ 20,000	15		
16	\$ -	\$ -	\$ 10,000	16		Transfer Out WF	Truck	*****	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	Ending balance (prior years)				27		
28	\$ 115,964	\$ 100,818	\$ 65,818	28	RESERVED FOR FUTURE EXPENDITURE			\$ 63,667	28		
29	\$ 115,964	\$ 115,964	\$ 100,818	29	TOTAL REQUIREMENTS			\$ 88,667	\$ -	\$ -	29

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

#484 on June 18, 2019 for the following specified purpose:

Accumulation of monies for repairs & replacement of sewer system

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

*Year this reserve fund will be reviewed to be continued
or abolished: **2028-2029** (10 years since established)*

SEWER RESERVE FUND

CITY OF WESTFIR

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	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									
					RESOURCES						
1	\$ 81,616	\$ 89,116	\$ 89,116	1	Cash on hand* (cash basis) or	\$ 79,866			1		
2				2	Working Capital (accrual basis)				2		
3				3	Previously levied taxes estimated to be received				3		
4				4	Interest				4		
5				5	Transferred IN, from General Fund				5		
6				6					6		
7				7					7		
8				8					8		
9	\$ 81,616	\$ 89,116	\$ 89,116	9	Total Resources, except taxes to be levied	\$ 79,866	\$ -	\$ -	9		
10				10	Taxes estimated to be received				10		
11				11	Taxes collected in year levied				11		
12	\$ 81,616	\$ 89,116	\$ 89,116	12	TOTAL RESOURCES	\$ 79,866	\$ -	\$ -	12		
					REQUIREMENTS						
13				13	Org Unit or Prog & Activity	Object Classification	Detail		13		
14	*****	*****	\$ 5,000	14	Wastewater	Materials/Serv	Engineer	\$ 5,000	14		
15	*****	*****	\$ 20,000	15		Materials/Serv	Repairs	\$ 10,000	15		
16	*****	*****	\$ 10,000	16		Transfer Out SF	Truck	\$ -	16		
17	*****	*****	*****	17		Materials/Serv	WWFP	\$ 4,500	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	Ending balance (prior years)				27		
28	\$ 81,616	\$ 89,116	\$ 54,116	28	RESERVED FOR FUTURE EXPENDITURE			\$ 60,366	\$ -	\$ -	28
29	\$ 81,616	\$ 89,116	\$ 89,116	29	TOTAL REQUIREMENTS			\$ 79,866	\$ -	\$ -	29

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

#484 on June 18, 2019 for the following specified purpose:

Accumulation of monies for repairs & replacement of city hall building

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

*Year this reserve fund will be reviewed to be continued
or abolished: **2028-2029** (10 years since established)*

CITY OF WESTFIR

CITY HALL BUILDING FUND

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	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									
					RESOURCES						
1	\$ 80,620	\$ 80,620	\$ 80,620	1	Cash on hand* (cash basis) or	\$ 80,620			1		
2				2	Working Capital (accrual basis)				2		
3				3	Previously levied taxes estimated to be received				3		
4				4	Interest				4		
5			\$ -	5	Transferred IN, from General fund	\$ -			5		
6				6	Contributions & Donations				6		
7				7					7		
8				8					8		
9	\$ 80,620	\$ 80,620	\$ 80,620	9	Total Resources, except taxes to be levied	\$ 80,620	\$ -	\$ -	9		
10				10	Taxes estimated to be received				10		
11				11	Taxes collected in year levied				11		
12	\$ 80,620	\$ 80,620	\$ 80,620	12	TOTAL RESOURCES	\$ 80,620	\$ -	\$ -	12		
13				13	REQUIREMENTS				13		
14				14	Org Unit or Prog & Activity	Object Classification	Detail		14		
15			\$ 30,000	15	City Hall	Capital Outlay	Land Acquisition	\$ -	15		
16			\$ 4,000	16		M&S	Architect	\$ 15,000	16		
17			\$ 500	17		M&S	Land Dev Srvs	\$ 5,000	17		
18			\$ -	18		Transfer Out - GF		\$ -	18		
19				19		M&S	Site Plan	\$ 20,000	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	Ending balance (prior years)				28		
29	\$ 80,620	\$ 80,620	\$ 46,120	29	RESERVED FOR FUTURE EXPENDITURE			\$ 40,620	\$ 46,120	29	
30	\$ 80,620	\$ 80,620	\$ 80,620	30	TOTAL REQUIREMENTS			\$ 80,620	\$ -	\$ 46,120	30

FORM

LB-11

Fund was authorized and established by Resolution #531,
passed on June 5, 2023 for the following specified purpose:

Accumulation of monies for construction of a Fire Department building

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**CITY OF WESTFIR
Fund dissolved by Resolution 544, February 5, 2024**

FIRE DEPARTMENT BUILDING FUND

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	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							
				RESOURCES					
1		\$ 22,430		1	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2				2	Working Capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5				5	Transferred IN, from General fund				5
6	*****	\$ -	\$ -	6	Contributions & Donations	\$ -	\$ -	\$ -	6
7				7	Grants	\$ -	\$ -	\$ -	7
8				8					8
9	*****	\$ 22,430	\$ -	9	Total Resources, except taxes to be levied	\$ -	\$ -	\$ -	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$ -	\$ 22,430	\$ -	12	TOTAL RESOURCES	\$ -	\$ -	\$ -	12
13				13	REQUIREMENTS by Org. Unit/Prog.&Activity				
14		\$ 22,430		14	Transfer to General Fund	\$ -	\$ -	\$ -	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	Ending balance (prior years)				
29	*****	*****	\$ -	29	RESERVED FOR FUTURE EXPENDITURE				29
30	\$ -	\$ 22,430	\$ -	30	TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	30

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
#484 on June 18, 2019 for the following specified purpose:
Accumulation of monies for future SDC use

*Year this reserve fund will be reviewed to be continued
or abolished: 2028–2029 (10 years since established)*

**RESERVE FUND
RESOURCES AND REQUIREMENTS
SYSTEM DEVELOPMENT CHARGE FUND**

*Fund remains open for future SDC use

CITY OF WESTFIR

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	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						
				RESOURCES				
1	\$ 7,300	\$ 7,300	\$ 7,300	1 Cash on hand - water* (cash basis)	\$ 7,300	\$ 7,300	\$ 7,300	1
2	\$ 9,320	\$ 9,320	\$ 9,320	2 Cash on hand - sewer* (cash basis) or	\$ 9,320	\$ 9,320	\$ 9,320	2
3				3 Working Capital (accrual basis)				3
4				4 Interest				4
5				5 Transferred IN, from other funds				5
6				6 System Development Charge - Water				6
7				7 System Development Charge - Sewer				7
8				8				8
9				9				9
10	\$ 16,620	\$ 16,620	\$ 16,620	10 Total Resources, except taxes to be levied	\$ 16,620	\$ 16,620	\$ 16,620	10
11				11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	\$ 16,620	\$ 16,620	\$ 16,620	13 TOTAL RESOURCES	\$ 16,620	\$ 16,620	\$ 16,620	13
				REQUIREMENTS by Org. Unit/Prog.&Activity				
14			\$ 1,000	14 SDC Improvements - Water	\$ 1,000	\$ 1,000	\$ 1,000	14
15			\$ 1,000	15 SDC Improvements - Sewer	\$ 1,000	\$ 1,000	\$ 1,000	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 Ending balance (prior years)				28
29	\$ 16,620	\$ 16,620	\$ 14,620	29 RESERVED FOR FUTURE EXPENDITURE	\$ 14,620	\$ 14,620	\$ 14,620	29
30	\$ 16,620	\$ 16,620	\$ 16,620	30 TOTAL REQUIREMENTS	\$ 16,620	\$ 16,620	\$ 16,620	30

**FORM
LB-10**

This fund is authorized and established by resolution / ordinance number

#484 on June 18, 2019 for the following specified purpose:

Accumulation of monies for future LCD use

*Year this reserve fund will be reviewed to be continued
or abolished: 2028-2029 (10 years since established)*

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
DLCD FUND
(Department of Land Conservation and Development)**

CITY OF WESTFIR

Historical Data			Adopted Budget This Year 2024-2025	RESOURCES AND REQUIREMENTS (Planning Department)	Budget for Next Year 2025-2026			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
				RESOURCES				
1	\$ 497	\$ -	\$ 1,624	1 Cash on hand * (cash basis), or	\$ -			1
2				2 Working Capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4 Interest				4
5				5 Transferred IN, from General Fund				5
6	\$ -	\$ 2,000	\$ -	6 Continuation of Grant	\$ 2,000			6
7				7				7
8				8				8
9	\$ 497	\$ 2,000	\$ 1,624	9 Total Resources, except taxes to be levied	\$ 2,000	\$ -	\$ -	9
10				10 Taxes estimated to be received				10
11				11 Taxes collected in year levied				11
12	\$ 497	\$ 2,000	\$ 1,624	12 TOTAL RESOURCES	\$ 2,000	\$ -	\$ -	12
				REQUIREMENTS				
13	\$ 498	\$ 376	\$ 800	13 Legal	\$ 1,000			13
14			\$ 200	14 Notice Member Meetings	\$ 200			14
15			\$ 624	15 Zoning & Comprehensive Plan	\$ 300			15
16				16 Administrative	\$ -			16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24	\$ -	\$ -	\$ -	24 Reserved for Future Expenditures	\$ 500			24
25		\$ 1,624		25 Ending balance (prior years)				25
26	\$ -	\$ -	\$ -	26 UNAPPROPRIATED ENDING FUND BALANCE	\$ -			26
27	\$ 498	\$ 2,000	\$ 1,624	27 TOTAL REQUIREMENTS	\$ 2,000	\$ -	\$ -	27