

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	\$ 41,484	\$ 42,472	\$ 33,162	1	Available cash on hand* (cash basis) or	\$ 17,707			1
2				2	Net working capital (accrual basis)				2
3	\$ 87	\$ 75	\$ 75	3	Interest Income	\$ 75			3
4				4	Undetermined - Shortfall	\$ 21,900			4
5	\$ 22,430	*****	*****	5	Transfer from FD Building Fund	*****	*****	*****	5
6	*****	*****	\$ 2,353	6	American Rescue Plan Act (ARPA) - Move fr ARPA Fund	\$ -			6
7				7					7
8	\$ 108	\$ 105	\$ 100	8	Burn Permits	\$ 100			8
9	\$ 575	\$ 660	\$ 600	9	Business License	\$ 600			9
10	\$ 159	\$ 150	\$ 140	10	Cigarette Tax	\$ 120			10
11	\$ 20	\$ 3	\$ 10	11	Copies/Faxes	\$ 10			11
12	\$ 157	\$ 125	\$ 100	12	Criminal Restitution	\$ 100			12
13	\$ 564	\$ 469	\$ 400	13	Dog License	\$ 450			13
14	\$ 502	\$ 418	\$ 100	14	Donations	\$ 100			14
15	\$ 17,052	\$ 16,784	\$ 16,000	15	Franchise Fees	\$ 16,500			15
16	\$ 13,417	\$ -	\$ 1,000	16	Land use fees (permits, applications)	\$ 1,000			16
17	\$ 4,957	\$ 4,244	\$ 4,500	17	Liquor Tax	\$ 4,000			17
18	\$ 11,543	\$ 12,742	\$ 10,000	18	Lodging Tax	\$ 13,000			18
19	\$ 364	\$ 483	\$ 350	19	Marijuana Tax	\$ 400			19
20	\$ 212	\$ 143	\$ 200	20	Miscellaneous (lien search, NSF, surplus, refunds)	\$ 150			20
21	\$ 2,725	\$ 1,350	\$ 1,000	21	Portal Rental Fees	\$ 1,000			21
22	\$ 2,347	\$ 1,965	\$ 2,200	22	State Revenue Sharing	\$ 2,000			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	\$ 118,703	\$ 82,188	\$ 72,290	31	Total resources, except taxes to be levied	\$ 79,212	\$ -	\$ -	31
32			\$ 152,000	32	Taxes estimated to be received	\$ 154,000			32
33	\$ 148,487	\$ 154,667		33	Taxes collected in year levied				33
34	\$ 267,190	\$ 236,855	\$ 224,290	34	TOTAL RESOURCES	\$ 233,212	\$ -	\$ -	34

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: <u>(Administrative)</u>	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
PERSONNEL SERVICES									
1	\$ 4,101	\$ 4,855	\$ 5,150	1	City Recorder	\$ 5,300			1
2	\$ 684	\$ 800	\$ 1,050	2	City Recorder (Relief)	\$ 1,100			2
3	\$ 2,876	\$ 3,080	\$ 3,600	3	Taxes & PERS	\$ 3,700			3
4	\$ 1,266	\$ 1,348	\$ 1,500	4	Health Insurance	\$ 1,600			4
5				5					5
6				6					6
7	\$ 8,927	\$ 10,083	\$ 11,300	7	TOTAL PERSONNEL SERVICES	\$ 11,700	\$ -	\$ -	7
8				8	Total Full-Time Equivalent (FTE)	-			8
MATERIALS AND SERVICES									
9	\$ 808	\$ 877	\$ 1,500	9	Advertising	\$ 1,500			9
10	\$ 14,707	\$ 12,956	\$ 13,200	10	Auditor/Accountant	\$ 13,200			10
11	\$ 310	\$ 208	\$ 300	11	Bonding & Background Checks	\$ 300			11
12	\$ 1,637	\$ 1,799	\$ 2,500	12	Computer (hardware, software, repairs, etc)	\$ 3,000			12
13	\$ 510	\$ 537	\$ 780	13	Courier Service (cash deposits)	\$ 800			13
14	\$ -	\$ -	\$ -	14	Engineer	\$ -			14
15	\$ -	\$ -	\$ 56	15	Fire Dept - admin	\$ -			15
16	\$ 72	\$ 94	\$ 200	16	Insurance (Workers Comp)	\$ 150			16
17	\$ 2,531	\$ -	\$ 500	17	Land Use Services (development application fees)	\$ 500			17
18	\$ 3,998	\$ 3,323	\$ 5,000	18	Legal	\$ 5,000			18
19	\$ -	\$ -	\$ 25	19	Library	\$ 22			19
20	\$ 2,246	\$ 2,021	\$ 2,500	20	Memberships, Permits & Licenses	\$ 3,000			20
21	\$ 193	\$ 360	\$ 400	21	Mileage, Meals, & Lodging	\$ 400			21
22	\$ 238	\$ 101	\$ 400	22	Misc. (fees, abatements)	\$ 400			22
23	\$ 1,640	\$ 1,769	\$ 2,200	23	Office Supplies & Postage	\$ 2,200			23
24	\$ 1,961	\$ 2,084	\$ 2,300	24	Payroll Services	\$ 2,600			24
25	\$ 100	\$ 82	\$ 400	25	Training and Education	\$ 400			25
26				26					26
27	\$ 30,951	\$ 26,211	\$ 32,261	27	TOTAL MATERIALS AND SERVICES	\$ 33,472	\$ -	\$ -	27
CAPITAL OUTLAY									
28	\$ -			28					28
29	\$ -	\$ -	\$ -	29	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	29
30	\$ 39,878	\$ 36,294	\$ 43,561	30	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 45,172	\$ -	\$ -	30
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
31				31					31
32				32					32
33	\$ 39,878	\$ 36,294	\$ 43,561	33	TOTAL ORG./PROG. REQUIREMENTS	\$ 45,172	\$ -	\$ -	33

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: (Facilities)	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
PERSONNEL SERVICES									
1	\$ 1,366	\$ 1,458	\$ 1,950	1	Operator	\$ 2,025			1
2	\$ 811	\$ 869	\$ 1,100	2	Taxes & PERS	\$ 1,150			2
3	\$ 608	\$ 623	\$ 750	3	Health Insurance	\$ 800			3
4				4					4
5				5					5
6				6					6
7	\$ 2,785	\$ 2,950	\$ 3,800	7	TOTAL PERSONNEL SERVICES	\$ 3,975	\$ -	\$ -	7
8				8	Total Full-Time Equivalent (FTE)	-			8
MATERIALS AND SERVICES									
9	\$ 1,400	\$ 1,400	\$ 800	9	Community Clean-up (1 dumpster rental)	\$ 800			
10	\$ -	\$ -	\$ 250	10	Engineering Services	\$ 250			10
11	\$ 3,324	\$ 2,563	\$ 5,000	11	Facilities Repairs & Maintenance	\$ 3,000			11
12	\$ 3,608	\$ 210	\$ 3,200	12	Fire Dept Supplies / Maintenance	\$ 3,500			12
13	\$ 13,400	\$ 15,584	\$ 17,300	13	Insurance (Property/Liability)	\$ 17,500			13
14	\$ 5,608	\$ 5,063	\$ 6,200	14	Premise (phone, elec, garbage, water, security)	\$ 6,200			14
15	\$ 18	\$ 18	\$ 20	15	Tax Collector (six city owned properties)	\$ 22			15
16	\$ 624	\$ 646	\$ 700	16	Water user fees (Hemlock Park)	\$ 720			16
17	*****	*****	\$ 700	17	Water user fees (City Hall)	\$ 720			17
18				18					18
19				19					19
20				20					20
21	\$ 27,982	\$ 25,484	\$ 34,170	21	TOTAL MATERIALS AND SERVICES	\$ 32,712	\$ -	\$ -	21
CAPITAL OUTLAY									
22	*****	\$ 671	*****	22	City Hall Flag Pole	*****			22
23	*****	\$ 1,986	*****	23	Lenovo Desktop Computers (2)	*****			23
24				24					24
25				25					25
26	\$ -	\$ 2,657	\$ -	26	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	26
27	\$ 30,767	\$ 31,091	\$ 37,970	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 36,687	\$ -	\$ -	27
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
28	\$ 39,878	\$ 36,294	\$ 43,561	28	Administration (from page 2)	\$ 45,172	\$ -	\$ -	28
29				29					29
30				30					30
31				31					31
32	\$ 70,645	\$ 67,385	\$ 81,531	32	TOTAL ORG./PROG. REQUIREMENTS	\$ 81,859	\$ -	\$ -	32

REQUIREMENTS SUMMARY

CITY OF WESTFIR

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	2
3			3	Total Full-Time Equivalent (FTE)				3
				MATERIALS AND SERVICES NOT ALLOCATED				
4			4					4
5	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	5
				CAPITAL OUTLAY NOT ALLOCATED				
6			6					6
7	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	7
				DEBT SERVICE				
8			8					8
9			9					9
10	0	0	0	TOTAL DEBT SERVICE	0	0	0	10
				SPECIAL PAYMENTS				
11	\$ 37,000	\$ 38,110	\$ 40,016	11 Fire IGA	\$ 41,216			11
12	\$ 60,000	\$ 61,800	\$ 64,890	12 Police IGA	\$ 66,837			12
13	\$ 13,002	\$ 1,503	\$ 500	13 LCOG IGA (Land development srvc)	\$ 500			13
14	\$ 904	\$ -	\$ -	14 Lane County Animal Services IGA	\$ -	\$ -	\$ -	14
15	*****	*****	\$ 1,000	15 Emergency Response	\$ -	\$ -	\$ -	15
16	\$ 21,880	*****	*****	16 Fire Department Refunds	*****	*****	*****	16
17			\$ 2,353	17 ARPA refund to US Treasury	\$ -	\$ -		17
18	\$ -	\$ -	\$ -	18 Code Enforcement	\$ -		\$ -	18
19	\$ 132,786	\$ 101,413	\$ 108,759	TOTAL SPECIAL PAYMENTS	\$ 108,553	\$ -	\$ -	19
				INTERFUND TRANSFERS				
20	\$ 33,000	\$ 33,000	\$ 30,000	20 Transfer to Sewer Fund	\$ 30,000			20
21	\$ -	\$ -	\$ -	21 Transfer to RTMP Fund (TLT)	\$ 7,800			21
22	\$ -	\$ -	\$ -	22	\$ -			22
23	\$ -	\$ -	\$ -	23	\$ -			23
24	\$ 33,000	\$ 33,000	\$ 30,000	TOTAL INTERFUND TRANSFERS	\$ 37,800	\$ -	\$ -	24
				OPERATING CONTINGENCY				
25			\$ 4,000	TOTAL OPERATING CONTINGENCY	\$ 5,000			25
26	\$ 165,786	\$ 134,413	\$ 142,759	Total Requirements Not Allocated	\$ 151,353	\$ -	\$ -	26
27	\$ 70,645	\$ 67,385	\$ 81,531	Total Org./Prog. Requirements	\$ 81,859	\$ -	\$ -	27
28	\$ -	\$ -	\$ -	Reserved for future expenditure	\$ -			28
29	\$ 30,759	\$ 35,057		Ending balance (prior years)				29
30				UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -		30
31	\$ 267,190	\$ 236,855	\$ 224,290	TOTAL REQUIREMENTS	\$ 233,212	\$ -	\$ -	31

	Historical Data				RESOURCES FOR: (Water Department)	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	\$ 21,165	22,536	\$ 16,919	1	Available cash on hand* (cash basis) or	\$ 9,396			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	\$ 15,587	*****	5	SIPP Grant	*****	*****		5
6				6	OTHER RESOURCES				6
7				7					7
8	\$ 101,931	\$ 102,037	\$ 110,000	8	User Fees	\$ 110,000			8
9	\$ -	\$ 4,250	\$ -	9	Transfer In from Water Reserve Fund	\$ -			9
10				10	Undetermined - Shortfall	\$ 6,060			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	\$ 127,025	\$ 144,410	\$ 126,919	29	Total resources, except taxes to be levied	\$ 125,456	\$ -	\$ -	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	\$ 127,025	\$ 144,410	\$ 126,919	32	TOTAL RESOURCES	\$ 125,456	\$ -	\$ -	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

WATER FUND															
	Historical Data				REQUIREMENTS FOR: (Water Department)	Budget for Next Year 2026-2027									
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body							
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025													
PERSONNEL SERVICES															
1	\$	10,927	\$	11,667	\$	15,000	1	Operator	\$	15,500			1		
2	\$	2,585	\$	3,657	\$	4,400	2	Operator (Relief)	\$	4,500			2		
3	\$	8,202	\$	9,710	\$	9,500	3	City Recorder	\$	9,700			3		
4	\$	1,368	\$	1,600	\$	1,900	4	City Recorder (Relief)	\$	2,000			4		
5	\$	13,874	\$	14,749	\$	17,900	5	Taxes & PERS	\$	18,000			5		
6	\$	4,863	\$	4,980	\$	5,750	6	Operator Health Insurance	\$	6,200			6		
7	\$	2,531	\$	2,697	\$	2,950	7	City Recorder Health Insurance	\$	3,200			7		
8	\$	44,350	\$	49,060	\$	57,400	8	TOTAL PERSONNEL SERVICES	\$	59,100	\$	-	\$	-	8
9							9	Total Full-Time Equivalent (FTE)						9	
MATERIALS AND SERVICES															
11	\$	2,450	\$	1,357	\$	1,800	11	Auto Expense (gas, oil, mileage, etc.)	\$	2,100			11		
12	\$	(227)	*****	*****	*****	*****	12	Certification of Beneficial Use	*****	*****			12		
13	\$	1,865	\$	2,034	\$	2,500	13	Chemicals (Chlorine)	\$	2,500			13		
14	\$	501	\$	-	\$	200	14	Computer (office hardware, software, repairs, etc)	\$	200			14		
15	\$	3,600	\$	7,690	\$	7,800	15	Consultant Water Operator	\$	8,500			15		
16	\$	440	\$	411	\$	545	16	Consumer Confidence Report	\$	650			16		
17	\$	4,381	\$	4,898	\$	6,500	17	Electricity	\$	6,500			17		
18	\$	4,525	\$	155	\$	500	18	Engineer	\$	-			18		
19	\$	359	\$	471	\$	675	19	Insurance (worker's comp)	\$	600			19		
20	\$	1,550	\$	1,655	\$	1,600	20	Office Supplies & Postage	\$	1,787			20		
21	\$	401	\$	1,624	\$	1,000	21	Permits & Licenses	\$	1,000			21		
22	\$	2,588	\$	2,481	\$	2,500	22	Repairs & Maintenance (facilities and equipment)	\$	2,500			22		
23	\$	728	\$	300	\$	1,000	23	Supplies	\$	1,000			23		
24	\$	1,868	\$	2,027	\$	5,000	24	Testing	\$	4,500			24		
25	\$	25	\$	-	\$	500	25	Training & Education (incl. meals, lodging)	\$	500			25		
26	\$	-	\$	15,587	*****	*****	26	Waterline Evaluation Study	*****	*****			26		
27	*****	*****	*****	*****	\$	700	27	Water User Fees (Water Plant)	\$	720			27		
28	\$	25,054	\$	40,690	\$	32,820	28	TOTAL MATERIALS AND SERVICES	\$	33,057	\$	-	\$	-	28
29							29						29		
CAPITAL OUTLAY															
31	*****	*****	\$	4,250	*****	*****	31	Operator Truck	*****	*****			31		
32							32						32		
33							33						33		
34	\$	-	\$	4,250	\$	-	34	TOTAL CAPITAL OUTLAY	\$	-	\$	-	\$	-	34
35	\$	69,404	\$	94,000	\$	90,220	35	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$	92,157	\$	-	\$	-	35
36							36						36		
37							37						37		
38	\$	69,404	\$	94,000	\$	90,220	38	TOTAL ORG./PROG. REQUIREMENTS	\$	92,157	\$	-	\$	-	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	\$ 3,349	\$ 3,349	\$ 2,767	16	IFA Loan payment - Interest	\$ 2,767			16
17	\$ 28,950	\$ 28,950	\$ 29,532	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	\$ -	\$ -		24	Transfer to Water Reserve Fund	\$ -			24
25			\$ 3,000	25	Transfer to Sewer Fund	\$ -			25
26				26					26
27				27					27
28				28					28
29	\$ -	\$ -	\$ 3,000	29	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	29
30				30	OPERATING CONTINGENCY				30
31			\$ 1,400	31	TOTAL OPERATING CONTINGENCY	\$ 1,000			31
32	\$ 32,299	\$ 32,299	\$ 36,699	32	Total Requirements Not Allocated	\$ 33,299	\$ -	\$ -	32
33	\$ 69,404	\$ 94,000	\$ 90,220	33	Total Org./Prog. Requirements	\$ 92,157	\$ -	\$ -	33
34	\$ -	\$ -		34	Reserved for future expenditure				34
35	\$ 25,322	\$ 18,111		35	Ending balance (prior years)				35
36				36	UNAPPROPRIATED ENDING FUND BALANCE				36
37	\$ 127,025	\$ 144,410	\$ 126,919	37	TOTAL REQUIREMENTS	\$ 125,456	\$ -	\$ -	37

**FORM
LB-20**

**RESOURCES
SEWER FUND**

CITY OF WESTFIR

	Historical Data			RESOURCES FOR: <u>(Sewer Department)</u>	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$ 9,313	10,401	\$ 7,444	1 Available cash on hand* (cash basis) or	4,336		\$ -	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	\$ 44,346	\$ 45,476	\$ 45,000	7 User fees	\$ 48,000			7
8	\$ 33,000	\$ 33,000	\$ 30,000	8 Transfer from General Fund	\$ 30,000			8
9	*****	\$ 71,912	\$ 35,000	9 DEQ - CWSRF forgivable loan for WWFP	\$ -			9
10	*****	\$ 4,250	\$ 40,000	10 Transfer In from Sewer Reserve Fund	\$ -			10
11	\$ -	\$ -	\$ 3,000	11 Transfer In from Water Fund	\$ -			11
12	*****	\$ 1,779	*****	12 Sale of surplus property (truck)	*****	*****		12
13	*****	\$ 2,000	*****	13 CIS wildfire grant	*****	*****		13
14				14 Undetermined - Shortfall	\$ 10,710			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	\$ 86,659	\$ 168,818	\$ 160,444	29 Total resources, except taxes to be levied	\$ 93,046	\$ -	\$ -	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	\$ 86,659	\$ 168,818	\$ 160,444	32 TOTAL RESOURCES	\$ 93,046	\$ -	\$ -	32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

SEWER FUND

1	Historical Data			2	REQUIREMENTS FOR: (Sewer Department)	Budget for Next Year 2026-2027			3
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2	\$ 10,927	\$ 11,667	\$ 15,000	2	Operator	\$ 15,500			2
3	\$ 2,585	\$ 3,657	\$ 4,400	3	Operator (Relief)	\$ 4,500			3
4	\$ 6,152	\$ 7,283	\$ 7,500	4	City Recorder	\$ 7,700			4
5	\$ 1,026	\$ 1,200	\$ 1,450	5	City Recorder (Relief)	\$ 1,500			5
6	\$ 12,435	\$ 13,161	\$ 16,550	6	Taxes & PERS	\$ 16,550			6
7	\$ 4,863	\$ 4,980	\$ 5,750	7	Operator Health Insurance	\$ 6,200			7
8	\$ 1,898	\$ 2,023	\$ 2,300	8	City Recorder Health Insurance	\$ 2,500			8
9	\$ 39,886	\$ 43,971	\$ 52,950	9	TOTAL PERSONNEL SERVICES	\$ 54,450	\$ -	\$ -	9
10				10	Total Full-Time Equivalent (FTE)				10
11				11	MATERIALS AND SERVICES				11
12	\$ 2,573	\$ 1,357	\$ 1,800	12	Auto (gas, oil, mileage, etc.)	\$ 2,100			12
13	\$ 501	\$ -	\$ 200	13	Computer (hardware, software, repairs, etc)	\$ 200			13
14	\$ 5,750	\$ 8,910	\$ 6,150	14	Consultant Wastewater Operator	\$ 9,000			14
15	\$ 3,146	\$ 3,090	\$ 4,300	15	Electricity & Phone	\$ 4,300			15
16	\$ 676	\$ -	\$ 600	16	Engineer	\$ 200			16
17	\$ 431	\$ 565	\$ 644	17	Insurance (Worker's Comp)	\$ 644			17
18	\$ 3,367	\$ 3,466	\$ 3,600	18	Permits & Licenses	\$ 3,800			18
19	\$ 1,476	\$ 3,353	\$ 2,000	19	Repairs & Maintenance (Facilities & Equipment)	\$ 2,000			19
20	\$ 4,235	\$ 3,520	\$ 4,000	20	Solid Waste Removal	\$ 1,000			20
21	*****	*****	\$ 40,000	21	Solid Waste Removal/Cleaning Tanks (loan)	\$ -			21
22	\$ 350	\$ 68	\$ 500	22	Supplies	\$ 500			22
23	\$ 6,821	\$ 5,949	\$ 6,000	23	Testing	\$ 6,000			23
24	\$ 25	\$ 74	\$ 1,000	24	Training & Education (incl. meals & lodging)	\$ 1,000			24
25	\$ 624	\$ 646	\$ 700	25	Water User Fees (Sewer Plant)	\$ 720			25
26	*****	\$ 71,911	\$ 35,000	26	Wastewater Facilities Plan (WWFP)	\$ -			26
27				27					27
28				28					28
29	\$ 29,975	\$ 102,909	\$ 106,494	29	TOTAL MATERIALS AND SERVICES	\$ 31,464	\$ -	\$ -	29
30				30	CAPITAL OUTLAY				30
31	*****	\$ 4,250	*****	31	Operator Truck	*****	*****	*****	31
32				32					32
33	\$ -	\$ 4,250	\$ -	33	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	33
34	\$ 69,861	\$ 151,130	\$ 159,444	34	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 85,914	\$ -	\$ -	34
35				35	REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				35
36				36					36
37	\$ 69,861	\$ 151,130	\$ 159,444	37	TOTAL ORG./PROG. REQUIREMENTS	\$ 85,914	\$ -	\$ -	37

SEWER FUND

	Historical Data				REQUIREMENTS FOR: <u>(Sewer Department)</u>	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
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	Interfund Loan Repayment - Interest	\$ 2,828			15
16				16	Interfund Loan Repayment - Principal	\$ 3,304			16
17				17	TOTAL DEBT SERVICE	\$ 6,132	\$ -	\$ -	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			\$ 1,000	27	TOTAL OPERATING CONTINGENCY	\$ 1,000			27
28	\$ -	\$ -	\$ 1,000	28	Total Requirements Not Allocated	\$ 7,132	\$ -	\$ -	28
29	\$ 69,861	\$ 151,130	\$ 159,444	29	Total Org./Prog. Requirements	\$ 85,914	\$ -	\$ -	29
30	\$ -	\$ -		30	Reserved for future expenditure				30
31	\$ 16,798	\$ 17,688		31	Ending balance (prior years)				31
32				32	UNAPPROPRIATED ENDING FUND BALANCE				32
33	\$ 86,659	\$ 168,818	\$ 160,444	33	TOTAL REQUIREMENTS	\$ 93,046	\$ -	\$ -	33

	Historical Data			RESOURCES FOR: (Highway Department)	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025					
1	\$ 12,699	11,268	\$ 10,152	1 Available cash on hand* (cash basis)	\$ 4,698		1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	\$ 622,710	\$ 634,067	\$ 600,000	4 Available cash on hand (L.G.I.P.)	\$ 635,000		4
5	\$ 635,409	\$ 645,335	\$ 610,152	5 Total cash on hand	\$ 639,698		5
6				6			6
7				7			7
8				8 OTHER RESOURCES			8
9	\$ 32,460	\$ 21,162	\$ 21,000	9 Highway Taxes	\$ 20,000		9
10	\$ 31,357	\$ 31,721	\$ 12,000	10 Interest Income (L.G.I.P.)	\$ 18,000		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	\$ 699,226	\$ 698,218	\$ 643,152	29 Total resources, except taxes to be levied	\$ 677,698	\$ -	\$ -
30				30 Taxes estimated to be received			
31				31 Taxes collected in year levied			
32	\$ 699,226	\$ 698,218	\$ 643,152	32 TOTAL RESOURCES	\$ 677,698	\$ -	\$ -

**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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					PERSONNEL SERVICES				
1	\$ 4,097	\$ 4,375	\$ 6,000	1	Operator	\$ 6,000			1
2	\$ 2,051	\$ 2,428	\$ 2,600	2	City Recorder	\$ 2,700			2
3	\$ 342	\$ 400	\$ 700	3	City Recorder (Relief)	\$ 700			3
4	\$ 9,823	\$ 7,448	\$ 10,000	4	Taxes & PERS	\$ 10,000			4
5	\$ 9,017	\$ 5,897	\$ 12,000	5	Portal Maintenance Operator	\$ 12,000			5
6	\$ 1,824	\$ 1,867	\$ 2,200	6	Operator Health Insurance	\$ 2,400			6
7	\$ 633	\$ 674	\$ 850	7	City Recorder Health Insurance	\$ 950			7
9	\$ 27,787	\$ 23,089	\$ 34,350	9	TOTAL PERSONNEL SERVICES	\$ 34,750	\$ -	\$ -	9
10				10	Total Full-Time Equivalent (FTE)				10
					MATERIALS AND SERVICES				
11	\$ 1,127	\$ 894	\$ 1,500	11	Community Beautification	\$ 1,500			11
12	\$ 2,567	\$ 3,525	\$ 4,500	12	Electricity & Internet Service (Rest Area and Bridge)	\$ 4,500			12
13	\$ -	\$ -	\$ 1,000	13	Engineer	\$ 1,000			13
14	\$ 204	\$ 65	\$ 500	14	Fuel (gas, oil, mileage)	\$ 400			14
15	*****	\$ 737	\$ 850	15	Garbage Service	\$ 1,100			15
16	\$ 860	\$ 754	\$ 1,500	16	Insurance (Worker's Comp)	\$ 1,500			16
17	\$ -	\$ 488	\$ 3,000	17	Landscaping	\$ 3,000			17
18	*****	*****	\$ 5,000	18	Landscape Maintenance (Defensible Space)	\$ 5,000			18
19	\$ -	\$ -	\$ 800	19	Legal Fees	\$ 800			19
20	\$ 3,503	\$ 772	\$ 35,000	20	Repairs & Maintenance (Equipment & Facilities)	\$ 20,000			20
21	\$ 3,910	\$ 2,000	\$ 35,000	21	Repairs & Maintenance (Roads)	\$ 35,000			21
22	\$ 6,385	\$ 6,462	\$ 8,500	22	Street Lights	\$ 7,500			22
23	\$ 1,198	\$ 1,632	\$ 1,800	23	Supplies (Rest Area)	\$ 2,200			23
24	\$ 2,733	\$ 2,077	\$ 5,000	24	Water User Fees (Rest Area)	\$ 5,000			24
25	\$ 22,487	\$ 19,406	\$ 103,950	25	TOTAL MATERIALS AND SERVICES	\$ 88,500	\$ -	\$ -	25
					CAPITAL OUTLAY				
26	\$ -	\$ 4,470	\$ 15,000	25	Portal Improvements	\$ 10,000			25
27	\$ 404	\$ -	*****	26	Portal Improvements (Maintenance Shed)	*****	*****	*****	26
28		\$ -	\$ 5,000	27	Picnic Table Shelter	\$ -			27
29	\$ 6,915	\$ 13,110	\$ 10,000	28	River Access Improvements	\$ 10,000			28
30	\$ -	\$ 6,247	\$ 1,000	30	Security Camera System for Portal	\$ 1,500			30
31	\$ 7,319	\$ 23,827	\$ 31,000	31	TOTAL CAPITAL OUTLAY	\$ 21,500	\$ -	\$ -	31
32	\$ 57,593	\$ 66,322	\$ 169,300	32	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 144,750	\$ -	\$ -	32
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
33				33					33
34				34					34
35	\$ 57,593	\$ 66,322	\$ 169,300	35	TOTAL ORG./PROG. REQUIREMENTS	\$ 144,750	\$ -	\$ -	35

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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					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	\$ 10,000			21
22	\$ -	\$ -	\$ 15,000	22	Total Requirements Not Allocated	\$ 10,000	\$ -	\$ -	22
23	\$ 57,593	\$ 66,322	\$ 169,300	23	Total Org./Prog. Requirements	\$ 144,750	\$ -	\$ -	23
24	\$ 512,810	\$ 600,000	\$ 458,852	24	Reserved for future expenditure	\$ 522,948			24
25	\$ 128,823	\$ 31,896		25	Ending balance (prior years)				25
26		\$ -		26	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	\$ -	26
27	\$ 699,226	\$ 698,218	\$ 643,152	27	TOTAL REQUIREMENTS	\$ 677,698	\$ -	\$ -	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					RESOURCES				
1	\$ 7,724	\$ 14,364	\$ 18,000	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					4
5				5	Transfer from General Fund (TLT)	\$ 7,800			5
6	\$ 24,651	\$ 21,319	\$ 15,000	6	RTMP grant	\$ 15,000			6
7	\$ 291	\$ 321	\$ 100	7	Donations	\$ 100			7
8				8					8
9	\$ 32,666	\$ 36,004	\$ 33,100	9	Total Resources, except taxes to be levied	\$ 40,900	\$ -	\$ -	9
10				10	Taxes estimated to be received				10
11				11	Taxes collected in year levied				11
12	\$ 32,666	\$ 36,004	\$ 33,100	12	TOTAL RESOURCES	\$ 40,900	\$ -	\$ -	12
					REQUIREMENTS				
13	\$ -	\$ -	\$ 50	13	Administration	\$ 50			13
14	\$ 1,828	\$ -	\$ 4,550	14	Signs & Billboards	\$ 3,500			14
15	\$ 2,180	\$ 2,697	\$ 3,500	15	Bridge Lighting Festival	\$ 3,850			15
16	\$ -	\$ 3,000	\$ 3,000	16	Fireworks Display/Concerts	\$ 3,000			16
17	\$ 119	\$ 119	\$ 3,000	17	Web Design & Hosting	\$ 5,000			17
18	\$ -	\$ -	\$ 1,000	18	Fall Event	\$ 1,000			18
19	\$ 675	\$ 473	\$ 1,000	19	Spring Event	\$ 1,000			19
20	\$ -	\$ -	\$ 1,500	20	Advertising/Marketing	\$ 2,500			20
21	\$ 11,500	\$ 7,500	\$ 12,000	21	Special Events & Sponsorships	\$ 16,000			21
22	\$ 2,000	\$ 2,000	\$ -	22	Chamber of Commerce	\$ -			22
23				23					23
24				24					24
25	\$ -	\$ -	\$ 3,500	25	Reserved for Future Expenditures	\$ 5,000			25
26	\$ 14,364	\$ 20,215		26	Ending balance (prior years)				26
27	\$ -		\$ -	27	UNAPPROPRIATED ENDING FUND BALANCE	\$ -			27
28	\$ 32,666	\$ 36,004	\$ 33,100	28	TOTAL REQUIREMENTS	\$ 40,900	\$ -	\$ -	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
					RESOURCES						
1	\$ 59,288	\$ 38,310	\$ 19,502	1	Cash on hand * (cash basis), or		\$ -				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	\$ 38,310	\$ 19,502	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	\$ 59,305	\$ 38,310	\$ 19,502	12	TOTAL RESOURCES		\$ -	\$ -	\$ -		12
13				13	REQUIREMENTS						13
14				14	Org Unit or Prog & Activity	Object Classification	Detail				14
15	\$ -	\$ -		15	Wastewater	Materials/Serv	Engineer	\$ -	\$ -		15
16	*****	\$ 1,485	\$ 17,149	16		Materials/Serv	WWFP	\$ -			16
17			\$ 2,353	17		Transfer to GF		\$ -			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	\$ -	\$ -	22	Drinking Water	Materials/Serv	Engineer	\$ -	\$ -		22
23	\$ 4,769	\$ 10,424	\$ -	23		Materials/Serv	WMCP	\$ -	\$ -		23
24	\$ 7,500	\$ 6,898	\$ -	24		Materials/Serv	Repair/Maint	\$ -	\$ -		24
25				25							25
26				26							26
27				27	Ending balance (prior years)						27
28	\$ 38,310	\$ 19,503		28	RESERVED FOR FUTURE EXPENDITURE			\$ -			28
29	\$ 59,305	\$ 38,310	\$ 19,502	29	TOTAL REQUIREMENTS			\$ -	\$ -	\$ -	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 2026-2027				
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
RESOURCES										
1	\$ 115,964	\$ 100,818	\$ 88,667	1	Cash on hand* (cash basis) or	\$ 93,667			1	
2				2	Working Capital (accrual basis)				2	
3				3	Previously levied taxes estimated to be received				3	
4				4	Interest	\$ 100			4	
5				5	Transferred IN, from water operating				5	
6				6	Transfer IN, from General Fund				6	
7				7					7	
8				8					8	
9	115,964	100,818	\$ 88,667	9	Total Resources, except taxes to be levied	\$ 93,767	\$ -	\$ -	9	
10				10	Taxes estimated to be received				10	
11				11	Taxes collected in year levied				11	
12	\$ 115,964	\$ 100,818	\$ 88,667	12	TOTAL RESOURCES	\$ 93,767	\$ -	\$ -	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	\$ 2,901	\$ 20,000	15		Materials/Serv	Repairs	\$ 20,000	15	
16	\$ -	\$ 4,250	*****	16		Transfer Out WF	Truck	*****	16	
17				17		Materials/Serv	Cert. Consultant	\$ 1,000	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	Total Org./Prog. Requirements			\$ 26,000	26	
27				27	Ending balance (prior years)				27	
28	\$ 100,818	\$ 93,667	\$ 63,667	28	RESERVED FOR FUTURE EXPENDITURE			\$ 67,767	28	
29	\$ 115,964	\$ 100,818	\$ 88,667	29	TOTAL REQUIREMENTS		\$ 93,767	\$ -	\$ -	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 2026-2027				
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
					RESOURCES					
1	\$ 89,116	\$ 89,116	\$ 79,866	1	Cash on hand* (cash basis) or	\$ 44,866	\$ -	\$ -	1	
2				2	Working Capital (accrual basis)				2	
3				3	Previously levied taxes estimated to be received				3	
4				4	Interest	\$ 100	\$ -	\$ -	4	
5				5	Transferred IN, from General Fund				5	
6				6	Interfund Loan Repayment	\$ 40,000	\$ -	\$ -	6	
7				7					7	
8				8					8	
9	\$ 89,116	\$ 89,116	\$ 79,866	9	Total Resources, except taxes to be levied	\$ 84,966	\$ -	\$ -	9	
10				10	Taxes estimated to be received				10	
11				11	Taxes collected in year levied				11	
12	\$ 89,116	\$ 89,116	\$ 79,866	12	TOTAL RESOURCES	\$ 84,966	\$ -	\$ -	12	
					REQUIREMENTS					
13				13	Org Unit or Prog & Activity	Object Classification	Detail			13
14	*****	\$ -	\$ 5,000	14	Wastewater	Materials/Serv	Engineer	\$ 5,000	\$ -	\$ -
15	*****	\$ -	\$ 10,000	15		Materials/Serv	Repairs	\$ 15,000	\$ -	\$ -
16	*****	\$ 4,250	\$ -	16		Transfer Out SF	Truck	*****	*****	*****
17	*****	\$ -	\$ 4,500	17		Materials/Serv	WWFP	*****	*****	*****
18	*****	*****	\$ 40,000	18		Transfer Out SF	Interfund Loan	*****	*****	*****
19				19		Materials/Serv	Cert. Consultant	\$ 1,000		
20				20						
21				21						
22				22						
23				23						
24				24						
25				25						
26				26	Total Org./Prog Requirements			\$ 21,000		
27				27	Ending balance (prior years)					
28	\$ 89,116	\$ 84,866	\$ 20,366	28	RESERVED FOR FUTURE EXPENDITURE			\$ 63,966	\$ 20,366	\$ 20,366
29	\$ 89,116	\$ 89,116	\$ 79,866	29	TOTAL REQUIREMENTS			\$ 84,966	\$ 20,366	\$ 20,366

**FORM
LB-11**

**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

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

CITY HALL BUILDING FUND

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027					
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
					RESOURCES						
1	\$ 80,620	\$ 80,620	\$ 80,620	1	Cash on hand* (cash basis) or	\$ 68,710			1		
2				2	Working Capital (accrual basis)				2		
3				3	Previously levied taxes estimated to be received				3		
4				4	Interest	\$ 100			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	\$ 68,810	\$ -	\$ -	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	\$ 68,810	\$ -	\$ -	12		
13				13	REQUIREMENTS				13		
14				14	Org Unit or Prog & Activity	Object Classification	Detail			14	
15			\$ -	15	City Hall	Capital Outlay	Land Acquisition	\$ -	\$ -	\$ -	15
16			\$ 15,000	16		M&S	Architect	\$ -	\$ -	\$ -	16
17			\$ 5,000	17		M&S	Land Dev Svcs	\$ 5,000	\$ -	\$ -	17
18			\$ -	18		Transfer Out - GF		\$ -	\$ -	\$ -	18
19			\$ 20,000	19		M&S	Site Plan	\$ 10,000	\$ -	\$ -	19
20				20		M&S	Repairs	\$ 20,000			20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27	Total Org./Prog. Requirements			\$ 35,000			27
28				28	Ending balance (prior years)						28
29	\$ 80,620	\$ 80,620	\$ 40,620	29	RESERVED FOR FUTURE EXPENDITURE			\$ 33,810	\$ -	\$ -	29
30	\$ 80,620	\$ 80,620	\$ 80,620	30	TOTAL REQUIREMENTS			\$ 68,810	\$ -	\$ -	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					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				13
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)				28
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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2043	First Preceding Year 2024-2025						
				RESOURCES				
1	\$ 7,300	\$ 7,300	\$ 7,300	1 Cash on hand - water* (cash basis)	\$ 7,300	\$ -	\$ -	1
2	\$ 9,320	\$ 9,320	\$ 9,320	2 Cash on hand - sewer* (cash basis) or	\$ 9,320	\$ -	\$ -	2
3				3 Working Capital (accrual basis)				3
4				4 Interest	\$ 50			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	\$ 16,670	\$ -	\$ -	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	\$ 16,670	\$ -	\$ -	13
				REQUIREMENTS by Org. Unit/Prog.&Activity				
14	\$ -	\$ -	\$ 1,000	14 SDC Improvements - Water	\$ 1,000	\$ -	\$ -	14
15	\$ -	\$ -	\$ 1,000	15 SDC Improvements - Sewer	\$ 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 Total Org./Prog. Requirements	\$ 2,000			27
28				28 Ending balance (prior years)				28
29	\$ 16,620	\$ 16,620	\$ 14,620	29 RESERVED FOR FUTURE EXPENDITURE	\$ 14,670	\$ 14,620	\$ 14,620	29
30	\$ 16,620	\$ 16,620	\$ 16,620	30 TOTAL REQUIREMENTS	\$ 16,670	\$ 14,620	\$ 14,620	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				RESOURCES AND REQUIREMENTS (Planning Department)	Budget for Next Year 2026-2027			
Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
RESOURCES								
1	\$ -	\$ 1,624	\$ -	1 Cash on hand * (cash basis), or	\$ 2,000	\$ -	\$ -	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	\$ -	\$ 2,000	6 Continuation of Grant				6
7				7				7
8				8				8
9	\$ 2,000	\$ 1,624	\$ 2,000	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	\$ 2,000	\$ 1,624	\$ 2,000	12 TOTAL RESOURCES	\$ 2,000	\$ -	\$ -	12
REQUIREMENTS								
13	\$ 376	\$ 850	\$ 1,000	13 Legal	\$ 1,500	\$ -	\$ -	13
14			\$ 200	14 Notice Member Meetings	\$ 200	\$ -	\$ -	14
15		\$ 774	\$ 300	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 Total Org/Prog. Requirements	\$ 2,000			23
24	\$ -	\$ -	\$ 500	24 Reserved for Future Expenditures	\$ -	\$ -	\$ -	24
25	\$ 1,624	\$ -		25 Ending balance (prior years)				25
26	\$ -	\$ -	\$ -	26 UNAPPROPRIATED ENDING FUND BALANCE	\$ -			26
27	\$ 2,000	\$ 1,624	\$ 2,000	27 TOTAL REQUIREMENTS	\$ 2,000	\$ -	\$ -	27