

Cook and Brown Street and Drainage MSBU

Fund Financial Report - 5 Year Annual Report

Oct. 1, 2020 - Sept. 30, 2025

	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Amended Budget FY2025	Actual FY2025
Beginning Balance	\$ 202,928	\$ 232,024	\$ 284,430	\$ 338,359	\$ 252,664	\$ 252,664	\$ 309,675
Revenues							
Assessments & Earnings							
<i>Assessments</i>	111,552	111,846	108,832	60,029	63,208	-	60,433
<i>Interest</i>	1,249	2,200	11,808	6,562	885	-	5,557
<i>Interest Earnings-L.G.S.F.T.F.</i>	-	-	-	7,096	-	-	5,203
<i>Net Inc/(Decr) Fair Market Value-Investments</i>	(1,266)	(5,324)	2,333	4,420	-	-	1,167
<i>Interest-Tax Coll</i>	-	-	-	54	-	-	156
<i>Excess Fees /Tax Collector</i>	672	615	590	262	-	-	283
<i>Less 5% Reserve - FS 129.01(2)b</i>	-	-	-	-	(3,205)	-	-
Grant & Subsidy Revenue							
Loans & Borrowing							
<i>Debt Proceeds</i>	-	-	125,000	-	-	-	-
Total Revenue	\$ 112,207	\$ 109,337	\$ 248,563	\$ 78,423	\$ 60,888	\$ 60,888	\$ 72,799
Expenditures							
Contract Services							
<i>Engineering</i>	-	-	-	-	-	-	-
<i>Other Contractual Srvs</i>	-	250	-	-	-	-	-
<i>Concrete Flatwork</i>	-	-	-	-	5,000	-	-
<i>Street Sweeping</i>	-	-	-	-	-	-	-
<i>Installed Sod</i>	-	-	-	-	-	-	-
<i>Paving</i>	-	-	-	-	-	-	-
<i>Grading</i>	-	10,305	12,800	-	20,000	-	13,351
Contract Services; other							
<i>Pipe Lining</i>	-	-	-	-	-	-	-
<i>Right of Way Maint</i>	-	-	-	-	-	-	-
<i>ROW Reclamation</i>	-	-	-	-	-	-	-
<i>Specialty Mowing</i>	-	-	-	-	-	-	-
Public Works Services							
<i>Equip Repl Charges-PubWrks</i>	9,679	2,251	2,376	11,772	12,215	13,000	25,002
<i>Operating Exp-PubWrks</i>	40,735	12,384	16,750	56,575	69,926	30,000	99,207
<i>Road & Bridge Materials</i>	2,812	-	4,085	6,896	51,664	-	49,362
<i>Sign Materials</i>	38	-	-	53	266	-	86
Internal Charges							
<i>Central/Indirect Srvs</i>	1,050	2,282	1,674	1,345	2,755	-	2,755
Purchased Services							
<i>Personal Srvs-InterDept</i>	-	-	-	-	-	-	-
<i>Postage</i>	-	-	-	-	-	-	83
<i>Printing & Binding</i>	-	-	-	-	-	-	27
<i>Advertising-Legal</i>	-	-	-	-	-	-	370
<i>Fees-Landfill</i>	15	299	-	45	500	-	233
<i>Collection Fee-Tax Collector</i>	1,427	1,414	1,313	613	1,265	-	598
Materials and Supplies							
Capital Outlay							
<i>Imprv-Other Than Bldgs</i>	-	-	-	-	-	-	-
Debt Services							
<i>Principal</i>	25,000	25,000	150,000	25,000	25,000	-	25,000
<i>Interest</i>	2,345	2,735	5,625	4,809	3,077	-	2,556
<i>Other Debt Service Costs</i>	11	11	11	-	-	-	-
Total Expenditures	83,111	56,930	194,634	107,107	191,668	234,668	218,632
Reserves (Ending Fund Balance)	\$ 232,024	\$ 284,430	\$ 338,359	\$ 309,675	\$ 121,884	\$ 78,884	\$ 163,842
<i>Reserve %</i>	73.6%	83.3%	63.5%	74.3%	38.9%	25.2%	42.8%

Date Prepared: 1/30/2026