



128 S Main St.  
PO Box 445  
Condon, OR 97823  
P: 541-384-2711  
F: 541-384-2700

**AGENDA  
CITY OF CONDON  
REGULAR MEETING  
128 SOUTH MAIN STREET, CITY HALL, CONDON, OREGON  
Monday, April 19, 2021, 7:00 PM**

**1. ZOOM LINK**

**1.1. Join Zoom Meeting**

<https://us02web.zoom.us/j/86054216865?pwd=N1dCSzhqTCtIMlp1VSsxbkwxcUptZz09>

Meeting ID: 860 5421 6865

Passcode: 098034

One tap mobile

+12532158782,,86054216865#,,,,\*098034# US (Tacoma)

+13462487799,,86054216865#,,,,\*098034# US (Houston)

**2. PRIOR YEAR CHAIRMAN OR MAYOR CALL BUDGET COMMITTEE MEETING TO ORDER**

**3. ROLL CALL**

**4. PUBLIC COMMENT ON 2021-22 CITY OF CONDON BUDGET & STATE REVENUE SHARING**

**4.1. The Budget Committee will hear comments from the public regarding the budget and possible uses of State Revenue Sharing Revenue. Comments are limited to five (5) minutes.**

**5. ELECTION OF BUDGET COMMITTEE OFFICERS**

**5.1. Elect Budget Committee Chairperson**

**5.2. Election of Budget Committee Secretary**

**6. REVIEW & APPROVE THE MINUTES OF THE APRIL 21, 2020 BUDGET COMMITTEE MEETING**

**6.1. Review & Approve the April 21, 2020 Budget Committee Meeting Minutes**

**7. RECEIVE THE BUDGET MESSAGE & 2021-22 CITY OF CONDON BUDGET**

**7.1. Budget Message for 2021-22 Budget**

**7.2. Budget Committee Notes for 2021-22**

**7.3. 2021-22 Budget & Related Documents**

**8. DISCUSS 2021-22 CITY OF CONDON BUDGET**

**8.1. Discuss and Review 2021-22 City of Condon Budget**

**9. MOTION TO APPROVE THE BUDGET OR CONTINUANCE TO APRIL 26, 2021**

**9.1. Motion to Approve 2021-22 Budget Or Continuance**

**10. ADJOURN REGULAR MEETING**



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If necessary, Executive Session may be held in accordance with ORS 192.660(2)(). As this is a regular meeting of the Condon City Council, other matters may be addressed as deemed appropriate by the Council. Assisted listening device is available for persons with impaired hearing and should be scheduled for council meetings three working days prior to the Council meeting. The City of Condon is an Equal Opportunity Provider and Employer. Complaints of discrimination should be sent to City of Condon Administrator, PO Box 445, Condon, OR 97823

***Agenda prepared and distributed April 7, 2021***



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**CITY OF CONDON  
WORK SESSION AGENDA  
BUDGET COMMITTEE 4-21-2020  
Tuesday, April 21, 2020, 7:00 PM  
CONDON CITY HALL**

**1. CALL BUDGET MEETING TO ORDER - PRIOR YEAR CHAIRPERSON OR MAYOR**

Mayor Jim Hassing called the budget committee meeting to order at 7:01 p.m.

**1.1. Join Zoom Meeting**

<https://zoom.us/j/111338410?pwd=M112ZllldnIrUWt6Q0tESXdTdnlHdz09>

Meeting ID: 111 338 410

Password: 904122

**2. ROLL CALL**

**Present:** Mayor Jim Hassing; Councilors Jan Stinchfield, Tom Fatland, Dawn Parm & Michael Cronk; Budget Committee Members Jay LaRue, Cheryl Baker, Stephanie Carter, Dan Schott and Dennis Bruneau.

**Absent:** Councilors Donald Jamieson and Brian Barnett; Budget Committee Members Garnett Bettencourt and John Barnett.

**3. PUBLIC COMMENT ON 2020-21 CITY OF CONDON BUDGET & STATE REVENUE SHARING**

**3.1. The Budget Committee will hear comments from the public regarding the budget and possible uses of State Revenue Sharing Revenue. Comments are limited to five (5) minutes.**

Mayor Hassing opens the public comment for revenue sharing at 7:02. There was no public comment.

**4. ELECTION OF BUDGET COMMITTEE OFFICERS**

**4.1. Elect a Budget Committee Chairperson**

**A motion was made by Councilor Stinchfield to elect Mayor Hassing as the chairman of the Budget Committee. The motion was seconded by Councilor Parm and approved unanimously.**

**4.2. Elect a Budget Committee Secretary**

**A motion was made by Budget Committee Member LaRue to nominate Councilor Stinchfield as the Budget Committee Secretary. The motion was seconded by Councilor Parm and approved unanimously.**

**5. REVIEW & APPROVE APRIL 22, 2019 BUDGET COMMITTEE MEETING**

**5.1. April 22, 2019 Budget Committee Meeting Minutes**



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**A motion was made by Councilor Stinchfield to approve the April 22, 2019 Budget Committee minutes. The motion was seconded by Councilor Fatland and approved unanimously.**

## **6. RECEIVE THE BUDGET MESSAGE & 2020-21 CITY OF CONDON BUDGET**

### **6.1. 2020-21 Budget Message**

The Budget Committee waived the reading of the Budget message as they had received it in their packet.

### **6.2. Receive Proposed 2020-21 City of Condon Budget**

## **7. DISCUSSION OF THE 2020-21 CITY OF CONDON BUDGET**

CA Greiner went over a few items that affect multiple parts of the budget. Salary levels were budgeted with a 3% increase or \$1 an hour increase for people working under \$15 an hour. The PERS rates were lowered by approximately 15% with the Council buying down the transitional liability (unfunded actuarial liability) by paying \$181,000 and putting \$50,000 toward a program that PERS matched by 25%. This fee is to provide funds for a side account at PERS to offset rate increases. An employee was also budgeted in the Public Works department which makes wages and insurance higher than what may actually be expended. She also said that property insurance is estimated as rising by 13.4% and she rounded up to 15% increase, health insurance will increase in 2021 by 5%. CA Greiner noted that they are working on an internet payment system that integrates with the existing accounting system that will cost \$6,000 for training and installation and approximately \$400 a month increase. The Council will discuss in May if they want to move forward with this system. If completed it would come out of the capital reserve funds. The Community Fund in the General Fund was increased from \$10,000 to \$50,000 in anticipation of COVID-19 issues. CA Greiner noted that she had completed the budget prior to the COVID-19 crisis and some of the revenues may be over budgeted.

CA Greiner gave the Budget Committee a summary and notes of the budget but went through some of the funds to note where there were changes. In the General Fund CA Greiner stated that the Cash on Hand has increased due to higher cash available July 1. She noted that the golf course revenue has been dropping and hopes that with the same staff that this will increase in the next year. The swimming pool was raised due to increased rates for the year and the County SIP funds are starting to decline and will expire in 2023. Outside funding source is to account for the Gilliam County Special Project grant for pool equipment and repairs.

In the General Fund Administration expenses CA Greiner increased the Community Fund from \$10,000 to \$50,000 for COVID expenses and that it may need to be used to for other programs to assist with utility bills or Condon Chamber of Commerce due to transient tax being decreased as they have closed. She asked if the budget committee wanted to continue the Music and Art Grant to the school, day care and library that was set at \$8,000 a year. It was the consensus of the Budget Committee to continue this grant program in the 2020-21 fiscal year. The City Hall remodel project is to be completed by the end of 2020 and starting in the next month. The cost of the City Hall project is \$230,000, but anticipate some being spent in the current year. Police and Fire expenditures are similar to the prior year and the Golf Course Improvement line item remains the same with a project not been targeted at this time. The Park expenditures rose slightly due to the employee returning and being PERS eligible. Swimming Pool expenses are up due to anticipating getting a Gilliam County Special Project Grant for maintenance and repair. Transfers went up slightly due to larger contingency fund and transfer to Development fund for Housing project.

Memorial Hall shows small change due to transfer from current year with no projects targeted at this time.

Street Fund (003) has small change as it awaits two ODOT grants to be completed. A sidewalk grant on North Main Street was to be completed by June 2021 has now been pushed to June 2024. The other ODOT grant tied to paving and to the sidewalk grant is for \$100,000 and may not be able to be separated and not completed until later than anticipated. The paving will be near the Condon Child Care on Court, Washington and Jefferson streets.

State Revenue Sharing (004) holds the fiber project which has been completed and is now in the process of leasing the dark fiber. Councilor Stinchfield explained the partnership with Gilliam County to manager the fiber leases.



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Development (005) is where the proposed housing project will be located. The Council originally planned to develop lots north of the golf course for a housing development, but since are working with the Condon School District to take on the Condon Grade School property, including the baseball field, to develop housing. A grant has been included with hopes that the housing project may be linked with employers under a new state housing program.

Water (006) and Sewer (007) have risen slightly due to not hiring an additional employee and a larger transfer from the General Fund for water and Cash on Hand in the sewer fund. Councilor Fatland asked about the dollar amount of equipment on the item description and CA Greiner said that they have not been changed in years and probably need to be updated to reflect actual costs. It was also noted that several of the capital items are spread over several different reserve funds.

Reserve funds - Equipment (008), Water Equipment (080) and Sewer Equipment (090) have remained relatively the same due to the purchase of a new Public Works Pickup that is taken from all three funds. CA Greiner said that another pickup is expected to be purchased to replace the 10-year old Public Works pickup.

Sewer Reserve (010) and Water Trust (011) are similar to prior years.

Transient Tax (014) looks relatively the same but is expected to go down with forced COVID closures. Funds to back fill some of the activities paid for by this fund will have to be cut or funded from the Community Project line item in the General Fund.

Water Improvement (020) has some of the Public Work staff in as they continue to lay pipe in the construction months. The City had approximately \$180,000 left of the \$3 million grant from Gilliam County and may have half of that left to wrap it up in 2020-21. Wastewater Improvement (030) has no major projects at this point, but may assist with a portion of the housing project.

Debt Service (100) is for the bond that was passed in 1999 which collects taxes and will be paid off in 2040.

## **8. MOTION TO APPROVE THE BUDGET OR CONTINUANCE TO APRIL 28, 2020**

### **8.1. Motion to Approve 2020-21 City of Condon Budget**

**A motion was made by Councilor Fatland to approve taxes for the 2020-21 fiscal year at the rate of 7.282 per \$1,000 of assessed value for operating purposes, and in the amount of \$26,000 for payment of bond principal and interest. The motion was seconded by Budget Committee member Baker and approved unanimously.**

**A motion was made by Councilor Fatland that the City of Condon budget Committee approve the 2020-21 proposed budget as presented. The motion was seconded by Councilor Stinchfield and approved unanimously.**

## **9. ADJOURN BUDGET COMMITTEE MEETING**

Mayor Hassing adjourned the budget committee meeting at 7:34 p.m.

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Budget Committee Chair

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Date



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Attest: \_\_\_\_\_

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Kathryn Greiner, City Administrator

Date

**TO:** Budget Committee Members  
**FROM:** Kathryn Greiner, Budget Officer  
**SUBJECT:** 2021-22 Budget Message  
**DATE:** April 7, 2021

The City of Condon's 2021-22 proposed budget is presented to the Budget Committee for examination, review, comment, and possible modification. A short summary of changes in funds and projects has been outlined in the attached document for clarification purposes. The budget committee meeting will hear the budget message and anticipated changes within the operations of the City for the next fiscal year. Comments, questions, and discussion will be held **Monday, April 19, 2021, 7 p.m.** budget committee meeting. If another budget committee meeting is necessary, it will be held April 26, 2021, 7 p.m. at City Hall, 128 S. Main Street, Condon. City of Condon will offer the budget committee hearing in person plus allow anyone that wishes, to participate via Zoom. The Zoom link will be located on the City's website – [www.cityofcondon.com](http://www.cityofcondon.com)

#### **REVIEW OF 2020-21**

COVID-19 continued to disrupt city functions and way of doing business in the 2020-21 fiscal year. Zoom meetings became the new normal, and we are slowly moving back to in-person meetings with masks and putting some distance between us during meetings. The costs of Zoom, and the system to run Zoom, was reimbursed by the federal government CARES Act of 2020. These funds also funded the city's new front door and some expenses incurred at the swimming pool last summer.

The City of Condon Public Works Department crew continues to move forward replacing aging water line, although at a slower speed with two employees instead of three. A water line project was completed on Spring Street from Main to East Street last summer and this will be paved in the summer of 2021.

City of Condon, in partnership with Gilliam County, formed the Fiber Council which is tasked with managing the dark fiber lines leased from Inland Development/Windwave. Due to Covid there have been no leases signed, therefore the city has started using the line for its own use, while continuing to maintain the availability to lease to other entities.

Condon City Councilors are continuing their efforts toward making workforce housing available on city owned property. The City inherited Condon School District property that included the Condon Grade School building and the adjoining baseball/play field and is converting that vacant block into six building housing lots. The block is being rezoned and the city is working with a developer to have houses built on those six lots in the next 2-5 years. The project is receiving

funding from Gilliam County to install water, sewer and electrical lines on the lot, plus paving McKinley Street on the east side. If this is successful, the city will then move its efforts of housing back to the Fairway Housing project that is north of the golf course. The Condon Grade School building is being evaluated to determine future use when it is vacated in August of 2022.

City continues to operate the Condon School District swimming pool with the financial support of Gilliam County. Changes this year is that the school no longer wishes to assist with any grants or funding toward maintenance or repairs, so some of the community funds will be re-directed to the pool facilities. A community pool community has been formed to determine the future of the swimming pool. Manager Shellie Johnson that makes it all run smoothly. The City's golf course has struggled with lack of water last year, and the park continues to be the gem of Condon.

### **LOOKING FORWARD – 2020-21**

Last year we thought that the lockdown due to COVID would be behind us by the end of the summer. We are just now seeing a light at the end of the tunnel, and hope for some sense of normalcy in operation and the ability to return to some community activities in this year. The City will receive approximately \$142,000 over the next two years from the recent federal Rescue Plan that must be used for infrastructure. The City anticipates that this will be used to complete water line extensions to Fairway housing project or complete some needed street paving.

The Public Works department continues to move forward with water improvement projects using a prioritized list to complete several blocks per year. This year the crew will complete the Spring Street project from East to Jefferson Streets, and assist with a new water line across a portion of the golf course to connect city water to that irrigation system.

The Fiber Council has not been active with the lack of activity of the leases for the dark fiber but hoping to help get broadband to rural Gilliam County which will get it to city facilities that includes City Farm, reservoir and to the City Shop. Although an RFP was put out in November for the City of Condon, the one proposal that was received was from Home Telephone and did not offer any less expensive solution to city residents. Will continue to work on ideas that may help residents get more robust broadband at a competitive price.

ODOT awarded Condon a grant to do sidewalks on North Main Street and portions of and it is anticipated that it will be completed in 2022. This is an approximate \$550,000 project that has had to be pared down due to rising costs since the grant was submitted in 2016 and ADA issues that are now required by ODOT. Along with this grant, the City was awarded a Special City Allotment grant from ODOT for \$100,000 that will pave near the Condon Day Care and Ward Street near the Gilliam County SWCD. This project has been a lesson in patience since the Main Street project grant was submitted in 2016.

Several large projects are being planned for the city that include housing developments on city owned land, evaluating the Condon Grade School building and property and continuing to work on improving broadband for residents. The city anticipates applying for grants from Gilliam County, state and federal when applicable.

The City of Condon has two loans from USDA for wastewater system in 1999 and 2004. The 1999 loan is from General Obligation Bonds to build the city shop and collects taxes to pay for a majority of the annual bond payment. The other loan was to complete a large wastewater project in 2004 and is a 40-year term at 4.250% interest. An option is to pay off the 2004 loan this year

for savings of approximately \$210,000 in interest payments over the remainder of the loan (due in 2044). The decision is put to the budget committee to determine if they would like to pay this loan off or continue the payments for another 23 years.

### **Explanation of the Budget Document**

The City of Condon's 2021-22 budget is approximately \$1 million more than 2020-21 budget due to additional revenue from COVID grant funds, Gilliam County grants for infrastructure and swimming pool grants, and the possibility of grants to evaluate the Condon Grade School building.

### **Conclusion**

The total 2021-2022 City of Condon proposed budget requirements are \$8,507,000. The amount of taxes imposed in 2021-22 is at the permanent rate of \$7.2820 per \$1,000 of assessed value for operations and approximately \$26,000 for bonds. The City of Condon adheres to Oregon Budget Law.

Kathryn Greiner  
Budget Officer

# CITY OF CONDON

## 2021-22 Budget Notes

The following document is to assist budget members in reviewing the City of Condon's 2021-22 budget. Please review the document, and I encourage you to contact me with any questions prior to the meeting. Kathryn Greiner - 541-384-2711, via email at [admin@cityofcondon.com](mailto:admin@cityofcondon.com) or stop by my office at 128 S. Main Street.

### CITY OF CONDON BUDGET INFORMATION

- The Condon City Council held a goal session January 22, 2021 to prioritize projects and a copy is attached. The budget is a document that attempts to reflect the priorities set by the council.
- The City of Condon budget is broken down into different funds and all funds must balance revenues to expenditures. The City has two Enterprise Funds (Water and Sewer) that are to be self-supporting; meaning that receipts taken in should cover all expenditures.
- Cash on Hand in several funds may fluctuate as they are an estimate every year. The estimates were based on the cash balance in March, then anticipate what may occur in the final months of the year.
- The cash on hand for "actual" figures will be large in the budget due to auditing changes in the past several years that add the fixed asset and depreciation amounts. It does not reflect the actual cash that they city has in the bank.
- An important element of the budget is the operating services – General (including police, fire, golf & park), Water, and Sewer – do not account for equipment replacement costs. The budgeted replacement of equipment is found in equipment reserve funds in the budget.
- Due to the city's Capitalization Policy, all purchases under \$5,000 must be expensed rather than capitalized in a reserve fund. This drives up the expense line in all funds for items that do not meet the \$5,000 threshold.
- Condon City Council reviews the fee scheduled periodically and changed the water fees to be gradual fees based on usage. They will go into effect June 1, 2021. The goal is to raise the fees gradually to account for inflation.
- Payroll costs include PERS, health and life insurance for employees. The PERS rates decreased dramatically due to the City participating in a match program with PERS. PERS rates are now 29% for Tier1/2 and 26% for OSPRG. These rates are approximately 15% lower due to a pay down of the debt owed to the PERS. Health insurance had a small increase for 2021 and is estimated to remain the same for 2022.
- Insurance costs for, liability, auto and workers' compensation will remain flat, but a 10% increase in property is expected January 2022. The city purchases insurance from City County Insurance Services and has for over 40 years.

### SPECIFIC FUND CHANGES

#### General Fund - 001

- The General Fund revenue will see an increase in taxes and a COVID relief grant, but the cash carryover is down slightly due to completion of the City Hall remodel project. The total cost of the remodel was approximately \$290,000.
- The **administration** has gone done due to the completion of the City Hall remodel project. There continue to be funds in the Building Improvements to update the façade of City Hall.
- The **police** department has decreased slightly due to over budgeting the Gilliam County Sheriff's office contract in the current year.

- The **fire** department budget has remained the same.
- The **golf course** budget has remained approximately the same as the prior year which includes clubhouse improvements that were not completed in the current budget year. It may decrease in the next year with the improvements to irrigation system.
- The **park** department budget has remained relatively the same.
- The **swimming pool** budget has increased due to an anticipated grant for pool repairs from Gilliam County Special project grant and increase in minimum wage.
- The **transfers** and contingency have increased due to a larger transfer amounts for housing development, consideration of paying off debt and COVID funds for infrastructure.

#### **Memorial Hall Fund - 002**

- The **Memorial Hall** fund will increase because there may be some projects in the kitchen or complete the installation of track lighting.

#### **State Street Fund - 003**

- The **street** fund increased slightly due to a higher Cash on Hand balance due to ODOT grant not being completed. The city has also received a \$100,000 grant from ODOT for paving that is anticipated being completed in July 2021. The city can then apply for another \$100,000 grant from ODOT for paving in August that would be available in 2022. The North Main Street sidewalk project with ODOT is to be completed in 2022 – after 5 years of planning by ODOT.

#### **State Revenue Sharing Fund - 004**

- The **state revenue sharing** has decreased slightly due to no leases on the dark fiber line with is leased by the city. Funds are still available to work on broadband for residents and to connect city facilities – City Farm, reservoir and city shop.

#### **Development Grant Fund - 005**

- The **development** fund has increased substantially due to a proposed housing development on property received from Condon School District. The city is working with a developer to build six homes on the former baseball field in the next 2-5 years. The city received a grant of \$175,000 from Gilliam County for infrastructure and the city will contribute an estimated \$160,000 for that project. The city is also looking to extend water and sewer lines to future development north of the Condon Golf Course.

#### **Water Fund - 006**

- The **water** fund shows a slight increase due to projected increase in Cash on Hand. This still accounts for two full time Public Works employees, utility billing clerk, administration, and potential part time labor for projects.

#### **Sewer Fund - 007**

- The **sewer** fund has an increase in the Cash on Hand balance of \$50,000 that increases the overall budget. A larger transfer from this fund to Wastewater Improvement Fund (030) to pay off an USDA debt has been included.

#### **Equipment Reserve - 008**

- The **equipment reserve** fund increased due to increase in transfers but was used to purchase a new pickup for the Public Works Department which made it minimal.

### **Sewer Reserve - 010**

- The **sewer reserve** fund increased slightly with monthly reserve charges. Interest rates went down considerably which caused a cut in interest collected.

### **Water Trust Fund - 011**

- The **water trust** fund is to account for deposits given by the customers. The auditors have recommended not to budget for this fund due to it being a trust and the money received is just held until it can be returned to the customer.

### **Transient Room Tax Fund - 014**

- The **transient** fund distributes 60% of the taxes collected annually to the Condon Chamber of Commerce for tourism activities, and the remaining 40% used at the discretion of the City for tourism activities or facilities. This year funds were to be used for other Condon Chamber of Commerce activities, but due to COVID, requests for the concerts will be paid in June for the 2021 instead of 2020 concert series. Surprisingly, the revenues collected did not drastically change for transient taxes collected from the previous year.

### **Water System Improvement Fund – 020**

- The City has approximately \$130,000 left of the Gilliam County grant funds of the \$1.4 million received. The city's public works crew continues to work on water pipe replacement. A portion of the public works employees' wages is included in this fund. A portion of the funds is a new GPS program of mapping our infrastructure that will save time and money for future construction projects.
- Cell tower revenue received in the General Fund (\$22,000) is transferred to this fund to continue to replace water lines.
- Added a building improvement line item to fund a steel building at the City Shop to house equipment. The other portion of this building is in the Wastewater Improvement Fund (030).

### **Wastewater System Improvement Fund - 030**

- The **wastewater system improvement** fund is to account for funds set aside for future wastewater projects.
- Added a building improvement line item to fund a steel building at the City Shop to house equipment. The other portion of this building is in the Water Improvement Fund (020).
- There is one loan outstanding in this fund that was received in 2004 and first payment of the 40-year debt was made in 2004. Deliberation of paying off the loan that is in this fund will be done with the Budget Committee.

### **Water Equipment Reserve Fund -080**

- The **water equipment reserve** fund has decreased slightly due to the purchase of a Public Works pickup in the current fiscal year.

### **Sewer Equipment Reserve Fund - 090**

- The **sewer equipment reserve** fund has decreased slightly due to the purchase of a Public Works pickup in the current fiscal year.

### **Debt Service Fund - 100**

- The **debt service** fund is for the debt associated with the passage of the bond in 1996. This debt will be paid off in 2039.

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>GENERAL FUND</b>							
<b>GENERAL FUND</b>							
.00	.00	750,000.00	001-000-401000	CASH ON HAND	675,000.00	.00	.00
11,114.28	3,537.77	6,500.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	.00	.00
10,876.04	14,693.39	12,000.00	001-000-403000	CURRENT ROAD LEVY	.00	.00	.00
.00	.00	1,000.00	001-000-404000	PRIOR ROAD LEVY	.00	.00	.00
1,205.00	1,205.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	.00	.00
35,548.60	37,105.36	40,000.00	001-000-406000	ELECTRIC FRANCHISE	40,000.00	.00	.00
892.65	.00	500.00	001-000-407000	TV FRANCHISE	.00	.00	.00
14,070.56	13,649.75	15,000.00	001-000-408000	LIQUOR APPORTIONMENT	20,000.00	.00	.00
789.03	768.50	1,000.00	001-000-409000	CIGARETTE TAX	1,000.00	.00	.00
11,386.33	11,608.91	2,000.00	001-000-410000	MISC., DOG TAGS, ETC.	5,000.00	.00	.00
26,048.55	11,634.75	10,000.00	001-000-411000	GOLF GREENS FEES & DUES	10,000.00	.00	.00
22,811.17	18,455.44	15,000.00	001-000-412000	REFUNDS AND INTEREST	10,000.00	.00	.00
11,191.91	10,749.16	15,000.00	001-000-413000	TELEPHONE FRANCHISE	15,000.00	.00	.00
.00	62.15	500.00	001-000-414000	SALE OF SUPPLIES	500.00	.00	.00
400.00	150.00	1,000.00	001-000-416000	RENTALS	1,000.00	.00	.00
228,451.14	236,901.27	255,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	260,000.00	.00	.00
249,813.42	249,813.42	250,000.00	001-000-418000	OWSI HOST FEE	275,000.00	.00	.00
15,000.00	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	.00	.00
7,712.88	8,736.12	8,000.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	.00	.00
46,289.49	46,328.29	55,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	80,000.00	.00	.00
188,150.11	181,771.54	180,000.00	001-000-450000	GILLIAM COUNTY SIP	200,000.00	.00	.00
.00	13,412.50	20,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	150,000.00	.00	.00
19,495.19	21,905.52	23,000.00	001-000-460500	CELL TOWER REVENUE	24,000.00	.00	.00
<b>Total GENERAL FUND:</b>							
901,246.35	889,988.84	1,669,000.00			1,787,500.00	.00	.00
<b>ADMINISTRATION EXPENDITURES</b>							
29,821.68	30,716.52	31,650.00	001-100-500110	RECORDER/TREASURER	32,500.00	.00	.00
1,482.00	1,521.00	3,000.00	001-100-500120	JANITOR	3,600.00	.00	.00
4,107.24	4,587.17	5,200.00	001-100-500130	CLERICAL (PART-TIME)	9,500.00	.00	.00
2,709.03	2,817.16	3,100.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	3,500.00	.00	.00
11,946.84	11,311.12	13,800.00	001-100-504300	HEALTH INSURANCE	18,900.00	.00	.00
1,258.71	1,256.87	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
20.66	19.56	50.00	001-100-504500	LIFE INSURANCE	50.00	.00	.00
87.90	78.60	125.00	001-100-504600	LONG TERM DISABILITY INSURANCE	150.00	.00	.00
857.18	697.51	1,000.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
20.65	130.33	5,000.00	001-100-504800	WORKER'S COMPENSATION	5,000.00	.00	.00
12,556.93	168,644.52	12,000.00	001-100-505000	PERS	12,000.00	.00	.00
761.00	916.00	2,000.00	001-100-600005	ADVERTISING	2,000.00	.00	.00
2,976.56	4,928.78	6,500.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	6,500.00	.00	.00
6,750.00	7,250.00	7,000.00	001-100-600020	AUDIT	7,000.00	.00	.00
8,552.99	7,363.02	13,000.00	001-100-600030	UTILITIES	12,000.00	.00	.00
6,621.42	7,186.56	8,000.00	001-100-600040	CITY BUILDINGS	10,000.00	.00	.00
11,112.62	9,681.97	12,000.00	001-100-600050	INSURANCE & BONDING	12,500.00	.00	.00
2,100.00	1,975.00	2,100.00	001-100-600060	MAYOR & COUNCIL STIPEND	2,100.00	.00	.00
2,365.38	2,177.94	4,000.00	001-100-600070	TELEPHONE	2,500.00	.00	.00
8,624.01	4,817.87	10,000.00	001-100-600080	LEGAL	10,000.00	.00	.00
.00	.00	2,500.00	001-100-600090	ORDINANCE BOOK UPDATING	2,500.00	.00	.00
2,976.44	2,105.22	3,500.00	001-100-600140	TRAINING, SCHOOLS, ETC.	3,500.00	.00	.00
4,238.67	4,254.44	6,500.00	001-100-600150	COMPUTER SUPPORT	6,500.00	.00	.00
8,332.00	13,380.79	50,000.00	001-100-600600	COMMUNITY PROJECTS	14,500.00	.00	.00
28,436.59	51,834.95	250,000.00	001-100-700100	BUILDING IMPROVEMENTS	100,000.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>Total ADMINISTRATION EXPENDITURES:</b>							
158,716.50	339,652.90	452,025.00			277,800.00	.00	.00
<b>POLICE DEPARTMENT EXPENDITURES</b>							
.00	.00	1,000.00	001-150-500130	POLICE CHIEF/SENIOR OFFICER	1,000.00	.00	.00
4,462.00	.00	.00	001-150-500140	POLICE OFFICER	.00	.00	.00
500.00	.00	.00	001-150-500170	OVERTIME	.00	.00	.00
379.59	.00	1,000.00	001-150-504100	SOCIAL SECURITY/EMPLOYER	1,000.00	.00	.00
.00	.00	1,000.00	001-150-504300	HEALTH INSURANCE	1,000.00	.00	.00
.00	.00	100.00	001-150-504500	LIFE INSURANCE	100.00	.00	.00
.00	.00	100.00	001-150-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
44.66	49.35	100.00	001-150-504700	UNEMPLOYMENT INSURANCE	100.00	.00	.00
2,509.16	.00	100.00	001-150-504800	WORKER'S COMPENSATION	100.00	.00	.00
.00	10,000.00	100.00	001-150-505000	PERS	100.00	.00	.00
53.58	.00	.00	001-150-600070	TELEPHONE	.00	.00	.00
.00	352.50	5,000.00	001-150-600080	LEGAL EXPENSE	5,000.00	.00	.00
100.00	.00	500.00	001-150-600110	MISCELLANEOUS SUPPLIES	500.00	.00	.00
.00	10.95	.00	001-150-600150	UNIFORMS & POLICE EQUIPMENT	.00	.00	.00
21,000.00	21,000.00	30,000.00	001-150-600170	CONTRACTED POLICIE SERVICES	25,000.00	.00	.00
<b>Total POLICE DEPARTMENT EXPENDITURES:</b>							
29,048.99	31,412.80	39,000.00			34,000.00	.00	.00
<b>FIRE DEPARTMENT EXPENDITURES</b>							
.00	21.59-	500.00	001-200-600150	MISCELLANEOUS	500.00	.00	.00
.00	.00	12,000.00	001-200-600160	TRUCK MAINTENANCE	12,000.00	.00	.00
11,000.00	11,000.00	11,000.00	001-200-600170	CONTRACTED FIRE SERVICES	11,000.00	.00	.00
7,000.00	7,000.00	8,000.00	001-200-600172	FIRE SERVICES COOR	8,000.00	.00	.00
<b>Total FIRE DEPARTMENT EXPENDITURES:</b>							
18,000.00	17,978.41	31,500.00			31,500.00	.00	.00
<b>GOLF DEPARTMENT EXPENDITURES</b>							
15,729.50	16,303.50	18,500.00	001-250-500160	ATTENDANT	19,750.00	.00	.00
1,203.29	1,247.20	1,500.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	1,500.00	.00	.00
161.74	228.24	500.00	001-250-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
143.71	243.35	500.00	001-250-504800	WORKER'S COMPENSATION	500.00	.00	.00
1,241.28	7,055.92	4,700.00	001-250-505000	PERS	5,000.00	.00	.00
123.00	.00	500.00	001-250-600005	ADVERTISING	250.00	.00	.00
3,454.54	8,550.63	6,000.00	001-250-600150	MISCELLANEOUS	7,500.00	.00	.00
3,450.54	2,755.13	6,500.00	001-250-600180	ELECTRICITY	5,500.00	.00	.00
3,640.81	3,405.61	4,500.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	.00	.00
17,886.63	7,138.62	10,000.00	001-250-600300	REPAIRS & MAINTENANCE	10,000.00	.00	.00
1,128.07	1,783.65	2,000.00	001-250-600500	GAS/FUEL GOLF COURSE	2,000.00	.00	.00
14,079.72	.00	100,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	100,000.00	.00	.00
<b>Total GOLF DEPARTMENT EXPENDITURES:</b>							
62,242.83	48,711.85	155,200.00			157,500.00	.00	.00
<b>PARKS &amp; REC EXPENDITURES</b>							
13,331.50	15,140.25	18,500.00	001-300-500170	PARK ATTENDANT	19,750.00	.00	.00
1,019.86	1,158.22	1,500.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	1,500.00	.00	.00
139.13	211.96	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
600.13	1,158.47	1,000.00	001-300-504800	WORKER'S COMPENSATION	500.00	.00	.00
424.80-	2,811.83	4,700.00	001-300-505000	PERS	5,100.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
4,306.43	4,147.55	6,000.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,000.00	.00	.00
1,044.81	942.60	1,500.00	001-300-600180	ELECTRICITY	1,500.00	.00	.00
.00	102.90	2,500.00	001-300-600200	TREE MAINTENANCE(7K)	2,500.00	.00	.00
431.11	286.53	750.00	001-300-600300	GAS/FUEL	750.00	.00	.00
.00	.00	1,000.00	001-300-700100	PARK IMPROVEMENTS/MASTER PLA	1,000.00	.00	.00
<b>Total PARKS &amp; REC EXPENDITURES:</b>							
20,448.17	25,960.31	37,950.00			38,100.00	.00	.00
<b>SWIMMING POOL EXPENDITURES</b>							
.00	775.60	8,300.00	001-325-500160	SWIMMING POOL MANAGER	8,600.00	.00	.00
29,728.03	24,858.87	31,000.00	001-325-500170	LIFEGUARDS	36,000.00	.00	.00
2,274.18	1,961.06	3,100.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	3,500.00	.00	.00
304.93	358.90	500.00	001-325-504700	UNEMPLOYMENT	500.00	.00	.00
1,419.04	1,628.57	1,800.00	001-325-504800	WORKERS' COMPENSATION	2,000.00	.00	.00
.00	.00	100.00	001-325-505000	PERS	.00	.00	.00
151.00	.00	500.00	001-325-600005	ADVERTISING	500.00	.00	.00
7,504.72	8,675.11	8,500.00	001-325-600010	SWIMMING POOL EXPENSES	8,500.00	.00	.00
313.13	402.12	750.00	001-325-600070	TELEPHONE	500.00	.00	.00
1,000.00	1,850.00	2,000.00	001-325-600140	TRAINING & TRAVEL	2,000.00	.00	.00
6,933.29	5,617.25	8,500.00	001-325-600180	UTILITIES	8,000.00	.00	.00
4,412.85	8,950.30	25,000.00	001-325-600300	REPAIR & MAINTENANCE	25,000.00	.00	.00
<b>Total SWIMMING POOL EXPENDITURES:</b>							
54,041.17	55,077.78	90,050.00			95,100.00	.00	.00
<b>NON-DEPARTMENTAL EXPENDITURES</b>							
50,000.00	10,000.00	10,000.00	001-350-800100	MEMORIAL HALL	10,000.00	.00	.00
150,000.00	50,000.00	50,000.00	001-350-800200	TRANSFER TO STATE REV SHARING	50,000.00	.00	.00
105,000.00	200,000.00	250,000.00	001-350-800250	TRANSFER TO DEVELOPMENT	250,000.00	.00	.00
10,000.00	10,000.00	25,000.00	001-350-800300	TRANSFER TO WATER FUND	25,000.00	.00	.00
20,000.00	20,000.00	20,000.00	001-350-800400	EQUIPMENT RESERVE	20,000.00	.00	.00
21,000.00	87,000.00	85,000.00	001-350-800500	TRANSFER TO WATER SYSTEM IMPR	205,000.00	.00	.00
1,000.00	65,000.00	60,000.00	001-350-800700	TRANSFER TO WASTEWATER FUND	250,000.00	.00	.00
.00	.00	363,275.00	001-350-800900	CONTINGENCY	343,500.00	.00	.00
<b>Total NON-DEPARTMENTAL EXPENDITURES:</b>							
357,000.00	442,000.00	863,275.00			1,153,500.00	.00	.00
<b>GENERAL FUND Revenue Total:</b>							
901,246.35	889,988.84	1,669,000.00			1,787,500.00	.00	.00
<b>GENERAL FUND Expenditure Total:</b>							
699,497.66	960,794.05	1,669,000.00			1,787,500.00	.00	.00
<b>Net Total GENERAL FUND:</b>							
201,748.69	70,805.21-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>MEMORIAL HALL FUND</b>							
<b>MEMORIAL HALL FUND</b>							
.00	.00	20,000.00	002-000-401000	CASH ON HAND	30,000.00	.00	.00
1,299.70	1,034.85	1,200.00	002-000-412000	INTEREST INCOME	500.00	.00	.00
100.00	600.00	1,000.00	002-000-417000	RECEIPTS FROM M.H. RENT	1,000.00	.00	.00
50,000.00	10,000.00	10,000.00	002-000-450000	TRANSFER FROM G.F.	10,000.00	.00	.00
Total MEMORIAL HALL FUND:							
51,399.70	11,634.85	32,200.00			41,500.00	.00	.00
<b>MEMORIAL HALL EXPENDITURES</b>							
4,883.38	2,889.86	6,000.00	002-400-600030	UTILITIES	5,000.00	.00	.00
482.99	303.65	3,000.00	002-400-600210	MAINTENANCE	3,000.00	.00	.00
20.00	1,259.27	3,000.00	002-400-600220	SUPPLIES	3,000.00	.00	.00
69,415.89	.00	20,200.00	002-400-700100	BUILDING IMPROVEMENT	30,500.00	.00	.00
Total MEMORIAL HALL EXPENDITURES:							
74,802.26	4,452.78	32,200.00			41,500.00	.00	.00
MEMORIAL HALL FUND Revenue Total:							
51,399.70	11,634.85	32,200.00			41,500.00	.00	.00
MEMORIAL HALL FUND Expenditure Total:							
74,802.26	4,452.78	32,200.00			41,500.00	.00	.00
Net Total MEMORIAL HALL FUND:							
23,402.56-	7,182.07	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>STATE STREETS FUND</b>							
<b>STATE STREETS FUND</b>							
.00	.00	150,000.00	003-000-401000	CASH ON HAND	160,000.00	.00	.00
6,078.49	4,791.35	6,000.00	003-000-412000	INTEREST INCOME	3,000.00	.00	.00
50,063.22	48,870.56	55,000.00	003-000-419000	STATE STREETS APPORTION.	55,000.00	.00	.00
.00	.00	100,000.00	003-000-420000	SPECIAL CITY ALLOT. GRANT	100,000.00	.00	.00
.00	.00	450,000.00	003-000-421000	SIDEWALK GRANT	450,000.00	.00	.00
50,000.00	.00	10,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	20,000.00	.00	.00
<b>Total STATE STREETS FUND:</b>							
106,141.71	53,661.91	771,000.00			788,000.00	.00	.00
<b>STATE STREET EXPENDITURES</b>							
20,632.06	18,202.00	21,000.00	003-450-600230	STREET LIGHTS	21,000.00	.00	.00
2,336.26	6,986.56	4,000.00	003-450-600231	MISCELLANEOUS/SPRAY	4,000.00	.00	.00
23,621.81	.00	5,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	5,000.00	.00	.00
.00	.00	241,000.00	003-450-700200	STREET OIL & ROCK	258,000.00	.00	.00
.00	.00	500,000.00	003-450-700300	SPECIAL CITY ALLOT. GRANT	.00	.00	.00
167,286.00	.00	.00	003-450-700500	SIDEWALK IMPROVEMENT	500,000.00	.00	.00
<b>Total STATE STREET EXPENDITURES:</b>							
213,876.13	25,188.56	771,000.00			788,000.00	.00	.00
<b>STATE STREETS FUND Revenue Total:</b>							
106,141.71	53,661.91	771,000.00			788,000.00	.00	.00
<b>STATE STREETS FUND Expenditure Total:</b>							
213,876.13	25,188.56	771,000.00			788,000.00	.00	.00
<b>Net Total STATE STREETS FUND:</b>							
107,734.42-	28,473.35	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>STATE REVENUE SHARING FUND</b>							
<b>STATE REVENUE SHARING FUND</b>							
.00	.00	450,000.00	004-000-401000	CASH ON HAND	500,000.00	.00	.00
20,838.58	19,186.10	22,000.00	004-000-412000	INTEREST INCOME	10,000.00	.00	.00
5,806.23	6,142.06	6,000.00	004-000-420000	STATE REVENUE APPORTION.	7,500.00	.00	.00
.00	.00	500.00	004-000-430000	LEGACY PLANTER/MAIN STREET REV	500.00	.00	.00
.00	.00	100,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	.00	.00
150,000.00	50,000.00	50,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	50,000.00	.00	.00
.00	.00	50,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	50,000.00	.00	.00
<b>Total STATE REVENUE SHARING FUND:</b>							
176,644.81	75,328.16	678,500.00			628,000.00	.00	.00
<b>STATE REV SHARE EXPENDITURES</b>							
225.00	573.16	2,500.00	004-500-600010	SUPPLIES, MATERIALS	2,500.00	.00	.00
.00	24,000.00	24,000.00	004-500-600020	FIBER COSTS - O&M	24,000.00	.00	.00
41,578.83	7,459.93	25,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	25,000.00	.00	.00
.00	.00	25,000.00	004-500-600970	DESIGN/ENGINEERING	50,000.00	.00	.00
.00	.00	500.00	004-500-601990	MAIN STREET PROJECT/CITY MATCH	500.00	.00	.00
618,839.50	.00	601,500.00	004-500-700220	FIBER PROJECT	526,000.00	.00	.00
<b>Total STATE REV SHARE EXPENDITURES:</b>							
660,643.33	32,033.09	678,500.00			628,000.00	.00	.00
<b>STATE REVENUE SHARING FUND Revenue Total:</b>							
176,644.81	75,328.16	678,500.00			628,000.00	.00	.00
<b>STATE REVENUE SHARING FUND Expenditure Total:</b>							
660,643.33	32,033.09	678,500.00			628,000.00	.00	.00
<b>Net Total STATE REVENUE SHARING FUND:</b>							
483,998.52-	43,295.07	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>DEVELOPMENT GRANT FUND</b>							
<b>DEVELOPMENT GRANT FUND</b>							
.00	.00	300,000.00	005-000-401000	CASH ON HAND	400,000.00	.00	.00
107.39	41.39	500.00	005-000-412000	INTEREST INCOME	500.00	.00	.00
440.00	715.00	1,000.00	005-000-421000	DEVELOPMENT FEES	1,000.00	.00	.00
105,000.00	200,000.00	250,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	250,000.00	.00	.00
.00	1,000.00	100,000.00	005-000-470000	STATE GRANT	250,000.00	.00	.00
<b>Total DEVELOPMENT GRANT FUND:</b>							
105,547.39	201,756.39	651,500.00			901,500.00	.00	.00
<b>DEVELOPMENT GRANT EXPENDITURES</b>							
66.00	75.00	1,000.00	005-550-600005	ADVERTISING	2,500.00	.00	.00
.00	.00	.00	005-550-600080	ENGINEERING/DESIGN	200,000.00	.00	.00
.00	98.85	1,000.00	005-550-600140	TRAINING, SCHOOLS, ETC.	1,000.00	.00	.00
1,333.50	6,721.85	25,000.00	005-550-600200	CONSULTANT	25,000.00	.00	.00
.00	101.93	2,000.00	005-550-600220	SUPPLIES	2,000.00	.00	.00
.00	.00	2,000.00	005-550-600221	MAP UPDATING	2,000.00	.00	.00
34,745.00	585.00	620,500.00	005-550-700200	HOUSING DEVELOPMENT	669,000.00	.00	.00
<b>Total DEVELOPMENT GRANT EXPENDITURES:</b>							
36,144.50	7,582.63	651,500.00			901,500.00	.00	.00
<b>DEVELOPMENT GRANT FUND Revenue Total:</b>							
105,547.39	201,756.39	651,500.00			901,500.00	.00	.00
<b>DEVELOPMENT GRANT FUND Expenditure Total:</b>							
36,144.50	7,582.63	651,500.00			901,500.00	.00	.00
<b>Net Total DEVELOPMENT GRANT FUND:</b>							
69,402.89	194,173.76	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>WATER FUND</b>							
201,659.51	216,528.09	.00	006-000-301000	FUND BALANCE	.00	.00	.00
<b>WATER FUND</b>							
.00	.00	185,000.00	006-000-401000	CASH ON HAND	190,000.00	.00	.00
5,014.89	3,849.63	5,500.00	006-000-412000	INTEREST INCOME	2,000.00	.00	.00
198,858.99	194,972.12	220,000.00	006-000-422000	WATER RECEIPTS	220,000.00	.00	.00
669.00	1,858.34	1,000.00	006-000-427000	CONNECTION FEE	2,000.00	.00	.00
10,000.00	10,000.00	25,000.00	006-000-450000	TRANSFER FROM GENERAL FUND	25,000.00	.00	.00
1,242.50	2,105.50	2,000.00	006-000-455000	BACKFLOW TESTING REVENUE	2,000.00	.00	.00
<b>Total WATER FUND:</b>							
215,785.38	212,785.59	438,500.00			441,000.00	.00	.00
<b>WATER EXPENDITURES</b>							
18,758.20	19,620.55	21,500.00	006-600-500110	RECORDER/TREASURER	25,750.00	.00	.00
6,180.00	19,132.92	19,700.00	006-600-500180	SUPERVISOR	20,500.00	.00	.00
33,495.58	21,842.42	35,000.00	006-600-500190	ASSISTANT	21,300.00	.00	.00
3,543.08	3,580.56	5,000.00	006-600-500192	OVERTIME	5,000.00	.00	.00
.00	.00	2,500.00	006-600-500193	PART-TIME LABOR	5,000.00	.00	.00
5,592.27	4,909.48	6,700.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	5,900.00	.00	.00
14,257.48	12,469.36	30,000.00	006-600-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,494.56	1,348.25	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
35.03	34.02	100.00	006-600-504500	LIFE INSURANCE	100.00	.00	.00
145.83	130.53	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
487.70	870.49	1,000.00	006-600-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
4,931.04	5,639.05	6,000.00	006-600-504800	WORKER'S COMPENSATION	6,500.00	.00	.00
21,848.10	39,779.34	23,500.00	006-600-505000	PERS	23,000.00	.00	.00
3,043.73	1,868.64	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	.00	.00
5,500.00	6,250.00	6,500.00	006-600-600020	AUDIT	6,500.00	.00	.00
11,112.62	9,700.00	12,000.00	006-600-600030	INSURANCE & BONDING	12,500.00	.00	.00
1,497.07	1,493.51	2,500.00	006-600-600070	TELEPHONE	2,500.00	.00	.00
1,035.05	.00	5,000.00	006-600-600080	LEGAL	5,000.00	.00	.00
3,987.67	3,184.33	5,500.00	006-600-600090	COMPUTER SUPPORT	5,500.00	.00	.00
22,071.66	21,359.54	25,000.00	006-600-600180	UTILITIES	25,000.00	.00	.00
1,175.57	1,168.35	5,000.00	006-600-600230	MATERIALS/METERS	5,000.00	.00	.00
8.18	.00	2,500.00	006-600-600240	HYDRANTS/PIPE	2,500.00	.00	.00
.00	.00	2,500.00	006-600-600250	FITTINGS	2,500.00	.00	.00
5,554.24	7,310.41	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	.00	.00
4,583.97	9,082.71	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
622.47	3,421.08	2,500.00	006-600-600270	TOOLS & SUPPLIES	5,000.00	.00	.00
1,703.95	1,807.44	2,500.00	006-600-600280	TRAINING/CERTIFICATION	2,500.00	.00	.00
2,649.10	4,591.46	5,000.00	006-600-600290	CHLORINE	5,500.00	.00	.00
5,602.65	6,833.59	7,500.00	006-600-600300	TESTING	7,500.00	.00	.00
.00	101.70	5,000.00	006-600-600310	BUILDING MAINTENANCE	5,000.00	.00	.00
20,000.00	20,000.00	30,000.00	006-600-800880	TRANSFER TO EQUIPMENT RESERVE	30,000.00	.00	.00
.00	.00	145,750.00	006-600-800900	CONTINGENCY	161,700.00	.00	.00
<b>Total WATER EXPENDITURES:</b>							
200,916.80	227,529.73	438,500.00			441,000.00	.00	.00
<b>WATER FUND Revenue Total:</b>							
215,785.38	212,785.59	438,500.00			441,000.00	.00	.00
<b>WATER FUND Expenditure Total:</b>							
200,916.80	227,529.73	438,500.00			441,000.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
Net Total WATER FUND:							
14,868.58	14,744.14-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>SEWER FUND</b>							
<b>SEWER FUND</b>							
.00	.00	200,000.00	007-000-401000	CASH ON HAND	250,000.00	.00	.00
3,749.70	3,135.60	5,000.00	007-000-412000	INTEREST INCOME	1,500.00	.00	.00
6,343.75	7,368.19	5,000.00	007-000-416000	FARMING REVENUE	5,000.00	.00	.00
222,694.79	224,497.92	230,000.00	007-000-423000	SEWER RECEIPTS	230,000.00	.00	.00
721.17	517.65	1,000.00	007-000-424000	LATE CHARGE	1,000.00	.00	.00
22,033.28	17,363.54	25,000.00	007-000-425000	TRANSFER STATION RECEIPTS	25,000.00	.00	.00
.00	.00	500.00	007-000-427000	CONNECTION FEE	500.00	.00	.00
.00	.00	500.00	007-000-428000	FARM PROGRAM	500.00	.00	.00
<b>Total SEWER FUND:</b>							
255,542.69	252,882.90	467,000.00			513,500.00	.00	.00

<b>SEWER EXPENDITURES</b>							
18,874.73	16,047.84	21,500.00	007-650-500110	RECORDER/TREASURER	25,750.00	.00	.00
6,180.00	19,132.92	19,700.00	007-650-500180	SUPERVISOR	20,500.00	.00	.00
33,495.61	25,435.54	35,000.00	007-650-500190	ASSISTANT	21,300.00	.00	.00
.00	.00	2,500.00	007-650-500192	OVERTIME	2,500.00	.00	.00
6,158.25	7,296.00	10,000.00	007-650-500193	TRANSFER STATION LABOR	10,000.00	.00	.00
4,950.11	5,195.27	7,000.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	6,500.00	.00	.00
14,575.70	11,922.24	30,000.00	007-650-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,436.42	1,291.49	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
33.59	32.66	150.00	007-650-504500	LIFE INSURANCE	150.00	.00	.00
138.46	124.10	250.00	007-650-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
493.54	1,005.31	1,000.00	007-650-504700	UNEMPLOYMENT INSURANCE	1,500.00	.00	.00
2,299.13	2,780.16	3,000.00	007-650-504800	WORKER'S COMPENSATION	3,500.00	.00	.00
20,727.18	38,692.19	25,000.00	007-650-505000	PERS	20,500.00	.00	.00
3,089.86	1,884.75	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,000.00	.00	.00
5,500.00	6,250.00	6,500.00	007-650-600020	AUDIT	6,500.00	.00	.00
11,112.61	9,700.00	12,000.00	007-650-600030	INSURANCE & BONDING	12,500.00	.00	.00
1,734.51	1,455.19	2,500.00	007-650-600070	TELEPHONE	2,500.00	.00	.00
971.88	.00	5,000.00	007-650-600080	LEGAL	5,000.00	.00	.00
3,987.66	3,184.33	5,500.00	007-650-600090	COMPUTER SUPPORT	5,500.00	.00	.00
11,051.59	11,827.29	18,000.00	007-650-600180	UTILITIES	18,000.00	.00	.00
4,783.96	3,757.81	10,000.00	007-650-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
1,080.48	2,175.95	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	.00	.00
1,524.28	1,003.73	2,500.00	007-650-600280	TRAINING/CERTIFICATION	2,500.00	.00	.00
2,649.10	4,591.46	5,000.00	007-650-600290	CHLORINE	7,500.00	.00	.00
5,247.12	7,238.59	7,500.00	007-650-600310	VEHICLE EXPENSE	7,500.00	.00	.00
1,353.00	1,448.00	2,500.00	007-650-600320	PERMITS AND FEES	2,500.00	.00	.00
269.31	11,311.66	20,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	20,000.00	.00	.00
615.12	232.00	5,000.00	007-650-600520	TRANSFER STATION	5,000.00	.00	.00
1,369.98	1,586.97	2,500.00	007-650-600530	TESTING	3,000.00	.00	.00
.00	105.93	2,500.00	007-650-600540	BUILDING MAINTENANCE	2,500.00	.00	.00
88.20	.00	2,500.00	007-650-600560	PIPE/FITTINGS	2,500.00	.00	.00
5,000.00	5,000.00	5,000.00	007-650-800700	TRANSFER TO WWIS	105,000.00	.00	.00
5,000.00	5,000.00	5,000.00	007-650-800810	TRANSFER TO DEBT SERVICE	10,000.00	.00	.00
5,000.00	5,000.00	5,000.00	007-650-800820	TRANSFER TO WW EQUIP RESERVE	10,000.00	.00	.00
10,000.00	10,000.00	10,000.00	007-650-800880	TRANSFER TO EQUIPMENT RESERVE	10,000.00	.00	.00
.00	.00	169,900.00	007-650-800900	CONTINGENCY	125,550.00	.00	.00
<b>Total SEWER EXPENDITURES:</b>							
190,791.38	221,709.38	467,000.00			513,500.00	.00	.00

SEWER FUND Revenue Total:

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
255,542.69	252,882.90	467,000.00			513,500.00	.00	.00
SEWER FUND Expenditure Total:							
190,791.38	221,709.38	467,000.00			513,500.00	.00	.00
Net Total SEWER FUND:							
64,751.31	31,173.52	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>EQUIPMENT RESERVE FUND</b>							
<b>EQUIPMENT RESERVE FUND</b>							
.00	.00	490,000.00	008-000-401000	CASH ON HAND	520,000.00	.00	.00
11,069.50	8,796.21	12,000.00	008-000-412000	INTEREST INCOME	5,000.00	.00	.00
20,000.00	20,000.00	20,000.00	008-000-450000	TRANSFER FROM G.F.	20,000.00	.00	.00
10,000.00	10,000.00	20,000.00	008-000-451000	TRANSER FROM WATER FUND	10,000.00	.00	.00
10,000.00	10,000.00	10,000.00	008-000-452000	TRANSFER FROM SEWER FUND	10,000.00	.00	.00
Total EQUIPMENT RESERVE FUND:							
51,069.50	48,796.21	552,000.00			565,000.00	.00	.00
<b>EQUIP RESERVE EXPENDITURES</b>							
.00	.00	15,000.00	008-700-700300	EQUIPMENT	15,000.00	.00	.00
.00	.00	1,000.00	008-700-700350	EQUIPMENT-POLICE DEPT	1,000.00	.00	.00
.00	14,081.05	20,000.00	008-700-700400	PUBLIC WORKS PICKUP	10,000.00	.00	.00
.00	.00	15,000.00	008-700-700410	PARK TRACTOR(5K)	15,000.00	.00	.00
.00	.00	15,000.00	008-700-700440	GOLF COURSE EQUIPMENT	20,000.00	.00	.00
.00	.00	90,000.00	008-700-700450	BACKHOE (60k)	100,000.00	.00	.00
.00	.00	15,000.00	008-700-700460	GOLF COURSE MOWERS	20,000.00	.00	.00
.00	.00	210,000.00	008-700-700500	FIRE TRUCK(200K)	220,000.00	.00	.00
.00	.00	35,000.00	008-700-700600	TRACTOR-GOLF COURSE	40,000.00	.00	.00
.00	.00	20,000.00	008-700-700800	POLICE VEHICLE(28K)	20,000.00	.00	.00
.00	.00	116,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	104,000.00	.00	.00
Total EQUIP RESERVE EXPENDITURES:							
.00	14,081.05	552,000.00			565,000.00	.00	.00
EQUIPMENT RESERVE FUND Revenue Total:							
51,069.50	48,796.21	552,000.00			565,000.00	.00	.00
EQUIPMENT RESERVE FUND Expenditure Total:							
.00	14,081.05	552,000.00			565,000.00	.00	.00
Net Total EQUIPMENT RESERVE FUND:							
51,069.50	34,715.16	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>SEWER RESERVE FUND</b>							
<b>SEWER RESERVE FUND</b>							
.00	.00	350,000.00	010-000-401000	CASH ON HAND	360,000.00	.00	.00
8,562.42	6,716.16	10,000.00	010-000-412000	INTEREST INCOME	2,500.00	.00	.00
5,063.71	5,026.25	5,000.00	010-000-423000	SEWER RESERVE RECEIPTS	5,000.00	.00	.00
Total SEWER RESERVE FUND:							
13,626.13	11,742.41	365,000.00			367,500.00	.00	.00
<b>SEWER RESERVE EXPENDITURES</b>							
.00	.00	365,000.00	010-900-700000	CAPITAL OUTLAY	367,500.00	.00	.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	365,000.00			367,500.00	.00	.00
SEWER RESERVE FUND Revenue Total:							
13,626.13	11,742.41	365,000.00			367,500.00	.00	.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	365,000.00			367,500.00	.00	.00
Net Total SEWER RESERVE FUND:							
13,626.13	11,742.41	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>WATER TRUST FUND</b>							
<b>WATER TRUST FUND</b>							
3,581.36	2,160.40	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST FUND:							
3,581.36	2,160.40	.00			.00	.00	.00
<b>WATER TRUST EXPENDITURES</b>							
1,895.39	2,329.40	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
1,895.39	2,329.40	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
3,581.36	2,160.40	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
1,895.39	2,329.40	.00			.00	.00	.00
Net Total WATER TRUST FUND:							
1,685.97	169.00-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>TRANSIENT ROOM TAX FUND</b>							
<b>TRANSIENT ROOM TAX FUND</b>							
.00	.00	20,000.00	014-000-401000	CASH ON HAND	25,000.00	.00	.00
526.48	434.63	500.00	014-000-412000	INTEREST INCOME	500.00	.00	.00
21,236.87	15,970.20	20,000.00	014-000-420000	TAX RECEIPTS	20,000.00	.00	.00
Total TRANSIENT ROOM TAX FUND:							
21,763.35	16,404.83	40,500.00			45,500.00	.00	.00
<b>TRANSIENT ROOM TAX EXPENDITURES</b>							
16,970.53	21,750.69	40,500.00	014-140-600010	TOURISM	45,500.00	.00	.00
Total TRANSIENT ROOM TAX EXPENDITURES:							
16,970.53	21,750.69	40,500.00			45,500.00	.00	.00
TRANSIENT ROOM TAX FUND Revenue Total:							
21,763.35	16,404.83	40,500.00			45,500.00	.00	.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
16,970.53	21,750.69	40,500.00			45,500.00	.00	.00
Net Total TRANSIENT ROOM TAX FUND:							
4,792.82	5,345.86-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>WATER SYSTEM IMPROVEMENT FUND</b>							
<b>WATER SYSTEM IMPROVEMENT FUND</b>							
.00	.00	1,150,000.00	020-000-401000	CASH ON HAND	1,150,000.00	.00	.00
34,278.73	25,571.11	35,000.00	020-000-412000	INTEREST	15,000.00	.00	.00
.00	.00	1,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	1,000.00	.00	.00
166,128.64	45,417.02	1,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	1,000.00	.00	.00
21,000.00	87,000.00	85,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	205,000.00	.00	.00
Total WATER SYSTEM IMPROVEMENT FUND:							
221,407.37	157,988.13	1,272,000.00			1,372,000.00	.00	.00
<b>WATER SYSTEM IMP EXPENDITURES</b>							
19,837.82	20,487.72	28,500.00	020-960-500110	PART-TIME LABOR	21,500.00	.00	.00
1,517.71	1,567.36	2,200.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	.00	.00
4,262.30	3,280.70	14,000.00	020-960-504300	HEALTH INSURANCE	10,000.00	.00	.00
403.60	331.53	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
11.74	11.68	100.00	020-960-504500	LIFE INSURANCE	100.00	.00	.00
47.26	42.37	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
159.24	216.03	500.00	020-960-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
12.89	9.05	500.00	020-960-504800	WORKERS COMPENSATION	500.00	.00	.00
6,964.36	26,591.91	8,000.00	020-960-505000	PERS	5,600.00	.00	.00
.00	.00	10,000.00	020-960-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
.00	.00	10,000.00	020-960-600270	TOOLS	10,000.00	.00	.00
.00	.00	10,000.00	020-960-600600	FUEL	10,000.00	.00	.00
185.63	.00	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	50,000.00	.00	.00
154,668.61	33,467.02	450,000.00	020-960-700200	LINE EXTENSIONS	630,000.00	.00	.00
.00	.00	65,000.00	020-960-700300	BUILDING IMPROVEMENT	75,000.00	.00	.00
2,855.00	.00	623,100.00	020-960-700940	WELL PUMP, ELECT, PIPE	546,700.00	.00	.00
Total WATER SYSTEM IMP EXPENDITURES:							
190,926.16	86,005.37	1,272,000.00			1,372,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
221,407.37	157,988.13	1,272,000.00			1,372,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
190,926.16	86,005.37	1,272,000.00			1,372,000.00	.00	.00
Net Total WATER SYSTEM IMPROVEMENT FUND:							
30,481.21	71,982.76	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>WASTE WATER SYSTEM IMPROV FUND</b>							
<b>WASTE WATER SYSTEM IMPROV FUND</b>							
.00	.00	380,000.00	030-000-401000	CASH ON HAND	400,000.00	.00	.00
9,975.88	7,647.53	12,000.00	030-000-412000	INTEREST	3,000.00	.00	.00
5,000.00	5,000.00	5,000.00	030-000-455000	TRANSFER FROM SEWER FUND	105,000.00	.00	.00
1,000.00	65,000.00	60,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	250,000.00	.00	.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	.00	.00
Total WASTE WATER SYSTEM IMPROV FUND:							
15,975.88	77,647.53	467,000.00			768,000.00	.00	.00
<b>WASTE WATER IMP EXPENDITURES</b>							
.00	.00	1,000.00	030-960-500110	PART-TIME LABOR	1,000.00	.00	.00
.00	.00	100.00	030-960-504100	SOCIAL SECURITY/EMPLOYER	100.00	.00	.00
.00	.00	100.00	030-960-504700	UNEMPLOYMENT INSURANCE	100.00	.00	.00
.00	.00	100.00	030-960-504800	WORKERS COMPENSATION	100.00	.00	.00
.00	.00	64,500.00	030-960-600200	MANHOLES/SEWER REPAIRS	64,500.00	.00	.00
.00	.00	10,000.00	030-960-600970	ADMIN/LEGAL/ENGINEER	10,000.00	.00	.00
.00	.00	65,000.00	030-960-700300	BUILDING IMPROVEMENT	75,000.00	.00	.00
185.62	.00	.00	030-960-700940	ADMIN/LEGAL/ENGINEERING	10,000.00	.00	.00
1,186.00	.00	303,189.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	257,200.00	.00	.00
Total WASTE WATER IMP EXPENDITURES:							
1,371.62	.00	443,989.00			418,000.00	.00	.00
<b>Department: 980</b>							
7,481.00	7,799.00	8,131.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	350,000.00	.00	.00
15,530.00	15,212.00	14,880.00	030-980-500120	DEBT SERVICE-INTEREST DEC	.00	.00	.00
Total Department: 980:							
23,011.00	23,011.00	23,011.00			350,000.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Revenue Total:							
15,975.88	77,647.53	467,000.00			768,000.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Expenditure Total:							
24,382.62	23,011.00	467,000.00			768,000.00	.00	.00
Net Total WASTE WATER SYSTEM IMPROV FUND:							
8,406.74-	54,636.53	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>WATER EQUIPMENT RESERVE FUND</b>							
<b>WATER EQUIPMENT RESERVE FUND</b>							
.00	.00	90,000.00	080-000-401000	CASH ON HAND	75,000.00	.00	.00
2,163.44	1,779.92	2,250.00	080-000-412000	INTEREST INCOME	1,000.00	.00	.00
10,000.00	10,000.00	10,000.00	080-000-451000	TRANSFER FROM WATER FUND	20,000.00	.00	.00
Total WATER EQUIPMENT RESERVE FUND:							
12,163.44	11,779.92	102,250.00			96,000.00	.00	.00
<b>WATER EQUIPMENT EXPENDITUR</b>							
.00	14,081.06	20,000.00	080-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	60,000.00	080-700-700450	BACKHOE	65,000.00	.00	.00
5,751.20	3,947.12	22,250.00	080-700-700460	SYSTEM EQUIPMENT	16,000.00	.00	.00
Total WATER EQUIPMENT EXPENDITUR:							
5,751.20	18,028.18	102,250.00			96,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
12,163.44	11,779.92	102,250.00			96,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
5,751.20	18,028.18	102,250.00			96,000.00	.00	.00
Net Total WATER EQUIPMENT RESERVE FUND:							
6,412.24	6,248.26-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>SEWER EQUIPMENT RESERVE FUND</b>							
<b>SEWER EQUIPMENT RESERVE FUND</b>							
.00	.00	120,000.00	090-000-401000	CASH ON HAND	105,000.00	.00	.00
3,072.81	2,442.24	2,500.00	090-000-412000	INTEREST INCOME	1,000.00	.00	.00
5,000.00	5,000.00	5,000.00	090-000-452000	TRANSFER FROM SEWER FUND	10,000.00	.00	.00
Total SEWER EQUIPMENT RESERVE FUND:							
8,072.81	7,442.24	127,500.00			116,000.00	.00	.00
<b>SEWER EQUIP RSRV EXPENDITURES</b>							
.00	14,081.06	20,000.00	090-700-700400	PUBLIC WORKS PICKUP	10,000.00	.00	.00
.00	.00	80,000.00	090-700-700450	BACKHOE	85,000.00	.00	.00
.00	3,947.13	27,500.00	090-700-700460	SYSTEM EQUIPMENT	21,000.00	.00	.00
Total SEWER EQUIP RSRV EXPENDITURES:							
.00	18,028.19	127,500.00			116,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
8,072.81	7,442.24	127,500.00			116,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
.00	18,028.19	127,500.00			116,000.00	.00	.00
Net Total SEWER EQUIPMENT RESERVE FUND:							
8,072.81	10,585.95-	.00			.00	.00	.00

2018-19 Prior year 2 Actual	2019-20 ACTUAL	2020-21 ADOPTED	Account Number	Account Title	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
<b>DEBT SERVICE - SEWER FUND</b>							
<b>DEBT SERVICE - SEWER FUND</b>							
.00	.00	40,000.00	100-000-401000	CASH ON HAND	40,000.00	.00	.00
1,333.95	1,161.30	1,500.00	100-000-412000	INTEREST INCOME	500.00	.00	.00
5,000.00	5,000.00	5,000.00	100-000-415000	SEWER FUND TRANSFER	10,000.00	.00	.00
24,603.45	24,433.65	26,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	25,000.00	.00	.00
1,282.62	413.45	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	.00	.00
<b>Total DEBT SERVICE - SEWER FUND:</b>							
32,220.02	31,008.40	73,000.00			76,000.00	.00	.00
<b>DEBT SERVICE -SWR EXPENDITURES</b>							
.00	.00	36,911.00	100-980-500100	USDA #1 DEBT RESERVE	39,911.00	.00	.00
14,974.00	15,648.00	16,352.00	100-980-500170	USDA PRINCIPAL 12/18/2004	17,088.00	.00	.00
21,115.00	20,441.00	19,737.00	100-980-500180	USDA INTEREST 12/18/2004	19,001.00	.00	.00
<b>Total DEBT SERVICE -SWR EXPENDITURES:</b>							
36,089.00	36,089.00	73,000.00			76,000.00	.00	.00
<b>DEBT SERVICE - SEWER FUND Revenue Total:</b>							
32,220.02	31,008.40	73,000.00			76,000.00	.00	.00
<b>DEBT SERVICE - SEWER FUND Expenditure Total:</b>							
36,089.00	36,089.00	73,000.00			76,000.00	.00	.00
<b>Net Total DEBT SERVICE - SEWER FUND:</b>							
3,868.98-	5,080.60-	.00			.00	.00	.00
<b>Net Grand Totals:</b>							
41,160.44	580,923.70	.00			.00	.00	.00

## **CITY OF CONDON 2021-22 BUDGET CALENDAR**

Appoint Budget Officer	January 6, 2021
Appoint Budget Committee Members	January 6, 2021
Adopt Budget Calendar	January 6, 2021
Publish 1 <sup>st</sup> Notice of Budget Committee Meeting	April 1, 2021
Publish 2 <sup>nd</sup> Notice of Budget Committee Meeting	April 8, 2021
Budget Committee Meeting	April 19, 2021
2 <sup>nd</sup> Budget Committee Meeting (If Necessary)	April 26, 2021
Publish Notice of Budget Hearing	May 20, 2021
Budget Hearing	June 2, 2021
Enact Resolutions to: Adopt Budget Make Appropriations Impose and Categorize Taxes	June 2, 2021
Submit Tax Certification Documents to Assessor	July 15, 2021

## *1<sup>ST</sup> MOTION*

I move that the City of Condon budget committee approve taxes for the 2021-22 fiscal year at the rate of 7.2820 per \$1,000 of assessed value for operating purposes, and in the amount of \$26,000 for payment of bond principal and interest.

## *2<sup>ND</sup> MOTION*

I move that the City of Condon budget committee approve the 2021-22 proposed budget as presented.