



128 S Main St.
PO Box 445
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**CITY OF CONDON
WORK SESSION AGENDA
BUDGET COMMITTEE MEETING
Monday, April 18, 2022, 7:00 PM
CONDON CITY HALL**

1. ZOOM LINK & MEETING LOCATION

- 1.1. <https://us02web.zoom.us/j/83596436168?pwd=ZTBxY001TFI3ejUwZDIlaWl3T2hQQT09>

Meeting ID: 835 9643 6168
Passcode: 992468
One tap mobile
+13462487799,,83596436168#,,,992468# US (Houston)
+16699006833,,83596436168#,,,992468# US (San Jose)

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

3. ROLL CALL

4. ELECTION OF BUDGET COMMITTEE OFFICERS

- 4.1. Elect Budget Commission Chairperson
4.2. Elect Budget Committee Secretary

5. PUBLIC COMMENT ON 2022-23 CITY OF CONDON BUDGET & STATE REVENUE SHARING

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

6. REVIEW & APPROVE THE MINUTES OF THE APRIL 19, 2021 BUDGET COMMITTEE MEETING

- 6.1. Budget Committee Minutes of April 19, 2021

7. REVIEW THE 2022-23 CITY OF CONDON BUDGET MESSAGE

- 7.1. Budget Message for 2022-23 City of Condon Budget
7.2. Budget Notes for 2022-23 City of Condon Budget
7.3. 2022-23 City of Condon Budget & Related Documents

8. DISCUSS THE 2022-23 CITY OF CONDON BUDGET

- 8.1. Discuss & Review the 2022-23 City of Condon Budget

9. MOTION TO APPROVE THE 2022-23 CITY OF CONDON BUDGET OR CONTINUANCE TO APRIL 25, 2022

- 9.1. Motion to Approve 2022-23 Budget or Continuance

10. ADJOURN BUDGET COMMITTEE MEETING



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City of Condon Regular Council Meeting Minutes 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

Mayor Hassing called the Budget Committee to order at 7:01 p.m.

3. ROLL CALL

Present: Mayor Jim Hassing; Councilors Jeremy Kirby, Jan Stinchfield, Dawn Parm and Mike Cronk; Committee members Jay LaRue, Stephanie Carter, Dan Schott, Derek Hiser and Dennis Bruneau; Staff City Administrator Kathryn Greiner and PW Superintendent Gibb Wilkins.

Absent: Councilors Donald Jamieson and Tom Fatland; Committee members Cheryl Baker and John Barnett.

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.

None

5. ELECTION OF BUDGET COMMITTEE OFFICERS

5.1. Elect Budget Committee Chairperson

Committee member Bruneau made a motion to nominate Mayor Hassing as chairman of the Budget Committee. The motion was seconded by Councilor Stinchfield and approved unanimously.

5.2. Election of Budget Committee Secretary

Councilor Stinchfield nominated Councilor Parm and Committee Member Bruneau nominated Committee Member Schott as the Budget Committee Secretary. The motion for Councilor Parm was seconded by Schott and was approved unanimously.



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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

A motion was made by Bruneau to approve the minutes of the April 21, 2020 budget committee meeting minutes. The motion was seconded by Councilor Cronk and approved unanimously.

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

7.1. Budget Message for 2021-22 Budget

Committee waived the reading of the budget message since it was in the packet.

7.2. Budget Committee Notes for 2021-22

Committee waived the reading of the budget committee notes as it was in the packet.

7.3. 2021-22 Budget & Related Documents

Committee received the 2021-22 budget, budget calendar, Council goals and priorities for 2021-22, and budget committee notices that were published in The Times-Journal.

8. DISCUSS 2021-22 CITY OF CONDON BUDGET

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

CA Greiner reviewed several projects and grants that the city is currently working on.

Fiber - the city put out a Request for Proposals for broadband provider for people within Condon that would utilize their dark fiber line from Arlington to Condon. The RFP was rejected as it was more a construction company offer to string fiber to city facilities. It was noted that Gilliam County is working on getting broadband to rural areas of Gilliam County that would include to city facilities such as City Farm, reservoir and city shop. It was recommended by experts reviewing the RFPs that the city may wish to have their own system that is shared with no one.

Grants - \$100,000 Special City Allotment grant from ODOT will be completed this summer with paving on Court, Washington, Jefferson and Ward streets which follows the water project. Another ODOT grant of \$550,000 project that is to place sidewalks on North Main Street from Walnut Street for one block. This has been a long, drawn out project that should be completed this fall or early 2022. The city has \$130,000 remaining in the \$3million Gilliam County grant to do water and sewer upgrades. This grant is expected to be completely expended by the end of 2021.

Housing - City has rezoned the baseball field that was donated to them by the Condon School District. The estimated cost for all utilities is \$326,000 and a \$175,000 grant has been awarded for this project from Gilliam County. This is to be completed by fall of 2021. Fairway Housing north of the city's golf course will be the next housing project and the bid that is going out for the baseball field will include the additives of getting water and sewer to the project lines.

Condon Grade School building - City inherited this building which will be vacated when the new grade school is built which is estimated to be August 2022. Grants are being sought to do an evaluation of the building to determine if it can be repurposed of torn down. A grant discussion is to be held at the end of this week.

CA Greiner gave a brief review of the budget by fund.

Administration - Cash on Hand decreased due to the completion of the \$300,000 City Hall remodel project. It was noted that the city will no longer receive road levy/tax due to a ruling by the State of Oregon that was approximately \$12,000 to \$16,000



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a year. The liquor apportionment is for liquor and marijuana taxes collected and the miscellaneous revenue is higher due to workers' compensation premium refund and other refunds. Interest revenue has decreased due to rates dropping dramatically over the last year., taxes have increased as has the city's portion of the SIP funds. Cell tower revenue is transferred to the water improvement fund for pipe replacement. Expenses in Administration decreased dramatically due to the completion of the City Hall remodel project, personnel costs were budgeted for 3% increase for salaried and hourly was budgeted at \$17 an hour. Building Improvements were down due to the remodel completion, but \$100,000 was left in this line item to do a refresh to the front of City Hall that was not part of the remodel. Police went down slightly as the contract with the Gilliam County Sheriff has not increased like projected the previous year. Fire Department, Park and Golf all remained relatively the same. Swimming pool increased slightly due to increase in the minimum wage for lifeguards and it is anticipated that the repairs will continue to be needed. Transfers increased with larger transfers to Water System Improvement (020) and Wastewater Improvement (030) for federal funds that will come through the American Recovery Act and the possibility of debt retirement of approximately \$350,000 in fund 030.

Memorial Hall - increased slightly due to no projects being completed in the last year other purchase of a new stove and refrigerator. Small projects may be completed in the next year such as entry way and kitchen improvements.

Street Fund - Increased slightly due to the ODOT grants for paving and sidewalk projects. ODOT may just run the match of approximately \$80,000 through this fund, but the entire project cost remains in this fund which is \$550,000.

State Revenue Sharing - although Cash on Hand has increased in this fund, the lack of dark fiber being leased decreased the anticipated revenue from the previous budget. The city is now looking toward utilizing the dark fiber for its own use.

Development Fund - this fund has increased due to the development of housing projects to place infrastructure at the Baseball Field and Fairway Housing project. Anticipating local or state grants to complete the infrastructure for these housing projects. CA Greiner noted that she has put in a request to the State of Oregon for \$2 million for housing projects, but thinks the chances that it will be accepted may be slim. This fund also includes the planning consultant costs.

Water Fund - This fund remains relatively the same as previous year.

Sewer Fund - This fund increased due to larger Cash on Hand and the transfer from this fund to retirement debt in Wastewater Improvement Fund.

Equipment Reser Fund - Small increase due to the purchase of a Public Works pickup being purchased this year. Transfers remain the same.

Sewer Reserve Fund - Remains the same with the only increase from the \$1 that is charged on every bill each month.

Water Trust Fund - This fund is not budgeted for and includes deposits put in trust for customers.

Transient Room Tax Fund - This remained the same. The distribution of the transient tax collected annual in November is distributed 60% to Condon Chamber of Commerce, 30% for city tourism activities (website and flowers in Main Street planters) and 10% to tourism facilities - park, Memorial Hall, etc. November 2020 the Chamber received approximately \$11,000 , plus \$1,200 for Christmas decorations and \$2,500 for music in the park this summer.

Water System Improvement Fund - remained relatively the same with transfer from the General fund that may be a portion of the Recovery Act funds, plus the cell tower revenue. This is where the remaining \$130,000 from Gilliam County grant will be expended.

Wastewater Improvement Fund - CA Greiner asked for a recommendation from the budget committee to retire one of the two USDA wastewater loans of approximately \$350,000 or let it ride one more year while projects are being completed. She stated that if paid off in the first months of the new fiscal year, the city would save over \$200,000 over the remaining life of the loan that is for 24 more years at 4.5% interest rate. Councilor Cronk recommended that it be paid off. Councilor Stinchfield and Schott recommended that the city wait one more year as there are several long projects to be completed. After a short discussion



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it was determine to wait another year and change the principle amount to \$330,000 and interest to \$20,000 without changing any other part of the budget.

Water Equipment Fund & Sewer Equipment Fund - declined slightly from previous year due to purchase of a Public Works pickup where a portion comes out of each fund.

Debt Service Fund - This increased slightly due to transfer and taxes collected. CA Greiner noted this is where the other USDA loan is paid and since it is tied to taxes collected on a bond, the cost and time involved with refinancing would not be worth the effort. She recommend that this bond debt remain with the same payments.

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

9.1. Motion to Approve 2021-22 Budget Or Continuance

A motion was made Councilor Cronk 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 principle and interest. The motion was seconded by Committee Member Bruneau and approved unanimously.

A motion was made by Councilor Cronk to approve the City of Condon budget Committee approve the 2021-22 proposed budget as presented. The motion was seconded by Councilor Stinchfield and approved unanimously.

10. ADJOURN REGULAR MEETING

Mayor Hassing adjourned the Budget Committee at 7:32 p.m.

Date _____
Jim Hassing, Mayor

ATTEST: _____ Date _____
Kathryn Greiner City Administrator

TO: Budget Committee Members

FROM: Kathryn Greiner, Budget Officer

SUBJECT: 2022-23 Budget Message

DATE: April 6, 2022

The City of Condon's 2022-23 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 18, 2022, 7 p.m.** budget committee meeting. If another budget committee meeting is necessary, it will be held April 25, 2022, 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

REVIEW OF 2021-22

COVID-19 continued to play a role in the operations of the City of Condon, but a much smaller role than 2020-21. We moved back to in-person meetings and kept the Zoom option to allow for more participation in city meetings. The city received over \$70,000 from the federal government for Covid relief in August 2021 to use for infrastructure needs and is expected to receive the second \$70,000 installment this year. The funds have been used for infrastructure to future housing projects.

Housing became the focus after receiving the 2020 census numbers showing that Condon grew from 682 in 2010 to 712 in 2020 according to the US Census count. This was a 4.4% growth over the last 10 years and Portland State University estimates that we have grown 10 additional residents since the 2020 census.

The city completed two sizable contract projects in the current fiscal year. The golf course irrigation system was tied into the city water system for use when the wells dry up. In the past, the wells would dry up in July or early August, and last two years we ran out of well water in May. The second project were water and wastewater lines to future housing developments at the school baseball field and to city property north of the golf course. Both projects were completed for approximately \$1 million. Funds used were Gilliam County grants, American Rescue grant and city reserves, SIP and host fees.

The city was successful in selling the baseball field development to Amy Coy Real Estate and the lots are currently on the market for sale. The lots have conditions where homes must be built in

2-5 years. This is an area that will serve the market of single-family homes, but can also accommodate multi-family homes (duplex, triplex & fourplex).

The City of Condon Public Works Department crew continues to move forward replacing aging water line, although at a slower speed due the time that needs to be devoted toward project management of the contract projects. The city crew completed 976 and 100 feet of water and sewer line, respectively.

Condon City Councilors are working to form a committee to prepare a Master Plan for the Condon Grade School property. This includes the building that ranges 60-100 years old and the play ground area. The environmental and structural analysis are being completed and have been funded by a grant from Business Oregon Brownfield program.

City continues to operate the Condon School District swimming pool with the financial support of Gilliam County. Repairs to the boiler are being completed this year prior to the opening, and with the re-piping of the systems last year the pool was mostly heated by the solar system which saved in operational costs. The golf course has been re-seeded and auxiliary water available from city water system should make the golf course much more attractive this season.

LOOKING FORWARD – 2022-23

The city continues to have a full plate of projects on tap for the 2022-23 year. With the conclusion of the golf course and water project in 2021-22, we shift gears to the Condon Grade School property. The council hopes to have a committee in place to assist with a Master Plan of the two-block area and to begin projects 2023. The current budget has a new fund for the CGS property for usual expenses such as electricity, maintenance and supplies, plus has added in potential funds for the building as noted by the committee and approved by the council. One project that the council will take on prior to committee plans is separating the playshed from the main school building. This will require a new heating system and possibly new electric and water system connections.

The Public Works department continues to move forward with water improvement but will be limited in scale due to the other projects that will need management. They have scheduled one block of sewer and several blocks of water line to replace in 2022-23,

The Fiber Council is discussing disbanding due to lack of activity. City councilors discussed at their retreat the projects to utilize the dark fiber that is being leased from Windwave/Inland Development, and the first step is to design and install a wifi system on Main Street-Commercial District. The goal is to determine if there are partners that need the dark fiber to provide residents broadband.

Two large ODOT sidewalk projects are still waiting to be completed. The first project was started in 2016 with sidewalks on North Main Street and is finally scheduled to begin construction in summer of 2022. The second project is an ODOT project to put ADA ramps on all corners where there are sidewalks on Highways 19/206. ODOT was required to go through the city's Planning Commission for the proposed ramps in the Historic District. The construction on this project is also to be in summer of 2022 but expected to extend into 2023.

The city received an ODOT Small Cities Allotment Grant of \$100,000 to pave Pennoyer and Trimble Streets near the new Condon Grade School building. The city added in a sidewalk on the

east side of Washington Street from Bayard to Pennoyer Streets for primarily student use. It was determined that Trimble Street would need additional engineering for design and wetland/flood plain issues, that pushed the estimated cost up to \$460,000 for the project. The city has applied to Gilliam County for grant funds to complete the entire project in 2023. Due to federal funds being approved for infrastructure projects in the next five years, the engineers and contractors are behind in getting the projects ready for bid. The city hopes to pave Pennoyer Street prior to the start of the 2022-23 school year, but this seems doubtful that we will have the availability of the engineers to complete this part of the project.

Explanation of the Budget Document

The City of Condon's 2022-23 budget is approximately \$1 million more than 2021-22 budget with the addition of the Condon Grade School Facility fund (009).

Conclusion

The total 2022-23 City of Condon proposed budget requirements are \$9,603,100. The amount of taxes imposed in 2022-23 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

2022-23 Budget Notes

The following document is to assist budget members in reviewing the City of Condon's 2022-23 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 or stop by my office at 128 S. Main Street.

CITY OF CONDON BUDGET INFORMATION

- The Condon City Council held a goal session January 19, 2022 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. A new fund has been added (009) to account for expenses & revenues associated with the Condon Grade School property.
- 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. The Council will review prior to fiscal year end and determine if fees need to be adjusted.
- Payroll costs include PERS, health and life insurance for employees. The PERS rates decreased with a match to a buy-down two years ago. The PERS rates are 25.99% & 28.32% for OPSRP and Tier 2 respectively. Prior to the buy down the PERS rates were over 40% of gross payroll. Health insurance is on a calendar year and are not scheduled for an increase.
- Insurance costs for, liability, property & auto will increase an estimate of 15% in 2023. Workers' compensation insurance was cut by 50% with changing from CIS to SAIF last year and is anticipated to have a slight increase for 2022-23.

SPECIFIC FUND CHANGES

General Fund - 001

- The General Fund revenue decreased by approximately \$200,000 due to projected cash on hand after two projects were completed, and less anticipated "Outside Funding Sources" grants. The city has been awarded \$166,000 from State of Oregon Legislature but is not sure the timing of receipt or the purpose of the grant funds. Conservatively, \$150,000 was budgeted then put in the transfers to the Water and Wastewater Improvement funds for telemetry project.

- The **administration** has decreased due to no large projects for City Hall and Community Projects down from when we anticipated COVID assistance to local residents and businesses.
- The **police** department has remained relatively the same as previous years. The city continues to contract with the Gilliam County Sheriff's office for police services.
- The **fire** department budget has a slight increase in anticipation of increase in Gilliam County Fire Services contribution.
- The **golf course** budget has decreased significantly with the completion of the irrigation pump project.
- The **park** department budget has remained relatively the same.
- The **swimming pool** budget has decreased due to no major projects are anticipated in this fiscal year. Due to increase in minimum wage, the cost of labor has made a substantial increase in the budget.
- The **transfers** have increased due to a state grant that will be transferred to the Water and Wastewater funds for a telemetry and for a new fund of the Condon Grade School property. Contingency has remained approximately the same amount as the previous year.

Memorial Hall Fund - 002

- The **Memorial Hall** fund will remain relatively the same. Projects for the next year include new side door, track lighting and possibly refinishing the hardwood floor.

State Street Fund - 003

- The **street** fund increased due to two projects that are expected to be completed in the next year. ODOT will complete the North Main Street project that includes a match of \$100,000 of which \$15,000 has been paid for a balance of \$85,000. The other increase is the Pennoyer/Trimble Street project by the Condon School District new elementary building.

State Revenue Sharing Fund - 004

- The **state revenue sharing** has decreased due to less transfer from the current year due to minimal projects for broadband in the city. Possible internet projects may include a downtown Wi-Fi network and engineering for potential wireless system for residents.

Development Grant Fund - 005

- The **development** fund has increased from previous year with anticipation that infrastructure will be required for housing at the Fairway Housing project near the golf course. The city is working with Pioneer Community Development Corporation on providing land and some infrastructure costs for affordable workforce housing. This fund may also include a green space development in the flood plain near the Baseball Field Housing development.

Water Fund - 006

- The **water** fund shows a slight increase of cash on hand and small increase in personnel costs.

Sewer Fund - 007

- The **sewer** fund shows an increase of cash on hand,, slight increase in personnel costs and decrease in Pivot & Lagoon maintenance. In the current year, there was a large transfer to pay off USDA wastewater loan, but the budget committee decided to not make the transfer and use the funds for projects not pay off the outstanding debt.

Equipment Reserve - 008

- The **equipment reserve** fund increased due to increase in transfers and no capitol projects were made in the current year.

Condon Grade School Building/Facility -009

- This new fund is created to account for the projects associated with the Condon Grade School building and playground. A committee is being formed to develop a Master Plan for the two-block area and submit ideas to the City Council who will make the final decision.
- Projects are estimated over \$1 million but may be much less. The playground will be separated to operate on its own systems, and the main building future may be determined after the 2022-23 fiscal year.

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 fund also provides money for summer concert series and has contributed to Main Street beautification.

Water System Improvement Fund – 020

- This fund has decreased significantly due to the completion of the Gilliam County Grant funds and a portion of the Fairway Housing infrastructure was taken from this fund.
- Cell tower revenue received in the General Fund (\$22,000) is transferred to this fund to continue to replace water lines.
- Capital projects included in this fund is a new equipment storage building and telemetry system. The projects are split between this fund and Wastewater System Improvement Fund (030).

Wastewater System Improvement Fund - 030

- The **wastewater system improvement** fund is to account for funds set aside for future wastewater projects.
- Capital projects included in this fund is a new equipment storage building and telemetry system. The projects are split between this fund and Water System Improvement Fund (020).

Water Equipment Reserve Fund -080

- The **water equipment reserve** fund increased slightly due to no major purchases in the current fiscal year.

Sewer Equipment Reserve Fund - 090

- The **sewer equipment reserve** fund has increased slightly due to no major purchases 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.

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
GENERAL FUND							
.00	3,165.00	.00	001-000-204010	DEFERRED REVENUE - GOLF FEES	.00	.00	.00
GENERAL FUND							
.00	.00	675,000.00	001-000-401000	CASH ON HAND	600,000.00	.00	.00
3,537.77	3,338.91-	5,000.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	.00	.00
14,693.39	.00	.00	001-000-403000	CURRENT ROAD LEVY	.00	.00	.00
1,205.00	20.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	.00	.00
37,105.36	30,686.93	40,000.00	001-000-406000	ELECTRIC FRANCHISE	40,000.00	.00	.00
13,649.75	15,650.15	20,000.00	001-000-408000	LIQUOR APPORTIONMENT	20,000.00	.00	.00
768.50	658.73	1,000.00	001-000-409000	CIGARETTE TAX	1,000.00	.00	.00
11,608.91	23,481.22	5,000.00	001-000-410000	MISC., DOG TAGS, ETC.	5,000.00	.00	.00
11,634.75	16,830.51	10,000.00	001-000-411000	GOLF GREENS FEES & DUES	10,000.00	.00	.00
18,455.44	7,541.80	10,000.00	001-000-412000	REFUNDS AND INTEREST	10,000.00	.00	.00
10,749.16	11,764.63	15,000.00	001-000-413000	TELEPHONE FRANCHISE	15,000.00	.00	.00
62.15	.00	500.00	001-000-414000	SALE OF SUPPLIES	500.00	.00	.00
150.00	.00	1,000.00	001-000-416000	RENTALS	1,000.00	.00	.00
236,901.27	247,524.58	260,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	260,000.00	.00	.00
249,813.42	275,154.02	275,000.00	001-000-418000	OWSI HOST FEE	275,000.00	.00	.00
7,500.00	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	.00	.00
8,736.12	4,193.00	7,500.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	.00	.00
46,328.29	70,124.61	130,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	85,000.00	.00	.00
181,771.54	269,634.26	200,000.00	001-000-450000	GILLIAM COUNTY SIP	250,000.00	.00	.00
13,412.50	.00	230,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	150,000.00	.00	.00
21,905.52	22,562.64	24,000.00	001-000-460500	CELL TOWER REVENUE	25,000.00	.00	.00
Total GENERAL FUND:							
889,988.84	999,988.17	1,917,500.00			1,768,500.00	.00	.00
ADMINISTRATION EXPENDITURES							
30,716.52	31,250.52	32,500.00	001-100-500110	RECORDER/TREASURER	35,500.00	.00	.00
1,521.00	1,373.64	3,600.00	001-100-500120	JANITOR	3,000.00	.00	.00
4,587.17	11,194.46	9,500.00	001-100-500130	ADMINISTRATIVE ASSISTANT	11,100.00	.00	.00
2,817.16	3,352.11	3,500.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	3,800.00	.00	.00
11,311.12	11,721.37	18,900.00	001-100-504300	HEALTH INSURANCE	15,000.00	.00	.00
1,256.87	1,193.59	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
19.56	26.91	50.00	001-100-504500	LIFE INSURANCE	50.00	.00	.00
78.60	83.60	150.00	001-100-504600	LONG TERM DISABILITY INSURANCE	150.00	.00	.00
697.51	1,189.60	1,000.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,500.00	.00	.00
130.33	255.36	5,000.00	001-100-504800	WORKER'S COMPENSATION	1,000.00	.00	.00
168,644.52	11,476.49	12,000.00	001-100-505000	PERS	14,500.00	.00	.00
916.00	806.00	2,000.00	001-100-600005	ADVERTISING	1,500.00	.00	.00
4,928.78	8,050.59	6,500.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	6,500.00	.00	.00
7,250.00	6,250.00	7,000.00	001-100-600020	AUDIT	7,000.00	.00	.00
7,363.02	8,640.52	12,000.00	001-100-600030	UTILITIES	12,000.00	.00	.00
7,186.56	13,955.49	10,000.00	001-100-600040	CITY BUILDINGS	10,000.00	.00	.00
9,681.97	10,865.00	12,500.00	001-100-600050	INSURANCE & BONDING	16,000.00	.00	.00
1,975.00	2,100.00	2,100.00	001-100-600060	MAYOR & COUNCIL STIPEND	2,100.00	.00	.00
2,177.94	1,778.47	2,500.00	001-100-600070	TELEPHONE	2,500.00	.00	.00
4,817.87	5,897.03	10,000.00	001-100-600080	LEGAL	10,000.00	.00	.00
.00	.00	2,500.00	001-100-600090	ORDINANCE BOOK UPDATING	20,000.00	.00	.00
2,105.22	1,171.37	3,500.00	001-100-600140	TRAINING, SCHOOLS, ETC.	3,500.00	.00	.00
4,254.44	3,806.99	6,500.00	001-100-600150	COMPUTER SUPPORT	6,500.00	.00	.00
13,380.79	8,669.10	79,500.00	001-100-600600	COMMUNITY PROJECTS	7,500.00	.00	.00
51,834.95	262,318.24	100,000.00	001-100-700100	BUILDING IMPROVEMENTS	75,000.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
Total ADMINISTRATION EXPENDITURES:							
339,652.90	407,426.45	342,800.00			265,700.00	.00	.00
POLICE DEPARTMENT EXPENDITURES							
.00	.00	1,000.00	001-150-500130	POLICE CHIEF/SENIOR OFFICER	.00	.00	.00
.00	.00	1,000.00	001-150-504100	SOCIAL SECURITY/EMPLOYER	.00	.00	.00
.00	.00	1,000.00	001-150-504300	HEALTH INSURANCE	.00	.00	.00
.00	.00	100.00	001-150-504500	LIFE INSURANCE	.00	.00	.00
.00	.00	100.00	001-150-504600	LONG TERM DISABILITY INSURANCE	.00	.00	.00
49.35	.00	100.00	001-150-504700	UNEMPLOYMENT INSURANCE	.00	.00	.00
.00	.00	100.00	001-150-504800	WORKER'S COMPENSATION	.00	.00	.00
10,000.00	.00	100.00	001-150-505000	PERS	.00	.00	.00
352.50	52.50	5,000.00	001-150-600080	LEGAL EXPENSE	5,000.00	.00	.00
.00	.00	500.00	001-150-600110	MISCELLANEOUS SUPPLIES	500.00	.00	.00
10.95	.00	.00	001-150-600150	UNIFORMS & POLICE EQUIPMENT	.00	.00	.00
21,000.00	21,000.00	25,000.00	001-150-600170	CONTRACTED POLICE SERVICES	25,000.00	.00	.00
Total POLICE DEPARTMENT EXPENDITURES:							
31,412.80	21,052.50	34,000.00			30,500.00	.00	.00
FIRE DEPARTMENT EXPENDITURES							
21.59-	.00	500.00	001-200-600150	MISCELLANEOUS	.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	8,000.00	8,000.00	001-200-600172	FIRE SERVICES COOR	10,000.00	.00	.00
Total FIRE DEPARTMENT EXPENDITURES:							
17,978.41	19,000.00	31,500.00			33,000.00	.00	.00
GOLF DEPARTMENT EXPENDITURES							
16,303.50	19,255.00	19,750.00	001-250-500160	GOLF COURSE ATTENDANT	24,300.00	.00	.00
1,247.20	1,473.01	1,500.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	1,900.00	.00	.00
228.24	750.80	500.00	001-250-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
243.35	368.57	500.00	001-250-504800	WORKER'S COMPENSATION	500.00	.00	.00
7,055.92	4,414.75	5,000.00	001-250-505000	PERS	6,800.00	.00	.00
.00	.00	250.00	001-250-600005	ADVERTISING	250.00	.00	.00
8,550.63	2,723.88	7,500.00	001-250-600150	MISCELLANEOUS	7,500.00	.00	.00
2,755.13	2,449.11	5,500.00	001-250-600180	ELECTRICITY	5,000.00	.00	.00
3,405.61	3,924.28	5,000.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	.00	.00
7,138.62	8,497.54	10,000.00	001-250-600300	REPAIRS & MAINTENANCE	10,000.00	.00	.00
1,783.65	992.96	2,000.00	001-250-600500	GAS/FUEL GOLF COURSE	2,000.00	.00	.00
.00	26,449.88	190,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	75,000.00	.00	.00
Total GOLF DEPARTMENT EXPENDITURES:							
48,711.85	71,299.78	247,500.00			139,250.00	.00	.00
PARKS & REC EXPENDITURES							
15,140.25	8,375.50	19,750.00	001-300-500170	PARK ATTENDANT	22,000.00	.00	.00
1,158.22	640.72	1,500.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	1,700.00	.00	.00
211.96	421.62	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
1,158.47	1,072.60	500.00	001-300-504800	WORKER'S COMPENSATION	1,000.00	.00	.00
2,811.83	2,010.14	5,100.00	001-300-505000	PERS	6,000.00	.00	.00
4,147.55	5,251.54	5,000.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,500.00	.00	.00
942.60	993.06	1,500.00	001-300-600180	ELECTRICITY	1,500.00	.00	.00
102.90	144.00	2,500.00	001-300-600200	TREE MAINTENANCE	2,500.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
286.53	233.33	750.00	001-300-600300	GAS/FUEL	500.00	.00	.00
.00	.00	1,000.00	001-300-700100	PARK IMPROVEMENTS/MASTER PLA	1,000.00	.00	.00
Total PARKS & REC EXPENDITURES:							
25,960.31	19,142.51	38,100.00			42,200.00	.00	.00
SWIMMING POOL EXPENDITURES							
775.60	469.22	8,600.00	001-325-500160	SWIMMING POOL MANAGER	9,500.00	.00	.00
24,858.87	38,106.55	36,000.00	001-325-500170	LIFEGUARDS	43,000.00	.00	.00
1,961.06	2,951.03	3,500.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	4,100.00	.00	.00
358.90	1,105.86	500.00	001-325-504700	UNEMPLOYMENT	1,500.00	.00	.00
1,628.57	1,689.86	2,000.00	001-325-504800	WORKERS' COMPENSATION	1,700.00	.00	.00
.00	66.00	500.00	001-325-600005	ADVERTISING	500.00	.00	.00
8,675.11	8,450.02	8,500.00	001-325-600010	SWIMMING POOL EXPENSES	10,000.00	.00	.00
402.12	303.06	500.00	001-325-600070	TELEPHONE	500.00	.00	.00
1,850.00	1,000.00	2,000.00	001-325-600140	TRAINING & TRAVEL	2,000.00	.00	.00
5,617.25	4,423.55	8,000.00	001-325-600180	UTILITIES	4,500.00	.00	.00
8,950.30	29,137.42	90,000.00	001-325-600300	REPAIR & MAINTENANCE	30,000.00	.00	.00
Total SWIMMING POOL EXPENDITURES:							
55,077.78	87,702.57	160,100.00			107,300.00	.00	.00
NON-DEPARTMENTAL EXPENDITURES							
10,000.00	10,000.00	10,000.00	001-350-800100	MEMORIAL HALL (002)	10,000.00	.00	.00
50,000.00	50,000.00	50,000.00	001-350-800200	TRANSFER TO REV SHARING (004)	5,000.00	.00	.00
200,000.00	250,000.00	250,000.00	001-350-800250	TRANSFER TO DEVELOPMENT (005)	250,000.00	.00	.00
10,000.00	25,000.00	25,000.00	001-350-800300	TRANSFER TO WATER FUND (006)	25,000.00	.00	.00
20,000.00	20,000.00	20,000.00	001-350-800400	EQUIPMENT RESERVE (008)	20,000.00	.00	.00
87,000.00	85,000.00	205,000.00	001-350-800500	TRANSFER TO WATERIMPR (020)	225,000.00	.00	.00
.00	.00	.00	001-350-800600	TRANSFER TO CGS FUND (009)	150,000.00	.00	.00
65,000.00	60,000.00	250,000.00	001-350-800700	TRANSFER TO WW IMP FUND (030)	200,000.00	.00	.00
.00	.00	253,500.00	001-350-800900	CONTINGENCY	265,550.00	.00	.00
Total NON-DEPARTMENTAL EXPENDITURES:							
442,000.00	500,000.00	1,063,500.00			1,150,550.00	.00	.00
GENERAL FUND Revenue Total:							
889,988.84	999,988.17	1,917,500.00			1,768,500.00	.00	.00
GENERAL FUND Expenditure Total:							
960,794.05	1,125,623.81	1,917,500.00			1,768,500.00	.00	.00
Net Total GENERAL FUND:							
70,805.21-	125,635.64-	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
MEMORIAL HALL FUND							
MEMORIAL HALL FUND							
.00	.00	30,000.00	002-000-401000	CASH ON HAND	35,000.00	.00	.00
1,034.85	389.79	500.00	002-000-412000	INTEREST INCOME	500.00	.00	.00
600.00	300.00	1,000.00	002-000-417000	RECEIPTS FROM M.H. RENT	1,000.00	.00	.00
10,000.00	10,000.00	10,000.00	002-000-450000	TRANSFER FROM G.F.	10,000.00	.00	.00
Total MEMORIAL HALL FUND:							
11,634.85	10,689.79	41,500.00			46,500.00	.00	.00
MEMORIAL HALL EXPENDITURES							
2,889.86	2,142.80	5,000.00	002-400-600030	UTILITIES	3,000.00	.00	.00
303.65	.00	3,000.00	002-400-600210	MAINTENANCE	2,500.00	.00	.00
1,259.27	.00	3,000.00	002-400-600220	SUPPLIES	3,000.00	.00	.00
.00	.00	30,500.00	002-400-700100	BUILDING IMPROVEMENT	38,000.00	.00	.00
Total MEMORIAL HALL EXPENDITURES:							
4,452.78	2,142.80	41,500.00			46,500.00	.00	.00
MEMORIAL HALL FUND Revenue Total:							
11,634.85	10,689.79	41,500.00			46,500.00	.00	.00
MEMORIAL HALL FUND Expenditure Total:							
4,452.78	2,142.80	41,500.00			46,500.00	.00	.00
Net Total MEMORIAL HALL FUND:							
7,182.07	8,546.99	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
STATE STREETS FUND							
STATE STREETS FUND							
.00	.00	160,000.00	003-000-401000	CASH ON HAND	160,000.00	.00	.00
4,791.35	1,804.78	3,000.00	003-000-412000	INTEREST INCOME	2,500.00	.00	.00
48,870.56	49,447.53	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	250,000.00	.00	.00
.00	.00	20,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	350,000.00	.00	.00
Total STATE STREETS FUND:							
53,661.91	51,252.31	788,000.00			917,500.00	.00	.00
STATE STREET EXPENDITURES							
18,202.00	17,331.00	21,000.00	003-450-600230	STREET LIGHTS	22,000.00	.00	.00
6,986.56	11,819.93	4,000.00	003-450-600231	MISCELLANEOUS/SPRAY	2,500.00	.00	.00
.00	.00	5,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	20,000.00	.00	.00
.00	2,135.28	258,000.00	003-450-700200	STREET OIL & ROCK	698,000.00	.00	.00
.00	10,270.00	500,000.00	003-450-700500	SIDEWALK IMPROVEMENT	175,000.00	.00	.00
Total STATE STREET EXPENDITURES:							
25,188.56	41,556.21	788,000.00			917,500.00	.00	.00
STATE STREETS FUND Revenue Total:							
53,661.91	51,252.31	788,000.00			917,500.00	.00	.00
STATE STREETS FUND Expenditure Total:							
25,188.56	41,556.21	788,000.00			917,500.00	.00	.00
Net Total STATE STREETS FUND:							
28,473.35	9,696.10	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
STATE REVENUE SHARING FUND							
STATE REVENUE SHARING FUND							
.00	.00	500,000.00	004-000-401000	CASH ON HAND	500,000.00	.00	.00
19,186.10	7,226.91	10,000.00	004-000-412000	INTEREST INCOME	10,000.00	.00	.00
6,142.06	6,733.09	7,500.00	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	10,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	.00	.00
50,000.00	50,000.00	50,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	5,000.00	.00	.00
.00	.00	50,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	10,000.00	.00	.00
Total STATE REVENUE SHARING FUND:							
75,328.16	63,960.00	628,000.00			543,000.00	.00	.00
STATE REV SHARE EXPENDITURES							
573.16	398.90	2,500.00	004-500-600010	SUPPLIES, MATERIALS	2,500.00	.00	.00
24,000.00	24,000.00	24,000.00	004-500-600020	FIBER COSTS - O&M	39,000.00	.00	.00
7,459.93	2,225.00	25,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	20,000.00	.00	.00
.00	.00	50,000.00	004-500-600970	DESIGN/ENGINEERING	25,000.00	.00	.00
.00	.00	500.00	004-500-601990	MAIN STREET PROJECT/CITY MATCH	500.00	.00	.00
.00	.00	526,000.00	004-500-700220	FIBER/INTERNET PROJECT	456,000.00	.00	.00
Total STATE REV SHARE EXPENDITURES:							
32,033.09	26,623.90	628,000.00			543,000.00	.00	.00
STATE REVENUE SHARING FUND Revenue Total:							
75,328.16	63,960.00	628,000.00			543,000.00	.00	.00
STATE REVENUE SHARING FUND Expenditure Total:							
32,033.09	26,623.90	628,000.00			543,000.00	.00	.00
Net Total STATE REVENUE SHARING FUND:							
43,295.07	37,336.10	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
DEVELOPMENT GRANT FUND							
DEVELOPMENT GRANT FUND							
.00	.00	400,000.00	005-000-401000	CASH ON HAND	425,000.00	.00	.00
41.39	15.61	500.00	005-000-412000	INTEREST INCOME	1,000.00	.00	.00
715.00	800.00	1,000.00	005-000-421000	DEVELOPMENT FEES	1,000.00	.00	.00
200,000.00	250,000.00	250,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	250,000.00	.00	.00
1,000.00	.00	250,000.00	005-000-470000	STATE/OUTSIDE GRANT	250,000.00	.00	.00
Total DEVELOPMENT GRANT FUND:							
201,756.39	250,815.61	901,500.00			927,000.00	.00	.00
DEVELOPMENT GRANT EXPENDITURES							
75.00	814.70	2,500.00	005-550-600005	ADVERTISING	1,000.00	.00	.00
.00	.00	200,000.00	005-550-600080	ENGINEERING/DESIGN	150,000.00	.00	.00
98.85	.00	1,000.00	005-550-600140	TRAINING, SCHOOLS, ETC.	1,000.00	.00	.00
6,721.85	55,417.80	25,000.00	005-550-600200	CONSULTANT	25,000.00	.00	.00
101.93	7.89	2,000.00	005-550-600220	SUPPLIES	2,000.00	.00	.00
.00	.00	2,000.00	005-550-600221	MAP UPDATING	5,000.00	.00	.00
585.00	37,340.13	669,000.00	005-550-700200	HOUSING DEVELOPMENT	743,000.00	.00	.00
Total DEVELOPMENT GRANT EXPENDITURES:							
7,582.63	93,580.52	901,500.00			927,000.00	.00	.00
DEVELOPMENT GRANT FUND Revenue Total:							
201,756.39	250,815.61	901,500.00			927,000.00	.00	.00
DEVELOPMENT GRANT FUND Expenditure Total:							
7,582.63	93,580.52	901,500.00			927,000.00	.00	.00
Net Total DEVELOPMENT GRANT FUND:							
194,173.76	157,235.09	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
WATER FUND							
216,528.09	201,783.95	.00	006-000-301000	FUND BALANCE	.00	.00	.00
WATER FUND							
.00	.00	190,000.00	006-000-401000	CASH ON HAND	200,000.00	.00	.00
3,849.63	1,450.05	2,000.00	006-000-412000	INTEREST INCOME	2,000.00	.00	.00
194,972.12	214,121.53	220,000.00	006-000-422000	WATER RECEIPTS	220,000.00	.00	.00
1,858.34	1,600.00	2,000.00	006-000-427000	CONNECTION FEE	2,500.00	.00	.00
10,000.00	25,000.00	25,000.00	006-000-450000	TRANSFER FROM GENERAL FUND	25,000.00	.00	.00
2,105.50	1,678.99	2,000.00	006-000-455000	BACKFLOW TESTING REVENUE	2,500.00	.00	.00
Total WATER FUND:							
212,785.59	243,850.57	441,000.00			452,000.00	.00	.00
WATER EXPENDITURES							
19,620.55	23,717.97	25,750.00	006-600-500110	RECORDER/ADMIN ASSISTANT	28,850.00	.00	.00
19,132.92	19,725.81	20,500.00	006-600-500180	SUPERVISOR	24,000.00	.00	.00
21,842.42	22,208.40	21,300.00	006-600-500190	ASSISTANT	24,000.00	.00	.00
3,580.56	3,687.96	5,000.00	006-600-500192	OVERTIME	10,000.00	.00	.00
.00	.00	5,000.00	006-600-500193	PART-TIME LABOR	5,000.00	.00	.00
4,909.48	5,304.52	5,900.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	7,100.00	.00	.00
12,469.36	12,768.52	20,000.00	006-600-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,348.25	1,253.40	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
34.02	37.71	100.00	006-600-504500	LIFE INSURANCE	100.00	.00	.00
130.53	152.83	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
870.49	1,808.10	1,000.00	006-600-504700	UNEMPLOYMENT INSURANCE	2,500.00	.00	.00
5,639.05	5,597.03	6,500.00	006-600-504800	WORKER'S COMPENSATION	6,000.00	.00	.00
39,779.34	18,899.67	23,000.00	006-600-505000	PERS	25,000.00	.00	.00
1,868.64	2,017.98	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	.00	.00
6,250.00	5,750.00	6,500.00	006-600-600020	AUDIT	7,000.00	.00	.00
9,700.00	10,865.00	12,500.00	006-600-600030	INSURANCE & BONDING	16,000.00	.00	.00
1,493.51	1,422.94	2,500.00	006-600-600070	TELEPHONE	1,500.00	.00	.00
.00	262.50	5,000.00	006-600-600080	LEGAL	2,500.00	.00	.00
3,184.33	2,749.00	5,500.00	006-600-600090	COMPUTER SUPPORT	5,500.00	.00	.00
21,359.54	23,034.12	25,000.00	006-600-600180	UTILITIES	27,000.00	.00	.00
1,168.35	566.70	5,000.00	006-600-600230	MATERIALS/METERS	5,000.00	.00	.00
.00	.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
7,310.41	4,496.87	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	.00	.00
9,082.71	6,058.22	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
3,421.08	3,394.46	5,000.00	006-600-600270	TOOLS & SUPPLIES	5,000.00	.00	.00
1,807.44	1,638.25	2,500.00	006-600-600280	TRAINING/CERTIFICATION	2,500.00	.00	.00
4,591.46	3,503.41	5,500.00	006-600-600290	CHLORINE	6,000.00	.00	.00
6,833.59	3,453.76	7,500.00	006-600-600300	TESTING	7,500.00	.00	.00
101.70	9.49	5,000.00	006-600-600310	BUILDING MAINTENANCE	5,000.00	.00	.00
20,000.00	30,000.00	30,000.00	006-600-800880	TRANSFER TO EQUIPMENT RESERVE	30,000.00	.00	.00
.00	.00	161,700.00	006-600-800900	CONTINGENCY	151,200.00	.00	.00
Total WATER EXPENDITURES:							
227,529.73	214,384.62	441,000.00			452,000.00	.00	.00
WATER FUND Revenue Total:							
212,785.59	243,850.57	441,000.00			452,000.00	.00	.00
WATER FUND Expenditure Total:							
227,529.73	214,384.62	441,000.00			452,000.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
Net Total WATER FUND:							
14,744.14-	29,465.95	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED			2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
			Account Number	Account Title			
SEWER FUND							
SEWER FUND							
.00	.00	250,000.00	007-000-401000	CASH ON HAND	275,000.00	.00	.00
3,135.60	1,181.10	1,500.00	007-000-412000	INTEREST INCOME	2,000.00	.00	.00
7,368.19	.00	5,000.00	007-000-416000	FARMING REVENUE	5,000.00	.00	.00
224,497.92	228,610.86	230,000.00	007-000-423000	SEWER RECEIPTS	230,000.00	.00	.00
517.65	.52-	1,000.00	007-000-424000	LATE CHARGE	1,000.00	.00	.00
17,363.54	25,928.62	25,000.00	007-000-425000	TRANSFER STATION RECEIPTS	25,000.00	.00	.00
.00	1,200.00	500.00	007-000-427000	CONNECTION FEE	1,500.00	.00	.00
.00	.00	500.00	007-000-428000	FARM PROGRAM	500.00	.00	.00
Total SEWER FUND:							
252,882.90	256,920.06	513,500.00			540,000.00	.00	.00
SEWER EXPENDITURES							
16,047.84	15,625.20	25,750.00	007-650-500110	RECORDER/ADMIN ASSISTANT	28,850.00	.00	.00
19,132.92	19,725.81	20,500.00	007-650-500180	SUPERVISOR	24,000.00	.00	.00
25,435.54	30,301.13	21,300.00	007-650-500190	ASSISTANT	24,000.00	.00	.00
.00	.00	2,500.00	007-650-500192	OVERTIME	2,500.00	.00	.00
7,296.00	8,170.25	10,000.00	007-650-500193	TRANSFER STATION LABOR	15,000.00	.00	.00
5,195.27	5,647.48	6,500.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	7,300.00	.00	.00
11,922.24	12,199.10	20,000.00	007-650-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,291.49	1,199.05	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
32.66	36.36	150.00	007-650-504500	LIFE INSURANCE	150.00	.00	.00
124.10	144.03	250.00	007-650-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
1,005.31	1,960.71	1,500.00	007-650-504700	UNEMPLOYMENT INSURANCE	2,000.00	.00	.00
2,780.16	2,993.50	3,500.00	007-650-504800	WORKER'S COMPENSATION	3,500.00	.00	.00
38,692.19	18,014.63	20,500.00	007-650-505000	PERS	22,500.00	.00	.00
1,884.75	1,338.21	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,000.00	.00	.00
6,250.00	5,750.00	6,500.00	007-650-600020	AUDIT	7,000.00	.00	.00
9,700.00	10,858.69	12,500.00	007-650-600030	INSURANCE & BONDING	16,000.00	.00	.00
1,455.19	2,004.97	2,500.00	007-650-600070	TELEPHONE	2,500.00	.00	.00
.00	495.00	5,000.00	007-650-600080	LEGAL	2,500.00	.00	.00
3,184.33	2,749.00	5,500.00	007-650-600090	COMPUTER SUPPORT	5,500.00	.00	.00
11,827.29	11,186.97	18,000.00	007-650-600180	UTILITIES	15,000.00	.00	.00
3,757.81	14,347.13	10,000.00	007-650-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
2,175.95	3,718.99	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	.00	.00
1,003.73	1,205.75	2,500.00	007-650-600280	TRAINING/CERTIFICATION	2,500.00	.00	.00
4,591.46	3,503.41	7,500.00	007-650-600290	CHLORINE	7,500.00	.00	.00
7,238.59	4,618.45	7,500.00	007-650-600310	VEHICLE EXPENSE	7,500.00	.00	.00
1,448.00	.00	2,500.00	007-650-600320	PERMITS AND FEES	2,500.00	.00	.00
11,311.66	6,057.19	20,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	10,000.00	.00	.00
232.00	965.68	5,000.00	007-650-600520	TRANSFER STATION	5,000.00	.00	.00
1,586.97	3,568.50	3,000.00	007-650-600530	TESTING	3,500.00	.00	.00
105.93	9.50	2,500.00	007-650-600540	BUILDING MAINTENANCE	2,500.00	.00	.00
.00	98.45	2,500.00	007-650-600560	PIPE/FITTINGS	2,500.00	.00	.00
5,000.00	5,000.00	105,000.00	007-650-800700	TRANSFER TO WWIS	5,000.00	.00	.00
5,000.00	5,000.00	10,000.00	007-650-800810	TRANSFER TO DEBT SERVICE	10,000.00	.00	.00
5,000.00	5,000.00	10,000.00	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	20,000.00	.00	.00
.00	.00	125,550.00	007-650-800900	CONTINGENCY	235,450.00	.00	.00
Total SEWER EXPENDITURES:							
221,709.38	213,493.14	513,500.00			540,000.00	.00	.00
SEWER FUND Revenue Total:							

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
252,882.90	256,920.06	513,500.00			540,000.00	.00	.00
SEWER FUND Expenditure Total:							
221,709.38	213,493.14	513,500.00			540,000.00	.00	.00
Net Total SEWER FUND:							
31,173.52	43,426.92	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
EQUIPMENT RESERVE FUND							
EQUIPMENT RESERVE FUND							
.00	.00	520,000.00	008-000-401000	CASH ON HAND	600,000.00	.00	.00
8,796.21	3,313.31	5,000.00	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	20,000.00	10,000.00	008-000-451000	TRANSER FROM WATER FUND	20,000.00	.00	.00
10,000.00	10,000.00	10,000.00	008-000-452000	TRANSFER FROM SEWER FUND	20,000.00	.00	.00
Total EQUIPMENT RESERVE FUND:							
48,796.21	53,313.31	565,000.00			665,000.00	.00	.00
EQUIP RESERVE EXPENDITURES							
.00	.00	15,000.00	008-700-700300	EQUIPMENT	10,000.00	.00	.00
.00	.00	1,000.00	008-700-700350	EQUIPMENT-POLICE DEPT	1,000.00	.00	.00
14,081.05	13,809.12	10,000.00	008-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	15,000.00	008-700-700410	PARK TRACTOR	20,000.00	.00	.00
.00	.00	20,000.00	008-700-700440	GOLF COURSE EQUIPMENT	25,000.00	.00	.00
.00	.00	100,000.00	008-700-700450	BACKHOE	125,000.00	.00	.00
.00	.00	20,000.00	008-700-700460	GOLF COURSE MOWERS	25,000.00	.00	.00
.00	.00	220,000.00	008-700-700500	FIRE TRUCK(250K)	240,000.00	.00	.00
.00	.00	40,000.00	008-700-700600	TRACTOR-GOLF COURSE	50,000.00	.00	.00
.00	.00	20,000.00	008-700-700800	POLICE VEHICLE	20,000.00	.00	.00
.00	.00	104,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	134,000.00	.00	.00
Total EQUIP RESERVE EXPENDITURES:							
14,081.05	13,809.12	565,000.00			665,000.00	.00	.00
EQUIPMENT RESERVE FUND Revenue Total:							
48,796.21	53,313.31	565,000.00			665,000.00	.00	.00
EQUIPMENT RESERVE FUND Expenditure Total:							
14,081.05	13,809.12	565,000.00			665,000.00	.00	.00
Net Total EQUIPMENT RESERVE FUND:							
34,715.16	39,504.19	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
CGS BUILDING/FACILITY							
CGS BUILDING/FACILITY							
.00	.00	.00	009-000-401000	CASH ON HAND	100.00	.00	.00
.00	.00	.00	009-000-412000	INTEREST INCOME	500.00	.00	.00
.00	.00	.00	009-000-418000	FACILITY RENTS/SALES	5,000.00	.00	.00
.00	.00	.00	009-000-419000	GRANTS FROM OUTSIDE SOURCES	100,000.00	.00	.00
.00	.00	.00	009-000-420000	GRANT FROM GILLIAM COUNTY	1,000,000.00	.00	.00
.00	.00	.00	009-000-450000	TRANSFER FROM GENERAL FUND	150,000.00	.00	.00
Total CGS BUILDING/FACILITY:					1,255,600.00	.00	.00
.00	.00	.00					
Department: 350							
.00	.00	.00	009-350-600005	ADVERTISING	600.00	.00	.00
.00	.00	.00	009-350-600010	SUPPLIES	10,000.00	.00	.00
.00	.00	.00	009-350-600050	INSURANCE	5,000.00	.00	.00
.00	.00	.00	009-350-600080	ENGINEERING/CONSULTANT/LEGAL	75,000.00	.00	.00
.00	.00	.00	009-350-600180	UTILITIES	10,000.00	.00	.00
.00	.00	.00	009-350-700100	BUILDING IMPROVEMENT	1,155,000.00	.00	.00
Total Department: 350:					1,255,600.00	.00	.00
.00	.00	.00					
CGS BUILDING/FACILITY Revenue Total:					1,255,600.00	.00	.00
.00	.00	.00					
CGS BUILDING/FACILITY Expenditure Total:					1,255,600.00	.00	.00
.00	.00	.00					
Net Total CGS BUILDING/FACILITY:					.00	.00	.00
.00	.00	.00					

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
SEWER RESERVE FUND							
SEWER RESERVE FUND							
.00	.00	360,000.00	010-000-401000	CASH ON HAND	370,000.00	.00	.00
6,716.16	2,529.81	2,500.00	010-000-412000	INTEREST INCOME	2,000.00	.00	.00
5,026.25	5,081.23	5,000.00	010-000-423000	SEWER RESERVE RECEIPTS	5,000.00	.00	.00
Total SEWER RESERVE FUND:							
11,742.41	7,611.04	367,500.00			377,000.00	.00	.00
SEWER RESERVE EXPENDITURES							
.00	.00	367,500.00	010-900-700000	CAPITAL OUTLAY	377,000.00	.00	.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	367,500.00			377,000.00	.00	.00
SEWER RESERVE FUND Revenue Total:							
11,742.41	7,611.04	367,500.00			377,000.00	.00	.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	367,500.00			377,000.00	.00	.00
Net Total SEWER RESERVE FUND:							
11,742.41	7,611.04	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
WATER TRUST FUND							
WATER TRUST FUND							
2,160.40	408.40	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST FUND:							
2,160.40	408.40	.00			.00	.00	.00
WATER TRUST EXPENDITURES							
2,329.40	1,978.87	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
2,329.40	1,978.87	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
2,160.40	408.40	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
2,329.40	1,978.87	.00			.00	.00	.00
Net Total WATER TRUST FUND:							
169.00-	1,570.47-	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
TRANSIENT ROOM TAX FUND							
TRANSIENT ROOM TAX FUND							
.00	.00	25,000.00	014-000-401000	CASH ON HAND	25,000.00	.00	.00
434.63	163.70	500.00	014-000-412000	INTEREST INCOME	500.00	.00	.00
15,970.20	17,036.24	20,000.00	014-000-420000	TAX RECEIPTS	22,500.00	.00	.00
Total TRANSIENT ROOM TAX FUND:							
16,404.83	17,199.94	45,500.00			48,000.00	.00	.00
TRANSIET ROOM TAX EXPENDITURES							
21,750.69	16,914.77	45,500.00	014-140-600010	TOURISM	48,000.00	.00	.00
Total TRANSIET ROOM TAX EXPENDITURES:							
21,750.69	16,914.77	45,500.00			48,000.00	.00	.00
TRANSIENT ROOM TAX FUND Revenue Total:							
16,404.83	17,199.94	45,500.00			48,000.00	.00	.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
21,750.69	16,914.77	45,500.00			48,000.00	.00	.00
Net Total TRANSIENT ROOM TAX FUND:							
5,345.86-	285.17	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
WATER SYSTEM IMPROVEMENT FUND							
WATER SYSTEM IMPROVEMENT FUND							
.00	.00	1,150,000.00	020-000-401000	CASH ON HAND	875,000.00	.00	.00
25,571.11	9,631.98	15,000.00	020-000-412000	INTEREST	10,000.00	.00	.00
.00	.00	1,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	1,000.00	.00	.00
45,417.02	132,768.68	1,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	1,000.00	.00	.00
87,000.00	85,000.00	205,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	225,000.00	.00	.00
Total WATER SYSTEM IMPROVEMENT FUND:							
157,988.13	227,400.66	1,372,000.00			1,112,000.00	.00	.00
WATER SYSTEM IMP EXPENDITURES							
20,487.72	20,967.16	21,500.00	020-960-500110	PART-TIME LABOR	24,000.00	.00	.00
1,567.36	1,603.91	2,000.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	.00	.00
3,280.70	3,169.27	10,000.00	020-960-504300	HEALTH INSURANCE	5,000.00	.00	.00
331.53	301.14	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
11.68	11.64	100.00	020-960-504500	LIFE INSURANCE	100.00	.00	.00
42.37	51.24	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
216.03	489.73	500.00	020-960-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
9.05	8.09	500.00	020-960-504800	WORKERS COMPENSATION	500.00	.00	.00
26,591.91	5,509.50	5,600.00	020-960-505000	PERS	6,800.00	.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
.00	.00	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	50,000.00	.00	.00
33,467.02	77,807.90	630,000.00	020-960-700200	LINE EXTENSIONS	493,000.00	.00	.00
.00	.00	75,000.00	020-960-700300	BUILDING IMPROVEMENT	125,000.00	.00	.00
.00	32,941.50	546,700.00	020-960-700940	WELL PUMP, ELECT, PIPE	375,000.00	.00	.00
Total WATER SYSTEM IMP EXPENDITURES:							
86,005.37	142,861.08	1,372,000.00			1,112,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
157,988.13	227,400.66	1,372,000.00			1,112,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
86,005.37	142,861.08	1,372,000.00			1,112,000.00	.00	.00
Net Total WATER SYSTEM IMPROVEMENT FUND:							
71,982.76	84,539.58	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
WASTE WATER SYSTEM IMPROV FUND							
WASTE WATER SYSTEM IMPROV FUND							
.00	.00	400,000.00	030-000-401000	CASH ON HAND	430,000.00	.00	.00
7,647.53	2,880.63	3,000.00	030-000-412000	INTEREST	3,000.00	.00	.00
5,000.00	5,000.00	105,000.00	030-000-455000	TRANSFER FROM SEWER FUND	5,000.00	.00	.00
65,000.00	60,000.00	250,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	200,000.00	.00	.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	.00	.00
Total WASTE WATER SYSTEM IMPROV FUND:					648,000.00	.00	.00
77,647.53	67,880.63	768,000.00					
WASTE WATER IMP EXPENDITURES							
.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	75,000.00	030-960-700300	BUILDING IMPROVEMENT	125,000.00	.00	.00
.00	.00	10,000.00	030-960-700940	ADMIN/LEGAL/ENGINEERING	25,000.00	.00	.00
.00	.00	257,200.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	399,189.00	.00	.00
Total WASTE WATER IMP EXPENDITURES:					624,989.00	.00	.00
.00	.00	418,000.00					
Department: 980							
7,799.00	8,131.00	300,000.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	8,836.00	.00	.00
15,212.00	14,880.00	50,000.00	030-980-500120	DEBT SERVICE-INTEREST DEC	14,175.00	.00	.00
Total Department: 980:					23,011.00	.00	.00
23,011.00	23,011.00	350,000.00					
WASTE WATER SYSTEM IMPROV FUND Revenue Total:					648,000.00	.00	.00
77,647.53	67,880.63	768,000.00					
WASTE WATER SYSTEM IMPROV FUND Expenditure Total:					648,000.00	.00	.00
23,011.00	23,011.00	768,000.00					
Net Total WASTE WATER SYSTEM IMPROV FUND:					.00	.00	.00
54,636.53	44,869.63	.00					

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
WATER EQUIPMENT RESERVE FUND							
WATER EQUIPMENT RESERVE FUND							
.00	.00	75,000.00	080-000-401000	CASH ON HAND	90,000.00	.00	.00
1,779.92	670.46	1,000.00	080-000-412000	INTEREST INCOME	1,000.00	.00	.00
10,000.00	10,000.00	20,000.00	080-000-451000	TRANSFER FROM WATER FUND	10,000.00	.00	.00
Total WATER EQUIPMENT RESERVE FUND:							
11,779.92	10,670.46	96,000.00			101,000.00	.00	.00
WATER EQUIPMENT EXPENDITUR							
14,081.06	13,809.12	15,000.00	080-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	65,000.00	080-700-700450	BACKHOE	70,000.00	.00	.00
3,947.12	4,875.00	16,000.00	080-700-700460	SYSTEM EQUIPMENT	16,000.00	.00	.00
Total WATER EQUIPMENT EXPENDITUR:							
18,028.18	18,684.12	96,000.00			101,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
11,779.92	10,670.46	96,000.00			101,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
18,028.18	18,684.12	96,000.00			101,000.00	.00	.00
Net Total WATER EQUIPMENT RESERVE FUND:							
6,248.26-	8,013.66-	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
SEWER EQUIPMENT RESERVE FUND							
SEWER EQUIPMENT RESERVE FUND							
.00	.00	105,000.00	090-000-401000	CASH ON HAND	120,000.00	.00	.00
2,442.24	919.93	1,000.00	090-000-412000	INTEREST INCOME	1,000.00	.00	.00
5,000.00	5,000.00	10,000.00	090-000-452000	TRANSFER FROM SEWER FUND	10,000.00	.00	.00
Total SEWER EQUIPMENT RESERVE FUND:							
7,442.24	5,919.93	116,000.00			131,000.00	.00	.00
SEWER EQUIP RSRV EXPENDITURES							
14,081.06	13,809.12	10,000.00	090-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	85,000.00	090-700-700450	BACKHOE	90,000.00	.00	.00
3,947.13	.00	21,000.00	090-700-700460	SYSTEM EQUIPMENT	26,000.00	.00	.00
Total SEWER EQUIP RSRV EXPENDITURES:							
18,028.19	13,809.12	116,000.00			131,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
7,442.24	5,919.93	116,000.00			131,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
18,028.19	13,809.12	116,000.00			131,000.00	.00	.00
Net Total SEWER EQUIPMENT RESERVE FUND:							
10,585.95-	7,889.19-	.00			.00	.00	.00

2019-20 Prior year 2 Actual	2020-21 ACTUAL	2021-22 ADOPTED	Account Number	Account Title	2022-23 PROPOSED	2022-23 APPROVED	2022-23 ADOPTED
DEBT SERVICE - SEWER FUND							
DEBT SERVICE - SEWER FUND							
.00	.00	40,000.00	100-000-401000	CASH ON HAND	35,000.00	.00	.00
1,161.30	497.92	500.00	100-000-412000	INTEREST INCOME	500.00	.00	.00
5,000.00	5,000.00	10,000.00	100-000-415000	SEWER FUND TRANSFER	10,000.00	.00	.00
24,433.65	24,783.98	25,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	25,000.00	.00	.00
413.45	614.84	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	.00	.00
Total DEBT SERVICE - SEWER FUND:							
31,008.40	30,896.74	76,000.00			71,000.00	.00	.00
DEBT SERVICE -SWR EXPENDITURES							
.00	.00	39,911.00	100-980-500100	USDA #1 DEBT RESERVE	34,911.00	.00	.00
15,648.00	16,352.00	17,088.00	100-980-500170	USDA PRINCIPAL 12/18/2004	17,857.00	.00	.00
20,441.00	19,737.00	19,001.00	100-980-500180	USDA INTEREST 12/18/2004	18,232.00	.00	.00
Total DEBT SERVICE -SWR EXPENDITURES:							
36,089.00	36,089.00	76,000.00			71,000.00	.00	.00
DEBT SERVICE - SEWER FUND Revenue Total:							
31,008.40	30,896.74	76,000.00			71,000.00	.00	.00
DEBT SERVICE - SEWER FUND Expenditure Total:							
36,089.00	36,089.00	76,000.00			71,000.00	.00	.00
Net Total DEBT SERVICE - SEWER FUND:							
5,080.60-	5,192.26-	.00			.00	.00	.00
Net Grand Totals:							
580,923.70	512,834.49	.00			.00	.00	.00

CITY OF CONDON 2022-23 BUDGET CALENDAR

Appoint Budget Officer	January 5, 2022
Appoint Budget Committee Members	January 5, 2022
Adopt Budget Calendar	January 5, 2022
Publish 1 st Notice of Budget Committee Meeting	March 31, 2022
Publish 2 nd Notice of Budget Committee Meeting	April 7, 2022
Budget Committee Meeting	April 18, 2022
2 nd Budget Committee Meeting (If Necessary)	April 25, 2022
Publish Notice of Budget Hearing	May 19, 2022
Budget Hearing	June 1, 2022
Enact Resolutions to: Adopt Budget Make Appropriations Impose and Categorize Taxes	June 1, 2022
Submit Tax Certification Documents to Assessor	July 15, 2022

Goals & Priorities
Council Retreat – January 19, 2022
Approved by City Council February 2, 2022

WATER

Current Projects – Ongoing- up to two years

- PW crew will work on projects within the city’s Master Plan:
 - Spring Street – East to Washington Streets. Materials have already been purchased.
- Review water rates
- Plan for Phase I of the telemetry system upgrade – this would be for equipment inside of the facilities
- Cell tower revenue will continue to be placed in Water Improvement Fund (020).
- Monitor transmission line potential problem areas that were noted in the line’s evaluation three years ago.
- Water conservation program – continue to investigate programs and possible grant funds for residents.

Two-Ten Year Projects

- Radio water meters to replace current meters that can be read with a “wand.” PW will investigate cost of radio meters that could be read at City Hall to only do an upgrade one time.
- Refurbish wet well at City Farm with either a liner or epoxy material.
- Upgrade telemetry from City Farm to City Shop with either fiber if available or radio system in TAG evaluation.
- Public Works crew is evaluating and assessing the trouble spots in the system and work on projects in the Public Works Master Plan as needed.

SEWER

Ongoing – Two Years

- Public Works crew is evaluating and assessing the trouble spots in the system and work on projects in the Public Works Master Plan as needed
- Plan for Phase I of the telemetry system upgrade – this would be for equipment inside of the facilities
- Develop a plan for manhole replace or installation and place the goal of one manhole per fiscal year.
- Plan and develop machinery storage building at city shop.

Five + Year Project

- Develop “sludge plan” for lagoons with Anderson, Perry & Associates (Will do this plan if needed)

STREETS/SIDEWALKS

Current – Two year

- Complete ODOT Small City Allotment grant to pave Trimble and Pennoyer Streets near new proposed grade school site.
- Apply for Gilliam County Capital Investment Grant to complete the sidewalk on S. Washington Street that is included in the ODOT SCA Grant at new grade school.
- Complete the last year of the ODOT STIP sidewalk project on North Main Street.
- Map paving priorities for 10 years by working with Public Works Committee – PW priorities West Frazer, North Main and North Oregon streets
- Investigate cost-share program for sidewalk replacement or installation for residents that coincide with the city's sidewalk standards. Budget \$20,000 for a program that is first come first serve that provides city approved sidewalks.
- Review the city's sidewalk ordinance with planning commission, attorney and city planner. This will include trees on city rights-of-way and investigate companies that may be available.
- Continue to apply for sidewalks grants as applicable

Two-Ten Year Projects

- Streets – Complete repairs and replacement as water and wastewater project are completed
- Continue sidewalk replacement/repair project with council prioritizing projects

TRANSFER STATION/RECYCLE DEPOT

Current Projects - Ongoing

- Continue to investigate recycling options. Working with current partners – Waste Connections and RS Davis Recycling.

GOLF

One-Two Year Projects

- Get a design plan for the golf course clubhouse and outside area before demolition of current clubhouse.
- Working on a tree master plan.
- Repair fencing along the perimeter and check into seeing if the OYCC group can do this task. Fencing was put at a low priority.

PARK

Current Project - Ongoing

- Add public art and work to remove ODOT signs on the point.
- Tree planting plans to eventually replace elms.

POOL

Current Project – Ongoing

- Put in place a one-year work plan to operate the Condon Community Pool that includes a lease with Condon School District and work with Gilliam County on funding.
- Working with Pool Committee to get a plan to operate it at the current location for the next several years. Will do a survey to see the level of interest in maintaining a community Pool. Determine where funding will come from for maintenance as the school is no longer a community partner.
- Plans for a new pool and timeline based on Pool Committee's response in next year

FACILITIES

One-Two Year Projects

- **Memorial Hall**
 - Complete kitchen upgrade with new stove & refrigerator and any other repairs for potential increase use
 - Finish the lighting by adding the track lighting.
 - Research refinishing the floor and drop-down screens for meetings.
 - Start the process of getting duct work done and investigate air conditioning solutions.
- **City Hall**
 - Research new flooring, insulation and other maintenance issues in the Main part of City Hall.
- **Ward Street Shop**
 - Nothing while leased to Gilliam County.
- **Condon Grade School**
 - Work with studies that are to be completed in June 2022, to determine future course of action with this property.

VEHICLES

Current – Ongoing

- Snow plow blade for 5-yard dump truck.
- Replace 10-yard dump truck with a 5-yard dump truck

PUBLIC SAFETY

Current Project - Ongoing

- Review contract with Gilliam County Sheriff Office

ECONOMIC DEVELOPMENT

Current Project – Ongoing

- Fiber/Broadband – Dark Fiber Lease
 - Investigate disbanding the Fiber Council & work with local partners to allow access to the fiber to more residents.
 - Make a free wifi Main Street with the use of the city’s leased fiber
 - Update the Broadband Utilization Plan with community partners
- Housing project –
 - Fairway Housing project – Work with PCDC to create affordable workforce housing. This will include the city apply for grants for infrastructure and planning costs. The nine acres will need to be partitioned which includes surveys.
 - Continue to investigate local, state and federal programs to continue to develop buildable lots with community partners
- Public Art – Bronze statues of Nobel Prize Winners from Condon; art work on the point at the park (fly fisherman, farmer); other areas of Main Street. Investigate grants for public art at local, state and federal level.
- Investigate charging stations for electric vehicles and partner with local entities.

“WISH LIST”

Projects

- Energy efficient streetlights or “night sky initiative”
- Water Conservation incentives – cost share on low flow toilets, showerheads, etc.
- Solar panel field at the site of the pivot
- Greenhouse to grow native plans at the pivot using reclaimed water; vegetables either at pivot or City Farm. Investigate feasibility study to determine costs and where it would best be sited.
- Work toward a comprehensive strategic/marketing plan for the City of Condon. What do we want the city to achieve or look like in the future?