



128 S Main St.
PO Box 445
Condon, OR 97823
P: 541-384-2711
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**CITY OF CONDON
WORK SESSION AGENDA
BUDGET COMMITTEE MEETING 4-17-2023
Monday, April 17, 2023, 7:00 PM
CONDON CITY HALL**

1. ZOOM LINK
 - 1.1. Join Zoom Meeting
<https://us02web.zoom.us/j/86846777650?pwd=WDJpNnFicERrSHN2VWF5NkE0RUwvUT09>

One tap mobile
+13462487799,,86846777650#,,,,*133221# US (Houston)
+16694449171,,86846777650#,,,,*133221# US
2. PRIOR YEAR CHAIRMAN OR MAYOR CALL THE BUDGET COMMITTEE MEETING TO ORDER
3. ROLL CALL
4. ELECTION OF BUDGET COMMITTEE MEETING OFFICERS
 - 4.1. Elect Budget Committee Chairperson
 - 4.2. Elect Budget Committee Secretary
5. PUBLIC COMMENT ON THE 2023-24 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 APRIL 18, 2022 BUDGET COMMITTEE MEETING MINUTES
 - 6.1. Budget Committee Meeting Minutes of April 18, 2022
7. REVIEW THE 2023-24 CITY OF CONDON BUDGET MESSAGE
 - 7.1. Budget Message for the 2023-24 City of Condon Budget
 - 7.2. Budget Notes for the 2023-24 City of Condon Budget
 - 7.3. 2023-24 City of Condon Budget and Other Related Documents
8. DISCUSS THE 2023-24 CITY OF CONDON BUDGET
 - 8.1. Discuss & Review the 2023-24 City of Condon Budget
9. MOTION TO APPROVE THE 2023-24 CITY OF CONDON BUDGET OR CONTINUANE TO APRIL24, 2023, 7 P.M.
 - 9.1. Motion to Approve the 2023-24 City of Condon Budget or a Continuance
10. Adjourn

Work Session agenda distributed April 5, 2023



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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=ZTBxY001TFI3ejUwZDIaWl3T2lIQT09>

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

Present: Mayor Jim Hassing; Councilors Jan Stinchfield, Donald Jamieson, Jeremy Kirby, Michael Cronk ; Budget Committee Members Jay LaRue, Dan Schott & Mark Wilson

Absent: Councilors Dawn Parm, Tom Fatland ; Budget Committee Members Dennis Bruneau, Cheryl Baker, Stephanie Carter.

4. ELECTION OF BUDGET COMMITTEE OFFICERS

4.1. Elect Budget Commission Chairperson

A motion was made by Councilor Jamieson to nominate Mayor Hassing as chairman of the budget committee. The motion was seconded by Dan Schott and approved unanimously.

4.2. Elect Budget Committee Secretary

A motion was made by Councilor Jamieson to nominate Councilor Stinchfield as the budget committee secretary. The motion was seconded by Councilor Cronk and approved unanimously.

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

None

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.

No public comment was received.

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

6.1. Budget Committee Minutes of April 19, 2021

A motion was made by Mark Wilson to approve the April 19, 2021 budget committee meeting minutes. The motion was seconded by Councilor Stinchfield and approved unanimously.



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

7.1. Budget Message for 2022-23 City of Condon Budget

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

7.2. Budget Notes for 2022-23 City of Condon Budget

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

7.3. 2022-23 City of Condon Budget & Related Documents

Committee members received the council's 2022 goals and priorities and the approved budget calendar.

8. DISCUSS THE 2022-23 CITY OF CONDON BUDGET

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

CA Greiner went through the budget and discussed several projects that are in the 2022-23 budget document. Overall comments that affect the budget in different areas are the following:

- Cash on Hand is an estimate of cash at July 1, 2022
- PERS rates have decreased due to a buy-down of unfunded liabilities two years ago.
- Health insurance will not increase next year
- Property & Liability insurance will see a significant increase in 2023 (insurance rates are based on calendar year) by 15% and workers' compensation insurance decreased due to CIS switching to SAIF

CA Greiner went through the funds and noted the following changes:

- Administration - Down slightly due to less cash on hand and decrease in estimated outside funding. This year the city has been awarded approximately \$150,000 from the Oregon Legislature, but no direction has been given on how it must be spent. Administrative expenses showed a significant decline due to less funds put in Community Projects (for COVID issues) and building improvements. Police depart decreased slightly due to taking out the placeholder for hired officers. Fire Department increased slightly due to more being required for the Gilliam County Fire Services coordinator position. Golf course expenses down significantly due to the water pump project being completed in the current year and no major project planned for the 2022-23 year. Park expenditures increased slightly due to personnel costs, but will actually be less due to new employee not being PERS eligible. Pool expenses decreased substantially due to completing the boiler and piping projects that were completed in the current fiscal year. Transfers have increased slightly due to forming a new fund and re-allocating the transfers from previous year. Budget Committee member Mark Wilson questioned the Community funds and if they would be increased. CA Greiner stated that funds were put in the Community line item for potential projects or backfill due to COVID. She does not anticipate spending the entire \$7500 in the budget.
- Memorial Hall - increased slightly due to no projects completed in the past year, no any anticipated in the next fiscal year.
- State Streets - This fund has increased due to anticipated work on Pennoyer & Trimble Streets, plus one block sidewalk on S. Washington Street - near the new Condon Grade School. The city has been awarded \$100,000 from ODOT and has a grant request to Gilliam County for the remainder of this project. Due to the backlog of the city's engineers, this project will not be completed until the summer of 2023. The city has an approximately \$75,000 match for the sidewalk project on North Main Street that is scheduled to be completed in the summer of 2022.
- State Revenue Sharing - this fund was used for the fiber project and the monthly lease payments of the dark fiber. At the council retreat, one goal was to utilize this dark fiber for the best interests of the city of Condon residents. The suggestion of staff to the council is to fulfill the goal of designing and installing a Main Street/Commercial district free wifi network and to design a wireless system for residents.
- Development Grant - this fund has been used for planning consultant and issues over the past several years. City donated approximately \$15,000 from this fund to assist the planning of the site for the new Condon Grade School. Also, this fund was where the cost of the planning and utilities for the Baseball Field project were expensed -



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approximately \$400,000. Future expenses will be for the Fairway housing development of planning and infrastructure and possibly the green space development near the Baseball Field project.

- Water - Remained relatively the same. City has not noticed an increase of the water receipts with the new tiered water rates that were effective July 1, 2021.
- Sewer - increased slightly due to a cash carryover larger due to not transferring the funds in the current year to pay off debt. The budget committee and council had the option of transferring funds to retire sewer debt, but the decision was made to continue making payments since there were several large projects that were being completed in the current year.
- Equipment Reserve - No major purchases were made in the current fiscal year, nor do we anticipate any in the 2022-23 year.
- CGS Building - new fund. Transferring over \$150,000 to pay for expenses of electricity, insurance and possibly splitting off the play shed to be on separate systems. This would require a new system for heating and separating the water and electricity from the main building. Council has formed a committee that is meeting this Thursday to suggest a Master Plan for this two-block parcel of land.
- Sewer Reserve - increased slightly due to the \$1 monthly per service for future sewer plant expansion.
- Water Trust - this is not budgeted per auditors' advice.
- Transient Tax - anticipate a small increase. City distributes 60% of the funds to the chamber, 30% for city tourism activities (website, donations to community functions) and 10% for community tourist facilities (Memorial Hall, park, flower boxes on Main Street).
- Water System Improvement - decreased due to a water project near the golf course being completed. This project got the infrastructure to the property line of the Fairway Housing project that is 9+ acres. City has offered several acres to PCDC for location of affordable workforce housing. Projects for this fund is 50% of the equipment shop near city shop and a telemetry upgrade. Cell revenue is transferred from the General Fund to this fund per direction of the council for water line replacement. this fund pays for 20% of the public works payroll costs.
- Waste Water System Improvement - This has transferred from the General Fund for 50% of an equipment shop near the city shop and a telemetry upgrade. The fund is considerably less with the decision not to retire the debt accounted for in this fund.
- Water Equipment - increased slightly due to a smaller transfer from the water fund. No major purchases were completed from this fund, nor is one anticipated in the 2022-23 budget.
- Sewer Equipment - increased slightly due to a smaller transfer from the wastewater/sewer fund. No major purchases were completed from this fund, nor is one anticipated in the 2022-23 budget.
- Debt Service decreased slightly due to bond requirements being met and did not increase the transfer amount.

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

A motion was made by Councilor Kirby for the City of Condon budget committee approve taxes for the 2022-23 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. The motion was seconded by Councilor Stinchfield and approved unanimously.

A motion was made by Mark Wilson that the City of Condon budget committee approve the 2022-23 proposed budget as presented. The motion was seconded by Councilor Jamieson and approved unanimously.

10. ADJOURN BUDGET COMMITTEE MEETING

Mayor Hassing adjourned the meeting at 7:34 P.M.

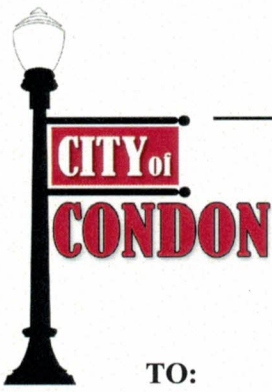
Jim Hassing, Mayor/Budget Committee Chair

Date

Attest: _____
Kathryn Greiner, City Admin/Budget Officer



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TO: Budget Committee Members

FROM: Kathryn Greiner, Budget Officer *Kathryn Greiner*

SUBJECT: 2023-24 Budget Message

DATE: April 5, 2023

The City of Condon's 2023-24 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 17, 2023, 7 p.m.** budget committee meeting. If another budget committee meeting is necessary, it will be held April 24, 2023, 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 2022-23

City formed a subcommittee to discuss the Condon Grade School (CGS) in the previous year to discuss a Master Plan for the campus in conjunction with the Council. Original plans were to retain the playshed for community use and put in a temporary heating solution, but due to costs and the future development, it was determined to put this project on hold. A landscape plan is near completion for the playground area that will include gathering and sports areas, and the committee recommended housing be placed in the north and south wings. It was determined that moving forward on repurposing the CGS campus would need abatement of asbestos and other toxins that were noted in the environmental analysis. To maximize the grant opportunities for abatement it was determined that the Port of Arlington's non-profit Environmental Sentry Corporation was the logical place for the property to go. The city is working with ESC to transfer the entire campus this spring with hopes of abatement to be completed in 2023. ESC has started the process of securing grants from state and local resources.

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 474 and 849 feet of water and sewer line, respectively.

City continues to operate the Condon School District swimming pool with the financial support of Gilliam County. Repairs to the boiler were completed in the 2022 swim season, but the city was unsuccessful in locating someone to replaster the pool. The golf course was re-seeded and auxiliary water available from city water system made the course more usable in 2022.

The city continues to work with community partners on workforce housing solutions. The city has made land available for Pioneer Community Development Corporation to do a development, but due to incomplete subdivision and infrastructure, this project is currently on hold.

The city continues to work on several street and sidewalk improvement projects that will continue into next year. The Trimble/Washington Street project is currently getting the design completed with anticipated bids documents being released this month. Pennoyer Street was paved last year which was part of this project. This is being funded by Gilliam County and ODOT Small City Allotment grant funds. ODOT is completing its ADA ramp project this spring after a busy 2022 in Condon.

LOOKING FORWARD – 2023-24

Workforce housing is a priority of the city in the next fiscal year. The budget reflects assisting with housing near the golf course (Fairway Housing) and CGS campus with infrastructure assistance. Fairway housing project will need a subdivision plan that includes approving a lot plan for the nine acres, surveying and putting pins in on each lot, dedicating streets, design and building water and sewer lines for the subdivision. This project will require it to be done in phases as need for buildable lots are requested and grants and funds become available. The city is working with ESC to determine the uses of the CGS campus once abated.

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 2023-24

The city leases 12 pair of dark fiber with one fiber being used to provide internet to City Hall and Gilliam County Library. Another pair has been leased to LSN with hopes to lease others to offset the lease cost. The city has also been in discussions with an internet provider for options of service in Condon.

ODOT projects that continue to linger include the North Main Street sidewalk project that was to be completed in 2022, but now looks doubtful to get completed in 2023. This project started with a grant application in 2017 and has been cut to 10% of the original project. ODOT has also granted the city \$100,000 for the Trimble/Washington Street project, which is to be done in 2023.

Explanation of the Budget Document

The City of Condon's 2023-24 budget is approximately \$600,000 more than 2022-23 budget.

Conclusion

The total 2023-24 City of Condon proposed budget requirements are \$10,163,000. 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.

CITY OF CONDON

2023-24 Budget Notes

The following document is to assist budget members in reviewing the City of Condon's 2023-24 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 February 8, 2023 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. Health insurance is on a calendar year and increase is budgeted at 10% in 2024.
- Insurance costs for, liability, property & auto will increase an estimate of 17% in 2024. Workers' compensation insurance is budgeted with a 10% increase.

SPECIFIC FUND CHANGES

General Fund - 001

- The General Fund revenue increased by approximately \$200,000 due to projected cash on hand after two projects were completed and no major projects were undertaken in current year. Increase in revenue in property taxes and SIP funds. Although interest rates are anticipated in being larger this year, due to uncertain market, the revenue for interest is conservative in this fund.
- The **administration** has increased by approximately \$40,000 due to labor and building improvement costs. Inflation has required the wages to be increased to meet industry standards.

For the first time in over three decades, the council stipends have been increased from \$250 to \$500 a year for councilors and from \$600 to \$1,000 a year for Mayor.

- The **police** department has remained the same with no additional changes anticipated. The city contracts with the Gilliam County Sherriff's office for police services.
- The **fire** department budget has an increase in a request from Gilliam County Fire Services of a 30% increase in contribution.
- The **golf course** budget has increased slightly due to wage increase due to inflation.
- The **park** department budget has increased slightly due to wage increase due to inflation.
- The **swimming pool** budget has increased due to wages and potential pool resurfacing project in 2024.
- The **transfers** have increased due infrastructure projects for potential housing projects that are located in funds 005, 009 and 020.

Memorial Hall Fund - 002

- The **Memorial Hall** fund has increased due to the request of using a Gilliam County Special Project grant for air conditioning and refurbishing the hardwood floor.

State Street Fund - 003

- The **street** fund has been decreased due to one portion of the paving of Pennoyer Street. The projects to be completed this next fiscal year are North Main Street with a match of \$85,000 and Trimble and Washington Streets.

State Revenue Sharing Fund - 004

- The **state revenue sharing** has increased due to no projects being completed in this fund in the current fiscal year. Projects next year may include a Main Street wifi network and the start of a city provided internet service.

Development Grant Fund - 005

- The **development** fund has increased from previous year with anticipation that infrastructure and subdivision planning will be required for housing at the Fairway Housing project near the golf course. This may also include some of the same expenses for the CGS facility.

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 increases in the Cash on Hand, interest income and sewer receipts which is offset by increase in labor and insurance costs.

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. The city is anticipating a land transfer to non-profit subsidiary of the Port of Arlington – Environmental Sentry Corporation – for abatement and redevelopment. Funds have been kept in the fund to assist with infrastructure for housing and possible open space development that is currently the playground.

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 increased due to a larger cash carryover and anticipated grants for housing infrastructure at Fairway Housing.
- The city has been approved for a Gilliam County grant to replace the water meters to remote read and leak detection.
- Council directed a reserve to be set up for the transmission line that extends from City Farm to the reservoir northwest of town. Cell tower revenue of approximately \$25,000 a year will be directed to this line item.
- 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 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.

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
GENERAL FUND							
3,165.00	3,165.00	.00	001-000-204010	DEFERRED REVENUE - GOLF FEES	.00	.00	.00
GENERAL FUND							
.00	.00	600,000.00	001-000-401000	CASH ON HAND	800,000.00	.00	.00
3,338.91-	4,956.13	5,000.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	.00	.00
20.00	5.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	.00	.00
30,686.93	33,482.50	40,000.00	001-000-406000	ELECTRIC FRANCHISE	42,000.00	.00	.00
15,650.15	13,868.13	20,000.00	001-000-408000	LIQUOR APPORTIONMENT	15,000.00	.00	.00
658.73	590.06	1,000.00	001-000-409000	CIGARETTE TAX	1,000.00	.00	.00
23,481.22	10,720.25	5,000.00	001-000-410000	MISC., DOG TAGS, ETC.	5,000.00	.00	.00
16,830.51	10,567.00	10,000.00	001-000-411000	GOLF GREENS FEES & DUES	10,000.00	.00	.00
7,541.80	4,975.34	10,000.00	001-000-412000	REFUNDS AND INTEREST	10,000.00	.00	.00
11,764.63	12,024.61	15,000.00	001-000-413000	TELEPHONE FRANCHISE	13,000.00	.00	.00
.00	.00	500.00	001-000-414000	SALE OF SUPPLIES	500.00	.00	.00
.00	80.00	1,000.00	001-000-416000	RENTALS	1,000.00	.00	.00
247,524.58	235,006.10	260,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	280,000.00	.00	.00
275,154.02	283,886.48	275,000.00	001-000-418000	OWSI HOST FEE	280,000.00	.00	.00
7,500.00	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	.00	.00
4,193.00	9,483.31	7,500.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	.00	.00
70,124.61	78,700.48	85,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	80,000.00	.00	.00
269,634.26	268,343.54	250,000.00	001-000-450000	GILLIAM COUNTY SIP	275,000.00	.00	.00
.00	20,850.00	150,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	100,000.00	.00	.00
22,562.64	23,239.56	25,000.00	001-000-460500	CELL TOWER REVENUE	25,000.00	.00	.00
Total GENERAL FUND:							
999,988.17	1,018,278.49	1,768,500.00			1,958,500.00	.00	.00

ADMINISTRATION EXPENDITURES

31,250.52	31,800.48	35,500.00	001-100-500110	RECORDER/TREASURER	39,000.00	.00	.00
1,373.64	.00	3,000.00	001-100-500120	JANITOR	5,000.00	.00	.00
11,194.46	9,764.80	11,100.00	001-100-500130	ADMINISTRATIVE ASSISTANT	15,000.00	.00	.00
3,352.11	3,179.81	3,800.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	5,000.00	.00	.00
11,721.37	13,224.45	15,000.00	001-100-504300	HEALTH INSURANCE	17,000.00	.00	.00
1,193.59	1,265.82	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
26.91	30.41	50.00	001-100-504500	LIFE INSURANCE	100.00	.00	.00
83.60	75.78	150.00	001-100-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
1,189.60	990.14	1,500.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
255.36	1,022.40	1,000.00	001-100-504800	WORKER'S COMPENSATION	3,000.00	.00	.00
11,476.49	11,784.24	14,500.00	001-100-505000	PERS	17,000.00	.00	.00
806.00	900.00	1,500.00	001-100-600005	ADVERTISING	1,500.00	.00	.00
8,050.59	5,593.46	6,500.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	6,500.00	.00	.00
6,250.00	6,584.00	7,000.00	001-100-600020	AUDIT	7,000.00	.00	.00
8,640.52	8,614.45	12,000.00	001-100-600030	UTILITIES	12,000.00	.00	.00
13,955.49	10,535.34	10,000.00	001-100-600040	CITY BUILDINGS	10,000.00	.00	.00
10,865.00	10,891.71	16,000.00	001-100-600050	INSURANCE & BONDING	17,500.00	.00	.00
2,100.00	2,100.00	2,100.00	001-100-600060	MAYOR & COUNCIL STIPEND	4,000.00	.00	.00
1,778.47	2,597.75	2,500.00	001-100-600070	TELEPHONE	3,000.00	.00	.00
5,897.03	4,499.85	10,000.00	001-100-600080	LEGAL	10,000.00	.00	.00
.00	3,838.00	20,000.00	001-100-600090	ORDINANCE BOOK UPDATING	15,000.00	.00	.00
1,171.37	1,772.71	3,500.00	001-100-600140	TRAINING, SCHOOLS, ETC.	3,500.00	.00	.00
3,806.99	4,393.87	6,500.00	001-100-600150	COMPUTER SUPPORT	5,000.00	.00	.00
8,669.10	4,513.57	7,500.00	001-100-600600	COMMUNITY PROJECTS	7,500.00	.00	.00
262,318.24	.00	75,000.00	001-100-700100	BUILDING IMPROVEMENTS	100,000.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
Total ADMINISTRATION EXPENDITURES:							
407,426.45	139,973.04	265,700.00			304,700.00	.00	.00
POLICE DEPARTMENT EXPENDITURES							
52.50	2,898.75	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
21,000.00	21,000.00	25,000.00	001-150-600170	CONTRACTED POLICE SERVICES	25,000.00	.00	.00
Total POLICE DEPARTMENT EXPENDITURES:							
21,052.50	23,898.75	30,500.00			30,500.00	.00	.00
FIRE DEPARTMENT EXPENDITURES							
.00	.00	12,000.00	001-200-600160	TRUCK MAINTENANCE	12,000.00	.00	.00
11,000.00	19,000.00	11,000.00	001-200-600170	CONTRACTED FIRE SERVICES	11,000.00	.00	.00
8,000.00	.00	10,000.00	001-200-600172	FIRE SERVICES COOR	12,000.00	.00	.00
Total FIRE DEPARTMENT EXPENDITURES:							
19,000.00	19,000.00	33,000.00			35,000.00	.00	.00
GOLF DEPARTMENT EXPENDITURES							
19,255.00	21,684.50	24,300.00	001-250-500160	GOLF COURSE ATTENDANT	28,000.00	.00	.00
1,473.01	1,658.86	1,900.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	2,200.00	.00	.00
750.80	672.21	1,000.00	001-250-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
368.57	250.62	500.00	001-250-504800	WORKER'S COMPENSATION	1,000.00	.00	.00
4,414.75	4,563.26	6,800.00	001-250-505000	PERS	7,000.00	.00	.00
.00	42.50	250.00	001-250-600005	ADVERTISING	250.00	.00	.00
2,723.88	10,401.59	7,500.00	001-250-600150	MISCELLANEOUS	7,000.00	.00	.00
2,449.11	2,739.87	5,000.00	001-250-600180	ELECTRICITY	5,000.00	.00	.00
3,924.28	3,052.32	5,000.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	.00	.00
8,497.54	9,318.46	10,000.00	001-250-600300	REPAIRS & MAINTENANCE	10,000.00	.00	.00
992.96	2,428.48	2,000.00	001-250-600500	GAS/FUEL GOLF COURSE	2,000.00	.00	.00
26,449.88	176,985.42	75,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	75,000.00	.00	.00
Total GOLF DEPARTMENT EXPENDITURES:							
71,299.78	233,798.09	139,250.00			143,450.00	.00	.00
PARKS & REC EXPENDITURES							
8,375.50	4,388.09	22,000.00	001-300-500170	PARK ATTENDANT	25,000.00	.00	.00
640.72	564.87	1,700.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	.00	.00
421.62	228.90	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
1,072.60	597.09	1,000.00	001-300-504800	WORKER'S COMPENSATION	500.00	.00	.00
2,010.14	541.44	6,000.00	001-300-505000	PERS	6,500.00	.00	.00
5,251.54	2,620.21	5,500.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,000.00	.00	.00
993.06	949.21	1,500.00	001-300-600180	ELECTRICITY	1,500.00	.00	.00
144.00	.00	2,500.00	001-300-600200	TREE MAINTENANCE	2,500.00	.00	.00
233.33	409.62	500.00	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:							
19,142.51	10,299.43	42,200.00			45,000.00	.00	.00
SWIMMING POOL EXPENDITURES							
469.22	4,641.82	9,500.00	001-325-500160	SWIMMING POOL MANAGER	12,000.00	.00	.00
38,106.55	33,864.37	43,000.00	001-325-500170	LIFEGUARDS	40,000.00	.00	.00
2,951.03	2,945.74	4,100.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	4,000.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
1,105.86	1,193.70	1,500.00	001-325-504700	UNEMPLOYMENT	1,500.00	.00	.00
1,689.86	279.78	1,700.00	001-325-504800	WORKERS' COMPENSATION	1,500.00	.00	.00
66.00	96.00	500.00	001-325-600005	ADVERTISING	500.00	.00	.00
8,450.02	3,827.82	10,000.00	001-325-600010	SWIMMING POOL EXPENSES	10,000.00	.00	.00
303.06	302.42	500.00	001-325-600070	TELEPHONE	500.00	.00	.00
1,000.00	450.00	2,000.00	001-325-600140	TRAINING & TRAVEL	1,500.00	.00	.00
4,423.55	6,414.16	4,500.00	001-325-600180	UTILITIES	6,500.00	.00	.00
29,137.42	51,083.51	30,000.00	001-325-600300	REPAIR & MAINTENANCE	50,000.00	.00	.00
Total SWIMMING POOL EXPENDITURES:							
87,702.57	105,099.32	107,300.00			128,000.00	.00	.00
NON-DEPARTMENTAL EXPENDITURES							
10,000.00	10,000.00	10,000.00	001-350-800100	MEMORIAL HALL (002)	25,000.00	.00	.00
50,000.00	.00	5,000.00	001-350-800200	TRANSFER TO REV SHARING (004)	25,000.00	.00	.00
250,000.00	250,000.00	250,000.00	001-350-800250	TRANSFER TO DEVELOPMENT (005)	400,000.00	.00	.00
25,000.00	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
85,000.00	25,000.00	225,000.00	001-350-800500	TRANSFER TO WATERIMPR (020)	200,000.00	.00	.00
.00	.00	150,000.00	001-350-800600	TRANSFER TO CGS FUND (009)	200,000.00	.00	.00
60,000.00	.00	200,000.00	001-350-800700	TRANSFER TO WW IMP FUND (030)	25,000.00	.00	.00
.00	.00	265,550.00	001-350-800900	CONTINGENCY	351,850.00	.00	.00
Total NON-DEPARTMENTAL EXPENDITURES:							
500,000.00	330,000.00	1,150,550.00			1,271,850.00	.00	.00
GENERAL FUND Revenue Total:							
999,988.17	1,018,278.49	1,768,500.00			1,958,500.00	.00	.00
GENERAL FUND Expenditure Total:							
1,125,623.81	862,068.63	1,768,500.00			1,958,500.00	.00	.00
Net Total GENERAL FUND:							
125,635.64-	156,209.86	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
MEMORIAL HALL FUND							
MEMORIAL HALL FUND							
.00	.00	35,000.00	002-000-401000	CASH ON HAND	50,000.00	.00	.00
389.79	279.00	500.00	002-000-412000	INTEREST INCOME	1,000.00	.00	.00
300.00	600.00	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.	25,000.00	.00	.00
Total MEMORIAL HALL FUND:							
10,689.79	10,879.00	46,500.00			77,000.00	.00	.00
MEMORIAL HALL EXPENDITURES							
2,142.80	2,658.41	3,000.00	002-400-600030	UTILITIES	3,500.00	.00	.00
.00	378.87	2,500.00	002-400-600210	MAINTENANCE	2,500.00	.00	.00
.00	304.84	3,000.00	002-400-600220	SUPPLIES	3,000.00	.00	.00
.00	.00	38,000.00	002-400-700100	BUILDING IMPROVEMENT	68,000.00	.00	.00
Total MEMORIAL HALL EXPENDITURES:							
2,142.80	3,342.12	46,500.00			77,000.00	.00	.00
MEMORIAL HALL FUND Revenue Total:							
10,689.79	10,879.00	46,500.00			77,000.00	.00	.00
MEMORIAL HALL FUND Expenditure Total:							
2,142.80	3,342.12	46,500.00			77,000.00	.00	.00
Net Total MEMORIAL HALL FUND:							
8,546.99	7,536.88	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
STATE STREETS FUND							
STATE STREETS FUND							
.00	.00	160,000.00	003-000-401000	CASH ON HAND	160,000.00	.00	.00
1,804.78	1,209.92	2,500.00	003-000-412000	INTEREST INCOME	5,000.00	.00	.00
49,447.53	56,190.94	55,000.00	003-000-419000	STATE STREETS APPORTION.	60,000.00	.00	.00
.00	100,000.00	100,000.00	003-000-420000	SPECIAL CITY ALLOT. GRANT	100,000.00	.00	.00
.00	.00	250,000.00	003-000-421000	SIDEWALK GRANT	100,000.00	.00	.00
.00	59,775.00	350,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	350,000.00	.00	.00
Total STATE STREETS FUND:							
51,252.31	217,175.86	917,500.00			775,000.00	.00	.00
STATE STREET EXPENDITURES							
17,331.00	17,331.00	22,000.00	003-450-600230	STREET LIGHTS	24,000.00	.00	.00
11,819.93	1,194.05	2,500.00	003-450-600231	MISCELLANEOUS/SPRAY	5,000.00	.00	.00
.00	6,701.25	20,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	25,000.00	.00	.00
2,135.28	121,219.24	698,000.00	003-450-700200	STREET OIL & ROCK	550,000.00	.00	.00
10,270.00	.00	175,000.00	003-450-700500	SIDEWALK IMPROVEMENT	171,000.00	.00	.00
Total STATE STREET EXPENDITURES:							
41,556.21	146,445.54	917,500.00			775,000.00	.00	.00
STATE STREETS FUND Revenue Total:							
51,252.31	217,175.86	917,500.00			775,000.00	.00	.00
STATE STREETS FUND Expenditure Total:							
41,556.21	146,445.54	917,500.00			775,000.00	.00	.00
Net Total STATE STREETS FUND:							
9,696.10	70,730.32	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
STATE REVENUE SHARING FUND							
STATE REVENUE SHARING FUND							
.00	.00	500,000.00	004-000-401000	CASH ON HAND	525,000.00	.00	.00
7,226.91	4,392.28	10,000.00	004-000-412000	INTEREST INCOME	15,000.00	.00	.00
6,733.09	6,785.06	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	.00	.00	.00
.00	.00	10,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	.00	.00
50,000.00	.00	5,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	25,000.00	.00	.00
.00	.00	10,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	10,000.00	.00	.00
Total STATE REVENUE SHARING FUND:							
63,960.00	11,177.34	543,000.00			592,500.00	.00	.00
STATE REV SHARE EXPENDITURES							
398.90	.00	2,500.00	004-500-600010	SUPPLIES, MATERIALS	2,500.00	.00	.00
24,000.00	24,000.00	39,000.00	004-500-600020	FIBER COSTS - O&M	24,000.00	.00	.00
2,225.00	80.00	20,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	25,000.00	.00	.00
.00	.00	25,000.00	004-500-600970	DESIGN/ENGINEERING	10,000.00	.00	.00
.00	.00	500.00	004-500-601990	MAIN STREET PROJECT/CITY MATCH	500.00	.00	.00
.00	.00	456,000.00	004-500-700220	FIBER/INTERNET PROJECT	530,500.00	.00	.00
Total STATE REV SHARE EXPENDITURES:							
26,623.90	24,080.00	543,000.00			592,500.00	.00	.00
STATE REVENUE SHARING FUND Revenue Total:							
63,960.00	11,177.34	543,000.00			592,500.00	.00	.00
STATE REVENUE SHARING FUND Expenditure Total:							
26,623.90	24,080.00	543,000.00			592,500.00	.00	.00
Net Total STATE REVENUE SHARING FUND:							
37,336.10	12,902.66-	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
DEVELOPMENT GRANT FUND							
DEVELOPMENT GRANT FUND							
.00	.00	425,000.00	005-000-401000	CASH ON HAND	580,000.00	.00	.00
15.61	662.78	1,000.00	005-000-412000	INTEREST INCOME	10,000.00	.00	.00
800.00	60,302.00	1,000.00	005-000-421000	DEVELOPMENT FEES	1,000.00	.00	.00
250,000.00	250,000.00	250,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	400,000.00	.00	.00
.00	137,363.53	250,000.00	005-000-470000	STATE/OUTSIDE GRANT	150,000.00	.00	.00
Total DEVELOPMENT GRANT FUND:							
250,815.61	448,328.31	927,000.00			1,141,000.00	.00	.00
DEVELOPMENT GRANT EXPENDITURES							
814.70	967.45	1,000.00	005-550-600005	ADVERTISING	1,500.00	.00	.00
.00	23,625.24	150,000.00	005-550-600080	ENGINEERING/DESIGN	150,000.00	.00	.00
.00	40.00	1,000.00	005-550-600140	TRAINING, SCHOOLS, ETC.	1,000.00	.00	.00
55,417.80	82,749.51	25,000.00	005-550-600200	CONSULTANT	25,000.00	.00	.00
7.89	.00	2,000.00	005-550-600220	SUPPLIES	2,500.00	.00	.00
.00	.00	5,000.00	005-550-600221	MAP UPDATING	5,000.00	.00	.00
37,340.13	418,575.87	743,000.00	005-550-700200	HOUSING DEVELOPMENT	956,000.00	.00	.00
Total DEVELOPMENT GRANT EXPENDITURES:							
93,580.52	525,958.07	927,000.00			1,141,000.00	.00	.00
DEVELOPMENT GRANT FUND Revenue Total:							
250,815.61	448,328.31	927,000.00			1,141,000.00	.00	.00
DEVELOPMENT GRANT FUND Expenditure Total:							
93,580.52	525,958.07	927,000.00			1,141,000.00	.00	.00
Net Total DEVELOPMENT GRANT FUND:							
157,235.09	77,629.76-	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
WATER FUND							
201,783.95	231,249.90	.00	006-000-301000	FUND BALANCE	.00	.00	.00
WATER FUND							
.00	.00	200,000.00	006-000-401000	CASH ON HAND	220,000.00	.00	.00
1,450.05	1,200.56	2,000.00	006-000-412000	INTEREST INCOME	7,500.00	.00	.00
214,121.53	206,370.10	220,000.00	006-000-422000	WATER RECEIPTS	225,000.00	.00	.00
1,600.00	5,149.98	2,500.00	006-000-427000	CONNECTION FEE	10,000.00	.00	.00
25,000.00	25,000.00	25,000.00	006-000-450000	TRANSFER FROM GENERAL FUND	25,000.00	.00	.00
1,678.99	1,995.75	2,500.00	006-000-455000	BACKFLOW TESTING REVENUE	3,000.00	.00	.00
Total WATER FUND:							
243,850.57	239,716.39	452,000.00			490,500.00	.00	.00
WATER EXPENDITURES							
23,717.97	25,377.84	28,850.00	006-600-500110	RECORDER/ADMIN ASSISTANT	33,000.00	.00	.00
19,725.81	20,638.98	24,000.00	006-600-500180	SUPERVISOR	28,500.00	.00	.00
22,208.40	22,763.50	24,000.00	006-600-500190	ASSISTANT	28,500.00	.00	.00
3,687.96	3,287.25	10,000.00	006-600-500192	OVERTIME	12,000.00	.00	.00
.00	.00	5,000.00	006-600-500193	PART-TIME LABOR	5,000.00	.00	.00
5,304.52	5,513.14	7,100.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	8,500.00	.00	.00
12,768.52	14,199.89	20,000.00	006-600-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,253.40	1,315.37	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
37.71	42.02	100.00	006-600-504500	LIFE INSURANCE	100.00	.00	.00
152.83	131.80	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
1,808.10	1,790.20	2,500.00	006-600-504700	UNEMPLOYMENT INSURANCE	2,000.00	.00	.00
5,597.03	2,397.95	6,000.00	006-600-504800	WORKER'S COMPENSATION	5,000.00	.00	.00
18,899.67	19,370.49	25,000.00	006-600-505000	PERS	30,000.00	.00	.00
2,017.98	2,466.08	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	.00	.00
5,750.00	5,583.00	7,000.00	006-600-600020	AUDIT	7,000.00	.00	.00
10,865.00	12,500.00	16,000.00	006-600-600030	INSURANCE & BONDING	17,500.00	.00	.00
1,422.94	722.54	1,500.00	006-600-600070	TELEPHONE	1,000.00	.00	.00
262.50	.00	2,500.00	006-600-600080	LEGAL	2,500.00	.00	.00
2,749.00	2,767.00	5,500.00	006-600-600090	COMPUTER SUPPORT	6,000.00	.00	.00
23,034.12	19,916.42	27,000.00	006-600-600180	UTILITIES	24,000.00	.00	.00
566.70	978.50	5,000.00	006-600-600230	MATERIALS/METERS	5,000.00	.00	.00
.00	3,793.73	2,500.00	006-600-600240	HYDRANTS/PIPE	2,500.00	.00	.00
.00	3,125.06	2,500.00	006-600-600250	FITTINGS	2,500.00	.00	.00
4,496.87	6,219.15	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	.00	.00
6,058.22	6,161.43	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
3,394.46	1,743.28	5,000.00	006-600-600270	TOOLS & SUPPLIES	5,000.00	.00	.00
1,638.25	871.03	2,500.00	006-600-600280	TRAINING/CERTIFICATION	5,000.00	.00	.00
3,503.41	2,473.14	6,000.00	006-600-600290	CHLORINE	6,000.00	.00	.00
3,453.76	6,498.40	7,500.00	006-600-600300	TESTING	7,500.00	.00	.00
9.49	41.79	5,000.00	006-600-600310	BUILDING MAINTENANCE	5,000.00	.00	.00
30,000.00	30,000.00	30,000.00	006-600-800880	TRANSFER TO EQUIPMENT RESERVE	30,000.00	.00	.00
.00	.00	151,200.00	006-600-800900	CONTINGENCY	168,650.00	.00	.00
Total WATER EXPENDITURES:							
214,384.62	222,688.98	452,000.00			490,500.00	.00	.00
WATER FUND Revenue Total:							
243,850.57	239,716.39	452,000.00			490,500.00	.00	.00
WATER FUND Expenditure Total:							
214,384.62	222,688.98	452,000.00			490,500.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
Net Total WATER FUND:							
29,465.95	17,027.41	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
SEWER FUND							
SEWER FUND							
.00	.00	275,000.00	007-000-401000	CASH ON HAND	280,000.00	.00	.00
1,181.10	1,105.20	2,000.00	007-000-412000	INTEREST INCOME	10,000.00	.00	.00
.00	3,322.50	5,000.00	007-000-416000	FARMING REVENUE	10,000.00	.00	.00
228,610.86	231,393.50	230,000.00	007-000-423000	SEWER RECEIPTS	235,000.00	.00	.00
.52-	361.49	1,000.00	007-000-424000	LATE CHARGE	1,000.00	.00	.00
25,928.62	22,508.05	25,000.00	007-000-425000	TRANSFER STATION RECEIPTS	25,000.00	.00	.00
1,200.00	700.00	1,500.00	007-000-427000	CONNECTION FEE	3,000.00	.00	.00
.00	.00	500.00	007-000-428000	FARM PROGRAM	500.00	.00	.00
Total SEWER FUND:							
256,920.06	259,390.74	540,000.00			564,500.00	.00	.00
SEWER EXPENDITURES							
15,625.20	15,900.24	28,850.00	007-650-500110	RECORDER/ADMIN ASSISTANT	33,000.00	.00	.00
19,725.81	20,639.10	24,000.00	007-650-500180	SUPERVISOR	28,500.00	.00	.00
30,301.13	32,241.05	24,000.00	007-650-500190	ASSISTANT	28,500.00	.00	.00
.00	.00	2,500.00	007-650-500192	OVERTIME	5,000.00	.00	.00
8,170.25	8,386.00	15,000.00	007-650-500193	TRANSFER STATION LABOR	15,000.00	.00	.00
5,647.48	5,903.13	7,300.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	8,500.00	.00	.00
12,199.10	13,701.68	20,000.00	007-650-504300	HEALTH INSURANCE	20,000.00	.00	.00
1,199.05	1,270.55	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
36.36	40.90	150.00	007-650-504500	LIFE INSURANCE	150.00	.00	.00
144.03	125.12	250.00	007-650-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
1,960.71	1,969.03	2,000.00	007-650-504700	UNEMPLOYMENT INSURANCE	2,000.00	.00	.00
2,993.50	1,499.28	3,500.00	007-650-504800	WORKER'S COMPENSATION	3,000.00	.00	.00
18,014.63	18,427.59	22,500.00	007-650-505000	PERS	26,000.00	.00	.00
1,338.21	1,302.08	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,000.00	.00	.00
5,750.00	5,583.00	7,000.00	007-650-600020	AUDIT	7,000.00	.00	.00
10,858.69	12,500.00	16,000.00	007-650-600030	INSURANCE & BONDING	17,500.00	.00	.00
2,004.97	1,818.64	2,500.00	007-650-600070	TELEPHONE	2,000.00	.00	.00
495.00	.00	2,500.00	007-650-600080	LEGAL	2,500.00	.00	.00
2,749.00	2,767.00	5,500.00	007-650-600090	COMPUTER SUPPORT	5,500.00	.00	.00
11,186.97	10,752.30	15,000.00	007-650-600180	UTILITIES	15,000.00	.00	.00
14,347.13	13,158.18	10,000.00	007-650-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
3,718.99	1,693.55	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	.00	.00
1,205.75	816.03	2,500.00	007-650-600280	TRAINING/CERTIFICATION	2,500.00	.00	.00
3,503.41	2,473.14	7,500.00	007-650-600290	CHLORINE	7,500.00	.00	.00
4,618.45	6,082.44	7,500.00	007-650-600310	VEHICLE EXPENSE	7,500.00	.00	.00
.00	.00	2,500.00	007-650-600320	PERMITS AND FEES	2,500.00	.00	.00
6,057.19	216.78-	10,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	10,000.00	.00	.00
965.68	472.50	5,000.00	007-650-600520	TRANSFER STATION	5,000.00	.00	.00
3,568.50	3,113.37	3,500.00	007-650-600530	TESTING	3,500.00	.00	.00
9.50	66.05	2,500.00	007-650-600540	BUILDING MAINTENANCE	2,500.00	.00	.00
98.45	5,534.07	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 (030)	5,000.00	.00	.00
5,000.00	10,000.00	10,000.00	007-650-800810	TRANSFER TO DEBT SERVICE (100)	10,000.00	.00	.00
5,000.00	10,000.00	10,000.00	007-650-800820	TRANSFER TO WW EQUIP RES (090)	10,000.00	.00	.00
10,000.00	20,000.00	20,000.00	007-650-800880	TRANSFER TO EQUIP RES (008)	20,000.00	.00	.00
.00	.00	235,450.00	007-650-800900	CONTINGENCY	239,100.00	.00	.00
Total SEWER EXPENDITURES:							
213,493.14	233,019.24	540,000.00			564,500.00	.00	.00

SEWER FUND Revenue Total:

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
256,920.06	259,390.74	540,000.00			564,500.00	.00	.00
SEWER FUND Expenditure Total:							
213,493.14	233,019.24	540,000.00			564,500.00	.00	.00
Net Total SEWER FUND:							
43,426.92	26,371.50	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
EQUIPMENT RESERVE FUND							
EQUIPMENT RESERVE FUND							
.00	.00	600,000.00	008-000-401000	CASH ON HAND	640,000.00	.00	.00
3,313.31	2,087.74	5,000.00	008-000-412000	INTEREST INCOME	10,000.00	.00	.00
20,000.00	20,000.00	20,000.00	008-000-450000	TRANSFER FROM G.F.	20,000.00	.00	.00
20,000.00	20,000.00	20,000.00	008-000-451000	TRANSER FROM WATER FUND	20,000.00	.00	.00
10,000.00	20,000.00	20,000.00	008-000-452000	TRANSFER FROM SEWER FUND	20,000.00	.00	.00
Total EQUIPMENT RESERVE FUND:							
53,313.31	62,087.74	665,000.00			710,000.00	.00	.00
EQUIP RESERVE EXPENDITURES							
.00	11,728.00	10,000.00	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
13,809.12	.00	15,000.00	008-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	20,000.00	008-700-700410	PARK TRACTOR	20,000.00	.00	.00
.00	.00	25,000.00	008-700-700440	GOLF COURSE EQUIPMENT	20,000.00	.00	.00
.00	.00	125,000.00	008-700-700450	BACKHOE	150,000.00	.00	.00
.00	.00	25,000.00	008-700-700460	GOLF COURSE MOWERS	30,000.00	.00	.00
.00	.00	240,000.00	008-700-700500	FIRE TRUCK(250K)	250,000.00	.00	.00
.00	.00	50,000.00	008-700-700600	TRACTOR-GOLF COURSE	40,000.00	.00	.00
.00	.00	20,000.00	008-700-700800	POLICE VEHICLE	20,000.00	.00	.00
.00	5,500.00	134,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	154,000.00	.00	.00
Total EQUIP RESERVE EXPENDITURES:							
13,809.12	17,228.00	665,000.00			710,000.00	.00	.00
EQUIPMENT RESERVE FUND Revenue Total:							
53,313.31	62,087.74	665,000.00			710,000.00	.00	.00
EQUIPMENT RESERVE FUND Expenditure Total:							
13,809.12	17,228.00	665,000.00			710,000.00	.00	.00
Net Total EQUIPMENT RESERVE FUND:							
39,504.19	44,859.74	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
CGS BUILDING/FACILITY							
CGS BUILDING/FACILITY							
.00	.00	100.00	009-000-401000	CASH ON HAND	130,000.00	.00	.00
.00	.00	500.00	009-000-412000	INTEREST INCOME	500.00	.00	.00
.00	.00	5,000.00	009-000-418000	FACILITY RENTS/SALES	1,000.00	.00	.00
.00	.00	100,000.00	009-000-419000	GRANTS FROM OUTSIDE SOURCES	250,000.00	.00	.00
.00	.00	1,000,000.00	009-000-420000	GRANT FROM GILLIAM COUNTY	400,000.00	.00	.00
.00	.00	150,000.00	009-000-450000	TRANSFER FROM GENERAL FUND	200,000.00	.00	.00
Total CGS BUILDING/FACILITY:							
.00	.00	1,255,600.00			981,500.00	.00	.00
Department: 350							
.00	.00	600.00	009-350-600005	ADVERTISING	500.00	.00	.00
.00	.00	10,000.00	009-350-600010	SUPPLIES	5,000.00	.00	.00
.00	.00	5,000.00	009-350-600050	INSURANCE	5,000.00	.00	.00
.00	.00	75,000.00	009-350-600080	ENGINEERING/CONSULTANT/LEGAL	50,000.00	.00	.00
.00	.00	10,000.00	009-350-600180	UTILITIES	10,000.00	.00	.00
.00	.00	1,155,000.00	009-350-700100	BUILDING IMPROVEMENT	911,000.00	.00	.00
Total Department: 350:							
.00	.00	1,255,600.00			981,500.00	.00	.00
CGS BUILDING/FACILITY Revenue Total:							
.00	.00	1,255,600.00			981,500.00	.00	.00
CGS BUILDING/FACILITY Expenditure Total:							
.00	.00	1,255,600.00			981,500.00	.00	.00
Net Total CGS BUILDING/FACILITY:							
.00	.00	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
SEWER RESERVE FUND							
SEWER RESERVE FUND							
.00	.00	370,000.00	010-000-401000	CASH ON HAND	380,000.00	.00	.00
2,529.81	1,876.10	2,000.00	010-000-412000	INTEREST INCOME	7,500.00	.00	.00
5,081.23	5,141.83	5,000.00	010-000-423000	SEWER RESERVE RECEIPTS	5,000.00	.00	.00
Total SEWER RESERVE FUND:							
7,611.04	7,017.93	377,000.00			392,500.00	.00	.00
SEWER RESERVE EXPENDITURES							
.00	.00	377,000.00	010-900-700000	CAPITAL OUTLAY	392,500.00	.00	.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	377,000.00			392,500.00	.00	.00
SEWER RESERVE FUND Revenue Total:							
7,611.04	7,017.93	377,000.00			392,500.00	.00	.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	377,000.00			392,500.00	.00	.00
Net Total SEWER RESERVE FUND:							
7,611.04	7,017.93	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
WATER TRUST FUND							
WATER TRUST FUND							
408.40	1,527.95	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST FUND:							
408.40	1,527.95	.00			.00	.00	.00
WATER TRUST EXPENDITURES							
1,978.87	1,327.95	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
1,978.87	1,327.95	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
408.40	1,527.95	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
1,978.87	1,327.95	.00			.00	.00	.00
Net Total WATER TRUST FUND:							
1,570.47-	200.00	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 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
163.70	125.37	500.00	014-000-412000	INTEREST INCOME	500.00	.00	.00
17,036.24	24,745.01	22,500.00	014-000-420000	TAX RECEIPTS	25,000.00	.00	.00
Total TRANSIENT ROOM TAX FUND:							
17,199.94	24,870.38	48,000.00			50,500.00	.00	.00
TRANSIENT ROOM TAX EXPENDITURES							
16,914.77	16,124.70	48,000.00	014-140-600010	TOURISM	50,500.00	.00	.00
Total TRANSIENT ROOM TAX EXPENDITURES:							
16,914.77	16,124.70	48,000.00			50,500.00	.00	.00
TRANSIENT ROOM TAX FUND Revenue Total:							
17,199.94	24,870.38	48,000.00			50,500.00	.00	.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
16,914.77	16,124.70	48,000.00			50,500.00	.00	.00
Net Total TRANSIENT ROOM TAX FUND:							
285.17	8,745.68	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
WATER SYSTEM IMPROVEMENT FUND							
WATER SYSTEM IMPROVEMENT FUND							
.00	.00	875,000.00	020-000-401000	CASH ON HAND	1,000,000.00	.00	.00
9,631.98	6,149.79	10,000.00	020-000-412000	INTEREST	15,000.00	.00	.00
.00	.00	1,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	100,000.00	.00	.00
132,768.68	.00	1,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	100,000.00	.00	.00
85,000.00	25,000.00	225,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	200,000.00	.00	.00
Total WATER SYSTEM IMPROVEMENT FUND:							
227,400.66	31,149.79	1,112,000.00			1,415,000.00	.00	.00
WATER SYSTEM IMP EXPENDITURES							
20,967.16	21,701.23	24,000.00	020-960-500110	PART-TIME LABOR	27,000.00	.00	.00
1,603.91	1,660.13	2,000.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	2,500.00	.00	.00
3,169.27	3,233.86	5,000.00	020-960-504300	HEALTH INSURANCE	7,500.00	.00	.00
301.14	290.86	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
11.64	12.45	100.00	020-960-504500	LIFE INSURANCE	100.00	.00	.00
51.24	41.27	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
489.73	535.71	500.00	020-960-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
8.09	8.29	500.00	020-960-504800	WORKERS COMPENSATION	500.00	.00	.00
5,509.50	5,785.68	6,800.00	020-960-505000	PERS	8,000.00	.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	2,810.00	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	50,000.00	.00	.00
77,807.90	253,267.67	493,000.00	020-960-700200	LINE EXTENSIONS	500,000.00	.00	.00
.00	.00	125,000.00	020-960-700300	BUILDING IMPROVEMENT	125,000.00	.00	.00
.00	.00	.00	020-960-700930	TRANSMISSION LINE RESERVE	250,000.00	.00	.00
32,941.50	.00	375,000.00	020-960-700940	WELL PUMP, ELECT, PIPE	413,800.00	.00	.00
Total WATER SYSTEM IMP EXPENDITURES:							
142,861.08	289,347.15	1,112,000.00			1,415,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
227,400.66	31,149.79	1,112,000.00			1,415,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
142,861.08	289,347.15	1,112,000.00			1,415,000.00	.00	.00
Net Total WATER SYSTEM IMPROVEMENT FUND:							
84,539.58	258,197.36-	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
WASTE WATER SYSTEM IMPROV FUND							
WASTE WATER SYSTEM IMPROV FUND							
.00	.00	430,000.00	030-000-401000	CASH ON HAND	640,000.00	.00	.00
2,880.63	2,197.05	3,000.00	030-000-412000	INTEREST	10,000.00	.00	.00
5,000.00	5,000.00	5,000.00	030-000-455000	TRANSFER FROM SEWER FUND	5,000.00	.00	.00
60,000.00	.00	200,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	25,000.00	.00	.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	.00	.00
Total WASTE WATER SYSTEM IMPROV FUND:							
67,880.63	7,197.05	648,000.00			690,000.00	.00	.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	40,000.00	.00	.00
.00	.00	125,000.00	030-960-700300	BUILDING IMPROVEMENT	100,000.00	.00	.00
.00	.00	25,000.00	030-960-700940	ADMIN/LEGAL/ENGINEERING	.00	.00	.00
.00	.00	399,189.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	461,189.00	.00	.00
Total WASTE WATER IMP EXPENDITURES:							
.00	.00	624,989.00			666,989.00	.00	.00
Department: 980							
8,131.00	8,476.00	8,836.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	9,212.00	.00	.00
14,880.00	14,535.00	14,175.00	030-980-500120	DEBT SERVICE-INTEREST DEC	13,799.00	.00	.00
Total Department: 980:							
23,011.00	23,011.00	23,011.00			23,011.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Revenue Total:							
67,880.63	7,197.05	648,000.00			690,000.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Expenditure Total:							
23,011.00	23,011.00	648,000.00			690,000.00	.00	.00
Net Total WASTE WATER SYSTEM IMPROV FUND:							
44,869.63	15,813.95-	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
WATER EQUIPMENT RESERVE FUND							
WATER EQUIPMENT RESERVE FUND							
.00	.00	90,000.00	080-000-401000	CASH ON HAND	100,000.00	.00	.00
670.46	1,105.40	1,000.00	080-000-412000	INTEREST INCOME	5,000.00	.00	.00
10,000.00	10,000.00	10,000.00	080-000-451000	TRANSFER FROM WATER FUND	10,000.00	.00	.00
Total WATER EQUIPMENT RESERVE FUND:							
10,670.46	11,105.40	101,000.00			115,000.00	.00	.00
WATER EQUIPMENT EXPENDITUR							
13,809.12	.00	15,000.00	080-700-700400	PUBLIC WORKS PICKUP	20,000.00	.00	.00
.00	.00	70,000.00	080-700-700450	BACKHOE	75,000.00	.00	.00
4,875.00	.00	16,000.00	080-700-700460	SYSTEM EQUIPMENT	20,000.00	.00	.00
Total WATER EQUIPMENT EXPENDITUR:							
18,684.12	.00	101,000.00			115,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
10,670.46	11,105.40	101,000.00			115,000.00	.00	.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
18,684.12	.00	101,000.00			115,000.00	.00	.00
Net Total WATER EQUIPMENT RESERVE FUND:							
8,013.66-	11,105.40	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
SEWER EQUIPMENT RESERVE FUND							
SEWER EQUIPMENT RESERVE FUND							
.00	.00	120,000.00	090-000-401000	CASH ON HAND	130,000.00	.00	.00
919.93	657.12	1,000.00	090-000-412000	INTEREST INCOME	2,500.00	.00	.00
5,000.00	10,000.00	10,000.00	090-000-452000	TRANSFER FROM SEWER FUND	10,000.00	.00	.00
Total SEWER EQUIPMENT RESERVE FUND:							
5,919.93	10,657.12	131,000.00			142,500.00	.00	.00
SEWER EQUIP RSRV EXPENDITURES							
13,809.12	.00	15,000.00	090-700-700400	PUBLIC WORKS PICKUP	15,000.00	.00	.00
.00	.00	90,000.00	090-700-700450	BACKHOE	97,500.00	.00	.00
.00	.00	26,000.00	090-700-700460	SYSTEM EQUIPMENT	30,000.00	.00	.00
Total SEWER EQUIP RSRV EXPENDITURES:							
13,809.12	.00	131,000.00			142,500.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
5,919.93	10,657.12	131,000.00			142,500.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
13,809.12	.00	131,000.00			142,500.00	.00	.00
Net Total SEWER EQUIPMENT RESERVE FUND:							
7,889.19-	10,657.12	.00			.00	.00	.00

2020-21 Prior year 2 Actual	2021-22 ACTUAL	2022-23 ADOPTED	Account Number	Account Title	2023-24 PROPOSED	2023-24 APPROVED	2023-24 ADOPTED
DEBT SERVICE - SEWER FUND							
DEBT SERVICE - SEWER FUND							
.00	.00	35,000.00	100-000-401000	CASH ON HAND	30,000.00	.00	.00
497.92	325.24	500.00	100-000-412000	INTEREST INCOME	1,500.00	.00	.00
5,000.00	10,000.00	10,000.00	100-000-415000	SEWER FUND TRANSFER	10,000.00	.00	.00
24,783.98	24,548.74	25,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	25,000.00	.00	.00
614.84	399.38	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	.00	.00
Total DEBT SERVICE - SEWER FUND:							
30,896.74	35,273.36	71,000.00			67,000.00	.00	.00
DEBT SERVICE -SWR EXPENDITURES							
.00	.00	34,911.00	100-980-500100	USDA #1 DEBT RESERVE	30,911.00	.00	.00
16,352.00	17,088.00	17,857.00	100-980-500170	USDA PRINCIPAL 12/18/2004	18,660.00	.00	.00
19,737.00	19,001.00	18,232.00	100-980-500180	USDA INTEREST 12/18/2004	17,429.00	.00	.00
Total DEBT SERVICE -SWR EXPENDITURES:							
36,089.00	36,089.00	71,000.00			67,000.00	.00	.00
DEBT SERVICE - SEWER FUND Revenue Total:							
30,896.74	35,273.36	71,000.00			67,000.00	.00	.00
DEBT SERVICE - SEWER FUND Expenditure Total:							
36,089.00	36,089.00	71,000.00			67,000.00	.00	.00
Net Total DEBT SERVICE - SEWER FUND:							
5,192.26-	815.64-	.00			.00	.00	.00
Net Grand Totals:							
512,834.49	223,187.37	.00			.00	.00	.00

Goals & Priorities

Council Retreat – February 8, 2023

Approved by City Council March 1, 2023

WATER

Current Projects – Ongoing- up to two years

- PW crew will work on projects within the city’s Master Plan:
 - Summit Street – Main to East Street
- Install radio water meters that include leak detection
- Review water rates
- Plan for Phase II of the telemetry system upgrade
- Cell tower revenue will be diverted to its own line item in Fund 020 for a reserve for transmission line
- 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.
- Upgrade telemetry from City Farm to City Shop with either fiber if available or radio system in TAG evaluation.

Two-Ten Year Projects

- Refurbish wet well at City Farm with either a liner or epoxy material.
- 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.
- Continue to evaluate Master Plan to determine when an amendment is 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
- 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.
- Complete paving of Spring & McKinley Streets. This will go out to bid in March 2023
- 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**
 - Investigate costs of mini-splits to put in air conditioning.
 - 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
- **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 Port of Arlington, Condon Grade School Committee, Gilliam County on development of this facility.

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
 - 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 budget for infrastructure costs.
 - 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 plants 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?