



128 S Main St.
PO Box 445
Condon, OR 97823
P: 541-384-2711
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<http://cityofcondon.com/>

AGENDA COMMITTEE MEETING

MONDAY, APRIL 22, 2024, 7:00 PM

<https://us02web.zoom.us/j/86307713205?pwd=ejBxNUJ6OEgxZVp1eDNvUmExVVB6QT09>

Meeting ID: 863 0771 3205
Passcode: 907444

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+16699006833,,86307713205#,,,,*907444# US (San Jose)

1. **PRIOR YEAR CHAIR OR MAYOR CALL THE BUDGET COMMITTEE MEETING TO ORDER**
2. **ROLL CALL**
3. **ELECTION OF BUDGET COMMITTEE OFFICERS**
 - 3.1. **Election Budget Committee Chairperson**
 - 3.2. **Elect Budget Committee Secretary**
4. **PUBLIC COMMENT ON THE 2024-25 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. Comments are limited to five (5) minutes.**
5. **REVIEW & APPROVE THE APRIL 17, 2023 BUDGET COMMITTEE MEETING MINUTES**
 - 5.1. **Budget Committee Meeting Minutes from April 17, 2023**
6. **REVIEW THE CITY OF CONDON BUDGET MESSAGE & OTHER DOCUMENTS**
 - 6.1. **Budget Message for the 2024-25 City of Condon Budget**
 - 6.2. **Budget Notes for the 2024-25 City of Condon Budget**
 - 6.3. **Other Related 2024-25 Budget Documents**
7. **REVIEW & DISCUSS THE 2024-25 CITY OF CONDON BUDGET**
 - 7.1. **Discuss and Review the 2024-25 City of Condon Budget**
8. **MOTION TO APPROVE THE 2024-25 CITY OF CONDON BUDGET OR A CONTINUANCE TO APRIL 29, 2024**
9. **ADJOURN**

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Work Session agenda distributed April 3, 2024



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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=WDJpNnFicERrSHN2VWFSNkE0RUwvUT09>

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

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

3. ROLL CALL

Present: Mayor Jim Hassing; Councilors Donald Jamieson, Dustan Hall, Dawn Parm, Jan Stinchfield (zoom) and Tom Fatland (zoom); Budget committee members - Dan Schott, Dennis Bruneau, Jay LaRue, Mark Wilson, Stephanie Carter and Tara McIntosh; Staff -City Administrator/Budget Officer Kathryn Greiner and PW Superintendent Gibb Wilkins.

Absent: Councilor Jeremy Kirby, Cassandra Flatt

4. ELECTION OF BUDGET COMMITTEE MEETING OFFICERS

4.1. Elect Budget Committee Chairperson

A motion was made by Bruneau for Mayor Hassing to be budget committee chair. The motion was seconded by Councilor Jamieson and approved unanimously.

4.2. Elect Budget Committee Secretary

A motion was made by Councilor Jamieson to nominate CA Greiner as budget committee secretary. The motion was seconded by Councilor Parm and approved unanimously.

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.**

No public comment was received on the state revenue sharing.

6. REVIEW & APPROVE THE APRIL 18, 2022 BUDGET COMMITTEE MEETING MINUTES

6.1. Budget Committee Meeting Minutes of April 18, 2022

A motion was made by Councilor Parm to approve the April 18, 2022 budget committee meeting minutes. The motion was seconded by Bruneau and approved unanimously.

7. REVIEW THE 2023-24 CITY OF CONDON BUDGET MESSAGE



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7.1. Budget Message for the 2023-24 City of Condon Budget

The committee received a written budget message and opted not to have it read.

7.2. Budget Notes for the 2023-24 City of Condon Budget

Budget committee received budget notes summarizing the different funds and overall costs with insurance, payroll and PERS.

7.3. 2023-24 City of Condon Budget and Other Related Documents

The committee received the budget document that included the budget calendar, notes, message, approved council goals from the February 8, 2023 retreat and the detailed budget.

8. DISCUSS THE 2023-24 CITY OF CONDON BUDGET

8.1. Discuss & Review the 2023-24 City of Condon Budget

CA Greiner stated that there are some general budget assumptions made that include insurance, payroll increases and PERS rates. She budgeted 10% for health insurance when it was announced that it is coming in at 6%, the PERS rates remain the same in the budget and the property and liability insurance will stay at 17%. Workers' compensation insurance rate has not been determined. at this time but was budgeted at 10%.

CA Greiner summarized the following funds and answered questions:

General Fund - Revenues are up with an increase of \$200,000 in the cash on hand/carryover. Smaller changes were decreases in the telephone/internet franchise fee and Liquor apportionment, which includes alcohol and marijuana tax revenue. There were slight increases in property taxes, SIP and host fees. Wilson asked about the SIP funds and was told it was passed through funds from Gilliam County for the windmill agreements. Administration expenses were up slightly due to wage increases due to inflation and insurance costs, increasing council stipends for the first time in 30 years and building improvements to cover the cost of upgrading the city hall bay window. Police, fire, golf and park expenditures email relatively the same from the prior year. The swimming pool increased for a project but none have been earmarked at this time. Due to the larger cash carryover, the transfers increased for projects in the other funds in the budget.

Memorial Hall - Increased due to a grant that has been reassigned to the Memorial Hall from the Condon Grade School project. The \$20,000 grant will pay for heat pump and to refinish the floor. Wilson asked if that was a transfer from the General fund and CA Greiner said "yes."

State Streets - This fund decreased due to not being budgeted for a sidewalk grant from the previous year. The grant includes the Trimble and S. Washington Streets paving and sidewalk that is funded by a \$100,000 grant from ODOT and \$346,000 from Gilliam County. This is to improve the area near the new Condon Grade School building.

State Revenue Sharing - This fund has remained relatively the same and includes payments for the dark fiber lease and a potential internet project for residents to use the leased fiber. Wilson asked if the project would be in competition with Rally (current provider), and CA Greiner said that it may be a competitor but not details yet.

Development Grant - This has increased to account for the Fairway Housing project. The council has approved a subdivision concept for the acreage north of the golf course and the area will need to go through the subdivision process with a planning commission that will include surveying, engineering design and construction of infrastructure. She anticipates the planning process and infrastructure design may take approximately one year.

Water - The water fund increased slightly due to wages and the cash carryover.

Sewer - Slight increase due to cash carryover, interest rates and sewer receipts for income and wages and benefits on the expense side of the fund.

Equipment Reserve - No major purchases allowed this fund to increase from transfers from other funds.

CGS Building/Facility - This fund has gone down due to it being transferred to Port of Arlington Environmental Sentry Corporation (ESC) for abatement and possible development. The city and ESC will discuss development options when the



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abatement is completed. Councilor Fatland asked why this fund was still in the budget if transferred to ESC. CA Greiner stated that there is some uncertainty if the property is going to be returned to the city, plus the council directed her at the retreat to place some funds in the budget for assistance with infrastructure if ESC develops the property. It was also discussed that the playground and playshed may be a leased facility after abatement.

Sewer Service - This fund remains the same with monthly sewer reserve receipts and interest.

Water Trust - This fund is not budgeted per auditor's instructions.

Transient Room Tax - This fund has increased slightly and is divided 60% to the chamber, 30% to the city's tourism efforts and 10% to the city's tourism facilities.

Water System Improvement - This fund has increased due to a water meter replacement project of approximately \$300,000 that is funded 65% by a Capital Investment Grant from Gilliam County. The new meters will be remotely read with leak detection. The meters will be read nightly and staff have the ability to see if there is a leak immediately instead of waiting for the monthly meter read date. At the council retreat in February, a new line for transmission line repair or replacement was added. The 95-year old transmission line runs from City Farm to the reservoirs and was tested several years ago with positive results. The reserve is small, but the city hopes to build it for emergencies.

Wastewater System Improvement - Slight decrease in this fund with no projects being completed or planned in the near future.

Water Equipment Reserve - Slight increase due to no major purchases in the current fiscal year.

Waste Water Equipment Reserve - Slight increase due to no major purchases in the current fiscal year.

Debt Service - This fund pays for the bond that built the sewer facilities and shop that will be paid off in 2039. Taxes pay a majority of this payment.

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

A motion was made by Councilor Jamieson that the City of Condon budget committee to approve the taxes for the 2023-24 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 Bruneau and approved unanimously.

A motion was made by Councilor Jamieson that the City of Condon budget committee approve the 2023-24 proposed budget as presented. The motion was seconded by Councilor Parm and approved unanimously.

10. Adjourn

Mayor Hassign adjourned the budget committee meeting at 7:26 p.m.

TO: Budget Committee Members
FROM: Kathryn Greiner, Budget Officer
SUBJECT: 2024-25 Budget Message
DATE: April 3, 2024

The City of Condon's 2024-25 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 22, 2024, 7 p.m.** budget committee meeting. If another budget committee meeting is necessary, it will be held April 29, 2024, 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 2023-24

The largest capital project in 2023-24 was the completion of a new city shop that will be used for storage of dump trucks, backhoe and other large machinery. This has been a multi-year project and cost approximately \$320,000. Public Works staff replaced several blocks of water line, assisted ODOT with the curb project along the state highways that run through Condon, and completed paving projects near the Baseball Field housing development and the new Condon Grade School.

The city continues to operate the Condon School District swimming pool with the financial support of Gilliam County. The golf course clubhouse has been demolished and the construction contract has been awarded to build a new clubhouse. Construction is anticipated to begin in June 2024 and completed no later than December 31, 2024.

The city continues to work with community partners on workforce housing solutions. On the Ballfield Housing development, two homes have been completed and occupied, and plans have been approved for 10 rental units on three lots. City completed a design of the Fairway Housing project that if developed with add an additional 40 homes sites.

The Memorial Hall installed new mini-split system that supplies air conditioning and heat in the building and the floor was completely refinished.

LOOKING FORWARD – 2024-25

The Public Works department continues to move forward with water improvement and has will budgeted to hire of a new Public Works employee that will start prior to July 1. The need for the third employee has become apparent with the potential of retiring staff and the need to get another employee certified in water and wastewater treatment. The largest project will be a new remote-read meter system that is to be completed by October 1, 2024, with the assistance of a grant from Gilliam County. The new meters will have leak detection that will be helpful to residents and city staff to address problems when they are not catastrophic. Another project that is funded this year is to convert the streetlights to “dark sky” lighting that will decrease light pollution. This is going to be a cooperative effort between the city and Columbia Basin Electric Cooperative.

The Condon Grade School building ownership was transferred to Port of Arlington Environmental Sentry Corporation (ESC), a non-profit that’s purpose is to remediate properties of hazardous materials. ESC has successfully secured several state grants for environmental and structural studies of the building. They have submitted and await the results of a federal grant that will pay for a large portion of the remediation process that will be awarded (or not) in the next several months. If successful the project should start Fall 2024 and be completed in 2025. Once remediation is completed, the decision will be whether to rehabilitate or demolish. It is expected that community meetings will be held to discuss these issue while keeping in mind the cost of either option.

ODOT projects that continue to linger include the North Main Street sidewalk project that was to be completed in 2022, This project started with a grant application in 2017 and has been cut to 10% of the original project. This project has gone out to bid and is expected to be completed in the summer of 2024.

No large projects are anticipated at the swimming pool and City Park but are looking to apply for an Oregon Parks & Recreation grant to upgrade the bathroom at the golf course.

Explanation of the Budget Document

The City of Condon’s 204-25 budget is approximately \$200,000 more than 2023-24 budget.

Conclusion

The total 2024-25 City of Condon proposed budget requirements are \$10,389,500. 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

2024-25 Budget Notes

The following document is to assist budget members in reviewing the City of Condon's 2024-25 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, 2024 to prioritize projects and a copy is attached. The budget is a document that attempts to reflect the priorities set by the council.
- The City of Condon budget is broken down into different funds and all funds must balance revenues to expenditures. The City has two Enterprise Funds (Water and Sewer) that are to be self-supporting, meaning that receipts taken in should cover all expenditures.
- Cash on Hand in several funds may fluctuate as they are an estimate every year. The estimates were based on the cash balance in March, then anticipate what may occur in the final months of the year.
- The cash on hand for "actual" figures will be large in the budget due to auditing changes in the past several years that add the fixed asset and depreciation amounts. It does not reflect the actual cash that the 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 the 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 27.20% & 29.22% 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 14% in 2024, a three-percent decrease in prior year. Workers' compensation insurance is anticipated to remain the same.

SPECIFIC FUND CHANGES

General Fund - 001

- The General Fund revenue decreased approximately \$200,000 due to the Cash on Hand balance from using generous transfers in the previous year. Interest rates made for a large jump in the respective line items throughout all funds. All other revenue remained similar to the current fiscal year.
- The **administration** has increased by approximately \$40,000 due to insurance and building improvement costs. Health and property/liability insurance saw 10-14% increase funds were put in the building improvement line item to replace the front window in City Hall and include insulation.

- 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 remains similar to previous year.
- The **golf course** budget has increased significantly to complete the golf course clubhouse project and apply for a grant for a new restroom.
- The **park** department budget has increased slightly due to wage increase due to inflation.
- The **swimming pool** budget has remained the same with a project to purchase a new summer cover.
- The **transfers** have decreased due to larger increases in the 2023-24 current year.

Memorial Hall Fund – 002

- The **Memorial Hall** fund has decreased significantly due to two projects being completed in 2023-24.

State Street Fund - 003

- The **street** fund has increased due to anticipation of applying for an ODOT Small City Allotment grant to resurface Oregon Street from Walnut to Court Street.

State Revenue Sharing Fund – 004

- The **State Revenue Sharing Fund** remains the same due to less revenue being received in fiber line rent and no projects being planned.

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 in Cash on Hand and the addition of an additional Public Works employee.

Sewer Fund - 007

- The **sewer** fund shows increases in the Cash on Hand and interest in revenue and offset by the addition of a new Public Works employee.

Equipment Reserve - 008

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

Condon Grade School Building/Facility -009

- This new fund was created to account for the projects associated with the Condon Grade School building and playground. The city is anticipating given possession back of the facility after remediation to determine its fate.

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 due to a portion of the new city storage shop being expensed through this account.
- 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.

Wastewater System Improvement Fund - 030

- The **wastewater system improvement** fund is to account for funds set aside for future wastewater projects. This is down slightly due to a portion of the new city storage shop was expensed through this account.

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.

Goals & Priorities

Council Retreat – January 19, 2024

Approved by City Council February 7, 2024

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
- Obtain maps that show where the meters are in the system
- 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.
- Sewer line replacement on Gilliam Street from East to Main Streets

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 Oregon Street from Walnut to Trimble Street.
- 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. Start a marketing campaign to let residents know this exists in the 2024-25 budget cycle
- Continue to apply for street and sidewalk grants as applicable. This includes Safe Routes to School grants

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 Rick Watkins

GOLF

One-Two Year Projects

- Demolition clubhouse in the winter/spring of 2024.
- Complete plans for clubhouse and put out to bid in spring 2024.
- 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

- Replace thermal cover and apply for grants to offset cost
- 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**
 - Research drop-down screens for meetings.
 - Start the process of getting duct work installed
- **City Hall**
 - Research new flooring, insulation, new front window and other maintenance issues in the Main part of City Hall.
- **Ward Street Shop**
 - Nothing while leased to Gilliam County. Rent is waived to Gilliam County until January 1, 2026 due to the improvements that were installed at inception of lease.
- **Condon Grade School**
 - Work with Port of Arlington, Condon Grade School Committee, Gilliam County on development of this facility.

VEHICLES

Current – Ongoing

- Snow plow blades for two city pickups
- Replace 10-yard dump truck with a 5-yard dump truck
- Dump bed for 2010 Silver Chevrolet to replace 1-ton at golf course & park

PUBLIC SAFETY

Current Project - Ongoing

- Review contract with Gilliam County Sheriff Office, Gilliam County Fire Services and South Gilliam County Rural Fire Protection District

ECONOMIC DEVELOPMENT

Current Project – Ongoing

- Fiber/Broadband – Dark Fiber Lease
 - Make a free Wi-Fi at City Park and Condon Community Pool with the use of the city’s leased fiber
 - Update the Broadband Utilization Plan with community partners
- Housing project –
 - Fairway Housing project – Work with Hayden Homes on a development plan and apply for grants as needed
 - 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.
- Computer Visioning process with Rural Development Initiatives
- Work with Port of Arlington, Gilliam County, Oregon Department of Aviation for installing fuel sales at Linus Pauling Field
- Discussed purchasing bus company property in Condon for potential office and vehicle storage space

“WISH LIST”

Projects

- Water Conservation incentives – cost share on low flow toilets, showerheads, etc.
- Solar panel field at the site of the pivot
- 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?

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
GENERAL FUND							
3,165.00	3,165.00	.00	001-000-204010	DEFERRED REVENUE - GOLF FEES	.00	.00	.00
GENERAL FUND							
.00	.00	800,000.00	001-000-401000	CASH ON HAND	600,000.00	.00	.00
4,956.13	1,434.00-	5,000.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	.00	.00
5.00	.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	.00	.00
33,482.50	36,174.50	42,000.00	001-000-406000	ELECTRIC FRANCHISE	42,000.00	.00	.00
13,868.13	15,546.18	15,000.00	001-000-408000	LIQUOR APPORTIONMENT	15,000.00	.00	.00
590.06	488.76	1,000.00	001-000-409000	CIGARETTE TAX	500.00	.00	.00
10,720.25	6,633.34	5,000.00	001-000-410000	MISC., DOG TAGS, ETC.	6,000.00	.00	.00
10,567.00	11,131.00	10,000.00	001-000-411000	GOLF GREENS FEES & DUES	10,000.00	.00	.00
4,975.34	25,011.46	10,000.00	001-000-412000	REFUNDS AND INTEREST	20,000.00	.00	.00
12,024.61	12,414.55	13,000.00	001-000-413000	TELEPHONE FRANCHISE	14,000.00	.00	.00
.00	5,000.00	500.00	001-000-414000	SALE OF SUPPLIES	500.00	.00	.00
80.00	358.00	1,000.00	001-000-416000	RENTALS	1,000.00	.00	.00
235,006.10	264,596.91	280,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	290,000.00	.00	.00
283,886.48	279,097.77	280,000.00	001-000-418000	OWSI HOST FEE	285,000.00	.00	.00
7,500.00	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	.00	.00
9,483.31	6,904.50	7,500.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	.00	.00
78,700.48	59,963.75	80,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	90,000.00	.00	.00
268,343.54	269,668.50	275,000.00	001-000-450000	GILLIAM COUNTY SIP	260,000.00	.00	.00
20,850.00	254,073.05	100,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	100,000.00	.00	.00
23,239.56	25,991.33	25,000.00	001-000-460500	CELL TOWER REVENUE	25,500.00	.00	.00
Total GENERAL FUND:							
1,018,278.49	1,279,119.60	1,958,500.00			1,780,500.00	.00	.00
ADMINISTRATION EXPENDITURES							
31,800.48	35,499.96	39,000.00	001-100-500110	RECORDER/TREASURER	41,000.00	.00	.00
.00	.00	5,000.00	001-100-500120	JANITOR	5,000.00	.00	.00
9,764.80	11,369.40	15,000.00	001-100-500130	ADMINISTRATIVE ASSISTANT	20,000.00	.00	.00
3,179.81	3,585.36	5,000.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	5,250.00	.00	.00
13,224.45	11,801.33	17,000.00	001-100-504300	HEALTH INSURANCE	15,000.00	.00	.00
1,265.82	1,058.11	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
30.41	29.79	100.00	001-100-504500	LIFE INSURANCE	100.00	.00	.00
75.78	74.74	100.00	001-100-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
990.14	1,161.99	1,000.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,500.00	.00	.00
1,022.40	3,024.27	3,000.00	001-100-504800	WORKER'S COMPENSATION	2,000.00	.00	.00
11,784.24	13,068.47	17,000.00	001-100-505000	PERS	18,500.00	.00	.00
900.00	1,204.00	1,500.00	001-100-600005	ADVERTISING	1,500.00	.00	.00
5,593.46	5,273.40	6,500.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	6,500.00	.00	.00
6,584.00	6,334.00	7,000.00	001-100-600020	AUDIT	7,500.00	.00	.00
8,614.45	11,671.34	12,000.00	001-100-600030	UTILITIES	12,000.00	.00	.00
10,535.34	11,282.09	10,000.00	001-100-600040	CITY BUILDINGS	12,000.00	.00	.00
10,891.71	14,355.89	17,500.00	001-100-600050	INSURANCE & BONDING	18,500.00	.00	.00
2,100.00	2,100.00	4,000.00	001-100-600060	MAYOR & COUNCIL STIPEND	4,000.00	.00	.00
2,597.75	2,351.14	3,000.00	001-100-600070	TELEPHONE	3,000.00	.00	.00
4,499.85	12,001.32	10,000.00	001-100-600080	LEGAL	10,000.00	.00	.00
3,838.00	3,903.05	15,000.00	001-100-600090	ORDINANCE BOOK UPDATING	5,000.00	.00	.00
1,772.71	3,273.10	3,500.00	001-100-600140	TRAINING, SCHOOLS, ETC.	5,000.00	.00	.00
4,393.87	4,731.04	5,000.00	001-100-600150	COMPUTER SUPPORT	15,000.00	.00	.00
4,513.57	2,614.10	7,500.00	001-100-600600	COMMUNITY PROJECTS	10,000.00	.00	.00
.00	.00	100,000.00	001-100-700100	BUILDING IMPROVEMENTS	125,000.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
Total ADMINISTRATION EXPENDITURES:							
139,973.04	161,767.89	304,700.00			343,450.00	.00	.00
POLICE DEPARTMENT EXPENDITURES							
2,898.75	195.00	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:							
23,898.75	21,195.00	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
19,000.00	19,000.00	11,000.00	001-200-600170	CONTRACTED FIRE SERVICES	17,500.00	.00	.00
.00	.00	12,000.00	001-200-600172	FIRE SERVICES COOR	13,000.00	.00	.00
Total FIRE DEPARTMENT EXPENDITURES:							
19,000.00	19,000.00	35,000.00			42,500.00	.00	.00
GOLF DEPARTMENT EXPENDITURES							
21,684.50	21,753.00	28,000.00	001-250-500160	GOLF COURSE ATTENDANT	33,000.00	.00	.00
1,658.86	1,664.12	2,200.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	2,600.00	.00	.00
672.21	654.90	1,000.00	001-250-504700	UNEMPLOYMENT INSURANCE	1,000.00	.00	.00
250.62	649.32	1,000.00	001-250-504800	WORKER'S COMPENSATION	1,000.00	.00	.00
4,563.26	5,473.50	7,000.00	001-250-505000	PERS	9,500.00	.00	.00
42.50	.00	250.00	001-250-600005	ADVERTISING	250.00	.00	.00
10,401.59	5,611.06	7,000.00	001-250-600150	MISCELLANEOUS	6,000.00	.00	.00
2,739.87	3,469.90	5,000.00	001-250-600180	ELECTRICITY	5,000.00	.00	.00
3,052.32	3,364.44	5,000.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	.00	.00
9,318.46	14,978.57	10,000.00	001-250-600300	REPAIRS & MAINTENANCE	10,000.00	.00	.00
2,428.48	2,986.89	2,000.00	001-250-600500	GAS/FUEL GOLF COURSE	2,500.00	.00	.00
176,985.42	5,820.00	75,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	225,000.00	.00	.00
Total GOLF DEPARTMENT EXPENDITURES:							
233,798.09	66,425.70	143,450.00			300,850.00	.00	.00
PARKS & REC EXPENDITURES							
4,388.09	18,591.25	25,000.00	001-300-500170	PARK ATTENDANT	28,000.00	.00	.00
564.87	1,422.27	2,000.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	2,200.00	.00	.00
228.90	559.22	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
597.09	286.22	500.00	001-300-504800	WORKER'S COMPENSATION	500.00	.00	.00
541.44	4,160.47	6,500.00	001-300-505000	PERS	7,000.00	.00	.00
2,620.21	5,133.67	5,000.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,000.00	.00	.00
949.21	961.86	1,500.00	001-300-600180	ELECTRICITY	1,500.00	.00	.00
.00	.00	2,500.00	001-300-600200	TREE MAINTENANCE	2,500.00	.00	.00
409.62	487.88	500.00	001-300-600300	GAS/FUEL	750.00	.00	.00
.00	.00	1,000.00	001-300-700100	PARK IMPROVEMENTS/MASTER PLA	1,000.00	.00	.00
Total PARKS & REC EXPENDITURES:							
10,299.43	31,602.84	45,000.00			48,950.00	.00	.00
SWIMMING POOL EXPENDITURES							
4,641.82	10,854.22	12,000.00	001-325-500160	SWIMMING POOL MANAGER	12,000.00	.00	.00
33,864.37	29,241.91	40,000.00	001-325-500170	LIFEGUARDS	40,000.00	.00	.00
2,945.74	3,067.36	4,000.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	4,000.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
1,193.70	1,226.80	1,500.00	001-325-504700	UNEMPLOYMENT	1,500.00	.00	.00
279.78	1,302.37	1,500.00	001-325-504800	WORKERS' COMPENSATION	1,500.00	.00	.00
.00	153.52	.00	001-325-505000	PERS	250.00	.00	.00
96.00	.00	500.00	001-325-600005	ADVERTISING	250.00	.00	.00
3,827.82	3,309.64	10,000.00	001-325-600010	SWIMMING POOL EXPENSES	10,000.00	.00	.00
302.42	143.41	500.00	001-325-600070	TELEPHONE	500.00	.00	.00
450.00	779.86	1,500.00	001-325-600140	TRAINING & TRAVEL	1,500.00	.00	.00
6,414.16	6,855.21	6,500.00	001-325-600180	UTILITIES	7,000.00	.00	.00
51,083.51	12,581.39	50,000.00	001-325-600300	REPAIR & MAINTENANCE	50,000.00	.00	.00
Total SWIMMING POOL EXPENDITURES:							
105,099.32	69,515.69	128,000.00			128,500.00	.00	.00
NON-DEPARTMENTAL EXPENDITURES							
10,000.00	10,000.00	25,000.00	001-350-800100	MEMORIAL HALL (002)	10,000.00	.00	.00
.00	5,000.00	25,000.00	001-350-800200	TRANSFER TO REV SHARING (004)	10,000.00	.00	.00
250,000.00	250,000.00	400,000.00	001-350-800250	TRANSFER TO DEVELOPMENT (005)	200,000.00	.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
25,000.00	225,000.00	200,000.00	001-350-800500	TRANSFER TO WATERIMPR (020)	100,000.00	.00	.00
.00	150,000.00	200,000.00	001-350-800600	TRANSFER TO CGS FUND (009)	100,000.00	.00	.00
.00	200,000.00	25,000.00	001-350-800700	TRANSFER TO WW IMP FUND (030)	100,000.00	.00	.00
.00	.00	351,850.00	001-350-800900	CONTINGENCY	320,750.00	.00	.00
Total NON-DEPARTMENTAL EXPENDITURES:							
330,000.00	885,000.00	1,271,850.00			885,750.00	.00	.00
GENERAL FUND Revenue Total:							
1,018,278.49	1,279,119.60	1,958,500.00			1,780,500.00	.00	.00
GENERAL FUND Expenditure Total:							
862,068.63	1,254,507.12	1,958,500.00			1,780,500.00	.00	.00
Net Total GENERAL FUND:							
156,209.86	24,612.48	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
MEMORIAL HALL FUND							
MEMORIAL HALL FUND							
.00	.00	50,000.00	002-000-401000	CASH ON HAND	35,000.00	.00	.00
279.00	1,552.29	1,000.00	002-000-412000	INTEREST INCOME	2,000.00	.00	.00
600.00	600.00	1,000.00	002-000-417000	RECEIPTS FROM M.H. RENT	1,500.00	.00	.00
10,000.00	10,000.00	25,000.00	002-000-450000	TRANSFER FROM G.F.	10,000.00	.00	.00
Total MEMORIAL HALL FUND:							
10,879.00	12,152.29	77,000.00			48,500.00	.00	.00
MEMORIAL HALL EXPENDITURES							
2,658.41	2,824.85	3,500.00	002-400-600030	UTILITIES	3,500.00	.00	.00
378.87	500.50	2,500.00	002-400-600210	MAINTENANCE	2,500.00	.00	.00
304.84	.00	3,000.00	002-400-600220	SUPPLIES	3,000.00	.00	.00
.00	18,690.03	68,000.00	002-400-700100	BUILDING IMPROVEMENT	39,500.00	.00	.00
Total MEMORIAL HALL EXPENDITURES:							
3,342.12	22,015.38	77,000.00			48,500.00	.00	.00
MEMORIAL HALL FUND Revenue Total:							
10,879.00	12,152.29	77,000.00			48,500.00	.00	.00
MEMORIAL HALL FUND Expenditure Total:							
3,342.12	22,015.38	77,000.00			48,500.00	.00	.00
Net Total MEMORIAL HALL FUND:							
7,536.88	9,863.09-	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
STATE STREETS FUND							
STATE STREETS FUND							
.00	.00	160,000.00	003-000-401000	CASH ON HAND	170,000.00	.00	.00
1,209.92	5,449.23	5,000.00	003-000-412000	INTEREST INCOME	7,500.00	.00	.00
56,190.94	57,494.89	60,000.00	003-000-419000	STATE STREETS APPORTION.	60,000.00	.00	.00
100,000.00	.00	100,000.00	003-000-420000	SPECIAL CITY ALLOT. GRANT	250,000.00	.00	.00
.00	.00	100,000.00	003-000-421000	SIDEWALK GRANT	100,000.00	.00	.00
59,775.00	.00	350,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	350,000.00	.00	.00
Total STATE STREETS FUND:							
217,175.86	62,944.12	775,000.00			937,500.00	.00	.00
STATE STREET EXPENDITURES							
17,331.00	18,582.00	24,000.00	003-450-600230	STREET LIGHTS	24,000.00	.00	.00
1,194.05	33,559.85	5,000.00	003-450-600231	MISCELLANEOUS/SPRAY	10,000.00	.00	.00
6,701.25	308,985.69	25,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	25,000.00	.00	.00
121,219.24	89,545.68	550,000.00	003-450-700200	STREET OIL & ROCK	488,500.00	.00	.00
.00	.00	171,000.00	003-450-700500	SIDEWALK IMPROVEMENT	350,000.00	.00	.00
.00	.00	.00	003-450-700600	DARK SKY LIGHTING	40,000.00	.00	.00
Total STATE STREET EXPENDITURES:							
146,445.54	450,673.22	775,000.00			937,500.00	.00	.00
STATE STREETS FUND Revenue Total:							
217,175.86	62,944.12	775,000.00			937,500.00	.00	.00
STATE STREETS FUND Expenditure Total:							
146,445.54	450,673.22	775,000.00			937,500.00	.00	.00
Net Total STATE STREETS FUND:							
70,730.32	387,729.10-	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
STATE REVENUE SHARING FUND							
STATE REVENUE SHARING FUND							
.00	.00	525,000.00	004-000-401000	CASH ON HAND	535,000.00	.00	.00
4,392.28	16,224.05	15,000.00	004-000-412000	INTEREST INCOME	20,000.00	.00	.00
6,785.06	6,896.81	7,500.00	004-000-420000	STATE REVENUE APPORTION.	7,500.00	.00	.00
.00	.00	10,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	.00	.00
.00	5,000.00	25,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	10,000.00	.00	.00
.00	.00	10,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	10,000.00	.00	.00
Total STATE REVENUE SHARING FUND:							
11,177.34	28,120.86	592,500.00			592,500.00	.00	.00
STATE REV SHARE EXPENDITURES							
.00	240.00	2,500.00	004-500-600010	SUPPLIES, MATERIALS	5,000.00	.00	.00
24,000.00	24,000.00	24,000.00	004-500-600020	FIBER COSTS - O&M	24,000.00	.00	.00
80.00	13,288.47	25,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	25,000.00	.00	.00
.00	.00	10,000.00	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	530,500.00	004-500-700220	FIBER/INTERNET PROJECT	528,000.00	.00	.00
Total STATE REV SHARE EXPENDITURES:							
24,080.00	37,528.47	592,500.00			592,500.00	.00	.00
STATE REVENUE SHARING FUND Revenue Total:							
11,177.34	28,120.86	592,500.00			592,500.00	.00	.00
STATE REVENUE SHARING FUND Expenditure Total:							
24,080.00	37,528.47	592,500.00			592,500.00	.00	.00
Net Total STATE REVENUE SHARING FUND:							
12,902.66-	9,407.61-	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
DEVELOPMENT GRANT FUND							
DEVELOPMENT GRANT FUND							
.00	.00	580,000.00	005-000-401000	CASH ON HAND	850,000.00	.00	.00
662.78	12,894.92	10,000.00	005-000-412000	INTEREST INCOME	20,000.00	.00	.00
60,302.00	3,950.00	1,000.00	005-000-421000	DEVELOPMENT FEES	2,000.00	.00	.00
250,000.00	250,000.00	400,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	200,000.00	.00	.00
137,363.53	.00	150,000.00	005-000-470000	STATE/OUTSIDE GRANT	200,000.00	.00	.00
Total DEVELOPMENT GRANT FUND:							
448,328.31	266,844.92	1,141,000.00			1,272,000.00	.00	.00
DEVELOPMENT GRANT EXPENDITURES							
967.45	189.00	1,500.00	005-550-600005	ADVERTISING	2,500.00	.00	.00
23,625.24	7,791.25	150,000.00	005-550-600080	ENGINEERING/DESIGN	150,000.00	.00	.00
40.00	158.00	1,000.00	005-550-600140	TRAINING, SCHOOLS, ETC.	2,500.00	.00	.00
82,749.51	19,148.41	25,000.00	005-550-600200	CONSULTANT	50,000.00	.00	.00
.00	.00	2,500.00	005-550-600220	SUPPLIES	5,000.00	.00	.00
.00	.00	5,000.00	005-550-600221	MAP UPDATING	5,000.00	.00	.00
418,575.87	.00	956,000.00	005-550-700200	HOUSING DEVELOPMENT	1,057,000.00	.00	.00
Total DEVELOPMENT GRANT EXPENDITURES:							
525,958.07	27,286.66	1,141,000.00			1,272,000.00	.00	.00
DEVELOPMENT GRANT FUND Revenue Total:							
448,328.31	266,844.92	1,141,000.00			1,272,000.00	.00	.00
DEVELOPMENT GRANT FUND Expenditure Total:							
525,958.07	27,286.66	1,141,000.00			1,272,000.00	.00	.00
Net Total DEVELOPMENT GRANT FUND:							
77,629.76-	239,558.26	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
WATER FUND							
231,249.90	248,277.31	.00	006-000-301000	FUND BALANCE	.00	.00	.00
WATER FUND							
.00	.00	220,000.00	006-000-401000	CASH ON HAND	230,000.00	.00	.00
1,200.56	8,069.22	7,500.00	006-000-412000	INTEREST INCOME	10,000.00	.00	.00
206,370.10	213,059.01	225,000.00	006-000-422000	WATER RECEIPTS	225,000.00	.00	.00
5,149.98	3,800.00	10,000.00	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
1,995.75	1,695.90	3,000.00	006-000-455000	BACKFLOW TESTING REVENUE	3,000.00	.00	.00
Total WATER FUND:							
239,716.39	251,624.13	490,500.00			503,000.00	.00	.00
WATER EXPENDITURES							
25,377.84	28,785.34	33,000.00	006-600-500110	RECORDER/ADMIN ASSISTANT	39,250.00	.00	.00
20,638.98	25,176.92	28,500.00	006-600-500180	SUPERVISOR	30,000.00	.00	.00
22,763.50	25,200.00	28,500.00	006-600-500190	ASSISTANT	54,000.00	.00	.00
3,287.25	2,526.90	12,000.00	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
5,513.14	6,249.25	8,500.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	11,000.00	.00	.00
14,199.89	14,058.83	20,000.00	006-600-504300	HEALTH INSURANCE	27,000.00	.00	.00
1,315.37	1,233.31	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
42.02	43.63	100.00	006-600-504500	LIFE INSURANCE	100.00	.00	.00
131.80	122.93	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
1,790.20	1,857.32	2,000.00	006-600-504700	UNEMPLOYMENT INSURANCE	2,000.00	.00	.00
2,397.95	1,850.45	5,000.00	006-600-504800	WORKER'S COMPENSATION	2,500.00	.00	.00
19,370.49	22,768.79	30,000.00	006-600-505000	PERS	42,000.00	.00	.00
2,466.08	750.00	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	.00	.00
5,583.00	5,583.00	7,000.00	006-600-600020	AUDIT	7,500.00	.00	.00
12,500.00	14,355.89	17,500.00	006-600-600030	INSURANCE & BONDING	18,500.00	.00	.00
722.54	697.61	1,000.00	006-600-600070	TELEPHONE	1,000.00	.00	.00
.00	.00	2,500.00	006-600-600080	LEGAL	5,000.00	.00	.00
2,767.00	2,878.82	6,000.00	006-600-600090	COMPUTER SUPPORT	6,000.00	.00	.00
19,916.42	22,349.30	24,000.00	006-600-600180	UTILITIES	26,000.00	.00	.00
978.50	101.66	5,000.00	006-600-600230	MATERIALS/METERS	10,000.00	.00	.00
3,793.73	249.81	2,500.00	006-600-600240	HYDRANTS/PIPE	2,500.00	.00	.00
3,125.06	303.66	2,500.00	006-600-600250	FITTINGS	2,500.00	.00	.00
6,219.15	9,717.12	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	.00	.00
6,161.43	6,635.32	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
1,743.28	4,377.60	5,000.00	006-600-600270	TOOLS & SUPPLIES	5,000.00	.00	.00
871.03	2,249.97	5,000.00	006-600-600280	TRAINING/CERTIFICATION	5,000.00	.00	.00
2,473.14	4,198.86	6,000.00	006-600-600290	CHLORINE	6,000.00	.00	.00
6,498.40	5,083.30	7,500.00	006-600-600300	TESTING	8,000.00	.00	.00
41.79	64.61	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	168,650.00	006-600-800900	CONTINGENCY	117,400.00	.00	.00
Total WATER EXPENDITURES:							
222,688.98	239,470.20	490,500.00			503,000.00	.00	.00
WATER FUND Revenue Total:							
239,716.39	251,624.13	490,500.00			503,000.00	.00	.00
WATER FUND Expenditure Total:							
222,688.98	239,470.20	490,500.00			503,000.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
Net Total WATER FUND:							
17,027.41	12,153.93	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
SEWER FUND							
SEWER FUND							
.00	.00	280,000.00	007-000-401000	CASH ON HAND	300,000.00	.00	.00
1,105.20	9,000.95	10,000.00	007-000-412000	INTEREST INCOME	15,000.00	.00	.00
3,322.50	9,612.38	10,000.00	007-000-416000	FARMING REVENUE	7,500.00	.00	.00
231,393.50	232,901.68	235,000.00	007-000-423000	SEWER RECEIPTS	235,000.00	.00	.00
361.49	459.40	1,000.00	007-000-424000	LATE CHARGE	1,000.00	.00	.00
22,508.05	21,449.83	25,000.00	007-000-425000	TRANSFER STATION RECEIPTS	28,000.00	.00	.00
700.00	3,100.00	3,000.00	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:							
259,390.74	276,524.24	564,500.00			590,000.00	.00	.00

SEWER EXPENDITURES							
15,900.24	17,750.04	33,000.00	007-650-500110	RECORDER/ADMIN ASSISTANT	39,250.00	.00	.00
20,639.10	25,176.92	28,500.00	007-650-500180	SUPERVISOR	30,000.00	.00	.00
32,241.05	36,235.30	28,500.00	007-650-500190	ASSISTANT	54,000.00	.00	.00
.00	796.15	5,000.00	007-650-500192	OVERTIME	5,000.00	.00	.00
8,386.00	9,143.75	15,000.00	007-650-500193	TRANSFER STATION LABOR	20,000.00	.00	.00
5,903.13	6,816.37	8,500.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	11,500.00	.00	.00
13,701.68	13,834.99	20,000.00	007-650-504300	HEALTH INSURANCE	27,000.00	.00	.00
1,270.55	1,213.32	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
40.90	43.18	150.00	007-650-504500	LIFE INSURANCE	150.00	.00	.00
125.12	120.26	250.00	007-650-504600	LONG TERM DISABILITY INSURANCE	250.00	.00	.00
1,969.03	2,081.21	2,000.00	007-650-504700	UNEMPLOYMENT INSURANCE	2,000.00	.00	.00
1,499.28	2,128.87	3,000.00	007-650-504800	WORKER'S COMPENSATION	2,500.00	.00	.00
18,427.59	22,319.05	26,000.00	007-650-505000	PERS	35,000.00	.00	.00
1,302.08	900.00	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,000.00	.00	.00
5,583.00	5,583.00	7,000.00	007-650-600020	AUDIT	7,500.00	.00	.00
12,500.00	14,355.89	17,500.00	007-650-600030	INSURANCE & BONDING	18,500.00	.00	.00
1,818.64	1,804.99	2,000.00	007-650-600070	TELEPHONE	2,500.00	.00	.00
.00	.00	2,500.00	007-650-600080	LEGAL	2,500.00	.00	.00
2,767.00	2,878.81	5,500.00	007-650-600090	COMPUTER SUPPORT	6,000.00	.00	.00
10,752.30	12,015.29	15,000.00	007-650-600180	UTILITIES	15,000.00	.00	.00
13,158.18	9,674.09	10,000.00	007-650-600265	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
1,693.55	1,995.88	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	.00	.00
816.03	3,332.84	2,500.00	007-650-600280	TRAINING/CERTIFICATION	5,000.00	.00	.00
2,473.14	11,639.03	7,500.00	007-650-600290	CHLORINE	10,000.00	.00	.00
6,082.44	8,782.32	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
216.78-	6,185.99	10,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	10,000.00	.00	.00
472.50	402.10	5,000.00	007-650-600520	TRANSFER STATION	5,000.00	.00	.00
3,113.37	2,086.50	3,500.00	007-650-600530	TESTING	3,500.00	.00	.00
66.05	454.59	2,500.00	007-650-600540	BUILDING MAINTENANCE	5,000.00	.00	.00
5,534.07	1,786.03	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
10,000.00	10,000.00	10,000.00	007-650-800810	TRANSFER TO DEBT SERVICE (100)	15,000.00	.00	.00
10,000.00	10,000.00	10,000.00	007-650-800820	TRANSFER TO WW EQUIP RES (090)	10,000.00	.00	.00
20,000.00	20,000.00	20,000.00	007-650-800880	TRANSFER TO EQUIP RES (008)	20,000.00	.00	.00
.00	.00	239,100.00	007-650-800900	CONTINGENCY	192,850.00	.00	.00
Total SEWER EXPENDITURES:							
233,019.24	266,536.76	564,500.00			590,000.00	.00	.00

SEWER FUND Revenue Total:

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
259,390.74	276,524.24	564,500.00			590,000.00	.00	.00
SEWER FUND Expenditure Total:							
233,019.24	266,536.76	564,500.00			590,000.00	.00	.00
Net Total SEWER FUND:							
26,371.50	9,987.48	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
EQUIPMENT RESERVE FUND							
EQUIPMENT RESERVE FUND							
.00	.00	640,000.00	008-000-401000	CASH ON HAND	690,000.00	.00	.00
2,087.74	19,006.84	10,000.00	008-000-412000	INTEREST INCOME	25,000.00	.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
20,000.00	20,000.00	20,000.00	008-000-452000	TRANSFER FROM SEWER FUND	20,000.00	.00	.00
Total EQUIPMENT RESERVE FUND:							
62,087.74	79,006.84	710,000.00			775,000.00	.00	.00
EQUIP RESERVE EXPENDITURES							
11,728.00	.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
.00	.00	15,000.00	008-700-700400	PUBLIC WORKS PICKUP	20,000.00	.00	.00
.00	.00	20,000.00	008-700-700410	PARK TRACTOR	25,000.00	.00	.00
.00	.00	20,000.00	008-700-700440	GOLF COURSE EQUIPMENT	25,000.00	.00	.00
.00	.00	150,000.00	008-700-700450	BACKHOE	155,000.00	.00	.00
.00	.00	30,000.00	008-700-700460	GOLF COURSE MOWERS	35,000.00	.00	.00
.00	.00	250,000.00	008-700-700500	FIRE TRUCK(250K)	255,000.00	.00	.00
.00	33,097.84	40,000.00	008-700-700600	TRACTOR-GOLF COURSE	45,000.00	.00	.00
.00	.00	20,000.00	008-700-700800	POLICE VEHICLE	20,000.00	.00	.00
5,500.00	.00	154,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	184,000.00	.00	.00
Total EQUIP RESERVE EXPENDITURES:							
17,228.00	33,097.84	710,000.00			775,000.00	.00	.00
EQUIPMENT RESERVE FUND Revenue Total:							
62,087.74	79,006.84	710,000.00			775,000.00	.00	.00
EQUIPMENT RESERVE FUND Expenditure Total:							
17,228.00	33,097.84	710,000.00			775,000.00	.00	.00
Net Total EQUIPMENT RESERVE FUND:							
44,859.74	45,909.00	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
CGS BUILDING/FACILITY							
CGS BUILDING/FACILITY							
.00	.00	130,000.00	009-000-401000	CASH ON HAND	325,000.00	.00	.00
.00	1,339.69	500.00	009-000-412000	INTEREST INCOME	5,000.00	.00	.00
.00	.00	1,000.00	009-000-418000	FACILITY RENTS/SALES	1,000.00	.00	.00
.00	.00	250,000.00	009-000-419000	GRANTS FROM OUTSIDE SOURCES	250,000.00	.00	.00
.00	20,000.00	400,000.00	009-000-420000	GRANT FROM GILLIAM COUNTY	400,000.00	.00	.00
.00	150,000.00	200,000.00	009-000-450000	TRANSFER FROM GENERAL FUND	100,000.00	.00	.00
Total CGS BUILDING/FACILITY:							
.00	171,339.69	981,500.00			1,081,000.00	.00	.00
Department: 350							
.00	.00	500.00	009-350-600005	ADVERTISING	500.00	.00	.00
.00	622.16	5,000.00	009-350-600010	SUPPLIES	5,000.00	.00	.00
.00	.00	5,000.00	009-350-600050	INSURANCE	10,000.00	.00	.00
.00	4,005.62	50,000.00	009-350-600080	ENGINEERING/CONSULTANT/LEGAL	100,000.00	.00	.00
.00	15,206.87	10,000.00	009-350-600180	UTILITIES	20,000.00	.00	.00
.00	6,911.60	911,000.00	009-350-700100	BUILDING IMPROVEMENT	945,500.00	.00	.00
Total Department: 350:							
.00	26,746.25	981,500.00			1,081,000.00	.00	.00
CGS BUILDING/FACILITY Revenue Total:							
.00	171,339.69	981,500.00			1,081,000.00	.00	.00
CGS BUILDING/FACILITY Expenditure Total:							
.00	26,746.25	981,500.00			1,081,000.00	.00	.00
Net Total CGS BUILDING/FACILITY:							
.00	144,593.44	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
SEWER RESERVE FUND							
SEWER RESERVE FUND							
.00	.00	380,000.00	010-000-401000	CASH ON HAND	400,000.00	.00	.00
1,876.10	11,331.57	7,500.00	010-000-412000	INTEREST INCOME	17,000.00	.00	.00
5,141.83	5,175.60	5,000.00	010-000-423000	SEWER RESERVE RECEIPTS	5,000.00	.00	.00
Total SEWER RESERVE FUND:							
7,017.93	16,507.17	392,500.00			422,000.00	.00	.00
SEWER RESERVE EXPENDITURES							
.00	.00	392,500.00	010-900-700000	CAPITAL OUTLAY	422,000.00	.00	.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	392,500.00			422,000.00	.00	.00
SEWER RESERVE FUND Revenue Total:							
7,017.93	16,507.17	392,500.00			422,000.00	.00	.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	392,500.00			422,000.00	.00	.00
Net Total SEWER RESERVE FUND:							
7,017.93	16,507.17	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
WATER TRUST FUND							
WATER TRUST FUND							
1,527.95	857.25	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST FUND:							
1,527.95	857.25	.00			.00	.00	.00
WATER TRUST EXPENDITURES							
1,327.95	1,061.42	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
1,327.95	1,061.42	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
1,527.95	857.25	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
1,327.95	1,061.42	.00			.00	.00	.00
Net Total WATER TRUST FUND:							
200.00	204.17-	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 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
125.37	852.82	500.00	014-000-412000	INTEREST INCOME	1,000.00	.00	.00
24,745.01	25,884.19	25,000.00	014-000-420000	TAX RECEIPTS	25,000.00	.00	.00
Total TRANSIENT ROOM TAX FUND:							
24,870.38	26,737.01	50,500.00			51,000.00	.00	.00
TRANSIENT ROOM TAX EXPENDITURES							
16,124.70	16,553.56	50,500.00	014-140-600010	TOURISM	51,000.00	.00	.00
Total TRANSIENT ROOM TAX EXPENDITURES:							
16,124.70	16,553.56	50,500.00			51,000.00	.00	.00
TRANSIENT ROOM TAX FUND Revenue Total:							
24,870.38	26,737.01	50,500.00			51,000.00	.00	.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
16,124.70	16,553.56	50,500.00			51,000.00	.00	.00
Net Total TRANSIENT ROOM TAX FUND:							
8,745.68	10,183.45	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
WATER SYSTEM IMPROVEMENT FUND							
WATER SYSTEM IMPROVEMENT FUND							
.00	.00	1,000,000.00	020-000-401000	CASH ON HAND	900,000.00	.00	.00
6,149.79	26,740.51	15,000.00	020-000-412000	INTEREST	30,000.00	.00	.00
.00	.00	100,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	100,000.00	.00	.00
.00	.00	100,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	200,000.00	.00	.00
25,000.00	225,000.00	200,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	100,000.00	.00	.00
Total WATER SYSTEM IMPROVEMENT FUND:							
31,149.79	251,740.51	1,415,000.00			1,330,000.00	.00	.00
WATER SYSTEM IMP EXPENDITURES							
21,701.23	25,586.56	27,000.00	020-960-500110	PART-TIME LABOR	41,000.00	.00	.00
1,660.13	1,957.39	2,500.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	3,200.00	.00	.00
3,233.86	3,288.83	7,500.00	020-960-504300	HEALTH INSURANCE	10,000.00	.00	.00
290.86	294.33	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
12.45	13.04	100.00	020-960-504500	LIFE INSURANCE	100.00	.00	.00
41.27	36.96	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	.00	.00
535.71	562.76	500.00	020-960-504700	UNEMPLOYMENT INSURANCE	500.00	.00	.00
8.29	8.27	500.00	020-960-504800	WORKERS COMPENSATION	500.00	.00	.00
5,785.68	6,952.83	8,000.00	020-960-505000	PERS	11,500.00	.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	5,000.00	.00	.00
2,810.00	2,055.25	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	50,000.00	.00	.00
253,267.67	83,688.98	500,000.00	020-960-700200	LINE EXTENSIONS	500,000.00	.00	.00
.00	30,742.95	125,000.00	020-960-700300	BUILDING IMPROVEMENT	100,000.00	.00	.00
.00	.00	250,000.00	020-960-700930	TRANSMISSION LINE RESERVE	250,000.00	.00	.00
.00	106,147.75	413,800.00	020-960-700940	WELL PUMP, ELECT, PIPE	338,100.00	.00	.00
Total WATER SYSTEM IMP EXPENDITURES:							
289,347.15	261,335.90	1,415,000.00			1,330,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
31,149.79	251,740.51	1,415,000.00			1,330,000.00	.00	.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
289,347.15	261,335.90	1,415,000.00			1,330,000.00	.00	.00
Net Total WATER SYSTEM IMPROVEMENT FUND:							
258,197.36-	9,595.39-	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
WASTE WATER SYSTEM IMPROV FUND							
WASTE WATER SYSTEM IMPROV FUND							
.00	.00	640,000.00	030-000-401000	CASH ON HAND	500,000.00	.00	.00
2,197.05	15,582.25	10,000.00	030-000-412000	INTEREST	20,000.00	.00	.00
5,000.00	5,000.00	5,000.00	030-000-455000	TRANSFER FROM SEWER FUND	5,000.00	.00	.00
.00	200,000.00	25,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	100,000.00	.00	.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	.00	.00
Total WASTE WATER SYSTEM IMPROV FUND:							
7,197.05	220,582.25	690,000.00			635,000.00	.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	66.50	40,000.00	030-960-600970	ADMIN/LEGAL/ENGINEER	40,000.00	.00	.00
.00	30,742.95	100,000.00	030-960-700300	BUILDING IMPROVEMENT	100,000.00	.00	.00
.00	.00	461,189.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	406,188.00	.00	.00
Total WASTE WATER IMP EXPENDITURES:							
.00	30,809.45	666,989.00			611,988.00	.00	.00
Department: 980							
8,476.00	8,836.00	9,212.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	9,604.00	.00	.00
14,535.00	14,175.00	13,799.00	030-980-500120	DEBT SERVICE-INTEREST DEC	13,408.00	.00	.00
Total Department: 980:							
23,011.00	23,011.00	23,011.00			23,012.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Revenue Total:							
7,197.05	220,582.25	690,000.00			635,000.00	.00	.00
WASTE WATER SYSTEM IMPROV FUND Expenditure Total:							
23,011.00	53,820.45	690,000.00			635,000.00	.00	.00
Net Total WASTE WATER SYSTEM IMPROV FUND:							
15,813.95-	166,761.80	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
WATER EQUIPMENT RESERVE FUND							
WATER EQUIPMENT RESERVE FUND							
.00	.00	100,000.00	080-000-401000	CASH ON HAND	115,000.00	.00	.00
1,105.40	2,888.59	5,000.00	080-000-412000	INTEREST INCOME	7,500.00	.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:							
11,105.40	12,888.59	115,000.00			132,500.00	.00	.00
WATER EQUIPMENT EXPENDITUR							
.00	.00	20,000.00	080-700-700400	PUBLIC WORKS PICKUP	20,000.00	.00	.00
.00	.00	75,000.00	080-700-700450	BACKHOE	85,000.00	.00	.00
.00	.00	20,000.00	080-700-700460	SYSTEM EQUIPMENT	27,500.00	.00	.00
Total WATER EQUIPMENT EXPENDITUR:							
.00	.00	115,000.00			132,500.00	.00	.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
11,105.40	12,888.59	115,000.00			132,500.00	.00	.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
.00	.00	115,000.00			132,500.00	.00	.00
Net Total WATER EQUIPMENT RESERVE FUND:							
11,105.40	12,888.59	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
SEWER EQUIPMENT RESERVE FUND							
SEWER EQUIPMENT RESERVE FUND							
.00	.00	130,000.00	090-000-401000	CASH ON HAND	150,000.00	.00	.00
657.12	3,793.56	2,500.00	090-000-412000	INTEREST INCOME	5,000.00	.00	.00
10,000.00	10,000.00	10,000.00	090-000-452000	TRANSFER FROM SEWER FUND	10,000.00	.00	.00
Total SEWER EQUIPMENT RESERVE FUND:							
10,657.12	13,793.56	142,500.00			165,000.00	.00	.00
SEWER EQUIP RSRV EXPENDITURES							
.00	.00	15,000.00	090-700-700400	PUBLIC WORKS PICKUP	20,000.00	.00	.00
.00	.00	97,500.00	090-700-700450	BACKHOE	105,000.00	.00	.00
.00	.00	30,000.00	090-700-700460	SYSTEM EQUIPMENT	40,000.00	.00	.00
Total SEWER EQUIP RSRV EXPENDITURES:							
.00	.00	142,500.00			165,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
10,657.12	13,793.56	142,500.00			165,000.00	.00	.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
.00	.00	142,500.00			165,000.00	.00	.00
Net Total SEWER EQUIPMENT RESERVE FUND:							
10,657.12	13,793.56	.00			.00	.00	.00

2021-22 Prior year 2 Actual	2022-23 ACTUAL	2023-24 ADOPTED	Account Number	Account Title	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
DEBT SERVICE - SEWER FUND							
DEBT SERVICE - SEWER FUND							
.00	.00	30,000.00	100-000-401000	CASH ON HAND	30,000.00	.00	.00
325.24	1,027.59	1,500.00	100-000-412000	INTEREST INCOME	2,500.00	.00	.00
10,000.00	10,000.00	10,000.00	100-000-415000	SEWER FUND TRANSFER	15,000.00	.00	.00
24,548.74	24,142.42	25,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	26,000.00	.00	.00
399.38	258.96	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	.00	.00
Total DEBT SERVICE - SEWER FUND:							
35,273.36	35,428.97	67,000.00			74,000.00	.00	.00
DEBT SERVICE -SWR EXPENDITURES							
.00	.00	30,911.00	100-980-500100	USDA #1 DEBT RESERVE	37,911.00	.00	.00
17,088.00	17,857.00	18,660.00	100-980-500170	USDA PRINCIPAL 12/18/2004	19,500.00	.00	.00
19,001.00	18,232.00	17,429.00	100-980-500180	USDA INTEREST 12/18/2004	16,589.00	.00	.00
Total DEBT SERVICE -SWR EXPENDITURES:							
36,089.00	36,089.00	67,000.00			74,000.00	.00	.00
DEBT SERVICE - SEWER FUND Revenue Total:							
35,273.36	35,428.97	67,000.00			74,000.00	.00	.00
DEBT SERVICE - SEWER FUND Expenditure Total:							
36,089.00	36,089.00	67,000.00			74,000.00	.00	.00
Net Total DEBT SERVICE - SEWER FUND:							
815.64-	660.03-	.00			.00	.00	.00
Net Grand Totals:							
223,187.37	524,602.08	.00			.00	.00	.00