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# AGENDA
# CITY OF CONDON BUDGET COMMITTEE MEETING
## 128 S. MAIN STREET, CONDON, OR 97823
## MONDAY, APRIL 20, 2026, 7:00 PM

**Zoom Information**
**Meeting ID:** 892 1236 6680
Passcode: 934800
https://us02web.zoom.us/j/89212366680?pwd=FVSaENFeRNbiy2AzxUKa7Dcw2tvyLB.1

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 of Budget Committee Chairperson**
   - 3.2. **Election of Budget Committee Secretary**
4. **PUBLIC COMMENT ON THE 2026-27 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 21, 2025 BUDGET COMMITTEE MEETING MINUTES**
   - 5.1. **Review & Approve the Budget Committee Minutes from April 21st, 2025**
6. **REVIEW THE CITY OF CONDON 2026-27 BUDGET MESSAGE & OTHER DOCUMENTS**
   - 6.1. **Budget Message for the 2026-27 City of Condon Budget**
   - 6.2. **Budget Notes for the 2026-27 City of Condon Budget**
   - 6.3. **2026 City of Condon Goals & Priorities**
7. **DISCUSS THE 2026-27 CITY OF CONDON BUDGET**
   - 7.1. **Review & Discuss the 2026-27 City of Condon Budget**
8. **MOTION TO APPROVE THE 2026-27 CITY OF CONDON BUDGET OR A CONTINUANCE TO APRIL 27, 2026**
9. **ADJOURN**

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. Please contact Condon City Hall at (541) 384-2711 to make a request for an interpreter or other accommodations.

***Work Session agenda distributed April 3rd, 2026***

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# CITY OF CONDON
# WORK SESSION AGENDA
# BUDGET COMMITTEE MEETING
# Monday, April 21, 2025, 7:00 PM
# CONDON CITY HALL

**1. PRIOR YEAR CHAIR OR MAYOR CALL THE BUDGET COMMITTEE MEETING TO ORDER**

Mayor Dustan Hall called the budget committee meeting to order at 7 p.m.

**2. ROLL CALL**

**Present:** Mayor Dustan Hall; Councilors Jan Stinchfield, Dawn Parm, Jeremy Kirby, Hanna Bass and Tom Fatland(zoom); Budget Committee members Dan Schott, Stephanie Carter, Cassandra Flatt, Tara McIntosh, Maggie Justice, Jay LaRue and Mark Wilson (zoom); Staff - City Administrator Kathryn Greiner and Public Works Superintendent Gibb Wilkins.

**Absent:** Councilor Michael Durfey.

**3. ELECTION OF BUDGET COMMITTEE OFFICERS**

**3.1. Election of Budget Committee Chairperson**

**3.2. Election of Budget Committee Secretary**

**A motion was made Committee Member LaRue to appoint CA Greiner as budget committee secretary. The motion was seconded by Councilor Parm.**
**Motion carried. Yes- Councilors - Fatland, Parm, Stinchfield, Kirby, Bass; Committee Members - Flatt, McIntosh, Wilson, Schott, Justice, LaRue and Carter. No- None, Abstain- None**

**4. PUBLIC COMMENT ON THE 2025-26 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 limted to five (5) minutes.**

None received.

**5. REVIEW & APPROVE THE APRIL 22, 2024 BUDGET COMMITTEE MEETING MINUTES**

**5.1. Review & Approve the Budget Committee Minutes from April 22, 2024**

**A motion was made Committee Member McIntosh to appoint approve the April 22, 2024 Budget Committee meeting minutes. The motion was seconded by Committee Member Flatt.**
**Motion carried. Yes- Councilors - Fatland, Parm, Stinchfield, Kirby, Bass; Committee Members - Flatt, McIntosh, Wilson, Schott, Justice, LaRue and Carter. No- None, Abstain- None**

**6. REVIEW THE CITY OF CONDON 2025-26 BUDGET MESSAGE & OTHER DOCUMENTS**

**6.1. Budget Message for the 2025-26 City of Condon Budget**

Budget message was in the packet and not read to the committee.

**6.2. Budget Notes for the 2025-26 City of Condon Budget**

The budget notes were not read, but summarized in 7.1.

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**6.3. 2025 City of Condon Goals & Priorities**

Council Goals & Priorities were included in the budget packet for informational purposes only.

**7. DISCUSS THE 2025-26 CITY OF CONDON BUDGET**

**7.1. Review & Discuss the 2025-26 City of Condon Budget**

CA Greiner went over the budget by fund with the committee. Most of the items were in the budget notes and budget message. Short recap:

**General Fund** - Cash on Hand is down considerably due to liberal transfers to other funds in the last two years. Golf fees remain low and with the completion of the new clubhouse and improved course, it is the hope that they will go up in the next two years. The interest income remains the same for the next year at approximately 4% interest. It brings in approximately $24,000 a month. Waste Management Host Fees continue to rise with the additional tonnage at Columbia Ridge Landfill. The Gilliam County SIP funds from renewable energy projects are expected to continue downard, and they will cease to come into the city in 2-5 years. Gilliam County Swimming Pool fund is more as the city has submitted a grant for a master plan for the Condon Community Swimming Pool. Additional pool grants will be applied for in the next year once the location and pool operation have been decided. Administrative expenses on a whole have gone down considerably due to less put into the Building Improvement line item. With the impending retirement of the city administrator position, payroll expenses have gone up slightly with hopes that new employee costs may be lower for the first year. Anticipate PERS rates to rise with the market being unstable. Community Projects line item contains the usual items of contributions to non-profits, city holiday party and community clean-up expenses. It was considerably higher last year when the Condon Can! visioning project was out of that line item. This line also includes the recruitment for the city administrator position.

Police Department Fund - This remain relatively the same with no increases to the Gilliam County Sheriff's Office at this time.

Fire Department Fund - This fund has remained the same with no new changes to the contracts with Gilliam County Fire Services and the South Gilliam County Rural Fire Protection District.

Golf Course Fund - Down considerably with the completion of the new golf course clubhouse to be completed this fiscal year.

Park & Recreation Fund - Higher payroll and tree maintenance driving the almost $10,000 increase.

Swimming Pool Fund - Higher costs due to a master plan for the pool being completed if the grant is successful. All other expenses remain relatively the same.

Transfers & Contingency Fund - Transfers increased slightly, but have been re-allocated to funds that are in need of being replenished. More will be explained in the funds where they are going to later in the budget.

**Memorial Hall Fund** - Relatively the same in this fund. Memorial Hall is being used more frequently but mostly by our community partners, whom we do not charge. One example is 4-H cooking club that is waiting for the new events center at the fairgrounds will be completed.

**State Streets Fund** - This has gone down considerably due to the project on North Main Street finally being completed after 6 years. The city was awarded an ODOT Small City Allotment grant to pave two blocks - Oregon and Church Streets from Summit to Walnut (Highway 206). The match on this grant may up upwards of $100,000 with engineering costs and oil costs. The grant was for $250,000 and the project is estimated at $300,000. There is a transfer from the General Fund to cover the shortage of funds for these projects. This fund includes State Street Apportionment revenue that is from the gas tax.

**State Revenue Sharing Fund** - This fund has been for broadband projects and recurring costs. No large projects are anticipated, but a small Main Street Wi-Fi network is being planned to be completed this summer.

**Development Grant Fund** - This fund shows a slight increase due to anticipating grants for housing. This also includes normal expenditures for the city's planning consultant and other planning activities. There has been a grant for $100,000 submitted to subdivide the city's acreage north of the golf course. This would include necessary planning with the State of Oregon, surveying, platting and staking of the lots.

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**Water Fund** - Decreased slightly due to Cash on Hand. The city is scheduled to look at utility rates to cover the cost of operations. Slightly higher payroll costs when an additional Public Works Employee was hired, which were offset by decreasing transfer and contingency amounts.

**Sewer Fund** - Decrease Cash on Hand due to an additional Public Works employee and increase in overall payroll costs. Lowered the amounts that are transferred and the contingency. Sewer rates will be reviewed by the council to determine what is needed to cover costs of operations.

**Equipment Reserve Fund** - Slightly higher due to no major purchases made in the current year and none anticipated in the next fiscal year.

**CGS Building/Facility Fund** - Slightly higher due to anticipation of property being returned to the city for redevelopment. The property is currently owned by Port of Arlington Environmental Sentry Corporation (ESC) which is a non-profit whose function is to remediate asbestos or lead paint hazards. ESC has put together a federal grant to remediate it, along with a $500,000 grant from Gillliam County and $475,000 from a renewable energy company for this property. Whatever amount is not used by ESC for the remediation will be transferred to the city for future development.

**Sewer Reserve Fund** - This fund has increased by the monthly payment on all utility bills plus interest earned.

**Water Trust Fund** - This fund is for deposits and refunds on utility accounts, and is not budgeted.

**Water System Improvement Fund** - This fund has gone done significantly with the completion of a project to install leak detection, remote read meters and a required lead and copper pipe survey. The original cost of this project was to be approximately $300,000 but was over $800,000 with the addition of engineering and survey. There is a larger transfer from the General Fund to rebuild this fund for future projects.

**Wastewater Improvement Fund** - Slight increase due to no major projects done in this fund and healthy interest income.

**Water Equipment Reserve Fund** - Slight increase due to transfer and interest and no equipment purchased.

**Sewer Equipment Reserve Fund** - Increased due to transfers and interest. No equipment was used this year.

**Debt Reserve Fund** - Slight increase due to Cash on Hand. Debt will be retired in 2039.

**8. MOTION TO APPROVE THE 2025-26 CITY OF CONDON BUDGET OR A CONTINUANCE TO APRIL 28, 2025**

**A motion was made Councilor Stinchfield to approve taxesfor 2025-25 fiscal year at the rate of 7.282 per $1,000 of assessed value for operating purposes, and in the amount of $26,000 for payment of bond principal and interest. The motion was seconded by Councilor Bass.**
**Motion carried. Yes- Councilors - Fatland, Parm, Stinchfield, Kirby, Bass; Committee Members - Flatt, McIntosh, Wilson, Schott, Justice, LaRue and Carter. No- None, Abstain- None**

**A motion was made Councilor Stinchfield to approve that the City of Condon budget committee approve the 2025-26 proposed budget as presented. The motion was seconded by Councilor Kirby.**
**Motion carried. Yes- Councilors - Fatland, Parm, Stinchfield, Kirby, Bass; Committee Members - Flatt, McIntosh, Wilson, Schott, Justice, LaRue and Carter. No- None, Abstain- None**

**9. ADJOURN**

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Mayor Hall adjourned the budget committee meeting at 7:32 p.m.

**TO:** Budget Committee Members

**FROM:** Gibb Wilkins, Budget Officer

**SUBJECT:** 2026-27 Budget Message

**DATE:** April 2, 2026

The City of Condon's 2026-27 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 20, 2027. 7 p.m**. budget committee meeting. If another budget committee meeting is necessary, it will be held April 27, 2026, 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 2025-26**

The city saw long term city administrator retire in December 2025 and went through an extensive search without being successful in finding a qualified candidate. Council determined that before going through another search, the position would be filled with existing staff in interim positions that included city administration and recorder. Council will revisit the issue in the 2026-27 year to determine the next course of action. It has become increasingly clear that finding qualified staff is a challenge in most city positions statewide.

The city completed the new water meter project which provided public works staff to no longer reading meters and to use that time to work on other projects for the city. This included putting in 260 ft of 8" water line on Gilliam Street from Main to Oregon and 560 ft of 8" waterline on Ward und up Gilliam to East Steet.

A state mandated water review showed that there was an issue at City Farm, the major upgrade mandated was a change from an oil heating system to propane being required to be installed at the cost of $8,000. Booster Pump One at city farm was also pulled for its regularly scheduled 5-year maintenance. The pump technicians found extensive damage to the pump and needed to be replaced, which is not surprising given the pumps are 30+ years old. When Booster Pump Two is pulled for its maintenance cycle we expect to have to replace it.

The public works superintendent also wrote and secured a $250,000 dollar grant from ODOT's Small City Allotment (SCA) Grant to pave two city blocks around the courthouse/Summit Springs Village area. The project was completed for a total of $280,000

The city is working on the Dark Sky initiative that will replace the streetlights to lessen the light pollution. Although this is in progress, it is not anticipated that it will be completed until the 2026-27 year.

The city continues to operate the Condon School District swimming pool with the financial support of Gilliam County. A Master Plan for the Condon Community Pool was completed this year with the assistance a community group. The Council and community members are in the process of public meetings to discuss options of moving forward with pool operations.

The city continues to work with community partners on workforce housing solutions. Ballfield housing project has been completed and successfully rented or sold a majority of the units. The city was successful in receiving a grant for development of Fairway housing that included going through the planning process to subdivide the property into 45 lots. City housing committee is meeting to determine how to proceed with this property.

The city obtained two grants from Gilliam County to install sidewalks on south Main Street that will connect the Historical District to Condon School District properties and the City Park. This project is in the process of planning and engineering.

**LOOKING FORWARD – 2026-27**

The Public Works crew will remain busy with projects in 2026-27, but due to larger than expected costs in the Water Improvement Fund, they will take a pause on large projects. The budget reflects a second year of a large transfer from the General Fund to build it back up for larger water improvement projects. The Public Works crew has purchased and will replace one of the city's larger main lines on Cottonwood Lane and North Main Street. The materials alone cost the city approximately $150,000 and will be a multi-year project and will address leaks on the 100+ year old line by the little league field.

Public Works staff will continue to work on the Dark Sky initiative, sidewalk project on South Main Street and oversight of golf, park, transfer station and recycle depot staff.

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 secured state, federal and local grant funds to do this project and due to some delays, the timeline has moved from 2025-26 to the 2026-27 year for completion. It is anticipated that the city will receive the property back in 2027 and start the community process of redevelopment of that property.

Condon Community Pool continues to be in partnership with Gilliam County to operate for lessons and recreation. Costs to replace the pool as designed through the community master plan process are prohibitive, so options are being investigated to make a temporary fix to the current pool, while looking at funding options to build a new one.

The public works department will also submit a SCA grant to pave by the Mini Mart and the 300 Block of South Oregon on April 30th. If awarded, paving will be in Fall of '26 or Spring of '27.

**Explanation of the Budget Document**

The City of Condon's 2026-27 is $693,500 more than the 2025-26 budget

**Conclusion**

The total 2026-27 -City of Condon proposed budget requirements are $11,054,500. The amount of taxes imposed in 2025-26 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

**2026-27 Budget Notes**

The following document is to assist budget members in reviewing the City of Condon's 2026-27 budget. Please review the document, and I encourage you to contact me with any questions prior to the meeting. Gibb Wilkins - 541-384-2711, via email at admin@cityofcondon.com or stop by City Hall, 128 S. Main Street.

## CITY OF CONDON BUDGET INFORMATION

- The Condon City Council held a goal session **January 17, 2026** 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. Although the cash in the bank remains healthy, several of the funds have decreased the cash on hand due to large projects in the current year.
- 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. OAWU has specialists that can independently evaluate fees to determine the correct fees.
- 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 15% in 2027. Employee costs are capped at $2,200/month with employees to be responsible for difference in insurance that the select.
- Insurance costs for liability, property & auto will remain steady in 2027. Workers' compensation insurance is expected to remain the same.

## SPECIFIC FUND CHANGES

**General Fund - 001**

- The General Fund revenue decreased slightly due to the Cash on Hand balance. In the previous year the transfers to other funds were generous in anticipation of local or state grants. Interest rates are estimated to remain at 3% for next year. Gilliam County SIP funds have started to decrease and anticipation that they will be zero in the next 2-5 years.

- The **administration** has increased due to putting the entire cost of the city administrator position in the area. Previous budgets had put 50% of the administrator position in the General Fund and 25% in Water (006) and Wastewater (007) Funds.
- The **police** department has decreased due to less legal costs and amount that more adequately reflects the contract with the Gilliam County Sherriff's office for police services.
- The **fire** department budget has remained similar to previous year.
- The **golf course** budget has decreased significantly due to the new completed in June 2025 and not projects anticipated in next budget year and new employee that is not PERS eligible until next season.
- The **park** department budget has decreased significantly due to no projects anticipated in the next budget year and a new employee that will not be PERS eligible until next season.
- The **swimming pool** budget has increased slightly due to potential capital projects.
- The **transfers** have decreased due to less Cash on Hand in the General Fund at beginning of year and putting several transfers in as placeholders (CGS, Memorial Hall, etc) as no projects are anticipated in those funds in 2026-27. Working to build back up the Street (003) and Water Improvement (020) Funds with large projects being completed and anticipated in new year.

**Memorial Hall Fund – 002**

- The **Memorial Hall** fund has decreased slightly due to a smaller transfer and no new projects anticipated in new year.. Funds are for minor repairs and maintenance.

**State Street Fund - 003**

- The **street** fund has increased significantly due to the South Main Street Sidewalk project that is comprised of two grants from Gilliam County in the amount of $400,000 and Dark Sky Project that is funded from reserves and Gilliam County grant in amount of $50,000.

**State Revenue Sharing Fund – 004**

- The **State Revenue Sharing Fund** remains the same due to a small transfer, but also transferring funds to Water Improvement Fund. The funds were built up for broadband projects that are no longer on the council's list of Goals & Priorities.

**Development Grant Fund - 005**

- The **development** fund has increased with anticipation of a state or local grants to focus on infrastructure for housing. This fund will fund planning issues with the city and the Fairway Housing project.

**Water Fund - 006**

- The **water** fund shows a significant decrease due to less cash carryover than anticipated and increase cost of operations in personnel and material costs. A larger transfer from the General Fund is budgeted to meet the needs of this fund, plus a study of rates to determine if they are adequate to cover the costs of the water system.

**Sewer Fund - 007**

- The **sewer** fund shows slight decrease due to less Cash on Hand anticipated by July 1, and offsetting this with less personnel costs and transfers.

**Equipment Reserve - 008**

- The **equipment reserve** fund increased due to 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 of either demolition or re-purpose it to mixed use with some housing.

**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 the transfers being made from the General and State Revenue Sharing funds.
- Cell tower revenue of approximately $25,000 a year will be directed to this line item.
- The Public Works Department does a portion of water replacement each year and the supplies cost approximately $150,000 this year compared to other years at approximately $75,000. Although this may stretch into a two-year project, due to the size of pipe and the costs will be more for the same length of replacement.

**Wastewater System Improvement Fund - 030**

- The **wastewater system improvement** fund is to account for funds set aside for future wastewater projects. This is up slightly due to the city shop project being completed. A smaller General Fund transfer was made this year.

**Water Equipment Reserve Fund -080**

- The **water equipment reserve** fund decreased significantly due to the final phase of the telemetry system being completed. No other large projects are anticipated in the next fiscal year.

**Sewer Equipment Reserve Fund - 090**

- The **sewer equipment reserve** fund has decreased slightly due less in cash carryover due to a portion being used in the final phase of the telemetry system. No large projects are anticipated in the next 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 23, 2026
Approved March 4th 2026

## WATER

***Current Projects – Ongoing- up to two years***
- PW crew will work on projects within the city's Master Plan:
  - Ward Street – Oregon Street
- Review water rates
- Plan for Phase III 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.

***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.

***Five + Year Project***
- Develop "sludge plan" for lagoons with Anderson, Perry & Associates (Will do this plan if needed)

## STREETS/SIDEWALKS
***Current – Two year***

- Map paving priorities for 10 years by working with Public Works Committee –
- Improve Court and Bayard in partner with Gilliam County Road department.
- 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.
- 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 2026-27 budget cycle.

## TRANSFER STATION/RECYCLE DEPOT

***Current Projects - Ongoing***

- Continue to investigate recycling options. Working with current partners – Waste Connections and Rick Watkins
- Look at fencing in the rest of the recycling center.

## GOLF

***One-Two Year Projects***.

- Working on a tree master plan.
- Repair fencing along the perimeter. Fencing was put at a low priority.

## PARK

***Current Project - Ongoing***

- Tree planting plans to eventually replace elms.

## POOL

***Current Project – Ongoing***

- Put in place a two-year work plan to operate the Condon Community Pool that includes a lease with Condon School District and work with Gilliam County on funding.
- Secure long-term operational funding from Gilliam County & information on bond for building new pool.
- Working with Pool Committee to get a plan to operate it at the current location for the next 2 years. Develop a communication strategy to determine interest in continuing pool operations and to build a new pool at another site.
- Plans for a new pool and timeline based on Pool Committee's response in next year

## FACILITIES

***One-Two Year Projects***

- **Memorial Hall**
  - Update the layout of kitchen
  - Continue maintenance of floors
- **City Hall**
  - Research new flooring, insulation, new front window and other maintenance issues in the main part of City Hall.
- **Ward Street Shop**
  - Leased to Soils and Water Conservation District
- **Condon Grade School**
  - Work with Port of Arlington, Condon Grade School Committee, Gilliam County on development of this facility.

## VEHICLES

***Current – Ongoing***

- Replace 1 ton at golf course with a dump bed vehicle that can be used in winter for sanding and plowing
- Replace 10-yard dump truck with a 5-yard dump truck

## 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
  - Update the Broadband Utilization Plan with community partners
- Housing project –
  - Affordable workforce housing similar to "company town" and attempt to find technical support to do an innovative housing project for local employees.
  - Fairway Housing project – Get funding to put in infrastructure.
  - Continue investigating local, state and federal programs to continue to develop buildable lots with community partners.
- Public Art – Bronze statutes of Nobel Prize Winners from Condon; artwork 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.

## STAFFING

***Current Project -- Ongoing***

- Find long term solution to City Administrator position
- Plan for Public Works staffing pending future retirement
    - Get third employee Level 1 certifications in: Wastewater Collections, Wastewater Treatment and Drinking Water Distribution.
    - Find cost effective was to get CDL
- Find substitute for City Hall Administrative Assistant
- Hire Golf Course and Park Attendents

***Two to Three Years***

- Explorer different staffing concepts for Golf Course Attendant and Park Attendant

## "WISH LIST"

***Projects***

- Water Conservation incentives – cost share on low flow toilets, showerheads, etc.
- Work with Port of Arlington, Gilliam County, Oregon Department of Aviation for installing fuel sales at Linus Pauling Field
- Dog park and pickleball courts.
- A decision on Old Grade School
- More public art

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| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | |
| 3,165.00 | 3,165.00 | .00 | 001-000-204010 | DEFERRED REVENUE - GOLF FEES | .00 | .00 | .00 |
| **GENERAL FUND** | | | | | | | |
| .00 | .00 | 450,000.00 | 001-000-401000 | CASH ON HAND | 300,000.00 | .00 | .00 |
| 4,217.05 | 1,617.96 | 5,000.00 | 001-000-402000 | PREV. LEVIED TAXES REC. | 5,000.00 | .00 | .00 |
| 355.00 | .00 | 1,000.00 | 001-000-405000 | FINES, LICENSES, PERMITS | 1,000.00 | .00 | .00 |
| 35,618.41 | 36,628.41 | 45,000.00 | 001-000-406000 | ELECTRIC FRANCHISE | 45,000.00 | .00 | .00 |
| 15,536.18 | 13,233.90 | 15,000.00 | 001-000-408000 | OLCC - LIQUOR/MARIJUANA | 15,000.00 | .00 | .00 |
| 544.64 | 416.29 | 500.00 | 001-000-409000 | CIGARETTE TAX | 500.00 | .00 | .00 |
| 7,573.05 | 5,743.32 | 6,000.00 | 001-000-410000 | MISC., DOG TAGS, ETC. | 6,000.00 | .00 | .00 |
| 14,599.50 | 15,095.75 | 10,000.00 | 001-000-411000 | GOLF GREENS FEES & DUES | 12,000.00 | .00 | .00 |
| 50,801.30 | 71,048.30 | 25,000.00 | 001-000-412000 | REFUNDS AND INTEREST | 50,000.00 | .00 | .00 |
| 13,516.89 | 14,933.98 | 15,000.00 | 001-000-413000 | TELEPHONE & INTERNET FRANCHISE | 15,000.00 | .00 | .00 |
| 100.00 | 40.00 | 500.00 | 001-000-414000 | SALE OF SUPPLIES | 500.00 | .00 | .00 |
| 2,350.00 | 2,448.00 | 1,000.00 | 001-000-416000 | RENTALS | 6,000.00 | .00 | .00 |
| 277,588.33 | 272,925.28 | 300,000.00 | 001-000-417000 | TAXES NEC. TO BAL. BUDGET | 315,000.00 | .00 | .00 |
| 275,179.19 | 42,973.99 | 290,000.00 | 001-000-418000 | OWSI HOST FEE | 345,000.00 | .00 | .00 |
| 7,500.00 | 282,679.19 | 7,500.00 | 001-000-419000 | CWM HOST FEE | 7,500.00 | .00 | .00 |
| 5,829.80 | 28,980.92 | 7,500.00 | 001-000-420000 | SWIMMING POOL REVENUE | 7,500.00 | .00 | .00 |
| 67,347.63 | 19,893.02 | 100,000.00 | 001-000-425000 | SWIMMING POOL - GILLIAM COUNTY | 100,000.00 | .00 | .00 |
| 258,760.08 | 170,487.00 | 185,000.00 | 001-000-450000 | GILLIAM COUNTY SIP | 170,000.00 | .00 | .00 |
| 25,000.00 | .00 | 100,000.00 | 001-000-456000 | OUTSIDE FUNDING SOURCE | 100,000.00 | .00 | .00 |
| 24,716.48 | 25,458.01 | 26,000.00 | 001-000-460500 | CELL TOWER REVENUE | 26,500.00 | .00 | .00 |
| Total GENERAL FUND: | | | | | | | |
| 1,087,133.53 | 1,004,603.32 | 1,590,000.00 | | | 1,527,500.00 | .00 | .00 |
| **ADMINISTRATION EXPENDITURES** | | | | | | | |
| 38,499.96 | 40,500.00 | 45,500.00 | 001-100-500110 | CITY ADMINISTRATOR | 100,000.00 | .00 | .00 |
| .00 | 1,725.00 | 5,500.00 | 001-100-500120 | JANITOR | 2,500.00 | .00 | .00 |
| 16,458.48 | 19,094.40 | 20,000.00 | 001-100-500130 | ADMINISTRATIVE ASSISTANT | 23,500.00 | .00 | .00 |
| 4,204.24 | 4,690.90 | 5,500.00 | 001-100-504100 | SOCIAL SECURITY/EMPLOYER | 9,800.00 | .00 | .00 |
| 11,754.20 | 14,201.08 | 20,500.00 | 001-100-504300 | HEALTH INSURANCE | 38,000.00 | .00 | .00 |
| 878.01 | 1,009.85 | .00 | 001-100-504400 | DENTAL INSURANCE | .00 | .00 | .00 |
| 30.24 | 29.54 | 100.00 | 001-100-504500 | LIFE INSURANCE | 100.00 | .00 | .00 |
| 78.60 | 98.18 | 100.00 | 001-100-504600 | LONG TERM DISABILITY INSURANCE | 100.00 | .00 | .00 |
| 1,289.05 | 1,530.76 | 1,500.00 | 001-100-504700 | UNEMPLOYMENT INSURANCE | 1,500.00 | .00 | .00 |
| 1,644.91 | 2,396.32 | 2,500.00 | 001-100-504800 | WORKER'S COMPENSATION | 1,500.00 | .00 | .00 |
| 15,474.65 | 17,841.90 | 21,500.00 | 001-100-505000 | PERS | 37,800.00 | .00 | .00 |
| 999.80 | 841.36 | 1,500.00 | 001-100-600005 | ADVERTISING | 1,500.00 | .00 | .00 |
| 6,386.68 | 9,678.57 | 7,000.00 | 001-100-600010 | POSTAGE, SUPPLIES, ETC. | 6,000.00 | .00 | .00 |
| 6,834.00 | 7,350.00 | 7,500.00 | 001-100-600020 | AUDIT | 7,500.00 | .00 | .00 |
| 9,724.44 | 9,601.85 | 11,000.00 | 001-100-600030 | UTILITIES | 12,000.00 | .00 | .00 |
| 14,499.31 | 9,701.31 | 10,000.00 | 001-100-600040 | CITY BUILDINGS | 11,000.00 | .00 | .00 |
| 15,500.00 | 17,490.71 | 18,500.00 | 001-100-600050 | INSURANCE & BONDING | 18,500.00 | .00 | .00 |
| 4,000.00 | 4,000.00 | 4,000.00 | 001-100-600060 | MAYOR & COUNCIL STIPEND | 4,000.00 | .00 | .00 |
| 2,399.07 | 2,702.62 | 3,000.00 | 001-100-600070 | TELEPHONE | 3,000.00 | .00 | .00 |
| 5,123.18 | 4,935.68 | 5,000.00 | 001-100-600080 | LEGAL | 7,500.00 | .00 | .00 |
| 2,108.58 | .00 | 2,500.00 | 001-100-600090 | ORDINANCE BOOK UPDATING | 2,500.00 | .00 | .00 |
| 4,646.18 | 4,322.47 | 5,000.00 | 001-100-600140 | TRAINING, SCHOOLS, ETC. | 5,000.00 | .00 | .00 |
| 6,207.20 | 5,504.08 | 10,500.00 | 001-100-600150 | COMPUTER SUPPORT | 13,300.00 | .00 | .00 |
| 35,147.62 | 3,234.29 | 20,000.00 | 001-100-600600 | COMMUNITY PROJECTS | 7,500.00 | .00 | .00 |
| .00 | 7,500.00 | 50,000.00 | 001-100-700100 | BUILDING IMPROVEMENTS | 25,000.00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| Total ADMINISTRATION EXPENDITURES: | | | | | | | |
| 203,888.40 | 189,980.87 | 278,200.00 | | | 339,100.00 | .00 | .00 |
| **POLICE DEPARTMENT EXPENDITURES** | | | | | | | |
| .00 | 22.50 | .00 | 001-150-504300 | HEALTH INSURANCE | .00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 001-150-600080 | LEGAL EXPENSE | 2,500.00 | .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 - GCSO | 22,000.00 | .00 | .00 |
| Total POLICE DEPARTMENT EXPENDITURES: | | | | | | | |
| 21,000.00 | 21,022.50 | 30,500.00 | | | 25,000.00 | .00 | .00 |
| **FIRE DEPARTMENT EXPENDITURES** | | | | | | | |
| .00 | .00 | 12,000.00 | 001-200-600160 | TRUCK MAINTENANCE | 12,000.00 | .00 | .00 |
| 11,000.00 | 17,500.00 | 18,000.00 | 001-200-600170 | CONTRACTED FIRE -SGRFPD | 18,000.00 | .00 | .00 |
| 10,530.00 | 10,530.00 | 13,000.00 | 001-200-600172 | FIRE SERVICES COOR-GCFS | 13,000.00 | .00 | .00 |
| Total FIRE DEPARTMENT EXPENDITURES: | | | | | | | |
| 21,530.00 | 28,030.00 | 43,000.00 | | | 43,000.00 | .00 | .00 |
| **GOLF DEPARTMENT EXPENDITURES** | | | | | | | |
| 23,474.88 | 26,880.00 | 33,000.00 | 001-250-500160 | GOLF COURSE ATTENDANT | 26,000.00 | .00 | .00 |
| 2,063.03 | 2,056.30 | 2,000.00 | 001-250-504100 | SOCIAL SECURITY/EMPLOYER | 2,000.00 | .00 | .00 |
| 793.49 | 794.31 | 1,000.00 | 001-250-504700 | UNEMPLOYMENT INSURANCE | 1,000.00 | .00 | .00 |
| 548.50 | 730.48 | 1,000.00 | 001-250-504800 | WORKER'S COMPENSATION | 1,000.00 | .00 | .00 |
| 7,099.68 | 7,311.35 | 9,900.00 | 001-250-505000 | PERS | 5,000.00 | .00 | .00 |
| 68.00 | .00 | 250.00 | 001-250-600005 | ADVERTISING | 250.00 | .00 | .00 |
| 4,628.90 | 1,096.44 | 5,000.00 | 001-250-600150 | MISCELLANEOUS | 7,500.00 | .00 | .00 |
| 3,511.12 | 4,143.57 | 5,000.00 | 001-250-600180 | ELECTRICITY | 5,500.00 | .00 | .00 |
| 3,879.77 | 2,603.97 | 5,000.00 | 001-250-600190 | SPRAY & FERTILIZER | 5,000.00 | .00 | .00 |
| 11,767.72 | 9,553.73 | 10,000.00 | 001-250-600300 | REPAIRS & MAINTENANCE | 5,000.00 | .00 | .00 |
| 3,702.61 | 2,554.01 | 2,500.00 | 001-250-600500 | GAS/FUEL GOLF COURSE | 3,000.00 | .00 | .00 |
| 64,541.00 | 241,172.81 | 25,000.00 | 001-250-700200 | GOLF COURSE IMPROVEMENT | 10,000.00 | .00 | .00 |
| Total GOLF DEPARTMENT EXPENDITURES: | | | | | | | |
| 126,078.70 | 298,896.97 | 99,650.00 | | | 71,250.00 | .00 | .00 |
| **PARKS & REC EXPENDITURES** | | | | | | | |
| 23,820.00 | 23,092.00 | 30,000.00 | 001-300-500170 | PARK ATTENDANT | 26,000.00 | .00 | .00 |
| 1,822.24 | 1,766.55 | 2,300.00 | 001-300-504100 | SOCIAL SECURITY/EMPLOYER | 2,000.00 | .00 | .00 |
| 701.17 | 684.62 | 500.00 | 001-300-504700 | UNEMPLOYMENT INSURANCE | 500.00 | .00 | .00 |
| 266.45 | 447.47 | 1,000.00 | 001-300-504800 | WORKER'S COMPENSATION | 500.00 | .00 | .00 |
| 4,678.66 | 5,224.14 | 7,500.00 | 001-300-505000 | PERS | 5,000.00 | .00 | .00 |
| 3,191.55 | 3,169.81 | 5,000.00 | 001-300-600010 | POSTAGE, SUPPLIES, ETC. | 5,000.00 | .00 | .00 |
| 874.27 | 817.35 | 1,500.00 | 001-300-600180 | ELECTRICITY | 1,500.00 | .00 | .00 |
| .00 | 92.90 | 5,000.00 | 001-300-600200 | TREE MAINTENANCE | 2,500.00 | .00 | .00 |
| 734.52 | 292.97 | 750.00 | 001-300-600300 | GAS/FUEL | 500.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 001-300-700100 | PARK IMPROVEMENTS/MASTER PLAN | 1,000.00 | .00 | .00 |
| Total PARKS & REC EXPENDITURES: | | | | | | | |
| 36,088.86 | 35,587.81 | 58,550.00 | | | 44,500.00 | .00 | .00 |

**SWIMMING POOL EXPENDITURES**

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| 15,079.10 | 14,496.15 | 12,000.00 | 001-325-500160 | SWIMMING POOL MANAGER | 12,700.00 | .00 | .00 |
| 22,789.92 | 29,800.94 | 40,000.00 | 001-325-500170 | LIFEGUARDS | 40,000.00 | .00 | .00 |
| 2,897.01 | 3,388.71 | 4,000.00 | 001-325-504100 | SOCIAL SECURITY/EMPLOYER | 4,500.00 | .00 | .00 |
| 1,107.29 | 1,312.86 | 1,500.00 | 001-325-504700 | UNEMPLOYMENT | 1,000.00 | .00 | .00 |
| 1,167.18 | 1,213.48 | 1,500.00 | 001-325-504800 | WORKERS' COMPENSATION | 750.00 | .00 | .00 |
| 95.19 | 310.68 | 250.00 | 001-325-505000 | PERS | 500.00 | .00 | .00 |
| 79.00 | 39.00 | 250.00 | 001-325-600005 | ADVERTISING | 250.00 | .00 | .00 |
| 7,218.21 | 13,186.43 | 7,500.00 | 001-325-600010 | SWIMMING POOL EXPENSES | 7,500.00 | .00 | .00 |
| 253.26 | 351.19 | 500.00 | 001-325-600070 | TELEPHONE | 750.00 | .00 | .00 |
| 3,853.08 | 882.04 | 5,000.00 | 001-325-600140 | TRAINING & TRAVEL | 3,500.00 | .00 | .00 |
| 8,497.94 | 5,885.67 | 7,000.00 | 001-325-600180 | UTILITIES | 7,500.00 | .00 | .00 |
| 14,457.48 | 47,515.79 | 75,000.00 | 001-325-600300 | REPAIR & MAINTENANCE | 100,000.00 | .00 | .00 |
| Total SWIMMING POOL EXPENDITURES: | | | | | | | |
| 77,494.66 | 118,382.94 | 154,500.00 | | | 178,950.00 | .00 | .00 |
| **NON-DEPARTMENTAL EXPENDITURES** | | | | | | | |
| 25,000.00 | 10,000.00 | 5,000.00 | 001-350-800100 | MEMORIAL HALL (002) | 1,000.00 | .00 | .00 |
| 25,000.00 | 10,000.00 | 1,000.00 | 001-350-800200 | TRANSFER TO REV SHARING (004) | 1,000.00 | .00 | .00 |
| 400,000.00 | 200,000.00 | 10,000.00 | 001-350-800250 | TRANSFER TO DEVELOPMENT (005) | 10,000.00 | .00 | .00 |
| 25,000.00 | 25,000.00 | 25,000.00 | 001-350-800300 | TRANSFER TO WATER FUND (006) | 50,000.00 | .00 | .00 |
| 20,000.00 | 20,000.00 | 10,000.00 | 001-350-800400 | EQUIPMENT RESERVE (008) | 40,000.00 | .00 | .00 |
| 200,000.00 | 100,000.00 | 350,000.00 | 001-350-800500 | TRANSFER TO WATERIMPR (020) | 150,000.00 | .00 | .00 |
| 200,000.00 | 100,000.00 | 10,000.00 | 001-350-800600 | TRANSFER TO CGS FUND (009) | 10,000.00 | .00 | .00 |
| 25,000.00 | 100,000.00 | 50,000.00 | 001-350-800700 | TRANSFER TO WW IMP FUND (030) | 50,000.00 | .00 | .00 |
| .00 | .00 | 150,000.00 | 001-350-800800 | STATE STREET FUND - 003 | 100,000.00 | .00 | .00 |
| .00 | .00 | 314,600.00 | 001-350-800900 | CONTINGENCY | 413,700.00 | .00 | .00 |
| Total NON-DEPARTMENTAL EXPENDITURES: | | | | | | | |
| 920,000.00 | 565,000.00 | 925,600.00 | | | 825,700.00 | .00 | .00 |
| GENERAL FUND Revenue Total: | | | | | | | |
| 1,087,133.53 | 1,004,603.32 | 1,590,000.00 | | | 1,527,500.00 | .00 | .00 |
| GENERAL FUND Expenditure Total: | | | | | | | |
| 1,406,080.62 | 1,256,901.09 | 1,590,000.00 | | | 1,527,500.00 | .00 | .00 |
| Total GENERAL FUND: | | | | | | | |
| 315,782.09- | 249,132.77- | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **MEMORIAL HALL FUND** | | | | | | | |
| **MEMORIAL HALL FUND** | | | | | | | |
| .00 | .00 | 45,000.00 | 002-000-401000 | CASH ON HAND | 45,000.00 | .00 | .00 |
| 2,062.59 | 802.92 | 1,000.00 | 002-000-412000 | INTEREST INCOME | 1,000.00 | .00 | .00 |
| 2,326.00 | 1,200.00 | 1,000.00 | 002-000-417000 | RECEIPTS FROM M.H. RENT | 1,500.00 | .00 | .00 |
| 25,000.00 | 10,000.00 | 5,000.00 | 002-000-450000 | TRANSFER FROM G.F. | 1,000.00 | .00 | .00 |
| Total MEMORIAL HALL FUND: | | | | | | | |
| 29,388.59 | 12,002.92 | 52,000.00 | | | 48,500.00 | .00 | .00 |
| **MEMORIAL HALL EXPENDITURES** | | | | | | | |
| 2,331.97 | 1,867.79 | 3,500.00 | 002-400-600030 | UTILITIES | 3,500.00 | .00 | .00 |
| .00 | .00 | 2,500.00 | 002-400-600210 | MAINTENANCE | 2,500.00 | .00 | .00 |
| 504.36 | 382.06 | 3,000.00 | 002-400-600220 | SUPPLIES | 3,000.00 | .00 | .00 |
| 26,475.00 | 1,080.00 | 43,000.00 | 002-400-700100 | BUILDING IMPROVEMENT | 39,500.00 | .00 | .00 |
| Total MEMORIAL HALL EXPENDITURES: | | | | | | | |
| 29,311.33 | 3,329.85 | 52,000.00 | | | 48,500.00 | .00 | .00 |
| MEMORIAL HALL FUND Revenue Total: | | | | | | | |
| 29,388.59 | 12,002.92 | 52,000.00 | | | 48,500.00 | .00 | .00 |
| MEMORIAL HALL FUND Expenditure Total: | | | | | | | |
| 29,311.33 | 3,329.85 | 52,000.00 | | | 48,500.00 | .00 | .00 |
| Total MEMORIAL HALL FUND: | | | | | | | |
| 77.26 | 8,673.07 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **STATE STREETS FUND** | | | | | | | |
| **STATE STREETS FUND** | | | | | | | |
| .00 | .00 | 125,000.00 | 003-000-401000 | CASH ON HAND | 150,000.00 | .00 | .00 |
| 7,589.40 | 8,201.25 | 7,000.00 | 003-000-412000 | INTEREST INCOME | 7,000.00 | .00 | .00 |
| 58,207.04 | 59,517.79 | 60,000.00 | 003-000-419000 | STATE STREETS APPORTION. | 60,000.00 | .00 | .00 |
| .00 | .00 | 250,000.00 | 003-000-420000 | SPECIAL CITY ALLOT. GRANT | 250,000.00 | .00 | .00 |
| 100,000.00 | .00 | 50,000.00 | 003-000-421000 | SIDEWALK GRANT | 400,000.00 | .00 | .00 |
| .00 | .00 | 150,000.00 | 003-000-450000 | TRANSFER FROM GENERAL FUND | 100,000.00 | .00 | .00 |
| 280,511.00 | .00 | 50,000.00 | 003-000-458000 | OUTSIDE FUNDING SOURCES | 50,000.00 | .00 | .00 |
| Total STATE STREETS FUND: | | | | | | | |
| 446,307.44 | 67,719.04 | 692,000.00 | | | 1,017,000.00 | .00 | .00 |
| **STATE STREET EXPENDITURES** | | | | | | | |
| 19,413.61 | 17,645.28 | 24,000.00 | 003-450-600230 | STREET LIGHTS | 24,000.00 | .00 | .00 |
| 9,539.41 | 362.83 | 10,000.00 | 003-450-600231 | MISCELLANEOUS/SPRAY | 5,000.00 | .00 | .00 |
| 8,352.00 | 25,000.00 | 40,000.00 | 003-450-600600 | AMIN/AUDIT/LEGAL/ENGINEERING | 100,000.00 | .00 | .00 |
| 104,979.61 | .00 | 478,000.00 | 003-450-700200 | STREET OIL & ROCK | 388,000.00 | .00 | .00 |
| 78,515.86 | .00 | 100,000.00 | 003-450-700500 | SIDEWALK IMPROVEMENT | 400,000.00 | .00 | .00 |
| .00 | .00 | 40,000.00 | 003-450-700600 | DARK SKY LIGHTING | 100,000.00 | .00 | .00 |
| Total STATE STREET EXPENDITURES: | | | | | | | |
| 220,800.49 | 43,008.11 | 692,000.00 | | | 1,017,000.00 | .00 | .00 |
| STATE STREETS FUND Revenue Total: | | | | | | | |
| 446,307.44 | 67,719.04 | 692,000.00 | | | 1,017,000.00 | .00 | .00 |
| STATE STREETS FUND Expenditure Total: | | | | | | | |
| 220,800.49 | 43,008.11 | 692,000.00 | | | 1,017,000.00 | .00 | .00 |
| Total STATE STREETS FUND: | | | | | | | |
| 225,506.95 | 24,710.93 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **STATE REVENUE SHARING FUND** | | | | | | | |
| **STATE REVENUE SHARING FUND** | | | | | | | |
| .00 | .00 | 560,000.00 | 004-000-401000 | CASH ON HAND | 560,000.00 | .00 | .00 |
| 25,965.22 | 24,718.54 | 20,000.00 | 004-000-412000 | INTEREST INCOME | 20,000.00 | .00 | .00 |
| 6,911.91 | 4,678.43 | 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 |
| 25,000.00 | 10,000.00 | 1,000.00 | 004-000-450000 | TRANSFER FROM GENERAL FUND | 1,000.00 | .00 | .00 |
| .00 | .00 | 1,000.00 | 004-000-458000 | OUTSIDE FUNDING SOURCE - GRANT | 1,000.00 | .00 | .00 |
| Total STATE REVENUE SHARING FUND: | | | | | | | |
| 57,877.13 | 39,396.97 | 599,500.00 | | | 599,500.00 | .00 | .00 |
| **STATE REV SHARE EXPENDITURES** | | | | | | | |
| .00 | .00 | 5,000.00 | 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 |
| 4,500.00 | 5,489.35 | 25,000.00 | 004-500-600080 | TELECOM ATTORNEY/PROF FEES | 25,000.00 | .00 | .00 |
| .00 | .00 | 25,000.00 | 004-500-600970 | DESIGN/ENGINEERING | 25,000.00 | .00 | .00 |
| .00 | .00 | 500.00 | 004-500-601990 | MAIN STREET PROJECT/CITY MATCH | 500.00 | .00 | .00 |
| 417.06 | 548.02 | 520,000.00 | 004-500-700220 | FIBER/INTERNET PROJECT | 270,000.00 | .00 | .00 |
| .00 | .00 | .00 | 004-500-800500 | Transfer to Water Impr (020) | 250,000.00 | .00 | .00 |
| Total STATE REV SHARE EXPENDITURES: | | | | | | | |
| 28,917.06 | 30,037.37 | 599,500.00 | | | 599,500.00 | .00 | .00 |
| STATE REVENUE SHARING FUND Revenue Total: | | | | | | | |
| 57,877.13 | 39,396.97 | 599,500.00 | | | 599,500.00 | .00 | .00 |
| STATE REVENUE SHARING FUND Expenditure Total: | | | | | | | |
| 28,917.06 | 30,037.37 | 599,500.00 | | | 599,500.00 | .00 | .00 |
| Total STATE REVENUE SHARING FUND: | | | | | | | |
| 28,960.07 | 9,359.60 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **DEVELOPMENT GRANT FUND** | | | | | | | |
| **DEVELOPMENT GRANT FUND** | | | | | | | |
| .00 | .00 | 1,200,000.00 | 005-000-401000 | CASH ON HAND | 1,200,000.00 | .00 | .00 |
| 29,102.07 | 28,016.24 | 25,000.00 | 005-000-412000 | INTEREST INCOME | 20,000.00 | .00 | .00 |
| 3,175.00 | 1,100.00 | 3,000.00 | 005-000-421000 | DEVELOPMENT FEES | 7,500.00 | .00 | .00 |
| 400,000.00 | 200,000.00 | 10,000.00 | 005-000-450000 | TRANSFER FROM GENERAL FUND | 10,000.00 | .00 | .00 |
| .00 | .00 | 250,000.00 | 005-000-470000 | STATE/OUTSIDE GRANT | 500,000.00 | .00 | .00 |
| Total DEVELOPMENT GRANT FUND: | | | | | | | |
| 432,277.07 | 229,116.24 | 1,488,000.00 | | | 1,737,500.00 | .00 | .00 |
| **DEVELOPMENT GRANT EXPENDITURES** | | | | | | | |
| 732.00 | 228.00 | 2,500.00 | 005-550-600005 | ADVERTISING | 1,000.00 | .00 | .00 |
| 701.25 | .00 | 150,000.00 | 005-550-600080 | ENGINEERING/DESIGN | 200,000.00 | .00 | .00 |
| .00 | 113.90 | 5,000.00 | 005-550-600140 | TRAINING, SCHOOLS, ETC. | 5,000.00 | .00 | .00 |
| 17,881.45 | 4,914.90 | 50,000.00 | 005-550-600200 | CONSULTANT | 50,000.00 | .00 | .00 |
| .00 | 217.30 | 5,000.00 | 005-550-600220 | SUPPLIES | 2,500.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 005-550-600221 | MAP UPDATING | 2,500.00 | .00 | .00 |
| .00 | .00 | 1,270,500.00 | 005-550-700200 | HOUSING DEVELOPMENT | 1,476,500.00 | .00 | .00 |
| Total DEVELOPMENT GRANT EXPENDITURES: | | | | | | | |
| 19,314.70 | 5,474.10 | 1,488,000.00 | | | 1,737,500.00 | .00 | .00 |
| DEVELOPMENT GRANT FUND Revenue Total: | | | | | | | |
| 432,277.07 | 229,116.24 | 1,488,000.00 | | | 1,737,500.00 | .00 | .00 |
| DEVELOPMENT GRANT FUND Expenditure Total: | | | | | | | |
| 19,314.70 | 5,474.10 | 1,488,000.00 | | | 1,737,500.00 | .00 | .00 |
| Total DEVELOPMENT GRANT FUND: | | | | | | | |
| 412,962.37 | 223,642.14 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | |
| 260,431.24 | 240,853.47 | .00 | 006-000-301000 | FUND BALANCE | .00 | .00 | .00 |
| **WATER FUND** | | | | | | | |
| .00 | .00 | 220,000.00 | 006-000-401000 | CASH ON HAND | 140,000.00 | .00 | .00 |
| 11,749.72 | 11,097.53 | 10,000.00 | 006-000-412000 | INTEREST INCOME | 10,000.00 | .00 | .00 |
| 214,745.52 | 228,205.02 | 225,000.00 | 006-000-422000 | WATER RECEIPTS | 230,000.00 | .00 | .00 |
| 1,800.00 | 27,000.00 | 10,000.00 | 006-000-427000 | CONNECTION FEE | 5,000.00 | .00 | .00 |
| 25,000.00 | 25,000.00 | 25,000.00 | 006-000-450000 | TRANSFER FROM GENERAL FUND | 50,000.00 | .00 | .00 |
| 2,117.40 | 3,009.75 | 3,500.00 | 006-000-455000 | BACKFLOW TESTING REVENUE | 3,500.00 | .00 | .00 |
| Total WATER FUND: | | | | | | | |
| 255,412.64 | 294,312.30 | 493,500.00 | | | 438,500.00 | .00 | .00 |
| **WATER EXPENDITURES** | | | | | | | |
| 34,760.81 | 38,782.80 | 43,000.00 | 006-600-500110 | CITY ADMIN/ADMIN ASSISTANT | 23,000.00 | .00 | .00 |
| 26,125.04 | 28,026.88 | 30,000.00 | 006-600-500180 | PW SUPERINTENDENT | 31,200.00 | .00 | .00 |
| 27,966.71 | 49,307.65 | 54,000.00 | 006-600-500190 | PW LABORER | 55,200.00 | .00 | .00 |
| 7,453.13 | 4,765.37 | 10,000.00 | 006-600-500192 | OVERTIME | 10,000.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 006-600-500193 | PART-TIME LABOR | 1,000.00 | .00 | .00 |
| 7,367.37 | 9,247.62 | 11,000.00 | 006-600-504100 | SOCIAL SECURITY/EMPLOYER | 9,300.00 | .00 | .00 |
| 14,650.68 | 23,049.94 | 31,500.00 | 006-600-504300 | HEALTH INSURANCE | 30,600.00 | .00 | .00 |
| 1,200.83 | 1,984.68 | .00 | 006-600-504400 | DENTAL INSURANCE | .00 | .00 | .00 |
| 46.49 | 52.02 | 100.00 | 006-600-504500 | LIFE INSURANCE | 100.00 | .00 | .00 |
| 136.27 | 190.79 | 250.00 | 006-600-504600 | LONG TERM DISABILITY INSURANCE | 250.00 | .00 | .00 |
| 2,265.97 | 2,940.23 | 2,000.00 | 006-600-504700 | UNEMPLOYMENT INSURANCE | 2,000.00 | .00 | .00 |
| 462.83 | 1,328.92 | 3,000.00 | 006-600-504800 | WORKER'S COMPENSATION | 1,000.00 | .00 | .00 |
| 26,298.78 | 31,361.43 | 42,600.00 | 006-600-505000 | PERS | 36,000.00 | .00 | .00 |
| 1,113.00 | 3,973.68 | 5,000.00 | 006-600-600010 | POSTAGE, SUPPLIES, ECT. | 5,000.00 | .00 | .00 |
| 6,333.00 | 6,250.00 | 7,500.00 | 006-600-600020 | AUDIT | 7,500.00 | .00 | .00 |
| 15,500.00 | 17,490.71 | 19,000.00 | 006-600-600030 | INSURANCE & BONDING | 19,000.00 | .00 | .00 |
| 725.84 | 1,495.78 | 1,500.00 | 006-600-600070 | TELEPHONE | 1,500.00 | .00 | .00 |
| .00 | .00 | 3,500.00 | 006-600-600080 | LEGAL | 2,500.00 | .00 | .00 |
| 4,048.27 | 4,207.49 | 7,500.00 | 006-600-600090 | COMPUTER SUPPORT | 10,000.00 | .00 | .00 |
| 21,320.38 | 23,100.28 | 25,000.00 | 006-600-600180 | UTILITIES | 30,000.00 | .00 | .00 |
| 3,740.27 | 21,275.14 | 10,000.00 | 006-600-600230 | MATERIALS/METERS | 15,000.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 006-600-600240 | HYDRANTS/PIPE | 5,000.00 | .00 | .00 |
| 7,032.82 | 9,789.34 | 5,000.00 | 006-600-600250 | FITTINGS | 7,500.00 | .00 | .00 |
| 4,886.89 | 5,636.11 | 7,500.00 | 006-600-600260 | VEHICLE EXPENSE | 7,500.00 | .00 | .00 |
| 9,898.25 | 4,614.25 | 10,000.00 | 006-600-600265 | EQUIPMENT MAINTENANCE | 10,000.00 | .00 | .00 |
| 3,465.82 | 5,340.23 | 5,000.00 | 006-600-600270 | TOOLS & SUPPLIES | 2,500.00 | .00 | .00 |
| 2,393.94 | 1,804.21 | 5,000.00 | 006-600-600280 | TRAINING/CERTIFICATION | 2,500.00 | .00 | .00 |
| 8,421.22 | 11,646.31 | 7,500.00 | 006-600-600290 | CHLORINE | 12,000.00 | .00 | .00 |
| 7,139.40 | 7,971.05 | 7,500.00 | 006-600-600300 | TESTING | 8,000.00 | .00 | .00 |
| 236.40 | 1,550.58 | 5,000.00 | 006-600-600310 | BUILDING MAINTENANCE | 2,500.00 | .00 | .00 |
| 30,000.00 | 30,000.00 | 20,000.00 | 006-600-800880 | TRANSFER - EQUIP RES 008 & 080 | 10,000.00 | .00 | .00 |
| .00 | .00 | 104,550.00 | 006-600-800900 | CONTINGENCY | 80,850.00 | .00 | .00 |
| Total WATER EXPENDITURES: | | | | | | | |
| 274,990.41 | 347,183.49 | 493,500.00 | | | 438,500.00 | .00 | .00 |
| WATER FUND Revenue Total: | | | | | | | |
| 255,412.64 | 294,312.30 | 493,500.00 | | | 438,500.00 | .00 | .00 |
| WATER FUND Expenditure Total: | | | | | | | |
| 274,990.41 | 347,183.49 | 493,500.00 | | | 438,500.00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| Total WATER FUND: | | | | | | | |
| 240,853.47 | 187,982.28 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **SEWER FUND** | | | | | | | |
| **SEWER FUND** | | | | | | | |
| .00 | .00 | 250,000.00 | 007-000-401000 | CASH ON HAND | 225,000.00 | .00 | .00 |
| 15,435.84 | 16,345.21 | 15,000.00 | 007-000-412000 | INTEREST INCOME | 15,000.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 007-000-416000 | FARMING REVENUE | 2,500.00 | .00 | .00 |
| 236,493.30 | 240,198.16 | 235,000.00 | 007-000-423000 | SEWER RECEIPTS | 240,000.00 | .00 | .00 |
| 518.53 | 558.21 | 1,000.00 | 007-000-424000 | LATE CHARGE | 1,000.00 | .00 | .00 |
| 21,553.14 | 20,544.42 | 25,000.00 | 007-000-425000 | TRANSFER STATION RECEIPTS | 25,000.00 | .00 | .00 |
| 3,400.00 | 700.00 | 2,500.00 | 007-000-427000 | CONNECTION FEE | 2,500.00 | .00 | .00 |
| .00 | .00 | 500.00 | 007-000-428000 | FARM PROGRAM | 500.00 | .00 | .00 |
| Total SEWER FUND: | | | | | | | |
| 277,400.81 | 278,346.00 | 534,000.00 | | | 511,500.00 | .00 | .00 |
| **SEWER EXPENDITURES** | | | | | | | |
| 19,250.04 | 20,250.00 | 43,000.00 | 007-650-500110 | CITY ADMIN/ADMIN ASSISTANT | 21,500.00 | .00 | .00 |
| 26,125.04 | 28,026.89 | 30,000.00 | 007-650-500180 | PUBLIC WORKS SUPERINTENDENT | 31,200.00 | .00 | .00 |
| 43,477.48 | 67,840.48 | 54,000.00 | 007-650-500190 | PW LABORER | 55,200.00 | .00 | .00 |
| 2,062.50 | 1,332.68 | 2,500.00 | 007-650-500192 | OVERTIME | 2,500.00 | .00 | .00 |
| 11,740.50 | 12,205.00 | 25,000.00 | 007-650-500193 | TRANSFER STATION LABOR | 25,000.00 | .00 | .00 |
| 7,853.25 | 9,918.86 | 12,000.00 | 007-650-504100 | SOCIAL SECURITY/EMPLOYER | 10,400.00 | .00 | .00 |
| 14,000.85 | 22,608.29 | 31,500.00 | 007-650-504300 | HEALTH INSURANCE | 32,700.00 | .00 | .00 |
| 1,144.34 | 1,949.05 | .00 | 007-650-504400 | DENTAL INSURANCE | .00 | .00 | .00 |
| 45.07 | 50.89 | 100.00 | 007-650-504500 | LIFE INSURANCE | 100.00 | .00 | .00 |
| 128.66 | 185.45 | 200.00 | 007-650-504600 | LONG TERM DISABILITY INSURANCE | 200.00 | .00 | .00 |
| 2,488.33 | 3,226.10 | 2,000.00 | 007-650-504700 | UNEMPLOYMENT INSURANCE | 2,500.00 | .00 | .00 |
| 386.52 | 309.06 | 3,000.00 | 007-650-504800 | WORKER'S COMPENSATION | 1,500.00 | .00 | .00 |
| 25,082.89 | 30,493.54 | 39,000.00 | 007-650-505000 | PERS | 33,000.00 | .00 | .00 |
| 1,150.00 | 4,087.68 | 5,500.00 | 007-650-600010 | POSTAGE, OFFICE SUPPLIES | 5,000.00 | .00 | .00 |
| 6,333.00 | 6,250.00 | 7,500.00 | 007-650-600020 | AUDIT | 7,500.00 | .00 | .00 |
| 15,563.71 | 17,490.70 | 19,000.00 | 007-650-600030 | INSURANCE & BONDING | 19,000.00 | .00 | .00 |
| 2,181.00 | 4,363.47 | 3,500.00 | 007-650-600070 | TELEPHONE | 4,000.00 | .00 | .00 |
| .00 | .00 | 2,500.00 | 007-650-600080 | LEGAL | 1,000.00 | .00 | .00 |
| 4,048.27 | 4,071.48 | 7,000.00 | 007-650-600090 | COMPUTER SUPPORT | 6,500.00 | .00 | .00 |
| 10,798.88 | 12,273.58 | 15,000.00 | 007-650-600180 | UTILITIES | 15,000.00 | .00 | .00 |
| 5,583.16 | 6,516.07 | 7,500.00 | 007-650-600265 | EQUIPMENT MAINTENANCE | 7,500.00 | .00 | .00 |
| 3,257.34 | 3,748.03 | 2,500.00 | 007-650-600270 | TOOLS/SUPPLIES | 2,500.00 | .00 | .00 |
| 2,003.18 | 3,526.82 | 5,000.00 | 007-650-600280 | TRAINING/CERTIFICATION | 5,000.00 | .00 | .00 |
| 8,564.10 | 11,454.99 | 10,000.00 | 007-650-600290 | CHLORINE | 12,000.00 | .00 | .00 |
| 5,268.82 | 5,378.80 | 5,000.00 | 007-650-600310 | VEHICLE EXPENSE | 5,000.00 | .00 | .00 |
| .00 | .00 | 2,500.00 | 007-650-600320 | PERMITS AND FEES | 2,500.00 | .00 | .00 |
| 6,137.17 | 2,073.65 | 7,500.00 | 007-650-600510 | LAGOON & CIRCLE MAINTENANCE | 5,000.00 | .00 | .00 |
| 900.98 | 4,621.56 | 2,500.00 | 007-650-600520 | TRANSFER STATION | 2,000.00 | .00 | .00 |
| 3,689.50 | 2,894.07 | 3,500.00 | 007-650-600530 | TESTING | 3,500.00 | .00 | .00 |
| 239.98 | 300.31 | 2,500.00 | 007-650-600540 | BUILDING MAINTENANCE | 2,500.00 | .00 | .00 |
| 7,946.92 | 1,426.57 | 2,500.00 | 007-650-600560 | PIPE/FITTINGS | 2,500.00 | .00 | .00 |
| 824.00 | .00 | 5,000.00 | 007-650-600570 | MANHOLES | 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 | 15,000.00 | 15,000.00 | 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) | 5,000.00 | .00 | .00 |
| 20,000.00 | 20,000.00 | 10,000.00 | 007-650-800880 | TRANSFER TO EQUIP RES (008) | 15,000.00 | .00 | .00 |
| .00 | .00 | 135,700.00 | 007-650-800900 | CONTINGENCY | 145,200.00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| Total SEWER EXPENDITURES: | | | | | | | |
| 283,275.48 | 338,874.07 | 534,000.00 | | | 511,500.00 | .00 | .00 |
| SEWER FUND Revenue Total: | | | | | | | |
| 277,400.81 | 278,346.00 | 534,000.00 | | | 511,500.00 | .00 | .00 |
| SEWER FUND Expenditure Total: | | | | | | | |
| 283,275.48 | 338,874.07 | 534,000.00 | | | 511,500.00 | .00 | .00 |
| Total SEWER FUND: | | | | | | | |
| 5,874.67- | 60,528.07- | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **EQUIPMENT RESERVE FUND** | | | | | | | |
| **EQUIPMENT RESERVE FUND** | | | | | | | |
| .00 | .00 | 800,000.00 | 008-000-401000 | CASH ON HAND | 880,000.00 | .00 | .00 |
| 32,082.08 | 31,199.25 | 25,000.00 | 008-000-412000 | INTEREST INCOME | 25,000.00 | .00 | .00 |
| 20,000.00 | 20,000.00 | 10,000.00 | 008-000-450000 | TRANSFER FROM G.F. | 40,000.00 | .00 | .00 |
| 20,000.00 | 20,000.00 | 10,000.00 | 008-000-451000 | TRANSER FROM WATER FUND | 5,000.00 | .00 | .00 |
| 20,000.00 | 20,000.00 | 10,000.00 | 008-000-452000 | TRANSFER FROM SEWER FUND | 15,000.00 | .00 | .00 |
| Total EQUIPMENT RESERVE FUND: | | | | | | | |
| 92,082.08 | 91,199.25 | 855,000.00 | | | 965,000.00 | .00 | .00 |
| **EQUIP RESERVE EXPENDITURES** | | | | | | | |
| 8,172.00 | .00 | 10,000.00 | 008-700-700300 | EQUIPMENT - GENERAL | 10,000.00 | .00 | .00 |
| .00 | .00 | 1,000.00 | 008-700-700350 | EQUIPMENT-POLICE DEPT | 1,000.00 | .00 | .00 |
| .00 | .00 | 30,000.00 | 008-700-700400 | PUBLIC WORKS PICKUP | 30,000.00 | .00 | .00 |
| .00 | .00 | 30,000.00 | 008-700-700410 | PARK TRACTOR | 50,000.00 | .00 | .00 |
| .00 | .00 | 30,000.00 | 008-700-700440 | GOLF COURSE EQUIPMENT | 30,000.00 | .00 | .00 |
| .00 | .00 | 180,000.00 | 008-700-700450 | BACKHOE | 200,000.00 | .00 | .00 |
| .00 | .00 | 35,000.00 | 008-700-700460 | GOLF COURSE MOWERS | 50,000.00 | .00 | .00 |
| .00 | .00 | 260,000.00 | 008-700-700500 | FIRE TRUCK(250K) | 350,000.00 | .00 | .00 |
| .00 | .00 | 50,000.00 | 008-700-700600 | TRACTOR-GOLF COURSE | 60,000.00 | .00 | .00 |
| .00 | .00 | 20,000.00 | 008-700-700800 | POLICE VEHICLE | 10,000.00 | .00 | .00 |
| .00 | .00 | 209,000.00 | 008-700-700900 | PUBLIC WORKS EQUIPMENT | 174,000.00 | .00 | .00 |
| Total EQUIP RESERVE EXPENDITURES: | | | | | | | |
| 8,172.00 | .00 | 855,000.00 | | | 965,000.00 | .00 | .00 |
| EQUIPMENT RESERVE FUND Revenue Total: | | | | | | | |
| 92,082.08 | 91,199.25 | 855,000.00 | | | 965,000.00 | .00 | .00 |
| EQUIPMENT RESERVE FUND Expenditure Total: | | | | | | | |
| 8,172.00 | .00 | 855,000.00 | | | 965,000.00 | .00 | .00 |
| Total EQUIPMENT RESERVE FUND: | | | | | | | |
| 83,910.08 | 91,199.25 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **CGS BUILDING/FACILITY** | | | | | | | |
| **Source: 000** | | | | | | | |
| .00 | .00 | 450,000.00 | 009-000-401000 | CASH ON HAND | 450,000.00 | .00 | .00 |
| 6,497.79 | 6,796.14 | 6,000.00 | 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 | 450,000.00 | 009-000-419000 | GRANTS FROM OUTSIDE SOURCES | 500,000.00 | .00 | .00 |
| .00 | .00 | 500,000.00 | 009-000-420000 | GRANT FROM GILLIAM COUNTY | 500,000.00 | .00 | .00 |
| 200,000.00 | 100,000.00 | 10,000.00 | 009-000-450000 | TRANSFER FROM GENERAL FUND | 10,000.00 | .00 | .00 |
| Total Source: 000: | | | | | | | |
| 206,497.79 | 106,796.14 | 1,417,000.00 | | | 1,466,000.00 | .00 | .00 |
| **Department: 350** | | | | | | | |
| .00 | .00 | 1,500.00 | 009-350-600005 | ADVERTISING | 2,000.00 | .00 | .00 |
| 28.17 | .00 | 5,000.00 | 009-350-600010 | SUPPLIES | 5,000.00 | .00 | .00 |
| .00 | .00 | 20,000.00 | 009-350-600050 | INSURANCE | 20,000.00 | .00 | .00 |
| .00 | 2,950.00 | 250,000.00 | 009-350-600080 | ENGINEERING/CONSULTANT/LEGAL | 250,000.00 | .00 | .00 |
| 1,931.34 | 1,672.86 | 20,000.00 | 009-350-600180 | UTILITIES | 20,000.00 | .00 | .00 |
| .00 | .00 | 1,120,500.00 | 009-350-700100 | BUILDING IMPROVEMENT | 1,169,000.00 | .00 | .00 |
| Total Department: 350: | | | | | | | |
| 1,959.51 | 4,622.86 | 1,417,000.00 | | | 1,466,000.00 | .00 | .00 |
| CGS BUILDING/FACILITY Revenue Total: | | | | | | | |
| 206,497.79 | 106,796.14 | 1,417,000.00 | | | 1,466,000.00 | .00 | .00 |
| CGS BUILDING/FACILITY Expenditure Total: | | | | | | | |
| 1,959.51 | 4,622.86 | 1,417,000.00 | | | 1,466,000.00 | .00 | .00 |
| Total CGS BUILDING/FACILITY: | | | | | | | |
| 204,538.28 | 102,173.28 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **SEWER RESERVE FUND** | | | | | | | |
| **SEWER RESERVE FUND** | | | | | | | |
| .00 | .00 | 430,000.00 | 010-000-401000 | CASH ON HAND | 450,000.00 | .00 | .00 |
| 19,141.02 | 18,954.70 | 17,000.00 | 010-000-412000 | INTEREST INCOME | 15,000.00 | .00 | .00 |
| 5,255.74 | 5,334.26 | 5,000.00 | 010-000-423000 | SEWER RESERVE RECEIPTS | 5,500.00 | .00 | .00 |
| Total SEWER RESERVE FUND: | | | | | | | |
| 24,396.76 | 24,288.96 | 452,000.00 | | | 470,500.00 | .00 | .00 |
| **SEWER RESERVE EXPENDITURES** | | | | | | | |
| .00 | .00 | 452,000.00 | 010-900-700000 | CAPITAL OUTLAY | 470,500.00 | .00 | .00 |
| Total SEWER RESERVE EXPENDITURES: | | | | | | | |
| .00 | .00 | 452,000.00 | | | 470,500.00 | .00 | .00 |
| SEWER RESERVE FUND Revenue Total: | | | | | | | |
| 24,396.76 | 24,288.96 | 452,000.00 | | | 470,500.00 | .00 | .00 |
| SEWER RESERVE FUND Expenditure Total: | | | | | | | |
| .00 | .00 | 452,000.00 | | | 470,500.00 | .00 | .00 |
| Total SEWER RESERVE FUND: | | | | | | | |
| 24,396.76 | 24,288.96 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **WATER TRUST FUND** | | | | | | | |
| **WATER TRUST FUND** | | | | | | | |
| 1,954.68 | 3,606.18 | .00 | 011-000-425000 | DEPOSITS RECEIVED | .00 | .00 | .00 |
| Total WATER TRUST FUND: | | | | | | | |
| 1,954.68 | 3,606.18 | .00 | | | .00 | .00 | .00 |
| **WATER TRUST EXPENDITURES** | | | | | | | |
| 1,252.89 | 906.18 | .00 | 011-910-600400 | DEPOSIT REFUNDS | .00 | .00 | .00 |
| Total WATER TRUST EXPENDITURES: | | | | | | | |
| 1,252.89 | 906.18 | .00 | | | .00 | .00 | .00 |
| WATER TRUST FUND Revenue Total: | | | | | | | |
| 1,954.68 | 3,606.18 | .00 | | | .00 | .00 | .00 |
| WATER TRUST FUND Expenditure Total: | | | | | | | |
| 1,252.89 | 906.18 | .00 | | | .00 | .00 | .00 |
| Total WATER TRUST FUND: | | | | | | | |
| 701.79 | 2,700.00 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **TRANSIENT ROOM TAX FUND** | | | | | | | |
| **TRANSIENT ROOM TAX FUND** | | | | | | | |
| .00 | .00 | 30,000.00 | 014-000-401000 | CASH ON HAND | 40,000.00 | .00 | .00 |
| 1,723.41 | 1,949.97 | 1,500.00 | 014-000-412000 | INTEREST INCOME | 1,500.00 | .00 | .00 |
| 16,103.81 | 28,599.59 | 25,000.00 | 014-000-420000 | TAX RECEIPTS | 30,000.00 | .00 | .00 |
| Total TRANSIENT ROOM TAX FUND: | | | | | | | |
| 17,827.22 | 30,549.56 | 56,500.00 | | | 71,500.00 | .00 | .00 |
| **TRANSIET ROOM TAX EXPENDITURES** | | | | | | | |
| 19,535.55 | 26,983.35 | 56,500.00 | 014-140-600010 | TOURISM | 71,500.00 | .00 | .00 |
| Total TRANSIET ROOM TAX EXPENDITURES: | | | | | | | |
| 19,535.55 | 26,983.35 | 56,500.00 | | | 71,500.00 | .00 | .00 |
| TRANSIENT ROOM TAX FUND Revenue Total: | | | | | | | |
| 17,827.22 | 30,549.56 | 56,500.00 | | | 71,500.00 | .00 | .00 |
| TRANSIENT ROOM TAX FUND Expenditure Total: | | | | | | | |
| 19,535.55 | 26,983.35 | 56,500.00 | | | 71,500.00 | .00 | .00 |
| Total TRANSIENT ROOM TAX FUND: | | | | | | | |
| 1,708.33- | 3,566.21 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **WATER SYSTEM IMPROVEMENT FUND** | | | | | | | |
| **WATER SYSTEM IMPROVEMENT FUND** | | | | | | | |
| .00 | .00 | 400,000.00 | 020-000-401000 | CASH ON HAND | 625,000.00 | .00 | .00 |
| 41,618.83 | 32,891.12 | 25,000.00 | 020-000-412000 | INTEREST | 20,000.00 | .00 | .00 |
| .00 | .00 | 10,000.00 | 020-000-418000 | OUTSIDE FUNDING - GRANT | 200,000.00 | .00 | .00 |
| .00 | 196,300.00 | 250,000.00 | 020-000-420000 | OUTSIDE FUNDING - GILLIAM CO | 200,000.00 | .00 | .00 |
| 200,000.00 | 100,000.00 | 350,000.00 | 020-000-450000 | TRANSFER FROM GENERAL FUND | 150,000.00 | .00 | .00 |
| Total WATER SYSTEM IMPROVEMENT FUND: | | | | | | | |
| 241,618.83 | 329,191.12 | 1,035,000.00 | | | 1,195,000.00 | .00 | .00 |
| **WATER SYSTEM IMP EXPENDITURES** | | | | | | | |
| 28,077.00 | 39,333.68 | 42,000.00 | 020-960-500110 | PW SUPERINTENDENT/LABORER | 44,000.00 | .00 | .00 |
| 2,147.91 | 3,009.03 | 3,300.00 | 020-960-504100 | SOCIAL SECURITY/EMPLOYER | 3,400.00 | .00 | .00 |
| 3,432.11 | 6,767.91 | 10,000.00 | 020-960-504300 | HEALTH INSURANCE | 11,200.00 | .00 | .00 |
| 298.13 | 641.66 | .00 | 020-960-504400 | DENTAL INSURANCE | .00 | .00 | .00 |
| 13.66 | 16.93 | 100.00 | 020-960-504500 | LIFE INSURANCE | 100.00 | .00 | .00 |
| 39.97 | 60.48 | 100.00 | 020-960-504600 | LONG TERM DISABILITY INSURANCE | 100.00 | .00 | .00 |
| 641.77 | 909.03 | 700.00 | 020-960-504700 | UNEMPLOYMENT INSURANCE | 800.00 | .00 | .00 |
| 7.35 | 7.47 | 100.00 | 020-960-504800 | WORKERS COMPENSATION | 500.00 | .00 | .00 |
| 7,578.11 | 9,548.72 | 12,500.00 | 020-960-505000 | PERS | 13,200.00 | .00 | .00 |
| .00 | .00 | 10,000.00 | 020-960-600265 | EQUIPMENT MAINTENANCE | 10,000.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 020-960-600270 | TOOLS | 10,000.00 | .00 | .00 |
| .00 | .00 | 5,000.00 | 020-960-600600 | FUEL | 5,000.00 | .00 | .00 |
| 3,150.77 | 9,513.79 | 25,000.00 | 020-960-600970 | ADMIN/AUDIT/LEGAL/ENGINEERING | 50,000.00 | .00 | .00 |
| 12,496.69 | 724,854.70 | 400,000.00 | 020-960-700200 | LINE EXTENSIONS | 500,000.00 | .00 | .00 |
| 133,286.42 | .00 | 75,000.00 | 020-960-700300 | BUILDING IMPROVEMENT | 50,000.00 | .00 | .00 |
| .00 | .00 | 275,000.00 | 020-960-700930 | TRANSMISSION LINE RESERVE | 300,000.00 | .00 | .00 |
| 17,010.00 | 25,943.37 | 171,200.00 | 020-960-700940 | WELL PUMP, ELECT, PIPE | 196,700.00 | .00 | .00 |
| 9,267.50 | .00 | .00 | 020-960-700960 | TELEMETRY SYSTEM | .00 | .00 | .00 |
| Total WATER SYSTEM IMP EXPENDITURES: | | | | | | | |
| 217,447.39 | 820,606.77 | 1,035,000.00 | | | 1,195,000.00 | .00 | .00 |
| WATER SYSTEM IMPROVEMENT FUND Revenue Total: | | | | | | | |
| 241,618.83 | 329,191.12 | 1,035,000.00 | | | 1,195,000.00 | .00 | .00 |
| WATER SYSTEM IMPROVEMENT FUND Expenditure Total: | | | | | | | |
| 217,447.39 | 820,606.77 | 1,035,000.00 | | | 1,195,000.00 | .00 | .00 |
| Total WATER SYSTEM IMPROVEMENT FUND: | | | | | | | |
| 24,171.44 | 491,415.65- | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **WASTE WATER SYSTEM IMPROV FUND** | | | | | | | |
| **WASTE WATER SYSTEM IMPROV FUND** | | | | | | | |
| .00 | .00 | 600,000.00 | 030-000-401000 | CASH ON HAND | 615,000.00 | .00 | .00 |
| 29,776.89 | 22,768.56 | 25,000.00 | 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 |
| 25,000.00 | 100,000.00 | 50,000.00 | 030-000-455100 | TRANSFER FROM GENERAL FUND | 50,000.00 | .00 | .00 |
| .00 | .00 | 10,000.00 | 030-000-456000 | OUTSIDE FUNDING SOURCE | 10,000.00 | .00 | .00 |
| Total WASTE WATER SYSTEM IMPROV FUND: | | | | | | | |
| 59,776.89 | 127,768.56 | 690,000.00 | | | 700,000.00 | .00 | .00 |
| **WASTE WATER IMP EXPENDITURES** | | | | | | | |
| .00 | .00 | 1,000.00 | 030-960-500110 | PW SUPERINTENDENT/LABORER | 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 | 65,000.00 | .00 | .00 |
| .00 | .00 | 40,000.00 | 030-960-600970 | ADMIN/LEGAL/ENGINEER | 50,000.00 | .00 | .00 |
| 133,286.42 | .00 | 100,000.00 | 030-960-700300 | BUILDING IMPROVEMENT | 100,000.00 | .00 | .00 |
| .00 | .00 | 461,189.00 | 030-960-700960 | CONSTRUCTION-IMPROV PROJECT | 460,689.00 | .00 | .00 |
| Total WASTE WATER IMP EXPENDITURES: | | | | | | | |
| 133,286.42 | .00 | 666,989.00 | | | 676,989.00 | .00 | .00 |
| **WASTE WATER IMP EXPENDITURES** | | | | | | | |
| 9,212.00 | 9,604.00 | 10,012.00 | 030-980-500100 | DEBT SERVICE-USDA PRINCIPAL | 10,437.00 | .00 | .00 |
| 13,799.00 | 13,407.00 | 12,999.00 | 030-980-500120 | DEBT SERVICE-INTEREST DEC | 12,574.00 | .00 | .00 |
| Total WASTE WATER IMP EXPENDITURES: | | | | | | | |
| 23,011.00 | 23,011.00 | 23,011.00 | | | 23,011.00 | .00 | .00 |
| WASTE WATER SYSTEM IMPROV FUND Revenue Total: | | | | | | | |
| 59,776.89 | 127,768.56 | 690,000.00 | | | 700,000.00 | .00 | .00 |
| WASTE WATER SYSTEM IMPROV FUND Expenditure Total: | | | | | | | |
| 156,297.42 | 23,011.00 | 690,000.00 | | | 700,000.00 | .00 | .00 |
| Total WASTE WATER SYSTEM IMPROV FUND: | | | | | | | |
| 96,520.53- | 104,757.56 | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **WATER EQUIPMENT RESERVE FUND** | | | | | | | |
| **WATER EQUIPMENT RESERVE FUND** | | | | | | | |
| .00 | .00 | 130,000.00 | 080-000-401000 | CASH ON HAND | 75,000.00 | .00 | .00 |
| 5,170.07 | 5,075.61 | 7,500.00 | 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 | 5,000.00 | .00 | .00 |
| Total WATER EQUIPMENT RESERVE FUND: | | | | | | | |
| 15,170.07 | 15,075.61 | 147,500.00 | | | 85,000.00 | .00 | .00 |
| **WATER EQUIPMENT EXPENDITUR** | | | | | | | |
| .00 | .00 | 20,000.00 | 080-700-700400 | PUBLIC WORKS PICKUP | 10,000.00 | .00 | .00 |
| .00 | .00 | 85,000.00 | 080-700-700450 | BACKHOE | 60,000.00 | .00 | .00 |
| .00 | 55,553.60 | 42,500.00 | 080-700-700460 | SYSTEM EQUIPMENT | 15,000.00 | .00 | .00 |
| Total WATER EQUIPMENT EXPENDITUR: | | | | | | | |
| .00 | 55,553.60 | 147,500.00 | | | 85,000.00 | .00 | .00 |
| WATER EQUIPMENT RESERVE FUND Revenue Total: | | | | | | | |
| 15,170.07 | 15,075.61 | 147,500.00 | | | 85,000.00 | .00 | .00 |
| WATER EQUIPMENT RESERVE FUND Expenditure Total: | | | | | | | |
| .00 | 55,553.60 | 147,500.00 | | | 85,000.00 | .00 | .00 |
| Total WATER EQUIPMENT RESERVE FUND: | | | | | | | |
| 15,170.07 | 40,477.99- | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **SEWER EQUIPMENT RESERVE FUND** | | | | | | | |
| **SEWER EQUIPMENT RESERVE FUND** | | | | | | | |
| .00 | .00 | 165,000.00 | 090-000-401000 | CASH ON HAND | 135,000.00 | .00 | .00 |
| 7,144.64 | 6,566.74 | 6,000.00 | 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 | 5,000.00 | .00 | .00 |
| Total SEWER EQUIPMENT RESERVE FUND: | | | | | | | |
| 17,144.64 | 16,566.74 | 181,000.00 | | | 145,000.00 | .00 | .00 |
| **SEWER EQUIP RSRV EXPENDITURES** | | | | | | | |
| .00 | .00 | 20,000.00 | 090-700-700400 | PUBLIC WORKS PICKUP | 10,000.00 | .00 | .00 |
| .00 | .00 | 115,000.00 | 090-700-700450 | BACKHOE | 115,000.00 | .00 | .00 |
| .00 | 35,000.00 | 46,000.00 | 090-700-700460 | SYSTEM EQUIPMENT | 20,000.00 | .00 | .00 |
| Total SEWER EQUIP RSRV EXPENDITURES: | | | | | | | |
| .00 | 35,000.00 | 181,000.00 | | | 145,000.00 | .00 | .00 |
| SEWER EQUIPMENT RESERVE FUND Revenue Total: | | | | | | | |
| 17,144.64 | 16,566.74 | 181,000.00 | | | 145,000.00 | .00 | .00 |
| SEWER EQUIPMENT RESERVE FUND Expenditure Total: | | | | | | | |
| .00 | 35,000.00 | 181,000.00 | | | 145,000.00 | .00 | .00 |
| Total SEWER EQUIPMENT RESERVE FUND: | | | | | | | |
| 17,144.64 | 18,433.26- | .00 | | | .00 | .00 | .00 |

| 2023-24 Prior year 2 Actual | 2024-25 ACTUAL | 2025-26 ADOPTED | Account Number | Account Title | 2026-27 PROPOSED | 2026-27 APPROVED | 2026-27 ADOPTED |
|---|---|---|---|---|---|---|---|
| **DEBT SERVICE - SEWER FUND** | | | | | | | |
| **DEBT SERVICE - SEWER FUND** | | | | | | | |
| .00 | .00 | 35,000.00 | 100-000-401000 | CASH ON HAND | 35,000.00 | .00 | .00 |
| 1,495.76 | 1,032.36 | 2,500.00 | 100-000-412000 | INTEREST INCOME | 1,000.00 | .00 | .00 |
| 10,000.00 | 15,000.00 | 15,000.00 | 100-000-415000 | SEWER FUND TRANSFER | 15,000.00 | .00 | .00 |
| 23,235.67 | 22,926.40 | 25,000.00 | 100-000-425000 | TAXES NECESSARY TO BALANCE | 25,000.00 | .00 | .00 |
| 406.74 | 138.65 | 500.00 | 100-000-426000 | PROPERTY TAXES PRIOR | 500.00 | .00 | .00 |
| Total DEBT SERVICE - SEWER FUND: | | | | | | | |
| 35,138.17 | 39,097.41 | 78,000.00 | | | 76,500.00 | .00 | .00 |
| **DEBT SERVICE -SWR EXPENDITURES** | | | | | | | |
| .00 | .00 | 41,911.00 | 100-980-500100 | USDA #1 DEBT RESERVE | 40,411.00 | .00 | .00 |
| 18,660.00 | 19,500.00 | 20,378.00 | 100-980-500170 | USDA PRINCIPAL 12/18/2004 | 21,295.00 | .00 | .00 |
| 17,429.00 | 16,589.00 | 15,711.00 | 100-980-500180 | USDA INTEREST 12/18/2004 | 14,794.00 | .00 | .00 |
| Total DEBT SERVICE -SWR EXPENDITURES: | | | | | | | |
| 36,089.00 | 36,089.00 | 78,000.00 | | | 76,500.00 | .00 | .00 |
| DEBT SERVICE - SEWER FUND Revenue Total: | | | | | | | |
| 35,138.17 | 39,097.41 | 78,000.00 | | | 76,500.00 | .00 | .00 |
| DEBT SERVICE - SEWER FUND Expenditure Total: | | | | | | | |
| 36,089.00 | 36,089.00 | 78,000.00 | | | 76,500.00 | .00 | .00 |
| Total DEBT SERVICE - SEWER FUND: | | | | | | | |
| 950.83- | 3,008.41 | .00 | | | .00 | .00 | .00 |
| Grand Totals: | | | | | | | |
| 857,556.73 | 73,926.05- | .00 | | | .00 | .00 | .00 |