



**2025-26**

**Approved Budget**

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>GENERAL FUND</b>							
3,165.00	3,165.00	.00	001-000-204010	DEFERRED REVENUE - GOLF FEES	.00	.00	.00
<b>GENERAL FUND</b>							
.00	.00	600,000.00	001-000-401000	CASH ON HAND	450,000.00	450,000.00	450,000.00
1,434.00-	4,217.05	5,000.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	5,000.00	5,000.00
.00	355.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	1,000.00	1,000.00
36,174.50	35,610.41	42,000.00	001-000-406000	ELECTRIC FRANCHISE	45,000.00	45,000.00	45,000.00
15,546.18	15,536.18	15,000.00	001-000-408000	OLCC - LIQUOR/MARIJUANA	15,000.00	15,000.00	15,000.00
488.76	544.64	500.00	001-000-409000	CIGARETTE TAX	500.00	500.00	500.00
6,633.34	7,573.05	6,000.00	001-000-410000	MISC., DOG TAGS, ETC.	6,000.00	6,000.00	6,000.00
11,131.00	14,599.50	10,000.00	001-000-411000	GOLF GREENS FEES & DUES	10,000.00	10,000.00	10,000.00
25,011.46	50,801.30	20,000.00	001-000-412000	REFUNDS AND INTEREST	25,000.00	25,000.00	25,000.00
12,414.55	13,516.89	14,000.00	001-000-413000	TELEPHONE & INTERNET FRANCHISE	15,000.00	15,000.00	15,000.00
5,000.00	100.00	500.00	001-000-414000	SALE OF SUPPLIES	500.00	500.00	500.00
358.00	2,350.00	1,000.00	001-000-416000	RENTALS	1,000.00	1,000.00	1,000.00
264,596.91	277,588.33	290,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	300,000.00	300,000.00	300,000.00
279,097.77	275,179.19	285,000.00	001-000-418000	OWSI HOST FEE	290,000.00	290,000.00	290,000.00
7,500.00	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	7,500.00	7,500.00
6,904.50	5,829.80	7,500.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	7,500.00	7,500.00
59,963.75	67,347.63	90,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	100,000.00	100,000.00	100,000.00
269,668.50	258,760.08	260,000.00	001-000-450000	GILLIAM COUNTY SIP	185,000.00	185,000.00	185,000.00
254,073.05	25,000.00	100,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	100,000.00	100,000.00	100,000.00
25,991.33	24,716.48	25,500.00	001-000-460500	CELL TOWER REVENUE	26,000.00	26,000.00	26,000.00
<b>Total GENERAL FUND:</b>							
1,279,119.60	1,087,133.53	1,780,500.00			1,590,000.00	1,590,000.00	1,590,000.00

<b>ADMINISTRATION EXPENDITURES</b>							
35,499.96	38,499.96	41,000.00	001-100-500110	CITY ADMINISTRATOR	45,500.00	45,500.00	45,500.00
.00	.00	5,000.00	001-100-500120	JANITOR	5,500.00	5,500.00	5,500.00
11,369.40	16,458.48	20,000.00	001-100-500130	ADMINISTRATIVE ASSISTANT	20,000.00	20,000.00	20,000.00
3,585.36	4,204.24	5,250.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	5,500.00	5,500.00	5,500.00
11,801.33	11,754.20	15,000.00	001-100-504300	HEALTH INSURANCE	20,500.00	20,500.00	20,500.00
1,058.11	878.01	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
29.79	30.24	100.00	001-100-504500	LIFE INSURANCE	100.00	100.00	100.00
74.74	78.60	100.00	001-100-504600	LONG TERM DISABILITY INSURANCE	100.00	100.00	100.00
1,161.99	1,289.05	1,500.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,500.00	1,500.00	1,500.00
3,024.27	1,644.91	2,000.00	001-100-504800	WORKER'S COMPENSATION	2,500.00	2,500.00	2,500.00
13,068.47	15,474.65	18,500.00	001-100-505000	PERS	21,500.00	21,500.00	21,500.00
1,204.00	999.80	1,500.00	001-100-600005	ADVERTISING	1,500.00	1,500.00	1,500.00
5,273.40	6,366.68	6,500.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	7,000.00	7,000.00	7,000.00
6,334.00	6,834.00	7,500.00	001-100-600020	AUDIT	7,500.00	7,500.00	7,500.00
11,671.34	9,724.44	12,000.00	001-100-600030	UTILITIES	11,000.00	11,000.00	11,000.00
11,282.09	14,499.31	12,000.00	001-100-600040	CITY BUILDINGS	10,000.00	10,000.00	10,000.00
14,355.89	15,500.00	18,500.00	001-100-600050	INSURANCE & BONDING	18,500.00	18,500.00	18,500.00
2,100.00	4,000.00	4,000.00	001-100-600060	MAYOR & COUNCIL STIPEND	4,000.00	4,000.00	4,000.00
2,351.14	2,399.07	3,000.00	001-100-600070	TELEPHONE	3,000.00	3,000.00	3,000.00
12,001.32	5,123.18	10,000.00	001-100-600080	LEGAL	5,000.00	5,000.00	5,000.00
3,903.05	2,108.58	5,000.00	001-100-600090	ORDINANCE BOOK UPDATING	2,500.00	2,500.00	2,500.00
3,273.10	4,646.18	5,000.00	001-100-600140	TRAINING, SCHOOLS, ETC.	5,000.00	5,000.00	5,000.00
4,731.04	6,207.20	15,000.00	001-100-600150	COMPUTER SUPPORT	10,500.00	10,500.00	10,500.00
2,614.10	35,147.62	10,000.00	001-100-600600	COMMUNITY PROJECTS	20,000.00	20,000.00	20,000.00
.00	.00	125,000.00	001-100-700100	BUILDING IMPROVEMENTS	50,000.00	50,000.00	50,000.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>Total ADMINISTRATION EXPENDITURES:</b>							
161,767.89	203,888.40	343,450.00			278,200.00	278,200.00	278,200.00
<b>POLICE DEPARTMENT EXPENDITURES</b>							
195.00	.00	5,000.00	001-150-600080	LEGAL EXPENSE	5,000.00	5,000.00	5,000.00
.00	.00	500.00	001-150-600110	MISCELLANEOUS SUPPLIES	500.00	500.00	500.00
21,000.00	21,000.00	25,000.00	001-150-600170	CONTRACTED POLICE - GCFSO	25,000.00	25,000.00	25,000.00
<b>Total POLICE DEPARTMENT EXPENDITURES:</b>							
21,195.00	21,000.00	30,500.00			30,500.00	30,500.00	30,500.00
<b>FIRE DEPARTMENT EXPENDITURES</b>							
.00	.00	12,000.00	001-200-600160	TRUCK MAINTENANCE	12,000.00	12,000.00	12,000.00
19,000.00	11,000.00	17,500.00	001-200-600170	CONTRACTED FIRE -SGRFPD	18,000.00	18,000.00	18,000.00
.00	10,530.00	13,000.00	001-200-600172	FIRE SERVICES COOR-GCFS	13,000.00	13,000.00	13,000.00
<b>Total FIRE DEPARTMENT EXPENDITURES:</b>							
19,000.00	21,530.00	42,500.00			43,000.00	43,000.00	43,000.00
<b>GOLF DEPARTMENT EXPENDITURES</b>							
21,753.00	23,474.88	33,000.00	001-250-500160	GOLF COURSE ATTENDANT	33,000.00	33,000.00	33,000.00
1,664.12	2,063.03	2,600.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	2,000.00	2,000.00
654.90	793.49	1,000.00	001-250-504700	UNEMPLOYMENT INSURANCE	1,000.00	1,000.00	1,000.00
649.32	548.50	1,000.00	001-250-504800	WORKER'S COMPENSATION	1,000.00	1,000.00	1,000.00
5,473.50	7,099.68	9,500.00	001-250-505000	PERS	9,900.00	9,900.00	9,900.00
.00	68.00	250.00	001-250-600005	ADVERTISING	250.00	250.00	250.00
5,611.06	4,628.90	6,000.00	001-250-600150	MISCELLANEOUS	5,000.00	5,000.00	5,000.00
3,469.90	3,511.12	5,000.00	001-250-600180	ELECTRICITY	5,000.00	5,000.00	5,000.00
3,364.44	3,879.77	5,000.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	5,000.00	5,000.00
14,978.57	11,767.72	10,000.00	001-250-600300	REPAIRS & MAINTENANCE	10,000.00	10,000.00	10,000.00
2,986.89	3,702.61	2,500.00	001-250-600500	GAS/FUEL GOLF COURSE	2,500.00	2,500.00	2,500.00
5,820.00	64,541.00	225,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	25,000.00	25,000.00	25,000.00
<b>Total GOLF DEPARTMENT EXPENDITURES:</b>							
66,425.70	126,078.70	300,850.00			99,650.00	99,650.00	99,650.00
<b>PARKS &amp; REC EXPENDITURES</b>							
18,591.25	23,820.00	28,000.00	001-300-500170	PARK ATTENDANT	30,000.00	30,000.00	30,000.00
1,422.27	1,822.24	2,200.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	2,300.00	2,300.00	2,300.00
559.22	701.17	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	500.00	500.00
286.22	266.45	500.00	001-300-504800	WORKER'S COMPENSATION	1,000.00	1,000.00	1,000.00
4,160.47	4,678.66	7,000.00	001-300-505000	PERS	7,500.00	7,500.00	7,500.00
5,133.67	3,191.55	5,000.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,000.00	5,000.00	5,000.00
961.86	874.27	1,500.00	001-300-600180	ELECTRICITY	1,500.00	1,500.00	1,500.00
.00	.00	2,500.00	001-300-600200	TREE MAINTENANCE	5,000.00	5,000.00	5,000.00
487.88	734.52	750.00	001-300-600300	GAS/FUEL	750.00	750.00	750.00
.00	.00	1,000.00	001-300-700100	PARK IMPROVEMENTS/MASTER PLAN	5,000.00	5,000.00	5,000.00
<b>Total PARKS &amp; REC EXPENDITURES:</b>							
31,602.84	36,088.86	48,950.00			58,550.00	58,550.00	58,550.00
<b>SWIMMING POOL EXPENDITURES</b>							

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
10,854.22	15,079.10	12,000.00	001-325-500160	SWIMMING POOL MANAGER	12,000.00	12,000.00	12,000.00
29,241.91	22,789.92	40,000.00	001-325-500170	LIFEGUARDS	40,000.00	40,000.00	40,000.00
3,067.36	2,897.01	4,000.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	4,000.00	4,000.00	4,000.00
1,226.80	1,107.29	1,500.00	001-325-504700	UNEMPLOYMENT	1,500.00	1,500.00	1,500.00
1,302.37	1,167.18	1,500.00	001-325-504800	WORKERS' COMPENSATION	1,500.00	1,500.00	1,500.00
153.52	95.19	250.00	001-325-505000	PERS	250.00	250.00	250.00
.00	79.00	250.00	001-325-600005	ADVERTISING	250.00	250.00	250.00
3,309.64	7,218.21	10,000.00	001-325-600010	SWIMMING POOL EXPENSES	7,500.00	7,500.00	7,500.00
143.41	253.26	500.00	001-325-600070	TELEPHONE	500.00	500.00	500.00
779.86	3,853.08	1,500.00	001-325-600140	TRAINING & TRAVEL	5,000.00	5,000.00	5,000.00
6,855.21	8,497.94	7,000.00	001-325-600180	UTILITIES	7,000.00	7,000.00	7,000.00
12,581.39	14,457.48	50,000.00	001-325-600300	REPAIR & MAINTENANCE	75,000.00	75,000.00	75,000.00
<b>Total SWIMMING POOL EXPENDITURES:</b>							
69,515.69	77,494.66	128,500.00			154,500.00	154,500.00	154,500.00
<b>NON-DEPARTMENTAL EXPENDITURES</b>							
10,000.00	25,000.00	10,000.00	001-350-800100	MEMORIAL HALL (002)	5,000.00	5,000.00	5,000.00
5,000.00	25,000.00	10,000.00	001-350-800200	TRANSFER TO REV SHARING (004)	1,000.00	1,000.00	1,000.00
250,000.00	400,000.00	200,000.00	001-350-800250	TRANSFER TO DEVELOPMENT (005)	10,000.00	10,000.00	10,000.00
25,000.00	25,000.00	25,000.00	001-350-800300	TRANSFER TO WATER FUND (006)	25,000.00	25,000.00	25,000.00
20,000.00	20,000.00	20,000.00	001-350-800400	EQUIPMENT RESERVE (008)	10,000.00	10,000.00	10,000.00
225,000.00	200,000.00	100,000.00	001-350-800500	TRANSFER TO WATERIMPR (020)	350,000.00	350,000.00	350,000.00
150,000.00	200,000.00	100,000.00	001-350-800600	TRANSFER TO CGS FUND (009)	10,000.00	10,000.00	10,000.00
200,000.00	25,000.00	100,000.00	001-350-800700	TRANSFER TO WW IMP FUND (030)	50,000.00	50,000.00	50,000.00
.00	.00	.00	001-350-800800	STATE STREET FUND - 003	150,000.00	150,000.00	150,000.00
.00	.00	320,750.00	001-350-800900	CONTINGENCY	314,600.00	314,600.00	314,600.00
<b>Total NON-DEPARTMENTAL EXPENDITURES:</b>							
885,000.00	920,000.00	885,750.00			925,600.00	925,600.00	925,600.00
<b>GENERAL FUND Revenue Total:</b>							
1,279,119.60	1,087,133.53	1,780,500.00			1,590,000.00	1,590,000.00	1,590,000.00
<b>GENERAL FUND Expenditure Total:</b>							
1,254,507.12	1,406,080.62	1,780,500.00			1,590,000.00	1,590,000.00	1,590,000.00
<b>Total GENERAL FUND:</b>							
27,777.48	315,782.09	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>MEMORIAL HALL FUND</b>							
<b>MEMORIAL HALL FUND</b>							
.00	.00	35,000.00	002-000-401000	CASH ON HAND	45,000.00	45,000.00	45,000.00
1,552.29	2,062.59	2,000.00	002-000-412000	INTEREST INCOME	1,000.00	1,000.00	1,000.00
600.00	2,326.00	1,500.00	002-000-417000	RECEIPTS FROM M.H. RENT	1,000.00	1,000.00	1,000.00
10,000.00	25,000.00	10,000.00	002-000-450000	TRANSFER FROM G.F.	5,000.00	5,000.00	5,000.00
Total MEMORIAL HALL FUND:							
12,152.29	29,388.59	48,500.00			52,000.00	52,000.00	52,000.00
<b>MEMORIAL HALL EXPENDITURES</b>							
2,824.85	2,331.97	3,500.00	002-400-600030	UTILITIES	3,500.00	3,500.00	3,500.00
500.50	.00	2,500.00	002-400-600210	MAINTENANCE	2,500.00	2,500.00	2,500.00
.00	504.36	3,000.00	002-400-600220	SUPPLIES	3,000.00	3,000.00	3,000.00
18,690.03	26,475.00	39,500.00	002-400-700100	BUILDING IMPROVEMENT	43,000.00	43,000.00	43,000.00
Total MEMORIAL HALL EXPENDITURES:							
22,015.38	29,311.33	48,500.00			52,000.00	52,000.00	52,000.00
MEMORIAL HALL FUND Revenue Total:							
12,152.29	29,388.59	48,500.00			52,000.00	52,000.00	52,000.00
MEMORIAL HALL FUND Expenditure Total:							
22,015.38	29,311.33	48,500.00			52,000.00	52,000.00	52,000.00
Total MEMORIAL HALL FUND:							
9,863.09-	77.26	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>STATE STREETS FUND</b>							
<b>STATE STREETS FUND</b>							
.00	.00	170,000.00	003-000-401000	CASH ON HAND	125,000.00	125,000.00	125,000.00
5,449.23	7,589.40	7,500.00	003-000-412000	INTEREST INCOME	7,000.00	7,000.00	7,000.00
57,494.89	58,207.04	60,000.00	003-000-419000	STATE STREETS APPORTION.	60,000.00	60,000.00	60,000.00
.00	.00	250,000.00	003-000-420000	SPECIAL CITY ALLOT. GRANT	250,000.00	250,000.00	250,000.00
.00	100,000.00	100,000.00	003-000-421000	SIDEWALK GRANT	50,000.00	50,000.00	50,000.00
.00	.00	.00	003-000-450000	TRANSFER FROM GENERAL FUND	150,000.00	150,000.00	150,000.00
.00	280,511.00	350,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	50,000.00	50,000.00	50,000.00
<b>Total STATE STREETS FUND:</b>							
62,944.12	446,307.44	937,500.00			692,000.00	692,000.00	692,000.00
<b>STATE STREET EXPENDITURES</b>							
18,582.00	19,413.61	24,000.00	003-450-600230	STREET LIGHTS	24,000.00	24,000.00	24,000.00
33,559.85	9,539.41	10,000.00	003-450-600231	MISCELLANEOUS/SPRAY	10,000.00	10,000.00	10,000.00
308,985.69	8,352.00	25,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	40,000.00	40,000.00	40,000.00
89,545.68	104,979.61	488,500.00	003-450-700200	STREET OIL & ROCK	478,000.00	478,000.00	478,000.00
.00	78,515.86	350,000.00	003-450-700500	SIDEWALK IMPROVEMENT	100,000.00	100,000.00	100,000.00
.00	.00	40,000.00	003-450-700600	DARK SKY LIGHTING	40,000.00	40,000.00	40,000.00
<b>Total STATE STREET EXPENDITURES:</b>							
450,673.22	220,800.49	937,500.00			692,000.00	692,000.00	692,000.00
<b>STATE STREETS FUND Revenue Total:</b>							
62,944.12	446,307.44	937,500.00			692,000.00	692,000.00	692,000.00
<b>STATE STREETS FUND Expenditure Total:</b>							
450,673.22	220,800.49	937,500.00			692,000.00	692,000.00	692,000.00
<b>Total STATE STREETS FUND:</b>							
387,729.10-	225,506.95	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>STATE REVENUE SHARING FUND</b>							
<b>STATE REVENUE SHARING FUND</b>							
.00	.00	535,000.00	004-000-401000	CASH ON HAND	560,000.00	560,000.00	560,000.00
16,224.05	25,965.22	20,000.00	004-000-412000	INTEREST INCOME	20,000.00	20,000.00	20,000.00
6,896.81	6,911.91	7,500.00	004-000-420000	STATE REVENUE APPORTION.	7,500.00	7,500.00	7,500.00
.00	.00	10,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	10,000.00	10,000.00
5,000.00	25,000.00	10,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	1,000.00	1,000.00	1,000.00
.00	.00	10,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	1,000.00	1,000.00	1,000.00
Total STATE REVENUE SHARING FUND:							
28,120.86	57,877.13	592,500.00			599,500.00	599,500.00	599,500.00
<b>STATE REV SHARE EXPENDITURES</b>							
240.00	.00	5,000.00	004-500-600010	SUPPLIES, MATERIALS	5,000.00	5,000.00	5,000.00
24,000.00	24,000.00	24,000.00	004-500-600020	FIBER COSTS - O&M	24,000.00	24,000.00	24,000.00
13,288.47	4,500.00	25,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	25,000.00	25,000.00	25,000.00
.00	.00	10,000.00	004-500-600970	DESIGN/ENGINEERING	25,000.00	25,000.00	25,000.00
.00	.00	500.00	004-500-601990	MAIN STREET PROJECT/CITY MATCH	500.00	500.00	500.00
.00	417.06	528,000.00	004-500-700220	FIBER/INTERNET PROJECT	520,000.00	520,000.00	520,000.00
Total STATE REV SHARE EXPENDITURES:							
37,528.47	28,917.06	592,500.00			599,500.00	599,500.00	599,500.00
STATE REVENUE SHARING FUND Revenue Total:							
28,120.86	57,877.13	592,500.00			599,500.00	599,500.00	599,500.00
STATE REVENUE SHARING FUND Expenditure Total:							
37,528.47	28,917.06	592,500.00			599,500.00	599,500.00	599,500.00
Total STATE REVENUE SHARING FUND:							
9,407.61	28,960.07	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>DEVELOPMENT GRANT FUND</b>							
<b>DEVELOPMENT GRANT FUND</b>							
.00	.00	850,000.00	005-000-401000	CASH ON HAND	1,200,000.00	1,200,000.00	1,200,000.00
12,894.92	29,102.07	20,000.00	005-000-412000	INTEREST INCOME	25,000.00	25,000.00	25,000.00
3,950.00	3,175.00	2,000.00	005-000-421000	DEVELOPMENT FEES	3,000.00	3,000.00	3,000.00
250,000.00	400,000.00	200,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	10,000.00	10,000.00	10,000.00
.00	.00	200,000.00	005-000-470000	STATE/OUTSIDE GRANT	250,000.00	250,000.00	250,000.00
Total DEVELOPMENT GRANT FUND:							
266,844.92	432,277.07	1,272,000.00			1,488,000.00	1,488,000.00	1,488,000.00
<b>DEVELOPMENT GRANT EXPENDITURES</b>							
189.00	732.00	2,500.00	005-550-600005	ADVERTISING	2,500.00	2,500.00	2,500.00
7,791.25	701.25	150,000.00	005-550-600080	ENGINEERING/DESIGN	150,000.00	150,000.00	150,000.00
158.00	.00	2,500.00	005-550-600140	TRAINING, SCHOOLS, ETC.	5,000.00	5,000.00	5,000.00
19,148.41	17,881.45	50,000.00	005-550-600200	CONSULTANT	50,000.00	50,000.00	50,000.00
.00	.00	5,000.00	005-550-600220	SUPPLIES	5,000.00	5,000.00	5,000.00
.00	.00	5,000.00	005-550-600221	MAP UPDATING	5,000.00	5,000.00	5,000.00
.00	.00	1,057,000.00	005-550-700200	HOUSING DEVELOPMENT	1,270,500.00	1,270,500.00	1,270,500.00
Total DEVELOPMENT GRANT EXPENDITURES:							
27,286.66	19,314.70	1,272,000.00			1,488,000.00	1,488,000.00	1,488,000.00
DEVELOPMENT GRANT FUND Revenue Total:							
266,844.92	432,277.07	1,272,000.00			1,488,000.00	1,488,000.00	1,488,000.00
DEVELOPMENT GRANT FUND Expenditure Total:							
27,286.66	19,314.70	1,272,000.00			1,488,000.00	1,488,000.00	1,488,000.00
Total DEVELOPMENT GRANT FUND:							
239,558.26	412,962.37	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>WATER FUND</b>							
<b>WATER FUND</b>							
248,277.31	260,431.24	.00	006-000-301000	FUND BALANCE	.00	.00	.00
<b>WATER FUND</b>							
.00	.00	230,000.00	006-000-401000	CASH ON HAND	220,000.00	220,000.00	220,000.00
8,069.22	11,749.72	10,000.00	006-000-412000	INTEREST INCOME	10,000.00	10,000.00	10,000.00
213,059.01	214,745.52	225,000.00	006-000-422000	WATER RECEIPTS	225,000.00	225,000.00	225,000.00
3,800.00	1,800.00	10,000.00	006-000-427000	CONNECTION FEE	10,000.00	10,000.00	10,000.00
25,000.00	25,000.00	25,000.00	006-000-450000	TRANSFER FROM GENERAL FUND	25,000.00	25,000.00	25,000.00
1,695.90	2,117.40	3,000.00	006-000-455000	BACKFLOW TESTING REVENUE	3,500.00	3,500.00	3,500.00
<b>Total WATER FUND:</b>							
251,624.13	255,412.64	503,000.00			493,500.00	493,500.00	493,500.00
<b>WATER EXPENDITURES</b>							
28,785.34	34,760.81	39,250.00	006-600-500110	CITY ADMIN/ADMIN ASSISTANT	43,000.00	43,000.00	43,000.00
25,176.92	26,125.04	30,000.00	006-600-500180	PW SUPERINTENDENT	30,000.00	30,000.00	30,000.00
25,200.00	27,966.71	54,000.00	006-600-500190	PW LABORER	54,000.00	54,000.00	54,000.00
2,526.90	7,453.13	12,000.00	006-600-500192	OVERTIME	10,000.00	10,000.00	10,000.00
.00	.00	5,000.00	006-600-500193	PART-TIME LABOR	5,000.00	5,000.00	5,000.00
6,249.25	7,367.37	11,000.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	11,000.00	11,000.00	11,000.00
14,058.83	14,650.68	27,000.00	006-600-504300	HEALTH INSURANCE	31,500.00	31,500.00	31,500.00
1,233.31	1,200.83	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
43.63	46.49	100.00	006-600-504500	LIFE INSURANCE	100.00	100.00	100.00
122.93	136.27	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	250.00	250.00
1,857.32	2,265.97	2,000.00	006-600-504700	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	2,000.00
1,850.45	462.83	2,500.00	006-600-504800	WORKER'S COMPENSATION	3,000.00	3,000.00	3,000.00
22,768.79	26,298.78	42,000.00	006-600-505000	PERS	42,600.00	42,600.00	42,600.00
750.00	1,113.00	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	5,000.00	5,000.00
5,583.00	6,333.00	7,500.00	006-600-600020	AUDIT	7,500.00	7,500.00	7,500.00
14,355.89	15,500.00	18,500.00	006-600-600030	INSURANCE & BONDING	19,000.00	19,000.00	19,000.00
697.61	725.84	1,000.00	006-600-600070	TELEPHONE	1,500.00	1,500.00	1,500.00
.00	.00	5,000.00	006-600-600080	LEGAL	3,500.00	3,500.00	3,500.00
2,878.82	4,048.27	6,000.00	006-600-600090	COMPUTER SUPPORT	7,500.00	7,500.00	7,500.00
22,349.30	21,320.38	26,000.00	006-600-600180	UTILITIES	25,000.00	25,000.00	25,000.00
101.66	3,740.27	10,000.00	006-600-600230	MATERIALS/METERS	10,000.00	10,000.00	10,000.00
249.81	.00	2,500.00	006-600-600240	HYDRANTS/PIPE	5,000.00	5,000.00	5,000.00
303.66	7,032.82	2,500.00	006-600-600250	FITTINGS	5,000.00	5,000.00	5,000.00
9,717.12	4,886.89	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	7,500.00	7,500.00
6,635.32	9,898.25	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
4,377.60	3,465.82	5,000.00	006-600-600270	TOOLS & SUPPLIES	5,000.00	5,000.00	5,000.00
2,249.97	2,393.94	5,000.00	006-600-600280	TRAINING/CERTIFICATION	5,000.00	5,000.00	5,000.00
4,198.86	8,421.22	6,000.00	006-600-600290	CHLORINE	7,500.00	7,500.00	7,500.00
5,083.30	7,139.40	8,000.00	006-600-600300	TESTING	7,500.00	7,500.00	7,500.00
64.61	236.40	5,000.00	006-600-600310	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
30,000.00	30,000.00	30,000.00	006-600-800880	TRANSFER - EQUIP RES 008 & 080	20,000.00	20,000.00	20,000.00
.00	.00	117,400.00	006-600-800900	CONTINGENCY	104,550.00	104,550.00	104,550.00
<b>Total WATER EXPENDITURES:</b>							
239,470.20	274,990.41	503,000.00			493,500.00	493,500.00	493,500.00
<b>WATER FUND Revenue Total:</b>							
251,624.13	255,412.64	503,000.00			493,500.00	493,500.00	493,500.00
<b>WATER FUND Expenditure Total:</b>							

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
239,470.20	274,990.41	503,000.00			493,500.00	493,500.00	493,500.00
Total WATER FUND:							
260,431.24	240,853.47	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>SEWER FUND</b>							
<b>SEWER FUND</b>							
.00	.00	300,000.00	007-000-401000	CASH ON HAND	250,000.00	250,000.00	250,000.00
9,000.95	15,435.84	15,000.00	007-000-412000	INTEREST INCOME	15,000.00	15,000.00	15,000.00
9,612.38	.00	7,500.00	007-000-416000	FARMING REVENUE	5,000.00	5,000.00	5,000.00
232,901.68	236,493.30	235,000.00	007-000-423000	SEWER RECEIPTS	235,000.00	235,000.00	235,000.00
459.40	518.53	1,000.00	007-000-424000	LATE CHARGE	1,000.00	1,000.00	1,000.00
21,449.83	21,553.14	28,000.00	007-000-425000	TRANSFER STATION RECEIPTS	25,000.00	25,000.00	25,000.00
3,100.00	3,400.00	3,000.00	007-000-427000	CONNECTION FEE	2,500.00	2,500.00	2,500.00
.00	.00	500.00	007-000-428000	FARM PROGRAM	500.00	500.00	500.00

Total SEWER FUND:

276,524.24	277,400.81	590,000.00			534,000.00	534,000.00	534,000.00
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**SEWER EXPENDITURES**

17,750.04	19,250.04	39,250.00	007-650-500110	CITY ADMIN/ADMIN ASSISTANT	43,000.00	43,000.00	43,000.00
25,176.92	26,125.04	30,000.00	007-650-500180	PUBLIC WORKS SUPERINTENDENT	30,000.00	30,000.00	30,000.00
36,235.30	43,477.48	54,000.00	007-650-500190	PW LABORER	54,000.00	54,000.00	54,000.00
796.15	2,062.50	5,000.00	007-650-500192	OVERTIME	2,500.00	2,500.00	2,500.00
9,143.75	11,740.50	20,000.00	007-650-500193	TRANSFER STATION LABOR	25,000.00	25,000.00	25,000.00
6,816.37	7,853.25	11,500.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	12,000.00	12,000.00	12,000.00
13,834.99	14,000.85	27,000.00	007-650-504300	HEALTH INSURANCE	31,500.00	31,500.00	31,500.00
1,213.32	1,144.34	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
43.18	45.07	150.00	007-650-504500	LIFE INSURANCE	100.00	100.00	100.00
120.26	128.66	250.00	007-650-504600	LONG TERM DISABILITY INSURANCE	200.00	200.00	200.00
2,081.21	2,488.33	2,000.00	007-650-504700	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	2,000.00
2,128.87	386.52	2,500.00	007-650-504800	WORKER'S COMPENSATION	3,000.00	3,000.00	3,000.00
22,319.05	25,082.89	35,000.00	007-650-505000	PERS	39,000.00	39,000.00	39,000.00
900.00	1,150.00	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,500.00	5,500.00	5,500.00
5,583.00	6,333.00	7,500.00	007-650-600020	AUDIT	7,500.00	7,500.00	7,500.00
14,355.89	15,563.71	18,500.00	007-650-600030	INSURANCE & BONDING	19,000.00	19,000.00	19,000.00
1,804.99	2,181.00	2,500.00	007-650-600070	TELEPHONE	3,500.00	3,500.00	3,500.00
.00	.00	2,500.00	007-650-600080	LEGAL	2,500.00	2,500.00	2,500.00
2,878.81	4,048.27	6,000.00	007-650-600090	COMPUTER SUPPORT	7,000.00	7,000.00	7,000.00
12,015.29	10,798.88	15,000.00	007-650-600180	UTILITIES	15,000.00	15,000.00	15,000.00
9,674.09	5,583.16	10,000.00	007-650-600265	EQUIPMENT MAINTENANCE	7,500.00	7,500.00	7,500.00
1,995.88	3,257.34	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	2,500.00	2,500.00
3,332.84	2,003.18	5,000.00	007-650-600280	TRAINING/CERTIFICATION	5,000.00	5,000.00	5,000.00
11,639.03	8,564.10	10,000.00	007-650-600290	CHLORINE	10,000.00	10,000.00	10,000.00
8,782.32	5,268.82	7,500.00	007-650-600310	VEHICLE EXPENSE	5,000.00	5,000.00	5,000.00
.00	.00	2,500.00	007-650-600320	PERMITS AND FEES	2,500.00	2,500.00	2,500.00
6,185.99	6,137.17	10,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	7,500.00	7,500.00	7,500.00
402.10	900.98	5,000.00	007-650-600520	TRANSFER STATION	2,500.00	2,500.00	2,500.00
2,086.50	3,689.50	3,500.00	007-650-600530	TESTING	3,500.00	3,500.00	3,500.00
454.59	239.98	5,000.00	007-650-600540	BUILDING MAINTENANCE	2,500.00	2,500.00	2,500.00
1,786.03	7,946.92	2,500.00	007-650-600560	PIPE/FITTINGS	2,500.00	2,500.00	2,500.00
.00	824.00	.00	007-650-600570	MANHOLES	5,000.00	5,000.00	5,000.00
5,000.00	5,000.00	5,000.00	007-650-800700	TRANSFER TO WWIS (030)	5,000.00	5,000.00	5,000.00
10,000.00	10,000.00	15,000.00	007-650-800810	TRANSFER TO DEBT SERVICE (100)	15,000.00	15,000.00	15,000.00
10,000.00	10,000.00	10,000.00	007-650-800820	TRANSFER TO WW EQUIP RES (090)	10,000.00	10,000.00	10,000.00
20,000.00	20,000.00	20,000.00	007-650-800880	TRANSFER TO EQUIP RES (008)	10,000.00	10,000.00	10,000.00
.00	.00	192,850.00	007-650-800900	CONTINGENCY	135,700.00	135,700.00	135,700.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total SEWER EXPENDITURES:							
266,536.76	283,275.48	590,000.00			534,000.00	534,000.00	534,000.00
SEWER FUND Revenue Total:							
276,524.24	277,400.81	590,000.00			534,000.00	534,000.00	534,000.00
SEWER FUND Expenditure Total:							
266,536.76	283,275.48	590,000.00			534,000.00	534,000.00	534,000.00
Total SEWER FUND:							
9,907.40	5,874.67-	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>EQUIPMENT RESERVE FUND</b>							
<b>EQUIPMENT RESERVE FUND</b>							
.00	.00	690,000.00	008-000-401000	CASH ON HAND	800,000.00	800,000.00	800,000.00
19,006.84	32,082.08	25,000.00	008-000-412000	INTEREST INCOME	25,000.00	25,000.00	25,000.00
20,000.00	20,000.00	20,000.00	008-000-450000	TRANSFER FROM G.F.	10,000.00	10,000.00	10,000.00
20,000.00	20,000.00	20,000.00	008-000-451000	TRANSFER FROM WATER FUND	10,000.00	10,000.00	10,000.00
20,000.00	20,000.00	20,000.00	008-000-452000	TRANSFER FROM SEWER FUND	10,000.00	10,000.00	10,000.00
Total EQUIPMENT RESERVE FUND:							
79,006.84	92,082.08	775,000.00			855,000.00	855,000.00	855,000.00
<b>EQUIP RESERVE EXPENDITURES</b>							
.00	8,172.00	10,000.00	008-700-700300	EQUIPMENT - GENERAL	10,000.00	10,000.00	10,000.00
.00	.00	1,000.00	008-700-700350	EQUIPMENT-POLICE DEPT	1,000.00	1,000.00	1,000.00
.00	.00	20,000.00	008-700-700400	PUBLIC WORKS PICKUP	30,000.00	30,000.00	30,000.00
.00	.00	25,000.00	008-700-700410	PARK TRACTOR	30,000.00	30,000.00	30,000.00
.00	.00	25,000.00	008-700-700440	GOLF COURSE EQUIPMENT	30,000.00	30,000.00	30,000.00
.00	.00	155,000.00	008-700-700450	BACKHOE	180,000.00	180,000.00	180,000.00
.00	.00	35,000.00	008-700-700460	GOLF COURSE MOWERS	35,000.00	35,000.00	35,000.00
.00	.00	255,000.00	008-700-700500	FIRE TRUCK(250K)	260,000.00	260,000.00	260,000.00
33,097.84	.00	45,000.00	008-700-700600	TRACTOR-GOLF COURSE	50,000.00	50,000.00	50,000.00
.00	.00	20,000.00	008-700-700800	POLICE VEHICLE	20,000.00	20,000.00	20,000.00
.00	.00	184,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	209,000.00	209,000.00	209,000.00
Total EQUIP RESERVE EXPENDITURES:							
33,097.84	8,172.00	775,000.00			855,000.00	855,000.00	855,000.00
EQUIPMENT RESERVE FUND Revenue Total:							
79,006.84	92,082.08	775,000.00			855,000.00	855,000.00	855,000.00
EQUIPMENT RESERVE FUND Expenditure Total:							
33,097.84	8,172.00	775,000.00			855,000.00	855,000.00	855,000.00
Total EQUIPMENT RESERVE FUND:							
45,909.00	83,910.08	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>CGS BUILDING/FACILITY</b>							
.00	.00	325,000.00	009-000-401000	CASH ON HAND	450,000.00	450,000.00	450,000.00
1,339.69	6,497.79	5,000.00	009-000-412000	INTEREST INCOME	6,000.00	6,000.00	6,000.00
.00	.00	1,000.00	009-000-418000	FACILITY RENTS/SALES	1,000.00	1,000.00	1,000.00
.00	.00	250,000.00	009-000-419000	GRANTS FROM OUTSIDE SOURCES	450,000.00	450,000.00	450,000.00
20,000.00	.00	400,000.00	009-000-420000	GRANT FROM GILLIAM COUNTY	500,000.00	500,000.00	500,000.00
150,000.00	200,000.00	100,000.00	009-000-450000	TRANSFER FROM GENERAL FUND	10,000.00	10,000.00	10,000.00
<b>Total :</b>							
171,339.69	206,497.79	1,081,000.00			1,417,000.00	1,417,000.00	1,417,000.00
.00	.00	500.00	009-350-600005	ADVERTISING	1,500.00	1,500.00	1,500.00
622.16	28.17	5,000.00	009-350-600010	SUPPLIES	5,000.00	5,000.00	5,000.00
.00	.00	10,000.00	009-350-600050	INSURANCE	20,000.00	20,000.00	20,000.00
4,005.62	.00	100,000.00	009-350-600080	ENGINEERING/CONSULTANT/LEGAL	250,000.00	250,000.00	250,000.00
15,206.87	1,931.34	20,000.00	009-350-600180	UTILITIES	20,000.00	20,000.00	20,000.00
6,911.60	.00	945,500.00	009-350-700100	BUILDING IMPROVEMENT	1,120,500.00	1,120,500.00	1,120,500.00
<b>Total :</b>							
26,746.25	1,959.51	1,081,000.00			1,417,000.00	1,417,000.00	1,417,000.00
<b>CGS BUILDING/FACILITY Revenue Total:</b>							
171,339.69	206,497.79	1,081,000.00			1,417,000.00	1,417,000.00	1,417,000.00
<b>CGS BUILDING/FACILITY Expenditure Total:</b>							
26,746.25	1,959.51	1,081,000.00			1,417,000.00	1,417,000.00	1,417,000.00
<b>Total CGS BUILDING/FACILITY:</b>							
144,593.44	204,538.28	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>SEWER RESERVE FUND</b>							
<b>SEWER RESERVE FUND</b>							
.00	.00	400,000.00	010-000-401000	CASH ON HAND	430,000.00	430,000.00	430,000.00
11,331.57	19,141.02	17,000.00	010-000-412000	INTEREST INCOME	17,000.00	17,000.00	17,000.00
5,175.60	5,255.74	5,000.00	010-000-423000	SEWER RESERVE RECEIPTS	5,000.00	5,000.00	5,000.00
Total SEWER RESERVE FUND:							
16,507.17	24,396.76	422,000.00			452,000.00	452,000.00	452,000.00
<b>SEWER RESERVE EXPENDITURES</b>							
.00	.00	422,000.00	010-900-700000	CAPITAL OUTLAY	452,000.00	452,000.00	452,000.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	422,000.00			452,000.00	452,000.00	452,000.00
SEWER RESERVE FUND Revenue Total:							
16,507.17	24,396.76	422,000.00			452,000.00	452,000.00	452,000.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	422,000.00			452,000.00	452,000.00	452,000.00
Total SEWER RESERVE FUND:							
16,507.17	24,396.76	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>WATER TRUST FUND</b>							
<b>WATER TRUST FUND</b>							
857.25	1,954.68	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST FUND:							
857.25	1,954.68	.00			.00	.00	.00
<b>WATER TRUST EXPENDITURES</b>							
1,061.42	1,252.89	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
1,061.42	1,252.89	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
857.25	1,954.68	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
1,061.42	1,252.89	.00			.00	.00	.00
Total WATER TRUST FUND:							
204.17-	701.79	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>TRANSIENT ROOM TAX FUND</b>							
<b>TRANSIENT ROOM TAX FUND</b>							
.00	.00	25,000.00	014-000-401000	CASH ON HAND	30,000.00	30,000.00	30,000.00
852.82	1,723.41	1,000.00	014-000-412000	INTEREST INCOME	1,500.00	1,500.00	1,500.00
25,884.19	16,103.81	25,000.00	014-000-420000	TAX RECEIPTS	25,000.00	25,000.00	25,000.00
Total TRANSIENT ROOM TAX FUND:							
26,737.01	17,827.22	51,000.00			56,500.00	56,500.00	56,500.00
<b>TRANSIENT ROOM TAX EXPENDITURES</b>							
16,553.56	19,535.55	51,000.00	014-140-600010	TOURISM	56,500.00	56,500.00	56,500.00
Total TRANSIENT ROOM TAX EXPENDITURES:							
16,553.56	19,535.55	51,000.00			56,500.00	56,500.00	56,500.00
TRANSIENT ROOM TAX FUND Revenue Total:							
26,737.01	17,827.22	51,000.00			56,500.00	56,500.00	56,500.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
16,553.56	19,535.55	51,000.00			56,500.00	56,500.00	56,500.00
Total TRANSIENT ROOM TAX FUND:							
10,183.45	1,708.33-	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>WATER SYSTEM IMPROVEMENT FUND</b>							
<b>WATER SYSTEM IMPROVEMENT FUND</b>							
.00	.00	900,000.00	020-000-401000	CASH ON HAND	400,000.00	400,000.00	400,000.00
26,740.51	41,618.83	30,000.00	020-000-412000	INTEREST	25,000.00	25,000.00	25,000.00
.00	.00	100,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	10,000.00	10,000.00	10,000.00
.00	.00	200,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	250,000.00	250,000.00	250,000.00
225,000.00	200,000.00	100,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	350,000.00	350,000.00	350,000.00
Total WATER SYSTEM IMPROVEMENT FUND:							
251,740.51	241,618.83	1,330,000.00			1,035,000.00	1,035,000.00	1,035,000.00
<b>WATER SYSTEM IMP EXPENDITURES</b>							
25,586.56	28,077.00	41,000.00	020-960-500110	PW SUPERINTENDENT/LABORER	42,000.00	42,000.00	42,000.00
1,957.39	2,147.91	3,200.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	3,300.00	3,300.00	3,300.00
3,288.83	3,432.11	10,000.00	020-960-504300	HEALTH INSURANCE	10,000.00	10,000.00	10,000.00
294.33	298.13	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
13.04	13.66	100.00	020-960-504500	LIFE INSURANCE	100.00	100.00	100.00
36.96	39.97	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	100.00	100.00
562.76	641.77	500.00	020-960-504700	UNEMPLOYMENT INSURANCE	700.00	700.00	700.00
8.27	7.35	500.00	020-960-504800	WORKERS COMPENSATION	100.00	100.00	100.00
6,952.83	7,578.11	11,500.00	020-960-505000	PERS	12,500.00	12,500.00	12,500.00
.00	.00	10,000.00	020-960-600265	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
.00	.00	10,000.00	020-960-600270	TOOLS	5,000.00	5,000.00	5,000.00
.00	.00	5,000.00	020-960-600600	FUEL	5,000.00	5,000.00	5,000.00
2,055.25	3,150.77	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	25,000.00	25,000.00	25,000.00
83,688.98	12,496.69	500,000.00	020-960-700200	LINE EXTENSIONS	400,000.00	400,000.00	400,000.00
30,742.95	133,286.42	100,000.00	020-960-700300	BUILDING IMPROVEMENT	75,000.00	75,000.00	75,000.00
.00	.00	250,000.00	020-960-700930	TRANSMISSION LINE RESERVE	275,000.00	275,000.00	275,000.00
106,147.75	17,010.00	338,100.00	020-960-700940	WELL PUMP, ELECT, PIPE	171,200.00	171,200.00	171,200.00
.00	9,267.50	.00	020-960-700960	TELEMETRY SYSTEM	.00	.00	.00
Total WATER SYSTEM IMP EXPENDITURES:							
261,335.90	217,447.39	1,330,000.00			1,035,000.00	1,035,000.00	1,035,000.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
251,740.51	241,618.83	1,330,000.00			1,035,000.00	1,035,000.00	1,035,000.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
261,335.90	217,447.39	1,330,000.00			1,035,000.00	1,035,000.00	1,035,000.00
Total WATER SYSTEM IMPROVEMENT FUND:							
9,595.39-	24,171.44	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>WASTE WATER SYSTEM IMPROV FUND</b>							
<b>WASTE WATER SYSTEM IMPROV FUND</b>							
.00	.00	500,000.00	030-000-401000	CASH ON HAND	600,000.00	600,000.00	600,000.00
15,582.25	29,776.89	20,000.00	030-000-412000	INTEREST	25,000.00	25,000.00	25,000.00
5,000.00	5,000.00	5,000.00	030-000-455000	TRANSFER FROM SEWER FUND	5,000.00	5,000.00	5,000.00
200,000.00	25,000.00	100,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	50,000.00	50,000.00	50,000.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	10,000.00	10,000.00
Total WASTE WATER SYSTEM IMPROV FUND:							
220,582.25	59,776.89	635,000.00			690,000.00	690,000.00	690,000.00
<b>WASTE WATER IMP EXPENDITURES</b>							
.00	.00	1,000.00	030-960-500110	PW SUPERINTENDENT/LABORER	1,000.00	1,000.00	1,000.00
.00	.00	100.00	030-960-504100	SOCIAL SECURITY/EMPLOYER	100.00	100.00	100.00
.00	.00	100.00	030-960-504700	UNEMPLOYMENT INSURANCE	100.00	100.00	100.00
.00	.00	100.00	030-960-504800	WORKERS COMPENSATION	100.00	100.00	100.00
.00	.00	64,500.00	030-960-600200	MANHOLES/SEWER REPAIRS	64,500.00	64,500.00	64,500.00
66.50	.00	40,000.00	030-960-600970	ADMIN/LEGAL/ENGINEER	40,000.00	40,000.00	40,000.00
30,742.95	133,286.42	100,000.00	030-960-700300	BUILDING IMPROVEMENT	100,000.00	100,000.00	100,000.00
.00	.00	406,188.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	461,189.00	461,189.00	461,189.00
Total WASTE WATER IMP EXPENDITURES:							
30,809.45	133,286.42	611,988.00			666,989.00	666,989.00	666,989.00
<b>WASTE WATER IMP EXPENDITURES</b>							
8,836.00	9,212.00	9,604.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	10,012.00	10,012.00	10,012.00
14,175.00	13,799.00	13,408.00	030-980-500120	DEBT SERVICE-INTEREST DEC	12,999.00	12,999.00	12,999.00
Total WASTE WATER IMP EXPENDITURES:							
23,011.00	23,011.00	23,012.00			23,011.00	23,011.00	23,011.00
<b>WASTE WATER SYSTEM IMPROV FUND Revenue Total:</b>							
220,582.25	59,776.89	635,000.00			690,000.00	690,000.00	690,000.00
<b>WASTE WATER SYSTEM IMPROV FUND Expenditure Total:</b>							
53,820.45	156,297.42	635,000.00			690,000.00	690,000.00	690,000.00
<b>Total WASTE WATER SYSTEM IMPROV FUND:</b>							
166,761.80	96,520.53	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>WATER EQUIPMENT RESERVE FUND</b>							
<b>WATER EQUIPMENT RESERVE FUND</b>							
.00	.00	115,000.00	080-000-401000	CASH ON HAND	130,000.00	130,000.00	130,000.00
2,888.59	5,170.07	7,500.00	080-000-412000	INTEREST INCOME	7,500.00	7,500.00	7,500.00
10,000.00	10,000.00	10,000.00	080-000-451000	TRANSFER FROM WATER FUND	10,000.00	10,000.00	10,000.00
Total WATER EQUIPMENT RESERVE FUND:							
12,888.59	15,170.07	132,500.00			147,500.00	147,500.00	147,500.00
<b>WATER EQUIPMENT EXPENDITUR</b>							
.00	.00	20,000.00	080-700-700400	PUBLIC WORKS PICKUP	20,000.00	20,000.00	20,000.00
.00	.00	85,000.00	080-700-700450	BACKHOE	85,000.00	85,000.00	85,000.00
.00	.00	27,500.00	080-700-700460	SYSTEM EQUIPMENT	42,500.00	42,500.00	42,500.00
Total WATER EQUIPMENT EXPENDITUR:							
.00	.00	132,500.00			147,500.00	147,500.00	147,500.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
12,888.59	15,170.07	132,500.00			147,500.00	147,500.00	147,500.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
.00	.00	132,500.00			147,500.00	147,500.00	147,500.00
Total WATER EQUIPMENT RESERVE FUND:							
12,888.59	15,170.07	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>SEWER EQUIPMENT RESERVE FUND</b>							
<b>SEWER EQUIPMENT RESERVE FUND</b>							
.00	.00	150,000.00	090-000-401000	CASH ON HAND	165,000.00	165,000.00	165,000.00
3,793.56	7,144.64	5,000.00	090-000-412000	INTEREST INCOME	6,000.00	6,000.00	6,000.00
10,000.00	10,000.00	10,000.00	090-000-452000	TRANSFER FROM SEWER FUND	10,000.00	10,000.00	10,000.00
Total SEWER EQUIPMENT RESERVE FUND:							
13,793.56	17,144.64	165,000.00			181,000.00	181,000.00	181,000.00
<b>SEWER EQUIP RSRV EXPENDITURES</b>							
.00	.00	20,000.00	090-700-700400	PUBLIC WORKS PICKUP	20,000.00	20,000.00	20,000.00
.00	.00	105,000.00	090-700-700450	BACKHOE	115,000.00	115,000.00	115,000.00
.00	.00	40,000.00	090-700-700460	SYSTEM EQUIPMENT	46,000.00	46,000.00	46,000.00
Total SEWER EQUIP RSRV EXPENDITURES:							
.00	.00	165,000.00			181,000.00	181,000.00	181,000.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
13,793.56	17,144.64	165,000.00			181,000.00	181,000.00	181,000.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
.00	.00	165,000.00			181,000.00	181,000.00	181,000.00
Total SEWER EQUIPMENT RESERVE FUND:							
13,793.56	17,144.64	.00			.00	.00	.00

2022-23 Prior year 2 Actual	2023-24 ACTUAL	2024-25 ADOPTED	Account Number	Account Title	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
<b>DEBT SERVICE - SEWER FUND</b>							
<b>DEBT SERVICE - SEWER FUND</b>							
.00	.00	30,000.00	100-000-401000	CASH ON HAND	35,000.00	35,000.00	35,000.00
1,027.59	1,495.76	2,500.00	100-000-412000	INTEREST INCOME	2,500.00	2,500.00	2,500.00
10,000.00	10,000.00	15,000.00	100-000-415000	SEWER FUND TRANSFER	15,000.00	15,000.00	15,000.00
24,142.42	23,235.67	26,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	25,000.00	25,000.00	25,000.00
258.96	406.74	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	500.00	500.00
<b>Total DEBT SERVICE - SEWER FUND:</b>							
35,428.97	35,138.17	74,000.00			78,000.00	78,000.00	78,000.00
<b>DEBT SERVICE -SWR EXPENDITURES</b>							
.00	.00	37,911.00	100-980-500100	USDA #1 DEBT RESERVE	41,911.00	41,911.00	41,911.00
17,857.00	18,660.00	19,500.00	100-980-500170	USDA PRINCIPAL 12/18/2004	20,378.00	20,378.00	20,378.00
18,232.00	17,429.00	16,589.00	100-980-500180	USDA INTEREST 12/18/2004	15,711.00	15,711.00	15,711.00
<b>Total DEBT SERVICE -SWR EXPENDITURES:</b>							
36,089.00	36,089.00	74,000.00			78,000.00	78,000.00	78,000.00
<b>DEBT SERVICE - SEWER FUND Revenue Total:</b>							
35,428.97	35,138.17	74,000.00			78,000.00	78,000.00	78,000.00
<b>DEBT SERVICE - SEWER FUND Expenditure Total:</b>							
36,089.00	36,089.00	74,000.00			78,000.00	78,000.00	78,000.00
<b>Total DEBT SERVICE - SEWER FUND:</b>							
660.03-	950.83-	.00			.00	.00	.00
<b>Grand Totals:</b>							
530,932.08	857,556.73	.00			.00	.00	.00

**RESOLUTION No. 2025-04**  
**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the City of Condon \_\_\_\_\_ hereby adopts the budget for fiscal year 2025-26 in the total amount of \$10,361,000.\* This budget is now on file at 128 S. Main Street in Condon, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

<b>General Fund</b>	
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Organizational Unit or Program:	
<b>Administration</b>	278,200
<b>Police</b>	30,500
<b>Fire</b>	43,000
<b>Golf</b>	99,650
<b>Parks</b>	58,550
<b>Swimming Pool</b>	154,500
<b>Parks &amp; Recreation Dept.</b>	0
<hr/>	
Not Allocated to Organization uit or Program	
Transfers Out.....	611,000
Contingency.....	314,600
<b>Total.....</b>	<b>\$1,590,000</b>
<b>Sewer Fund</b>	
<hr/>	
Org. Unit/Program: _____	358,300
Special Payments.....	
Transfers Out.....	40,000
Contingency.....	135,700
<b>Total.....</b>	<b>\$534,000</b>
<b>Equipment Reserve Fund</b>	
<hr/>	
Org. Unit/Program: _____	855,000
<b>Total.....</b>	<b>\$855,000</b>
<b>Sewer Reserve Fund</b>	
<hr/>	
Org. Unit/Program: _____	452,000
<b>Total.....</b>	<b>\$452,000</b>
<b>Transient Tax Fund</b>	
<hr/>	
Org. Unit/Program: _____	56,500
<b>Total.....</b>	<b>\$56,500</b>
<b>Water Equipment Fund</b>	
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Org. Unit/Program: _____	147,500
<b>Total.....</b>	<b>\$147,500</b>
<b>CGS Building/Facility</b>	
<hr/>	
Org. Unit/Program: _____	1,417,000
<b>Total.....</b>	<b>\$1,417,000</b>

<b>Debt Service Fund</b>	
<hr/>	
Debt Service	78,000
<b>Total.....</b>	<b>\$78,000</b>
<b>Memorial Hall Fund</b>	
<hr/>	
Org. Unit/Program: _____	52,000
<b>Total.....</b>	<b>\$52,000</b>
<b>State Street Fund</b>	
<hr/>	
Org. Unit/Program: _____	692,000
<b>Total.....</b>	<b>\$692,000</b>
<b>State Revenue Sharing Fund</b>	
<hr/>	
Org. Unit/Program: _____	599,500
<b>Total.....</b>	<b>\$599,500</b>
<b>Development Grant Fund</b>	
<hr/>	
Org. Unit/Program: _____	1,488,000
<b>Total.....</b>	<b>\$1,488,000</b>
<b>Water Fund</b>	
<hr/>	
Org. Unit/Program: _____	368,950
Special Payments.....	
Transfers Out.....	20,000
Contingency.....	104,550
<b>Total.....</b>	<b>\$493,500</b>
<b>Water Improvement Fund</b>	
<hr/>	
Org. Unit/Program: _____	1,035,000
<b>Total.....</b>	<b>\$1,035,000</b>
<b>Wastewater Improvement Fund</b>	
<hr/>	
Org. Unit/Program: _____	690,000
<b>Total.....</b>	<b>\$690,000</b>
<b>Wastewater Equipment Fund</b>	
<hr/>	
Org. Unit/Program: _____	181,000
<b>Total.....</b>	<b>\$181,000</b>

Total APPROPRIATIONS, All Funds . . .	<b>\$10,361,000</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	0
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$10,361,000</b> *

(\*amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022-23:

- (1) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 7.282 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ \_\_\_\_\_ per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$26,100 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

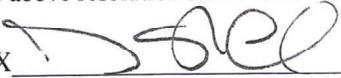
**Subject to the General Government Limitation**

Permanent Rate Tax.....\$ \_\_\_\_\_ OR \$ 7.282/\$1,000  
 Local Option Tax.....\$ \_\_\_\_\_ OR \$ \_\_\_\_\_/\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$26,000

The above resolution statements were approved and declared adopted on June 4, 2025

X   
 \_\_\_\_\_  
 Signature - Dustan Hall, Mayor

Attest:   
 \_\_\_\_\_  
 Kathryn Greiner, City Admin

# CITY OF CONDON RESOLUTION 2025-05

## A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of Condon resolves as follows:

Section 1: Pursuant to ORS 221.770, the city hereby elects to receive state revenues for the fiscal year 2025-26

Passed by the Common Council the 4<sup>th</sup> day of June, 2025.

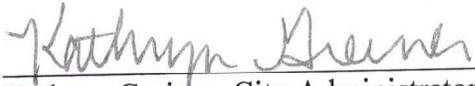
Approved by the Mayor this 4<sup>th</sup> day of June, 2025.



Dustan Hall, Mayor

06/04/2025

Date



Kathryn Greiner, City Administrator

6/5/2025

Date

---

I certify that a public hearing before the Budget Committee was held on April 21, 2025 and a public hearing before the City Council was held on June 4, 2025, giving the citizens an opportunity to comment on the use of State Revenue Sharing.



Kathryn Greiner, City Administrator

Date: 6/5/2025

# AFFIDAVIT OF PUBLICATION

from

## THE TIMES-JOURNAL

PO Box 746 • 319 South Main Street  
Condon, Oregon 97823-0746 • timesjournal1886.com

State of Oregon, Counties of Gilliam, Wheeler and Sherman, ss:

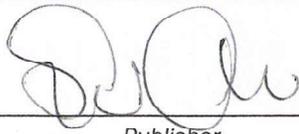
I, Stephen Allen

Being first duly sworn, depose and say that I am the publisher of The Times-Journal, a newspaper of general circulation as defined by Sections 1-509, 1-510, Oregon Code; printed and published at Condon in the aforesaid county and state; that the

City of Condon Form LB-1

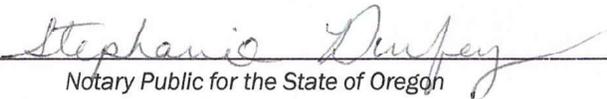
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive weeks in the following issues:

5/22

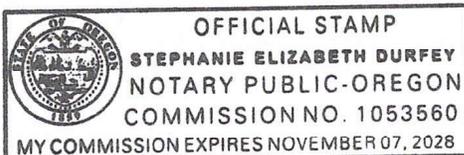
  
Publisher

Subscribed and sworn before me on this date:

5/28/25

  
Notary Public for the State of Oregon

My commission expires 11/7/28



**LEGAL NOTICE**

**NOTICE OF BUDGET HEARING**  
Oregon Department of Revenue

A public meeting of the City of Condon will be held on June 4, 2025 at 7  a.m. at  p.m.  
(Governing body) (Date)

City Hall, 128 S. Main Street, Condon, OR 97823, Oregon. The purpose of this meeting is to discuss the budget for the  
(Location)

City of Condon Budget Committee. A summary of  
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at 128 S. Main Street, Condon  
(Street address)

between the hours of 8 a.m., and 4 p.m., or online at www.cityofcondon.com This

budget is for an  annual;  biennial budget period. This budget was prepared on a basis of accounting that is:  the same as;  different than the preceding year. If different, the major changes and their effect on the budget are:



# AFFIDAVIT OF PUBLICATION

from

## THE TIMES-JOURNAL

PO Box 746 • 319 South Main Street  
Condon, Oregon 97823-0746 • timesjournal1886.com

State of Oregon, Counties of Gilliam, Wheeler and Sherman, ss:

RECEIVED

APR 30 2025

CITY OF CONDON

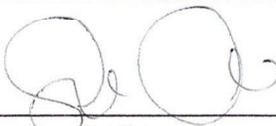
I, Stephen Allen

Being first duly sworn, depose and say that I am the publisher of The Times-Journal, a newspaper of general circulation as defined by Sections 1-509, 1-510, Oregon Code; printed and published at Condon in the aforesaid county and state; that the

Notice of Budget Meeting  
City of Condon April 21

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 successive and consecutive weeks in the following issues:

4/3 & 4/10

  
Publisher

### LEGAL NOTICE

#### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Condon, Gilliam County, State of Oregon to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will be held in person at City Hall, 128 S. Main Street and remotely via Zoom. The zoom link to the meeting will be available on the agenda which is found on the City of Condon's website - www.cityofcondon.com. The meeting will take place on Monday, April 21, 2025, 7 p.m.

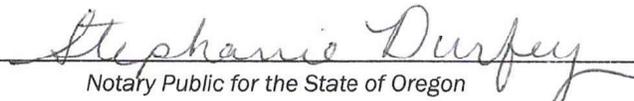
The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where the deliberation of the Budget Committee will take place. Any person may appear at the meeting via Zoom and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 3, 2025 at City Hall, 128 S. Main Street, Condon between the hours of 8 a.m. and 4 p.m. or on the city's website - www.cityofcondon.com.

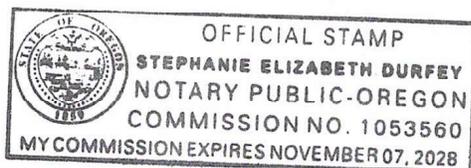
Published 4/3 & 4/10

Subscribed and sworn before me on this date:

4/17/25

  
Notary Public for the State of Oregon

My commission expires 11/7/28





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

**TO:** Budget Committee Members  
**FROM:** Kathryn Greiner, Budget Officer  
**SUBJECT:** 2025-26 Budget Message  
**DATE:** April 2, 2025

The City of Condon’s 2025-26 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 21, 2025, 7 p.m.** budget committee meeting. If another budget committee meeting is necessary, it will be held April 28, 2025, 7 p.m. at City Hall, 128 S. Main Street, Condon. City of Condon will offer the budget committee hearing in person plus allow anyone that wishes, to participate via Zoom. The Zoom link will be located on the City’s website – [www.cityofcondon.com](http://www.cityofcondon.com)

#### **REVIEW OF 2024-25**

The city completed its required copper and lead water line survey, and installed remote read and leak detection meters during the year. The total cost of the project was approximately \$800,000, which a grant of \$196,000 was received from Gilliam County to offset the cost of the meter portion of the project. The city had budgeted \$350,000 for the meter project which included engineering and project management, but did not consider in the grant process for the survey portion of the project. The budget supported the required survey, but it did drop the water improvement fund (020) down to a level it hasn’t seen in several years.

Public Works crew also completed a sewer line replacement on Gilliam Street (between Hotel Condon and Gilliam County Public Library) and portions of water lines were repaired.

The city continues to operate the Condon School District swimming pool with the financial support of Gilliam County. The golf course clubhouse was demolished and although it was scheduled to be completed at the end of 2024, permitting issues delayed the project and now will be completed by June 15, 2025.

The city continues to work with community partners on workforce housing solutions. Ballfield Housing development should be completed by end of June 2025. This development will have added 12 rental units and two-family homes to Condon’s housing stock. The Fairway Housing project is applying for a grant to complete the subdivision planning for potential affordable workforce housing.

ODOT project on North Main Street was completed after a lengthy 6-year process. The project was downsized considerably, but the end result of a new sidewalk on North Main Street has been a vast improvement.

### **LOOKING FORWARD – 2025-26**

The Public Works crew will remain busy with projects in 2025-26, but due to larger than expected costs in the Water Improvement Fund, they will take a pause on large projects. The budget reflects a larger transfer from the General Fund to build it back up for larger water improvement projects. Small projects will continue to be completed that will include leak repairs. Due to issues during spring rainfall and snow run-off, the crew is also looking for solutions at City Farm to alleviate the situation of muddy/discolored water in the future. The city budgeted for “dark sky” lighting that will decrease light pollution in the current year, but did not start that project.

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 2024-25 to 2025-26 for completion. It is anticipated that the city will receive the property back in 2026 and start the community process of redevelopment of that property.

Condon Community Pool has reached its end of life, and in 2025-26, the city is looking for community and Gilliam County commitment to determine if a new pool will be built. City is working to get estimates for a master plan. This project has a two-year timeline, and during this time the city intends to keep the pool operating as a short-term solution.

City will start the recruitment process for a city administrator in July 2025 with placement to be by December 2025. No other staffing changes are expected in the 2025-26 year.

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

The City of Condon’s 2025-26 budget is \$28,500 less than 2024-25 budget.

### **Conclusion**

The total 2025-26 City of Condon proposed budget requirements are \$10,361,000. 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

## 2025-26 Budget Notes

The following document is to assist budget members in reviewing the City of Condon's 2025-26 budget. Please review the document, and I encourage you to contact me with any questions prior to the meeting. Kathryn Greiner - 541-384-2711, via email at [admin@cityofcondon.com](mailto:admin@cityofcondon.com) or stop by my office at 128 S. Main Street.

### CITY OF CONDON BUDGET INFORMATION

- The Condon City Council held a goal session January 17, 2025 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.
- 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 9% in 2026.
- Insurance costs for liability, property & auto will increase an estimate of 5% in 2026 which is a large decrease from previous years. Workers' compensation insurance is expected 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 and several large projects being completed in 2024-25. Interest rates are estimated to remain at 4% 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 decreased by approximately \$55,000 due to scaling back on building projects. There is an additional \$10,000 in community projects to account for city administrator recruitment and some funds included in personal services for training the new staff.

- The **police** department has remained the same with no additional changes anticipated. The city contracts with the Gilliam County Sheriff'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 clubhouse to be finished by June 30, 2025.
- The **park** department budget has increased slightly due to additional funds put in "park improvement."
- The **swimming pool** budget has increased slightly due to the possibility of starting the process of getting a master plan and designs for a new pool.
- The **transfers** have increased slightly overall, but the distributions have changed to replenish Water Improvement Fund (020) after a large project and added a transfer to Street Fund (003) to complete the ODOT Small City Allotment Grant project of paving Oregon and Church Streets from Walnut to Gilliam Streets.

#### **Memorial Hall Fund – 002**

- The **Memorial Hall** fund has increased slightly due to completion of projects. Funds are for minor repairs and maintenance.

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

- The **street** fund has decreased due to lower the "outside funding sources" to a realistic level but keeping in the SCA project which was awarded and will be completed in 2025. A transfer from the General Fund was added to cover the costs of the SCA paving project.

#### **State Revenue Sharing Fund – 004**

- The **State Revenue Sharing Fund** remains the same due to a small transfer and no additional revenue. There is a small Main Street Wi-Fi project being planned for the year.

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

- The **development** fund has increased slightly with anticipation of a state grant that is to focus on infrastructure for housing. Less was transferred from the General Fund to rebuild several other grants that saw larger projects. Baseball Field Housing has been completed and successfully added multi-family units on four lots and single-family homes on the remaining two lots.

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

- The **water** fund shows a slight decrease due to the Cash on Hand lower than previous year. The change is reflected in the "contingency" line item.

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

- The **sewer** fund shows increases in the Cash on Hand that is offset in the contingency line item. Adding another employee with associated costs has decreased the fund's cash.

#### **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 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 decreased due to two large projects being completed in the last two years – city shop and water meter replacement.
- The city has moved a larger transfer from the General Fund in to rebuild for future projects.
- 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 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 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 17, 2025**  
**Approved by City Council February 5, 2025**

**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
- 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.

**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 –

- State a conversation with Gilliam County Road Department to partner on Court Street improvements from Main to their shop.
- 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

**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**

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

**POOL**

**Current Project – Ongoing**

- Put in place a 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 CGS site.
- 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 –

- 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 – 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.
- 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.