

CITY OF JOHN DAY



Annual Budget Fiscal Year 2026-27

Photo courtesy of Cody Crismon

Annual Budget for the City of John Day

Fiscal Year

July 1, 2026 – June 30, 2027

John Day City Council

Sherrie Rininger, Mayor

Heather Swank, Council President

Vacant, Council Member

Ron Phillips, Council Member

Bradley Hale, Council Member

Meloni Cochran, Council Member

Vern Pifer, Council Member

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Budget Committee

(City Council plus Citizens listed below:)

Louis Provencher	Expires Jan 2029
Beth Spell	Expires Jan 2028
Debbie Miller	Expires Jan 2028
Tom Olson	Expires Jan 2028
Jody Moulton	Expires Jan 2028
Irene Jerome	Expires Jan 2028
Steve Courtney	Expires Jan 2028

Annual Budget for the City of John Day

Fiscal Year

July 1, 2026 – June 30, 2027

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Budget Calendar

FY26-27 APPROVED BUDGET CALENDAR

- Approve Budget Calendar February 24, 2026
- Appoint Committee members (up to two) March 24, 2026 (reg council meeting)
- Publish budget meeting notices..... April 1 and 15, 2026
- Publish budget meeting notice (website) April 1, 2026
- 1st Budget meeting 5:00-6:30 p.m. April 28, 2026 (Before Council mtg)
- 2nd Budget meeting 5:00 – 6:30 p.m. May 14, 2026 (Thursday)
- 3rd Budget meeting and public hearing 5:00 p.m May 26, 2026 (Before Council mtg)
- Published notice for Council Hearing..... June 3, 2026
- Budget Adoption (Council)..... June 23, 2026

FY26-27 URBAN RENEWAL BUDGET CALENDAR

- Approve Budget Calendar &
Appoint budget officer and Committee members March 24, 2026 (URA before CC mtg)
- Published budget meeting notices April 1 & 15, 2026
- 1st Budget Meeting 5:00PM April 28, 2026 (Before Council Budget)
- 2nd Budget meeting and public hearing 5:00PM May 14, 2026 (Before Council mtg)
- 3rd Budget meeting (if needed) May 26th, 2026 (Before Council mtg)
- Publish URA Board Hearing..... June 3, 2026
- Budget Adoption (URA Board) 5:30 p.m..... June 23, 2026 (Before Council Mtg)

Annual Budget for the City of John Day

Reader's Guide to the Budget

This guide is intended to assist readers in finding information in the city's FY 2026-27 Annual Budget Book.

- **Introduction:** This section includes the Budget Message, the City's Organization Chart, and demographical information.
- **Policies and Budget Development:** This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2026-27 Budget calendar and budget frequently asked questions (FAQs). Budget Development Policies are reviewed annually by staff.
- **Budget Summary and Overview:** This section provides information on the city's budget including a budget summary. The budget summary contains revenue summaries for property taxes, franchise fees, planning fees, water sales, sewer fees, intergovernmental services and utility fees. It also contains details on expenditures, transfers, contingencies. Additionally, it describes any key projects for the upcoming fiscal year and outlines any major changes to our budget by fund.
- **Budget Detail:** This section includes the itemized detail of the John Day Budget broken down by fund.
- **References:** This section includes a glossary of municipal finance terms. Additionally, this section contains the advertisements for budget committee meetings with affidavits, the city's resolution declaring municipal services, the city's resolution to receive state shared revenues, the city's appropriation resolution, and the city's LB-50 authorizing tax to be placed on the tax rolls.

INTRODUCTION





CITY OF
JOHN DAY

**Annual Budget Message
FY26-27**

April 28, 2026

To the Honorable Mayor, City Council and Members of the John Day Community:

I am pleased to present the Proposed Budget for Fiscal Year 2026–2027. This document reflects our community’s collective vision for the future and supports the goals outlined in the City’s draft Strategic Plan for 2026–2031. The budget is designed to responsibly steward public resources while advancing the long-term priorities expressed in the 2045 Community Vision while navigating financial constraints, aging infrastructure, workforce needs and rising operational costs.

This budget continues the City’s work toward a strong local economy, reviewing regulations for greater economic opportunity, and investing in existing infrastructure. It strengthens partnerships that help attract visitors and bolster recreation-based tourism, one cornerstone of our economic future.

Overall budget impacts:

Personnel Costs: As the needs of our growing community evolve, so does the City’s responsibility to provide quality services. Meeting these expectations requires continued investment in our workforce; the dedicated employees whose professionalism and commitment consistently exceed the demands placed on them. Their efforts ensure that OSHA standards are fully met, required testing and reporting remain current, and the state-mandated responsibilities that had previously been delayed are being brought back into full compliance. Our employees are one of our greatest strengths, and this budget reflects our ongoing commitment to supporting the people who keep our community running safely, efficiently, and with exceptional care. The proposed budget incorporates personnel cost adjustments consistent with adopted labor agreements and the City’s commitment to maintaining a competitive and equitable compensation structure. For employees represented by collective bargaining units, the budget reflects the terms of recently negotiated agreements, including a \$1.00 per hour wage increase during the fiscal year. These adjustments recognize the value of our workforce and support the City’s ability to recruit and retain qualified employees. For non-represented employees, the budget includes a 3% cost -of-living adjustment (COLA). This increase is intended to help offset inflationary pressures and maintain alignment with market conditions, while ensuring internal equity across the organization.

Infrastructure demands: Our aging infrastructure needs are substantial, and at the same time, the City is facing a significant decline in available funding. Nowhere is this more evident than in the Street Fund, where the loss of

SRS dollars has resulted in a **59% reduction in revenue**. As a result, substantial cuts have been necessary, reducing, personnel services to a single employee and significantly limiting maintenance activities such as pothole repair and street improvements. Despite these constraints, critical needs remain. Water system improvements, a new wastewater treatment plant, street maintenance, and equipment replacement are reflected in this budget. These investments are essential to support growth, maintain regulatory compliance, and ensure reliable public services.

Motor Pool: The proposed budget includes funding for the purchase of a small utility truck to support daily operations. This investment is intended to improve efficiency by providing staff with appropriately sized equipment for routine tasks, reducing reliance on larger vehicles that may be less cost-effective for light duty use. The addition of this vehicle is expected to enhance service delivery, lower fuel and maintenance costs over time, and increase overall operational flexibility. In addition to this near-term investment, the City continues to evaluate its long-term equipment needs, including the eventual replacement or acquisition of a vacuum truck and street sweeper. These larger capital assets are critical to maintaining essential services such as stormwater system maintenance and street cleaning. Given their significant cost, the City is taking a planned approach by assessing condition, identifying fund options, and considering future budget capacity. Establishing a path toward these acquisitions will help ensure the City can sustain service levels, protect infrastructure, and avoid more costly repairs over time.

Revenue constraints: Revenue impact to our budget (primarily the General Fund) continue to be a rising issue. State property tax caps no longer keep up with the growing demands of operations and State shared revenues continue a downward trend. To offset declining revenues, the City Council has provided direction to put a 3% local marijuana tax on the ballot this November. The balance to bring in additional revenue while not impacting citizens remains a priority.

Interfund transfers: The General fund is relied upon to maintain essential functions across multiple departments including Street, Motor Pool, and debt obligations for the URA. Strides in long term financial stability are gained each year as we look for ways to reduce the structural imbalances.

Grant Funding: For FY2026-2027, the City is pursuing several grant opportunities to address critical infrastructure, safety, and community needs. A Capital Improvement Project (CIP) grant is proposed to support the conversion from gas chlorine to liquid chlorine for our water system, providing a safer and more sustainable treatment process. The City is also seeking SCA grant funding for street improvements in the Charolais Heights area to enhance roadway conditions and accessibility. In addition, a potential OPRD grant application will focus on installing much-needed parking lot lighting at the 7th street complex to improve safety and usability. The City has received funding from HAPO to conduct an audit of its development code and to incorporate state-mandated housing requirements, ensuring compliance and supporting future growth. Lastly, the City has applied for additional funding to assist with fire safety employment costs, helping to maintain essential emergency services. The City has also applied for a \$50,000 grant from Business Oregon to help offset the completion of a new Water and Conservation Master Plan. The existing plan is over 20 years old and state mandates they are updated every 10 years.

Urban Renewal Agency (URA): The URA operates as a separate taxing entity with its own governing board and budget. However, past practices involving the co-mingling of URA funds within the city account have contributed to a deficit and instances of past overspending within the agency. The City also maintains a financial obligation to the URA stemming from a loan issued on its behalf for subdivision infrastructure. To address ongoing budgetary shortfalls, General Fund resources have continued to be advanced to the URA, resulting in limited available funds within the agency to meet

existing and future repayment obligations. These financial pressures continue to affect the City's overall fiscal health, particularly within the General Fund.

Tourism Fund: To promote transparency and meet emerging state-mandated reporting requirements, the City has established a new Transient Lodging Tax (TLT) Fund. In accordance with state law, 70% of all TLT revenues will remain within the fund to support tourism-driven activities and services that directly benefit visitors and the local economy. This includes contributing toward personnel services needed to clean and maintain tourism-impacted trails and public restrooms, ensuring these heavily visited amenities remain safe, functional and welcoming. As part of this commitment, the City has also proposed an allocation of \$7,500 to support the County Fair.

The Tourism Fund, as noted above, will retain 70% of the Transient Lodging Tax revenue, while the remaining 30% is unrestricted and will be transferred to the Community Development Fund to help stabilize and subsidize the fund until it becomes more financially sustainable. Additionally, the City has proposed a \$2,000 contribution to Hope for Paws to continue supporting this valued local service.

SDC Fund: To improve transparency and ensure accurate accounting practices, the City is establishing a new System Development Charges (SDC) Fund. SDCs are restricted revenues collected to help pay for capacity-increasing infrastructure needed to support new development. Separating these dollars into a dedicated fund will ensure they are tracked and reported in a way that clearly reflects their restricted nature. Historically SDC revenues were included with the Water and Wastewater funds, which made it difficult to distinguish operational revenues from restricted infrastructure collars and obscured the true financial position of each utility. Creating an independent SDC Fund corrects this and aligns with best practice. In addition, the ongoing accounting of SDC payments owed by the Urban Renewal Agency (URA) to the City continues to present a budgetary challenge for the URA, and the creation of this standalone fund will help further clarify outstanding obligations and improve long-term financial planning.

The FY2026-2027 proposed budget embodies a thoughtful balance of fiscal responsibility and forward-looking investment. It strengthens our foundation, advances our strategic goals, and moves us closer to achieving the future envisioned by our residents. While financial challenges persist, our commitment to collaboration and stewardship remain steadfast.

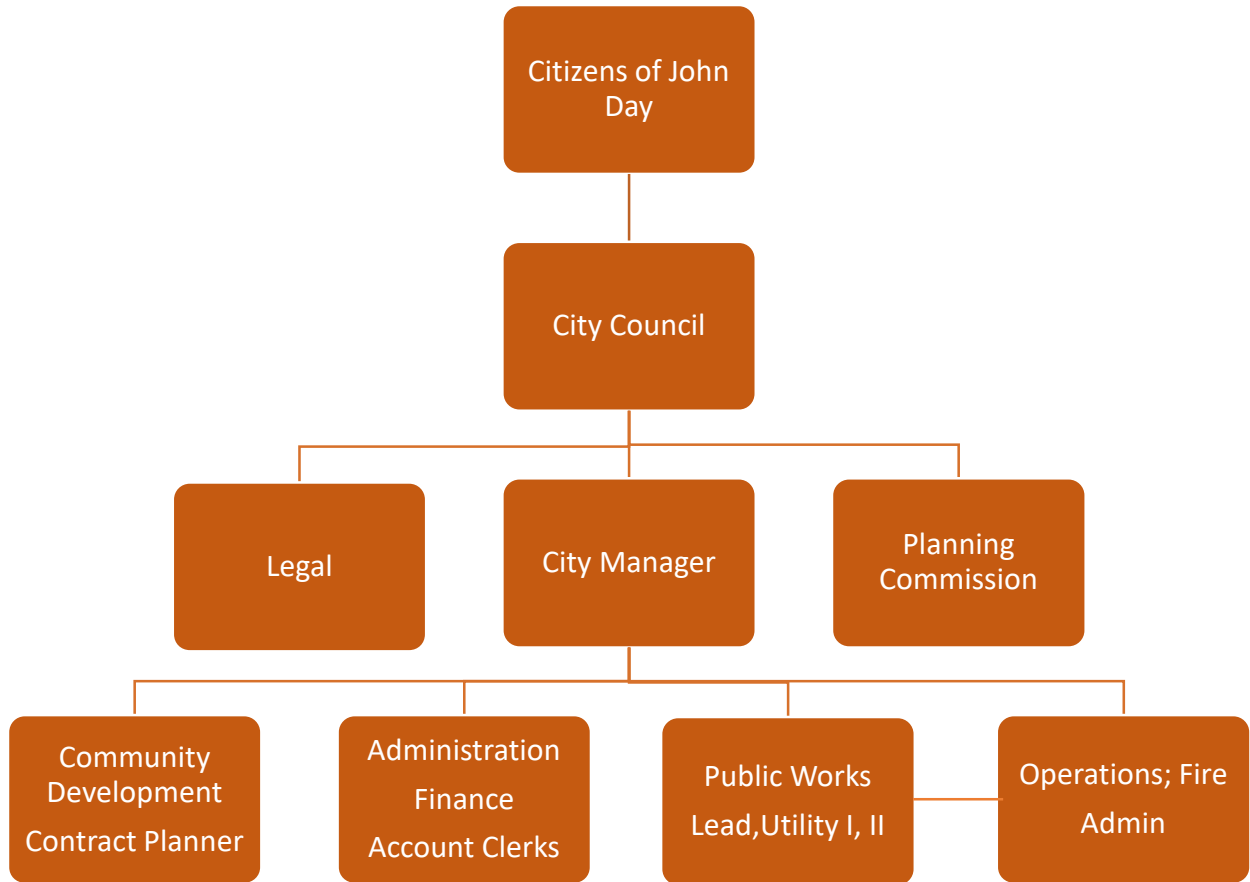
I would like to thank the City Council, Budget Committee and dedicated City staff for their ongoing commitment to our community. Together we continue to make meaningful progress toward a vibrant, resilient and welcoming John Day.

Respectfully,

Melissa Bethel
City Manager, City of John Day

Annual Budget for the City of John Day

Organizational Chart



Community Profile

John Day, Oregon is a historical ranching and mining town founded in the 1860's, located along the river bearing the same name. Named for 19th-century fur trapper John Day, the town became a key commercial hub during eastern Oregon's gold rush, known for its large Chinese community and the historical Kam Wah Chung & Co. museum. The town was established in the early 1860's following the discovery of gold in nearby Canyon City area.

The major industries in John Day, Oregon, are traditionally rooted in natural resources, including agriculture (specifically cattle ranching), timber/forestry, and mining. Healthcare, social assistance, and tourism, driven by the John Day Fossil Beds National Monument and outdoor recreation, are also key employment sectors for the region.

Population

- **1990:** 1,857
- **2000:** 1,821
- **2010:** 1,744
- **2020:** 1,664
- **2026 (est.):** ~1,640

Trend: Gradual population decline since 1990, with stabilization in recent years around 1,600–1,700 residents.

Economic & Cultural Evolution

- **1800s:** Gold mining boom drives early settlement
- **Early 1900s:** Transition to ranching and agriculture
- **Mid-1900s:** Timber industry becomes dominant
- **Today:** Regional service center with tourism, healthcare, and government services

Historic preservation—especially of Chinese heritage—has become an important part of the local identity and tourism economy.



Photo courtesy Sarah Wright

Policies and Budget Development

Financial and Budgetary Policies and Guidelines

Sound financial, budgetary and economic principles are part of creating a solid financial plan. John Day's budget incorporates the following long-term and short-term financial policies and guidelines. The city strives to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. Listed below is a summary of the financial and budgetary policies adhered to by the City of John Day.

General Policies

- Financial statements of the city are to be prepared in accordance with GAAP.
- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted annually, by resolution, no later than June 30th. In keeping with State law, the budget shall be balanced, in that expected revenues and anticipated expenditures align with each other.
- An external audit shall take place every year. The audit will be completed and submitted to the State no later than December 31st of the following fiscal year.
- The city will comply annually with all requirements to receive annual State Shared Revenues.
- The budget is prepared on the modified accrual basis for all funds of the City. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they are mature. For financial statement purposes reported under GAAP, all governmental funds are accounted for using the modified accrual basis for purposes of the audited financial statements. However, utility funds are reported using the full accrual basis where revenues are recorded when earned and expenses are recorded at the time the liability is incurred and long-term obligations are recorded when they become an obligation, regardless of future cash outflow timing.

Revenues

- The unrestricted portion of Transient Room Tax (TRT) funds are transferred into the Community Development fund to help offset the transfer amount from the General Fund and support a non profit.
- One-time revenues will be used for one-time expenditures.
- SDC's (System Development Charges) collected are governed by state law and are spent using those parameters.
- Business License revenues are spent to better the local business community.

Expenditures

- Budget control is maintained at the Department level. The City Manager has the authority to approve expenditures up to \$25,000. Expenditures exceeding \$25,000 must be approved by City Council.
- All fixed assets purchased and capital projects completed for and/or by the City of John Day with a cost of \$10,000 or more and with a useful life of more than one year will be capitalized.
- In no case may total expenditure of a particular department exceed that which was appropriated by the City Council without a budget amendment approved by the City Council.

Debt

- Long term debt shall not be issued to finance ongoing operations.
- Short-term borrowing or lease purchase contracts should only be considered for financing major operating equipment when it is determined to be in the city's best financial interest.
- Any project funded through the issuance of debt must have a useful life equal or greater than the term of financing.

Capital Planning

- A Capital Improvement Plan (CIP) shall be developed for a five-year or greater period to allow for appropriate planning.
- The CIP shall be reviewed at least biannually by city management staff and by the City Council, as a part of the goal and work plan setting process.
- Capital projects should:
 - Support City Council goals and objectives, and prevent the deterioration of the city's existing infrastructure and protect its investments in streets, building and utilities.
 - Encourage and sustain economic development in John Day, and respond to and anticipate future growth in the city.
 - Increase the efficiency and productivity of city operations.
- The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the CIP.
- On going operating costs will be a consideration when making a capital purchase.

The Budget Process

General

The budget process is governed by the City Charter, City Ordinances, and State of Oregon Budget Laws. The initial tasks such as filing vacancies on the budget committee and setting the date for the first budget committee meeting begins in December or January. The majority of the budget adoption process takes place from February through June each year. The City Manager, Finance Director and other staff work together to allocate spending parameters and estimate revenue from January through April to help develop a proposed budget. The Proposed Budget is then submitted to the Budget Committee which consists of the Mayor, City Councilors, and up to an equal amount of citizen members.

Budget Committee Meeting

Notice of the Budget Committee public hearings, which are held in May, are published in the East Oregonian, and on the city's website preceding the meeting. At the first budget committee meeting, it is typical for the Budget Committee to hear the Budget Message. The budget message explains the proposed budget and any significant changes in the city's financial position.

Public Comments

At the second budget committee meeting there is continued discussion on the details of the budget. Also at this meeting is a Public Hearing declaring the intent to receive and use for funding the State Shared Revenues offered to each Oregon city. The public is given a chance to comment or give testimony at either of these two meetings. For more information about public involvement, see "Citizen Involvement Opportunities" section below. When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes.

City Council Approval

After the Budget Committee approves the proposed budget, the Budget Officer publishes a financial summary and notice of budget hearing in the local newspaper. The hearing is held during a regular City Council meeting (usually the regular session in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity to discuss the approved budget with the Mayor and Councilors. The City Council has the authority to make some changes to the approved budget. The changes allowed include adjusting resources, reducing or eliminating expenditures and /or

increasing expenditures on a limited basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$5,000 or 10 percent; whichever is greater. Expenditure increases above those limits require a republishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

Budget is Submitted to the County

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee, the City Council and City staff. The document is posted on the City's website www.cityofjohnday.gov.

Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for public review at City Hall and on the City's website for a reasonable amount of time prior to the first budget committee meeting. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records. Public Comment or testimony may be provided by: Submitting a written statement by mail, e-mail or at a meeting or public hearing; or, speaking to the Committee or Council at their meetings during the public comment opportunities.

Changes after Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, excepted as allowed by Oregon Revised Statute (ORS) (mainly 294.338, 463, 471, 473, and 478). Most changes require formal action in the form of a resolution or a supplemental budget. In some instances, a public hearing is required. The ORS sections mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed to create a new appropriation or a new fund transferring funds where a category of expense does not already exist in the adopted budget. Most other situations can be handled by resolution.

Budget FAQs

(Frequently Asked Questions)

What is a budget?

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city's means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible. The city uses a fund-based budget, meaning that accounts of the city are organized on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Why does a city create a budget?

Oregon state law requires all cities and other governments in Oregon to adopt a budget annually. Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year, the city has no authority to spend money or incur obligations. A local government's ability to impose a property tax is also tied to the budgeting process.

Even if there were no legal requirement to budget, the city would complete a budget anyway. Budgeting creates a work and spending plan, which help to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

What basis of accounting/budgeting does the city use?

The budget is prepared on the modified accrual basis for all funds of the city. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they mature.

Each year, the city's financial position is audited by an independent auditor licensed by the State of Oregon to conduct municipal audits. The audited financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP), promulgated by the Government Accounting Standards Board (GASB). The Annual Financial Report presents fund revenue and expenditure on a GAAP basis to the budgetary basis for comparison purposes.

When does "budget season" start?

The budget process for the city typically begins in late December each year. At this time, the Finance Department begins to review the rate and fee structures, increases in the cost of services and contracts, the proposed capital improvement program, and other financial plans. The City Council's goals and objectives guide the budget-making process.

However, the budget process for the city is actually an ongoing process throughout the year. During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services, and new concerns are brought forward by citizens and staff to the City Council for discussion, study, or implementation. Typically, because we tend to budget very conservatively, new programs or initiatives need to wait until the next budget cycle or longer to be fully funded.

What does city staff do to develop the budget?

To prepare for the coming budget cycle, staff evaluates current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

Throughout the year the City Council addresses issues, and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.
- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. The Budget Officer analyzes and review the budgets in detail, checking for accuracy and reasonableness of projections, and ensuring that all required elements of the budget are correct.

How do you know how much money the city will have?

Staff develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. For example, the city could be notified that it will receive a \$1 million reimbursement grant for a capital project. The capital project is scheduled to last from May in one year until September one year later. As a result of the construction schedule, this project will cross three fiscal years. As a result of the construction schedule, this project will cross three fiscal years. Before revenue projections can be finalized for each fiscal year, the project construction (expense) schedule must be set so that reimbursement dates for grant revenues may be determined and revenue budgeted as accurately as possible in each fiscal year.

Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in John Day during the coming year. Revenues estimates are made cautiously since estimating too high may result in setting a budget that will not be supported by future revenues.

Is the budget ever evaluated?

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance Director, and provided to the City Manager and City Council at a monthly meeting.

At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

During the fiscal year, when the city is operating with the adopted budget, changes in appropriated expenditures sometime become necessary. These changes can be made mid-year by the City Council. The City Council may amend the adopted budget either by passing a transferring resolution, or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.

Who do I contact for more information?

All requests for public information in the city are handled by the Administrative Assistant and City Manager. Please call (541) 575-0028 or visit our website at www.cityofjohnday.com

Budget Worksheets by Fund

GENERAL FUND



Photo courtesy of Sarah Wright

CITY OF JOHN DAY

REVENUES

GENERAL FUND (01-000)

GENERAL FUND REVENUES									
Historical Data		Current Year				Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #					
125,512	(21,102)	287,189	277,862	40110	NET WORKING CAPITAL	449,006	449,006	449,006	
				REVENUES - ADMIN					
343,092	351,151	350,000	358,860	42100	PROPERTY TAXES	359,000	359,000	359,000	
35,000	35,700	40,000	40,000	43000	PMT IN LIEU OF FRANCHISE FEE - WTR	40,000	40,000	40,000	
37,500	38,700	40,000	40,000	43001	PMT IN LIEU OF FRANCHISE FEE - SWR	40,000	40,000	40,000	
110,290	94,270	110,000	108,323	43050	OR TRAIL ELECTRIC COOP	108,000	108,000	108,000	
7,521	4,675	7,000	5,300	43105	CENTURY LINK	5,000	5,000	5,000	
15,135	10,117	15,000	23,800	43125	CLARKS GARBAGE DISPOSAL	20,000	20,000	20,000	
45,213	32,039	35,000	46,800	43130	RALLY NETWORKS FRANCHISE FEES	46,000	46,000	46,000	
10,153	1,435	9,000	7,500	43350	BUSINESS LICENSE/SOCIAL	7,500	7,500	7,500	
-	30	100	440	43360	LIQUOR LICENSES	300	300	300	
-	100	-	-	43370	LAND USE FEES	-	-	-	
-	-	69,000	-	NEW	URA - LOAN PAYMENT	130,000	130,000	130,000	
7,000	5,000	5,000	5,000	44385	URA - ADMINISTRATION	5,000	5,000	5,000	
1,529	1,072	1,000	1,000	44500	CIGARETTE TAX	1,000	1,000	1,000	
4,654	3,428	3,000	1,800	44500	MARIJUANA TAX	2,000	2,000	2,000	
-	58,374	-	-	45260	MISCELLANEOUS INCOME	-	-	-	
20,689	16,473	20,000	15,800	44740	STATE REVENUE SHARING	15,000	15,000	15,000	
25,826	26,858	28,000	20,900	44760	LIQUOR TAX	18,000	18,000	18,000	
5,257	8,265	500	7,200	45450	INTEREST INCOME	5,000	5,000	5,000	
-	-	925,000	853,225	45460	BUSINESS OREGON LOAN - URA	-	-	-	
-	19,838	20,400	17,000	44200	RENT INCOME	-	-	-	
794,371	686,423	1,965,189	1,830,810		TOTAL REVENUES - ADMIN	1,250,806	1,250,806	1,250,806	

SUMMARY									
Historical Data		Current Year				Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
850,098	729,051	2,152,194	1,892,286			1,337,811	1,337,811	1,337,811	
(704,574)	(285,530)	(1,800,033)	(1,243,205)			(1,095,239)	(1,095,239)	(1,095,239)	
(166,626)	(165,659)	(352,161)	(200,075)			(242,572)	(242,572)	(242,572)	
(21,102)	277,862	0	449,006			(0)	(0)	(0)	

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

GENERAL FUND (01-000)									
Historical Data		Current Year		ADMINISTRATIVE DEPARTMENT EXPENDITURES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-2026	2025-2026						
				Account #	PERSONNEL SERVICES				
52,392	38,384	79,500	58,500	61050	WAGES AND SALARIES	80,442	80,442	80,442	
610	-	-	-	61150	OVERTIME	-	-	-	
16,963	7,057	47,254	10,500	61250	EMPLOYER PAID EMPLOYEE BENEFIT	15,035	15,035	15,035	
4,638	3,642	11,300	4,700	61252	PERS EXPENSE	15,000	15,000	15,000	
2,661	1,915	6,000	2,500	61253	PERS IAP EXPENSE	5,000	5,000	5,000	
-	-	7,075	7,075	61400	UNPAID COMPENSATION	3,700	3,700	3,700	
77,264	50,998	151,129	83,275		TOTAL PERSONNEL SERVICES	119,177	119,177	119,177	

				Account #	MATERIALS AND SERVICES			
969	305	1,000	2,000	62100	ADVERTISING	3,000	3,000	3,000
-	251	7,000	7,000	62300	AUDIT	16,000	16,000	16,000
7,179	2,090	8,000	1,000	62400	BUILDING MAINTENANCE	5,000	5,000	5,000
-	41,667	100,000	100,000	62450	PUBLIC SAFETY	-	-	-
1,542	-	-	-	62460	CODE ENFORCEMENT	-	-	-
3,869	1,256	-	-	62490	COMMUNITY PROMOTION	-	-	-
2,021	5,476	6,000	2,500	62650	DUES AND SUBSCRIPTIONS	6,000	6,000	6,000
4,785	-	-	-	62710	DISPATCH SERVICES	-	-	-
2,737	2,955	5,000	-	62740	ELECTION EXPENSE	6,000	6,000	6,000
1,344	154	1,500	130	62850	EQUIPMENT LEASE AND RENTAL	1,000	1,000	1,000
605	1,115	1,000	1,000	62900	REPAIRS & MAINTENANCE	2,500	2,500	2,500
6,510	8,063	10,000	9,000	63300	INSURANCE	15,000	15,000	15,000
126,531	48,071	60,000	30,000	63450	LEGAL	60,000	60,000	60,000
3,519	668	5,000	4,000	63460	LICENSES AND FEES	5,000	5,000	5,000
969	6,808	15,000	6,500	63500	MEETINGS, TRAVEL & TRAINING	10,000	10,000	10,000
4,088	121	5,000	100	63550	MISCELLANEOUS EXPENSE	5,000	5,000	5,000
9,988	4,871	20,000	3,000	63800	OPERATING SUPPLIES	10,000	10,000	10,000
101,099	33,804	68,500	40,000	63825	PROFESSIONAL SERVICES	60,000	60,000	60,000
1,471	860	3,000	1,200	63950	POSTAGE	4,000	4,000	4,000
10,593	21,833	20,000	12,000	64000	COMPUTERS & SOFTWARE	20,000	20,000	20,000
13,682	6,119	15,000	6,000	64798	UTILITIES	10,000	10,000	10,000
303,501	186,488	351,000	225,430		TOTAL MATERIALS AND SERVICES	238,500	238,500	238,500

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

GENERAL FUND (01-000)									
Historical Data		Current Year		ADMINISTRATIVE DEPARTMENT EXPENDITURES Continued			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-2026	2025-2026						
				Account #	CAPITAL OUTLAY				
2,350	8,875	30,000	10,275	65200	BUILDING IMPROVEMENTS	10,000	10,000	10,000	
-	75	21,000	21,000	65225	COMPUTER EQUIPMENT	10,000	10,000	10,000	
-	3,035	-	-	65227	BTAP GRANT	-	-	-	
2,350	11,985	51,000	31,275		TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	
				Account #	DEBT SERVICE				
-	-	69,000	-	NEW	DEBT SERVICE - BUSINESS OR URA LOAN	130,000	130,000	130,000	
-	-	69,000	-		TOTAL CAPITAL OUTLAY	130,000	130,000	130,000	
				Account #	NONDEPARTMENTAL				
152,452	36,059	126,341	50,000	67450	TRANSFER TO COMMUNITY DEVELOPMENT	231,661	231,661	231,661	
-	-	-	-	67870	TRANSFER TO IT FUND (CLOSING TRANSFER)	162,334	162,334	162,334	
169,007	-	-	-	67892	TRANSFER TO STREET FUND	100,000	100,000	100,000	
-	-	925,000	853,225	67893	LOAN TO URA	-	-	-	
-	-	126,563	-	67100	OPERATING CONTINGENCY	93,567	93,567	93,567	
321,459	36,059	1,177,904	903,225		TOTAL NONDEPARTMENTAL	587,562	587,562	587,562	
704,574	285,530	1,800,033	1,243,205		TOTAL DEPARTMENT	1,095,239	1,095,239	1,095,239	

Fire General Fund



Photo courtesy Don Gabbard

GENERAL FUND (01-050)									
Historical Data		Current Year		FIRE DEPARTMENT REVENUES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By	Approved By	Adopted By
2023-24	2024-25	2025-26	2025-26				Budget Officer	Committee	Council
					REVENUES - FIRE				
10,570	12,541	10,570	12,541	44200	RENTAL INCOME	10,570	10,570	10,570	
45,157	29,159	46,435	46,435	44720	RURAL FIRE DISTRICT	46,435	46,435	46,435	
-	-	130,000	-	45250	GRANT REVENUE	30,000	30,000	30,000	
-	928	-	2,500	45260	OTHER INCOME	-	-	-	
55,727	42,628	187,005	61,476		TOTAL REVENUES - FIRE	87,005	87,005	87,005	

EXPENDITURES									
GENERAL FUND (01-050)									
Historical Data		Current Year		FIRE DEPARTMENT EXPENDITURES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By	Approved By	Adopted By
2023-24	2024-25	2025-26	2025-26				Budget Officer	Committee	Council
				Account #	PERSONNEL SERVICES				
23,035	27,625	51,723	51,700	61050	WAGES AND SALARIES	68,000	68,000	68,000	
13,764	10,069	31,070	18,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	15,000	15,000	15,000	
2,978	3,321	6,723	5,000	61252	PERS EXPENSE	8,300	8,300	8,300	
1,531	1,359	1,800	1,800	61253	PERS IAP EXPENSE	4,080	4,080	4,080	
-	-	4,603	4,603	61400	UNPAID COMPENSATION	1,700	1,700	1,700	
41,308	42,375	95,919	81,103		TOTAL PERSONNEL SERVICES	97,080	97,080	97,080	
				Account #	MATERIALS AND SERVICES				
530	255	500	-	62650	DUES AND SUBSCRIPTIONS	500	500	500	
1,800	4,416	5,500	3,500	62710	DISPATCH SERVICES	6,000	6,000	6,000	
185	61	400	-	62850	EQUIPMENT LEASE AND RENTAL	400	400	400	
3,473	2,664	10,000	4,680	62900	REPAIRS & MAINTENANCE	6,000	6,000	6,000	
12,106	14,028	18,000	16,000	62950	FIRE COST	20,000	20,000	20,000	
3,127	4,555	3,800	4,800	63300	INSURANCE	5,000	5,000	5,000	
500	600	1,000	-	63450	LEGAL	1,000	1,000	1,000	
15	-	500	-	63460	LICENSES AND FEES	500	500	500	
1,362	4,527	4,000	3,500	63550	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	
19,432	8,958	15,000	5,000	63800	OPERATING SUPPLIES	10,000	10,000	10,000	
-	15	50	-	63950	POSTAGE	100	100	100	
-	2,066	2,000	900	64000	COMPUTERS & SOFTWARE	2,000	2,000	2,000	
-	328	2,500	1,000	64160	SAFETY PROGRAM	2,000	2,000	2,000	
5,508	3,267	5,000	3,500	64450	MEETINGS, TRAVEL & TRAINING	4,000	4,000	4,000	
9,288	9,552	15,000	8,100	64798	UTILITIES	12,000	12,000	12,000	
-	-	100,000	-	65095	GRANT EXPENDITURE	-	-	-	
57,326	55,292	183,250	50,980		TOTAL MATERIALS AND SERVICES	72,500	72,500	72,500	
				Account #	CAPITAL OUTLAY				
-	-	5,000	-	65200	BUILDINGS	5,000	5,000	5,000	
-	-	5,000	-		TOTAL CAPITAL OUTLAY	5,000	5,000	5,000	
				Account #	NONDEPARTMENTAL				
42,992	42,992	42,992	42,992	67850	TRANSFER TO WATER FUND	42,992	42,992	42,992	
25,000	25,000	25,000	25,000	67870	TRANSFER TO MOTOR POOL FUND - FIRE DEP	25,000	25,000	25,000	
67,992	67,992	67,992	67,992		TOTAL NONDEPARTMENTAL	67,992	67,992	67,992	
166,626	165,659	352,161	200,075		TOTAL DEPARTMENT	242,572	242,572	242,572	

STREET FUND



Photo courtesy Sarah Wright

CITY OF JOHN DAY

REVENUES

STREET FUND (06-000)

STREET FUND (06-000)									
Historical Data		Current Year		STREET FUND REVENUES		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #					
419,579	408,910	555,871	510,746	40110	NET WORKING CAPITAL	328,452	328,452	328,452	
				REVENUES - STREET					
130,968	141,729	130,000	130,000	44640	STATE FUEL TAX	129,000	129,000	129,000	
169,696	175,973	-	-	44650	GRANT COUNTY FOREST RECEIPTS	-	-	-	
169,007	-	-	-	44820	TRANSFER FROM GENERAL FUND	100,000	100,000	100,000	
17,000	-	-	-	44830	TRANSFER FROM WATER FUND	-	-	-	
30,000	-	-	-	44840	TRANSFER FROM SEWER FUND	-	-	-	
-	289	-	1,000	45260	OTHER INCOME	-	-	-	
-	3,123	-	13,900	45450	INTEREST INCOME	-	-	-	
353,501	17,556	250,000	-	45250	GRANT REVENUE	250,000	250,000	250,000	
1,289,751	747,580	935,871	655,646	TOTAL REVENUES - STREET		807,452	807,452	807,452	

1,289,751	747,580	935,871	655,646	TOTAL REVENUES		807,452	807,452	807,452
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
1,289,751	747,580	935,871	655,646	TOTAL REVENUES		807,452	807,452	807,452
(880,841)	(236,834)	(935,871)	(327,194)	EXPENDITURES		(807,452)	(807,452)	(807,452)
408,910	510,746	(0)	328,452	TOTALS		(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

STREET FUND (06-000)

STREET FUND EXPENDITURES									
Historical Data		Current Year		STREET FUND EXPENDITURES		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #	PERSONNEL SERVICES				
87,748	73,584	130,000	108,000	61050	WAGES AND SALARIES	73,000	73,000	73,000	
31,664	20,030	47,891	23,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	17,000	17,000	17,000	
6,430	7,177	9,725	9,000	61252	PERS EXPENSE	15,000	15,000	15,000	
4,598	4,159	6,954	5,000	61253	PERS IAP EXPENSE	4,380	4,380	4,380	
-	-	11,569	11,569	61400	UNPAID COMPENSATION	3,600	3,600	3,600	
130,440	104,950	206,140	156,569		TOTAL PERSONNEL SERVICES	112,980	112,980	112,980	
				Account #	MATERIALS AND SERVICES				
-	480	100	745	62100	ADVERTISING	500	500	500	
-	125	7,000	7,000	62300	AUDIT	14,000	14,000	14,000	
492	245	2,000	500	62650	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	
208	138	1,500	-	62850	EQUIPMENT LEASE AND RENTAL	1,500	1,500	1,500	
157	737	-	350	62900	REPAIRS & MAINTENANCE	1,000	1,000	1,000	
10,100	11,405	14,000	12,730	63300	INSURANCE	15,000	15,000	15,000	
69,048	-	-	-	63355	BUSINESS GRANTS	-	-	-	
-	11,923	10,000	3,500	63450	LEGAL	5,000	5,000	5,000	
-	694	5,000	-	63500	MEETINGS, TRAVEL & TRAINING	2,500	2,500	2,500	
1,021	-	1,000	600	63550	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	
649	2,286	10,000	5,500	63800	OPERATING SUPPLIES	9,000	9,000	9,000	
20,053	17,873	26,000	30,000	63825	PROFESSIONAL SERVICES	25,000	25,000	25,000	
17,266	1,787	-	-	63877	PARKS & BUILDING MAINTENANCE	-	-	-	
-	6,970	10,000	10,000	64000	COMPUTERS & SOFTWARE	5,000	5,000	5,000	
16,568	3,399	16,000	10,000	64300	STREET REPAIR/MAINTENANCE	20,000	20,000	20,000	
2,650	237	15,000	16,000	64100	CONTRACTED SERVICES	20,000	20,000	20,000	
34,550	33,450	37,000	34,000	64798	UTILITIES	37,000	37,000	37,000	
-	-	-	-			-	-	-	
172,762	91,749	154,600	130,925		TOTAL MATERIALS AND SERVICES	157,500	157,500	157,500	
				Account #	CAPITAL OUTLAY				
13,270	135	-	-	65235	4TH STREET REPAIR	-	-	-	
1,352	-	-	-	65400	CHAROLAIS HTS INTERSECTION	-	-	-	
463,910	-	-	-	65700	395 S PROJECT	-	-	-	
59,107	-	100,000	-	65850	TRAILS & BRIDGE	-	-	-	
-	-	250,000	-	66411	SCA GRANT	250,000	250,000	250,000	
-	-	100,000	19,700	66425	STREET REPAIR	50,000	50,000	50,000	
-	-	-	-			-	-	-	
537,639	135	450,000	19,700		TOTAL CAPITAL OUTLAY	300,000	300,000	300,000	
				Account #	NONDEPARTMENTAL				
40,000	40,000	20,000	20,000	67870	TRANSFER TO MOTOR POOL FUND	20,000	20,000	20,000	
-	-	105,131	-	67100	OPERATING CONTINGENCY	216,973	216,973	216,973	
-	-	-	-			-	-	-	
40,000	40,000	125,131	20,000		TOTAL NONDEPARTMENTAL	236,973	236,973	236,973	
880,841	236,834	935,870	327,194		TOTAL FUND	807,452	807,452	807,452	

IT Fund

CITY OF JOHN DAY

REVENUES

IT FUND (07-000)

IT FUND (07-000)									
Historical Data		Current Year		IT FUND REVENUES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #					
(118,106)	(268,876)	(69,270)	(158,834)	40110	NET WORKING CAPITAL	(162,334)	(162,334)	(162,334)	
				REVENUES - IT FUND					
-	-	-	-	44260	TRANSFER FROM GENERAL FUND	162,334	162,334	162,334	
-	149,100	100,000	-	44210	PROPERTY SALE	-	-	-	
(118,106)	(119,776)	30,730	(158,834)		TOTAL REVENUES - IT FUND	(0)	(0)	(0)	
(118,106)	(119,776)	30,730	(158,834)		TOTAL REVENUES	(0)	(0)	(0)	

Historical Data		Current Year		SUMMARY			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
(118,106)	(119,776)	30,730	(158,834)		TOTAL REVENUES	(0)	(0)	(0)	
(150,770)	(39,058)	(30,730)	(3,500)		EXPENDITURES	-	-	-	
(268,876)	(158,834)	-	(162,334)		TOTALS	(0)	(0)	(0)	

EXPENDITURES

IT FUND (07-000)

Historical Data		Current Year		IT FUND EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	PERSONNEL SERVICES			
3,405	-	-	-	61050	WAGES AND SALARIES	-	-	-
24	-	-	-	61150	OVERTIME	-	-	-
1,768	-	-	-	61250	EMPLOYER PAID EMPLOYEE BENEFIT	-	-	-
233	-	-	-	61252	PERS EXPENSE	-	-	-
156	-	-	-	61253	PERS IAP EXPENSE	-	-	-
5,586	-	-	-		TOTAL PERSONNEL SERVICES	-	-	-
				Account #	MATERIALS AND SERVICES			
-	191	300	-	62100	ADVERTISING	-	-	-
-	-	1,000	-	62300	AUDIT	-	-	-
3,997	19,664	4,000	2,000	63450	LEGAL	-	-	-
160	-	-	-	63500	MEETINGS AND CONVENTIONS	-	-	-
1,493	643	19,630	-	63550	MISCELLANEOUS EXPENSE	-	-	-
2,103	-	-	-	63800	OPERATING SUPPLIES	-	-	-
3,106	10,287	3,000	-	63825	PROFESSIONAL SERVICES	-	-	-
-	5,029	-	-	64000	PROGRAMMER SERVICES/SOFTWARE	-	-	-
506	3,244	2,800	1,500	64798	UTILITIES	-	-	-
11,365	39,058	30,730	3,500		TOTAL MATERIALS AND SERVICES	-	-	-
				Account #	CAPITAL OUTLAY			
3,804	-	-	-	65450	EQUIPMENT PURCHASES	-	-	-
22,509	-	-	-	66408	BROADBAND PROJECT - EDA	-	-	-
26,313	-	-	-		TOTAL CAPITAL OUTLAY	-	-	-
				Account #	NONDEPARTMENTAL			
-	-	-	-	67100	OPERATING CONTINGENCY	-	-	-
-	-	-	-	67876	TRANSFER TO GENERAL	-	-	-
-	-	-	-		TOTAL NONDEPARTMENTAL	-	-	-
43,264	39,058	30,730	3,500		TOTAL DEPARTMENT	-	-	-

Debt Service Fund

CITY OF JOHN DAY

REVENUES

DEBT SERVICE FUND (09-000)

DEBT SERVICE FUND (09-000)									
Historical Data		Current Year		DEBT SERVICE FUND		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #					
36,111	34,326	33,030	29,089	40110	NET WORKING CAPITAL	22,489	22,489	22,489	
				REVENUES - DEBT SERVICE					
52,626	49,398	56,500	49,000	42150	LOCAL OPTION LEVY	49,000	49,000	49,000	
1,044	186	200	900	45450	INTEREST INCOME	900	900	900	
89,781	83,910	89,730	78,989		TOTAL REVENUES - DEBT SERVICE	72,389	72,389	72,389	

				DEBT SERVICE				
45,000	46,000	45,000	45,000	45245	FIRE HALL GO BOND PRINCIPAL	45,000	45,000	45,000
10,455	8,821	11,500	11,500	44265	FIRE HALL GO BOND INTEREST	11,500	11,500	11,500
-	-	33,230	-		UNAPPROPRIATED FUND BALANCE	15,889	15,889	15,889
55,455	54,821	89,730	56,500		TOTAL DEBT SERVICE	72,389	72,389	72,389

Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
89,781	83,910	89,730	78,989		TOTAL REVENUES	72,389	72,389	72,389
(55,455)	(54,821)	(89,730)	(56,500)		EXPENDITURES - DEBT SERVICE	(72,389)	(72,389)	(72,389)
34,326	29,089	-	22,489		TOTALS	(0)	(0)	(0)

Community Development Fund



Photo courtesy of Shirley Manaca

CITY OF JOHN DAY

REVENUES

COMMUNITY DEVELOPMENT FUND (10-000)

Historical Data		Current Year		COMMUNITY DEVELOPMENT FUND REVENUES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #				
(232,440)	(86,620)	50,317	2,092	40110	NET WORKING CAPITAL	45,862	45,862	45,862
					REVENUES - COMM DEV FD			
51,471	71,194	58,000	56,000	42250	TRANSIENT ROOM TAX	-		-
152,452	36,059	126,341	50,000	44898	TRANSFER FROM GENERAL FUND	231,661	231,661	231,661
79,956	78,344	78,000	85,000	45050	ECONOMIC DEVELOPMENT FEE	85,000	85,000	85,000
-		-	-	45230	TRANSFER FROM TLT FUND (30%)	21,000	21,000	21,000
-	283	-	1,250	45450	INTEREST INCOME	1,000	1,000	1,000
-	3,306	3,500	30,000	45055	PLANNING APPLICATION FEE	5,000	5,000	5,000
51,439	102,566	316,158	224,342		TOTAL REVENUES - COMM DEV FD	389,523	389,523	389,523

51,439	102,566	316,158	224,342		TOTAL REVENUES	389,523	389,523	389,523
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
51,439	102,566	316,158	224,342		TOTAL REVENUES	389,523	389,523	389,523
(138,059)	(100,473)	(316,158)	(178,480)		EXPENDITURES	(389,523)	(389,523)	(389,523)
(86,620)	2,092	-	45,862		TOTALS	0	0	0

CITY OF JOHN DAY

EXPENDITURES

COMMUNITY DEVELOPMENT FUND (10-000)

Historical Data		Current Year		COMMUNITY DEVELOPMENT FUND EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	PERSONNEL SERVICES			
9,388	14,478	75,700	16,000	61050	WAGES AND SALARIES	47,300	47,300	47,300
5,532	2,123	14,750	2,500	61250	EMPLOYER PAID EMPLOYEE BENEFIT	13,000	13,000	13,000
656	1,423	1,749	1,500	61252	PERS EXPENSE	9,000	9,000	9,000
468	828	1,248	900	61253	PERS IAP EXPENSE	2,700	2,700	2,700
-	-	2,225	2,225	61400	UNPAID COMPENSATION	2,100	2,100	2,100
16,044	18,852	95,672	23,125		TOTAL PERSONNEL SERVICES	74,100	74,100	74,100

				Account #	MATERIALS AND SERVICES			
-	418	1,200	2,000	62100	ADVERTISING	2,000	2,000	2,000
-	-	4,000	4,000	62300	AUDIT	8,000	8,000	8,000
211	7,435	25,756	4,000	62490	COMMUNITY PROMOTION	2,000	2,000	2,000
-	-	500	-	62650	DUES AND SUBSCRIPTIONS	500	500	500
1,998	-	2,000	-	62900	EQUIPMENT MAINTENANCE	1,500	1,500	1,500
1,500	1,097	2,000	1,225	63300	INSURANCE	2,000	2,000	2,000
467	7,753	10,000	25,000	63450	LEGAL	15,000	15,000	15,000
79	-	1,000	3,000	63500	MEETINGS, TRAVEL & TRAINING	2,000	2,000	2,000
-	-	100	-	63550	MISCELLANEOUS EXPENSE	-	-	-
-	142	1,000	-	63800	OPERATING SUPPLIES	1,000	1,000	1,000
10,750	40,761	40,000	80,000	63825	PROFESSIONAL SERVICES	80,000	80,000	80,000
-	-	30,000	7,000	63877	PARKS & BUILDING MAINTENANCE	-	-	-
-	-	500	-	63950	POSTAGE	1,000	1,000	1,000
-	-	1,500	1,500	64000	COMPUTER & SOFTWARE	2,000	2,000	2,000
5,000	-	-	-	64420	OR RAIN CONSULTING	-	-	-
217	2,940	3,000	3,000	64798	UTILITIES	3,500	3,500	3,500
-	-	76,630	3,555	64425	TOURISM (70% TRT)	-	-	-
20,222	60,546	199,186	134,280		TOTAL MATERIALS AND SERVICES	120,500	120,500	120,500

				Account #	DEBT SERVICE			
10,760	10,934	10,800	11,310	68700	GREENHOUSE - PRINCIPAL	12,000	12,000	12,000
10,315	10,141	10,500	9,765	68750	GREENHOUSE - INTEREST	10,500	10,500	10,500
21,075	21,075	21,300	21,075		TOTAL DEBT SERVICE	22,500	22,500	22,500

				Account #	CAPITAL OUTLAY			
-	-	-	-	65200	BUILDING IMPROVEMENTS	-	-	-
-	-	-	-		TOTAL CAPITAL OUTLAY	-	-	-

				Account #	NONDEPARTMENTAL			
-	-	-	-		TRANSFER TO TLT FUND	172,423	172,423	172,423
-	-	-	-		TOTAL NONDEPARTMENTAL	172,423	172,423	172,423

57,341	100,473	316,158	178,480		TOTAL DEPARTMENT	389,523	389,523	389,523
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MOTOR POOL FUND



Photo Courtesy Don Gabbard

CITY OF JOHN DAY

REVENUES

MOTOR POOL FUND (26-000)

MOTOR POOL FUND (26-000)									
Historical Data		Current Year		MOTOR POOL FUND REVENUES		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #					
114,553	184,943	271,293	255,561	40110	NET WORKING CAPITAL		300,306	300,306	300,306
				REVENUES - MOTOR POOL					
-	-	-	-	44230	SURPLUS EQUIPMENT SALES		1,000	1,000	1,000
45,000	45,000	40,000	40,000	44830	TRANSFER FROM WATER FUND		35,000	35,000	35,000
75,000	75,000	40,000	40,000	44840	TRANSFER FROM SEWER FUND		35,000	35,000	35,000
40,000	40,000	20,000	20,000	44860	TRANSFER FROM STREET FUND		20,000	20,000	20,000
3,436	1,524	500	6,800	45450	INTEREST INCOME		10,000	10,000	10,000
									-
277,989	346,467	371,793	362,361		TOTAL REVENUES - MOTOR POOL		401,306	401,306	401,306
				TOTAL REVENUES					
309,399	380,518	403,203	406,584		TOTAL REVENUES		448,806	448,806	448,806

Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
309,399	380,518	403,203	406,584		TOTAL REVENUES		448,806	448,806	448,806
(93,808)	(96,324)	(330,133)	(72,528)		EXPENDITURES - MOTOR POOL DEPT		(374,736)	(374,736)	(374,736)
(30,648)	(28,632)	(73,070)	(33,750)		EXPENDITURES - MOTOR POOL FIRE		(74,070)	(74,070)	(74,070)
184,943	255,561	0	300,306		TOTALS		0	0	0

CITY OF JOHN DAY

EXPENDITURES

MOTOR POOL FUND (26-000)

Historical Data		Current Year		MOTOR POOL DEPARTMENT EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	PERSONNEL SERVICES			
26,220	28,090	45,000	20,000	61050	WAGES AND SALARIES	60,000	60,000	60,000
11,952	8,899	21,150	500	61250	EMPLOYER PAID EMPLOYEE BENEFIT	39,000	39,000	39,000
2,289	3,021	5,174	120	61252	PERS EXPENSE	13,000	13,000	13,000
1,525	1,663	2,699	70	61253	PERS IAP EXPENSE	3,600	3,600	3,600
-	-	4,005	4,005	61400	UNPAID COMPENSATION	3,000	3,000	3,000
41,986	41,673	78,028	24,695		TOTAL PERSONNEL SERVICES	118,600	118,600	118,600

				Account #	MATERIALS AND SERVICES			
	-	-	3,000	62400	BUILDING MAINTENANCE	5,000	5,000	5,000
15,503	6,431	20,000	13,000	63100	GAS-OIL-LUBE	25,000	25,000	25,000
16,000	13,513	19,000	15,083	63300	INSURANCE	20,000	20,000	20,000
438	-	1,000	-	63550	MISCELLANEOUS EXPENSE	3,000	3,000	3,000
97	196	1,200	150	63800	OPERATING SUPPLIES	2,000	2,000	2,000
-	1,347	600	600	64000	COMPUTER & SOFTWARE	1,200	1,200	1,200
592	-	1,000	-	64160	SAFETY PROGRAM	1,000	1,000	1,000
105	300	1,000	200	64260	SMALL TOOLS AND EQUIPMENT	5,000	5,000	5,000
3,396	3,273	3,000	2,500	64798	UTILITIES	3,500	3,500	3,500
	453	5,000	300	64450	MEETINGS, TRAVEL & TRAINING	3,000	3,000	3,000
15,691	29,138	25,000	13,000	64700	REPAIRS & MAINTENANCE	25,000	25,000	25,000
		-						-
51,822	54,651	76,800	47,833		TOTAL MATERIALS AND SERVICES	93,700	93,700	93,700

				Account #	CAPITAL OUTLAY			
-	-	-	-	65450	EQUIPMENT PURCHASES	10,000	10,000	10,000
-	-	175,305	-	66350	VEHICLE PURCHASES	152,436	152,436	152,436
-	-	-	-					-
-	-	175,305	-		TOTAL CAPITAL OUTLAY	162,436	162,436	162,436

93,808	96,324	330,133	72,528		TOTAL DEPARTMENT	374,736	374,736	374,736
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Motor Pool – FIRE



Photo Courtesy Don Gabbard

CITY OF JOHN DAY

MOTOR POOL FUND (26-050)

MOTOR POOL FUND (26-050)								
Historical Data		Current Year		MOTOR POOL FIRE DEPARTMENT REVENUES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	REVENUES - MOTOR POOL FIRE			
6,410	9,051	6,410	19,223	44720	RURAL FIRE DISTRICT (INSURANCE)	19,000	19,000	19,000
25,000	25,000	25,000	25,000	44898	TRANSFER FROM GENERAL FUND	25,000	25,000	25,000
-	-	-	-	45250	OSFM MAINTENANCE GRANT	3,500	3,500	3,500
-	-	-	-					
31,410	34,051	31,410	44,223		REVENUES - MOTOR POOL FIRE	47,500	47,500	47,500

MOTOR POOL FUND (26-050)								
Historical Data		Current Year		MOTOR POOL FIRE DEPARTMENT EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	MATERIALS AND SERVICES			
3,122	3,887	5,500	4,000	63100	GAS-OIL-LUBE	5,500	5,500	5,500
24,660	21,636	30,000	24,150	63300	INSURANCE	26,000	26,000	26,000
-	5	500	-	63550	MISCELLANEOUS EXPENSE	500	500	500
-	-	500	100	63800	OPERATING SUPPLIES	500	500	500
-	-	-	-	64000	PROGRAMMER SERVICES/SOFTWARE	1,000	1,000	1,000
2,866	3,104	10,000	5,500	64701	REPAIRS & MAINTENANCE	10,000	10,000	10,000
-	-	-	-					-
30,648	28,632	46,500	33,750		TOTAL MATERIALS AND SERVICES	43,500	43,500	43,500

MOTOR POOL FUND (26-050)								
				Account #	CAPITAL OUTLAY			
-	-	26,570	-	66370	FIRE TRUCK REPLACEMENT	30,570	30,570	30,570
-	-	-	-					-
-	-	26,570	-		TOTAL CAPITAL OUTLAY	30,570	30,570	30,570

30,648	28,632	73,070	33,750		TOTAL DEPARTMENT	74,070	74,070	74,070
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Unpaid Comp Fund



Photo Courtesy Don Gabbard

CITY OF JOHN DAY

REVENUES

UNPAID COMP FUND (33-000)

UNPAID COMP FUND (33-000)									
Historical Data		Current Year		UNPAID COMP FUND		Budget For Next Year 2026-27			
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council	
2023-24	2024-25	2025-26	2025-26						
				Account #					
138,958	138,958	36,258	15,316	40110	NET WORKING CAPITAL	73,010	73,010	73,010	
				REVENUES - UNPAID COMP FUND					
-	-	11,678	11,678	44820	TRANSFER FROM GENERAL FUND	5,400	5,400	5,400	
-	-	17,799	17,799	44830	TRANSFER FROM WATER FUND	9,000	9,000	9,000	
-	-	22,318	22,318	44840	TRANSFER FROM SEWER FUND	13,000	13,000	13,000	
-	-	2,225	2,225	44846	TRANSFER FROM COMM DEVELOP FD	2,100	2,100	2,100	
-	-	11,569	11,569	44870	TRANSFER FROM STREET FUND	3,600	3,600	3,600	
-	-	-	-	44890	TRANSFER FROM TLT FUND	1,000	1,000	1,000	
-	-	4,005	4,005	44895	TRANSFER FROM MOTOR POOL FUND	3,000	3,000	3,000	
-	204	-	1,000	45450	INTEREST INCOME	1,460	1,460	1,460	
-	-	-	-					-	
138,958	139,162	105,852	85,910		TOTAL REVENUES - UNPAID COMP FD	111,570	111,570	111,570	

138,958	139,162	105,852	85,910		TOTAL REVENUES	111,570	111,570	111,570
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					EXPENDITURES			
					PERSONAL SERVICES			
-	78,144	105,852	7,500	61050	WAGES AND SALARIES	111,570	111,570	111,570
-	33,457	-	4,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	-	-	-
-	8,061	-	1,000	61252	PERS EXPENSE	-	-	-
-	4,184	-	400	61253	PERS IAP EXPENSE	-	-	-
-	123,846	105,852	12,900		TOTAL PERSONAL SERVICES	111,570	111,570	111,570

Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
138,958	139,162	105,852	85,910		TOTAL REVENUES	111,570	111,570	111,570
-	(123,846)	(105,852)	(12,900)		EXPENDITURES - UNPAID COMP FUD	(111,570)	(111,570)	(111,570)
138,958	15,316	-	73,010		TOTALS	-	-	-

WATER FUND



Photo courtesy of Don Gabbard

CITY OF JOHN DAY

REVENUES

WATER FUND (02-000)

Historical Data		Current Year		WATER FUND REVENUES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #				
1,198,992	1,208,900	1,261,306	1,215,318	40110	NET WORKING CAPITAL	1,194,121	1,194,121	1,194,121
					REVENUES - WATER			
42,992	42,992	42,992	42,992	44820	TRANSFER FROM GENERAL FUND - FIRE	42,992	42,992	42,992
704,701	671,077	714,000	750,000	43050	WATER USE FEES	780,000	780,000	780,000
-	-	-	5,000	45080	NEW HOOKUP FEES	5,000	5,000	5,000
-	-	-	-		GRANT - WATER MASTER PLAN	50,000	50,000	50,000
-	-	-	4,470	45100	SYSTEM DEVELOPMENT CHARGES	-	-	-
3,514	1,945	-	4,000	45260	MISCELLANEOUS INCOME	-	-	-
15,969	7,086	-	31,000	45450	INTEREST INCOME	15,000	15,000	15,000
-	-	-	-					-
1,966,168	1,932,000	2,018,298	2,052,780		TOTAL REVENUES - WATER	2,087,113	2,087,113	2,087,113

1,966,168	1,932,000	2,018,298	2,052,780		TOTAL REVENUES	2,087,113	2,087,113	2,087,113
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
1,966,168	1,932,000	2,018,298	2,052,780		TOTAL REVENUES	2,087,113	2,087,113	2,087,113
(757,268)	(716,681)	(2,018,298)	(858,659)		EXPENDITURES - WATER DEPARTMENT	(2,087,113)	(2,087,113)	(2,087,113)
1,208,900	1,215,318	-	1,194,121		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

WATER FUND (02-000)									
Historical Data		Current Year		WATER DEPARTMENT EXPENDITURES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #	PERSONNEL SERVICES				
180,950	107,768	200,000	150,000	61050	WAGES AND SALARIES	200,000	200,000	200,000	
57,587	30,363	64,780	35,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	50,000	50,000	50,000	
16,128	10,537	26,143	12,600	61252	PERS EXPENSE	37,000	37,000	37,000	
9,454	5,718	10,635	7,000	61253	PERS IAP EXPENSE	12,000	12,000	12,000	
-	-	17,799	17,799	61400	UNPAID COMPENSATION	9,000	9,000	9,000	
264,119	154,386	319,357	222,399		TOTAL PERSONNEL SERVICES	308,000	308,000	308,000	

				Account #	MATERIALS AND SERVICES			
-	1,446	1,000	2,200	62100	ADVERTISING	3,000	3,000	3,000
-	251	7,000	7,000	62300	AUDIT	16,000	16,000	16,000
183	102	1,500	150	62350	BACKFLOW TESTING PROGRAM	500	500	500
-	-	-	-	63650	SAFETY PROGRAM	2,000	2,000	2,000
-	-	5,000	-	62500	COST OF NEW HOOKUPS	-	-	-
45	1,294	1,500	1,700	62650	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000
525	554	-	270	62710	DISPATCH SERVICES	-	-	-
936	734	2,150	300	62850	EQUIPMENT LEASE AND RENTAL	2,500	2,500	2,500
11,410	8,793	50,000	55,000	62900	MAINTENANCE & REPAIR	45,000	45,000	45,000
9,133	14,066	12,100	15,700	63300	INSURANCE	20,000	20,000	20,000
975	21,231	25,000	11,600	63450	LEGAL	25,000	25,000	25,000
12,957	1,629	10,000	240	63460	LICENSES AND FEES	5,000	5,000	5,000
1,457	2,577	5,000	3,000	63500	MEETINGS, TRAVEL & TRAINING	5,000	5,000	5,000
614	-	5,000	1,500	63550	MISCELLANEOUS EXPENSE	5,000	5,000	5,000
28,409	25,303	53,000	21,000	63800	OPERATING SUPPLIES	27,000	27,000	27,000
19,863	34,766	100,000	40,000	63825	PROFESSIONAL SERVICES	160,000	160,000	160,000
750	1,719	4,000	2,400	63950	POSTAGE	4,000	4,000	4,000
231	39,152	23,000	23,000	64000	COMPUTER & SOFTWARE	25,000	25,000	25,000
-	8,253	17,500	28,000	64100	CONTRACTED SERVICES	20,000	20,000	20,000
96	96	5,000	5,000	64260	SMALL TOOLS/EQUIPMENT	5,000	5,000	5,000
35,000	35,700	40,000	40,000	64755	PMT IN LIEU OF FRANCHISE FEE	40,000	40,000	40,000
39,455	36,657	45,000	38,000	64798	UTILITIES	45,000	45,000	45,000
162,039	234,323	412,750	296,060		TOTAL MATERIALS AND SERVICES	458,000	458,000	458,000

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

Historical Data		Current Year		WATER DEPARTMENT Continued		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	CAPITAL OUTLAY			
-	-	10,000	10,000	65225	EQUIPMENT	10,000	10,000	10,000
18,591	45,611	41,409	-	66306	WATER METER REPLACEMENT	115,000	115,000	115,000
16,269	6,970	105,000	46,000	66400	WATER SYSTEM IMPROVEMENTS	40,000	40,000	40,000
-	5,173	75,000	10,000	66406	WELL REHAB	-	-	-
34,860	57,754	231,409	66,000		TOTAL CAPITAL OUTLAY	165,000	165,000	165,000

				Account #	NONDEPARTMENTAL			
45,000	45,000	40,000	40,000	67870	TRANSFER TO MOTOR POOL FUND	35,000	35,000	35,000
17,000	-	-	-	67892	LOAN TO URA FUND	228,244	228,244	228,244
-	-	-	-	67893	TRANSFER TO SDC FUND	97,421	97,421	97,421
-	-	150,000	-	67100	OPERATING CONTINGENCY	315,000	315,000	315,000
-	-	627,032	-		UNAPPROPRIATED ENDING FUND BALANCE	242,749	242,749	242,749
62,000	45,000	817,032	40,000		TOTAL NONDEPARTMENTAL	918,414	918,414	918,414

				Account #	DEBT SERVICE			
166,500	166,500	170,000	166,500	68650	DEBT REFINANCE - PRINCIPLE	170,000	170,000	170,000
35,000	26,018	35,000	35,000	68850	DEBT REFINANCE - INTEREST	35,000	35,000	35,000
23,050	22,989	23,050	23,000	68910	BUSINESS OR - PRINCIPLE	23,000	23,000	23,000
9,700	9,711	9,700	9,700	68920	BUSINESS OR - INTEREST	9,700	9,700	9,700
-	-	-	-			-	-	-
234,250	225,218	237,750	234,200		TOTAL DEBT SERVICE	237,700	237,700	237,700

757,268	716,681	2,018,298	858,659		TOTAL DEPARTMENT	2,087,113	2,087,113	2,087,113
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SEWER FUND



Photo Courtesy Don Gabbard

CITY OF JOHN DAY

REVENUES

SEWER FUND (03-000)

SEWER FUND (03-000)								
Historical Data		Current Year		SEWER REVENUES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #				
615,197	111,578	523	113,048	40110	NET WORKING CAPITAL	438,539	438,539	438,539
				REVENUES - SEWER FUND				
-	-	-	-	42100	SURPLUS EQUIPMENT SALES	-	-	-
805,253	862,902	800,000	900,000	43050	SEWER USE FEES	1,098,000	1,098,000	1,098,000
-	62,031	76,000	100,000	42100	CANYON CITY FEES	120,000	120,000	120,000
-	478	-	-	43125	NEW HOOKUP FEES	1,500	1,500	1,500
-	-	546,926	-		DEQ LOAN PROCEEDS	7,000,000	7,000,000	7,000,000
-	866	-	5,119	43360	MISCELLANEOUS INCOME	-	-	-
-	3	200	-	44385	INTEREST INCOME	3,000	3,000	3,000
109,782	774,468	747,373	747,373	44389	CDBG GRANT	-	-	-
335,740	-	-	-	44660	OWRD GRANT	-	-	-
-	680,914	2,164,865	2,164,865	44700	BUSINESS OREGON LOAN	-	-	-
100,000	-	-	-	45250	ODE GRANT - SOLAR PROJECT	-	-	-
-	164,704	15,027	15,027	44890	RESIDUAL EQUITY FROM JT SEWER	-	-	-
-	-	-	-	46666	GRANT	5,000,000	5,000,000	5,000,000
1,965,972	2,657,944	4,350,914	4,045,432		REVENUES - SEWER FUND	13,661,039	13,661,039	13,661,039
1,965,972	2,657,944	4,350,914	4,045,432		TOTAL REVENUES	13,661,039	13,661,039	13,661,039

Historical Data		Current Year		SUMMARY		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
1,965,972	2,657,944	4,350,914	4,045,432		TOTAL REVENUES	13,661,039	13,661,039	13,661,039
(1,854,394)	(2,544,896)	(4,350,914)	(3,606,893)		EXPENDITURES - SEWER DEPARTMENT	(13,661,039)	(13,661,039)	(13,661,039)
111,578	113,048	(0)	438,539		TOTALS	0	0	0

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

SEWER FUND (03-000)								
Historical Data		Current Year		SEWER DEPARTMENT EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	PERSONNEL SERVICES			
105,013	173,921	250,783	200,700	61050	WAGES AND SALARIES	286,000	286,000	286,000
1,959	-	-	-	61150	OVERTIME	-	-	-
49,356	43,614	117,868	45,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	78,000	78,000	78,000
8,401	18,927	20,063	19,000	61252	PERS EXPENSE	57,000	57,000	57,000
5,251	9,474	12,540	10,000	61253	PERS IAP EXPENSE	17,160	17,160	17,160
-	-	22,318	22,318	61400	UNPAID COMPENSATION	13,000	13,000	13,000
169,980	245,936	423,570	297,018		TOTAL PERSONNEL SERVICES	451,160	451,160	451,160

				Account #	MATERIALS AND SERVICES			
-	2,058	2,000	2,000	62100	ADVERTISING	2,000	2,000	2,000
-	251	7,000	7,000	62300	AUDIT	16,000	16,000	16,000
34	794	1,500	1,250	62360	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000
-	-	-	270	62361	DISPATCH SERVICES	300	300	300
995	734	1,600	250	62460	EQUIPMENT LEASE AND RENTAL	1,500	1,500	1,500
597	13,001	10,000	5,000	62500	REPAIRS & MAINTENANCE	15,000	15,000	15,000
9,888	18,077	25,336	20,177	62710	INSURANCE	25,000	25,000	25,000
6,282	23,560	25,000	15,000	62850	LEGAL	25,000	25,000	25,000
2,914	11,708	15,000	240	62900	LICENSES AND FEES	10,000	10,000	10,000
4,266	2,302	7,500	2,500	63200	MEETINGS, TRAVEL & TRAINING	10,000	10,000	10,000
1,983	52	1,000	650	63300	MISCELLANEOUS EXPENSE	1,000	1,000	1,000
4,126	33,907	40,000	21,000	63400	OPERATING SUPPLIES	40,000	40,000	40,000
7,341	42,428	40,000	41,000	63450	PROFESSIONAL SERVICES	50,000	50,000	50,000
794	1,954	4,500	2,500	63460	POSTAGE	4,500	4,500	4,500
232	20,236	20,000	12,000	63500	COMPUTERS & SOFTWARE	20,000	20,000	20,000
495	796	2,000	1,000	63650	SAFETY PROGRAM	2,000	2,000	2,000
586	-	7,000	-	63800	SEWER LINE MAINTENANCE	10,000	10,000	10,000
1,936	15,467	20,000	42,000	64250	SEWER CHEMICALS AND CHLORINE	60,000	60,000	60,000
1,425	1,238	6,000	-	63825	LIFT STATION REPAIR/MAINTENANCE	7,000	7,000	7,000
2,618	653	5,000	8,000	64100	CONTRACTED SERVICES	10,000	10,000	10,000
32,250	38,700	40,000	40,000	64260	PMT IN LIEU OF FRANCHISE FEE	40,000	40,000	40,000
10,835	24,833	27,500	21,000	64798	UTILITIES	30,000	30,000	30,000
89,597	252,748	307,936	242,837		TOTAL MATERIALS AND SERVICES	382,300	382,300	382,300

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

SEWER FUND (03-000)								
Historical Data		Current Year		SEWER DEPARTMENT Continued		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By	Approved By	Adopted By
2023-24	2024-25	2025-26	2025-26			Budget Officer	Committee	Council
				Account #	CAPITAL OUTLAY			
-	-	15,444	10,000	65225	EQUIPMENT	15,000	15,000	15,000
201,034	-	-	-	66150	RECLAIMED WATER PROJECT	-	-	-
4,013	5,543	-	-	66225	CREP PROJECT - SOLAR PROJECT	-	-	-
-	1,833,061	3,459,164	2,912,238	66230	PACKAGE TREATMENT PLANT	12,000,000	12,000,000	12,000,000
943,542	33,173	-	-	66250	SEWER SYSTEM IMPROVEMENTS	-	-	-
1,148,589	1,871,777	3,474,608	2,922,238		TOTAL CAPITAL OUTLAY	12,015,000	12,015,000	12,015,000

				Account #	NONDEPARTMENTAL			
306,428	-	-	-	67700	TRANSFER TO JT SEWER FACILITIES FD	-	-	-
35,000	75,000	40,000	40,000	67870	TRANSFER TO MOTOR POOL FUND	35,000	35,000	35,000
-	-	-	-		TRANSFER TO SDC FUND	98,070	98,070	98,070
-	-	-	-	67100	OPERATING CONTINGENCY	245,000	245,000	245,000
-	-	-	-		UNAPPROPRIATED FUND BALANCE	296,609	296,609	296,609
341,428	75,000	40,000	40,000		TOTAL NONDEPARTMENTAL	674,679	674,679	674,679

				Account #	DEBT SERVICE			
15,800	16,304	15,800	15,400	68200	OR PINE LOAN N21005- PRINCIPAL	30,800	30,800	30,800
16,500	15,490	16,500	16,900	68500	OR PINE LOAN - INTEREST	34,600	34,600	34,600
58,500	58,500	58,500	58,500	68650	DEBT REFINANCE - PRINCIPAL	58,500	58,500	58,500
14,000	9,141	14,000	14,000	68850	DEBT REFINANCE - INTEREST	14,000	14,000	14,000
								-
104,800	99,435	104,800	104,800		TOTAL DEBT SERVICE	137,900	137,900	137,900

1,854,394	2,544,896	4,350,914	3,606,893		TOTAL DEPARTMENT	13,661,039	13,661,039	13,661,039
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SDC FUND



Photo courtesy of Shirley Manca

CITY OF JOHN DAY

REVENUES

SDC FUND(15-000)

SDC FUND(15-000)									
Historical Data		Current Year		SDC Fund Revenues			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #	REVENUES				
-	-	-	-	40110	NET WORKING CAPITAL	-	-	-	
					REVENUES			-	
-	-	-	-	44840	TRANSFER FROM SEWER (SDC)	98,070	98,070	98,070	
-	-	-	-	44830	TRANSFER FROM WATER (SDC)	97,421	97,421	97,421	
-	-	-	-	43130	SDC FEES - WATER	-	-	-	
-	-	-	-	43140	SDC FEES - SEWER	-	-	-	
-	-	-	-	45450	INTEREST INCOME	-	-	-	
-	-	-	-		TOTAL REVENUES	195,490	195,490	195,490	

-	-	-	-		TOTAL REVENUES	195,490	195,490	195,490
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SDC Expenditures (NEW-000)

SDC Expenditures (NEW-000)									
Historical Data		Current Year		SDC Fund Expenditures			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #	CAPITAL OUTLAY				
	-	-	-	66300	CAPITAL OUTLAY - WATER	98,070	98,070	98,070	
-	-	-	-	66400	CAPITAL OUTLAY - SEWER	97,420	97,420	97,420	
-	-	-	-			-	-	-	
-	-	-	-		TOTAL CAPITAL OUTLAY	195,490	195,490	195,490	

Historical Data		Current Year		SUMMARY - SDC FUND			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
-	-	-	-		TOTAL REVENUES	195,490	195,490	195,490	
-	-	-	-		EXPENDITURES	(195,490)	(195,490)	(195,490)	
-	-	-	-		TOTALS	-	-	-	

TOURISM FUND



CITY OF JOHN DAY

REVENUES

TLT Revenues (16-000)									
Historical Data		Current Year		TLT Fund Revenues			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #	MATERIALS AND SERVICES				
-	-	-	-	40110	NET WORKING CAPITAL	-	-	-	
					REVENUES				
-	-	-	-	44870	TRANSFER FROM COMMUNITY DEV FUND	172,423	172,423	172,423	
-	-	-	-	42250	TRANSIENT LODGING TAX	70,000	70,000	70,000	
-	-	-	-	45250	GRANT REVENUE (OPRD)	140,000	140,000	140,000	
-	-	-	-	45450	INTEREST INCOME	-	-	-	
-	-	-	-		TOTAL REVENUES	382,423	382,423	382,423	
TLT Expenditures (16-000)									
Historical Data		Current Year		TLT Personal Services			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
				Account #	PERSONNEL SERVICES				
	-	-	-	61050	WAGES AND SALARIES	20,000	20,000	20,000	
				61250	EMPLOYER PAID EMPLOYEE BENEFIT	2,000	2,000	2,000	
				61252	PERS EXPENSE	3,500	3,500	3,500	
				61253	PERS IAP EXPENSE	1,200	1,200	1,200	
				61400	UNPAID COMPENSATION	1,000	1,000	1,000	
-	-	-	-			-	-	-	
-	-	-	-		TOTAL Personnel Services	27,700	27,700	27,700	
				Account #	MATERIALS & SERVICES				
	-	-	-	64450	CITY ADVERTISING AND BEAUTIFICATION	15,000	15,000	15,000	
-	-	-	-	64460	FAIRGROUNDS	7,500	7,500	7,500	
-	-	-	-			-	-	-	
-	-	-	-		TOTAL Materials and Service	22,500	22,500	22,500	
				Account #	CAPITAL OUTLAY				
-	-	-	-	65220	GRANT (OPRD)	175,000	175,000	175,000	
-	-	-	-			-	-	-	
-	-	-	-		TOTAL Capital Outlay	175,000	175,000	175,000	
				Account #	NONDEPARTMENTAL				
-	-	-	-	67450	TRANSFER OF 30% TO COMM DEV	21,000	21,000	21,000	
-	-	-	-	67100	OPERATING CONTINGENCY	136,223	136,223	136,223	
-	-	-	-			-	-	-	
-	-	-	-		TOTAL NONDEPARTMENTAL	157,223	157,223	157,223	
Historical Data		Current Year		SUMMARY - TLT FUND			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
-	-	-	-		TOTAL REVENUES	382,423	382,423	382,423	
-	-	-	-		EXPENDITURES	(382,423)	(382,423)	(382,423)	
-	-	-	-		TOTALS	-	-	-	

**Urban Renewal
Annual Budget
FY26-27**

CITY OF JOHN DAY

REVENUES

URBAN RENEWAL AGENCY (34-000)

URBAN RENEWAL AGENCY (34-000)									
Historical Data		Current Year		URBAN RENEWAL AGENCY REVENUES			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26				Account #		
(544,943)	(896,719)	(911,864)	(962,969)	40110	NET WORKING CAPITAL	(166,244)	(166,244)	(166,244)	
					REVENUES - URBAN RENEWAL				
94,597	110,669	105,000	121,000	42100	PROPERTY TAXES - CURRENT	130,000	130,000	130,000	
-	-	925,000	853,225	44520	CITY OF JOHN DAY LOAN FROM WATER FD	228,244	228,244	228,244	
								-	
(450,346)	(786,050)	118,136	11,256		TOTAL REVENUES - URBAN RENEWAL	192,000	192,000	192,000	
(450,346)	(786,050)	118,136	11,256		TOTAL REVENUES	192,000	192,000	192,000	

Historical Data		Current Year		SUMMARY			Budget For Next Year 2026-27		
Actual		Budget	Estimated				Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26						
(450,346)	(786,050)	118,136	11,256		TOTAL REVENUES	192,000	192,000	192,000	
(446,373)	(176,919)	(118,136)	(177,500)		EXPENDITURES - URBAN RENEWAL	(192,000)	(192,000)	(192,000)	
(896,719)	(962,969)	-	(166,244)		TOTALS	-	-	-	

CITY OF JOHN DAY

EXPENDITURES

URBAN RENEWAL AGENCY (34-000)

URBAN RENEWAL AGENCY (34-000)								
Historical Data		Current Year		URBAN RENEWAL AGENCY EXPENDITURES		Budget For Next Year 2026-27		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2023-24	2024-25	2025-26	2025-26					
				Account #	MATERIALS AND SERVICES			
1,008	121	-	500	62100	ADVERTISING	-	-	-
7,093	-	5,000	200	62300	AUDIT	-	-	-
352,582	125,166	2,536	-	62495	DEVELOPMENT INCENTIVES	42,000	42,000	42,000
125	500	600	600	63300	INSURANCE	-	-	-
7,000	5,360	5,000	5,000	63360	ADMINISTRATION	5,000	5,000	5,000
-	185	-	-	63420	LAND USE PLANNING EXPENSE	-	-	-
1,668	44,711	25,000	150,000	63450	LEGAL	10,000	10,000	10,000
-	76	-	200	63460	LICENSES AND FEES	-	-	-
-	61	-	-	63650	OFFICE SUPPLIES	-	-	-
76	739	10,000	21,000	63825	OTHER PROFESSIONAL SERVICES	5,000	5,000	5,000
-	-	1,000	-	64000	COMPUTERS & SOFTWARE	-	-	-
-	-	-	-			-	-	-
369,552	176,919	49,136	177,500		TOTAL MATERIALS AND SERVICES	62,000	62,000	62,000

				Account #	CAPITAL OUTLAY			
76,821	-	-	-	65225	CHAROLIAIS HEIGHTS EXTENSION	-	-	-
-	-	-	-			-	-	-
76,821	-	-	-		TOTAL CAPITAL OUTLAY	-	-	-

				Account #	DEBT SERVICE			
-	-	69,000	-	68900	CITY OF JOHN DAY	130,000	130,000	130,000
-	-	-	-			-	-	-
-	-	69,000	-		TOTAL DEBT SERVICE	130,000	130,000	130,000

446,373	176,919	118,136	177,500		TOTAL URBAN RENEWAL	192,000	192,000	192,000
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