

# City of John Day



## Annual Budget Fiscal Year 2025-26

# **Annual Budget for the City of John Day**

Fiscal Year

July 1, 2025 – June 30, 2026

## **John Day City Council**

**Sherrie Rininger, Mayor**

**Eric Bush, Council President**

**Chris Labhart, Council Member**

**Ron Phillips, Council Member**

**Bradley Hale, Council Member**

**Heather Swank, Council Member**

**Vern Pifer, Council Member**

# Annual Budget for the City of John Day

Fiscal Year

July 1, 2025 – June 30, 2026

## Budget Committee

(City Council plus Citizens listed below:)

|                         |                         |
|-------------------------|-------------------------|
| <b>Louis Provencher</b> | <b>Expires Jan 2029</b> |
| <b>Beth Spell</b>       | <b>Expires Jan 2028</b> |
| <b>Meloni Cochran</b>   | <b>Expires Jan 2029</b> |
| <b>Tom Olson</b>        | <b>Expires Jan 2028</b> |
| <b>Jody Moulton</b>     | <b>Expires Jan 2028</b> |
| <b>Irene Jerome</b>     | <b>Expires Jan 2028</b> |

# Annual Budget for the City of John Day

Fiscal Year

July 1, 2025 – June 30, 2026

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# 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 2025-26 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 2025-26 Budget calendar and budget frequently asked questions (FAQs). Budget Development Policies are reviewed annually by staff.
- **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**

May 12, 2025

**Members of the John Day City Council and Budget Committee**

As the Budget Officer for the City of John Day I am pleased to provide you with the proposed Fiscal Year (FY) 2025-26 Budget. This budget is presented as required under Chapter 294 of the Oregon Revised Statutes.

This year it is my hope the public sees the City working for the citizens, maintaining or increasing levels of service and building our funds for the future. The Wastewater Treatment Plant is moving forward and steps are being taken to decrease funding gaps. Staff levels and personnel are being reviewed and organized to best serve the community.

**Overall budget**

City staff has tried to project revenues and expenditures as conservatively as possible throughout the City's budget. This means that revenues are presented at the low end of the reasonable range, while expenditures are projected at the high end of the reasonable range. However, it is important to note the City has encountered cash flow issues due to the overextended Urban Renewal Agency, which currently comingles cash with the City. The City will need to prioritize spending in order to fulfill obligations made by the URA.

**Personnel Services:** The City currently operates with 7 employees (5.6 FTEs). FY25-26 budget includes a 3.5% increase for all employees covered under the Collective Bargaining Agreement (CBA). Staff is proposing the 3.5% increase be extended for all other employees, including the City Manager. A staffing level of 11 FTEs, including hires in the fire (grant funded), public work and administrative areas has been budgeted.

The current fire chief and wastewater plant operator took on additional roles including safety officer and certain compliance and efficiency functions. In response to this new role, the City has created a new position entitled Operation Services and Safety Manager. This position combines all of these responsibilities into one position with compensation commensurate.

Across all funds is the allocation for the Casselle's (The City's accounting and billing software) annual operating costs and new modules are included in computer and software after the 2024 implementation. Legal, professional services, and meetings and travel line items have also been increased across all funds based on the expectation of contracting for IT services, continuing legal issues and the expectation of improving processes the City.

Oregon League of Oregon Cities fall conference is in Portland this year and all councilors are encouraged to attend. Funds are also expected to be expended for required certificates for our Public Works and office personnel.

## **Budget overview by Fund**

### *General Fund*

Most notable in the General Fund is the previous year roll over. This is the City savings; or amount to start the new fiscal year. The FY25-26 budget starts with nearly \$300,000, versus the prior year budget of \$98,000. This is due primarily to expenditures being far below both budget and prior years, including transfers out of the general fund to subsize other funds being more than \$250,000 lower than in prior years. Current year revenues have been budgeted conservatively with expected decreases or only modest increases in some cases.

A large portion of the revenue increase over current year projected comes from the \$925,000 remaining portion of the \$1.8 million dollars the City of John Day was approved for based on URA expenditures for 3 separate developments. Initially, only about half of the loan was obtained, but the full \$1.8 was expended, creating a cash flow issue for the co-mingled City of John Day and URA funds. The remaining loan appropriation has been budgeted to be transferred back into the URA to help balance the URA negative fund balance. This transaction was budgeted in 24-25, but was not initiated in order to save the cost of interest as long as possible as the City was able to manage without the funds.

Expenditures consist of personnel, materials and services, capital outlay, departmental transfers and operating contingency. Although budgeted conservatively, increases in line items have been projected to be more consistent with expected rising costs.

Transfers include the URA loan, continue subsidizing the Community Development Fund and an operating contingency of over \$120,000. This operating contingency is a sign of staff's commitment to getting the City back on a sound footing. Building up our contingency will allow the City to start saving and allow for a more comfortable beginning fund balance for FY26-27.

### *Fire Department (GF)*

The Fire Department revenue is increased by potential grant funds also noted in expenditures. Personnel is funded for a .2 FTE fire chief, consistent with the previous year, plus the addition of two grant-funded part-time positions totaling \$35,000. The Fire Department Fund has an annual loan obligation of \$42,992 to the Water Fund from a 2018 loan of \$367,341 for a term of 10 years at an interest rate of 3.34% for the Fire Hall construction. Final payment will be in 2027.

A transfer out of \$25,000 to the Motor Pool Fund is consistent with previous years.



### *Street Fund*

The street fund operates on restricted funding from the Highway Use Fund (State shared gas tax) and, historically, Grant County Forest Receipts, though the City will not be receiving these in the 25-26 fiscal year and the budget has been made to reflect that reality. The Street Fund has completed several projects over that last couple years and although the fund is balanced, it is in partly due to large transfers over the last three years from the General Fund (\$818,919); Water Fund (\$162,970); and the Sewer Fund (\$40,134.). Although various grants provided for some of the estimated cost of previous street projects, costs totaling over \$400,000 in non-reimbursable dollars contributed to cash flow issues. The fund does have a contingency of \$116,700 budgeted, which, as with the General Fund, provides the funds with an expectation of future operation. Especially in the Street fund, staff feel that the contingency is important due to the future uncertainty around both the gas tax and the forest receipts.

Included in the budget are funds for a Small Cities Allotment grant, which the City has applied for in the amount of \$250,000. This grant is for the repair and replacement of a portion of downtown streets and sidewalks. \$100,000 has also been budgeted for the repair or replacement of some of the trail and/or bridges.

### *IT Fund*

The IT fund was the fiduciary holding for Grant County Digital. As this fund will no longer need to be utilized once the dissolution goes through, staff is proposing to close it out; the fund shows the sale of the Seneca (anticipated in the current year) and Main Street Buildings (both owned by the City of John Day) to help offset the negative balance and enable the closing of the fund without further subsidy from the general fund. Moving forward into the next budget year this fund will no longer be required. In the current year, the carrying costs have been substantial as the City awaits the sale of the fund assets, the budget has been made to reflect that to the extent possible. The City will need to approve a resolution closing out this fund.

### *Debt Service Fund*

The Debt Service Fund holds the Local Option tax receipts and payments for the Fire Hall building. No notable changes are shown, revenues rise nominally every year. The original amount of the loan from 2016 was \$655,000 at 3.07% interest. The loan will be satisfied in 2030.

### *Community Development Fund*

It is common for cities to subsidize the Community Development Fund. While not expressly called out in the budget due to conservatism, city staff has proposed increases in planning application fees across the board, which will help offset some of the costs now subsidized by the general fund. Revenues include a transfer of \$124,116 from the General Fund, the Community Development Fee (\$6 fee paid by residents reflected on utility bill), application fees and Transient Room Tax (TRT) dollars.

Expenditures in materials and services have been budgeted modestly. Professional services include the cost of a contract planner, which was used in the current year as well. Per state code, we will continue to break out the TRT revenues 70/30 to better account for the expenditures, with the tourism dollars continuing to build until expended as they are restricted. 70% of TRT dollars should be spent on tourism which is defined as those activities which target visitors from at least

50 miles away (beautification projects; Pit Stop materials and supplies; and wayfinding). 30% of TRT dollars are non-restrictive and this budget allocates the funds under community promotion. City council has historically chosen to spend these dollars on grants and donation. Council will need to decide how to expend these dollars going forward as there are other pressing needs within the City. In previous years, parks maintenance had been budgeted in the Street fund as this is where the grant revenue was received to build the parks. Parks maintenance is not an allowable use of the restricted gas tax revenues and as such this line item has been moved to community development.

Of note is the debt service in this fund for the Greenhouses. The original debt is a 25-year loan initiated in 2019 for \$350,000 at 3.43% interest. The loan term ends in 2043. City staff will continue to monitor and evaluate how best to deal with the greenhouses.

#### *Motor Pool Fund*

The motor pool fund operates strictly by transfers in from the Water, Sewer, Fire (General) and Street funds. Vehicle purchases, operation, maintenance and employee wages are attributed to motor pool. In the future, staff suggests the city eliminate the motor pool fund and show vehicle purchases and work attributed to each fund. Large cities with fire and police and Public Works fleet vehicles do often have motor pool funds; they also have employees and fleet directors who work as full-time employees.

#### *Unpaid Comp Fund*

Historically, the city used this fund to account for its compensation obligations that were to be paid out upon future events such as employee termination. The fund is not necessary or required for external regulations and in the interest of simplifying and clarifying the financial statements, Staff is recommending its use be discontinued and the remaining balance drawn down as qualifying events occur.

#### *Water Fund*

Revenue for the water fund primarily consists of utilities and net working capital. Planned utility fee increases were not budgeted for the sake of conservatism.

Capital outlay has been budgeted for equipment in the amount of \$10,000, continued water meter replacements in the amount of \$41,409, undefined water system improvements in the amount of \$105,000 and continued well rehab in the amount of \$75,000.

The Water Fund has been operating well with reasonable reserves. The fund also maintains a modest contingency of \$150,000 and unappropriated fund balance of \$704,831. It is the City's goal to achieve a \$2,000,000 unappropriated ending fund balance in the water fund as this amount has been deemed a necessity to ensure the continued delivery of reliable water services in perpetuity. The unappropriated balance will help maintain the health of the fund as a loan is budgeted to help the sewer fund balance.

The Water Fund currently has two outstanding debts:

*Consolidation Loan:*

The City applied for and received a loan from Washington Federal in 2018 for sewer system improvements, fire hall improvements, and to refinance other existing City debt. The loan of \$2,182,952 (74% Water Fund and 26% Sewer Fund) is paid over 10 years, including interest at 3.34%. Interest payments are made semiannually on June 1 and December 1. Principal payments began December 1, 2018 and will continue through December 1, 2027.

*Business Oregon Loan:*

The City received a loan from the Oregon Business Development Department in 2021 for the purchase and clean-up of the designated brownfield property formerly owned by Iron Triangle. The loan was approved in the amount of \$595,000, although only \$506,655 had been draw by the City as of June 30, 2021. The first loan payment of interest only was due on December 1, 2021 in the amount of \$32,700, with subsequent payments in the same amount due annually through December 1, 2039 with a final payment due on December 1, 2040 in the amount of \$23,446.

*Sewer Fund (combined with Joint Sewer Fund in the prior year)*

Unfortunately, the sewer fund starts the FY25-26 year with a very low net working capital balance of \$523 due to over expenditures in the current and prior budget years as a result of past obligations.

The Sewer Fund also contributes 26% of the Debt consolidation from Washington Federal as explained in the Water Fund.

A large priority for the City and this fund is completion of the sewer plant. FY25-26 the City will complete final design, procure the package plant, and complete the utility rate study; all funded through grants and loans. Although the City has lobbied for State and federal funding , until the nature and source of the funding is assured, no amount has been budgeted in either revenue or expenditure for the continuation of the sewer plant project. The anticipation is that the appropriate expenditures and revenues will be brought in via council resolution when the funds are identified.

**Conclusion**

It has been a pleasure working with Rob Gaslin CPA of Gaslin Accounting CPAs and putting together this document for the city. I want to thank the staff, the citizens and the city council for helping to make our City a great place to live, work and play. I hope the Citizens can appreciate that while there are some ongoing budget issues with the URA, the City's budget is becoming healthier each year. The city has seen an overwhelming amount of change and I am confident John Day will prosper and thrive in the future.

Sincerely,

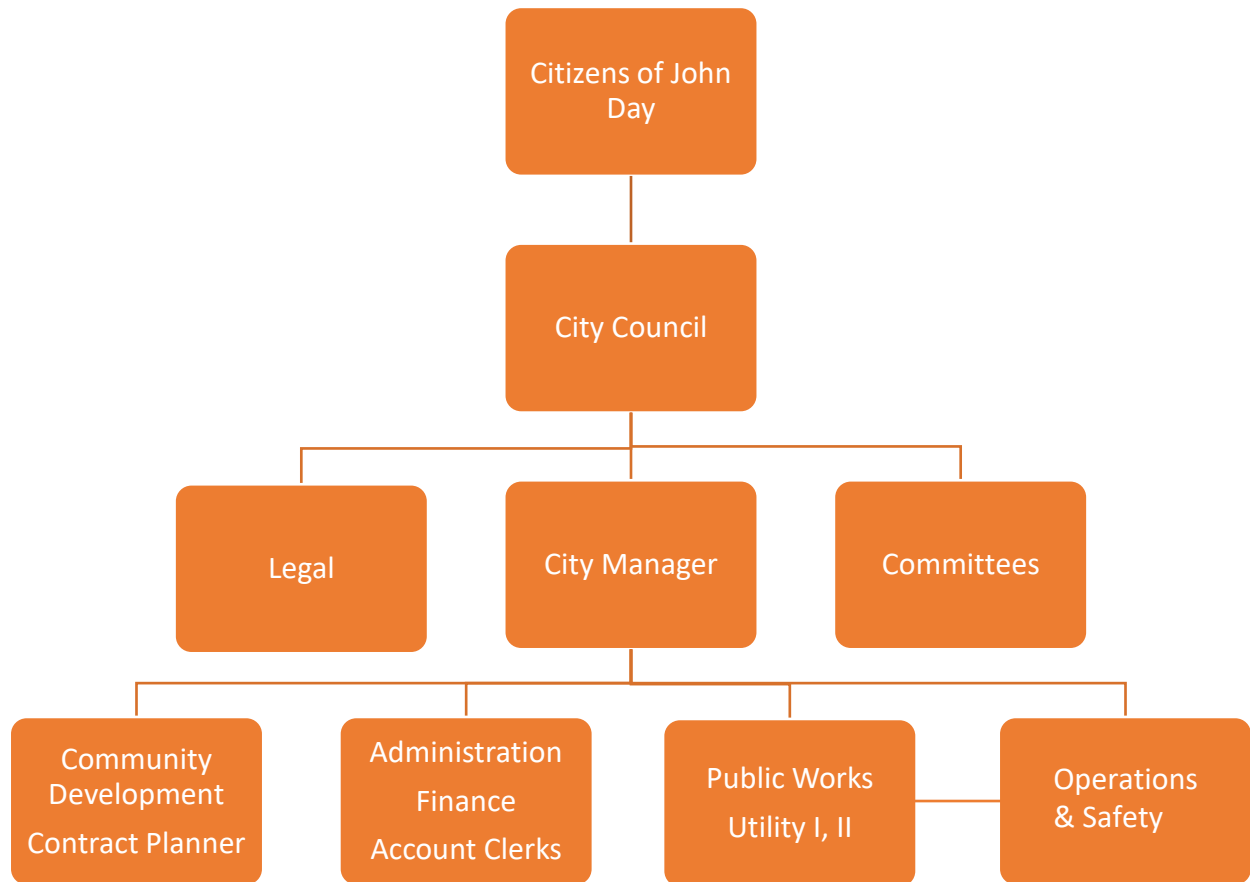
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Melissa Bethel  
City Manager

# Annual Budget for the City of John Day

## Organizational Chart



# 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

- A portion of Transient Room Tax (TRT) funds are allocated each year to community groups that help to support John Day citizens.
- 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.

## **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 usually 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 an equal number of citizen members.

## **Budget Committee Meeting**

Notice of the Budget Committee public hearings, which are usually held in May, are published in the Blue Mountain Eagle and on the city's website preceding the meeting. At the first budget committee meeting, it may be typical for the Budget Committee to hear community sponsorship requests. In addition to the sponsorship requests the Budget Officer delivers 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.cityofjohnaday.com](http://www.cityofjohnaday.com).

### **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 may 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, however, it may be handed out at the first budget 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.



## FY25-26 PROPOSED BUDGET CALENDAR

|  |                                       |
|--|---------------------------------------|
| Approve Budget Calendar                                | March 11, 2025                        |
| Appoint Committee members                              | April 8, 2025                         |
| Council finance Workshop: 5:00                         | April 22, 2025 (Before Council mtg)   |
| Published budget meeting notices                       | April 30, 2025 & May 7, 2025          |
| Publish budget meeting notice (website)                | April 30, 2025                        |
| 1 <sup>st</sup> Budget meeting 5:30-7:00               | May 12, 2025 (Day Before Council mtg) |
| 2 <sup>nd</sup> Budget meeting and public hearing 5:30 | May 27, 2025 (Before Council mtg)     |
| Published notice for Council Hearing                   | June 11, 2025                         |
| Budget Adoption (Council)                              | June 24, 2025                         |

## FY25-26 URBAN RENEWAL BUDGET CALENDAR:

|  |   |
|--|---|
| Approve Budget Calendar                                | March 11, 2025                                |
| Appoint budget officer and committee members           | April 8, 2025 (URA to be held before CC mtg)  |
| Published budget meeting notices                       | April 30, 2025 & May 7, 2025                  |
| URA Board Finance Workshop: 5:00                       | April 22, 2025 (Combined w/ Council Workshop) |
| 1 <sup>st</sup> Budget Meeting 5:30-7:00               | May 12, 2025 (Before Council Budget)          |
| 2 <sup>nd</sup> Budget meeting and public hearing 5:30 | May 27, 2025 (Before Council mtg)             |
| Publish URA Board Hearing                              | June 11, 2025                                 |
| Budget Adoption (URA Board) 6:00                       | June 24, 2025 (Before Council Mtg)            |

# 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 La Pine 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](http://www.cityofjohnday.com)

# Budget Worksheets by Fund

# General Fund



# CITY OF JOHN DAY

## REVENUES

### GENERAL FUND (01-000)

| Historical Data |         | Current Year |           | GENERAL FUND REVENUES |                                    | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|-----------------------|------------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                       |                                    | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                       |                                    |                               |                          |                       |
|                 |         |              |           | Account #             |                                    |                               |                          |                       |
| 407,414         | 125,512 | 98,325       | (15,102)  | 40110                 | NET WORKING CAPITAL                | 287,189                       |                          |                       |
|                 |         |              |           |                       | REVENUES - ADMIN                   |                               |                          |                       |
| 334,204         | 343,092 | 350,000      | 353,385   | 42100                 | PROPERTY TAXES                     | 350,000                       |                          |                       |
| 13,498          | 35,000  | 37,500       | 37,500    | 43000                 | PMT IN LIEU OF FRANCHISE FEE - WTR | 40,000                        |                          |                       |
| 34,348          | 37,500  | 38,700       | 38,700    | 43001                 | PMT IN LIEU OF FRANCHISE FEE - SWR | 40,000                        |                          |                       |
| 114,432         | 110,290 | 110,000      | 110,000   | 43050                 | OR TRAIL ELECTRIC COOP             | 110,000                       |                          |                       |
| 9,737           | 7,521   | 7,000        | 7,000     | 43105                 | CENTURY LINK                       | 7,000                         |                          |                       |
| 11,130          | 15,135  | 15,000       | 13,500    | 43125                 | CLARKS GARBAGE DISPOSAL            | 15,000                        |                          |                       |
| 31,605          | 45,213  | 35,000       | 42,600    | 43130                 | OREGON TELEPHONE                   | 35,000                        |                          |                       |
| 13,503          | 10,153  | 9,000        | 9,000     | 43350                 | BUSINESS LICENSE/SOCIAL            | 9,000                         |                          |                       |
| 120             | -       | 100          | 100       | 43360                 | LIQUOR LICENSES                    | 100                           |                          |                       |
| 2,050           | -       | -            | -         | 43370                 | LAND USE FEES                      | -                             |                          |                       |
|                 | -       | -            | -         | NEW                   | URA - LOAN PAYMENT                 | 69,000                        |                          |                       |
| 7,000           | 7,000   | 5,000        | 5,000     | 44385                 | URA - ADMINISTRATION               | 5,000                         |                          |                       |
| 1,220           | 1,529   | 1,000        | 1,100     | 44500                 | CIGARETTE TAX                      | 1,000                         |                          |                       |
| 2,564           | 4,654   | 4,000        | 3,500     | 44500                 | MARIJUANA TAX                      | 3,000                         |                          |                       |
| 6,189           | -       | -            | -         | 44635                 | COVID 19 FUNDING                   | -                             |                          |                       |
| -               | -       | 1,265,000    | -         | 44661                 | GRANT REVENUE                      | -                             |                          |                       |
| 20,163          | 20,689  | 20,000       | 20,000    | 44740                 | STATE REVENUE SHARING              | 20,000                        |                          |                       |
| 33,419          | 31,826  | 30,000       | 28,000    | 44760                 | LIQUOR TAX                         | 28,000                        |                          |                       |
| 8,050           | 5,257   | 500          | 500       | 45450                 | INTEREST INCOME                    | 500                           |                          |                       |
|                 | -       | 925,000      | -         | 45460                 | BUSINESS OREGON LOAN - URA         | 925,000                       |                          |                       |
|                 | -       | 20,400       | 20,400    | 44200                 | RENT INCOME                        | 20,400                        |                          |                       |
| -               | -       | 66,586       | -         | 44896                 | TRANSFER IN FROM IT FUND CLOSURE   | -                             |                          |                       |
| 1,050,646       | 800,371 | 3,038,111    | 675,183   |                       | TOTAL REVENUES - ADMIN             | 1,965,189                     | -                        | -                     |

| Historical Data |           | Current Year |           | SUMMARY |                             | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|---------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |         |                             | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                             |                               |                          |                       |
|                 |           |              |           |         |                             |                               |                          |                       |
| 1,107,142       | 856,098   | 3,172,840    | 733,393   |         | TOTAL REVENUES              | 2,134,918                     | -                        | -                     |
| (837,117)       | (704,574) | (2,872,180)  | (303,149) |         | EXPENDITURES - GENERAL FUND | (1,787,360)                   | -                        | -                     |
| (144,513)       | (166,626) | (300,660)    | (143,054) |         | EXPENDITURES - FIRE         | (347,558)                     | -                        | -                     |
| 125,512         | (15,102)  | (0)          | 287,189   |         | TOTALS                      | (0)                           | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### GENERAL FUND (01-000)

| Historical Data |         | Current Year |           | ADMINISTRATIVE DEPARTMENT<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|---|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |   |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |   |                                |                               |                          |                       |
|                 |         |              |           | Account #                                 | PERSONNEL SERVICES             |                               |                          |                       |
| 72,009          | 52,392  | 60,000       | 38,000    | 61050                                     | WAGES AND SALARIES             | 79,500                        | -                        | -                     |
| 407             | 610     | 700          | -         | 61150                                     | OVERTIME                       | -                             | -                        | -                     |
| 23,401          | 16,963  | 32,421       | 7,000     | 61250                                     | EMPLOYER PAID EMPLOYEE BENEFIT | 47,254                        | -                        | -                     |
| 2,710           | 4,638   | 5,500        | 4,000     | 61252                                     | PERS EXPENSE                   | 11,300                        | -                        | -                     |
| 1,935           | 2,661   | 4,000        | 2,000     | 61253                                     | PERS IAP EXPENSE               | 6,000                         | -                        | -                     |
| 3,754           | -       | -            | -         | 61400                                     | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 104,216         | 77,264  | 102,621      | 51,000    |   | TOTAL PERSONNEL SERVICES       | 144,054                       | -                        | -                     |

|                |                |                |                | Account # | MATERIALS AND SERVICES              |                |   |   |
|----------------|----------------|----------------|----------------|-----------|-------------------------------------|----------------|---|---|
| 4,755          | 969            | 1,000          | 1,000          | 62100     | ADVERTISING                         | 1,000          | - | - |
| 4,163          | -              | 11,000         | 3,500          | 62300     | AUDIT                               | 7,000          | - | - |
| 4,970          | 7,179          | 8,000          | 3,000          | 62400     | BUILDING MAINTENANCE                | 8,000          | - | - |
| -              | -              | 100,000        | 35,000         | 62450     | PUBLIC SAFETY                       | 100,000        | - | - |
| 38             | 1,542          | -              | -              | 62460     | CODE ENFORCEMENT                    | -              | - | - |
| 4,253          | 3,869          | -              | -              | 62490     | COMMUNITY PROMOTION                 | -              | - | - |
| 4,884          | 2,021          | 5,000          | 4,500          | 62650     | DUES AND SUBSCRIPTIONS              | 6,000          | - | - |
| 1,263          | 4,785          | -              | -              | 62710     | DISPATCH SERVICES                   | -              | - | - |
| -              | 2,737          | 5,000          | 3,000          | 62740     | ELECTION EXPENSE                    | 5,000          | - | - |
| 321            | 1,344          | 1,500          | 250            | 62850     | EQUIPMENT LEASE AND RENTAL          | 1,500          | - | - |
| 1,095          | 605            | 1,000          | 1,100          | 62900     | REPAIRS & MAINTENANCE               | 1,000          | - | - |
| 4,862          | 6,510          | 9,000          | 9,000          | 63300     | INSURANCE                           | 10,000         | - | - |
| 21,970         | -              | -              | -              | 63420     | LAND USE PLANNING EXPENSE           | -              | - | - |
| 41,451         | 126,531        | 50,000         | 53,000         | 63450     | LEGAL                               | 60,000         | - | - |
| 1,325          | 3,519          | 5,000          | 1,000          | 63460     | LICENSES AND FEES                   | 5,000          | - | - |
| 13,947         | 969            | 15,000         | 6,900          | 63500     | MEETINGS, TRAVEL & TRAINING         | 15,000         | - | - |
| 14,231         | 4,088          | 7,000          | 100            | 63550     | MISCELLANEOUS EXPENSE               | 5,000          | - | - |
| 4,627          | 9,988          | 15,000         | 28,000         | 63800     | OPERATING SUPPLIES                  | 20,000         | - | - |
| 161,461        | 101,099        | 40,000         | 28,500         | 63825     | PROFESSIONAL SERVICES               | 68,500         | - | - |
| 620            | 1,471          | 3,000          | 1,000          | 63950     | POSTAGE                             | 3,000          | - | - |
| 11,555         | 10,593         | 20,000         | 20,205         | 64000     | COMPUTERS & SOFTWARE                | 20,000         | - | - |
| 12,612         | 13,682         | 15,000         | 14,000         | 64798     | UTILITIES                           | 15,000         | - | - |
| <b>314,403</b> | <b>303,501</b> | <b>311,500</b> | <b>213,055</b> |           | <b>TOTAL MATERIALS AND SERVICES</b> | <b>351,000</b> | - | - |

# CITY OF JOHN DAY

## EXPENDITURES

### GENERAL FUND (01-000)

| Historical Data |         | Current Year |           | ADMINISTRATIVE DEPARTMENT<br>EXPENDITURES<br>Continued |                       | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--|-----------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |  |                       | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |  |                       |                               |                          |                       |
|                 |         |              |           | Account #  | CAPITAL OUTLAY        |                               |                          |                       |
| -               | 2,350   | 11,000       | -         | 65200  | BUILDING IMPROVEMENTS | 30,000                        | -                        | -                     |
| -               | -       | 21,000       | -         | 65225  | COMPUTER EQUIPMENT    | 21,000                        | -                        | -                     |
| -               | -       | 1,400,000    | -         | 65226  | EDA GRANT             | -                             | -                        | -                     |
| -               | -       | 65,000       | 3,035     | 65227  | BTAP GRANT            | -                             | -                        | -                     |
| -               | 2,350   | 1,497,000    | 3,035     |  | TOTAL CAPITAL OUTLAY  | 51,000                        | -                        | -                     |

|   |   |   |   | Account # | DEBT SERVICE                        |        |   |   |
|---|---|---|---|-----------|-------------------------------------|--------|---|---|
| - | - | - | - | NEW       | DEBT SERVICE - BUSINESS OR URA LOAN | 69,000 | - | - |
| - | - | - | - |           |                                     | -      | - | - |
| - | - | - | - |           | TOTAL CAPITAL OUTLAY                | 69,000 | - | - |

|         |         |         |        | Account # | NONDEPARTMENTAL                   |           |   |   |
|---------|---------|---------|--------|-----------|-----------------------------------|-----------|---|---|
| -       | 152,452 | 36,059  | 36,059 | 67450     | TRANSFER TO COMMUNITY DEVELOPMENT | 124,116   | - | - |
| 4,139   | -       | -       | -      | 67870     | TRANSFER TO OTHER FUNDS - MP      | -         | - | - |
| 414,359 | 169,007 | -       | -      | 67892     | TRANSFER TO STREET FUND           | -         | - | - |
| -       | -       | 925,000 | -      | 67893     | TRANSFER TO URA                   | 925,000   | - | - |
| -       | -       | -       | -      | 67100     | OPERATING CONTINGENCY             | 123,190   | - | - |
| 418,498 | 321,459 | 961,059 | 36,059 |           | TOTAL NONDEPARTMENTAL             | 1,172,306 | - | - |

|         |         |           |         |  |                  |           |   |   |
|---------|---------|-----------|---------|--|------------------|-----------|---|---|
| 837,117 | 704,574 | 2,872,180 | 303,149 |  | TOTAL DEPARTMENT | 1,787,360 | - | - |
|---------|---------|-----------|---------|--|------------------|-----------|---|---|

## REVENUES

### GENERAL FUND (01-050)

| Historical Data |         | Current Year |           | FIRE DEPARTMENT REVENUES |                       | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--------------------------|-----------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                          |                       | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                          |                       |                               |                          |                       |
|                 |         |              |           |                          | REVENUES - FIRE       |                               |                          |                       |
| 13,698          | 10,570  | 10,570       | 20,000    | 44200                    | RENTAL INCOME         | 10,570                        | -                        | -                     |
| 42,798          | 45,157  | 29,159       | 38,210    | 44720                    | RURAL FIRE DISTRICT   | 29,159                        | -                        | -                     |
| -               | -       | 95,000       | -         | 45250                    | GRANT REVENUE         | 130,000                       | -                        | -                     |
| -               | -       | -            | -         | 45260                    | OTHER INCOME          | -                             | -                        | -                     |
| 56,496          | 55,727  | 134,729      | 58,210    |                          | TOTAL REVENUES - FIRE | 169,729                       | -                        | -                     |

## EXPENDITURES

### GENERAL FUND (01-050)

| Historical Data |         | Current Year |           | FIRE DEPARTMENT EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                              |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                              |                                |                               |                          |                       |
|                 |         |              |           | Account #                    | PERSONNEL SERVICES             |                               |                          |                       |
| 21,927          | 22,913  | 28,000       | 22,300    | 61050                        | WAGES AND SALARIES             | 51,723                        | -                        | -                     |
| 102             | 122     | 300          | -         | 61150                        | OVERTIME                       | -                             | -                        | -                     |
| 12,401          | 13,764  | 15,579       | 7,476     | 61250                        | EMPLOYER PAID EMPLOYEE BENEFIT | 31,070                        | -                        | -                     |
| 2,738           | 2,978   | 3,439        | 3,300     | 61252                        | PERS EXPENSE                   | 6,722                         | -                        | -                     |
| 1,323           | 1,531   | 1,600        | 1,337     | 61253                        | PERS IAP EXPENSE               | 1,800                         | -                        | -                     |
| 693             | -       | -            | -         | 61400                        | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 39,184          | 41,308  | 48,918       | 34,413    |                              | TOTAL PERSONNEL SERVICES       | 91,316                        | -                        | -                     |

|        |        |         |        | Account # | MATERIALS AND SERVICES       |         |   |   |
|--------|--------|---------|--------|-----------|------------------------------|---------|---|---|
| 200    | 530    | 500     | 310    | 62650     | DUES AND SUBSCRIPTIONS       | 500     | - | - |
| 1,580  | 1,800  | 3,500   | 4,500  | 62710     | DISPATCH SERVICES            | 5,500   | - | - |
| 279    | 185    | 400     | 100    | 62850     | EQUIPMENT LEASE AND RENTAL   | 400     | - | - |
| 4,310  | 3,473  | 10,000  | 2,350  | 62900     | REPAIRS & MAINTENANCE        | 10,000  | - | - |
| 12,286 | 12,106 | 18,000  | 5,100  | 62950     | FIRE COST                    | 18,000  | - | - |
| 2,508  | 3,127  | 3,800   | 3,800  | 63300     | INSURANCE                    | 3,800   | - | - |
| -      | 500    | 1,000   | 600    | 63450     | LEGAL                        | 1,000   | - | - |
| -      | 15     | 400     | -      | 63460     | LICENSES AND FEES            | 500     | - | - |
| 3,391  | 1,362  | 3,000   | 3,700  | 63550     | MISCELLANEOUS EXPENSE        | 4,000   | - | - |
| 924    | 19,432 | 15,000  | 6,500  | 63800     | OPERATING SUPPLIES           | 15,000  | - | - |
| 1      | -      | 50      | -      | 63950     | POSTAGE                      | 50      | - | - |
| -      | -      | 600     | 2,000  | 64000     | COMPUTERS & SOFTWARE         | 2,000   | - | - |
| -      | -      | 2,500   | 500    | 64160     | SAFETY PROGRAM               | 2,500   | - | - |
| 1,869  | 5,508  | 5,000   | 2,000  | 64450     | MEETINGS, TRAVEL & TRAINING  | 5,000   | - | - |
| 9,990  | 9,288  | 15,000  | 9,190  | 64798     | UTILITIES                    | 15,000  | - | - |
| -      | -      | 100,000 | -      | 65095     | GRANT EXPENDITURE            | 100,000 | - | - |
| 37,338 | 57,326 | 178,750 | 40,650 |           | TOTAL MATERIALS AND SERVICES | 183,250 | - | - |

# CITY OF JOHN DAY

## EXPENDITURES

### GENERAL FUND (01-050)

| Historical Data |         | Current Year |           | FIRE DEPARTMENT<br>Continued |                      | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|------------------------------|----------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                              |                      | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                              |                      |                               |                          |                       |
|                 |         |              |           | Account #                    | CAPITAL OUTLAY       |                               |                          |                       |
| -               | -       | 5,000        | -         | 65200                        | BUILDINGS            | 5,000                         |                          | -                     |
| -               | -       | -            | -         | 65600                        | CAPITAL EXPENDITURES | -                             | -                        | -                     |
| -               | -       | -            | -         |                              |                      | -                             | -                        | -                     |
| -               | -       | 5,000        | -         |                              | TOTAL CAPITAL OUTLAY | 5,000                         | -                        | -                     |

|        |        |        |        | Account # | NONDEPARTMENTAL             |        |   |   |
|--------|--------|--------|--------|-----------|-----------------------------|--------|---|---|
| 42,992 | 42,992 | 42,992 | 42,992 | 67850     | TRANSFER TO WATER FUND      | 42,992 | - | - |
| 25,000 | 25,000 | 25,000 | 25,000 | 67870     | TRANSFER TO MOTOR POOL FUND | 25,000 | - | - |
| -      | -      | -      | -      |           |                             | -      | - | - |
| 67,992 | 67,992 | 67,992 | 67,992 |           | TOTAL NONDEPARTMENTAL       | 67,992 | - | - |

|         |         |         |         |  |                  |         |   |   |
|---------|---------|---------|---------|--|------------------|---------|---|---|
| 144,513 | 166,626 | 300,660 | 143,054 |  | TOTAL DEPARTMENT | 347,558 | - | - |
|---------|---------|---------|---------|--|------------------|---------|---|---|

# Street Fund

# CITY OF JOHN DAY

## REVENUES

### STREET FUND (06-000)

| Historical Data |           | Current Year |           | STREET FUND REVENUES |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|----------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |                      |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                      |                              |                               |                          |                       |
|                 |           |              |           | Account #            |                              |                               |                          |                       |
| (458,072)       | 419,579   | 313,604      | 408,910   | 40110                | NET WORKING CAPITAL          | 555,871                       |                          | -                     |
|                 |           |              |           |                      | REVENUES - STREET            |                               |                          |                       |
| 130,984         | 130,968   | 116,000      | 130,147   | 44640                | GASOLINE TAX                 | 130,000                       |                          | -                     |
| 168,569         | 169,696   | 170,000      | 175,973   | 44650                | GRANT COUNTY FOREST RECEIPTS | -                             |                          | -                     |
| 25,000          |           | -            | -         | 44665                | GRANT PROCEEDS 4TH ST        | -                             | -                        | -                     |
| 414,359         | 169,007   | -            | -         | 44820                | TRANSFER FROM GENERAL FUND   | -                             | -                        | -                     |
| 245,970         | 17,000    | -            | -         | 44830                | TRANSFER FROM WATER FUND     | -                             | -                        | -                     |
| 10,134          | 30,000    | -            | -         | 44840                | TRANSFER FROM SEWER FUND     | -                             | -                        | -                     |
| 575             |           | -            | -         | 45260                | OTHER INCOME                 | -                             | -                        | -                     |
| 2,513           |           | -            | -         | 45450                | INTEREST INCOME              | -                             | -                        | -                     |
| 1,720,560       | 353,501   | 25,000       | -         | 45250                | GRANT REVENUE                | 250,000                       | -                        | -                     |
| -               | -         | -            | -         |                      |                              | -                             | -                        | -                     |
| 2,260,592       | 1,289,751 | 624,604      | 715,030   |                      | TOTAL REVENUES - STREET      | 935,871                       | -                        | -                     |

|           |           |         |         |  |                |         |   |   |
|-----------|-----------|---------|---------|--|----------------|---------|---|---|
| 2,260,592 | 1,289,751 | 624,604 | 715,030 |  | TOTAL REVENUES | 935,871 | - | - |
|-----------|-----------|---------|---------|--|----------------|---------|---|---|

| Historical Data |           | Current Year |           | SUMMARY |                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|---------|----------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |         |                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                |                               |                          |                       |
|                 |           |              |           |         |                |                               |                          |                       |
| 2,260,592       | 1,289,751 | 624,604      | 715,030   |         | TOTAL REVENUES | 935,871                       | -                        | -                     |
| (1,841,013)     | (880,841) | (624,604)    | (244,712) |         | EXPENDITURES   | (935,871)                     | -                        | -                     |
| 419,579         | 408,910   | -            | 470,318   |         | TOTALS         | 0                             | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### STREET FUND (06-000)

| Historical Data |         | Current Year |           | STREET FUND EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                          |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                          |                                |                               |                          |                       |
|                 |         |              |           | Account #                | PERSONNEL SERVICES             |                               |                          |                       |
| 91,839          | 85,951  | 160,000      | 77,650    | 61050                    | WAGES AND SALARIES             | 130,000                       |                          | -                     |
| 1,306           | 1,797   | 5,700        | -         | 61150                    | OVERTIME                       | -                             |                          | -                     |
| 41,068          | 31,664  | 73,850       | 21,700    | 61250                    | EMPLOYER PAID EMPLOYEE BENEFIT | 47,891                        |                          | -                     |
| 6,842           | 6,430   | 12,304       | 7,600     | 61252                    | PERS EXPENSE                   | 9,725                         |                          | -                     |
| 4,804           | 4,598   | 8,639        | 4,427     | 61253                    | PERS IAP EXPENSE               | 6,954                         |                          | -                     |
| 11,146          | -       | -            | -         | 61400                    | UNPAID COMPENSATION            |                               |                          | -                     |
| 157,005         | 130,440 | 260,493      | 111,377   |                          | TOTAL PERSONNEL SERVICES       | 194,571                       | -                        | -                     |

|         |         |         |        | Account # | MATERIALS AND SERVICES       |         |   |   |
|---------|---------|---------|--------|-----------|------------------------------|---------|---|---|
| 80,000  | -       | 100     | 500    | 62100     | ADVERTISING                  | 100     |   |   |
| 2,225   | -       | 5,400   | 3,500  | 62300     | AUDIT                        | 7,000   |   |   |
| 1,803   | 492     | 2,000   | 500    | 62650     | DUES AND SUBSCRIPTIONS       | 2,000   |   |   |
| 203     | 208     | 1,500   | 200    | 62850     | EQUIPMENT LEASE AND RENTAL   | 1,500   |   |   |
| 147     | 157     | 2,100   | 500    | 62900     | REPAIRS & MAINTENANCE        | -       |   |   |
| 8,162   | 10,100  | 12,200  | 12,200 | 63300     | INSURANCE                    | 14,000  |   |   |
| -       | 69,048  | -       | -      | 63355     | BUSINESS GRANTS              | -       |   |   |
| 3,280   | -       | 9,000   | 13,200 | 63450     | LEGAL                        | 10,000  |   |   |
| 322     | -       | 5,000   | 1,000  | 63500     | MEETINGS, TRAVEL & TRAINING  | 5,000   |   |   |
| 1,803   | 1,021   | 1,000   | -      | 63550     | MISCELLANEOUS EXPENSE        | 1,000   |   |   |
| 9,478   | 649     | 10,000  | 3,000  | 63800     | OPERATING SUPPLIES           | 10,000  |   |   |
| 9,836   | 20,053  | 15,000  | 16,000 | 63825     | PROFESSIONAL SERVICES        | 26,000  |   |   |
| 21,355  | 17,266  | 30,000  | 1,500  | 63877     | PARKS & BUILDING MAINTENANCE | -       |   |   |
| 3,824   | -       | 10,000  | 7,500  | 64000     | COMPUTERS & SOFTWARE         | 10,000  |   |   |
| 5,536   | 16,568  | 13,500  | 500    | 64300     | STREET REPAIR/MAINTENANCE    | 16,000  |   |   |
| 17,069  | 2,650   | 15,000  | 100    | 64100     | CONTRACTED SERVICES          | 15,000  |   |   |
| 29,247  | 34,550  | 37,000  | 33,000 | 64798     | UTILITIES                    | 37,000  |   |   |
| 194,290 | 172,762 | 168,800 | 93,200 |           | TOTAL MATERIALS AND SERVICES | 154,600 | - | - |



# CITY OF JOHN DAY

## EXPENDITURES

### STREET FUND (06-000)

| Historical Data |         | Current Year |           | STREET FUND<br>Continued |                            | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--------------------------|----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                          |                            | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                          |                            |                               |                          |                       |
|                 |         |              |           | Account #                | CAPITAL OUTLAY             |                               |                          |                       |
| 249,626         | -       | -            | -         | 65111                    | INTEGRATED PARK PROJECT    | -                             | -                        | -                     |
| 1,005,270       | 13,270  | -            | -         | 65235                    | 4TH STREET REPAIR          | -                             | -                        | -                     |
| 836             | -       | -            | -         | 65350                    | COMMUNICATIONS EQUIPMENT   | -                             | -                        | -                     |
| 6,432           | 1,352   | -            | -         | 65400                    | CHAROLAIS HTS INTERSECTION | -                             | -                        | -                     |
| 19,399          | 463,910 | -            | -         | 65700                    | 395 S PROJECT              | -                             | -                        | -                     |
| 116,775         | -       | -            | -         | 65701                    | CANTON STREET PROJECT      | -                             | -                        | -                     |
| 51,380          | 59,107  | -            | -         | 65850                    | TRAILS & BRIDGE            | 100,000                       | -                        | -                     |
| -               | -       | -            | -         | 66411                    | SCA GRANT                  | 250,000                       | -                        | -                     |
| -               | -       | 30,000       | 135       | 66425                    | STREET REPAIR              | 100,000                       | -                        | -                     |
|                 |         |              |           |                          |                            |                               |                          |                       |
| 1,449,718       | 537,639 | 30,000       | 135       |                          | TOTAL CAPITAL OUTLAY       | 450,000                       | -                        | -                     |

|        |        |         |        | Account # | NONDEPARTMENTAL             |         |   |   |
|--------|--------|---------|--------|-----------|-----------------------------|---------|---|---|
| 40,000 | 40,000 | 40,000  | 40,000 | 67870     | TRANSFER TO MOTOR POOL FUND | 20,000  | - | - |
| -      | -      | 125,312 | -      | 67100     | OPERATING CONTINGENCY       | 116,700 | - | - |
|        |        |         |        |           |                             |         |   |   |
| 40,000 | 40,000 | 165,312 | 40,000 |           | TOTAL NONDEPARTMENTAL       | 136,700 | - | - |

|           |         |         |         |  |            |         |   |   |
|-----------|---------|---------|---------|--|------------|---------|---|---|
| 1,841,013 | 880,841 | 624,604 | 244,712 |  | TOTAL FUND | 935,871 | - | - |
|-----------|---------|---------|---------|--|------------|---------|---|---|

# IT Fund

# CITY OF JOHN DAY

## REVENUES

### IT FUND (07-000)

| Historical Data |           | Current Year |           | IT FUND REVENUES |                            | Budget For Next Year 2025-26 |             |            |
|-----------------|-----------|--------------|-----------|------------------|----------------------------|------------------------------|-------------|------------|
| Actual          |           | Budget       | Estimated |                  |                            | Proposed By                  | Approved By | Adopted By |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                  |                            | Budget Officer               | Committee   | Council    |
|                 |           |              |           | Account #        |                            |                              |             |            |
| 2,510           | (118,106) | (159,804)    | (161,370) | 40110            | NET WORKING CAPITAL        | (69,270)                     |             | -          |
|                 |           |              |           |                  | REVENUES - IT FUND         |                              |             |            |
| -               | -         | -            | -         | 44210            | GRANT INCOME - EDA         | -                            |             | -          |
| -               | -         | -            | -         | 44250            | RENT INCOME                | -                            | -           | -          |
| -               | -         | -            | -         | 44260            | TRANSFER FROM GENERAL FUND | -                            | -           | -          |
| 1               | -         | -            | -         | 44263            | INTEREST INCOME            | -                            | -           | -          |
| -               | -         | 250,000      | 130,000   | 44210            | PROPERTY SALE              | 100,000                      |             | -          |
| 2,511           | (118,106) | 90,196       | (31,370)  |                  | TOTAL REVENUES - IT FUND   | 30,730                       | -           | -          |

|       |           |        |          |  |                |        |   |   |
|-------|-----------|--------|----------|--|----------------|--------|---|---|
| 2,511 | (118,106) | 90,196 | (31,370) |  | TOTAL REVENUES | 30,730 | - | - |
|-------|-----------|--------|----------|--|----------------|--------|---|---|

| Historical Data |           | Current Year |           | SUMMARY |                | Budget For Next Year 2025-26 |             |            |
|-----------------|-----------|--------------|-----------|---------|----------------|------------------------------|-------------|------------|
| Actual          |           | Budget       | Estimated |         |                | Proposed By                  | Approved By | Adopted By |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                | Budget Officer               | Committee   | Council    |
|                 |           |              |           |         |                |                              |             |            |
| 2,511           | (118,106) | 90,196       | (31,370)  |         | TOTAL REVENUES | 30,730                       | -           | -          |
| (206,835)       | (43,264)  | (90,196)     | (37,900)  |         | EXPENDITURES   | (30,730)                     | -           | -          |
| (204,324)       | (161,370) | -            | (69,270)  |         | TOTALS         | -                            | -           | -          |

# CITY OF JOHN DAY

## EXPENDITURES

### IT FUND (07-000)

| IT FUND (07-000) |         |              |           |                         |                                |                               |                          |                       |
|------------------|---------|--------------|-----------|-------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Historical Data  |         | Current Year |           | IT FUND<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
| Actual           |         | Budget       | Estimated |                         |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23          | 2023-24 | 2024-25      | 2024-25   |                         |                                |                               |                          |                       |
|                  |         |              |           | Account #               | PERSONNEL SERVICES             |                               |                          |                       |
| 2,797            | 3,405   | 3,500        |           | 61050                   | WAGES AND SALARIES             | -                             |                          | -                     |
| 84               | 24      | 200          |           | 61150                   | OVERTIME                       | -                             |                          | -                     |
| 1,579            | 1,768   | 300          |           | 61250                   | EMPLOYER PAID EMPLOYEE BENEFIT | -                             |                          | -                     |
| 202              | 233     | 200          |           | 61252                   | PERS EXPENSE                   | -                             |                          | -                     |
| 144              | 156     | 150          |           | 61253                   | PERS IAP EXPENSE               | -                             |                          | -                     |
| 173              | -       |              | -         | 61400                   | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 4,979            | 5,586   | 4,350        | -         |                         | TOTAL PERSONNEL SERVICES       | -                             | -                        | -                     |

|       |        |        |        | Account # | MATERIALS AND SERVICES       |        |   |   |
|-------|--------|--------|--------|-----------|------------------------------|--------|---|---|
| -     | -      | 100    | 300    | 62100     | ADVERTISING                  | 300    |   |   |
| 4,072 | -      | 10,000 | 1,000  | 62300     | AUDIT                        | 1,000  |   |   |
| 2,940 | -      | -      | -      | 62650     | DUES AND SUBSCRIPTIONS       | -      |   |   |
| -     | -      | -      | -      | 62900     | EQUIPMENT MAINTENANCE        | -      |   |   |
| -     | 3,997  | 4,000  | 17,000 | 63450     | LEGAL                        | 4,000  |   |   |
| -     | -      | -      | -      | 63460     | LICENSES AND FEES            | -      |   |   |
| 299   | 160    | 160    | -      | 63500     | MEETINGS AND CONVENTIONS     | -      |   |   |
| 860   | 1,493  | 1,500  | 1,000  | 63550     | MISCELLANEOUS EXPENSE        | 19,630 |   |   |
| 5     | -      | -      | -      | 63650     | OFFICE SUPPLIES              | -      |   |   |
| 7     | 2,103  | -      | -      | 63800     | OPERATING SUPPLIES           | -      |   |   |
| -     | 3,106  | 3,000  | 11,500 | 63825     | PROFESSIONAL SERVICES        | 3,000  |   |   |
| 22    | -      | -      | 4,300  | 64000     | PROGRAMMER SERVICES/SOFTWARE | -      |   |   |
| 105   | 506    | 500    | 2,800  | 64798     | UTILITIES                    | 2,800  |   |   |
|       |        |        |        |           |                              |        |   |   |
| 8,310 | 11,365 | 19,260 | 37,900 |           | TOTAL MATERIALS AND SERVICES | 30,730 | - | - |

|        |        |   |   | Account # | CAPITAL OUTLAY          |   |   |   |
|--------|--------|---|---|-----------|-------------------------|---|---|---|
| -      | 3,804  | - | - | 65450     | EQUIPMENT PURCHASES     | - | - | - |
| 14,882 | 22,509 | - | - | 66408     | BROADBAND PROJECT - EDA | - | - | - |
| 71,158 | -      | - | - | 66413     | BROADBAND PROJECT - DAS | - | - | - |
| -      | -      | - | - |           |                         | - | - | - |
| 86,040 | 26,313 | - | - |           | TOTAL CAPITAL OUTLAY    | - | - | - |

|   |   |        |   | Account # | NONDEPARTMENTAL       |   |   |   |
|---|---|--------|---|-----------|-----------------------|---|---|---|
| - | - | -      | - | 67100     | OPERATING CONTINGENCY | - | - | - |
| - | - | 66,586 | - | 67876     | TRANSFER TO GENERAL   | - |   | - |
| - | - | 66,586 | - |           | TOTAL NONDEPARTMENTAL | - | - | - |

|        |        |        |        |  |                  |        |   |   |
|--------|--------|--------|--------|--|------------------|--------|---|---|
| 99,329 | 43,264 | 90,196 | 37,900 |  | TOTAL DEPARTMENT | 30,730 | - | - |
|--------|--------|--------|--------|--|------------------|--------|---|---|

# Debt Service Fund

# CITY OF JOHN DAY

## REVENUES

### DEBT SERVICE FUND (09-000)

| Historical Data |         | Current Year |           | DEBT SERVICE FUND |                               | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|-------------------|-------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                   |                               | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                   |                               |                               |                          |                       |
|                 |         |              |           | Account #         |                               |                               |                          |                       |
| 39,156          | 36,111  | 33,623       | 34,326    | 40110             | NET WORKING CAPITAL           | 33,030                        | -                        | -                     |
|                 |         |              |           |                   | REVENUES - DEBT SERVICE       |                               |                          |                       |
| 51,093          | 52,626  | 56,500       | 54,205    | 42150             | LOCAL OPTION LEVY             | 56,500                        | -                        | -                     |
| 1,014           | 1,044   | 200          | 1,000     | 45450             | INTEREST INCOME               | 200                           | -                        | -                     |
| -               | -       | -            | -         |                   |                               | -                             | -                        | -                     |
| 91,263          | 89,781  | 90,323       | 89,530    |                   | TOTAL REVENUES - DEBT SERVICE | 89,730                        | -                        | -                     |

|        |        |        |        |       | DEBT SERVICE                |        |   |   |
|--------|--------|--------|--------|-------|-----------------------------|--------|---|---|
| 44,000 | 45,000 | 45,000 | 46,000 | 45245 | FIRE HALL GO BOND PRINCIPAL | 45,000 |   | - |
| 11,152 | 10,455 | 11,500 | 10,500 | 44265 | FIRE HALL GO BOND INTEREST  | 11,500 |   | - |
| -      | -      | -      | -      |       |                             | -      |   | - |
| -      | -      | 33,823 | -      |       | UNAPPROPRIATED FUND BALANCE | 33,230 |   | - |
| -      | -      | -      | -      |       |                             | -      | - | - |
| 55,152 | 55,455 | 90,323 | 56,500 |       | TOTAL DEBT SERVICE          | 89,730 | - | - |

| Historical Data |          | Current Year |           | SUMMARY |                             | Budget For Next Year 2025-26  |                          |                       |
|-----------------|----------|--------------|-----------|---------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |          | Budget       | Estimated |         |                             | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24  | 2024-25      | 2024-25   |         |                             |                               |                          |                       |
|                 |          |              |           |         |                             |                               |                          |                       |
| 91,263          | 89,781   | 90,323       | 89,530    |         | TOTAL REVENUES              | 89,730                        | -                        | -                     |
| (55,152)        | (55,455) | (90,323)     | (56,500)  |         | EXPENDITURES - DEBT SERVICE | (89,730)                      | -                        | -                     |
| 36,111          | 34,326   | -            | 33,030    |         | TOTALS                      | 0                             | -                        | -                     |

# Community Development Fund

# CITY OF JOHN DAY

## REVENUES

### COMMUNITY DEVELOPMENT FUND (10-000)

| Historical Data |           | Current Year |           | COMMUNITY DEVELOPMENT FUND<br><br>REVENUES |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|--|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |  |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |  |                              |                               |                          |                       |
|                 |           |              |           | Account #                                  |                              |                               |                          |                       |
| (463,995)       | (232,440) | (21,430)     | (32,211)  | 40110                                      | NET WORKING CAPITAL          | 50,317                        | -                        | -                     |
|                 |           |              |           |  | REVENUES - COMM DEV FD       |                               |                          |                       |
| 45,297          | 51,471    | 35,000       | 58,000    | 42250                                      | TRANSIENT ROOM TAX           | 58,000                        |                          | -                     |
| 285,688         | -         | -            |           | 44635                                      | COVID FUNDING                | -                             |                          | -                     |
| -               | 152,452   | 36,059       | 36,059    | 44898                                      | TRANSFER FROM GENERAL FUND   | 124,116                       |                          | -                     |
| 79,746          | 79,956    | 79,000       | 78,000    | 45050                                      | ECONOMIC DEVELOPMENT FEE     | 78,000                        |                          | -                     |
| 7,069           | -         | -            |           | 45260                                      | MISCELLANEOUS INCOME         | -                             |                          | -                     |
| 221,567         | -         | -            |           | 45230                                      | SALE OF LAND                 | -                             |                          | -                     |
| 24,000          | -         | -            |           |  | RENT INCOME                  | -                             |                          | -                     |
|                 | -         | 5,000        | 3,500     | 45055                                      | PLANNING APPLICATION FEE     | 3,500                         |                          | -                     |
| 199,372         | 51,439    | 133,629      | 143,348   |  | TOTAL REVENUES - COMM DEV FD | 313,933                       | -                        | -                     |

|         |        |         |         |  |                |         |   |   |
|---------|--------|---------|---------|--|----------------|---------|---|---|
| 199,372 | 51,439 | 133,629 | 143,348 |  | TOTAL REVENUES | 313,933 | - | - |
|---------|--------|---------|---------|--|----------------|---------|---|---|

| Historical Data |          | Current Year |           | SUMMARY |                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|----------|--------------|-----------|---------|----------------|-------------------------------|--------------------------|-----------------------|
| Actual          |          | Budget       | Estimated |         |                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24  | 2024-25      | 2024-25   |         |                |                               |                          |                       |
|                 |          |              |           |         |                |                               |                          |                       |
| 199,372         | 51,439   | 133,629      | 143,348   |         | TOTAL REVENUES | 313,933                       | -                        | -                     |
| (408,046)       | (83,650) | (133,629)    | (93,031)  |         | EXPENDITURES   | (313,933)                     | -                        | -                     |
| (208,674)       | (32,211) | -            | 50,317    |         | TOTALS         | 0                             | -                        | -                     |



# CITY OF JOHN DAY

## EXPENDITURES

### COMMUNITY DEVELOPMENT FUND (10-000)

| Historical Data |         | Current Year |           | COMMUNITY DEVELOPMENT FUND<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |  |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |  |                                |                               |                          |                       |
|                 |         |              |           | Account #                                  | PERSONNEL SERVICES             |                               |                          |                       |
| 5,754           | 9,376   | 25,000       | 15,000    | 61050                                      | WAGES AND SALARIES             | 25,000                        | -                        | -                     |
| 18              | 12      | 700          | -         | 61150                                      | OVERTIME                       | 700                           | -                        | -                     |
| 3,367           | 5,532   | 14,629       | 2,200     | 61250                                      | EMPLOYER PAID EMPLOYEE BENEFIT | 14,750                        | -                        | -                     |
| 396             | 656     | 1,721        | 1,500     | 61252                                      | PERS EXPENSE                   | 1,749                         | -                        | -                     |
| 283             | 468     | 1,230        | 850       | 61253                                      | PERS IAP EXPENSE               | 1,248                         | -                        | -                     |
| 809             | -       | -            | -         | 61400                                      | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 10,627          | 16,044  | 43,280       | 19,550    |  | TOTAL PERSONNEL SERVICES       | 43,447                        | -                        | -                     |

|               |               |               |               | Account # | MATERIALS AND SERVICES              |                |   |   |
|---------------|---------------|---------------|---------------|-----------|-------------------------------------|----------------|---|---|
| 2,601         | -             | 1,200         | 200           | 62100     | ADVERTISING                         | 1,200          | - | - |
| 1,014         | -             | 2,700         | 2,000         | 62300     | AUDIT                               | 4,000          | - | - |
| -             | -             | -             | -             | 62460     | CODE ENFORCEMENT                    | 50,000         | - | - |
| 9,113         | 211           | 10,500        | 7,085         | 62490     | COMMUNITY PROMOTION (30% TRT)       | 25,756         | - | - |
| -             | -             | 500           | -             | 62650     | DUES AND SUBSCRIPTIONS              | 500            | - | - |
| -             | 1,998         | 2,000         | -             | 62900     | EQUIPMENT MAINTENANCE               | 2,000          | - | - |
| 1,071         | 1,500         | 1,800         | 1,800         | 63300     | INSURANCE                           | 2,000          | - | - |
| 360           | 467           | 5,000         | 6,300         | 63450     | LEGAL                               | 10,000         | - | - |
| 381           | 79            | 500           | -             | 63500     | MEETINGS, TRAVEL & TRAINING         | 1,000          | - | - |
| 954           | -             | 100           | -             | 63550     | MISCELLANEOUS EXPENSE               | 100            | - | - |
| 199           | -             | 1,250         | 150           | 63800     | OPERATING SUPPLIES                  | 1,000          | - | - |
| 12,110        | 10,750        | 17,000        | 32,000        | 63825     | PROFESSIONAL SERVICES               | 40,000         | - | - |
| -             | -             | -             | -             | 63877     | PARKS & BUILDING MAINTENANCE        | 30,000         | - | - |
| -             | -             | 500           | -             | 63950     | POSTAGE                             | 500            | - | - |
| 241           | -             | 1,500         | -             | 64000     | COMPUTER & SOFTWARE                 | 1,500          | - | - |
| 5,000         | 5,000         | -             | -             | 64420     | OR RAIN CONSULTING                  | -              | - | - |
| 186           | 217           | -             | 2,646         | 64798     | UTILITIES                           | 3,000          | - | - |
| -             | -             | 24,500        | -             | 64425     | TOURISM (70% TRT)                   | 76,630         | - | - |
| <b>33,230</b> | <b>20,222</b> | <b>69,050</b> | <b>52,181</b> |           | <b>TOTAL MATERIALS AND SERVICES</b> | <b>249,186</b> | - | - |

|               |               |               |               | Account # | DEBT SERVICE              |               |   |   |
|---------------|---------------|---------------|---------------|-----------|---------------------------|---------------|---|---|
| 10,221        | 10,760        | 10,600        | 10,800        | 68700     | GREENHOUSE - PRINCIPAL    | 10,800        | - | - |
| 10,854        | 10,315        | 10,700        | 10,500        | 68750     | GREENHOUSE - INTEREST     | 10,500        | - | - |
| -             | -             | -             | -             |           |                           | -             | - | - |
| <b>21,075</b> | <b>21,075</b> | <b>21,300</b> | <b>21,300</b> |           | <b>TOTAL DEBT SERVICE</b> | <b>21,300</b> | - | - |

**COMMUNITY DEVELOPMENT FUND - CONTINUED (10-000)**

| Historical Data |         | Current Year |           | COMMUNITY DEVELOPMENT FUND | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                            | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                            |                               |                          |                       |

|         |   |   |   | Account # | CAPITAL OUTLAY        |   |   |   |
|---------|---|---|---|-----------|-----------------------|---|---|---|
| 262,396 | - | - | - | 65200     | BUILDING IMPROVEMENTS | - | - | - |
| -       | - | - | - |           |                       | - | - | - |
| 262,396 | - | - | - |           | TOTAL CAPITAL OUTLAY  | - | - | - |

|   |   |   |   | Account # | NONDEPARTMENTAL       |   |   |   |
|---|---|---|---|-----------|-----------------------|---|---|---|
| - | - | - | - | 67100     | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - | 67892     | TRANSFER TO STREETS   | - | - | - |
| - | - | - | - |           | TOTAL NONDEPARTMENTAL | - | - | - |

|         |        |         |        |  |                  |         |   |   |
|---------|--------|---------|--------|--|------------------|---------|---|---|
| 327,328 | 57,341 | 133,630 | 93,031 |  | TOTAL DEPARTMENT | 313,933 | - | - |
|---------|--------|---------|--------|--|------------------|---------|---|---|

# Motor Pool Fund

# CITY OF JOHN DAY

## REVENUES

### MOTOR POOL FUND (26-000)

| Historical Data |         | Current Year |           | MOTOR POOL FUND REVENUES |                                 | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                          |                                 | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                          |                                 |                               |                          |                       |
|                 |         |              |           | Account #                |                                 |                               |                          |                       |
| 89,964          | 114,553 | 216,761      | 184,943   | 40110                    | NET WORKING CAPITAL             | 271,293                       | -                        | -                     |
|                 |         |              |           |                          | REVENUES - MOTOR POOL           |                               |                          |                       |
| 4,354           | -       | -            | -         | 44230                    | SURPLUS EQUIPMENT SALES         | -                             | -                        | -                     |
| 28              | -       | -            | -         | 44240                    | EQUIPMENT RENT - CITY EQUIPMENT | -                             | -                        | -                     |
| 4,139           | -       | -            | -         | 44820                    | TRANSFER FROM GENERAL FUND      | -                             | -                        | -                     |
| 74,000          | 45,000  | 45,000       | 45,000    | 44830                    | TRANSFER FROM WATER FUND        | 40,000                        | -                        | -                     |
| 73,000          | 45,000  | 75,000       | 75,000    | 44840                    | TRANSFER FROM SEWER FUND        | 40,000                        | -                        | -                     |
| 40,000          | 40,000  | 40,000       | 40,000    | 44860                    | TRANSFER FROM STREET FUND       | 20,000                        | -                        | -                     |
| 30,000          | 30,000  | -            | -         | 44890                    | TRANSFER FROM JT SEWER FUND     | -                             | -                        | -                     |
| 2,149           | 3,436   | 500          | 3,500     | 45450                    | INTEREST INCOME                 | 500                           | -                        | -                     |
| -               | -       | -            | -         |                          |                                 | -                             | -                        | -                     |
| 317,634         | 277,989 | 377,261      | 348,443   |                          | TOTAL REVENUES - MOTOR POOL     | 371,793                       | -                        | -                     |

|         |         |         |         |  |                |         |   |   |
|---------|---------|---------|---------|--|----------------|---------|---|---|
| 348,845 | 309,399 | 412,171 | 379,853 |  | TOTAL REVENUES | 403,203 | - | - |
|---------|---------|---------|---------|--|----------------|---------|---|---|

| Historical Data |          | Current Year |           | SUMMARY |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|----------|--------------|-----------|---------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |          | Budget       | Estimated |         |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24  | 2024-25      | 2024-25   |         |                                |                               |                          |                       |
|                 |          |              |           |         |                                |                               |                          |                       |
| 348,845         | 309,399  | 412,171      | 379,853   |         | TOTAL REVENUES                 | 403,203                       | -                        | -                     |
| (205,875)       | (93,808) | (343,601)    | (76,660)  |         | EXPENDITURES - MOTOR POOL DEPT | (330,133)                     | -                        | -                     |
| (28,417)        | (30,648) | (68,570)     | (31,900)  |         | EXPENDITURES - MOTOR POOL FIRE | (73,070)                      | -                        | -                     |
| 114,553         | 184,943  | -            | 271,293   |         | TOTALS                         | (0)                           | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### MOTOR POOL FUND (26-000)

| Historical Data |         | Current Year |           | MOTOR POOL DEPARTMENT<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|---------------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                                       |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                                       |                                |                               |                          |                       |
|                 |         |              |           | Account #                             | PERSONNEL SERVICES             |                               |                          |                       |
| 40,299          | 25,430  | 62,000       | 28,000    | 61050                                 | WAGES AND SALARIES             | 45,000                        | -                        | -                     |
| -               | 790     | 500          | -         | 61150                                 | OVERTIME                       | -                             | -                        | -                     |
| 18,601          | 11,952  | 29,259       | 9,000     | 61250                                 | EMPLOYER PAID EMPLOYEE BENEFIT | 21,150                        | -                        | -                     |
| 3,382           | 2,289   | 5,320        | 3,000     | 61252                                 | PERS EXPENSE                   | 5,174                         | -                        | -                     |
| 2,295           | 1,525   | 3,610        | 1,660     | 61253                                 | PERS IAP EXPENSE               | 2,699                         | -                        | -                     |
| 5,602           | -       | -            | -         | 61400                                 | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 70,179          | 41,986  | 100,689      | 41,660    |                                       | TOTAL PERSONNEL SERVICES       | 74,023                        | -                        | -                     |

|               |               |               |               | Account # | MATERIALS AND SERVICES              |               |   |   |
|---------------|---------------|---------------|---------------|-----------|-------------------------------------|---------------|---|---|
| 50            |               | -             | -             | 62400     | BUILDING MAINTENANCE                | -             | - | - |
| 18,561        | 15,503        | 20,000        | 7,000         | 63100     | GAS-OIL-LUBE                        | 20,000        | - | - |
| 14,855        | 16,000        | 19,000        | 19,000        | 63300     | INSURANCE                           | 19,000        | - | - |
| 424           | 438           | 1,000         | -             | 63550     | MISCELLANEOUS EXPENSE               | 1,000         | - | - |
| 3,255         | 97            | 1,200         | 200           | 63800     | OPERATING SUPPLIES                  | 1,200         | - | - |
| 702           | -             | 600           | 1,400         | 64000     | COMPUTER & SOFTWARE                 | 600           | - | - |
| 475           | 592           | 1,000         | -             | 64160     | SAFETY PROGRAM                      | 1,000         | - | - |
| -             | 105           | 1,000         | 500           | 64260     | SMALL TOOLS AND EQUIPMENT           | 1,000         | - | - |
| 3,352         | 3,396         | 3,000         | 3,400         | 64798     | UTILITIES                           | 3,000         | - | - |
| -             |               | 5,000         | -             | 64450     | MEETINGS, TRAVEL & TRAINING         | 5,000         | - | - |
| 20,061        | 15,691        | 25,000        | 3,500         | 64700     | REPAIRS & MAINTENANCE               | 25,000        | - | - |
| -             |               | -             | -             |           |                                     | -             | - | - |
| <b>61,735</b> | <b>51,822</b> | <b>76,800</b> | <b>35,000</b> |           | <b>TOTAL MATERIALS AND SERVICES</b> | <b>76,800</b> | - | - |

|               |   |                |   | Account # | CAPITAL OUTLAY              |                |   |   |
|---------------|---|----------------|---|-----------|-----------------------------|----------------|---|---|
| 400           | - | -              | - | 65200     | BUILDING IMPROVEMENTS       | -              | - | - |
| 3,907         | - | -              | - | 65450     | EQUIPMENT PURCHASES         | -              | - | - |
| 69,654        | - | 166,112        | - | 66350     | VEHICLE PURCHASES           | 179,310        | - | - |
| -             | - | -              | - |           |                             | -              | - | - |
| -             | - | -              | - |           |                             | -              | - | - |
| -             | - | -              | - |           |                             | -              | - | - |
| <b>73,961</b> | - | <b>166,112</b> | - |           | <b>TOTAL CAPITAL OUTLAY</b> | <b>179,310</b> | - | - |

|                |               |                |               |  |                         |                |   |   |
|----------------|---------------|----------------|---------------|--|-------------------------|----------------|---|---|
| <b>205,875</b> | <b>93,808</b> | <b>343,601</b> | <b>76,660</b> |  | <b>TOTAL DEPARTMENT</b> | <b>330,133</b> | - | - |
|----------------|---------------|----------------|---------------|--|-------------------------|----------------|---|---|

# CITY OF JOHN DAY

## MOTOR POOL FUND (26-050)

| Historical Data |         | Current Year |           | MOTOR POOL<br><br>FIRE DEPARTMENT REVENUES |                                 | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |  |                                 | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |  |                                 |                               |                          |                       |
|                 |         |              |           |  | REVENUES - MOTOR POOL FIRE      |                               |                          |                       |
| -               | -       | -            | -         |  | EQUIPMENT RENT - CITY EQUIPMENT | -                             | -                        | -                     |
| 6,211           | 6,410   | 6,410        | 6,410     | 44720                                      | RURAL FIRE DISTRICT (INSURANCE) | 6,410                         | -                        | -                     |
| 25,000          | 25,000  | 25,000       | 25,000    | 44898                                      | TRANSFER FROM GENERAL FUND      | 25,000                        | -                        | -                     |
| -               | -       | 3,500        | -         | 45250                                      | GRANT                           | -                             | -                        | -                     |
| -               | -       | -            | -         |  |                                 | -                             | -                        | -                     |
| -               | -       | -            | -         |  |                                 | -                             | -                        | -                     |
| 31,211          | 31,410  | 34,910       | 31,410    |  | REVENUES - MOTOR POOL FIRE      | 31,410                        | -                        | -                     |

| Historical Data |         | Current Year |           | MOTOR POOL<br><br>FIRE DEPARTMENT EXPENDITURES |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |  |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |  |                              |                               |                          |                       |
|                 |         |              |           | Account #                                      | MATERIALS AND SERVICES       |                               |                          |                       |
| 3,707           | 3,122   | 5,500        | 3,500     | 63100  | GAS-OIL-LUBE                 | 5,500                         | -                        | -                     |
| 20,040          | 24,660  | 30,000       | 26,000    | 63300  | INSURANCE                    | 30,000                        | -                        | -                     |
| 375             | -       | 500          | -         | 63550  | MISCELLANEOUS EXPENSE        | 500                           | -                        | -                     |
| 291             | -       | 500          | -         | 63800  | OPERATING SUPPLIES           | 500                           | -                        | -                     |
| -               | -       | -            | -         | 64000  | PROGRAMMER SERVICES/SOFTWARE | -                             | -                        | -                     |
| 4,004           | 2,866   | 8,500        | 2,400     | 64701  | REPAIRS & MAINTENANCE        | 10,000                        | -                        | -                     |
| -               | -       | -            | -         |  |                              | -                             | -                        | -                     |
| 28,417          | 30,648  | 45,000       | 31,900    |  | TOTAL MATERIALS AND SERVICES | 46,500                        | -                        | -                     |

|   |   |        |   | Account # | CAPITAL OUTLAY         |        |   |   |
|---|---|--------|---|-----------|------------------------|--------|---|---|
| - | - | 23,570 | - | 66370     | FIRE TRUCK REPLACEMENT | 26,570 | - | - |
| - | - | -      | - |           |                        | -      | - | - |
| - | - | 23,570 | - |           | TOTAL CAPITAL OUTLAY   | 26,570 | - | - |

|   |   |   |   | Account # | NONDEPARTMENTAL       |   |   |   |
|---|---|---|---|-----------|-----------------------|---|---|---|
| - | - | - | - | 67100     | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - |           |                       | - | - | - |
| - | - | - | - |           | TOTAL NONDEPARTMENTAL | - | - | - |

|        |        |        |        |  |                  |        |   |   |
|--------|--------|--------|--------|--|------------------|--------|---|---|
| 28,417 | 30,648 | 68,570 | 31,900 |  | TOTAL DEPARTMENT | 73,070 | - | - |
|--------|--------|--------|--------|--|------------------|--------|---|---|

# Unpaid Comp Fund

# CITY OF JOHN DAY

## REVENUES

### UNPAID COMP FUND (33-000)

| Historical Data |         | Current Year |           | UNPAID COMP FUND |                                 | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|------------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                  |                                 | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                  |                                 |                               |                          |                       |
|                 |         |              |           | Account #        |                                 |                               |                          |                       |
| 84,873          | 138,958 | 138,959      | 138,958   | 40110            | NET WORKING CAPITAL             | 36,258                        | -                        | -                     |
|                 |         |              |           |                  | REVENUES - UNPAID COMP FUND     |                               |                          |                       |
| 5,082           | -       | -            | -         | 44820            | TRANSFER FROM GENERAL FUND      | -                             | -                        | -                     |
| 11,724          | -       | -            | -         | 44830            | TRANSFER FROM WATER FUND        | -                             | -                        | -                     |
| 11,204          | -       | -            | -         | 44840            | TRANSFER FROM SEWER FUND        | -                             | -                        | -                     |
| 173             | -       | -            | -         | 44845            | TRANSFER FROM IT FUND           | -                             | -                        | -                     |
| 809             | -       | -            | -         | 44846            | TRANSFER FROM COMM DEVELOP FD   | -                             | -                        | -                     |
| 11,146          | -       | -            | -         | 44870            | TRANSFER FROM STREET FUND       | -                             | -                        | -                     |
| 12,013          | -       | -            | -         | 44890            | TRANSFER FROM JT SEWER FUND     | -                             | -                        | -                     |
| 5,602           | -       | -            | -         | 44895            | TRANSFER FROM MOTOR POOL FUND   | -                             | -                        | -                     |
| 1,881           | -       | -            | -         | 45450            | INTEREST INCOME                 | -                             | -                        | -                     |
| -               | -       | -            | -         |                  |                                 | -                             | -                        | -                     |
| 144,507         | 138,958 | 138,959      | 138,958   |                  | TOTAL REVENUES - UNPAID COMP FD | 36,258                        | -                        | -                     |

|         |         |         |         |  |                |        |   |   |
|---------|---------|---------|---------|--|----------------|--------|---|---|
| 144,507 | 138,958 | 138,959 | 138,958 |  | TOTAL REVENUES | 36,258 | - | - |
|---------|---------|---------|---------|--|----------------|--------|---|---|

|       |   |         |         | PERSONAL SERVICES |                                |        |   |   |
|-------|---|---------|---------|-------------------|--------------------------------|--------|---|---|
| 4,788 | - | 138,959 | 65,000  | 61050             | WAGES AND SALARIES             | 36,258 | - | - |
| 712   | - | -       | 29,250  | 61250             | EMPLOYER PAID EMPLOYEE BENEFIT | -      | - | - |
| 28    | - | -       | 6,500   | 61252             | PERS EXPENSE                   | -      | - | - |
| 20    | - | -       | 1,950   | 61253             | PERS IAP EXPENSE               | -      | - | - |
| 5,548 | - | 138,959 | 102,700 |                   | TOTAL PERSONAL SERVICES        | 36,258 | - | - |

| Historical Data |         | Current Year |           | SUMMARY |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|---------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |         |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |         |                                |                               |                          |                       |
|                 |         |              |           |         |                                |                               |                          |                       |
| 144,507         | 138,958 | 138,959      | 138,958   |         | TOTAL REVENUES                 | 36,258                        | -                        | -                     |
| (5,548)         | -       | (138,959)    | (102,700) |         | EXPENDITURES - UNPAID COMP FUD | (36,258)                      | -                        | -                     |
| 138,959         | 138,958 | -            | 36,258    |         | TOTALS                         | -                             | -                        | -                     |



# Water Fund

# CITY OF JOHN DAY

## REVENUES

### WATER FUND (02-000)

| Historical Data |           | Current Year |           | WATER FUND REVENUES |                                   | Budget For Next Year 2025-26 |             |            |
|-----------------|-----------|--------------|-----------|---------------------|-----------------------------------|------------------------------|-------------|------------|
| Actual          |           | Budget       | Estimated |                     |                                   | Proposed By                  | Approved By | Adopted By |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                     |                                   | Budget Officer               | Committee   | Council    |
|                 |           |              |           | Account #           |                                   |                              |             |            |
| 1,131,967       | 1,198,992 | 1,220,958    | 1,208,900 | 40110               | NET WORKING CAPITAL               | 1,261,306                    | -           | -          |
|                 |           |              |           |                     | REVENUES - WATER                  |                              |             |            |
| 10,000          | -         | -            | -         | 44200               | RENTAL INCOME                     | -                            | -           | -          |
| 42,992          | 42,992    | 42,992       | 42,992    | 44820               | TRANSFER FROM GENERAL FUND - FIRE | 42,992                       | -           | -          |
| 701,195         | 704,701   | 714,000      | 719,895   | 45020               | UTILITY FEES                      | 714,000                      | -           | -          |
| 2,482           | -         | -            | -         | 45080               | NEW HOOKUP FEES                   | -                            | -           | -          |
| 2,682           | -         | -            | -         | 45100               | SYSTEM DEVELOPMENT CHARGES        | -                            | -           | -          |
| 116,236         | -         | -            | -         | 45230               | SALE OF LAND                      | -                            | -           | -          |
| 32,596          | 3,514     | -            | 1,745     | 45260               | MISCELLANEOUS INCOME              | -                            | -           | -          |
| 32,991          | 15,969    | -            | 15,000    | 45450               | INTEREST INCOME                   | -                            | -           | -          |
| -               | -         | -            | -         |                     |                                   | -                            | -           | -          |
| 2,073,141       | 1,966,168 | 1,977,950    | 1,988,532 |                     | TOTAL REVENUES - WATER            | 2,018,298                    | -           | -          |

|           |           |           |           |  |                |           |   |   |
|-----------|-----------|-----------|-----------|--|----------------|-----------|---|---|
| 2,073,141 | 1,966,168 | 1,977,950 | 1,988,532 |  | TOTAL REVENUES | 2,018,298 | - | - |
|-----------|-----------|-----------|-----------|--|----------------|-----------|---|---|

| Historical Data |           | Current Year |           | SUMMARY |                                 | Budget For Next Year 2025-26 |             |            |
|-----------------|-----------|--------------|-----------|---------|---------------------------------|------------------------------|-------------|------------|
| Actual          |           | Budget       | Estimated |         |                                 | Proposed By                  | Approved By | Adopted By |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                                 | Budget Officer               | Committee   | Council    |
|                 |           |              |           |         |                                 |                              |             |            |
| 2,073,141       | 1,966,168 | 1,977,950    | 1,988,532 |         | TOTAL REVENUES                  | 2,018,298                    | -           | -          |
| (874,149)       | (757,268) | (1,977,950)  | (727,225) |         | EXPENDITURES - WATER DEPARTMENT | (2,018,298)                  | -           | -          |
|                 |           |              |           |         |                                 |                              |             |            |
| 1,198,992       | 1,208,900 | -            | 1,261,306 |         | TOTALS                          | 0                            | -           | -          |

# CITY OF JOHN DAY

## EXPENDITURES

### WATER FUND (02-000)

| Historical Data |         | Current Year |           | WATER DEPARTMENT<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|----------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                                  |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                                  |                                |                               |                          |                       |
|                 |         |              |           | Account #                        | PERSONNEL SERVICES             |                               |                          |                       |
| 155,586         | 177,792 | 180,000      | 111,500   | 61050                            | WAGES AND SALARIES             | 200,000                       | -                        | -                     |
| 2,832           | 3,158   | 8,200        | -         | 61150                            | OVERTIME                       | -                             | -                        | -                     |
| 64,562          | 57,587  | 78,418       | 31,519    | 61250                            | EMPLOYER PAID EMPLOYEE BENEFIT | 64,780                        | -                        | -                     |
| 11,497          | 16,128  | 13,964       | 10,900    | 61252                            | PERS EXPENSE                   | 26,143                        | -                        | -                     |
| 8,110           | 9,454   | 9,851        | 6,000     | 61253                            | PERS IAP EXPENSE               | 10,635                        | -                        | -                     |
| 11,724          | -       | -            | -         | 61400                            | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 254,311         | 264,119 | 290,433      | 159,919   |                                  | TOTAL PERSONNEL SERVICES       | 301,558                       | -                        | -                     |

|                |                |                |                | Account # | MATERIALS AND SERVICES              |                |   |   |
|----------------|----------------|----------------|----------------|-----------|-------------------------------------|----------------|---|---|
| -              | -              | 1,000          | 1,000          | 62100     | ADVERTISING                         | 1,000          | - | - |
| 3,625          | -              | 11,000         | 3,500          | 62300     | AUDIT                               | 7,000          | - | - |
| 267            | 183            | 1,500          | 200            | 62350     | BACKFLOW TESTING PROGRAM            | 1,500          | - | - |
| 135            | -              | 5,000          | -              | 62500     | COST OF NEW HOOKUPS                 | 5,000          | - | - |
| 612            | 45             | 1,300          | 1,400          | 62650     | DUES AND SUBSCRIPTIONS              | 1,500          | - | - |
| 425            | 525            | -              | -              | 62710     | DISPATCH SERVICES                   | -              | - | - |
| 1,203          | 936            | 2,150          | 1,000          | 62850     | EQUIPMENT LEASE AND RENTAL          | 2,150          | - | - |
| 7,213          | 11,410         | 50,000         | 3,000          | 62900     | MAINTENANCE & REPAIR                | 50,000         | - | - |
| 7,975          | 9,133          | 11,000         | 11,000         | 63300     | INSURANCE                           | 12,100         | - | - |
| 3,010          | 975            | 10,000         | 22,500         | 63450     | LEGAL                               | 25,000         | - | - |
| 1,125          | 12,957         | 7,000          | 1,000          | 63460     | LICENSES AND FEES                   | 10,000         | - | - |
| 692            | 1,457          | 7,000          | 3,500          | 63500     | MEETINGS, TRAVEL & TRAINING         | 5,000          | - | - |
| 1,148          | 614            | 5,000          | -              | 63550     | MISCELLANEOUS EXPENSE               | 5,000          | - | - |
| 31,028         | 28,409         | 53,000         | 22,000         | 63800     | OPERATING SUPPLIES                  | 53,000         | - | - |
| 17,798         | 19,863         | 25,000         | 29,000         | 63825     | PROFESSIONAL SERVICES               | 40,000         | - | - |
| 3,690          | 750            | 4,000          | 2,000          | 63950     | POSTAGE                             | 4,000          | - | - |
| 6,504          | 231            | 23,000         | 20,000         | 64000     | COMPUTER & SOFTWARE                 | 23,000         | - | - |
| -              | -              | 10,000         | 9,000          | 64100     | CONTRACTED SERVICES                 | 17,500         | - | - |
| 209            | 96             | 1,000          | 100            | 64260     | SMALL TOOLS/EQUIPMENT               | 5,000          | - | - |
| 34,348         | 35,000         | 35,700         | 35,700         | 64755     | PMT IN LIEU OF FRANCHISE FEE        | 40,000         | - | - |
| 42,264         | 39,455         | 45,000         | 33,000         | 64798     | UTILITIES                           | 45,000         | - | - |
| <b>163,271</b> | <b>162,039</b> | <b>307,650</b> | <b>198,900</b> |           | <b>TOTAL MATERIALS AND SERVICES</b> | <b>352,750</b> | - | - |

# CITY OF JOHN DAY

## EXPENDITURES

### WATER FUND (02-000)

| Historical Data |         | Current Year |           | WATER DEPARTMENT<br>Continued |                           | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|-------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                               |                           | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                               |                           |                               |                          |                       |
|                 |         |              |           | Account #                     | CAPITAL OUTLAY            |                               |                          |                       |
| 5,180           | -       | -            | -         | 65175                         | PROPERTY PURCHASE         | -                             | -                        | -                     |
| -               | -       | 23,000       | 20,656    | 65225                         | EQUIPMENT                 | 10,000                        | -                        | -                     |
| 1,357           | 18,591  | 51,409       | 45,000    | 66306                         | WATER METER REPLACEMENT   | 41,409                        | -                        | -                     |
| -               | 16,269  | 100,000      | 10,000    | 66400                         | WATER SYSTEM IMPROVEMENTS | 105,000                       | -                        | -                     |
| 6,836           | -       | 75,000       | 10,000    | 66406                         | WELL REHAB                | 75,000                        | -                        | -                     |
| 13,373          | 34,860  | 249,409      | 85,656    |                               | TOTAL CAPITAL OUTLAY      | 231,409                       | -                        | -                     |

|                |               |                |               | Account # | NONDEPARTMENTAL                    |                |   |   |
|----------------|---------------|----------------|---------------|-----------|------------------------------------|----------------|---|---|
| 74,000         | 45,000        | 45,000         | 45,000        | 67870     | TRANSFER TO MOTOR POOL FUND        | 40,000         | - | - |
| 145,970        | 17,000        | -              | -             | 67892     | TRANSFER TO STREET FUND            | -              | - | - |
|                |               | 332,412        |               | 67893     | LOAN TRANSFER TO SEWER             | -              | - | - |
| -              | -             | 150,000        | -             | 67100     | OPERATING CONTINGENCY              | 150,000        | - | - |
| -              | -             | 365,296        | -             |           | UNAPPROPRIATED ENDING FUND BALANCE | 704,831        | - | - |
| <b>219,970</b> | <b>62,000</b> | <b>892,708</b> | <b>45,000</b> |           | <b>TOTAL NONDEPARTMENTAL</b>       | <b>894,831</b> | - | - |

|                |                |                |                | Account # | DEBT SERVICE               |                |   |   |
|----------------|----------------|----------------|----------------|-----------|----------------------------|----------------|---|---|
| 155,400        | 166,500        | 170,000        | 170,000        | 68650     | DEBT REFINANCE - PRINCIPLE | 170,000        | - | - |
| 35,124         | 35,000         | 35,000         | 35,000         | 68850     | DEBT REFINANCE - INTEREST  | 35,000         | - | - |
| 22,567         | 23,050         | 23,050         | 23,050         | 68910     | BUSINESS OR - PRINCIPLE    | 23,050         | - | - |
| 10,133         | 9,700          | 9,700          | 9,700          | 68920     | BUSINESS OR - INTEREST     | 9,700          | - | - |
| -              | -              | -              | -              |           |                            | -              | - | - |
| <b>223,224</b> | <b>234,250</b> | <b>237,750</b> | <b>237,750</b> |           | <b>TOTAL DEBT SERVICE</b>  | <b>237,750</b> | - | - |

|                |                |                  |                |  |                         |                  |   |   |
|----------------|----------------|------------------|----------------|--|-------------------------|------------------|---|---|
| <b>874,149</b> | <b>757,268</b> | <b>1,977,950</b> | <b>727,225</b> |  | <b>TOTAL DEPARTMENT</b> | <b>2,018,298</b> | - | - |
|----------------|----------------|------------------|----------------|--|-------------------------|------------------|---|---|

# Sewer Fund

# CITY OF JOHN DAY

## REVENUES

### SEWER FUND (03-000)

| Historical Data |           | Current Year |           | SEWER REVENUES |                                  | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|----------------|----------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |                |                                  | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                |                                  |                               |                          |                       |
|                 |           |              |           | Account #      |                                  |                               |                          |                       |
| 621,289         | 615,197   | (371,347)    | 211,578   | 40110          | NET WORKING CAPITAL              | 523                           | -                        | -                     |
|                 |           |              |           |                | REVENUES - SEWER FUND            |                               |                          |                       |
| 3,000           | -         | -            | -         | 42100          | SURPLUS EQUIPMENT SALES          | -                             | -                        | -                     |
| 801,247         | 805,253   | 774,000      | 775,000   | 43050          | SEWER USE FEES                   | 800,000                       | -                        | -                     |
| -               | -         | 76,740       | 76,000    | 42100          | CANYON CITY FEES                 | 76,000                        | -                        | -                     |
| -               | -         | -            | 500       | 43125          | NEW HOOKUP FEES                  | -                             | -                        | -                     |
| 27,961          | -         | -            | -         | 43150          | SALE OF LAND                     | -                             | -                        | -                     |
| 2,435           | -         | -            | 1,000     | 43360          | MISCELLANEOUS INCOME             | -                             | -                        | -                     |
| 14,033          | -         | 200          | -         | 44385          | INTEREST INCOME                  | 200                           | -                        | -                     |
| 848,388         | -         | -            | -         | 44250          | CONGRESSIONALLY DIRECTED FUNDING | -                             | -                        | -                     |
| 200             | 109,782   | 2,710,518    | 1,200,000 | 44389          | CDBG GRANT                       | -                             | -                        | -                     |
| -               | 335,740   | 2,696,717    | -         | 44660          | OWRD GRANT                       | -                             | -                        | -                     |
| 25,605          | -         | 1,500,000    | 200,000   | 44700          | BUSINESS OREGON LOAN             | -                             | -                        | -                     |
| -               | 100,000   | -            | -         | 45250          | ODE GRANT - SOLAR PROJECT        | -                             | -                        | -                     |
| -               | -         | 332,412      | -         | 44830          | LOAN PROCEEDS FROM WATER         | -                             | -                        | -                     |
| -               | -         | 164,704      | 164,704   | 44890          | RESIDUAL EQUITY FROM JT SEWER    | 15,027                        | -                        | -                     |
| 20,237          | -         | -            | 3,000     | 46666          | GRANT                            | -                             | -                        | -                     |
| 2,364,395       | 1,965,972 | 7,883,944    | 2,631,782 |                | REVENUES - SEWER FUND            | 891,750                       | -                        | -                     |
| 2,364,395       | 1,965,972 | 7,883,944    | 2,631,782 |                | TOTAL REVENUES                   | 891,750                       | -                        | -                     |

| Historical Data |             | Current Year |             | SUMMARY |                                 | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-------------|--------------|-------------|---------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |             | Budget       | Estimated   |         |                                 | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24     | 2024-25      | 2024-25     |         |                                 |                               |                          |                       |
|                 |             |              |             |         |                                 |                               |                          |                       |
| 2,364,395       | 1,965,972   | 7,883,944    | 2,631,782   |         | TOTAL REVENUES                  | 891,750                       | -                        | -                     |
| (1,749,199)     | (1,754,394) | (7,883,944)  | (2,631,259) |         | EXPENDITURES - SEWER DEPARTMENT | (891,750)                     | -                        | -                     |
| 615,196         | 211,578     | (0)          | 523         |         | TOTALS                          | 0                             | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### SEWER FUND (03-000)

| Historical Data |         | Current Year |           | SEWER DEPARTMENT<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|----------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                                  |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                                  |                                |                               |                          |                       |
|                 |         |              |           | Account #                        | PERSONNEL SERVICES             |                               |                          |                       |
| 117,472         | 105,013 | 284,000      | 179,500   | 61050                            | WAGES AND SALARIES             | 250,783                       | -                        | -                     |
| 664             | 1,959   | 12,900       | -         | 61150                            | OVERTIME                       | -                             | -                        | -                     |
| 53,224          | 49,356  | 133,896      | 45,000    | 61250                            | EMPLOYER PAID EMPLOYEE BENEFIT | 117,868                       | -                        | -                     |
| 8,835           | 8,401   | 22,226       | 20,000    | 61252                            | PERS EXPENSE                   | 20,063                        | -                        | -                     |
| 5,918           | 5,251   | 14,888       | 10,000    | 61253                            | PERS IAP EXPENSE               | 12,540                        | -                        | -                     |
| 11,204          | -       | -            | -         | 61400                            | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 197,317         | 169,980 | 467,909      | 254,500   |                                  | TOTAL PERSONNEL SERVICES       | 401,252                       | -                        | -                     |

|               |               |                |                | Account # | MATERIALS AND SERVICES              |                |   |   |
|---------------|---------------|----------------|----------------|-----------|-------------------------------------|----------------|---|---|
| -             | -             | 100            | 2,000          | 62100     | ADVERTISING                         | 2,000          | - | - |
| 3,225         | -             | 21,600         | 3,500          | 62300     | AUDIT                               | 7,000          | - | - |
| 630           | 34            | 1,500          | 1,000          | 62360     | DUES AND SUBSCRIPTIONS              | 1,500          | - | - |
| 425           | -             | -              | -              | 62361     | DISPATCH SERVICES                   | -              | - | - |
| 1,219         | 995           | 1,600          | 1,000          | 62460     | EQUIPMENT LEASE AND RENTAL          | 1,600          | - | - |
| 3,637         | 597           | 5,000          | 9,000          | 62500     | REPAIRS & MAINTENANCE               | 10,000         | - | - |
| 8,152         | 9,888         | 23,000         | 23,459         | 62710     | INSURANCE                           | 25,336         | - | - |
| 10,740        | 6,282         | 12,000         | 25,000         | 62850     | LEGAL                               | 25,000         | - | - |
| 10,934        | 2,914         | 2,000          | 14,000         | 62900     | LICENSES AND FEES                   | 15,000         | - | - |
| 2,171         | 4,266         | 7,500          | 3,000          | 63200     | MEETINGS, TRAVEL & TRAINING         | 7,500          | - | - |
| 601           | 1,983         | 1,000          | 100            | 63300     | MISCELLANEOUS EXPENSE               | 1,000          | - | - |
| 1,166         | 4,126         | 20,000         | 40,000         | 63400     | OPERATING SUPPLIES                  | 40,000         | - | - |
| 3,838         | 7,341         | 20,000         | 30,000         | 63450     | PROFESSIONAL SERVICES               | 40,000         | - | - |
| 3,690         | 794           | 4,500          | 2,000          | 63460     | POSTAGE                             | 4,500          | - | - |
| 5,807         | 232           | 15,000         | 19,000         | 63500     | COMPUTERS & SOFTWARE                | 20,000         | - | - |
| 22            | 495           | 2,000          | 200            | 63650     | SAFETY PROGRAM                      | 2,000          | - | - |
| 192           | 586           | 7,000          | -              | 63800     | SEWER LINE MAINTENANCE              | 7,000          | - | - |
| 2,363         | 1,936         | 15,000         | 18,000         | 64250     | SEWER CHEMICALS AND CHLORINE        | 20,000         | - | - |
| 97            | 1,425         | 6,000          | 1,500          | 63825     | LIFT STATION REPAIR/MAINTENANCE     | 6,000          | - | - |
| 919           | 2,618         | 5,000          | 500            | 64100     | CONTRACTED SERVICES                 | 5,000          | - | - |
| 27            | -             | 5,500          | -              | 64160     | PROPERTY CLEANUP COSTS              | -              | - | - |
| 29,105        | 32,250        | 38,700         | 38,700         | 64260     | PMT IN LIEU OF FRANCHISE FEE        | 40,000         | - | - |
| 7,274         | 10,835        | 45,000         | 25,000         | 64798     | UTILITIES                           | 27,500         | - | - |
| <b>96,233</b> | <b>89,597</b> | <b>259,000</b> | <b>256,959</b> |           | <b>TOTAL MATERIALS AND SERVICES</b> | <b>307,936</b> | - | - |

# CITY OF JOHN DAY

## EXPENDITURES

### SEWER FUND (03-000)

| Historical Data |           | Current Year |           | SEWER DEPARTMENT<br>Continued |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|-------------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |                               |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                               |                              |                               |                          |                       |
|                 |           |              |           | Account #                     | CAPITAL OUTLAY               |                               |                          |                       |
| -               | -         | -            | -         | 65225                         | EQUIPMENT                    | 37,762                        | -                        | -                     |
| 121,201         |           | -            | -         | 65710                         | OR PINE BRIDGE               | -                             | -                        | -                     |
| 50,221          | 201,034   | -            | -         | 66150                         | RECLAIMED WATER PROJECT      | -                             | -                        | -                     |
| 4,013           | 4,013     | -            | -         | 66225                         | CREP PROJECT - SOLAR PROJECT | -                             | -                        | -                     |
| -               |           | 4,210,518    | 1,900,000 | 66230                         | PACKAGE TREATMENT PLANT      | -                             | -                        | -                     |
| 843,542         | 843,542   | 40,000       | 40,000    | 66250                         | SEWER SYSTEM IMPROVEMENTS    | -                             | -                        | -                     |
|                 |           | 2,696,717    | -         | 66249                         | PURPLE PIPE                  | -                             | -                        | -                     |
| 1,018,977       | 1,048,589 | 6,947,235    | 1,940,000 |                               | TOTAL CAPITAL OUTLAY         | 37,762                        | -                        | -                     |

|         |         |         |        | Account # | NONDEPARTMENTAL                    |        |   |   |
|---------|---------|---------|--------|-----------|------------------------------------|--------|---|---|
| 254,802 | 306,428 | -       | -      | 67700     | TRANSFER TO JT SEWER FACILITIES FD | -      | - | - |
| 73,000  | 35,000  | 75,000  | 75,000 | 67870     | TRANSFER TO MOTOR POOL FUND        | 40,000 | - | - |
| 10,134  | -       | -       | -      | 67892     | TRANSFER TO STREET FUND            | -      | - | - |
| -       | -       | -       | -      |           |                                    | -      | - | - |
| -       | -       | 30,000  | -      | 67100     | OPERATING CONTINGENCY              | -      | - | - |
| -       | -       | -       | -      |           |                                    | -      | - | - |
| 337,936 | 341,428 | 105,000 | 75,000 |           | TOTAL NONDEPARTMENTAL              | 40,000 | - | - |

|        |         |         |         | Account # | DEBT SERVICE               |         |   |   |
|--------|---------|---------|---------|-----------|----------------------------|---------|---|---|
| 15,138 | 15,800  | 15,800  | 15,800  | 68200     | OR PINE LOAN - PRINCIPAL   | 15,800  | - | - |
| 16,656 | 16,500  | 16,500  | 16,500  | 68500     | OR PINE LOAN - INTEREST    | 16,500  | - | - |
| 54,600 | 58,500  | 58,500  | 58,500  | 68650     | DEBT REFINANCE - PRINCIPAL | 58,500  | - | - |
| 12,341 | 14,000  | 14,000  | 14,000  | 68850     | DEBT REFINANCE - INTEREST  | 14,000  | - | - |
| -      | -       | -       | -       |           |                            | -       | - | - |
| 98,735 | 104,800 | 104,800 | 104,800 |           | TOTAL DEBT SERVICE         | 104,800 | - | - |

|           |           |           |           |  |                  |         |   |   |
|-----------|-----------|-----------|-----------|--|------------------|---------|---|---|
| 1,749,199 | 1,754,394 | 7,883,944 | 2,631,259 |  | TOTAL DEPARTMENT | 891,750 | - | - |
|-----------|-----------|-----------|-----------|--|------------------|---------|---|---|



# Urban Renewal Agency

# CITY OF JOHN DAY

## REVENUES

### URBAN RENEWAL AGENCY (34-000)

| Historical Data |           | Current Year |           | URBAN RENEWAL AGENCY<br>REVENUES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|----------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |                                  |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |                                  |                                |                               |                          |                       |
|                 |           |              |           | Account #                        |                                |                               |                          |                       |
| (598,725)       | (544,943) | (819,186)    | (831,864) | 40110                            | NET WORKING CAPITAL            | (911,864)                     | -                        | -                     |
|                 |           |              |           |                                  | REVENUES - URBAN RENEWAL       |                               |                          |                       |
| -               | -         | -            | -         | 45287                            | APPLICATION FEES               | -                             | -                        | -                     |
| 76,236          | 83,860    | 93,000       | 100,000   | 42100                            | PROPERTY TAXES - CURRENT       | 105,000                       |                          | -                     |
| -               | -         | -            | -         | 42200                            | PROPERTY TAXES - DELINQUENT    | -                             | -                        | -                     |
| 924,699         | -         | 925,000      | -         | 44520                            | CITY OF JOHN DAY LOAN          | 925,000                       |                          | -                     |
| 60,000          | -         | -            | -         | 44661                            | DLCD GRANT                     | -                             | -                        | -                     |
| 546             | -         | -            | -         | 45290                            | REFUNDS                        | -                             | -                        | -                     |
| 168             | -         | -            | -         | 45450                            | INTEREST INCOME                | -                             | -                        | -                     |
| -               | -         | -            | -         |                                  |                                | -                             | -                        | -                     |
| -               | -         | -            | -         |                                  |                                | -                             | -                        | -                     |
| 462,924         | (461,083) | 198,814      | (731,864) |                                  | TOTAL REVENUES - URBAN RENEWAL | 118,136                       | -                        | -                     |

|         |           |         |           |  |                |         |   |   |
|---------|-----------|---------|-----------|--|----------------|---------|---|---|
| 462,924 | (461,083) | 198,814 | (731,864) |  | TOTAL REVENUES | 118,136 | - | - |
|---------|-----------|---------|-----------|--|----------------|---------|---|---|

| Historical Data |           | Current Year |           | SUMMARY |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|---------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |         |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                              |                               |                          |                       |
|                 |           |              |           |         |                              |                               |                          |                       |
| 462,924         | (461,083) | 198,814      | (731,864) |         | TOTAL REVENUES               | 118,136                       | -                        | -                     |
| (1,007,867)     | (370,781) | (198,814)    | (180,000) |         | EXPENDITURES - URBAN RENEWAL | (118,136)                     | -                        | -                     |
| (544,943)       | (831,864) | -            | (911,864) |         | TOTALS                       | (0)                           | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### URBAN RENEWAL AGENCY (34-000)

| Historical Data |         | Current Year |           | URBAN RENEWAL AGENCY<br>EXPENDITURES |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--------------------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |                                      |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |                                      |                              |                               |                          |                       |
|                 |         |              |           | Account #                            | MATERIALS AND SERVICES       |                               |                          |                       |
| -               | -       | -            | -         | 62100                                | ADVERTISING                  | -                             | -                        | -                     |
| -               | -       | 15,000       | -         | 62300                                | AUDIT                        | 5,000                         | -                        | -                     |
| 916,186         | 258,082 | 140,214      | 130,000   | 62495                                | DEVELOPMENT INCENTIVES       | 2,536                         | -                        | -                     |
| 291             | 200     | 600          | 600       | 63300                                | INSURANCE                    | 600                           | -                        | -                     |
| 7,000           | 7,000   | 5,000        | 5,000     | 63360                                | ADMINISTRATION               | 5,000                         | -                        | -                     |
| -               | -       | -            | 200       | 63420                                | LAND USE PLANNING EXPENSE    | -                             | -                        | -                     |
| 11,114          | 21,063  | 25,000       | 40,000    | 63450                                | LEGAL                        | 25,000                        | -                        | -                     |
| -               | -       | -            | 100       | 63460                                | LICENSES AND FEES            | -                             | -                        | -                     |
| -               | -       | -            | 100       | 63650                                | OFFICE SUPPLIES              | -                             | -                        | -                     |
| 46,485          | 7,615   | 10,000       | 1,000     | 63825                                | OTHER PROFESSIONAL SERVICES  | 10,000                        | -                        | -                     |
| -               | -       | 3,000        | 3,000     | 64000                                | COMPUTERS & SOFTWARE         | 1,000                         | -                        | -                     |
| -               | -       | -            | -         | 64115                                | SDC PD FOR OWNER             | -                             | -                        | -                     |
| -               | -       | -            | -         |                                      |                              | -                             | -                        | -                     |
| -               | -       | -            | -         |                                      |                              | -                             | -                        | -                     |
| 981,077         | 293,960 | 198,814      | 180,000   |                                      | TOTAL MATERIALS AND SERVICES | 49,136                        | -                        | -                     |

|        |        |   |   | Account # | CAPITAL OUTLAY               |   |   |   |
|--------|--------|---|---|-----------|------------------------------|---|---|---|
| 13,014 | 76,821 | - | - | 65225     | CHAROLIAIS HEIGHTS EXTENSION | - | - | - |
| -      | -      | - | - |           |                              | - | - | - |
| -      | -      | - | - |           |                              | - | - | - |
| 13,014 | 76,821 | - | - |           | TOTAL CAPITAL OUTLAY         | - | - | - |

|   |   |   |   | Account # | NONDEPARTMENTAL       |   |   |   |
|---|---|---|---|-----------|-----------------------|---|---|---|
| - | - | - | - | 67100     | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - |           |                       | - | - | - |
| - | - | - | - |           | TOTAL NONDEPARTMENTAL | - | - | - |

|        |   |   |   | Account # | DEBT SERVICE       |        |   |   |
|--------|---|---|---|-----------|--------------------|--------|---|---|
| 13,776 | - | - | - | 68900     | CITY OF JOHN DAY   | 69,000 | - | - |
| -      | - | - | - | 68510     | OWFCU LOC          | -      | - | - |
| -      | - | - | - | 68515     | OWFCU LOAN         | -      | - | - |
| -      | - | - | - |           |                    | -      | - | - |
| 13,776 | - | - | - |           | TOTAL DEBT SERVICE | 69,000 | - | - |

|           |         |         |         |  |                     |         |   |   |
|-----------|---------|---------|---------|--|---------------------|---------|---|---|
| 1,007,867 | 370,781 | 198,814 | 180,000 |  | TOTAL URBAN RENEWAL | 118,136 | - | - |
|-----------|---------|---------|---------|--|---------------------|---------|---|---|

# **Joint Sewer Fund (Merged with Sewer Fund)**

# CITY OF JOHN DAY

## REVENUES

### JOINT SEWER FUND (04-000)

| JOINT SEWER FUND (04-000) |         |              |           |                      |                             |                               |                          |                       |
|---------------------------|---------|--------------|-----------|----------------------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Historical Data           |         | Current Year |           | JOINT SEWER REVENUES |                             | Budget For Next Year 2025-26  |                          |                       |
| Actual                    |         | Budget       | Estimated |                      |                             | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23                   | 2023-24 | 2024-25      | 2024-25   |                      |                             |                               |                          |                       |
|                           |         |              |           | Account #            |                             |                               |                          |                       |
| 70,048                    | 92,931  | 164,704      | 179,731   | 40110                | NET WORKING CAPITAL         | 15,027                        | -                        | -                     |
|                           |         |              |           |                      | REVENUES - SEWER FUND       |                               |                          |                       |
| 111,687                   | 80,559  | -            | -         | 42100                | CANYON CITY FEES            | -                             | -                        | -                     |
| 254,802                   | 306,428 | -            | -         | 43150                | TRANSFER FROM SEWER FUND    | -                             | -                        | -                     |
| 26,853                    | 15,000  | -            | -         | 43350                | SEWER USE FEES              | -                             | -                        | -                     |
| 584                       | 10,000  | -            | -         | 43360                | OTHER INCOME                | -                             | -                        | -                     |
| 865                       | 500     | -            | -         | 44385                | INTEREST INCOME             | -                             | -                        | -                     |
| -                         | -       | -            | -         |                      |                             | -                             | -                        | -                     |
| 464,839                   | 505,418 | 164,704      | 179,731   |                      | TOTAL REVENUES - SEWER FUND | 15,027                        | -                        | -                     |
|                           |         |              |           |                      |                             |                               |                          |                       |
| 464,839                   | 505,418 | 164,704      | 179,731   |                      | TOTAL REVENUES              | 15,027                        | -                        | -                     |

| Historical Data |           | Current Year |           | SUMMARY |                              | Budget For Next Year 2025-26  |                          |                       |
|-----------------|-----------|--------------|-----------|---------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |           | Budget       | Estimated |         |                              | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24   | 2024-25      | 2024-25   |         |                              |                               |                          |                       |
|                 |           |              |           |         |                              |                               |                          |                       |
| 464,839         | 505,418   | 164,704      | 179,731   |         | TOTAL REVENUES               | 15,027                        | -                        | -                     |
| (371,908)       | (325,687) | (164,704)    | (164,704) |         | EXPENDITURES - JT SEWER DEPT | (15,027)                      | -                        | -                     |
| 92,931          | 179,731   | -            | 15,027    |         | TOTALS                       | -                             | -                        | -                     |

# CITY OF JOHN DAY

## EXPENDITURES

### JOINT SEWER FUND (04-000)

| Historical Data |         | Current Year |           | JOINT SEWER DEPARTMENT<br>EXPENDITURES |                                | Budget For Next Year 2025-26  |                          |                       |
|-----------------|---------|--------------|-----------|--|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual          |         | Budget       | Estimated |  |                                | Proposed By<br>Budget Officer | Approved By<br>Committee | Adopted By<br>Council |
| 2022-23         | 2023-24 | 2024-25      | 2024-25   |  |                                |                               |                          |                       |
|                 |         |              |           | Account #                              | PERSONNEL SERVICES             |                               |                          |                       |
| 152,000         | 145,052 | -            | -         | 61050                                  | WAGES AND SALARIES             | -                             | -                        | -                     |
| 3,714           | 3,571   | -            | -         | 61150                                  | OVERTIME                       | -                             | -                        | -                     |
| 56,835          | 36,263  | -            | -         | 61250                                  | EMPLOYER PAID EMPLOYEE BENEFIT | -                             | -                        | -                     |
| 14,086          | 14,505  | -            | -         | 61252                                  | PERS EXPENSE                   | -                             | -                        | -                     |
| 8,852           | 8,388   | -            | -         | 61253                                  | PERS IAP EXPENSE               | -                             | -                        | -                     |
| 12,013          | -       | -            | -         | 61400                                  | UNPAID COMPENSATION            | -                             | -                        | -                     |
| 247,501         | 207,779 | -            | -         |  | TOTAL PERSONNEL SERVICES       | -                             | -                        | -                     |

|        |        |   |   | Account # | MATERIALS AND SERVICES            |   |   |   |
|--------|--------|---|---|-----------|-----------------------------------|---|---|---|
| -      | -      | - | - | 62100     | ADVERTISING                       |   |   |   |
| 1,825  | -      | - | - | 62300     | AUDIT                             |   |   |   |
| 180    | -      | - | - | 62200     | ALARM SYSTEM MAINTENANCE          | - | - | - |
| -      | -      | - | - | 62350     | BACKFLOW TESTING PROGRAM          | - | - | - |
| -      | 5,404  | - | - | 62361     | CHLORINATOR COSTS                 | - | - | - |
| 2,048  | -      | - | - | 62400     | BUILDING MAINTENANCE              | - | - | - |
| 650    | 635    | - | - | 62550     | DISPOSAL PLANT REPAIR/MAINTENANCE | - | - | - |
| 493    | 796    | - | - | 62650     | DUES AND SUBSCRIPTIONS            | - | - | - |
| 15,554 | 16,158 | - | - | 62750     | ELECTRICITY                       | - | - | - |
| -      | 28     | - | - | 62900     | EQUIPMENT MAINTENANCE             |   |   |   |
| 16,917 | 11,024 | - | - | 63200     | HEATING FUEL (PROPANE)            | - | - | - |
| 7,359  | 9,100  | - | - | 63300     | INSURANCE                         | - | - | - |
| 5      | 1,210  | - | - | 63450     | LEGAL                             |   |   |   |
| -      | -      | - | - | 63370     | GROUND WATER TESTING              | - | - | - |
| 5,225  | 9,845  | - | - | 63380     | LABORATORY SUPPLIES               | - | - | - |
| 919    | 2,319  | - | - | 63400     | LABORATORY TESTS                  | - | - | - |
| 10,934 | -      | - | - | 63460     | LICENSES AND FEES                 | - | - | - |
| 210    | -      | - | - | 63500     | MEETINGS AND CONVENTIONS          | - | - | - |
| 680    | 645    | - | - | 63550     | MISCELLANEOUS EXPENSE             | - | - | - |
| 494    | 293    | - | - | 63650     | OFFICE SUPPLIES                   | - | - | - |
| 534    | 2,160  | - | - | 63800     | OPERATING SUPPLIES                | - | - | - |
| 6,768  | 6,741  | - | - | 63825     | OTHER PROFESSIONAL SERVICES       | - | - | - |
| 197    | 1,356  | - | - | 63990     | PREVENTATIVE MAINTENANCE PROGRAM  | - | - | - |
| 2,133  | -      | - | - | 64000     | PROGRAMMER SERVICES/SOFTWARE      | - | - | - |
| -      | -      | - | - | 64050     | RADIO MAINTENANCE                 | - | - | - |
| -      | 350    | - | - | 64160     | SAFETY PROGRAM                    | - | - | - |
| 7,818  | 7,613  | - | - | 64250     | SEWER CHEMICALS AND CHLORINE      | - | - | - |
| -      | 85     | - | - | 64260     | SMALL TOOLS/EQUIPMENT             | - | - | - |
| 5,186  | 3,126  | - | - | 64301     | TELEMETRY LINE MAINTENANCE        | - | - | - |
| 801    | 298    | - | - | 64350     | TELEPHONE                         | - | - | - |
| 27     | -      | - | - | 64355     | PROPERTY CLEANUP COSTS            | - | - | - |
| 1,425  | 3,472  | - | - | 64450     | TRAINING                          | - | - | - |
| 4,738  | 5,250  | - | - | 64757     | PMT IN LIEU OF FRANCHISE FEE      | - | - | - |
| 1,287  | -      | - | - | 64798     | WATER/SEWER UTILITIES             | - | - | - |
| -      | -      | - | - |           |                                   | - | - | - |
| 94,407 | 87,908 | - | - |           | TOTAL MATERIALS AND SERVICES      | - | - | - |

|        |        |         |         | Account # | NONDEPARTMENTAL             |        |   |   |
|--------|--------|---------|---------|-----------|-----------------------------|--------|---|---|
| 30,000 | 30,000 | -       | -       | 67870     | TRANSFER TO MOTOR POOL FUND | -      | - | - |
| -      | -      | 164,704 | 164,704 | 67875     | TRANSFER TO SEWER           | 15,027 | - | - |
| -      | -      | -       | -       | 67100     | OPERATING CONTINGENCY       | -      | - | - |
| -      | -      | -       | -       |           |                             | -      | - | - |
| 30,000 | 30,000 | 164,704 | 164,704 |           | TOTAL NONDEPARTMENTAL       | 15,027 | - | - |

|         |         |         |         |  |                  |        |   |   |
|---------|---------|---------|---------|--|------------------|--------|---|---|
| 371,908 | 325,687 | 164,704 | 164,704 |  | TOTAL DEPARTMENT | 15,027 | - | - |
|---------|---------|---------|---------|--|------------------|--------|---|---|