

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

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Budget Committee

(City Council plus Citizens listed below:)

Louis Provencher	Expires Jan 2029
Beth Spell	Expires Jan 2028
Meloni Cochran	Expires Jan 2029
Tom Olson	Expires Jan 2028
Jody Moulton	Expires Jan 2028
Irene Jerome	Expires Jan 2028

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 also proposing a 3.5% increase to be extended to 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

The Unpaid Comp Fund is budgeted to be rejuvenated after a one-year pause in contributions from the various funds due to low fund balances throughout the City in the prior year. The Unpaid Comp fund is meant to reserve amounts to be paid out in lump sums for benefits, such as vacation pay or compensatory time, that is already earned, but not yet paid out.

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.

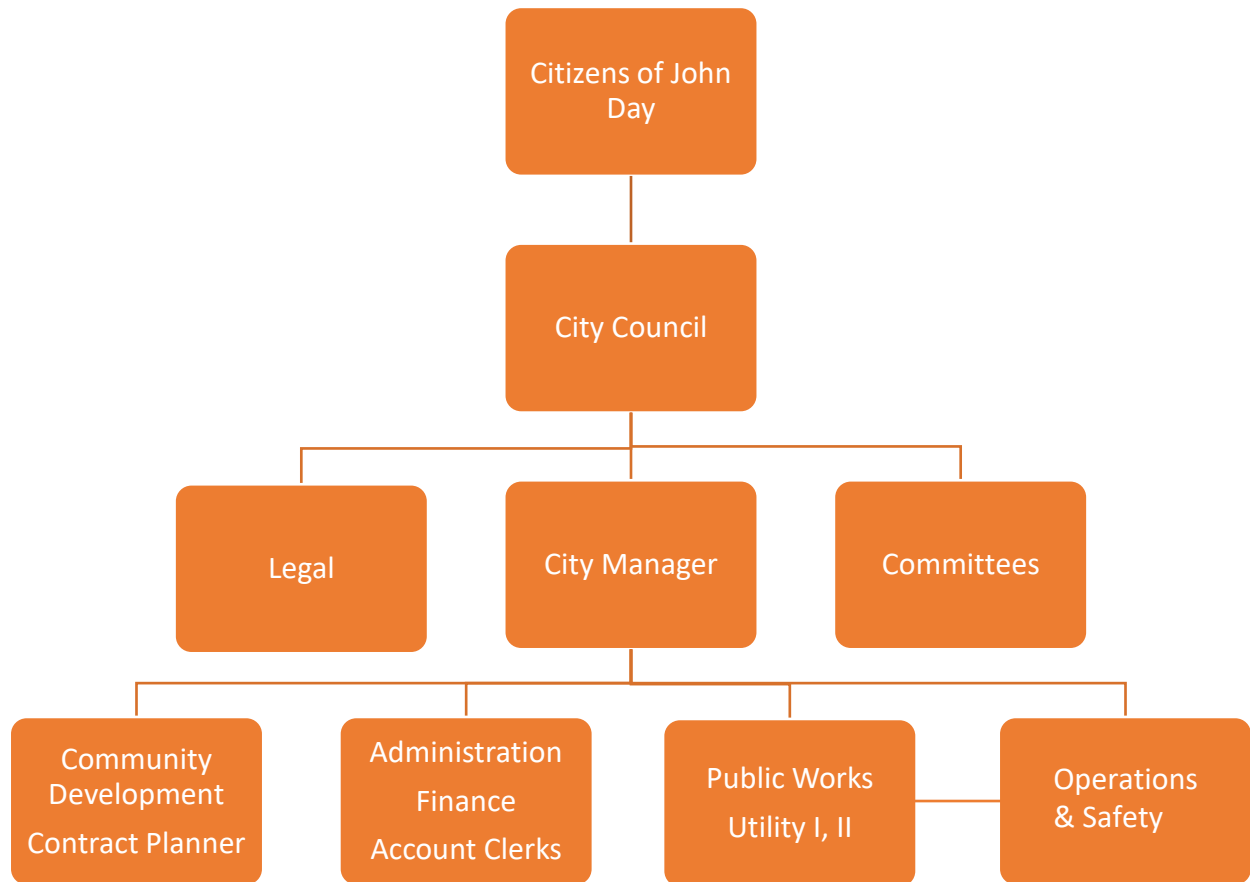
Sincerely,

MB

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 East Oregonian 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.

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 st Budget meeting 5:30-7:00	May 12, 2025 (Day Before Council mtg)
2 nd 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 st Budget Meeting 5:30-7:00	May 12, 2025 (Before Council Budget)
2 nd 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.
- Review of Union Contracts.

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

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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
407,414	125,512	98,325	(15,102)	40110	NET WORKING CAPITAL	287,189	287,189	287,189
					REVENUES - ADMIN			
334,204	343,092	350,000	353,385	42100	PROPERTY TAXES	350,000	350,000	350,000
13,498	35,000	37,500	37,500	43000	PMT IN LIEU OF FRANCHISE FEE - WTR	40,000	40,000	40,000
34,348	37,500	38,700	38,700	43001	PMT IN LIEU OF FRANCHISE FEE - SWR	40,000	40,000	40,000
114,432	110,290	110,000	110,000	43050	OR TRAIL ELECTRIC COOP	110,000	110,000	110,000
9,737	7,521	7,000	7,000	43105	CENTURY LINK	7,000	7,000	7,000
11,130	15,135	15,000	13,500	43125	CLARKS GARBAGE DISPOSAL	15,000	15,000	15,000
31,605	45,213	35,000	42,600	43130	RALLY NETWORKS FRANCHISE FEES	35,000	35,000	35,000
13,503	10,153	9,000	9,000	43350	BUSINESS LICENSE/SOCIAL	9,000	9,000	9,000
120	-	100	100	43360	LIQUOR LICENSES	100	100	100
2,050	-	-	-	43370	LAND USE FEES	-	-	-
	-	-	-	NEW	URA - LOAN PAYMENT	69,000	69,000	69,000
7,000	7,000	5,000	5,000	44385	URA - ADMINISTRATION	5,000	5,000	5,000
1,220	1,529	1,000	1,100	44500	CIGARETTE TAX	1,000	1,000	1,000
2,564	4,654	4,000	3,500	44500	MARIJUANA TAX	3,000	3,000	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	20,000	20,000
33,419	31,826	30,000	28,000	44760	LIQUOR TAX	28,000	28,000	28,000
8,050	5,257	500	500	45450	INTEREST INCOME	500	500	500
	-	925,000	-	45460	BUSINESS OREGON LOAN - URA	925,000	925,000	925,000
	-	20,400	20,400	44200	RENT INCOME	20,400	20,400	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	1,965,189	1,965,189

Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
1,107,142	856,098	3,172,840	733,393		TOTAL REVENUES	2,152,194	2,152,194	2,152,194
(837,117)	(704,574)	(2,872,180)	(303,149)		EXPENDITURES - GENERAL FUND	(1,800,033)	(1,800,033)	(1,800,033)
(144,513)	(166,626)	(300,660)	(143,054)		EXPENDITURES - FIRE	(352,161)	(352,161)	(352,161)
125,512	(15,102)	(0)	287,189		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

Historical Data		Current Year		ADMINISTRATIVE DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	79,500	79,500
407	610	700	-	61150	OVERTIME	-	-	-
23,401	16,963	32,421	7,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	47,254	47,254	47,254
2,710	4,638	5,500	4,000	61252	PERS EXPENSE	11,300	11,300	11,300
1,935	2,661	4,000	2,000	61253	PERS IAP EXPENSE	6,000	6,000	6,000
3,754	-	-	-	61400	UNPAID COMPENSATION	7,075	7,075	7,075
104,216	77,264	102,621	51,000		TOTAL PERSONNEL SERVICES	151,129	151,129	151,129

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

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

Historical Data		Current Year		ADMINISTRATIVE DEPARTMENT EXPENDITURES Continued		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #	CAPITAL OUTLAY			
-	2,350	11,000	-	65200	BUILDING IMPROVEMENTS	30,000	30,000	30,000
-	-	21,000	-	65225	COMPUTER EQUIPMENT	21,000	21,000	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	51,000	51,000

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

				Account #	NONDEPARTMENTAL			
-	152,452	36,059	36,059	67450	TRANSFER TO COMMUNITY DEVELOPMENT	126,341	126,341	126,341
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	925,000	925,000
-	-	-	-	67100	OPERATING CONTINGENCY	126,563	126,563	126,563
418,498	321,459	961,059	36,059		TOTAL NONDEPARTMENTAL	1,177,904	1,177,904	1,177,904

837,117	704,574	2,872,180	303,149		TOTAL DEPARTMENT	1,800,033	1,800,033	1,800,033
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REVENUES

GENERAL FUND (01-050)

Historical Data		Current Year		FIRE DEPARTMENT REVENUES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
					REVENUES - FIRE			
13,698	10,570	10,570	20,000	44200	RENTAL INCOME	10,570	10,570	10,570
42,798	45,157	29,159	38,210	44720	RURAL FIRE DISTRICT	46,435	46,435	46,435
-	-	95,000	-	45250	GRANT REVENUE	130,000	130,000	130,000
-	-	-	-	45260	OTHER INCOME	-	-	-
56,496	55,727	134,729	58,210		TOTAL REVENUES - FIRE	187,005	187,005	187,005

EXPENDITURES

GENERAL FUND (01-050)

Historical Data		Current Year		FIRE DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	51,723	51,723
102	122	300	-	61150	OVERTIME	-	-	-
12,401	13,764	15,579	7,476	61250	EMPLOYER PAID EMPLOYEE BENEFIT	31,070	31,070	31,070
2,738	2,978	3,439	3,300	61252	PERS EXPENSE	6,722	6,723	6,723
1,323	1,531	1,600	1,337	61253	PERS IAP EXPENSE	1,800	1,800	1,800
693	-	-	-	61400	UNPAID COMPENSATION	4,603	4,603	4,603
39,184	41,308	48,918	34,413		TOTAL PERSONNEL SERVICES	95,919	95,919	95,919

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

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-050)

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

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

144,513	166,626	300,660	143,054		TOTAL DEPARTMENT	352,161	352,161	352,161
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
(458,072)	419,579	313,604	408,910	40110	NET WORKING CAPITAL	555,871	555,871	555,871
					REVENUES - STREET			
130,984	130,968	116,000	130,147	44640	STATE FUEL TAX	130,000	130,000	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	250,000	250,000
-	-	-	-			-	-	-
2,260,592	1,289,751	624,604	715,030		TOTAL REVENUES - STREET	935,871	935,871	935,871

2,260,592	1,289,751	624,604	715,030		TOTAL REVENUES	935,871	935,871	935,871
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
2,260,592	1,289,751	624,604	715,030		TOTAL REVENUES	935,871	935,871	935,871
(1,841,013)	(880,841)	(624,604)	(244,712)		EXPENDITURES	(935,871)	(935,871)	(935,871)
419,579	408,910	-	470,318		TOTALS	0	(0)	(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 Budget Officer	Approved By Committee	Adopted By 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	130,000	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	47,891	47,891
6,842	6,430	12,304	7,600	61252	PERS EXPENSE	9,725	9,725	9,725
4,804	4,598	8,639	4,427	61253	PERS IAP EXPENSE	6,954	6,954	6,954
11,146	-	-	-	61400	UNPAID COMPENSATION	11,569	11,569	11,569
157,005	130,440	260,493	111,377		TOTAL PERSONNEL SERVICES	206,140	206,140	206,140

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

CITY OF JOHN DAY

EXPENDITURES

STREET FUND (06-000)

Historical Data		Current Year		STREET FUND Continued		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	100,000	100,000
-	-	-	-	66411	SCA GRANT	250,000	250,000	250,000
-	-	30,000	135	66425	STREET REPAIR	100,000	100,000	100,000
1,449,718	537,639	30,000	135		TOTAL CAPITAL OUTLAY	450,000	450,000	450,000

				Account #	NONDEPARTMENTAL			
40,000	40,000	40,000	40,000	67870	TRANSFER TO MOTOR POOL FUND	20,000	20,000	20,000
-	-	125,312	-	67100	OPERATING CONTINGENCY	105,131	105,131	105,131
40,000	40,000	165,312	40,000		TOTAL NONDEPARTMENTAL	125,131	125,131	125,131

1,841,013	880,841	624,604	244,712		TOTAL FUND	935,871	935,871	935,871
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
2,510	(118,106)	(159,804)	(161,370)	40110	NET WORKING CAPITAL	(69,270)	(69,270)	(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	100,000	100,000
2,511	(118,106)	90,196	(31,370)		TOTAL REVENUES - IT FUND	30,730	30,730	30,730

2,511	(118,106)	90,196	(31,370)		TOTAL REVENUES	30,730	30,730	30,730
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
2,511	(118,106)	90,196	(31,370)		TOTAL REVENUES	30,730	30,730	30,730
(206,835)	(43,264)	(90,196)	(37,900)		EXPENDITURES	(30,730)	(30,730)	(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 EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	300	300
4,072	-	10,000	1,000	62300	AUDIT	1,000	1,000	1,000
2,940	-	-	-	62650	DUES AND SUBSCRIPTIONS	-	-	-
-	-	-	-	62900	EQUIPMENT MAINTENANCE	-	-	-
-	3,997	4,000	17,000	63450	LEGAL	4,000	4,000	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	19,630	19,630
5	-	-	-	63650	OFFICE SUPPLIES	-	-	-
7	2,103	-	-	63800	OPERATING SUPPLIES	-	-	-
-	3,106	3,000	11,500	63825	PROFESSIONAL SERVICES	3,000	3,000	3,000
22	-	-	4,300	64000	PROGRAMMER SERVICES/SOFTWARE	-	-	-
105	506	500	2,800	64798	UTILITIES	2,800	2,800	2,800
8,310	11,365	19,260	37,900		TOTAL MATERIALS AND SERVICES	30,730	30,730	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	30,730	30,730
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
39,156	36,111	33,623	34,326	40110	NET WORKING CAPITAL	33,030	33,030	33,030
					REVENUES - DEBT SERVICE			
51,093	52,626	56,500	54,205	42150	LOCAL OPTION LEVY	56,500	56,500	56,500
1,014	1,044	200	1,000	45450	INTEREST INCOME	200	200	200
-	-	-	-			-	-	-
91,263	89,781	90,323	89,530		TOTAL REVENUES - DEBT SERVICE	89,730	89,730	89,730

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

Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
91,263	89,781	90,323	89,530		TOTAL REVENUES	89,730	89,730	89,730
(55,152)	(55,455)	(90,323)	(56,500)		EXPENDITURES - DEBT SERVICE	(89,730)	(89,730)	(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 REVENUES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
(463,995)	(232,440)	(21,430)	(32,211)	40110	NET WORKING CAPITAL	50,317	50,317	50,317
					REVENUES - COMM DEV FD			
45,297	51,471	35,000	58,000	42250	TRANSIENT ROOM TAX	58,000	58,000	58,000
285,688	-	-		44635	COVID FUNDING	-	-	-
-	152,452	36,059	36,059	44898	TRANSFER FROM GENERAL FUND	126,341	126,341	126,341
79,746	79,956	79,000	78,000	45050	ECONOMIC DEVELOPMENT FEE	78,000	78,000	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	3,500	3,500
199,372	51,439	133,629	143,348		TOTAL REVENUES - COMM DEV FD	316,158	316,158	316,158

199,372	51,439	133,629	143,348		TOTAL REVENUES	316,158	316,158	316,158
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
199,372	51,439	133,629	143,348		TOTAL REVENUES	316,158	316,158	316,158
(408,046)	(83,650)	(133,629)	(93,031)		EXPENDITURES	(316,158)	(316,158)	(316,158)
(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 EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	25,000	25,000
18	12	700	-	61150	OVERTIME	700	700	700
3,367	5,532	14,629	2,200	61250	EMPLOYER PAID EMPLOYEE BENEFIT	14,750	14,750	14,750
396	656	1,721	1,500	61252	PERS EXPENSE	1,749	1,749	1,749
283	468	1,230	850	61253	PERS IAP EXPENSE	1,248	1,248	1,248
809	-	-	-	61400	UNPAID COMPENSATION	2,225	2,225	2,225
10,627	16,044	43,280	19,550		TOTAL PERSONNEL SERVICES	45,672	45,672	45,672

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

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

COMMUNITY DEVELOPMENT FUND - CONTINUED (10-000)

Historical Data		Current Year		COMMUNITY DEVELOPMENT FUND	Budget For Next Year 2025-26		
Actual		Budget	Estimated		Proposed By Budget Officer	Approved By Committee	Adopted By 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	316,158	316,158	316,158
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
89,964	114,553	216,761	184,943	40110	NET WORKING CAPITAL	271,293	271,293	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	40,000	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	40,000	40,000	44860	TRANSFER FROM STREET FUND	20,000	20,000	20,000
30,000	30,000	-	-	44890	TRANSFER FROM JT SEWER FUND	-	-	-
2,149	3,436	500	3,500	45450	INTEREST INCOME	500	500	500
-	-	-	-			-	-	-
317,634	277,989	377,261	348,443		TOTAL REVENUES - MOTOR POOL	371,793	371,793	371,793

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

CITY OF JOHN DAY

EXPENDITURES

MOTOR POOL FUND (26-000)

Historical Data		Current Year		MOTOR POOL DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	45,000	45,000
-	790	500	-	61150	OVERTIME	-	-	-
18,601	11,952	29,259	9,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	21,150	21,150	21,150
3,382	2,289	5,320	3,000	61252	PERS EXPENSE	5,174	5,174	5,174
2,295	1,525	3,610	1,660	61253	PERS IAP EXPENSE	2,699	2,699	2,699
5,602	-	-	-	61400	UNPAID COMPENSATION	4,005	4,005	4,005
70,179	41,986	100,689	41,660		TOTAL PERSONNEL SERVICES	78,028	78,028	78,028

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

				Account #	CAPITAL OUTLAY			
400	-	-	-	65200	BUILDING IMPROVEMENTS	-	-	-
3,907	-	-	-	65450	EQUIPMENT PURCHASES	-	-	-
69,654	-	166,112	-	66350	VEHICLE PURCHASES	175,305	175,305	175,305
-	-	-	-			-	-	-
-	-	-	-			-	-	-
-	-	-	-			-	-	-
73,961	-	166,112	-		TOTAL CAPITAL OUTLAY	175,305	175,305	175,305

205,875	93,808	343,601	76,660		TOTAL DEPARTMENT	330,133	330,133	330,133
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CITY OF JOHN DAY

MOTOR POOL FUND (26-050)

Historical Data		Current Year		MOTOR POOL FIRE DEPARTMENT REVENUES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	6,410	6,410
25,000	25,000	25,000	25,000	44898	TRANSFER FROM GENERAL FUND	25,000	25,000	25,000
-	-	3,500	-	45250	GRANT	-	-	-
-	-	-	-			-	-	-
-	-	-	-			-	-	-
31,211	31,410	34,910	31,410		REVENUES - MOTOR POOL FIRE	31,410	31,410	31,410

Historical Data		Current Year		MOTOR POOL FIRE DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	5,500	5,500
20,040	24,660	30,000	26,000	63300	INSURANCE	30,000	30,000	30,000
375	-	500	-	63550	MISCELLANEOUS EXPENSE	500	500	500
291	-	500	-	63800	OPERATING SUPPLIES	500	500	500
-	-	-	-	64000	PROGRAMMER SERVICES/SOFTWARE	-	-	-
4,004	2,866	8,500	2,400	64701	REPAIRS & MAINTENANCE	10,000	10,000	10,000
-	-	-	-			-	-	-
28,417	30,648	45,000	31,900		TOTAL MATERIALS AND SERVICES	46,500	46,500	46,500

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

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

28,417	30,648	68,570	31,900		TOTAL DEPARTMENT	73,070	73,070	73,070
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
84,873	138,958	138,959	138,958	40110	NET WORKING CAPITAL	36,258	36,258	36,258
					REVENUES - UNPAID COMP FUND			
5,082	-	-	-	44820	TRANSFER FROM GENERAL FUND	11,678	11,678	11,678
11,724	-	-	-	44830	TRANSFER FROM WATER FUND	17,799	17,799	17,799
11,204	-	-	-	44840	TRANSFER FROM SEWER FUND	22,318	22,318	22,318
173	-	-	-	44845	TRANSFER FROM IT FUND	-	-	-
809	-	-	-	44846	TRANSFER FROM COMM DEVELOP FD	2,225	2,225	2,225
11,146	-	-	-	44870	TRANSFER FROM STREET FUND	11,569	11,569	11,569
12,013	-	-	-	44890	TRANSFER FROM JT SEWER FUND	-	-	-
5,602	-	-	-	44895	TRANSFER FROM MOTOR POOL FUND	4,005	4,005	4,005
1,881	-	-	-	45450	INTEREST INCOME	-	-	-
-	-	-	-			-	-	-
144,507	138,958	138,959	138,958		TOTAL REVENUES - UNPAID COMP FD	105,852	105,852	105,852

144,507	138,958	138,959	138,958		TOTAL REVENUES	105,852	105,852	105,852
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				PERSONAL SERVICES				
4,788	-	138,959	65,000	61050	WAGES AND SALARIES	105,852	105,852	105,852
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	105,852	105,852	105,852

Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
144,507	138,958	138,959	138,958		TOTAL REVENUES	105,852	105,852	105,852
(5,548)	-	(138,959)	(102,700)		EXPENDITURES - UNPAID COMP FUD	(105,852)	(105,852)	(105,852)
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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
1,131,967	1,198,992	1,220,958	1,208,900	40110	NET WORKING CAPITAL	1,261,306	1,261,306	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	42,992	42,992
701,195	704,701	714,000	719,895	45020	UTILITY FEES	714,000	714,000	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	2,018,298	2,018,298

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

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

Historical Data		Current Year		WATER DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	200,000	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	64,780	64,780
11,497	16,128	13,964	10,900	61252	PERS EXPENSE	26,143	26,143	26,143
8,110	9,454	9,851	6,000	61253	PERS IAP EXPENSE	10,635	10,635	10,635
11,724	-	-	-	61400	UNPAID COMPENSATION	17,799	17,799	17,799
254,311	264,119	290,433	159,919		TOTAL PERSONNEL SERVICES	319,357	319,357	319,357

				Account #	MATERIALS AND SERVICES			
-	-	1,000	1,000	62100	ADVERTISING	1,000	1,000	1,000
3,625	-	11,000	3,500	62300	AUDIT	7,000	7,000	7,000
267	183	1,500	200	62350	BACKFLOW TESTING PROGRAM	1,500	1,500	1,500
135	-	5,000	-	62500	COST OF NEW HOOKUPS	5,000	5,000	5,000
612	45	1,300	1,400	62650	DUES AND SUBSCRIPTIONS	1,500	1,500	1,500
425	525	-	-	62710	DISPATCH SERVICES	-	-	-
1,203	936	2,150	1,000	62850	EQUIPMENT LEASE AND RENTAL	2,150	2,150	2,150
7,213	11,410	50,000	3,000	62900	MAINTENANCE & REPAIR	50,000	50,000	50,000
7,975	9,133	11,000	11,000	63300	INSURANCE	12,100	12,100	12,100
3,010	975	10,000	22,500	63450	LEGAL	25,000	25,000	25,000
1,125	12,957	7,000	1,000	63460	LICENSES AND FEES	10,000	10,000	10,000
692	1,457	7,000	3,500	63500	MEETINGS, TRAVEL & TRAINING	5,000	5,000	5,000
1,148	614	5,000	-	63550	MISCELLANEOUS EXPENSE	5,000	5,000	5,000
31,028	28,409	53,000	22,000	63800	OPERATING SUPPLIES	53,000	53,000	53,000
17,798	19,863	25,000	29,000	63825	PROFESSIONAL SERVICES	100,000	100,000	100,000
3,690	750	4,000	2,000	63950	POSTAGE	4,000	4,000	4,000
6,504	231	23,000	20,000	64000	COMPUTER & SOFTWARE	23,000	23,000	23,000
-	-	10,000	9,000	64100	CONTRACTED SERVICES	17,500	17,500	17,500
209	96	1,000	100	64260	SMALL TOOLS/EQUIPMENT	5,000	5,000	5,000
34,348	35,000	35,700	35,700	64755	PMT IN LIEU OF FRANCHISE FEE	40,000	40,000	40,000
42,264	39,455	45,000	33,000	64798	UTILITIES	45,000	45,000	45,000
163,271	162,039	307,650	198,900		TOTAL MATERIALS AND SERVICES	412,750	412,750	412,750

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

Historical Data		Current Year		WATER DEPARTMENT Continued		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	10,000	10,000
1,357	18,591	51,409	45,000	66306	WATER METER REPLACEMENT	41,409	41,409	41,409
-	16,269	100,000	10,000	66400	WATER SYSTEM IMPROVEMENTS	105,000	105,000	105,000
6,836	-	75,000	10,000	66406	WELL REHAB	75,000	75,000	75,000
13,373	34,860	249,409	85,656		TOTAL CAPITAL OUTLAY	231,409	231,409	231,409

				Account #	NONDEPARTMENTAL			
74,000	45,000	45,000	45,000	67870	TRANSFER TO MOTOR POOL FUND	40,000	40,000	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	150,000	150,000
-	-	365,296	-		UNAPPROPRIATED ENDING FUND BALANCE	627,032	627,032	627,032
219,970	62,000	892,708	45,000		TOTAL NONDEPARTMENTAL	817,032	817,032	817,032

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

874,149	757,268	1,977,950	727,225		TOTAL DEPARTMENT	2,018,298	2,018,298	2,018,298
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
621,289	615,197	(371,347)	211,578	40110	NET WORKING CAPITAL	523	523	523
					REVENUES - SEWER FUND			
3,000	-	-	-	42100	SURPLUS EQUIPMENT SALES	-	-	-
801,247	805,253	774,000	775,000	43050	SEWER USE FEES	800,000	800,000	800,000
-	-	76,740	76,000	42100	CANYON CITY FEES	76,000	76,000	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	200	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	15,027	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	891,750	891,750
2,364,395	1,965,972	7,883,944	2,631,782		TOTAL REVENUES	891,750	891,750	891,750

Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	891,750	891,750
(1,749,199)	(1,754,394)	(7,883,944)	(2,631,259)		EXPENDITURES - SEWER DEPARTMENT	(891,750)	(891,750)	(891,750)
615,196	211,578	(0)	523		TOTALS	0	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

Historical Data		Current Year		SEWER DEPARTMENT EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	250,783	250,783
664	1,959	12,900	-	61150	OVERTIME	-	-	-
53,224	49,356	133,896	45,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	117,868	117,868	117,868
8,835	8,401	22,226	20,000	61252	PERS EXPENSE	20,063	20,063	20,063
5,918	5,251	14,888	10,000	61253	PERS IAP EXPENSE	12,540	12,540	12,540
11,204	-	-	-	61400	UNPAID COMPENSATION	22,318	22,318	22,318
197,317	169,980	467,909	254,500		TOTAL PERSONNEL SERVICES	423,570	423,570	423,570

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

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

Historical Data		Current Year		SEWER DEPARTMENT Continued		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #	CAPITAL OUTLAY			
-	-	-	-	65225	EQUIPMENT	15,444	15,444	15,444
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	15,444	15,444	15,444

				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	40,000	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	40,000	40,000

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

1,749,199	1,754,394	7,883,944	2,631,259		TOTAL DEPARTMENT	891,750	891,750	891,750
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Urban Renewal Agency

CITY OF JOHN DAY

REVENUES

URBAN RENEWAL AGENCY (34-000)

Historical Data		Current Year		URBAN RENEWAL AGENCY REVENUES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
(598,725)	(544,943)	(819,186)	(831,864)	40110	NET WORKING CAPITAL	(911,864)	(911,864)	(911,864)
					REVENUES - URBAN RENEWAL			
-	-	-	-	45287	APPLICATION FEES	-	-	-
76,236	83,860	93,000	100,000	42100	PROPERTY TAXES - CURRENT	105,000	105,000	105,000
-	-	-	-	42200	PROPERTY TAXES - DELINQUENT	-	-	-
924,699	-	925,000	-	44520	CITY OF JOHN DAY LOAN	925,000	925,000	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	118,136	118,136

462,924	(461,083)	198,814	(731,864)		TOTAL REVENUES	118,136	118,136	118,136
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Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
462,924	(461,083)	198,814	(731,864)		TOTAL REVENUES	118,136	118,136	118,136
(1,007,867)	(370,781)	(198,814)	(180,000)		EXPENDITURES - URBAN RENEWAL	(118,136)	(118,136)	(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 EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #	MATERIALS AND SERVICES			
-	-	-	-	62100	ADVERTISING	-	-	-
-	-	15,000	-	62300	AUDIT	5,000	5,000	5,000
916,186	258,082	140,214	130,000	62495	DEVELOPMENT INCENTIVES	2,536	2,536	2,536
291	200	600	600	63300	INSURANCE	600	600	600
7,000	7,000	5,000	5,000	63360	ADMINISTRATION	5,000	5,000	5,000
-	-	-	200	63420	LAND USE PLANNING EXPENSE	-	-	-
11,114	21,063	25,000	40,000	63450	LEGAL	25,000	25,000	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	10,000	10,000
-	-	3,000	3,000	64000	COMPUTERS & SOFTWARE	1,000	1,000	1,000
-	-	-	-	64115	SDC PD FOR OWNER	-	-	-
-	-	-	-			-	-	-
-	-	-	-			-	-	-
981,077	293,960	198,814	180,000		TOTAL MATERIALS AND SERVICES	49,136	49,136	49,136

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

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

1,007,867	370,781	198,814	180,000		TOTAL URBAN RENEWAL	118,136	118,136	118,136
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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 Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
				Account #				
70,048	92,931	164,704	179,731	40110	NET WORKING CAPITAL	15,027	15,027	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	15,027	15,027
464,839	505,418	164,704	179,731		TOTAL REVENUES	15,027	15,027	15,027

Historical Data		Current Year		SUMMARY		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2022-23	2023-24	2024-25	2024-25					
464,839	505,418	164,704	179,731		TOTAL REVENUES	15,027	15,027	15,027
(371,908)	(325,687)	(164,704)	(164,704)		EXPENDITURES - JT SEWER DEPT	(15,027)	(15,027)	(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 EXPENDITURES		Budget For Next Year 2025-26		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By 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	15,027	15,027
-	-	-	-	67100	OPERATING CONTINGENCY	-	-	-
-	-	-	-			-	-	-
30,000	30,000	164,704	164,704		TOTAL NONDEPARTMENTAL	15,027	15,027	15,027

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