

City of John Day



Annual Budget Fiscal Year 2024-25

Annual Budget for the City of John Day

Fiscal Year

July 1, 2024 – June 30, 2025

John Day City Council

Vacant, Mayor

Sherrie Rininger, Council President

David Holland, Council Member

Chris Labhart, Council Member

Eric Bush, Council Member

Edwin Newby, Council Member

Ron Phillips, Council Member

Annual Budget for the City of John Day

Fiscal Year

July 1, 2024 – June 30, 2025

Budget Committee

(City Council plus Citizens listed below:)

| | |
|----------------------|-------------------------|
| Heather Swank | Expires Jan 2026 |
| Beth Spell | Expires Jan 2028 |
| Bradley Hale | Expires Jan 2028 |
| 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, 2024 – June 30, 2025

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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 2024-25 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 2024-25 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 21, 2024

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) 2024-25 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.

One of the most notable changes in this budget is the deletion of several different sub departments within funds and the consolidation of line items to be consistent across funds. It is my hope the citizens will see a user-friendly document.

Overall budget

City staff has tried to project revenues and expenses as close to expected throughout the City's budget. Normally revenues would be projected low and expenditures high, however, without a completed 22-23 audit, staff has projected as conservative as possible. However, it is important to note the City has encountered cash flow issues due to overextended Urban Renewal Agency funds which are currently comingled with the City. The City will need to prioritize spending in order to fulfill obligations made by the URA and several interdepartmental loans made to cover shortfalls within funds.

Personnel Services: The City currently operates with 10 employees. FY24-25 budget includes a modest 3% COLA for all employees and the addition of a full-time salaried Finance/Recorder/HR Director.

Across all funds is the allocation for the implementation of Caselle, a much-needed software which will help consolidate and automate our accounting and utility programs. The new software will allow our uses to access billing information, go paperless and create autopay options. Legal, meetings and travel line items have also been increased across all funds based on the following information: The City has retained a labor attorney to help in the collective bargaining process for our union employees. It is expected that as the City moves forward and once a contract is in place the line item expenditure will decrease. Meetings, travel and training has been increased in order to help retain and train our employees and Council. The League of

Oregon Cities fall conference is in Bend 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 FY24-25 starts with only a little over \$12,000. Revenues have been budgeted conservatively with expected decreases or only modest increases in some cases. Worth mention is the close out of the IT fund which was the fiduciary pass through for Grant County Digital which is expected to be dissolved by beginning of budget. After the expected sale of the John Day owned Seneca building and the John Day owned building on Main Street; the ending balance of a little over \$66,000 has been moved into the general fund. Most of these funds will be absorbed and utilized by professional services; audits, legal and accounting fees to complete the closeout of GCD.

A large portion of revenue increase comes from the \$900,000 plus remaining portion of the 1.8 million dollars the City of John Day took out for the URA to subsidize 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. It appears the City initially took out the loan on behalf of the URA and passed the funds directly to the URA. A loan document setting up repayment between the agencies may need to be adopted.

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. Of note this year:

*A new line item for Public Safety of \$100,000. This is to help facilitate and negotiate an IGA with Grant County for police protection within our City boundaries.

Transfers include the URA loan, funds to help subsidize the Community Development Fund and a operating contingency of over \$110,000. Building up our contingency will allow the City to start saving and allow for a more comfortable beginning fund balance for FY25-26.

Fire Department (GF)

The Fire Department revenue is increased by potential grant funds also noted in expenditures. Personnel is funded for a full-time fire chief at 20% - consistent with the previous year. 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 and the current balance is \$158,513.

A transfer out of \$25,000 to the Motor Pool Fund is consistent with previous years. In the future, the City and District may decide to re visit the IGA and discuss how the two entities can best serve the City and Grant County Rural District.

Street Fund

The street fund operates on restricted funding from the Highway Use Fund (State shared gas tax) and Grant County Forest Receipts. 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 two 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 \$210,865 budgeted.

IT Fund

As stated above, 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 and Main Street Buildings (both owned by the City of John Day) to help offset the negative balance and a transfer of over \$65,000 of the remaining balance into the General Fund. Moving forward into the next budget year this fund will no longer be required. 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 and as of June 30, 2024 the remaining balance is approximately \$299,000.

Community Development Fund

It is not uncommon for cities to subsidize the Community Development Fund, however, as John Day moves forward, discussion should prioritize the Greenhouses, raising development fees (which are extremely low or non-existent) and hiring a full-time planner.

Revenues include a modest transfer of \$36,059 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. This year in accordance with state code the TRT dollars have been broken out 70/30 to better account for the expenditures. 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. This allows the City Council to allocate budgeted dollars to community projects or events which are more civic oriented (ie: Hope for Paws; FBLA; Sports teams etc.).

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 and the balance as of June 30, 2024 is \$295,647. The City Council will need to have discussions prioritizing and deciding how best to utilize the greenhouses moving forward.

Motor Pool Fund

The motor pool fund operates strictly by transfers in from the Water, Sewer 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. The City of John Day could simplify and delete the fund since the Public works employees are the same who work on vehicles and would be able to attribute those hours to each specific fund.

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. Line items such as System Development Charges (SDC's) should have their own fund in the future as those dollars are restricted and should be accounted for separately. However, for this budget year in light of all the changes and a lack of clarity for what is owed from the URA, we are keeping the line item within the water (and sewer) funds.

The Water Fund has been operating well with plenty of reserves. The rehab for wells 3 and 4 which was budgeted in FY23-24 has been rolled over to this budget year and is anticipated to be completed. The fund also maintains a modest contingency of \$150,000 and unappropriated fund balance of \$365,296. The unappropriated balance will help maintain the health of the fund as a loan is budgeted to help the sewer fund balance (loan information will be explained in the sewer fund narrative below).

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. The current balance as of 6/30/2024 is \$671,884.

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. Current balance as of 6/30/2024 is \$461,070.

Sewer Fund (combined with Joint Sewer Fund)

This fiscal year we have combined the Joint Sewer Fund with the Sewer Fund to simplify accounting and information related to our sewer project. Unfortunately, the sewer fund starts the FY24-25 year in a budget deficit of (\$371,347) due to over expenditures in the current budget year as a result of prior year obligations.

To balance the Sewer fund the Water Fund will make a transfer to the sewer fund of \$332,412. The loan will be required to be paid back at a rate of 5.2% interest over 10 years with payments of \$43,468 annually.

The Sewer Fund also contributes 26% of the Debt consolidation from Washington Federal as explained in the Water Fund. The current balance of the sewer portion as of 6/30/2024 is \$236,068.

A large priority for the City and this fund is completion of the sewer plant. FY24-25 the City will complete final design, procure the package plant, and complete the utility rate study; all funded through grants and loans. The City will need to focus on acquiring additional funding for the future completion of the sewer plant.

Conclusion

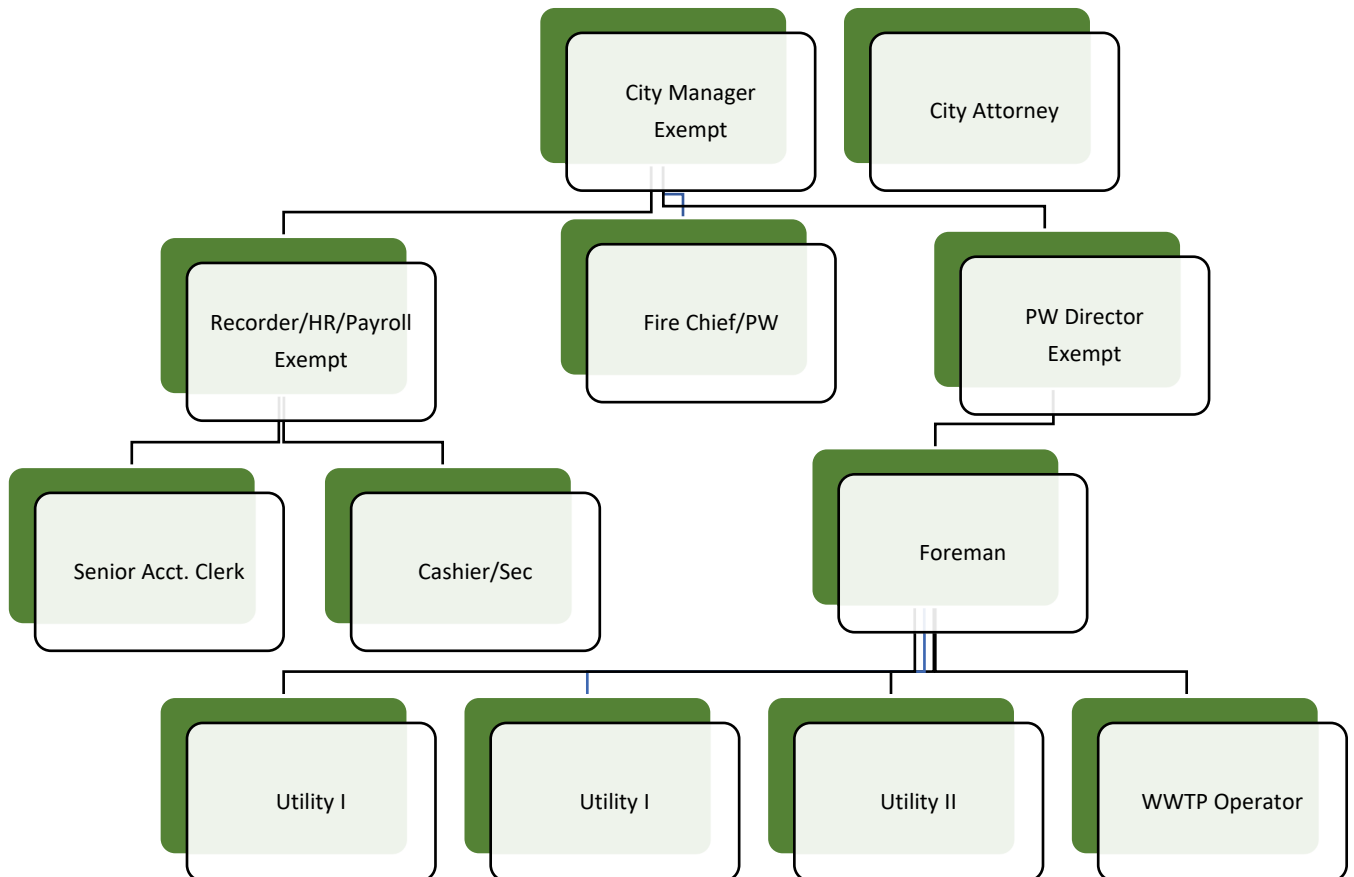
It has been a pleasure working with Rob Gaslin CPA of Gaslin Accounting CPAs and putting together this document for the city. I want to thank the staff, the citizens and the city council for helping to make our City a great place to live, work and play. I hope the Citizens can appreciate that while there are some budget issues which will need to be addressed, we have tried to provide increase services in some areas and find ways to make our funds stretch in others for the betterment of our town. The city has seen an overwhelming amount of change since 2019 and I am confident John Day will prosper and thrive in the future.

Sincerely,

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.cityofjohnday.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.

Budget Calendar

| | |
|---|--|
| Appoint Budget Officer | May 14 th , 2024 |
| Appoint Budget Committee | May 14 th , 2024 |
| First Published Notice of Budget Committee Meeting and Public Hearing for Comments from Public | May 8 th , 2024 May 15 th , 2024 |
| Second Published Notice of Budget Committee Meeting and Public Hearing for Comments from Public | May 15 th , 2024 May 22 nd , 2024 |
| Budget Message and Budget Committee Meeting and Community Sponsorship Presentations | May 21 st , 2024 6:30 PM |
| Urban Renewal Agency Budget Message & Committee Meeting | June 4 th , 2024 5:00 PM |
| Second Budget Committee Meeting and Public Hearing for Use of State Revenue Sharing | June 4 th , 2024 6:30 PM |
| Third Budget Committee Meeting and Public Hearing (<i>if necessary</i>) | TBD, 2024 6:00 PM |
| Publish Notice of Budget Hearing | TBD, 2024 |
| Budget Hearing and Adoption of the Budget, Make Appropriations, Impose and Categorize Taxes (<i>City Council</i>) | June 25 th , 2024 6:00PM |

Budget FAQs

(Frequently Asked Questions)

What is a budget?

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

Why does a city create a budget?

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

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

What basis of accounting/budgeting does the city use?

The budget is prepared on the modified accrual basis for all funds of the city. Under this accounting basis, revenues are recorded when they are measurable and available, generally within 60 days of year end. Expenditures are recognized when the liability is incurred except that future long-term obligations are not recognized until they mature. Each year, the city's financial position is audited by an independent auditor licensed by the State of Oregon to conduct municipal audits. The audited financial statements are presented in accordance with Generally

Accepted Accounting Principles (GAAP), promulgated by the Government Accounting Standards Board (GASB). The Annual Financial Report presents fund revenue and expenditure on a GAAP basis to the budgetary basis for comparison purposes.

When does "budget season" start?

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

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

What does city staff do to develop the budget?

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

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

Throughout the year the City Council addresses issues, and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper.

Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.

- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

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

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

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

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

Is the budget ever evaluated?

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

At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a

given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

Can the budget be amended once it is adopted?

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

Who do I contact for more information?

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

Budget Worksheets by Fund

General Fund

CITY OF JOHN DAY

REVENUES

GENERAL FUND

| Historical Data | | Current Year | | GENERAL FUND REVENUES | | Budget For Next Year 2024-25 | | |
|------------------|------------------|----------------|----------------|-------------------------|------------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 366,364 | 401,660 | 278,968 | 223,091 | 40110 | NET WORKING CAPITAL | 12,772 | 98,325 | - |
| | | | | REVENUES - ADMIN | | | | |
| 343,450 | 330,765 | 314,018 | 343,000 | 42100 | PROPERTY TAXES | 350,000 | 350,000 | - |
| 32,559 | 13,498 | 35,000 | 35,000 | 43000 | PMT IN LIEU OF FRANCHISE FEE - WTR | 38,700 | 38,700 | - |
| 38,193 | 34,348 | 37,500 | 37,500 | 43001 | PMT IN LIEU OF FRANCHISE FEE - SWR | 37,500 | 37,500 | - |
| 94,570 | 114,432 | 85,000 | 110,000 | 43050 | OR TRAIL ELECTRIC COOP | 110,000 | 110,000 | - |
| 8,138 | 9,737 | 8,000 | 7,250 | 43105 | CENTURY LINK | 7,000 | 7,000 | - |
| 12,048 | 11,130 | 10,000 | 15,000 | 43125 | CLARKS GARBAGE DISPOSAL | 15,000 | 15,000 | - |
| 30,401 | 31,605 | 30,000 | 35,000 | 43130 | OREGON TELEPHONE | 35,000 | 35,000 | - |
| 925 | - | - | - | 43150 | BLUE MTN CABLE TV | - | - | - |
| 2,808 | 13,413 | 8,000 | 10,000 | 43350 | BUSINESS LICENSE/SOCIAL | 9,000 | 9,000 | - |
| 140 | 120 | 120 | - | 43360 | LIQUOR LICENSES | 100 | 100 | - |
| 4,450 | 2,050 | 10,000 | 5,000 | 43370 | LAND USE FEES | - | - | - |
| 120 | 90 | - | - | 43380 | SOCIAL GAMING LISENSSES | - | - | - |
| 6,593 | 7,000 | 7,000 | 7,000 | 44385 | ADMINISTRATION | 5,000 | 5,000 | - |
| 5,683 | - | - | - | 44315 | R-3 COST SHARE | - | - | - |
| 1,485 | 1,220 | 1,000 | 1,500 | 44500 | CIGARETTE TAX | 1,000 | 1,000 | - |
| 2,179 | 2,564 | 2,500 | 5,000 | 44500 | MARIJUANA TAX | 4,000 | 4,000 | - |
| 104 | 20,163 | - | - | 44635 | COVID 19 FUNDING | - | - | - |
| 1,000 | - | - | - | 44661 | GRANT REVENUE | 65,000 | 1,265,000 | - |
| 20,914 | 20,163 | 20,000 | 21,000 | 44740 | STATE REVENUE SHARING | 20,000 | 20,000 | - |
| 32,411 | 33,419 | 30,000 | 30,000 | 44760 | LIQUOR TAX | 30,000 | 30,000 | - |
| 30,000 | - | - | - | 45230 | SALE OF LAND | - | - | - |
| 14,526 | 38,793 | - | 20,000 | 45260 | MISCELLANEOUS INCOME | - | - | - |
| 3,687 | 8,050 | 5,000 | 5,000 | 45450 | INTEREST INCOME | 500 | 500 | - |
| | | | | NEW | BUSINESS OREGON LOAN - URA | 925,000 | 925,000 | - |
| | | | | 44200 | RENT INCOME | 20,400 | 20,400 | - |
| - | - | - | - | NEW | TRANSFER IN FROM IT FUND CLOSURE | 66,586 | 66,586 | - |
| 1,052,748 | 1,094,221 | 882,106 | 910,341 | | TOTAL REVENUES - ADMIN | 1,752,558 | 3,038,111 | - |

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|--------------|-----------|---------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| 1,086,392 | 1,150,717 | 937,833 | 966,068 | | TOTAL REVENUES | 1,887,287 | 3,172,840 | - |
| (372,657) | (783,474) | (714,008) | (800,100) | | EXPENDITURES - GENERAL FUND | (1,586,626) | (2,872,180) | - |
| (127,768) | (144,152) | (223,825) | (165,968) | | EXPENDITURES - FIRE | (300,661) | (300,660) | - |
| 585,967 | 223,091 | - | - | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND

| Historical Data | | Current Year | | ADMINISTRATIVE DEPARTMENT EXPENDITURES | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|---------------|---------------|---|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 40,184 | 72,009 | 57,000 | 53,000 | 61050 | WAGES AND SALARIES | 60,000 | 60,000 | - |
| 191 | 407 | 1,000 | 610 | 61150 | OVERTIME | 700 | 700 | - |
| 13,146 | 23,401 | 28,000 | 16,960 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 32,421 | 32,421 | - |
| 2,054 | 2,710 | 5,000 | 4,500 | 61252 | PERS EXPENSE | 5,500 | 5,500 | - |
| 1,465 | 1,935 | 3,480 | 2,650 | 61253 | PERS IAP EXPENSE | 4,000 | 4,000 | - |
| 1,478 | 3,754 | 328 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 58,518 | 104,216 | 94,808 | 77,720 | | TOTAL PERSONNEL SERVICES | 102,621 | 102,621 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|----------------|----------------|----------------|----------------|-----------|-------------------------------------|----------------|----------------|---|
| 1,686 | 4,755 | 2,000 | 1,000 | 62100 | ADVERTISING | 1,000 | 1,000 | - |
| 3,057 | 4,163 | 5,500 | - | 62300 | AUDIT | 11,000 | 11,000 | - |
| 3,504 | 4,970 | 2,500 | 7,179 | 62400 | BUILDING MAINTENANCE | 8,000 | 8,000 | - |
| - | - | - | - | NEW | PUBLIC SAFETY | 100,000 | 100,000 | - |
| - | 38 | 1,000 | 1,542 | 62460 | CODE ENFORCEMENT | - | - | - |
| 7,622 | 4,253 | 10,000 | 3,869 | 62490 | COMMUNITY PROMOTION | - | - | - |
| 3,750 | 4,884 | 5,000 | 2,021 | 62650 | DUES AND SUBSCRIPTIONS | 5,000 | 5,000 | - |
| 14,449 | 1,263 | 3,500 | 4,785 | 62710 | DISPATCH SERVICES | - | - | - |
| 4,258 | - | 500 | 2,737 | 62740 | ELECTION EXPENSE | 5,000 | 5,000 | - |
| 294 | 321 | 1,000 | 1,344 | 62850 | EQUIPMENT LEASE AND RENTAL | 1,500 | 1,500 | - |
| 307 | 1,095 | 1,000 | 605 | 62900 | REPAIRS & MAINTENANCE | 1,000 | 1,000 | - |
| 4,289 | 4,862 | 6,720 | 6,510 | 63300 | INSURANCE | 9,000 | 9,000 | - |
| 3,735 | 21,970 | 10,000 | - | 63420 | LAND USE PLANNING EXPENSE | - | - | - |
| 18,645 | 41,451 | 25,000 | 125,000 | 63450 | LEGAL | 50,000 | 50,000 | - |
| 550 | 1,325 | 1,000 | 3,519 | 63460 | LICENSES AND FEES | 5,000 | 5,000 | - |
| 13,708 | 13,947 | 12,003 | 969 | 63500 | MEETINGS, TRAVEL & TRAINING | 15,000 | 15,000 | - |
| 11,273 | 14,231 | 7,000 | 4,088 | 63550 | MISCELLANEOUS EXPENSE | 7,000 | 7,000 | - |
| 5,475 | 4,627 | 5,000 | 9,988 | 63800 | OPERATING SUPPLIES | 15,000 | 15,000 | - |
| 25,289 | 107,818 | 35,000 | 100,000 | 63825 | PROFESSIONAL SERVICES | 40,000 | 40,000 | - |
| 1,404 | 620 | 2,500 | 1,500 | 63950 | POSTAGE | 3,000 | 3,000 | - |
| 13,833 | 11,555 | 7,500 | 10,593 | 64000 | COMPUTERS & SOFTWARE | 20,000 | 20,000 | - |
| 8,525 | - | - | - | 64060 | R-3 EXPENSES | - | - | - |
| 8,156 | 12,612 | 13,795 | 13,000 | 64798 | UTILITIES | 15,000 | 15,000 | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 153,809 | 260,760 | 157,518 | 300,246 | | TOTAL MATERIALS AND SERVICES | 311,500 | 311,500 | - |

**CITY OF JOHN DAY
EXPENDITURES**

GENERAL FUND

| Historical Data | | Current Year | | ADMINISTRATIVE DEPARTMENT EXPENDITURES Continued | | Budget For Next Year 2024-25 | | |
|-----------------|----------|---------------|--------------|---|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | CAPITAL OUTLAY | | | |
| 330 | - | 11,200 | 2,350 | 65200 | BUILDING IMPROVEMENTS | 11,000 | 11,000 | - |
| - | - | 21,000 | - | 65225 | COMPUTER EQUIPMENT | 21,000 | 21,000 | - |
| - | - | - | - | NEW | EDA GRANT | - | 1,400,000 | - |
| - | - | - | - | NEW | BTAP GRANT | 65,000 | 65,000 | - |
| 330 | - | 32,200 | 2,350 | | TOTAL CAPITAL OUTLAY | 97,000 | 1,497,000 | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|----------------|----------------|----------------|----------------|-----------|-----------------------------------|------------------|----------------|----------|
| - | - | 152,452 | 152,452 | 67450 | TRANSFER TO COMMUNITY DEVELOPMENT | 36,059 | 36,059 | - |
| 10,000 | 4,139 | - | - | 67870 | TRANSFER TO OTHER FUNDS - MP | - | - | - |
| 150,000 | 414,359 | 254,560 | 169,007 | 67892 | TRANSFER TO STREET FUND | - | - | - |
| - | - | - | - | NEW | TRANSFER TO URA | 925,000 | 925,000 | - |
| - | - | 22,470 | 98,325 | 67100 | OPERATING CONTINGENCY | 114,446 | - | - |
| 160,000 | 418,498 | 429,482 | 419,784 | | TOTAL NONDEPARTMENTAL | 1,075,505 | 961,059 | - |

| | | | | | | | | |
|----------------|----------------|----------------|----------------|--|-------------------------|------------------|------------------|----------|
| 372,657 | 783,474 | 714,008 | 800,100 | | TOTAL DEPARTMENT | 1,586,626 | 2,872,180 | - |
|----------------|----------------|----------------|----------------|--|-------------------------|------------------|------------------|----------|

REVENUES

GENERAL FUND

| Historical Data | | Current Year | | FIRE DEPARTMENT REVENUES | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|---------------|---------------|--------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | REVENUES - FIRE | | | |
| 11,183 | 13,698 | 10,570 | 10,570 | 44200 | RENTAL INCOME | 10,570 | 10,570 | - |
| 22,461 | 42,798 | 45,157 | 45,157 | 44720 | RURAL FIRE DISTRICT | 29,159 | 29,159 | - |
| - | - | - | - | NEW | GRANT REVENUE | 95,000 | 95,000 | - |
| - | - | - | - | 45260 | OTHER INCOME | - | - | - |
| 33,644 | 56,496 | 55,727 | 55,727 | | TOTAL REVENUES - FIRE | 134,729 | 134,729 | - |

EXPENDITURES

GENERAL FUND

| Historical Data | | Current Year | | FIRE DEPARTMENT EXPENDITURES | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|---------------|---------------|------------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 22,913 | 22,288 | 23,000 | 23,000 | 61050 | WAGES AND SALARIES | 28,000 | 28,000 | - |
| 23 | 102 | 300 | 122 | 61150 | OVERTIME | 300 | 300 | - |
| 11,764 | 12,401 | 16,000 | 13,000 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 15,579 | 15,579 | - |
| 2,453 | 2,738 | 3,000 | 3,000 | 61252 | PERS EXPENSE | 3,439 | 3,439 | - |
| 1,179 | 1,323 | 1,400 | 1,530 | 61253 | PERS IAP EXPENSE | 1,600 | 1,600 | - |
| 370 | 693 | 328 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 38,702 | 39,545 | 44,028 | 40,652 | | TOTAL PERSONNEL SERVICES | 48,919 | 48,918 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|---------------|---------------|---------------|---------------|-----------|-------------------------------------|----------------|----------------|---|
| 130 | 200 | 500 | 530 | 62650 | DUES AND SUBSCRIPTIONS | 500 | 500 | - |
| 1,380 | 1,580 | 1,800 | 1,800 | 62710 | DISPATCH SERVICES | 3,500 | 3,500 | - |
| 202 | 279 | 400 | 185 | 62850 | EQUIPMENT LEASE AND RENTAL | 400 | 400 | - |
| 1,054 | 4,310 | 18,300 | 3,473 | 62900 | REPAIRS & MAINTENANCE | 10,000 | 10,000 | - |
| 6,280 | 12,286 | 18,000 | 12,106 | 62950 | FIRE COST | 18,000 | 18,000 | - |
| 2,157 | 2,508 | 5,000 | 3,127 | 63300 | INSURANCE | 3,800 | 3,800 | - |
| - | - | 1,000 | 500 | 63450 | LEGAL | 1,000 | 1,000 | - |
| - | - | 400 | 15 | 63460 | LICENSES AND FEES | 400 | 400 | - |
| 1,778 | 2,669 | 3,000 | 1,362 | 63550 | MISCELLANEOUS EXPENSE | 3,000 | 3,000 | - |
| 10,051 | 924 | 25,880 | 19,432 | 63800 | OPERATING SUPPLIES | 15,000 | 15,000 | - |
| - | 1 | 50 | - | 63950 | POSTAGE | 50 | 50 | - |
| 23 | - | 600 | - | 64000 | COMPUTERS & SOFTWARE | 600 | 600 | - |
| - | - | 2,500 | - | 64160 | SAFETY PROGRAM | 2,500 | 2,500 | - |
| - | 1,869 | 5,000 | 5,508 | 64450 | MEETINGS, TRAVEL & TRAINING | 5,000 | 5,000 | - |
| 8,019 | 9,990 | 15,875 | 9,288 | 64798 | UTILITIES | 15,000 | 15,000 | - |
| - | - | - | - | NEW | GRANT EXPENDITURE | 100,000 | 100,000 | - |
| 31,074 | 36,616 | 98,305 | 57,325 | | TOTAL MATERIALS AND SERVICES | 178,750 | 178,750 | - |

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND

| Historical Data | | Current Year | | FIRE DEPARTMENT Continued | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|----------------|----------------|---------------------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | CAPITAL OUTLAY | | | |
| - | - | 5,000 | - | 65200 | BUILDINGS | 5,000 | 5,000 | - |
| - | - | 8,500 | - | 65600 | CAPITAL EXPENDITURES | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | 13,500 | - | | TOTAL CAPITAL OUTLAY | 5,000 | 5,000 | - |
| | | | | Account # | NONDEPARTMENTAL | | | |
| 42,992 | 42,992 | 42,992 | 42,992 | 67850 | TRANSFER TO WATER FUND | 42,992 | 42,992 | - |
| 15,000 | 25,000 | 25,000 | 25,000 | 67870 | TRANSFER TO MOTOR POOL FUND | 25,000 | 25,000 | - |
| - | - | - | - | | | - | - | - |
| 57,992 | 67,992 | 67,992 | 67,992 | | TOTAL NONDEPARTMENTAL | 67,992 | 67,992 | - |
| 127,768 | 144,152 | 223,825 | 165,968 | | TOTAL DEPARTMENT | 300,661 | 300,660 | - |

Street Fund

CITY OF JOHN DAY

REVENUES

STREET FUND

| Historical Data | | Current Year | | STREET FUND REVENUES | | Budget For Next Year 2024-25 | | |
|------------------|------------------|------------------|------------------|-----------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 97,597 | (458,427) | 332,441 | 337,401 | 40110 | NET WORKING CAPITAL | 399,157 | 313,604 | - |
| | | | | | REVENUES - WATER | | | |
| 1,200 | - | - | - | 44210 | SURPLUS PROPERTY SALES | - | - | - |
| 136,091 | 130,984 | 120,000 | 116,000 | 44640 | GASOLINE TAX | 116,000 | 116,000 | - |
| 146,187 | 168,569 | 170,000 | 170,000 | 44650 | GRANT COUNTY FOREST RECEIPTS | 170,000 | 170,000 | - |
| - | 25,000 | - | - | 44665 | GRANT PROCEEDS 4TH ST | - | - | - |
| 150,000 | 414,359 | 254,560 | 169,007 | 44820 | TRANSFER FROM GENERAL FUND | - | - | - |
| - | 145,970 | 17,000 | 17,000 | 44830 | TRANSFER FROM WATER FUND | - | - | - |
| - | 10,134 | 30,000 | 30,000 | 44840 | TRANSFER FROM SEWER FUND | - | - | - |
| - | - | - | - | 44846 | TRANSFER FROM COMM DEVEL | - | - | - |
| 24,703 | 575 | - | - | 45260 | OTHER INCOME | - | - | - |
| 249 | 2,513 | - | - | 45450 | INTEREST INCOME | - | - | - |
| 922,652 | 1,720,560 | 250,000 | 353,501 | | GRANT REVENUE | 25,000 | 25,000 | - |
| - | - | - | - | | | - | - | - |
| 1,478,679 | 2,160,237 | 1,174,001 | 1,192,909 | | TOTAL REVENUES - STREET | 710,157 | 624,604 | - |

| | | | | | | | | |
|-----------|-----------|-----------|-----------|--|-----------------------|---------|---------|---|
| 1,478,679 | 2,160,237 | 1,174,001 | 1,192,909 | | TOTAL REVENUES | 710,157 | 624,604 | - |
|-----------|-----------|-----------|-----------|--|-----------------------|---------|---------|---|

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|------------------|----------------|--------------|----------------|----------------|----------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 1,478,679 | 2,160,237 | 1,174,001 | 1,192,909 | | TOTAL REVENUES | 710,157 | 624,604 | - |
| (1,969,861) | (1,822,836) | (1,174,001) | (879,305) | | EXPENDITURES | (710,157) | (624,604) | - |
| (491,182) | 337,401 | - | 313,604 | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

STREET FUND

| Historical Data | | Current Year | | STREET FUND EXPENDITURES | | Budget For Next Year 2024-25 | | |
|-----------------|---------|--------------|-----------|---------------------------------|--------------------------------|------------------------------|-------------|------------|
| Actual | | Budget | Estimated | | | Proposed By | Approved By | Adopted By |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | Budget Officer | Committee | Council |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 129,159 | 88,976 | 151,000 | 86,000 | 61050 | WAGES AND SALARIES | 160,000 | 160,000 | - |
| 2,133 | 1,306 | 6,000 | 1,800 | 61150 | OVERTIME | 5,700 | 5,700 | - |
| 47,944 | 41,068 | 79,000 | 28,500 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 73,850 | 73,850 | - |
| 10,301 | 6,842 | 14,000 | 6,400 | 61252 | PERS EXPENSE | 12,304 | 12,304 | - |
| 7,020 | 4,804 | 9,420 | 4,600 | 61253 | PERS IAP EXPENSE | 8,639 | 8,639 | - |
| 4,435 | 11,146 | 3,591 | - | 61400 | UNPAID COMPENSATION | | - | - |
| 200,992 | 154,142 | 263,011 | 127,300 | | TOTAL PERSONNEL SERVICES | 260,492 | 260,492 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|---------|---------|---------|---------|-----------|------------------------------|---------|---------|---|
| 84 | 80,000 | 100 | - | 62100 | ADVERTISING | 100 | 100 | |
| 1,757 | 2,225 | 2,700 | - | 62300 | AUDIT | 5,400 | 5,400 | |
| 1,068 | 1,803 | 2,000 | 500 | 62650 | DUES AND SUBSCRIPTIONS | 2,000 | 2,000 | - |
| 184 | 203 | 1,500 | 200 | 62850 | EQUIPMENT LEASE AND RENTAL | 1,500 | 1,500 | - |
| 177 | 147 | 2,100 | 150 | 62900 | REPAIRS & MAINTENANCE | 2,100 | 2,100 | - |
| 4,475 | 8,162 | 10,090 | 10,100 | 63300 | INSURANCE | 12,200 | 12,200 | - |
| - | - | 280,000 | 69,048 | 63355 | BUSINESS GRANTS | - | - | |
| 3,620 | 3,280 | 9,000 | - | 63450 | LEGAL | 9,000 | 9,000 | - |
| 384 | 322 | 2,150 | - | 63500 | MEETINGS, TRAVEL & TRAINING | 5,000 | 5,000 | - |
| 3,126 | 1,803 | 1,850 | 1,000 | 63550 | MISCELLANEOUS EXPENSE | 1,000 | 1,000 | - |
| 5,583 | 9,478 | 3,900 | 650 | 63800 | OPERATING SUPPLIES | 10,000 | 10,000 | - |
| 73,533 | 9,836 | 21,500 | 20,100 | 63825 | PROFESSIONAL SERVICES | 15,000 | 15,000 | - |
| 58,749 | 21,355 | 23,000 | 17,300 | 63877 | PARKS & BUILDING MAINTENANCE | 30,000 | 30,000 | - |
| 6,524 | 3,824 | 5,000 | - | 64000 | COMPUTERS & SOFTWARE | 10,000 | 10,000 | - |
| 33,758 | 5,536 | 6,000 | 17,000 | 64300 | STREET REPAIR/MAINTENANCE | 13,500 | 13,500 | - |
| 3,650 | 1,755 | 2,000 | 2,000 | | CONTRACTED SERVICES | 15,000 | 15,000 | - |
| 26,744 | 29,247 | 35,000 | 34,550 | 64798 | UTILITIES | 37,000 | 37,000 | - |
| - | - | - | - | | | - | - | - |
| 223,416 | 178,976 | 407,890 | 172,598 | | TOTAL MATERIALS AND SERVICES | 168,800 | 168,800 | - |

CITY OF JOHN DAY

EXPENDITURES

STREET FUND

| Historical Data | | Current Year | | STREET FUND Continued | | Budget For Next Year 2024-25 | | |
|------------------|------------------|----------------|----------------|-----------------------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | CAPITAL OUTLAY | | | |
| 900,382 | 249,626 | - | - | 65111 | INTEGRATED PARK PROJECT | - | - | - |
| 87,939 | 1,005,270 | - | 14,000 | 65235 | 4TH STREET REPAIR | - | - | - |
| - | 836 | - | - | 65350 | COMMUNICATIONS EQUIPMENT | - | - | - |
| 328,777 | 6,432 | - | 1,300 | 65400 | CHAROLAIS HTS INTERSECTION | - | - | - |
| - | - | 421,000 | 465,000 | 65550 | EAST 7TH STREET | - | - | - |
| 53,080 | 19,399 | - | - | 65700 | 395 S PROJECT | - | - | - |
| - | 116,775 | - | - | 65701 | CANTON STREET PROJECT | - | - | - |
| - | 51,380 | 42,100 | 59,107 | 65850 | INNOVATION GATEWAY TRAILS | - | - | - |
| 145,692 | - | - | - | 66411 | RESTROOMS | - | - | - |
| - | - | - | - | NEW | STREET REPAIR | 30,000 | 30,000 | - |
| - | - | - | - | NEW | GRANT CAPITAL OUTLAY | - | - | - |
| 1,515,870 | 1,449,718 | 463,100 | 539,407 | | TOTAL CAPITAL OUTLAY | 30,000 | 30,000 | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|---------------|---------------|---------------|---------------|-----------|------------------------------|----------------|----------------|----------|
| 29,583 | 40,000 | 40,000 | 40,000 | 67870 | TRANSFER TO MOTOR POOL FUND | 40,000 | 40,000 | - |
| - | - | - | - | 67100 | OPERATING CONTINGENCY | 210,865 | 125,312 | - |
| - | - | - | - | | | - | - | - |
| 29,583 | 40,000 | 40,000 | 40,000 | | TOTAL NONDEPARTMENTAL | 250,865 | 165,312 | - |

| | | | | | | | | |
|------------------|------------------|------------------|----------------|--|-------------------|----------------|----------------|----------|
| 1,969,861 | 1,822,836 | 1,174,001 | 879,305 | | TOTAL FUND | 710,157 | 624,604 | - |
|------------------|------------------|------------------|----------------|--|-------------------|----------------|----------------|----------|

IT Fund

CITY OF JOHN DAY

REVENUES

IT FUND

| IT FUND | | | | | | | | | |
|------------------|--------------|------------------|------------------|---------------------------|---------------------------------|---------------|------------------------------|-------------|------------|
| Historical Data | | Current Year | | IT FUND REVENUES | | | Budget For Next Year 2024-25 | | |
| Actual | | Budget | Estimated | | | | Proposed By | Approved By | Adopted By |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | Budget Officer | Committee | Council |
| | | | | Account # | | | | | |
| 1,288,386 | 1,811 | (118,469) | (117,845) | 40110 | NET WORKING CAPITAL | (159,804) | (159,804) | - | |
| | | | | REVENUES - IT FUND | | | | | |
| - | - | 2,259,475 | - | 44210 | GRANT INCOME - EDA | - | - | - | |
| - | - | 6,000 | - | 44250 | RENT INCOME | - | - | - | |
| - | - | - | - | 44260 | TRANSFER FROM GENERAL FUND | - | - | - | |
| 4,366 | 1 | - | - | 44263 | INTEREST INCOME | - | - | - | |
| - | - | - | - | | PROPERTY SALE | 250,000 | 250,000 | - | |
| 1,292,752 | 1,812 | 2,147,006 | (117,845) | | TOTAL REVENUES - IT FUND | 90,196 | 90,196 | - | |

| | | | | | | | | |
|------------------|--------------|------------------|------------------|--|-----------------------|---------------|---------------|----------|
| 1,292,752 | 1,812 | 2,147,006 | (117,845) | | TOTAL REVENUES | 90,196 | 90,196 | - |
|------------------|--------------|------------------|------------------|--|-----------------------|---------------|---------------|----------|

| Historical Data | | Current Year | | SUMMARY | | | Budget For Next Year 2024-25 | | |
|-----------------|------------------|--------------|------------------|----------------|----------------|------------|------------------------------|-------------|------------|
| Actual | | Budget | Estimated | | | | Proposed By | Approved By | Adopted By |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | Budget Officer | Committee | Council |
| | | | | | | | | | |
| 1,292,752 | 1,812 | 2,147,006 | (117,845) | | TOTAL REVENUES | 90,196 | 90,196 | - | |
| (1,271,353) | (119,657) | (2,147,006) | (41,959) | | EXPENDITURES | (90,196) | (90,196) | - | |
| 21,399 | (117,845) | - | (159,804) | | TOTALS | (0) | (0) | - | |

CITY OF JOHN DAY

EXPENDITURES

IT FUND

| Historical Data | | Current Year | | IT FUND EXPENDITURES | | Budget For Next Year 2024-25 | | |
|-----------------|--------------|--------------|--------------|---------------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | Account # | PERSONNEL SERVICES | |
| 25,593 | 2,605 | 3,500 | 3,500 | 61050 | WAGES AND SALARIES | 3,500 | 3,500 | - |
| 84 | 84 | 1,000 | 200 | 61150 | OVERTIME | 200 | 200 | - |
| 6,223 | 1,579 | 2,000 | 300 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 300 | 300 | - |
| 2,050 | 202 | 240 | 200 | 61252 | PERS EXPENSE | 200 | 200 | - |
| 1,464 | 144 | 200 | 150 | 61253 | PERS IAP EXPENSE | 150 | 150 | - |
| 739 | 173 | 35 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 36,153 | 4,787 | 6,975 | 4,350 | | TOTAL PERSONNEL SERVICES | 4,350 | 4,350 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|---------------|--------------|---------------|---------------|-----------|-------------------------------------|---------------|---------------|---|
| 129 | - | - | 100 | 62100 | ADVERTISING | 100 | 100 | - |
| 2,292 | 4,072 | 5,000 | - | 62300 | AUDIT | 10,000 | 10,000 | - |
| 1,446 | 2,940 | 1,500 | - | 62650 | DUES AND SUBSCRIPTIONS | - | - | - |
| 71 | - | 150 | - | 62900 | EQUIPMENT MAINTENANCE | - | - | - |
| 700 | - | 4,000 | 4,000 | 63450 | LEGAL | 4,000 | 4,000 | - |
| 365 | - | 500 | - | 63460 | LICENSES AND FEES | - | - | - |
| 135 | 299 | 500 | 160 | 63500 | MEETINGS AND CONVENTIONS | 160 | 160 | - |
| 39 | 860 | 1,000 | 1,500 | 63550 | MISCELLANEOUS EXPENSE | 1,500 | 1,500 | - |
| 16 | 5 | 400 | - | 63650 | OFFICE SUPPLIES | - | - | - |
| 238 | 7 | 400 | 2,000 | 63800 | OPERATING SUPPLIES | - | - | - |
| 2,820 | - | 3,106 | 3,000 | 63825 | PROFESSIONAL SERVICES | 3,000 | 3,000 | - |
| 5,510 | 22 | 2,500 | 12,000 | 64000 | PROGRAMMER SERVICES/SOFTWARE | - | - | - |
| 204 | 105 | 500 | 500 | 64798 | UTILITIES | 500 | 500 | - |
| - | - | - | - | | | - | - | - |
| 13,965 | 8,310 | 19,556 | 23,260 | | TOTAL MATERIALS AND SERVICES | 19,260 | 19,260 | - |

| | | | | Account # | CAPITAL OUTLAY | | | |
|------------------|---------------|------------------|---------------|-----------|-----------------------------|---|---|---|
| - | - | - | 3,840 | 65450 | EQUIPMENT PURCHASES | - | - | - |
| - | 14,882 | 1,624,475 | - | 66408 | BROADBAND PROJECT - EDA | - | - | - |
| 1,113,729 | 63,227 | - | 10,509 | 66413 | BROADBAND PROJECT - DAS | - | - | - |
| - | - | - | - | | | - | - | - |
| 1,113,729 | 78,109 | 1,624,475 | 14,349 | | TOTAL CAPITAL OUTLAY | - | - | - |

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

| | | | | | | | | |
|------------------|---------------|------------------|---------------|--|-------------------------|---------------|---------------|---|
| 1,163,847 | 91,206 | 1,651,006 | 41,959 | | TOTAL DEPARTMENT | 90,196 | 90,196 | - |
|------------------|---------------|------------------|---------------|--|-------------------------|---------------|---------------|---|

Debt Service Fund

CITY OF JOHN DAY

REVENUES

DEBT SERVICE FUND

| Historical Data | | Current Year | | DEBT SERVICE FUND | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|---------------|---------------|--------------------------------|--------------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 31,003 | 39,459 | 36,397 | 33,923 | 40110 | NET WORKING CAPITAL | 33,623 | 33,623 | - |
| | | | | REVENUES - DEBT SERVICE | | | | |
| 62,891 | 48,905 | 50,000 | 56,000 | 42150 | LOCAL OPTION LEVY | 56,500 | 56,500 | - |
| 264 | 1,014 | 200 | 200 | 45450 | INTEREST INCOME | 200 | 200 | - |
| - | - | - | - | | | - | - | - |
| 94,158 | 89,378 | 86,597 | 90,123 | | TOTAL REVENUES - DEBT SERVICE | 90,323 | 90,323 | - |

| | | | | DEBT SERVICE | | | | |
|---------------|---------------|---------------|---------------|---------------------|-----------------------------|---------------|---------------|----------|
| 42,000 | 44,000 | 45,000 | 45,000 | 45245 | FIRE HALL GO BOND PRINCIPAL | 45,000 | 45,000 | - |
| 12,698 | 11,455 | 11,500 | 11,500 | 44265 | FIRE HALL GO BOND INTEREST | 11,500 | 11,500 | - |
| - | - | - | - | | | - | - | - |
| - | - | 30,097 | - | | UNAPPROPRIATED FUND BALANCE | 33,823 | 33,823 | - |
| - | - | - | - | | | - | - | - |
| 54,698 | 55,455 | 86,597 | 56,500 | | TOTAL DEBT SERVICE | 90,323 | 90,323 | - |

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|--------------|---------------|----------------|-----------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 94,158 | 89,378 | 86,597 | 90,123 | | TOTAL REVENUES | 90,323 | 90,323 | - |
| (54,698) | (55,455) | (86,597) | (56,500) | | EXPENDITURES - DEBT SERVICE | (90,323) | (90,323) | - |
| 39,460 | 33,923 | - | 33,623 | | TOTALS | - | - | - |

Community Development Fund

CITY OF JOHN DAY

REVENUES

COMMUNITY DEVELOPMENT FUND

| Historical Data | | Current Year | | COMMUNITY DEVELOPMENT FUND REVENUES | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|----------------|---------------|--|-------------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 13,381 | (463,955) | (166,611) | (233,682) | 40110 | NET WORKING CAPITAL | (21,430) | (21,430) | - |
| | | | | | REVENUES - COMM DEV FD | | | |
| 17,759 | 45,297 | 35,000 | 35,000 | 42250 | TRANSIENT ROOM TAX | 35,000 | 35,000 | - |
| 30,000 | - | - | - | 44265 | FORD FAMILY FOUND GRANT | - | - | - |
| 185,584 | 185,688 | - | - | 44635 | COVID FUNDING | - | - | - |
| 49,000 | - | - | - | 44701 | USDA GRANT | - | - | - |
| - | - | 152,452 | 152,452 | | TRANSFER FROM GENERAL FUND | 36,059 | 36,059 | - |
| 79,143 | 79,746 | 79,000 | 79,000 | 45050 | ECONOMIC DEVELOPMENT FEE | 79,000 | 79,000 | - |
| 5,000 | 7,069 | - | - | 45260 | MISCELLANEOUS INCOME | - | - | - |
| 364 | - | 100 | - | | INTEREST INCOME | - | - | - |
| - | 221,567 | - | - | 45230 | SALE OF LAND | - | - | - |
| - | 24,000 | 24,000 | - | | RENT INCOME | - | - | - |
| | | | | | PLANNING APPLICATION FEE | 5,000 | 5,000 | |
| 8,824 | - | - | - | | PRODUCE SALES | - | - | - |
| 389,055 | 99,412 | 123,941 | 32,770 | | TOTAL REVENUES - COMM DEV FD | 133,629 | 133,629 | - |

| | | | | | | | | |
|----------------|---------------|----------------|---------------|--|-----------------------|----------------|----------------|----------|
| 389,055 | 99,412 | 123,941 | 32,770 | | TOTAL REVENUES | 133,629 | 133,629 | - |
|----------------|---------------|----------------|---------------|--|-----------------------|----------------|----------------|----------|

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|------------------|--------------|-----------------|---------|----------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 389,055 | 99,412 | 123,941 | 32,770 | | TOTAL REVENUES | 133,629 | 133,629 | - |
| (445,896) | (333,094) | (123,941) | (54,200) | | EXPENDITURES | (133,629) | (133,629) | - |
| (56,841) | (233,682) | - | (21,430) | | TOTALS | 0 | 0 | - |

CITY OF JOHN DAY

EXPENDITURES

COMMUNITY DEVELOPMENT FUND

| Historical Data | | Current Year | | COMMUNITY DEVELOPMENT FUND EXPENDITURES | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|---------------|---------------|--|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 61,710 | 5,754 | 25,000 | 10,000 | 61050 | WAGES AND SALARIES | 25,000 | 25,000 | - |
| 728 | 18 | 1,000 | 100 | 61150 | OVERTIME | 700 | 700 | - |
| 18,259 | 3,367 | 12,000 | 1,500 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 14,629 | 14,629 | - |
| 4,020 | 396 | 3,000 | 600 | 61252 | PERS EXPENSE | 1,721 | 1,721 | - |
| 2,801 | 283 | 1,560 | 400 | 61253 | PERS IAP EXPENSE | 1,230 | 1,230 | - |
| 2,217 | 809 | 311 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 89,735 | 10,627 | 42,871 | 12,600 | | TOTAL PERSONNEL SERVICES | 43,279 | 43,279 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|----------------|---------------|---------------|---------------|-----------|-------------------------------------|---------------|---------------|---|
| 3,265 | 2,601 | 2,500 | - | 62100 | ADVERTISING | 1,200 | 1,200 | - |
| 1,263 | 1,014 | 1,350 | - | 62300 | AUDIT | 2,700 | 2,700 | - |
| - | - | - | - | 62460 | CODE ENFORCEMENT | - | - | - |
| 5,114 | 9,113 | 5,000 | 200 | 62490 | COMMUNITY PROMOTION (30% TRT) | 10,500 | 10,500 | - |
| 116 | - | 250 | - | 62650 | DUES AND SUBSCRIPTIONS | 500 | 500 | - |
| 1,801 | - | 200 | 2,000 | 62900 | EQUIPMENT MAINTENANCE | 2,000 | 2,000 | - |
| 2,809 | 1,071 | 2,420 | 1,500 | 63300 | INSURANCE | 1,800 | 1,800 | - |
| 400 | 360 | 2,000 | 500 | 63450 | LEGAL | 5,000 | 5,000 | - |
| 587 | 381 | 500 | 100 | 63500 | MEETINGS, TRAVEL & TRAINING | 500 | 500 | - |
| 6,419 | 954 | 1,000 | - | 63550 | MISCELLANEOUS EXPENSE | 100 | 100 | - |
| 6,216 | 199 | 1,250 | - | 63800 | OPERATING SUPPLIES | 1,250 | 1,250 | - |
| 84,689 | 12,110 | 10,000 | 10,800 | 63825 | PROFESSIONAL SERVICES | 17,000 | 17,000 | - |
| 13 | - | - | - | 63950 | POSTAGE | 500 | 500 | - |
| 5,066 | 241 | 1,500 | - | 64000 | COMPUTER & SOFTWARE | 1,500 | 1,500 | - |
| 54,000 | 5,000 | 5,000 | 5,000 | 64420 | OR RAIN CONSULTING | - | - | - |
| 25,810 | 186 | 4,800 | 200 | 62750 | UTILITIES | | | |
| - | - | - | - | | TOURISM (70% TRT) | 24,500 | 24,500 | - |
| 197,568 | 33,230 | 37,770 | 20,300 | | TOTAL MATERIALS AND SERVICES | 69,050 | 69,050 | - |

| | | | | Account # | DEBT SERVICE | | | |
|---------------|---------------|---------------|---------------|-----------|---------------------------|---------------|---------------|---|
| 9,882 | 10,221 | 10,600 | 10,600 | 68700 | GREENHOUSE - PRINCIPAL | 10,600 | 10,600 | - |
| 11,193 | 10,854 | 10,700 | 10,700 | 68750 | GREENHOUSE - INTEREST | 10,700 | 10,700 | - |
| - | - | - | - | | | - | - | - |
| 21,075 | 21,075 | 21,300 | 21,300 | | TOTAL DEBT SERVICE | 21,300 | 21,300 | - |

COMMUNITY DEVELOPMENT FUND - CONTINUED

| Historical Data | | Current Year | | COMMUNITY DEVELOPMENT FUND | Budget For Next Year 2024-25 | | |
|-----------------|---------|--------------|-----------|---------------------------------------|------------------------------|-------------|------------|
| Actual | | Budget | Estimated | | Proposed By | Approved By | Adopted By |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | Budget Officer | Committee | Council |

| | | | | Account # | CAPITAL OUTLAY | | | |
|---------------|----------------|---|---|-----------|-----------------------------|---|---|---|
| 56,800 | 241,853 | - | - | 65200 | BUILDING IMPROVEMENTS | - | - | - |
| - | - | - | - | | | - | - | - |
| 56,800 | 241,853 | - | - | | TOTAL CAPITAL OUTLAY | - | - | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|---|---|---------------|---|-----------|------------------------------|---|---|---|
| - | - | 22,000 | - | 67100 | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - | 67892 | TRANSFER TO STREETS | - | - | - |
| - | - | 22,000 | - | | TOTAL NONDEPARTMENTAL | - | - | - |

| | | | | | | | | |
|----------------|----------------|----------------|---------------|--|-------------------------|----------------|----------------|---|
| 365,178 | 306,785 | 123,941 | 54,200 | | TOTAL DEPARTMENT | 133,629 | 133,629 | - |
|----------------|----------------|----------------|---------------|--|-------------------------|----------------|----------------|---|

Motor Pool Fund

CITY OF JOHN DAY

REVENUES

MOTOR POOL FUND

| Historical Data | | Current Year | | MOTOR POOL FUND REVENUES | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 85,658 | 114,004 | 106,500 | 137,851 | 40110 | NET WORKING CAPITAL | 216,761 | 216,761 | - |
| | | | | REVENUES - MOTOR POOL | | | | |
| 38,517 | 4,879 | - | - | 44230 | SURPLUS EQUIPMENT SALES | - | - | - |
| 332 | 28 | - | - | 44240 | EQUIPMENT RENT - CITY EQUIPMENT | - | - | - |
| 10,000 | 29,139 | - | - | 44820 | TRANSFER FROM GENERAL FUND | - | - | - |
| 35,000 | 74,000 | 45,000 | 45,000 | 44830 | TRANSFER FROM WATER FUND | 45,000 | 45,000 | - |
| 30,000 | 73,000 | 45,000 | 45,000 | 44840 | TRANSFER FROM SEWER FUND | 75,000 | 75,000 | - |
| 25,000 | 40,000 | 40,000 | 40,000 | 44860 | TRANSFER FROM STREET FUND | 40,000 | 40,000 | - |
| 30,000 | 30,000 | 30,000 | 30,000 | 44890 | TRANSFER FROM JT SEWER FUND | - | - | - |
| 36 | 6,211 | - | - | 45260 | OTHER INCOME | - | - | - |
| 470 | - | 500 | 500 | 45450 | INTEREST INCOME | 500 | 500 | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 255,013 | 371,261 | 267,000 | 298,351 | | TOTAL REVENUES - MOTOR POOL | 377,261 | 377,261 | - |

| | | | | | | | | |
|---------|---------|---------|---------|--|-----------------------|---------|---------|---|
| 276,365 | 371,261 | 298,410 | 329,761 | | TOTAL REVENUES | 408,671 | 412,171 | - |
|---------|---------|---------|---------|--|-----------------------|---------|---------|---|

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|--------------|----------------|----------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 276,365 | 371,261 | 298,410 | 329,761 | | TOTAL REVENUES | 408,671 | 412,171 | - |
| (162,640) | (204,993) | (229,290) | (85,000) | | EXPENDITURES - MOTOR POOL DEPT | (343,601) | (343,601) | - |
| (19,891) | (28,417) | (69,120) | (28,000) | | EXPENDITURES - MOTOR POOL FIRE | (65,070) | (68,570) | - |
| 93,834 | 137,851 | - | 216,761 | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

MOTOR POOL FUND

| Historical Data | | Current Year | | MOTOR POOL DEPARTMENT EXPENDITURES | Budget For Next Year 2024-25 | | | |
|-----------------|---------------|----------------|---------------|---------------------------------------|---------------------------------|--------------------------|-----------------------|----------|
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | Account # | PERSONNEL SERVICES | | |
| 40,734 | 39,415 | 62,000 | 25,000 | 61050 | WAGES AND SALARIES | 62,000 | 62,000 | - |
| 78 | - | 1,000 | 1,000 | 61150 | OVERTIME | 500 | 500 | - |
| 17,916 | 18,601 | 27,000 | 7,000 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 29,259 | 29,259 | - |
| 3,527 | 3,382 | 6,000 | 2,500 | 61252 | PERS EXPENSE | 5,320 | 5,320 | - |
| 2,300 | 2,295 | 3,780 | 1,500 | 61253 | PERS IAP EXPENSE | 3,610 | 3,610 | - |
| 2,587 | 5,602 | 1,657 | - | 61400 | UNPAID COMPENSATION | | - | - |
| 67,142 | 69,295 | 101,437 | 37,000 | | TOTAL PERSONNEL SERVICES | 100,689 | 100,689 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|---------------|---------------|----------------|---------------|-----------|-------------------------------------|---------------|---------------|----------|
| 126 | 50 | 100 | - | 62400 | BUILDING MAINTENANCE | - | - | - |
| 33 | - | 100 | - | 62850 | EQUIPMENT LEASE AND RENTAL | - | - | - |
| 14,025 | 18,561 | 20,000 | 15,000 | 63100 | GAS-OIL-LUBE | 20,000 | 20,000 | - |
| 10,822 | 14,855 | 18,270 | 16,000 | 63300 | INSURANCE | 19,000 | 19,000 | - |
| 506 | 424 | 1,000 | 500 | 63550 | MISCELLANEOUS EXPENSE | 1,000 | 1,000 | - |
| 178 | 3,255 | 1,200 | 100 | 63800 | OPERATING SUPPLIES | 1,200 | 1,200 | - |
| 926 | 702 | 600 | - | 64000 | COMPUTER & SOFTWARE | 600 | 600 | - |
| 1,551 | 475 | 1,000 | 600 | 64160 | SAFETY PROGRAM | 1,000 | 1,000 | - |
| 500 | - | 1,000 | 100 | 64260 | SMALL TOOLS AND EQUIPMENT | 1,000 | 1,000 | - |
| 3,474 | 3,352 | 5,140 | 1,700 | 64798 | UTILITIES | 3,000 | 3,000 | - |
| - | - | 5,000 | - | 64450 | MEETINGS, TRAVEL & TRAINING | 5,000 | 5,000 | - |
| 14,674 | 20,063 | 51,200 | 14,000 | 64700 | REPAIRS & MAINTENANCE | 25,000 | 25,000 | - |
| - | - | - | - | | | - | - | - |
| 46,815 | 61,737 | 104,610 | 48,000 | | TOTAL MATERIALS AND SERVICES | 76,800 | 76,800 | - |

| | | | | Account # | CAPITAL OUTLAY | | | |
|---------------|---------------|---------------|----------|-----------|-----------------------------|----------------|----------------|----------|
| - | 400 | 5,000 | - | 65200 | BUILDING IMPROVEMENTS | - | - | - |
| - | 3,907 | - | - | 65450 | EQUIPMENT PURCHASES | - | - | - |
| 48,683 | 69,654 | 18,243 | - | 66350 | VEHICLE PURCHASES | 166,112 | 166,112 | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 48,683 | 73,961 | 23,243 | - | | TOTAL CAPITAL OUTLAY | 166,112 | 166,112 | - |

| | | | | | | | | |
|----------------|----------------|----------------|---------------|--|-------------------------|----------------|----------------|----------|
| 162,640 | 204,993 | 229,290 | 85,000 | | TOTAL DEPARTMENT | 343,601 | 343,601 | - |
|----------------|----------------|----------------|---------------|--|-------------------------|----------------|----------------|----------|

CITY OF JOHN DAY

MOTOR POOL FUND

| Historical Data | | Current Year | | MOTOR POOL FIRE DEPARTMENT REVENUES | Budget For Next Year 2024-25 | | |
|-----------------|----------|---------------|---------------|--|-----------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | |
| | | | | | REVENUES - MOTOR POOL FIRE | | |
| - | - | - | - | | - | - | - |
| 6,352 | - | 6,410 | 6,410 | | 6,410 | 6,410 | - |
| 15,000 | - | 25,000 | 25,000 | | 25,000 | 25,000 | - |
| - | - | - | - | | - | 3,500 | - |
| - | - | - | - | | - | - | - |
| - | - | - | - | | - | - | - |
| 21,352 | - | 31,410 | 31,410 | | 31,410 | 34,910 | - |

| Historical Data | | Current Year | | MOTOR POOL FIRE DEPARTMENT EXPENDITURES | Budget For Next Year 2024-25 | | | |
|-----------------|---------------|---------------|---------------|---|-------------------------------------|--------------------------|-----------------------|----------|
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | MATERIALS AND SERVICES | | | |
| 3,211 | 3,707 | 5,500 | 3,000 | 63100 | GAS-OIL-LUBE | 5,500 | 5,500 | - |
| 15,078 | 20,040 | 24,660 | 22,000 | 63300 | INSURANCE | 30,000 | 30,000 | - |
| - | 375 | 500 | - | 63550 | MISCELLANEOUS EXPENSE | 500 | 500 | - |
| - | 291 | 500 | - | 63800 | OPERATING SUPPLIES | 500 | 500 | - |
| 37 | - | 100 | - | 64000 | PROGRAMMER SERVICES/SOFTWARE | - | - | - |
| 1,565 | 4,004 | 8,200 | 3,000 | 64701 | REPAIRS & MAINTENANCE | - | 8,500 | - |
| - | - | - | - | | | - | - | - |
| 19,891 | 28,417 | 39,460 | 28,000 | | TOTAL MATERIALS AND SERVICES | 36,500 | 45,000 | - |

| | | | | Account # | CAPITAL OUTLAY | | | |
|---|---|--------|---|-----------|-----------------------------|---------------|---------------|----------|
| - | - | 29,660 | - | 66370 | FIRE TRUCK REPLACEMENT | 28,570 | 23,570 | - |
| - | - | - | - | | | - | - | - |
| - | - | 29,660 | - | | TOTAL CAPITAL OUTLAY | 28,570 | 23,570 | - |

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

| | | | | | | | | |
|---------------|---------------|---------------|---------------|--|-------------------------|---------------|---------------|----------|
| 19,891 | 28,417 | 69,120 | 28,000 | | TOTAL DEPARTMENT | 65,070 | 68,570 | - |
|---------------|---------------|---------------|---------------|--|-------------------------|---------------|---------------|----------|

Unpaid Comp Fund

CITY OF JOHN DAY

REVENUES

UNPAID COMP FUND

| Historical Data | | Current Year | | UNPAID COMP FUND | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|----------------|----------------|------------------------------------|--|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 101,586 | 84,873 | 109,626 | 138,959 | 40110 | NET WORKING CAPITAL | 138,959 | 138,959 | - |
| | | | | REVENUES - UNPAID COMP FUND | | | | |
| 11,088 | 5,082 | 656 | - | 44820 | TRANSFER FROM GENERAL FUND | - | - | - |
| 5,175 | 11,724 | 2,728 | - | 44830 | TRANSFER FROM WATER FUND | - | - | - |
| 4,065 | 11,204 | 3,401 | - | 44840 | TRANSFER FROM SEWER FUND | - | - | - |
| 739 | 173 | 35 | - | 44845 | TRANSFER FROM IT FUND | - | - | - |
| 2,217 | 809 | 311 | - | 44846 | TRANSFER FROM COMM DEVELOP FD | - | - | - |
| 4,435 | 11,146 | 3,591 | - | 44870 | TRANSFER FROM STREET FUND | - | - | - |
| 6,283 | 12,013 | 4,869 | - | 44890 | TRANSFER FROM JT SEWER FUND | - | - | - |
| 2,587 | 5,602 | 1,657 | - | 44895 | TRANSFER FROM MOTOR POOL FUND | - | - | - |
| 504 | 1,881 | 500 | - | 45450 | INTEREST INCOME | - | - | - |
| - | - | - | - | | | - | - | - |
| 138,679 | 144,507 | 127,374 | 138,959 | | TOTAL REVENUES - UNPAID COMP FD | 138,959 | 138,959 | - |

| | | | | | | | | |
|----------------|----------------|----------------|----------------|--|-----------------------|----------------|----------------|----------|
| 138,679 | 144,507 | 127,374 | 138,959 | | TOTAL REVENUES | 138,959 | 138,959 | - |
|----------------|----------------|----------------|----------------|--|-----------------------|----------------|----------------|----------|

| | | | | PERSONAL SERVICES | | | | |
|---------------|--------------|----------------|----------|--------------------------|--------------------------------|----------------|----------------|----------|
| 43,304 | 4,788 | 100,700 | - | 61050 | WAGES AND SALARIES | 138,959 | 138,959 | - |
| 6,097 | 712 | 13,559 | - | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | - | - | - |
| 3,042 | 28 | 7,073 | - | 61252 | PERS EXPENSE | - | - | - |
| 1,363 | 20 | 6,042 | - | 61253 | PERS IAP EXPENSE | - | - | - |
| 53,806 | 5,548 | 127,374 | - | | TOTAL PERSONAL SERVICES | 138,959 | 138,959 | - |

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|--------------|----------------|----------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 138,679 | 144,507 | 127,374 | 138,959 | | TOTAL REVENUES | 138,959 | 138,959 | - |
| (53,806) | (5,548) | (127,374) | - | | EXPENDITURES - UNPAID COMP FUD | (138,959) | (138,959) | - |
| 84,873 | 138,959 | - | 138,959 | | TOTALS | - | - | - |

Water Fund

CITY OF JOHN DAY

REVENUES

WATER FUND

| Historical Data | | Current Year | | WATER FUND REVENUES | | Budget For Next Year 2024-25 | | |
|------------------|------------------|------------------|------------------|----------------------------|-----------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 980,021 | 1,130,901 | 1,045,302 | 1,198,371 | 40110 | NET WORKING CAPITAL | 1,220,958 | 1,220,958 | - |
| | | | | | REVENUES - WATER | | | |
| 15,000 | 10,000 | - | - | 44200 | RENTAL INCOME | - | - | - |
| 42,992 | 42,992 | 42,992 | 42,992 | 44820 | TRANSFER FROM GENERAL FUND - FIRE | 42,992 | 42,992 | - |
| 664,147 | 701,195 | 714,000 | 714,000 | 45020 | UTILITY FEES | 714,000 | 714,000 | - |
| 4,608 | 2,482 | - | - | 45080 | NEW HOOKUP FEES | - | - | - |
| - | - | 500 | - | 45090 | BACKFLOW WATER TESTING FEES | - | - | - |
| 11,500 | 2,682 | - | - | 45100 | SYSTEM DEVELOPMENT CHARGES | - | - | - |
| 122,426 | 116,236 | - | - | 45230 | SALE OF LAND | - | - | - |
| 1,382 | 1,292 | - | 3,000 | 45260 | MISCELLANEOUS INCOME | - | - | - |
| - | 24,055 | 64,290 | - | 45275 | DEBT PROCEEDS | - | - | - |
| 5,265 | 32,991 | 2,500 | - | 45450 | INTEREST INCOME | - | - | - |
| - | - | - | - | | | - | - | - |
| 1,847,341 | 2,064,826 | 1,869,584 | 1,958,363 | | TOTAL REVENUES - WATER | 1,977,950 | 1,977,950 | - |

| | | | | | | | | |
|------------------|------------------|------------------|------------------|--|-----------------------|------------------|------------------|----------|
| 1,847,341 | 2,088,881 | 1,933,874 | 1,958,363 | | TOTAL REVENUES | 1,977,950 | 1,977,950 | - |
|------------------|------------------|------------------|------------------|--|-----------------------|------------------|------------------|----------|

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|------------------|------------------|--------------|------------------|----------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 1,847,341 | 2,064,826 | 1,869,584 | 1,958,363 | | TOTAL REVENUES | 1,977,950 | 1,977,950 | - |
| (716,436) | (866,455) | (1,869,584) | (737,405) | | EXPENDITURES - WATER DEPARTMENT | (1,977,950) | (1,977,950) | - |
| 1,130,905 | 1,198,371 | - | 1,220,958 | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

WATER FUND

| Historical Data | | Current Year | | WATER DEPARTMENT EXPENDITURES | Budget For Next Year 2024-25 | | | |
|-----------------|----------------|----------------|----------------|----------------------------------|---------------------------------|--------------------------|-----------------------|---|
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 128,814 | 148,195 | 145,000 | 177,792 | 61050 | WAGES AND SALARIES | 180,000 | 180,000 | - |
| 2,262 | 2,832 | 9,000 | 3,158 | 61150 | OVERTIME | 8,200 | 8,200 | - |
| 52,782 | 64,562 | 78,000 | 57,587 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 78,418 | 78,418 | - |
| 10,468 | 11,497 | 14,000 | 16,128 | 61252 | PERS EXPENSE | 13,964 | 13,964 | - |
| 7,136 | 8,110 | 9,240 | 9,454 | 61253 | PERS IAP EXPENSE | 9,851 | 9,851 | - |
| 5,175 | 11,724 | 2,728 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 206,637 | 246,920 | 257,968 | 264,119 | | TOTAL PERSONNEL SERVICES | 290,433 | 290,433 | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|----------------|----------------|----------------|----------------|-----------|-------------------------------------|----------------|----------------|---|
| 90 | - | - | - | 62100 | ADVERTISING | 1,000 | 1,000 | - |
| 2,441 | 3,625 | 5,500 | - | 62300 | AUDIT | 11,000 | 11,000 | - |
| 533 | 267 | 1,500 | 183 | 62350 | BACKFLOW TESTING PROGRAM | 1,500 | 1,500 | - |
| - | - | 500 | - | 62460 | CODE ENFORCEMENT EXPENSE | - | - | - |
| 11,324 | 135 | 5,000 | - | 62500 | COST OF NEW HOOKUPS | 5,000 | 5,000 | - |
| 1,938 | 612 | 1,300 | 45 | 62650 | DUES AND SUBSCRIPTIONS | 1,300 | 1,300 | - |
| 495 | 425 | 500 | 525 | 62710 | DISPATCH SERVICES | - | - | - |
| 1,101 | 1,203 | 2,150 | 936 | 62850 | EQUIPMENT LEASE AND RENTAL | 2,150 | 2,150 | - |
| 13,713 | 7,213 | 51,550 | 11,410 | 62900 | MAINTENANCE & REPAIR | 50,000 | 50,000 | - |
| 4,784 | 7,975 | 9,810 | 9,133 | 63300 | INSURANCE | 11,000 | 11,000 | - |
| 32 | 3,010 | 5,000 | 975 | 63450 | LEGAL | 10,000 | 10,000 | - |
| 2,277 | 1,125 | 1,000 | 12,957 | 63460 | LICENSES AND FEES | 7,000 | 7,000 | - |
| 1,391 | 692 | 4,100 | 1,457 | 63500 | MEETINGS, TRAVEL & TRAINING | 7,000 | 7,000 | - |
| 1,326 | 1,148 | 4,500 | 614 | 63550 | MISCELLANEOUS EXPENSE | 5,000 | 5,000 | - |
| 63,084 | 31,028 | 52,100 | 28,409 | 63800 | OPERATING SUPPLIES | 53,000 | 53,000 | - |
| 32,404 | 17,495 | 40,000 | - | 63825 | PROFESSIONAL SERVICES | 25,000 | 25,000 | - |
| 3,094 | 3,690 | 5,500 | 750 | 63950 | POSTAGE | 4,000 | 4,000 | - |
| 14,973 | 6,504 | 18,000 | 231 | 64000 | COMPUTER & SOFTWARE | 23,000 | 23,000 | - |
| - | - | - | - | NEW | CONTRACTED SERVICES | 10,000 | 10,000 | - |
| 52 | 209 | 500 | 96 | 64260 | SMALL TOOLS/EQUIPMENT | 1,000 | 1,000 | - |
| 32,559 | 34,348 | 35,000 | 35,000 | 64755 | PMT IN LIEU OF FRANCHISE FEE | 35,700 | 35,700 | - |
| 35,103 | 42,264 | 49,600 | 39,455 | 64798 | UTILITIES | 45,000 | 45,000 | - |
| 222,714 | 162,968 | 293,110 | 142,176 | | TOTAL MATERIALS AND SERVICES | 307,650 | 307,650 | - |

CITY OF JOHN DAY

EXPENDITURES

WATER FUND

| Historical Data | | Current Year | | Account # | WATER DEPARTMENT Continued | Budget For Next Year 2024-25 | | |
|-----------------|---------------|----------------|---------------|-----------|-------------------------------|------------------------------|----------------|------------|
| Actual | | Budget | Estimated | | | Proposed By | Approved By | Adopted By |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | Budget Officer | Committee | Council |
| | | | | | | | | |
| | | | | Account # | CAPITAL OUTLAY | | | |
| 36,026 | 5,180 | 64,290 | - | 65175 | PROPERTY PURCHASE | - | - | - |
| - | - | 23,000 | - | 65225 | COMPUTER | 23,000 | 23,000 | - |
| - | 1,357 | 35,000 | 18,591 | 66306 | WATER METER REPLACEMENT | 51,409 | 51,409 | - |
| - | - | 100,000 | 16,269 | 66400 | WATER SYSTEM IMPROVEMENTS | 100,000 | 100,000 | - |
| 12,074 | 6,836 | 70,000 | - | 66406 | WELL REHAB | 75,000 | 75,000 | - |
| 48,100 | 13,373 | 292,290 | 34,860 | | TOTAL CAPITAL OUTLAY | 249,409 | 249,409 | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|---------------|----------------|----------------|---------------|-----------|------------------------------------|----------------|----------------|----------|
| 35,000 | 74,000 | 45,000 | 45,000 | 67870 | TRANSFER TO MOTOR POOL FUND | 45,000 | 45,000 | - |
| - | 145,970 | 17,000 | 17,000 | 67892 | TRANSFER TO STREET FUND | - | - | - |
| | | | | | LOAN TRANSFER TO SEWER | 332,412 | 332,412 | - |
| 1,730 | - | - | - | 67875 | TRANSFER TO POLICE | - | - | - |
| - | - | 726,466 | - | 67100 | OPERATING CONTINGENCY | 150,000 | 150,000 | - |
| - | - | - | - | | UNAPPROPRIATED ENDING FUND BALANCE | 365,296 | 365,296 | - |
| 36,730 | 219,970 | 788,466 | 62,000 | | TOTAL NONDEPARTMENTAL | 892,708 | 892,708 | - |

| | | | | Account # | DEBT SERVICE | | | |
|----------------|----------------|----------------|----------------|-----------|----------------------------|----------------|----------------|----------|
| 155,400 | 155,400 | 170,000 | 166,500 | 68650 | DEBT REFINANCE - PRINCIPLE | 170,000 | 170,000 | - |
| 38,382 | 35,124 | 35,000 | 35,000 | 68850 | DEBT REFINANCE - INTEREST | 35,000 | 35,000 | - |
| - | 22,567 | 23,050 | 23,050 | 68910 | BUSINESS OR - PRINCIPLE | 23,050 | 23,050 | - |
| 8,473 | 10,133 | 9,700 | 9,700 | 68920 | BUSINESS OR - INTEREST | 9,700 | 9,700 | - |
| - | - | - | - | | | - | - | - |
| 202,255 | 223,224 | 237,750 | 234,250 | | TOTAL DEBT SERVICE | 237,750 | 237,750 | - |

| | | | | | | | | |
|----------------|----------------|------------------|----------------|--|-------------------------|------------------|------------------|----------|
| 716,436 | 866,455 | 1,869,584 | 737,405 | | TOTAL DEPARTMENT | 1,977,950 | 1,977,950 | - |
|----------------|----------------|------------------|----------------|--|-------------------------|------------------|------------------|----------|

Sewer Fund

CITY OF JOHN DAY

REVENUES

SEWER FUND

| Historical Data | | Current Year | | SEWER REVENUES | | Budget For Next Year 2024-25 | | |
|------------------|------------------|-------------------|------------------|-----------------------|-------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 147,135 | 620,222 | 223,533 | 245,963 | 40110 | NET WORKING CAPITAL | (371,347) | (371,347) | - |
| | | | | | REVENUES - SEWER FUND | | | |
| 122,303 | 3,000 | - | - | 42100 | SURPLUS EQUIPMENT SALES | - | - | - |
| 340 | - | - | - | 43000 | EQUIPMENT RENT - CITY EQUIP | - | - | - |
| 767,763 | 791,328 | 754,000 | 774,000 | 43050 | SEWER USE FEES | 774,000 | 774,000 | - |
| - | - | - | - | 42100 | CANYON CITY FEES | 76,740 | 76,740 | - |
| - | - | - | - | 43125 | NEW HOOKUP FEES | - | - | - |
| 6,237 | - | - | - | 43130 | SYSTEM DEVELOPMENT CHARGES | - | - | - |
| 29,448 | 27,961 | - | - | 43150 | SALE OF LAND | - | - | - |
| - | - | - | - | 43360 | MISCELLANEOUS INCOME | - | - | - |
| 3,461 | - | 200 | - | 44385 | INTEREST INCOME | 200 | 200 | - |
| 651,612 | 848,388 | - | - | 44250 | HB 5006 | - | - | - |
| 4,797 | 200 | 2,299,110 | 109,782 | 44389 | CDBG GRANT | 2,710,518 | 2,710,518 | - |
| - | - | 3,000,000 | 335,740 | 44660 | OWRD GRANT | 2,696,717 | 2,696,717 | - |
| 39,214 | 25,605 | 1,729,764 | - | 44700 | BUSINESS OREGON LOAN | 1,500,000 | 1,500,000 | - |
| - | - | 5,082,119 | - | 44701 | USDA RURAL DEVELOPMENT GRANT | - | - | - |
| - | - | 3,726,190 | - | 44702 | USDA RURAL DEV DEBT PROCEEDS | - | - | - |
| - | - | 100,000 | 100,000 | 45250 | ODE GRANT - SOLAR PROJECT | - | - | - |
| - | - | - | - | NEW | LOAN PROCEEDS FROM WATER | 332,412 | 332,412 | - |
| - | - | - | - | NEW | RESIDUAL EQUITY FROM JT SEWER | 164,704 | 164,704 | - |
| 39,214 | 20,237 | 729,764 | - | 46666 | BUSINESS OREGON GRANT | - | - | - |
| 1,811,524 | 2,336,941 | 17,644,680 | 1,565,485 | | REVENUES - SEWER FUND | 7,883,944 | 7,883,944 | - |
| 1,811,524 | 2,336,941 | 17,644,680 | 1,565,485 | | TOTAL REVENUES | 7,883,944 | 7,883,944 | - |

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|----------------|--------------|------------------|----------------|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 1,811,524 | 2,336,941 | 17,644,680 | 1,565,485 | | TOTAL REVENUES | 7,883,944 | 7,883,944 | - |
| (1,191,302) | (1,756,182) | (17,644,680) | (1,936,832) | | EXPENDITURES - SEWER DEPARTMENT | (7,883,944) | (7,883,944) | - |
| 620,222 | 580,759 | - | (371,347) | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND

| Historical Data | | | | Current Year | | SEWER DEPARTMENT EXPENDITURES | Budget For Next Year 2024-25 | | | |
|-----------------|----------------|----------------|----------------|--------------|---------------------------------|--|-------------------------------|--------------------------|-----------------------|--|
| Actual | | Budget | Estimated | | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | | | |
| 145,951 | 112,890 | 165,000 | 105,000 | 61050 | WAGES AND SALARIES | 284,000 | 284,000 | - | | |
| 587 | 664 | 6,000 | 1,200 | 61150 | OVERTIME | 12,900 | 12,900 | - | | |
| 51,940 | 53,224 | 90,000 | 38,000 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | 133,896 | 133,896 | - | | |
| 11,891 | 8,835 | 16,000 | 10,000 | 61252 | PERS EXPENSE | 22,226 | 22,226 | - | | |
| 7,818 | 5,918 | 10,260 | 5,000 | 61253 | PERS IAP EXPENSE | 14,888 | 14,888 | - | | |
| 4,065 | 11,204 | 3,401 | - | 61400 | UNPAID COMPENSATION | - | - | - | | |
| 222,252 | 192,735 | 290,661 | 159,200 | | TOTAL PERSONNEL SERVICES | 467,909 | 467,909 | - | | |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|----------------|----------------|----------------|---------------|-----------|-------------------------------------|----------------|----------------|---|
| 122 | - | 100 | - | 62100 | ADVERTISING | 100 | 100 | |
| 2,454 | 3,225 | 6,750 | - | 62300 | AUDIT | 21,600 | 21,600 | |
| 1,712 | 630 | 1,500 | 34 | 62360 | DUES AND SUBSCRIPTIONS | 1,500 | 1,500 | - |
| 495 | 425 | 600 | - | 62361 | DISPATCH SERVICES | - | - | - |
| 1,061 | 1,219 | 1,600 | 1,000 | 62460 | EQUIPMENT LEASE AND RENTAL | 1,600 | 1,600 | - |
| 3,179 | 3,637 | 4,200 | 500 | 62500 | REPAIRS & MAINTENANCE | 5,000 | 5,000 | - |
| 4,157 | 8,152 | 10,030 | 9,888 | 62710 | INSURANCE | 23,000 | 23,000 | - |
| 508 | 10,740 | 12,500 | 6,000 | 62850 | LEGAL | 12,000 | 12,000 | - |
| 220 | 10,934 | 3,500 | 3,000 | 62900 | LICENSES AND FEES | 2,000 | 2,000 | - |
| 605 | 2,171 | 6,450 | 4,200 | 63200 | MEETINGS, TRAVEL & TRAINING | 7,500 | 7,500 | - |
| 8,862 | 601 | 6,750 | 2,000 | 63300 | MISCELLANEOUS EXPENSE | 1,000 | 1,000 | - |
| 3,126 | 1,166 | 10,750 | 5,000 | 63400 | OPERATING SUPPLIES | 20,000 | 20,000 | - |
| 26,241 | 15,403 | 15,000 | 7,000 | 63450 | PROFESSIONAL SERVICES | 20,000 | 20,000 | - |
| 3,094 | 3,690 | 4,500 | 750 | 63460 | POSTAGE | 4,500 | 4,500 | - |
| 14,936 | 5,807 | 10,000 | 232 | 63500 | COMPUTERS & SOFTWARE | 15,000 | 15,000 | - |
| 716 | 22 | 2,000 | 500 | 63650 | SAFETY PROGRAM | 2,000 | 2,000 | - |
| 326 | 192 | 5,000 | 1,000 | 63800 | SEWER LINE MAINTENANCE | 7,000 | 7,000 | - |
| - | 2,363 | 5,000 | 2,000 | 64250 | SEWER CHEMICALS AND CHLORINE | 15,000 | 15,000 | - |
| - | 97 | 6,000 | 1,400 | 63825 | LIFT STATION REPAIR/MAINTENANCE | 6,000 | 6,000 | - |
| 1,449 | 919 | 12,000 | 2,500 | NEW | CONTRACTED SERVICES | 5,000 | 5,000 | - |
| 2,143 | 27 | 3,000 | - | 64160 | PROPERTY CLEANUP COSTS | 5,500 | 5,500 | - |
| 32,846 | 29,105 | 32,250 | 32,250 | 64260 | PMT IN LIEU OF FRANCHISE FEE | 38,700 | 38,700 | - |
| 7,506 | 7,274 | 10,063 | 10,000 | 64301 | UTILITIES | 45,000 | 45,000 | - |
| 115,758 | 107,798 | 169,543 | 89,254 | | TOTAL MATERIALS AND SERVICES | 259,000 | 259,000 | - |

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND

| Historical Data | | Current Year | | SEWER DEPARTMENT Continued | | Budget For Next Year 2024-25 | | |
|-----------------|------------------|-------------------|------------------|--------------------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | CAPITAL OUTLAY | | | |
| - | - | 23,000 | - | 65225 | COMPUTER | - | - | - |
| 58,343 | 121,201 | - | - | 65710 | OR PINE BRIDGE | - | - | - |
| 12,963 | 50,221 | 2,975,000 | 200,000 | 66150 | RECLAIMED WATER PROJECT | - | - | - |
| - | 4,013 | 130,000 | 72,150 | 66225 | CREP PROJECT - SOLAR PROJECT | - | - | - |
| - | - | 4,799,110 | 30,000 | 66230 | PACKAGE TREATMENT PLANT | 4,210,518 | 4,210,518 | - |
| 386,571 | 843,542 | 8,575,890 | 900,000 | 66250 | SEWER SYSTEM IMPROVEMENTS | 40,000 | 40,000 | - |
| | | | | NEW | PURPLE PIPE | 2,696,717 | 2,696,717 | - |
| 457,877 | 1,018,977 | 16,503,000 | 1,202,150 | | TOTAL CAPITAL OUTLAY | 6,947,235 | 6,947,235 | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|----------------|----------------|----------------|----------------|-----------|------------------------------------|----------------|----------------|---|
| 263,805 | 254,802 | 306,428 | 306,428 | 67700 | TRANSFER TO JT SEWER FACILITIES FD | - | - | - |
| 30,000 | 73,000 | 45,000 | 45,000 | 67870 | TRANSFER TO MOTOR POOL FUND | 75,000 | 75,000 | - |
| - | 10,134 | 30,000 | 30,000 | 67892 | TRANSFER TO STREET FUND | - | - | - |
| 1,730 | - | - | - | 67875 | TRANSFER TO POLICE | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | 193,748 | - | 67100 | OPERATING CONTINGENCY | 30,000 | 30,000 | - |
| - | - | - | - | | | - | - | - |
| 295,535 | 337,936 | 575,176 | 381,428 | | TOTAL NONDEPARTMENTAL | 105,000 | 105,000 | - |

| | | | | Account # | DEBT SERVICE | | | |
|---------------|---------------|----------------|----------------|-----------|----------------------------|----------------|----------------|---|
| 14,587 | 15,138 | 15,800 | 15,800 | 68200 | OR PINE LOAN - PRINCIPAL | 15,800 | 15,800 | - |
| 17,207 | 16,656 | 16,500 | 16,500 | 68500 | OR PINE LOAN - INTEREST | 16,500 | 16,500 | - |
| 54,600 | 54,600 | 60,000 | 58,500 | 68650 | DEBT REFINANCE - PRINCIPAL | 58,500 | 58,500 | - |
| 13,486 | 12,341 | 14,000 | 14,000 | 68850 | DEBT REFINANCE - INTEREST | 14,000 | 14,000 | - |
| - | - | - | - | | | - | - | - |
| 99,880 | 98,735 | 106,300 | 104,800 | | TOTAL DEBT SERVICE | 104,800 | 104,800 | - |

| | | | | | | | | |
|------------------|------------------|-------------------|------------------|--|-------------------------|------------------|------------------|---|
| 1,191,302 | 1,756,182 | 17,644,680 | 1,936,832 | | TOTAL DEPARTMENT | 7,883,944 | 7,883,944 | - |
|------------------|------------------|-------------------|------------------|--|-------------------------|------------------|------------------|---|

Urban Renewal Agency

**CITY OF JOHN DAY
REVENUES**

URBAN RENEWAL AGENCY

| Historical Data | | Current Year | | URBAN RENEWAL AGENCY REVENUES | | Budget For Next Year 2024-25 | | |
|-----------------|-----------|--------------|-----------|----------------------------------|--------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 2,855 | (598,678) | 591,605 | (534,584) | 40110 | NET WORKING CAPITAL | (819,186) | - | - |
| | | | | | REVENUES - URBAN RENEWAL | | | |
| - | - | - | - | 45287 | APPLICATION FEES | - | - | - |
| 60,900 | 73,642 | 62,300 | 85,000 | 42100 | PROPERTY TAXES - CURRENT | 93,000 | - | - |
| 4,800 | 2,142 | - | - | 42200 | PROPERTY TAXES - DELINQUENT | - | - | - |
| - | 924,699 | 960,797 | - | 44520 | CITY OF JOHN DAY LOAN | 925,000 | - | - |
| - | 60,000 | - | - | 44661 | DLCD GRANT | - | - | - |
| 25 | - | - | - | 45290 | REFUNDS | - | - | - |
| 276 | - | 200 | - | 45450 | INTEREST INCOME | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 68,856 | 461,805 | 1,614,902 | (449,584) | | TOTAL REVENUES - URBAN RENEWAL | 198,814 | - | - |
| 68,856 | 461,805 | 1,614,902 | (449,584) | | TOTAL REVENUES | 198,814 | - | - |

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|-----------|--------------|-----------|---------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 68,856 | 461,805 | 1,614,902 | (449,584) | | TOTAL REVENUES | 198,814 | - | - |
| (667,534) | (996,389) | (1,614,902) | (369,603) | | EXPENDITURES - URBAN RENEWAL | (198,814) | - | - |
| (598,678) | (534,584) | - | (819,186) | | TOTALS | (0) | - | - |

CITY OF JOHN DAY

EXPENDITURES

URBAN RENEWAL AGENCY

| URBAN RENEWAL AGENCY | | | | | | | | |
|----------------------|----------------|------------------|----------------|--------------------------------------|-------------------------------------|--------------------------|-----------------------|---|
| Historical Data | | Current Year | | URBAN RENEWAL AGENCY EXPENDITURES | Budget For Next Year 2024-25 | | | |
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | MATERIALS AND SERVICES | | | |
| 1,047 | - | 750 | - | 62100 | ADVERTISING | - | - | - |
| 4,140 | - | 9,500 | - | 62300 | AUDIT | 15,000 | - | - |
| 276,881 | 916,186 | 1,411,592 | 258,082 | 62495 | DEVELOPMENT INCENTIVES | 140,214 | - | - |
| 525 | 291 | 360 | 200 | 63300 | INSURANCE | 600 | - | - |
| 6,593 | 7,000 | 7,000 | 7,000 | 63360 | ADMINISTRATION | 5,000 | - | - |
| 185 | - | - | - | 63420 | LAND USE PLANNING EXPENSE | - | - | - |
| 300 | 11,114 | 20,000 | 20,000 | 63450 | LEGAL | 25,000 | - | - |
| 88 | - | 100 | - | 63460 | LICENSES AND FEES | - | - | - |
| - | - | 100 | - | 63650 | OFFICE SUPPLIES | - | - | - |
| 6,487 | 48,021 | 15,000 | 7,500 | 63825 | OTHER PROFESSIONAL SERVICES | 10,000 | - | - |
| 759 | - | 500 | - | 64000 | COMPUTERS & SOFTWARE | 3,000 | - | - |
| 7,354 | - | - | - | 64115 | SDC PD FOR OWNER | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 304,359 | 982,613 | 1,464,902 | 292,782 | | TOTAL MATERIALS AND SERVICES | 198,814 | - | - |

| | | | | Account # | CAPITAL OUTLAY | | | |
|----------------|---|---|---------------|-----------|------------------------------|---|---|---|
| 277,464 | - | - | 76,821 | 65225 | CHAROLIAIS HEIGHTS EXTENSION | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | - | - | | | - | - | - |
| 277,464 | - | - | 76,821 | | TOTAL CAPITAL OUTLAY | - | - | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|---|---|----------------|---|-----------|------------------------------|---|---|---|
| - | - | 150,000 | - | 67100 | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - | | | - | - | - |
| - | - | 150,000 | - | | TOTAL NONDEPARTMENTAL | - | - | - |

| | | | | Account # | DEBT SERVICE | | | |
|---------------|---------------|---|---|-----------|---------------------------|---|---|---|
| - | 13,776 | - | - | 68900 | CITY OF JOHN DAY | - | - | - |
| 33,468 | - | - | - | 68510 | OWFCU LOC | - | - | - |
| 52,243 | - | - | - | 68515 | OWFCU LOAN | - | - | - |
| - | - | - | - | | | - | - | - |
| 85,711 | 13,776 | - | - | | TOTAL DEBT SERVICE | - | - | - |

| | | | | | | | | |
|----------------|----------------|------------------|----------------|--|----------------------------|----------------|---|---|
| 667,534 | 996,389 | 1,614,902 | 369,603 | | TOTAL URBAN RENEWAL | 198,814 | - | - |
|----------------|----------------|------------------|----------------|--|----------------------------|----------------|---|---|

Joint Sewer Fund (Merged with Sewer Fund)

CITY OF JOHN DAY

REVENUES

JOINT SEWER FUND

| JOINT SEWER FUND | | | | | | | | |
|------------------|----------------|----------------|----------------|------------------------------|------------------------------------|-------------------------------|--------------------------|-----------------------|
| Historical Data | | Current Year | | JOINT SEWER REVENUES | | Budget For Next Year 2024-25 | | |
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | | | | |
| 62,271 | 70,049 | 86,470 | 92,932 | 40110 | NET WORKING CAPITAL | 164,704 | 164,704 | - |
| | | | | REVENUES - SEWER FUND | | | | |
| 98,990 | 111,687 | 61,281 | 80,559 | 42100 | CANYON CITY FEES | - | - | - |
| 263,805 | 254,802 | 306,428 | 306,428 | 43150 | TRANSFER FROM SEWER FUND | - | - | - |
| 15,761 | 26,853 | - | 15,000 | 43350 | SEWER USE FEES | - | - | - |
| 720 | 584 | - | 1,000 | 43360 | OTHER INCOME | - | - | - |
| 315 | 865 | 500 | 500 | 44385 | INTEREST INCOME | - | - | - |
| - | - | - | - | | | - | - | - |
| 441,862 | 464,840 | 454,679 | 496,419 | | TOTAL REVENUES - SEWER FUND | 164,704 | 164,704 | - |

| | | | | | | | | |
|---------|---------|---------|---------|--|-----------------------|---------|---------|---|
| 441,862 | 464,840 | 454,679 | 496,419 | | TOTAL REVENUES | 164,704 | 164,704 | - |
|---------|---------|---------|---------|--|-----------------------|---------|---------|---|

| Historical Data | | Current Year | | SUMMARY | | Budget For Next Year 2024-25 | | |
|-----------------|---------------|--------------|----------------|----------------|------------------------------|-------------------------------|--------------------------|-----------------------|
| Actual | | Budget | Estimated | | | Proposed By Budget Officer | Approved By Committee | Adopted By Council |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | | | | | |
| 441,862 | 464,840 | 454,679 | 496,419 | | TOTAL REVENUES | 164,704 | 164,704 | - |
| (372,525) | (371,908) | (454,679) | (331,715) | | EXPENDITURES - JT SEWER DEPT | (164,704) | (164,704) | - |
| 69,337 | 92,932 | - | 164,704 | | TOTALS | (0) | (0) | - |

CITY OF JOHN DAY

EXPENDITURES

JOINT SEWER FUND

| Historical Data | | Current Year | | JOINT SEWER DEPARTMENT EXPENDITURES | Budget For Next Year 2024-25 | | | |
|-----------------|----------------|----------------|----------------|--|---------------------------------|--------------------------|-----------------------|---|
| Actual | | Budget | Estimated | | Proposed By Budget Officer | Approved By Committee | Adopted By Council | |
| 2021-22 | 2022-23 | 2023-24 | 2023-24 | | | | | |
| | | | | Account # | PERSONNEL SERVICES | | | |
| 153,719 | 152,000 | 163,000 | 145,000 | 61050 | WAGES AND SALARIES | - | - | - |
| 2,922 | 3,714 | 8,000 | 4,000 | 61150 | OVERTIME | - | - | - |
| 51,391 | 56,835 | 67,000 | 41,000 | 61250 | EMPLOYER PAID EMPLOYEE BENEFIT | - | - | - |
| 14,233 | 14,086 | 17,000 | 15,200 | 61252 | PERS EXPENSE | - | - | - |
| 8,997 | 8,852 | 10,260 | 8,500 | 61253 | PERS IAP EXPENSE | - | - | - |
| 6,283 | 12,013 | 4,869 | - | 61400 | UNPAID COMPENSATION | - | - | - |
| 237,545 | 247,501 | 270,129 | 213,700 | | TOTAL PERSONNEL SERVICES | - | - | - |

| | | | | Account # | MATERIALS AND SERVICES | | | |
|----------------|---------------|----------------|---------------|-----------|-------------------------------------|---|---|---|
| 90 | - | - | - | 62100 | ADVERTISING | | | |
| 1,483 | 1,825 | 4,050 | - | 62300 | AUDIT | | | |
| - | 180 | 5,000 | - | 62200 | ALARM SYSTEM MAINTENANCE | - | - | - |
| 1,796 | - | - | - | 62350 | BACKFLOW TESTING PROGRAM | - | - | - |
| - | - | 2,500 | 5,404 | 62361 | CHLORINATOR COSTS | - | - | - |
| - | 2,048 | 2,500 | - | 62400 | BUILDING MAINTENANCE | - | - | - |
| 1,499 | 650 | 5,000 | 600 | 62550 | DISPOSAL PLANT REPAIR/MAINTENANCE | - | - | - |
| 323 | 493 | 700 | 700 | 62650 | DUES AND SUBSCRIPTIONS | - | - | - |
| 16,523 | 15,554 | 21,850 | 16,500 | 62750 | ELECTRICITY | - | - | - |
| 49 | - | 100 | 28 | 62900 | EQUIPMENT MAINTENANCE | | | |
| 11,594 | 16,917 | 16,000 | 11,000 | 63200 | HEATING FUEL (PROPANE) | - | - | - |
| 5,355 | 7,359 | 9,100 | 9,100 | 63300 | INSURANCE | - | - | - |
| - | 5 | 3,000 | 1,000 | 63450 | LEGAL | | | |
| 13 | - | 6,000 | - | 63370 | GROUND WATER TESTING | - | - | - |
| 2,044 | 5,225 | 7,000 | 10,000 | 63380 | LABORATORY SUPPLIES | - | - | - |
| 1,436 | 919 | 4,000 | 2,500 | 63400 | LABORATORY TESTS | - | - | - |
| 2,753 | 10,934 | 3,000 | - | 63460 | LICENSES AND FEES | - | - | - |
| 93 | 210 | 250 | - | 63500 | MEETINGS AND CONVENTIONS | - | - | - |
| 616 | 680 | 2,000 | 645 | 63550 | MISCELLANEOUS EXPENSE | - | - | - |
| 82 | 494 | 1,750 | 293 | 63650 | OFFICE SUPPLIES | - | - | - |
| 9,752 | 534 | 3,000 | 2,160 | 63800 | OPERATING SUPPLIES | - | - | - |
| 13,812 | 6,768 | 10,000 | 6,700 | 63825 | OTHER PROFESSIONAL SERVICES | - | - | - |
| 568 | 197 | 3,250 | 1,300 | 63990 | PREVENTATIVE MAINTENANCE PROGRAM | - | - | - |
| 6,207 | 2,133 | 3,500 | - | 64000 | PROGRAMMER SERVICES/SOFTWARE | - | - | - |
| - | - | 1,000 | - | 64050 | RADIO MAINTENANCE | - | - | - |
| 383 | - | 2,000 | 350 | 64160 | SAFETY PROGRAM | - | - | - |
| 7,501 | 7,818 | 7,500 | 7,500 | 64250 | SEWER CHEMICALS AND CHLORINE | - | - | - |
| - | - | 250 | 85 | 64260 | SMALL TOOLS/EQUIPMENT | - | - | - |
| 2,379 | 5,186 | 1,500 | 3,100 | 64301 | TELEMETRY LINE MAINTENANCE | - | - | - |
| 591 | 801 | 1,000 | 300 | 64350 | TELEPHONE | - | - | - |
| 2,143 | 27 | 2,500 | - | 64355 | PROPERTY CLEANUP COSTS | - | - | - |
| 1,819 | 1,425 | 3,000 | 3,500 | 64450 | TRAINING | - | - | - |
| 5,347 | 4,738 | 5,250 | 5,250 | 64757 | PMT IN LIEU OF FRANCHISE FEE | - | - | - |
| 11,999 | 1,287 | 17,000 | - | 64798 | WATER/SEWER UTILITIES | - | - | - |
| - | - | - | - | | | - | - | - |
| 108,250 | 94,407 | 154,550 | 88,015 | | TOTAL MATERIALS AND SERVICES | - | - | - |

| | | | | Account # | NONDEPARTMENTAL | | | |
|---------------|---------------|---------------|---------------|-----------|------------------------------|----------------|----------------|---|
| 25,000 | 30,000 | 30,000 | 30,000 | 67870 | TRANSFER TO MOTOR POOL FUND | - | - | - |
| 1,730 | - | - | - | 67875 | TRANSFER TO SEWER | 164,704 | 164,704 | - |
| - | - | - | - | 67100 | OPERATING CONTINGENCY | - | - | - |
| - | - | - | - | | | - | - | - |
| 26,730 | 30,000 | 30,000 | 30,000 | | TOTAL NONDEPARTMENTAL | 164,704 | 164,704 | - |

| | | | | | | | | |
|----------------|----------------|----------------|----------------|--|-------------------------|----------------|----------------|---|
| 372,525 | 371,908 | 454,679 | 331,715 | | TOTAL DEPARTMENT | 164,704 | 164,704 | - |
|----------------|----------------|----------------|----------------|--|-------------------------|----------------|----------------|---|