

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

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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 users 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

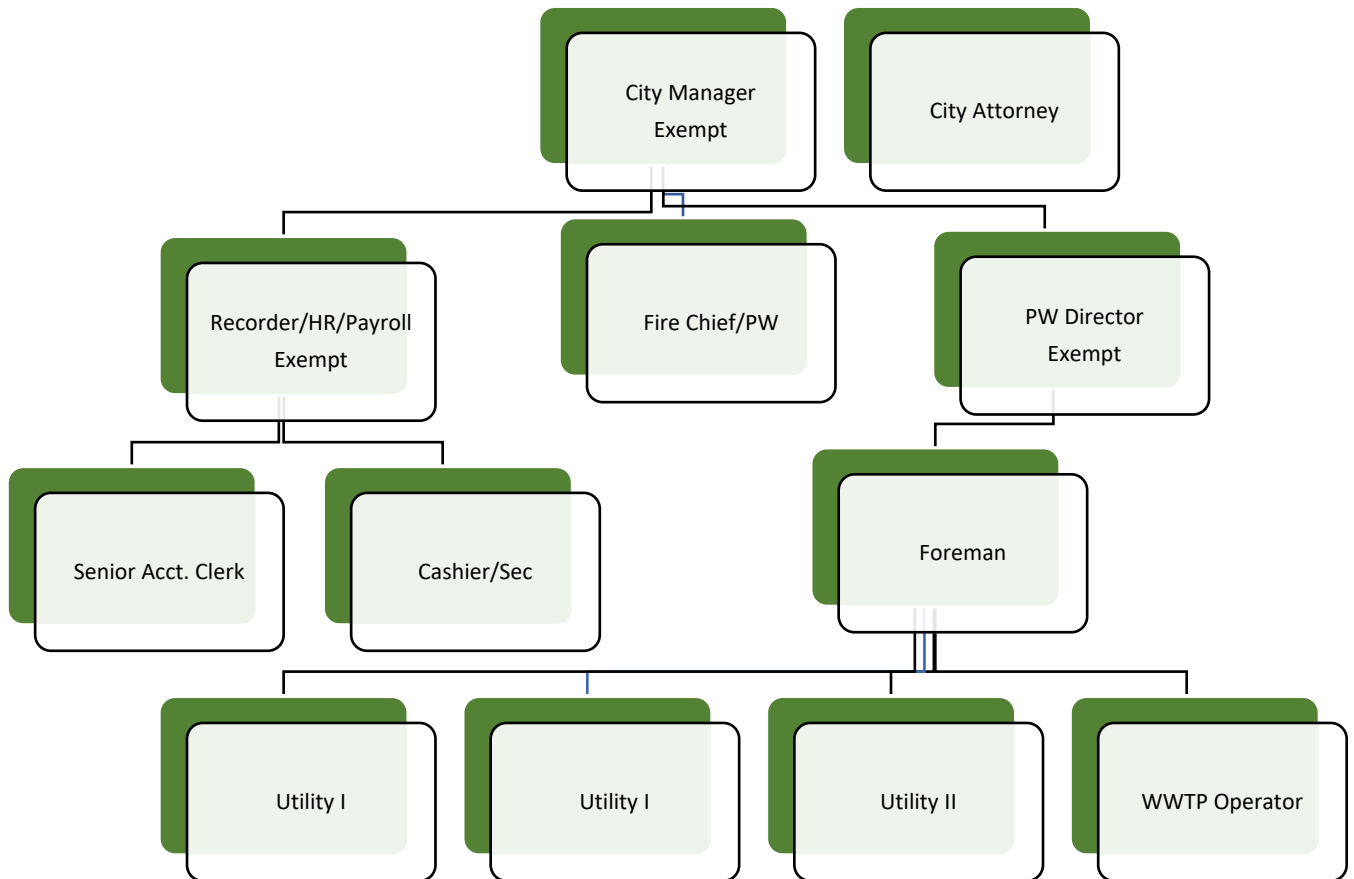
It has been a pleasure working with Rob Gaslin CPA of Gaslin Accounting CPAs and putting together this document for the city. I want to thank the staff, the citizens and the city council for helping to make our City a great place to live, work and play. I hope the Citizens can appreciate that while there 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 La Pine during the coming year. Revenues estimates are made cautiously since estimating too high may result in setting a budget that will not be supported by future revenues.

Is the budget ever evaluated?

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

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

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

Can the budget be amended once it is adopted?

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

Who do I contact for more information?

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

Budget Worksheets by Fund

General Fund

CITY OF JOHN DAY

REVENUES

GENERAL FUND (01-000)

Historical Data		Current Year		GENERAL FUND REVENUES		Budget For Next Year 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	98,325
					REVENUES - ADMIN			
343,450	330,765	314,018	343,000	42100	PROPERTY TAXES	350,000	350,000	350,000
32,559	13,498	35,000	35,000	43000	PMT IN LIEU OF FRANCHISE FEE - WTR	38,700	38,700	38,700
38,193	34,348	37,500	37,500	43001	PMT IN LIEU OF FRANCHISE FEE - SWR	37,500	37,500	37,500
94,570	114,432	85,000	110,000	43050	OR TRAIL ELECTRIC COOP	110,000	110,000	110,000
8,138	9,737	8,000	7,250	43105	CENTURY LINK	7,000	7,000	7,000
12,048	11,130	10,000	15,000	43125	CLARKS GARBAGE DISPOSAL	15,000	15,000	15,000
30,401	31,605	30,000	35,000	43130	OREGON TELEPHONE	35,000	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	9,000
140	120	120	-	43360	LIQUOR LICENSES	100	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	5,000
5,683	-	-	-	44315	R-3 COST SHARE	-	-	-
1,485	1,220	1,000	1,500	44500	CIGARETTE TAX	1,000	1,000	1,000
2,179	2,564	2,500	5,000	44500	MARIJUANA TAX	4,000	4,000	4,000
104	20,163	-	-	44635	COVID 19 FUNDING	-	-	-
1,000	-	-	-	44661	GRANT REVENUE	65,000	1,265,000	1,265,000
20,914	20,163	20,000	21,000	44740	STATE REVENUE SHARING	20,000	20,000	20,000
32,411	33,419	30,000	30,000	44760	LIQUOR TAX	30,000	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	500
				45460	BUSINESS OREGON LOAN - URA	925,000	925,000	925,000
				44200	RENT INCOME	20,400	20,400	20,400
-	-	-	-	44896	TRANSFER IN FROM IT FUND CLOSURE	66,586	66,586	66,586
1,052,748	1,094,221	882,106	910,341		TOTAL REVENUES - ADMIN	1,752,558	3,038,111	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	3,172,840
(372,657)	(783,474)	(714,008)	(800,100)		EXPENDITURES - GENERAL FUND	(1,586,626)	(2,872,180)	(2,872,180)
(127,768)	(144,152)	(223,825)	(165,968)		EXPENDITURES - FIRE	(300,661)	(300,660)	(300,660)
585,967	223,091	-	-		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

GENERAL FUND (01-000)									
Historical Data		Current Year		ADMINISTRATIVE DEPARTMENT EXPENDITURES			Budget For Next Year 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	60,000	
191	407	1,000	610	61150	OVERTIME	700	700	700	
13,146	23,401	28,000	16,960	61250	EMPLOYER PAID EMPLOYEE BENEFIT	32,421	32,421	32,421	
2,054	2,710	5,000	4,500	61252	PERS EXPENSE	5,500	5,500	5,500	
1,465	1,935	3,480	2,650	61253	PERS IAP EXPENSE	4,000	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	102,621	

				Account #	MATERIALS AND SERVICES			
1,686	4,755	2,000	1,000	62100	ADVERTISING	1,000	1,000	1,000
3,057	4,163	5,500	-	62300	AUDIT	11,000	11,000	11,000
3,504	4,970	2,500	7,179	62400	BUILDING MAINTENANCE	8,000	8,000	8,000
-	-	-	-	62450	PUBLIC SAFETY	100,000	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	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	5,000
294	321	1,000	1,344	62850	EQUIPMENT LEASE AND RENTAL	1,500	1,500	1,500
307	1,095	1,000	605	62900	REPAIRS & MAINTENANCE	1,000	1,000	1,000
4,289	4,862	6,720	6,510	63300	INSURANCE	9,000	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	50,000
550	1,325	1,000	3,519	63460	LICENSES AND FEES	5,000	5,000	5,000
13,708	13,947	12,003	969	63500	MEETINGS, TRAVEL & TRAINING	15,000	15,000	15,000
11,273	14,231	7,000	4,088	63550	MISCELLANEOUS EXPENSE	7,000	7,000	7,000
5,475	4,627	5,000	9,988	63800	OPERATING SUPPLIES	15,000	15,000	15,000
25,289	107,818	35,000	100,000	63825	PROFESSIONAL SERVICES	40,000	40,000	40,000
1,404	620	2,500	1,500	63950	POSTAGE	3,000	3,000	3,000
13,833	11,555	7,500	10,593	64000	COMPUTERS & SOFTWARE	20,000	20,000	20,000
8,525	-	-	-	64060	R-3 EXPENSES	-	-	-
8,156	12,612	13,795	13,000	64798	UTILITIES	15,000	15,000	15,000
-	-	-	-			-	-	-
-	-	-	-			-	-	-
153,809	260,760	157,518	300,246		TOTAL MATERIALS AND SERVICES	311,500	311,500	311,500

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-000)

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	11,000
-	-	21,000	-	65225	COMPUTER EQUIPMENT	21,000	21,000	21,000
-	-	-	-	65226	EDA GRANT	-	1,400,000	1,400,000
-	-	-	-	65227	BTAP GRANT	65,000	65,000	65,000
330	-	32,200	2,350		TOTAL CAPITAL OUTLAY	97,000	1,497,000	1,497,000

				Account #	NONDEPARTMENTAL			
-	-	152,452	152,452	67450	TRANSFER TO COMMUNITY DEVELOPMENT	36,059	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	-	-	-
-	-	-	-	67893	TRANSFER TO URA	925,000	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	961,059

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

GENERAL FUND (01-050)

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	10,570
22,461	42,798	45,157	45,157	44720	RURAL FIRE DISTRICT	29,159	29,159	29,159
-	-	-	-	45250	GRANT REVENUE	95,000	95,000	95,000
-	-	-	-	45260	OTHER INCOME	-	-	-
33,644	56,496	55,727	55,727		TOTAL REVENUES - FIRE	134,729	134,729	134,729

EXPENDITURES

GENERAL FUND (01-050)

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	28,000
23	102	300	122	61150	OVERTIME	300	300	300
11,764	12,401	16,000	13,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	15,579	15,579	15,579
2,453	2,738	3,000	3,000	61252	PERS EXPENSE	3,439	3,439	3,439
1,179	1,323	1,400	1,530	61253	PERS IAP EXPENSE	1,600	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	48,918

				Account #	MATERIALS AND SERVICES			
130	200	500	530	62650	DUES AND SUBSCRIPTIONS	500	500	500
1,380	1,580	1,800	1,800	62710	DISPATCH SERVICES	3,500	3,500	3,500
202	279	400	185	62850	EQUIPMENT LEASE AND RENTAL	400	400	400
1,054	4,310	18,300	3,473	62900	REPAIRS & MAINTENANCE	10,000	10,000	10,000
6,280	12,286	18,000	12,106	62950	FIRE COST	18,000	18,000	18,000
2,157	2,508	5,000	3,127	63300	INSURANCE	3,800	3,800	3,800
-	-	1,000	500	63450	LEGAL	1,000	1,000	1,000
-	-	400	15	63460	LICENSES AND FEES	400	400	400
1,778	2,669	3,000	1,362	63550	MISCELLANEOUS EXPENSE	3,000	3,000	3,000
10,051	924	25,880	19,432	63800	OPERATING SUPPLIES	15,000	15,000	15,000
-	1	50	-	63950	POSTAGE	50	50	50
23	-	600	-	64000	COMPUTERS & SOFTWARE	600	600	600
-	-	2,500	-	64160	SAFETY PROGRAM	2,500	2,500	2,500
-	1,869	5,000	5,508	64450	MEETINGS, TRAVEL & TRAINING	5,000	5,000	5,000
8,019	9,990	15,875	9,288	64798	UTILITIES	15,000	15,000	15,000
-	-	-	-	65095	GRANT EXPENDITURE	100,000	100,000	100,000
31,074	36,616	98,305	57,325		TOTAL MATERIALS AND SERVICES	178,750	178,750	178,750

CITY OF JOHN DAY

EXPENDITURES

GENERAL FUND (01-050)

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	5,000
-	-	8,500	-	65600	CAPITAL EXPENDITURES	-	-	-
-	-	-	-			-	-	-
-	-	13,500	-		TOTAL CAPITAL OUTLAY	5,000	5,000	5,000

				Account #	NONDEPARTMENTAL			
42,992	42,992	42,992	42,992	67850	TRANSFER TO WATER FUND	42,992	42,992	42,992
15,000	25,000	25,000	25,000	67870	TRANSFER TO MOTOR POOL FUND	25,000	25,000	25,000
-	-	-	-			-	-	-
57,992	67,992	67,992	67,992		TOTAL NONDEPARTMENTAL	67,992	67,992	67,992

127,768	144,152	223,825	165,968		TOTAL DEPARTMENT	300,661	300,660	300,660
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Street Fund

CITY OF JOHN DAY

REVENUES

STREET FUND (06-000)

Historical Data		Current Year		STREET FUND REVENUES		Budget For Next Year 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	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	116,000
146,187	168,569	170,000	170,000	44650	GRANT COUNTY FOREST RECEIPTS	170,000	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	45250	GRANT REVENUE	25,000	25,000	25,000
-	-	-	-			-	-	-
1,478,679	2,160,237	1,174,001	1,192,909		TOTAL REVENUES - STREET	710,157	624,604	624,604

1,478,679	2,160,237	1,174,001	1,192,909		TOTAL REVENUES	710,157	624,604	624,604
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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	624,604
(1,969,861)	(1,822,836)	(1,174,001)	(879,305)		EXPENDITURES	(710,157)	(624,604)	(624,604)
(491,182)	337,401	-	313,604		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

STREET FUND (06-000)

STREET FUND (06-000)									
Historical Data		Current Year		STREET 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				
129,159	88,976	151,000	86,000	61050	WAGES AND SALARIES	160,000	160,000	160,000	
2,133	1,306	6,000	1,800	61150	OVERTIME	5,700	5,700	5,700	
47,944	41,068	79,000	28,500	61250	EMPLOYER PAID EMPLOYEE BENEFIT	73,850	73,850	73,850	
10,301	6,842	14,000	6,400	61252	PERS EXPENSE	12,304	12,304	12,304	
7,020	4,804	9,420	4,600	61253	PERS IAP EXPENSE	8,639	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	260,492	

				Account #	MATERIALS AND SERVICES			
84	80,000	100	-	62100	ADVERTISING	100	100	100
1,757	2,225	2,700	-	62300	AUDIT	5,400	5,400	5,400
1,068	1,803	2,000	500	62650	DUES AND SUBSCRIPTIONS	2,000	2,000	2,000
184	203	1,500	200	62850	EQUIPMENT LEASE AND RENTAL	1,500	1,500	1,500
177	147	2,100	150	62900	REPAIRS & MAINTENANCE	2,100	2,100	2,100
4,475	8,162	10,090	10,100	63300	INSURANCE	12,200	12,200	12,200
-	-	280,000	69,048	63355	BUSINESS GRANTS	-	-	-
3,620	3,280	9,000	-	63450	LEGAL	9,000	9,000	9,000
384	322	2,150	-	63500	MEETINGS, TRAVEL & TRAINING	5,000	5,000	5,000
3,126	1,803	1,850	1,000	63550	MISCELLANEOUS EXPENSE	1,000	1,000	1,000
5,583	9,478	3,900	650	63800	OPERATING SUPPLIES	10,000	10,000	10,000
73,533	9,836	21,500	20,100	63825	PROFESSIONAL SERVICES	15,000	15,000	15,000
58,749	21,355	23,000	17,300	63877	PARKS & BUILDING MAINTENANCE	30,000	30,000	30,000
6,524	3,824	5,000	-	64000	COMPUTERS & SOFTWARE	10,000	10,000	10,000
33,758	5,536	6,000	17,000	64300	STREET REPAIR/MAINTENANCE	13,500	13,500	13,500
3,650	1,755	2,000	2,000	64100	CONTRACTED SERVICES	15,000	15,000	15,000
26,744	29,247	35,000	34,550	64798	UTILITIES	37,000	37,000	37,000
-	-	-	-			-	-	-
223,416	178,976	407,890	172,598		TOTAL MATERIALS AND SERVICES	168,800	168,800	168,800

CITY OF JOHN DAY

EXPENDITURES

STREET FUND (06-000)

STREET FUND (06-000)								
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	-	-	-
-	-	-	-	66425	STREET REPAIR	30,000	30,000	30,000
-	-	-	-			-	-	-
1,515,870	1,449,718	463,100	539,407		TOTAL CAPITAL OUTLAY	30,000	30,000	30,000

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

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

CITY OF JOHN DAY

REVENUES

IT FUND (07-000)

Historical Data		Current Year		IT FUND REVENUES		Budget For Next Year 2024-25		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2021-22	2022-23	2023-24	2023-24					
				Account #				
1,288,386	1,811	(118,469)	(117,845)	40110	NET WORKING CAPITAL	(159,804)	(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	-	-	-
-	-	-	-	44210	PROPERTY SALE	250,000	250,000	250,000
1,292,752	1,812	2,147,006	(117,845)		TOTAL REVENUES - IT FUND	90,196	90,196	90,196

1,292,752	1,812	2,147,006	(117,845)		TOTAL REVENUES	90,196	90,196	90,196
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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					
1,292,752	1,812	2,147,006	(117,845)		TOTAL REVENUES	90,196	90,196	90,196
(1,271,353)	(119,657)	(2,147,006)	(41,959)		EXPENDITURES	(90,196)	(90,196)	(90,196)
21,399	(117,845)	-	(159,804)		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

IT FUND (07-000)

Historical Data		Current Year		IT 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			
25,593	2,605	3,500	3,500	61050	WAGES AND SALARIES	3,500	3,500	3,500
84	84	1,000	200	61150	OVERTIME	200	200	200
6,223	1,579	2,000	300	61250	EMPLOYER PAID EMPLOYEE BENEFIT	300	300	300
2,050	202	240	200	61252	PERS EXPENSE	200	200	200
1,464	144	200	150	61253	PERS IAP EXPENSE	150	150	150
739	173	35	-	61400	UNPAID COMPENSATION	-	-	-
36,153	4,787	6,975	4,350		TOTAL PERSONNEL SERVICES	4,350	4,350	4,350

				Account #	MATERIALS AND SERVICES			
129	-	-	100	62100	ADVERTISING	100	100	100
2,292	4,072	5,000	-	62300	AUDIT	10,000	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	4,000
365	-	500	-	63460	LICENSES AND FEES	-	-	-
135	299	500	160	63500	MEETINGS AND CONVENTIONS	160	160	160
39	860	1,000	1,500	63550	MISCELLANEOUS EXPENSE	1,500	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	3,000
5,510	22	2,500	12,000	64000	PROGRAMMER SERVICES/SOFTWARE	-	-	-
204	105	500	500	64798	UTILITIES	500	500	500
-	-	-	-			-	-	-
13,965	8,310	19,556	23,260		TOTAL MATERIALS AND SERVICES	19,260	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	-	-	-
-	-	-	-	67876	TRANSFER TO GENERAL	66,586	66,586	66,586
-	-	-	-		TOTAL NONDEPARTMENTAL	66,586	66,586	66,586

1,163,847	91,206	1,651,006	41,959		TOTAL DEPARTMENT	90,196	90,196	90,196
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Debt Service Fund

CITY OF JOHN DAY

REVENUES

DEBT SERVICE FUND (09-000)

DEBT SERVICE FUND (09-000)								
Historical Data		Current Year		DEBT SERVICE FUND		Budget For Next Year 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	33,623
					REVENUES - DEBT SERVICE			
62,891	48,905	50,000	56,000	42150	LOCAL OPTION LEVY	56,500	56,500	56,500
264	1,014	200	200	45450	INTEREST INCOME	200	200	200
-	-	-	-			-	-	-
94,158	89,378	86,597	90,123		TOTAL REVENUES - DEBT SERVICE	90,323	90,323	90,323

					DEBT SERVICE			
42,000	44,000	45,000	45,000	45245	FIRE HALL GO BOND PRINCIPAL	45,000	45,000	45,000
12,698	11,455	11,500	11,500	44265	FIRE HALL GO BOND INTEREST	11,500	11,500	11,500
-	-	-	-			-	-	-
-	-	30,097	-		UNAPPROPRIATED FUND BALANCE	33,823	33,823	33,823
-	-	-	-			-	-	-
54,698	55,455	86,597	56,500		TOTAL DEBT SERVICE	90,323	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	90,323
(54,698)	(55,455)	(86,597)	(56,500)		EXPENDITURES - DEBT SERVICE	(90,323)	(90,323)	(90,323)
39,460	33,923	-	33,623		TOTALS	-	-	-

Community Development Fund

CITY OF JOHN DAY

REVENUES

COMMUNITY DEVELOPMENT FUND (10-000)

Historical Data		Current Year		COMMUNITY DEVELOPMENT FUND REVENUES		Budget For Next Year 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)	(21,430)
				REVENUES - COMM DEV FD				
17,759	45,297	35,000	35,000	42250	TRANSIENT ROOM TAX	35,000	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	44898	TRANSFER FROM GENERAL FUND	36,059	36,059	36,059
79,143	79,746	79,000	79,000	45050	ECONOMIC DEVELOPMENT FEE	79,000	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	-	-	-
				45055	PLANNING APPLICATION FEE	5,000	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	133,629

389,055	99,412	123,941	32,770		TOTAL REVENUES	133,629	133,629	133,629
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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	133,629
(445,896)	(333,094)	(123,941)	(54,200)		EXPENDITURES	(133,629)	(133,629)	(133,629)
(56,841)	(233,682)	-	(21,430)		TOTALS	0	0	0

CITY OF JOHN DAY

EXPENDITURES

COMMUNITY DEVELOPMENT FUND (10-000)

Historical Data		Current Year		Account #	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	25,000
728	18	1,000	100	61150	OVERTIME	700	700	700
18,259	3,367	12,000	1,500	61250	EMPLOYER PAID EMPLOYEE BENEFIT	14,629	14,629	14,629
4,020	396	3,000	600	61252	PERS EXPENSE	1,721	1,721	1,721
2,801	283	1,560	400	61253	PERS IAP EXPENSE	1,230	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	43,279

				Account #	MATERIALS AND SERVICES			
3,265	2,601	2,500	-	62100	ADVERTISING	1,200	1,200	1,200
1,263	1,014	1,350	-	62300	AUDIT	2,700	2,700	2,700
-	-	-	-	62460	CODE ENFORCEMENT	-	-	-
5,114	9,113	5,000	200	62490	COMMUNITY PROMOTION (30% TRT)	10,500	10,500	10,500
116	-	250	-	62650	DUES AND SUBSCRIPTIONS	500	500	500
1,801	-	200	2,000	62900	EQUIPMENT MAINTENANCE	2,000	2,000	2,000
2,809	1,071	2,420	1,500	63300	INSURANCE	1,800	1,800	1,800
400	360	2,000	500	63450	LEGAL	5,000	5,000	5,000
587	381	500	100	63500	MEETINGS, TRAVEL & TRAINING	500	500	500
6,419	954	1,000	-	63550	MISCELLANEOUS EXPENSE	100	100	100
6,216	199	1,250	-	63800	OPERATING SUPPLIES	1,250	1,250	1,250
84,689	12,110	10,000	10,800	63825	PROFESSIONAL SERVICES	17,000	17,000	17,000
13	-	-	-	63950	POSTAGE	500	500	500
5,066	241	1,500	-	64000	COMPUTER & SOFTWARE	1,500	1,500	1,500
54,000	5,000	5,000	5,000	64420	OR RAIN CONSULTING	-	-	-
25,810	186	4,800	200	64798	UTILITIES			
-	-	-	-	64425	TOURISM (70% TRT)	24,500	24,500	24,500
197,568	33,230	37,770	20,300		TOTAL MATERIALS AND SERVICES	69,050	69,050	69,050

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

COMMUNITY DEVELOPMENT FUND - CONTINUED (10-000)

Historical Data		Current Year		COMMUNITY DEVELOPMENT FUND	Budget For Next Year 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	133,629
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Motor Pool Fund

CITY OF JOHN DAY

REVENUES

MOTOR POOL FUND (26-000)

Historical Data		Current Year		MOTOR POOL FUND REVENUES		Budget For Next Year 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	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	45,000
30,000	73,000	45,000	45,000	44840	TRANSFER FROM SEWER FUND	75,000	75,000	75,000
25,000	40,000	40,000	40,000	44860	TRANSFER FROM STREET FUND	40,000	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	500
-	-	-	-			-	-	-
-	-	-	-			-	-	-
255,013	371,261	267,000	298,351		TOTAL REVENUES - MOTOR POOL	377,261	377,261	377,261

276,365	371,261	298,410	329,761		TOTAL REVENUES	408,671	412,171	412,171
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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	412,171
(162,640)	(204,993)	(229,290)	(85,000)		EXPENDITURES - MOTOR POOL DEPT	(343,601)	(343,601)	(343,601)
(19,891)	(28,417)	(69,120)	(28,000)		EXPENDITURES - MOTOR POOL FIRE	(65,070)	(68,570)	(68,570)
93,834	137,851	-	216,761		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

MOTOR POOL FUND (26-000)

Historical Data		Current Year		MOTOR POOL DEPARTMENT EXPENDITURES	Budget For Next Year 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	62,000
78	-	1,000	1,000	61150	OVERTIME	500	500	500
17,916	18,601	27,000	7,000	61250	EMPLOYER PAID EMPLOYEE BENEFIT	29,259	29,259	29,259
3,527	3,382	6,000	2,500	61252	PERS EXPENSE	5,320	5,320	5,320
2,300	2,295	3,780	1,500	61253	PERS IAP EXPENSE	3,610	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	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	20,000
10,822	14,855	18,270	16,000	63300	INSURANCE	19,000	19,000	19,000
506	424	1,000	500	63550	MISCELLANEOUS EXPENSE	1,000	1,000	1,000
178	3,255	1,200	100	63800	OPERATING SUPPLIES	1,200	1,200	1,200
926	702	600	-	64000	COMPUTER & SOFTWARE	600	600	600
1,551	475	1,000	600	64160	SAFETY PROGRAM	1,000	1,000	1,000
500	-	1,000	100	64260	SMALL TOOLS AND EQUIPMENT	1,000	1,000	1,000
3,474	3,352	5,140	1,700	64798	UTILITIES	3,000	3,000	3,000
-	-	5,000	-	64450	MEETINGS, TRAVEL & TRAINING	5,000	5,000	5,000
14,674	20,063	51,200	14,000	64700	REPAIRS & MAINTENANCE	25,000	25,000	25,000
-	-	-	-			-	-	-
46,815	61,737	104,610	48,000		TOTAL MATERIALS AND SERVICES	76,800	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	166,112
-	-	-	-			-	-	-
-	-	-	-			-	-	-
-	-	-	-			-	-	-
48,683	73,961	23,243	-		TOTAL CAPITAL OUTLAY	166,112	166,112	166,112

162,640	204,993	229,290	85,000		TOTAL DEPARTMENT	343,601	343,601	343,601
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CITY OF JOHN DAY

MOTOR POOL FUND (26-050)

Historical Data		Current Year		MOTOR POOL FIRE DEPARTMENT REVENUES		Budget For Next Year 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			
-	-	-	-		EQUIPMENT RENT - CITY EQUIPMENT	-	-	-
6,352	-	6,410	6,410	44720	RURAL FIRE DISTRICT (INSURANCE)	6,410	6,410	6,410
15,000	-	25,000	25,000	44898	TRANSFER FROM GENERAL FUND	25,000	25,000	25,000
-	-	-	-	45250	GRANT	-	3,500	3,500
-	-	-	-			-	-	-
-	-	-	-			-	-	-
21,352	-	31,410	31,410		REVENUES - MOTOR POOL FIRE	31,410	34,910	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	5,500
15,078	20,040	24,660	22,000	63300	INSURANCE	30,000	30,000	30,000
-	375	500	-	63550	MISCELLANEOUS EXPENSE	500	500	500
-	291	500	-	63800	OPERATING SUPPLIES	500	500	500
37	-	100	-	64000	PROGRAMMER SERVICES/SOFTWARE	-	-	-
1,565	4,004	8,200	3,000	64701	REPAIRS & MAINTENANCE	-	8,500	8,500
-	-	-	-			-	-	-
19,891	28,417	39,460	28,000		TOTAL MATERIALS AND SERVICES	36,500	45,000	45,000

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

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

19,891	28,417	69,120	28,000		TOTAL DEPARTMENT	65,070	68,570	68,570
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Unpaid Comp Fund

CITY OF JOHN DAY

REVENUES

UNPAID COMP FUND (33-000)

Historical Data		Current Year		UNPAID COMP FUND		Budget For Next Year 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	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	138,959

138,679	144,507	127,374	138,959		TOTAL REVENUES	138,959	138,959	138,959
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				PERSONAL SERVICES				
43,304	4,788	100,700	-	61050	WAGES AND SALARIES	138,959	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	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	138,959
(53,806)	(5,548)	(127,374)	-		EXPENDITURES - UNPAID COMP FUD	(138,959)	(138,959)	(138,959)
84,873	138,959	-	138,959		TOTALS	-	-	-

Water Fund

CITY OF JOHN DAY

REVENUES

WATER FUND (02-000)

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					
980,021	1,130,901	1,045,302	1,198,371	40110	NET WORKING CAPITAL	1,220,958	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	42,992
664,147	701,195	714,000	714,000	45020	UTILITY FEES	714,000	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	1,977,950
1,847,341	2,088,881	1,933,874	1,958,363		TOTAL REVENUES	1,977,950	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	1,977,950
(716,436)	(866,455)	(1,869,584)	(737,405)		EXPENDITURES - WATER DEPARTMENT	(1,977,950)	(1,977,950)	(1,977,950)
1,130,905	1,198,371	-	1,220,958		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

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	180,000
2,262	2,832	9,000	3,158	61150	OVERTIME	8,200	8,200	8,200
52,782	64,562	78,000	57,587	61250	EMPLOYER PAID EMPLOYEE BENEFIT	78,418	78,418	78,418
10,468	11,497	14,000	16,128	61252	PERS EXPENSE	13,964	13,964	13,964
7,136	8,110	9,240	9,454	61253	PERS IAP EXPENSE	9,851	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	290,433

				Account #	MATERIALS AND SERVICES			
90	-	-	-	62100	ADVERTISING	1,000	1,000	1,000
2,441	3,625	5,500	-	62300	AUDIT	11,000	11,000	11,000
533	267	1,500	183	62350	BACKFLOW TESTING PROGRAM	1,500	1,500	1,500
-	-	500	-	62460	CODE ENFORCEMENT EXPENSE	-	-	-
11,324	135	5,000	-	62500	COST OF NEW HOOKUPS	5,000	5,000	5,000
1,938	612	1,300	45	62650	DUES AND SUBSCRIPTIONS	1,300	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	2,150
13,713	7,213	51,550	11,410	62900	MAINTENANCE & REPAIR	50,000	50,000	50,000
4,784	7,975	9,810	9,133	63300	INSURANCE	11,000	11,000	11,000
32	3,010	5,000	975	63450	LEGAL	10,000	10,000	10,000
2,277	1,125	1,000	12,957	63460	LICENSES AND FEES	7,000	7,000	7,000
1,391	692	4,100	1,457	63500	MEETINGS, TRAVEL & TRAINING	7,000	7,000	7,000
1,326	1,148	4,500	614	63550	MISCELLANEOUS EXPENSE	5,000	5,000	5,000
63,084	31,028	52,100	28,409	63800	OPERATING SUPPLIES	53,000	53,000	53,000
32,404	17,495	40,000	-	63825	PROFESSIONAL SERVICES	25,000	25,000	25,000
3,094	3,690	5,500	750	63950	POSTAGE	4,000	4,000	4,000
14,973	6,504	18,000	231	64000	COMPUTER & SOFTWARE	23,000	23,000	23,000
-	-	-	-	64100	CONTRACTED SERVICES	10,000	10,000	10,000
52	209	500	96	64260	SMALL TOOLS/EQUIPMENT	1,000	1,000	1,000
32,559	34,348	35,000	35,000	64755	PMT IN LIEU OF FRANCHISE FEE	35,700	35,700	35,700
35,103	42,264	49,600	39,455	64798	UTILITIES	45,000	45,000	45,000
222,714	162,968	293,110	142,176		TOTAL MATERIALS AND SERVICES	307,650	307,650	307,650

CITY OF JOHN DAY

EXPENDITURES

WATER FUND (02-000)

Historical Data		Current Year		Account #	WATER 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					
					CAPITAL OUTLAY			
36,026	5,180	64,290	-	65175	PROPERTY PURCHASE	-	-	-
-	-	23,000	-	65225	COMPUTER	23,000	23,000	23,000
-	1,357	35,000	18,591	66306	WATER METER REPLACEMENT	51,409	51,409	51,409
-	-	100,000	16,269	66400	WATER SYSTEM IMPROVEMENTS	100,000	100,000	100,000
12,074	6,836	70,000	-	66406	WELL REHAB	75,000	75,000	75,000
48,100	13,373	292,290	34,860		TOTAL CAPITAL OUTLAY	249,409	249,409	249,409

				Account #	NONDEPARTMENTAL			
35,000	74,000	45,000	45,000	67870	TRANSFER TO MOTOR POOL FUND	45,000	45,000	45,000
-	145,970	17,000	17,000	67892	TRANSFER TO STREET FUND	-	-	-
				67893	LOAN TRANSFER TO SEWER	332,412	332,412	332,412
1,730	-	-	-	67875	TRANSFER TO POLICE	-	-	-
-	-	726,466	-	67100	OPERATING CONTINGENCY	150,000	150,000	150,000
-	-	-	-		UNAPPROPRIATED ENDING FUND BALANCE	365,296	365,296	365,296
36,730	219,970	788,466	62,000		TOTAL NONDEPARTMENTAL	892,708	892,708	892,708

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

716,436	866,455	1,869,584	737,405		TOTAL DEPARTMENT	1,977,950	1,977,950	1,977,950
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Sewer Fund

CITY OF JOHN DAY

REVENUES

SEWER FUND (03-000)

Historical Data		Current Year		SEWER REVENUES		Budget For Next Year 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)	(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	774,000
-	-	-	-	42100	CANYON CITY FEES	76,740	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	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	2,710,518
-	-	3,000,000	335,740	44660	OWRD GRANT	2,696,717	2,696,717	2,696,717
39,214	25,605	1,729,764	-	44700	BUSINESS OREGON LOAN	1,500,000	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	-	-	-
-	-	-	-	44830	LOAN PROCEEDS FROM WATER	332,412	332,412	332,412
-	-	-	-	44890	RESIDUAL EQUITY FROM JT SEWER	164,704	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	7,883,944
1,811,524	2,336,941	17,644,680	1,565,485		TOTAL REVENUES	7,883,944	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	7,883,944
(1,191,302)	(1,756,182)	(17,644,680)	(1,936,832)		EXPENDITURES - SEWER DEPARTMENT	(7,883,944)	(7,883,944)	(7,883,944)
620,222	580,759	-	(371,347)		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

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

				Account #	MATERIALS AND SERVICES			
122	-	100	-	62100	ADVERTISING	100	100	100
2,454	3,225	6,750	-	62300	AUDIT	21,600	21,600	21,600
1,712	630	1,500	34	62360	DUES AND SUBSCRIPTIONS	1,500	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	1,600
3,179	3,637	4,200	500	62500	REPAIRS & MAINTENANCE	5,000	5,000	5,000
4,157	8,152	10,030	9,888	62710	INSURANCE	23,000	23,000	23,000
508	10,740	12,500	6,000	62850	LEGAL	12,000	12,000	12,000
220	10,934	3,500	3,000	62900	LICENSES AND FEES	2,000	2,000	2,000
605	2,171	6,450	4,200	63200	MEETINGS, TRAVEL & TRAINING	7,500	7,500	7,500
8,862	601	6,750	2,000	63300	MISCELLANEOUS EXPENSE	1,000	1,000	1,000
3,126	1,166	10,750	5,000	63400	OPERATING SUPPLIES	20,000	20,000	20,000
26,241	15,403	15,000	7,000	63450	PROFESSIONAL SERVICES	20,000	20,000	20,000
3,094	3,690	4,500	750	63460	POSTAGE	4,500	4,500	4,500
14,936	5,807	10,000	232	63500	COMPUTERS & SOFTWARE	15,000	15,000	15,000
716	22	2,000	500	63650	SAFETY PROGRAM	2,000	2,000	2,000
326	192	5,000	1,000	63800	SEWER LINE MAINTENANCE	7,000	7,000	7,000
-	2,363	5,000	2,000	64250	SEWER CHEMICALS AND CHLORINE	15,000	15,000	15,000
-	97	6,000	1,400	63825	LIFT STATION REPAIR/MAINTENANCE	6,000	6,000	6,000
1,449	919	12,000	2,500	64100	CONTRACTED SERVICES	5,000	5,000	5,000
2,143	27	3,000	-	64160	PROPERTY CLEANUP COSTS	5,500	5,500	5,500
32,846	29,105	32,250	32,250	64260	PMT IN LIEU OF FRANCHISE FEE	38,700	38,700	38,700
7,506	7,274	10,063	10,000	64798	UTILITIES	45,000	45,000	45,000
115,758	107,798	169,543	89,254		TOTAL MATERIALS AND SERVICES	259,000	259,000	259,000

CITY OF JOHN DAY

EXPENDITURES

SEWER FUND (03-000)

				SEWER DEPARTMENT Continued		Budget For Next Year 2024-25		
Historical Data		Current Year						
Actual		Budget	Estimated					
2021-22	2022-23	2023-24	2023-24			Proposed By Budget Officer	Approved By Committee	Adopted By Council
				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	4,210,518
386,571	843,542	8,575,890	900,000	66250	SEWER SYSTEM IMPROVEMENTS	40,000	40,000	40,000
				66249	PURPLE PIPE	2,696,717	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	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	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	30,000
-	-	-	-			-	-	-
295,535	337,936	575,176	381,428		TOTAL NONDEPARTMENTAL	105,000	105,000	105,000

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

1,191,302	1,756,182	17,644,680	1,936,832		TOTAL DEPARTMENT	7,883,944	7,883,944	7,883,944
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Urban Renewal Agency

**CITY OF JOHN DAY
REVENUES**

URBAN RENEWAL AGENCY (34-000)

Historical Data		Current Year		URBAN RENEWAL AGENCY REVENUES		Budget For Next Year 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)	(819,186)	(819,186)
					REVENUES - URBAN RENEWAL			
-	-	-	-	45287	APPLICATION FEES	-	-	-
60,900	73,642	62,300	85,000	42100	PROPERTY TAXES - CURRENT	93,000	93,000	93,000
4,800	2,142	-	-	42200	PROPERTY TAXES - DELINQUENT	-	-	-
-	924,699	960,797	-	44520	CITY OF JOHN DAY LOAN	925,000	925,000	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	198,814	198,814
68,856	461,805	1,614,902	(449,584)		TOTAL REVENUES	198,814	198,814	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	198,814	198,814
(667,534)	(996,389)	(1,614,902)	(369,603)		EXPENDITURES - URBAN RENEWAL	(198,814)	(198,814)	(198,814)
(598,678)	(534,584)	-	(819,186)		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

URBAN RENEWAL AGENCY (34-000)

URBAN RENEWAL AGENCY (34-000)								
Historical Data		Current Year		URBAN RENEWAL AGENCY EXPENDITURES		Budget For Next Year 2024-25		
Actual		Budget	Estimated			Proposed By Budget Officer	Approved By Committee	Adopted By Council
2021-22	2022-23	2023-24	2023-24			2024-25	2024-25	2024-25
				Account #	MATERIALS AND SERVICES			
1,047	-	750	-	62100	ADVERTISING	-	-	-
4,140	-	9,500	-	62300	AUDIT	15,000	15,000	15,000
276,881	916,186	1,411,592	258,082	62495	DEVELOPMENT INCENTIVES	140,214	140,214	140,214
525	291	360	200	63300	INSURANCE	600	600	600
6,593	7,000	7,000	7,000	63360	ADMINISTRATION	5,000	5,000	5,000
185	-	-	-	63420	LAND USE PLANNING EXPENSE	-	-	-
300	11,114	20,000	20,000	63450	LEGAL	25,000	25,000	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	10,000	10,000
759	-	500	-	64000	COMPUTERS & SOFTWARE	3,000	3,000	3,000
7,354	-	-	-	64115	SDC PD FOR OWNER	-	-	-
-	-	-	-			-	-	-
-	-	-	-			-	-	-
304,359	982,613	1,464,902	292,782		TOTAL MATERIALS AND SERVICES	198,814	198,814	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	198,814	198,814

Joint Sewer Fund (Merged with Sewer Fund)

CITY OF JOHN DAY

REVENUES

JOINT SEWER FUND (04-000)

JOINT SEWER FUND (04-000)									
Historical Data		Current Year		JOINT SEWER REVENUES		Budget For Next Year 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	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	164,704	
441,862	464,840	454,679	496,419		TOTAL REVENUES	164,704	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	164,704
(372,525)	(371,908)	(454,679)	(331,715)		EXPENDITURES - JT SEWER DEPT	(164,704)	(164,704)	(164,704)
69,337	92,932	-	164,704		TOTALS	(0)	(0)	(0)

CITY OF JOHN DAY

EXPENDITURES

JOINT SEWER FUND (04-000)

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	164,704
-	-	-	-	67100	OPERATING CONTINGENCY	-	-	-
-	-	-	-			-	-	-
26,730	30,000	30,000	30,000		TOTAL NONDEPARTMENTAL	164,704	164,704	164,704

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