



CITY OF IRRIGON

BUDGET

2016-2017

City of Irrigon
2016-2017 Budget
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Total Combined Budget	21
Capital Improvement Plan	25

Budget Message

Fiscal Year 2017

(July 1, 2016 – June 30, 2017)

It is that time of year again to set next year's budget. I am excited to note that Irrigon is making progress on aligning our fiscal priorities. While we are not yet to full strength we are moving in the right direction. As City Manager and the City's Budget Officer it could not be accomplished without the great staff and City Council and public support. In this context I present this year's budget message.

City resources and expenditures are again presented with a conservative approach. All that we do, in providing services to the members of our community, can be better accomplished in a better fiscal environment. As the current fiscal year's financial health has taken some hard decision-making where it is becoming more evident of the shortage of resources. More hard work to ensure consistent and transparent fiscal alignment in this 2016-17 budget proposal.

Fiscal year budget 2017 has 12 self-balancing funds. Each fund has slight increases due to general rise in projected revenues, such as taxes and State Revenue Sharing, and increases in expenditures from historical increases.

Within the Fiscal Year 2017 Budget is \$3,961,710 which includes transfers and unappropriated ending balances. The total appropriations are a slight increase over last year's appropriations reflecting from transfers, the Irrigon Housing and Enhancement initiatives, and most importantly increasing the unappropriated ending fund balances and reserve funds for future strength and management.

We had some expenses against our CIP (Capital Improvement Plan) but we continue to build for strength and plan for effective and timely use of the appropriations. The CIP clearly show where there are fiscal requirements and shortfalls for desired and/or required improvements.

Again this fiscal year's budget reflects fiscal strain, but with slight improvements projected. Any increase in expenditures is due to the cost of doing business on rates charged for items and is out of the City's control. Staff wages have been static for three years but based on the City Councils desire and direction a modest CPI adjustment has been included for personal expenditures. Staff is an organizations most valuable asset and without them no services or obligations could be accomplished.

We have received preliminary figures from Morrow County Assessor and it reflects a slight increase of .595% from 2015 in the City of Irrigon's assessed property values, even though we have heard residents property values have increased. If residents have tax concern or questions they can come by City Hall and I can review with them. The City's permanent tax rate remains at 3.6782 per thousand. Water debt is \$89,063 and sewer debt is \$141,820. These figures are representative for General Obligation Bond (GO) taxes only and do not include any revenue bond indebtedness.

Staff and I remain committed to the long-term process of seeing Irrigon's fiscal health improve. My message here is for this to continue, fiscal wisdom and constraints must remain in place.

In closing, I want to thank the Budget Committee and community members for working together to see Irrigon continue to receive great service through any of the fiscal challenges we may encounter.

Respectfully Submitted,

Aaron Palmquist
City Manager

City Of Irrigon

Budget Committee Members 2016-2017

City Councilors

Sam Heath
Ken Matlack
Michelle Hagen
Margaret Anderson
Daren Strong
Martin Brown

Members at Large

Andrew Hermanns
Alan Carnahan
Janet Cooley
Luke Maynard
Roberta Hewitt

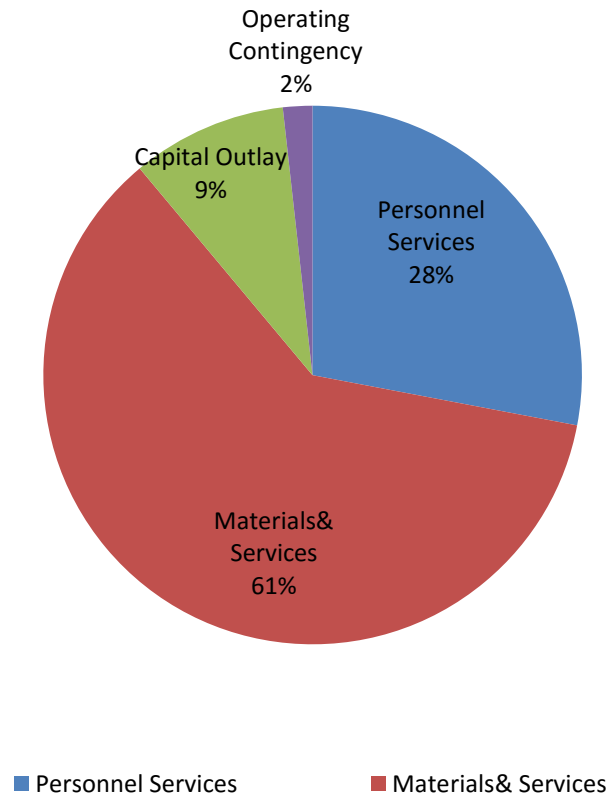
City of Irrigon

2016-2017 Budget Appropriations by Fund

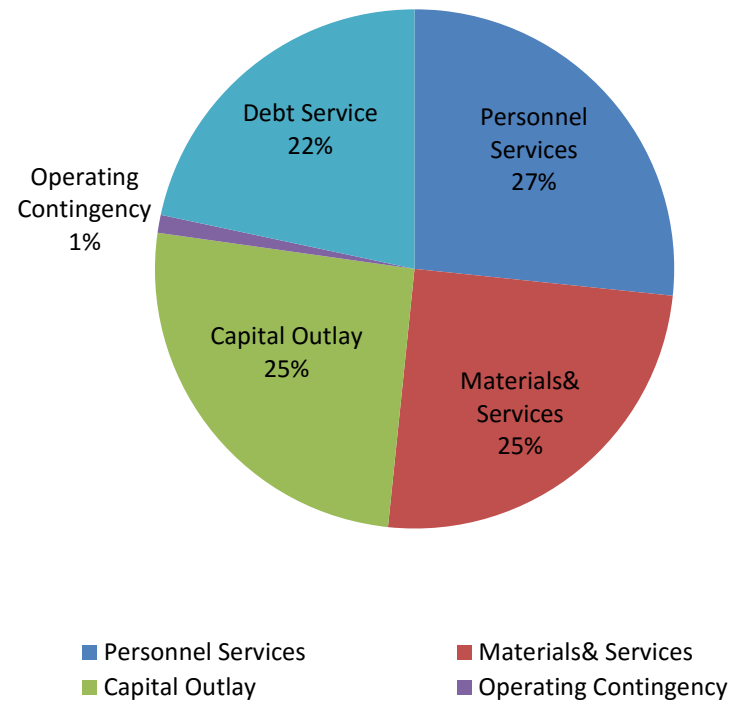
FUND	Personnel Service	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingency	Total
General	96,700	227,000	-	113,300	-	12,700	449,700
Governmental Reserve Fund	105,000	16,200	67,200	-	-	-	188,400
Irrigon Improvements Fund	-	195,900	-	-	-	-	195,900
State Street	160,000	69,700	50,000	1,500	-	-	281,200
Water Operations & Development Fund	277,500	125,000	5,000	30,000	-	22,000	459,500
Water Reserve	-	29,000	391,363	-	-	-	420,363
Water Debt Service	-	-	-	69,800	73,646	-	143,446
Water G.O. Bond Debt Service	-	-	-	-	90,801	-	90,801
Sewer O & D	316,500	319,500	-	60,000	-	2,800	698,800
Sewer Reserve	-	83,100	173,900	-	-	-	257,000
Sewer Debt Service	-	-	-	15,800	167,140	-	182,940
Sewer G.O. Bond Debt Service	-	-	-	-	150,972	-	150,972
TOTAL APPROPRIATIONS	955,700	1,065,400	687,463	290,400	482,559	37,500	3,519,022
Unappropriated/Reserved for Future Expenditures							442,688
							<u>3,961,710</u>

City of Irrigon
2016-2017 Budget Appropriations by Fund Type

**Governmental Funds
(General & Streets)**



**Business-Type Funds
(Water & Sewer)**



RESOURCES

General (10)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1	154,947	102,608	133,000	1 Net Working Capital (accrual basis)	70,000	70,000	70,000	1
2	762	396	500	2 Interest	500	500	500	2
3				3 OTHER RESOURCES				3
4	1,140	810	2,400	4 Pet Licenses and Related Fees	2,000	2,000	2,000	4
5	5,207	4,743	4,800	5 Qwest/Century Link Franchise Fees	4,800	4,800	4,800	5
6	48,621	46,940	48,000	6 Umatilla Electric Coop Franchise Fees	48,000	48,000	48,000	6
7	3,177	2,671	3,000	7 Cascade Natural Gas Franchise Fees	3,000	3,000	3,000	7
8	-	24	100	8 Windwave Communications Franchise Fees	100	100	100	8
9	-	33	100	9 Inland Development Franchise Fees	200	200	200	9
10	2,552	1,067	1,100	10 Eastern Oregon Telecom Franchise Fees	1,200	1,200	1,200	10
11	9,410	9,596	9,600	11 Sanitary Disposal Franchise Fees	9,800	9,800	9,800	11
12	2,072	1,989	6,000	12 Planning, Zoning & Building Fees	4,000	4,000	4,000	12
13				13 City Licenses and Fees	2,000	2,000	2,000	13
14	2,508	8,677	4,000	14 Miscellaneous Receipts	4,000	4,000	4,000	14
15	15,600	16,800	18,000	15 Eighth Street Property Lease to Qwest/Centuy Link	16,800	16,800	16,800	15
16	2,070	1,500	1,500	16 Office Lease	1,500	1,500	1,500	16
17	642	1,222	900	17 Transient Room Tax	1,000	1,000	1,000	17
18	-	650	10,000	18 Abatement Reimbursement	10,000	10,000	10,000	18
19	2,466	2,482	2,300	19 Cigarette Tax	2,300	2,300	2,300	19
20	25,672	26,912	30,700	20 Liquor Tax	30,000	30,000	30,000	20
21	17,069	17,813	21,500	21 Revenue Sharing	21,500	21,500	21,500	21
22	1,000	3,000	5,000	22 Miscellaneous Grants & Donations	5,000	5,000	5,000	22
23	-	-	50,000	23 CREZ II Housing incentive Grant	100,000	100,000	100,000	23
24	-	75,000	-	24 CREZ II Community Enhancement Grant	-			24
25				25 Police Service User Fee (LAW)			49,800	25
26				26				26
27				27				27
28	294,915	324,933	352,500	28 Total resources, except taxes to be levied	337,700	337,700	387,500	28
29			173,900	29 Taxes estimated to be received	182,000	182,000	182,000	29
30	174,346	174,174		30 Property taxes received				30
31	469,261	499,107	526,400	31 Total Resources	519,700	519,700	569,500	31

REQUIREMENTS SUMMARY

General (10)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				PERSONNEL SERVICES				
1.	35,923	48,466	53,500	1. Salaries	56,500	56,500	56,500	1.
2.	18,309	30,405	36,000	2. Payroll Taxes & Benefits	38,000	38,000	38,000	2.
3.	1,180	1,114	2,000	3. Workers Compensation Insurance	2,200	2,200	2,200	3.
4.				4.				4.
5.	55,412	79,985	91,500	5. TOTAL PERSONNEL SERVICES	96,700	96,700	96,700	5.
6.				6. MATERIALS AND SERVICES				6.
7.			3,800	7. Urban Forestry	-	-		7.
8.	1,293	2,017	3,000	8. Animal Control/Code Enforcement	4,000	4,000	4,000	8.
9.	1,095	6,610	3,000	9. Building Codes/Consultant Services	1,000	1,000	1,000	9.
10.	80,746	80,746	81,000	10. Sheriff Contract	40,500	40,500	76,000	10.
11.	38,738	48,013	17,000	11. Insurance/Legal/Audit	25,000	25,000	25,000	11.
12.	7,656	8,286	16,000	12. Office Supplies/Telephone/Postage/Misc. Utilities	16,000	16,000	16,000	12.
13.	10,398	5,022	11,000	13. Travel/Education/Due/Subsription/Avertising/Misc.	11,000	11,000	11,000	13.
14.	5,271	4,102	6,000	14. Electrical Services	6,000	6,000	6,000	14.
15.	652	50	1,000	15. Contract Services	1,000	1,000	1,000	15.
16.	405	425	1,000	16. Community Fund	500	500	500	16.
17.	408	1,000	8,000	17. Grant Specific Expense	5,000	5,000	5,000	17.
18.		873	10,000	18. Abatement	10,000	10,000	10,000	18.
19.	4033	4033	-	19. Transit Services				19.
20.			50,000	20. Irrigon Housing Incentive Program	100,000	100,000	100,000	20.
21.		2,412		21. Irrigon Needs & Issues				21.
22.				22. Website	7,000	7,000	7,000	22.
23.				23.				23.
24.				24.				24.
25.	150,694	163,589	210,800	25. TOTAL MATERIALS AND SERVICES	227,000	227,000	262,500	25.
26.				26. CAPITAL OUTLAY				26.
27.	-	-	27,000	27. Police Vehicle			35,500	27.
28.	57,547	34,334	-	28. Oregon Trail Library District Parking Lot				28.
29.				29.				29.
30.	57,547	34,334	27,000	30. TOTAL CAPITAL OUTLAY	-	-	35,500	30.
31.				31. INTERFUND TRANSERS				31.
32.	53,000	4,000	-	32. Governmental Reserve (11)	6,200	6,200	47,500	32.
33.	50,000	80,000	81,100	33. State Street Fund (20)	107,100	107,100	57,300	33.
34.		-	75,000	34. Irrigon Improvement Reserve (12)				34.
35.	103,000	84,000	156,100	35. TOTAL INTERFUND TRANSFERS	113,300	113,300	104,800	35.
36.				36. OPERATING CONTINGENCY	12,700	12,700	-	36.
37.				37. UNAPPROPRIATED ENDING FUND BALANCE	70,000	70,000	70,000	37.
38.	102,608	137,199		38. Ending Balance				38.
39.	469,261	499,107	526,400	39. TOTAL REQUIREMENTS	519,700	519,700	569,500	39.

This fund is authorized and established by resolution/ordinance number

15-03 on May 19, 2015 for the following specified purpose:

Payment of accrued Leave, building maintenance and upkeep, bicycle / footpath improvements, capital equipment expenditures and capital improvements to infrastructure for the Park System

RESERVE FUND RESOURCES AND REQUIREMENTS

Governmental Reserve Fund (11)

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2025

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1.	117,833	165,909	169,300	1. Working Capital (accrual basis)	170,000	170,000	170,000	1.
2.	766	861	1,000	2. Interest Earned	700	700	700	2.
3.	53,000	4,000	-	3. Transfer in from General Fund (10)	6,200	6,200	47,500	3.
4.	4,057	2,058	1,100	4. Transfer in from State Street Fund (20)	1,500	1,500	1,500	4.
5.	3,000	4,000	4,000	5. Transfer in from Water O & D Fund (60)	4,000	4,000	4,000	5.
6.	2,650	3,000	4,000	6. Transfer in from Sewer O & D Fund (70)	4,000	4,000	4,000	6.
7.	20,500	1,000	2,000	7. SDC Fees	2,000	2,000	2,000	7.
8.	340			8. Miscellaneous				8.
9.	202,146	180,828	181,400	9. Total Resources, except taxes to be levied	188,400	188,400	229,700	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	202,146	180,828	181,400	12. TOTAL RESOURCES	188,400	188,400	229,700	12.
				REQUIREMENTS				
1.	913	9,251	98,000	1. Vacation and Sick Leave (Pay out)	105,000	105,000	105,000	1.
2.	29,233	-		2. Park Personnel	-			2.
3.	30,146	9,251	98,000	3. Total Personnel Services	105,000	105,000	105,000	3.
4.	2,063	1,690	12,000	4. Building Maintenance	13,000	13,000	13,000	4.
5.	-	-	2,800	5. Bike/Foot Path Maintenance	3,200	3,200	3,200	5.
6.	2,698	1,309	-	6. Park Materials and services				6.
7.	4,761	2,999	14,800	7. Total Materials and Services	16,200	16,200	16,200	7.
8	-	-	11,000	8. CIP Building	11,000	11,000	11,000	8.
9.	1,330	-	15,100	9. CIP Equipment Replacement	16,200	16,200	16,200	9.
10.	-	-	10,000	10. CIP - Bike/Foot paths	15,000	15,000	15,000	10.
11.	-	5,872	13,000	11. CIP Park Capital Improvement	5,500	5,500	5,500	11.
12.				12. CIP 6010 Crack Sealing Equipment				12.
13.				13. CIP 6011 Spraying Tractor & Attachments				13.
14.			19,500	14. CIP 6012 SDC Park Improvements	19,500	19,500	19,500	14.
15.				15. CIP 6014 Commercial Mower				15.
16.				16. CIP Street Light			16,520	16.
17.				17. CIP Street Improvement			24,780	17.
18.	1,330	5,872	68,600	18. Total Capital Outlay	67,200	67,200	108,500	18.
19.	165,909	162,706		19. Ending Balance (prior years)				19.
20.	202,146	180,828	181,400	20. TOTAL REQUIREMENTS	188,400	188,400	229,700	20.

This fund is authorized and established by resolution number

15-03 on May 19, 2015 for the following specified purpose:

Separately and clearly track resources received from outside sources used for community improvement

RESERVE FUND RESOURCES AND REQUIREMENTS

Irrigon Improvements (12)

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2025

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1.			-	1. Working Capital (accrual basis)	195,800	195,800	195,800	1.
2.				2. Interest Earned	100	100	100	2.
3.			75,000	3. Transfer in from General Fund (10)				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	-	-	75,000	9. Total Resources, except taxes to be levied	195,900	195,900	195,900	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	-	-	75,000	12. TOTAL RESOURCES	195,900	195,900	195,900	12.
				REQUIREMENTS				
1.				1.				1.
2.				2.				2.
3.			45,000	3. Irrigon Improvements	115,900	115,900	115,900	3.
4.			30,000	4. Business Start up loans	30,000	30,000	30,000	4.
5.				5. Enhancing Properties	50,000	50,000	50,000	5.
6.				6.				6.
7.				7.				7.
8				8				8.
9.				9.				9.
10.				10.				10.
11.				11.				11.
12.	-	-		12.				12.
13	-	-		13. Ending Balance (prior years)				13.
14.	-	-	75,000	14. TOTAL REQUIREMENTS	195,900	195,900	195,900	14.

RESOURCES

State Street (20)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1	59,454	26,356	20,000	1. Net working capital (accrual basis)	20,000	20,000	20,000	1
2	304	164	500	2. Interest Earned	200	200	200	2
3				3.				3
4				4. OTHER RESOURCES				4
5	1,012	1,175	1,000	5. Miscellaneous Receipts	1,000	1,000	1,000	5
6	96,484	105,762	107,300	6. State Highway Tax	111,000	111,000	111,000	6
7	50,000	80,000	81,100	7. Transfer in from General Fund (10)	107,100	107,100	57,300	7
8		-	20,000	8 Community Enhancement Grants				8
9	50,000	-		9 SCA Grant	50,000	50,000	50,000	9
10	825	-		10. Cemetary Services				10
11	86,600	-		11. Transportation Management Grant				11
12				12. Street Light User Fee (STL)			19,920	12
13				13. Street Maintenance User Fee (ST)			29,880	13
14				14				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26				26
27	344,679	213,457	229,900	27. Total resources, except taxes to be levied	289,300	289,300	289,300	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	344,679	213,457	229,900	30. Total Resources	289,300	289,300	289,300	30

REQUIREMENTS SUMMARY

State Street Fund (20)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				PERSONNEL SERVICES				
1.	72,578	88,174	87,300	1. Salaries	91,500	91,500	91,500	1.
2.	2,340	912	3,000	2. Overtime	3,500	3,500	3,500	2.
3.	39,308	45,625	59,000	3. Payroll Taxes and Benefits	62,000	62,000	62,000	3.
4.	1,494	2,983	2,000	4. Workers Compensation Insurance	3,000	3,000	3,000	4.
5.	115,720	137,694	151,300	5. TOTAL PERSONNEL SERVICES	160,000	160,000	160,000	5.
6.				6. MATERIALS AND SERVICES				6.
7.	943	1,049	1,000	7. Office Supplies/Telephone/Postage/Misc. Utilities	1,100	1,100	1,100	7.
8.	1,299	357	2,000	8. Travel/Education/Due/Subscription/Advertising/Misc.	1,500	1,500	1,500	8.
9.	21,776	24,631	24,000	9. Electric Services (Street Lighting)	26,000	26,000	26,000	9.
10.	4,970	12,184	6,500	10. Contracted Services/Engineering	13,000	13,000	13,000	10.
11.	9,934	6,392	9,000	11. Supplies/Tools/Other Repair & Maintenance	9,000	9,000	9,000	11.
12.	8,079	8,985	7,500	12. Fuel/Oil/Vehicle Repair & Maintenance	8,500	8,500	8,500	12.
13.	8,832	2,709	5,000	13. Street Repair	10,000	10,000	10,000	13.
14.		31	600	14. Goat Head Bounty	600	600	600	14.
15.			20,000	15. Community Enhancement Projects				15.
16.				16.				16.
17.				17.				17.
18.	55,833	56,338	75,600	18. TOTAL MATERIALS AND SERVICES	69,700	69,700	69,700	18.
19.				19. CAPITAL OUTLAY				19.
20.	47,709	-		20. Paving/Gravel/Greenway Development (SCA Grant)	50,000	50,000	50,000	20.
21.	95,004	82		21. Transportation System Plan (TSP) Grant				21.
22.				22.				22.
23.	142,713	82	-	23. TOTAL CAPITAL OUTLAY	50,000	50,000	50,000	23.
24.				24. INTERFUND TRANSFERS				24.
25.	4,057	2,057	1,100	25. Governmental Reserve (11)	1,500	1,500	1,500	25.
26.				26.				26.
27.				27.				27.
28.	4,057	2,057	1,100	28. TOTAL INTERFUND TRANSFERS	1,500	1,500	1,500	28.
29.				29. OPERATING CONTINGENCY	-	-	-	29.
30.				30. UNAPPROPRIATED ENDING FUND BALANCE	8,100	8,100	8,100	30.
31.	26,356	17,286		31. Ending Balance (prior years)				31.
32.	344,679	213,457	229,900	32. TOTAL REQUIREMENTS	289,300	289,300	289,300	32.

RESOURCES

Water Operations & Development (60)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By BudgetCommittee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1.	54,569	97,194	80,000	1. Net Working Capital (accrual basis)	83,000	83,000	83,000	1.
2.	178	349	500	2. Interest Earned	500	500	500	2.
3.	491,308	342,606	350,000	3. Water Sales and Late Fees	450,000	450,000	450,000	3.
4.	4,424	200	5,000	4. Service Connections	5,000	5,000	5,000	4.
5.	1,354	1,348	2,000	5. Miscellaneous Revenue	1,000	1,000	1,000	5.
6.	-	27,896		6. Water Source Protection Grant				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.				11.				11.
12.				12.				12.
13.				13.				13.
14.				14.				14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.				19.				19.
20.				20.				20.
21.				21.				21.
22.				22.				22.
23.				23.				23.
24.				24.				24.
25.				25.				25.
26.	551,833	469,593	437,500	26. Total resources, except taxes to be levied	539,500	539,500	539,500	26.
27.			-	27. Taxes Estimated to be Received	-	-	-	27.
28.	-	-		28. Taxes Collected in Year Levied				28.
29.	551,833	469,593	437,500	29. TOTAL RESOURCES	539,500	539,500	539,500	29.

REQUIREMENTS SUMMARY

Water Operation & Development (60)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				PERSONNEL SERVICES				
1.	114,298	138,165	144,500	1. Salaries	159,000	159,000	159,000	1.
2.	3,056	2,665	4,000	2. Overtime	5,000	5,000	5,000	2.
3.	61,749	83,683	101,000	3. Payroll Taxes and Benefits	110,000	110,000	110,000	3.
4.	2,864	3,240	3,200	4. Workers Compensation Insurance	3,500	3,500	3,500	4.
5.	181,967	227,753	252,700	5. TOTAL PERSONNEL SERVICES	277,500	277,500	277,500	5.
6.				6. MATERIALS AND SERVICES				6.
7.	15,819	14,417	16,000	7. Office Supplies/Telephone/Postage/Misc.Utilities	16,000	16,000	16,000	7.
8.	5,108	3,889	10,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	8.
9.	16,287	17,455	20,000	9. Electrical Services	21,000	21,000	21,000	9.
10.	2,597	4,163	10,000	10. Engineering/Testing	10,000	10,000	10,000	10.
11.	26,390	23,231	34,000	11. Supplies/Tools/Other Repair & Maintenance	36,000	36,000	36,000	11.
12.	9,562	12,688	14,000	12. Fuel/Oil/Vehicle Repair & Maintenance	14,000	14,000	14,000	12.
13.	-	27,896	-	13. Source Water Protection Project				13.
14.	4,233	1,505	3,000	14. Contract Services	3,000	3,000	3,000	14.
15.			14,400	15. Insurance/Legal/Audit	15,000	15,000	15,000	15.
16.				16.				16.
17.	79,996	105,244	121,400	17. TOTAL MATERIALS AND SERVICES	125,000	125,000	125,000	17.
18.				18. CAPITAL OUTLAY				18.
19.	-	-	5,000	19. Service Connections	5,000	5,000	5,000	19.
20.				20.				20.
21.	-	-	5,000	21. TOTAL CAPITAL OUTLAY	5,000	5,000	5,000	21.
22.				22. INTERFUND TRANSFERS				22.
23.	3,000	4,000	4,000	23. Transfer to Governmental Reserve (11)	4,000	4,000	4,000	23.
24.	79,000	45,000	5,600	24. Transfer to Water Reserve (62)	26,000	26,000	26,000	24.
25.	89,876	-	-	25. Transfer to Water Debt Service Fund (68)				25.
26.	20,800	-	-	26. Transfer to Water G.O. Bond Debt Service Fund (69)				26.
27.				27.				27.
28.	192,676	49,000	9,600	28. TOTAL INTERFUND TRANSFERS	30,000	30,000	30,000	28.
29.	-	-	8,800	29. OPERATING CONTINGENCY	22,000	22,000	22,000	29.
30.			40,000	30. UNAPPROPRIATED ENDING FUND BALANCE	80,000	80,000	80,000	30.
31.	97,194	87,596		31. Ending Balance (prior years)				31.
32.	551,833	469,593	437,500	32. TOTAL REQUIREMENTS	539,500	539,500	539,500	32.

This fund is authorized and established by resolution number

15-03 on May 19, 2015 for the following specified purpose:

capital improvements, infrastructure expenditures, purchasing equipment and emergency repairs for the Water System

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2025

Water Reserve (62)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1.	130,222	245,605	359,900	1. Working Capital (accrual basis)	320,500	320,500	320,500	1.
2.	961	1,610	1,500	2. Interest Earned	1,663	1,663	1,663	2.
3.	103,784	3,892	7,800	3. SDC Revenue/Fees	7,800	7,800	7,800	3.
4.	79,000	109,400	5,600	4. Transfer in from Water O & D (60)	26,000	26,000	26,000	4.
5.	-		64,400	5. Transfer in from Water Debt Service (68)	64,400	64,400	64,400	5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	313,967	360,507	439,200	9. Total Resources, except taxes to be levied	420,363	420,363	420,363	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	313,967	360,507	439,200	12. TOTAL RESOURCES	420,363	420,363	420,363	12.
				REQUIREMENTS				
1.	-	-	10,510	1. Emergency Repairs	20,000	20,000	20,000	1.
2.			3,500	2. CIP Project No. 6004	3,500	3,500	3,500	2.
3.				3. CIP Project No. 6026 - Cathodic Protection Water Re	5,500	5,500	5,500	3.
4.	-	-	10,510	4. TOTAL MATERIALS AND SERVICES	29,000	29,000	29,000	4.
5.	-	-	47,900	5. CIP SDC Project	51,600	51,600	51,600	5.
6.	190	-	10,400	6. CIP Equipment Replacement	13,500	13,500	13,500	6.
7.	4,389	-	278,590	7. Undersize Waterline Replacement (Debt Covenant)	217,863	217,863	217,863	7.
8.	-	-	79,800	8. Short Lived Assets (Debt Covenant)	91,200	91,200	91,200	8.
9.		-	3,500	9. CIP Project	2,200	2,200	2,200	9.
10.	-	-	5,000	10. CIP Project No. 6001 - Cancelled 2015	-	-	-	10.
11.	-	-		11. CIP Project No. 6017 - AMR Water Read System	5,000	5,000	5,000	11.
12.				12. CIP Project No. 6024 - Water Line Replacement	10,000	10,000	10,000	12.
13.				13.				13.
14.	63,783	-	-	14. Water System Upgrade				14.
15.	68,362	-	428,690	15. TOTAL CAPITAL OUTLAY	391,363	391,363	391,363	15.
16.				16		-	-	16.
17.	-	-	-	17. TOTAL INTERFUND TRANSFERS	-	-	-	17.
18.	245,605	360,507		18. Ending Balance (prior years)				18.
19.	313,967	360,507	439,200	19. TOTAL REQUIREMENTS	420,363	420,363	420,363	19.

BONDED DEBT RESOURCES AND REQUIREMENTS

Water Debt Service (68)

Bond Debt Payments are for:

- ☒ Revenue Bonds
☐ General Obligation Bonds

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				Resources				
1	12,018	23,176	28,000	1. Working Capital (Accrual Basis)	45,300	45,300	45,300	1
2	220	164	200	2. Interest	200	200	200	2
3	-	154,355	155,000	3. Water Bond Fees (Wbnd)	155,000	155,000	155,000	3
4	89,876	-		4. Transferred in from Water O & D Fund (60)				4
5				5.				5
6	102,114	177,695	183,200	6. Total Resources, Except Taxes to be Levied				6
7			-	7. Taxes Estimated to be Received *	-	-	-	7
8	-	-		8. Taxes Collected in Year Levied				8
9	102,114	177,695	183,200	9. TOTAL RESOURCES	200,500	200,500	200,500	9
				Requirements				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1	461	7,324		1. 1975 (USDA 91-05) 40 yr	Paid in Full			1
2	30,707	43,525	45,000	2. 2009 OR S07002 20 yr	December 1, 2016	46,481	46,481	2
3				3.				3
4	31,168	50,849	45,000	4. Total Principal	46,481	46,481	46,481	4
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
5	5,651	28	-	5. 1975 (USDA 91-05) 40 yr	Paid in Full			5
6	42,119	29,274	27,800	6. 2009 OR S07002 20 yr	December 1, 2016	27,165	27,165	6
7				7.				7
8	47,770	29,302	27,800	8. Total Interest	27,165	27,165	27,165	8
9	78,938	80,151	72,800	9. Total Principal and Interest	73,646	73,646	73,646	9
				Transfers				
10		64,400	64,400	10. Transfer to Water Reserve	64,400	64,400	64,400	10
11		3,088	5,400	11. Transfer to Water GO Debt Service (69)	5,400	5,400	5,400	11
12		67,488	69,800	12. Total Transfers	69,800	69,800	69,800	12
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
13			40,600	13. 2009 (SDWRLF S07002)	December 1, 2017	57,054	57,054	13
14				14.				14
15				15.				15
16			40,600	16. Total Unappropriated Ending Fund Balance	57,054	57,054	57,054	16
17	23,176	30,056		17. Ending Fund Balance (prior years)				17
18	102,114	177,695	183,200	18. TOTAL REQUIREMENTS	200,500	200,500	200,500	18.

BONDED DEBT **RESOURCES AND REQUIREMENTS**

Water Debt Service for General Obligation Bonds (69)

Bond Debt Payments are for:

- ☐ Revenue Bonds
☒ General Obligation Bonds

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017				
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015							
				Resources					
1.	198	10,648	10,800	1. Working Capital (Accrual Basis)	11,000	11,000	11,000	1.	
2.	296	328	200	2. Interest	100	100	100	2.	
3.	-	3,088	5,400	3. Transferred in from Water Debt Service (68)	5,400	5,400	5,400	3.	
4.	20,800	-		4. Transferred in from Water O & D Fund (60)				4.	
5.				5.				5.	
6.				6.				6.	
7.	21,294	14,064	16,400	7. Total Resources, Except Taxes to be Levied	16,500	16,500	16,500	7.	
8.			85,500	8. Taxes Estimated to be Received	85,500			8.	
9.	80,140	88,231		9. Taxes Collected in Year Levied				9.	
10.	101,434	102,295	101,900	10. TOTAL RESOURCES	102,000	16,500	16,500	10.	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	19,442	20,292	21,180	1. 2009 (USDA 91-17) 40 yr	June 24, 2017	22,107	22,107	22,107	1
2				2.					2
3	19,442	20,292	21,180	3. Total Principal		22,107	22,107	22,107	3
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
4	71,344	70,493	69,620	4. 2009 (USDA 91-17) 40 yr	June 24, 2017	68,694	68,694	68,694	4
5				5.					5
6	71,344	70,493	69,620	6. Total Interest		68,694	68,694	68,694	6
7	90,786	90,785	90,800	7. Total Principal and Interest		90,801	90,801	90,801	7
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
8			11,100	8. 2009 (USDA 91-17)	June 24, 2018	11,199	11,199	11,199	8
9				9.					9
10			11,100	10. Total Unappropriated Ending Fund Balance		11,199	11,199	11,199	10
11	10,648	11,510		11. Ending Fund Balance (prior years)					11
12	101,434	102,295	101,900	12. TOTAL REQUIREMENTS		102,000	102,000	102,000	12

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1	187,546	56,008	58,000	1 Net Working Capital (accrual basis)	220,000	220,000	220,000	1
2	267	188	500	2 Interest	500	500	500	2
3				3 OTHER RESOURCES				3
4	650,031	450,115	445,000	4 Sewer Sales and Related Service Fees	500,000	500,000	500,000	4
5	3,600	-	8,000	5 Service Connections	7,200	7,200	7,200	5
6	865	1,306	1,000	6 Miscellaneous Revenue	1,100	1,100	1,100	6
7	6,160	2,320	10,000	7 WWTP Sludge Dumpage	10,000	10,000	10,000	7
8	-	-	150,000	8 Community Development Block Grant				8
9	43,453	-	-	9 Oregon Infrastructure Financing Grant				9
10	86,461	-	-	10 Oregon Infrastructure Financing Loan				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26	978,383	509,937	672,500	26 Total resources, except taxes to be levied	738,800	738,800	738,800	26
27			-	27 Taxes Estimated to be Received	-	-	-	27
28	-	-		28 Taxes Collected in Year Levied				28
29	978,383	509,937	672,500	29 TOTAL RESOURCES	738,800	738,800	738,800	29

REQUIREMENTS SUMMARY

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				PERSONNEL SERVICES				
1.	191,761	156,546	164,000	1. Salaries	178,000	178,000	178,000	1.
2.	8,983	7,661	10,000	2. Overtime	11,000	11,000	11,000	2.
3.	110,579	102,649	112,000	3. Payroll Taxes and Benefits	123,000	123,000	123,000	3.
4.	3,855	3,747	4,000	4. Workers Compensation	4,500	4,500	4,500	4.
5.	315,178	270,603	290,000	5. TOTAL PERSONNEL SERVICES	316,500	316,500	316,500	5.
6.				6. MATERIALS AND SERVICES				6.
7.		-	14,400	7. Insurance/Legal/Audit	18,000	18,000	18,000	7.
8.	16,361	14,824	18,000	8. Office Supplies/Telephone/Postage/Misc.Utilities	18,000	18,000	18,000	8.
9.	5,947	5,231	10,000	9. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	9.
10.	17,160	17,236	21,000	10. Electrical Services	21,000	21,000	21,000	10.
11.	4,857	1,975	2,500	11. Contract Services	2,500	2,500	2,500	11.
12.	16,651	22,913	25,000	12. Engineering/Testing	38,000	38,000	38,000	12.
13.	23,491	30,109	38,000	13. Supplies/Tools/Other Repair & Maintenance	44,000	44,000	44,000	13.
14.	10,216	11,070	14,000	14. Fuel/Oil/Vehicle Repair & Maintenance	14,000	14,000	14,000	14.
15.	3,226	2,805	4,000	15. Sludge Removal	4,000	4,000	4,000	15.
16.			150,000	16. Wastewater Facility Plan	150,000	150,000	150,000	16.
17.				17.				17.
18.	97,909	106,163	296,900	18. TOTAL MATERIALS AND SERVICES	319,500	319,500	319,500	18.
19.				19. CAPITAL OUTLAY				19.
20.	6,789	-	8,000	20. Service Connections	-			20.
21.	130,099	-		21. 2011 Septic Conversion Project				21.
22.				22.				22.
23.	136,888	-	8,000	23. TOTAL CAPITAL OUTLAY	-	-	-	23.
24.				24. INTERFUND TRANSFER				24.
25.	2,650	3,000	4,000	25. Transfer to Governmental Reserve (11)	4,000	4,000	4,000	25.
26.	2,800	31,000	31,000	26. Transfer to Sewer Reserve (72)	56,000	56,000	56,000	26.
27.	154,500	-	-	27. Transfer to Sewer Debt Service Fund (78)				27.
28.	212,450	-	-	28. Transfer to Sewer G.O. Debt Service Fund (79)				28.
29.				29.				29.
30.	372,400	34,000	35,000	30. TOTAL INTERFUND TRANSFERS	60,000	60,000	60,000	30.
31.	-	-	2,600	31. OPERATING CONTINGENCY	2,800	2,800	2,800	31.
32.			40,000	32. UNAPPROPRIATED ENDING FUND BALANCE	40,000	40,000	40,000	32.
33.	56,008	99,171		33. Ending Balance (prior years)				33.
34.	978,383	509,937	672,500	34. TOTAL REQUIREMENTS	738,800	738,800	738,800	34.

This fund is authorized and established by resolution number

15-03 on May 19, 2015 for the following specified purpose:

capital improvements, infrastructure expenditures, purchasing equipment and emergency repairs for the Sewer System

RESERVE FUND RESOURCES AND REQUIREMENTS

Sewer Reserve (72)

Year this reserve fund will be reviewed to be continued or abolished

Date can not be more than 10 years after establishment.

Review Year: 2025

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1.	147,093	152,073	190,500	1. Working Capital (accrual basis)	189,500	189,500	189,500	1.
2.	808	936	1,000	2. Interest	1,000	1,000	1,000	2.
3.	5,252	5,252	10,500	3. SDC Revenue/Fees	10,500	10,500	10,500	3.
4.	2,800	31,000	31,000	4. Transferred in from Sewer O & D Fund (70)	56,000	56,000	56,000	4.
5.		8,000		5. Miscellaneous				5.
6.				6.				6.
7.	155,953	197,261	233,000	7. Total Resources, except taxes to be levied	257,000	257,000	257,000	7.
8.			-	8. Taxes estimated to be received	-	-	-	8.
9.	-	-		9. Taxes collected in year levied				9.
10	155,953	197,261	233,000	10. TOTAL RESOURCES	257,000	257,000	257,000	10.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	3,500		30,000	2. Emergency Repairs	29,600	29,600	29,600	2.
3.	-	-	15,000	3. CIP Project No. 6002 Completed 2016				3.
4.	-	-	7,000	4. CIP Project No. 6004 - SDC Plan	3,500	3,500	3,500	4.
5.	-	-	37,500	5. CIP Project No. 6015 - Sludge Removal	50,000	50,000	50,000	5.
6.				6.				6.
7.	3,500	-	89,500	7. TOTAL MATERIALS AND SERVICES	83,100	83,100	83,100	7.
8.				8. CAPITAL OUTLAY				8.
9.	-	-	33,600	9. CIP Project S.D.C. Fees	44,200	44,200	44,200	9.
10.	380	-	47,200	10. CIP Equipment Replacement	42,200	42,200	42,200	10.
11.	-	-	50,200	11. CIP Projects				11.
12.	-	-	-	12. CIP Project No. 6008 - Sewer line Install on Division	70,000	70,000	70,000	12.
13.	-	-	5,000	13. CIP Project No. 6022 - RAS Meter (MCRT)	10,000	10,000	10,000	13.
14.			7,500	14. CIP Project No. 6023 - Check Valve for Lift Station "M	7,500	7,500	7,500	14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	380	-	277,500	19. TOTAL CAPITAL OUTLAY	173,900	173,900	173,900	19.
20.	152,073	197,261		20. Ending Balance Prior Years				20.
21.	155,953	197,261	367,000	21. TOTAL REQUIREMENTS	257,000	257,000	257,000	21.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☒ Revenue Bonds
☐ General Obligation Bonds

Sewer Debt Service (78)

City of Irrigon

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017				
Actual		Adopted Budget This Year 2015-2016	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2013-2014	First Preceding Year 2014-2015								
				Resources					
1	23	78,414	53,900	1. Working Capital (Accrual Basis)	85,000	85,000	85,000	1	
2	510	442	600	2. Interest	500	500	500	2	
3	-	189,447	187,000	3. Sewer Bond Fees (SBnd)	187,000	187,000	187,000	3	
4	154,500	-		4. Transfer in from Sewer O & D Fund (70)				4	
5				5.				5	
6				6.				6	
7				7.				7	
8	155,033	268,303	241,500	8. Total Resources, Except Taxes to be Levied	272,500	272,500	272,500	8	
9			-	9. Taxes Estimated to be Received *	-	-	-	9	
10	-	-		10. Taxes Levied				10	
11	155,033	268,303	241,500	11. TOTAL RESOURCES	272,500	272,500	272,500	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1.	7,965	38,304	9,940	1. 12/15/2005 (USDA 92-11) 40 yr	December 15, 2016	10,355	10,355	10,355	1.
2.	28,264	21,607	22,690	2. 2010 OR Y09003 20 yr	December 1, 2016	23,817	23,817	23,817	2.
3.	23,332	31,930	32,860	3. 02/08/2011 DEQ R47741 20 yr	Nov. 1, 2016 & May 1, 2017	20,800	20,800	20,800	3.
4.	15,475	13,667	14,080	4. 12/19/2012 OR Y13004 24 yr	December 1, 2016	14,495	14,495	14,495	4.
5.				5. Water Reserve Interfund In 7 yr	Nov. 1, 2016 & May 1, 2017	18,502	18,502	18,502	5.
6				6.					6.
7.	75,036	105,508	79,570	7. TOTAL PRINCIPAL	87,969	87,969	87,969	87,969	7.
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
8.	23,272	22,301	21,300	8. 12/15/2005 (USDA 92-11) 40 yr	December 15, 2016	21,098	21,098	21,098	8.
9.	20,580	27,207	26,100	9. 2010 OR Y09003 20 yr	December 1, 2016	25,626	25,626	25,626	9.
10.	15,626	26,363	25,270	10. 02/08/2011 DEQ R47741 20 yr	Nov. 1, 2016 & May 1, 2017	18,300	18,300	18,300	10.
11.	-	14,573	14,160	11. 12/19/2012 OR Y13004 24 yr	December 1, 2016	13,984	13,984	13,984	11.
12.				12. Water Reserve Interfund In 7 yr	Nov. 1, 2016 & May 1, 2017	163	163	163	12.
13.				13.					13.
14.	59,478	90,444	86,830	14. TOTAL INTEREST	79,171	79,171	79,171	79,171	14.
15.	134,514	195,952	166,400	15. TOTAL INTEREST AND PRINCIPAL PAYMENTS	167,140	167,140	167,140	167,140	15.
				TRANSFERS OUT					
16.		15,958	15,273	16. Transfer out to Sewer Debt Service for Go Bonds (79)	15,800	15,800	15,800	15,800	16.
17.		15,958	15,273	17. TOTAL TRANSFERS OUT	15,800	15,800	15,800	15,800	17.
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
18.			1,391	18. 2010 OBDD Y09003	December 1, 2017	26,939	26,939	26,939	18.
19			31,452	19. 12/15/2005 (USDA 92-11)	December 15, 2017	31,452	31,452	31,452	19.
20.			26,984	20. 12/8/2011 (DEQ R47741)	November 1, 2017	27,290	27,290	27,290	20.
21.				21. 12/19/2012 (Y13004)	December 1, 2017	3,879	3,879	3,879	21.
22.			59,827	22. Total Unappropriated Ending Fund Balance	89,560	89,560	89,560	89,560	22.
23.	78,414	56,393		23. Ending Balance (Prior Years)					23.
24	212,928	268,303	241,500	24. TOTAL REQUIREMENTS	272,500	272,500	272,500	272,500	24.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☐ Revenue Bonds and
☒ General Obligation Bonds

City of Irrigon

Sewer Debt Service for General Obligation Bonds (79)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2016-2017				
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015							
				Resources					
1	17	81,752	83,100	1. Working Capital (Accrual Basis)	85,000	85,000	85,000	1	
2	583	784	800	2. Interest	800	800	800	2	
3	-	15,958	15,273	3. Transfer in from Sewer Debt Service (78)	15,800	15,800	15,800	3	
4	212,450	-		4. Transfer in from Sewer O & D Fund (70)				4	
5				5.				5	
6				6.				6	
7				7.				7	
8	213,033	98,494	99,173	8. Total Resources, Except Taxes to be Levied	101,600	101,600	101,600	8	
9			136,147	9. Taxes Estimated to be Received *	136,147	136,147	136,147	9	
10	60,520	137,071		10. Taxes Levied				10	
11	273,553	235,565	235,320	11. TOTAL RESOURCES	237,747	237,747	237,747	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1.	97,098	34,599	36,070	1. 12/15/2005 (USDA 92-13) 40 yr	December 15, 2016	37,603	37,603	37,603	1.
2.	14,964	5,260	5,490	2. 12/15/2005 (USDA 92-15) 40 yr	December 15, 2016	5,717	5,717	5,717	2.
3.				3.				3.	
4.				4.				4.	
5.				5.				5.	
6.	112,062	39,859	41,560	6. TOTAL PRINCIPAL	43,320	43,320	43,320	6.	
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
7.	33,188	95,655	94,160	7. 12/15/2005 (USDA 92-13) 40 yr	December 15, 2016	93,448	93,448	93,448	7.
8	5,045	14,539	14,320	8. 12/15/2005 (USDA 92-15) 40 yr	December 15, 2016	14,204	14,204	14,204	8.
9.				9.				9.	
10.				10.				10.	
11.				11.				11.	
12	38,233	110,194	108,480	12. TOTAL INTEREST	107,652	107,652	107,652	12.	
13	150,296	150,053	150,040	13. TOTAL INTEREST AND PRINCIPAL PAYMENTS	150,972	150,972	150,972	13.	
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
14.			73,280	14.12/15/2005 (USDA 92-13)	December 15, 2017	75,475	75,475	75,475	14.
15.			12,000	15.12/15/2005 (USDA 92-15)	December 15, 2017	11,300	11,300	11,300	15.
16.			85,280	16.Total Unappropriated Ending Fund Balance		86,775	86,775	86,775	16
17	81,752	85,512		17. Ending Balance (Prior Years)					17
18.	232,048	235,565	235,320	18. TOTAL REQUIREMENTS	237,747	237,747	237,747	18.	

City of Irrigon
2016-2017 Budget

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City of Irrigon
2016-2017 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O Bonds Debt Service
Transfer from Water O & D (60)	15,000	30,000	-	4,000	-	-	-	26,000	-	-	-	-	-	-
Transfer from Water Debt Service (68)	68,400	69,800	-	-	-	-	-	64,400	-	5,400	-	-	-	-
Transfer from Sewer O & D	31,000	60,000	-	4,000	-	-	-	-	-	-	-	56,000	-	-
Transfer from Sewer Debt Service (78)	15,273	15,800	-	-	-	-	-	-	-	-	-	-	-	15,800
Total Resources	3,556,820	3,961,710	519,700	188,400	195,900	289,300	539,500	420,363	200,500	102,000	738,800	257,000	272,500	237,747
Expenditures														
Salaries	449,300	485,000	56,500	-	-	91,500	159,000	-	-	-	178,000	-	-	-
Overtime	17,000	19,500	-	-	-	3,500	5,000	-	-	-	11,000	-	-	-
Payroll Taxes & Benefits	308,000	333,000	38,000	-	-	62,000	110,000	-	-	-	123,000	-	-	-
Workers Compensation Insurance	11,200	13,200	2,200	-	-	3,000	3,500	-	-	-	4,500	-	-	-
Vacation/Sick Leave	98,000	105,000	-	105,000	-	-	-	-	-	-	-	-	-	-
Sheriff Contract	81,000	40,500	76,000	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	3,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	3,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	45,800	58,000	25,000	-	-	-	15,000	-	-	-	18,000	-	-	-
Office Supplies/Telephone/Office Utilities	51,000	51,100	16,000	-	-	1,100	16,000	-	-	-	18,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	33,000	32,500	11,000	-	-	1,500	10,000	-	-	-	10,000	-	-	-
Electrical Services	71,000	74,000	6,000	-	-	26,000	21,000	-	-	-	21,000	-	-	-
Building Maintenance	12,000	13,000	-	13,000	-	-	-	-	-	-	-	-	-	-
Contract Services	13,000	19,500	1,000	-	-	13,000	3,000	-	-	-	2,500	-	-	-
Engineering/Testing	35,000	48,000	-	-	-	-	10,000	-	-	-	38,000	-	-	-
Supplies/Tools/ Repair & Maintenance	81,000	89,000	-	-	-	9,000	36,000	-	-	-	44,000	-	-	-
Fuel/ Oil/ Vehicle Repair &Maintenance	35,500	36,500	-	-	-	8,500	14,000	-	-	-	14,000	-	-	-
Urban Forestry	3,800	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Restoration	5,000	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-
Sludge Removal	4,000	4,000	-	-	-	-	-	-	-	-	4,000	-	-	-
Community Fund	1,000	500	500	-	-	-	-	-	-	-	-	-	-	-
Goat Head Bounty	600	600	-	-	-	600	-	-	-	-	-	-	-	-
Emergency Repairs	40,510	49,600	-	-	-	-	-	20,000	-	-	-	29,600	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Donation/Grant Specific Projects	28,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Website	-	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	50,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-
Wastewater Facility Plan	150,000	150,000	-	-	-	-	-	-	-	-	150,000	-	-	-
Irrigon Improvements	45,000	165,900	-	-	165,900	-	-	-	-	-	-	-	-	-
Business start up loans	30,000	30,000	-	-	30,000	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials ar	15,000	62,500	-	-	-	-	-	9,000	-	-	-	53,500	-	-
Bike/Foot path maintenance	2,800	3,200	-	3,200	-	-	-	-	-	-	-	-	-	-

City of Irrigon
2016-2017 Budget

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City of Irrigon
2016-2017 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O. Bonds Debt Service
Total Personnel Services	883,500	955,700	96,700	105,000	-	160,000	277,500	-	-	-	316,500	-	-	-
Total Materials & Services	850,010	1,065,400	227,000	16,200	195,900	69,700	125,000	29,000	-	-	319,500	83,100	-	-
Total Capital Outlay	725,290	687,463	-	67,200	-	50,000	5,000	391,363	-	-	-	173,900	-	-
Total Debt Service	480,040	482,559	-	-	-	-	-	-	73,646	90,801	-	-	167,140	150,972
Total Interfund Revenue Transfers	286,873	290,400	113,300	-	-	1,500	30,000	-	69,800	-	60,000	-	15,800	-
Total Operating Contingency	21,400	37,500	12,700	-	-	-	22,000	-	-	-	2,800	-	-	-
Total Unappropriated Ending Fund Balance	309,707	442,688	70,000	-	-	8,100	80,000	-	57,054	11,199	40,000	-	89,560	86,775
Total Budget	3,556,820	3,961,710	519,700	188,400	195,900	289,300	539,500	420,363	200,500	102,000	738,800	257,000	272,500	237,747

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6000	Third St & Columbia Ave Intersection Realignment. Description: Project involves creating various turning radius to restrict left turn from 3rd St onto Columbia (adjacent to Hi Way 730). Reduces risk and potential accidents. Hold at this moment in time but keep as a UFR.	11 UFR	FY15	25,000 25,000	7	- -	- -	- -	- -
6001	Water Line Piping SE Fourth. Description: A short distance on Fourth that has no looping but needed as new development (homes) are being built. This extension (built by staff) will provide improved flow for the area. Contingent upon housing development. Cancel and replace back into Reserve Fund FY 15.	62	FY15	5,000	1	5,000	-	-	-

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
				5,000		5,000			-
6002	Re-Coat WWTP Headworks-- Description: Major maintenance needed to WWTP required as maintenance level for system sustainability of system. August 2015 deadline.	75- 72	FY15	15,000	1	-	15,000	Completed	15,000
				15,000		-			15,000
6003	Waterline Piping N Main Extension. Description: Replacement of waterline that has sustain multiple breaks, requiring emergency repairs (just east of 12th street). Funded from Water Reserve Undersized waterline replacement line item. Plan to build in 2017 FY.	62	FY15	20,000	2	7,500	7,500	5,000	20,000
				20,000		7,500			20,000

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6004	SDC Plan. Description: Outdated SDC Plan needs updated to meet current needs and trends. Also needed to evaluate additional SDC areas, such as Transportation and Storm Water. Part of the Sewer Facility Plan under Block Grant.	62 & 72	FY15	7,000 7,000	1	-	7,000	-	7,000
6005	Division St Retaining Walls. Description: Part of the Division Street Project as noted in the 2012 STIP with ODOT and the TGM Bike/Ped Grant of 2013. This is a UFR at this time (FY2015). ODOT Enhance-It Grant FY18-20	20 UFR	FY15	400,000 400,000		-	-	-	-
6006	Generator Set for Weeping Willow. Description: Aging lift station and need consistent power supply. Block Grant Project.	72 UFR	FY15	20,000		-	-	-	-

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
				20,000		-			-
6007	E. Parking Lot Landscaping. Description: Finalize E. City Hall Parking Lot of irrigation, trees, and shrubs. Completed	11	FY15	5,000		-			-
				5,000		-			-
6008	S. Sewer Line Installation. Description: Install sewer main down S. Division St. to Wyoming as part of the Division St Project. ODOT Enhance-It Grant FY 18-20	72	FY15 (start saving FY 17)	400,000	5	-	-	70,000	70,000
				400,000		-			70,000
6009	Street Sweeper. Description: Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.	11 UFR	FY15	15,000	5	-	-	-	-
				15,000		-			-

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6010	Crack Sealing Equipment. Description: Trailer mounted 100 gallon, deisel fired with heated wand. Allows for staff to perform and drastically reducing contract expenses and on-going saving of roadways.	11 UFR Lease Purchase	FY15	20,000 20,000	3+	- -	- -	- -	- -
6011	Spraying tractor & Attachments. Description: Mobile (gator type) unit with spraying apporatus to perform weed (goathead) spraying that is not available using current proactice of back-pack sprayers. System allows for mass coverage, saving of time and resources.	11 UFR Lease Purchase	FY15	15,000 15,000	4	- -	- -	- -	- -

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
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6012 Park Improvements.

Description: This proposed project is to earmark SDC resources and delineate future expenditures in accordance with SDC Statutes and requirements. Greenway or Heritage Trail path and/or

Basketball courts.

3

40- 11	FY15	19,500	-	19,500	-	19,500
		<u>19,500</u>	-			<u>19,500</u>

6013 Well Modern. **Description:**
~~Diagnostic tool at wells 3 & 4.~~
~~Allowing for remote diagnostics~~
~~of static levels and pressure.~~
~~Saving emergency call outs and~~
~~travel time.~~ **Remove from CIP**
and keep as a M&S budget
item.

1

60 Water	FY15	<u>3,000</u>	-	-	-	-
		<u>3,000</u>	-			<u>-</u>

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6014	Commercial Mower. Description: Replace old 2001 mower. Has about 2 years life left. Improves time and efficiency .	11 UFR Lease Purchase / Street	FY15	18,000 18,000	3	- -	-	-	- -
6015	Sludge Removal. Description: Removal of sludge at WWTP that is designed for 15 years. Start date was 2004. Price includes permit costs @\$32,000 per basin. Need funded by Fy2018 for work in FY19/20	72	FY15	75,000 75,000	5	18,750 18,750	18,750	12,500	50,000 50,000
6016	Maple Leaf Generator. Description: Aging lift station and need constant power supply. Aim to fund by FY 18/19 for install in FY 20/21 Block Grant Project?	72 UFR FY 15-17	FY15	20,000 20,000	5	- -	-	-	- -

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6017	AMR Wtr Read System. Description: Allows for automated reading. Reduction of man hours and improved accuracy	62 UFR FY 15-17	FY15	20,000 20,000	3+	- -	-	5,000	5,000 5,000
6018	Wyoming Ave. Overlay Project. Description: Overlay from Division St. West to City limits. Approx 1500 ft.. Part of the 2013 TGM Bike/Ped Item	11 UFR FY 15-19	FY15	55,000 55,000	-	- -	-	-	- -
6019	Wyoming Walking Path. Description: Walking path joining HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item.	11 UFR FY 15-19	FY15	18,000 18,000	-	- -	-	-	- -

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6020	TV Well #3. Description: View for strengthened and improved well capacity as part of new well maintenance /recovery /longevity. More investigation needed as of FY 16	62 UFR Wtr Rsv	FY15	12,000 <hr/> 12,000	2	- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -
6021	Community/Safety Reader Board. Description: Provides for emergency announcements and alerts during given situations as well as community announcements. Seek out grant money-Enhancement fund.	12 UFRs	FY15	35,000 <hr/> 35,000	7	- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -
6022	RAS Meter (MCRT)	72	FY16	15,000 <hr/> 15,000	3	- <hr/> -	5,000 <hr/> 5,000	5,000 <hr/> 5,000	10,000 <hr/> 10,000
6023	Check Valve for "m" Lift Station	72	FY16	7,500 <hr/> 7,500	2	- <hr/> -	7,500 <hr/> 7,500		7,500 <hr/> 7,500

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
				7,500		-			7,500
6024	Water Line replacement. Description: Install/replace Water main down S. Division St. to Wyoming as part of the Division St Project. ODOT Enhance-It Grant FY 18-20	62	FY17	50,000	5	-	-	10,000	10,000
				50,000		-			10,000
6025	Sewer Standpipe at Plant. Description: Replace the ductal Iron pipe that was noted during the By-Pass Project.	72 UFR	FY17	11,000	2	-	-	-	-
				11,000		-			-
6026	Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining.	62	FY17	11,000	2	-	-	5,500	5,500
				11,000		-			5,500

CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6027	Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc.	62 & 72 UFR	FY17	20,000	3	-	-	-	-
				20,000		-	-	-	-
6028	Reader Board at City Hall: For Emergency and Safety notices as well as basic communication/information	11 UFR	FY17	39,000		-	-	-	-
				39,000		-	-	-	-
6029	Walking Path and Greenway - 12th - 13th Street along US 730	20 UFR	FY17	28,000		-	-	-	-
				28,000		-	-	-	-
	Adopted TSP 2014 Projects - Various Roadway Improvements	UFRs		\$ 10,310,000					
	Adopted TSP 2014 Projects - Various Pedestrian and Bycle Improvements	UFRs		\$ 3,890,000					
Current FY17 CIP Budget committed:						\$ 129,000			

CITY OF IRRIGON**FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
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NOTES:

1. UFR= Unfunded Requirement