



CITY OF IRRIGON

BUDGET

2017-2018

City of Irrigon
2017-2018 Budget
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Budget Message

Fiscal Year 2018

(July 1, 2017 – June 30, 2018)

It seems like we just worked on our annual budget, but reality says another year has went by and time for setting the next year's appropriations. Irrigon continues to make positive progress on aligning and meeting our fiscal goals and priorities. As the City's Budget Officer this continued progress is accomplished due to the great staff, City Council and public support who understand the need for long-term planning. I present this year's budget message with an understanding that we are running a marathon, not a sprint relay.

City resources and expenditures are again presented with a very conservative approach and vision looking forward for 30 years. City services continue to be provided not only within fiscal limitations but with vision and dreams to see improvements continue during such fiscal limitations. This past fiscal year has been achieved with tough decision-making but also seeing dreams become reality as we saw a refinancing take place which positions us for strength in the future.

Fiscal year budget 2018 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 2018 Budget is \$8,035,705 which includes transfers and unappropriated ending balances. The total appropriations are increased over last year's appropriations reflecting from transfers, the Irrigon Housing and Enhancement Initiatives, two new resource allocations resulting from projected contracts for a fiber franchise and cell tower for \$30,000, Sanitary Disposal Franchise, project of a 3.5 million Sewer Conversion Project, and most importantly increasing the unappropriated ending fund balances and reserve funds for future strength and management.

We had expenses against our CIP (Capital Improvement Plan) and added a few new items for future planning and stability. Overall we continue to build for strength and plan for effective and timely use of appropriations. The CIP clearly shows where there are fiscal requirements and shortfalls for desired and/or required improvements. A large number of these are listed as UFR's (Unfunded Fiscal Requirements) which are needed to maintain Irrigon's stability into the future.

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 reflect a two percent increase per City Council's approved plan but the large portion of personnel increases are due to taxes and benefits.

We have received preliminary figures from Morrow County Assessor and it reflects a slight increase in the City of Irrigon's assessed property values, even though we have heard residents property values have increased. The City's permanent tax rate remains at 3.6782 per thousand. Water debt is \$91,647 and sewer debt is \$150,984 for this budgeted year. These figures are representative for General Obligation Bond (GO) taxes only and do not include any revenue bond indebtedness. Additionally, it is noted that with the refinancing of loan obligations the City was able to reduce the number of years to pay off this debt to an average of 25 years from 38 years with a savings of 1.65 million.

Staff and I remain committed to the long-term process of seeing Irrigon's fiscal health improve. My message here is to continue the dedication and keep the mechanisms 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 2017-2018

City Councilors

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

Members at Large

Andrew Hermanns
Alan Carnahan
Janet Cooley
Luke Maynard
Roberta Hewitt

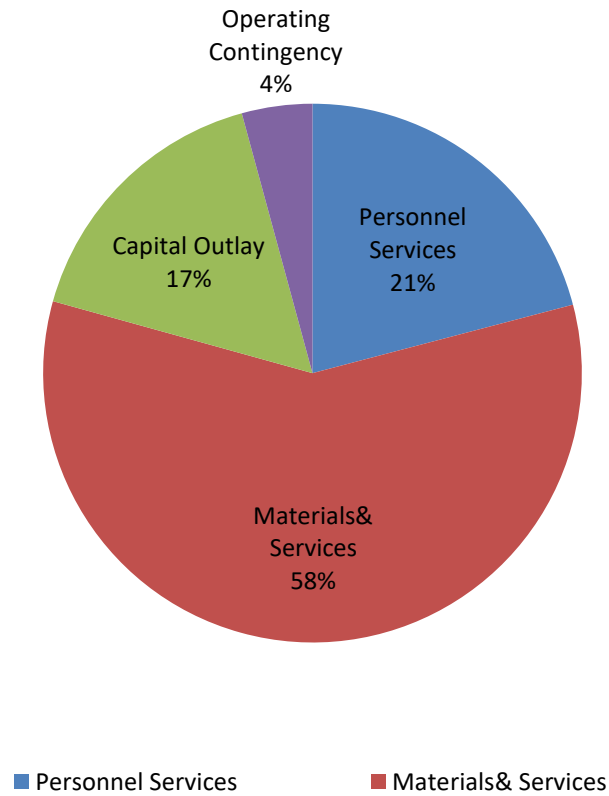
City of Irrigon

2017-2018 Budget Appropriations by Fund

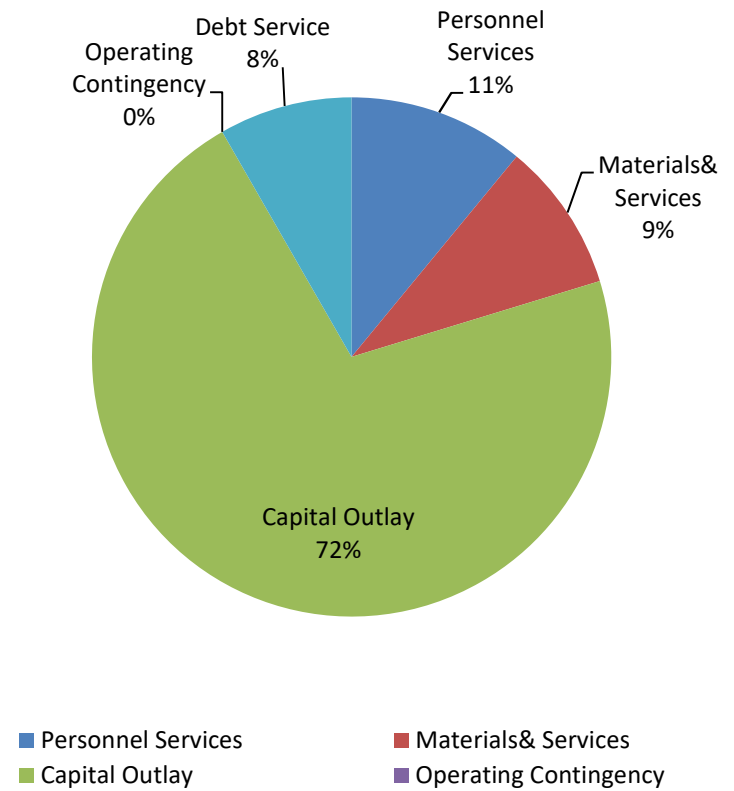
FUND	Personnel Service	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingency	Total
General	116,000	186,900	19,000	130,800	-	46,000	498,700
Governmental Reserve Fund	111,500	20,200	160,200	-	-	-	291,900
Irrigon Improvements Fund	-	428,000	-	-	-	-	428,000
State Street	168,800	77,100	50,000	1,200	-	-	297,100
Water Operations & Development Fund	290,900	127,600	5,575	34,000	-	-	458,075
Water Reserve	-	72,500	405,230	-	-	-	477,730
Water Debt Service	-	-	-	69,800	67,794	-	137,594
Water G.O. Bond Debt Service	-	-	-	-	91,647	-	91,647
Sewer O & D	343,700	249,400	3,509,000	69,200	-	-	4,171,300
Sewer Reserve	-	89,500	215,000	-	-	-	304,500
Sewer Debt Service	-	-	-	15,800	170,582	-	186,382
Sewer G.O. Bond Debt Service	-	-	-	-	150,984	-	150,984
TOTAL APPROPRIATIONS	1,030,900	1,251,200	4,364,005	320,800	481,007	46,000	7,493,912
Unappropriated/Reserved for Future Expenditures							541,793
							<u>8,035,705</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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	102,608	137,199	70,000	1 Beginning Net Working Capital (accrual basis)	100,000	100,000	100,000	1
2	396	556	500	2 Interest	1,000	1,000	1,000	2
3				3 OTHER RESOURCES				3
4	810	1,815	2,000	4 Pet Licenses and Related Fees	2,000	2,000	2,000	4
5	4,743	4,588	4,800	5 Qwest/Century Link Franchise Fees	4,800	4,800	4,800	5
6	46,940	47,834	48,000	6 Umatilla Electric Coop Franchise Fees	48,000	48,000	48,000	6
7	2,671	2,464	3,000	7 Cascade Natural Gas Franchise Fees	3,000	3,000	3,000	7
8	24	27	100	8 Windwave Communications Franchise Fees	100	100	100	8
9	33	227	200	9 Inland Development Franchise Fees	100	100	100	9
10	1,067	1,472	1,200	10 Eastern Oregon Telecom Franchise Fees	1,600	1,600	1,600	10
11	9,596	10,116	9,800	11 Sanitary Disposal Franchise Fees	31,000	31,000	31,000	11
12	1,989	2,995	4,000	12 Planning, Zoning & Building Fees	4,100	4,100	4,100	12
13		395	2,000	13 City Licenses and Fees	2,000	2,000	2,000	13
14	8,677	6,180	4,000	14 Miscellaneous Receipts	7,000	7,000	7,000	14
15	16,800	16,800	16,800	15 Eighth Street Property Lease to Qwest/Centuy Link	16,800	16,800	16,800	15
16	1,500	1,500	1,500	16 Office Lease	1,500	1,500	1,500	16
17	1,222	1,079	1,000	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	2,482	2,515	2,300	19 Cigarette Tax	2,300	2,300	2,300	19
20	26,912	27,498	30,000	20 Liquor Tax	32,600	32,600	32,600	20
21	17,813	17,811	21,500	21 Revenue Sharing	20,000	20,000	20,000	21
22	3,000	3,730	5,000	22 Miscellaneous Grants & Donations	10,000	10,000	10,000	22
23			49,800	23 Police Service User Fee (LAW)	49,800	49,800	49,800	23
24				24 Zayo Franchise	19,900	19,900	19,900	24
25				25 U.S. Cellular Site Lease	10,000	10,000	10,000	25
26	-	-	100,000	26 CREZ II Housing incentive Grant				26
27	75,000	-		27 CREZ II Community Enhancement Grant				27
28	324,933	286,800	387,500	28 Total resources, except taxes to be levied	378,600	378,600	378,600	28
29			182,000	29 Taxes estimated to be received	190,100	190,100	190,100	29
30	174,174	182,329		30 Property taxes				30
31	499,107	469,129	569,500	31 Total Resources	568,700	568,700	568,700	31

REQUIREMENTS SUMMARY

General (10)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				PERSONNEL SERVICES				
1.	48,466	49,596	56,500	1. Salaries	60,200	60,200	60,200	1.
2.	30,405	31,966	38,000	2. Payroll Taxes & Benefits	53,600	53,600	53,600	2.
3.	1,114	1,788	2,200	3. Workers Compensation Insurance	2,200	2,200	2,200	3.
4.				4.				4.
5.	79,985	83,350	96,700	5. TOTAL PERSONNEL SERVICES	116,000	116,000	116,000	5.
6.				6. MATERIALS AND SERVICES				6.
7.	2,017	1,551	4,000	7. Animal Control/Code Enforcement	4,000	4,000	4,000	7.
8.	6,610	3,175	1,000	8. Building Codes/Consultant Services	3,000	3,000	3,000	8.
9.	80,746	80,746	76,000	9. Sheriff Contract	76,000	76,000	76,000	9.
10.	48,013	13,572	25,000	10. Insurance/Legal/Audit	25,700	25,700	25,700	10.
11.	8,286	5,518	16,000	11. Office Supplies/Telephone/Postage/Misc. Utilities	16,000	16,000	16,000	11.
12.	5,022	3,880	11,000	12. Travel/Education/Due/Subsription/Avertising/Misc.	11,000	11,000	11,000	12.
13.	4,102	4,790	6,000	13. Electrical Serivices	7,000	7,000	7,000	13.
14.	50	50	1,000	14. Contract Services	23,000	23,000	23,000	14.
15.	425	438	500	15. Community Fund	500	500	500	15.
16.	1,000	5,600	5,000	16. Grant Specific Expense	10,000	10,000	10,000	16.
17.	873	-	10,000	17. Abatement	10,000	10,000	10,000	17.
18.				18. Tourism	700	700	700	18.
19.		-	100,000	19. Irrigon Housing Incentive Program				19.
20.			7,000	20. Website				20.
21.	4033	-		21. Transit Services				21.
22.	2,412	-		22. Irrigon Needs & Issues				22.
23.				23.				23.
24.				24.				24.
25.	163,589	119,320	262,500	25. TOTAL MATERIALS AND SERVICES	186,900	186,900	186,900	25.
26.				26. CAPITAL OUTLAY				26.
27.	-	-	35,500	27. Police Vehicle	19,000	19,000	19,000	27.
28.	34,334	-		28. Oregon Trail Library District Parking Lot				28.
29.				29.				29.
30.	34,334	-	35,500	30. TOTAL CAPITAL OUTLAY	19,000	19,000	19,000	30.
31.				31. INTERFUND TRANSERS				31.
32.	4,000		47,500	32. Governmental Reserve (11)	51,800	51,800	51,800	32.
33.	80,000	81,100	57,300	33. State Street Fund (20)	79,000	79,000	79,000	33.
34.	-	72,300		34. Irrigon Improvement Reserve (12)				34.
35.	84,000	153,400	104,800	35. TOTAL INTERFUND TRANSFERS	130,800	130,800	130,800	35.
36.			-	36. OPERATING CONTINGENCY	46,000	46,000	46,000	36.
37.			70,000	37. UNAPPROPRIATED ENDING FUND BALANCE	70,000	70,000	70,000	37.
38.	137,199	113,059		38. Ending Balance				38.
39.	499,107	469,129	569,500	39. TOTAL REQUIREMENTS	568,700	568,700	568,700	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				RESOURCES				
1.	165,909	162,707	170,000	1. Working Capital (accrual basis)	227,000	227,000	227,000	1.
2.	861	1,073	700	2. Interest Earned	2,000	2,000	2,000	2.
3.	4,000	-	47,500	3. Transfer in from General Fund (10)	51,800	51,800	51,800	3.
4.	2,058	1,100	1,500	4. Transfer in from State Street Fund (20)	1,100	1,200	1,100	4.
5.	4,000	4,000	4,000	5. Transfer in from Water O & D Fund (60)	4,000	4,000	4,000	5.
6.	3,000	4,000	4,000	6. Transfer in from Sewer O & D Fund (70)	4,000	4,000	4,000	6.
7.	1,000	1,000	2,000	7. SDC Fees	2,000	2,000	2,000	7.
8.				8.				8.
9.	180,828	173,880	229,700	9. Total Resources, except taxes to be levied	291,900	292,000	291,900	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	180,828	173,880	229,700	12. TOTAL RESOURCES	291,900	292,000	291,900	12.
				REQUIREMENTS				
1.	9,251	776	105,000	1. Vacation and Sick Leave (Pay out)	111,500	111,500	111,500	1.
2.				2.				2.
3.	9,251	776	105,000	3. Total Personnel Services	111,500	111,500	111,500	3.
4.	1,690	1,882	13,000	4. Building Maintenance	16,100	16,100	16,100	4.
5.	-		3,200	5. Bike/Foot Path Maintenance	4,100	4,200	4,100	5.
6.	1,309			6. Park Materials and services				6.
7.	2,999	1,882	16,200	7. Total Materials and Services	20,200	20,300	20,200	7.
8	-		11,000	8 CIP Building	13,700	13,700	13,700	8.
9.	-		16,200	9. CIP Equipment Replacement	16,300	16,300	16,300	9.
10.	-		15,000	10. CIP - Bike/Foot paths	11,300	11,300	11,300	10.
11.	5,872		5,500	11. CIP Park Capital Improvement	3,300	3,300	3,300	11.
12.			19,500	12. CIP 6012 SDC Park Improvements	24,500	24,500	24,500	12.
13.			24,780	13. CIP 6032 Street Improvement	54,660	54,660	54,660	13.
14.			16,520	14. CIP 6033 Street Light	36,440	36,440	36,440	14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.	5,872	-	108,500	18. Total Capital Outlay	160,200	160,200	160,200	18.
19.	162,706	171,222		19. Ending Balance (prior years)				19.
20.	180,828	173,880	229,700	20. TOTAL REQUIREMENTS	291,900	292,000	291,900	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				RESOURCES				
1.		-	195,800	1. Beginning Working Capital (accrual basis)	276,000	276,000	276,000	1.
2.		760	100	2. Interest Earned	2,000	2,000	2,000	2.
3.				3. Oregon State Parks Grant	150,000	150,000	150,000	3.
4.		72,300		4. Transfer in from General Fund (10)				4.
5.		140,000		5. CREZ II Community Enhancement Grant				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	-	213,060	195,900	9. Total Resources, except taxes to be levied	428,000	428,000	428,000	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	-	213,060	195,900	12. TOTAL RESOURCES	428,000	428,000	428,000	12.
				REQUIREMENTS				
1.		23,624	115,900	1. Irrigon Improvements	205,000	180,000	180,000	1.
2.		-	30,000	2. Business Start up loans	30,000	30,000	30,000	2.
3.		-	50,000	3. Enhancing Properties	43,000	68,000	68,000	3.
4.				4. Columbia River Heritage Trail Project	150,000	150,000	150,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8				8				8.
9.				9.				9.
10.				10.				10.
11.				11.				11.
12.				12.				12.
13	-	189,436		13. Ending Balance (prior years)				13.
14.	-	213,060	195,900	14. TOTAL REQUIREMENTS	428,000	428,000	428,000	14.

RESOURCES

State Street (20)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	26,356	17,285	20,000	1. Net working capital (accrual basis)	20,000	20,000	20,000	1
2	164	246	200	2. Interest Earned	400	400	400	2
3				3.				3
4				4. OTHER RESOURCES				4
5	-	-	19,920	5. Street Light User Fee (STL)	19,920	19,920	19,920	5
6	-	-	29,880	6. Street Maintenance User Fee (ST)	29,880	29,880	29,880	6
7	1,175	1,855	1,000	7. Miscellaneous Receipts	1,500	1,500	1,500	7
8	105,762	113,072	111,000	8 ODOT Highway Tax	111,000	111,000	111,000	8
9	-	-	50,000	9 SCA Grant	50,000	50,000	50,000	9
10	80,000	81,100	57,300	10. Transfer in from General Fund (10)	79,000	79,000	79,000	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				26				26
27	213,457	213,558	289,300	27. Total resources, except taxes to be levied	311,700	311,700	311,700	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	213,457	213,558	289,300	30. Total Resources	311,700	311,700	311,700	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 2014-2015	First Preceding Year 2015-2016						
				PERSONNEL SERVICES				
1.	88,174	78,554	91,500	1. Salaries	93,400	93,400	93,400	1.
2.	912	997	3,500	2. Overtime	3,500	3,500	3,500	2.
3.	45,625	47,048	62,000	3. Payroll Taxes and Benefits	67,900	67,900	67,900	3.
4.	2,983	1,704	3,000	4. Workers Compensation Insurance	4,000	4,000	4,000	4.
5.	137,694	128,303	160,000	5. TOTAL PERSONNEL SERVICES	168,800	168,800	168,800	5.
6.				6. MATERIALS AND SERVICES				6.
7.	31	153	600	7. Goat Head Bounty	600	600	600	7.
8.	1,049	943	1,100	8. Office Supplies/Telephone/Postage/Misc. Utilities	1,500	1,500	1,500	8.
9.	357	1,197	1,500	9. Travel/Education/Due/Subscription/Advertising/Misc.	1,500	1,500	1,500	9.
10.	24,631	24,234	26,000	10. Electric Services (Street Lighting)	26,500	26,500	26,500	10.
11.	12,184	21,596	13,000	11. Contracted Services/Engineering	13,000	13,000	13,000	11.
12.	2,709	1,690	10,000	12. Street Repair	10,000	10,000	10,000	12.
13.	6,392	4,960	9,000	13. Supplies/Tools/Other Repair & Maintenance	10,000	10,000	10,000	13.
14.	8,985	5,760	8,500	14. Fuel/Oil/Vehicle Repair & Maintenance	9,000	9,000	9,000	14.
15.				15. Mower Lease	5,000	5,000	5,000	15.
16.				16.				16.
17.				17.				17.
18.	56,307	60,536	69,700	18. TOTAL MATERIALS AND SERVICES	77,100	77,100	77,100	18.
19.				19. CAPITAL OUTLAY				19.
20.	-		50,000	20. Paving/Gravel/Greenway Development (SCA Grant)	50,000	50,000	50,000	20.
21.	82			21. Transportation System Plan (TSP) Grant				21.
22.				22.				22.
23.	82	-	50,000	23. TOTAL CAPITAL OUTLAY	50,000	50,000	50,000	23.
24.				24. INTERFUND TRANSFERS				24.
25.	2,057	1,100	1,500	25. Governmental Reserve (11)	1,200	1,200	1,200	25.
26.				26.				26.
27.				27.				27.
28.	2,057	1,100	1,500	28. TOTAL INTERFUND TRANSFERS	1,200	1,200	1,200	28.
29.			-	29. OPERATING CONTINGENCY	-	-	-	29.
30.			8,100	30. UNAPPROPRIATED ENDING FUND BALANCE	14,600	14,600	14,600	30.
31.	17,286	23,619		31. Ending Balance (prior years)				31.
32.	213,426	213,558	289,300	32. TOTAL REQUIREMENTS	311,700	311,700	311,700	32.

RESOURCES

Water Operations & Development (60)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By BudgetCommittee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1.	97,194	87,596	83,000	1. Beginning Net Working Capital (accrual basis)	110,000	110,000	110,000	1.
2.	349	730	500	2. Interest Earned	1,000	1,000	1,000	2.
3.	342,606	333,945	450,000	3. Water Sales and Late Fees	420,000	420,000	420,000	3.
4.	200	1,340	5,000	4. Service Connections	5,575	5,575	5,575	4.
5.	1,348	861	1,000	5. Miscellaneous Revenue	1,500	1,500	1,500	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.	469,593	424,472	539,500	26. Total resources, except taxes to be levied	538,075	538,075	538,075	26.
27.			-	27. Taxes Estimated to be Received	-	-	-	27.
28.	-	-		28. Taxes Collected in Year Levied				28.
29.	469,593	424,472	539,500	29. TOTAL RESOURCES	538,075	538,075	538,075	29.

REQUIREMENTS SUMMARY

Water Operation & Development (60)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				PERSONNEL SERVICES				
1.	138,165	139,542	159,000	1. Salaries	162,200	162,200	162,200	1.
2.	2,665	3,227	5,000	2. Overtime	5,100	5,100	5,100	2.
3.	83,683	89,376	110,000	3. Payroll Taxes and Benefits	119,600	119,600	119,600	3.
4.	3,240	2,747	3,500	4. Workers Compensation Insurance	4,000	4,000	4,000	4.
5.	227,753	234,892	277,500	5. TOTAL PERSONNEL SERVICES	290,900	290,900	290,900	5.
6.				6. MATERIALS AND SERVICES				6.
7.		13,285	15,000	7. Insurance/Legal/Audit	15,500	15,500	15,500	7.
8.	14,417	12,342	16,000	8. Office Supplies/Telephone/Postage/Misc.Utilities	16,000	16,000	16,000	8.
9.	3,889	4,872	10,000	9. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	9.
10.	17,455	18,163	21,000	10. Electrical Services	21,000	21,000	21,000	10.
11.	1,505	1,536	3,000	11. Contract Services	3,000	3,000	3,000	11.
12.	4,163	1,530	10,000	12. Engineering/Testing	10,000	10,000	10,000	12.
13.	23,231	27,147	36,000	13. Supplies/Tools/Other Repair & Maintenance	38,100	38,100	38,100	13.
14.	12,688	8,797	14,000	14. Fuel/Oil/Vehicle Repair & Maintenance	14,000	14,000	14,000	14.
15.	27,896	-		15. Source Water Protection Project				15.
16.				16.				16.
17.	105,244	87,673	125,000	17. TOTAL MATERIALS AND SERVICES	127,600	127,600	127,600	17.
18.				18. CAPITAL OUTLAY				18.
19.	-	-	5,000	19. Service Connections	5,575	5,575	5,575	19.
20.				20.				20.
21.	-	-	5,000	21. TOTAL CAPITAL OUTLAY	5,575	5,575	5,575	21.
22.				22. INTERFUND TRANSFERS				22.
23.	4,000	4,000	4,000	23. Transfer to Governmental Reserve (11)	4,000	4,000	4,000	23.
24.	45,000	5,600	26,000	24. Transfer to Water Reserve (62)	30,000	30,000	30,000	24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	49,000	9,600	30,000	28. TOTAL INTERFUND TRANSFERS	34,000	34,000	34,000	28.
29.	-	-	22,000	29. OPERATING CONTINGENCY	-			29.
30.			80,000	30. UNAPPROPRIATED ENDING FUND BALANCE	80,000	80,000	80,000	30.
31.	87,596	92,307		31. Ending Balance (prior years)				31.
32.	469,593	424,472	539,500	32. TOTAL REQUIREMENTS	538,075	538,075	538,075	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				RESOURCES				
1.	245,605	360,507	320,500	1. Beginning Working Capital (accrual basis)	370,000	370,000	370,000	1.
2.	1,610	2,497	1,663	2. Interest Earned	3,600	3,600	3,600	2.
3.	3,892	3,892	7,800	3. SDC Revenue/Fees	9,730	9,730	9,730	3.
4.	109,400	5,600	26,000	4. Transfer in from Water O & D (60)	30,000	30,000	30,000	4.
5.		64,400	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.	360,507	436,896	420,363	9. Total Resources, except taxes to be levied	477,730	477,730	477,730	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	360,507	436,896	420,363	12. TOTAL RESOURCES	477,730	477,730	477,730	12.
				REQUIREMENTS				
1.	-	-	89,000	1. Emergency Repairs	50,000	50,000	50,000	1.
2.			8,000	2. Water Rate Study	8,000	8,000	8,000	2.
3.			3,500	3. CIP Project No. 6004	3,500	3,500	3,500	3.
4.			5,500	4. CIP Project No. 6026 - Cathodic Protection Water R	11,000	11,000	11,000	4.
5.	-	-	106,000	5. TOTAL MATERIALS AND SERVICES	72,500	72,500	72,500	5.
6.	-	-	51,600	6. CIP SDC Project	62,730	62,730	62,730	6.
7.	-	-	13,500	7. CIP Equipment Replacement	13,500	13,500	13,500	7.
8.	-	-	2,200	8. CIP Project	219,000	219,000	219,000	8.
9.	-	-		9. CIP Project No. 6003 - Water Line N.Main Ext	20,000	20,000	20,000	9.
10.	-	-	5,000	10. CIP Project No. 6017-AMR Water Read System	10,000	10,000	10,000	10.
11.			10,000	11. CIP Project No. 6024 - Water Line Replacement	20,000	20,000	20,000	11.
12.				12. CIP Project No. 6030 - Meters for Auto Read Progra	30,000	30,000	30,000	12.
13.				13. CIP Project No. 6031 - Test Well	30,000	30,000	30,000	13.
14.	-	-	193,863	14. Undersize Waterline Replacement (Debt Covenant)				14.
15.	-	-	38,200	15. Short Lived Assets (Debt Covenant)				15.
16.	-	-	314,363	16. TOTAL CAPITAL OUTLAY	405,230	405,230	405,230	16.
17.				17.				17.
18.	-	-	-	18. TOTAL INTERFUND TRANSFERS	-	-	-	18.
19.	360,507	436,897		19. Ending Balance (prior years)				19.
20.	360,507	436,897	420,363	20. TOTAL REQUIREMENTS	477,730	477,730	477,730	20.

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 2017-2018				
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
				Resources					
1	23,176	30,056	45,300	1. Beginning Working Capital (Accrual Basis)	64,000	64,000	64,000	1	
2	164	170	200	2. Interest	300	300	300	2	
3	154,355	155,448	155,000	3. Water Bond Fees (Wbnd)	155,000	155,000	155,000	3	
4				4				4	
5				5.				5	
6	177,695	185,675		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	177,695	185,675	200,500	9. TOTAL RESOURCES	219,300	219,300	219,300	9	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	7,324			1. 1975 (USDA 91-05) 40 yr	Paid in Full	-	-	-	1
2	43,525	44,978	46,481	2. 2009 OR S07002 20 yr	Paid in Full	-	-	-	2
3				3. 2016 FF&C 2016B 15 yr	12/15/17 & 6/15/18	42,294	42,294	42,294	3
4	50,849	44,978	46,481	4. Total Principal	42,294	42,294	42,294	4	
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
5	28			5. 1975 (USDA 91-05) 40 yr	Paid in Full	-	-	-	5
6	29,274	27,791	27,165	6. 2009 OR S07002 20 yr	Paid in Full	-	-	-	6
7				7. 2016 FF&C 2016B 15 yr	12/15/17 & 6/15/18	25,500	25,500	25,500	7
8	29,302	27,791	27,165	8. Total Interest	25,500	25,500	25,500	8	
9	80,151	72,769	73,646	9. Total Principal and Interest	67,794	67,794	67,794	9	
				Transfers					
10	64,400	64,400	64,400	10. Transfer to Water Reserve (62)	64,400	64,400	64,400	10	
11	3,088	5,400	5,400	11 Transfer to Water GO Debt Service (69)	5,400	5,400	5,400	11	
12	67,488	69,800	69,800	12. Total Transfers	69,800	69,800	69,800	12	
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
13			57,054	13. 2009 (SDWRLF S07002)				13	
14				14. 2016 FF&C 2016B	12/15/2018	81,706	81,706	81,706	14
15				15.				15	
16			57,054	16. Total Unappropriated Ending Fund Balance	81,706	81,706	81,706	16	
17	30,056	43,106		17. Ending Fund Balance (prior years)				17	
18	177,695	185,675	200,500	18. TOTAL REQUIREMENTS	219,300	219,300	219,300	18.	

BONDED DEBT **RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☐ Revenue Bonds
☒ General Obligation Bonds

Water Debt Service for General Obligation Bonds (69)

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016							
				Resources					
1.	10,648	11,510	11,000	1. Beginning Working Capital (Accrual Basis)	17,100	17,100	17,100	1.	
2.	328	391	100	2. Interest	300	300	300	2.	
3.	3,088	5,400	5,400	3. Transferred in from Water Debt Service (68)	5,400	5,400	5,400	3.	
4.	-			4				4.	
5.				5.				5.	
6.				6.				6.	
7.	14,064	17,301	16,500	7. Total Resources, Except Taxes to be Levied	22,800	22,800	22,800	7.	
8.			85,500	8. Taxes Estimated to be Received	85,500	85,500	85,500	8.	
9.	88,231	86,166		9.Taxes Collected in Year Levied				9.	
10.	102,295	103,468	102,000	10. TOTAL RESOURCES	108,300	108,300	108,300	10.	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	20,292	21,180	22,107	1. 2009 (USDA 91-17) 40 yr	Paid in Full	-	-	-	1
2				2. 2016A Series 25 yr	12/15/2017	41,547	41,547	41,547	2
3	20,292	21,180	22,107	3. Total Principal		41,547	41,547	41,547	3
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
4	70,493	69,605	68,694	4. 2009 (USDA 91-17) 40 yr	Paid in Full	-	-	-	4
5				5. 2016A Series 25yr	12/15/2017 & 6/15/2018	50,100	50,100	50,100	5
6	70,493	69,605	68,694	6. Total Interest		50,100	50,100	50,100	6
7	90,785	90,785	90,801	7. Total Principal and Interest		91,647	91,647	91,647	7
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
8			11,199	8. 2009 (USDA 91-17)		-	-	-	8
9				9. 2016A Series 25 yr	12/15/2018	16,653	16,653	16,653	9
10			11,199	10. Total Unappropriated Ending Fund Balance		16,653	16,653	16,653	10
11	11,510	12,683		11. Ending Fund Balance (prior years)					11
12	102,295	103,468	102,000	12. TOTAL REQUIREMENTS	108,300	108,300	108,300	12	

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
1	56,008	99,171	220,000	1 Beginning Net Working Capital (accrual basis)	190,000	190,000	190,000	1
2	188	607	500	2 Interest	1,100	1,100	1,100	2
3				3 OTHER RESOURCES				3
4	450,115	464,275	500,000	4 Sewer Sales and Related Service Fees	500,000	500,000	500,000	4
5	-	1,800	7,200	5 Service Connections	9,000	9,000	9,000	5
6	1,306	891	1,100	6 Miscellaneous Revenue	1,200	1,200	1,200	6
7	2,320	3,120	10,000	7 WWTP Sludge Dumpage	10,000	10,000	10,000	7
8				8 Sewer Conversion Funding	3,500,000	3,500,000	3,500,000	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	509,937	569,864	738,800	26 Total resources, except taxes to be levied	4,211,300	4,211,300	4,211,300	26
27			-	27 Taxes Estimated to be Received	-	-	-	27
28	-	-		28 Taxes Collected in Year Levied				28
29	509,937	569,864	738,800	29 TOTAL RESOURCES	4,211,300	4,211,300	4,211,300	29

REQUIREMENTS SUMMARY

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				PERSONNEL SERVICES				
1.	156,546	156,970	178,000	1. Salaries	183,600	183,600	183,600	1.
2.	7,661	7,726	11,000	2. Overtime	11,000	11,000	11,000	2.
3.	102,649	107,617	123,000	3. Payroll Taxes and Benefits	144,500	144,500	144,500	3.
4.	3,747	3,330	4,500	4. Workers Compensation	4,600	4,600	4,600	4.
5.	270,603	275,643	316,500	5. TOTAL PERSONNEL SERVICES	343,700	343,700	343,700	5.
6.				6. MATERIALS AND SERVICES				6.
7.	-	13,285	18,000	7. Insurance/Legal/Audit	18,400	18,400	18,400	7.
8.	14,824	12,693	18,000	8. Office Supplies/Telephone/Postage/Misc.Utilities	17,000	17,000	17,000	8.
9.	5,231	5,492	10,000	9. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	9.
10.	17,236	18,150	21,000	10. Electrical Services	22,000	22,000	22,000	10.
11.	1,975	2,790	2,500	11. Contract Services	4,000	4,000	4,000	11.
12.	22,913	39,379	38,000	12. Engineering/Testing	38,000	38,000	38,000	12.
13.	30,109	24,962	44,000	13. Supplies/Tools/Other Repair & Maintenance	46,000	46,000	46,000	13.
14.	11,070	8,797	14,000	14. Fuel/Oil/Vehicle Repair & Maintenance	14,000	14,000	14,000	14.
15.	2,805	3,465	4,000	15. Sludge Removal	5,000	5,000	5,000	15.
16.			150,000	16. Wastewater Facility Plan	75,000	75,000	75,000	16.
17.				17.				17.
18.	106,163	129,014	319,500	18. TOTAL MATERIALS AND SERVICES	249,400	249,400	249,400	18.
19.				19. CAPITAL OUTLAY				19.
20.	-	-	-	20. Service Connections	9,000	9,000	9,000	20.
21.	-			21. Sewer Conversion	3,500,000	3,500,000	3,500,000	21.
22.				22.				22.
23.	-	-	-	23. TOTAL CAPITAL OUTLAY	3,509,000	3,509,000	3,509,000	23.
24.				24. INTERFUND TRANSFER				24.
25.	3,000	4,000	4,000	25. Transfer to Governmental Reserve (11)	4,000	4,000	4,000	25.
26.	31,000	31,000	56,000	26. Transfer to Sewer Reserve (72)	65,200	65,200	65,200	26.
27.	-			27.				27.
28.	-			28.				28.
29.				29.				29.
30.	34,000	35,000	60,000	30. TOTAL INTERFUND TRANSFERS	69,200	69,200	69,200	30.
31.	-	-	2,800	31. OPERATING CONTINGENCY	-	-	-	31.
32.			40,000	32. UNAPPROPRIATED ENDING FUND BALANCE	40,000	40,000	40,000	32.
33.	99,171	130,207		33. Ending Balance (prior years)				33.
34.	509,937	569,864	738,800	34. TOTAL REQUIREMENTS	4,211,300	4,211,300	4,211,300	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				RESOURCES				
1.	152,073	197,261	189,500	1. Beginning Working Capital (accrual basis)	223,200	223,200	223,200	1.
2.	936	1,262	1,000	2. Interest	3,000	3,000	3,000	2.
3.	5,252	5,252	10,500	3. SDC Revenue/Fees	13,100	13,100	13,100	3.
4.	31,000	31,000	56,000	4. Transferred in from Sewer O & D Fund (70)	65,200	65,200	65,200	4.
5.	8,000			5. Miscellaneous				5.
6.				6.				6.
7.	197,261	234,774	257,000	7. Total Resources, except taxes to be levied	304,500	304,500	304,500	7.
8.			-	8. Taxes estimated to be received	-	-	-	8.
9.	-	-		9. Taxes collected in year levied				9.
10	197,261	234,774	257,000	10. TOTAL RESOURCES	304,500	304,500	304,500	10.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	-	6,951	29,600	2. Emergency Repairs	26,000	26,000	26,000	2.
3.	-	-	3,500	3. CIP Project No. 6004 - SDC Plan	3,500	3,500	3,500	3.
4.	-	-	50,000	4. CIP Project No. 6015 - Sludge Removal	60,000	60,000	60,000	4.
5.				5.				5.
6.				6.				6.
7.	-	6,951	83,100	7. TOTAL MATERIALS AND SERVICES	89,500	89,500	89,500	7.
8.				8. CAPITAL OUTLAY				8.
9.	-	-	44,200	9. CIP Project S.D.C. Fees	53,800	53,800	53,800	9.
10.	-	-	42,200	10. CIP Equipment Replacement	36,000	36,000	36,000	10.
11.	-	-	70,000	11. CIP Project No. 6008 - Sewer line Install on Division	105,200	105,200	105,200	11.
12.	-	-	10,000	12. CIP Project No. 6022 - RAS Meter (MCRT)	12,500	12,500	12,500	12.
13.	-	-	7,500	13. CIP Project No. 6023 - Check Valve for Lift Station "M	7,500	7,500	7,500	13.
14.	-	50,187	-	14. CIP Project No. 6002- Headworks Bypass Completed 2016				14.
15.	-	-		15.				15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	50,187	173,900	19. TOTAL CAPITAL OUTLAY	215,000	215,000	215,000	19.
20.	197,261	177,637		20. Ending Balance Prior Years				20.
21.	197,261	234,774	257,000	21. TOTAL REQUIREMENTS	304,500	304,500	304,500	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				Resources				
1	78,414	56,393	85,000	1. Working Capital (Accrual Basis)	90,400	90,400	90,400	1
2	442	449	500	2. Interest	600	600	600	2
3	189,447	193,517	187,000	3. Sewer Bond Fees (SBnd)	187,000	187,000	187,000	3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8	268,303	250,359	272,500	8. Total Resources, Except Taxes to be Levied	278,000	278,000	278,000	8
9			-	9. Taxes Estimated to be Received *	-	-	-	9
10	-	-		10. Taxes Levied				10
11	268,303	250,359	272,500	11. TOTAL RESOURCES	278,000	278,000	278,000	11
				Requirements				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1.	38,304	9,932	10,355	1. 12/15/2005 (USDA 92-11) 40 yr	-	-	-	1.
2.	21,607	22,685	23,817	2. 2010 OR Y09003 20 yr	-	-	-	2.
3.	31,930	26,553	20,800	3. 02/08/2011 DEQ R47741 20 yr	11/1/2017 & 5/1/2018	21,210	21,210	3.
4.	13,667	14,075	14,495	4. 12/19/2012 OR Y13004 24 yr	12/1/2017	14,927	14,927	4.
5.			18,502	5. Water Reserve Interfund ln 7 yr	11/1 2017 & 5/1/2018	18,479	18,479	5.
6				6. 2016 B Series 15 yr	12/15/2017	52,706	52,706	6.
7.	105,508	73,245	87,969		107,322	107,322	107,322	7.
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
8.	22,301	21,291	21,098	8. 12/15/2005 (USDA 92-11) 40 yr	-	-	-	8.
9.	27,207	26,098	25,626	9. 2010 OR Y09003 20 yr	-	-	-	9.
10.	26,363	22,208	18,300	10. 02/08/2011 DEQ R47741 20 yr	11/1/2017 & 5/1/2018	17,719	17,719	10.
11.	14,573	14,159	13,984	11. 12/19/2012 OR Y13004 24 yr	12/1/2017	13,552	13,552	11.
12.		54	163	12. Water Reserve Interfund ln 7 yr	11/1 2017 & 5/1/2018	268	268	12.
13.				13. 2016B Series 15yr	12/15/2017 & 6/15/2018	31,721	31,721	13.
14.	90,444	83,810	79,171	14. TOTAL INTEREST	63,260	63,260	63,260	14.
15.	195,952	157,054	167,140	15. TOTAL INTEREST AND PRINCIPAL PAYMENTS	170,582	170,582	170,582	15.
				TRANSFERS OUT				
16.	15,958	15,273	15,800	16. Transfer out to Sewer Debt Service for Go Bonds (79)	15,800	15,800	15,800	16.
17.	15,958	15,273	15,800	17. TOTAL TRANSFERS OUT	15,800	15,800	15,800	17.
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
18.			58,391	18. 2016B Series	12/15/2018	38,598	38,598	18.
19			27,290	19. 12/8/2011 (DEQ R47741)	11/1/2018	36,938	36,938	19.
20.			3,879	20. 12/19/2012 (Y13004)	12/1/2018	16,082	16,082	20.
21.				21.				21.
22.			89,560	22. Total Unappropriated Ending Fund Balance	91,618	91,618	91,618	22.
23.	56,393	78,032		23. Ending Balance (Prior Years)				23.
24	268,303	250,359	272,500	24. TOTAL REQUIREMENTS	278,000	278,000	278,000	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 2017-2018			
	Actual		Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				Resources				
1	81,752	85,512	85,000	1. Working Capital (Accrual Basis)	145,000	145,000	145,000	1
2	784	926	800	2. Interest	1,400	1,400	1,400	2
3	15,958	15,273	15,800	3. Transfer in from Sewer Debt Service (78)	15,800	15,800	15,800	3
4								4
5				5.				5
6				6.				6
7				7.				7
8	98,494	101,711	101,600	8. Total Resources, Except Taxes to be Levied	162,200	162,200	162,200	8
9			136,147	9. Taxes Estimated to be Received *	136,000	136,000	136,000	9
10	137,071	137,183		10. Taxes Levied				10
11	235,565	238,895	237,747	11. TOTAL RESOURCES	298,200	298,200	298,200	11
				Requirements				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1.	34,599	36,069	37,603	1. 12/15/2005 (USDA 92-13) 40 yr	-	-	-	1.
2.	5,260	5,483	5,717	2. 12/15/2005 (USDA 92-15) 40 yr	-	-	-	2.
3.				3. 2016A Series 25yr	12/15/2017	68,453	68,453	3.
4.				4.				4.
5.				5.				5.
6.	39,859	41,552	43,320	6. TOTAL PRINCIPAL	68,453	68,453	68,453	6.
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
7.	95,655	94,150	93,448	7. 12/15/2005 (USDA 92-13) 40 yr	-	-	-	7.
8	14,539	14,311	14,204	8. 12/15/2005 (USDA 92-15) 40 yr	-	-	-	8.
9.				9. 2016A Series 25yr	12/15/2017 & 6/15/2018	82,531	82,531	9.
10.				10.				10.
11.				11.				11.
12	110,194	108,461	107,652	12. TOTAL INTEREST	82,531	82,531	82,531	12.
13	150,053	150,013	150,972	13. TOTAL INTEREST AND PRINCIPAL PAYMENTS	150,984	150,984	150,984	13.
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
14.			86,775	14. 2016A Series 25yr	12/15/2018	147,216	147,216	14.
15.				15.				15.
16.			86,775	16.Total Unappropriated Ending Fund Balance	147,216	147,216	147,216	16
17	85,512	88,882		17. Ending Balance (Prior Years)				17
18.	235,565	238,895	237,747	18. TOTAL REQUIREMENTS	298,200	298,200	298,200	18.

	City of Irrigon
	2017-2018 Budget

[illegible]

	City of Irrigon
	2017-2018 Budget

[illegible]

**City of Irrigon
2017-2018 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
Website	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater Facility Plan	150,000	75,000	-	-	-	-	-	-	-	-	75,000	-	-	-
Irrigon Improvements	165,900	398,000	-	-	398,000	-	-	-	-	-	-	-	-	-
Business start up loans	30,000	30,000	-	-	30,000	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials and Labor	62,500	78,000	-	-	-	-	-	14,500	-	-	-	63,500	-	-
Bike/Foot path maintenance	3,200	4,100	-	4,100	-	-	-	-	-	-	-	-	-	-
Police Vehicle	35,500	19,000	19,000	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects - Capital Outlay	670,763	830,430	-	160,200	-	50,000	-	405,230	-	-	-	215,000	-	-
Service Connections	5,000	14,575	-	-	-	-	5,575	-	-	-	9,000	-	-	-
Sewer Conversion Project	-	3,500,000	-	-	-	-	-	-	-	-	3,500,000	-	-	-
2009 USDA 91-17 Bond Interest Expense	68,694	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 S07002 Bond Interest Expense	27,165	-	-	-	-	-	-	-	-	-	-	-	-	-
G.O.Bond 92-13 Interest Expense Sewer #1	93,448	-	-	-	-	-	-	-	-	-	-	-	-	-
G.O. Bond 92-15 Interest Expense Sewer #2	14,204	-	-	-	-	-	-	-	-	-	-	-	-	-
2005 USDA 92-11 Bond Interest Expense	21,098	-	-	-	-	-	-	-	-	-	-	-	-	-
2010 Y09003 Bond Interest Expense	25,626	-	-	-	-	-	-	-	-	-	-	-	-	-
DEQ 2011 R47741 Bond Interest Expense	18,300	17,719	-	-	-	-	-	-	-	-	-	-	17,719	-
IFA Y13004 Bond Interest	13,984	13,552	-	-	-	-	-	-	-	-	-	-	13,552	-
Interest Interfund loan from Water Reserve	163	268	-	-	-	-	-	-	-	-	-	-	268	-
2016 FF&C 2016 B Series Interest Expense	-	57,221	-	-	-	-	-	-	25,500	-	-	-	31,721	-
2016 A Series Interest Expense	-	132,631	-	-	-	-	-	-	-	50,100	-	-	-	82,531
2009 USDA 91-17 Bond Principal	22,107	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 S07002 Bond Principal	46,481	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer G.O. 92-13 Bond #1 Principal	37,603	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer G.O. 92-15 Bond #2 Principal	5,717	-	-	-	-	-	-	-	-	-	-	-	-	-
2005 USDA 92-11 Sewer Bond Principal	10,355	-	-	-	-	-	-	-	-	-	-	-	-	-
2010 Sewer Y09003 Bond Principal	23,817	-	-	-	-	-	-	-	-	-	-	-	-	-
DEQ Sewer Bond R47741	20,800	21,210	-	-	-	-	-	-	-	-	-	-	21,210	-
IFA Y13004 Bond Principal	14,495	14,927	-	-	-	-	-	-	-	-	-	-	14,927	-
Principal-Interfund loan from Water Reserve	18,502	18,479	-	-	-	-	-	-	-	-	-	-	18,479	-
2016 FF&C 2016 B Series Principal	-	95,000	-	-	-	-	-	-	42,294	-	-	-	52,706	-
2016 A Series Principal	-	110,000	-	-	-	-	-	-	-	41,547	-	-	-	68,453
Transfer to Governmental Reserve	57,000	61,000	51,800	-	-	1,200	4,000	-	-	-	4,000	-	-	-
Transfer to State Street	57,300	79,000	79,000	-	-	-	-	-	-	-	-	-	-	-
Transfer to the Water Reserve	90,400	94,400	-	-	-	-	30,000	-	64,400	-	-	-	-	-

City of Irrigon
2017-2018 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 to GO Bond Water Debt Service	5,400	5,400	-	-	-	-	-	-	5,400	-	-	-	-	-
Transfer to the Sewer Reserve	56,000	65,200	-	-	-	-	-	-	-	-	65,200	-	-	-
Transfer to Sewer GO Bond Debt Service	15,800	15,800	-	-	-	-	-	-	-	-	-	-	15,800	-
Operating Contingency	24,800	46,000	46,000	-	-	-	-	-	-	-	-	-	-	-
Unappropriated or Reserved for Future	442,688	541,793	70,000	-	-	14,600	80,000	-	81,706	16,653	40,000	-	91,618	147,216
Total Expenditures	4,052,810	8,035,705	568,700	291,900	428,000	311,700	538,075	477,730	219,300	108,300	4,211,300	304,500	278,000	298,200
		-	-	-	-	-	-	-	-	-	-	-	-	-

Total Personnel Services	955,700	1,030,900	116,000	111,500	-	168,800	290,900	-	-	-	343,700	-	-	-
Total Materials & Services	1,153,900	1,251,200	186,900	20,200	428,000	77,100	127,600	72,500	-	-	249,400	89,500	-	-
Total Capital Outlay	711,263	4,364,005	19,000	160,200	-	50,000	5,575	405,230	-	-	3,509,000	215,000	-	-
Total Debt Service	482,559	481,007	-	-	-	-	-	-	67,794	91,647	-	-	170,582	150,984
Total Interfund Revenue Transfers	281,900	320,800	130,800	-	-	1,200	34,000	-	69,800	-	69,200	-	15,800	-
Total Operating Contingency	24,800	46,000	46,000	-	-	-	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	442,688	541,793	70,000	-	-	14,600	80,000	-	81,706	16,653	40,000	-	91,618	147,216
Total Budget	4,052,810	8,035,705	568,700	291,900	428,000	311,700	538,075	477,730	219,300	108,300	4,211,300	304,500	278,000	298,200