



# CITY OF IRRIGON

## BUDGET

### 2022-2023

A neighborly community providing safe services, developing innovative partnerships, focusing on quality and life giving opportunities.



## City of Irrigon

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## **Budget Message**

### **Fiscal Year 2023**

Irrigon is experiencing major development and is seeing positive results from multiple projects and planning. Additional projects are on the horizon, such as Safe Routes to Schools, Small Cities Allotment grant, Business Development Incubator, and sewer conversion for the southeast area of town. These and several others are funded grants or outside sources, not general or utility funded. As with any known or anticipated funding they are listed in the budget. The City of Irrigon continues taking a solid fiscal conservative position within increasing economic challenges, fiscal demands, and requirements. As City Manager and Budget Officer, it is an honor to have great council oversight and direction, along with staff, working collectively ensuring all resources are managed appropriately. I present the 2022/23 budget message.

Fiscal Year 2023 budget remains with 12 self-balancing funds with a total appropriation of \$14,612,804 and \$812,760 (32% increase) reserved (unappropriated) for future expenditures. Total appropriation increased over last year's appropriation by \$1,173,774. This increase is a result of anticipated grant and enterprise funds for project improvements in Irrigon. As noted, Irrigon continues to be successful in acquiring funding for improvements. All projected resources are budgeted appropriately and according to Oregon Budget Law.

The city has 11.5 full time staff budgeted for to meet the expected and needed services for a growing community. A 7.1% CPI adjustment to wages, a result of the current economic increase, and is built into this budget in accordance with City Council policy.

We continue to receive funds from the Columbia River Enterprise Zone II (CREZ) Board that benefits housing, property enhancements, infrastructure, and public improvements. While this is not a guaranteed annual disbursement it is anticipated that funding should remain the same for the next several years. Housing funds are dedicated to meet the System Development Charges of new structures in the city limits, keeping cost down for new buyers. The city has also received direct funds from Morrow County of which go to improvements which include infrastructure and an Amazon gift to pay down a portion of the two General Obligation Bonds. These funds are greatly appreciated when received. Funds are tracked appropriately in the Irrigon General Fund (10) or in the Debt Serves Funds (69 and 79).

Morrow County Assessor reflects an increase (about 11.5%) in the city's assessed property values from the previous year. This a result of increase in property values and increase of residential and commercial developments. The city's permanent tax rate is \$3.6782 per one thousand of assessed value. The General Obligation Bond levies are estimated at \$87,409 for water and \$120,708 for sewer. This does not reflect any revenue bond indebtedness. Revenue bond figures are based against the number of users and periodically decreases as utility users increase.

The city is very progressive on strengthening fiscal stability and is reflected in the growth of reserves and the total un-appropriated ending fund balances. Additionally, we have crossed the twenty-year mark with our GO Bonds, of which one will shortly be in single digits for repayment. What began over eight years ago with the city taking steps to improve fiscal stability continues to grow stronger every year. Resources will see an increase as well as requirements, but the goal remains to fiscally grow in strength while meeting the needs of our community. Appropriation expenditures appropriately reflect the revenue reductions. Staffs continue to stay within solid fiscal parameters as a result of the economy.

The Budget Committee must approve the budget and the total amount of property tax for the general obligation bonds of \$208,117 and the rate of 3.6782 per \$1,000 of assessed value for levy to be certified by the tax assessor. Following public comment and the Budget Committee's approval the items move forward to the City Council for adoption June 21, 2022.

In closing, I thank the Budget Committee, community members and the City Council for collaborating with staff as each of us continue to build a stronger fiscal community.

Respectfully Submitted,

Aaron Palmquist, MBA/PA  
City Manager/Budget Officer

## **Budget Committee Members 2022-2023**

### **City Councilors**

Daren Strong  
Michelle Patton  
Margaret Anderson  
Marlina Avila Alan  
Carnahan Melvin  
Lambert Roberta  
Hewitt

### **Members at Large**

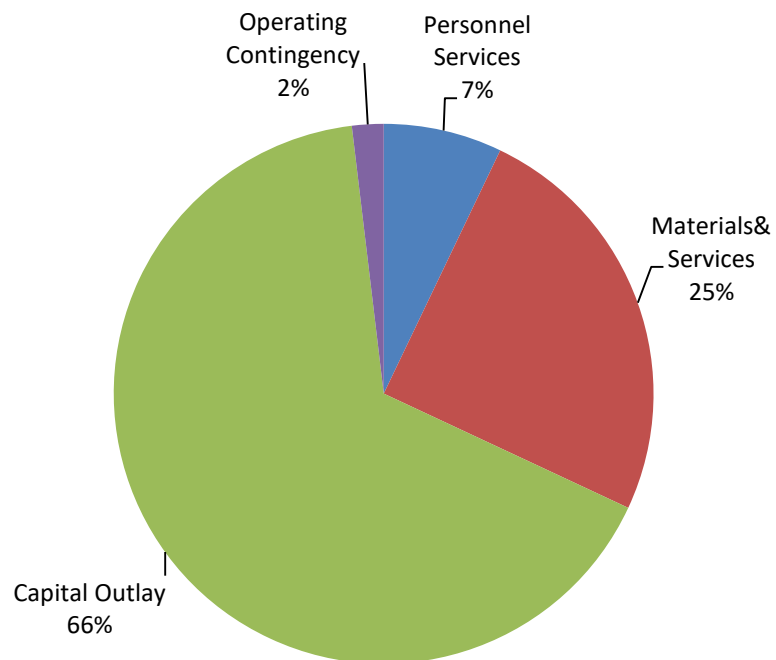
Debi Stratton  
Reagan Bass  
Joe Thiesen

**City of Irrigon**  
**2022-2023 Budget Appropriations by Fund**

<b>FUND</b>	<b>Personnel Service</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Contingency</b>	<b>Total</b>
General Fund Administration	146,400	292,800	-	-	-	-	439,200
General Fund Municipal Court	30,200	34,000	-	-	-	-	64,200
General Fund Parks	48,000	14,500	-	-	-	-	62,500
General Fund Public Safety	258,000	162,540	45,000	-	-	-	370,500
General Fund Unallocated	-	-	197,000	-	148,500	66,760	507,300
Governmental Reserve	105,100	254,500	733,400	-	-	-	1,093,000
Irrigon Improvements	-	1,703,300	3,376,400	-	-	-	5,079,700
State Street Fund	146,000	97,600	2,470,000	-	2,000	127,900	2,843,500
Water Operations & Development	353,000	143,000	-	-	38,000	-	534,000
Water Reserve	-	79,300	666,160	-	-	-	745,460
Water Debt Service	-	-	-	67,600	5,100	-	72,700
Water G.O. Bond Debt Service	-	-	-	116,714	-	-	116,714
Sewer Operations & Development	373,000	205,000	930,000	-	55,000	80,900	1,643,900
Sewer Reserve	-	43,500	519,560	-	-	-	563,060
Sewer Debt Service	-	-	-	269,740	15,300	-	285,040
Sewer G.O. Bond Debt Service	-	-	-	192,030	-	-	192,030
<b>TOTAL APPROPRIATIONS</b>	<b>1,459,700</b>	<b>3,030,040</b>	<b>8,937,520</b>	<b>646,084</b>	<b>263,900</b>	<b>275,560</b>	<b>14,612,804</b>
Unappropriated/Reserved for Future Expenditures							812,760
							<u>15,425,564</u>

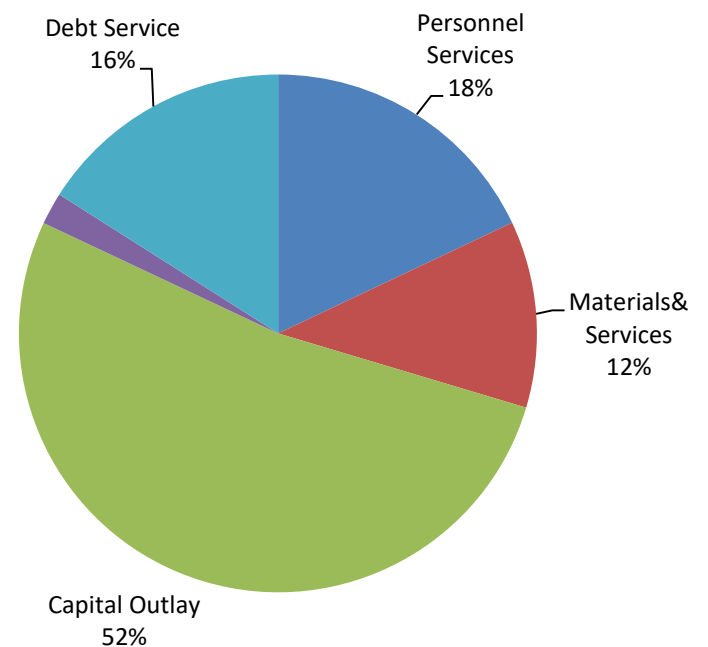


## Governmental Funds (General & Streets)



■ Personnel Services  
■ Capital Outlay  
■ Materials & Services  
■ Operating Contingency

## Business-Type Funds (Water & Sewer)



■ Personnel Services  
■ Capital Outlay  
■ Debt Service  
■ Materials & Services  
■ Operating Contingency

# RESOURCES

## General (10)

## City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	388,682	229,248	300,000	1 Beginning Net Working Capital (accrual basis)	340,000	340,000	340,000	1
2	4,526	1,577	2,000	2 Interest	1,000	1,000	1,000	2
3				3 OTHER RESOURCES		-	-	3
4	1,730	990	2,500	4 Pet Licenses and Related Fees	2,500	2,500	2,500	4
5	20,571	39,950	20,000	5 Zayo Franchise	20,000	20,000	20,000	5
6	3,262	3,023	3,100	6 Qwest/Century Link Franchise Fees	3,000	3,000	3,000	6
7	42,335	67,052	57,000	7 Umatilla Electric Coop Franchise Fees	59,000	59,000	59,000	7
8	2,511	2,559	2,600	8 Cascade Natural Gas Franchise Fees	2,600	2,600	2,600	8
9	23	23	100	9 Windwave Communications Franchise Fees	100	100	100	9
10	48	1,225	200	10 Inland Development Franchise Fees	2,000	2,000	2,000	10
11	1,328	1,159	1,400	11 Eastern Oregon Telecom Franchise Fees	1,400	1,400	1,400	11
12	4,285	38,236	30,000	12 Planning, Zoning & Building Fees	30,000	30,000	30,000	12
13	1,265	1,303	2,000	13 City Licenses and Fees	2,000	2,000	2,000	13
14	-	-	20,000	14 Municipal Court Revenue	30,000	30,000	30,000	14
15	49,935	49,683	50,000	15 Police Service User Fee (LAW)	51,000	51,000	51,000	15
16	169,763	179,569	209,000	16 Garbage Fees	209,000	209,000	209,000	16
17	10,227	4,537	7,000	17 Miscellaneous Receipts	7,000	7,000	7,000	17
18	27,736	38,873	30,400	18 Lease Revenues	38,000	38,000	38,000	18
19	633	1,046	1,500	19 Transient Lodging Tax	1,500	1,500	1,500	19
20	-	-	10,000	20 Abatement Reimbursement	10,000	10,000	10,000	20
21	2,186	1,954	1,800	21 Cigarette Tax	1,600	1,600	1,600	21
22	35,847	39,723	40,000	22 Liquor Tax	41,000	41,000	41,000	22
23	22,814	25,313	26,500	23 Revenue Sharing	29,000	29,000	29,000	23
24	2,486	58,187	10,000	24 Miscellaneous Grants & Donations	10,000	10,000	10,000	24
25	-	-	1,281,000	25 2021 American Rescue Plan Grants	197,000	197,000	197,000	25
26				26 Distribution of Amazon Gift Payment	200,000	200,000	200,000	26
27			100,000	27 Travel Oregon Grant		-	-	27
28				28		-	-	28
29	792,193	785,230	2,208,100	29 Total resources, except taxes to be levied	1,288,700	1,288,700	1,288,700	29
30			227,600	30 Property taxes estimated to be received	255,000	255,000	255,000	30
31	206,782	231,832		31 Property taxes				31
32	998,975	1,017,062	2,435,700	32 Total Resources	1,543,700	1,543,700	1,543,700	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

(name of fund)

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data				REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2021-2022			
	Actual		Adopted Budget  This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1	PERSONNEL SERVICES				1
2	76,727	80,707	78,000	2	Salaries	85,000	85,000	85,000	2
3	38	985	1,400	3	Overtime	1,400	1,400	1,400	3
4	54,694	58,979	55,000	4	Payroll Taxes & Benefits	59,000	59,000	59,000	4
5	242	1,527	1,200	5	Workers Compensation Insurance	1,000	1,000	1,000	5
6	131,701	142,198	135,600	6	TOTAL PERSONNEL SERVICES	146,400	146,400	146,400	6
7	1.30	1.21	1.15	7	Total Full-Time Equivalent (FTE)	1.20	1.20	1.20	7
8				8	MATERIALS AND SERVICES				8
9	2,175	13,762	15,000	9	Building Codes/Consultant Services	30,000	30,000	30,000	9
10	27,590	36,146	34,000	10	Insurance/Legal/Audit	34,000	34,000	34,000	10
11	8,157	9,164	20,000	11	Office Supplies/Telephone/Postage/Misc. Utilities	20,000	20,000	20,000	11
12	6,532	7,600	15,000	12	Travel/Education/Due/Subsription/Avertising/Misc.	16,000	16,000	16,000	12
13	347	70	1,000	13	Community Fund	1,000	1,000	1,000	13
14	2,893	2,243	7,000	14	Electrical Services	7,000	7,000	7,000	14
15	3,869	1,308	3,000	15	Contract Services	3,000	3,000	3,000	15
16	0	58,188	371,000	16	Grant Specific Expense	10,000	10,000	10,000	16
17	250	160	1,850	17	Tourism	1,000	1,000	1,000	17
18	603	703	800	18	Website	800	800	800	18
19	139,998	148,033	170,000	19	Garbage Service Wholesale Services	170,000	170,000	170,000	19
20				20					20
21				21					21
22				22					22
23	192,414	277,376	638,650	23	TOTAL MATERIALS AND SERVICES	292,800	292,800	292,800	23
24				24	CAPITAL OUTLAY				24
25	0	0	0	25	TOTAL CAPITAL OUTLAY	0	0	0	25
26	324,115	419,574	774,250	26	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	439,200	439,200	439,200	26

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Municipal Court</u>		Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1	PERSONNEL SERVICES				1
2			21,000	2	Salaries	22,000	22,000	22,000	2
3			7,000	3	Payroll Taxes & Benefits	8,000	8,000	8,000	3
4			400	4	Workers Compensation Insurance	200	200	200	4
5	0	0	28,400	5	TOTAL PERSONNEL SERVICES	30,200	30,200	30,200	5
6			0.50	6	Total Full-Time Equivalent (FTE)	0.50	0.50	0.50	6
7				7	MATERIALS AND SERVICES				7
8		922	3,000	8	Office Supplies/Telephone/Postage/Misc. Utilities	4,000	4,000	4,000	8
9			5,000	9	Travel/Education/Due/Subsription/Avertising/Misc.	5,000	5,000	5,000	9
10			14,000	10	State and county fines	16,000	16,000	16,000	10
11			9,000	11	Contract Services	9,000	9,000	9,000	11
12	0	922	31,000	12	TOTAL MATERIALS AND SERVICES	34,000	34,000	34,000	12
13				13	CAPITAL OUTLAY				13
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	0	922	59,400	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	64,200	64,200	64,200	15

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Parks</u>		Budget For Next Year 2022-2023			
	Actual		Adopted Budget  This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1	PERSONNEL SERVICES				1
2			15,000	2	Salaries	26,000	26,000	26,000	2
3			14,000	3	Payroll Taxes & Benefits	21,000	21,000	21,000	3
4			800	4	Workers Compensation Insurance	1,000	1,000	1,000	4
5	0	0	29,800	5	TOTAL PERSONNEL SERVICES	48,000	48,000	48,000	5
6			0.35	6	Total Full-Time Equivalent (FTE)	0.45	0.45	0.45	6
7				7	MATERIALS AND SERVICES				7
8	2,952	2,940	4,000	8	Park Restrooms & Play Structures	5,000	5,000	5,000	8
9	2,357	2,007	3,000	9	Landscaping	3,000	3,000	3,000	9
10	2,074	1,281	2,000	10	Holiday Décor	2,500	2,500	2,500	10
11	1,650	1,600	2,000	11	Contract Services	4,000	4,000	4,000	11
12	9,033	7,828	11,000	12	TOTAL MATERIALS AND SERVICES	14,500	14,500	14,500	12
13				13	CAPITAL OUTLAY				13
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	9,033	7,828	40,800	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	62,500	62,500	62,500	15

General Fund Requirements Continued on Next Page

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data				REQUIREMENTS FOR: <u>Public Safety and Code Enforcement</u>	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1	PERSONNEL SERVICES				1
2				2	Salaries	137,000	137,000	137,000	2
3				3	Overtime	15,000	15,000	15,000	3
4				4	Payroll Taxes & Benefits	101,000	101,000	101,000	4
5				5	Workers Compensation Insurance	5,000	5,000	5,000	5
6	0	0	0	6	TOTAL PERSONNEL SERVICES	258,000	258,000	258,000	6
7				7	Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	7
8				8	MATERIALS AND SERVICES				8
9	1,118	443	4,000	9	Animal Control/Code Enforcement	4,000	4,000	4,000	9
10	0	0	10,000	10	Abatement	10,000	10,000	10,000	10
11				11	Travel/Education	10,000	10,000	10,000	11
12				12	Legal/Insurance	7,500	7,500	7,500	12
13				13	Office Supplies/Telephone/Postage/Misc. Utilities	1,000	1,000	1,000	13
14				14	Licensing	2,000	2,000	2,000	14
15				15	Consulting	6,000	6,000	6,000	15
16	85,505	94,924	96,900	16	Sheriff Contract	0	0	95,040	16
17				17	Lexipol legal services and updates		27,000	27,000	17
18	86,623	95,366	110,900	18	TOTAL MATERIALS AND SERVICES	40,500	67,500	162,540	18
19				19	CAPITAL OUTLAY				19
20	29,006	0	33,000	20	Police Vehicle	45,000	45,000	45,000	20
21	29,006	0	33,000	21	TOTAL CAPITAL OUTLAY	45,000	45,000	45,000	21
22	115,629	95,366	143,900	22	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	343,500	370,500	465,540	22

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**General Fund**  
(name of fund)

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023						
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021									
1				1	PERSONNEL SERVICES NOT ALLOCATED						1
2	0	0	0	2	TOTAL PERSONNEL SERVICES			0	0	0	2
3				3	Total Full-Time Equivalent (FTE)			0	0	0	3
4				4	MATERIALS AND SERVICES NOT ALLOCATED						4
5	0	0	0	5	TOTAL MATERIALS AND SERVICES			0	0	0	5
6				6	CAPITAL OUTLAY NOT ALLOCATED						6
7			115,000	7	Visitor Experience Improvements			0	0	0	7
8			920,000	8	2021 American Rescue Plan Projects			197,000	197,000	197,000	8
9	0	0	1,035,000	9	TOTAL CAPITAL OUTLAY			197,000	197,000	197,000	9
10				10	DEBT SERVICE						10
11	0	0	0	11	TOTAL DEBT SERVICE			0	0	0	11
12				12	SPECIAL PAYMENTS						12
13	0	0	0	13	TOTAL SPECIAL PAYMENTS			0	0	0	13
14				14	INTERFUND TRANSFERS						14
15	179,250	70,000	80,000	15	Governmental Reserve (11)			68,500	68,500	68,500	15
16	141,700	83,400	93,500	16	State Street Fund (20)			80,000	80,000	80,000	16
17	320,950	153,400	173,500	17	TOTAL INTERFUND TRANSFERS			148,500	148,500	148,500	17
18			108,850	18	OPERATING CONTINGENCY			188,800	161,800	66,760	18
19			100,000	19	UNAPPROPRIATED ENDING BALANCE			100,000	100,000	100,000	19
20	320,950	153,400	1,417,350	20	Total Requirements NOT ALLOCATED			634,300	607,300	512,260	20
21	448,777	523,690	1,018,350	21	Total Requirements for ALL Org.Units/Programs within fun			909,400	936,400	1,031,440	21
22	229,248	339,971		22	Ending balance (prior years)						22
23	998,975	1,017,062	2,435,700	23	TOTAL REQUIREMENTS			1,543,700	1,543,700	1,543,700	23

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.

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By  Budget Officer	Approved By  Budget Committee	Adopted By  Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				1 RESOURCES				1
2	441,209	604,219	749,000	2 Working Capital (accrual basis)	842,000	842,000	842,000	2
3	9,023	3,848	4,900	3 Interest Earned	4,000	4,000	4,000	3
4	1,500	3,000	2,500	4 SDC Fees	5,000	5,000	5,000	4
5	89,432	81,620	90,000	5 Morrow County Infrastructure Support	64,500	64,500	64,500	5
6				6 PHMSA Grant	100,000	100,000	100,000	6
7	179,250	70,000	80,000	7 Transfer in from General Fund (10)	68,500	68,500	68,500	7
8	1,423	1,464	1,700	8 Transfer in from State Street Fund (20)	2,000	2,000	2,000	8
9	4,000	2,000		9 Transfer in from Water O & D Fund (60)	2,000	2,000	2,000	9
10	4,000	4,000	4,000	10 Transfer in from Sewer O & D Fund (70)	5,000	5,000	5,000	10
11		21,600		11 Miscellaneous Receipts		-	-	11
12	729,837	770,152	932,100	12 Total Resources, except taxes to be levied	1,093,000	1,093,000	1,093,000	12
13			-	13 Taxes Necessary to Balance	-	-	-	13
14	-	-		14 Taxes collected in year levied				14
15	729,837	770,152	932,100	15 TOTAL RESOURCES	1,093,000	1,093,000	1,093,000	15
16				16 REQUIREMENTS				16
17	7,958	9,937	165,300	17 Vacation and Sick Leave (Pay out)	105,100	105,100	105,100	17
18				18				18
19	7,958	9,937	165,300	19 Total Personnel Services	105,100	105,100	105,100	19
20	10,593	2,113	20,000	20 Building Maintenance	20,000	20,000	20,000	20
21	-	-	3,000	21 Bike/Foot Path Maintenance	4,000	4,000	4,000	21
22	4,986		40,000	22 Street Lights	130,500	130,500	130,500	22
23				23 Geographic Information System (GIS)	100,000	100,000	100,000	23
24	12,088	-	-	24 Equipment Not Capitalized				24
25	27,667	2,113	63,000	25 Total Materials and Services	254,500	254,500	254,500	25
26			31,800	26 CIP Building	34,000	34,000	34,000	26
27	14,490	-	86,200	27 CIP Equipment Replacement	86,200	86,200	86,200	27
28	-	-	19,100	28 CIP 6029 Bike/Foot paths	20,100	20,100	20,100	28
29	2,136	-	31,400	29 SDC Park Improvements	36,000	36,000	36,000	29
30	-	-	180,000	30 CIP 6032 Street Improvement	210,300	210,300	210,300	30
31	8,299	7,532	77,800	31 CIP 6033 Street Light	-	-	-	31
32	65,068	6,000	277,500	32 CIP Infrastructure Improvement	346,800	346,800	346,800	32
33	89,993	13,532	703,800	33 Total Capital Outlay	733,400	733,400	733,400	33
34	604,219	744,570		34 Ending Balance (prior years)				34
35	694,212	770,152	932,100	35 TOTAL REQUIREMENTS	1,093,000	1,093,000	1,093,000	35



This fund is authorized and established by resolution number 15-03 on May 19, 2015 for the following specified purpose:

## 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.

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

### Irrigon Improvements (12)

### City of Irrigon

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				1 RESOURCES				1
2	1,020,589	1,371,197	1,900,800	2 Beginning Working Capital (accrual basis)	2,411,900	2,411,900	2,411,900	2
3	17,806	8,433	11,000	3 Interest Earned	8,000	8,000	8,000	3
4	818,151	1,018,151	1,018,200	4 CREZ II Community Enhancement Grant	1,152,800	1,152,800	1,152,800	4
5	1,100	2,900	2,000	5 Enhancement Application Fees	2,000	2,000	2,000	5
6				6 Safe Routes to School Fund Grant	255,000	255,000	255,000	6
7				7 Port of Morrow & Morrow Development Corp	250,000	250,000	250,000	7
8				8 Congressionally Directed Spending (CDS)	1,000,000	1,000,000	1,000,000	8
9	23,013	-		9 Miscellaneous		-	-	9
10				10		-	-	10
11	1,880,659	2,400,681	2,932,000	11 Total Resources, except taxes to be levied	5,079,700	5,079,700	5,079,700	11
12			-	12 Taxes Necessary to Balance	-	-	-	12
13	-	-		13 Taxes collected in year levied				13
14	1,880,659	2,400,681	2,932,000	14 TOTAL RESOURCES	5,079,700	5,079,700	5,079,700	14
15				15 REQUIREMENTS				15
16	253,796	257,570	832,200	16 Irrigon Improvements	1,261,500	1,261,500	1,261,500	16
17	4,139	50	151,700	17 Business Start up loans	143,800	143,800	143,800	17
18	49,741	108,139	119,600	18 Enhancing Properties	93,000	93,000	93,000	18
19	118,675	81,815	147,900	19 Housing Incentive	205,000	205,000	205,000	19
20				20		-	-	20
21	426,351	447,574	1,251,400	21 Total Materials and Services	1,703,300	1,703,300	1,703,300	21
22	83,111	141,941	1,680,600	22 Irrigon Capital Improvements	1,701,400	1,701,400	1,701,400	22
23				23 Safe Routes to School Project	425,000	425,000	425,000	23
24				24 Business Opportunity Incubator	1,250,000	1,250,000	1,250,000	24
25				25		-	-	25
26				26		-	-	26
27	83,111	141,941	1,680,600	27 Total Capital Outlay	3,376,400	3,376,400	3,376,400	27
28	1,371,197	1,811,166		28 Ending Balance (prior years)				28
29	1,880,659	2,400,681	2,932,000	29 TOTAL REQUIREMENTS	5,079,700	5,079,700	5,079,700	29

## RESOURCES

### State Street (20)

### City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	142,424	278,021	260,000	1. Net working capital (accrual basis)	234,000	234,000	234,000	1
2	3,051	1,476	1,500	2. Interest Earned	1,000	1,000	1,000	2
3				3.		-	-	3
4				4. OTHER RESOURCES		-	-	4
5	19,622	19,854	20,000	5. Street Light User Fee (STL)	20,200	20,200	20,200	5
6	29,428	29,793	30,000	6. Street Maintenance User Fee (ST)	30,300	30,300	30,300	6
7	1,614	2,615	2,300	7. Miscellaneous Receipts	2,000	2,000	2,000	7
8	142,289	146,436	157,000	8 ODOT Highway Tax	156,000	156,000	156,000	8
9	100,000	-	100,000	9 SCA Grant	100,000	100,000	100,000	9
10	141,700	83,400	93,500	10. Transfer in from General Fund (10)	80,000	80,000	80,000	10
11	182,409	395,020	2,358,600	11. HB2017-Pedestrian safety improvement contract 32610	2,320,000	2,320,000	2,320,000	11
12	146,707	291,709	740,000	12. 18-21 STIP Division Street Safety Improvements 20493				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
27	909,245	1,248,323	3,762,900	27. Total resources, except taxes to be levied	2,943,500	2,943,500	2,943,500	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	909,245	1,248,323	3,762,900	30. Total Resources	2,943,500	2,943,500	2,943,500	30

**REQUIREMENTS SUMMARY**  
**State Street Fund (20)**

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				1 PERSONNEL SERVICES				
2	99,086	94,256	76,000	2 Salaries	77,000	77,000	77,000	1
3	1,787	2,485	4,700	3 Overtime	5,000	5,000	5,000	2
4	65,790	67,137	61,000	4 Payroll Taxes and Benefits	61,000	61,000	61,000	3
5	4,185	5,192	6,000	5 Workers Compensation Insurance	3,000	3,000	3,000	4
6	170,848	169,070	147,700	6 TOTAL PERSONNEL SERVICES	146,000	146,000	146,000	5
7	1.74	1.74	1.30	7 Total Full-Time Equivalent (FTE)	1.20	1.20	1.20	6
8				8 MATERIALS AND SERVICES				7
9	1,450	2,345	2,500	9 Office Supplies/Telephone/Postage/Misc. Utilities	3,500	3,500	3,500	9
10	424	289	1,600	10 Travel/Education/Due/Subscription/Advertising/Misc.	2,500	2,500	2,500	10
11	20,326	21,528	30,600	11 Electric Services (Street Lighting)	30,600	30,600	30,600	11
12	5,771	3,900	15,000	12 Contracted Services/Engineering	15,000	15,000	15,000	12
13	1,610	6,743	10,000	13 Street Repair	15,000	15,000	15,000	13
14	6,378	2,792	11,000	14 Supplies/Tools/Other Repair & Maintenance	13,000	13,000	13,000	14
15	8,248	7,038	14,000	15 Fuel/Oil/Vehicle Repair & Maintenance	18,000	18,000	18,000	15
16	1	-	200	16 Goat Head Bounty				8
17				17				17
18	44,208	44,634	84,900	18 TOTAL MATERIALS AND SERVICES	97,600	97,600	97,600	18
19				19. CAPITAL OUTLAY				19
20	100,000	9,425	150,000	20. Paving/Gravel/Greenway Development (SCA Grant)	150,000	150,000	150,000	20
21	177,146	395,111	2,358,600	21. HB 2017 Pedestrian Safety Improvements - 32610	2,320,000	2,320,000	2,320,000	21
22	137,599	217,056	950,000	22. 18-21 STIP Division Street Safety Improvements 20493				22
23				23.				23
24	414,745	621,592	3,458,600	24. TOTAL CAPITAL OUTLAY	2,470,000	2,470,000	2,470,000	24
25				25. INTERFUND TRANSFERS				25
26	1,423	1,464	1,700	26. Governmental Reserve (11)	2,000	2,000	2,000	26
27				27.				27
28	1,423	1,464	1,700	28 TOTAL INTERFUND TRANSFERS	2,000	2,000	2,000	28
29			-	29 OPERATING CONTINGENCY	127,900	127,900	127,900	29
30			70,000	30 UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	30
31	278,021	411,563		31 Ending Balance (prior years)				31
32	909,245	1,248,323	3,762,900	32 TOTAL REQUIREMENTS	2,943,500	2,943,500	2,943,500	32

## RESOURCES

### Water Operations & Development (60)

### City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By BudgetCommittee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.	163,245	115,739	87,000	1. Beginning Net Working Capital (accrual basis)	110,000	110,000	110,000	1.
2.	2,543	897	1,000	2. Interest Earned	500	500	500	2.
3.	421,737	444,541	450,000	3. Water Sales and Late Fees	480,000	480,000	480,000	3.
4.	1,125	28,625	11,000	4. Service Connections	22,000	22,000	22,000	4.
5.	1,690	2,277	2,500	5. Miscellaneous Revenue	2,500	2,500	2,500	5.
6.				6.				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.	590,340	592,079	551,500	21. Total resources, except taxes to be levied	615,000	615,000	615,000	21.
22.			-	22. Taxes Estimated to be Received	-	-	-	22.
23.	-	-		23. Taxes Collected in Year Levied				23.
24.	590,340	592,079	551,500	24. TOTAL RESOURCES	615,000	615,000	615,000	24.

**REQUIREMENTS SUMMARY**  
**Water Operation & Development (60)**

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				1 PERSONNEL SERVICES				1
2	169,152	173,378	183,500	2 Salaries	194,000	194,000	194,000	2
3	3,836	3,149	6,000	3 Overtime	6,000	6,000	6,000	3
4	121,105	122,309	141,000	4 Payroll Taxes and Benefits	150,000	150,000	150,000	4
5	4,211	4,429	5,000	5 Workers Compensation Insurance	3,000	3,000	3,000	5
6	298,304	303,264	335,500	6 TOTAL PERSONNEL SERVICES	353,000	353,000	353,000	6
7	2.93	2.90	3.05	7 Total Full-Time Equivalent (FTE)	3.10	3.10	3.10	7
8				8 MATERIALS AND SERVICES				8
9	11,663	12,219	15,000	9 Insurance/Legal/Audit	15,000	15,000	15,000	9
10	13,235	13,840	14,000	10 Office Supplies/Telephone/Postage/Misc.Utilities	15,000	15,000	15,000	10
11	4,651	4,139	9,000	11 Travel/Education/Due/Subsription/Avertising/Misc.	9,000	9,000	9,000	11
12	18,868	20,033	22,000	12 Electrical Services	23,000	23,000	23,000	12
13	2,668	1,250	4,000	13 Contract Services	4,000	4,000	4,000	13
14	2,182	2,160	10,000	14 Engineering/Testing	10,000	10,000	10,000	14
15	43,999	47,145	43,100	15 Supplies/Tools/Other Repair & Maintenance	50,000	50,000	50,000	15
16	10,631	7,902	13,000	16 Fuel/Oil/Vehicle Repair & Maintenance	17,000	17,000	17,000	16
17				17				17
18	107,897	108,688	130,100	18 TOTAL MATERIALS AND SERVICES	143,000	143,000	143,000	18
19				19 CAPITAL OUTLAY				19
20	-	-	-	20				20
21				21				21
22	-	-	-	22 TOTAL CAPITAL OUTLAY	-	-	-	22
23				23 INTERFUND TRANSFERS				23
24	4,000	2,000	-	24 Transfer to Governmental Reserve (11)	2,000	2,000	2,000	24
25	64,400	64,400	46,900	25 Transfer to Water Reserve (62)	36,000	36,000	36,000	25
26				26				26
27	68,400	66,400	46,900	27 TOTAL INTERFUND TRANSFERS	38,000	38,000	38,000	27
28	-	-		28 OPERATING CONTINGENCY				28
29			39,000	29 UNAPPROPRIATED ENDING FUND BALANCE	81,000	81,000	81,000	29
30	115,739	113,727		30 Ending Balance (prior years)				30
31	590,340	592,079	551,500	31 TOTAL REQUIREMENTS	615,000	615,000	615,000	31

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

### Water Reserve (62)

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

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.				1. RESOURCES				1.
2.	484,601	533,593	603,900	2. Beginning Working Capital (accrual basis)	668,400	668,400	668,400	2.
3.	7,975	3,393	4,000	3. Interest Earned	2,800	2,800	2,800	3.
4.	5,838	11,676	9,730	4. SDC Revenue/Fees	19,460	19,460	19,460	4.
5.	64,400	64,400	46,900	5. Transfer in from Water O & D (60)	36,000	36,000	36,000	5.
6.	18,664	18,618	18,600	6. Interfund Loan Payment from Sewer (78)	18,800	18,800	18,800	6.
7.		14,491		7. Extraordinary items (Official GASB Title)				7.
8.				8.				8.
9.				9.				9.
10.	581,478	646,171	683,130	10. Total Resources, except taxes to be levied	745,460	745,460	745,460	10.
11.			-	11. Taxes estimated to be received	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
13.	581,478	646,171	683,130	13. TOTAL RESOURCES	745,460	745,460	745,460	13.
14.				14. REQUIREMENTS				14.
15.	16,950	-	41,200	15. Emergency Repairs	44,800	44,800	44,800	15.
16.	-	-	8,000	16. Water Rate Study	8,000	8,000	8,000	16.
17.	-	-	3,500	17. CIP Project No. 6004 - SDC Plan Update	3,500	3,500	3,500	17.
18.	-	-	18,000	18. CIP Project No. 6026 - Cathodic Protection Water R	23,000	23,000	23,000	18.
19.	19,445	-	-	19. Project No. 6031 - Test Well				19.
20.	36,395	-	70,700	20. TOTAL MATERIALS AND SERVICES	79,300	79,300	79,300	20.
21.	-		123,930	21. CIP SDC Project	142,100	142,100	142,100	21.
22.	-		11,500	22. CIP Equipment Replacement	4,000	4,000	4,000	22.
23.	-		409,200	23. CIP Project	441,760	441,760	441,760	23.
24.	8,767	39,762	37,800	24. CIP Project No. 6030 - Meters for Auto Read Progra	48,300	48,300	48,300	24.
25.	-	-	30,000	25. CIP Project No. 6031 - Test Well	30,000	30,000	30,000	25.
26.	2,723	22,611	-	26. CIP Project No. 6024 - Water Line Replacement -Co	-	-	-	26.
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.	11,490	62,373	612,430	30. TOTAL CAPITAL OUTLAY	666,160	666,160	666,160	30.
31.	533,593	583,799		31. Ending Balance (prior years)				31.
32.	581,478	646,171	683,130	32. TOTAL REQUIREMENTS	745,460	745,460	745,460	32.

**BONDED DEBT  
RESOURCES AND REQUIREMENTS  
Water Debt Service (68)**

Bond Debt Payments are for:

- ☒ Revenue Bonds  
☐ General Obligation Bonds

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF  RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.				1. Resources				1.
2.	78,439	85,161	92,000	2. Beginning Working Capital (Accrual Basis)	98,000	98,000	98,000	2.
3.	1,017	436	300	3. Interest	300	300	300	3.
4.	78,027	79,413	76,500	4. Water Bond Fees (Wbnd)	80,800	80,800	80,800	4.
5.				5.		-	-	5.
6.				6.		-	-	6.
7.	157,483	165,009	168,800	7. Total Resources, Except Taxes to be Levied	179,100	179,100	179,100	7.
8.			-	8. Taxes Estimated to be Received *	-	-	-	8.
9.	-	-		9. axes Collected in Year Levied				9.
10.	157,483	165,009	168,800	10. TOTAL RESOURCES	179,100	179,100	179,100	10.
11.				11. Requirements				11.
12.				12. BOND PRINCIPAL PAYMENTS				12.
13.				13. Issue Date Budgeted Payment Date				13.
14.	44,520	46,746	49,000	14. 2016 FF&C 2016B 15 yr 12/15/22	49,000	49,000	49,000	14.
15.				15.				15.
16.	44,520	46,746	49,000	16. Total Principal	49,000	49,000	49,000	16.
17.				17. BOND PREMIUM PAYMENTS				17.
18.				18. Issue Date Budgeted Payment Date				18.
19.	9,275	8,497	8,000	19. 2016 FF&C 2016B 15 yr 12/15/22 & 6/15/23				19.
20.	9,275	8,497	8,000	20. Total Premium	7,100	7,100	7,100	20.
21.				21. BOND INTEREST PAYMENTS				21.
22.				22. Issue Date Budgeted Payment Date				22.
23.	13,519	12,924	12,500	23. 2016 FF&C 2016B 15 yr 12/15/22 & 6/15/23				23.
24.	13,519	12,924	12,500	24. Total Interest	11,500	11,500	11,500	24.
25.	67,314	68,167	69,500	25. Total Principal, Premium and Interest	67,600	67,600	67,600	25.
26.				26. Transfers				26.
27.	5,008	5,000	5,200	27. Transfer to Water GO Debt Service (69)	5,100	5,100	5,100	27.
28.	5,008	5,000	5,200	28. Total Transfers	5,100	5,100	5,100	28.
29.				29. Unappropriated Balance for Following Year By				29.
30.				30. Issue Date Payment Date				30.
31.			94,100	31. 2016 FF&C 2016B 12/15/2022				31.
32.				32.				32.
33.			94,100	33. Total Unappropriated Ending Fund Balance	106,400	106,400	106,400	33.
34.	85,161	91,843		34. Ending Fund Balance (prior years)				34.
35.	157,483	165,009	168,800	35. TOTAL REQUIREMENTS	179,100	179,100	179,100	35.

**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**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF  RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.				1. Resources				1.
2.	19,414	20,233	19,400	2. Beginning Working Capital (Accrual Basis)	21,000	21,000	21,000	2.
3.	395	172	200	3. Interest	300	300	300	3.
4.	5,008	5,000	5,200	4. Transferred in from Water Debt Service (68)	5,100	5,100	5,100	4.
5.				5. Amazon Gift Distribution	25,814	25,814	25,814	5.
6.				6.				6.
7.	24,817	25,405	24,800	7. Total Resources, Except Taxes to be Levied	52,214	52,214	52,214	7.
8.			84,000	8. Taxes Estimated to be Received	84,000	84,000	84,000	8.
9.	86,401	88,409		9. Taxes Collected in Year Levied				9.
10.	111,218	113,814	108,800	10. TOTAL RESOURCES	136,214	136,214	136,214	10.
11.				11. Requirements				11.
12.				12. BOND PRINCIPAL PAYMENTS				12.
13.				13. Issue Date Budgeted Payment Date				13.
14.	43,436	45,324	45,400	14. 2016A Series 25 yr 12/15/2022	73,114	73,114	73,114	14.
15.	43,436	45,324	45,400	15. Total Principal	73,114	73,114	73,114	15.
16.				16. BOND PREMIUM PAYMENTS				16.
17.				17. Issue Date Budgeted Payment Date				17.
18.	10,944	10,158	9,500	18. 2016A Series 25yr 12/15/2022 & 6/15/2023	8,800	8,800	8,800	18.
19.	10,944	10,158	9,500	19. Total Premium	8,800	8,800	8,800	19.
20.				20. BOND INTEREST PAYMENTS				20.
21.				21. Issue Date Budgeted Payment Date				21.
22.	36,605	36,057	35,500	22. 2016A Series 25yr 12/15/2022 & 6/15/2023	34,800	34,800	34,800	22.
23.	36,605	36,057	35,500	23. Total Interest	34,800	34,800	34,800	23.
24.	90,985	91,539	90,400	24. Total Principal, Premium and Interest	116,714	116,714	116,714	24.
25.				25. Unappropriated Balance for Following Year By				25.
26.				26. Issue Date Payment Date				26.
27.			18,400	27. 2016A Series 25 yr 12/15/2022	19,500	19,500	19,500	27.
28.				28.				28.
29.			18,400	29. Total Unappropriated Ending Fund Balance	19,500	19,500	19,500	29.
30.	20,233	22,276		30. Ending Fund Balance (prior years)				30.
31.	111,218	113,814	108,800	31. TOTAL REQUIREMENTS	136,214	136,214	136,214	31.



## RESOURCES

### Sewer Operation & Development (70)

### City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	137,096	87,743	116,800	1 Beginning Net Working Capital (accrual basis)	230,000	230,000	230,000	1
2	737	425	2,000	2 Interest	700	700	700	2
3				3 OTHER RESOURCES				3
4	510,237	526,813	530,000	4 Sewer Sales and Related Service Fees	550,000	550,000	550,000	4
5	-	71,200	35,000	5 Service Connections	70,000	70,000	70,000	5
6	1,695	2,218	1,900	6 Miscellaneous Revenue	2,200	2,200	2,200	6
7	3,040	5,328	9,000	7 WWTP Sludge Dumpage	6,000	6,000	6,000	7
8	577,150	1,485,542	453,000	8 Infrastructure Finance Loan R47742	860,000	860,000	860,000	8
9	74,383	628,113	150,000	9 Infrastructure Finance Loan R47743				9
10	1,392,944	809,114		10 Community Development Block Grant				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	2,697,282	3,616,496	1,297,700	22 Total resources, except taxes to be levied	1,718,900	1,718,900	1,718,900	22
23			-	23 Taxes Estimated to be Received	-	-	-	23
24	-	-		24 Taxes Collected in Year Levied				24
25	2,697,282	3,616,496	1,297,700	25 TOTAL RESOURCES	1,718,900	1,718,900	1,718,900	25

# **REQUIREMENTS SUMMARY** **Sewer Operation & Development (70)**

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.				1. PERSONNEL SERVICES				1.
2.	184,894	194,183	197,000	2. Salaries	202,000	202,000	202,000	2.
3.	9,676	9,707	13,000	3. Overtime	13,000	13,000	13,000	3.
4.	140,552	147,132	152,000	4. Payroll Taxes and Benefits	155,000	155,000	155,000	4.
5.	3,699	4,123	5,000	5. Workers Compensation	3,000	3,000	3,000	5.
6.	338,821	355,144	367,000	6. TOTAL PERSONNEL SERVICES	373,000	373,000	373,000	6.
7	3.13	3.15	3.15	7 Total Full-Time Equivalent (FTE)	3.05	3.05	3.05	7
8.				8. MATERIALS AND SERVICES				8.
9.	17,734	21,873	29,000	9. Insurance/Legal/Audit	29,000	29,000	29,000	9.
10.	11,963	12,704	18,000	10. Office Supplies/Telephone/Postage/Misc. Utilities	18,000	18,000	18,000	10.
11.	7,264	4,675	10,000	11. Travel/Education/Due/Subscription/Advertising/Misc.	15,000	15,000	15,000	11.
12.	17,725	17,245	22,000	12. Electrical Services	22,000	22,000	22,000	12.
13.	7,741	1,000	4,000	13. Contract Services	16,000	16,000	16,000	13.
14.	13,170	13,038	38,000	14. Engineering/Testing	30,000	30,000	30,000	14.
15.	38,822	33,214	47,000	15. Supplies/Tools/Other Repair & Maintenance	50,000	50,000	50,000	15.
16.	11,323	9,022	19,000	16. Fuel/Oil/Vehicle Repair & Maintenance	20,000	20,000	20,000	16.
17.	139	311,125	5,000	17. Sludge Removal	5,000	5,000	5,000	17.
18.				18.				18.
19.				19.				19.
20.	125,881	423,895	192,000	20. TOTAL MATERIALS AND SERVICES	205,000	205,000	205,000	20.
21.				21. CAPITAL OUTLAY				21.
22.	-	-	35,000	22. Service Connections	70,000	70,000	70,000	22.
23.	2,023,318	2,234,340	453,000	23. Sewer Conversion	860,000	860,000	860,000	23.
24.	80,219	544,755	150,000	24. Wastewater Treatment Plant Update - Completed				24.
25.	2,103,537	2,779,096	638,000	25. TOTAL CAPITAL OUTLAY	930,000	930,000	930,000	25.
26.				26. INTERFUND TRANSFER				26.
27.	4,000	4,000	4,000	27. Transfer to Governmental Reserve (11)	5,000	5,000	5,000	27.
28.	37,300	38,000	39,000	28. Transfer to Sewer Reserve (72)	50,000	50,000	50,000	28.
29.				29.				29.
30.	41,300	42,000	43,000	30. TOTAL INTERFUND TRANSFERS	55,000	55,000	55,000	30.
31.	-	-	-	31. OPERATING CONTINGENCY	80,900	80,900	80,900	31.
32.			57,700	32. UNAPPROPRIATED ENDING FUND BALANCE	75,000	75,000	75,000	32.
33.	87,743	16,361		33. Ending Balance (prior years)				33.
34.	2,697,282	3,616,496	1,297,700	34. TOTAL REQUIREMENTS	1,718,900	1,718,900	1,718,900	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

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1.				1 RESOURCES				1.
2.	325,493	376,169	432,000	2. Beginning Working Capital (accrual basis)	484,800	484,800	484,800	2.
3.	5,498	2,269	2,800	3. Interest	2,000	2,000	2,000	3.
4.	7,878	15,756	13,130	4. SDC Revenue/Fees	26,260	26,260	26,260	4.
5.	37,300	38,000	39,000	5. Transferred in from Sewer O & D Fund (70)	50,000	50,000	50,000	5.
6.				6.				6.
7.				7.				7.
8.	376,169	432,194	486,930	8. Total Resources, except taxes to be levied	563,060	563,060	563,060	8.
9.			-	9. Taxes estimated to be received	-	-	-	9.
10.	-	-		10. Taxes collected in year levied				10.
11	376,169	432,194	486,930	11. TOTAL RESOURCES	563,060	563,060	563,060	11.
12				12				12
13.				13. MATERIALS AND SERVICES				13.
14.	-	-	33,300	14. Emergency Repairs	40,000	40,000	40,000	14.
15.	-	-	3,500	15. CIP Project No. 6004 - SDC Plan	3,500	3,500	3,500	15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	-	36,800	19. TOTAL MATERIALS AND SERVICES	43,500	43,500	43,500	19.
20.				20. CAPITAL OUTLAY				20.
21.	-	-	111,230	21. CIP Project S.D.C. Fees	133,800	133,800	133,800	21.
22.	-	-	62,400	22. CIP Equipment Replacement	62,000	62,000	62,000	22.
23.	-	-	276,500	23. CIP Capital Projects	323,760	323,760	323,760	23.
24.				24.				24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	-	-	450,130	28. TOTAL CAPITAL OUTLAY	519,560	519,560	519,560	28.
29.	376,169	432,194		29. Ending Balance Prior Years				29.
30.	376,169	432,194	486,930	30. TOTAL REQUIREMENTS	563,060	563,060	563,060	30.

**BONDED DEBT  
RESOURCES AND REQUIREMENTS  
Sewer Debt Service (78)**

Bond Debt Payments are for:

- ☒ Revenue Bonds  
☐ General Obligation Bonds

**City of Irrigon**

(Name of Municipal Corporation)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023			
Actual		Adopted Budget This Year 2021-2022	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1.				1. Resources				1.
2.	109,348	141,317	139,100	2. Working Capital (Accrual Basis)	195,000	195,000	195,000	2.
3.	1,607	876	400	3. Interest	700	700	700	3.
4.	216,861	242,032	265,000	4. Sewer Bond Fees (SBnd)	294,000	294,000	294,000	4.
5.	327,816	384,225	404,500	5. Total Resources, Except Taxes to be Levied	489,700	489,700	489,700	5.
6.				6. Taxes Estimated to be Received *				6.
7.	-	-		7. Taxes Levied				7.
8.	327,816	384,225	404,500	8. TOTAL RESOURCES	489,700	489,700	489,700	8.
9.				9. Requirements				9.
10.				10. BOND PRINCIPAL PAYMENTS				10.
11.				11. Issue Date Budgeted Payment Date				11.
12.	22,070	22,514	23,000	12. 02/08/2011 DEQ R47741 20 yr 11/1/2022 & 5/1/2023	23,500	23,500	23,500	12.
13.	15,829	16,301	16,800	13. 12/19/2012 OR Y13004 24 yr 12/1/2022	17,300	17,300	17,300	13.
14.	18,571	18,618	18,700	14. Water Reserve Interfund In 7 yr 11/1/2022 & 5/1/2023	18,800	18,800	18,800	14.
15.	55,480	58,254	61,100	15. 2016 B Series 15 yr 12/15/2022	61,100	61,100	61,100	15.
16.	-	-	63,600	16. DEQ R47742 20yr	-	-	-	16.
17.	-	-	25,400	17. DEQ R47743 30yr	8,000	8,000	8,000	17.
18.	111,950	115,686	208,600	18. TOTAL PRINCIPAL	128,700	128,700	128,700	18.
19.				19. BOND PREMIUM PAYMENTS				19.
20.				20. Issue Date Budgeted Payment Date				20.
21.				21. 2016B Series 15yr 11/1/2022 & 5/1/2023				8,900
22.	11,558	10,589	9,700	22. TOTAL PREMIUM	8,900	8,900	8,900	22.
23.				23. BOND INTEREST PAYMENTS				23.
24.				24. Issue Date Budgeted Payment Date				24.
25.				25. 02/08/2011 DEQ R47741 20 yr 11/1/2022 & 5/1/2023				14,900
26.	12,374	11,894	11,400	26. 12/19/2012 OR Y13004 24 yr 12/1/2022	10,900	10,900	10,900	26.
27.	167	121	80	27. Water Reserve Interfund In 7 yr 11/1/2022 & 5/1/2023	30	30	30	27.
28.	16,848	16,105	15,230	28. 2016B Series 15yr 12/15/2022 & 6/15/2023	14,300	14,300	14,300	28.
29.	1,286	18,209	21,600	29. DEQ R47742 20yr	84,910	84,910	84,910	29.
30.	229	4,392	12,530	30. DEQ R47743 30yr 11/1/2022 & 5/1/2023	7,100	7,100	7,100	30.
31.	47,454	66,713	76,270	31. TOTAL INTEREST	132,140	132,140	132,140	31.
32.	170,962	192,988	294,570	32. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	269,740	269,740	269,740	32.
33.				33. TRANSFERS OUT				33.
34.	15,537	15,238	15,300	34. Transfer out to Sewer Debt Service for Go Bonds (79)	15,300	15,300	15,300	34.
35.	15,537	15,238	15,300	35. TOTAL TRANSFERS OUT	15,300	15,300	15,300	35.
36.				36. Unappropriated Balance for Following Year By				36.
37.				37. Issue Date Payment Date				37.
38.				38. 2016B Series 12/15/2023				15,048
39.			18,282	39. 12/8/2011 (DEQ R47741) 11/1/2023	27,423	27,423	27,423	39.
40.			4,900	40. 12/19/2012 (Y13004) -	-	-	-	40.
41.			44,376	41. DEQ R47742	112,400	112,400	112,400	41.
42.			17,040	42. DEQ R47743 11/1/2023	49,789	49,789	49,789	42.
43.			94,630	43. Total Unappropriated Ending Fund Balance	204,660	204,660	204,660	43.
44.	141,317	175,999		44. Ending Balance (Prior Years)				44.
45.	327,816	384,225	404,500	45. TOTAL REQUIREMENTS	489,700	489,700	489,700	45.

**BONDED DEBT  
RESOURCES AND REQUIREMENTS  
Sewer Debt Service for General Obligation Bonds (79)**

Bond Debt Payments are for:

- ☐ Revenue Bonds  
☒ General Obligation Bonds

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2022-2023				
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1.				1. Resources				1.	
2.	175,732	176,326	156,000	2. Working Capital (Accrual Basis)	143,400	143,400	143,400	2.	
3.	2,808	1,029	1,200	3. Interest	1,000	1,000	1,000	3.	
4.	15,537	15,238	15,300	4. Transfer in from Sewer Debt Service (78)	15,300	15,300	15,300	4.	
5.				5. Amazon Gift Distribution	42,530	42,530	42,530	5.	
6.				6.				6.	
7.	194,077	192,592	172,500	7. Total Resources, Except Taxes to be Levied	202,230	202,230	202,230	7.	
8.			115,000	8. Taxes Estimated to be Received *	116,000	116,000	116,000	8.	
9.	132,157	119,162		9. Taxes Levied				9.	
10.	326,234	311,755	287,500	10. TOTAL RESOURCES	318,230	318,230	318,230	10.	
11.				11. Requirements				11.	
12.				BOND PRINCIPAL PAYMENTS				12.	
13.				Issue Date				Budgeted Payment Date	13.
14.	71,565	74,676	74,700	14. 2016A Series 25yr	120,330	120,330	120,330	14.	
15.				15.				15.	
16.	71,565	74,676	74,700	16. TOTAL PRINCIPAL	120,330	120,330	120,330	16.	
17.				17. BOND PREMIUM PAYMENTS				17.	
18.				Issue Date				Budgeted Payment Date	18.
19.				2016A Series 25yr				12/15/2022 & 6/15/2023	19.
20.	18,027	16,731	15,600	20. TOTAL PREMIUM	14,400	14,400	14,400	20.	
21.				21. BOND INTEREST PAYMENTS				21.	
22.				Issue Date				Budgeted Payment Date	22.
23.				2016A Series 25yr				12/15/2022 & 6/15/2023	23.
24.				24.				24.	
25.	60,316	59,412	58,500	25. TOTAL INTEREST	57,300	57,300	57,300	25.	
26.	149,908	150,819	148,800	26. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	192,030	192,030	192,030	26.	
27.				27. Unappropriated Balance for Following Year By				27.	
28.				Issue Date				Payment Date	28.
29.				2016A Series 25yr				12/15/2023	29.
30.				30.				30.	
31.			138,700	31. Total Unappropriated Ending Fund Balance	126,200	126,200	126,200	31.	
32.	176,326	160,936		32. Ending Balance (Prior Years)				32.	
33.	326,234	311,755	287,500	33. TOTAL REQUIREMENTS	318,230	318,230	318,230	33.	

City of Irrigon															
2022-2023 Budget															

City of Irrigon														
2022-2023 Budget														
	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al 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
CREZII Enhancement Grants	1,018,200	1,152,800	-	-	1,152,800	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Sewer Conversion/WWTP Funding	603,000	860,000	-	-	-	-	-	-	-	-	860,000	-	-	-
Morrow County Infrastructure Support	90,000	64,500	-	64,500	-	-	-	-	-	-	-	-	-	-
Federal Sources	1,281,000	1,197,000	197,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Misc. Grants/Donations	10,000	528,344	210,000	-	250,000	-	-	-	-	25,814	-	-	-	42,530
Transfer from General (10)	173,500	148,500	-	68,500	-	80,000	-	-	-	-	-	-	-	-
Transfer from State Street (20)	1,700	2,000	-	2,000	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	46,900	38,000	-	2,000	-	-	-	36,000	-	-	-	-	-	-
Transfer from Water Debt Service (68)	-	5,100	-	-	-	-	-	-	-	5,100	-	-	-	-
Transfer from Sewer O & D	61,600	55,000	-	5,000	-	-	-	-	-	-	-	50,000	-	-
Transfer from Sewer Debt Service (78)	20,500	34,100	-	-	-	-	-	18,800	-	-	-	-	-	15,300
Total Resources	14,051,560	15,425,564	1,543,700	1,093,000	5,079,700	2,943,500	615,000	745,460	179,100	136,214	1,718,900	563,060	489,700	318,230
Expenditures														
Salaries	570,500	743,000	270,000	-	-	77,000	194,000	-	-	-	202,000	-	-	-
Overtime	25,100	40,400	16,400	-	-	5,000	6,000	-	-	-	13,000	-	-	-
Payroll Taxes & Benefits	430,000	555,000	189,000	-	-	61,000	150,000	-	-	-	155,000	-	-	-
Workers Compensation Insurance	18,400	16,200	7,200	-	-	3,000	3,000	-	-	-	3,000	-	-	-
Vacation/Sick Leave	165,300	105,100	-	105,100	-	-	-	-	-	-	-	-	-	-
Sheriff Contract	96,900	95,040	95,040	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	4,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	15,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	78,000	112,500	68,500	-	-	-	15,000	-	-	-	29,000	-	-	-
Office Supplies/Telephone/Office Utilities	57,500	61,500	25,000	-	-	3,500	15,000	-	-	-	18,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	40,600	54,500	28,000	-	-	2,500	9,000	-	-	-	15,000	-	-	-
Electrical Services	81,600	82,600	7,000	-	-	30,600	23,000	-	-	-	22,000	-	-	-
Building Maintenance	20,000	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-
Contract Services	37,000	48,000	22,000	-	-	6,000	4,000	-	-	-	16,000	-	-	-
State and County Fines	14,000	16,000	16,000	-	-	-	-	-	-	-	-	-	-	-
Engineering/Testing	48,000	49,000	-	-	-	9,000	10,000	-	-	-	30,000	-	-	-
Supplies/Tools/ Repair & Maintenance	113,100	132,500	15,500	4,000	-	13,000	50,000	-	-	-	50,000	-	-	-
Fuel/ Oil/ Vehicle Repair &Maintenance	46,000	55,000	-	-	-	18,000	17,000	-	-	-	20,000	-	-	-
Street Repair	10,000	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-

City of Irrigon															
2022-2023 Budget															
		Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al 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
	Sludge Removal	5,000	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-
	Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
	Tourism	1,850	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
	Goat Head Bounty	200	-	-	-	-	-	-	-	-	-	-	-	-	-
	Emergency Repairs	74,500	84,800	-	-	-	-	-	44,800	-	-	-	40,000	-	-
	Water Rate Study	8,000	8,000	-	-	-	-	-	8,000	-	-	-	-	-	-
	Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
	Donation/Grant Specific Projects	1,406,000	110,000	10,000	100,000	-	-	-	-	-	-	-	-	-	-
	Website	800	800	800	-	-	-	-	-	-	-	-	-	-	-
	Housing Incentive	147,900	205,000	-	-	205,000	-	-	-	-	-	-	-	-	-
	Garbage Service Wholesale	170,000	170,000	170,000	-	-	-	-	-	-	-	-	-	-	-
	Irrigon Improvements - Material & Service	943,800	1,354,500	-	-	1,354,500	-	-	-	-	-	-	-	-	-
	Business start up	151,700	1,393,800	-	-	1,393,800	-	-	-	-	-	-	-	-	-
	Capital Improvement Projects -Materials &	73,000	160,500	-	130,500	-	-	-	26,500	-	-	-	3,500	-	-
	Police Vehicle	33,000	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-
	Irrigon Improvements - Capital	1,680,600	1,898,400	197,000	-	1,701,400	-	-	-	-	-	-	-	-	-
	Capital Improvement Projects - Capital O	5,224,960	4,814,120	-	733,400	425,000	2,470,000	-	666,160	-	-	-	519,560	-	-
	Service Connections	35,000	70,000	-	-	-	-	-	-	-	-	70,000	-	-	-
	Sewer Projects	603,000	860,000	-	-	-	-	-	-	-	-	860,000	-	-	-
	DEQ 2011 R47741 Bond Interest Expense	15,430	14,900	-	-	-	-	-	-	-	-	-	-	14,900	-
	IFA Y13004 Bond Interest	11,400	10,900	-	-	-	-	-	-	-	-	-	-	10,900	-
	Interest Interfund loan from Water Reserve	80	30	-	-	-	-	-	-	-	-	-	-	30	-
	2016 FF&C 2016 B Series Interest Expense	27,730	25,800	-	-	-	-	-	-	11,500	-	-	-	14,300	-
	2016 A Series Interest Expense	94,000	92,100	-	-	-	-	-	-	-	34,800	-	-	-	57,300
	DEQ R47742 Interest Expense	21,600	84,910	-	-	-	-	-	-	-	-	-	-	84,910	-
	DEQ R47743 Interest Expense	12,530	7,100	-	-	-	-	-	-	-	-	-	-	7,100	-
	DEQ Sewer Bond R47741 Principal	23,000	23,500	-	-	-	-	-	-	-	-	-	-	23,500	-
	IFA Y13004 Bond Principal	16,800	17,300	-	-	-	-	-	-	-	-	-	-	17,300	-
	DEQ R47742 Principal	63,600	-	-	-	-	-	-	-	-	-	-	-	-	-
	DEQ R47743 Principal	25,400	8,000	-	-	-	-	-	-	-	-	-	-	8,000	-
	Principal-Interfund loan from Water Reserve	18,700	18,800	-	-	-	-	-	-	-	-	-	-	18,800	-
	2016 FF&C 2016 B Series Principal	110,100	110,100	-	-	-	-	-	-	49,000	-	-	-	61,100	-
	2016 A Series Principal	120,100	193,444	-	-	-	-	-	-	-	73,114	-	-	-	120,330



City of Irrigon															
2022-2023 Budget															
		Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al 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
	Bond Premium	42,800	39,200	-	-	-	-	-	-	7,100	8,800	-	-	8,900	14,400
	Transfer to Governmental Reserve	85,700	77,500	68,500	-	-	2,000	2,000	-	-	-	5,000	-	-	-
	Transfer to State Street	93,500	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-
	Transfer to the Water Reserve	46,900	36,000	-	-	-	-	36,000	-	-	-	-	-	-	-
	Transfer to GO Bond Water Debt Service	5,200	5,100	-	-	-	-	-	-	5,100	-	-	-	-	-
	Transfer to the Sewer Reserve	39,000	50,000	-	-	-	-	-	-	-	-	50,000	-	-	-
	Transfer to Sewer GO Bond Debt Service	15,300	15,300	-	-	-	-	-	-	-	-	-	-	15,300	-
	Operating Contingency	108,850	275,560	66,760	-	-	127,900	-	-	-	-	80,900	-	-	-
	Unappropriated or Reserved for Future	612,530	812,760	100,000	-	-	100,000	81,000	-	106,400	19,500	75,000	-	204,660	126,200
	Total Expenditures	14,051,560	15,425,564	1,543,700	1,093,000	5,079,700	2,943,500	615,000	745,460	179,100	136,214	1,718,900	563,060	489,700	318,230

Total Personnel Services	1,209,300	1,459,700	482,600	105,100	-	146,000	353,000	-	-	-	373,000	-	-	-
Total Materials & Services	3,582,450	3,030,040	503,840	254,500	1,703,300	97,600	143,000	79,300	-	-	205,000	43,500	-	-
Total Capital Outlay	7,649,560	8,937,520	242,000	733,400	3,376,400	2,470,000	-	666,160	-	-	930,000	519,560	-	-
Total Debt Service	603,270	646,084	-	-	-	-	-	-	67,600	116,714	-	-	269,740	192,030
Total Interfund Revenue Transfers	285,600	263,900	148,500	-	-	2,000	38,000	-	5,100	-	55,000	-	15,300	-
Total Operating Contingency	108,850	275,560	66,760	-	-	127,900	-	-	-	-	80,900	-	-	-
Total Unappropriated Ending Fund Balance	612,530	812,760	100,000	-	-	100,000	81,000	-	106,400	19,500	75,000	-	204,660	126,200
<b>Total Budget</b>	<b>14,051,560</b>	<b>15,425,564</b>	<b>1,543,700</b>	<b>1,093,000</b>	<b>5,079,700</b>	<b>2,943,500</b>	<b>615,000</b>	<b>745,460</b>	<b>179,100</b>	<b>136,214</b>	<b>1,718,900</b>	<b>563,060</b>	<b>489,700</b>	<b>318,230</b>

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6000	Third St & Columbia Ave Intersection Realignment. <b>Description:</b> 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. <b>Seek</b> <b>grant/Enhancement Funding -</b> <b>Part of the HB2017 ODOT</b> <b>Project.</b>	11 UFR	FY15	25,000 25,000	7					- -
6001	Water Line Piping SE Fourth. <b>Description:</b> 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. <b>Replace back</b> <b>into Reserve Fund FY 15.</b>	62 UFR	FY15	75,000 75,000	1					- -

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6002	<del>Cancelled</del> Re-Coat WWTP By	<del>75</del> 72	FY15	15,000	1					Completed
6003	Completed Waterline Piping N	62	FY15	20,000	2					Completed
				20,000						-
6004	SDC Plan. <b>Description:</b> Outdated SDC Plan needs updated to meet current needs and trends. Also needed to evaluate additional SDC areas, such as Transportation and Storm Water.	62 & 72	FY15	180,000	1				-	7,000
				180,000						7,000
6005	Completed Division St Retaining Walls. <b>Description:</b> Part of the	20 UFR	FY15	250,000		-	-	-	-	Completed
				250,000						-
6006	Generator Set for Weeping Willow. <b>Description:</b> Aging lift station and need consistant power supply. <b>Block Grant Project.</b>	72 UFR	FY15	20,000					-	-
				20,000						-
6007	Completed E. Parking Lot	11	FY15	5,000						Completed
				5,000						-
6008	Completed S. Sewer Line	72		350,000	5	-	-	-	-	Completed
				350,000						-

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6009	Street Sweeper. <b>Description:</b> Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.	11 UFR	FY23	20,000 20,000	5				-	-
6010	Crack Sealing Equipment. <b>Description:</b> 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	FY23	35,000 35,000	3+				-	-
6011	Spraying tractor & Attachments. <b>Description:</b> 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	FY25	25,000	4				-	-

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
				25,000						-
6012	<b>Completed</b> -Park	11	FY15	19,500	3	(136)	3,000	2,500	2,500	<b>Completed</b>
				19,500						-
6013	<b>Removed</b> Well Modern.	Water	FY15	3,000	1					
				3,000						-
6014	<b>Completed.</b> Commercial	UFR	FY15	30,000	3	9,489	-	-	-	<b>Completed</b>
				30,000						-
6015	<b>Completed.</b> Sludge Removal.	72	FY21	75,000	5	-	-	-	-	<b>Completed</b>
				75,000						-
6016	<b>Removed item</b> Maple Leaf	<del>UFR FY</del>	FY15	20,000	5					<b>Removed</b>
				20,000						-
6017	<b>Completed</b> AMR Wtr Read	FY 15-	FY15	32,000	6					<b>Completed</b>
				32,000						-
6018	<b>Completed</b> Wyoming Ave. Overlay Project. <b>Description:</b>	UFR FY 15-19	FY15	55,000	-					<b>Completed</b>
				55,000						-
6019	Wyoming Walking Path. <b>Description:</b> Walking path joing HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item. <b>Safe Routes to school Grant Match - 40% with CREZ \$</b>	11 UFR	FY21	430,000	-					-

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
				430,000						-
6020	<del>Removed</del> TV Well #3.	<del>UFR</del>	FY15	<del>12,000</del>	2					<del>Removed</del>
				<del>12,000</del>						-
6021	Completed Community/Safety	12	FY15	35,000	7					Completed
				35,000						-
6022	Completed RAS Meter (MCRT).	72	FY21	15,000	3	2,500				Completed
				15,000						-
6023	Completed Check Valve for "m"	72	FY16	7,500	2	-				Completed
				7,500						-
6024	Completed Water Line	62	FY17	50,000	5	-	-	-	-	Completed
				50,000						-
6025	Completed Sewer Standpipe at	UFR	FY17	11,000	2					Completed
				11,000						-
6026	Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining.	62	FY17	18,000	2			7,000	5,000	23,000
				18,000						23,000
6027	Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc.	12, 62 & 72	FY22	40,000	3					-
		UFR		40,000						-
6028	Completed Reader Board at	UFR	FY17	39,000						Completed
				39,000						-

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6029	Walking/Bike Path (State ODOT Share Funds)	11	FY17	Variable		1,695	1,464	1,700	1,700	23,624
				-						23,624
6030	Meters for Auto Read Program	62	FY17	189,500	7	70,733	(39,762)	(19,291)	-	48,233
				189,500						48,233
6031	Test Well for Future Water Requirements	62	FY24	200,000	1	-	-	-	-	30,000
				200,000						30,000
6032	Street Projects (2 Blocks at a time). Resource and Plan from User Fees.	11	FY17	150,000	6	30,000	30,000	30,000	30,300	208,580
				150,000						208,580
6033	Street Lights (95). Resources and Plan from User Fees.	20	FY17	190,000	10	6,715	12,468	20,000	20,200	118,463
				190,000						118,463
6034	Vactor. Assist with locating underground utilities and ultimately eliminate rentals.	20 & 62 & 72 UFR	FY17	28,000	10	-	-	-	-	-
				28,000						-
6035	1-Ton Pick Up for PW, includes tool bed with accessories.	11 UFR	FY21	60,000	4				-	
				60,000						
6036	Completed - Well Rehabs	62	FY21	20,000						Completed

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6037	SDC Parks - Splash Park		FY23	145,000	4	-	-	-	-	-
				145,000						-
6038	SDC Parks - Greenway		FY23	145,000	5	-	-	-	-	-
				145,000						-
6039	SDC Parks - Heritage Trail		FY23	365,000	5	-	-	-	-	-
				365,000						-
6040	SDC Parks - Putting Green		FY23	95,000	5	-	-	-	-	-
				95,000						-
6041	SDC Water - Additional Crossing at US 730	62	FY29	200,000	10	-	-	-	-	-
				200,000						-
6042	SDC Water - NE Oregon Ave. Main Replacement (N 1st - NE 9th)	62 UFR	FY24	425,000	3	-	-	-	-	-
				425,000						-
6043	SDC Water - SE 11th from Idaho Ave. south, upgrade the 6" waterline. <b>When Development takes place.</b>	62	FY26	40,000	5	-	-	-	-	-
				40,000						-
6044	SDC Water - NE 12th (NE Main - NE Washington)	62 UFR	FY27	120,000	6	-	-	-	-	-
				120,000						-



**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
6045	SDC Water - Replace/upgrade 2" Mainlines across town	62 UFR	FY29	1,100,000 1,100,000	10	-	-	-	-	-
6046	SDC Water - 10" Mainline down S. First Street	62 UFR	FY32	300,000 300,000	15	-	-	-	-	-
6047	SDC Water - 10" Mainline on Wyoming (west beginning at Kristen Drive)	62 UFR	FY32	220,000 220,000	15	-	-	-	-	-
6048	SDC Water - Update Water Model	62 UFR	FY30	300,000 300,000	10	-	-	-	-	-
6049	SDC Sewer- NE 12 to NE 13th Sewer Main <b>Development</b>	72 UFR	FY32	105,000 105,000	12	-	-	-	-	-
6050	SDC Sewer- NE 13 to NE 14th Sewer Main <b>Development</b>	72	FY35	325,000 325,000	15	-	-	-	-	-
6051	SDC Sewer- Sewer Conversion SE 14th Street <b>DEQ Loan</b>	72	FY25	900,000	5	-	-	-	-	-

**CITY OF IRRIGON**  
**FY23 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Budgeted 2022-23	Reserved (cumulative)
				900,000						-
6052	SDC Sewer- Weeping Willow Conversion and Sewer Mainline S First St	72	FY30	800,000	8	-	-	-	-	-
				800,000						-
6053	SDC Sewer- HoneyWild Estates Sewer Conversion	72	FY30	1,400,000	8	-	-	-	-	-
				1,400,000						
6054	SDC Sewer- 1100' west of Area 1 & 2 Conversion on NW Oregon Ave.	72 UFR	FY23	350,000	1	-	-	-	-	-
				350,000						
	Adopted TSP 2014 Projects - Various Roadway Improvements	UFRs		\$ 10,310,000						
	Adopted TSP 2014 Projects -	UFRs		\$ 3,890,000						

NOTES:

1. UFR= Unfunded Requirement

City of Irrigon  
Personnel Services allocation schedule  
2022-2023

	FTE	Administration	Municipal Court	Parks	Public Safety	Streets	Water	Sewer
City Manager	1.00	0.40	-	-	-	-	0.30	0.30
Finance Officer	1.00	0.40	-	-	-	-	0.30	0.30
City Clerk	1.00	0.40	-	-	-	-	0.30	0.30
Court Clerk	0.50	-	0.50	-	-	-	-	-
Public Works Director	1.00	-	-	0.05	-	0.30	0.30	0.35
Public Works Lead	1.00	-	-	-	-	-	0.05	0.95
Utility Worker 2	1.00	-	-	0.05	-	0.30	0.55	0.10
Utility Worker 1/ Lands	1.00	-	-	0.10	-	0.20	0.60	0.10
Utility Worker 1	1.00	-	-	0.05	-	0.10	0.40	0.45
Utility Worker 1	1.00	-	-	0.20	-	0.30	0.30	0.20
Police Chief	1.00	-	-	-	1.00	-	-	-
Police Deputy	1.00	-	-	-	1.00	-	-	-
	<u>11.50</u>	1.20	0.50	0.45	2.00	1.20	3.10	3.05

Salary Ranges	Monthly	
	Minimum	Maximum
City Manager	7,449.55	9,730.02
Finance Officer	4,338.20	5,761.09
City Clerk	3,264.31	4,250.98
Court Clerk-1/2time	1,561.87	2,033.96
Public Works Director	5,764.61	7,645.16
Public Works Lead	3,481.49	4,738.82
Utility Worker 2	3,278.61	4,372.98
Utility Worker 1/ Lawn	3,518.77	4,582.36
Utility Worker 1	3,370.01	4,386.99
Police Chief	4,810.20	6,264.13
Police Deputy	3,640.08	4,740.33

The City of Irrigon is a community that preserves and enhances natural surroundings through planned design. Irrigon will achieve quality of life through a safe friendly environment, promoting recreational opportunities and civic pride. Irrigon encourages and supports a business environment, ensuring a diverse, prosperous, and financially secure community