



# CITY OF IRRIGON

## BUDGET

### 2023-2024

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 2024**

Development in Irrigon does not seem to slow even in the midst of economic challenges. Both housing and commercial actions continue to take place. While much of America experienced the housing bubble in 2008 our city and region was not greatly impacted. This new growth has slowed but continues positive progress. The City of Irrigon was finally awarded the ODOT Safe Routes to Schools grant where new sidewalks along SE Wyoming Avenue is projected for the spring of 2024. Also in 2024 we hope to see construction begin on the million dollar grant from the federal government for a business Incubator. Area 3 Sewer Conversion for the southeast area of town is underway and will be completed by the end of the 2023 summer. As with any known or anticipated funding, such as these, are listed in the budget. The City of Irrigon continues movement on positioning ourselves with a solid fiscal conservative approach in the midst of 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 2023/24 budget message.

Fiscal Year 2024 budget remains with 12 self-balancing funds with a total appropriation of \$15,897,400 and \$1,064,700 (30.99% increase over last year) reserved (unappropriated) for future expenditures and debt payments. Total appropriation increased over last year's appropriation by \$1,284,596. This increase is a result of anticipated grant funds for project improvements in Irrigon and unspent appropriations in Public Safety and Code Enforcement. As noted, Irrigon continues to be successful in acquiring funding for improvements and enhancements. All projected resources are budgeted appropriately and according to Oregon Budget Law.

The city has 9.5 full time staff budgeted to meet the expected and needed services for a growing community. A 6.3% 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 II) 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. Housing applications outside the city limits and in the 97844 area can find the grant requirements on the city webpage. Previously Amazon provided a gift to pay a portion of the General Obligation (GO) Bonds, Series A. In this budget year only, a reduction of taxes to be collected for these two GO Bonds will be less, providing a savings to tax payers in FY 2024. These funds are greatly appreciated when received. Funds are tracked appropriately in the Debt Serves Funds (69 and 79).

Morrow County Assessor reflects an increase (about 5.6%) 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 assessed value. The General Obligation Bond levies are estimated at \$59,600 for water and \$76,500 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. Staff are working figures to present this fall to the City Council for a possible reduction to the Revenue Bond Fund (68) within the Annual Fee Schedule.

The city continues to be very strong on ensuring fiscal stability and is reflected in the growth of reserves and the total un-appropriated ending fund balances. Additionally, we continue to see all loan obligations get closer to their respective repayment schedules. What began over nine years ago with the city taking steps to improve fiscal stability continues to grow stronger every year. Resources have slightly increased while costs have drastically increased causing staff to tighten requirements. Our goal remains to fiscally grow in strength while meeting the needs of our community. Appropriation expenditures appropriately reflect revenue slowing. Staff 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 \$136,100 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 20, 2023.

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; ICMA CM  
City Manager/Budget Officer

## **Budget Committee Members 2023-2024**

### **City Councilors**

Daren Strong  
Michelle Patton  
Marlina Avila  
Alan Carnahan  
Melvin Lambert  
Benji Calvert  
Heather Bishop

### **Members at Large**

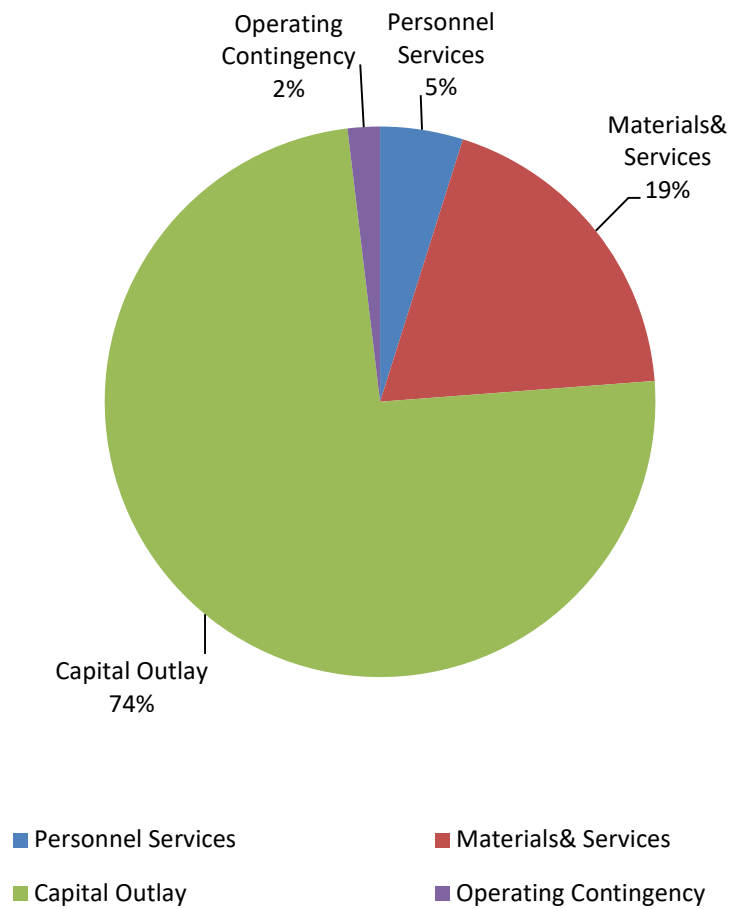
Reagan Bass

**City of Irrigon**  
**2023-2024 Budget Appropriations by Fund**

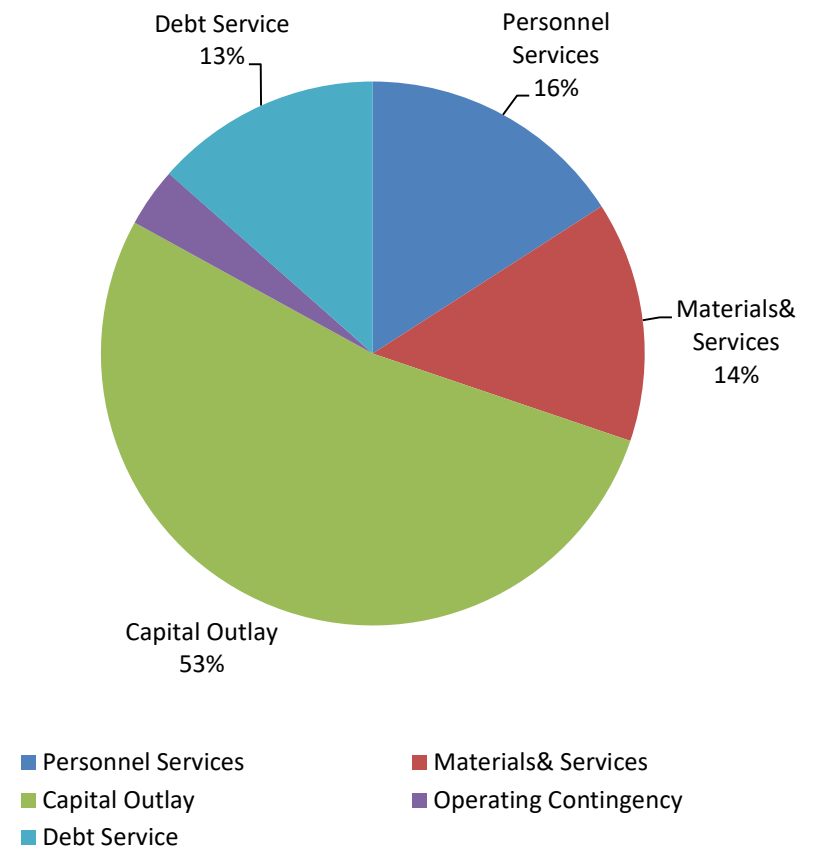
<b>FUND</b>	<b>Personnel Service</b>	<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Contingency</b>	<b>Total</b>
General Fund Administration	156,200	339,600	-	-	-	-	495,800
General Fund Municipal Court	30,100	39,000	-	-	-	-	69,100
General Fund Parks	70,100	21,000	-	-	-	-	91,100
General Fund Public Safety	-	312,500	29,500	-	-	-	342,000
General Fund Unallocated	-	-	-	-	193,300	95,500	288,800
Governmental Reserve	106,000	220,200	1,133,200	-	-	-	1,459,400
Irrigon Improvements	-	1,043,000	4,605,000	-	-	-	5,648,000
State Street Fund	178,300	123,200	2,475,000	-	1,700	113,200	2,891,400
Water Operations & Development	339,900	198,100	-	-	74,000	55,300	667,300
Water Reserve	-	101,500	822,100	-	-	-	923,600
Water Debt Service	-	-	-	68,100	5,100	-	73,200
Water G.O. Bond Debt Service	-	-	-	91,000	-	-	91,000
Sewer Operations & Development	362,000	224,000	790,000	-	103,400	100,000	1,579,400
Sewer Reserve	-	107,500	718,300	-	-	-	825,800
Sewer Debt Service	-	-	-	286,400	15,300	-	301,700
Sewer G.O. Bond Debt Service	-	-	-	149,800	-	-	149,800
<b>TOTAL APPROPRIATIONS</b>	<b>1,242,600</b>	<b>2,729,600</b>	<b>10,573,100</b>	<b>595,300</b>	<b>392,800</b>	<b>364,000</b>	<b>15,897,400</b>
Unappropriated/Reserved for Future Expenditures							996,400
							<u>16,893,800</u>



## Governmental Funds (General & Streets)



## Business-Type Funds (Water & Sewer)



## RESOURCES

### General (10)

### City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	236,766	347,469	340,000	1 Beginning Net Working Capital (accrual basis)	496,600	496,600	496,600	1
2	1,571	1,794	1,000	2 Interest	10,000	10,000	10,000	2
3				3 OTHER RESOURCES				3
4	990	1,340	2,500	4 Pet Licenses and Related Fees	2,500	2,500	2,500	4
5	39,950	-	20,000	5 Zayo Franchise	20,000	20,000	20,000	5
6	3,023	3,001	3,000	6 Qwest/Century Link Franchise Fees	3,200	3,200	3,200	6
7	67,052	57,779	59,000	7 Umatilla Electric Coop Franchise Fees	62,000	62,000	62,000	7
8	2,559	2,971	2,600	8 Cascade Natural Gas Franchise Fees	3,500	3,500	3,500	8
9	23	23	100	9 Windwave Communications Franchise Fees	500	500	500	9
10	1,225	2,092	2,000	10 Inland Development Franchise Fees	2,200	2,200	2,200	10
11	1,159	1,447	1,400	11 Eastern Oregon Telecom Franchise Fees	1,500	1,500	1,500	11
12	38,233	29,834	30,000	12 Planning, Zoning & Building Fees	40,000	40,000	40,000	12
13	1,303	1,160	2,000	13 City Licenses and Fees	2,000	2,000	2,000	13
14	-	1,675	30,000	14 Municipal Court Revenue	35,000	35,000	35,000	14
15	49,682	50,278	51,000	15 Police Service User Fee (LAW)	54,600	54,600	54,600	15
16	179,569	185,213	209,000	16 Garbage Fees	256,000	256,000	256,000	16
17	4,527	16,687	7,000	17 Miscellaneous Receipts	7,000	7,000	7,000	17
18	38,873	38,033	38,000	18 Lease Revenues	38,000	38,000	38,000	18
19	1,046	784	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	1,954	1,687	1,600	21 Cigarette Tax	1,500	1,500	1,500	21
22	39,723	38,243	41,000	22 Liquor Tax	42,800	42,800	42,800	22
23	25,313	24,429	29,000	23 Revenue Sharing	29,800	29,800	29,800	23
24	58,187	1,000	10,000	24 Miscellaneous Grants & Donations	10,000	10,000	10,000	24
25	-	144,958	197,000	25 2021 American Rescue Plan Grants				25
26		200,000	200,000	26 Distribution of Amazon Gift Payment				26
27				27				27
28				28				28
29	792,728	1,151,897	1,288,700	29 Total resources, except taxes to be levied	1,130,200	1,130,200	1,130,200	29
30			255,000	30 Property taxes estimated to be received	256,600	256,600	256,600	30
31	231,832	229,865		31 Property taxes				31
32	1,024,559	1,381,762	1,543,700	32 Total Resources	1,386,800	1,386,800	1,386,800	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2	80,707	77,155	85,000	2	Salaries	90,300	90,300	90,300	2
3	985	379	1,400	3	Overtime	3,300	3,300	3,300	3
4	58,979	57,724	59,000	4	Payroll Taxes & Benefits	62,300	62,300	62,300	4
5	1,527	152	1,000	5	Workers Compensation Insurance	300	300	300	5
6	142,198	135,411	146,400	6	TOTAL PERSONNEL SERVICES	156,200	156,200	156,200	6
7	1.21	1.15	1.20	7	Total Full-Time Equivalent (FTE)	1.20	1.20	1.20	7
8				8	MATERIALS AND SERVICES				8
9	13,762	17,450	30,000	9	Building Codes/Consultant Services	30,000	30,000	30,000	9
10	36,146	20,383	34,000	10	Insurance/Legal/Audit	37,500	37,500	37,500	10
11	9,164	9,238	20,000	11	Office Supplies/Telephone/Postage/Misc. Utilities	20,000	20,000	20,000	11
12	7,600	10,389	16,000	12	Travel/Education/Due/Subscription/Advertising/Misc.	20,000	20,000	20,000	12
13	70	222	1,000	13	Community Fund	1,000	1,000	1,000	13
14	2,243	1,954	7,000	14	Electrical Services	6,000	6,000	6,000	14
15	1,308	502	3,000	15	Contract Services	3,000	3,000	3,000	15
16	58,188	28,704	10,000	16	Grant Specific Expenses	10,000	10,000	10,000	16
17	160	1,310	1,000	17	Tourism	1,100	1,100	1,100	17
18	703	703	800	18	Website	1,000	1,000	1,000	18
19	148,033	151,468	170,000	19	Garbage Service Wholesale Services	210,000	210,000	210,000	19
20				20					20
21				21					21
22				22					22
23	277,376	242,323	292,800	23	TOTAL MATERIALS AND SERVICES	339,600	339,600	339,600	23
24				24	CAPITAL OUTLAY				24
25	0	0	0	25	TOTAL CAPITAL OUTLAY	0	0	0	25
26	419,574	377,733	439,200	26	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	495,800	495,800	495,800	26

150-504-030 (Rev 11-18)

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>Municipal Court</u>		Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2			22,000	2	Salaries	22,000	22,000	22,000	2
3			8,000	3	Payroll Taxes & Benefits	8,000	8,000	8,000	3
4			200	4	Workers Compensation Insurance	100	100	100	4
5	0	0	30,200	5	TOTAL PERSONNEL SERVICES	30,100	30,100	30,100	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	1,170	4,000	8	Office Supplies/Telephone/Postage/Misc. Utilities	2,000	2,000	2,000	8
9		174	5,000	9	Travel/Education/Due/Subscription/Advertising/Misc.	5,000	5,000	5,000	9
10		208	16,000	10	State and county fines	23,000	23,000	23,000	10
11		2,120	9,000	11	Contract Services	9,000	9,000	9,000	11
12	922	3,672	34,000	12	TOTAL MATERIALS AND SERVICES	39,000	39,000	39,000	12
13				13	CAPITAL OUTLAY				13
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	922	3,672	64,200	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	69,100	69,100	69,100	15

150-504-030 (Rev 11-18)

General Fund Requirements Continued on Next Page

## 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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2		15,223	26,000	2	Salaries	39,000	39,000	39,000	2
3		13,887	21,000	3	Payroll Taxes & Benefits	30,000	30,000	30,000	3
4		339	1,000	4	Workers Compensation Insurance	1,100	1,100	1,100	4
5	0	29,449	48,000	5	TOTAL PERSONNEL SERVICES	70,100	70,100	70,100	5
6		0.35	0.45	6	Total Full-Time Equivalent (FTE)	0.60	0.60	0.60	6
7				7	MATERIALS AND SERVICES				7
8	2,940	2,860	5,000	8	Park Restrooms & Play Structures	5,000	5,000	5,000	8
9	2,007	3,825	3,000	9	Landscaping	5,000	5,000	5,000	9
10	1,281	1,068	2,500	10	Holiday Décor	2,500	2,500	2,500	10
11	1,600	3,168	4,000	11	Contract Services	8,500	8,500	8,500	11
12	7,828	10,920	14,500	12	TOTAL MATERIALS AND SERVICES	21,000	21,000	21,000	12
13				13	CAPITAL OUTLAY				13
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	7,828	40,369	62,500	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	91,100	91,100	91,100	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES				1
2			137,000	2	Salaries				2
3			15,000	3	Overtime				3
4			101,000	4	Payroll Taxes & Benefits				4
5			5,000	5	Workers Compensation Insurance				5
6	0	0	258,000	6	TOTAL PERSONNEL SERVICES	0	0	0	6
7			2.00	7	Total Full-Time Equivalent (FTE)	0.00	0.00		7
8				8	MATERIALS AND SERVICES				8
9	443	1,235	4,000	9	Animal Control/Code Enforcement	8,000	8,000	8,000	9
10	0		10,000	10	Abatement	10,000	10,000	10,000	10
11			10,000	11	Travel/Education	1,000	1,000	1,000	11
12			7,500	12	Insurance	5,000	5,000	5,000	12
13			1,000	13	Office Supplies/Telephone/Postage/Misc. Utilities	500	500	500	13
14	94,924	94,924	95,040	14	Law Enforcement Contract Services	275,000	275,000	275,000	14
15			27,000	15	Lexipol legal services and updates	2,500	2,500	2,500	15
16				16	Fuel/Vehicle Maintenance	10,000	10,000	10,000	16
17				17	Citations	500	500	500	17
18			2,000	18	Licensing				18
19			6,000	19	Consulting				19
20	95,366	96,159	162,540	20	TOTAL MATERIALS AND SERVICES	312,500	312,500	312,500	20
21				21	CAPITAL OUTLAY				21
22	0	0	45,000	22	Police Vehicle	29,500	29,500	29,500	22
23	0	0	45,000	23	TOTAL CAPITAL OUTLAY	29,500	29,500	29,500	23
24	95,366	96,159	465,540	24	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	342,000	342,000	342,000	24

**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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2	0	0	0	2	TOTAL PERSONNEL SERVICES	0	0	0	2
3			0	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			0	7	Visitor Experience Improvements	0	0	0	7
8		346,551	197,000	8	2021 American Rescue Plan Projects				8
9	0	346,551	197,000	9	TOTAL CAPITAL OUTLAY	0	0	0	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	70,000	93,500	68,500	15	Governmental Reserve (11)	140,900	140,900	140,900	15
16	83,400	80,000	80,000	16	State Street Fund (20)	52,400	52,400	52,400	16
17	153,400	173,500	148,500	17	TOTAL INTERFUND TRANSFERS	193,300	193,300	193,300	17
18			66,760	18	OPERATING CONTINGENCY	95,500	95,500	95,500	18
19			100,000	19	UNAPPROPRIATED ENDING BALANCE	100,000	100,000	100,000	19
20	153,400	520,051	512,260	20	Total Requirements NOT ALLOCATED	388,800	388,800	388,800	20
21	523,690	517,933	1,031,440	21	Total Requirements for ALL Org.Units/Programs with	998,000	998,000	998,000	21
22	347,469	343,778		22	Ending balance (prior years)				22
23	1,024,559	1,381,762	1,543,700	23	TOTAL REQUIREMENTS	1,386,800	1,386,800	1,386,800	23

150-504-030 (Rev 11-18)

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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By  Budget Officer	Approved By  Budget Committee	Adopted By  Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	RESOURCES				1
2	604,219	744,570	842,000	2	Working Capital (accrual basis)	1,136,800	1,136,800	1,136,800	2
3	3,848	4,177	4,000	3	Interest Earned	22,000	22,000	22,000	3
4	3,000	6,000	5,000	4	SDC Fees	25,500	25,500	25,500	4
5	81,620	64,468	64,500	5	Morrow County Infrastructure Support	64,500	64,500	64,500	5
6			100,000	6	PHMSA Grant	50,000	50,000	50,000	6
7	70,000	80,000	68,500	7	Transfer in from General Fund (10)	140,900	140,900	140,900	7
8	1,464	1,627	2,000	8	Transfer in from State Street Fund (20)	1,700	1,700	1,700	8
9	2,000	-	2,000	9	Transfer in from Water O & D Fund (60)	9,000	9,000	9,000	9
10	4,000	4,000	5,000	10	Transfer in from Sewer O & D Fund (70)	9,000	9,000	9,000	10
11	21,600	129,330	-	11	Miscellaneous Receipts				11
12	770,152	1,034,173	1,093,000	12	Total Resources, except taxes to be levied	1,459,400	1,459,400	1,459,400	12
13			-	13	Taxes Necessary to Balance	-	-	-	13
14	-	-		14	Taxes collected in year levied				14
15	770,152	1,034,173	1,093,000	15	TOTAL RESOURCES	1,459,400	1,459,400	1,459,400	15
16				16	REQUIREMENTS				16
17	9,937	79,097	105,100	17	Vacation and Sick Leave (Pay out)	106,000	106,000	106,000	17
18				18					18
19	9,937	79,097	105,100	19	Total Personnel Services	106,000	106,000	106,000	19
20	2,113	2,552	20,000	20	Building Maintenance	25,900	25,900	25,900	20
21	-	-	4,000	21	Bike/Foot Path Maintenance	4,000	4,000	4,000	21
22		-	130,500	22	Street Lights	140,300	140,300	140,300	22
23			100,000	23	Geographic Information System (GIS)	50,000	50,000	50,000	23
24				24					24
25	2,113	2,552	254,500	25	Total Materials and Services	220,200	220,200	220,200	25
26		-	34,000	26	CIP Building	34,000	34,000	34,000	26
27	-	-	86,200	27	CIP Equipment Replacement	28,600	28,600	28,600	27
28	-	-	20,100	28	CIP 6029 Bike/Foot paths	21,300	21,300	21,300	28
29	-	-	36,000	29	SDC Park Improvements	63,500	63,500	63,500	29
30	-	-	210,300	30	CIP 6032 Street Improvement	242,300	242,300	242,300	30
31	7,532	-	-	31	CIP 6033 Street Light				31
32	6,000	-	346,800	32	CIP Infrastructure Improvement	721,500	721,500	721,500	32
33				33	Public Use Area	22,000	22,000	22,000	33
34	13,532	-	733,400	34	Total Capital Outlay	1,133,200	1,133,200	1,133,200	34
35	744,570	952,524		35	Ending Balance (prior years)				35
36	770,152	1,034,173	1,093,000	36	TOTAL REQUIREMENTS	1,459,400	1,459,400	1,459,400	36



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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 RESOURCES				1
2	1,371,197	1,811,166	2,411,900	2 Beginning Working Capital (accrual basis)	2,799,800	2,799,800	2,799,800	2
3	8,433	9,663	8,000	3 Interest Earned	50,000	50,000	50,000	3
4	1,018,151	1,152,791	1,152,800	4 CREZ II Community Enhancement Grant	1,152,800	1,152,800	1,152,800	4
5	2,900	1,000	2,000	5 Enhancement Application Fees	2,200	2,200	2,200	5
6		950	255,000	6 Safe Routes to School Fund Grant	393,200	393,200	393,200	6
7			250,000	7 Port of Morrow & Morrow Development Corp	250,000	250,000	250,000	7
8			1,000,000	8 Congressionally Directed Spending (CDS)	1,000,000	1,000,000	1,000,000	8
9				9				9
10				10				10
11	2,400,681	2,975,570	5,079,700	11 Total Resources, except taxes to be levied	5,648,000	5,648,000	5,648,000	11
12			-	12 Taxes Necessary to Balance	-	-	-	12
13	-	-		13 Taxes collected in year levied				13
14	2,400,681	2,975,570	7,079,700	14 TOTAL RESOURCES	5,648,000	5,648,000	5,648,000	14
15				15 REQUIREMENTS				15
16	257,570	286,011	1,261,500	16 Irrigon Improvements	701,300	701,300	701,300	16
17	50	-	143,800	17 Business Start up	99,600	99,600	99,600	17
18	108,139	33,129	93,000	18 Enhancing Properties	134,400	134,400	134,400	18
19	81,815	88,758	205,000	19 Housing Incentive	107,700	107,700	107,700	19
20			-	20				20
21	447,574	407,898	1,703,300	21 Total Materials and Services	1,043,000	1,043,000	1,043,000	21
22	141,941	209,675	1,701,400	22 Irrigon Capital Improvements	2,785,500	2,785,500	2,785,500	22
23			425,000	23 CIP 6019 Safe Routes to School Project	540,000	540,000	540,000	23
24		38,150	1,250,000	24 Business Opportunity Incubator	1,250,000	1,250,000	1,250,000	24
25			0	25 Business Start up	29,500	29,500	29,500	25
26			-	26				26
27	141,941	247,825	3,376,400	27 Total Capital Outlay	4,605,000	4,605,000	4,605,000	27
28	1,811,166	2,319,847		28 Ending Balance (prior years)				28
29	2,400,681	2,975,570	5,079,700	29 TOTAL REQUIREMENTS	5,648,000	5,648,000	5,648,000	29

# RESOURCES

## State Street (20)

## City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	278,021	411,563	234,000	1. Net working capital (accrual basis)	260,000	260,000	260,000	1
2	1,476	1,170	1,000	2. Interest Earned	8,500	8,500	8,500	2
3			-	3.				3
4				4. OTHER RESOURCES				4
5	19,854	20,059	20,200	5. Street Light User Fee (STL)	21,800	21,800	21,800	5
6	29,793	30,133	30,300	6. Street Maintenance User Fee (ST)	32,700	32,700	32,700	6
7	2,615	1,865	2,000	7. Miscellaneous Receipts	3,000	3,000	3,000	7
8	146,436	162,743	156,000	8 ODOT Highway Tax	163,000	163,000	163,000	8
9	-	100,000	100,000	9 SCA Grant	250,000	250,000	250,000	9
10	83,400	93,500	80,000	10. Transfer in from General Fund (10)	52,400	52,400	52,400	10
11	395,020	45,214	2,320,000	11. HB2017-Pedestrian safety improvement contract 32610	2,200,000	2,200,000	2,200,000	11
12	291,709	497,452		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	1,248,323	1,363,699	2,943,500	27. Total resources, except taxes to be levied	2,991,400	2,991,400	2,991,400	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	1,248,323	1,363,699	2,943,500	30. Total Resources	2,991,400	2,991,400	2,991,400	30

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

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				
2	94,256	70,713	77,000	2 Salaries	96,600	96,600	96,600	1
3	2,485	1,736	5,000	3 Overtime	5,000	5,000	5,000	2
4	67,137	54,884	61,000	4 Payroll Taxes and Benefits	73,600	73,600	73,600	3
5	5,192	2,043	3,000	5 Workers Compensation Insurance	3,100	3,100	3,100	4
6	169,070	129,376	146,000	6 TOTAL PERSONNEL SERVICES	178,300	178,300	178,300	5
7	1.74	1.30	1.20	7 Total Full-Time Equivalent (FTE)	1.50	1.50	1.50	6
8				8 MATERIALS AND SERVICES				7
9	2,345	2,698	3,500	9 Office Supplies/Telephone/Postage/Misc. Utilities	5,000	5,000	5,000	9
10	289	639	2,500	10 Travel/Education/Due/Subscription/Advertising/Misc.	5,000	5,000	5,000	10
11	21,528	22,602	30,600	11 Electric Services (Street Lighting)	31,000	31,000	31,000	11
12	3,900	12,593	15,000	12 Contracted Services/Engineering	15,000	15,000	15,000	12
13	6,743	21,483	15,000	13 Street Repair	32,000	32,000	32,000	13
14	2,792	7,536	13,000	14 Supplies/Tools/Other Repair & Maintenance	15,200	15,200	15,200	14
15	7,038	14,444	18,000	15 Fuel/Oil/Vehicle Repair & Maintenance	20,000	20,000	20,000	15
16				16				8
17				17				17
18	44,634	81,994	97,600	18 TOTAL MATERIALS AND SERVICES	123,200	123,200	123,200	18
19				19. CAPITAL OUTLAY				19
20	9,425	133,435	150,000	20. Paving/Gravel/Greenway Development (SCA Grant)	275,000	275,000	275,000	20
21	395,111	45,214	2,320,000	21. HB 2017 Pedestrian Safety Improvements - 32610	2,200,000	2,200,000	2,200,000	21
22	217,056	726,982		22. 18-21 STIP Division Street Safety Improvements 20493				22
23				23.				23
24	621,592	905,631	2,470,000	24. TOTAL CAPITAL OUTLAY	2,475,000	2,475,000	2,475,000	24
25				25. INTERFUND TRANSFERS				25
26	1,464	1,627	2,000	26. Governmental Reserve (11)	1,700	1,700	1,700	26
27				27.				27
28	1,464	1,627	2,000	28 TOTAL INTERFUND TRANSFERS	1,700	1,700	1,700	28
29			127,900	29 OPERATING CONTINGENCY	113,200	113,200	113,200	29
30			100,000	30 UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	30
31	411,563	245,072		31 Ending Balance (prior years)				31
32	1,248,323	1,363,699	2,943,500	32 TOTAL REQUIREMENTS	2,991,400	2,991,400	2,991,400	32

# RESOURCES

## Water Operations & Development (60)

## City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By BudgetCommittee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.	115,739	113,727	110,000	1. Beginning Net Working Capital (accrual basis)	170,000	170,000	170,000	1.
2.	897	949	500	2. Interest Earned	6,500	6,500	6,500	2.
3.	444,541	446,599	480,000	3. Water Sales and Late Fees	540,800	540,800	540,800	3.
4.	28,625	19,500	22,000	4. Service Connections	47,500	47,500	47,500	4.
5.	2,277	1,713	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.	592,079	582,488	615,000	21. Total resources, except taxes to be levied	767,300	767,300	767,300	21.
22.			-	22. Taxes Estimated to be Received	-	-	-	22.
23.	-	-		23. Taxes Collected in Year Levied				23
24.	592,079	582,488	615,000	24. TOTAL RESOURCES	767,300	767,300	767,300	24.

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

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				1
2	173,378	173,223	194,000	2 Salaries	191,900	191,900	191,900	2
3	3,149	2,296	6,000	3 Overtime	6,000	6,000	6,000	3
4	122,309	131,596	150,000	4 Payroll Taxes and Benefits	139,000	139,000	139,000	4
5	4,429	1,769	3,000	5 Workers Compensation Insurance	3,000	3,000	3,000	5
6	303,264	308,884	353,000	6 TOTAL PERSONNEL SERVICES	339,900	339,900	339,900	6
7	2.90	3.05	3.10	7 Total Full-Time Equivalent (FTE)	2.80	2.80	2.80	7
8				8 MATERIALS AND SERVICES				8
9	12,219	11,431	15,000	9 Insurance/Legal/Audit	16,000	16,000	16,000	9
10	13,840	13,249	15,000	10 Office Supplies/Telephone/Postage/Misc.Utilities	16,000	16,000	16,000	10
11	4,139	5,362	9,000	11 Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	11
12	20,033	19,156	23,000	12 Electrical Services	23,000	23,000	23,000	12
13	1,250	400	4,000	13 Contract Services	4,000	4,000	4,000	13
14	2,160	4,380	10,000	14 Engineering/Testing	15,000	15,000	15,000	14
15	47,145	20,851	50,000	15 Supplies/Tools/Other Repair & Maintenance	83,100	83,100	83,100	15
16	7,902	15,728	17,000	16 Fuel/Oil/Vehicle Repair & Maintenance	21,000	21,000	21,000	16
17				17 Aqua Guard Treatment	10,000	10,000	10,000	17
18	108,688	90,558	143,000	18 TOTAL MATERIALS AND SERVICES	198,100	198,100	198,100	18
19				19 CAPITAL OUTLAY				19
20				20				20
21				21				21
22	-	-	-	22 TOTAL CAPITAL OUTLAY	-	-	-	22
23				23 INTERFUND TRANSFERS				23
24	2,000		2,000	24 Transfer to Governmental Reserve (11)	9,000	9,000	9,000	24
25	64,400	46,900	36,000	25 Transfer to Water Reserve (62)	65,000	65,000	65,000	25
26				26				26
27	66,400	46,900	38,000	27 TOTAL INTERFUND TRANSFERS	74,000	74,000	74,000	27
28	-	-		28 OPERATING CONTINGENCY	55,300	55,300	55,300	28
29			81,000	29 UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	29
30	113,727	136,146		30 Ending Balance (prior years)				30
31	592,079	582,488	615,000	31 TOTAL REQUIREMENTS	767,300	767,300	767,300	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. RESOURCES				1.
2.	533,593	583,806	668,400	2. Beginning Working Capital (accrual basis)	744,300	744,300	744,300	2.
3.	3,401	3,118	2,800	3. Interest Earned	15,000	15,000	15,000	3.
4.	11,676	25,298	19,460	4. SDC Revenue/Fees	99,300	99,300	99,300	4.
5.	64,400	46,900	36,000	5. Transfer in from Water O & D (60)	65,000	65,000	65,000	5.
6.	18,618	18,664	18,800	6. Interfund Loan Payment from Sewer (78)				6.
7.		43,552		7. Proceeds from sale of assets				7.
8.	14,491			8. Extraordinary items (Official GASB Title)				8.
9.				9.				9.
10.	646,179	721,339	745,460	10. Total Resources, except taxes to be levied	923,600	923,600	923,600	10.
11.			-	11. Taxes estimated to be received	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
13.	646,179	721,339	745,460	13. TOTAL RESOURCES	923,600	923,600	923,600	13.
14.				14. REQUIREMENTS				14.
15.	-	2,852	44,800	15. Emergency Repairs	50,000	50,000	50,000	15.
16.	-	143	8,000	16. Water Rate Study	8,000	8,000	8,000	16.
17.	-	-	3,500	17. CIP Project No. 6004 - SDC Plan Update	7,500	7,500	7,500	17.
18.	-	2,400	23,000	18. CIP Project No. 6026 - Cathodic Protection Water R	23,000	23,000	23,000	18.
19.				19. Well Abandonment	13,000	13,000	13,000	19.
20.	-	5,395	79,300	20. TOTAL MATERIALS AND SERVICES	101,500	101,500	101,500	20.
21.			142,100	21. CIP SDC Project	251,100	251,100	251,100	21.
22.		7,344	4,000	22. CIP Equipment Replacement	4,500	4,500	4,500	22.
23.			441,760	23. CIP Project	394,000	394,000	394,000	23.
24.	39,762	33,166	48,300	24. CIP Project No. 6030 - Meters for Auto Read Progra	112,500	112,500	112,500	24.
25.	-	-	30,000	25. CIP Project No. 6031 - Test Well	60,000	60,000	60,000	25.
26.	22,611		-	26. CIP Project No. 6024 - Water Line Replacement -Completed				26.
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.	62,373	40,510	666,160	30. TOTAL CAPITAL OUTLAY	822,100	822,100	822,100	30.
31.	583,806	675,435		31. Ending Balance (prior years)				31.
32.	646,179	721,339	745,460	32. TOTAL REQUIREMENTS	923,600	923,600	923,600	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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1.				1. Resources				1.	
2.	85,161	91,843	98,000	2. Beginning Working Capital (Accrual Basis)	110,000	110,000	110,000	2.	
3.	436	409	300	3. Interest	3,000	3,000	3,000	3.	
4.	79,413	80,385	80,800	4. Water Bond Fees (Wbnd)	87,800	87,800	87,800	4.	
5.			-	5.				5.	
6.			-	6.				6.	
7.	165,009	172,637	179,100	7. Total Resources, Except Taxes to be Levied	200,800	200,800	200,800	7.	
8.			-	8. Taxes Estimated to be Received *	-	-	-	8.	
9.	-	-		9. axes Collected in Year Levied				9.	
10.	165,009	172,637	179,100	10. TOTAL RESOURCES	200,800	200,800	200,800	10.	
11.				11. Requirements				11.	
12.				BOND PRINCIPAL PAYMENTS				12.	
13.				Issue Date				Budgeted Payment Date	13.
14.	46,746	48,972	49,000	14. 2016 FF&C 2016B 15 yr	12/15/22	51,200	51,200	51,200	14.
15.				15.					15.
16.	46,746	48,972	49,000	16. Total Principal	51,200	51,200	51,200	51,200	16.
17.				17. BOND PREMIUM PAYMENTS				17.	
18.				Issue Date				Budgeted Payment Date	18.
19.				2016 FF&C 2016B 15 yr				12/15/22 & 6/15/23	6,300
20.	8,497	7,762	7,100	20. Total Premium	6,300	6,300	6,300	6,300	20.
21.				21. BOND INTEREST PAYMENTS				21.	
22.				Issue Date				Budgeted Payment Date	22.
23.				2016 FF&C 2016B 15 yr				12/15/22 & 6/15/23	10,600
24.	12,924	12,219	11,500	24. Total Interest	10,600	10,600	10,600	10,600	24.
25.	68,167	68,952	67,600	25. Total Principal, Premium and Interest	68,100	68,100	68,100	68,100	25.
26.				26. Transfers					26.
27.	5,000	5,101	5,100	27. Transfer to Water GO Debt Service (69)	5,100	5,100	5,100	5,100	27.
28.	5,000	5,101	5,100	28. Total Transfers	5,100	5,100	5,100	5,100	28.
29.				29. Unappropriated Balance for Following Year By				29.	
30.				Issue Date				Payment Date	30.
31.				2016 FF&C 2016B				12/15/2022	127,600
32.				32.					32.
33.			106,400	33. Total Unappropriated Ending Fund Balance	127,600	127,600	127,600	127,600	33.
34.	91,843	98,584		34. Ending Fund Balance (prior years)					34.
35.	165,009	172,637	179,100	35. TOTAL REQUIREMENTS	200,800	200,800	200,800	200,800	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. Resources				1.
2.	20,233	22,276	21,000	2. Beginning Working Capital (Accrual Basis)	60,000	60,000	60,000	2.
3.	172	182	300	3. Interest	1,500	1,500	1,500	3.
4.	5,000	5,101	5,100	4. Transferred in from Water Debt Service (68)	5,100	5,100	5,100	4.
5.		25,813	25,814	5. Morrow County Amazon Gift Distribution				5.
6.				6.				6.
7.	25,405	53,372	52,214	7. Total Resources, Except Taxes to be Levied	66,600	66,600	66,600	7.
8.			84,000	8. Taxes Estimated to be Received	57,200	57,200	57,200	8.
9.	88,409	85,171		9. Taxes Collected in Year Levied				9.
10.	113,814	138,542	136,214	10. TOTAL RESOURCES	123,800	123,800	123,800	10.
11.				11. Requirements				11.
12. BOND PRINCIPAL PAYMENTS				12.				
13. Issue Date Budgeted Payment Date				13.				
14.	45,324	45,324	73,114	14. 2016A Series 25 yr 12/15/2023	49,200	49,200	49,200	14.
15.	45,324	45,324	73,114	15. Total Principal	49,200	49,200	49,200	15.
16.				16. BOND PREMIUM PAYMENTS				16.
17. Issue Date Budgeted Payment Date				17.				
18. 2016A Series 25yr 12/15/2023 & 6/15/2024				18.				
19.	10,158	9,423	8,800	19. Total Premium	7,900	7,900	7,900	19.
20.				20. BOND INTEREST PAYMENTS				20.
21. Issue Date Budgeted Payment Date				21.				
22. 2016A Series 25yr 12/15/2023 & 6/15/2024				22.				
23.	36,057	35,429	34,800	23. Total Interest	33,900	33,900	33,900	23.
24.	36,057	35,429	34,800	24. Total Principal, Premium and Interest	33,900	33,900	33,900	24.
25.	91,539	90,176	116,714	25. Unappropriated Balance for Following Year By	91,000	91,000	91,000	25.
26.				26. Issue Date Payment Date				26.
27.			19,500	27. 2016A Series 25 yr 12/15/2024	32,800	32,800	32,800	27.
28.				28.				28.
29.			19,500	29. Total Unappropriated Ending Fund Balance	32,800	32,800	32,800	29.
30.	22,276	48,366		30. Ending Fund Balance (prior years)				30.
31.	113,814	138,542	136,214	31. TOTAL REQUIREMENTS	123,800	123,800	123,800	31.



# RESOURCES

## Sewer Operation & Development (70)

## City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	87,742	16,361	230,000	1 Beginning Net Working Capital (accrual basis)	280,000	280,000	280,000	1
2	425	793	700	2 Interest	5,700	5,700	5,700	2
3				3 OTHER RESOURCES				3
4	526,813	541,200	550,000	4 Sewer Sales and Related Service Fees	595,400	595,400	595,400	4
5	71,200	23,200	70,000	5 Service Connections	70,000	70,000	70,000	5
6	2,218	1,614	2,200	6 Miscellaneous Revenue	2,300	2,300	2,300	6
7	5,328	4,096	6,000	7 WWTP Sludge Dumpage	6,000	6,000	6,000	7
8	1,485,542	-	860,000	8 Infrastructure Finance Loan R47742	720,000	720,000	720,000	8
9	628,113	356,201		9 Infrastructure Finance Loan R47743				9
10	809,114	4,433		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	3,616,496	947,898	1,718,900	22 Total resources, except taxes to be levied	1,679,400	1,679,400	1,679,400	22
23			-	23 Taxes Estimated to be Received	-	-	-	23
24	-	-		24 Taxes Collected in Year Levied				24
25	3,616,496	947,898	1,718,900	25 TOTAL RESOURCES	1,679,400	1,679,400	1,679,400	25

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

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. PERSONNEL SERVICES				1.
2.	194,183	186,160	202,000	2. Salaries	199,000	199,000	199,000	2.
3.	9,707	6,089	13,000	3. Overtime	13,000	13,000	13,000	3.
4.	147,132	144,467	155,000	4. Payroll Taxes and Benefits	147,000	147,000	147,000	4.
5.	4,123	1,932	3,000	5. Workers Compensation	3,000	3,000	3,000	5.
6.	355,144	338,647	373,000	6. TOTAL PERSONNEL SERVICES	362,000	362,000	362,000	6.
7.	3.15	3.15	3.05	7 Total Full-Time Equivalent (FTE)	2.90	2.90	2.90	7.
8.				8. MATERIALS AND SERVICES				8.
9.	21,873	21,693	29,000	9. Insurance/Legal/Audit	30,000	30,000	30,000	9.
10.	12,704	12,135	18,000	10. Office Supplies/Telephone/Postage/Misc. Utilities	18,000	18,000	18,000	10.
11.	4,675	7,039	15,000	11. Travel/Education/Due/Subscription/Advertising/Misc.	15,000	15,000	15,000	11.
12.	17,245	17,525	22,000	12. Electrical Services	23,000	23,000	23,000	12.
13.	1,000	7,525	16,000	13. Contract Services	10,000	10,000	10,000	13.
14.	13,038	26,395	30,000	14. Engineering/Testing	33,000	33,000	33,000	14.
15.	33,214	36,352	50,000	15. Supplies/Tools/Other Repair & Maintenance	60,000	60,000	60,000	15.
16.	9,022	15,678	20,000	16. Fuel/Oil/Vehicle Repair & Maintenance	30,000	30,000	30,000	16.
17.	311,125	124,917	5,000	17. Sludge Removal	5,000	5,000	5,000	17.
18.				18.				18.
19.				19.				19.
20.	423,895	269,259	205,000	20. TOTAL MATERIALS AND SERVICES	224,000	224,000	224,000	20.
21.				21. CAPITAL OUTLAY				21.
22.	-	-	70,000	22. Service Connections	70,000	70,000	70,000	22.
23.	2,234,340	63,334	860,000	23. Sewer Conversion	720,000	720,000	720,000	23.
24.	544,755			24. Wastewater Treatment Plant Update - Completed				24.
25.	2,779,096	63,334	930,000	25. TOTAL CAPITAL OUTLAY	790,000	790,000	790,000	25.
26.				26. INTERFUND TRANSFER				26.
27.	4,000	4,000	5,000	27. Transfer to Governmental Reserve (11)	9,000	9,000	9,000	27.
28.	38,000	39,000	50,000	28. Transfer to Sewer Reserve (72)	94,400	94,400	94,400	28.
29.				29.				29.
30.	42,000	43,000	55,000	30. TOTAL INTERFUND TRANSFERS	103,400	103,400	103,400	30.
31.	-	-	80,900	31. OPERATING CONTINGENCY	100,000	100,000	100,000	31.
32.			75,000	32. UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	32.
33.	16,361	233,657		33. Ending Balance (prior years)				33.
34.	3,616,496	947,898	1,718,900	34. TOTAL REQUIREMENTS	1,679,400	1,679,400	1,679,400	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1 RESOURCES				1.
2.	376,169	376,169	484,800	2. Beginning Working Capital (accrual basis)	586,500	586,500	586,500	2.
3.	2,269	2,248	2,000	3. Interest	11,000	11,000	11,000	3.
4.	15,756	34,138	26,260	4. SDC Revenue/Fees	133,900	133,900	133,900	4.
5.	38,000	39,000	50,000	5. Transferred in from Sewer O & D Fund (70)	94,400	94,400	94,400	5.
6.		480		6. Proceeds from the Sale of Assets				6.
7.				7.				7.
8.	432,194	452,035	563,060	8. Total Resources, except taxes to be levied	825,800	825,800	825,800	8.
9.			-	9. Taxes estimated to be received	-	-	-	9.
10.	-	-		10. Taxes collected in year levied				10.
11	432,194	452,035	563,060	11. TOTAL RESOURCES	825,800	825,800	825,800	11.
12				12				12
13.				13. MATERIALS AND SERVICES				13.
14.	-		40,000	14. Emergency Repairs	100,000	100,000	100,000	14.
15.	-	-	3,500	15. CIP Project No. 6004 - SDC Plan	7,500	7,500	7,500	15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	-	43,500	19. TOTAL MATERIALS AND SERVICES	107,500	107,500	107,500	19.
20.				20. CAPITAL OUTLAY				20.
21.	-		133,800	21. CIP Project S.D.C. Fees	283,400	283,400	283,400	21.
22.	-	-	62,000	22. CIP Equipment Replacement	62,100	62,100	62,100	22.
23.	-	-	323,760	23. CIP Capital Projects	372,800	372,800	372,800	23.
24.				24.				24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	-	-	519,560	28. TOTAL CAPITAL OUTLAY	718,300	718,300	718,300	28.
29.	432,194	452,035		29. Ending Balance Prior Years				29.
30.	432,194	452,035	563,060	30. TOTAL REQUIREMENTS	825,800	825,800	825,800	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 2023-2024				
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1.				1. Resources				1.	
2.	141,310	175,992	195,000	2. Working Capital (Accrual Basis)	283,000	283,000	283,000	2.	
3.	876	1,092	700	3. Interest	8,500	8,500	8,500	3.	
4.	242,032	267,597	294,000	4. Sewer Bond Fees (SBnd)	336,000	336,000	336,000	4.	
5.	384,218	444,681	489,700	5. Total Resources, Except Taxes to be Levied	627,500	627,500	627,500	5.	
6.				6. Taxes Estimated to be Received *				6.	
7.	-	-		7. Taxes Levied				7.	
8.	384,218	444,681	489,700	8. TOTAL RESOURCES	627,500	627,500	627,500	8.	
9.				9. Requirements				9.	
10.				10. BOND PRINCIPAL PAYMENTS				10.	
11.				11. Issue Date Budgeted Payment Date				11.	
12.	22,514	22,967	23,500	12. 02/08/2011 DEQ R47741 20 yr 11/1/2023 & 5/1/2024				12.	
13.	16,301	16,786	17,300	13. 12/19/2012 OR Y13004 24 yr 12/1/2023	17,900	17,900	17,900	13.	
14.	58,254	61,028	61,100	14. 2016 B Series 15 yr 12/15/2023	63,900	63,900	63,900	14.	
15.	-	-	-	15. DEQ R47742 20yr 2024	34,600	34,600	34,600	15.	
16.	-	-	8,000	16. DEQ R47743 30yr 11/1/2023 & 5/1/2024	15,900	15,900	15,900	16.	
17.	18,618	18,664	18,800	17. Water Reserve Interfund In 7 yr				17.	
18.	115,686	119,446	128,700	18. TOTAL PRINCIPAL	172,300	172,300	172,300	18.	
19.				19. BOND PREMIUM PAYMENTS				19.	
20.				20. Issue Date Budgeted Payment Date				20.	
21.	10,589	9,672	8,900	21. 2016B Series 15yr 11/1/2022 & 5/1/2023	7,800	7,800	7,800	21.	
22.	10,589	9,672	8,900	22. TOTAL PREMIUM	7,800	7,800	7,800	22.	
23.				23. BOND INTEREST PAYMENTS				23.	
24.				24. Issue Date Budgeted Payment Date				24.	
25.	15,993	15,424	14,900	25. 02/08/2011 DEQ R47741 20 yr 11/1/2023 & 5/1/2024	14,200	14,200	14,200	25.	
26.	11,894	11,400	10,900	26. 12/19/2012 OR Y13004 24 yr 12/1/2023	10,400	10,400	10,400	26.	
27.	16,105	15,227	14,300	27. 2016B Series 15yr 12/15/2023 & 6/15/2024	13,200	13,200	13,200	27.	
28.	18,209	30,115	84,910	28. DEQ R47742 20yr	58,800	58,800	58,800	28.	
29.	4,392	4,206	7,100	29. DEQ R47743 30yr 11/1/2023 & 5/1/2024	9,700	9,700	9,700	29.	
30.	121	82	30	30. Water Reserve Interfund In 7 yr				30.	
31.	66,713	76,454	132,140	31. TOTAL INTEREST	106,300	106,300	106,300	31.	
32.	192,988	205,572	269,740	32. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	286,400	286,400	286,400	32.	
33.				33. TRANSFERS OUT				33.	
34.	15,238	15,230	15,300	34. Transfer out to Sewer Debt Service for Go Bonds (79)	15,300	15,300	15,300	34.	
35.	15,238	15,230	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.			15,048	38. 2016B Series 12/15/2024	33,456	33,456	33,456	38.	
39.			27,423	39. 12/8/2011 (DEQ R47741) 11/1/2024	25,500	25,500	25,500	39.	
40.			-	40. 12/19/2012 (Y13004) 12/1/2024	10,700	10,700	10,700	40.	
41.			112,400	41. DEQ R47742	242,044	242,044	242,044	41.	
42.			49,789	42. DEQ R47743 11/1/2024	14,100	14,100	14,100	42.	
43.			204,660	43. Total Unappropriated Ending Fund Balance	325,800	325,800	325,800	43.	
44.	175,992	223,879		44. Ending Balance (Prior Years)				44.	
45.	384,218	444,681	489,700	45. TOTAL REQUIREMENTS	627,500	627,500	627,500	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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. Resources				1.
2.	176,326	160,936	143,400	2. Working Capital (Accrual Basis)	168,700	168,700		2.
3.	1,029	829	1,000	3. Interest	2,500	2,500		3.
4.	15,238	15,230	15,300	4. Transfer in from Sewer Debt Service (78)	15,300	15,300		4.
5.		42,530	42,530	5. Morrow County Amazon Gift Distribution				5.
6.				6.				6.
7.	192,592	219,524	202,230	7. Total Resources, Except Taxes to be Levied	186,500	186,500	-	7.
8.			116,000	8. Taxes Estimated to be Received *	73,500	73,500		8.
9.	119,162	116,682		9. Taxes Levied				9.
10.	311,755	336,206	318,230	10. TOTAL RESOURCES	260,000	260,000	-	10.
11.				11. Requirements				11.
12. BOND PRINCIPAL PAYMENTS				12.				
13. Issue Date Budgeted Payment Date				13.				
14.	74,676	74,676	120,330	14. 2016A Series 25yr 12/15/2023	80,900	80,900	80,900	14.
15.				15.				15.
16.	74,676	74,676	120,330	16. TOTAL PRINCIPAL	80,900	80,900	80,900	16.
17.				17. BOND PREMIUM PAYMENTS				17.
18. Issue Date Budgeted Payment Date				18.				
19. 2016A Series 25yr 12/15/2023 & 6/15/2024				19.				
20.	16,731	15,520	14,400	20. TOTAL PREMIUM	13,000	13,000	13,000	20.
21.				21. BOND INTEREST PAYMENTS				21.
22. Issue Date Budgeted Payment Date				22.				
23. 2016A Series 25yr 12/15/2023 & 6/15/2024				23.				
24.				24.				24.
25.	59,412	58,378	57,300	25. TOTAL INTEREST	55,900	55,900	55,900	25.
26.	150,819	148,574	192,030	26. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	149,800	149,800	149,800	26.
27.				27. Unappropriated Balance for Following Year By				27.
28. Issue Date Payment Date				28.				
29. 2016A Series 25yr 12/15/2024				29.				
30.				30.				30.
31.			126,200	31. Total Unappropriated Ending Fund Balance	110,200	110,200	110,200	31.
32.	160,936	187,632		32. Ending Balance (Prior Years)				32.
33.	311,755	336,206	318,230	33. TOTAL REQUIREMENTS	260,000	260,000	260,000	33.

150-504-035 (Rev 01-10)

\*If this form is used for revenue bonds, property tax resources may not be included.

City of Irrigon 2023-2024 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	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Resources														
Net Beginning Working Capital	5,778,500	7,095,700	496,600	1,136,800	2,799,800	260,000	170,000	744,300	110,000	60,000	280,000	586,500	283,000	168,700
Property Taxes	455,000	387,300	256,600	-	-	-	-	-	-	57,200	-	-	-	73,500
Interest Earned	22,300	144,200	10,000	22,000	50,000	8,500	6,500	15,000	3,000	1,500	5,700	11,000	8,500	2,500
Water Service Sales	480,000	540,800	-	-	-	-	540,800	-	-	-	-	-	-	-
Sewer Service Sales	550,000	595,400	-	-	-	-	-	-	-	-	595,400	-	-	-
Bond fees	374,800	423,800	-	-	-	-	-	-	87,800	-	-	-	336,000	-
WWTP Sewer Dumpage	6,000	6,000	-	-	-	-	-	-	-	-	6,000	-	-	-
Pet licenses and Pet Rescue Fees	2,500	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Zayo Franchise	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	71,500	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	59,000	62,000	62,000	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	2,600	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
Windwave Franchise Fees	100	500	500	-	-	-	-	-	-	-	-	-	-	-
Inland Development Franchise Fees	2,000	2,200	2,200	-	-	-	-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,400	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Planning, Zoning & Building permits	30,000	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-
City Licenses and Fees	2,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Police User Fee	51,000	54,600	54,600	-	-	-	-	-	-	-	-	-	-	-
Street Light User Fee	20,200	21,800	-	-	-	21,800	-	-	-	-	-	-	-	-
Street Maintenance User Fee	30,300	32,700	-	-	-	32,700	-	-	-	-	-	-	-	-
Garbage Fees	209,000	256,000	256,000	-	-	-	-	-	-	-	-	-	-	-
Service Connections	92,000	117,500	-	-	-	-	47,500	-	-	-	70,000	-	-	-
SDC Revenues/ Fees	50,720	124,800	-	25,500	-	-	-	99,300	-	-	-	-	-	-
Municipal Court Revenue	30,000	168,900	35,000	-	-	-	-	-	-	-	-	133,900	-	-
Miscellaneous Receipts	15,700	17,000	7,000	-	2,200	3,000	2,500	-	-	-	2,300	-	-	-
Lease Revenues	38,000	38,000	38,000	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	156,000	163,000	-	-	-	163,000	-	-	-	-	-	-	-	-
Oregon State Grants	31,800	2,843,200	-	-	393,200	2,450,000	-	-	-	-	-	-	-	-
Cigarette Tax	1,600	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	41,000	42,800	42,800	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	29,000	29,800	29,800	-	-	-	-	-	-	-	-	-	-	-
CREZII Enhancement Grants	1,152,800	1,152,800	-	-	1,152,800	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon 2023-2024 Budget														
	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement t Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Sewer Conversion Funding	860,000	720,000	-	-	-	-	-	-	-	-	720,000	-	-	-
Morrow County Infrastructure Support	64,500	64,500	-	64,500	-	-	-	-	-	-	-	-	-	-
Federal Sources	1,197,000	1,050,000	-	50,000	1,000,000	-	-	-	-	-	-	-	-	-
Misc. Grants/Donations	528,344	260,000	10,000	-	250,000	-	-	-	-	-	-	-	-	-
Transfer from General (10)	148,500	193,300	-	140,900	-	52,400	-	-	-	-	-	-	-	-
Transfer from State Street (20)	2,000	1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	38,000	74,000	-	9,000	-	-	-	65,000	-	-	-	-	-	-
Transfer from Water Debt Service (68)	5,100	5,100	-	-	-	-	-	-	-	5,100	-	-	-	-
Transfer from Sewer O & D	55,000	103,400	-	9,000	-	-	-	-	-	-	-	94,400	-	-
Transfer from Sewer Debt Service (78)	34,100	15,300	-	-	-	-	-	-	-	-	-	-	-	15,300
<b>Total Resources</b>	<b>12,750,864</b>	<b>16,893,800</b>	<b>1,386,800</b>	<b>1,459,400</b>	<b>5,648,000</b>	<b>2,991,400</b>	<b>767,300</b>	<b>923,600</b>	<b>200,800</b>	<b>123,800</b>	<b>1,679,400</b>	<b>825,800</b>	<b>627,500</b>	<b>260,000</b>
<b>Expenditures</b>														
Salaries	743,000	638,800	151,300	-	-	96,600	191,900	-	-	-	199,000	-	-	-
Overtime	40,400	27,300	3,300	-	-	5,000	6,000	-	-	-	13,000	-	-	-
Payroll Taxes & Benefits	555,000	459,900	100,300	-	-	73,600	139,000	-	-	-	147,000	-	-	-
Workers Compensation Insurance	16,200	10,600	1,500	-	-	3,100	3,000	-	-	-	3,000	-	-	-
Vacation/Sick Leave	105,100	106,000	-	106,000	-	-	-	-	-	-	-	-	-	-
Law Enforcement Contract Services	95,040	275,000	275,000	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	4,000	8,000	8,000	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	112,500	91,000	45,000	-	-	-	16,000	-	-	-	30,000	-	-	-
Office Supplies/Telephone/Office Utilities	61,500	62,000	23,000	-	-	5,000	16,000	-	-	-	18,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	54,500	56,000	26,000	-	-	5,000	10,000	-	-	-	15,000	-	-	-
Electrical Services	82,600	83,000	6,000	-	-	31,000	23,000	-	-	-	23,000	-	-	-
Building Maintenance	20,000	25,900	-	25,900	-	-	-	-	-	-	-	-	-	-
Contract Services	48,000	44,500	20,500	-	-	10,000	4,000	13,000	-	-	10,000	-	-	-
State and County Fines	16,000	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-
Engineering/Testing	49,000	53,000	-	-	-	5,000	15,000	-	-	-	33,000	-	-	-
Supplies/Tools/ Repair & Maintenance	132,500	334,800	12,500	4,000	-	15,200	93,100	50,000	-	-	60,000	100,000	-	-
Fuel/ Oil/ Vehicle Repair &Maintenance	55,000	81,000	10,000	-	-	20,000	21,000	-	-	-	30,000	-	-	-
Street Repair	15,000	32,000	-	-	-	32,000	-	-	-	-	-	-	-	-
Sludge Removal	5,000	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-
Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Tourism	1,000	1,100	1,100	-	-	-	-	-	-	-	-	-	-	-
Goat Head Bounty	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon 2023-2024 Budget														
	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement t Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Emergency Repairs	84,800	-		-	-	-	-	-	-	-	-	-	-	-
Water Rate Study	8,000	8,000		-	-	-	-	8,000	-	-	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Donation/Grant Specific Projects	110,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Website	800	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	205,000	-		-	-	-	-	-	-	-	-	-	-	-
Garbage Service Wholesale	170,000	210,000	210,000	-	-	-	-	-	-	-	-	-	-	-
Irrigon Improvements - Material & Service	1,354,500	1,073,500		-	1,043,000	-	-	30,500	-	-	-	-	-	-
Business start up	1,393,800	-		-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials	160,500	197,800		190,300	-	-	-	-	-	-	-	7,500	-	-
Police Vehicle	45,000	29,500	29,500	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects - Capital O	6,712,520	9,766,600	-	1,133,200	4,605,000	2,475,000	-	822,100	-	-	-	718,300	-	-
Service Connections	70,000	70,000	-	-	-	-	-	-	-	-	70,000	-	-	-
Sewer Projects	860,000	720,000	-	-	-	-	-	-	-	-	720,000	-	-	-
DEQ 2011 R47741 Bond Interest Expen	14,900	14,200	-	-	-	-	-	-	-	-	-	-	14,200	-
IFA Y13004 Bond Interest	10,900	10,400	-	-	-	-	-	-	-	-	-	-	10,400	-
Interest Interfund loan from Water Reser	30	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 FF&C 2016 B Series Interest Exper	25,800	23,800	-	-	-	-	-	-	10,600	-	-	-	13,200	-
2016 A Series Interest Expense	92,100	89,800	-	-	-	-	-	-	-	33,900	-	-	-	55,900
DEQ R47742 Interest Expense	84,910	58,800	-	-	-	-	-	-	-	-	-	-	58,800	-
DEQ R47743 Interest Expense	7,100	9,700	-	-	-	-	-	-	-	-	-	-	9,700	-
DEQ Sewer Bond R47741 Principal	23,500	40,000	-	-	-	-	-	-	-	-	-	-	40,000	-
IFA Y13004 Bond Principal	17,300	17,900	-	-	-	-	-	-	-	-	-	-	17,900	-
DEQ R47742 Principal	-	34,600	-	-	-	-	-	-	-	-	-	-	34,600	-
DEQ R47743 Principal	8,000	15,900	-	-	-	-	-	-	-	-	-	-	15,900	-
Principal-Interfund loan from Water Rese	18,800	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 FF&C 2016 B Series Principal	110,100	115,100		-	-	-	-	-	51,200	-	-	-	63,900	-
2016 A Series Principal	193,444	130,100	-	-	-	-	-	-	-	49,200	-	-	-	80,900
Bond Premium	39,200	35,000	-	-	-	-	-	-	6,300	7,900	-	-	7,800	13,000
Transfer to Governmental Reserve	77,500	160,600	140,900	-	-	1,700	9,000	-	-	-	9,000	-	-	-
Transfer to State Street	80,000	52,400	52,400	-	-	-	-	-	-	-	-	-	-	-
Transfer to the Water Reserve	36,000	65,000	-	-	-	-	65,000	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	5,100	5,100	-	-	-	-	-	-	5,100	-	-	-	-	-
Transfer to the Sewer Reserve	50,000	94,400	-	-	-	-	-	-	-	-	94,400	-	-	-
Transfer to Sewer GO Bond Debt Service	15,300	15,300	-	-	-	-	-	-	-	-	-	-	15,300	-



City of Irrigon															
2023-2024 Budget															
		Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvemen t Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Operations & Developmen t	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
	Operating Contingency	275,560	364,000	95,500	-	-	113,200	55,300	-	-	-	100,000	-	-	-
	Unappropriated or Reserved for Future	812,760	996,400	100,000	-	-	100,000	100,000	-	127,600	32,800	100,000	-	325,800	110,200
	<b>Total Expenditures</b>	15,425,564	16,893,800	1,386,800	1,459,400	5,648,000	2,991,400	767,300	923,600	200,800	123,800	1,679,400	825,800	627,500	260,000

Total Personnel Services	1,459,700	1,242,600	256,400	106,000	-	178,300	339,900	-	-	-	362,000	-	-	-
Total Materials & Services	4,119,540	2,729,600	712,100	220,200	1,043,000	123,200	198,100	101,500	-	-	224,000	107,500	-	-
Total Capital Outlay	7,848,020	10,573,100	29,500	1,133,200	4,605,000	2,475,000	-	822,100	-	-	790,000	718,300	-	-
Total Debt Service	646,084	595,300	-	-	-	-	-	-	68,100	91,000	-	-	286,400	149,800
Total Interfund Revenue Transfers	263,900	392,800	193,300	-	-	1,700	74,000	-	5,100	-	103,400	-	15,300	-
Total Operating Contingency	275,560	364,000	95,500	-	-	113,200	55,300	-	-	-	100,000	-	-	-
Total Unappropriated Ending Fund Balance	812,760	996,400	100,000	-	-	100,000	100,000	-	127,600	32,800	100,000	-	325,800	110,200
Total Budget	15,425,564	16,893,800	1,386,800	1,459,400	5,648,000	2,991,400	767,300	923,600	200,800	123,800	1,679,400	825,800	627,500	260,000

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	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>Part of the HB2017 ODOT Project.</b>				7					
		11	FY15	25,000						-
				25,000						-
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>Replaced back into Reserve Fund FY 15.</b>				1					
		62 UFR	FY15	75,000						
				75,000						-
6002	<del>Cancelled</del> Re-Coat WWTP By	75	FY15	15,000	1					<b>Completed</b>

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6003	<b>Completed</b> Waterline Piping N	62	FY15	20,000	2					<b>Completed</b>
				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			-	8,000	15,000
				180,000						15,000
6005	<b>Completed</b> Division St Retaining Walls. <b>Description:</b> Part of the	20 UFR	FY15	250,000		-	-	-	-	<b>Completed</b>
				250,000						-
6006	Generator Set for Weeping Willow. <b>Description:</b> Aging lift station and need consistant power supply. <b>Grant Project needs sought.</b>	72 UFR	FY15	20,000				-	-	-
				20,000						-
6007	<b>Completed</b> E. Parking Lot	11	FY15	5,000						<b>Completed</b>
				5,000						-
6008	<b>Completed</b> S. Sewer Line	72		350,000	5	-	-	-	-	<b>Completed</b>

CITY OF IRRIGON

FY24 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				350,000						-
6009	Street Sweeper. <b>Description:</b> Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.				5					
		11								
		UFR	FY23	60,000				-	-	-
				60,000						-
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.				3+					
		11								
		UFR	FY23	65,000				-	-	-
				65,000						-

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
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 25,000	4			-	-	-
6012	<b>Completed</b> -Park	11	FY15	19,500 19,500	3	3,000	2,500			<b>Completed</b>
6013	<b>Removed</b> -Well Modern.	Water	FY15	3,000 3,000	1					
6014	<b>Completed.</b> Commercial	UFR	FY15	30,000 30,000	3	-	-	-	-	<b>Completed</b>
6015	<b>Completed.</b> Sludge Removal.	72	FY21	75,000 75,000	5	-	-	-	-	<b>Completed</b>
6016	<b>Removed item</b> Maple Leaf	<del>UFR FY</del>	FY15	20,000 20,000	5					<b>Removed</b>
6017	<b>Completed</b> AMR Wtr Read	FY 15-	FY15	32,000 32,000	6					<b>Completed</b>
6018	<b>Completed</b> Wyoming Ave. Overlay Project. <b>Description:</b>	UFR FY 15-19	FY15	55,000	-					<b>Completed</b>

CITY OF IRRIGON

FY24 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				55,000						-
6019	Wyoming Walking Path. <b>Description:</b> Walking path joining HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item. <b>Safe</b> <b>Routes to School Grant Match -</b> <b>40% with CREZ \$</b>	12 UFR	FY21	540,000	-				162,000	162,000
				540,000						162,000
6020	<b>Removed</b> TV Well #3.	UFR	FY15	12,000	2					<b>Removed</b>

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				<del>12,000</del>						-
6021	<b>Completed</b> Community/Safety	12	FY15	35,000	7					<b>Completed</b>
				35,000						-
6022	<b>Completed</b> RAS Meter (MCRT).	72	FY21	15,000	3					<b>Completed</b>
				15,000						-
6023	<b>Completed</b> Check Valve for "m"	72	FY16	7,500	2					<b>Completed</b>
				7,500						-
6024	<b>Completed</b> Water Line	62	FY17	50,000	5	-	-	-	-	<b>Completed</b>
				50,000						-
6025	<b>Completed</b> Sewer Standpipe at	UFR	FY17	11,000	2					<b>Completed</b>
				11,000						-
6026	Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining.				2					
		62	FY17	23,000			7,000	5,000		23,000
				23,000						23,000
6027	Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc.	12, 62 & 72			3					
		UFR	FY22	40,000						-
				40,000						-
6028	<b>Completed</b> Reader Board at	11	FY17	39,000						<b>Completed</b>
				39,000						-
6029	Walking/Bike Path (State ODOT Share Funds)	11	FY17	Variable		1,464	1,627	1,700	1,700	25,251

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6030	Meters for Auto Read Program	62	FY17	189,500	7	(39,762)	(33,166)	(25,060)	103,202	112,500
				189,500						112,500
6031	Test Well for Future Water Requirements	62	FY24	200,000	1	-	-	-	30,000	60,000
				200,000						60,000
6032	Street Projects (2 Blocks at a time). Resource and Plan from User Fees.	11	FY17	150,000	6	30,000	30,100	31,920	32,000	242,300
				150,000						242,300
6033	Street Lights (95). Resources and Plan from User Fees.	20	FY17	190,000	10	12,468	20,100	20,200	20,800	140,283
				190,000						140,283
6034	Vactor. Assist with locating underground utilities and ultimately eliminate rentals.	20 & 62 & 72 UFR	FY17	70,000	10	-	-	-	-	-
				70,000						-
6035	1-Ton Pick Up for PW, includes tool bed with accessories.	11 UFR	FY21	60,000	4			-	-	
				60,000						
6036	<b>Completed</b> - Well Rehabs	62	FY21	20,000						<b>Completed</b>
				20,000						



**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6037	SDC Parks - Splash Park	12	FY23	145,000	4	-	-	-	-	-
				145,000						-
6038	SDC Parks - Greenway	11	FY23	145,000	5	-	-	-	-	-
				145,000						-
6039	SDC Parks - Heritage Trail	11	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 UFR	FY26	40,000	5	-	-	-	-	-
				40,000						-
6044	SDC Water - NE 12th (NE Main - NE Washington)	62 UFR	FY27	120,000	6	-	-	-	-	-
				120,000						-
6045	SDC Water - Replace/upgrade 2" Mainlines across town	62 UFR	FY29	1,100,000	10	-	-	-	-	-

**CITY OF IRRIGON**  
**FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				1,100,000						-
6046	SDC Water - 10" Mainline down S. First Street	62 UFR	FY32	300,000	15	-	-	-	-	-
				300,000						-
6047	SDC Water - 10" Mainline on Wyoming (west beginning at Kristen Drive)	62 UFR	FY32	220,000	15	-	-	-	-	-
				220,000						-
6048	SDC Water - Update Water Model	62 UFR	FY30	300,000	10	-	-	-	-	-
				300,000						-
6049	SDC Sewer- NE 12 to NE 13th Sewer Main <b>Development</b>	72 UFR	FY32	105,000	12	-	-	-	-	-
				105,000						-
6050	SDC Sewer- NE 13 to NE 14th Sewer Main <b>Development</b>	72	FY35	325,000	15	-	-	-	-	-
				325,000						-
6051	SDC Sewer- Sewer Conversions	72	FY25	900,000	5	-	-	-	-	-
				900,000						-
6052	SDC Sewer- Weeping Willow Conversion and Sewer Mainline S First St	72	FY30	800,000	8	-	-	-	-	-
				800,000						-

<b>CITY OF IRRIGON</b> <b>FY24 CAPITAL IMPROVEMENT PLAN (CIP)</b>
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Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6053	SDC Sewer- HoneyWild Estates Sewer Conversion	72	FY30	1,400,000 <u>1,400,000</u>	8	-	-	-	-	-
6054	SDC Sewer- 1100' west of Area 1 & 2 Conversion on NW Oregon Ave.	72 UFR	FY23	390,000 <u>390,000</u>	1	-	-	-	-	-
6055	SDC Sewer-Update 2nd Aeriation Basin with Methanol Treatment	72 UFR	FY24	975,000 <u>975,000</u>		-	-	-	-	-
6056	SDC Sewer-Headworks	72 UFR	FY24	978,000 <u>978,000</u>		-	-	-	-	-
6057	SDC Water - New Well and structure	62 UFR	FY24	1,450,000 <u>1,450,000</u>		-	-	-	-	-
Adopted TSP 2014 Projects - Various Roadway Improvements (increase 3.5% annually)				UFRs		\$ 13,650,440				

CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
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Adopted TSP 2014 Projects -  
Various Pedestrian and Bycle  
Improvements (increase 3.5%  
annually)

UFRs

\$ 5,150,360

NOTES:  
1. UFR= Unfunded Requirement

City of Irrigon  
Personnel Services allocation schedule  
2023-2024

	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	-	-	0.10	-	0.30	0.30	0.30
Public Works Lead	1.00	-	-	0.01	-	0.01	0.03	0.95
Utility Worker 2	1.00	-	-	0.01	-	0.36	0.58	0.05
Utility Worker 1/ Lands	1.00	-	-	0.10	-	0.26	0.59	0.05
Utility Worker 1	2.00	-	-	0.42	-	0.77	0.42	0.59
	9.50	1.20	0.50	0.64	-	1.70	2.82	2.84

Salary Ranges

	Monthly	
	Minimum	Maximum
City Manager	7,918.87	10,343.01
Finance Officer	4,611.51	6,124.04
City Clerk	3,469.96	4,518.79
Court Clerk-1/2time	1,660.70	2,162.10
Public Works Director	6,510.56	8,582.20
Public Works Lead	3,700.82	5,037.37
Utility Worker 2	3,485.16	4,648.48
Utility Worker 1/ Lawn I	3,740.46	4,871.05
Utility Worker 1	3,582.32	4,663.37

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