



Columbia Spirit, Small Town Heart

CITY OF IRRIGON

BUDGET

2026-2027

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 2027

Irrigon has not had an overzealous development year but one that is steady, leading toward growth opportunities. Housing opportunities are poised to see a greater increase this next fiscal year. The City of Irrigon is always looking for grant and funding opportunities to improve our infrastructure. Various projects have been delayed ensuring the projects are right sized for Irrigon. Projects include a Splash Park from OR State Parks, ODOT Small Cities Allotment grant for sidewalks heading toward AC Houghton, and State Parks for a new park at New Dream Subdivision, and others that are listed in the budget.

The City of Irrigon remains fiscally strong because of prior years' conservative approach to balancing expenditures and seeking additional revenues. As City Manager and Budget Officer, it is an honor to have the dedicated council oversight and direction, hard-working staff, and volunteers working collectively to ensure all resources are managed appropriately. I present the 2026/27 budget message.

Fiscal Year 2027 budget remains with 12 self-balancing funds with a total appropriation of \$18,198,700 and \$ 1,021,200 reserved (unappropriated) for future expenditures. A decrease in the debt funds unappropriated is expected as we pay down debt (\$13,900 decreased over last year). Total appropriation decreased over last year's appropriation by \$ 444,100. This decrease is due to the large extended capital services being completed. 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 11.75 full-time staff budgeted, including law enforcement, to meet the expected and needed services for a growing community. A 2.7% CPI adjustment to wages, a result of the current economic increase, and is built into this budget in accordance with City Council policy.

The Columbia River Enterprise Zone II (CREZ II) Board continues to provide additional resources as in previous years, but with a slight decrease in the reduction of CREZ revenues. These are unrestricted revenues and will decrease overtime as the various Enterprise Agreement projects become fully taxable and the agreements expire. Industrial growth continues and we are coordinating how future enterprise agreements and payments to Irrigon may take place.

The Morrow County Assessor estimated regular levy net tax revenue of \$ 330,444 (approximately 5.7%) from the city's estimates the previous year. This is a result of increases in property values and increases in 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 \$.9455/\$1,000 assessed value for water and \$1.4874/\$1,000 assessed value for sewer. This does not reflect any revenue bond indebtedness. Revenue bond figures are based against the number of users and periodically decrease as utility users increase. Staff present figures in the fall to the City Council for any potential adjustments.

The city continues to grow in economic strength and fiscal stability. This is reflected in the reserve fund balances. Additionally, loan obligations are getting closer to the end of repayment schedules. What began over 12 years ago continues to grow stronger every year. Resources have slightly increased while costs continue to increase across the region and nation. Staff continue meeting requirements while providing the desired and requested public services. Our goal remains to become fiscally and economically stronger while meeting the needs of our community. Appropriation expenditures

appropriately reflect revenue downturns compared to previous years. Staff maintain solid fiscal parameters because of the economy while also ensuring we do not defer maintenance items.

The Budget Committee must approve the budget amount of \$19,219,900; the total amount of property tax for the general obligation bonds of \$ 219,563 and the rate of 3.6782 per \$1,000 of assessed value for levy to be certified by the tax assessor. Following public comments and the Budget Committee's approval the budget will move forward to the City Council for adoption June 16, 2026.

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

Respectfully Submitted,

Aaron Palmquist, MBA/PA; ICMA CM
City Manager/Budget Officer

Budget Committee Members 2026-2027

City Councilors

Michelle Patton
Benji Calvert
Thomas Roberts
Hector Cano
Melvin Lambert
Heather Bishop
Martin Brown Jr.

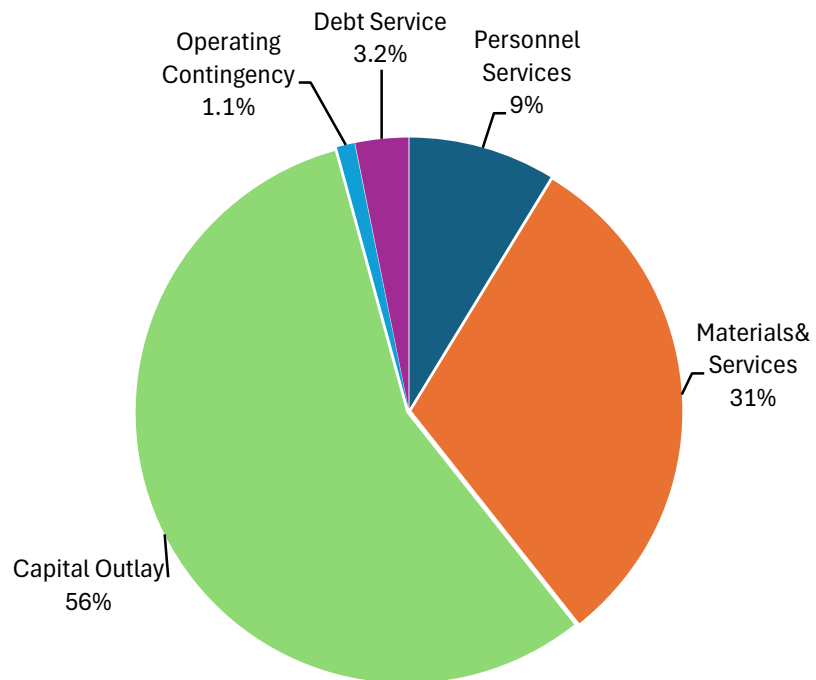
Members at Large

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City of Irrigon
2026-2027 Budget Appropriations by Fund

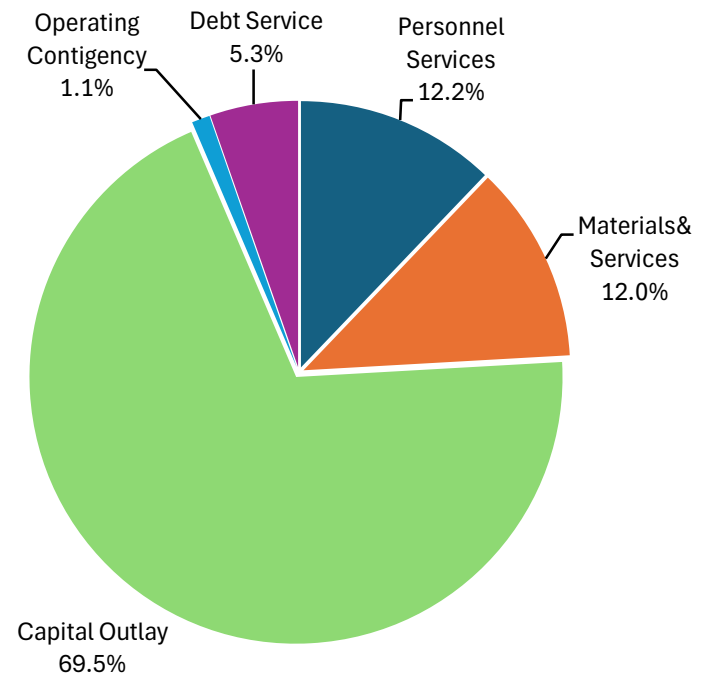
FUND	Personnel Service	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingency	Total
General Fund Administration	252,600	405,400	-	-	-	-	658,000
General Fund Municipal Court	49,100	40,000	-	-	-	-	89,100
General Fund Parks	69,000	39,000	-	-	-	-	108,000
General Fund Code Enforcement/Pul	233,000	180,100	-	-	-	-	413,100
General Fund Unallocated	-	15,000	-	-	55,500	23,400	93,900
Governmental Reserve	144,000	63,000	1,199,000	-	100,000	-	1,506,000
Irrigon Improvements	-	2,393,700	4,851,900	100,400	100,000	-	7,446,000
State Street Fund	188,000	151,000	-	-	2,100	91,900	433,000
Water Operations & Development	400,000	211,000	-	-	62,700	50,400	724,100
Water Reserve	-	254,200	804,600	-	-	-	1,058,800
Water Debt Service	-	-	-	68,300	4,700	-	73,000
Water G.O. Bond Debt Service	-	-	-	90,600	-	-	90,600
Sewer Operations & Development	466,100	282,000	75,000	-	3,000	27,900	854,000
Sewer Reserve	-	104,900	4,071,700	-	-	-	4,176,600
Sewer Debt Service	-	-	-	311,500	13,900	-	325,400
Sewer G.O. Bond Debt Service	-	-	-	149,100	-	-	149,100
TOTAL APPROPRIATIONS	1,801,800	4,139,300	11,002,200	719,900	341,900	193,600	18,198,700
Unappropriated/Reserved for Future Expenditures							1,021,200
							<u>19,219,900</u>

Governmental Funds (General, Streets & GO Bonds)



■ Personnel Services
 ■ Capital Outlay
 ■ Debt Service
 ■ 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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	634,241	646,241	360,000	1 Beginning Net Working Capital (accrual basis)	293,500	293,500	293,500	1
2	19,576	16,593	12,000	2 Interest	8,500	8,500	8,500	2
3				3 OTHER RESOURCES				3
4	1,834	1,840	2,500	4 Pet Licenses and Related Fees	3,000	3,000	3,000	4
5	61,723	-	20,000	5 Zayo Franchise	20,000	20,000	20,000	5
6	2,874	2,062	2,900	6 Qwest/Century Link Franchise Fees	1,400	1,400	1,400	6
7	65,182	66,167	66,000	7 Umatilla Electric Coop Franchise Fees	69,400	69,400	69,400	7
8	3,703	3,285	3,900	8 Cascade Natural Gas Franchise Fees	3,900	3,900	3,900	8
9	1,059	1,200	1,100	9 Windwave Communications Franchise Fees	1,700	1,700	1,700	9
10	1,569	2,926	2,100	10 Inland Development Franchise Fees	3,200	3,200	3,200	10
11	-	1,577	1,400	11 EOT/ Bluemountain Network Franchise Fees	1,300	1,300	1,300	11
12	8,706	12,147	40,000	12 Planning, Zoning & Building Fees	22,900	22,900	22,900	12
13	2,370	2,076	2,600	13 City Licenses and Fees	3,000	3,000	3,000	13
14	12,321	17,191	35,200	14 Municipal Court Revenue	52,800	52,800	52,800	14
15	52,342	52,181	54,600	15 Police Service User Fee (LAW)	53,200	53,200	53,200	15
16	213,441	232,654	256,000	16 Garbage Fees	273,400	273,400	273,400	16
17	7,757	10,067	7,200	17 Miscellaneous Receipts	10,400	10,400	10,400	17
18	36,696	36,443	36,400	18 Lease Revenues	52,100	52,100	52,100	18
19	1,112	1,120	1,500	19 Transient Lodging Tax	1,500	1,500	1,500	19
20	-	-	10,000	20 Abatement Reimbursement	5,000	5,000	5,000	20
21	1,368	1,204	1,200	21 Cigarette Tax	1,200	1,200	1,200	21
22	38,971	32,348	33,000	22 Liquor Revenue Sharing	34,400	34,400	34,400	22
23	24,702	21,406	30,000	23 State Revenue Sharing	26,700	26,700	26,700	23
24	2,000	-	10,000	24 Miscellaneous Grants & Donations	2,000	2,000	2,000	24
25				25				25
26				26				26
27			100,000	27 Transfer in from Governmental Reserve Fund 11	100,000	100,000	100,000	27
28			100,000	28 Transfer in from the Irrigon Improvement Fund 12	100,000	100,000	100,000	28
29	1,193,545	1,160,726	1,189,600	29 Total resources, except taxes to be levied	1,144,500	1,144,500	1,144,500	29
30			300,500	30 Property taxes estimated to be received	317,600	317,600	317,600	30
31	283,926	297,231		31 Property taxes				31
32	1,477,471	1,457,957	1,490,100	32 Total Resources	1,462,100	1,462,100	1,462,100	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1	PERSONNEL SERVICES			1
2	86,272	104,558	124,000	2	Salaries	136,000		2
3	174	262	2,000	3	Overtime	2,000		3
4	58,929	76,906	97,000	4	Payroll Taxes & Benefits	114,000		4
5	116	219	300	5	Workers Compensation Insurance	600		5
6	145,492	181,945	223,300	6	TOTAL PERSONNEL SERVICES	252,600	0	0
7	1.20		1.60	7	Total Full-Time Equivalent (FTE)	1.80		7
8				8	MATERIALS AND SERVICES			8
9	12,780	20,320	30,000	9	Building Codes/Consultant Services	30,000		9
10	43,571	39,520	50,000	10	Insurance/Legal/Audit	50,000		10
11	14,351	11,736	20,000	11	Office Supplies/Telephone/Postage/Misc. Utilities	20,000		11
12	23,025	14,875	36,000	12	Travel/Education/Due/Subscription/Advertising/Misc.	30,000		12
13	1,119	416	3,000	13	Community Fund	3,000		13
14	2,444	3,128	6,000	14	Electrical Services	6,000		14
15	5,393	3,871	15,000	15	Contract Services	15,000		15
16	0	0	10,000	16	Grant Specific Expenses	2,000		16
17	0	350	1,100	17	Tourism	1,300		17
18	823	823	1,000	18	Website	1,000		18
19	179,140	198,832	220,000	19	Garbage Service Wholesale Services	240,000		19
20			6,500	20	Project PATH Contributions	7,100		20
21				21				21
22				22				22
23	282,646	293,872	398,600	23	TOTAL MATERIALS AND SERVICES	405,400	0	0
24				24	CAPITAL OUTLAY			24
25	0	0	0	25	TOTAL CAPITAL OUTLAY	0	0	0
26	428,138	475,817	621,900	26	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	658,000	0	0

**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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2	9,897	17,618	23,500	2	Salaries	23,500			2
3	8,866	16,837	24,000	3	Payroll Taxes & Benefits	25,300			3
4	14	86	100	4	Workers Compensation Insurance	300			4
5	18,777	34,541	47,600	5	TOTAL PERSONNEL SERVICES	49,100	0	0	5
6	0.50	0.25	0.50	6	Total Full-Time Equivalent (FTE)	0.37			6
7				7	MATERIALS AND SERVICES				7
8	624	1,461	3,000	8	Office Supplies/Telephone/Postage/Misc. Utilities	3,000			8
9	873	1,757	7,000	9	Travel/Education/Due/Subscription/Advertising/Misc.	6,000			9
10	7,557	8,309	27,300	10	State and county fines	22,000			10
11	2,403	3,921	9,000	11	Contract Services	9,000			11
12	11,457	15,448	46,300	12	TOTAL MATERIALS AND SERVICES	40,000	0	0	12
13				13	CAPITAL OUTLAY				13
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	30,234	49,989	93,900	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	89,100	0	0	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 2026-2027				
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2	33,837	39,701	46,100	2	Salaries	31,000			2
3	175	370	2,000	3	Overtime	4,000			3
4	25,782	30,906	40,000	4	Payroll Taxes & Benefits	33,000			4
5	473	658	800	5	Workers Compensation Insurance	1,000			5
6	60,267	71,636	88,900	6	TOTAL PERSONNEL SERVICES	69,000	0	0	6
7	0.64	0.64	0.72	7	Total Full-Time Equivalent (FTE)	0.56			7
8				8	MATERIALS AND SERVICES				8
9	759	1,164	18,000	9	Park Restrooms & Play Structures	15,000			9
10	7,153	3,003	7,000	10	Landscaping	7,000			10
11	1,623	2,601	5,000	11	Holiday Décor	6,000			11
12	1,765	9,098	11,000	12	Contract Services	11,000			12
13	11,299	15,866	41,000	13	TOTAL MATERIALS AND SERVICES	39,000	0	0	13
14				14	CAPITAL OUTLAY				14
15	0	0	0	15	TOTAL CAPITAL OUTLAY	0	0	0	15
16	71,566	87,502	129,900	16	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	108,000	0	0	16

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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2	6,838	19,134	120,000	2	Salaries	120,000			2
3	303	565	1,000	3	Overtime	2,000			3
4	6,993	19,029	95,000	4	Payroll Taxes & Benefits	100,000			4
5	0	383	10,500	5	Workers Compensation Insurance	11,000			5
6	14,133	39,111	226,500	6	TOTAL PERSONNEL SERVICES	233,000	0	0	6
7		0.35	1.50	7	Total Full-Time Equivalent (FTE)	1.38			7
8				8	MATERIALS AND SERVICES				8
9	2,288	2,696	8,000	9	Animal Control/Code Enforcement	8,000			9
10	105,000	115,413	121,200	10	Law Enforcement Contract Services	125,000			10
11	2,511	3,188	3,400	11	Insurance	4,000			11
12	1,541	433	1,200	12	Office Supplies/Telephone/Postage/Misc. Utilities	2,600			12
13	0	0	500	13	Citations	500			13
14	1,005	0	22,400	14	Travel/Education	22,500			14
15	3,732	2,038	2,100	15	Lexipol legal services and updates	2,500			15
16	707	0	10,000	16	Fuel/Vehicle Maintenance	10,000			16
17	70	0	10,000	17	Abatement	5,000			17
18				18					18
19				19					19
20	116,853	123,769	178,800	20	TOTAL MATERIALS AND SERVICES	180,100	0	0	20
21				21	CAPITAL OUTLAY				21
22				22					22
23	0	0	0	23	TOTAL CAPITAL OUTLAY	0	0	0	23
24				24	DEBT SERVICE				24
25	29,406	29,406	29,500	25	Police Vehicle				25
26	29,406	29,406	29,500	26	TOTAL DEBT SERVICE	0	0	0	26
27	160,392	192,286	434,800	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	413,100	0	0	27

REQUIREMENTS SUMMARY

FORM
LB-30

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 2026-2027						
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
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		9,994	20,000	5	Building Maintenance/Janitorial Services			15,000	15,000	15,000	5
6	0	9,994	20,000	6	TOTAL MATERIALS AND SERVICES			15,000	15,000	15,000	6
7				7	CAPITAL OUTLAY NOT ALLOCATED						7
8			0	8				0	0	0	8
9	0	0		9							9
10	0	0	0	10	TOTAL CAPITAL OUTLAY			0	0	0	10
11				11	DEBT SERVICE						11
12	0	0	0	12	TOTAL DEBT SERVICE			0	0	0	12
13				13	SPECIAL PAYMENTS						13
14	0	0	0	14	TOTAL SPECIAL PAYMENTS			0	0	0	14
15				15	INTERFUND TRANSFERS						15
16	140,900	286,400	60,100	16	Governmental Reserve (11)			55,500	55,500	55,500	16
17				17							17
18	140,900	286,400	60,100	18	TOTAL INTERFUND TRANSFERS			55,500	55,500	55,500	18
19			29,500	19	OPERATING CONTINGENCY			23,400	23,400	23,400	19
20			100,000	20	UNAPPROPRIATED ENDING BALANCE			100,000	100,000	100,000	20
21	140,900	296,394	209,600	21	Total Requirements NOT ALLOCATED			193,900	193,900	193,900	21
22	690,330	805,594	1,280,500	22	Total Requirements for ALL Org.Units/Programs with			1,268,200	1,268,200	1,268,200	22
23	646,241	355,968		23	Ending balance (prior years)						23
24	1,477,471	1,457,957	1,490,100	24	TOTAL REQUIREMENTS			1,462,100	1,462,100	1,462,100	24

150-504-030 (Rev 11-18)

This fund is authorized and established by resolution number 25-01 on March 18, 2025 for the following specified purpose:

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Governmental Reserve Fund (11)**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment. Review Year 2035

City of Irrigon
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-2027				
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	RESOURCES				1
2	1,072,622	1,148,305	1,352,300	2	Working Capital (accrual basis)	1,385,000	1,385,000	1,385,000	2
3	44,521	59,814	54,000	3	Interest Earned	38,000	38,000	38,000	3
4	10,500	6,500	18,000	4	SDC Fees	18,000	18,000	18,000	4
5	140,900	286,400	60,100	5	Transfer in from General Fund (10)	55,500	55,500	55,500	5
6	1,649	1,700	1,700	6	Transfer in from State Street Fund (20)	2,000	2,000	2,000	6
7	9,000	9,000	10,000	7	Transfer in from Water O & D Fund (60)	4,500	4,500	4,500	7
8	9,000	10,000	10,000	8	Transfer in from Sewer O & D Fund (70)	3,000	3,000	3,000	8
9	22,701			9					9
10				10					10
11				11					11
12	1,310,893	1,521,719	1,506,100	12	Total Resources, except taxes to be levied	1,506,000	1,506,000	1,506,000	12
13			-	13	Taxes Necessary to Balance	-	-	-	13
14				14	Taxes collected in year levied				14
15	1,310,893	1,521,719	1,506,100	15	TOTAL RESOURCES	1,506,000	1,506,000	1,506,000	15
16				16	REQUIREMENTS				16
17	14,725	16,317	140,000	17	Vacation and Sick Leave (Pay out)	144,000	144,000	144,000	17
18	14,725	16,317	140,000	18	Total Personnel Services	144,000	144,000	144,000	18
19	23,077	4,978	26,500	19	Building Maintenance	28,000	28,000	28,000	19
20		332	4,000	20	Bike/Foot Path Maintenance	10,000	10,000	10,000	20
21	2,302	3,431	50,000	21	Street Lights	10,000	10,000	10,000	21
22	8,228	-	10,000	22	Park SDC Improvements	10,000	10,000	10,000	22
23	-	4,566		23	Equipment not Capitalized	5,000	5,000	5,000	23
24	-	-	-	24					24
24	33,607	13,307	90,500	24	Total Materials and Services	63,000	63,000	63,000	24
25	6,614	-	20,000	25	CIP Building	22,500	22,500	22,500	25
26		-	90,000	26	CIP Equipment Replacement	-	-	-	26
27		-	23,000	27	CIP 6029 Bike/Foot paths	20,400	20,400	20,400	27
28	-	-	49,000	28	CIP 6038 SDC Park Improvements	56,000	56,000	56,000	28
29	107,643	104,090	193,600	29	CIP 6032 Street Improvement	83,300	83,300	83,300	29
30	-	-	120,500	30	CIP 6033 Street Light	154,000	154,000	154,000	30
31	-	40,130	658,300	31	CIP Infrastructure Improvement	841,600	841,600	841,600	31
32		-	21,200	32	Public Use Area	21,200	21,200	21,200	32
33	114,257	144,220	1,175,600	33	Total Capital Outlay	1,199,000	1,199,000	1,199,000	33
34		-	100,000	34	Transfer to the General Fund	100,000	100,000	100,000	34
35		-	100,000	35	Total Transfers	100,000	100,000	100,000	35
36	1,148,305	1,347,874		36	Ending Balance (prior years)				36
37	1,310,893	1,521,719	1,506,100	37	TOTAL REQUIREMENTS	1,506,000	1,506,000	1,506,000	37

This fund is authorized and established by resolution number 25-01 on March 18, 2025 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. Review Year 2035

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 2026-2027			
Actual		Adopted Budget This Year 2025-2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1 RESOURCES				1
2	2,782,943	2,763,226	2,430,000	2 Beginning Working Capital (accrual basis)	3,300,000	3,300,000	3,300,000	2
3	134,255	145,619	97,000	3 Interest Earned	113,000	113,000	113,000	3
4	1,620,452	1,399,106	1,399,000	4 CREZ II Community Enhancement Grant	1,261,000	1,261,000	1,261,000	4
5	1,250	700	2,400	5 Enhancement Application Fees	2,000	2,000	2,000	5
6		-	250,000	6 Port of Morrow & Morrow Development Corp				6
7			1,000,000	7 Local Government Grant Program (Splash Par	900,000	900,000	900,000	7
8			250,000	8 Small City Allotment Grant	250,000	250,000	250,000	8
9			100,000	9 State Parks Grant	100,000	100,000	100,000	9
10		959,725	-	10 Congressionally Directed Spending (CDS)	1,320,000	1,320,000	1,320,000	10
11				11 TGM Grant	200,000	200,000	200,000	11
12	52,534	334,976	-	12 Safe Routes to School Fund Grant				12
13		390,000	-	13 UEC/MCD Loan				13
14	1,000	-	-	14 Misc. Grant/Donation				14
15	4,584,134	5,993,353	5,528,400	15 Total Resources, except taxes to be levied	7,446,000	7,446,000	7,446,000	15
16			-	16 Taxes Necessary to Balance	-	-	-	16
17	-	-		17 Taxes collected in year levied				17
18	4,584,134	5,993,353	5,528,400	18 TOTAL RESOURCES	7,446,000	7,446,000	7,446,000	18
19				19 REQUIREMENTS				19
20	394,883	390,819	604,000	20 Irrigon Improvements	355,800	355,800	355,800	20
21	-	-	130,000	21 Business Start up	188,900	188,900	188,900	21
22	54,530	30,727	116,000	22 Enhancing Properties	119,100	119,100	119,100	22
23	81,636	68,770	239,000	23 Housing Incentive	68,900	68,900	68,900	23
24				24 Economic Opportunities Analysis	40,000	40,000	40,000	24
25				25 Community Support	1,000	1,000	1,000	25
26				26 CIP 6031 Feasibility of Water Source	1,320,000	1,320,000	1,320,000	26
27				27 Transportation System Plan Update	200,000	200,000	200,000	27
28				28 Law Enforcement	100,000	100,000	100,000	28
29	3,663			29 Misc. Grant/Donation Specific Expenses				29
30	534,712	490,315	1,089,000	30 Total Materials and Services	2,393,700	2,393,700	2,393,700	30
31	1,193,446	1,080,534	763,600	31 Irrigon Capital Improvements	3,276,900	3,276,900	3,276,900	31
32	71,091	508,864	-	32 Safe Routes to School Project				32
33		7,605	1,250,000	33 CIP 6041 Business Opportunity Incubator				33
34		488,110	-	34 Food Pod Project				34
35	9,330	488,158	140,000	35 New Residential Water Infrastructure				35
36	12,329	829,531	360,000	36 New Residential Sewer Infrastructure				36
37		16,430	1,300,000	37 CIP 6037 Splash Park	1,200,000	1,200,000	1,200,000	37
38		15,510	300,000	38 NE Main Avenue Sidewalk Project	250,000	250,000	250,000	38
39			125,000	39 New Dream Park	125,000	125,000	125,000	39
40	1,286,196	3,434,742	4,238,600	40 Total Capital Outlay	4,851,900	4,851,900	4,851,900	40
41			49,100	41 Umatilla Electric Cooperative Loan	48,700	48,700	48,700	41
42			51,700	42 Morrow County Development Loan	51,700	51,700	51,700	42
43			100,800	43 Total Debt Service	100,400	100,400	100,400	43
44			100,000	44 Transfer to the General Fund 10	100,000	100,000	100,000	44
45			100,000	45 Total Transfers Out	100,000	100,000	100,000	45
46	2,763,226	2,068,296		46 Ending Balance (prior years)				46
47	4,584,134	5,993,353	5,528,400	47 TOTAL REQUIREMENTS	7,446,000	7,446,000	7,446,000	47

RESOURCES

State Street (20)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	387,460	320,476	222,000	1. Net working capital (accrual basis)	303,000	303,000	303,000	1
2	9,707	15,102	8,000	2. Interest Earned	8,000	8,000	8,000	2
3				3.				3
4				4. OTHER RESOURCES				4
5	20,913	20,934	21,800	5. Street Light User Fee (STL)	21,800	21,800	21,800	5
6	31,387	31,401	32,700	6. Street Maintenance User Fee (ST)	32,700	32,700	32,700	6
7	3,787	2,887	3,300	7. Miscellaneous Receipts	3,300	3,300	3,300	7
8	164,929	173,420	166,200	8 ODOT Highway Tax	164,200	164,200	164,200	8
9	2,088,117	28,382		9 HB2017-Pedestrian safety improvement contract 32610				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20				20
21				21.				21
22				22.				22
27	2,706,300	592,602	454,000	27. Total resources, except taxes to be levied	533,000	533,000	533,000	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	2,706,300	592,602	454,000	30. Total Resources	533,000	533,000	533,000	30

REQUIREMENTS SUMMARY
State Street Fund (20)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 PERSONNEL SERVICES				
2	87,518	96,334	100,000	2 Salaries	93,000	93,000	93,000	1
3	2,968	1,340	5,500	3 Overtime	6,000	6,000	6,000	2
4	62,824	70,900	84,000	4 Payroll Taxes and Benefits	86,000	86,000	86,000	3
5	2,315	2,825	3,100	5 Workers Compensation Insurance	3,000	3,000	3,000	4
6	155,626	171,399	192,600	6 TOTAL PERSONNEL SERVICES	188,000	188,000	188,000	5
7	1.50	1.69	1.45	7 Total Full-Time Equivalent (FTE)	1.59	1.59	1.59	6
8				8 MATERIALS AND SERVICES				7
9	2,701	2,842	6,000	9 Office Supplies/Telephone/Postage/Misc. Utilities	6,000	6,000	6,000	9
10	1,320	2,676	10,000	10 Travel/Education/Due/Subscription/Advertising/Misc.	10,000	10,000	10,000	10
11	26,955	28,718	32,000	11 Electric Services (Street Lighting)	36,000	36,000	36,000	11
12	19,423	11,833	18,000	12 Contracted Services/Engineering	22,000	22,000	22,000	12
13	468	1,976	32,000	13 Street Repair	32,000	32,000	32,000	13
14	8,267	10,362	19,000	14 Supplies/Tools/Other Repair & Maintenance	19,000	19,000	19,000	14
15	18,956	18,379	26,000	15 Fuel/Oil/Vehicle Repair & Maintenance	26,000	26,000	26,000	15
16				16				8
17				17				17
18	78,090	76,785	143,000	18 TOTAL MATERIALS AND SERVICES	151,000	151,000	151,000	18
19				19. CAPITAL OUTLAY				19
20	2,150,461	-		20. HB 2017 Pedestrian Safety Improvements - 32610				20
21	-			21.				21
22	-			22.				22
23				23.				23
24	2,150,461	-	-	24. TOTAL CAPITAL OUTLAY	-	-	-	24
25				25. INTERFUND TRANSFERS				25
26	1,649	1,700	1,700	26. Governmental Reserve (11)	2,100	2,100	2,100	26
27				27.				27
28	1,649	1,700	1,700	28 TOTAL INTERFUND TRANSFERS	2,100	2,100	2,100	28
29			16,700	29 OPERATING CONTINGENCY	91,900	91,900	91,900	29
30			100,000	30 UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	30
31	320,474	342,717		31 Ending Balance (prior years)				31
32	2,706,300	592,602	454,000	32 TOTAL REQUIREMENTS	533,000	533,000	533,000	32

RESOURCES

Water Operations & Development (60)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By BudgetCommittee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.	160,259	165,520	228,000	1. Beginning Net Working Capital (accrual basis)	215,000	215,000	215,000	1.
2.	7,776	11,962	8,300	2. Interest Earned	6,800	6,800	6,800	2.
3.	526,232	566,163	560,000	3. Water Sales and Late Fees	571,000	571,000	571,000	3.
4.	11,750	24,801	27,500	4. Service Connections	27,500	27,500	27,500	4.
5.	4,294	2,697	3,800	5. Miscellaneous Revenue	3,800	3,800	3,800	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.				Q
20.				20.				20.
21.	710,311	771,143	827,600	21. Total resources, except taxes to be levied	824,100	824,100	824,100	21.
22.			-	22. Taxes Estimated to be Received	-	-	-	22.
23.	-	-		23. Taxes Collected in Year Levied				23
24.	710,311	771,143	827,600	24. TOTAL RESOURCES	824,100	824,100	824,100	24.

REQUIREMENTS SUMMARY
Water Operation & Development (60)

City of Irrigon
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 PERSONNEL SERVICES				1
2	181,337	190,898	207,000	2 Salaries	211,000	211,000	211,000	2
3	2,523	3,431	6,500	3 Overtime	6,500	6,500	6,500	3
4	126,633	139,889	167,000	4 Payroll Taxes and Benefits	180,000	180,000	180,000	4
5	1,760	1,772	2,300	5 Workers Compensation Insurance	2,500	2,500	2,500	5
6	312,253	335,990	382,800	6 TOTAL PERSONNEL SERVICES	400,000	400,000	400,000	6
7	2.82	2.73	2.88	7 Total Full-Time Equivalent (FTE)	2.90	2.90	2.90	7
8				8 MATERIALS AND SERVICES				8
9	14,303	14,713	19,000	9 Insurance/Legal/Audit	19,000	19,000	19,000	9
10	15,640	17,117	20,000	10 Office Supplies/Telephone/Postage/Misc.Utilities	21,000	21,000	21,000	10
11	6,393	4,324	11,000	11 Travel/Education/Due/Subsription/Avertising/Misc.	12,000	12,000	12,000	11
12	19,514	20,019	25,000	12 Electrical Services	25,000	25,000	25,000	12
13	4,982	384	5,000	13 Contract Services	5,000	5,000	5,000	13
14	9,136	12,041	19,000	14 Engineering/Testing	24,000	24,000	24,000	14
15	63,537	37,257	80,000	15 Supplies/Tools/Other Repair & Maintenance	80,000	80,000	80,000	15
16	17,032	12,147	25,000	16 Fuel/Oil/Vehicle Repair & Maintenance	25,000	25,000	25,000	16
17	8,000	-		17 Aqua Guard Treatment				17
18	158,537	118,002	204,000	18 TOTAL MATERIALS AND SERVICES	211,000	211,000	211,000	18
19				19 CAPITAL OUTLAY				19
20				20				20
21				21				21
22	-	-	-	22 TOTAL CAPITAL OUTLAY	-	-	-	22
23				23 INTERFUND TRANSFERS				23
24	9,000	9,000	10,000	24 Transfer to Governmental Reserve (11)	4,500	4,500	4,500	24
25	65,000	65,000	70,000	25 Transfer to Water Reserve (62)	58,200	58,200	58,200	25
26				26				26
27	74,000	74,000	80,000	27 TOTAL INTERFUND TRANSFERS	62,700	62,700	62,700	27
28	-	-	60,800	28 OPERATING CONTINGENCY	50,400	50,400	50,400	28
29			100,000	29 UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	29
30	165,521	243,151		30 Ending Balance (prior years)				30
31	710,311	771,143	827,600	31 TOTAL REQUIREMENTS	824,100	824,100	824,100	31

This fund is authorized and established by resolution number 25-01 on March 18, 2025 for the following specified purpose:

capital infrastructure improvements, system development, equipment purchases and emergency repairs to the Water System

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year 2035

Water Reserve (62)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1. RESOURCES				1.
2.	712,963	816,571	726,100	2. Beginning Working Capital (accrual basis)	857,000	857,000	857,000	2.
3.	28,182	37,134	29,100	3. Interest Earned	23,500	23,500	23,500	3.
4.	38,920	15,568	70,100	4. SDC Revenue/Fees	70,100	70,100	70,100	4.
5.	65,000	65,000	70,000	5. Transfer in from Water O & D (60)	58,200	58,200	58,200	5.
6.	-		5,600,000	6. Business Oregon Grant	50,000	50,000	50,000	6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.	845,064	934,272	6,495,300	10. Total Resources, except taxes to be levied	1,058,800	1,058,800	1,058,800	10.
11.			-	11. Taxes estimated to be received	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
13.	845,064	934,272	6,495,300	13. TOTAL RESOURCES	1,058,800	1,058,800	1,058,800	13.
14.				14. REQUIREMENTS				14.
15.	-	17,060	70,000	15. Emergency Repairs	95,000	95,000	95,000	15.
16.	-	-	8,000	16. Water Master Plan	146,400	146,400	146,400	16.
17.	-	-	90,000	17. CIP Project No. 6004 -Rate SDC Plan	12,800	12,800	12,800	17.
18.	10,105	36,532		18. Well Abandonment				18.
19.				19.				19.
20.	10,105	53,592	168,000	20. TOTAL MATERIALS AND SERVICES	254,200	254,200	254,200	20.
21.	-	-	206,400	21. CIP 6039 SDC Project	297,800	297,800	297,800	21.
22.	-	-	201,700	22. CIP Project	306,800	306,800	306,800	22.
23.	18,389	143,299	119,200	23. CIP No. 6030 - Meters for Auto Read Program	-	-	-	23.
24.	-	-	200,000	24. CIP No. 6031 - Test Well	200,000	200,000	200,000	24.
25.			5,600,000	25. Water Infastructure Improvements				25.
26.	-	-	-	26.				26.
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.	18,389	143,299	6,327,300	30. TOTAL CAPITAL OUTLAY	804,600	804,600	804,600	30.
31.	816,570	737,381		31. Ending Balance (prior years)				31.
32.	845,064	934,272	6,495,300	32. TOTAL REQUIREMENTS	1,058,800	1,058,800	1,058,800	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 2026-2027					
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1.				1. Resources				1.		
2.	111,251	120,878	131,300	2. Beginning Working Capital (Accrual Basis)	131,200	131,200	131,200	2.		
3.	3,849	5,062	2,000	3. Interest	3,300	3,300	3,300	3.		
4.	78,665	73,712	71,100	4. Water Bond Fees (Wbnd)	74,800	74,800	74,800	4.		
5.				5.				5.		
6.				6.				6.		
7.	193,765	199,653	204,400	7. Total Resources, Except Taxes to be Levied	209,300	209,300	209,300	7.		
8.			-	8. Taxes Estimated to be Received *	-	-	-	8.		
9.	-	-		9. axes Collected in Year Levied				9.		
10.	193,765	199,653	204,400	10. TOTAL RESOURCES	209,300	209,300	209,300	10.		
11.				11. Requirements				11.		
12.				BOND PRINCIPAL PAYMENTS				12.		
13.				Issue Date				Budgeted Payment Date	13.	
14.	51,198	53,424	55,700	14. 2016 FF&C 2016B 15 yr	12/15/26	58,000	58,000	58,000	14.	
15.				15.					15.	
16.	51,198	53,424	55,700	16. Total Principal	58,000	58,000	58,000	58,000	16.	
17.				17. BOND PREMIUM PAYMENTS					17.	
18.				Issue Date					Budgeted Payment Date	18.
19.				2016 FF&C 2016B 15 yr					12/15/26 & 6/15/27	19.
20.	6,212	5,152	4,200	20. Total Premium	3,200	3,200	3,200	3,200	20.	
21.				21. BOND INTEREST PAYMENTS					21.	
22.				Issue Date					Budgeted Payment Date	22.
23.				2016 FF&C 2016B 15 yr					12/15/26 & 6/15/27	23.
24.	10,532	9,493	8,500	24. Total Interest	7,100	7,100	7,100	7,100	24.	
25.	10,532	9,493	8,500	25. Total Principal, Premium and Interest	7,100	7,100	7,100	7,100	24.	
26.	67,942	68,070	68,400	26. Transfers	68,300	68,300	68,300	68,300	25.	
27.				27. Transfer to Water GO Debt Service (69)	4,700	4,700	4,700	4,700	26.	
28.	4,944	4,788	4,800	28. Total Transfers	4,700	4,700	4,700	4,700	27.	
29.				29. Unappropriated Balance for Following Year By					28.	
30.				Issue Date					Payment Date	29.
31.				2016 FF&C 2016B					12/15/2026	30.
32.			131,200	32.					31.	
33.			131,200	33. Total Unappropriated Ending Fund Balance	136,300	136,300	136,300	136,300	32.	
34.	120,879	126,795		34. Ending Fund Balance (prior years)					33.	
35.	193,765	199,653	204,400	35. TOTAL REQUIREMENTS	209,300	209,300	209,300	209,300	34.	
									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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1. Resources				1.
2.	49,182	20,700	50,900	2. Beginning Working Capital (Accrual Basis)	46,000	46,000	46,000	2.
3.	1,352	1,764	700	3. Interest	700	700	700	3.
4.	4,944	4,788	4,800	4. Transferred in from Water Debt Service (68)	4,700	4,700	4,700	4.
5.				5.				5.
6.				6.				6.
7.	55,478	27,252	56,400	7. Total Resources, Except Taxes to be Levied	51,400	51,400	51,400	7.
8.			82,000	8. Taxes Estimated to be Received	82,000	82,000	82,000	8.
9.	56,087	104,051		9. Taxes Collected in Year Levied				9.
10.	111,565	131,303	138,400	10. TOTAL RESOURCES	133,400	133,400	133,400	10.
11.				11. Requirements				11.
12.				12. BOND PRINCIPAL PAYMENTS				12.
13.				13. Issue Date Budgeted Payment Date				13.
14.	49,101	50,990	52,000	14. 2016A Series 25 yr 12/15/2026	52,900	52,900	52,900	14.
15.	49,101	50,990	52,000	15. Total Principal	52,900	52,900	52,900	15.
16.				16. BOND PREMIUM PAYMENTS				16.
17.				17. Issue Date Budgeted Payment Date				17.
18.	7,871	7,332	7,400	18. 2016A Series 25yr 12/15/2026 & 6/15/2027	6,700	6,700	6,700	18.
19.	7,871	7,332	7,400	19. Total Premium	6,700	6,700	6,700	19.
20.				20. BOND INTEREST PAYMENTS				20.
21.				21. Issue Date Budgeted Payment Date				21.
22.	33,893	32,976	33,000	22. 2016A Series 25yr 12/15/2026 & 6/15/2027	31,000	31,000	31,000	22.
23.	33,893	32,976	33,000	23. Total Interest	31,000	31,000	31,000	23.
24.	90,865	91,297	92,400	24. Total Principal, Premium and Interest	90,600	90,600	90,600	24.
25.				25. Unappropriated Balance for Following Year By				25.
26.				26. Issue Date Payment Date				26.
27.			46,000	27. 2016A Series 25 yr 12/15/2027	42,800	42,800	42,800	27.
28.				28.				28.
29.			46,000	29. Total Unappropriated Ending Fund Balance	42,800	42,800	42,800	29.
30.	20,700	40,005		30. Ending Fund Balance (prior years)				30.
31.	111,565	131,303	138,400	31. TOTAL REQUIREMENTS	133,400	133,400	133,400	31.

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	1,025,622	368,598	301,600	1 Beginning Net Working Capital (accrual basis)	200,000	200,000	200,000	1
2	9,878	13,461	10,000	2 Interest	3,000	3,000	3,000	2
3				3 OTHER RESOURCES				3
4	573,265	584,023	610,300	4 Sewer Sales and Related Service Fees	659,000	659,000	659,000	4
5	18,950	19,935	75,000	5 Service Connections	75,000	75,000	75,000	5
6	5,817	5,492	3,000	6 Miscellaneous Revenue	3,000	3,000	3,000	6
7	15,576	7,840	14,000	7 WWTP Sludge Dumpage	14,000	14,000	14,000	7
8	666,518			8 Infrastructure Finance Loan R47742				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	2,315,626	999,348	1,013,900	22 Total resources, except taxes to be levied	954,000	954,000	954,000	22
23			-	23 Taxes Estimated to be Received	-	-	-	23
24	-	-		24 Taxes Collected in Year Levied				24
25	2,315,626	999,348	1,013,900	25 TOTAL RESOURCES	954,000	954,000	954,000	25

REQUIREMENTS SUMMARY
Sewer Operation & Development (70)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1. PERSONNEL SERVICES				1.
2.	185,317	195,735	240,000	2. Salaries	238,000	238,000	238,000	2.
3.	7,524	8,753	13,500	3. Overtime	16,000	16,000	16,000	3.
4.	131,668	148,873	199,000	4. Payroll Taxes and Benefits	209,000	209,000	209,000	4.
5.	1,896	2,101	2,400	5. Workers Compensation	3,100	3,100	3,100	5.
6.	326,405	355,462	454,900	6. TOTAL PERSONNEL SERVICES	466,100	466,100	466,100	6.
7.	2.84	2.91	3.35	7 Total Full-Time Equivalent (FTE)	3.15	3.15	3.15	7.
8.				8. MATERIALS AND SERVICES				8.
9.	23,200	22,846	30,000	9. Insurance/Legal/Audit	30,000	30,000	30,000	9.
10.	14,933	15,133	19,000	10. Office Supplies/Telephone/Postage/Misc. Utilities	18,000	18,000	18,000	10.
11.	5,423	8,614	15,000	11. Travel/Education/Due/Subscription/Advertising/Misc.	15,000	15,000	15,000	11.
12.	21,252	21,717	25,000	12. Electrical Services	26,000	26,000	26,000	12.
13.		2,265		13. Building Maintenance	8,000	8,000	8,000	13.
14.	1,573	2,214	8,000	14. Contract Services	14,000	14,000	14,000	14.
15.	27,043	29,284	35,000	15. Engineering/Testing	39,000	39,000	39,000	15.
16.	42,635	68,788	60,000	16. Supplies/Tools/Other Repair & Maintenance	95,000	95,000	95,000	16.
17.	18,118	12,977	30,000	17. Fuel/Oil/Vehicle Repair & Maintenance	30,000	30,000	30,000	17.
18.	7,730	-	7,000	18. Sludge Removal	7,000	7,000	7,000	18.
19.				19.				19.
20.	161,908	183,838	229,000	20. TOTAL MATERIALS AND SERVICES	282,000	282,000	282,000	20.
21.				21. CAPITAL OUTLAY				21.
22.	-	17,246	75,000	22. Service Connections	75,000	75,000	75,000	22.
23.	41,266	6,500		23. Sewer Conversion	-			23.
24.				24.				24.
25.	41,266	23,746	75,000	25. TOTAL CAPITAL OUTLAY	75,000	75,000	75,000	25.
26.				26. INTERFUND TRANSFER				26.
27.	9,000	10,000	10,000	27. Transfer to Governmental Reserve (11)	3,000	3,000	3,000	27.
28.	94,400	94,400	45,000	28. Transfer to Sewer Reserve (72)	-			28.
29.				29.				29.
30.	103,400	104,400	55,000	30. TOTAL INTERFUND TRANSFERS	3,000	3,000	3,000	30.
31.	-	-	100,000	31. OPERATING CONTINGENCY	27,900	27,900	27,900	31.
32.			100,000	32. UNAPPROPRIATED ENDING FUND BALANCE	100,000	100,000	100,000	32.
33.	1,682,648	331,903		33. Ending Balance (prior years)				33.
34.	2,315,626	999,348	1,013,900	34. TOTAL REQUIREMENTS	954,000	954,000	954,000	34.

This fund is authorized and established by resolution number 25-01 on March 18, 2025 for the following specified purpose:

capital infrastructure improvements, system development, equipment purchases and emergency repairs to 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: 2035

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1 RESOURCES				1.
2.	584,383	753,440	909,100	2. Beginning Working Capital (accrual basis)	948,500	948,500	948,500	2.
3.	22,137	38,748	36,400	3. Interest	25,500	25,500	25,500	3.
4.	52,520	21,008	94,500	4. SDC Revenue/Fees	94,500	94,500	94,500	4.
5.	94,400	94,400	45,000	5. Transferred in from Sewer O & D Fund (70)	-	-	-	5.
6.				6. CDS Earmark	3,108,100	3,108,100	3,108,100	6.
7.				7.				7.
8.	753,440	907,596	1,085,000	8. Total Resources, except taxes to be levied	4,176,600	4,176,600	4,176,600	8.
9.			-	9. Taxes estimated to be received	-	-	-	9.
10.	-	-		10. Taxes collected in year levied				10.
11	753,440	907,596	1,085,000	11. TOTAL RESOURCES	4,176,600	4,176,600	4,176,600	11.
12				12				12
13.				13. MATERIALS AND SERVICES				13.
14.		-	100,000	14. Emergency Repairs	92,700	92,700	92,700	14.
15.	-	-	90,000	15. CIP Project No. 6004 - SDC/ Rate Study	12,200	12,200	12,200	15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	-	190,000	19. TOTAL MATERIALS AND SERVICES	104,900	104,900	104,900	19.
20.				20. CAPITAL OUTLAY				20.
21.			223,000	21. CIP 6040 Project S.D.C. Fees	343,900	343,900	343,900	21.
22.	-	-	62,100	22. CIP Equipment Replacement	62,100	62,100	62,100	22.
23.	-	-	515,400	23. CIP Capital Projects	557,600	557,600	557,600	23.
24.				24. Wastewater Treament Plant Upgrade and Septic Con	3,108,100	3,108,100	3,108,100	24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	-	-	800,500	28. TOTAL CAPITAL OUTLAY	4,071,700	4,071,700	4,071,700	28.
29.	753,440	907,596		29. Ending Balance Prior Years				29.
30.	753,440	907,596	990,500	30. TOTAL REQUIREMENTS	4,176,600	4,176,600	4,176,600	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1. Resources				1.
2.	295,620	416,080	383,000	2. Working Capital (Accrual Basis)	374,000	374,000	374,000	2.
3.	15,228	19,700	19,000	3. Interest	13,000	13,000	13,000	3.
4.	325,339	338,529	300,000	4. Sewer Bond Fees (SBnd)	300,000	300,000	300,000	4.
5.	636,187	774,309	702,000	5. Total Resources, Except Taxes to be Levied	687,000	687,000	687,000	5.
6.				6. Taxes Estimated to be Received *				6.
7.	-	-		7. Taxes Levied				7.
8.	636,187	774,309	702,000	8. TOTAL RESOURCES	687,000	687,000	687,000	8.
9.				9. Requirements				9.
10.				10. BOND PRINCIPAL PAYMENTS				10.
11.				11. Issue Date Budgeted Payment Date				11.
12.	39,939	13,073	42,000	12. 02/08/2011 DEQ R47741 20 yr 11/1/2026 & 5/1/2027	43,100	43,100	43,100	12.
13.	17,802	9,827	19,000	13. 12/19/2012 OR Y13004 24 yr 12/1/2026	19,500	19,500	19,500	13.
14.	63,802	11,830	70,000	14. 2016 B Series 15 yr 12/15/2026	72,200	72,200	72,200	14.
15.	-	49,486	70,000	15. DEQ R47742 20yr 2/1/2027	70,900	70,900	70,900	15.
16.	15,820	9,345	16,500	16. DEQ R47743 30yr 11/1/2026 & 5/1/2027	16,500	16,500	16,500	16.
17.				17.				17.
18.	137,363	93,562	217,500	18. TOTAL PRINCIPAL	222,200	222,200	222,200	18.
19.				19. BOND PREMIUM PAYMENTS				19.
20.				20. Issue Date Budgeted Payment Date				20.
21.	7,742	6,421	5,200	21. 2016B Series 15yr 11/1/2026 & 5/1/2027	4,000	4,000	4,000	21.
22.	7,742	6,421	5,200	22. TOTAL PREMIUM	4,000	4,000	4,000	22.
23.				23. BOND INTEREST PAYMENTS				23.
24.				24. Issue Date Budgeted Payment Date				24.
25.	13,605	40,944	12,200	25. 02/08/2011 DEQ R47741 20 yr 11/1/2026 & 5/1/2027	11,200	11,200	11,200	25.
26.	10,367	18,332	9,600	26. 12/19/2012 OR Y13004 24 yr 12/1/2026	9,100	9,100	9,100	26.
27.	13,124	66,576	10,500	27. 2016B Series 15yr 12/15/2026 & 6/15/2027	8,800	8,800	8,800	27.
28.	13,522	34,537	48,600	28. DEQ R47742 20yr 8/1/2026 & 2/1/2027	47,300	47,300	47,300	28.
29.	9,158	16,022	9,100	29. DEQ R47743 30yr 11/1/2026 & 5/1/2027	8,900	8,900	8,900	29.
30.				30.				30.
31.	59,777	176,411	90,000	31. TOTAL INTEREST	85,300	85,300	85,300	31.
32.	204,881	276,394	312,700	32. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	311,500	311,500	311,500	32.
33.				33. TRANSFERS OUT				33.
34.	15,224	15,224	15,500	34. Transfer out to Sewer Debt Service for Go Bonds (79)	13,900	13,900	13,900	34.
35.	15,224	15,224	15,500	35. TOTAL TRANSFERS OUT	13,900	13,900	13,900	35.
36.				36. Unappropriated Balance for Following Year By				36.
37.				37. Issue Date Payment Date				37.
38.			84,900	38. 2016B Series 12/15/2027	80,600	80,600	80,600	38.
39.			54,152	39. 12/8/2011 (DEQ R47741) 11/1/2027	36,400	36,400	36,400	39.
40.			57,000	40. 12/19/2012 (Y13004) 12/1/2027	28,500	28,500	28,500	40.
41.			152,148	41. DEQ R47742 8/1/2027	181,900	181,900	181,900	41.
42.			25,600	42. DEQ R47743 11/1/2027	34,200	34,200	34,200	42.
43.			373,800	43. Total Unappropriated Ending Fund Balance	361,600	361,600	361,600	43.
44.	416,082	482,691		44. Ending Balance (Prior Years)				44.
45.	636,187	774,309	702,000	45. TOTAL REQUIREMENTS	687,000	687,000	687,000	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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1.				1. Resources				1.
2.	175,470	118,170	84,100	2. Working Capital (Accrual Basis)	84,100	84,100	84,100	2.
3.	5,348	4,838	3,400	3. Interest	2,600	2,600	2,600	3.
4.	15,224	15,224	15,500	4. Transfer in from Sewer Debt Service (78)	13,900	13,900	13,900	4.
5.				5.				5.
6.				6.				6.
7.	196,042	138,232	103,000	7. Total Resources, Except Taxes to be Levied	100,600	100,600	100,600	7.
8.			129,700	8. Taxes Estimated to be Received *	129,000	129,000	129,000	8.
9.	71,838	94,683		9. Taxes Levied				9.
10.	267,879	232,915	232,700	10. TOTAL RESOURCES	229,600	229,600	229,600	10.
11.				11. Requirements				11.
12. BOND PRINCIPAL PAYMENTS				12.				
13. Issue Date Budgeted Payment Date				13.				
14.	80,899	84,011	84,100	14. 2016A Series 25yr 12/15/2025	87,200	87,200	87,200	14.
15.				15.				15.
16.	80,899	84,011	84,100	16. TOTAL PRINCIPAL	87,200	87,200	87,200	16.
17.				17. BOND PREMIIUM PAYMENTS				17.
18. Issue Date Budgeted Payment Date				18.				
19. 2016A Series 25yr 12/15/2024 & 6/15/2025				19.				
20.	12,964	12,077	11,700	20. TOTAL PREMIUM	10,900	10,900	10,900	20.
21.				21. BOND INTEREST PAYMENTS				21.
22. Issue Date Budgeted Payment Date				22.				
23. 2016A Series 25yr 12/15/2025 & 6/15/2026				23.				
24.				24.				24.
25.	55,846	54,334	52,800	25. TOTAL INTEREST	51,000	51,000	51,000	25.
26.	149,710	150,422	148,600	26. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	149,100	149,100	149,100	26.
27.				27. Unappropriated Balance for Following Year By				27.
28. Issue Date Payment Date				28.				
29. 2016A Series 25yr 12/15/2026				29.				
30.			84,100	30.				30.
31.			84,100	31. Total Unappropriated Ending Fund Balance	80,500	80,500	80,500	31.
32.	118,170	82,493		32. Ending Balance (Prior Years)				32.
33.	267,879	232,915	232,700	33. TOTAL REQUIREMENTS	229,600	229,600	229,600	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
2026-2027 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	7,178,400	8,137,300	293,500	1,385,000	3,300,000	303,000	215,000	857,000	131,200	46,000	200,000	948,500	374,000	84,100
Property Taxes	512,200	528,600	317,600	-	-		-	-	-	82,000	-	-	-	129,000
Interest Earned	279,900	245,900	8,500	38,000	113,000	8,000	6,800	23,500	3,300	700	3,000	25,500	13,000	2,600
Water Service Sales	560,000	571,000	-	-	-		571,000	-	-	-	-	-	-	-
Sewer Service Sales	610,300	659,000	-	-	-		-	-	-	-	659,000	-	-	-
Bond fees	371,100	374,800	-	-	-		-	-	74,800	-	-	-	300,000	-
WWTP Sewer Dumpage	14,000	14,000	-	-	-		-	-	-	-	14,000	-	-	-
Pet licenses and Pet Rescue Fees	2,500	3,000	3,000	-	-		-	-	-	-	-	-	-	-
Zayo Franchise	20,000	20,000	20,000	-	-		-	-	-	-	-	-	-	-
Century Link Franchise Fees	2,900	1,400	1,400	-	-		-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	66,000	69,400	69,400	-	-		-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	3,900	3,900	3,900	-	-		-	-	-	-	-	-	-	-
Windwave Franchise Fees	1,100	1,700	1,700	-	-		-	-	-	-	-	-	-	-
Inland Development Franchise Fees	2,100	3,200	3,200	-	-		-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,400	1,300	1,300	-	-		-	-	-	-	-	-	-	-
Planning, Zoning & Building permits	40,000	22,900	22,900	-	-		-	-	-	-	-	-	-	-
City Licenses and Fees	2,600	5,000	3,000	-	2,000		-	-	-	-	-	-	-	-
Police User Fee	54,600	53,200	53,200	-	-		-	-	-	-	-	-	-	-
Street Light User Fee	21,800	21,800	-	-	-	21,800	-	-	-	-	-	-	-	-
Street Maintenance User Fee	32,700	32,700	-	-	-	32,700	-	-	-	-	-	-	-	-
Garbage Fees	256,000	273,400	273,400	-	-	-	-	-	-	-	-	-	-	-
Service Connections	102,500	102,500	-	-	-	-	27,500	-	-	-	75,000	-	-	-
SDC Revenues/ Fees	182,600	182,600	-	18,000	-	-	-	70,100	-	-	-	94,500	-	-
Municipal Court Revenue	35,200	52,800	52,800	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Receipts	19,700	20,500	10,400	-	-	3,300	3,800	-	-	-	3,000	-	-	-
Lease Revenues	36,400	52,100	52,100	-	-	-	-	-	-	-	-	-	-	-
Transient Lodging Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	166,200	164,200	-	-	-	164,200	-	-	-	-	-	-	-	-
Oregon State Grants/Funding	5,950,000	1,450,000	-	-	1,450,000	-	-	-	-	-	-	-	-	-
Cigarette Tax	1,200	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	33,000	34,400	34,400	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	30,000	76,700	26,700	-	-	-	-	50,000	-	-	-	-	-	-
CREZII Enhancement Grants	1,399,000	1,261,000	-	-	1,261,000	-	-	-	-	-	-	-	-	-
Federal Sources	1,000,000	4,428,100	-	-	1,320,000	-	-	-	-	-	-	3,108,100	-	-
Misc. Grants/Donations	260,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon 2026-2027 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
	Transfer from General (10)	260,100	255,500	200,000	55,500	-	-	-	-	-	-	-	-	-	-
	Transfer from State Street (20)	1,700	2,000	-	2,000	-	-	-	-	-	-	-	-	-	-
	Transfer from Water O & D (60)	80,000	62,700	-	4,500	-	-	-	58,200	-	-	-	-	-	-
	Transfer from Water Debt Service (68)	4,800	4,700	-	-	-	-	-	-	-	4,700	-	-	-	-
	Transfer from Sewer O & D	55,000	3,000	-	3,000	-	-	-	-	-	-	-	-	-	-
	Transfer from Sewer Debt Service (78)	15,500	13,900	-	-	-	-	-	-	-	-	-	-	-	13,900
	Total Resources	19,677,900	19,219,900	1,462,100	1,506,000	7,446,000	533,000	824,100	1,058,800	209,300	133,400	954,000	4,176,600	687,000	229,600
Expenditures															
	Salaries	860,600	851,500	310,500	-	-	92,000	211,000	-	-	-	238,000	-	-	-
	Overtime	30,500	36,500	8,000	-	-	6,000	6,500	-	-	-	16,000	-	-	-
	Payroll Taxes & Benefits	706,000	747,300	272,300	-	-	86,000	180,000	-	-	-	209,000	-	-	-
	Workers Compensation Insurance	19,500	21,500	12,900	-	-	3,000	2,500	-	-	-	3,100	-	-	-
	Vacation/Sick Leave	140,000	144,000	-	144,000	-	-	-	-	-	-	-	-	-	-
	Law Enforcement Contract Services	121,200	225,000	125,000	-	100,000	-	-	-	-	-	-	-	-	-
	Animal Control/Code Enforcement	8,500	8,500	8,500	-	-	-	-	-	-	-	-	-	-	-
	Building Codes/Consultant Services	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
	Insurance/Legal/Audit	104,500	103,000	54,000	-	-	-	19,000	-	-	-	30,000	-	-	-
	Office Supplies/Telephone/Office Utilities	69,200	70,600	25,600	-	-	6,000	21,000	-	-	-	18,000	-	-	-
	Travel/Education/Dues/Subscrip./Misc.	81,400	104,000	67,000	-	-	10,000	12,000	-	-	-	15,000	-	-	-
	Electrical Services	88,000	93,000	6,000	-	-	36,000	25,000	-	-	-	26,000	-	-	-
	Building Maintenance	46,500	66,000	30,000	28,000	-	-	-	-	-	-	8,000	-	-	-
	Contract Services	72,500	1,443,100	42,100	-	1,360,000	22,000	5,000	-	-	-	14,000	-	-	-
	State and County Fines	27,300	22,000	22,000	-	-	-	-	-	-	-	-	-	-	-
	Engineering/Testing	54,000	63,000		-	-	-	24,000	-	-	-	39,000	-	-	-
	Supplies/Tools/ Repair & Maintenance	193,000	211,000	7,000	10,000	-	19,000	80,000	-	-	-	95,000	-	-	-
	Fuel/ Oil/ Vehicle Repair &Maintenance	111,000	91,000	10,000	-	-	26,000	25,000	-	-	-	30,000	-	-	-
	Street Repair	32,000	32,000		-	-	32,000	-	-	-	-	-	-	-	-
	Sludge Removal	7,000	7,000		-	-	-	-	-	-	-	7,000	-	-	-
	Community Fund	3,000	4,000	3,000	-	1,000	-	-	-	-	-	-	-	-	-
	Tourism	1,100	1,300	1,300	-	-	-	-	-	-	-	-	-	-	-
	Emergency Repairs	170,000	187,700	-	-	-	-	-	95,000	-	-	-	92,700	-	-
	Abatement	10,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
	Donation/Grant Specific Projects	10,000	202,000	2,000	-	200,000	-	-	-	-	-	-	-	-	-
	Website	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
	Housing Incentive	239,000	68,900		-	68,900	-	-	-	-	-	-	-	-	-
	Garbage Service Wholesale	220,000	240,000	240,000	-	-	-	-	-	-	-	-	-	-	-
	Irrigon Improvements - Material & Service	720,000	489,900	-	15,000	474,900	-	-	-	-	-	-		-	-

City of Irrigon 2026-2027 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
Business start up	130,000	188,900	-	-	188,900	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials	248,000	181,400	-	10,000	-	-	-	159,200	-	-	-	12,200	-	-
Capital Improvement Projects - Capital O	12,636,500	10,927,200	-	1,199,000	4,851,900	-	-	804,600	-	-	-	4,071,700	-	-
Service Connections	75,000	75,000	-	-	-	-	-	-	-	-	75,000	-	-	-
Debt Service	752,400	719,900	-	-	100,400	-	-	-	68,300	90,600	-	-	311,500	149,100
Transfer to the General Fund	100,000	200,000	-	100,000	100,000	-	-	-	-	-	-	-	-	-
Transfer to Governmental Reserve	181,800	65,100	55,500	-	-	2,100	4,500	-	-	-	3,000	-	-	-
Transfer to the Water Reserve	70,000	58,200	-	-	-	-	58,200	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	4,800	4,700	-	-	-	-	-	-	4,700	-	-	-	-	-
Transfer to the Sewer Reserve	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer GO Bond Debt Service	15,500	13,900	-	-	-	-	-	-	-	-	-	-	13,900	-
Operating Contingency	207,000	194,600	23,400	-	-	92,900	50,400	-	-	-	27,900	-	-	-
Unappropriated or Reserved for Future	1,035,100	1,021,200	100,000	-	-	100,000	100,000	-	136,300	42,800	100,000	-	361,600	80,500
Total Expenditures	19,677,900	19,219,900	1,462,100	1,506,000	7,446,000	533,000	824,100	1,058,800	209,300	133,400	954,000	4,176,600	687,000	229,600
Total Personnel Services	1,756,600	1,800,800	603,700	144,000	-	187,000	400,000	-	-	-	466,100	-	-	-
Total Materials & Services	2,798,200	4,139,300	679,500	63,000	2,393,700	151,000	211,000	254,200	-	-	282,000	104,900	-	-
Total Capital Outlay	12,711,500	11,002,200	-	1,199,000	4,851,900	-	-	804,600	-	-	75,000	4,071,700	-	-
Total Interfund Revenue Transfers	752,400	341,900	55,500	100,000	100,000	2,100	62,700	-	4,700	-	3,000	-	13,900	-
Total Debt Service	417,100	719,900	-	-	100,400	-	-	-	68,300	90,600	-	-	311,500	149,100
Total Operating Contingency	207,000	194,600	23,400	-	-	92,900	50,400	-	-	-	27,900	-	-	-
Total Unappropriated Ending Fund Balance	1,035,100	1,021,200	100,000	-	-	100,000	100,000	-	136,300	42,800	100,000	-	361,600	80,500
Total Budget	19,677,900	19,219,900	1,462,100	1,506,000	7,446,000	533,000	824,100	1,058,800	209,300	133,400	954,000	4,176,600	687,000	229,600

CITY OF IRRIGON
FY27 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
6000	Third St & Columbia Ave	11	FY15	25,000	7						Completed
				25,000							-
6001	Canceled Water Line Piping SE	62	FY15	75,000	1						Canceled
				75,000							-
6002	Canceled Re-Coat WWTP By	72	FY15	15,000	1						Completed
6003	Completed Waterline Piping N	62	FY15	20,000	2						Completed
				20,000							-
6004	SDC Plan. Description: Update SDC Plan to meet current needs and trends. Also need to evaluate additional SDC areas: Transportation and Storm Water.	62 & 72	FY15	180,000	1	-	8,000	165,000			180,000
				180,000							180,000
6005	Completed Division St	20	FY15	250,000		-	-	-			Completed
				250,000							-
6006	Canceled Generator for	72	FY30	50,000		-	-	-	-		Canceled
				50,000							-
6007	Completed Parking Lot	11	FY15	5,000							Completed
				5,000							-
6008	Completed S. Sewer Line	72		350,000	5	-	-	-			Completed
				350,000							-
6009	Canceled Street Sweeper.	UFR	FY30	60,000	5	-	-	-	-		Canceled
				60,000							-
6010	Canceled - Crack Sealing	11	FY23	65,000	3+	-	-	-	-	-	Canceled
				65,000							-

CITY OF IRRIGON
FY27 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
6011	Spraying tractor & attachments. Description: Mobile (gator type) unit with spraying apparatus to perform weed (goat head) spraying that is not available using current practice of back-pack sprayers. System allows for mass coverage, saving of time and resources. <i>(what would be the expense to have certified operators?)</i>	11 UFR	FY25	25,000 25,000	4	-	-	-	2,000		2,000 2,000
6012	Completed - Park	11	FY15	19,500 19,500	3						Completed -
6013	Removed Well Modern.	62	FY15	3,000 3,000	1						Removed -
6014	Completed. Commercial		FY15	30,000 30,000	3	-	-	-			Completed -
6015	Completed. Sludge Removal.	72	FY21	75,000 75,000	5	-	-	-			Completed -
6016	Removed item Maple Leaf	UFR FY	FY15	20,000 20,000	5						Removed -
6017	Completed AMR Wtr Read	FY 15-	FY15	32,000 32,000	6						Completed -
6018	Completed Wyoming Ave.	FY 15-	FY15	55,000 55,000	-						Completed -
6019	Completed Wyoming Walking	12	FY21	540,000	-		162,000	(162,000)			Completed

CITY OF IRRIGON
FY27 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
				540,000							-
6020	Removed TV Well #3--		FY15	12,000	2						Removed
				12,000							-
6021	Completed Community/Safety	12	FY15	35,000	7						Completed
				35,000							-
6022	Completed RAS Meter (MCRT).	72	FY21	15,000	3						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	Completed Cathodic Protection:	62	FY17	30,000	2	5,000		(23,000)			Completed
				30,000							-
6027	Mobile Generator: Mainly water and some sewer. Trailer Generator for multiple use/locations during emergency events, etc.	12, 62 & 72 UFR	FY22	70,000	3				5,000		5,000
				70,000							
6028	Completed Reader Board at	UFR	FY17	39,000							Completed
				39,000							-
6029	Walking/Bike Path (State ODOT Share Funds)	11	FY17	Variable		(3,176)	1,512	1,456	1,300		27,915
				-							

CITY OF IRRIGON
FY27 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
6030	Meters for Auto Read Program	62	FY17	189,500	7	(47,489)	94,111	(78,319)	(2,661)		Completed
				189,500							-
6031	Test Well for Future Water Source	62	FY24	200,000	1	-	30,000	140,000			200,000
				200,000							
6032	Street Projects (2 Blocks at a time). Resource and Plan from User Fees.	11	FY17	2,418,100	6	(77,343)	(71,390)	(7,544)	30,000	32,000	83,303
	•Utah Ave (W of Division St)			399,300							
	•SE Fourth (Idaho south, in Park)			45,750							
	•SE Fifth (SE Idaho North)			30,600							
	•NE Oregon (N Firs -NE Ninth)			372,600							
	•SE Tenth St. (S. Calif)			156,000							
	•SE California (E of Division)			358,500							
	•SE Thomas St			161,250							
	•SE Thirteenth St (S. California)			150,000							
	•SE Tenth ST (S. Idaho-SE Utah)			95,500							
	•SE Riverview (SE 13th- SE 14th)			249,300							
	•NE Second St (NW OR-NE Wash)			96,000							
	•N Main Extension-ROW Process			303,300							
6033	Street Lights (95). Resources and Plan from User Fees .	11	FY17	190,000	10	12,409	19,498	17,851	20,000	21,000	164,361
				190,000							
6034	Completed Vactor. Assist with	62 & 72	FY17	70,000	10	-	-	-			Completed
				70,000							-
6035	Completed 1-Ton Pick Up for	11	FY21	90,000	4	-	-	49,870	(25,342)		Completed
				90,000							
6036	Completed - Well Rehabs	62	FY21	20,000							Completed

CITY OF IRRIGON
FY27 CAPITAL IMPROVEMENT PLAN (CIP)

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
				20,000							
6037	Splash Park										
	Grant LG 24-031 \$1,000,000	12	FY27	1,800,000	2	-	-	-	1,067,206	500,000	1,567,206
				1,800,000							
6038	SDC Parks	11	FY23	1,130,000	5	-	-	-	47,900		47,900
		UFR									
	* Greenway			145,000							
	* Heritage Trail			365,000							
	* Putting Green			95,000							
	* Amphi Theatre			525,000							
6039	SDC Water	62	FY29	15,131,600	10	-	-	-	227,000		227,000
		UFR									227,000
	* New Hwy 730 Crossing			250,000							
	* NE Oregon AC Main replacement			550,000							
	* SE Eleventh St from Idaho S.			120,000							
	* Upgrade on 12th from NE Main to Washington			140,000							
	* Upgrade 2" Lines			1,100,000							
	* 10" water main down S. First St			980,000							
	* 10" on Wyoming by High School			900,000							
	* New Well & Structure			6,500,000							
	* Additional Water Tank			4,500,000							
	*NE Main ac Line replacement			91,600							
6040	SDC Sewer	72	FY32	10,746,500	12	-	-	-	251,900	-	251,900
		UFR									
	* NE Twelfth to NE Thirteenth			198,000							
	* NE Thirteenth to NE Fourteenth			325,000							
	* Swr Conversions as of 3/1/26			2,333,500							
	* Weeping Willow & S First Street			1,550,000							
	* Honey Wild Conversion			2,350,000							

CITY OF IRRIGON FY27 CAPITAL IMPROVEMENT PLAN (CIP)
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Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Budgeted 2026-27	Reserved (cumulative)
	* 1100' W of NW Oregon Ave			640,000							
	*Update 2nd Aeration basin			2,100,000							
	* Headworks			1,250,000							
6041	Business Incubator	12	FY26	1,800,000		-	-	992,395	300,000	100,000	1,392,395
				1,800,000							
6042	Sewer Basin #3	72	FY35	4,500,000	9	-	-	-	-		-
				4,500,000							
6043	Mini Trucks (K-Type)	12	FY28	85,000	2	-	-	-	-		-
				85,000							-

Adopted TSP 2014 Projects -
Various Roadway
Improvements (increase 3.5%
annually)

UFRs

\$ 14,128,205

Adopted TSP 2014 Projects -
Various Pedestrian and Bicycle
Improvements (increase 3.5%
annually)

UFRs

\$ 5,330,623

NOTES:

1. UFR= Unfunded Requirement

City of Irrigon
Personnel Services allocation schedule
2024-2025

	FTE	Administration	Municipal Court	Parks	Public Safety Code Enforcement	Streets	Water	Sewer
City Manager	1.00	0.40	-	-	-	-	0.30	0.30
Finance & Admin. Director	1.00	0.40	-	-	-	-	0.30	0.30
City Clerk	1.00	0.40	-	-	-	-	0.30	0.30
Accounting Clerk	1.00	0.40	-	-	-	-	0.30	0.30
Code Enforcement/Court Clerk	0.75	-	0.37	-	0.38	-	-	-
Public Works Director	1.00	-	-	0.10	-	0.30	0.30	0.30
Level II Operator	2.00	-	-	0.01	-	0.44	0.65	0.90
Level I Operator	1.00	-	-	-	-	0.35	0.50	0.15
Utility Worker 1	1.00	-	-	0.05	-	0.30	0.15	0.50
Grounds & Building Maintenance	1.00	0.20	-	0.40	-	0.20	0.10	0.10
Police Chief	1.00	-	-	-	1.00	-	-	-
	11.75	1.80	0.37	0.56	1.38	1.59	2.90	3.15

Salary Ranges

	Monthly	
	Minimum	Maximum
City Manager	8,359.90	12,270.15
Finance & Admin. Director	5,009.72	7,265.10
City Clerk	3,769.60	5,360.74
Accounting Clerk	3,769.60	5,360.74
Code Enforcement/Court Clerk	2,720.25	3,869.67
Police Chief		8,333.33
Public Works Director	6,656.93	9,641.03
Level II Operator	4,714.82	6,786.30
Level I Operator	4,219.23	5,913.92
Utility Worker 1	3,724.09	5,294.03
Grounds & Building Maintenance	2,950.14	4,260.07

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