

**City of Irrigon
2012-2013 Budget
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City Of Irrigon

Budget Committee Members 2012-2013

City Councilors

David Burns
Kathy Simonis
Arnold (Joe) Theisen
Ken Matlack
Elleanor Partridge
Michelle Hagen

Members at Large

Yvette Whitbeck
Martin Brown
Dennis Baker
Alan Carnahan
Andrew Hermanns
Merv Hussey

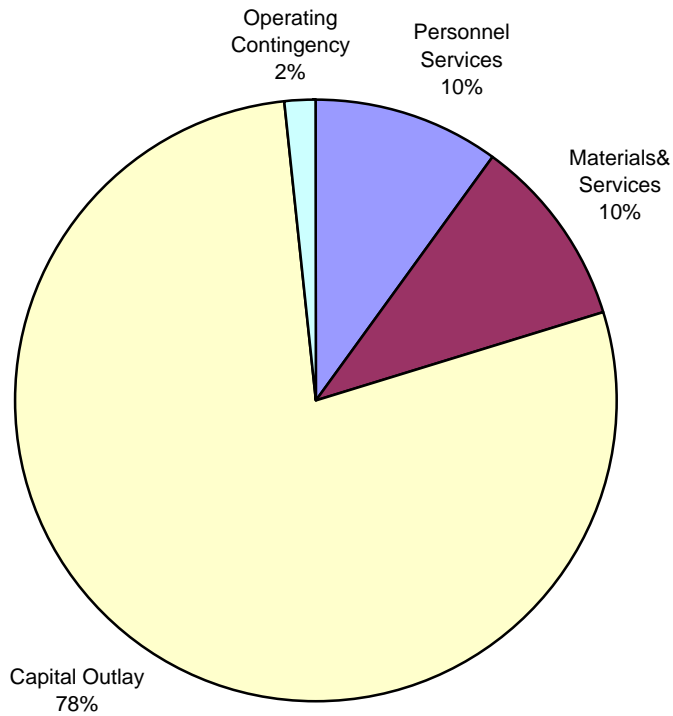
City of Irrigon

Attachment A: 2012-2013 Budget Appropriations by Func

FUND	Personnel Service	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingency	Total
General	41,000	205,000	126,500	97,000	-	29,500	499,000
Vacation and Sick Leave Reserve	94,000	-	-	-	-	-	94,000
Utility Deposit Trust	-	-	-	4,000	-	-	4,000
Building Maintenance Reserve	-	6,000	12,500	-	-	-	18,500
State Street	111,000	73,500	2,025,000	2,100	-	21,900	2,233,500
Street Equipment Reserve	-	-	15,600	-	-	-	15,600
Bicycle and Foot Path Reserve	-	-	9,900	-	-	-	9,900
Parks System Improvement Fund	52,000	13,600	105,000	-	-	-	170,600
Garbage	-	-	-	-	-	-	-
Water O & D	209,000	134,500	9,000	308,000	-	35,000	695,500
Water Connection Fees (SDC) Reserve	-	-	7,100	-	-	-	7,100
Water Reserve	-	20,000	258,000	-	-	-	278,000
Water Equipment Reserve	-	-	11,600	-	-	-	11,600
Water Debt Service	-	-	-	-	75,667	-	75,667
Water G.O. Bond Debt Service	-	-	-	-	90,800	-	90,800
Sewer O & D	319,000	121,000	1,611,000	199,000	-	45,000	2,295,000
Sewer Connection Fees (SDC) Reserve	-	-	37,700	-	-	-	37,700
Sewer Beautification Reserve	-	-	-	-	-	-	-
Sewer Reserve	-	46,000	-	-	127,700	-	173,700
Sewer Equipment	-	-	88,000	-	-	-	88,000
Sewer Debt Service	-	-	-	-	97,457	-	97,457
Sewer G.O. Bond Debt Service	-	-	-	-	150,972	-	150,972
TOTAL APPROPRIATIONS	826,000	619,600	4,316,900	610,100	542,596	131,400	7,046,596
Unappropriated/Reserved for Future Expenditures							110,504
							<u>7,157,100</u>

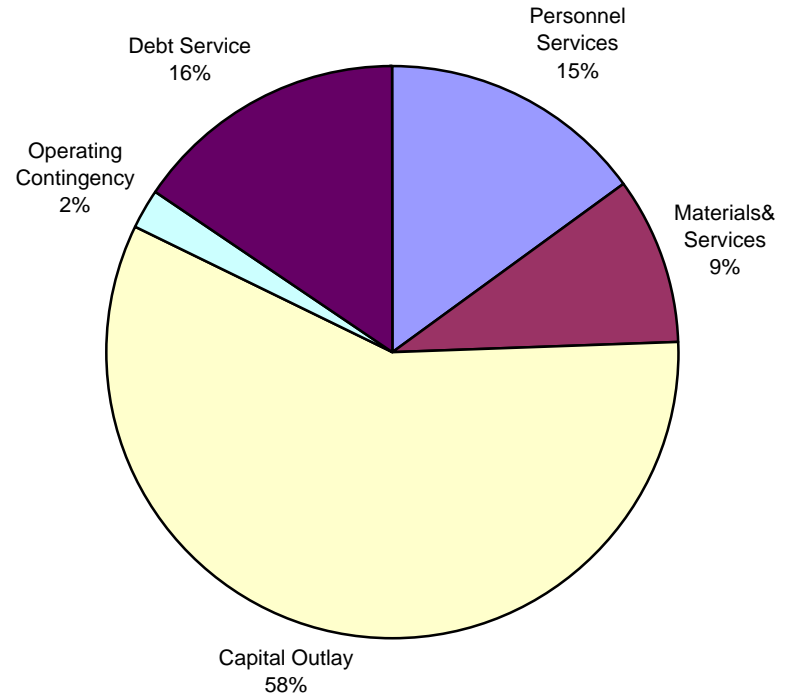
**City of Irrigon
2012-2013 Budget Appropriations by Fund Type**

**Governmental Funds
(General, Streets, Parks Etc.)**



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

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



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

RESOURCES

General (10)

City of Irrigon

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
1	100,497	76,044		1 Available Cash on Hand* (cash basis) or				1
2			46,000	2 Net Working Capital (accrual basis)	55,000	55,000	55,000	2
3	3,615	4,436	4,000	3 Previously levied taxes estimated to be received	5,000	5,000	5,000	3
4	455	326	900	4 Interest	500	500	500	4
5				OTHER RESOURCES				5
6	655	875	2,000	6 Pet Licenses and Related Fees	1,000	1,000	1,000	6
7	7132	6227	7,000	7 Qwest/Century Link Franchise Fees	6,000	6,000	6,000	7
8	42,603	43,041	45,000	8 Umatilla Electric Coop Franchise Fees	45,000	45,000	45,000	8
9	3,513	3,561	4,000	9 Cascade Natural Gas Franchise Fees	4,000	4,000	4,000	9
10			500	10 Windwave Communications Franchise Fees	500	500	500	10
11			500	11 Inland Development Franchise Fees	500	500	500	11
12	532	2,363	1,500	12 Eastern Oregon Telecom Franchise Fees	1,500	1,500	1,500	12
13	8,023	8,396	8,000	13 Sanitary Disposal Franchise Fees	8,500	8,500	8,500	13
14	1,896	1,245	3,000	14 Building Codes	3,000	3,000	3,000	14
15	6,605	4,130	8,000	15 Miscellaneous Receipts	8,000	8,000	8,000	15
16	10,800	12,000	13,200	16 Eighth Street Property Lease to Qwest/Century Link	14,400	14,400	14,400	16
17		297	500	17 Transient Room Tax	500	500	500	17
18	1,761	2,801	2,750	18 Cigarette Tax	2,600	2,600	2,600	18
19	19,373	24,049	22,000	19 Liquor Tax	24,000	24,000	24,000	19
20	14,151	12,833	13,000	20 Revenue Sharing	15,000	15,000	15,000	20
21			10,000	21 Oregon 911 Tax Distributions	10,000	10,000	10,000	21
22	100	200	21,000	22 Miscellaneous Grants & Donations	20,000	20,000	20,000	22
23	4,625			23 Transfer from Garbage (50)				23
24				24 Abatement from Property Owners	10,000	10,000	10,000	24
25				25 Oregon Trail Library District Contributions for Parking Lot	100,000	100,000	100,000	25
26				26				26
27				27				27
28	226,336	202,824	212,850	28 Total resources, except taxes to be levied	335,000	335,000	335,000	28
29			163,022	29 Taxes estimated to be received	164,000	164,000	164,000	29
30	150,410	161,610		30 Taxes collected in year levied				30
31	376,746	364,434	375,872	31 Total Resources	499,000	499,000	499,000	31

REQUIREMENTS SUMMARY

General (10)

City of Irrigon

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
	PERSONNEL SERVICES							
1.	41,803	42,713	46,836	1. Salaries	26,000	26,000	26,000	1.
2.	12,152	13,364	18,500	2. Payroll Taxes & Benefits	15,000	15,000	15,000	2.
3.				3.				3.
4.				4.				4.
5.	53,955	56,077	65,336	5. TOTAL PERSONNEL SERVICES	41,000	41,000	41,000	5.
6.	MATERIALS AND SERVICES							
7.	1,834	1,080	1,800	7. Animal Control/Code Enforcement	3,000	3,000	3,000	7.
8.	3,853	5,807	3,000	8. Building Codes/Consultant Services	3,000	3,000	3,000	8.
9.	57,562	98,804	82,900	9. Sheriff Contract	78,000	78,000	78,000	9.
10.	46,287	36,303	51,200	10. Insurance/Legal/Audit	53,000	53,000	53,000	10.
11.	12,827	11,215	12,900	11. Office Supplies/Telephone/Postage/Misc. Utilities	13,000	13,000	13,000	11.
12.	5,337	6,061	6,000	12. Travel/Education/Due/Subsription/Avertising/Misc.	8,000	8,000	8,000	12.
13.	4,755	4,558	5,500	13. Electrical Serivices	6,000	6,000	6,000	13.
14.	-	-	10,000	14. Oregon 911 Tax Distributed to Morrow County	10,000	10,000	10,000	14.
15.	-	-	12,000	15. Veterans Memorial Plaza	-	-	-	15.
16.	-	-	1,000	16. Community Fund	1,000	1,000	1,000	16.
17.		-	21,000	17. Grant Specific Expense	20,000	20,000	20,000	17.
18.				18. Abatement	10,000	10,000	10,000	18.
19.	132,455	163,828	207,300	19. TOTAL MATERIALS AND SERVICES	205,000	205,000	205,000	19.
20.	CAPITAL OUTLAY							
21.	1,393	286	500	21. Office Equipment				21.
22.				22. Police Vehicle	22,000	26,500	26,500	22.
23.				23. Oregon Trail Library District Parking Lot	100,000	100,000	100,000	23.
24.	1,393	286	500	24. TOTAL CAPITAL OUTLAY	122,000	126,500	126,500	24.
25.	INTERFUND TRANSERS							
26.	4,500	4,500	2,500	26. Vacation/Sick Leave Reserve (15)	1,000	1,000	1,000	26.
27.	5,000	4,500	-	27. Building Maintenance Fund (17)	1,000	1,000	1,000	27.
28.	71,000	40,000	31,000	28. State Street Fund (20)	45,000	45,000	45,000	28.
29.	32,500	45,000	37,900	29. Parks System Improvement Fund	50,000	50,000	50,000	29.
30.	113,000	94,000	71,400	30. TOTAL INTERFUND TRANSFERS	97,000	97,000	97,000	30.
31.			31,336	31. OPERATING CONTINGENCY	34,000	29,500	29,500	31.
32.	81,630	50,243		32. Ending Balance (Prior Years)				32.
33.	382,433	364,434	375,872	33. TOTAL REQUIREMENTS	499,000	499,000	499,000	33.

This fund is authorized and established by resolution/ordinance number
91-13 on (date) 4-14-92 for the following specified purpose:
Payment of Accrued Leave.

**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: 2013 (Res. No. 03-09)

Vacation and Sick Leave Reserve (15)

City of Irrigon

	Historical Date			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	91,945	92,816		1. Cash on hand* (cash basis) or				1.
2.			81,000	2. Working Capital (accrual basis)	88,500	88,500	88,500	2.
3.	532	376	390	3. Interest Earned	500	500	500	3.
4.	4,500	4,500	2,500	4. Transfer in from General Fund (10)	1,000	1,000	1,000	4.
5.	6,500	-	7,000	5. Transfer in from Water O & D Fund (60)	2,000	2,000	2,000	5.
6.	7,000	8,200	10,000	6. Transfer in from Sewer O & D Fund (70)	2,000	2,000	2,000	6.
7.				7.				7.
8.				8.				8.
9.	110,477	105,892	100,890	9. Total Resources, except taxes to be levied	94,000	94,000	94,000	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	110,477	105,892	100,890	12. TOTAL RESOURCES	94,000	94,000	94,000	12.
				REQUIREMENTS				
1.				1. Personnel Expense				1.
2.	17,661	24,355	100,890	2. Vacation and Sick Leave	94,000	94,000	94,000	2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	92,816	81,537	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	110,477	105,892	100,890	12. TOTAL REQUIREMENTS	94,000	94,000	94,000	12.

This fund is authorized and established by resolution/ordinance number
03-09 on (date) 6-10-03 for the following specified purpose:
Fund for Utility Service Deposits

RESERVE FUND
RESOURCES AND REQUIREMENTS
Water Deposit Common Trust (16)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013 (Res. No. 03-09)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2012-2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	27,811	3,922		1. Cash on hand* (cash basis) or				1.
2.			25,000	2. Working Capital (accrual basis)	4,000	4,000	4,000	2.
3.	322	57	-	3. Interest	-	-	-	3.
4.	8,025		10,000	4. Customer Deposits				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	36,158	3,979	35,000	9. Total Resources, except taxes to be levied	4,000	4,000	4,000	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes Collected in year levied				11.
12.	36,158	3,979	35,000	12. TOTAL RESOURCES	4,000	4,000	4,000	12.
				REQUIREMENTS				
1.				1. Materials and Services:				1.
2.	6,975	-	35,000	2. Refunds and Transfers to Customer Accounts				2.
3.				3. Transfer Out to Water O & D Fund	4,000	4,000	4,000	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	29,183	3,979		11. RESERVED FOR FUTURE EXPENDITURE	-	-	-	11.
12.	36,158	3,979	35,000	12. TOTAL REQUIREMENTS	4,000	4,000	4,000	12.

This fund is authorized and established by resolution/ordinance number 96-17 on (date) 6-25-96 for the following specified purpose:
Fund for major building repairs.

RESERVE FUND
RESOURCES AND REQUIREMENTS
Building Maintenance (17)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013 (Res. No. 03-09)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	18,933	15,850		1. Cash on hand* (cash basis) or				1.
2.			11,200	2. Working Capital (accrual basis)	13,400	13,400	13,400	2.
3.	117	68	50	3. Interest	100	100	100	3.
4.	5,000	4,500		4. Transfer in from the General Fund (10)	1,000	1,000	1,000	4.
5.				5. Transfer in from Water Operation & Development (6)	2,000	2,000	2,000	5.
6.				6. Transfer in from Sewer Operation & Development (7)	2,000	2,000	2,000	6.
7.				7.				7.
8.				8.				8.
9.	24,050	20,418	11,250	9. Total Resources, except taxes to be levied	18,500	18,500	18,500	9.
10.				10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	24,050	20,418	11,250	12. TOTAL RESOURCES	18,500	18,500	18,500	12.
				REQUIREMENTS				
1.				1. Materials and Services:				1.
2.			6,000	2. Building Maintenance	6,000	6,000	6,000	2.
3.				3.				3.
4.				4. Capital Outlay:				4.
5.	8,200	4,721	5,250	5. Building Improvements	12,500	12,500	12,500	5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	15,850	15,697	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	24,050	20,418	11,250	12. TOTAL REQUIREMENTS	18,500	18,500	18,500	12.

RESOURCES

State Street (20)

City of Irrigon

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
1	22,957	33,617		1. Available cash on hand* (cash basis) or				1
2			46,000	2. Net working capital (accrual basis)	52,000	52,000	52,000	2
3	276	192	400	3. Interest Earned	500	500	500	3
4				4. OTHER RESOURCES				4
5	150	1,675	3,000	5. Cemetary Services	4,000	4,000	4,000	5
6	6,744	684	8,500	6. Miscellaneous Receipts	2,000	2,000	2,000	6
7	34,682	36,070	35,000	7. County Road Tax				7
8	-	138,798	-	8 Federal ARRA Stimulus Funds				8
9	77,400	89,623	107,724	9 State Highway Tax	105,000	105,000	105,000	9
10	12,500	12,500	25,000	10. SCA Grant	25,000	25,000	25,000	10
11	-	-	2,000,000	11. Local Improvement District Street Improvement	2,000,000	2,000,000	2,000,000	11
12	1,400	-	-	12. Tippage Fee Grant				12
13	71,000	40,000	31,000	13. Transfer in from General Fund (10)	45,000	45,000	45,000	13
14				14				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26				26
27	227,109	353,159	2,256,624	27. Total resources, except taxes to be levied	2,233,500	2,233,500	2,233,500	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	227,109	353,159	2,256,624	30. Total Resources	2,233,500	2,233,500	2,233,500	30

REQUIREMENTS SUMMARY

State Street Fund (20)

City of Irrigon

#	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013			#
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
	PERSONNEL SERVICES							
1.	61,834	62,840	72,000	1. Salaries	65,000	65,000	65,000	1.
2.	3,988	2,008	5,000	2. Overtime	5,000	5,000	5,000	2.
3.	28,051	30,414	37,500	3. Payroll Taxes and Benefits	41,000	41,000	41,000	3.
4.				4.				4.
5.	93,873	95,262	114,500	5. TOTAL PERSONNEL SERVICES	111,000	111,000	111,000	5.
6.	MATERIALS AND SERVICES			6.				6.
7.	5,007	4,053	4,000	7. Office Supplies/Telephone/Postage/Misc.Utilities	6,000	6,000	6,000	7.
8.	2,296	1,499	4,600	8. Travel/Education/Due/Subsription/Avertising/Misc.	4,000	4,000	4,000	8.
9.	17,200	20,191	21,000	9. Electric Services (Street Lighting)	23,000	23,000	23,000	9.
10.	5,447	11,290	15,000	10. Contracted Services	13,000	13,000	13,000	10.
11.	8,393	8,374	12,000	11. Supplies/Tools/Other Repair & Maintenance	10,000	10,000	10,000	11.
12.	3,498	3,976	6,000	12. Fuel/Oil/Vehicle Repair & Maintenance	7,500	7,500	7,500	12.
13.			-	13. Street Restoration	10,000	10,000	10,000	13.
14.				14.				14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.	41,841	49,383	62,600	18. TOTAL MATERIALS AND SERVICES	73,500	73,500	73,500	18.
19.	CAPITAL OUTLAY			19.				19.
20.	29,620	-	40,524	20. Paving/Gravel/Greenway Development	25,000	25,000	25,000	20.
21.	6,114	-	12,000	21. Traffic Control				21.
22.			2,000,000	22. LID Street Improvements	2,000,000	2,000,000	2,000,000	22.
23.		138,798	-	23. ARRA Street/Sidewalk Improvements				23.
24.	35,734	138,798	2,052,524	24. TOTAL CAPITAL OUTLAY	2,025,000	2,025,000	2,025,000	24.
25.	INTERFUND TRANSFERS			25.				25.
26.	5,000	3,000	3,000	26. Transfer to Street Equipment Reserve Fund (25)	1,000	1,000	1,000	26.
27.	17,000	5,000	3,000	27. Transfer to Bicycle & Foot Reserve Fund (26)	1,100	1,100	1,100	27.
28.				28.				28.
29.	22,000	8,000	6,000	29. TOTAL INTERFUND TRANSFERS	2,100	2,100	2,100	29.
30.			21,000	30. OPERATING CONTINGENCY	21,900	21,900	21,900	30.
31.	33,661	61,716		31. Ending Balance (prior years)				31.
32.	227,109	353,159	2,256,624	32. TOTAL REQUIREMENTS	2,233,500	2,233,500	2,233,500	32.

This fund is authorized and established by resolution/ordinance number 87-10 on (date) 06-29-88 for the following specified purpose:
Replace street and park equipment.

RESERVE FUND
RESOURCES AND REQUIREMENTS
Street Equipment Reserve (25)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013 (Res. No. 03-09)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	4,895	8,689		1. Cash on hand* (cash basis) or				1.
2.			8,200	2. Working Capital (accrual basis)	14,500	14,500	14,500	2.
3.	55	47	150	3. Interest Earned	100	100	100	3.
4.	5,000	3,000	3,000	4. Transfer in from State Street Fund (20)	1,000	1,000	1,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	9,950	11,736	11,350	9. Total Resources, except taxes to be levied	15,600	15,600	15,600	9.
10.				10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	9,950	11,736	11,350	12. TOTAL RESOURCES	15,600	15,600	15,600	12.
				REQUIREMENTS				
1.	1,261	487	11,350	1. Equipment Replacement	15,600	15,600	15,600	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	8,689	11,249	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	9,950	11,736	11,350	12. TOTAL REQUIREMENTS	15,600	15,600	15,600	12.

This fund is authorized and established by resolution/ordinance number 96-03 on (date) 10-08-91 for the following specified purpose:
Develop Bike & Foot Path

RESERVE FUND
RESOURCES AND REQUIREMENTS
Bicycle and Foot Path Reserve (26)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013 (Res. No. 03-09)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	788	2,613		1. Cash on hand* (cash basis) or				1.
2.			7,600	2. Working Capital (accrual basis)	8,700	8,700	8,700	2.
3.	25	20	100	3. Interest Earned	100	100	100	3.
4.	1,370,464	-	-	4. Federal ARRA Stimulus Funds				4.
5.	17,000	5,000	3,000	5. Transferred in from State Street Fund (20)	1,100	1,100	1,100	5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	1,388,277	7,633	10,700	9. Total Resources, except taxes to be levied	9,900	9,900	9,900	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	1,388,277	7,633	10,700	12. TOTAL RESOURCES	9,900	9,900	9,900	12.
				REQUIREMENTS				
1.	1,385,664	-	10,700	1. Bike & Foot Paths	9,900	9,900	9,900	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	2,613	7,633	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	1,388,277	7,633	10,700	12. TOTAL REQUIREMENTS	9,900	9,900	9,900	12.

This fund is authorized and established by resolution/ordinance number

#06-09 for the following specified purpose:

System Development Charges for Parks Improvements

**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: 2016

Park System Improvement (40)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013		
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011					
				RESOURCES			
1.	16,300	10,907		1. Cash on hand* (cash basis) or			1.
2.			4,300	2. Working Capital (accrual basis)	10,000	10,000	10,000 2.
3.	110	41	100	3. Interest Earned	100	100	100 3.
4.	-	-	85,000	4. Sale of Land	85,000	85,000	85,000 4.
5.	500	500	1,500	5. SDC Revenue/Fees	2,000	2,000	2,000 5.
6.	195,000	193,040	-	6. Oregon State Parks Local Govt. Grant			
7.	-	-	20,000	7. River Front Grant	20,000	20,000	20,000 7.
8.	-	-	1,000	8. Urban Forestry Grant			
9.	8,758	10,715	5,000	9. Other Donations and Grants	2,000	2,000	2,000 9.
10.	32,500	45,000	37,900	10. Transferred in from the General Fund (10)	50,000	50,000	50,000 10.
11.				11. Memorial Tree Donations	1,500	1,500	1,500 11.
12.	253,168	260,203	154,800	12. TOTAL RESOURCES	170,600	170,600	170,600 12.
				REQUIREMENTS			
				PERSONNEL SERVICES			
1.				1. PERSONNEL SERVICES			1.
2.	16,638	18,378	22,000	2. Salaries	34,000	34,000	34,000 2.
3.	-	-	500	3. Overtime	1,000	1,000	1,000 3.
4.	5,958	7,425	10,000	4. Payroll Taxes & Benefits	17,000	17,000	17,000 4.
5.	22,596	25,803	32,500	5. TOTAL PERSONNEL SERVICES	52,000	52,000	52,000 5.
6.				MATERIALS AND SERVICES			
7.	-	700	1,000	7. Travel/Education/Due/Subsription/Avertising/Misc.	1,000	1,000	1,000 7.
8.	889	643	1,500	8. Fuel/Oil/Vehicle Repair & Maintenance	2,000	2,000	2,000 8.
9.	5,954	4,368	6,000	9. Supplies/Tools/Other Repair & Maintenance	4,100	4,100	4,100 9.
10.	748	1,048	3,800	10. Urban Forestry	4,000	4,000	4,000 10.
11.	-	-	5,000	11. Donation Specific Requirements	1,000	1,000	1,000 11.
12.				12. Memorial Trees	1,500	1,500	1,500 12.
13.	7,591	6,759	17,300	13. TOTAL MATERIALS AND SERVICES	13,600	13,600	13,600 13.
14.				CAPITAL OUTLAY			
15.	-	-	85,000	15. Park Improvements	85,000	85,000	85,000 15.
16.	125,804	71,636	-	16. Children's Park- State Portion			
17.	31,450	4,919	-	17. Children's Park- City Portion			
18.	-	-	20,000	18. River Front Project	20,000	20,000	20,000 18.
19.				19.			19.
20.	157,254	76,555	105,000	20. TOTAL CAPITAL OUTLAY	105,000	105,000	105,000 20.
21.	65,727	151,086		21. RESERVED FOR FUTURE EXPENDITURES	-	-	- 21.
22.	253,168	260,203	154,800	22. TOTAL REQUIREMENTS	170,600	170,600	170,600 22.

RESOURCES

Garbage (50)

City of Irrigon

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
1	4,625	-	-	1. Available cash on hand* (cash basis) or	-	-	-	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest Earned				4
5				5. OTHER RESOURCES				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				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28	4,625	-	-	28. Total resources, except taxes to be levied	-	-	-	28
29				29 Taxes estimated to be received				29
30				30 Taxes collected in year levied				30
31	4,625	-	-	31 TOTAL RESOURCES	-	-	-	31

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
Garbage (50)

City of Irrigon

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
PERSONNEL SERVICES								
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	-	-		8. TOTAL PERSONAL SERVICES				8
MATERIALS AND SERVICES								
9	-	-	-	9	-	-	-	9
10				10				10
11				11				11
12				12				12
13				13				13
14	-	-	-	14 TOTAL MATERIALS AND SERVICES	-	-	-	14
CAPITAL OUTLAY								
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	-	-	-	21 TOTAL CAPITAL OUTLAY	-	-	-	21
TRANSFERRED TO OTHER FUNDS								
22	4,625	-		22 General Fund (10)				22
23				23				23
24				24				24
25	4,625	-		25 TOTAL TRANSFERS				25
26	-	-	-	26 OPERATING CONTINGENCY	-	-	-	26
27	-	-	-	27. TOTAL EXPENDITURES	-	-	-	27
28	-	-	-	28. Unappropriated Ending Fund Balance	-	-	-	28
29	4,625	-	-	29 TOTAL REQUIREMENTS	-	-	-	29

RESOURCES

Water Operations & Development (60)

City of Irrigon

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
1.	76,982	39,430		1. Available Cash on Hand* (cash basis) or				1.
2.			35,000	2. Net Working Capital (accrual basis)	76,000	76,000	76,000	2.
3.	327	292	500	3. Interest Earned	500	500	500	3.
4.				4.				4.
5.				OTHER RESOURCES				5.
6.	377,679	337,597	465,000	6. Water Sales and Late Fees	550,000	550,000	550,000	6.
7.	-	600	10,000	7. Service Connections	10,000	10,000	10,000	7.
8.	1,736	4,638	2,000	8. Miscellaneous Revenue	2,000	2,000	2,000	8.
9.	27,534	-	-	9. Safe Drinking Water Loan				9.
10.	14,936	-	-	10. Federal Appropriations: Water System Upgrade				10.
11.	515,524	170,075	-	11. USDA Grants				11.
12.				12. Water Source Protection Grant	50,000	50,000	50,000	12.
13.				13. Transfer in from Water Common Trust (16)	4,000	4,000	4,000	13.
14.				14. Surcharge for Water Service Outside City Limits	3,000	3,000	3,000	14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.				19.				19.
20.				20.				20.
21.				21.				21.
22.				22.				22.
23.				23.				23.
24.				24.				24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	1,014,718	552,632	512,500	28. Total resources, except taxes to be levied	695,500	695,500	695,500	28.
29.			-	29. Taxes Estimated to be Received	-	-	-	29.
30.	-	-		30. Taxes Collected in Year Levied				30.
31.	1,014,718	552,632	512,500	31. TOTAL RESOURCES	695,500	695,500	695,500	31.

REQUIREMENTS SUMMARY

Water Operation & Development (60)

City of Irrigon

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				PERSONNEL SERVICES				
1.	122,215	113,608	132,689	1. Salaries	126,000	126,000	126,000	1.
2.	3,365	1,813	4,000	2. Overtime	4,000	4,000	4,000	2.
3.	44,317	45,653	57,700	3. Payroll Taxes and Benefits	79,000	79,000	79,000	3.
4.				4.				4.
5.	169,897	161,074	194,389	5. TOTAL PERSONNEL SERVICES	209,000	209,000	209,000	5.
6.				MATERIALS AND SERVICES				6.
7.	11,119	10,587	12,000	7. Office Supplies/Telephone/Postage/Misc. Utilities	14,000	14,000	14,000	7.
8.	8,707	6,597	7,500	8. Travel/Education/Due/Subsription/Avertising/Misc.	9,000	9,000	9,000	8.
9.	17,213	16,164	19,000	9. Electrical Services	20,000	20,000	20,000	9.
10.	10,013	1,742	7,000	10. Engineering/Testing	7,500	7,500	7,500	10.
11.	19,419	16,027	18,600	11. Supplies/Tools/Other Repair & Maintenance	21,000	21,000	21,000	11.
12.	9,289	8,482	10,000	12. Fuel/Oil/Vehicle Repair & Maintenance	13,000	13,000	13,000	12.
13.				13. Source Water Protection Project	50,000	50,000	50,000	13.
14.				14.				14.
15.				15.				15.
16.	75,760	59,599	74,100	16. TOTAL MATERIALS AND SERVICES	134,500	134,500	134,500	16.
17.				CAPITAL OUTLAY				17.
18.	923	-	10,000	18. Service Connections	8,000	8,000	8,000	18.
19.	617,208	158,515	-	19. Water System Improvement Project				19.
20.				20. Storage/Building/Shop/Holding Tank	1,000	1,000	1,000	20.
21.	618,131	158,515	10,000	21. TOTAL CAPITAL OUTLAY	9,000	9,000	9,000	21.
22.				INTERFUND TRANSFERS				22.
23.	6,500		7,000	23. Transfer to Vacation/Sick Leave Reserve Fund (15)	2,000	2,000	2,000	23.
24.	-	-	-	24. Transfer to Building Maintenance Reserve Fund (17)	2,000	2,000	2,000	24.
25.	20,000		11,400	25. Transfer to Water Reserve Fund (65)	188,000	188,000	188,000	25.
26.	5,000		3,000	26. Transfer to Water Equipment Reserve Fund (67)	10,000	10,000	10,000	26.
27.	80,000	135,000	186,000	27. Transfer to Water Debt Service Fund (68)	96,000	96,000	96,000	27.
28.				28. Transfer to Water G.O. Bond Debt Service Fund (69)	10,000	10,000	10,000	28.
29.	111,500	135,000	207,400	29. TOTAL INTERFUND TRANSFERS	308,000	308,000	308,000	29.
30.	-	-	26,611	30. OPERATING CONTINGENCY	35,000	35,000	35,000	30.
31.	39,430	38,444		31. Ending Balance (prior years)				31.
32.	1,014,718	552,632	512,500	32. TOTAL REQUIREMENTS	695,500	695,500	695,500	32.

This fund is authorized and established by resolution/ordinance number
99-11 on (date)5-11-99 for the following specified purpose:
System Development Charges for Water System Upgrade

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: 2013 (Res. No. 03-09)

Water Connection- System Development Charges (61)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	26,876	14,072		1. Cash on hand* (cash basis) or				1.
2.			16,100	2. Working Capital (accrual basis)	1,000	1,000	1,000	2.
3.	186	75	200	3. Interest Earned	100	100	100	3.
4.	1,946	1,946	5,000	4. SDC Revenue/Fees	6,000	6,000	6,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	29,008	16,093	21,300	9. Total Resources, except taxes to be levied	7,100	7,100	7,100	9.
10.				10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	29,008	16,093	21,300	12. TOTAL RESOURCES	7,100	7,100	7,100	12.
				REQUIREMENTS				
1.	14,936	-	21,300	1. Water System Upgrade	7,100	7,100	7,100	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	14,072	16,093	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	29,008	16,093	21,300	12. TOTAL REQUIREMENTS	7,100	7,100	7,100	12.

This fund is authorized and established by resolution/ordinance number

Ord. 109 on (date) 10-14-86 for the following specified purpose:

Major Repairs and Payments of Water Debt.

**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: 2013 (Res. No. 03-09)

Water Reserve (65)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	84,601	104,421		1. Cash on hand* (cash basis) or				1.
2.			104,900	2. Working Capital (accrual basis)	89,500	89,500	89,500	2.
3.	585	523	600	3. Interest	500	500	500	3.
4.	20,000	-	11,400	4. Transferred in From the Water O & D Fund (60)	188,000	188,000	188,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	105,186	104,944	116,900	9. Total Resources, except taxes to be levied	278,000	278,000	278,000	9.
10.			-	10. Taxes estimated to be received				10.
11.	-	-		11. Taxes collected in year levied				11.
12.	105,186	104,944	116,900	12. TOTAL RESOURCES	278,000	278,000	278,000	12.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	-	-	10,000	2. Emergency Repairs	20,000	20,000	20,000	2.
3.	-	-	10,000	3. TOTAL MATERIALS AND SERVICES	20,000	20,000	20,000	3.
4.				4. CAPITAL OUTLAY				4.
5.	-	-	20,000	5. Undersize Waterline Replacement	212,000	212,000	212,000	5.
6.	-	-	42,000	6. Short Lived Assets	46,000	46,000	46,000	6.
7.	-	-	62,000	7. TOTAL CAPITAL OUTLAY	258,000	258,000	258,000	7.
8.				8. DEBT SERVICE				8.
9.		-	44,900	9. Bond Payments				9.
10.	-	-	44,900	10. TOTAL DEBT SERVICE	-	-	-	10.
11.				11. TRANSFER OUT TO OTHER FUNDS				11.
12.		25,000		12. Transfer to the Water Debt Service (68)	-	-	-	12.
13.	-	25,000	-	13. TOTAL TRANSFER OUT TO OTHER FUNDS	-	-	-	13.
14.	104,421	79,943	-	14. ENDING FUND BALANCE				14.
15.	104,421	104,943	116,900	15. TOTAL REQUIREMENTS	278,000	278,000	278,000	15.

This fund is authorized and established by resolution/ordinance number

09-0 for the following specified purpose:

Replacement or Purchase of Water Equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Water Equipment Reserve (67)

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

Date can not be more than 10 years after establishment.

Review Year: 2019 (Res. No. 09-0)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	-	2,091		1. Cash on hand* (cash basis) or				1.
2.			1,400	2. Working Capital (accrual basis)	1,500	1,500	1,500	2.
3.	32	10	100	3. Interest Earned	100	100	100	3.
4.	5,000	-	3,000	4. Transferred in from Water O & D Fund (60)	10,000	10,000	10,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	5,032	2,101	4,500	9. 9. Total Resources, except taxes to be levied	11,600	11,600	11,600	9.
10.			-	10. 10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. 11. Taxes collected in year levied				11.
12.	5,032	2,101	4,500	12. 12. TOTAL RESOURCES	11,600	11,600	11,600	12.
				REQUIREMENTS				
1.	2,942	683	4,500	1. Equipment Replacement	11,600	11,600	11,600	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	2,090	1,418	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	5,032	2,101	4,500	12. TOTAL REQUIREMENTS	11,600	11,600	11,600	12.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

Water Debt Service (68)

City of Irrigon

	Historical Date			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013				
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011							
				Resources					
1	73,360	11,839		1. Beginning Cash on Hand (Cash Basis), or				1	
2			1,200	2. Working Capital (Accrual Basis)	100	100	100	2	
3	332	154	500	3. Interest	200	200	200	3	
4	80,000	135,000	186,000	4. Transferred in from Water O & D Fund (60)	96,000	96,000	96,000	4	
5	-	25,000	-	5. Transferred in from Water Reserve Fund (65)				5	
6				6.				6	
7				7.				7	
8	153,692	171,993	187,700	8. Total Resources, Except Taxes to be Levied	96,300	96,300	96,300	8	
9			-	9. Taxes Estimated to be Received *	-	-	-	9	
10				10. Taxes Collected in Year Levied				10	
11	153,692	171,993	187,700	11. TOTAL RESOURCES	96,300	96,300	96,300	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	4,639	4,885	4,897	1. 1975 (USDA 91-05)	Aug 1, 2012 & Feb 1, 2013	5,380	5,380	5,380	1
2	16,380	17,097	17,846	2. 2009 (USDA 91-17)				2	
3	-	40,739	39,440	3. 2009 (SDWRLF S07002)	December 1, 2012	31,274	31,274	31,274	3
4				4.				4	
5	21,019	62,721	62,183	5. Total Principal		36,654	36,654	36,654	5
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
6	1,591	1,347	1,332	6. 1975 (91-05)	Aug 1, 2012 & Feb 1, 2013	740	740	740	6
7	74,419	73,702	72,955	7. 2009 (USDA 91-17)				7	
8	44,824	32,906	34,207	8. 2009 (SDWRLF S07002)	December 1, 2012	38,273	38,273	38,273	8
9				9.				9	
10	120,834	107,955	108,494	10. Total Interest		39,013	39,013	39,013	10
11	141,853	170,676	170,677	11. Total Principal and Interest		75,667	75,667	75,667	11
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
12				12 1975 (USDA 91-05)	Aug 1, 2012	3,115	3,115	3,115	12
13				13 2009 (SDWRLF S07002)	December 1, 2012	17,518	17,518	17,518	13
14				14				14	
15	11,839	1,317		15. Ending balance (prior years)				15	
16			17,023	16. Total Unappropriated Ending Fund Balance		20,633	20,633	20,633	16
17	153,692	171,993	187,700	17. TOTAL REQUIREMENTS		96,300	96,300	96,300	17

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

Water Debt Service for General Obligation Bonds (69)

City of Irrigon

	Historical Date			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013				
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011							
				Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)		-	-	2	
3				3. Interest	100	100	100	3	
4				4. Transferred in from Water O & D Fund (60)	10,000	10,000	10,000	4	
5								5	
6				6.				6	
7				7.				7	
8	-	-	-	8. Total Resources, Except Taxes to be Levied	10,100	10,100	10,100	8	
9			-	9. Taxes Estimated to be Received	81,000	81,000	81,000	9	
10				10. Taxes Collected in Year Levied				10	
11	-	-	-	11. TOTAL RESOURCES	91,100	91,100	91,100	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1				1. 2009 (USDA 91-17)	June 24, 2013	18,627	18,627	18,627	1
2				2.				2	
3				3.				3	
4				4.				4	
5	-	-	-	5. Total Principal		18,627	18,627	18,627	5
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
6				6. 2009 (USDA 91-17)	June 24, 2013	72,173	72,173	72,173	6
7				7.				7	
8				8.				8	
9				9.				9	
10	-	-	-	10. Total Interest		72,173	72,173	72,173	10
11	-	-	-	11. Total Principal and Interest		90,800	90,800	90,800	11
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
12				12 2009 (USDA 91-17)	June 24, 2013	300	300	300	12
13				13				13	
14				14				14	
15				15. Ending balance (prior years)				15	
16				16. Total Unappropriated Ending Fund Balance		300	300	300	16
17	-	-	-	17. TOTAL REQUIREMENTS		91,100	91,100	91,100	17

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
1	70,970	90,009		1 Available Cash on Hand* (cash basis) or				1
2			58,400	2 Net Working Capital (accrual basis)	98,000	98,000	98,000	2
3	794			3 Previously levied taxes estimated to be received				3
4		437	1,000	4 Interest	1,000	1,000	1,000	4
5				5. OTHER RESOURCES				5
6	552,101	548,125	546,600	6. Sewer Sales and Related Service Fees	550,000	550,000	550,000	6
7	1,825	-	10,000	7 Service Connections	10,000	10,000	10,000	7
8	28,930	4,880	25,000	8. Miscellaneous Revenue/WWTP Dumpage				8
9	-	-	-	9. Miscellaneous Revenue	2,000	2,000	2,000	9
10	-	-	-	10. WWTP Sludge Dumpage	23,000	23,000	23,000	10
11	-	-	7,400	11. Outside City Limits Surcharge	11,000	11,000	11,000	11
12	507,794	108,895	-	12. OECDD Sewer Project				12
13	-	-	1,810,000	13. DEQ Septic Conversion Loan Disbursements	1,600,000	1,600,000	1,600,000	13
14		1,012		14. Transfer in from Sewer Beautification Fund (73)				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28	1,162,414	753,358	2,458,400	28. Total resources, except taxes to be levied	2,295,000	2,295,000	2,295,000	28
29				29. Taxes Estimated to be Received	-	-	-	29
30	22,240	-		30. Taxes Collected in Year Levied				30
31	1,184,654	753,358	2,458,400	31. TOTAL RESOURCES	2,295,000	2,295,000	2,295,000	31

REQUIREMENTS SUMMARY

Sewer Operation & Development (70)

City of Irrigon

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				PERSONNEL SERVICES				
1.	145,818	149,479	173,431	1. Salaries	192,000	192,000	192,000	1.
2.	8,774	7,315	10,000	2. Overtime	11,000	11,000	11,000	2.
3.	63,926	67,386	83,500	3. Payroll Taxes and Benefits	116,000	116,000	116,000	3.
4.				4.				4.
5.	218,518	224,180	266,931	5. TOTAL PERSONNEL SERVICES	319,000	319,000	319,000	5.
6.				MATERIALS AND SERVICES				6.
7.	18,239	15,719	18,500	7. Office Supplies/Telephone/Postage/Misc.Utilities	19,000	19,000	19,000	7.
8.	10,121	7,302	10,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	11,000	11,000	11,000	8.
9.	16,676	17,206	19,000	9. Electrical Services	20,000	20,000	20,000	9.
10.	13,010	13,682	15,000	10. Engineering/Testing	17,000	17,000	17,000	10.
11.	28,043	28,095	29,000	11. Supplies/Tools/Other Repair & Maintenance	34,000	34,000	34,000	11.
12.	9,380	8,904	11,000	12. Fuel/Oil/Vehicle Repair & Maintenance	16,000	16,000	16,000	12.
13.	2,600	1,508	3,000	13. Sludge Removal	4,000	4,000	4,000	13.
14.				14.				14.
15.	98,069	92,416	105,500	15. TOTAL MATERIALS AND SERVICES	121,000	121,000	121,000	15.
16.				CAPITAL OUTLAY				16.
17.	797	-	10,000	17. Service Connections	10,000	10,000	10,000	17.
18.	-	-	1,000	18. Storage/Building/Shop/Holding Tank	1,000	1,000	1,000	18.
19.	522,182	131,802	-	19. OECD D Sewer Project				19.
20.	-	-	1,810,000	20. 2011 Septic Conversion Project	1,600,000	1,600,000	1,600,000	20.
21.				21.				21.
22.	522,979	131,802	1,821,000	22. TOTAL CAPITAL OUTLAY	1,611,000	1,611,000	1,611,000	22.
23.				INTERFUND TRANSFER				23.
24.	7,000	8,200	10,000	24. Transfer to Vacation/Sick Leave Reserve Fund (15)	2,000	2,000	2,000	24.
25.	-	-	-	25. Transfer to Building Maintenance Reserve Fund (17)	2,000	2,000	2,000	25.
26.	30,000	-	-	26. Transfer to Sewer Service Connections(SDC) Fund (71)				26.
27.	40,000	-	24,969	27. Transfer to Sewer Reserve Fund (75)	117,000	117,000	117,000	27.
28.	22,500	-	10,000	28. Transfer to Sewer Equipment Reserve Fund (76)	15,000	15,000	15,000	28.
29.	155,579	224,500	180,000	29. Transfter to Sewer Debt Service Fund (78)				29.
30.				30. Transfer to Sewer G.O. Debt Service Fund (79)	63,000	63,000	63,000	30.
31.	255,079	232,700	224,969	31. TOTAL INTERFUND TRANSFERS	199,000	199,000	199,000	31.
32.	-	-	40,000	32. OPERATING CONTINGENCY	45,000	45,000	45,000	32.
33.	90,009	72,260		33. Ending Balance (prior years)				33.
34.	1,184,654	753,358	2,458,400	34. TOTAL REQUIREMENTS	2,295,000	2,295,000	2,295,000	34.

This fund is authorized and established by resolution/ordinance number

99-12 on (date) 5-11-99 for the following specified purpose:

System Develop Charges for Sewer System Upgrade.

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: 2013 (Res. No. 03-09)

Sewer Connection - System Development Charges (71)

City of Irrigon

	Historical Date			DESCRIPTION	Budget For Next Year 2012-2013				
	Actual		Adopted Budget This Year 2011-2012		RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011							
				RESOURCES					
1.	16,671	24,082		1. Cash on hand* (cash basis) or				1.	
2.			24,200	2. Working Capital (accrual basis)	29,600	29,600	29,600	2.	
3.	2,626	-	10,000	3. SDC Revenue/Fees	8,000	8,000	8,000	3.	
4.	221	124	300	4. Interest Earned	100	100	100	4.	
5.	30,000	-	-	5. Sewer O & D (70)				5.	
6.				6.				6.	
7.				7.				7.	
8.				8.				8.	
9.	49,518	24,206	34,500	9. Total Resources, except taxes to be levied	37,700	37,700	37,700	9.	
10.			-	10. Taxes estimated to be received	-	-	-	10.	
11.	-			11. Taxes collected in year levied				11.	
12.	49,518	24,206	34,500	12. TOTAL RESOURCES	37,700	37,700	37,700	12.	
				REQUIREMENTS					
1.	25,436	-	34,500	1. Sewer System Upgrade	37,700	37,700	37,700	1.	
2.				2.				2.	
3.				3.				3.	
4.				4.				4.	
5.				5.				5.	
6.				6.				6.	
7.				7.				7.	
8.				8.				8.	
9.				9.				9.	
10.				10.				10.	
11.	24,082	24,026		11. RESERVED FOR FUTURE EXPENDITURE				11.	
12.	49,518	24,026	34,500	12. TOTAL REQUIREMENTS	37,700	37,700	37,700	12.	

This fund is authorized and established by resolution/ordinance number
91-19 on (date) 05-12-92 for the following specified purpose:
Beautification of Sewer Pond/Treatment Site.

**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: 2013 (Res. No. 03-09)

Sewer Beautification (73)

City of Irrigon

	Historical Date			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	1,011	1,012		1. Cash on hand* (cash basis) or				1.
2.			-	2. Working Capital (accrual basis)	-	-	-	2.
3.	1			3. Interest				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	1,012	1,012	-	9. Total Resources, except taxes to be levied	-	-	-	9.
10.			-	10. Taxes estimated to be received				10.
11.	-	-		11. Taxes collected in year levied				11.
12.	1,012	1,012	-	12. TOTAL RESOURCES	-	-	-	12.
				REQUIREMENTS				
1.	-	1,012	-	1. Transferred to Sewer O & D (70)	-	-	-	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	1,012	-		11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	1,012	1,012	-	12. TOTAL REQUIREMENTS	-	-	-	12.

This fund is authorized and established by resolution/ordinance number 87-08 on (date) 06-29-88 for the following specified purpose:
Emergency Repairs and Debt Payment.

**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: 2013 (Res. No. 03-09)

Sewer Reserve (75)

City of Irrigon

	Historical Date			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	29,432	55,314		1. Cash on hand* (cash basis) or				1.
2.			33,300	2. Working Capital (accrual basis)	53,700	53,700	53,700	2.
3.	331	225	600	3. Interest	3,000	3,000	3,000	3.
4.	40,000	-	24,969	4. Transferred in from Sewer O & D Fund	117,000	117,000	117,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	69,763	55,539	58,869	9. Total Resources, except taxes to be levied	173,700	173,700	173,700	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	69,763	55,539	58,869	12. TOTAL RESOURCES	173,700	173,700	173,700	12.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	14,449	16,258	30,869	2. Emergency Repairs	46,000	46,000	46,000	2.
3.	14,449	16,258	30,869	3. TOTAL MATERIALS AND SERVICES	46,000	46,000	46,000	3.
4.				4. DEBT SERVICE				4.
5.	-	-	28,000	5. Bond Payments	127,700	127,700	127,700	5.
6.	-	-	28,000	6. TOTAL DEBT SERVICE	127,700	127,700	127,700	6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	55,314	39,281	-	11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	69,763	55,539	58,869	12. TOTAL REQUIREMENTS	173,700	173,700	173,700	12.

This fund is authorized and established by resolution/ordinance number 87-08 on (date)06-29-88 for the following specified purpose:
Replacement of Tanks and Sewer Equipment.

**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: 2013 (Res. No. 03-09)

Sewer Equipment Reserve (76)

City of Irrigon

	Historical Date			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013			
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011						
				RESOURCES				
1.	49,585	68,268		1. Cash on hand* (cash basis) or				1.
2.			67,800	2. Working Capital (accrual basis)	72,600	72,600	72,600	2.
3.	385	348	500	3. Interest	400	400	400	3.
4.	22,500	-	10,000	4. Transferred in from Sewer O & D Fund (70)	15,000	15,000	15,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	72,470	68,616	78,300	9. Total Resources, except taxes to be levied	88,000	88,000	88,000	9.
10.			-	10. Taxes estimated to be received				10.
11.	-	-		11. Taxes collected in year levied				11.
12.	72,470	68,616	78,300	12. TOTAL RESOURCES	88,000	88,000	88,000	12.
				REQUIREMENTS				
1.	4,202	1,506	78,300	1. Equipment Replacement	88,000	88,000	88,000	1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	68,268	67,110		11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	72,470	68,616	78,300	12. TOTAL REQUIREMENTS	88,000	88,000	88,000	12.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

Sewer Debt Service (78)

City of Irrigon

	Historical Date			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013				
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011							
				Resources					
1	193,767	167,757		1. Beginning Cash on Hand (Cash Basis), or				1	
2			233,000	2. Working Capital (Accrual Basis)	180,000	180,000	180,000	2	
3	-	-	1,000	3. Previously Levied Taxes to be Received				3	
4	833	935	1,000	4. Interest	1,000	1,000	1,000	4	
5	155,579	224,500	180,000	5. Transfer in from Sewer O & D Fund (70)				5	
6				6.				6	
7				7.				7	
8	350,179	393,192	415,000	8. Total Resources, Except Taxes to be Levied	181,000	181,000	181,000	8	
9			26,500	9. Taxes Estimated to be Received *	-	-	-	9	
10	-	23,172		10. Taxes Collected in Year Levied				10	
11	350,179	416,364	441,500	11. TOTAL RESOURCES	181,000	181,000	181,000	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1.	28,098	29,292	30,537	1. 12/15/2005 (USDA 92-11)	December 15, 2012	7,641	7,641	7,641	1.
2.	6,744	7,030	4,643	2. 12/15/2005 (USDA 92-15)					2.
3.	4,271	4,453	7,330	3. 12/15/2005 (USDA 92-13)					3.
4.	-		18,670	4. 2010 OBDD Y09003	December 1, 2012	19,602	19,602	19,602	4.
5.				5.					5.
	39,113	40,775	61,180	6. TOTAL PRINCIPAL		27,243	27,243	27,243	6.
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
7.	102,952	101,758	100,513	7. 12/15/2005 (USDA 92-11)	December 15, 2012	23,812	23,812	23,812	7.
8.	15,649	15,467	15,279	8. 12/15/2005 (USDA 92-15)					8.
9.	24,983	24,422	24,124	9. 12/15/2005 (USDA 92-13)					9.
10.	-	-	53,057	10. 2010 OBDD Y09003	December 1, 2012	29,842	29,842	29,842	10.
11.			-	11. 02/08/2011 DEQ R47741	June 30, 2013	16,560	16,560	16,560	11.
	143,584	141,647	192,973	12. TOTAL INTEREST		70,214	70,214	70,214	12.
	182,697	182,422	254,153	13. TOTAL INTEREST AND PRINCIPAL PAYMENTS		97,457	97,457	97,457	13.
12				Unappropriated Balance for Following Year By					
13				Issue Date	Payment Date				
14.				14. 2010 OBDD Y09003	December 1, 2013	49,443	49,443	49,443	14.
15				15. 12/15/2005 (USDA 92-11)	December 15, 2013	34,100	34,100	34,100	15.
16	167,757	233,942		16. Ending Balance (Prior Years)					16.
17			187,347	17. Total Unappropriated Ending Fund Balance		83,543	83,543	83,543	17.
18	182,697	182,422	441,500	18. TOTAL REQUIREMENTS		181,000	181,000	181,000	18

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds and
 General Obligation Bonds

Sewer Debt Service for General Obligation Bonds (79)

City of Irrigon

	Historical Date			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2012-2013				
	Actual		Adopted Budget This Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2009-2010	First Preceding Year 2010-2011							
				Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)	-	-	-	2	
3				3. Previously Levied Taxes to be Received	800	800	800	3	
4				4. Interest	200	200	200	4	
5				5. Transfer in from Sewer O & D Fund (70)	52,000	52,000	52,000	5	
6				6. Outside City Limits Surcharge	11,000	11,000	11,000	6	
7				7.				7	
8	-	-	-	8. Total Resources, Except Taxes to be Levied	64,000	64,000	64,000	8	
9				9. Taxes Estimated to be Received *	93,000	93,000	93,000	9	
10	-	-		10. Taxes Collected in Year Levied				10	
11	-	-	-	11. TOTAL RESOURCES	157,000	157,000	157,000	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1.				1. 12/15/2005 (USDA 92-13)	December 15, 2012	31,836	31,836	31,836	1.
2.				2. 12/15/2005 (USDA 92-15)	December 15, 2012	4,840	4,840	4,840	2.
3.				3.					3.
4.				4.					4.
5.				5.					5.
	-	-	-	6. TOTAL PRINCIPAL		36,676	36,676	36,676	6.
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
7.				7. 12/15/2005 (USDA 92-13)	December 15, 2012	99,215	99,215	99,215	7.
8				8. 12/15/2005 (USDA 92-15)	December 15, 2012	15,081	15,081	15,081	8.
9.				9.					9.
10.				10.					10.
11.				11.					11.
	-	-	-	12. TOTAL INTEREST		114,296	114,296	114,296	12.
	-	-	-	13. TOTAL INTEREST AND PRINCIPAL PAYMENTS		150,972	150,972	150,972	13.
12				Unappropriated Balance for Following Year By					
13				Issue Date	Payment Date				
14.				14. 12/15/2005 (USDA 92-13)	December 15, 2013	6,028	6,028	6,028	14.
15.				15. Ending Balance (Prior Years)					15.
16			-	16. Total Unappropriated Ending Fund Balance		6,028	6,028	6,028	16
17.	-	-	-	17. TOTAL REQUIREMENTS		157,000	157,000	157,000	17.

City of Irigton

2012-2013 Budget

	Current Year to Date as of April 30, 2012	Current Year Adopted Budget	Next Year Proposed Budget	General	Vacation/Sick Leave	Water Deposit Common Trust	Building Maintenance	State Street	Street Equipment	Bicycle & Foot Path	Park System Improvement Fund	Garbage	Water O & D	Water Connection Fees (SDC)	Water Reserve	Water Equipment	Water Debt Service	Water G.O. Bonds Debt Service	Sewer O & D	Sewer System Development Fees	Sewer Beautification	Sewer Reserve	Sewer Equipment	Sewer Debt Service	Sewer G.O. Bonds Debt Service
Source Water Protection Project	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-
Operating Contingency	-	118,947	131,400	29,500	-	-	-	21,900	-	-	-	-	35,000	-	-	-	-	-	45,000	-	-	-	-	-	-
Police Vehicle	-	-	26,500	26,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	-	5,250	12,500	-	-	-	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bike & Foot Paths	-	10,700	9,900	-	-	-	-	-	-	9,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LID Improvement	-	2,000,000	2,000,000	-	-	-	-	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving/Gravel/Greenway Development	-	40,524	25,000	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon Trail Library District Parking Lot	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Signage	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	-	94,150	115,200	-	-	-	-	-	15,600	-	-	-	-	-	-	11,600	-	-	-	-	-	-	88,000	-	-
River Front Project	-	-	20,000	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Connections	3,275	20,000	18,000	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	10,000	-	-	-	-	-	-
Undersized waterline replacements	-	-	212,000	-	-	-	-	-	-	-	-	-	-	-	212,000	-	-	-	-	-	-	-	-	-	-
Storage/Building/Shop/Holding Tank	-	-	2,000	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000	-	-	-	-	-	-
2011 Septic Conversion Project	167,803	1,810,000	1,600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600,000	-	-	-	-	-	-
Capital System	15,175	98,800	90,800	-	-	-	-	-	-	-	-	-	-	7,100	46,000	-	-	-	-	-	-	-	37,700	-	-
Park Improvements	-	105,000	85,000	-	-	-	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Payments (Reserve Funds)	-	72,900	127,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,700	-	-	-
Bond interest expense 1975	844	1,332	740	-	-	-	-	-	-	-	-	-	-	-	-	-	740	-	-	-	-	-	-	-	-
2009 USDA Bond Interest Expense	60,795	72,955	72,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,173	-	-	-	-	-	-	-
2009 SDWRLF Bond Interest Expense	27,956	34,207	38,273	-	-	-	-	-	-	-	-	-	-	-	-	-	38,273	-	-	-	-	-	-	-	-
G.O. Bond Interest Expense Sewer #1	83,381	100,513	99,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,215
G.O. Bond Interest Expense Sewer #2	12,674	15,279	15,081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,081
2005 USDA Revenue Bond Interest Expense	20,028	24,124	23,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,812	-
OBDD 2010 Revenue Bond Interest Expense	25,256	53,057	29,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,842	-
DEQ 2011 Revenue Bond Interest Expense	-	-	16,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,560	-
1975 Bond Principal	5,129	4,897	5,380	-	-	-	-	-	-	-	-	-	-	-	-	-	5,380	-	-	-	-	-	-	-	-
2009 USDA Bond Principal	-	17,846	18,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,627	-	-	-	-	-	-	-
2009 SDWRLF Bond Principal	39,439	39,440	31,274	-	-	-	-	-	-	-	-	-	-	-	-	-	31,274	-	-	-	-	-	-	-	-
Sewer G.O. Bond #1 Principal	30,537	30,537	31,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,836
Sewer G.O. Bond #2 Principal	4,642	4,643	4,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,840
2005 USDA Sewer Revenue Bond Principal	7,329	7,330	7,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,641
2010 Sewer OBDD Revenue Bond Principal	18,670	18,670	19,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,602	-
Transfer to Vacation/Sick Leave	4,600	19,500	5,000	1,000	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Transfer to Building Maintenance Reserve	-	-	5,000	1,000	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Transfer to State Street	31,000	31,000	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Street Equipment	-	3,000	1,000	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Bicycle&Foot Path	-	3,000	1,100	-	-	-	-	1,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Parks Improvement	34,000	37,900	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water O & D	-	-	4,000	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Reserve	7,600	11,400	188,000	-	-	-	-	-	-	-	-	-	188,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Equipment Reserve	-	3,000	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Debt Service	163,711	186,000	96,000	-	-	-	-	-	-	-	-	-	96,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to G.O. Water Debt Service	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer Reserver	18,100	24,969	117,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,000	-	-	-	-	-	-
Transfer to Sewer Equipment Reserve	5,450	10,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-
Transfer to Sewer Debt Service	145,000	180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer G.O. Bond Debt Service	-	-	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,000	-	-	-	-	-	-
Unappropriated or Reserved for Future Expend	-	204,370	110,504	-	-	-	-	-	-	-	-	-	-	-	-	-	20,633	300	-	-	-	-	-	83,543	6,028
Total Expenditures	1,772,807	6,870,955	7,157,100	499,000	94,000	4,000	18,500	2,233,500	15,600	9,900	170,600	-	695,500	7,100	278,000	11,600	96,300	91,100	2,295,000	37,700	-	173,700	88,000	181,000	157,000

Total Personnel Services	519,522	774,546	826,000	41,000	94,000	-	-	111,000	-	-	52,000	-	209,000	-	-	-	-	-	319,000	-	-	-	-	-	-	-
Total Materials & Services	320,892	568,669	619,600	205,000	-	-	6,000	73,500	-	-	13,600	-	134,500	-	20,000	-	-	-	121,000	-	-	46,000	-	-	-	-
Total Capital Outlay	186,253	4,196,924	4,316,900	126,500	-	-	12,500	2,025,000	15,600	9,900	105,000	-	9,000	7,100	258,000	11,600	-	-	1,611,000	-	-	-	88,000	-	-	
Total Debt Service	336,681	497,730	542,596	-	-	-	-	-	-	-	-	-	-	-	-	-	75,667	90,800	-	-	-	127,700	-	97,457	150,972	
Total Interfund Revenue Transfers	409,461	509,769	610,100	97,000	-	4,000	-	2,100	-	-	-	-	308,000	-	-	-	-	-	199,000	-	-	-	-	-	-	
Total Operating Contingency	-	118,947	131,400	29,500	-	-	-	21,900	-	-	-	-	35,000	-	-	-	-	-	45,000	-	-	-	-	-	-	
Total Unappropriated Ending Fund Balance	-	204,370	110,504	-	-	-	-	-	-	-	-	-	-	-	-	-	20,633	300	-	-	-	-	-	83,543	6,028	
Total Budget	1,772,807	6,870,955	7,157,100	499,000	94,000	4,000	18,500	2,233,500	15,600	9,900	170,600	-	695,500	7,100	278,000	11,600	96,300	91,100	2,295,000	37,700	-	173,700	88,000	181,000	157,000	