



# CITY OF IRRIGON 2013-2014



# BUDGET



**City of Irrigon**  
**2013-2014 Budget**  
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# **City Of Irrigon**

## **Budget Committee Members 2013-2014**

### **City Councilors**

David Burns  
Kathy Simonis  
Arnold (Joe) Theisen  
Ken Matlack  
Michelle Hagen  
Sam Heath

### **Members at Large**

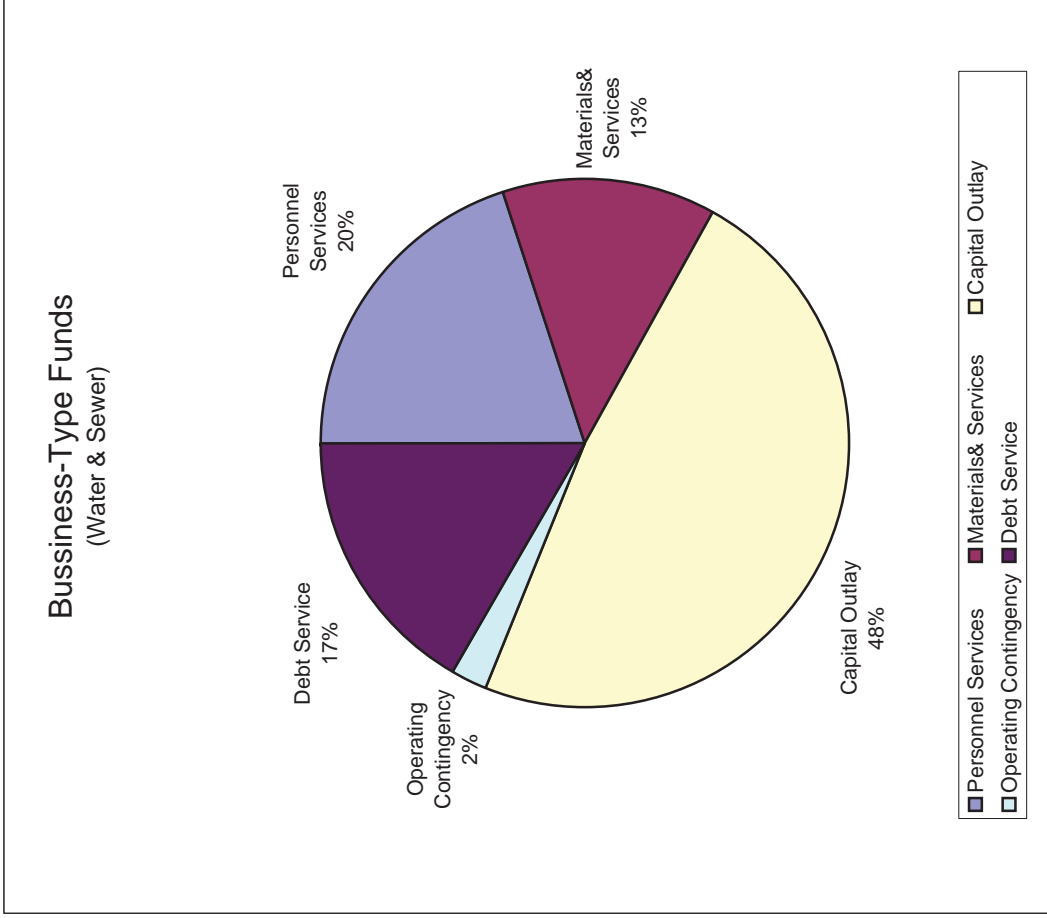
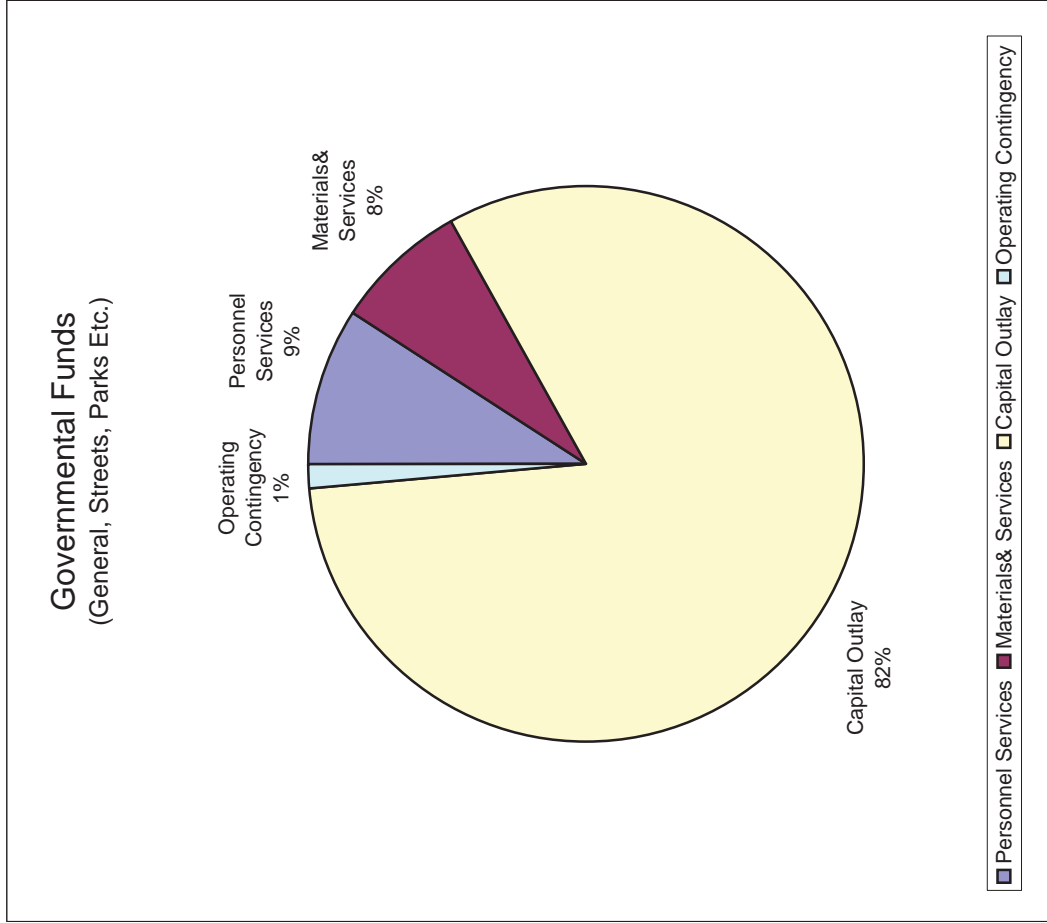
Yvette Whitbeck  
Martin Brown  
Alan Carnahan  
Andrew Hermanns  
Merv Hussey

## City of Irrigon

### Attachment A: 2013-2014 Budget Appropriations by Func

FUND	Personnel Service	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingency	Total
General	55,500	195,000	109,000	103,000	-	29,700	492,200
Vacation and Sick Leave Reserve	101,500	-	-	-	-	-	101,500
Utility Deposit Trust	-	-	-	-	-	-	-
Building Maintenance Reserve	-	5,100	14,000	-	-	-	19,100
State Street	120,800	65,500	2,050,000	8,200	-	18,000	2,262,500
Street Equipment Reserve	-	-	9,500	-	-	-	9,500
Bicycle and Foot Path Reserve	-	-	11,100	-	-	-	11,100
Parks System Improvement Fund	50,000	15,600	726,500	-	-	-	792,100
Water O & D	205,200	154,500	49,500	192,683	-	28,817	630,700
Water Connection Fees (SDC) Reserve	-	-	105,100	-	-	-	105,100
Water Reserve	-	10,000	219,000	-	-	-	229,000
Water Equipment Reserve	-	-	5,600	-	-	-	5,600
Water Debt Service	-	-	-	-	79,876	-	79,876
Water G.O. Bond Debt Service	-	-	-	-	90,801	-	90,801
Sewer O & D	342,900	136,000	856,998	395,600	-	38,100	1,769,598
Sewer Connection Fees (SDC) Reserve	-	-	37,900	-	-	-	37,900
Sewer Beautification Reserve	-	-	-	-	-	-	-
Sewer Reserve	-	61,500	-	-	-	-	61,500
Sewer Equipment	-	-	42,400	-	-	-	42,400
Sewer Debt Service	-	-	-	-	132,683	-	132,683
Sewer G.O. Bond Debt Service	-	-	-	-	150,972	-	150,972
<b>TOTAL APPROPRIATIONS</b>	<b>875,900</b>	<b>643,200</b>	<b>4,236,598</b>	<b>699,483</b>	<b>454,332</b>	<b>114,617</b>	<b>7,024,130</b>
Unappropriated/Reserved for Future Expenditures							216,335
							<u>7,240,465</u>

## City of Irrigon 2013-2014 Budget Appropriations by Fund Type



# RESOURCES

## General (10)

### City of Irrigon

	Historical Date			Adopted Budget This Year 2012-2013	RESOURCE DESCRIPTION	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	-						
1	76,044				1 Available Cash on Hand* (cash basis) or				1
2		48,051		55,000	2 Net Working Capital (accrual basis)	145,000	145,000	145,000	2
3	4,436	4,492		5,000	3 Previously levied taxes estimated to be received	5,000	5,000	5,000	3
4	326	276		500	4 Interest	500	500	500	4
5					5 OTHER RESOURCES				5
6	875	755		1,000	6 Pet Licenses and Related Fees	1,000	1,000	1,000	6
7	6,227	5,918		6,000	7 Qwest/Century Link Franchise Fees	6,000	6,000	6,000	7
8	43,041	44,245		45,000	8 Umatilla Electric Coop Franchise Fees	46,000	46,000	46,000	8
9	3,561	3,286		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	2,363	403		1,500	12 Eastern Oregon Telecom Franchise Fees	1,500	1,500	1,500	12
13	8,396	8,245		8,500	13 Sanitary Disposal Franchise Fees	9,500	9,500	9,500	13
14	1,245	1,488		3,000	14 Building Codes	4,000	4,000	4,000	14
15	4,130	5,213		8,000	15 Miscellaneous Receipts	6,000	6,000	6,000	15
16	-	-		-	16 Office Lease	2,000	2,000	2,000	16
17	12,000	13,200		14,400	17 Eighth Street Property Lease to Qwest/Century Link	15,600	15,600	15,600	17
18	297	207		500	18 Transient Room Tax	500	500	500	18
19	2,801	2,673		2,600	19 Cigarette Tax	2,500	2,500	2,500	19
20	24,049	23,343		24,000	20 Liquor Tax	26,600	26,600	26,600	20
21	12,833	14,527		15,000	21 Revenue Sharing	18,000	18,000	18,000	21
22		8,934		10,000	22 Oregon 911 Tax Distributions				22
23	200	1,017		20,000	23 Miscellaneous Grants & Donations	20,000	20,000	20,000	23
24				10,000	24 Abatement Reimbursement	10,000	10,000	10,000	24
25				100,000	25 Oregon Trail Library District Contributions for Parking Lot				25
26					26				26
27					27				27
28	202,824	186,273		335,000	28 Total resources, except taxes to be levied	324,700	324,700	324,700	28
29				164,000	29 Taxes estimated to be received	167,500	167,500	167,500	29
30	161,610	160,980			30 Taxes collected in year levied				30
31	364,434	347,253		499,000	31 Total Resources	492,200	492,200	492,200	31



# REQUIREMENTS SUMMARY

## General (10)

## City of Irrigon

	Historical Date			Adopted Budget This Year <b>2012-2013</b>	REQUIREMENTS DESCRIPTION	Budget For Next Year 2013-2014		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year <b>2010-2011</b>	First Preceding Year <b>2011-2012</b>	Adopted Budget This Year <b>2012-2013</b>					
					PERSONNEL SERVICES			
1.	42,713	43,378	24,000	24,000	1. Salaries	34,000	34,000	34,000
2.	13,364	18,322	15,000	15,000	2. Payroll Taxes & Benefits	19,900	19,900	19,900
3.	9,036	8,288			3. Workers Compensation Insurance	1,600	1,600	1,600
4.					4.			
5.	<b>65,113</b>	<b>69,988</b>	<b>39,000</b>	<b>39,000</b>	<b>5. TOTAL PERSONNEL SERVICES</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>
6.					MATERIALS AND SERVICES			
7.	1,080	2,005	3,000	3,000	7. Animal Control/Code Enforcement	3,000	3,000	3,000
8.	5,807	2,904	3,000	3,000	8. Building Codes/Consultant Services	3,000	3,000	3,000
9.	98,804	82,812	78,000	78,000	9. Sheriff Contract	81,000	81,000	81,000
10.	28,081	36,259	53,000	53,000	10. Insurance/Legal/Audit	44,000	44,000	44,000
11.	10,401	10,500	13,000	13,000	11. Office Supplies/Telephone/Postage/Misc. Utilities	16,000	16,000	16,000
12.	6,061	8,135	8,000	8,000	12. Travel/Education/Due/Subscription/Avertising/Misc.	10,000	10,000	10,000
13.	4,558	3,514	6,000	6,000	13. Electrical Services	6,000	6,000	6,000
14.	-	8,989	10,000	10,000	14. Oregon 911 Tax Distributed to Morrow County			
15.			2,000	2,000	15. Contract Services	1,000	1,000	1,000
16.	-	319	1,000	1,000	16. Community Fund	1,000	1,000	1,000
17.	-	-	20,000	20,000	17. Grant Specific Expense	20,000	20,000	20,000
18.			10,000	10,000	18. Abatement	10,000	10,000	10,000
19.	<b>154,792</b>	<b>155,437</b>	<b>207,000</b>	<b>207,000</b>	<b>19. TOTAL MATERIALS AND SERVICES</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>
20.					CAPITAL OUTLAY			
21.	286				21. Office Equipment			
22.			26,500	26,500	22. Police Vehicle	9,000	9,000	9,000
23.			100,000	100,000	23. Oregon Trail Library District Parking Lot	100,000	100,000	100,000
24.	<b>286</b>	<b>-</b>	<b>126,500</b>	<b>126,500</b>	<b>24. TOTAL CAPITAL OUTLAY</b>	<b>109,000</b>	<b>109,000</b>	<b>109,000</b>
25.					INTERFUND TRANSFERS			
26.	4,500	2,000	1,000	1,000	26. Vacation/Sick Leave Reserve (15)	2,000	2,000	2,000
27.	4,500	-	1,000	1,000	27. Building Maintenance Fund (17)	1,000	1,000	1,000
28.	40,000	31,000	45,000	45,000	28. State Street Fund (20)	50,000	50,000	50,000
29.	45,000	34,000	50,000	50,000	29. Parks System Improvement Fund	50,000	50,000	50,000
30.	<b>94,000</b>	<b>67,000</b>	<b>97,000</b>	<b>97,000</b>	<b>30. TOTAL INTERFUND TRANSFERS</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>
31.					OPERATING CONTINGENCY			
32.	50,243	54,828	29,500	29,500	32. Ending Balance (Prior Years)	29,700	29,700	29,700
33.	<b>364,434</b>	<b>347,253</b>	<b>499,000</b>	<b>499,000</b>	<b>33. TOTAL REQUIREMENTS</b>	<b>492,200</b>	<b>492,200</b>	<b>492,200</b>

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**  
**Vacation and Sick Leave Reserve (15)**

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			Adopted Budget This Year 2012-2013	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014					
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012									
1.	92,816								1.		
2.		81,537		88,500		95,000	95,000	95,000	2.	95,000	
3.	376	446		500		500	500	500	3.	500	
4.	4,500	2,000		1,000		2,000	2,000	2,000	4.	2,000	
5.	-	-		2,000		2,000	2,000	2,000	5.	2,000	
6.	8,200	7,439		2,000		2,000	2,000	2,000	6.	2,000	
7.									7.		
8.									8.		
9.	105,892	91,421		94,000		101,500	101,500	101,500	9.	101,500	
10.				-		-	-	-	10.	-	
11.	-	-							11.		
12.	105,892	91,421		94,000		101,500	101,500	101,500	12.	101,500	
1.										1.	
2.	24,355	149		94,000		101,500	101,500	101,500	2.	101,500	
3.									3.		
4.									4.		
5.									5.		
6.									6.		
7.									7.		
8.									8.		
9.									9.		
10.									10.		
11.	81,537	91,273							11.		
12.	105,892	91,421		94,000		101,500	101,500	101,500	12.	101,500	

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			Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	3,922				1. Cash on hand* (cash basis) or				1.
2.		3,979		4,000	2. Working Capital (accrual basis)				2.
3.	57	-		-	3. Interest				3.
4.					4. Customer Deposits				4.
5.					5.				5.
6.					6.				6.
7.					7.				7.
8.					8.				8.
9.	3,979	3,979		4,000	9. Total Resources, except taxes to be levied		-	-	-
10.				-	10. Taxes Necessary to Balance		-	-	-
11.	-	-			11. Taxes Collected in year levied				
12.	3,979	3,979		4,000	12. TOTAL RESOURCES		-	-	-
					REQUIREMENTS				
1.					1. Materials and Services:				
2.	-				2.				
3.				4,000	3. Transfer Out to Water O & D Fund				
4.					4.				
5.					5.				
6.					6.				
7.					7.				
8.					8.				
9.					9.				
10.					10.				
11.	3,979	3,979		-	11. RESERVED FOR FUTURE EXPENDITURE		-	-	-
12.	3,979	3,979		4,000	12. TOTAL REQUIREMENTS		-	-	-

**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**

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

	Historical Date			Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014					
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1.	15,850				RESOURCES						
2.		15,697		13,400	1. Cash on hand* (cash basis) or			16,000			16,000
3.	68	75		100	2. Working Capital (accrual basis)			100			100
4.	4,500	-		1,000	3. Interest			1,000			1,000
5.		-		2,000	4. Transfer in from the General Fund (10)			1,000			1,000
6.		-		2,000	5. Transfer in from Water Operation & Development (6)			1,000			1,000
7.					6. Transfer in from Sewer Operation & Development (7)			1,000			1,000
8.					7.						
9.	20,418	15,772		18,500	8.			19,100			19,100
10.				-	9. Total Resources, except taxes to be levied			-			-
11.	-	-			10. Taxes estimated to be received						
12.	20,418	15,772		18,500	11. Taxes collected in year levied			19,100			19,100
					12. TOTAL RESOURCES			19,100			19,100
					REQUIREMENTS						
1.					1. Materials and Services:						
2.		2,289		6,000	2. Building Maintenance			5,100			5,100
3.					3.						
4.					4. Capital Outlay:						
5.	4,721	3,484		12,500	5. Building Improvements			14,000			14,000
6.					6.						
7.					7.						
8.					8.						
9.					9.						
10.					10.						
11.	15,697	9,999			11. RESERVED FOR FUTURE EXPENDITURE						
12.	20,418	15,772		18,500	12. TOTAL REQUIREMENTS			19,100			19,100

**RESOURCES**  
**State Street (20)**

**City of Irrigon**

	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2013-2014			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	Adopted Budget This Year 2012-2013					
1	33,617			1. Available cash on hand* (cash basis) or				1
2		58,022	52,000	2. Net working capital (accrual basis)	53,000	53,000	53,000	2
3	192	359	500	3. Interest Earned	500	500	500	3
4				4. OTHER RESOURCES				4
5	1,675	1,925	4,000	5. Cemetary Services	2,000	2,000	2,000	5
6	684	1,537	2,000	6. Miscellaneous Receipts	2,000	2,000	2,000	6
7	36,070	22,140		7. County Road Tax				7
8	138,798	18,700		8 Federal ARRA Stimulus Funds				8
9	89,623	99,524	105,000	9 State Highway Tax	105,000	105,000	105,000	9
10	12,500	-	25,000	10. SCA Grant	50,000	50,000	50,000	10
11	-	-	2,000,000	11. Local Improvement District Street Improvement	2,000,000	2,000,000	2,000,000	11
12	40,000	31,000	45,000	12. Transfer in from General Fund (10)	50,000	50,000	50,000	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	<b>353,159</b>	<b>233,207</b>	<b>2,233,500</b>	<b>27. Total resources, except taxes to be levied</b>	<b>2,262,500</b>	<b>2,262,500</b>	<b>2,262,500</b>	<b>27</b>
28			-	28. Taxes estimated to be received	-	-	-	28
29				29. Taxes collected in year levied				29
30	<b>353,159</b>	<b>233,207</b>	<b>2,233,500</b>	<b>30. Total Resources</b>	<b>2,262,500</b>	<b>2,262,500</b>	<b>2,262,500</b>	<b>30</b>

**REQUIREMENTS SUMMARY**

**State Street Fund (20)**

**City of Irrigon**

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2013-2014		
	Actual		Adopted Budget This Year 2012-2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
PERSONNEL SERVICES							
1.	62,840	68,372	65,000	1. Salaries	67,000	67,000	67,000
2.	2,008	2,230	5,000	2. Overtime	5,000	5,000	5,000
3.	30,414	37,246	41,000	3. Payroll Taxes and Benefits	47,000	47,000	47,000
4.				4. Workers Compensation Insurance	1,800	1,800	1,800
5.	<b>95,262</b>	<b>107,848</b>	<b>111,000</b>	<b>5. TOTAL PERSONNEL SERVICES</b>	<b>120,800</b>	<b>120,800</b>	<b>120,800</b>
6.				6. MATERIALS AND SERVICES			
7.	4,053	4,087	6,000	7. Office Supplies/Telephone/Postage/Misc.Utilities	2,000	2,000	2,000
8.	1,499	2,352	4,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	2,000	2,000	2,000
9.	20,191	20,898	23,000	9. Electric Services (Street Lighting)	24,000	24,000	24,000
10.	11,290	5,795	13,000	10. Contracted Services	10,000	10,000	10,000
11.	8,374	10,236	10,000	11. Supplies/Tools/Other Repair & Maintenance	10,000	10,000	10,000
12.	3,976	4,089	7,500	12. Fuel/Oil/Vehicle Repair & Maintenance	7,500	7,500	7,500
13.			10,000	13. Street Restoration	10,000	10,000	10,000
14.				14.			
15.				15.			
16.				16.			
17.				17.			
18.	<b>49,383</b>	<b>47,457</b>	<b>73,500</b>	<b>18. TOTAL MATERIALS AND SERVICES</b>	<b>65,500</b>	<b>65,500</b>	<b>65,500</b>
19.				19. CAPITAL OUTLAY			
20.	-	-	25,000	20. Paving/Gravel/Greenway Development	50,000	50,000	50,000
21.	-	-	2,000,000	21. LID Street Improvements	2,000,000	2,000,000	2,000,000
22.				22.			
23.	138,798	19,519		23. ARRA Street/Sidewalk Improvements			
24.	<b>138,798</b>	<b>19,519</b>	<b>2,025,000</b>	<b>24. TOTAL CAPITAL OUTLAY</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>2,050,000</b>
25.				25. INTERFUND TRANSFERS			
26.	3,000	3,000	1,000	26. Transfer to Street Equipment Reserve Fund (25)	7,000	7,000	7,000
27.	5,000	1,100	1,100	27. Transfer to Bicycle & Foot Reserve Fund (26)	1,200	1,200	1,200
28.				28.			
29.	<b>8,000</b>	<b>4,100</b>	<b>2,100</b>	<b>29. TOTAL INTERFUND TRANSFERS</b>	<b>8,200</b>	<b>8,200</b>	<b>8,200</b>
30.			21,900	<b>30. OPERATING CONTINGENCY</b>	18,000	18,000	18,000
31.	61,716	54,283		31. Ending Balance (prior years)			
32.	<b>353,159</b>	<b>233,207</b>	<b>2,233,500</b>	<b>32. TOTAL REQUIREMENTS</b>	<b>2,262,500</b>	<b>2,262,500</b>	<b>2,262,500</b>

**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**

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.

	Historical Date			Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	8,689								1.
2.		11,249		14,500		2,400	2,400	2,400	2.
3.	47	62		100		100	100	100	3.
4.	3,000	3,000		1,000		7,000	7,000	7,000	4.
5.									5.
6.									6.
7.									7.
8.									8.
9.	11,736	14,311		15,600	<b>Total Resources, except taxes to be levied</b>	9,500	9,500	9,500	9.
10.				-	Taxes estimated to be received	-	-	-	10.
11.	-	-			Taxes collected in year levied				11.
12.	11,736	14,311		15,600	<b>TOTAL RESOURCES</b>	9,500	9,500	9,500	12.
					<b>REQUIREMENTS</b>				
1.	487	-		15,600	1. Equipment Replacement	9,500	9,500	9,500	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.	11,249	14,311			11. RESERVED FOR FUTURE EXPENDITURE				11.
12.	11,736	14,311		15,600	<b>TOTAL REQUIREMENTS</b>	9,500	9,500	9,500	12.

**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)

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

**City of Irrigon**

	Historical Date			DESCRIPTION	Budget For Next Year 2013-2014		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	Adopted Budget This Year 2012-2013				
				RESOURCES			
1.	2,613			1. Cash on hand* (cash basis) or			1.
2.		7,633	8,700	2. Working Capital (accrual basis)	9,800	9,800	2. 9,800
3.	20	41	100	3. Interest Earned	100	100	3. 100
4.	5,000	1,100	1,100	4. Transferred in from State Street Fund (20)	1,200	1,200	4. 1,200
5.				5.			5.
6.				6.			6.
7.				7.			7.
8.				8.			8.
9.	7,633	8,774	9,900	9. Total Resources, except taxes to be levied	11,100	11,100	9. 11,100
10.				10. Taxes estimated to be received	-	-	10. -
11.	-	-		11. Taxes collected in year levied			11.
12.	7,633	8,774	9,900	12. TOTAL RESOURCES	11,100	11,100	12. 11,100
				REQUIREMENTS			
1.	-		9,900	1. Bike & Foot Paths	11,100	11,100	1. 11,100
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.	7,633	8,774		11. RESERVED FOR FUTURE EXPENDITURE			11.
12.	7,633	8,774	9,900	12. TOTAL REQUIREMENTS	11,100	11,100	12. 11,100



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  
 Park System Improvement (40)**

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

**City of Irrigon**

	Historical Date		Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014		
	Actual	First Preceding Year 2011-2012			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				<b>RESOURCES</b>			
1.	10,907			1. Cash on hand* (cash basis) or			1.
2.		10,248	10,000	2. Working Capital (accrual basis)	12,000	12,000	2. 12,000
3.	41	85	100	3. Interest Earned	100	100	3. 100
4.	-	-	85,000	4. Sale of Land	85,000	85,000	4. 85,000
5.	500	-	2,000	5. SDC Revenue/Fees	40,500	40,500	5. 40,500
6.	193,040	-	-	6. Oregon State Parks Local Govt. Grant	600,000	600,000	6. 600,000
7.	-	-	20,000	7. River Front Grant			7.
8.	-	515	-	8. Urban Forestry Grant			8.
9.	10,715	918	2,000	9. Other Donations and Grants	2,000	2,000	9. 2,000
10.	45,000	34,000	50,000	10. Transferred in from the General Fund (10)	50,000	50,000	10. 50,000
11.		-	1,500	11. Memorial Tree Donations	2,500	2,500	11. 2,500
12.	<b>260,203</b>	<b>45,766</b>	<b>170,600</b>	<b>TOTAL RESOURCES</b>	<b>792,100</b>	<b>792,100</b>	<b>792,100</b>
				<b>REQUIREMENTS</b>			
1.				1. PERSONNEL SERVICES			1.
2.	18,378	19,121	34,000	2. Salaries	32,000	32,000	2. 32,000
3.	-	183	1,000	3. Overtime	1,000	1,000	3. 1,000
4.	7,425	8,350	17,000	4. Payroll Taxes & Benefits	17,000	17,000	4. 17,000
5.	<b>25,803</b>	<b>27,654</b>	<b>52,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
6.				MATERIALS AND SERVICES			6.
7.	700	455	1,000	7. Travel/Education/Due/Subscription/Avertising/Misc.	1,000	1,000	7. 1,000
8.	643	858	2,000	8. Fuel/Oil/Vehicle Repair & Maintenance	2,000	2,000	8. 2,000
9.	4,368	3,413	4,100	9. Supplies/Tools/Other Repair & Maintenance	4,100	4,100	9. 4,100
10.	1,048	2,814	4,000	10. Urban Forestry	4,000	4,000	10. 4,000
11.	-	-	1,000	11. Donation Specific Requirements	2,000	2,000	11. 2,000
12.			1,500	12. Memorial Trees	2,500	2,500	12. 2,500
13.	<b>6,759</b>	<b>7,540</b>	<b>13,600</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>15,600</b>	<b>15,600</b>	<b>15,600</b>
14.				CAPITAL OUTLAY			14.
15.	-	-	85,000	15. Park Improvements	126,500	126,500	15. 126,500
16.	71,636	-		16. Children's Park- State Portion			16.
17.	4,919			17. Children's Park- City Portion			17.
18.	-	-	20,000	18. River Front Project			18.
19.				19. Peace Park	600,000	600,000	19. 600,000
20.	<b>76,555</b>	<b>-</b>	<b>105,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>726,500</b>	<b>726,500</b>	<b>726,500</b>
21.	<b>151,086</b>	<b>10,572</b>	<b>-</b>	<b>RESERVED FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
22.	<b>260,203</b>	<b>45,766</b>	<b>170,600</b>	<b>TOTAL REQUIREMENTS</b>	<b>792,100</b>	<b>792,100</b>	<b>792,100</b>

# RESOURCES

## Water Operations & Development (60)

## City of Irrigon

1.	Historical Date			RESOURCE DESCRIPTION	Budget For Next Year 2013-2014			1.	
	Actual		Adopted Budget This Year 2012-2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2.
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012					3.		
	39,430								
1.				1. Available Cash on Hand* (cash basis) or					
2.		78,697	76,000	2. Net Working Capital (accrual basis)	27,200	27,200	27,200	27,200	
3.	292	307	500	3. Interest Earned	500	500	500	500	
4.				4.					
5.				5. <b>OTHER RESOURCES</b>					
6.	337,597	445,948	550,000	6. Water Sales and Late Fees	540,000	540,000	540,000	540,000	
7.	600	-	10,000	7. Service Connections	10,000	10,000	10,000	10,000	
8.	4,638	1,205	2,000	8. Miscellaneous Revenue	2,000	2,000	2,000	2,000	
9.	170,075	-		9. USDA Grants					
10.		-	50,000	10. Water Source Protection Grant	50,000	50,000	50,000	50,000	
11.		-	4,000	11. Transfer in from Water Common Trust (16)					
12.		-	3,000	12. Surcharge for Water Service Outside City Limits	1,000	1,000	1,000	1,000	
13.				13.					
14.				14.					
15.				15.					
16.				16.					
17.				17.					
18.				18.					
19.				19.					
20.				20.					
21.				21.					
22.				22.					
23.				23.					
24.				24.					
25.				25.					
26.				26.					
27.				27.					
28.	<b>552,632</b>	<b>526,157</b>	<b>695,500</b>	28. <b>Total resources, except taxes to be levied</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	
29.			-	29. Taxes Estimated to be Received	-	-	-	-	
30.	-	-		30. Taxes Collected in Year Levied					
31.	<b>552,632</b>	<b>526,157</b>	<b>695,500</b>	31. <b>TOTAL RESOURCES</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	

**REQUIREMENTS SUMMARY**

**Water Operation & Development (60)**

City of Irrigon

	Historical Date			Adopted Budget This Year <b>2012-2013</b>	REQUIREMENTS DESCRIPTION	Budget For Next Year 2013-2014			
	Actual		First Preceding Year <b>2011-2012</b>			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <b>2010-2011</b>								
					<b>PERSONNEL SERVICES</b>				
1.	113,608	118,970	124,000	117,000	117,000	117,000	117,000	117,000	1.
2.	1,813	2,565	4,000	4,000	4,000	4,000	4,000	4,000	2.
3.	45,653	58,671	79,000	81,200	81,200	81,200	81,200	81,200	3.
4.				3,000	3,000	3,000	3,000	3,000	4.
5.	<b>161,074</b>	<b>180,206</b>	<b>207,000</b>	<b>205,200</b>	<b>205,200</b>	<b>205,200</b>	<b>205,200</b>	<b>205,200</b>	5.
6.									6.
					<b>MATERIALS AND SERVICES</b>				
7.	10,587	12,945	14,000	10,000	10,000	10,000	10,000	10,000	7.
8.	6,597	7,411	9,000	10,000	10,000	10,000	10,000	10,000	8.
9.	16,164	15,817	20,000	20,000	20,000	20,000	20,000	20,000	9.
10.	1,742	4,250	7,500	8,000	8,000	8,000	8,000	8,000	10.
11.	16,027	17,990	21,000	21,000	21,000	21,000	21,000	21,000	11.
12.	8,482	10,284	13,000	13,000	13,000	13,000	13,000	13,000	12.
13.			50,000	50,000	50,000	50,000	50,000	50,000	13.
14.			2,000	1,000	1,000	1,000	1,000	1,000	14.
15.				21,500	21,500	21,500	21,500	21,500	15.
16.	<b>59,599</b>	<b>68,697</b>	<b>136,500</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>	16.
17.									17.
					<b>CAPITAL OUTLAY</b>				
18.	-	-	8,000	10,000	10,000	10,000	10,000	10,000	18.
19.	158,515	-							19.
20.			1,000	1,000	1,000	1,000	1,000	1,000	20.
21.				38,500	38,500	38,500	38,500	38,500	21.
22.	<b>158,515</b>	-	<b>9,000</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	22.
23.									23.
					<b>INTERFUND TRANSFERS</b>				
24.		-	2,000	2,000	2,000	2,000	2,000	2,000	24.
25.	-	-	2,000	1,000	1,000	1,000	1,000	1,000	25.
26.		11,400	188,000	74,000	74,000	74,000	74,000	74,000	26.
27.		100	10,000	5,000	5,000	5,000	5,000	5,000	27.
28.	49,880	87,048	96,000	89,876	89,876	89,876	89,876	89,876	28.
29.	85,120	98,952	10,000	20,807	20,807	20,807	20,807	20,807	29.
30.	<b>135,000</b>	<b>197,500</b>	<b>308,000</b>	<b>192,683</b>	<b>192,683</b>	<b>192,683</b>	<b>192,683</b>	<b>192,683</b>	30.
31.	-	-	35,000	28,817	28,817	28,817	28,817	28,817	31.
32.	38,444	79,754							32.
33.	<b>552,632</b>	<b>526,157</b>	<b>695,500</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	<b>630,700</b>	33.

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		Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	14,072			RESOURCES				1.	
2.		16,093	1,000	1. Cash on hand* (cash basis) or				2.	
3.	75	55	100	2. Working Capital (accrual basis)	3,000	3,000	3,000	3.	3,000
4.	1,946	-	6,000	3. Interest Earned	100	100	100	4.	100
5.				4. SDC Revenue/Fees	102,000	102,000	102,000	5.	102,000
6.				5.				6.	
7.				6.				7.	
8.				7.				8.	
9.	16,093	16,148	7,100	8.				9.	105,100
10.				9. Total Resources, except taxes to be levied	105,100	105,100	105,100	10.	105,100
11.	-	-		10. Taxes estimated to be received	-	-	-	11.	-
12.	16,093	16,148	7,100	11. Taxes collected in year levied	105,100	105,100	105,100	12.	105,100
				12. TOTAL RESOURCES					
				REQUIREMENTS					
1.	-	15,175	7,100	1. Water System Upgrade	105,100	105,100	105,100	1.	105,100
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.	16,093	973	-	11. RESERVED FOR FUTURE EXPENDITURE				11.	
12.	16,093	16,148	7,100	12. TOTAL REQUIREMENTS	105,100	105,100	105,100	12.	105,100

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  
 Water Reserve (65)**

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			Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	104,420				RESOURCES				1.
2.		79,943		89,500	1. Cash on hand* (cash basis) or 2. Working Capital (accrual basis)	154,000	154,000	154,000	2.
3.	523	438		500	3. Interest	1,000	1,000	1,000	3.
4.	-	11,400		188,000	4. Transferred in From the Water O & D Fund (60)	74,000	74,000	74,000	4.
5.					5.				5.
6.					6.				6.
7.					7.				7.
8.					8.				8.
9.	104,943	91,781		278,000	9. Total Resources, except taxes to be levied	229,000	229,000	229,000	9.
10.				-	10. Taxes estimated to be received				10.
11.	-	-			11. Taxes collected in year levied				11.
12.	104,943	91,781		278,000	12. TOTAL RESOURCES	229,000	229,000	229,000	12.
					REQUIREMENTS				
1.					1. MATERIALS AND SERVICES				1.
2.	-	-		20,000	2. Emergency Repairs	10,000	10,000	10,000	2.
3.	-	-		20,000	3. TOTAL MATERIALS AND SERVICES	10,000	10,000	10,000	3.
4.					4. CAPITAL OUTLAY				4.
5.	-	-		212,000	5. Undersize Waterline Replacement	162,000	162,000	162,000	5.
6.	-	-		46,000	6. Short Lived Assets	57,000	57,000	57,000	6.
7.	-	-		258,000	7. TOTAL CAPITAL OUTLAY	219,000	219,000	219,000	7.
8.					8. TRANSFER OUT TO OTHER FUNDS				8.
9.	25,000				9. Transfer to the Water Debt Service (68)	-	-	-	9.
10.	25,000	-			10. TOTAL TRANSFER OUT TO OTHER FUNDS	-	-	-	10.
11.	79,943	91,781			11. ENDING FUND BALANCE				11.
12.	104,943	91,781		278,000	12. TOTAL REQUIREMENTS	229,000	229,000	229,000	12.

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		Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
				<b>RESOURCES</b>			
1.	2,091			1. Cash on hand* (cash basis) or			1.
2.		1,417	1,500	2. Working Capital (accrual basis)	500	500	2. 500
3.	10	8	100	3. Interest Earned	100	100	3. 100
4.	-	100	10,000	4. Transferred in from Water O & D Fund (60)	5,000	5,000	4. 5,000
5.				5.			5.
6.				6.			6.
7.				7.			7.
8.				8.			8.
9.	2,101	1,525	11,600	9. Total Resources, except taxes to be levied	5,600	5,600	9. 5,600
10.		-	-	10. 10. Taxes estimated to be received	-	-	10. -
11.	-	-	-	11. 11. Taxes collected in year levied			11.
12.	2,101	1,525	11,600	12. 12. TOTAL RESOURCES	5,600	5,600	12. 5,600
				<b>REQUIREMENTS</b>			
1.	683	-	11,600	1. Equipment Replacement	5,600	5,600	1. 5,600
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.	1,418	1,525	-	11. RESERVED FOR FUTURE EXPENDITURE			11.
12.	2,101	1,525	11,600	12. TOTAL REQUIREMENTS	5,600	5,600	12. 5,600

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Water Debt Service (68)**

Bond Debt Payments are for:

- Revenue Bonds  
 General Obligation Bonds

**City of Irrigon**

	Historical Date		Adopted Budget This Year <b>2012-2013</b>	DESCRIPTION OF <b>RESOURCES AND REQUIREMENTS</b>	Budget For Next Year <b>2012-2013</b>					
	Actual	First Preceding Year <b>2011-2012</b>			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
								Second Preceding Year <b>2010-2011</b>		
1	5,543			Resources						
2		(9,112)	100	1. Beginning Cash on Hand (Cash Basis), or	4,976	4,976	4,976	4,976		
3	72	104	200	2. Working Capital (Accrual Basis)	100	100	100	100		
4	49,880	87,048	96,000	3. Interest	89,876	89,876	89,876	89,876		
5	25,000	-	-	4. Transferred in from Water O & D Fund (60)						
6				5. Transferred in from Water Reserve Fund (65)						
7				6.						
8	80,495	78,040	96,300	7.						
9			-	8. Total Resources, Except Taxes to be Levied	94,952	94,952	94,952	94,952		
10				9. Taxes Estimated to be Received *	-	-	-	-		
11	80,495	78,040	96,300	10. Taxes Collected in Year Levied						
				<b>11. TOTAL RESOURCES</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>
				<b>Requirements</b>						
				BOND PRINCIPAL PAYMENTS						
				Issue Date	Budgeted Payment Date					
1	4,885	5,129	5,380	1. 1975 (USDA 91-05)	Aug 1, 2013 & Feb 1, 2014	5,651	5,651	5,651	5,651	5,651
2	40,739	39,439	31,274	2. 2009 (SDWRLF S07002)	December 1, 2013	42,119	42,119	42,119	42,119	42,119
3				3.						
4				4.						
5	45,624	44,568	36,654	5. Total Principal		47,770	47,770	47,770	47,770	47,770
				BOND INTEREST PAYMENTS						
				Issue Date	Budgeted Payment Date					
6	1,347	1,101	740	6. 1975 (91-05)	Aug 1, 2013 & Feb 1, 2014	579	579	579	579	579
7	32,906	34,206	38,273	7. 2009 (SDWRLF S07002)	December 1, 2013	31,527	31,527	31,527	31,527	31,527
8				8.						
9				9.						
10	34,253	35,307	39,013	10. Total Interest		32,106	32,106	32,106	32,106	32,106
11	79,877	79,875	75,667	11. Total Principal and Interest		79,876	79,876	79,876	79,876	79,876
				Unappropriated Balance for Following Year By						
				Issue Date	Payment Date					
12			3,115	12. 1975 (USDA 91-05)	Aug 1, 2014	10,000	10,000	10,000	10,000	10,000
13			17,518	13. 2009 (SDWRLF S07002)	December 1, 2014	5,076	5,076	5,076	5,076	5,076
14				14						
15	618	(1,835)		15. Ending balance (prior years)						
16			20,633	16. Total Unappropriated Ending Fund Balance		15,076	15,076	15,076	15,076	15,076
17	80,495	78,040	96,300	<b>17. TOTAL REQUIREMENTS</b>		<b>94,952</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>	<b>94,952</b>

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

**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		Adopted Budget This Year 2012-2013	DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget For Next Year 2013-2014		
	Actual Second Preceding Year 2010-2011	First Preceding Year 2011-2012		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<b>Resources</b>				
1	6,296			1. Beginning Cash on Hand (Cash Basis), or				1
2		(10,358)	-	2. Working Capital (Accrual Basis)		1		1
3	82	117	100	3. Interest		100		100
4	85,120	98,952	10,000	4. Transferred in from Water O & D Fund (60)		20,807		20,807
5				5				5
6				6.				6
7				7.				7
8	91,498	88,711	10,100	8. Total Resources, Except Taxes to be Levied		20,908		20,908
9			81,000	9. Taxes Estimated to be Received		78,317		78,317
10				10. Taxes Collected in Year Levied				
11	91,498	88,711	91,100	<b>11. TOTAL RESOURCES</b>		99,225		99,225
				<b>Requirements</b>				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1	17,098	17,846	18,627	1. 2009 (USDA 91-17)	June 24, 2013	19,442		19,442
2				2.				2
3				3.				3
4				4.				4
5	17,098	17,846	18,627	5. Total Principal		19,442		19,442
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
6	73,702	72,954	72,173	6. 2009 (USDA 91-17)	June 24, 2013	71,359		71,359
7				7.				7
8				8.				8
9				9.				9
10	73,702	72,954	72,173	10. Total Interest		71,359		71,359
11	90,800	90,800	90,800	<b>11. Total Principal and Interest</b>		90,801		90,801
				Unappropriated Balance for Following Year By Payment Date				
				Issue Date	June 24, 2013			
12			300	12. 2009 (USDA 91-17)	June 24, 2013	8,424		8,424
13				13				13
14				14				14
15	698	(2,089)		15. Ending balance (prior years)				
16			300	16. Total Unappropriated Ending Fund Balance		8,424		8,424
17	91,498	88,711	91,100	<b>17. TOTAL REQUIREMENTS</b>		99,225		99,225



# RESOURCES

## Sewer Operation & Development (70)

## City of Irrigon

	Historical Date			Adopted Budget This Year 2012-2013	RESOURCE DESCRIPTION	Budget For Next Year 2012-2013			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1	90,009				1 Available Cash on Hand* (cash basis) or				1
2		111,401		98,000	2 Net Working Capital (accrual basis)	236,600	236,600	236,600	2
3	437	360		1,000	3 Interest	1,000	1,000	1,000	3
4					4				4
5					5. OTHER RESOURCES				5
6	548,125	543,989		550,000	6. Sewer Sales and Related Service Fees	650,000	650,000	650,000	6
7	-	3,749		10,000	7 Service Connections	10,000	10,000	10,000	7
8	4,880	10,272		-	8. Miscellaneous Revenue/WWTP Dumpage				8
9	-			2,000	9. Miscellaneous Revenue	2,000	2,000	2,000	9
10	-			23,000	10. WWTP Sludge Dumpage	18,000	18,000	18,000	10
11	-	10,383		11,000	11. Outside City Limits Surcharge	5,000	5,000	5,000	11
12	108,895				12. OECDD Sewer Project				12
13	-	167,802		1,630,700	13. DEQ Septic Conversion Loan Disbursements	100,000	100,000	100,000	13
14	1,012				14. Transfer in from Sewer Beautification Fund (73)				14
15				250,000	15. Oregon Infrastructure Financing Grant	250,000	250,000	250,000	15
16				496,998	16. Oregon Infrastructure Financing Loan	496,998	496,998	496,998	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	753,358	847,956		3,072,698	28. Total resources, except taxes to be levied	1,769,598	1,769,598	1,769,598	28
29					29. Taxes Estimated to be Received	-	-	-	29
30					30. Taxes Collected in Year Levied				30
31	753,358	847,956		3,072,698	31. TOTAL RESOURCES	1,769,598	1,769,598	1,769,598	31

**REQUIREMENTS SUMMARY**

**Sewer Operation & Development (70)**

**City of Irrigon**

	Historical Date			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012-2013		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	Adopted Budget This Year 2012-2013				
				PERSONNEL SERVICES			
1.	149,479	156,557	190,000	1. Salaries	197,000	197,000	197,000
2.	7,315	9,232	11,000	2. Overtime	11,000	11,000	11,000
3.	67,386	83,724	116,000	3. Payroll Taxes and Benefits	129,900	129,900	129,900
4.				4. Workers Compensation	5,000	5,000	5,000
5.	<b>224,180</b>	<b>249,513</b>	<b>317,000</b>	<b>5. TOTAL PERSONNEL SERVICES</b>	<b>342,900</b>	<b>342,900</b>	<b>342,900</b>
6.				MATERIALS AND SERVICES			
7.	15,719	16,954	19,000	7. Office Supplies/Telephone/Postage/Misc. Utilities	16,000	16,000	16,000
8.	7,301	9,022	11,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	11,000	11,000	11,000
9.	17,206	16,929	20,000	9. Electrical Services	21,000	21,000	21,000
10.		-	2,000	10. Contract Services	2,000	2,000	2,000
11.	13,682	10,305	17,000	11. Engineering/Testing	17,000	17,000	17,000
12.	28,095	29,692	34,000	12. Supplies/Tools/Other Repair & Maintenance	34,000	34,000	34,000
13.	8,904	10,589	16,000	13. Fuel/Oil/Vehicle Repair & Maintenance	16,000	16,000	16,000
14.	1,508	1,208	4,000	14. Sludge Removal	4,000	4,000	4,000
15.				15. Global Water Customer Service & Utility Billing fees	15,000	15,000	15,000
16.	<b>90,907</b>	<b>94,699</b>	<b>123,000</b>	<b>16. TOTAL MATERIALS AND SERVICES</b>	<b>136,000</b>	<b>136,000</b>	<b>136,000</b>
17.				CAPITAL OUTLAY			
18.	-	3,275	10,000	18. Service Connections	9,000	9,000	9,000
19.	-	-	1,000	19. Storage/Building/Shop/Holding Tank	1,000	1,000	1,000
20.	133,311	-	-	20. OECCD Sewer Project			
21.	-	179,309	2,377,698	21. 2011 Septic Conversion Project	846,998	846,998	846,998
22.				22.			
23.	<b>133,311</b>	<b>182,584</b>	<b>2,388,698</b>	<b>23. TOTAL CAPITAL OUTLAY</b>	<b>856,998</b>	<b>856,998</b>	<b>856,998</b>
24.				INTERFUND TRANSFER			
25.	8,200	7,439	2,000	25. Transfer to Vacation/Sick Leave Reserve Fund (15)	2,000	2,000	2,000
26.	-	-	2,000	26. Transfer to Building Maintenance Reserve Fund (17)	1,000	1,000	1,000
27.	-	21,600	117,000	27. Transfer to Sewer Reserve Fund (75)	1,000	1,000	1,000
28.	-	6,300	15,000	28. Transfer to Sewer Equipment Reserve Fund (76)	11,000	11,000	11,000
29.	96,141	46,432	-	29. Transfer to Sewer Debt Service Fund (78)	152,500	152,500	152,500
30.	128,359	122,568	63,000	30. Transfer to Sewer G.O. Debt Service Fund (79)	228,100	228,100	228,100
31.				31.			
32.	<b>232,700</b>	<b>204,339</b>	<b>199,000</b>	<b>32. TOTAL INTERFUND TRANSFERS</b>	<b>395,600</b>	<b>395,600</b>	<b>395,600</b>
33.	-	-	45,000	<b>33. OPERATING CONTINGENCY</b>	38,100	38,100	38,100
34.	72,260	116,821		34. Ending Balance (prior years)			
35.	<b>753,358</b>	<b>847,956</b>	<b>3,072,698</b>	<b>35. TOTAL REQUIREMENTS</b>	<b>1,769,598</b>	<b>1,769,598</b>	<b>1,769,598</b>

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			Adopted Budget This Year 2012-2013	DESCRIPTION	Budget For Next Year 2013-2014		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012						
1.	24,082							1.
2.		24,206		29,600		29,800	29,800	2.
3.	124	142		100		100	100	3.
4.	-	5,252		8,000		8,000	8,000	4.
5.	-			-				5.
6.								6.
7.								7.
8.								8.
9.	24,206	29,600		37,700		37,900	37,900	9. Total Resources, except taxes to be levied
10.				-		-	-	10. Taxes estimated to be received
11.								11. Taxes collected in year levied
12.	24,206	29,600		37,700		37,900	37,900	12. TOTAL RESOURCES
								REQUIREMENTS
1.	-			37,700		37,900	37,900	1. Sewer System Upgrade
2.								2.
3.								3.
4.								4.
5.								5.
6.								6.
7.								7.
8.								8.
9.								9.
10.								10.
11.	24,026	29,600						11. RESERVED FOR FUTURE EXPENDITURE
12.	24,026	29,600		37,700		37,900	37,900	12. TOTAL REQUIREMENTS

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**  
**Sewer Beautification (73)**

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 RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012	Adopted Budget This Year 2012-2013				
				<b>RESOURCES</b>			
1.	1,012		-	1. Cash on hand* (cash basis) or			1.
2.				2. Working Capital (accrual basis)	-	-	2.
3.				3. Interest			3.
4.				4.			4.
5.				5.			5.
6.				6.			6.
7.				7.			7.
8.				8.			8.
9.	1,012	-	-	9. <b>Total Resources, except taxes to be levied</b>	-	-	9.
10.				10. Taxes estimated to be received			10.
11.	-	-		11. Taxes collected in year levied			11.
12.	1,012	-	-	12. <b>TOTAL RESOURCES</b>	-	-	12.
				<b>REQUIREMENTS</b>			
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.		-		11. RESERVED FOR FUTURE EXPENDITURE			11.
12.	1,012	-	-	12. <b>TOTAL REQUIREMENTS</b>	-	-	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**  
**Sewer Reserve (75)**

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			Adopted Budget This Year 2012-2013	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	55,314								1.
2.		39,281		53,700		60,000	60,000	60,000	2.
3.	225	254		3,000		500	500	500	3.
4.	-	21,600		117,000		1,000	1,000	1,000	4.
5.									5.
6.									6.
7.									7.
8.									8.
9.	55,539	61,135		173,700		61,500	61,500	61,500	9.
10.				-		-	-	-	10.
11.	-	-							11.
12.	55,539	61,135		173,700		61,500	61,500	61,500	12.
1.									1.
2.	16,258	7,415		46,000		61,500	61,500	61,500	2.
3.	16,258	7,415		46,000		61,500	61,500	61,500	3.
4.									4.
5.	-	-		127,700					5.
6.	-	-		127,700					6.
7.									7.
8.									8.
9.									9.
10.									10.
11.	39,281	53,720		-					11.
12.	55,539	61,135		173,700		61,500	61,500	61,500	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**  
**Sewer Equipment Reserve (76)**

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			Adopted Budget This Year 2012-2013	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012							
1.	68,268				RESOURCES				1.
2.		67,110		72,600	1. Cash on hand* (cash basis) or				2.
3.	348	370		400	2. Working Capital (accrual basis)	31,200	31,200	31,200	31,200
4.	-	6,300		15,000	3. Interest	200	200	200	200
5.					4. Transferred in from Sewer O & D Fund (70)	11,000	11,000	11,000	11,000
6.					5.				5.
7.					6.				6.
8.					7.				7.
9.	68,616	73,780		88,000	8. <b>Total Resources, except taxes to be levied</b>	42,400	42,400	42,400	42,400
10.				-	9. Taxes estimated to be received				10.
11.	-	-			10. Taxes collected in year levied				11.
12.	68,616	73,780		88,000	11. <b>TOTAL RESOURCES</b>	42,400	42,400	42,400	42,400
					12. <b>REQUIREMENTS</b>				12.
1.	1,506	-		88,000	1. Equipment Replacement	42,400	42,400	42,400	42,400
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.	67,110	73,780			11. RESERVED FOR FUTURE EXPENDITURE				
12.	68,616	73,780		88,000	12. <b>TOTAL REQUIREMENTS</b>	42,400	42,400	42,400	42,400

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Sewer Debt Service (78)**

Bond Debt Payments are for:

- Revenue Bonds  
 General Obligation Bonds

**City of Irrigon**

	Historical Date			Adopted Budget This Year <b>2012-2013</b>	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014				
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year <b>2010-2011</b>	First Preceding Year <b>2011-2012</b>								
1	167,757				1. Beginning Cash on Hand (Cash Basis), or				1	
2		117,920	180,000		2. Working Capital (Accrual Basis)	37,000	37,000	37,000	2	
3					3. Previously Levied Taxes to be Received				3	
4	596	508	1,000		4. Interest	145	145	145	4	
5	96,141	46,432			5. Transfer in from Sewer O & D Fund (70)	152,500	152,500	152,500	5	
6					6.				6	
7					7.				7	
8	<b>264,494</b>	<b>164,860</b>	<b>181,000</b>		8. Total Resources, Except Taxes to be Levied	<b>189,645</b>	<b>189,645</b>	<b>189,645</b>	<b>189,645</b>	8
9			-		9. Taxes Estimated to be Received *	-	-	-	-	9
10					10. Taxes Collected in Year Levied					10
11	<b>264,494</b>	<b>164,860</b>	<b>181,000</b>		<b>11. TOTAL RESOURCES</b>	<b>189,645</b>	<b>189,645</b>	<b>189,645</b>	<b>189,645</b>	<b>11</b>
					<b>Requirements</b>					
					BOND PRINCIPAL PAYMENTS					
					Issue Date	Budgeted Payment Date				
1.	7,030	7,329	7,641		1. 12/15/2005 (USDA 92-11)	December 15, 2013	7,966	7,966	7,966	1.
2.		18,670	19,602		3. 2010 OBDD Y09003	December 1, 2013	20,580	20,580	20,580	2.
3.					2. 02/08/2011 DEQ R47741	Feb 1, 2014	15,626	15,626	15,626	3.
4.					4.					4.
5.					5.					5.
6.					6.					6.
7.	<b>7,030</b>	<b>25,999</b>	<b>27,243</b>		<b>TOTAL PRINCIPAL</b>		<b>44,172</b>	<b>44,172</b>	<b>44,172</b>	<b>7.</b>
					BOND INTEREST PAYMENTS					
					Issue Date	Budgeted Payment Date				
8.	24,422	23,986	23,812		8. 12/15/2005 (USDA 92-11)	December 15, 2013	23,487	23,487	23,487	8.
9.		30,229	29,842		9. 2010 OBDD Y09003	December 1, 2013	28,864	28,864	28,864	9.
10.		1,456	16,560		10. 02/08/2011 DEQ R47741	Aug. 1, 2013 & Feb 1, 2014	28,754	28,754	28,754	10.
11.					11. 12/19/2012 IFA Y13004	December 1, 2013	7,406	7,406	7,406	11.
12.					12.					12.
13.					13.					13.
14.	<b>24,422</b>	<b>55,671</b>	<b>70,214</b>		<b>TOTAL INTEREST</b>		<b>88,511</b>	<b>88,511</b>	<b>88,511</b>	<b>14.</b>
15.	<b>31,452</b>	<b>81,670</b>	<b>97,457</b>		<b>TOTAL INTEREST AND PRINCIPAL PAYMENTS</b>		<b>132,683</b>	<b>132,683</b>	<b>132,683</b>	<b>15.</b>
					Unappropriated Balance for Following Year By					
					Issue Date	Payment Date				
16.			49,443		16. 2010 OBDD Y09003	December 1, 2014	1,371	1,371	1,371	16.
17.			34,100		17. 12/15/2005 (USDA 92-11)	December 15, 2014	28,607	28,607	28,607	17.
18.					18. 12/8/2011 (DEQ R47741)	December 1, 2014	26,984	26,984	26,984	18.
19.	233,042	83,190			18. Ending Balance (Prior Years)					18.
20.			83,543		19. Total Unappropriated Ending Fund Balance		56,962	56,962	56,962	19.
21.	<b>264,494</b>	<b>164,860</b>	<b>181,000</b>		<b>TOTAL REQUIREMENTS</b>		<b>189,645</b>	<b>189,645</b>	<b>189,645</b>	<b>20.</b>

**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		Adopted Budget This Year 2012-2013	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2013-2014		
	Actual Second Preceding Year 2010-2011	First Preceding Year 2011-2012			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				<b>Resources</b>			
1				1. Beginning Cash on Hand (Cash Basis), or			1
2	-	900		2. Working Capital (Accrual Basis)	100	100	2
3			800	3. Previously Levied Taxes to be Received			3
4	339	461	200	4. Interest	145	145	4
5	128,359	122,568	52,000	5. Transfer in from Sewer O & D Fund (70)	228,100	228,100	5
6			11,000	6. Outside City Limits Surcharge			6
7				7.			7
8	<b>128,698</b>	<b>123,929</b>	<b>64,000</b>	8. Total Resources, Except Taxes to be Levied	<b>228,345</b>	<b>228,345</b>	<b>8</b>
9			93,000	9. Taxes Estimated to be Received *	58,500	58,500	9
10	23,172	27,245		10. Taxes Collected in Year Levied			10
11	<b>151,870</b>	<b>151,174</b>	<b>157,000</b>	<b>11. TOTAL RESOURCES</b>	<b>286,845</b>	<b>286,845</b>	<b>11</b>
				<b>Requirements</b>			
				BOND PRINCIPAL PAYMENTS			
				Issue Date	Budgeted Payment Date		
1.	29,292	30,537	31,836	1. 12/15/2005 (USDA 92-13)	December 15, 2012	33,189	1.
2.	4,453	4,642	4,840	2. 12/15/2005 (USDA 92-15)	December 15, 2012	5,046	2.
3.				3.			3.
4.				4.			4.
5.				5.			5.
	<b>33,745</b>	<b>35,179</b>	<b>36,676</b>	<b>6. TOTAL PRINCIPAL</b>	<b>38,235</b>	<b>38,235</b>	<b>6.</b>
				BOND INTEREST PAYMENTS			
				Issue Date	Budgeted Payment Date		
7.	101,758	99,810	99,215	7. 12/15/2005 (USDA 92-13)	December 15, 2012	97,862	7.
8.	15,467	15,171	15,081	8. 12/15/2005 (USDA 92-15)	December 15, 2012	14,875	8.
9.				9.			9.
10.				10.			10.
11.				11.			11.
	<b>117,225</b>	<b>114,981</b>	<b>114,296</b>	<b>12. TOTAL INTEREST</b>	<b>112,737</b>	<b>112,737</b>	<b>12.</b>
	<b>150,970</b>	<b>150,160</b>	<b>150,972</b>	<b>13. TOTAL INTEREST AND PRINCIPAL PAYMENTS</b>	<b>150,972</b>	<b>150,972</b>	<b>13.</b>
12				Unappropriated Balance for Following Year By			
13				Issue Date	Payment Date		
14.			6,028	14.12/15/2005 (USDA 92-13)	December 15, 2013	117,945	14.
15.				15.12/15/2005 (USDA 92-15)	December 15, 2013	17,928	15.
16.	900	1,014		16. Ending Balance (Prior Years)			16.
17.			-	17. Total Unappropriated Ending Fund Balance	135,873	135,873	17.
18.	<b>151,870</b>	<b>151,174</b>	<b>157,000</b>	<b>18. TOTAL REQUIREMENTS</b>	<b>286,845</b>	<b>286,845</b>	<b>18.</b>



City of Irrigon  
2013-2014 Budget

Resources	Current Years Adopted Budget	Next Year's Proposed Budget	General	Vacation /Sick Leave	Building Maintenance	State Street	Street Equipment	Bicycle & Foot Path	Park System Improvement Fund	Water O & D	Water System Development Fees (SDC) fees	Water Reserve	Water Equipment	Water Debt Service	Water G. O. Bonds Debt Service	Sewer Operations & Development	Sewer System Development Fees	Sewer Reserve	Sewer Equipment	Sewer Debt Service	Sewer G. O. Bonds Debt Service		
Net Beginning Working Capital	848,100	917,577	145,000	95,000	16,000	53,000	2,400	9,800	12,000	27,200	3,000	154,000	500	4,976	1	236,600	29,800	60,000	31,200	37,000	100	58,500	
Property Taxes Current Year	338,000	304,317	167,500	-	-	-	-	-	-	-	-	-	-	-	78,317	-	-	-	-	-	-	-	-
Property Taxes Prior Years	5,800	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earned	9,100	5,890	500	500	100	500	100	100	100	500	100	1,000	100	100	100	1,000	100	500	200	145	145	145	
Water Service Sales	550,000	540,000	-	-	-	-	-	-	-	540,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Service Sales	550,000	650,000	-	-	-	-	-	-	-	-	-	-	-	-	-	650,000	-	-	-	-	-	-	-
WWTP Sewer Dumpage	23,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	-	-	-	-	-	-	-
Outside City Limits Surcharge	14,000	6,000	-	-	-	-	-	-	-	1,000	-	-	-	-	-	5,000	-	-	-	-	-	-	-
Pet licenses and Pet Rescue Fees	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	45,000	46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	4,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Windwave Franchise Fees	500	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inland Development Franchise Fees	500	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitary Disposal Franchise Fee	8,500	9,500	9,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Codes	3,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon State 911 Excise Tax Distribution	10,000	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-	-
Service Connections	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetary Services	4,000	2,000	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC Revenues/ Fees	16,000	150,500	-	-	-	-	-	-	40,500	-	102,000	-	-	-	-	-	8,000	-	-	-	-	-	-
Sale of Land	85,000	85,000	-	-	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Receipts	16,000	14,500	6,000	-	-	2,000	-	-	2,500	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-	-
Office Lease	2,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Link Lease	14,400	15,600	15,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	500	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEQ Septic Conversion Loan	1,630,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	105,000	105,000	-	-	-	105,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small City Allotment Grant	25,000	50,000	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cigarette Tax	2,600	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	24,000	26,600	26,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	15,000	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LID Improvement Funding	2,000,000	2,000,000	-	-	-	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Grant/Loans	20,000	600,000	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source Water Protection Grant	50,000	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants/Loans	868,498	868,998	20,000	-	-	-	-	-	2,000	-	-	-	-	-	-	846,998	-	-	-	-	-	-	-
Transfer from General	97,000	103,000	-	2,000	1,000	50,000	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Utility Trust	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from State Street	2,100	8,200	-	-	-	-	-	7,000	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D	308,000	192,683	-	2,000	1,000	-	-	-	-	-	-	74,000	5,000	89,876	20,807	-	-	-	-	-	-	-	-
Transfer from Sewer O & D	193,000	395,600	-	2,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>7,934,798</b>	<b>7,240,465</b>	<b>492,200</b>	<b>101,500</b>	<b>19,100</b>	<b>2,262,500</b>	<b>9,500</b>	<b>11,100</b>	<b>792,100</b>	<b>630,700</b>	<b>105,100</b>	<b>229,000</b>	<b>5,600</b>	<b>94,952</b>	<b>99,225</b>	<b>1,769,598</b>	<b>37,900</b>	<b>61,500</b>	<b>42,400</b>	<b>152,500</b>	<b>228,100</b>	<b>286,845</b>	
<b>Expenditures</b>																							
Salaries	443,000	447,000	34,000	-	-	67,000	-	-	32,000	117,000	-	-	-	-	-	197,000	-	-	-	-	-	-	-
Overtime	21,000	21,000	5,000	-	-	5,000	-	-	1,000	4,000	-	-	-	-	-	11,000	-	-	-	-	-	-	-
Payroll Taxes & Benefits	268,000	295,000	19,900	-	-	47,000	-	-	17,000	81,200	-	-	-	-	-	129,900	-	-	-	-	-	-	-
Workers Compensation Insurance	-	11,400	1,600	-	-	1,800	-	-	-	3,000	-	-	-	-	-	5,000	-	-	-	-	-	-	-

City of Irrigon  
2013-2014 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Vacation/ Sick/Leave	Building Maintenance	State Street	Street Equipment	Bicycle & Foot Path	Park System Improvement Fund	Water O & D	Water System Development Fees (SDC) fees	Water Reserve	Water Equipment	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer System Development Fees	Sewer Reserve	Sewer Equipment	Sewer Debt Service	Sewer G.O. Bonds Debt Service	
Vacation/Sick Leave	94,000	101,500	-	101,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff Contract	78,000	81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Forestry	4,000	4,000	-	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultant Services	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911 excise tax to county	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	53,000	44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies/Telephone/Office Utilities	52,000	44,000	16,000	-	-	2,000	-	-	-	10,000	-	-	-	-	-	16,000	-	-	-	-	-	-
Travel/Education/Dues/Subscrip./Misc.	33,000	34,000	10,000	-	-	2,000	-	-	1,000	10,000	-	-	-	-	-	11,000	-	-	-	-	-	-
Electrical Services	69,000	71,000	6,000	-	-	24,000	-	-	-	20,000	-	-	-	-	-	21,000	-	-	-	-	-	-
Building Maintenance	6,000	5,100	-	-	5,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	13,000	14,000	1,000	-	-	10,000	-	-	-	1,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Engineering/Testing	24,500	25,000	-	-	-	-	-	-	-	8,000	-	-	-	-	-	17,000	-	-	-	-	-	-
Supplies/Tools/ Repair & Maintenance	69,100	69,100	-	-	-	10,000	-	-	4,100	21,000	-	-	-	-	-	34,000	-	-	-	-	-	-
Fuel/ Oil/ Vehicle Repair & Maintenance	38,500	38,500	-	-	-	7,500	-	-	2,000	13,000	-	-	-	-	-	16,000	-	-	-	-	-	-
Street Restoration	10,000	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Removal	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	-
Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Repairs	66,000	71,500	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donation Specific	22,500	24,500	20,000	-	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Source Water Protection Project	50,000	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-
Global Water Service Fees	36,500	36,500	-	-	-	-	-	-	-	21,500	-	-	-	-	-	15,000	-	-	-	-	-	-
Operating Contingency	131,400	114,617	29,700	-	-	18,000	-	-	-	28,617	-	-	-	-	-	38,100	-	-	-	-	-	-
Police Vehicle	26,500	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	12,500	14,000	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bike & Foot Paths	9,900	11,100	-	-	-	-	-	-	-	11,100	-	-	-	-	-	-	-	-	-	-	-	-
LID Improvement	2,000,000	2,000,000	-	-	-	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving/Gravel/Greenway Development	25,000	50,000	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon Trail Library District Parking Lot	100,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	115,200	57,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Peace Park	20,000	600,000	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Connections	18,000	19,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Undersized waterline replacements	212,000	162,000	-	-	-	-	-	-	-	-	-	162,000	-	-	-	-	-	-	-	-	-	-
Short lived assets	46,000	57,000	-	-	-	-	-	-	-	-	-	57,000	-	-	-	-	-	-	-	-	-	-
Storage/Building/Shop/Holding Tank	2,000	2,000	-	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000	-	-	-	-	-	-
2011 Septic Conversion Project	2,377,698	846,998	-	-	-	-	-	-	-	-	-	-	-	-	-	846,998	-	-	-	-	-	-
Capital System Upgrades	44,800	143,000	-	-	-	-	-	-	-	-	-	105,100	-	-	-	-	-	-	-	-	-	-
Park Improvements	85,000	126,500	-	-	-	-	-	-	126,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto metering infrastructure lease	-	38,500	-	-	-	-	-	-	-	38,500	-	-	-	-	-	-	-	-	-	-	-	-
Bond Payments (Reserve Funds)	127,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond interest expense 1975	740	579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 USDA Bond Interest Expense	72,173	71,359	-	-	-	-	-	-	-	-	-	-	-	579	-	-	-	-	-	-	-	-
2009 SWDRLE Bond Interest Expense	38,273	31,527	-	-	-	-	-	-	-	-	-	-	-	31,527	-	-	-	-	-	-	-	-
G.O. Bond Interest Expense Sewer #1	99,215	97,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G.O. Bond Interest Expense Sewer #2	15,081	14,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2005 USDA Bond Interest Expense	23,812	23,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OBDD 2010 Bond Interest Expense	29,842	28,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEQ 2011 Bond Interest Expense	16,560	28,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon  
2013-2014 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Vacation/ Sick/Leave	Building Maintenance	State Street	Street Equipment	Bicycle & Foot Path	Park System Improvement Fund	Water O & D	Water System Development Fees (SDC) fees	Water Reserve	Water Equipment	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer System Development Fees	Sewer Reserve	Sewer Equipment	Sewer Debt Service	Sewer G.O. Bonds Debt Service	
IFA Y13004 Bond Interest		7,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1975 Bond Principal	5,380	5,651	-	-	-	-	-	-	-	-	-	-	-	5,651	19,442	-	-	-	-	-	7,406	-
2009 USDA Bond Principal	18,627	19,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 SDWRLF Bond Principal	31,274	42,119	-	-	-	-	-	-	-	-	-	-	-	42,119	-	-	-	-	-	-	-	-
Sewer G.O. Bond #1 Principal	31,836	33,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,189
Sewer G.O. Bond #2 Principal	4,840	5,046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,046
2005 USDA Sewer Bond Principal	7,641	7,966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,966
2010 Sewer OBDD Bond Principal	19,602	20,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,580
DEQ Sewer Bond R47741		15,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,626
Transfer to Vacation/Sick Leave	5,000	6,000	2,000	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Building Maintenance	5,000	3,000	1,000	-	-	-	-	-	-	1,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Transfer to State Street	45,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Transfer to Street Equipment	1,000	7,000	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Bicycle/Foot Path	1,100	1,200	-	-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Parks Improvement	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water O & D	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Reserve	188,000	74,000	-	-	-	-	-	-	-	74,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Equipment	10,000	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Debt Service	96,000	89,876	-	-	-	-	-	-	-	89,876	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	10,000	20,807	-	-	-	-	-	-	-	20,807	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer Reserve	117,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Transfer to Sewer Equipment	15,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	-	-	-	-	-	-
Transfer to Sewer Debt Service	-	152,500	-	-	-	-	-	-	-	-	-	-	-	-	-	152,500	-	-	-	-	-	-
Transfer to Sewer GO Bond Debt Service	63,000	228,100	-	-	-	-	-	-	-	-	-	-	-	-	-	228,100	-	-	-	-	-	-
Unappropriated or Reserved for Future	110,504	216,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,934,798</b>	<b>7,240,465</b>	<b>492,200</b>	<b>101,500</b>	<b>19,100</b>	<b>2,262,500</b>	<b>9,500</b>	<b>11,100</b>	<b>792,100</b>	<b>630,700</b>	<b>105,100</b>	<b>229,000</b>	<b>5,600</b>	<b>94,952</b>	<b>99,225</b>	<b>1,769,598</b>	<b>37,900</b>	<b>61,500</b>	<b>42,400</b>	<b>56,962</b>	<b>135,873</b>	<b>286,845</b>
<b>Total Personnel Services</b>	<b>826,000</b>	<b>875,900</b>	<b>55,500</b>	<b>101,500</b>	<b>120,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>205,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Materials &amp; Services</b>	<b>619,600</b>	<b>643,200</b>	<b>195,000</b>	<b>-</b>	<b>5,100</b>	<b>65,500</b>	<b>-</b>	<b>-</b>	<b>15,600</b>	<b>154,500</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,000</b>	<b>-</b>	<b>61,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>	<b>5,094,598</b>	<b>4,236,598</b>	<b>109,000</b>	<b>-</b>	<b>14,000</b>	<b>2,050,000</b>	<b>9,500</b>	<b>11,100</b>	<b>726,500</b>	<b>49,500</b>	<b>105,100</b>	<b>219,000</b>	<b>5,600</b>	<b>-</b>	<b>-</b>	<b>856,998</b>	<b>37,900</b>	<b>-</b>	<b>42,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service</b>	<b>542,596</b>	<b>454,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,876</b>	<b>90,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,683</b>	<b>150,972</b>	<b>-</b>
<b>Total Interfund Revenue Transfers</b>	<b>610,100</b>	<b>699,483</b>	<b>103,000</b>	<b>-</b>	<b>8,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>192,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>395,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Contingency</b>	<b>131,400</b>	<b>114,617</b>	<b>29,700</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unappropriated Ending Fund Balance</b>	<b>110,504</b>	<b>216,335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,076</b>	<b>8,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,962</b>	<b>135,873</b>	<b>-</b>
<b>Total Budget</b>	<b>7,934,798</b>	<b>7,240,465</b>	<b>492,200</b>	<b>101,500</b>	<b>19,100</b>	<b>2,262,500</b>	<b>9,500</b>	<b>11,100</b>	<b>792,100</b>	<b>630,700</b>	<b>105,100</b>	<b>229,000</b>	<b>5,600</b>	<b>94,952</b>	<b>99,225</b>	<b>1,769,598</b>	<b>37,900</b>	<b>61,500</b>	<b>42,400</b>	<b>189,645</b>	<b>286,845</b>	<b>-</b>