



CITY OF IRRIGON

BUDGET

2014-2015

City of Irrigon
2014-2015 Budget
Table of Contents

Budget Message	i
Budget Committee Members	1
Budget Appropriation by Fund	2
Chart of Appropriations by Fund Type	3
General Resources	4
General Requirements	5
Vacation and Sick Leave Reserve	6
Water Deposit Common Trust	7
Building Maintenance	8
State Street Resources	9
State Street Requirements	10
Street Equipment Reserve	11
Bicycle and Foot Path Reserve	12
Park System Improvement	13
Water Operation & Development Resources	14
Water Operation & Development Requirements	15
Water Connections-System Development Charges	16
Water Reserve	17
Water Equipment Reserve	18
Water Debt Service for Revenue Bonds	19
Water Debt Service for General Obligation Bonds	20
Sewer Operation and & Development Resources	21
Sewer Operation and & Development Requirements	22
Sewer Connections- System Development Charges	23
Sewer Reserve	24
Sewer Equipment Reserve	25
Sewer Debt Service for Revenue Bonds	26
Sewer Debt Service for General Obligation Bonds	27
Total Combined Budget	28
Capital Improvement Plan	31

Budget Message

Fiscal Year 2015

(July 1, 2014 – June 30, 2015)

Each year members of our city have the privilege and opportunity to participate in how their city allocates resources and expenditures. As budget officer, I want to say thank you for assisting in this very important process.

Staff has been fine tuning various aspects to ensure a clear and transparent budget is prepared. As the budget committee the advisory function is critical to ensure the city's fiscal health and that there continues to be a providing of services our community requires and desires. The goal is to have an approved budget for city council adoption prior to June 30, 2014.

Enclosed is the Fiscal Year 2015 budget that contains 19 self-balancing funds. The total budget authority for this next fiscal year is \$3,033,712 which includes transfers. The total appropriations are a major decrease due to the completion of the 2012 Wastewater Conversion Project, the removal and or elimination of non-essentials and decrease in revenues.

Some major changes to this year's budget result from a third party CPA consultant's considerations and implementation of a CIP (Capital Improvement Plan) for all future and projected Capital Outlay planning and expenditures. Additionally, clearer revenue and expenditure allocations have been made to improve accounting processes and provide utility users a clearer picture of actual cost drivers.

Each fund reflects conservative revenues and expenditures to assist the city on a glide path to improved fiscal health. One such area is with the Park Improvement and Street Funds. The Park Improvement Fund is where System Development Charges (SDC) is recorded and can only be spent for future improvements, not maintenance and operations. Hence, the movement of all personnel costs to the Street Fund. Typically, this has been where the majority of labor exists, outside the water and sewer areas.

Within each fund there is a line item for Unappropriated Ending Fund Balance. Each fund will have funds allocated to provide some level of resource to begin the new fiscal year (2016). It should be noted that these allocations are very lean and way below historical requirements (expenditures) for the first quarter of each new fiscal year.

This budget reflects fiscal strain due to a high debt to income ratio. Any further borrowing should be closely evaluated, if not blocked, to improve the city's planned fiscal strength and long-term objectives.

The city's permanent tax rate is \$3.6782 per \$1,000 assessed value. Previously voters approved General Obligation Bonds for water and sewer. These bonds need to be fully certified, thereby reducing the monthly user bond loan fees. This third party CPA consideration is figured into this budget proposal.

This budget message acknowledges a need for fiscal wisdom and constraints. The city council and staff are committed to transparency and are diligently working toward fiscal strength and stability.

I thank the budget committee and community members for working together to see Irrigon receive great service levels within our fiscal abilities.

Respectfully Submitted,

Aaron Palmquist
City Manager

City Of Irrigon

Budget Committee Members 2014-2015

City Councilors

Sam Heath
Arnold (Joe) Theisen
Ken Matlack
Michelle Hagen
Margaret Anderson
Christine Sorenson
Daren Strong

Members at Large

Martin Brown
Andrew Hermanns
Merv Hussey
Alan Carnahan
Janet Cooley
Luke Maynard

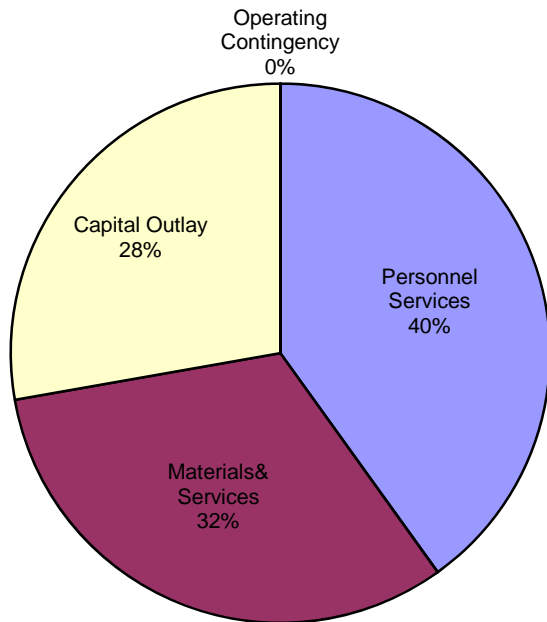
City of Irrigon

2014-2015 Budget Appropriations by Fund

FUND	Personnel Service	Materials & Services	Capital Outlay	Transfers	Debt Service	Contingency	Total
General	88,500	185,033	118,000	89,000	-	-	480,533
Vacation and Sick Leave Reserve	92,300	-	-	-	-	-	92,300
Building Maintenance Reserve	-	11,100	10,000	-	-	-	21,100
State Street	148,500	59,000	50,000	2,200	-	-	259,700
Street Equipment Reserve	-	-	5,200	-	-	-	5,200
Bicycle and Foot Path Reserve	-	-	12,400	-	-	-	12,400
Parks System Improvement Fund	-	9,000	32,500	-	-	-	41,500
Water O & D	242,700	146,000	4,000	49,000	-	6,000	447,700
Water Connection Fees (SDC) Reserve	-	-	53,100	-	-	-	53,100
Water Reserve	-	10,500	296,600	-	-	-	307,100
Water Equipment Reserve	-	-	9,400	-	-	-	9,400
Water Debt Service	-	-	-	67,488	80,300	-	147,788
Water G.O. Bond Debt Service	-	-	-	-	90,800	-	90,800
Sewer O & D	281,000	114,000	8,200	34,000	-	11,800	449,000
Sewer Connection Fees (SDC) Reserve	-	-	37,900	-	-	-	37,900
Sewer Reserve	-	45,000	60,700	-	-	-	105,700
Sewer Equipment	-	-	46,500	-	-	-	46,500
Sewer Debt Service	-	-	-	15,958	196,640	-	212,598
Sewer G.O. Bond Debt Service	-	-	-	-	150,060	-	150,060
TOTAL APPROPRIATIONS	853,000	579,633	744,500	257,646	517,800	17,800	2,970,379
Unappropriated/Reserved for Future Expenditures							237,333
							<u>3,207,712</u>

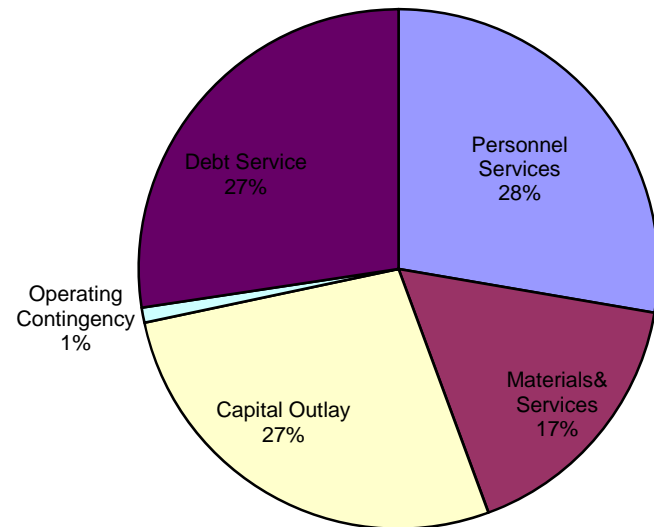
City of Irrigon 2014-2015 Budget Appropriations by Fund Type

Governmental Funds (General, Streets, Parks Etc.)



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

Business-Type Funds (Water & Sewer)



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

RESOURCES

General (10)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
1	63,306	70,083	145,000	1 Net Working Capital (accrual basis)	55,000	155,000	155,000	1
2	276	680	500	2 Interest	500	500	500	2
3				3 OTHER RESOURCES				3
4	755	980	1,000	4 Pet Licenses and Related Fees	1,200	1,200	1,200	4
5	5,918	5,599	6,000	5 Qwest/Century Link Franchise Fees	5,500	5,500	5,500	5
6	44,245	44,007	46,000	6 Umatilla Electric Coop Franchise Fees	48,000	48,000	48,000	6
7	3,286	2,621	4,000	7 Cascade Natural Gas Franchise Fees	3,000	3,000	3,000	7
8	403	1,497	1,500	8 Eastern Oregon Telecom Franchise Fees	1,500	1,500	1,500	8
9	8,245	8,975	9,500	9 Sanitary Disposal Franchise Fees	9,600	9,600	9,600	9
10	1,488	4,929	4,000	10 Building Codes	4,000	4,000	4,000	10
11	5,213	2,501	6,000	11 Miscellaneous Receipts	4,000	4,000	4,000	11
12	-	1,986	2,000	12 Office Lease	1,200	1,200	1,200	12
13	13,200	14,400	15,600	13 Eighth Street Property Lease to Qwest/Century Link	16,800	16,800	16,800	13
14	207	206	500	14 Transient Room Tax	600	600	600	14
15	2,673	2,599	2,500	15 Cigarette Tax	2,300	2,300	2,300	15
16	23,343	24,384	26,600	16 Liquor Tax	27,000	27,000	27,000	16
17	14,527	19,406	18,000	17 Revenue Sharing	19,000	19,000	19,000	17
18	1,017	200	20,000	18 Miscellaneous Grants & Donations	5,000	5,000	5,000	18
19			10,000	19 Abatement Reimbursement	10,000	10,000	10,000	19
20	-	-	500	20 Windwave Communications Franchise Fees	500	500	500	20
21	-	-	500	21 Inland Development Franchise Fees	500	500	500	21
22	-	-	5,000	22 Previously levied taxes estimated to be received		-	-	22
23		100,000		23 Oregon Trail Library District Contributions for Parking Lot				23
24	8,934	2,219		24 Oregon 911 Tax Distributions		-	-	24
25				25		-	-	25
26				26		-	-	26
27				27		-	-	27
28	197,036	307,272	324,700	28 Total resources, except taxes to be levied	215,200	315,200	315,200	28
29			167,500	29 Taxes estimated to be received	173,696	173,696	173,696	29
30	165,472	168,265		30 Taxes collected in year levied				30
31	362,508	475,537	492,200	31 Total Resources	388,896	488,896	488,896	31

REQUIREMENTS SUMMARY

General (10)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
	PERSONNEL SERVICES							
1.	43,378	26,729	34,000	1. Salaries	53,500	53,500	53,500	1.
2.	18,322	11,226	19,900	2. Payroll Taxes & Benefits	33,500	33,500	33,500	2.
3.	8,288	9,259	1,600	3. Workers Compensation Insurance	1,500	1,500	1,500	3.
4.				4.				4.
5.	69,988	47,214	55,500	5. TOTAL PERSONNEL SERVICES	88,500	88,500	88,500	5.
6.	MATERIALS AND SERVICES							6.
7.	2,005	2,556	3,000	7. Animal Control/Code Enforcement	3,000	3,000	3,000	7.
8.	2,904	1,100	3,000	8. Building Codes/Consultant Services	3,000	3,000	3,000	8.
9.	82,812	75,510	81,000	9. Sheriff Contract	81,000	81,000	81,000	9.
10.	36,259	42,944	44,000	10. Insurance/Legal/Audit	45,000	45,000	45,000	10.
11.	10,500	6,282	16,000	11. Office Supplies/Telephone/Postage/Misc. Utilities	15,000	15,000	15,000	11.
12.	8,135	10,024	10,000	12. Travel/Education/Due/Subsription/Avertising/Misc.	11,000	11,000	11,000	12.
13.	3,514	3,808	6,000	13. Electrical Services	6,000	6,000	6,000	13.
14.		1,153	1,000	14. Contract Services	1,000	1,000	1,000	14.
15.	319	297	1,000	15. Community Fund	1,000	1,000	1,000	15.
16.	-	-	20,000	16. Grant Specific Expense	5,000	5,000	5,000	16.
17.			10,000	17. Abatement	10,000	10,000	10,000	17.
18.				18. Transit Services	4,033	4,033	4,033	18.
19.	8,989	4,466		19. Oregon 911 Tax Distributed to Morrow County				19.
20.				20.				20.
21.				21.				21.
22.	155,437	148,140	195,000	22. TOTAL MATERIALS AND SERVICES	185,033	185,033	185,033	22.
23.	CAPITAL OUTLAY							23.
24.		24,891	9,000	24. Police Vehicle	18,000	18,000	18,000	24.
25.		3,346	100,000	25. Oregon Trail Library District Parking Lot		100,000	100,000	25.
26.				26.				26.
27.	-	28,237	109,000	27. TOTAL CAPITAL OUTLAY	18,000	118,000	118,000	27.
28.	INTERFUND TRANSERS							28.
29.	2,000	1,000	2,000	29. Vacation/Sick Leave Reserve (15)	3,000	3,000	3,000	29.
30.	-	1,000	1,000	30. Building Maintenance Fund (17)	1,000	1,000	1,000	30.
31.	31,000	45,000	50,000	31. State Street Fund (20)	80,000	80,000	80,000	31.
32.	34,000	50,000	50,000	32. Parks System Improvement Fund	5,000	5,000	5,000	32.
33.	67,000	97,000	103,000	33. TOTAL INTERFUND TRANSFERS	89,000	89,000	89,000	33.
34.			29,700	34. OPERATING CONTINGENCY	-			34.
35.			-	35. UNAPPROPRIATED ENDING FUND BALANCE	8,363	8,363	8,363	35.
36.	70,083	154,947		36. Ending Balance				36.
37.	362,508	475,537	492,200	37. TOTAL REQUIREMENTS	388,896	488,896	488,896	37.

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: 2024

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	81,537	91,273	95,000	1. Working Capital (accrual basis)	85,000	85,000	85,000	1.
2.	446	477	500	2. Interest Earned	300	300	300	2.
3.	2,000	1,000	2,000	3. Transfer in from General Fund (10)	3,000	3,000	3,000	3.
4.	-	2,000	2,000	4. Transfer in from Water O & D Fund (60)	2,000	2,000	2,000	4.
5.	7,439	2,000	2,000	5. Transfer in from Sewer O & D Fund (70)	2,000	2,000	2,000	5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	91,421	96,750	101,500	9. Total Resources, except taxes to be levied	92,300	92,300	92,300	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	91,421	96,750	101,500	12. TOTAL RESOURCES	92,300	92,300	92,300	12.
				REQUIREMENTS				
1.				1. Personnel Expense				1.
2.	149	15,722	101,500	2. Vacation and Sick Leave (Pay out)	92,300	92,300	92,300	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.	91,273	81,028		11. Ending Balance (prior years)				11.
12.	91,421	96,750	101,500	12. TOTAL REQUIREMENTS	92,300	92,300	92,300	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)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	3,979	3,979		1. Working Capital (accrual basis)				1.
2.	-	-		2. Interest				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	3,979	3,979	-	9. Total Resources, except taxes to be levied	-	-	-	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes Collected in year levied				11.
12.	3,979	3,979	-	12. TOTAL RESOURCES	-	-	-	12.
				REQUIREMENTS				
1.		3,979		1. Transfer Out to Water O & D Fund				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.	3,979	-		11. Ending Balance (prior years)				11.
12.	3,979	3,979	-	12. TOTAL REQUIREMENTS	-	-	-	12.

**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.

This fund is authorized and established by resolution/ordinance number

14-01 on (date) 1/21/14 for the following specified purpose:

Review Year: 2024

Fund for building repairs and capital improvements.

Building Maintenance (17)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	15,697	13,483	16,000	1. Working Capital (accrual basis)	17,000	17,000	17,000	1.
2.	75	87	100	2. Interest	100	100	100	2.
3.	-	1,000	1,000	3. Transfer in from the General Fund (10)	1,000	1,000	1,000	3.
4.	-	-	1,000	4. Transfer in from Water Operation & Development (60)	2,000	2,000	2,000	4.
5.	-	1,650	1,000	5. Transfer in from Sewer Operation & Development (70)	1,000	1,000	1,000	5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	15,772	16,220	19,100	9. Total Resources, except taxes to be levied	21,100	21,100	21,100	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	15,772	16,220	19,100	12. TOTAL RESOURCES	21,100	21,100	21,100	12.
				REQUIREMENTS				
1.				1. Materials and Services:				1.
2.	2,289	183	5,100	2. Building Maintenance	11,100	11,100	11,100	2.
3.				3.				3.
4.				4. Capital Outlay:				4.
5.				5. CIP Project No.	10,000	10,000	10,000	5.
6.	3,484	-	14,000	6. Building Improvements				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	9,999	16,037		11. Ending Balance (prior years)				11.
12.	15,772	16,220	19,100	12. TOTAL REQUIREMENTS	21,100	21,100	21,100	12.

RESOURCES

State Street (20)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
1	58,022	54,283	53,000	1. Net working capital (accrual basis)	25,000	50,000	50,000	1
2	359	368	500	2. Interest Earned	500	500	500	2
3				3.				3
4				4. OTHER RESOURCES				4
5	1,537	1,339	2,000	5. Miscellaneous Receipts	700	700	700	5
6	99,524	108,741	105,000	6. State Highway Tax	105,200	105,200	105,200	6
7	31,000	45,000	50,000	7. Transfer in from General Fund (10)	80,000	80,000	80,000	7
8	-	-	50,000	8 SCA Grant		25,000	25,000	8
9	-	-	2,000,000	9 Local Improvement District Street Improvement				9
10	1,925	3,050	2,000	10. Cemetary Services				10
11	22,140	-		11. County Road Tax				11
12	18,700	-		12. Federal ARRA Stimulus Funds				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	233,207	212,781	2,262,500	27. Total resources, except taxes to be levied	211,400	261,400	261,400	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	233,207	212,781	2,262,500	30. Total Resources	211,400	261,400	261,400	30

REQUIREMENTS SUMMARY

State Street Fund (20)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2013	First Preceding Year 2012-2013						
	PERSONNEL SERVICES							
1.	68,372	62,054	67,000	1. Salaries	87,300	87,300	87,300	1.
2.	2,230	806	5,000	2. Overtime	3,000	3,000	3,000	2.
3.	37,246	32,181	47,000	3. Payroll Taxes and Benefits	56,200	56,200	56,200	3.
4.		-	1,800	4. Workers Compensation Insurance	2,000	2,000	2,000	4.
5.	107,848	95,041	120,800	5. TOTAL PERSONNEL SERVICES	148,500	148,500	148,500	5.
6.	MATERIALS AND SERVICES							6.
7.	4,087	3,646	2,000	7. Office Supplies/Telephone/Postage/Misc. Utilities	1,000	1,000	1,000	7.
8.	2,352	3,129	2,000	8. Travel/Education/Due/Subscription/Advertising/Misc.	2,000	2,000	2,000	8.
9.	20,898	20,749	24,000	9. Electric Services (Street Lighting)	24,000	24,000	24,000	9.
10.	5,795	6,313	10,000	10. Contracted Services	6,500	6,500	6,500	10.
11.	10,236	6,654	10,000	11. Supplies/Tools/Other Repair & Maintenance	9,000	9,000	9,000	11.
12.	4,089	5,641	7,500	12. Fuel/Oil/Vehicle Repair & Maintenance	7,500	7,500	7,500	12.
13.		6,149	10,000	13. Street Restoration	8,000	8,000	8,000	13.
14.				14. Goat Head Bounty	1,000	1,000	1,000	14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.	47,457	52,281	65,500	18. TOTAL MATERIALS AND SERVICES	59,000	59,000	59,000	18.
19.	CAPITAL OUTLAY							19.
20.	-	4,000	50,000	20. Paving/Gravel/Greenway Development (SCA Grant)		50,000	50,000	20.
21.	-	-	2,000,000	21. LID Street Improvements				21.
22.	19,519			22. ARRA Street/Sidewalk Improvements				22.
23.				23.				23.
24.	19,519	4,000	2,050,000	24. TOTAL CAPITAL OUTLAY	-	50,000	50,000	24.
25.	INTERFUND TRANSFERS							25.
26.	3,000	1,000	7,000	26. Transfer to Street Equipment Reserve Fund (25)	1,000	1,000	1,000	26.
27.	1,100	1,005	1,200	27. Transfer to Bicycle & Foot Reserve Fund (26)	1,200	1,200	1,200	27.
28.				28.				28.
29.	4,100	2,005	8,200	29. TOTAL INTERFUND TRANSFERS	2,200	2,200	2,200	29.
30.			18,000	30. OPERATING CONTINGENCY	-			30.
31.				31. UNAPPROPRIATED ENDING FUND BALANCE	1,700	1,700	1,700	31.
32.	54,283	59,454		32. Ending Balance (prior years)				32.
33.	233,207	212,781	2,262,500	33. TOTAL REQUIREMENTS	211,400	261,400	261,400	33.

This fund is authorized and established by resolution/ordinance number 14-01 on (date) 01-21-2014 for the following specified purpose:
Capital Equipment Expenditures.

**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: 2024

Street Equipment Reserve (25)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	11,249	14,311	2,400	1. Working Capital (accrual basis)	4,100	4,100	4,100	1.
2.	62	51	100	2. Interest Earned	100	100	100	2.
3.	3,000	1,000	7,000	3. Transfer in from State Street Fund (20)	1,000	1,000	1,000	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	14,311	15,362	9,500	9. Total Resources, except taxes to be levied	5,200	5,200	5,200	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	14,311	15,362	9,500	12. TOTAL RESOURCES	5,200	5,200	5,200	12.
				REQUIREMENTS				
1.	-	13,000	9,500	1. Equipment Replacement	-			1.
2.				2. CIP Project No.	5,200	5,200	5,200	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.	14,311	2,362		11. Ending Balance (prior years)				11.
12.	14,311	15,362	9,500	12. TOTAL REQUIREMENTS	5,200	5,200	5,200	12.

This fund is authorized and established by resolution/ordinance number 14-01 on (date)1-21-2014 for the following specified purpose:
Bike and Foot Path Capital Expenditures.

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: 2023

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	7,633	8,774	9,800	1. Working Capital (accrual basis)	11,100	11,100	11,100	1.
2.	41	56	100	2. Interest Earned	100	100	100	2.
3.	1,100	1,005	1,200	3. Transferred in from State Street Fund (20)	1,200	1,200	1,200	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	8,774	9,835	11,100	9. Total Resources, except taxes to be levied	12,400	12,400	12,400	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	8,774	9,835	11,100	12. TOTAL RESOURCES	12,400	12,400	12,400	12.
				REQUIREMENTS				
1.				1. CIP Project No.	12,400	12,400	12,400	1.
2.	-	-	11,100	2. Bike & Foot Paths				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.	8,774	9,835		11. Ending Balance (prior years)				11.
12.	8,774	9,835	11,100	12. TOTAL REQUIREMENTS	12,400	12,400	12,400	12.

This fund is authorized and established by resolution/ordinance number

#06-09 for the following specified purpose:

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 Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	10,248	10,572	12,000	1. Working Capital (accrual basis)	33,000	33,000	33,000	1.
2.	85	93	100	2. Interest Earned	100	100	100	2.
3.	-	1,000	40,500	3. SDC Revenue/Fees	2,000	2,000	2,000	3.
4.	-	770	2,500	4. Tree Purchases	1,000	1,000	1,000	4.
5.	918	51	2,000	5. Other Donations and Grants	400	400	400	5.
6.	34,000	50,000	50,000	6. Transferred in from the General Fund (10)	5,000	5,000	5,000	6.
7.	-	-	85,000	7. Sale of Land				7.
8.	-	-	600,000	8. Oregon State Parks Local Govt. Grant				8.
9.	515	-		9. Urban Forestry Grant				9.
10.				10.				10.
11.	45,766	62,486	792,100	11. TOTAL RESOURCES	41,500	41,500	41,500	12.
				REQUIREMENTS				
1.				1. PERSONNEL SERVICES				1.
2.	19,121	31,802	32,000	2. Salaries	-			2.
3.	183	237	1,000	3. Overtime	-			3.
4.	8,350	15,040	17,000	4. Payroll Taxes & Benefits	-			4.
5.	27,654	47,079	50,000	5. TOTAL PERSONNEL SERVICES	-	-	-	5.
6.				6. MATERIALS AND SERVICES				6.
7.	455	41	1,000	7. Travel/Education/Due/Subsription/Avertising/Misc.	1,000	1,000	1,000	7.
8.	858	937	2,000	8. Fuel/Oil/Vehicle Repair & Maintenance	2,000	2,000	2,000	8.
9.	3,413	1,343	4,100	9. Supplies/Tools/Other Repair & Maintenance	3,000	3,000	3,000	9.
10.	2,814	3,304	4,000	10. Urban Forestry	1,600	1,600	1,600	10.
11.	-	-	2,000	11. Donation Specific Requirements	400	400	400	11.
12.		1,210	2,500	12. Trees	1,000	1,000	1,000	12.
13.	7,540	6,835	15,600	13. TOTAL MATERIALS AND SERVICES	9,000	9,000	9,000	13.
14.				14. CAPITAL OUTLAY				14.
15.				15. CIP Project No. 6007	5,000	5,000	5,000	15.
16.				16. CIP Project No. 6012	27,500	27,500	27,500	16.
17.	-	-	126,500	17. Park Improvements				17.
18.			600,000	18. Peace Park				18.
19.				19.				19.
20.	-	-	726,500	20. TOTAL CAPITAL OUTLAY	32,500	32,500	32,500	20.
21.	10,572	8,572		21. Ending Balance (prior years)				21.
22.	45,766	62,486	792,100	22. TOTAL REQUIREMENTS	41,500	41,500	41,500	22.

RESOURCES

Water Operations & Development (60)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
1.	78,697	79,752	27,200	1. Net Working Capital (accrual basis)	64,000	64,000	64,000	1.
2.	307	189	500	2. Interest Earned	500	500	500	2.
3.	445,948	496,527	540,000	3. Water Sales and Late Fees	340,000	340,000	340,000	3.
4.	-	1,400	10,000	4. Service Connections	3,000	3,000	3,000	4.
5.	1,205	433	2,000	5. Miscellaneous Revenue	2,000	2,000	2,000	5.
6.	-	2,103	50,000	6. Water Source Protection Grant	48,000	48,000	48,000	6.
7.	-	2,462	1,000	7. Surcharge for Water Service Outside City Limits				7.
8.	-	3,979		8. Transfer in from Water Common Trust (16)				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.	526,157	586,845	630,700	28. Total resources, except taxes to be levied	457,500	457,500	457,500	28.
29.			-	29. Taxes Estimated to be Received	-	-	-	29.
30.	-	-		30. Taxes Collected in Year Levied				30.
31.	526,157	586,845	630,700	31. TOTAL RESOURCES	457,500	457,500	457,500	31.

REQUIREMENTS SUMMARY

Water Operation & Development (60)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014					
				PERSONNEL SERVICES				
1.	118,970	121,518	117,000	1. Salaries	142,600	142,600	142,600	1.
2.	2,565	4,512	4,000	2. Overtime	4,000	4,000	4,000	2.
3.	58,671	64,697	81,200	3. Payroll Taxes and Benefits	92,900	92,900	92,900	3.
4.		-	3,000	4. Workers Compensation Insurance	3,200	3,200	3,200	4.
5.	180,206	190,727	205,200	5. TOTAL PERSONNEL SERVICES	242,700	242,700	242,700	5.
6.				MATERIALS AND SERVICES				6.
7.	12,945	13,063	10,000	7. Office Supplies/Telephone/Postage/Misc.Utilities	15,000	15,000	15,000	7.
8.	7,411	9,448	10,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	8.
9.	15,817	17,381	20,000	9. Electrical Services	20,000	20,000	20,000	9.
10.	4,250	12,003	8,000	10. Engineering/Testing	8,000	8,000	8,000	10.
11.	17,990	25,225	21,000	11. Supplies/Tools/Other Repair & Maintenance	30,000	30,000	30,000	11.
12.	10,284	9,312	13,000	12. Fuel/Oil/Vehicle Repair & Maintenance	13,000	13,000	13,000	12.
13.		2,103	50,000	13. Source Water Protection Project	48,000	48,000	48,000	13.
14.		1,063	1,000	14. Contract Services	2,000	2,000	2,000	14.
15.		-	21,500	15. Global Water Metering, Customer Service & UB fees				15.
16.				16.				16.
17.	68,697	89,598	154,500	17. TOTAL MATERIALS AND SERVICES	146,000	146,000	146,000	17.
18.				CAPITAL OUTLAY				18.
19.	-	3,501	10,000	19. Service Connections	4,000	4,000	4,000	19.
20.	-	-	1,000	20. Storage/Building/Shop/Holding Tank				20.
21.			38,500	21. Automated Meter Infrastructure Lease				21.
22.				22.				22.
23.	-	3,501	49,500	23. TOTAL CAPITAL OUTLAY	4,000	4,000	4,000	23.
24.				INTERFUND TRANSFERS				24.
25.	-	2,000	2,000	25. Transfer to Vacation/Sick Leave Reserve Fund (15)	2,000	2,000	2,000	25.
26.	-	-	1,000	26. Transfer to Building Maintenance Reserve Fund (17)	2,000	2,000	2,000	26.
27.	11,400	132,950	74,000	27. Transfer to Water Reserve Fund (65)	41,000	41,000	41,000	27.
28.	100	10,000	5,000	28. Transfer to Water Equipment Reserve Fund (67)	4,000	4,000	4,000	28.
29.	87,048	93,500	89,876	29. Transfer to Water Debt Service Fund (68)				29.
30.	98,952	10,000	20,807	30. Transfer to Water G.O. Bond Debt Service Fund (69)				30.
31.	197,500	248,450	192,683	31. TOTAL INTERFUND TRANSFERS	49,000	49,000	49,000	31.
32.	-	-	28,817	32. OPERATING CONTINGENCY	6,000	6,000	6,000	32.
33.			-	33. UNAPPROPRIATED ENDING FUND BALANCE	9,800	9,800	9,800	33.
34.	79,754	54,569		34. Ending Balance (prior years)				34.
35.	526,157	586,845	630,700	35. TOTAL REQUIREMENTS	457,500	457,500	457,500	35.

This fund is authorized and established by resolution/ordinance number

14-01 on (date) 01-14-2014 for the following specified purpose:

System Development Charges approved Capital 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: 2024

Water System Development Charges (61)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.				1.				1.
2.	16,093	973	3,000	2. Working Capital (accrual basis)	49,000	49,000	49,000	2.
3.	55	11	100	3. Interest Earned	100	100	100	3.
4.	-	3,892	102,000	4. SDC Revenue/Fees	4,000	4,000	4,000	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	16,148	4,876	105,100	9. Total Resources, except taxes to be levied	53,100	53,100	53,100	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	16,148	4,876	105,100	12. TOTAL RESOURCES	53,100	53,100	53,100	12.
				REQUIREMENTS				
1.				1. CIP Project No. 6004	3,500	3,500	3,500	1.
2.				2. CIP Project	49,600	49,600	49,600	2.
3.	15,175	5,400	105,100	3. Water System Upgrade				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.				9.				9.
10.				10.				10.
11.	973	(524)		11. Ending Balance (prior years)				11.
12.	16,148	4,876	105,100	12. TOTAL REQUIREMENTS	53,100	53,100	53,100	12.

This fund is authorized and established by resolution/ordinance number

14-01 on (date)01-21-2014 for the following specified purpose:

Major Repairs and Capital Expenditures.

**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: 2024

Water Reserve (65)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	79,943	91,781	154,000	1. Working Capital (accrual basis)	200,700	200,700	200,700	1.
2.	438	840	1,000	2. Interest	1,000	1,000	1,000	2.
3.	11,400	132,950	74,000	3. Transferred in From the Water O & D Fund (60)	41,000	41,000	41,000	3.
4.				4. Transfer in from Water Debt Service (68)	64,400	64,400	64,400	4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	91,781	225,571	229,000	9. Total Resources, except taxes to be levied	307,100	307,100	307,100	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	91,781	225,571	229,000	12. TOTAL RESOURCES	307,100	307,100	307,100	12.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	-	4,924	10,000	2. Emergency Repairs	10,500	10,500	10,500	2.
3.	-	4,924	10,000	3. TOTAL MATERIALS AND SERVICES	10,500	10,500	10,500	3.
4.				4. CAPITAL OUTLAY				4.
5.	-	93,312	162,000	5. Undersize Waterline Replacement (Debt Covenant)	223,200	223,200	223,200	5.
6.	-	-	57,000	6. Short Lived Assets (Debt Covenant)	68,400	68,400	68,400	6.
7.				7. CIP Project No. 6001	5,000	5,000	5,000	7.
8.				8.				8.
9.	-	93,312	219,000	9. TOTAL CAPITAL OUTLAY	296,600	296,600	296,600	9.
10.				10. TRANSFER OUT TO OTHER FUNDS				10.
11.				11.				11.
12.				12.				12.
13.	91,781	127,335		13. ENDING FUND BALANCE				13.
14.	91,781	225,571	229,000	14. TOTAL REQUIREMENTS	307,100	307,100	307,100	14.

This fund is authorized and established by resolution/ordinance number

14-01 dated 1-21-2014 for the following specified purpose:

Capital Equipment Expenditures.

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: 2024

Water Equipment Reserve (67)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	1,417	1,525	500	1. Working Capital (accrual basis)	5,300	5,300	5,300	1.
2.	8	43	100	2. Interest Earned	100	100	100	2.
3.	100	10,000	5,000	3. Transferred in from Water O & D Fund (60)	4,000	4,000	4,000	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	1,525	11,568	5,600	9. Total Resources, except taxes to be levied	9,400	9,400	9,400	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	1,525	11,568	5,600	12. TOTAL RESOURCES	9,400	9,400	9,400	12.
				REQUIREMENTS				
1.				1. CIP Project No.	9,400	9,400	9,400	1.
2.	-	11,050	5,600	2. Equipment Replacement				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.	1,525	518		11. ENDING FUND BALANCE				11.
12.	1,525	11,568	5,600	12. TOTAL REQUIREMENTS	9,400	9,400	9,400	12.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

Water Debt Service (68)

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013							
				Resources					
1	(9,112)	(2,708)	4,976	1. Working Capital (Accrual Basis)	22,300	22,300	22,300	1	
2	104	195	100	2. Interest	200	200	200	2	
3				3. Water Bond Fees (Wbnd)	147,388	147,388	147,388	3	
4	87,048	93,500	89,876	4. Transferred in from Water O & D Fund (60)				4	
5				5.				5	
6	78,040	90,987	94,952	6. Total Resources, Except Taxes to be Levied	169,888	169,888	169,888	6	
7			-	7. Taxes Estimated to be Received *	-	-	-	7	
8				8. Taxes Collected in Year Levied				8	
9	78,040	90,987	94,952	9. TOTAL RESOURCES	169,888	169,888	169,888	9	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	5,129	739	5,651	1. 1975 (USDA 91-05) 40 yr	Aug 1, 2014 & Feb 1, 2015	7,320	7,320	7,320	1
2	39,439	32,095	42,119	2. 2009 OR S07002 20 yr	December 1, 2014	43,530	43,530	43,530	2
3				3.				3	
4	44,568	32,834	47,770	4. Total Principal		50,850	50,850	50,850	4
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
5	1,101	5,378	579	5. 1975 (USDA 91-05) 40 yr	Aug 1, 2014 & Feb 1, 2015	170	170	170	5
6	34,206	40,757	31,527	6. 2009 OR S07002 20 yr	December 1, 2014	29,280	29,280	29,280	6
7				7.				7	
8	35,307	46,135	32,106	8. Total Interest		29,450	29,450	29,450	8
9	79,875	78,969	79,876	9. Total Principal and Interest		80,300	80,300	80,300	9
				Transfers					
10				10. Transfer to Water Reserve (65)		64,400	64,400	64,400	10
11				11. Transfer to Water GO Debt Service (69)		3,088	3,088	3,088	11
12				12. Total Transfers		67,488	67,488	67,488	12
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
13			5,076	13. 2009 (SDWRLF S07002)	December 1, 2014	22,100	22,100	22,100	13
14			10,000	14. 1975 (USDA 91-05)					14
15				15.				15	
16			15,076	16. Total Unappropriated Ending Fund Balance		22,100	22,100	22,100	16
17	(1,835)	12,018		17. Ending Fund Balance (prior years)					17
18	78,040	90,987	94,952	18. TOTAL REQUIREMENTS		169,888	169,888	169,888	18.

150-504-035 (Rev 01-15) 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

City of Irrigon

Water Debt Service for General Obligation Bonds (69)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013							
				Resources					
2	(9,485)	(1,216)	1	2. Working Capital (Accrual Basis)	8,400	8,400	8,400	2	
3	117	325	100	3. Interest	100	100	100	3	
4				5. Transferred in from Water Debt Service (68)	3,088	3,088	3,088	4	
5	98,952	10,000	20,807	4. Transferred in from Water O & D Fund (60)				5	
6				6.				6	
7				7.				7	
8	89,584	9,109	20,908	8. Total Resources, Except Taxes to be Levied	11,588	11,588	11,588	8	
9			78,317	9. Taxes Estimated to be Received	87,712	87,712	87,712	9	
10		81,863		10. Taxes Collected in Year Levied				10	
11	89,584	90,972	99,225	11. TOTAL RESOURCES	99,300	99,300	99,300	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	17,846	18,627	19,442	1. 2009 (USDA 91-17) 40 yr	June 24, 2015	20,300	20,300	20,300	1
2				2.				2	
3	17,846	18,627	19,442	3. Total Principal		20,300	20,300	20,300	3
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
4	72,954	72,147	71,359	4. 2009 (USDA 91-17) 40 yr	June 24, 2013	70,500	70,500	70,500	4
5				5.				5	
6	72,954	72,147	71,359	6. Total Interest		70,500	70,500	70,500	6
7	90,800	90,774	90,801	7. Total Principal and Interest		90,800	90,800	90,800	7
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
8			8,424	8. 2009 (USDA 91-17)	June 24, 2015	8,500	8,500	8,500	8
9				9.				9	
10			8,424	10. Total Unappropriated Ending Fund Balance		8,500	8,500	8,500	10
11	(1,216)	198		11. Ending Fund Balance (prior years)				11	
12	89,584	90,972	99,225	12. TOTAL REQUIREMENTS		99,300	99,300	99,300	12

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
1	111,401	116,821	236,600	1 Net Working Capital (accrual basis)	24,800	24,800	24,800	1
2	360	531	1,000	2 Interest	1,000	1,000	1,000	2
3				3 OTHER RESOURCES				3
4	543,989	552,507	650,000	4 Sewer Sales and Related Service Fees	430,000	430,000	430,000	4
5	3,749	-	10,000	5 Service Connections	7,200	7,200	7,200	5
6		1,649	2,000	6 Miscellaneous Revenue	1,000	1,000	1,000	6
7		5,760	18,000	7 WWTP Sludge Dumpage	10,000	10,000	10,000	7
8	10,383	-	5,000	8 Outside City Limits Surcharge				8
9	167,802	1,642,198	100,000	9 DEQ Septic Conversion Loan Disbursements				9
10		206,548	250,000	10 Oregon Infrastructure Financing Grant				10
11		410,537	496,998	11 Oregon Infrastructure Financing Loan				11
12	10,272			12 Miscellaneous Revenue/WWTP Dumpage				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	847,956	2,936,551	1,769,598	26 Total resources, except taxes to be levied	474,000	474,000	474,000	26
27			-	27 Taxes Estimated to be Received	-	-	-	27
28	-	-		28 Taxes Collected in Year Levied				28
29	847,956	2,936,551	1,769,598	29 TOTAL RESOURCES	474,000	474,000	474,000	29

REQUIREMENTS SUMMARY

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				PERSONNEL SERVICES				
1.	156,557	183,839	197,000	1. Salaries	163,500	163,500	163,500	1.
2.	9,232	10,359	11,000	2. Overtime	10,000	10,000	10,000	2.
3.	83,724	102,031	129,900	3. Payroll Taxes and Benefits	103,500	103,500	103,500	3.
4.			5,000	4. Workers Compensation	4,000	4,000	4,000	4.
5.	249,513	296,229	342,900	5. TOTAL PERSONNEL SERVICES	281,000	281,000	281,000	5.
6.				MATERIALS AND SERVICES				6.
7.	16,954	16,274	16,000	7. Office Supplies/Telephone/Postage/Misc.Utilities	16,000	16,000	16,000	7.
8.	9,022	10,052	11,000	8. Travel/Education/Due/Subsription/Avertising/Misc.	10,000	10,000	10,000	8.
9.	16,929	16,665	21,000	9. Electrical Services	21,000	21,000	21,000	9.
10.	-	2,624	2,000	10. Contract Services	2,000	2,000	2,000	10.
11.	10,305	13,893	17,000	11. Engineering/Testing	17,000	17,000	17,000	11.
12.	29,692	32,166	34,000	12. Supplies/Tools/Other Repair & Maintenance	32,000	32,000	32,000	12.
13.	10,589	10,265	16,000	13. Fuel/Oil/Vehicle Repair & Maintenance	13,000	13,000	13,000	13.
14.	1,208	-	4,000	14. Sludge Removal	3,000	3,000	3,000	14.
15.			13,000	15. Global Water Customer Service & Utilty Billing fees				15.
16.	94,699	101,939	134,000	16. TOTAL MATERIALS AND SERVICES	114,000	114,000	114,000	16.
17.				CAPITAL OUTLAY				17.
18.	3,275	-	9,000	18. Service Connections	8,200	8,200	8,200	18.
19.	-	-	1,000	19. Storage/Building/Shop/Holding Tank				19.
20.	179,309	2,249,216	846,998	20. 2011 Septic Conversion Project				20.
21.				21.				21.
22.				22.				22.
23.	182,584	2,249,216	856,998	23. TOTAL CAPITAL OUTLAY	8,200	8,200	8,200	23.
24.				INTERFUND TRANSFER				24.
25.	7,439	2,000	2,000	25. Transfer to Vacation/Sick Leave Reserve Fund (15)	2,000	2,000	2,000	25.
26.	-	1,650	1,000	26. Transfer to Building Maintenance Reserve Fund (17)	1,000	1,000	1,000	26.
27.	21,600	20,000	1,000	27. Transfer to Sewer Reserve Fund (75)	30,000	30,000	30,000	27.
28.	6,300	15,000	11,000	28. Transfer to Sewer Equipment Reserve Fund (76)	1,000	1,000	1,000	28.
29.	46,432	-	154,500	29. Transfer to Sewer Debt Service Fund (78)				29.
30.	122,568	63,000	228,100	30. Transfer to Sewer G.O. Debt Service Fund (79)				30.
31.	204,339	101,650	397,600	31. TOTAL INTERFUND TRANSFERS	34,000	34,000	34,000	31.
32.	-	-	38,100	32. OPERATING CONTINGENCY	11,800	11,800	11,800	32.
33.			-	33. UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000	25,000	33.
34.	116,821	187,546		34. Ending Balance (prior years)				34.
35.	847,956	2,936,580	1,769,598	35. TOTAL REQUIREMENTS	474,000	474,000	474,000	35.

This fund is authorized and established by resolution/ordinance number

14-01 on (date) 01-21-2014 for the following specified purpose:

System Develop Charges for Approved Capital 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: 2024

Sewer System Development Charges (71)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-2014		RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013							
				RESOURCES					
1.				1.				1.	
2.	24,206	29,600	29,800	2. Working Capital (accrual basis)	32,600	32,600	32,600	2.	
3.	142	177	100	3. Interest Earned	100	100	100	3.	
4.	5,252	-	8,000	4. SDC Revenue/Fees	5,200	5,200	5,200	4.	
5.				5.				5.	
6.				6.				6.	
7.				7.				7.	
8.				8.				8.	
9.	29,600	29,777	37,900	9. Total Resources, except taxes to be levied	37,900	37,900	37,900	9.	
10.			-	10. Taxes estimated to be received	-	-	-	10.	
11.				11. Taxes collected in year levied				11.	
12.	29,600	29,777	37,900	12. TOTAL RESOURCES	37,900	37,900	37,900	12.	
				REQUIREMENTS					
1.				1. CIP Project No. 6004	3,500	3,500	3,500	1.	
2.				2. CIP Project	34,400	34,400	34,400	2.	
3.	-	-	37,900	3. Sewer System Upgrade				3.	
4.				4.				4.	
5.				5.				5.	
6.				6.				6.	
7.				7.				7.	
8.				8.				8.	
9.				9.				9.	
10.				10.				10.	
11.	29,600	29,777		11. Ending Balance Prior Years				11.	
12.	29,600	29,777	37,900	12. TOTAL REQUIREMENTS	37,900	37,900	37,900	12.	

This fund is authorized and established by resolution/ordinance number 14-01 on (date) 01-21-2014 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: 2024

Sewer Reserve (75)

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	39,281	53,720	60,000	1. Working Capital (accrual basis)	75,200	75,200	75,200	1.
2.	254	346	500	2. Interest	500	500	500	2.
3.	21,600	20,000	1,000	3. Transferred in from Sewer O & D Fund	30,000	30,000	30,000	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	61,135	74,066	61,500	9. Total Resources, except taxes to be levied	105,700	105,700	105,700	9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	61,135	74,066	61,500	12. TOTAL RESOURCES	105,700	105,700	105,700	12.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	7,415	-	61,500	2. Emergency Repairs	30,000	30,000	30,000	2.
3.				3. CIP Project No. 6002	15,000	15,000	15,000	3.
4.	7,415	-	61,500	4. TOTAL MATERIALS AND SERVICES	45,000	45,000	45,000	4.
5.				5. CAPITAL OUTLAY				5.
6.				6. CIP Project No. 6015	18,750	18,750	18,750	6.
7.				7. CIP Project	41,950	41,950	41,950	7.
8.				8.				8.
9.				9.				9.
10.				10. TOTAL CAPITAL OUTLAY	60,700	60,700	60,700	10.
11.	53,720	74,066		11. Ending Balance Prior Years				11.
12.	61,135	74,066	61,500	12. TOTAL REQUIREMENTS	105,700	105,700	105,700	12.

This fund is authorized and established by resolution/ordinance number

14-01 on (date) 01-21-2014 for the following specified purpose:

Capital Equipment Expenditures

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abo

Date can not be more than 10 years after establishment.

Review Year: 2024

Sewer Equipment Reserve (76)

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015			
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013						
				RESOURCES				
1.	67,110	73,780	31,200	1. Working Capital (accrual basis)	45,000	45,000	45,000	1.
2.	370	270	200	2. Interest	500	500	500	2.
3.	6,300	15,000	11,000	3. Transferred in from Sewer O & D Fund (70)	1,000	1,000	1,000	3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	73,780	89,050	42,400	9. Total Resources, except taxes to be levied	46,500	46,500	46,500	9.
10.				10. Taxes estimated to be received				10.
11.	-	-		11. Taxes collected in year levied				11.
12.	73,780	89,050	42,400	12. TOTAL RESOURCES	46,500	46,500	46,500	12.
				REQUIREMENTS				
1.				1. CIP Project No.	46,500	46,500	46,500	1.
2.	-	45,800	42,400	2. Equipment Replacement				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.	73,780	43,250		11. Ending Balance Prior Years				11.
12.	73,780	89,050	42,400	12. TOTAL REQUIREMENTS	46,500	46,500	46,500	12.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

Sewer Debt Service (78)

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013							
Resources									
1	179,829	145,099	37,000	1. Working Capital (Accrual Basis)	92,000	92,000	92,000	1	
2	508	751	145	2. Interest	500	500	500	2	
3				3. Sewer Bond Fees (SBnd)	185,158	185,158	185,158	3	
4	46,432	-	154,500	4. Transfer in from Sewer O & D Fund (70)				4	
5				5.				5	
6				6.				6	
7				7.				7	
8	226,769	145,850	191,645	8. Total Resources, Except Taxes to be Levied	277,658	277,658	277,658	8	
9			-	9. Taxes Estimated to be Received *	-	-	-	9	
10			-	10. Taxes Levied				10	
11	164,860	145,850	191,645	11. TOTAL RESOURCES	277,658	277,658	277,658	11	
Requirements									
BOND PRINCIPAL PAYMENTS									
				Issue Date	Budgeted Payment Date				
1.	7,329	7,640	7,966	1. 12/15/2005 (USDA 92-11) 40 yr	December 15, 2013	8,310	38,310	38,310	1.
2.	18,670	19,602	20,580	2. 2010 OR Y09003 20 yr	December 1, 2013	21,610	21,610	21,610	2.
3.		-	15,626	3. 02/08/2011 DEQ R47741 20 yr	Nov. 1, 2014 & May 1, 2015	31,930	31,930	31,930	3.
4.				4. 12/19/2012 OR Y13004 24 yr	December 1, 2014	13,670	13,670	13,670	4.
5.				5.					5.
6.				6.					6.
7.	25,999	27,242	44,172	7. TOTAL PRINCIPAL		75,520	105,520	105,520	7.
BOND INTEREST PAYMENTS									
				Issue Date	Budgeted Payment Date				
8.	23,986	23,635	23,487	8. 12/15/2005 (USDA 92-11) 40 yr	December 15, 2014	22,960	22,960	22,960	8.
9.	30,229	29,271	28,864	9. 2010 OR Y09003 20 yr	December 1, 2014	27,210	27,210	27,210	9.
10.	1,456	18,498	28,754	10. 02/08/2011 DEQ R47741 20 yr	Nov. 1, 2014 & May 1, 2015	26,370	26,370	26,370	10.
11.		299	9,406	11. 12/19/2012 OR Y13004 24 yr	December 1, 2014	14,580	14,580	14,580	11.
12.				12.					12.
13.				13.					13.
14.	55,671	71,703	90,511	14. TOTAL INTEREST		91,120	91,120	91,120	14.
15.	81,670	98,945	134,683	15. TOTAL INTEREST AND PRINCIPAL PAYMENTS		166,640	196,640	196,640	15.
TRANSFERS OUT									
16.				16. Transfer out to Sewer Debt Service for Go Bonds (79)		15,958	15,958	15,958	16.
17.				17. TOTAL TRANSFERS OUT		15,958	15,958	15,958	17.
Unappropriated Balance for Following Year By									
				Issue Date	Payment Date				
18.			1,371	18. 2010 OBDD Y09003	December 1, 2014	15,609	3,854	3,854	18.
19.			28,607	19. 12/15/2005 (USDA 92-11)	December 15, 2014	44,065	31,452	31,452	19.
20.			26,984	20. 12/8/2011 (DEQ R47741)	December 1, 2014	26,984	27,290	27,290	20.
21.			-	21. 6/14/13 (Y13004)	December 1, 2014	8,402	2,464	2,464	21.
22.			56,962	22. Total Unappropriated Ending Fund Balance		95,060	65,060	65,060	22.
23.	145,099	46,904		23. Ending Balance (Prior Years)					23.
24.	164,860	145,849	191,645	24. TOTAL REQUIREMENTS		277,658	277,658	277,658	24.

**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 Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015				
	Actual		Adopted Budget This Year 2013-2014		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013							
				Resources					
1	900	(60,896)	100	2. Working Capital (Accrual Basis)	95,500	95,500	95,500	1	
2	461	134	145	4. Interest	400	400	400	2	
3				3. Transfer in from Sewer Debt Service (78)	15,958	15,958	15,958	3	
4	122,568	63,000	228,100	5. Transfer in from Sewer O & D Fund (70)				4	
5		12,019		6. Outside City Limits Surcharge				5	
6				1.				6	
7				7.				7	
8	123,929	14,257	228,345	8. Total Resources, Except Taxes to be Levied	111,858	111,858	111,858	8	
9			58,500	9. Taxes Estimated to be Received *	135,012	135,012	135,012	9	
10	27,245	94,364		10. Taxes Levied				10	
11	151,174	108,621	286,845	11. TOTAL RESOURCES	246,870	246,870	246,870	11	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1.	30,537	31,835	33,189	1. 12/15/2005 (USDA 92-13) 40 yr	December 15, 2014	34,600	34,600	34,600	1.
2.	4,642	4,840	5,046	2. 12/15/2005 (USDA 92-15) 40 yr	December 15, 2014	5,260	5,260	5,260	2.
3.				3.					3.
4.				4.					4.
5.				5.					5.
6.	35,179	36,675	38,235	6. TOTAL PRINCIPAL		39,860	39,860	39,860	6.
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
7.	99,810	98,482	97,862	7. 12/15/2005 (USDA 92-13) 40 yr	December 15, 2014	95,660	95,660	95,660	7.
8.	15,171	14,969	14,875	8. 12/15/2005 (USDA 92-15) 40 yr	December 15, 2014	14,540	14,540	14,540	8.
9.				9.					9.
10.				10.					10.
11.				11.					11.
12.	114,981	113,451	112,737	12. TOTAL INTEREST		110,200	110,200	110,200	12.
13.	150,160	150,126	150,972	13. TOTAL INTEREST AND PRINCIPAL PAYMENTS		150,060	150,060	150,060	13.
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
14.			117,945	14. 12/15/2005 (USDA 92-13)	December 15, 2015	83,900	83,900	83,900	14.
15.			17,928	15. 12/15/2005 (USDA 92-15)	December 15, 2015	12,910	12,910	12,910	15.
16.			135,873	16. Total Unappropriated Ending Fund Balance		96,810	96,810	96,810	16.
17.	1,014	(41,505)		17. Ending Balance (Prior Years)					17.
18.	151,174	108,621	286,845	18. TOTAL REQUIREMENTS		246,870	246,870	246,870	18.

City of Irrigon
2014-2015 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
Resources																					
Net Beginning Working Capital	917,577	1,070,000	155,000	85,000	17,000	50,000	4,100	11,100	33,000	64,000	49,000	200,700	5,300	22,300	8,400	24,800	32,600	75,200	45,000	92,000	95,500
Property Taxes Current Year	309,317	396,420	173,696	-	-	-	-	-	-	-	-	-	-	-	87,712	-	-	-	-	-	135,012
Interest Earned	5,890	6,700	500	300	100	500	100	100	100	500	100	1,000	100	200	100	1,000	100	500	500	500	400
Water Service Sales	540,000	487,388	-	-	-	-	-	-	-	340,000	-	-	-	147,388	-	-	-	-	-	-	-
Sewer Service Sales	650,000	615,158	-	-	-	-	-	-	-	-	-	-	-	-	-	430,000	-	-	-	185,158	-
WWTP Sewer Dumpage	18,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-
Outside City Limits Surcharge	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pet licenses and Pet Rescue Fees	1,000	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	6,000	5,500	5,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	46,000	48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	4,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	9,500	9,600	9,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Codes	4,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Connections	20,000	10,200	-	-	-	-	-	-	-	3,000	-	-	-	-	-	7,200	-	-	-	-	-
Cemetery Services	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC Revenues/ Fees	150,500	11,200	-	-	-	-	-	-	2,000	-	4,000	-	-	-	-	-	5,200	-	-	-	-
Sale of Land	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Receipts	14,500	8,700	4,000	-	-	700	-	-	1,000	2,000	-	-	-	-	-	1,000	-	-	-	-	-
Office Lease	2,000	1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Link Lease	15,600	16,800	16,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	500	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	105,000	105,200	-	-	-	105,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small City Allotment Grant	50,000	25,000	-	-	-	25,000	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Cigarette Tax	2,500	2,300	2,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	26,600	27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	18,000	19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LID Improvement Funding	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Grant/Loans	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source Water Protection Grant	50,000	48,000	-	-	-	-	-	-	-	48,000	-	-	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants/Loans	868,998	5,400	5,000	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General (10)	103,000	89,000	-	3,000	1,000	80,000	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from State Street (20)	8,200	2,200	-	-	-	-	1,000	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	192,683	49,000	-	2,000	2,000	-	-	-	-	-	41,000	4,000	-	-	-	-	-	-	-	-	-
Transfer from Water Debt Service (68)	-	67,488	-	-	-	-	-	-	-	-	64,400	-	-	3,088	-	-	-	-	-	-	-
Transfer from Sewer O & D	395,600	34,000	-	2,000	1,000	-	-	-	-	-	-	-	-	-	-	-	30,000	1,000	-	-	-
Transfer from Sewer Debt Service (78)	-	15,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,958
Total Resources	7,240,465	3,207,712	488,896	92,300	21,100	261,400	5,200	12,400	41,500	457,500	53,100	307,100	9,400	169,888	99,300	474,000	37,900	105,700	46,500	277,658	246,870

City of Irrigon
2014-2015 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
Expenditures																					
Salaries	447,000	446,900	53,500	-	-	87,300	-	-	-	142,600	-	-	-	-	-	163,500	-	-	-	-	-
Overtime	21,000	17,000	-	-	-	3,000	-	-	-	4,000	-	-	-	-	-	10,000	-	-	-	-	-
Payroll Taxes & Benefits	295,000	286,100	33,500	-	-	56,200	-	-	-	92,900	-	-	-	-	-	103,500	-	-	-	-	-
Workers Compensation Insurance	11,400	10,700	1,500	-	-	2,000	-	-	-	3,200	-	-	-	-	-	4,000	-	-	-	-	-
Vacation/Sick Leave	101,500	92,300	-	92,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff Contract	81,000	81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	44,000	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies/Telephone/Office Utilities	44,000	47,000	15,000	-	-	1,000	-	-	-	15,000	-	-	-	-	-	16,000	-	-	-	-	-
Travel/Education/Dues/Subscrip./Misc.	34,000	34,000	11,000	-	-	2,000	-	-	1,000	10,000	-	-	-	-	-	10,000	-	-	-	-	-
Electrical Services	71,000	71,000	6,000	-	-	24,000	-	-	-	20,000	-	-	-	-	-	21,000	-	-	-	-	-
Building Maintenance	5,100	11,100	-	-	11,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	14,000	11,500	1,000	-	-	6,500	-	-	-	2,000	-	-	-	-	-	2,000	-	-	-	-	-
Engineering/Testing	25,000	25,000	-	-	-	-	-	-	-	8,000	-	-	-	-	-	17,000	-	-	-	-	-
Supplies/Tools/ Repair & Maintenance	69,100	74,000	-	-	-	9,000	-	-	3,000	30,000	-	-	-	-	-	32,000	-	-	-	-	-
Fuel/ Oil/ Vehicle Repair &Maintenance	38,500	35,500	-	-	-	7,500	-	-	2,000	13,000	-	-	-	-	-	13,000	-	-	-	-	-
Urban Forestry	4,000	1,600	-	-	-	-	-	-	1,600	-	-	-	-	-	-	-	-	-	-	-	-
Street Restoration	10,000	8,000	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Removal	4,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-
Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goat Head Bounty	-	1,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Repairs	71,500	55,500	-	-	-	-	-	-	-	-	10,500	-	-	-	-	-	45,000	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donation Specific	24,500	6,400	5,000	-	-	-	-	-	1,400	-	-	-	-	-	-	-	-	-	-	-	-
Transit Services	-	4,033	4,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source Water Protection Project	50,000	48,000	-	-	-	-	-	-	-	48,000	-	-	-	-	-	-	-	-	-	-	-
Global Water Service Fees	36,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Vehicle	9,000	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bike & Foot Paths	11,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects	14,000	272,700	-	-	10,000	-	5,200	12,400	32,500	-	53,100	5,000	9,400	-	-	-	37,900	60,700	46,500	-	-
LID Improvement	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving/Gravel/Greenway Development	50,000	50,000	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon Trail Library District Parking Lot	100,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	57,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Peace Park	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Connections	19,000	12,200	-	-	-	-	-	-	-	4,000	-	-	-	-	-	8,200	-	-	-	-	-
Undersized waterline replacements	162,000	223,200	-	-	-	-	-	-	-	-	-	223,200	-	-	-	-	-	-	-	-	-
Short lived assets	57,000	68,400	-	-	-	-	-	-	-	-	-	68,400	-	-	-	-	-	-	-	-	-
Storage/Building/Shop/Holding Tank	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2011 Septic Conversion Project	846,998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital System Upgrades	143,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Improvements	126,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto metering infrastructure lease	38,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon
2014-2015 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	
Bond interest expense 1975	579	170	-	-	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-
2009 USDA Bond Interest Expense	71,359	70,500	-	-	-	-	-	-	-	-	-	-	-	-	70,500	-	-	-	-	-	-	-
2009 SWDRLF Bond Interest Expense	31,527	29,280	-	-	-	-	-	-	-	-	-	-	-	29,280	-	-	-	-	-	-	-	-
G.O. Bond Interest Expense Sewer #1	97,862	95,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,660	-
G.O. Bond Interest Expense Sewer #2	14,875	14,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,540
2005 USDA Bond Interest Expense	23,487	22,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,960	-
OBDD 2010 Bond Interest Expense	28,864	27,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,210	-
DEQ 2011 Bond Interest Expense	28,754	26,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,370	-
IFA Y13004 Bond Interest	7,406	14,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,580	-
1975 Bond Principal	5,651	7,320	-	-	-	-	-	-	-	-	-	-	-	7,320	-	-	-	-	-	-	-	-
2009 USDA Bond Principal	19,442	20,300	-	-	-	-	-	-	-	-	-	-	-	-	20,300	-	-	-	-	-	-	-
2009 SDWRLF Bond Principal	42,119	43,530	-	-	-	-	-	-	-	-	-	-	-	43,530	-	-	-	-	-	-	-	-
Sewer G.O. Bond #1 Principal	33,189	34,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,600
Sewer G.O. Bond #2 Principal	5,046	5,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,260
2005 USDA Sewer Bond Principal	7,966	38,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,310	-
2010 Sewer OBDD Bond Principal	20,580	21,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,610	-
DEQ Sewer Bond R47741	15,626	31,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,930	-
IFA Y13004 Bond Principal	-	13,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,670	-
Transfer to Vacation/Sick Leave	6,000	7,000	3,000	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-
Transfer to Building Maintenance	3,000	4,000	1,000	-	-	-	-	-	-	2,000	-	-	-	-	-	1,000	-	-	-	-	-	-
Transfer to State Street	50,000	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Street Equipment	7,000	1,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Bicycle&Foot Path	1,200	1,200	-	-	-	1,200	-	-	-	-	-	-	1,200	-	-	-	-	-	-	-	-	-
Transfer to Parks Improvement	50,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Reserve	74,000	105,400	-	-	-	-	-	-	-	41,000	-	-	-	64,400	-	-	-	-	-	-	-	-
Transfer to Water Equipment	5,000	4,000	-	-	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Water Debt Service	89,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	20,807	3,088	-	-	-	-	-	-	-	-	-	-	-	3,088	-	-	-	-	-	-	-	-
Transfer to Sewer Reserve	1,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-
Transfer to Sewer Equipment	11,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Transfer to Sewer Debt Service	152,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer GO Bond Debt Service	228,100	15,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,958	-
Operating Contingency	114,617	17,800	-	-	-	-	-	-	-	6,000	-	-	-	-	-	11,800	-	-	-	-	-	-
Unappropriated or Reserved for Future	216,335	237,333	8,363	-	-	1,700	-	-	-	9,800	-	-	-	22,100	8,500	25,000	-	-	-	-	65,060	96,810
Total Expenditures	7,240,465	3,207,712	488,896	92,300	21,100	261,400	5,200	12,400	41,500	457,500	53,100	307,100	9,400	169,888	99,300	474,000	37,900	105,700	46,500	277,658	246,870	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Personnel Services	875,900	853,000	88,500	92,300	-	148,500	-	-	-	242,700	-	-	-	-	-	281,000	-	-	-	-	-	-
Total Materials & Services	643,200	579,633	185,033	-	11,100	59,000	-	-	9,000	146,000	-	10,500	-	-	-	114,000	-	45,000	-	-	-	-
Total Capital Outlay	4,236,598	744,500	118,000	-	10,000	50,000	5,200	12,400	32,500	4,000	53,100	296,600	9,400	-	-	8,200	37,900	60,700	46,500	-	-	-
Total Debt Service	454,332	517,800	-	-	-	-	-	-	-	-	-	-	-	80,300	90,800	-	-	-	-	196,640	150,060	-
Total Interfund Revenue Transfers	699,483	257,646	89,000	-	-	2,200	-	-	-	49,000	-	-	-	67,488	-	34,000	-	-	-	15,958	-	-
Total Operating Contingency	114,617	17,800	-	-	-	-	-	-	-	6,000	-	-	-	-	-	11,800	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	216,335	237,333	8,363	-	-	1,700	-	-	-	9,800	-	-	-	22,100	8,500	25,000	-	-	-	-	65,060	96,810
Total Budget	7,240,465	3,207,712	488,896	92,300	21,100	261,400	5,200	12,400	41,500	457,500	53,100	307,100	9,400	169,888	99,300	474,000	37,900	105,700	46,500	277,658	246,870	

**CITY OF IRRIGON
FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6000	Third St & Columbia Ave Intersection Realignment. Description: Project involves creating various turning radius to restrict left turn from 3rd St onto Columbia (adjacent to Hi Way 730). Reduces risk and potential accidents.	10 UFR	FY15	25,000 <u>25,000</u>	7	-	-	-	-
6001	Water Line Piping SE Fourth. Description: A short distance on Fourth that has no looping but needed as new development (homes) are being built. This extension (built by staff) will provide improved flow for the area.	65	FY15	5,000 <u>5,000</u>	1	5,000	-	-	5,000
6002	Re-Coat WWTP Headworks Description: Major maintenance needed to WWTP required as maintenance level for system sustainability of system.	75	FY15	15,000	1	15,000			15,000

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
				15,000		15,000			15,000
6003	Waterline Piping N Main Extension. Description: Replacement of waterline that has sustain multiple breaks, requiring emergency repairs (just east of 10th street). Funded from Water Reserve Undersized waterline replacement line item.	65	FY15	20,000	2	7,500	-		7,500
				20,000		7,500			7,500
6004	SDC Plan. Description: Outdated SDC Plan needs updated to meet current needs and trends. Also needed to evaluate additional SDC areas, such as Transportation and Storm Water.	61 71	FY15 FY15	3,500 3,500	1	3,500 3,500			3,500 3,500
				3,500		7,000	-	-	7,000

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6005	Division St Retaining Walls. Description: Part of the Division Street Project as noted in the 2012 STIP with ODOT and the TGM Bike/Ped Grant of 2013. This is a UFR at this time 20 (FY2015)	UFR	FY15	400,000 <hr/> 400,000		- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -
6006	Generator Set for Weeping Willow. Description: Aging lift station and need constant power supply.	UFR	FY15	20,000 <hr/> 20,000		- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -
6007	E. Parking Lot Landscaping. Description: Finalize E. City Hall Parking Lot of irrigation, trees, and shrubs.	40	FY15	5,000 <hr/> 5,000		5,000 <hr/> 5,000			5,000 <hr/> 5,000
6008	S. Sewer Line Installation. Description: Install sewer main down S. Division St. to Wyoming as part of the Division St Project.	UFR	FY15	25,000 <hr/> 25,000		- <hr/> -			- <hr/> -

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6009	Street Brush Adapter. Description: Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.	75 UFR	FY15	15,000 <u>15,000</u>	5	- <u>-</u>			- <u>-</u>
6010	Crack Sealing Equipment. Description: Trailer mounted 100 gallon, deisel fired with heated wand. Allows for staff to perform and drastically reducing contract expenses and on-going saving of roadways.	25 UFR Lease Purchase	FY15	20,000 <u>20,000</u>	5+	- <u>-</u>	-	-	- <u>-</u>

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6011	Spraying tractor & Attachments. Description: Mobile (gator type) unit with spraying apparatus to perform weed (goathead) spraying that is not available using current practice of back-pack sprayers. System allows for mass coverage, saving of time and resources.	25 UFR Lease Purchase	FY15	15,000 <hr/> 15,000	5+	- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -
6012	Park Improvements. Description: This proposed project is to earmark SDC resources and delineate future expenditures in accordance with SDC Statutes and requirements. Greenway or Heritage Trail path and/or Basketball courts.	40	FY15	19,500 <hr/> 19,500	3	- <hr/> -	- <hr/> -	- <hr/> -	- <hr/> -

**CITY OF IRRIGON
FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6013	Well Modem. Description: Diagnostic tool at wells 3 & 4. Allowing for remote diagnostics of static levels and pressure. Saving emergency call outs and travel time.	60 Water	FY15	3,000 <u>3,000</u>	1	3,000 <u>3,000</u>	-		3,000 <u>3,000</u>
6014	Commercial Mower. Description: Replace 14 year old mower. Has about 2 years life left. Improves time and efficiency .	20 UFR Lease Purchase / Street	FY15	18,000 <u>18,000</u>	5+	- <u>-</u>	-	-	- <u>-</u>
6015	Sludge Removal. Description: Removal of sludge at WWTP that is designed for 15 years. Start date was 2004. Price includes permit costs @\$32,000 per basin. Need funded by Fy2018 for work in FY19/20	75	FY15	75,000 <u>75,000</u>	4	18,750 <u>18,750</u>	-		18,750 <u>18,750</u>

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6016	Maple Leaf Generator. Description: Aging lift station and need consistant power supply. Aim to fund by FY 18/19 for install in FY 20/21	65 UFR FY 15-17	FY15	20,000	5	-	-	-	-
				<u>20,000</u>		-	-	-	-
6017	AMR Wtr Read System. Description: Allows for automated reading. Reduction of man hours and improved accuracy	65 UFR FY 15-17	FY15	20,000	3+	-	-	-	-
				<u>20,000</u>		-	-	-	-
6018	Wyoming Ave. Overlay Project. Description: Overlay from Division St. West to City limits. Approx 1500 ft.. Part of the 2013 TGM Bike/Ped Item	20 UFR FY 15-19	FY15	55,000	-	-	-	-	-
				<u>55,000</u>		-	-	-	-
6019	Wyoming Walking Path. Description: Walking path joing HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item.	20 UFR FY 15-19	FY15	18,000	-	-	-	-	-
				<u>18,000</u>		-	-	-	-

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FY15 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years for Funding	Actual 2014-15	Actual 2015-16	Actual 2016-17	Reserved (cumulative)
6020	TV Well #3. Description: View for strengthened and improved well capacity as part of new well maintenance /recovery /longevity.	65 UFR Wtr Rsv	FY15	12,000	2	-	-	-	-
				12,000		-	-	-	-
6021	Community/Safety Reader Board. Description: Provides for emergency announcements and alerts during given situations as well as community announcements.	10 UFRs	FY15	35,000	7	-	-	-	-
				35,000		-	-	-	-
	TSP 2014 Projects - Various Roadway Improvements	UFRs		\$ 10,310,000					
	TSP 2014 Projects - Various Pedestrian and Bicycle	UFRs		\$ 3,890,000					
Current FY15 CIP Budget Requirement						\$	53,750		

NOTES:

1. UFR= Unfunder Requirement
2. 1st number in Funds column is the Fund #.