



CITY OF IRRIGON

BUDGET

2018-2019

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Budget Message

Fiscal Year 2019

(July 1, 2018 – June 30, 2019)

Another year has passed with the City of Irrigon working diligently and performing according to the fiscal demands and requirements established and adopted by City Council. It is a great honor and privilege to continue and serve as City Manager and the City's Budget Officer. It is in this context that I present this year's budget message.

Fiscal year budget 2019 has 12 self-balancing funds with total appropriations of \$14,535,346 and \$586,677 reserved for future expenditures. The total appropriations increased over last year's appropriations by \$6,955,806. The majority of this increase is because of secured grant funding for major City projects.

The City has been working with other entities and individuals to acquire funding for needed improvements within the city. Included in this year's budget is a sewer project to convert effluent connections to conventional gravity connections in an effort to come into compliance with the Oregon DEQ permit by the year 2020 which will be funded by a \$2,500,000 Community Block Grant and a loan of \$1,395,000. Needed Improvements to the wastewater treatment plant are also planned with an estimate of \$550,000 as well.

Oregon Legislature in House Bill 2017, SECTION 71d (2017) approved funding for pedestrian and road improvements on various city streets within the City of Irrigon with a total project cost of \$3,000,000. The city was approved for funding for the Division Street Multimodal Safety Project for \$1,200,000 from the Statewide Transportation Improvement Program and approved for \$50,000 from the Small City Allotment Grant for improvements on California Avenue as well. The City of Irrigon is very appreciative of the funding made available for improvements to its infrastructure.

Employees are an organizations most valuable asset and without them no services or obligations can be accomplished. Based on the City Councils' desire and direction a modest CPI adjustment has been included for all employees as well as incentive step increases.

In 2015, the city had two part-time employees retire. The remaining employees have been trying to pick up the slack ever since, but have been falling behind. In this year's budget the cost of an additional part-time employee has been added.

We have received preliminary figures from Morrow County Assessor and it reflects a slight increase of .8282% from 2017 in the City of Irrigon's assessed property values. The City of Irrigon's permanent tax rate remains at 3.6782 per thousand. General obligation bond levy for water debt is \$88,542 and General obligation bond levy for sewer debt is \$140,625. These figures are representative for General Obligation Bond taxes only and do not include any revenue bond indebtedness.

The budget committee must approve the budget and total amount of property tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor. Following public comment and the Budget Committee's approval the items move forward to the City Council for adoption prior to June 30, 2018.

In closing, I want to thank the Budget Committee and community members for working together to see Irrigon continue to receive great service through any of the fiscal challenges we may encounter.

Respectfully Submitted,

Aaron Palmquist
City Manager

Budget Committee Members 2018-2019

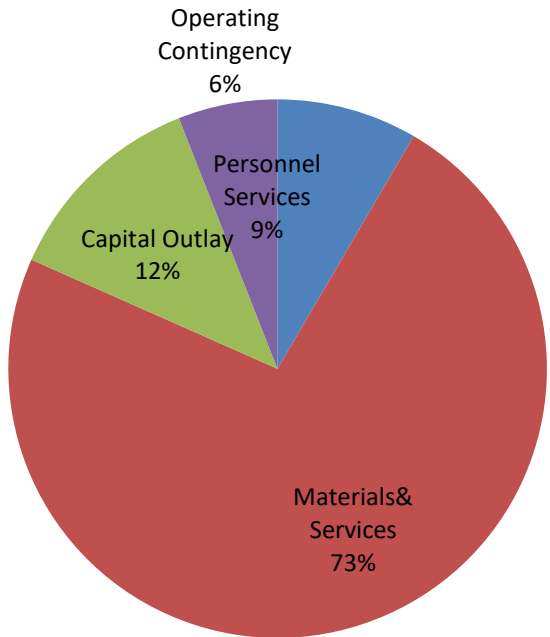
City Councilors

Daren Strong
Ken Matlack
Michelle Hagen
Margaret Anderson
Marlina Avila
Alan Carnahan
Joanna Lamb

Members at Large

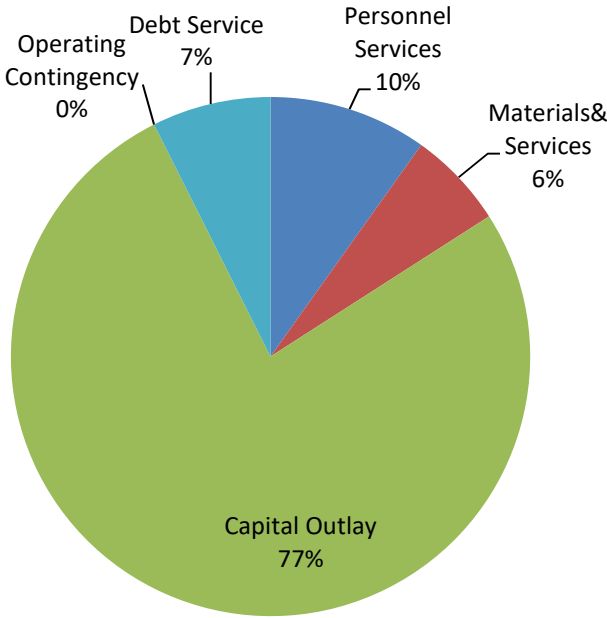
Andrew Hermanns
Janet Cooley
Luke Maynard
Roberta Hewitt

Governmental Funds (General & Streets)



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

Business-Type Funds (Water & Sewer)



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

RESOURCES

General (10)

City of Irrigon

| | Historical Data | | | RESOURCE DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|----|------------------------------------|-----------------------------------|--|---|--------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| 1 | 137,199 | 113,059 | 100,000 | 1 Beginning Net Working Capital (accrual basis) | 222,000 | 222,000 | | 1 |
| 2 | 556 | 1,238 | 1,000 | 2 Interest | 2,500 | 2,500 | | 2 |
| 3 | | | | 3 OTHER RESOURCES | | | | 3 |
| 4 | 1,815 | 1,990 | 2,000 | 4 Pet Licenses and Related Fees | 2,000 | 2,000 | | 4 |
| 5 | | | 19,900 | 5 Zayo Franchise | 19,900 | 19,900 | | 5 |
| 6 | 4,588 | 4,229 | 4,800 | 6 Qwest/Century Link Franchise Fees | 3,700 | 3,700 | | 6 |
| 7 | 47,834 | 50,167 | 48,000 | 7 Umatilla Electric Coop Franchise Fees | 54,000 | 54,000 | | 7 |
| 8 | 2,464 | 2,593 | 3,000 | 8 Cascade Natural Gas Franchise Fees | 2,500 | 2,500 | | 8 |
| 9 | 27 | 47 | 100 | 9 Windwave Communications Franchise Fees | 100 | 100 | | 9 |
| 10 | 227 | 95 | 100 | 10 Inland Development Franchise Fees | 100 | 100 | | 10 |
| 11 | 1,472 | 1,646 | 1,600 | 11 Eastern Oregon Telecom Franchise Fees | 1,700 | 1,700 | | 11 |
| 12 | 10,116 | 10,555 | 71,600 | 12 Garbage Fees | 156,000 | 156,000 | | 12 |
| 13 | 2,995 | 3,245 | 4,100 | 13 Planning, Zoning & Building Fees | 6,000 | 6,000 | | 13 |
| 14 | 395 | 1,160 | 2,000 | 14 City Licenses and Fees | 2,000 | 2,000 | | 14 |
| 15 | | 47,896 | 49,800 | 15 Police Service User Fee (LAW) | 49,800 | 49,800 | | 15 |
| 16 | 6,180 | 4,887 | 7,000 | 16 Miscellaneous Receipts | 7,000 | 7,000 | | 16 |
| 17 | 16,800 | 16,800 | 16,800 | 17 Eighth Street Property Lease to Qwest/Century Link | 16,800 | 16,800 | | 17 |
| 18 | 1,500 | 1,500 | 1,500 | 18 Office Lease | 1,500 | 1,500 | | 18 |
| 19 | | | 10,000 | 19 U.S. Cellular Site Lease | 10,000 | 10,000 | | 19 |
| 20 | 1,079 | 802 | 1,000 | 20 Transient Room Tax | 1,000 | 1,000 | | 20 |
| 21 | - | - | 10,000 | 21 Abatement Reimbursement | 10,000 | 10,000 | | 21 |
| 22 | 2,515 | 2,435 | 2,300 | 22 Cigarette Tax | 2,400 | 2,400 | | 22 |
| 23 | 27,498 | 29,253 | 32,600 | 23 Liquor Tax | 36,300 | 36,300 | | 23 |
| 24 | 17,811 | 19,327 | 20,000 | 24 Revenue Sharing | 20,800 | 20,800 | | 24 |
| 25 | 3,730 | - | 10,000 | 25 Miscellaneous Grants & Donations | 10,000 | 10,000 | | 25 |
| 26 | - | 57,000 | - | 26 CREZ II Housing incentive Grant | - | - | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | 286,800 | 369,924 | 419,200 | 28 Total resources, except taxes to be levied | 638,100 | 638,100 | - | 28 |
| 29 | | | 190,100 | 29 Taxes estimated to be received | 193,000 | 193,000 | | 29 |
| 30 | 182,329 | 185,570 | | 30 Property taxes | | | | 30 |
| 31 | 469,129 | 555,495 | 609,300 | 31 Total Resources | 831,100 | 831,100 | - | 31 |

REQUIREMENTS SUMMARY

General (10)

City of Irrigon

| | Historical Data | | | REQUIREMENTS DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|-----|---------------------------------------|--------------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | PERSONNEL SERVICES | | | | |
| 1. | 49,596 | 51,940 | 60,200 | 1. Salaries | 72,400 | 72,400 | | 1. |
| 2. | 31,966 | 33,324 | 53,600 | 2. Payroll Taxes & Benefits | 57,200 | 57,200 | | 2. |
| 3. | 1,788 | 1,107 | 2,200 | 3. Workers Compensation Insurance | 2,300 | 2,300 | | 3. |
| 4. | | | | 4. | | | | 4. |
| 5. | 83,350 | 86,371 | 116,000 | 5. TOTAL PERSONNEL SERVICES | 131,900 | 131,900 | | 5. |
| 6. | | | | 6. MATERIALS AND SERVICES | | | | 6. |
| 7. | 1,551 | 2,557 | 4,000 | 7. Animal Control/Code Enforcement | 4,000 | 4,000 | | 7. |
| 8. | 3,175 | 3,813 | 3,000 | 8. Building Codes/Consultant Services | 3,000 | 3,000 | | 8. |
| 9. | 80,746 | 76,000 | 76,000 | 9. Sheriff Contract | 76,000 | 76,000 | | 9. |
| 10. | 13,572 | 12,558 | 25,700 | 10. Insurance/Legal/Audit | 25,700 | 25,700 | | 10. |
| 11. | 5,518 | 7,480 | 16,000 | 11. Office Supplies/Telephone/Postage/Misc. Utilities | 15,300 | 15,300 | | 11. |
| 12. | 3,880 | 3,807 | 11,000 | 12. Travel/Education/Due/Subsription/Avertising/Misc. | 11,000 | 11,000 | | 12. |
| 13. | 4,790 | 5,481 | 7,000 | 13. Electrical Serivices | 7,000 | 7,000 | | 13. |
| 14. | 50 | 3,500 | 3,000 | 14. Contract Services | 5,000 | 5,000 | | 14. |
| 15. | 5,600 | - | 10,000 | 15. Grant Specific Expense | 10,000 | 10,000 | | 15. |
| 16. | | - | 700 | 16. Tourism | 700 | 700 | | 16. |
| 17. | - | 226 | 10,000 | 17. Abatement | 10,000 | 10,000 | | 17. |
| 18. | 438 | 292 | 500 | 18. Community Fund | 500 | 500 | | 18. |
| 19. | | 1,102 | - | 19. Website | 700 | 700 | | 19. |
| 20. | | | 60,600 | 20. Garbage Service Wholesale | 122,000 | 122,000 | | 20. |
| 21. | | 57,000 | - | 21. Irrigon Housing Incentive Program | | | | 21. |
| 22. | | | | 22. | | | | 22. |
| 23. | | | | 23. | | | | 23. |
| 24. | | | | 24. | | | | 24. |
| 25. | 119,320 | 173,816 | 227,500 | 25. TOTAL MATERIALS AND SERVICES | 290,900 | 290,900 | | 25. |
| 26. | | | | 26. CAPITAL OUTLAY | | | | 26. |
| 27. | - | 27,843 | 19,000 | 27. Police Vehicle | 28,500 | 28,500 | | 27. |
| 28. | | | | 28. | | | | 28. |
| 29. | | | | 29. | | | | 29. |
| 30. | - | 27,843 | 19,000 | 30. TOTAL CAPITAL OUTLAY | 28,500 | 28,500 | | 30. |
| 31. | | | | 31. INTERFUND TRANSERS | | | | 31. |
| 32. | - | 47,500 | 51,800 | 32. Governmental Reserve (11) | 54,000 | 54,000 | | 32. |
| 33. | 81,100 | 57,300 | 79,000 | 33. State Street Fund (20) | 80,000 | 80,000 | | 33. |
| 34. | 72,300 | | | 34. Irrigon Improvement Reserve (12) | | | | 34. |
| 35. | 153,400 | 104,800 | 130,800 | 35. TOTAL INTERFUND TRANSFERS | 134,000 | 134,000 | | 35. |
| 36. | | | 46,000 | 36. OPERATING CONTINGENCY | 175,800 | 175,800 | | 36. |
| 37. | | | 70,000 | 37. UNAPPROPRIATED ENDING FUND BALANCE | 70,000 | 70,000 | | 37. |
| 38. | 113,059 | 162,665 | | 38. Ending Balance | | | | 38. |
| 39. | 469,129 | 555,495 | 609,300 | 39. TOTAL REQUIREMENTS | 831,100 | 831,100 | | 39. |

This fund is authorized and established by resolution/ordinance number

15-03 on May 19, 2015 for the following specified purpose:
Payment of accrued Leave, building maintenance and upkeep, bicycle /
footpath improvements, capital equipment expenditures and capital
improvements to infrastructure for the Park System

RESERVE FUND
RESOURCES AND REQUIREMENTS

Governmental Reserve Fund (11)

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

Date can not be more than 10 years after establishment.

Review Year: 2025

City of Irrigon

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | RESOURCES | | | | |
| 1. | 162,707 | 171,222 | 227,000 | 1. Working Capital (accrual basis) | 302,800 | 302,800 | | 1. |
| 2. | 1,073 | 1,918 | 2,000 | 2. Interest Earned | 3,000 | 3,000 | | 2. |
| 3. | 1,000 | 1,500 | 2,000 | 3. SDC Fees | 2,500 | 2,500 | | 3. |
| 4. | - | 47,500 | 51,800 | 4. Transfer in from General Fund (10) | 54,000 | 54,000 | | 4. |
| 5. | 1,100 | 1,148 | 1,100 | 5. Transfer in from State Street Fund (20) | 1,500 | 1,500 | | 5. |
| 6. | 4,000 | 4,000 | 4,000 | 6. Transfer in from Water O & D Fund (60) | 3,000 | 3,000 | | 6. |
| 7. | 4,000 | 4,000 | 4,000 | 7. Transfer in from Sewer O & D Fund (70) | 3,000 | 3,000 | | 7. |
| 8. | | | 45,028 | 8. Morrow County Infrastructure Support | 100,000 | 100,000 | | 8. |
| 9. | 173,880 | 231,288 | 336,928 | 9. Total Resources, except taxes to be levied | 469,800 | 469,800 | | 9. |
| 10. | | | - | 10. Taxes Necessary to Balance | - | - | | 10. |
| 11. | - | - | | 11. Taxes collected in year levied | | | | 11. |
| 12. | 173,880 | 231,288 | 336,928 | 12. TOTAL RESOURCES | 469,800 | 469,800 | | 12. |
| | | | | REQUIREMENTS | | | | |
| 1. | 776 | 1,949 | 111,500 | 1. Vacation and Sick Leave (Pay out) | 116,400 | 116,400 | | 1. |
| 2. | | | | 2. | | | | 2. |
| 3. | 776 | 1,949 | 111,500 | 3. Total Personnel Services | 116,400 | 116,400 | | 3. |
| 4. | 1,882 | 2,762 | 16,100 | 4. Building Maintenance | 16,900 | 16,900 | | 4. |
| 5. | | | 4,100 | 5. Bike/Foot Path Maintenance | - | - | | 5. |
| 6. | | | 45,028 | 6. Street Infrastructure Repair and Improvement | - | - | | 6. |
| 7. | 1,882 | 2,762 | 65,228 | 7. Total Materials and Services | 16,900 | 16,900 | | 7. |
| 8. | | | 13,700 | 8. CIP Building | 14,000 | 14,000 | | 8. |
| 9. | | | 16,300 | 9. CIP Equipment Replacement | 16,500 | 16,500 | | 9. |
| 10. | | | 11,300 | 10. CIP - Bike/Foot paths | 17,500 | 17,500 | | 10. |
| 11. | | | 3,300 | 11. CIP Park Capital Improvement | - | - | | 11. |
| 12. | | | 24,500 | 12. CIP 6012 SDC Park Improvements | 31,000 | 31,000 | | 12. |
| 13. | | | 54,660 | 13. CIP 6032 Street Improvement | 85,100 | 85,100 | | 13. |
| 14. | | | 36,440 | 14. CIP 6033 Street Light | 56,700 | 56,700 | | 14. |
| 15. | | | | 15. CIP Infrastructure Improvement | 115,700 | 115,700 | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | - | - | 160,200 | 18. Total Capital Outlay | 336,500 | 336,500 | | 18. |
| 19. | 171,222 | 226,577 | | 19. Ending Balance (prior years) | | | | 19. |
| 20. | 173,880 | 231,288 | 336,928 | 20. TOTAL REQUIREMENTS | 469,800 | 469,800 | | 20. |

This fund is authorized and established by resolution number

15-03 on May 19, 2015 for the following specified purpose:

Separately and clearly track resources received from outside sources used for community improvement

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Irrigon Improvements (12)

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

Date can not be more than 10 years after establishment.

Review Year: 2025

City of Irrigon

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | RESOURCES | | | | |
| 1. | - | 189,436 | 276,000 | 1. Beginning Working Capital (accrual basis) | 742,800 | 742,800 | | 1. |
| 2. | 760 | 1,954 | 2,000 | 2. Interest Earned | 2,500 | 2,500 | | 2. |
| 3. | | - | 150,000 | 3. Oregon State Parks Grant | | | | 3. |
| 4. | 72,300 | | - | 4. Transfer in from General Fund (10) | - | - | | 4. |
| 5. | 140,000 | 200,000 | | 5. CREZ II Community Enhancement Grant | 1,100,000 | 1,100,000 | | 5. |
| 6. | | 1,700 | | 6. Enhancement Application Fees | 3,000 | 3,000 | | 6. |
| 7. | | | | 7. | | | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | 213,060 | 393,090 | 428,000 | 9. Total Resources, except taxes to be levied | 1,848,300 | 1,848,300 | | 9. |
| 10. | | | - | 10. Taxes Necessary to Balance | - | - | | 10. |
| 11. | - | - | | 11. Taxes collected in year levied | | | | 11. |
| 12. | 213,060 | 393,090 | 428,000 | 12. TOTAL RESOURCES | 1,848,300 | 1,848,300 | | 12. |
| | | | | REQUIREMENTS | | | | |
| 1. | 23,624 | 79,497 | 180,000 | 1. Irrigon Improvements | 878,300 | 878,300 | | 1. |
| 2. | - | - | 30,000 | 2. Business Start up loans | 310,000 | 310,000 | | 2. |
| 3. | - | 49,617 | 68,000 | 3. Enhancing Properties | 300,000 | 300,000 | | 3. |
| 4. | | | | 4. Housing Incentive | 360,000 | 360,000 | | 4. |
| 5. | | | 150,000 | 5. Columbia River Heritage Trail Project | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | | | | 7. | | | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | | | | 9. | | | | 9. |
| 10. | | | | 10. | | | | 10. |
| 11. | | | | 11. | | | | 11. |
| 12. | | | | 12. | | | | 12. |
| 13. | 189,436 | 263,976 | | 13. Ending Balance (prior years) | | | | 13. |
| 14. | 213,060 | 393,090 | 428,000 | 14. TOTAL REQUIREMENTS | 1,848,300 | 1,848,300 | | 14. |

RESOURCES

State Street (20)

City of Irrigon

| | Historical Data | | | RESOURCE DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | | | | | |
| 1 | 17,285 | 23,619 | 20,000 | 1. Net working capital (accrual basis) | 82,000 | 82,000 | | 1 |
| 2 | 246 | 459 | 400 | 2. Interest Earned | 800 | 800 | | 2 |
| 3 | | | | 3. | | | | 3 |
| 4 | | | | 4. OTHER RESOURCES | | | | 4 |
| 5 | - | 19,158 | 19,920 | 5. Street Light User Fee (STL) | 19,920 | 19,920 | | 5 |
| 6 | - | 28,737 | 29,880 | 6. Street Maintenance User Fee (ST) | 29,880 | 29,880 | | 6 |
| 7 | 1,855 | 1,773 | 1,500 | 7. Miscellaneous Receipts | 1,500 | 1,500 | | 7 |
| 8 | 113,072 | 114,784 | 111,000 | 8 ODOT Highway Tax | 143,000 | 143,000 | | 8 |
| 9 | - | - | 50,000 | 9 SCA Grant | 50,000 | 50,000 | | 9 |
| 10 | 81,100 | 57,300 | 79,000 | 10. Transfer in from General Fund (10) | 80,000 | 80,000 | | 10 |
| 11 | | | | 11. HB2017-Pedestrian safety improvement contract 32610 | 3,000,000 | 3,000,000 | | 11 |
| 12 | | | | 12. 18-21 STIP Division Street Safety Improvements 20493 | 1,200,000 | 1,200,000 | | 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 | 213,558 | 245,830 | 311,700 | 27. Total resources, except taxes to be levied | 4,607,100 | 4,607,100 | | 27 |
| 28 | | | - | 28. Taxes estimated to be received | - | - | | 28 |
| 29 | - | - | | 29. Taxes collected in year levied | | | | 29 |
| 30 | 213,558 | 245,830 | 311,700 | 30. Total Resources | 4,607,100 | 4,607,100 | | 30 |

REQUIREMENTS SUMMARY

State Street Fund (20)

City of Irrigon

| # | Historical Data | | | REQUIREMENTS DESCRIPTION | Budget For Next Year 2018-2019 | | | # |
|-----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | PERSONNEL SERVICES | | | | |
| 1. | 78,554 | 81,322 | 93,400 | 1. Salaries | 102,100 | 102,100 | | 1. |
| 2. | 997 | 3,038 | 3,500 | 2. Overtime | 4,000 | 4,000 | | 2. |
| 3. | 47,048 | 50,008 | 67,900 | 3. Payroll Taxes and Benefits | 71,300 | 71,300 | | 3. |
| 4. | 1,704 | 1,752 | 4,000 | 4. Workers Compensation Insurance | 4,000 | 4,000 | | 4. |
| 5. | 128,303 | 136,120 | 168,800 | 5. TOTAL PERSONNEL SERVICES | 181,400 | 181,400 | | 5. |
| 6. | | | | MATERIALS AND SERVICES | | | | 6. |
| 7. | 153 | 7 | 600 | 7. Goat Head Bounty | 600 | 600 | | 7. |
| 8. | 943 | 1,159 | 1,500 | 8. Office Supplies/Telephone/Postage/Misc. Utilities | 1,600 | 1,600 | | 8. |
| 9. | 1,197 | 589 | 1,500 | 9. Travel/Education/Due/Subscription/Advertising/Misc. | 1,600 | 1,600 | | 9. |
| 10. | 24,234 | 24,803 | 26,500 | 10. Electric Services (Street Lighting) | 30,600 | 30,600 | | 10. |
| 11. | 21,596 | 9,236 | 13,000 | 11. Contracted Services/Engineering | 13,000 | 13,000 | | 11. |
| 12. | 1,690 | 3,484 | 10,000 | 12. Street Repair | 12,000 | 12,000 | | 12. |
| 13. | 4,960 | 10,182 | 10,000 | 13. Supplies/Tools/Other Repair & Maintenance | 11,000 | 11,000 | | 13. |
| 14. | 5,760 | 8,237 | 9,000 | 14. Fuel/Oil/Vehicle Repair & Maintenance | 11,000 | 11,000 | | 14. |
| 15. | | | 5,000 | 15. Mower Lease | 5,000 | 5,000 | | 15. |
| 16. | | | | 16. Park | 6,000 | 6,000 | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | 60,536 | 57,697 | 77,100 | 18. TOTAL MATERIALS AND SERVICES | 92,400 | 92,400 | | 18. |
| 19. | | | | CAPITAL OUTLAY | | | | 19. |
| 20. | - | - | 50,000 | 20. Paving/Gravel/Greenway Development (SCA Grant) | 60,000 | 60,000 | | 20. |
| 21. | | | | 21. HB 2017 Pedestrian Safety Improvements - 32610 | 3,000,000 | 3,000,000 | | 21. |
| 22. | | | | 22. 18-21 STIP Division Street Safety Improvements 20493 | 1,200,000 | 1,200,000 | | 22. |
| 23. | - | - | 50,000 | 23. TOTAL CAPITAL OUTLAY | 4,260,000 | 4,260,000 | | 23. |
| 24. | | | | INTERFUND TRANSFERS | | | | 24. |
| 25. | 1,100 | 1,148 | 1,200 | 25. Governmental Reserve (11) | 1,500 | 1,500 | | 25. |
| 26. | | | | 26. | | | | 26. |
| 27. | | | | 27. | | | | 27. |
| 28. | 1,100 | 1,148 | 1,200 | 28. TOTAL INTERFUND TRANSFERS | 1,500 | 1,500 | | 28. |
| 29. | | | - | 29. OPERATING CONTINGENCY | 11,800 | 11,800 | | 29. |
| 30. | | | 14,600 | 30. UNAPPROPRIATED ENDING FUND BALANCE | 60,000 | 60,000 | | 30. |
| 31. | 23,619 | 50,865 | | 31. Ending Balance (prior years) | | | | 31. |
| 32. | 213,558 | 245,830 | 311,700 | 32. TOTAL REQUIREMENTS | 4,607,100 | 4,607,100 | | 32. |

RESOURCES

Water Operations & Development (60)

City of Irrigon

| | Historical Data | | | RESOURCE DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | | | | | |
| 1. | 87,596 | 92,307 | 110,000 | 1. Beginning Net Working Capital (accrual basis) | 115,000 | 115,000 | | 1. |
| 2. | 730 | 1,357 | 1,000 | 2. Interest Earned | 2,000 | 2,000 | | 2. |
| 3. | 333,945 | 384,659 | 420,000 | 3. Water Sales and Late Fees | 461,000 | 461,000 | | 3. |
| 4. | 1,340 | 675 | 5,575 | 4. Service Connections | 9,000 | 9,000 | | 4. |
| 5. | 861 | 1,370 | 1,500 | 5. Miscellaneous Revenue | 1,500 | 1,500 | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | | | | 7. | | | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | | | | 9. | | | | 9. |
| 10. | | | | 10. | | | | 10. |
| 11. | | | | 11. | | | | 11. |
| 12. | | | | 12. | | | | 12. |
| 13. | | | | 13. | | | | 13. |
| 14. | | | | 14. | | | | 14. |
| 15. | | | | 15. | | | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | | | | 18. | | | | 18. |
| 19. | | | | 19. | | | | 19. |
| 20. | | | | 20. | | | | 20. |
| 21. | | | | 21. | | | | 21. |
| 22. | | | | 22. | | | | 22. |
| 23. | | | | 23. | | | | 23. |
| 24. | | | | 24. | | | | 24. |
| 25. | | | | 25. | | | | 25. |
| 26. | 424,472 | 480,368 | 538,075 | 26. Total resources, except taxes to be levied | 588,500 | 588,500 | | 26. |
| 27. | | | - | 27. Taxes Estimated to be Received | - | - | | 27. |
| 28. | - | - | | 28. Taxes Collected in Year Levied | | | | 28. |
| 29. | 424,472 | 480,368 | 538,075 | 29. TOTAL RESOURCES | 588,500 | 588,500 | | 29. |

REQUIREMENTS SUMMARY

Water Operation & Development (60)

City of Irrigon

| | Historical Data | | | REQUIREMENTS DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|------------------------|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | This Year 2017-2018 | | | | | |
| | | | | PERSONNEL SERVICES | | | | |
| 1. | 139,542 | 145,242 | 162,200 | 1. Salaries | 174,100 | 174,100 | | 1. |
| 2. | 3,227 | 5,238 | 5,100 | 2. Overtime | 5,600 | 5,600 | | 2. |
| 3. | 89,376 | 93,470 | 119,600 | 3. Payroll Taxes and Benefits | 122,000 | 122,000 | | 3. |
| 4. | 2,747 | 2,951 | 4,000 | 4. Workers Compensation Insurance | 4,300 | 4,300 | | 4. |
| 5. | 234,892 | 246,901 | 290,900 | 5. TOTAL PERSONNEL SERVICES | 306,000 | 306,000 | | 5. |
| 6. | | | | MATERIALS AND SERVICES | | | | 6. |
| 7. | 13,285 | 14,708 | 15,500 | 7. Insurance/Legal/Audit | 16,700 | 16,700 | | 7. |
| 8. | 12,342 | 14,509 | 16,000 | 8. Office Supplies/Telephone/Postage/Misc.Utilities | 16,000 | 16,000 | | 8. |
| 9. | 4,872 | 4,358 | 10,000 | 9. Travel/Education/Due/Subsription/Avertising/Misc. | 10,000 | 10,000 | | 9. |
| 10. | 18,163 | 17,672 | 21,000 | 10. Electrical Services | 22,000 | 22,000 | | 10. |
| 11. | 1,536 | 250 | 3,000 | 11. Contract Services | 3,000 | 3,000 | | 11. |
| 12. | 1,530 | 3,221 | 10,000 | 12. Engineering/Testing | 10,000 | 10,000 | | 12. |
| 13. | 27,147 | 21,875 | 38,100 | 13. Supplies/Tools/Other Repair & Maintenance | 38,000 | 38,000 | | 13. |
| 14. | 8,797 | 10,238 | 14,000 | 14. Fuel/Oil/Vehicle Repair & Maintenance | 14,000 | 14,000 | | 14. |
| 15. | | | | 15. | | | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | 87,673 | 86,831 | 127,600 | 17. TOTAL MATERIALS AND SERVICES | 129,700 | 129,700 | | 17. |
| 18. | | | | CAPITAL OUTLAY | | | | 18. |
| 19. | - | - | 5,575 | 19. Service Connections | 9,000 | 9,000 | | 19. |
| 20. | | | | 20. | | | | 20. |
| 21. | - | - | 5,575 | 21. TOTAL CAPITAL OUTLAY | 9,000 | 9,000 | | 21. |
| 22. | | | | INTERFUND TRANSFERS | | | | 22. |
| 23. | 4,000 | 4,000 | 4,000 | 23. Transfer to Governmental Reserve (11) | 3,000 | 3,000 | | 23. |
| 24. | 5,600 | 26,000 | 30,000 | 24. Transfer to Water Reserve (62) | 64,400 | 64,400 | | 24. |
| 25. | | | | 25. | | | | 25. |
| 26. | | | | 26. | | | | 26. |
| 27. | | | | 27. | | | | 27. |
| 28. | 9,600 | 30,000 | 34,000 | 28. TOTAL INTERFUND TRANSFERS | 67,400 | 67,400 | | 28. |
| 29. | - | - | | 29. OPERATING CONTINGENCY | - | - | | 29. |
| 30. | | | 80,000 | 30. UNAPPROPRIATED ENDING FUND BALANCE | 76,400 | 76,400 | | 30. |
| 31. | 92,307 | 116,636 | | 31. Ending Balance (prior years) | | | | 31. |
| 32. | 424,472 | 480,368 | 538,075 | 32. TOTAL REQUIREMENTS | 588,500 | 588,500 | | 32. |

**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: 2025

15-03 on May 19, 2015 for the following specified purpose:

capital improvements, infrastructure expenditures, purchasing equipment and emergency repairs for the Water System

Water Reserve (62)

City of Irrigon

| | Historical Data | | | DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | RESOURCES | | | | |
| 1. | 360,507 | 436,896 | 370,000 | 1. Beginning Working Capital (accrual basis) | 451,500 | 451,500 | | 1. |
| 2. | 2,497 | 3,888 | 3,600 | 2. Interest Earned | 5,500 | 5,500 | | 2. |
| 3. | 3,892 | 5,838 | 9,730 | 3. SDC Revenue/Fees | 9,730 | 9,730 | | 3. |
| 4. | 5,600 | 26,000 | 30,000 | 4. Transfer in from Water O & D (60) | 64,400 | 64,400 | | 4. |
| 5. | 64,400 | 64,400 | 64,400 | 5. Transfer in from Water Debt Service (68) | - | - | | 5. |
| 6. | | | | 6. Interfund Loan Payment from Sewer (78) | 18,800 | 18,800 | | 6. |
| 7. | | | | 7. | | | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | 436,896 | 537,022 | 477,730 | 9. Total Resources, except taxes to be levied | 549,930 | 549,930 | | 9. |
| 10. | | | - | 10. Taxes estimated to be received | - | - | | 10. |
| 11. | - | - | | 11. Taxes collected in year levied | | | | 11. |
| 12. | 436,896 | 537,022 | 477,730 | 12. TOTAL RESOURCES | 549,930 | 549,930 | | 12. |
| | | | | REQUIREMENTS | | | | |
| 1. | - | 43,952 | 50,000 | 1. Emergency Repairs | 40,500 | 40,500 | | 1. |
| 2. | | 29 | 8,000 | 2. Water Rate Study | 8,000 | 8,000 | | 2. |
| 3. | | | 3,500 | 3. CIP Project No. 6004 | 3,500 | 3,500 | | 3. |
| 4. | | | 11,000 | 4. CIP Project No. 6026 - Cathodic Protection Water R | 11,000 | 11,000 | | 4. |
| 5. | - | 43,981 | 72,500 | 5. TOTAL MATERIALS AND SERVICES | 63,000 | 63,000 | | 5. |
| 6. | - | - | 62,730 | 6. CIP SDC Project | 64,330 | 64,330 | | 6. |
| 7. | - | - | 13,500 | 7. CIP Equipment Replacement | 10,900 | 10,900 | | 7. |
| 8. | - | - | 219,000 | 8. CIP Project | 286,700 | 286,700 | | 8. |
| 9. | - | - | 20,000 | 9. CIP Project No. 6003 - Water Line N.Main Ext | 20,000 | 20,000 | | 9. |
| 10. | - | - | 10,000 | 10. CIP Project No. 6017-AMR Water Read System | 15,000 | 15,000 | | 10. |
| 11. | | | 20,000 | 11. CIP Project No. 6024 - Water Line Replacement | 30,000 | 30,000 | | 11. |
| 12. | | | 30,000 | 12. CIP Project No. 6030 - Meters for Auto Read Progra | 30,000 | 30,000 | | 12. |
| 13. | | | 30,000 | 13. CIP Project No. 6031 - Test Well | 30,000 | 30,000 | | 13. |
| 14. | - | - | | 14. | | | | 14. |
| 15. | - | - | | 15. | | | | 15. |
| 16. | - | - | 405,230 | 16. TOTAL CAPITAL OUTLAY | 486,930 | 486,930 | | 16. |
| 17. | | 130,000 | | 17. Interfund loan to Sewer Operations & Development | | | | 17. |
| 18. | - | 130,000 | - | 18. TOTAL INTERFUND TRANSFERS | - | - | | 18. |
| 19. | 436,897 | 363,041 | | 19. Ending Balance (prior years) | | | | 19. |
| 20. | 436,897 | 537,022 | 477,730 | 20. TOTAL REQUIREMENTS | 549,930 | 549,930 | | 20. |

**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 2018-2019 | | | |
|----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | Resources | | | | |
| 1 | 30,056 | 43,106 | 64,000 | 1. Beginning Working Capital (Accrual Basis) | 81,706 | 81,706 | | 1 |
| 2 | 170 | 364 | 300 | 2. Interest | 200 | 200 | | 2 |
| 3 | 155,448 | 141,577 | 155,000 | 3. Water Bond Fees (Wbnd) | 77,000 | 77,000 | | 3 |
| 4 | | 804,200 | | 4. 2016 Refunding Bond Issue | | | | 4 |
| 5 | | | | 5. | | | | 5 |
| 6 | 185,675 | 989,247 | | 6. Total Resources, Except Taxes to be Levied | | | | 6 |
| 7 | | | - | 7. Taxes Estimated to be Received * | - | - | | 7 |
| 8 | - | - | | 8. Taxes Collected in Year Levied | | | | 8 |
| 9 | 185,675 | 989,247 | 219,300 | 9. TOTAL RESOURCES | 158,906 | 158,906 | | 9 |
| | | | | Requirements | | | | |
| | | | | BOND PRINCIPAL PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 1 | | - | - | 1. 1975 (USDA 91-05) 40 yr | Paid in Full | | | 1 |
| 2 | 44,978 | 813,323 | - | 2. 2009 OR S07002 20 yr | Paid in Full | | | 2 |
| 3 | | - | 42,294 | 3. 2016 FF&C 2016B 15 yr | 12/15/18 | 44,520 | 44,520 | 3 |
| 4 | 44,978 | 813,323 | 42,294 | 4. Total Principal | | 44,520 | 44,520 | 4 |
| | | | | BOND PREMIUM PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 5 | | 5,756 | 11,000 | 5. 2016 FF&C 2016B 15 yr | 12/15/17 & 6/15/18 | 10,480 | 10,480 | 5 |
| 6 | - | 5,756 | 11,000 | 6. Total Interest | | 10,480 | 10,480 | 6 |
| | | | | BOND INTEREST PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 7 | 27,791 | 9,659 | - | 7. 2009 OR S07002 20 yr | Paid in Full | - | - | 7 |
| 8 | | 10,939 | 14,500 | 8. 2016 FF&C 2016B 15 yr | 12/15/18 & 6/15/19 | 14,500 | 14,500 | 8 |
| 9 | 27,791 | 20,598 | 14,500 | 9. Total Interest | | 14,500 | 14,500 | 9 |
| 10 | 72,769 | 839,677 | 67,794 | 10. Total Principal, Premium and Interest | | 69,500 | 69,500 | 10 |
| 11 | | 14,043 | - | 11. Bond Issuance | | - | - | 11 |
| | | | | Transfers | | | | |
| 12 | 64,400 | 64,400 | 64,400 | 12. Transfer to Water Reserve (62) | | | | 12 |
| 13 | 5,400 | 5,400 | 5,400 | 13. Transfer to Water GO Debt Service (69) | | 5,500 | 5,500 | 13 |
| 14 | 69,800 | 69,800 | 69,800 | 14. Total Transfers | | 5,500 | 5,500 | 14 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| | | | | Issue Date | Payment Date | | | |
| 15 | | | | 15. 2009 (SDWRLF S07002) | | | | 15 |
| 16 | | | 81,706 | 16. 2016 FF&C 2016B | 12/15/2019 | 83,906 | 83,906 | 16 |
| 17 | | | | 17. | | | | 17 |
| 18 | | | 81,706 | 18. Total Unappropriated Ending Fund Balance | | 83,906 | 83,906 | 18 |
| 19 | 43,106 | 65,727 | | 19. Ending Fund Balance (prior years) | | | | 19 |
| 20 | 185,675 | 989,247 | 219,300 | 20. TOTAL REQUIREMENTS | | 158,906 | 158,906 | 20 |

**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 Data | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|--|--|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | Resources | | | | |
| 1. | 11,510 | 12,683 | 17,100 | 1. Beginning Working Capital (Accrual Basis) | 16,653 | 16,653 | | 1. |
| 2. | 391 | 218 | 300 | 2. Interest | 300 | 300 | | 2. |
| 3. | 5,400 | 5,400 | 5,400 | 3. Transferred in from Water Debt Service (68) | 5,500 | 5,500 | | 3. |
| 4. | | 1,622,524 | - | 4. 2016 Refunding Bond Issue | | | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | 17,301 | 1,640,825 | 22,800 | 7. Total Resources, Except Taxes to be Levied | 22,453 | 22,453 | | 7. |
| 8. | | | 85,500 | 8. Taxes Estimated to be Received | 85,000 | 85,000 | | 8. |
| 9. | 86,166 | 87,626 | | 9. Taxes Collected in Year Levied | | | | 9. |
| 10. | 103,468 | 1,728,451 | 108,300 | 10. TOTAL RESOURCES | 107,453 | 107,453 | | 10. |
| | | | | Requirements | | | | |
| | | | | BOND PRINCIPAL PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 1 | 21,180 | 1,570,134 | - | 1. 2009 (USDA 91-17) 40 yr | Paid in Full | | | 1 |
| 2 | | 58,543 | 41,547 | 2. 2016A Series | 25 yr 12/15/2017 | 41,600 | 41,600 | 2 |
| 3 | 21,180 | 1,628,677 | 41,547 | 3. | Total Principal | 41,600 | 41,600 | 3 |
| | | | | BOND PREMIUM PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 4 | | 6,665 | 12,670 | 4. 2016A Series | 25yr 12/15/2017 & 6/15/2018 | 11,800 | 11,800 | 4 |
| 5 | - | 6,665 | 12,670 | 5. | Total Premium | 11,800 | 11,800 | 5 |
| | | | | BOND INTEREST PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 6 | 69,605 | 23,698 | - | 6. 2009 (USDA 91-17) 40 yr | Paid in Full | | | 6 |
| 7 | | 26,311 | 37,430 | 7. 2016A Series | 25yr 12/15/2017 & 6/15/2018 | 37,200 | 37,200 | 7 |
| 8 | 69,605 | 50,009 | 37,430 | 8. | Total Interest | 37,200 | 37,200 | 8 |
| 9 | 90,785 | 1,685,351 | 91,647 | 9. | Total Principal, Premium and Interest | 90,600 | 90,600 | 9 |
| 10 | | 26,209 | - | 10. | Bond Issuance | | | 10 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| | | | | Issue Date | Payment Date | | | |
| 11 | | | | 11. | | - | - | 11 |
| 12 | | | 16,653 | 12. 2016A Series | 25 yr 12/15/2018 | 16,853 | 16,853 | 12 |
| 13 | | | 16,653 | 13. | Total Unappropriated Ending Fund Balance | 16,853 | 16,853 | 13 |
| 14 | 12,683 | 16,891 | | 14. | Ending Fund Balance (prior years) | | | 14 |
| 15 | 103,468 | 1,728,451 | 108,300 | 15. | TOTAL REQUIREMENTS | 107,453 | 107,453 | 15 |

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

| | Historical Data | | | RESOURCE DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | | | | | |
| 1 | 99,171 | 130,207 | 190,000 | 1 Beginning Net Working Capital (accrual basis) | 100,000 | 100,000 | | 1 |
| 2 | 607 | 1,608 | 1,100 | 2 Interest | 1,500 | 1,500 | | 2 |
| 3 | | | | OTHER RESOURCES | | | | 3 |
| 4 | 464,275 | 494,707 | 500,000 | 4 Sewer Sales and Related Service Fees | 504,400 | 504,400 | | 4 |
| 5 | 1,800 | - | 9,000 | 5 Service Connections | 10,000 | 10,000 | | 5 |
| 6 | 891 | 2,793 | 1,200 | 6 Miscellaneous Revenue | 1,200 | 1,200 | | 6 |
| 7 | 3,120 | 5,160 | 10,000 | 7 WWTP Sludge Dumpage | 9,000 | 9,000 | | 7 |
| 8 | | - | 3,500,000 | 8 Sewer Conversion Funding | 4,445,000 | 4,445,000 | | 8 |
| 9 | | 20,000 | - | 9 Oregon Infrastructure Finance Grant | | | | 9 |
| 10 | | 130,000 | - | 10 Interfund Loan Proceeds per Resolution 16-04 | | | | 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 | 569,864 | 784,475 | 4,211,300 | 26 Total resources, except taxes to be levied | 5,071,100 | 5,071,100 | | 26 |
| 27 | | | - | 27 Taxes Estimated to be Received | - | - | | 27 |
| 28 | - | - | | 28 Taxes Collected in Year Levied | | | | 28 |
| 29 | 569,864 | 784,475 | 4,211,300 | 29 TOTAL RESOURCES | 5,071,100 | 5,071,100 | | 29 |

REQUIREMENTS SUMMARY

Sewer Operation & Development (70)

City of Irrigon

| | Historical Data | | | REQUIREMENTS DESCRIPTION | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | PERSONNEL SERVICES | | | | |
| 1. | 156,970 | 162,680 | 183,600 | 1. Salaries | 197,900 | 197,900 | | 1. |
| 2. | 7,726 | 10,192 | 11,000 | 2. Overtime | 12,100 | 12,100 | | 2. |
| 3. | 107,617 | 112,240 | 144,500 | 3. Payroll Taxes and Benefits | 147,400 | 147,400 | | 3. |
| 4. | 3,330 | 3,412 | 4,600 | 4. Workers Compensation | 4,600 | 4,600 | | 4. |
| 5. | 275,643 | 288,524 | 343,700 | 5. TOTAL PERSONNEL SERVICES | 362,000 | 362,000 | - | 5. |
| 6. | | | | MATERIALS AND SERVICES | | | | 6. |
| 7. | 13,285 | 14,553 | 18,400 | 7. Insurance/Legal/Audit | 19,400 | 19,400 | | 7. |
| 8. | 12,693 | 14,024 | 17,000 | 8. Office Supplies/Telephone/Postage/Misc. Utilities | 17,000 | 17,000 | | 8. |
| 9. | 5,492 | 6,491 | 10,000 | 9. Travel/Education/Due/Subscription/Advertising/Misc. | 10,000 | 10,000 | | 9. |
| 10. | 18,150 | 20,322 | 22,000 | 10. Electrical Services | 22,000 | 22,000 | | 10. |
| 11. | 2,790 | 3,100 | 4,000 | 11. Contract Services | 4,000 | 4,000 | | 11. |
| 12. | 39,379 | 21,761 | 38,000 | 12. Engineering/Testing | 38,000 | 38,000 | | 12. |
| 13. | 24,962 | 53,005 | 46,000 | 13. Supplies/Tools/Other Repair & Maintenance | 46,000 | 46,000 | | 13. |
| 14. | 8,797 | 10,583 | 14,000 | 14. Fuel/Oil/Vehicle Repair & Maintenance | 14,000 | 14,000 | | 14. |
| 15. | 3,465 | 1,523 | 5,000 | 15. Sludge Removal | 5,000 | 5,000 | | 15. |
| 16. | | 98,500 | 75,000 | 16. Wastewater Facility Plan | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | 129,014 | 243,862 | 249,400 | 18. TOTAL MATERIALS AND SERVICES | 175,400 | 175,400 | - | 18. |
| 19. | | | | CAPITAL OUTLAY | | | | 19. |
| 20. | - | - | 9,000 | 20. Service Connections | 10,000 | 10,000 | | 20. |
| 21. | | | 3,500,000 | 21. Sewer Conversion | 3,895,000 | 3,895,000 | | 21. |
| 22. | | | | 22. Wastewater Treatment Plant Update | 550,000 | 550,000 | | 22. |
| 23. | - | - | 3,509,000 | 23. TOTAL CAPITAL OUTLAY | 4,455,000 | 4,455,000 | - | 23. |
| 24. | | | | INTERFUND TRANSFER | | | | 24. |
| 25. | 4,000 | 4,000 | 4,000 | 25. Transfer to Governmental Reserve (11) | 3,000 | 3,000 | | 25. |
| 26. | 31,000 | 56,000 | 65,200 | 26. Transfer to Sewer Reserve (72) | 35,700 | 35,700 | | 26. |
| 27. | | | | 27. | | | | 27. |
| 28. | | | | 28. | | | | 28. |
| 29. | | | | 29. | | | | 29. |
| 30. | 35,000 | 60,000 | 69,200 | 30. TOTAL INTERFUND TRANSFERS | 38,700 | 38,700 | - | 30. |
| 31. | - | - | - | 31. OPERATING CONTINGENCY | - | - | - | 31. |
| 32. | | | 40,000 | 32. UNAPPROPRIATED ENDING FUND BALANCE | 40,000 | 40,000 | | 32. |
| 33. | 130,207 | 192,089 | | 33. Ending Balance (prior years) | | | | 33. |
| 34. | 569,864 | 784,475 | 4,211,300 | 34. TOTAL REQUIREMENTS | 5,071,100 | 5,071,100 | - | 34. |

**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: 2025

15-03 on May 19, 2015 for the following specified purpose:

capital improvements, infrastructure expenditures, purchasing equipment and emergency repairs for the Sewer System

Sewer Reserve (72)

City of Irrigon

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget For Next Year 2018-2019 | | | |
|-----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | RESOURCES | | | | |
| 1. | 197,261 | 177,637 | 223,200 | 1. Beginning Working Capital (accrual basis) | 240,200 | 240,200 | | 1. |
| 2. | 1,262 | 2,105 | 3,000 | 2. Interest | 3,500 | 3,500 | | 2. |
| 3. | 5,252 | 7,878 | 13,100 | 3. SDC Revenue/Fees | 13,100 | 13,100 | | 3. |
| 4. | 31,000 | 56,000 | 65,200 | 4. Transferred in from Sewer O & D Fund (70) | 35,700 | 35,700 | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | 234,774 | 243,620 | 304,500 | 7. Total Resources, except taxes to be levied | 292,500 | 292,500 | | 7. |
| 8. | | | - | 8. Taxes estimated to be received | | | | 8. |
| 9. | - | - | | 9. Taxes collected in year levied | | | | 9. |
| 10. | 234,774 | 243,620 | 304,500 | 10. TOTAL RESOURCES | 292,500 | 292,500 | | 10. |
| | | | | REQUIREMENTS | | | | |
| 1. | | | | 1. MATERIALS AND SERVICES | | | | 1. |
| 2. | 6,951 | - | 26,000 | 2. Emergency Repairs | 30,000 | 30,000 | | 2. |
| 3. | - | - | 3,500 | 3. CIP Project No. 6004 - SDC Plan | 3,500 | 3,500 | | 3. |
| 4. | - | - | 60,000 | 4. CIP Project No. 6015 - Sludge Removal | 10,000 | 10,000 | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | 6,951 | - | 89,500 | 7. TOTAL MATERIALS AND SERVICES | 43,500 | 43,500 | | 7. |
| 8. | | | | 8. CAPITAL OUTLAY | | | | 8. |
| 9. | - | 10,459 | 53,800 | 9. CIP Project S.D.C. Fees | 57,500 | 57,500 | | 9. |
| 10. | - | - | 36,000 | 10. CIP Equipment Replacement | 59,200 | 59,200 | | 10. |
| 11. | - | - | 105,200 | 11. CIP Project No. 6008 - Sewer line Install on Division | 105,200 | 105,200 | | 11. |
| 12. | - | - | 12,500 | 12. CIP Project No. 6022 - RAS Meter (MCRT) | 12,500 | 12,500 | | 12. |
| 13. | - | - | 7,500 | 13. CIP Project No. 6023 - Check Valve for Lift Station "M" | 7,500 | 7,500 | | 13. |
| 14. | | | - | 14. CIP Capital Projects | 7,100 | 7,100 | | 14. |
| 15. | 50,187 | - | - | 15. CIP Project No. 6002- Headworks Bypass Completed | | | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | | | | 18. | | | | 18. |
| 19. | 50,187 | 10,459 | 215,000 | 19. TOTAL CAPITAL OUTLAY | 249,000 | 249,000 | | 19. |
| 20. | 177,637 | 233,161 | | 20. Ending Balance Prior Years | | | | 20. |
| 21. | 234,774 | 243,620 | 304,500 | 21. TOTAL REQUIREMENTS | 292,500 | 292,500 | | 21. |

**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 2018-2019 | | |
|-----------|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | |
| | | | | Resources | | | |
| 1 | 56,393 | 78,032 | 90,400 | 1. Working Capital (Accrual Basis) | 91,618 | 91,618 | 1 |
| 2 | 449 | 740 | 600 | 2. Interest | 1,100 | 1,100 | 2 |
| 3 | 193,517 | 183,571 | 187,000 | 3. Sewer Bond Fees (SBnd) | 205,000 | 205,000 | 3 |
| 4 | | 1,002,180 | - | 4. 2016 Refunding Bond Issue | - | - | 4 |
| 5 | | | | 5. | | | 5 |
| 6 | | | | 6. | | | 6 |
| 7 | | | | 7. | | | 7 |
| 8 | 250,359 | 1,264,523 | 278,000 | 8. Total Resources, Except Taxes to be Levied | 297,718 | 297,718 | 8 |
| 9 | | | - | 9. Taxes Estimated to be Received * | - | - | 9 |
| 10 | - | - | | 10. Taxes Levied | | | 10 |
| 11 | 250,359 | 1,264,523 | 278,000 | 11. TOTAL RESOURCES | 297,718 | 297,718 | 11 |
| | | | | Requirements | | | |
| | | | | BOND PRINCIPAL PAYMENTS | | | |
| | | | | Issue Date | Budgeted Payment Date | | |
| 1 | 9,932 | 496,430 | - | 1. 12/15/2005 (USDA 92-11) 40 yr | | | 1 |
| 2 | 22,685 | 513,546 | - | 2. 2010 OR Y09003 20 yr | | | 2 |
| 3 | 26,553 | 20,792 | 21,210 | 3. 02/08/2011 DEQ R47741 20 yr | 11/1/2018 & 5/1/2019 | 21,636 | 3 |
| 4 | 14,075 | 14,494 | 14,927 | 4. 12/19/2012 OR Y13004 24 yr | 12/1/2018 | 15,371 | 4 |
| 5 | | 18,433 | 18,479 | 5. Water Reserve Interfund In 7 yr | 11/1/2018 & 5/1/2019 | 18,526 | 5 |
| 6 | | - | 52,707 | 6. 2016 B Series 15 yr | 12/15/2018 & 6/15/2019 | 55,480 | 6 |
| 7 | | | | 7. | | | 7 |
| 8 | 73,245 | 1,063,695 | 107,323 | 8. TOTAL PRINCIPAL | 111,013 | 111,013 | 8 |
| | | | | BOND PREMIUM PAYMENTS | | | |
| | | | | Issue Date | Budgeted Payment Date | | |
| 9 | | 7,174 | 13,750 | 9. 2016B Series 15yr | 12/15/2018 & 6/15/2019 | 12,605 | 9 |
| 10 | - | 7,174 | 13,750 | 10. TOTAL PREMIUM | | 12,605 | 10 |
| | | | | BOND INTEREST PAYMENTS | | | |
| | | | | Issue Date | Budgeted Payment Date | | |
| 11 | 21,291 | 7,195 | - | 11. 12/15/2005 (USDA 92-11) 40 yr | | | 11 |
| 12 | 26,098 | 9,110 | - | 12. 2010 OR Y09003 20 yr | | | 12 |
| 13 | 22,208 | 16,894 | 17,719 | 13. 02/08/2011 DEQ R47741 20 yr | 11/1/2018 & 5/1/2019 | 17,195 | 13 |
| 14 | 14,159 | 13,732 | 13,552 | 14. 12/19/2012 OR Y13004 24 yr | 12/1/2018 | 13,110 | 14 |
| 15 | 54 | 306 | 268 | 15. Water Reserve Interfund In 7 yr | 11/1/2018 & 5/1/2019 | 230 | 15 |
| 16 | | 13,632 | 17,970 | 16. 2016B Series 15yr | 12/15/2018 & 6/15/2019 | 17,510 | 16 |
| 17 | | | | 17. 2018 Construction Loan | Monthly | 21,000 | 17 |
| 18 | 83,810 | 60,869 | 49,509 | 18. TOTAL INTEREST | | 69,045 | 18 |
| 19 | 157,054 | 1,131,738 | 170,582 | 19. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS | | 192,663 | 19 |
| 20 | | 17,561 | | 20. Bond Issuance Costs | | | 20 |
| | | | | TRANSFERS OUT | | | |
| 21 | 15,273 | 15,800 | 15,800 | 21. Transfer out to Sewer Debt Service for Go Bonds (79) | 16,000 | 16,000 | 21 |
| 22 | 15,273 | 15,800 | 15,800 | 22. TOTAL TRANSFERS OUT | 16,000 | 16,000 | 22 |
| | | | | Unappropriated Balance for Following Year By | | | |
| | | | | Issue Date | Payment Date | | |
| 23 | | | 38,598 | 23. 2016B Series | 12/15/2019 | 53,433 | 23 |
| 24 | | | 36,938 | 24. 12/8/2011 (DEQ R47741) | 11/1/2019 | 13,358 | 24 |
| 25 | | | 16,082 | 25. 12/19/2012 (Y13004) | 12/1/2019 | 22,264 | 25 |
| 26 | | | | 26. | | | 26 |
| 27 | | | 91,618 | 27. Total Unappropriated Ending Fund Balance | | 89,055 | 27 |
| 28 | 78,032 | 99,424 | | 28. Ending Balance (Prior Years) | | | 28 |
| 29 | 250,359 | 1,264,523 | 278,000 | 29. TOTAL REQUIREMENTS | 297,718 | 297,718 | 29 |

**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 2018-2019 | | | |
|----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2017-2018 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2015-2016 | First Preceding Year 2016-2017 | | | | | | |
| | | | | Resources | | | | |
| 1 | 18 | 88,882 | 145,000 | 1. Working Capital (Accrual Basis) | 147,216 | 147,216 | | 1 |
| 2 | 926 | 1,573 | 1,400 | 2. Interest | 1,400 | 1,400 | | 2 |
| 3 | 15,273 | 15,800 | 15,800 | 3. Transfer in from Sewer Debt Service (78) | 16,000 | 16,000 | | 3 |
| 4 | | 2,673,213 | | 4. 2016 Refunding Bond Issue | | | | 4 |
| 5 | | | | 5. | | | | 5 |
| 6 | | | | 6. | | | | 6 |
| 7 | | | | 7. | | | | 7 |
| 8 | 16,199 | 2,779,468 | 162,200 | 8. Total Resources, Except Taxes to be Levied | 164,616 | 164,616 | | 8 |
| 9 | | | 136,000 | 9. Taxes Estimated to be Received * | 135,000 | 135,000 | | 9 |
| 10 | 137,183 | 145,609 | | 10. Taxes Levied | | | | 10 |
| 11 | 153,383 | 2,925,077 | 298,200 | 11. TOTAL RESOURCES | 299,616 | 299,616 | | 11 |
| | | | | Requirements | | | | |
| | | | | BOND PRINCIPAL PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 1 | 36,069 | 2,198,774 | - | 1. 12/15/2005 (USDA 92-13) 40 yr | | | | 1 |
| 2 | 5,483 | 334,209 | - | 2. 12/15/2005 (USDA 92-15) 40 yr | | | | 2 |
| 3 | | 96,457 | 68,453 | 3. 2016A Series 25yr | 12/15/2018 | 68,453 | 68,453 | 3 |
| 4 | | | | 4. | | | | 4 |
| 5 | 41,552 | 2,629,440 | 68,453 | 5. TOTAL PRINCIPAL | | 68,453 | 68,453 | 5 |
| | | | | BOND PREMIUM PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 6 | | 10,978 | 20,870 | 6. 2016A Series 25yr | 12/15/2018 & 6/15/2019 | 19,500 | 19,500 | 6 |
| 7 | - | 10,978 | 20,870 | 7. TOTAL PREMIUM | | 19,500 | 19,500 | 7 |
| | | | | BOND INTEREST PAYMENTS | | | | |
| | | | | Issue Date | Budgeted Payment Date | | | |
| 8 | 94,150 | 32,076 | - | 8. 12/15/2005 (USDA 92-13) 40 yr | | | | 8 |
| 9 | 14,311 | 4,669 | - | 9. 12/15/2005 (USDA 92-15) 40 yr | | | | 9 |
| 10 | | 43,353 | 61,661 | 10. 2016A Series 25yr | 12/15/2018 & 6/15/2019 | 61,200 | 61,200 | 10 |
| 11 | | | | 11. | | | | 11 |
| 12 | 108,461 | 80,098 | 61,661 | 12. TOTAL INTEREST | | 61,200 | 61,200 | 12 |
| 13 | 150,013 | 2,720,516 | 150,984 | 13. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS | | 149,153 | 149,153 | 13 |
| 14 | | 42,762 | - | 14. Bond Issuance Costs | | | | 14 |
| | | | | Unappropriated Balance for Following Year By | | | | |
| | | | | Issue Date | Payment Date | | | |
| 15 | | | 147,216 | 15. 2016A Series 25yr | 12/15/2019 | 150,463 | 150,463 | 15 |
| 16 | | | | 16. | | | | 16 |
| 17 | | | 147,216 | 17. Total Unappropriated Ending Fund Balance | | 150,463 | 150,463 | 17 |
| 18 | 88,882 | 161,799 | | 18. Ending Balance (Prior Years) | | | | 18 |
| 19 | 238,895 | 2,925,077 | 298,200 | 19. TOTAL REQUIREMENTS | | 299,616 | 299,616 | 19 |

2018-2019 Budget

| | Current Years Adopted Budget | Next Year's Proposed Budget | General | Governmental Reserve | Improvement Reserve | State Street | Water O & D | Water Reserve | Water Debt Service | Water G.O. Bonds Debt Service | Sewer Operations & Development | Sewer Reserve | Sewer Debt Service | Sewer G.O.Bonds Debt Service |
|---|---------------------------------------|-----------------------------------|----------------|-------------------------|------------------------|------------------|----------------|------------------|-----------------------|-------------------------------------|--------------------------------------|------------------|-----------------------|------------------------------------|
| Wastewater Facility Plan | 75,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrigon Improvements | 398,000 | 1,178,300 | - | - | 1,178,300 | - | - | - | - | - | - | - | - | - |
| Business start up loans | 30,000 | 310,000 | - | - | 310,000 | - | - | - | - | - | - | - | - | - |
| Capital Improvement Projects -Materials and | 78,000 | 28,000 | - | - | - | - | - | 14,500 | - | - | - | 13,500 | - | - |
| Bike/Foot path maintenance | 4,100 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Police Vehicle | 19,000 | 28,500 | 28,500 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Improvement Projects - Capital Outlay | 830,430 | 5,332,430 | - | 336,500 | - | 4,260,000 | - | 486,930 | - | - | - | 249,000 | - | - |
| Service Connections | 14,575 | 19,000 | - | - | - | - | 9,000 | - | - | - | 10,000 | - | - | - |
| Sewer Conversion Project | 3,500,000 | 4,445,000 | - | - | - | - | - | - | - | - | 4,445,000 | - | - | - |
| DEQ 2011 R47741 Bond Interest Expense | 17,719 | 17,195 | - | - | - | - | - | - | - | - | - | - | 17,195 | - |
| IFA Y13004 Bond Interest | 13,552 | 13,110 | - | - | - | - | - | - | - | - | - | - | 13,110 | - |
| Interest Interfund loan from Water Reserve | 268 | 230 | - | - | - | - | - | - | - | - | - | - | 230 | - |
| 2016 FF&C 2016 B Series Interest Expense | 32,480 | 32,010 | - | - | - | - | - | - | 14,500 | - | - | - | 17,510 | - |
| 2016 A Series Interest Expense | 99,161 | 98,400 | - | - | - | - | - | - | - | 37,200 | - | - | - | 61,200 |
| Construction Loan Interest | - | 21,000 | - | - | - | - | - | - | - | - | - | - | 21,000 | - |
| DEQ Sewer Bond R47741 | 21,210 | 21,636 | - | - | - | - | - | - | - | - | - | - | 21,636 | - |
| IFA Y13004 Bond Principal | 14,927 | 15,371 | - | - | - | - | - | - | - | - | - | - | 15,371 | - |
| Principal-Interfund loan from Water Reserve | 18,479 | 18,526 | - | - | - | - | - | - | - | - | - | - | 18,526 | - |
| 2016 FF&C 2016 B Series Principal | 119,741 | 123,085 | - | - | - | - | - | - | 55,000 | - | - | - | 68,085 | - |
| 2016 A Series Principal | 143,470 | 141,353 | - | - | - | - | - | - | - | 53,400 | - | - | - | 87,953 |
| Transfer to Governmental Reserve | 61,000 | 61,500 | 54,000 | - | - | 1,500 | 3,000 | - | - | - | 3,000 | - | - | - |
| Transfer to State Street | 79,000 | 80,000 | 80,000 | - | - | - | - | - | - | - | - | - | - | - |
| Transfer to the Water Reserve | 94,400 | 64,400 | - | - | - | - | 64,400 | - | - | - | - | - | - | - |
| Transfer to GO Bond Water Debt Service | 5,400 | 5,500 | - | - | - | - | - | - | 5,500 | - | - | - | - | - |
| Transfer to the Sewer Reserve | 65,200 | 35,700 | - | - | - | - | - | - | - | - | 35,700 | - | - | - |
| Transfer to Sewer GO Bond Debt Service | 15,800 | 16,000 | - | - | - | - | - | - | - | - | - | - | 16,000 | - |
| Operating Contingency | 46,000 | 187,600 | 175,800 | - | - | 11,800 | - | - | - | - | - | - | - | - |
| Unappropriated or Reserved for Future | 541,793 | 586,677 | 70,000 | - | - | 60,000 | 76,400 | - | 83,906 | 16,853 | 40,000 | - | 89,055 | 150,463 |
| Total Expenditures | 8,121,333 | 15,122,023 | 831,100 | 469,800 | 1,848,300 | 4,607,100 | 588,500 | 549,930 | 158,906 | 107,453 | 5,071,100 | 292,500 | 297,718 | 299,616 |

| | | | | | | | | | | | | | | |
|--|------------------|-------------------|----------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Total Personnel Services | 1,030,900 | 1,097,700 | 131,900 | 116,400 | - | 181,400 | 306,000 | - | - | - | 362,000 | - | - | - |
| Total Materials & Services | 1,336,828 | 2,660,100 | 290,900 | 16,900 | 1,848,300 | 92,400 | 129,700 | 63,000 | - | - | 175,400 | 43,500 | - | - |
| Total Capital Outlay | 4,364,005 | 9,824,930 | 28,500 | 336,500 | - | 4,260,000 | 9,000 | 486,930 | - | - | 4,455,000 | 249,000 | - | - |
| Total Debt Service | 481,007 | 501,916 | - | - | - | - | - | - | 69,500 | 90,600 | - | - | 192,663 | 149,153 |
| Total Interfund Revenue Transfers | 320,800 | 263,100 | 134,000 | - | - | 1,500 | 67,400 | - | 5,500 | - | 38,700 | - | 16,000 | - |
| Total Operating Contingency | 46,000 | 187,600 | 175,800 | - | - | 11,800 | - | - | - | - | - | - | - | - |
| Total Unappropriated Ending Fund Balance | 541,793 | 586,677 | 70,000 | - | - | 60,000 | 76,400 | - | 83,906 | 16,853 | 40,000 | - | 89,055 | 150,463 |
| Total Budget | 8,121,333 | 15,122,023 | 831,100 | 469,800 | 1,848,300 | 4,607,100 | 588,500 | 549,930 | 158,906 | 107,453 | 5,071,100 | 292,500 | 297,718 | 299,616 |

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | 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. Seek grant/Enhancement Funding | 11 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. Contingent upon housing development. Cancel and replace back into Reserve Fund FY 15. | 62 | FY15 | 5,000 <u>5,000</u> | 1 | Cancelled | - | - | - | - |

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | Reserved (cumulative) |
|---------|--|----------|------------------|---------------------|--------------------|----------------|------------------|-------------------|-------------------|-----------------------|
| 6002 | Re-Coat WWTP By-Pass Description: Major maintenance needed to WWTP required as maintenance level for system sustainability of system. August 2015 deadline. | 75 72 | FY15 | 15,000 15,000 | 1 | 15,000 | Completed | | | - |
| 6003 | Waterline Piping N Main Extension. Description: Replacement of waterline that has sustain multiple breaks, requiring emergency repairs (just east of 12th street). Funded from Water Reserve Undersized waterline replacement line item. Plan to build in 2017 FY. | 62 | FY15 | 20,000 20,000 | 2 | 7,500 | 5,000 | - | - | 20,000 20,000 |

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | Reserved (cumulative) |
|---------|----------|-------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
|---------|----------|-------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|

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. .

1

62 &
72

FY15

7,000
7,000

7,000

-

7,000
7,000

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 (FY2015). ODOT Enhance-It Grant FY18-20**

20
UFR

FY15

250,000
250,000

-

-

-

-

6006 Generator Set for Weeping Willow. **Description:** Aging lift station and need consistent power supply. **Block Grant Project.**

72
UFR

FY15

20,000
20,000

-

-

-

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | Reserved (cumulative) |
|---------|---|--------|---------------------------|---------------------|--------------------|------------------|----------------|-------------------|-------------------|-----------------------|
| | | | | 20,000 | | | | | | - |
| 6007 | E. Parking Lot Landscaping. Description: Finalize E. City Hall Parking Lot of irrigation, trees, and shrubs. Completed | 11 | FY15 | 5,000 | | Completed | | | | - |
| | | | | 5,000 | | | | | | - |
| 6008 | S. Sewer Line Installation. Description: Install sewer main down S. Division St. to Wyoming as part of the Division St Project. ODOT Enhance-It Grant FY 18-20 | 72 | FY15 (start saving FY 17) | 350,000 | 5 | - | 70,000 | 35,200 | - | 105,200 |
| | | | | 350,000 | | | | | | 105,200 |
| 6009 | Street Sweeper. Description: Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets. | 11 UFR | FY15 | 15,000 | 5 | - | - | | | - |
| | | | | 15,000 | | | | | | - |

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | Reserved (cumulative) |
|---------|--|--------------------------------|------------------|------------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
| 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. | 11 UFR Lease Purchase | FY15 | 20,000 <hr/> 20,000 | 3+ | - | - | - | - | - |
| 6011 | Spraying tractor & Attachments. Description: Mobile (gator type) unit with spraying apporatus to perform weed (goathead) spraying that is not available using current proactice of back-pack sprayers. System allows for mass coverage, saving of time and resources. | 11 UFR Lease Purchase | FY15 | 15,000 <hr/> 15,000 | 4 | - | - | - | - | - |

**CITY OF IRRIGON
FY17 CAPITAL IMPROVEMENT PLAN (CIP)**

| Proj. # | PROJECTS | FUNDS | Proj. Adopted FY | Est. PROJECT AMOUNT | Est. Years to Fund | Actual 2015-16 | Actual 2016-17 | Estimated 2017-18 | Estimated 2018-19 | Reserved (cumulative) |
|---------|--|----------|------------------|----------------------------------|--------------------|----------------|----------------|-------------------|-------------------|--------------------------|
| 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 playground | 40-11 | FY15 | 19,500 <u>19,500</u> | 3 | 19,500 | 6,000 | 3,000 | 2,500 | 31,000 <u>31,000</u> |
| 6013 | Well Modern. Description: Diagnostic tool at wells 3 & 4. Allowing for remote diagnostics of static levels and pressure. Saving emergency call outs and travel time. Remove from CIP and keep as a M&S budget item. | 60 Water | FY15 | 3,000 <u>3,000</u> | 1 | - | - | - | - | - <u>-</u> |

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|---------|--|---|------------------|--|--------------------|----------------|----------------|-------------------|-------------------|------------------------|
| 6014 | Commercial Mower. Description: Replace old 2001 mower. Has about 2 years life left. Improves time and efficiency . | 20 UFR Lease Purchase / Street | FY15 | 8,000 <hr/> 8,000 | 3 | - | - | 5,000 | - | 5,000 <hr/> 5,000 |
| 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 | 72 | FY15 | 75,000 <hr/> 75,000 | 5 | 18,750 | 12,500 | 10,000 | - | 60,000 <hr/> 60,000 |
| 6016 | Maple Leaf Generator. Description: Aging lift station and need consistent power supply. Aim to fund by FY 18/19 for install in FY 20/21. Remove item as this is part of the Division Street Street | 72 UFR FY 15-17 | FY15 | 20,000 <hr/> 20,000 | 5 | - | - | - | - | - <hr/> - |

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| 6017 | AMR Wtr Read System. Description: Allows for automated reading. Reduction of man hours and improved accuracy. Match w/ #6030 | 62 FY 15-17 | FY15 | 32,000 <u>32,000</u> | 6 | - | 5,000 | 5,000 | 5,000 | 15,000 <u>15,000</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. Working w/ M.C. | 11 UFR FY 15-19 | FY15 | 55,000 <u>55,000</u> | - | - | - | - | - | - <u>-</u> |
| 6019 | Wyoming Walking Path. Description: Walking path joining HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item. Working w/ M.C. | 11 UFR FY 15-19 | FY15 | 18,000 <u>18,000</u> | - | - | - | - | - | - <u>-</u> |

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|---------|--|-------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
| 6020 | TV Well #3. Description: View for strengthened and improved well capacity as part of new well maintenance/recovery/longevity. More investigation needed as of FY 16. Removed was completed under Resolution 16-33. | 62 | Wtr Rsv | FY15 | 12,000 | - | - | | | |
| | | | | | 12,000 | | | | | |
| 6021 | Community/Safety Reader Board. Description: Provides for emergency announcements and alerts during given situations as well as community announcements. Seek out grant money-Enhancement fund. | 12 | UFRs | FY15 | 35,000 | - | - | Completed | | |
| | | | | | 35,000 | | | | | |
| 6022 | RAS Meter (MCRT). Sewer Plant calculator. Purchase in FY 18 | 72 | | FY16 | 15,000 | 5,000 | 5,000 | 2,500 | - | 12,500 |
| | | | | | 15,000 | | | | | 12,500 |

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|---------|---|-----------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
| 6023 | Check Valve for "m" Lift Station | 72 | FY16 | 7,500 | 2 | 7,500 | | - | - | 7,500 |
| | | | | <u>7,500</u> | | | | | | 7,500 |
| 6024 | Water Line replacement. Description: Install/replace Water main down S. Division St. to Wyoming as part of the Division St Project. ODOT Enhance-It Grant FY 18-20 | 62 | FY17 | 50,000 | 5 | - | 10,000 | 10,000 | 10,000 | 30,000 |
| | | | | <u>50,000</u> | | | | | | 30,000 |
| 6025 | Sewer Standpipe at Plant. Description: Replace the ductal Iron pipe that was noted during the By-Pass Project. | 72 UFR | FY17 | 11,000 | 2 | - | - | | | - |
| | | | | <u>11,000</u> | | | | | | - |
| 6026 | Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining. Est. Work in Fall of 2017. | 62 | FY17 | 11,000 | 2 | - | 5,500 | 5,500 | | 11,000 |
| | | | | <u>11,000</u> | | | | | | 11,000 |

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|-----------------|---|---|------------------|---|--------------------|----------------|----------------|-------------------|-------------------|------------------------------|
| 6027 | Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc. | 62 & 72 UFR | FY17 | 20,000 <u>20,000</u> | 3 | - | | | | - - |
| 6028 | Reader Board at City Hall: For Emergency and Safety notices as well as basic communication/information. Removed—duplicate to 6021. | 11 UFR | FY17 | 39,000 <u>39,000</u> | | - | - | | | - - |
| 6029 | Walking Path and Greenway - Seek out grant or Enhancement Funds | 11 | FY17 | 28,000 <u>28,000</u> | | - | 14,135 | 1,665 | | 15,800 15,800 |
| 6030 | Meters for Auto Read Program | 62 | FY17 | 189,500 <u>189,500</u> | 7 | - | - | 30,000 | - | 30,000 30,000 |
| 6031 | Test Well for Future Water Requirements | 62 | FY17 | 30,000 <u>30,000</u> | 1 | - | - | 30,000 | - | 30,000 |

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|---|--|------------------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
| | | | | 30,000 | | | | | | 30,000 |
| 6032 | Street Projects (2 Blocks at a time). Resource and Plan from User Fees. | 20 | FY17 | 150,000 | 6 | - | 24,780 | 29,880 | 30,440 | 85,100 |
| | | | | 150,000 | | | | | | 85,100 |
| 6033 | Street Lights (95). Resources and Plan from User Fees. | 20 | FY17 | 190,000 | 10 | - | 16,520 | 19,920 | 20,260 | 56,700 |
| | | | | 190,000 | | | | | | 56,700 |
| 6034 | Vector Trailer. Assist with locating underground utilities and ultimately eliminate rentals. | 20 & 62 & 72 UFR | FY17 | 13,000 | 10 | - | - | - | - | - |
| | | | | 13,000 | | | | | | - |
| | Adopted TSP 2014 Projects - Various Roadway Improvements | UFRs | | \$ 10,310,000 | | | | | | |
| | Adopted TSP 2014 Projects - Various Pedestrian and Bicycle Improvements | UFRs | | \$ 3,890,000 | | | | | | |
| Current FY19 CIP Budget committed: | | | | | | 521,800 | | | | |

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|---------|----------|-------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|
|---------|----------|-------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|-----------------------|

NOTES:

1. UFR= Unfunded Requirement



MISSION

A neighborly community providing safe services, developing innovative partnerships, focusing on quality and life giving opportunities.

VISION

The City of Irrigon is a community that preserves and enhances natural surroundings through planned design. Irrigon will achieve quality of life through a safe friendly environment, promoting recreational opportunities and civic pride. Irrigon encourages and supports a business environment, ensuring a diverse, prosperous, and financially secure community

VALUES

(PRIDE)

Public. *Partnering with one another and the community; providing best possible services.*

Responsibility and Accountability. *Taking responsibility for achieving results, maintaining strong accountability and stewardship.*

Innovation and Sustainability. *Actively seeking good ideas that are lasting and positive to our community, work, and environment.*

Diversity and Inclusion. *Recognizing and respecting a variety of perspectives, experiences, and approaches that assist achievement of organizational goals.*

Ethics and Integrity. *Our actions maintain the trust and confidence of the public and organization we serve.*