



Irrigon Budget Committee Agenda May 7, 2020 at 6:00 PM

USING ZOOM

<https://us02web.zoom.us/j/5869570138?pwd=VkpHMnFjWTJhNDNlaUQ0a2x0Rkp1dz09>

Meeting ID: 586 957 0138

Password: 3d@k8rmH

1-253-215-8782 ID: 586 957 0138# Password: 524154#

1. Call to Order/Pledge of Allegiance Mayor
2. Appointment of Chairperson Mayor
3. Roll Call Chairperson
4. Approval of May 9, 2019 Budget Committee Meeting Minutes Chairperson
5. 2020-2021 Budget Message City Manager, Budget Officer
6. Public comment Chairperson
7. Public Hearing – State Revenue Sharing Chairperson
8. Review 2020-2021 Budget Document Budget Committee
9. Approve Tax Levy Budget Committee
 - a. General Fund - \$3.6782 per \$1,000
 - b. Bonded Debt- \$206,000
10. Approve the FY 2020-2021 Budget Budget Committee
11. Adjournment

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

500 NE Main Ave./ PO Box 428 Irrigon, OR 97844 Ph. (541) 922-3047/Fax (541) 922-9322

AN EQUAL OPPURTUNITY PROVIDER

Budget Committee Members 2020-2021

City Councilors

Daren Strong

Ken Matlack

Michelle Hagen

Margaret Anderson

Marlina Avila

Alan Carnahan

Melvin Lambert

Members at Large

Luke Maynard

Roberta Hewitt

Terianna Tobin

Debi Stratton



**City of Irrigon
Budget Committee Meeting
May 9, 2019
6:00 p.m.**

Call to Order

Mayor Daren Strong called the meeting to order at 6:05 p.m. and led committee in the pledge of allegiance.

Appointment of Chairperson

Michelle Hagen nominated Luke Maynard as chairperson. Ken Matlack seconded the nomination.

Luke Maynard nominated Michelle Hagen as chairperson. Margaret Anderson Seconded the nomination.

Luke Maynard was appointed as chairperson by a vote of 7 to 2.

Roll Call

Members Present: Mayor Daren Strong, Mayor Pro-Tem Margaret Anderson, Councilor Ken Matlack, Councilor Joanna Lamb, Councilor Michelle Hagen, Andrew Hermanns, Roberta Hewitt, Luke Maynard, Debi Stratton and Terianna Tobin.

Members Absent: Councilor Marlina Avila, Councilor Alan Carnahan and Janet Cooley

A quorum was present.

Staff Present: Finance Officer Amanda Ferguson and City Manager Aaron Palmquist

Approval of May 10, 2018 Budget Committee Meeting Minutes

Michelle Hagen moved to approve the minutes as presented. Margaret Anderson seconded the motion. Motion passed unanimously.

Budget Message

Aaron Palmquist delivered the budget message to the budget committee, explaining the budget in its basic form and any significant changes.

The 2019 fiscal year proposed budget had total appropriations of \$15,789,080 and \$653,700 reserved for future expenditures. The total appropriations increased over last year's appropriations by \$1,253,734. The majority of this increase is because of outside funding for major projects, such as sewer conversions, pedestrian safety improvements on Division Street and HB2017 Transportation Package items.

This past year city council has approved the filling of a fulltime position to replace a couple part-time employees that retired a few years back to improve the city's quality of service.

We continue to receive grant funds from the Columbia River Enterprise Zone (CREZ) Board that benefit the citizens in housing incentives, property enhancements, and public improvements. This is not a guaranteed

annual disbursement but one that is much appreciated when received. Funds are tracked appropriately in the Irrigon Improvement Fund (12).

Preliminary figures from Morrow County Assessor reflect a slight increase in the city's assessed property values about .8324% from the 2018 year. The city's permanent tax rate is \$3.6782 per thousand. The General Obligation Bond levies are estimated at \$85,000 for water and \$130,000 for sewer. They do not reflect any revenue bond indebtedness.

Public Comment

There was not any public present to make comment.

Public Hearing on State Revenue Sharing

State Revenue Sharing is a distribution from the Oregon Liquor Control Commission (OLCC) that is authorized under ORS 221.770. A public hearing must be held in front of the budget committee to receive comment on possible uses of the distributions and then another public hearing must be held with the city council on proposed uses of the distribution in relation to the entire budget. The city council will then need to elect to receive the distribution by resolution or ordinance.

The Public Hearing opened at 6:20 pm.

No public comment was given.

The Public Hearing closed at 6:22 pm.

Budget Review

It was the consensus of the budget committee to review the budget document page by page and not line by line.

Page 3: Total appropriations by Fund

City Manager Aaron Palmquist brought the committee's attention to the increase in the total appropriations, as well as the increase in unappropriated ending fund balances. This shows that the city is gaining fiscal strength.

Page 4: Chart of Appropriation by Fund Type

No comments or questions

Page 5: General Fund (10) Resources

Garbage fees will be increasing. The Public Utility Commission has allowed Finley Buttes Landfill to raise rates. This is causing Sanitary Disposal Inc. to increase the fees charged to the city. The estimated increase is approximately 8 percent effective October 1, 2019.

In consideration of the citizens within the city, the city will not raise rates until January 2, 2020. This will give advance notice for individuals and businesses to prepare. An example, landlords can only increase rent once a year and would not be able to recoup the increase until later.

Page 6: General Fund (10) Requirements

No comments or questions

Page 7: Governmental Reserve Fund (11) Resources and Requirements

This fund is established for the purpose of payment of accrued leave, building maintenance and upkeep, bicycle/footpath improvements, capital equipment expenditures and capital improvements to infrastructure.

Page 8: Irrigon Improvements (12) Resources and Requirements

This fund was established for the purpose of separately and clearly tracking resources received from outside sources used for community improvement.

The Columbia River Enterprise Zone II has disbursed grant funds to the City of Irrigon which are being used for housing, property enhancements, public improvements and business recruitment.

Page 9: State Street (20) Resources

Due to House Bill 2017 the Oregon Department of Transportation has increased the amount of the Small City Allotment grant from \$50,000 each to \$100,000 and a city can have two open grants at the same time. These grants also do not have any in-kind or matching requirement.

Page 10: State Street Fund (20) Requirements

This fund is where the House Bill 2017 funded Pedestrian Safety Improvement project is budgeted as well as the 18-21 STIP Division Street Safety Improvements Project. Even though the city will not be able to start construction until the year 2020, the city is able to start the design and planning of the project beforehand.

Page 11: Water Operation & Development (60) Resources

No comments or questions

Page 12: Water Operation & Development (60) Requirements

\$64,400 is being transferred to the Water Reserve (62) for future CIP projects.

Page 13: Water Reserve (62)

The purpose of this reserve is for capital improvements, infrastructure expenditures, purchasing equipment, and emergency repairs relating to the water system.

Page 14: Water Debt Service (68)

This fund is used for the payment of water revenue bonds.

Page 15: Water Debt Service for General Obligation Bonds (69)

This fund is used for receiving General Obligation Tax collections and payment of the water portion of the general obligation bonds.

Page 16: Sewer Operation & Development (70) Resources

The budgeted resources for this fund is \$5,552,800 due to the scheduled sewer projects resources being budgeted in this fund.

Page 17: Sewer Operation & Development (70) Requirements

The costs related to sewer operations are increasing, but the resources coming in are not. This is causing some deferred maintenance costs.

Page 18: Sewer Reserve

The purpose of this reserve is for capital improvements, infrastructure expenditures, purchasing equipment, and emergency repairs relating to the sewer system.

Page 19: Sewer Debt Service (78)

This fund is used for the payment of sewer revenue bonds.

Page 20: Sewer Debt Service for General Obligation Bonds (79)

This fund is used for receiving General Obligation Tax collections and payment of the sewer portion of the general obligation bonds.

Pages 21-24

A spreadsheet showing totals across all funds for resources and expenditures compared to the current years totals. Also shows total appropriations for all funds.

Pages 25-36: City of Irrigon Capital Improvement Plan

The city's Capital Improvement Plan (CIP) is used to document needed capital improvements and assist in the planning of resources to accomplish the improvements.

In the CIP there are several projects that are Unfunded Requirements (UFR) as can be seen throughout the plan.

Approval of Fiscal Year 2019-2020 Budget

Margaret Anderson moved to approve the City of Irrigon's 2019-2020 Proposed Budget for City Council adoption with the rate of \$3.6782 per \$1,000 assessed value, bonded debt in the amount of \$85,000 for water and \$130,000 for sewer and State Revenue Sharing. Michelle Hagen seconded the motion. Motion passed unanimously.

Adjournment

There being no further discussion. Meeting adjourned at 7:14 p.m.

Minutes prepared by: Amanda Ferguson



MEMORANDUM

To: City of Irrigon Budget Committee
Date: May 7, 2020
RE: State Revenue Sharing

State Revenue Sharing Law, ORS 221.770, mandates a public hearing before the budget committee be held to discuss possible uses of the funds in order to receive state revenue sharing in 2020-2021.

A public hearing before the city council on the proposed uses of the funds in relation to the entire budget will be required after the public hearing before the budget committee.

Then an a resolution approving participation in the program and requesting state revenue sharing money must be passed by city council.



CITY OF IRRIGON

BUDGET

2020-2021

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

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Budget Message

Fiscal Year 2021

This past budget year has been a very busy year, with multiple projects and planning for those over the next few years. The City of Irrigon diligently continues to perform within the increasing fiscal demands and requirements adopted by the City Council. As City Manager and Budget Officer I am honored to have great staff working collectively ensuring all resources are managed appropriately. With this framework and context, I present the 2020/21 budget message.

Fiscal Year 2021 budget has 12 self-balancing funds with a total appropriation of \$16,119,060 and \$662,000 reserved (unappropriated) for future expenditures. Total appropriation increased over last year's appropriation by \$329,980. This increase is for major projects (sewer conversion, Division Street, HB2017 Transportation package, Small City Allotment, and Safe Routes to Schools). The city continues to be very successful in acquiring funding for critical improvements taking place over a three-year period which is estimated between an 8-10 million in valuation.

The City has nine full time staff who work endlessly to provide the needed and expected services. This year we are budgeting a half time court clerk, should the council implement a municipal court. A meager 2.6% CPI adjustment is built into this budget in accordance with City Council policy.

We continue to receive funds from the Columbia River Enterprise Zone (CREZ) Board that benefits housing, property enhancements, and public improvements. This is not a guaranteed annual disbursement but one that is much appreciated when received. Funds are tracked appropriately in the Irrigon Improvement Fund (12) and are anticipated to increase this next year. The disbursement of funds is allocated based upon Resolution 20-01.

Morrow County Assessor reflects a slight increase (about 2.9%) in the city's assessed property values from the 2020 year. The city's permanent tax rate is \$3.6782 per thousand. The General Obligation Bond levies are estimated at \$87,500 for water and \$118,500 for sewer. They do not reflect any revenue bond indebtedness. The monthly figure is based against the number of users and decreases as utility users increase.

The city continues its progress on strengthening fiscal stability. What began six (6) years ago with the city taking steps to improve that stability grows stronger every year. For this next budget-year we are projecting a very moderate level of revenue increase with an almost flat expenditures in appropriations. This is in part to continuing the process of growing our fiscal strength and a result of the COVID-19 situation and working to maintain tighter fiscal parameters with the tightness of the economy.

The Budget Committee must approve the budget and the total amount of property tax or the rate per \$1,000 of assessed value for each levy that will be certified by the tax assessor. Following public comment and the Budget Committee's approval the items move forward to the City Council for adoption prior to June 30, 2020.

In closing, I thank the Budget Committee, community members and the City Council for working together with staff to see Irrigon continue to great service through any fiscal challenges.

Respectfully Submitted,

Aaron Palmquist, MBA/PA
City Manager/Budget Officer

Budget Committee Members 2020-2021

City Councilors

Daren Strong
Ken Matlack
Michelle Hagen
Margaret Anderson
Marlina Avila
Alan Carnahan
Melvin Lambert

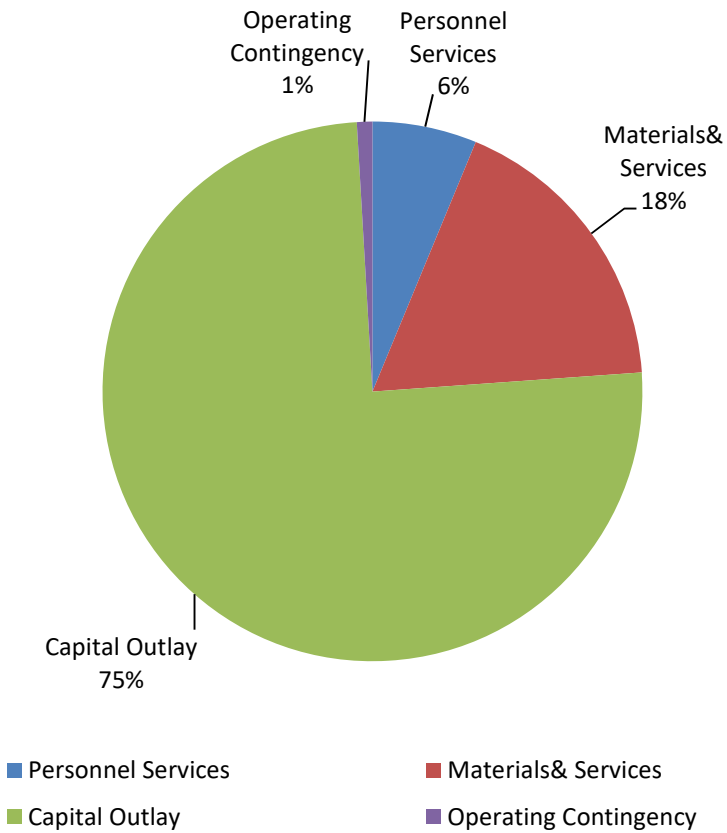
Members at Large

Luke Maynard
Roberta Hewitt
Terianna Tobin
Debi Stratton

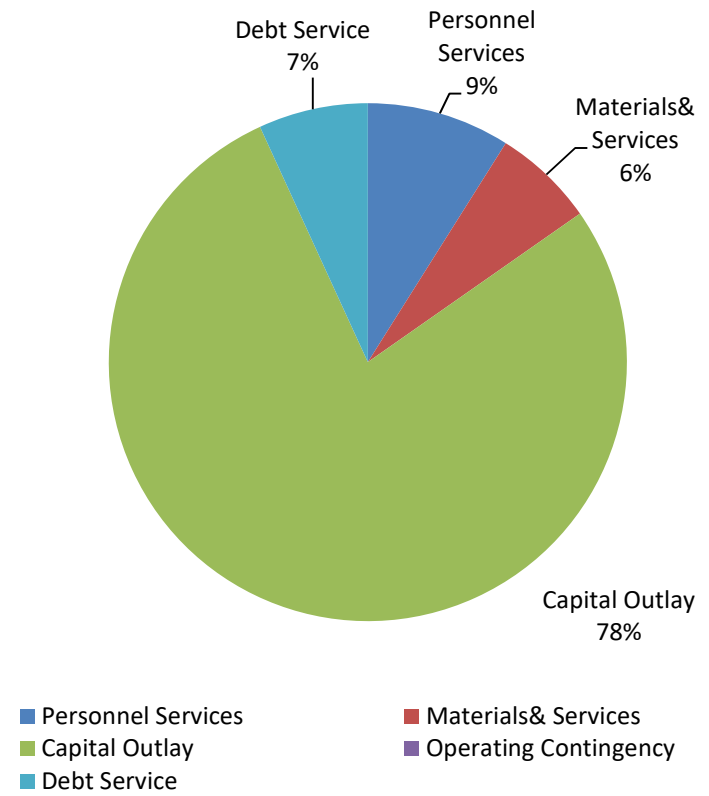
2020-2021 Budget Appropriations by Fund

FUND	Personnel Service	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingency	Total
General	171,700	405,400	22,000	-	153,400	68,400	820,900
Governmental Reserve Fund	142,700	22,400	716,100	-	-	-	881,200
Irrigon Improvements Fund	-	928,400	1,358,100	-	-	-	2,286,500
State Street	194,400	81,000	4,032,000	-	1,700	8,200	4,317,300
Water Operations & Development Fund	321,800	134,000	9,000	-	66,400	-	531,200
Water Reserve	-	68,400	592,830	-	-	-	661,230
Water Debt Service	-	-	-	69,000	5,000	-	74,000
Water G.O. Bond Debt Service	-	-	-	92,100	-	-	92,100
Sewer O & D	366,000	188,000	5,050,000	-	42,000	-	5,646,000
Sewer Reserve	-	95,900	333,630	-	-	-	429,530
Sewer Debt Service	-	-	-	212,300	15,300	-	227,600
Sewer G.O. Bond Debt Service	-	-	-	151,500	-	-	151,500
TOTAL APPROPRIATIONS	1,196,600	1,923,500	12,113,660	524,900	283,800	76,600	16,119,060
Unappropriated/Reserved for Future Expenditures							662,000
							<u>16,781,060</u>

Governmental Funds (General & Streets)



Business-Type Funds (Water & Sewer)



RESOURCES

General (10)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1	162,665	252,397	392,000	1 Beginning Net Working Capital (accrual basis)	230,000			1
2	2,901	6,364	5,500	2 Interest	4,000			2
3				3 OTHER RESOURCES				3
4	1,770	1,920	2,000	4 Pet Licenses and Related Fees	2,500			4
5	-	19,975	19,900	5 Zayo Franchise	19,900			5
6	3,764	3,389	3,400	6 Qwest/Century Link Franchise Fees	3,200			6
7	51,385	55,129	54,000	7 Umatilla Electric Coop Franchise Fees	56,000			7
8	2,233	2,410	2,500	8 Cascade Natural Gas Franchise Fees	2,500			8
9	15	29	100	9 Windwave Communications Franchise Fees	100			9
10	50	149	100	10 Inland Development Franchise Fees	100			10
11	1,540	1,485	1,700	11 Eastern Oregon Telecom Franchise Fees	1,400			11
12	11,656	-	12,600	12 Sanitary Disposal Inc. Franchise Fees	-			12
13	6,405	3,757	6,000	13 Planning, Zoning & Building Fees	6,700			13
14	1,630	1,725	2,000	14 City Licenses and Fees	2,000			14
15	48,070	47,936	48,600	15 Police Service User Fee (LAW)	49,000			15
16	72,654	162,731	168,200	16 Garbage Fees	180,000			16
17	4,721	2,900	7,000	17 Miscellaneous Receipts	7,000			17
18	16,800	16,800	16,800	18 Eighth Street Property Lease to Qwest/Century Link	16,800			18
19	1,500	1,500	1,500	19 Office Lease	1,500			19
20	2,000	4,000	10,000	20 U.S. Cellular Site Lease	11,400			20
21	896	1,072	1,500	21 Transient Room Tax	1,500			21
22	2,939	-	10,000	22 Abatement Reimbursement	10,000			22
23	2,386	2,279	2,400	23 Cigarette Tax	2,300			23
24	36,678	33,056	37,000	24 Liquor Tax	40,200			24
25	20,000	21,213	21,000	25 Revenue Sharing	23,500			25
26	1,000	-	10,000	26 Miscellaneous Grants & Donations	10,000			26
27				27 Municipal Court Revenue	20,000			27
28	455,658	642,215	835,800	28 Total resources, except taxes to be levied	701,600	-	-	28
29			207,000	29 Taxes estimated to be received	219,300			29
30	190,823	207,367		30 Property taxes				30
31	646,481	849,582	1,042,800	31 Total Resources	920,900	-	-	31

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund
(name of fund)

City of Irrigon
(name of Municipal Corporation)

Historical Data				REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2020-2021		
Actual		Adopted Budget This Year 2019-2020	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1			1	PERSONNEL SERVICES			1
2	52,841	56,588	2	Salaries	82,000		2
3	0	0	3	Overtime	1,400		3
4	34,666	37,219	4	Payroll Taxes & Benefits	58,000		4
5	1,371	1,288	5	Workers Compensation Insurance	2,300		5
6	88,878	95,094	6	TOTAL PERSONNEL SERVICES	143,700	0	0
7	0.90	1.00	7	Total Full-Time Equivalent (FTE)	1.25		
8			8	MATERIALS AND SERVICES			8
9	1,908	1,402	9	Animal Control/Code Enforcement	4,000		9
10	1,347	382	10	Building Codes/Consultant Services	3,000		10
11	76,000	76,000	11	Sheriff Contract	95,000		11
12	11,708	17,454	12	Insurance/Legal/Audit	30,000		12
13	5,118	6,903	13	Office Supplies/Telephone/Postage/Misc. Utilities	17,000		13
14	218	439	14	Tourism	1,100		14
15	5,475	5,382	15	Travel/Education/Due/Subsription/Avertising/Misc.	12,000		15
16	387	70	16	Community Fund	1,000		16
17	3,402	2,746	17	Electrical Serivices	7,000		17
18	0	0	18	Contract Services	15,000		18
19	0	0	19	Grant Specific Expense	10,000		19
20	4,996	0	20	Abatement	10,000		20
21	603	603	21	Website	800		21
22	63,244	129,458	22	Garbage Service Wholesale Services	160,000		22
23	174,406	240,840	23	TOTAL MATERIALS AND SERVICES	365,900	0	0
24			24	CAPITAL OUTLAY			24
25	0	0	25	Police Vehicle	22,000		25
26	0	0	26	TOTAL CAPITAL OUTLAY	22,000	0	0
27	263,284	335,934	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	531,600	0	0

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

				General Fund (name of fund)					City of Irrigon (name of Municipal Corporation)
Historical Data			Adopted Budget This Year 2019-2020	REQUIREMENTS FOR: Municipal Court	Budget For Next Year 2020-2021				
Actual		Second Preceding Year 2017-2018			First Preceding Year 2018-2019	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
1				1	PERSONNEL SERVICES				1
2				2	Salaries	21,000			2
3				3	Payroll Taxes & Benefits	7,000			3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	28,000	0	0	4
5				5	Total Full-Time Equivalent (FTE)	0.50			5
6				6	MATERIALS AND SERVICES				6
7				7	Office Supplies/Telephone/Postage/Misc. Utilities	3,000			7
8				8	Travel/Education/Due/Subsription/Avertising/Misc.	5,000			8
9				9	Contract Services	9,000			9
10				10	State and county fines	14,000			10
11	0	0	0	11	TOTAL MATERIALS AND SERVICES	31,000	0	0	11
12				12	CAPITAL OUTLAY				12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14	0	0	0	14	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	59,000	0	0	14

150-504-030 (Rev 11-18)

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

				General Fund (name of fund)					City of Irrigon (name of Municipal Corporation)
Historical Data			Adopted Budget This Year 2019-2020	REQUIREMENTS FOR: Parks	Budget For Next Year 2020-2021				
Actual		Second Preceding Year 2017-2018			First Preceding Year 2018-2019	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
1				1	PERSONNEL SERVICES				1
2	0	0	0	2	TOTAL PERSONNEL SERVICES	0	0	0	2
3				3	Total Full-Time Equivalent (FTE)				3
4				4	MATERIALS AND SERVICES				4
5	1,081	1,519	1,000	5	Park Restrooms & Play Structures	2,000			5
6	2,198	458	2,000	6	Landscaping	2,500			6
7	367	1,326	2,000	7	Holiday Décor	2,000			7
8	600	1,725	1,000	8	Contract Services	2,000			8
9	4,245	5,028	6,000	9	TOTAL MATERIALS AND SERVICES	8,500	0	0	9
10				10	CAPITAL OUTLAY				10
11	0	0	0	11	TOTAL CAPITAL OUTLAY	0	0	0	11
12	4,245	5,028	6,000	12	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	8,500	0	0	12

150-504-030 (Rev 11-18)

General Fund Requirements Continued on Next Page

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM
LB-30**

General Fund

City of Irrigon

(name of fund)

(name of Municipal Corporation)

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021			
Actual		Adopted Budget This Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1			1	PERSONNEL SERVICES NOT ALLOCATED				1
2	0	0	2	TOTAL PERSONNEL SERVICES	0	0	0	2
3			3	Total Full-Time Equivalent (FTE)				3
4			4	MATERIALS AND SERVICES NOT ALLOCATED				4
5	0	0	5	TOTAL MATERIALS AND SERVICES	0	0	0	5
6			6	CAPITAL OUTLAY NOT ALLOCATED				6
7	0	0	7	TOTAL CAPITAL OUTLAY	0	0	0	7
8			8	DEBT SERVICE				8
9	0	0	9	TOTAL DEBT SERVICE	0	0	0	9
10			10	SPECIAL PAYMENTS				10
11	0	0	11	TOTAL SPECIAL PAYMENTS	0	0	0	11
12			12	INTERFUND TRANSFERS				12
13	51,800	54,000	13	Governmental Reserve (11)	70,000			13
14	79,000	80,000	14	State Street Fund (20)	83,400			14
15	130,800	134,000	15	TOTAL INTERFUND TRANSFERS	153,400	0	0	15
16		100,000	16	OPERATING CONTINGENCY	68,400			16
17			17	RESERVED FOR FUTURE EXPENDITURE				17
18		100,000	18	UNAPPROPRIATED ENDING BALANCE	100,000			18
19	130,800	134,000	19	Total Requirements NOT ALLOCATED	321,800	0	0	19
20	263,284	335,934	20	Total Requirements for ALL Org.Units/Programs within fund	599,100	0	0	20
21	252,397	379,648	21	Ending balance (prior years)				21
22	646,481	849,582	22	TOTAL REQUIREMENTS	920,900	0	0	22

150-504-030 (Rev 11-18)

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.

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
				RESOURCES				
1.	226,577	297,515	441,000	1. Working Capital (accrual basis)	700,000			1.
2.	4,283	8,799	10,000	2. Interest Earned	11,000			2.
3.	3,000	2,500	2,500	3. SDC Fees	2,500			3.
4.	45,028	89,553	48,000	4. Morrow County Infrastructure Support	90,000			4.
5.		780		5. Public Use/Open Space Mitigation				5.
6.	51,800	54,000	179,250	6. Transfer in from General Fund (10)	70,000	-	-	6.
7.	1,221	1,444	1,500	7. Transfer in from State Street Fund (20)	1,700			7.
8.	4,000	3,000	4,000	8. Transfer in from Water O & D Fund (60)	2,000			8.
9.	4,000	3,000	4,000	9. Transfer in from Sewer O & D Fund (70)	4,000			9.
10.	339,909	460,591	690,250	10. Total Resources, except taxes to be levied	881,200	-	-	10.
11.			-	11. Taxes Necessary to Balance	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
13.	339,909	460,591	690,250	13. TOTAL RESOURCES	881,200	-	-	13.
				REQUIREMENTS				
1.	3,953	3,407	127,600	1. Vacation and Sick Leave (Pay out)	142,700			1.
2.				2.				2.
3.	3,953	3,407	127,600	3. Total Personnel Services	142,700	-	-	3.
4.	1,236	1,327	20,000	4. Building Maintenance	20,000			4.
5.	520		-	5. Bike/Foot Path Maintenance	2,400			5.
6.	30,380		-	6. Street Infrastructure Repair and Improvement	-	-	-	6.
7.	32,136	1,327	20,000	7. Total Materials and Services	22,400	-	-	7.
8.			38,750	8. CIP Building	31,100			8.
9.			117,400	9. CIP Equipment Replacement	114,800			9.
10.			19,200	10. CIP - Bike/Foot paths	20,000			10.
11.	6,304		27,000	11. CIP 6012 SDC Park Improvements	28,900			11.
12.			119,200	12. CIP 6032 Street Improvement	150,000			12.
13.			79,400	13. CIP 6033 Street Light	100,000			13.
14.		14,648	141,700	14. CIP Infrastructure Improvement	271,300			14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.	6,304	14,648	542,650	18. Total Capital Outlay	716,100	-	-	18.
19.	297,516	441,209		19. Ending Balance (prior years)				19.
20.	339,909	460,591	690,250	20. TOTAL REQUIREMENTS	881,200	-	-	20.

This fund is authorized and established by resolution number 15-03 on May 19, 2015 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

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

Irrigon Improvements (12)

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				RESOURCES				
1.	263,976	720,516	1,246,500	1. Beginning Working Capital (accrual basis)	1,447,700			1.
2.	7,278	16,857	15,000	2. Interest Earned	18,000			2.
3.	629,556	837,866	762,000	3. CREZ II Community Enhancement Grant	819,300			3.
4.	1,270	1,450	1,500	4. Enhancement Application Fees	1,500			4.
5.	800	-	-	5. Miscellaneous	-			5.
6.				6.				6.
7.				7.				7.
8.				8.				8.
9.	902,880	1,576,689	2,025,000	9. Total Resources, except taxes to be levied	2,286,500	-	-	9.
10.			-	10. Taxes Necessary to Balance	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	902,880	1,576,689	2,025,000	12. TOTAL RESOURCES	2,286,500	-	-	12.
				REQUIREMENTS				
1.	78,793	300,699	668,400	1. Irrigon Improvements	458,000			1.
2.	-	411	120,400	2. Business Start up loans	123,200			2.
3.	59,220	51,375	226,200	3. Enhancing Properties	199,100			3.
4.	10	92,680	133,500	4. Housing Incentive	148,100			4.
5.				5.				5.
6.	138,023	445,165	1,148,500	6. Total Materials and Services	928,400	-	-	6.
7.	44,342	73,943	876,500	7. Irrigon Capital Improvements	1,358,100			7.
8.		29,603		8. Business Start-up	-			8.
9.		7,390		9. Housing Incentive	-			9.
10.	44,342	110,936	876,500	10. Total Capital Outlay	1,358,100	-	-	10.
11.				11.				11.
12.				12.				12.
13.	720,515	1,020,589		13. Ending Balance (prior years)				13.
14.	902,880	1,576,689	2,025,000	14. TOTAL REQUIREMENTS	2,286,500	-	-	14.

RESOURCES

State Street (20)

City of Irrigon

#	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2020-2021			#
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1	50,865	113,522	152,000	1. Net working capital (accrual basis)	149,600			1
2	1,413	2,914	2,700	2. Interest Earned	3,000			2
3				3.				3
4				4. OTHER RESOURCES				4
5	19,214	19,497	19,500	5. Street Light User Fee (STL)	20,000			5
6	28,842	29,294	29,200	6. Street Maintenance User Fee (ST)	30,000			6
7	2,433	2,257	1,600	7. Miscellaneous Receipts	2,000			7
8	123,046	144,363	143,000	8 ODOT Highway Tax	148,300			8
9	-	50,000	200,000	9 SCA Grant	100,000			9
10	79,000	80,000	141,700	10. Transfer in from General Fund (10)	83,400	-	-	10
11		55,935	2,944,000	11. HB2017-Pedestrian safety improvement contract 32610	2,832,000			11
12		10,788	1,080,000	12. 18-21 STIP Division Street Safety Improvements 20493	1,019,000			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	304,813	508,570	4,713,700	27. Total resources, except taxes to be levied	4,387,300	-	-	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	304,813	508,570	4,713,700	30. Total Resources	4,387,300	-	-	30

**REQUIREMENTS SUMMARY
State Street Fund (20)**

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				PERSONNEL SERVICES				
1	75,583	82,837	102,500	1 Salaries	103,000			1
2	1,433	2,187	4,300	2 Overtime	4,400			2
3	45,570	49,631	80,900	3 Payroll Taxes and Benefits	81,000			3
4	1,746	2,039	6,500	4 Workers Compensation Insurance	6,000			4
5	124,332	136,693	194,200	5 TOTAL PERSONNEL SERVICES	194,400	-	-	5
6	1.40	1.45	1.74	6 Total Full-Time Equivalent (FTE)	1.70			6
7				MATERIALS AND SERVICES				7
8	-	-	600	8 Goat Head Bounty	200			8
9	1,298	1,240	1,600	9 Office Supplies/Telephone/Postage/Misc. Utilities	1,600			9
10	1,071	525	1,600	10 Travel/Education/Due/Subscription/Advertising/Misc.	1,600			10
11	23,749	21,105	30,600	11 Electric Services (Street Lighting)	30,600			11
12	16,174	17,278	13,000	12 Contracted Services/Engineering	13,000			12
13	2,356	4,982	12,000	13 Street Repair	10,000			13
14	6,201	6,896	11,000	14 Supplies/Tools/Other Repair & Maintenance	11,000			14
15	10,644	7,944	11,000	15 Fuel/Oil/Vehicle Repair & Maintenance	13,000			15
16				16				16
17				17				17
18	61,493	59,970	87,400	18 TOTAL MATERIALS AND SERVICES	81,000	-	-	18
19				CAPITAL OUTLAY				19
20	-	66,703	200,000	20 Paving/Gravel/Greenway Development (SCA Grant)	100,000			20
21		68,088	2,944,000	21 HB 2017 Pedestrian Safety Improvements - 32610	2,832,000			21
22		19,160	1,184,000	22 18-21 STIP Division Street Safety Improvements 20493	1,100,000			22
23				23				23
24	-	153,952	4,328,000	24 TOTAL CAPITAL OUTLAY	4,032,000	-	-	24
25				INTERFUND TRANSFERS				25
26	1,221	1,444	1,500	26 Governmental Reserve (11)	1,700			26
27				27				27
28	1,221	1,444	1,500	28 TOTAL INTERFUND TRANSFERS	1,700	-	-	28
29			32,600	29 OPERATING CONTINGENCY	8,200			29
30			70,000	30 UNAPPROPRIATED ENDING FUND BALANCE	70,000			30
31	113,522	156,511		31 Ending Balance (prior years)				31
32	300,568	508,570	4,713,700	32 TOTAL REQUIREMENTS	4,387,300	-	-	32

RESOURCES

Water Operations & Development (60)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1.	116,636	130,032	129,000	1. Beginning Net Working Capital (accrual basis)	106,000			1.
2.	2,341	3,829	4,700	2. Interest Earned	3,000			2.
3.	391,196	414,226	446,100	3. Water Sales and Late Fees	450,000			3.
4.	3,140	5,540	9,000	4. Service Connections	9,000			4.
5.	1,903	2,536	1,900	5. Miscellaneous Revenue	2,000			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.	515,216	556,163	590,700	26. Total resources, except taxes to be levied	570,000	-	-	26.
27.			-	27. Taxes Estimated to be Received	-	-	-	27.
28.	-	-		28. Taxes Collected in Year Levied				28.
29.	515,216	556,163	590,700	29. TOTAL RESOURCES	570,000	-	-	29.

REQUIREMENTS SUMMARY
Water Operation & Development (60)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021		
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019					
				PERSONNEL SERVICES			
1	143,319	154,709	176,000	1 Salaries	177,000		1
2	4,517	3,327	5,800	2 Overtime	5,800		2
3	94,047	99,562	134,000	3 Payroll Taxes and Benefits	134,000		3
4	3,393	3,434	5,000	4 Workers Compensation Insurance	5,000		4
5	245,276	261,033	320,800	5 TOTAL PERSONNEL SERVICES	321,800	-	-
6	2.59	2.64	2.93	6 Total Full-Time Equivalent (FTE)	2.90		6
7				7 MATERIALS AND SERVICES			7
8	17,392	17,208	19,000	8 Insurance/Legal/Audit	19,000		8
9	11,997	13,699	16,000	9 Office Supplies/Telephone/Postage/Misc.Utilities	16,000		9
10	4,382	5,297	10,000	10 Travel/Education/Due/Subsription/Avertising/Misc.	10,000		10
11	20,625	18,727	22,000	11 Electrical Services	22,000		11
12	1,817	2,653	5,000	12 Contract Services	5,000		12
13	5,104	5,432	10,000	13 Engineering/Testing	10,000		13
14	33,796	23,848	38,000	14 Supplies/Tools/Other Repair & Maintenance	38,000		14
15	10,795	9,821	14,000	15 Fuel/Oil/Vehicle Repair & Maintenance	14,000		15
16				16			16
17				17			17
18	105,908	96,685	134,000	18 TOTAL MATERIALS AND SERVICES	134,000	-	-
19				19 CAPITAL OUTLAY			19
20	-	-	9,000	20 Service Connections	9,000	-	-
21				21			21
22	-	-	9,000	22 TOTAL CAPITAL OUTLAY	9,000	-	-
23				23 INTERFUND TRANSFERS			23
24	4,000	3,000	4,000	24 Transfer to Governmental Reserve (11)	2,000		24
25	30,000	32,200	64,400	25 Transfer to Water Reserve (62)	64,400		25
26				26			26
27				27			27
28	34,000	35,200	68,400	28 TOTAL INTERFUND TRANSFERS	66,400	-	-
29	-	-	-	29 OPERATING CONTINGENCY			29
30			58,500	30 UNAPPROPRIATED ENDING FUND BALANCE	38,800		30
31	130,032	163,245		31 Ending Balance (prior years)			31
32	515,216	556,163	590,700	32. TOTAL REQUIREMENTS	570,000	-	-

This fund is authorized and established by resolution number 15-03 on May 19, 2015 for the following specified purpose:

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2025

Water Reserve (62)

City of Irrigon

	Historical Data			DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				RESOURCES				
1.	381,388	487,328	470,600	1. Beginning Working Capital (accrual basis)	562,000			1.
2.	6,663	10,525	10,000	2. Interest Earned	6,500			2.
3.	11,676	9,730	9,730	3. SDC Revenue/Fees	9,730			3.
4.	30,000	32,200	64,400	4. Transfer in from Water O & D (60)	64,400			4.
5.	64,000	32,200	-	5. Transfer in from Water Debt Service (68)	-			5.
6.	18,525	18,525	18,800	6. Interfund Loan Payment from Sewer (78)	18,600			6.
7.				7.				7.
8.				8.				8.
9.	512,252	590,507	573,530	9. Total Resources, except taxes to be levied	661,230			9.
10.			-	10. Taxes estimated to be received	-	-	-	10.
11.	-	-		11. Taxes collected in year levied				11.
12.	512,252	590,507	573,530	12. TOTAL RESOURCES	661,230	-	-	12.
				REQUIREMENTS				
1.	24,924		45,600	1. Emergency Repairs	45,900			1.
2.	-		8,000	2. Water Rate Study	8,000			2.
3.	-		3,500	3. CIP Project No. 6004	3,500			3.
4.	-		11,000	4. CIP Project No. 6026 - Cathodic Protection Water R	11,000			4.
5.	24,924	-	68,100	5. TOTAL MATERIALS AND SERVICES	68,400	-	-	5.
6.	-	-	81,030	6. CIP SDC Project	91,530			6.
7.	-	-	11,400	7. CIP Equipment Replacement	11,500			7.
8.	-	-	263,000	8. CIP Project	339,800			8.
9.	-	18,183	-	9. CIP Project No. 6003 Water Line N.Main Ext - Comple	-	-	-	9.
10.	-	14,286	-	10. CIP Project No. 6017-AMR Water Read System-Com	-	-	-	10.
11.	-	-	30,000	11. CIP Project No. 6024 - Water Line Replacement	30,000			11.
12.	-	73,447	90,000	12. CIP Project No. 6030 - Meters for Auto Read Progra	90,000			12.
13.			30,000	13. CIP Project No. 6031 - Test Well	30,000			13.
14.	-	-		14.				14.
15.	-	-		15.				15.
16.	-	105,915	505,430	16. TOTAL CAPITAL OUTLAY	592,830	-	-	16.
17.	487,328	484,592		17. Ending Balance (prior years)				17.
18.	512,252	590,507	573,530	18. TOTAL REQUIREMENTS	661,230	-	-	18.

**BONDED DEBT
RESOURCES AND REQUIREMENTS
Water Debt Service (68)**

Bond Debt Payments are for:
 Revenue Bonds
 General Obligation Bonds
City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021				
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
				Resources					
1	65,727	72,162	83,906	1. Beginning Working Capital (Accrual Basis)	87,000			1	
2	840	1,191	994	2. Interest	1,000			2	
3	142,430	111,037	78,000	3. Water Bond Fees (Wbnd)	78,000			3	
4				4				4	
5				5.				5	
6	208,997	184,390		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	208,997	184,390	162,900	9. TOTAL RESOURCES	166,000	-	-	9	
				Requirements					
				BOND PRINCIPAL PAYMENTS					
				Issue Date	Budgeted Payment Date				
1	42,294	44,520	45,000	1. 2016 FF&C 2016B 15 yr	12/15/20	47,000		1	
2.				2.				2	
3.	42,294	44,520	45,000	3. Total Principal		47,000	-	-	3
				BOND PREMIUM PAYMENTS					
				Issue Date	Budgeted Payment Date				
4	11,030	10,111	10,500	4. 2016 FF&C 2016B 15 yr	12/15/20 & 6/15/21	9,000		4	
5.	11,030	10,111	10,500	5. Total Premium		9,000	-	-	5
				BOND INTEREST PAYMENTS					
				Issue Date	Budgeted Payment Date				
6	14,411	14,021	14,500	6. 2016 FF&C 2016B 15 yr	12/15/20 & 6/15/21	13,000		6	
7	14,411	14,021	14,500	7. Total Interest		13,000	-	-	7
8	67,735	68,653	70,000	8. Total Principal, Premium and Interest		69,000	-	-	8
				Transfers					
9	64,000	32,200	-	9. Transfer to Water Reserve (62)		-	-	-	9
10	5,100	5,098	6,000	10. Transfer to Water GO Debt Service (69)		5,000			10
11	69,100	37,298	6,000	11. Total Transfers		5,000	-	-	11
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
12			86,900	12. 2016 FF&C 2016B	12/15/2021	92,000	-	-	12
13.				13.					13
14				14.					14
15			86,900	15. Total Unappropriated Ending Fund Balance		92,000	-	-	15
16	72,162	78,439		16. Ending Fund Balance (prior years)					16
17	208,997	184,390	162,900	17. TOTAL REQUIREMENTS		166,000	-	-	17

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Water Debt Service for General Obligation Bonds (69)

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				Resources				
1.	16,891	17,358	16,860	1. Beginning Working Capital (Accrual Basis)	19,000			1.
2.	375	570	540	2. Interest	300			2.
3.	5,100	5,098	5,200	3. Transferred in from Water Debt Service (68)	5,000			3.
4.	-			4				4.
5.				5.				5.
6.				6.				6.
7.	22,366	23,026	22,600	7. Total Resources, Except Taxes to be Levied	24,300	-	-	7.
8.			85,000	8. Taxes Estimated to be Received	84,000			8.
9.	86,620	86,763		9. Taxes Collected in Year Levied				9.
10.	108,986	109,789	107,600	10. TOTAL RESOURCES	108,300	-	-	10.
				Requirements				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1.	41,547	41,547	43,500	1. 2016A Series 25 yr	12/15/2020	45,400		1.
2.	41,547	41,547	43,500	2. Total Principal		45,400	-	2.
				BOND PREMIUM PAYMENTS				
				Issue Date	Budgeted Payment Date			
3.	12,669	11,765	11,000	3. 2016A Series 25yr	12/15/2020 & 6/15/2021	10,600		3.
4.	12,669	11,765	11,000	4. Total Premium		10,600	-	4.
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
5.	37,412	37,063	36,700	5. 2016A Series 25yr	12/15/2020 & 6/15/2021	36,100		5.
6.	37,412	37,063	36,700	6. Total Interest		36,100	-	6.
7.	91,628	90,375	91,200	7. Total Principal, Premium and Interest		92,100	-	7.
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
8.			16,400	8. 2016A Series 25 yr	12/15/2021	16,200		8.
9.				9.				9.
10.			16,400	10. Total Unappropriated Ending Fund Balance		16,200	-	10.
11.	17,358	19,414		11. Ending Fund Balance (prior years)				11.
12.	108,986	109,789	107,600	12. TOTAL REQUIREMENTS		108,300	-	12.

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1	192,089	126,080	138,000	1 Beginning Net Working Capital (accrual basis)	121,000			1
2	1,630	1,647	1,600	2 Interest	2,000			2
3				3 OTHER RESOURCES				3
4	496,828	505,430	508,000	4 Sewer Sales and Related Service Fees	518,000			4
5	6,600	8,000	10,000	5 Service Connections	10,000			5
6	1,634	1,646	1,200	6 Miscellaneous Revenue	1,700			6
7	2,560	1,840	9,000	7 WWTP Sludge Dumpage	9,000			7
8	-	293,509	2,500,000	8 Community Development Block Grant	1,800,000			8
9	-	-	2,385,000	9 Infrastructure Finance Loan R47742	2,320,000			9
10				10 Infrastructure Finance Loan R47743	920,000			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	701,341	938,151	5,552,800	26 Total resources, except taxes to be levied	5,701,700	-	-	26
27			-	27 Taxes Estimated to be Received	-	-	-	27
28	-	-		28 Taxes Collected in Year Levied				28
29	701,341	938,151	5,552,800	29 TOTAL RESOURCES	5,701,700	-	-	29

REQUIREMENTS SUMMARY
Sewer Operation & Development (70)

City of Irrigon

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				PERSONNEL SERVICES				
1	178,168	193,042	197,900	1 Salaries	199,000			1.
2	8,376	7,160	13,000	2 Overtime	13,000			2.
3	124,767	133,851	149,600	3 Payroll Taxes and Benefits	149,000			3.
4	3,928	3,970	5,000	4 Workers Compensation	5,000			4.
6	315,239	338,024	365,500	6 TOTAL PERSONNEL SERVICES	366,000	-	-	6
5	3.11	3.16	3.13	5 Total Full-Time Equivalent (FTE)	3.15			5
7				MATERIALS AND SERVICES				7
8	15,074	15,009	21,000	8 Insurance/Legal/Audit	28,000			8
9	11,569	12,709	17,000	9 Office Supplies/Telephone/Postage/Misc. Utilities	17,000			9
10	5,571	5,755	10,000	10 Travel/Education/Due/Subscription/Advertising/Misc.	10,000			10
11	19,382	17,722	22,000	11 Electrical Services	22,000			11
12	1,567	1,936	4,000	12 Contract Services	4,000			12
13	25,895	20,126	38,000	13 Engineering/Testing	38,000			13
14	37,491	29,979	46,000	14 Supplies/Tools/Other Repair & Maintenance	46,000			14
15	17,663	11,185	18,000	15 Fuel/Oil/Vehicle Repair & Maintenance	18,000			15
16	2,272	1,938	5,000	16 Sludge Removal	5,000			16
17	51,890	-	-	17 Wastewater Facility Plan - Completed				17
18				18				18
19	188,374	116,357	181,000	19 TOTAL MATERIALS AND SERVICES	188,000	-	-	19
20				CAPITAL OUTLAY				20
21	-	-	10,000	21 Service Connections	10,000	-	-	21
22	2,448	307,122	4,060,000	22 Sewer Conversion	4,120,000			22
23		853	825,000	23 Wastewater Treatment Plant Update	920,000			23
24	2,448	307,975	4,895,000	24 TOTAL CAPITAL OUTLAY	5,050,000	-	-	24
25				INTERFUND TRANSFER				25
26	4,000	3,000	4,000	26 Transfer to Governmental Reserve (11)	4,000			26
27	65,200	35,700	37,300	27 Transfer to Sewer Reserve (72)	38,000			27
28				28				28
29	69,200	38,700	41,300	29 TOTAL INTERFUND TRANSFERS	42,000	-	-	29
30	-	-	-	30 OPERATING CONTINGENCY	-	-	-	30
31			70,000	31 UNAPPROPRIATED ENDING FUND BALANCE	55,700			31
32	126,080	137,096		32 Ending Balance (prior years)				32
33	701,341	938,151	5,552,800	33 TOTAL REQUIREMENTS	5,701,700	-	-	33

This fund is authorized and established by resolution number 15-03 on May 19, 2015 for the following specified purpose:

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

RESERVE FUND RESOURCES AND REQUIREMENTS

Sewer Reserve (72)

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2025

City of Irrigon

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				RESOURCES				
1.	233,161	270,182	317,500	1. Beginning Working Capital (accrual basis)	373,600			1.
2.	3,782	6,480	6,600	2. Interest	4,800			2.
3.	15,756	13,130	13,100	3. SDC Revenue/Fees	13,130			3.
4.	65,200	35,700	37,300	4. Transferred in from Sewer O & D Fund (70)	38,000			4.
5.				5.				5.
6.				6.				6.
7.	317,899	325,493	374,500	7. Total Resources, except taxes to be levied	429,530	-	-	7.
8.			-	8. Taxes estimated to be received	-	-	-	8.
9.	-	-		9. Taxes collected in year levied				9.
10.	317,899	325,493	374,500	10. TOTAL RESOURCES	429,530	-	-	10.
				REQUIREMENTS				
1.				1. MATERIALS AND SERVICES				1.
2.	15,160	-	32,100	2. Emergency Repairs	32,400			2.
3.	-	-	3,500	3. CIP Project No. 6004 - SDC Plan	3,500			3.
4.	-	-	10,000	4. CIP Project No. 6015 - Sludge Removal	60,000			4.
5.	32,557	-	-	5. WWTP Methanol Pilot Study - Completed				5.
6.				6.				6.
7.	47,717	-	45,600	7. TOTAL MATERIALS AND SERVICES	95,900	-	-	7.
8.				8. CAPITAL OUTLAY				8.
9.	-	-	78,800	9. CIP Project S.D.C. Fees	92,830			9.
10.	-	-	62,000	10. CIP Equipment Replacement	62,600			10.
11.	-	-	105,200	11. CIP Project No. 6008 - Sewer line Install on Division	105,200			11.
12.	-	-	15,000	12. CIP Project No. 6022 - RAS Meter (MCRT)	15,000			12.
13.	-	-	7,500	13. CIP Project No. 6023 - Check Valve for Lift Station "M"	7,500			13.
14.	-	-	60,400	14. CIP Capital Projects	50,500			14.
15.				15.				15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	-	328,900	19. TOTAL CAPITAL OUTLAY	333,630	-	-	19.
20.	270,182	325,493		20. Ending Balance Prior Years				20.
21.	317,899	325,493	374,500	21. TOTAL REQUIREMENTS	429,530	-	-	21.

**BONDED DEBT
RESOURCES AND REQUIREMENTS
Sewer Debt Service (78)**

Bond Debt Payments are for:
 Revenue Bonds
 General Obligation Bonds
City of Irrigon

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021		
Actual		Adopted Budget This Year 2019-2020	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				Resources			
1	99,455	99,591	89,055	1. Working Capital (Accrual Basis)	124,100		1
2	1,281	1,773	1,645	2. Interest	1,700		2
3	184,292	195,796	218,000	3. Sewer Bond Fees (SBnd)	240,900		3
4	-			4			4
5				5.			5
6	285,028	297,160	308,700	6. Total Resources, Except Taxes to be Levied	366,700	-	-
7			-	7. Taxes Estimated to be Received *	-	-	-
8	-	-		8. Taxes Levied			8
9	285,028	297,160	308,700	9. TOTAL RESOURCES	366,700	-	-
				Requirements			
				BOND PRINCIPAL PAYMENTS			
				Issue Date	Budgeted Payment Date		
1	21,210	21,636	22,100	1. 02/08/2011 DEQ R47741 20 yr	11/1/2020 & 5/1/2021	22,600	1
2	14,926	15,371	15,900	2. 12/19/2012 OR Y13004 24 yr	12/1/2020	16,400	2
3	18,479	18,525	18,600	3. Water Reserve Interfund In 7 yr	11/1/2020 & 5/1/2021	18,700	3
4	52,706	55,480	55,500	4. 2016 B Series 15 yr	12/15/2020 & 6/15/2021	58,300	4
5				5.			5
6	107,321	111,012	112,100	6. TOTAL PRINCIPAL		116,000	-
				BOND PREMIUM PAYMENTS			
				Issue Date	Budgeted Payment Date		
7	13,746	12,601	11,600	7. 2016B Series 15yr	11/1/2020 & 5/1/2021	10,600	7
8	13,746	12,601	11,600	8. TOTAL PREMIUM		10,600	-
				BOND INTEREST PAYMENTS			
				Issue Date	Budgeted Payment Date		
9	17,061	17,665	16,700	9. 02/08/2011 DEQ R47741 20 yr	11/1/2020 & 5/1/2021	16,000	9
10	13,292	12,840	12,700	10. 12/19/2012 OR Y13004 24 yr	12/1/2020	12,000	10
11	260	213	200	11. Water Reserve Interfund In 7 yr	11/1/2020 & 5/1/2021	200	11
12	17,959	17,473	16,900	12. 2016B Series 15yr	12/15/2020 & 6/15/2021	16,200	12
13	-	-	21,000	13. Construction Loan		41,300	13
14	48,572	48,192	67,500	14. TOTAL INTEREST		85,700	-
15	169,639	171,804	191,200	15. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS		212,300	-
				TRANSFERS OUT			
16	15,798	16,000	15,800	16. Transfer out to Sewer Debt Service for Go Bonds (79)		15,300	16
17	15,798	16,000	15,800	17. TOTAL TRANSFERS OUT		15,300	-
				Unappropriated Balance for Following Year By			
				Issue Date	Payment Date		
18			27,500	18. 2016B Series	12/15/2021	27,500	18
19			18,300	19. 12/8/2011 (DEQ R47741)	11/1/2021	18,300	19
20			6,900	20. 12/19/2012 (Y13004)	12/1/2021	6,900	20
21			49,000	21. DEQ Loan		86,400	21
22			101,700	22. Total Unappropriated Ending Fund Balance		139,100	-
23	99,591	109,356		23. Ending Balance (Prior Years)			23
24	285,028	297,160	308,700	24. TOTAL REQUIREMENTS		366,700	-

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Sewer Debt Service for General Obligation Bonds (79)

Bond Debt Payments are for:

- Revenue Bonds
 General Obligation Bonds

City of Irrigon

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
				Resources				
1	161,799	166,975	150,463	1. Working Capital (Accrual Basis)	170,000			1
2	2,624	3,856	4,037	2. Interest	3,000			2
3	15,798	16,000	15,800	3. Transfer in from Sewer Debt Service (78)	15,300	-	-	3
4				4.				4
5				5				5
6	180,221	186,831	170,300	6. Total Resources, Except Taxes to be Levied	188,300	-	-	6
7			130,000	7. Taxes Estimated to be Received *	113,400			7
8	137,718	137,803		8. Taxes Levied				8
9	317,939	324,634	300,300	9. TOTAL RESOURCES	301,700	-	-	9
				Requirements				
				BOND PRINCIPAL PAYMENTS				
				Issue Date	Budgeted Payment Date			
1	68,453	68,453	71,600	1. 2016A Series 25yr	12/15/2020	74,700		1
2				2.				2
3	68,453	68,453	71,600	3. TOTAL PRINCIPAL		74,700	-	3
				BOND PREMIUM PAYMENTS				
				Issue Date	Budgeted Payment Date			
4	20,866	19,378	18,100	4. 2016A Series 25yr	12/15/2020 & 6/15/2021	16,800		4
5	20,866	19,378	18,100	5. TOTAL PREMIUM		16,800	-	5
				BOND INTEREST PAYMENTS				
				Issue Date	Budgeted Payment Date			
6	61,645	61,071	60,400	6. 2016A Series 25yr	12/15/2020 & 6/15/2021	60,000		6
7				7.				7
8	61,645	61,071	60,400	8. TOTAL INTEREST		60,000	-	8
9	150,964	148,902	150,100	9. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS		151,500	-	9
				Unappropriated Balance for Following Year By				
				Issue Date	Payment Date			
10			150,200	10. 2016A Series 25yr	12/15/2020	150,200		10
11				11.				11
12			150,200	12.Total Unappropriated Ending Fund Balance		150,200	-	12
13	166,975	175,732		13. Ending Balance (Prior Years)				13
14	317,939	324,634	300,300	14. TOTAL REQUIREMENTS		301,700	-	14

2020-2021 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Resources														
Net Beginning Working Capital	3,626,884	4,090,000	230,000	700,000	1,447,700	149,600	106,000	562,000	87,000	19,000	121,000	373,600	124,100	170,000
Property Taxes	422,000	416,700	219,300	-	-	-	-	-	-	84,000	-	-	-	113,400
Interest Earned	63,316	58,300	4,000	11,000	18,000	3,000	3,000	6,500	1,000	300	2,000	4,800	1,700	3,000
Water Service Sales	446,100	450,000	-	-	-	-	450,000	-	-	-	-	-	-	-
Sewer Service Sales	508,000	518,000	-	-	-	-	-	-	-	-	518,000	-	-	-
Bond fees	296,000	318,900	-	-	-	-	-	-	78,000	-	-	-	240,900	-
WWTP Sewer Dumpage	9,000	9,000	-	-	-	-	-	-	-	-	9,000	-	-	-
Pet licenses and Pet Rescue Fees	2,000	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Zayo Franchise	19,900	19,900	19,900	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	3,400	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	54,000	56,000	56,000	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	2,500	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Windwave Franchise Fees	100	100	100	-	-	-	-	-	-	-	-	-	-	-
Inland Development Franchise Fees	100	100	100	-	-	-	-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,700	1,400	1,400	-	-	-	-	-	-	-	-	-	-	-
Sanitary Disposal Franchise Fee	12,600	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning, Zoning & Building permits	6,000	6,700	6,700	-	-	-	-	-	-	-	-	-	-	-
City Licenses and Fees	3,500	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Police User Fee	48,600	49,000	49,000	-	-	-	-	-	-	-	-	-	-	-
Street Light User Fee	19,500	20,000	-	-	-	20,000	-	-	-	-	-	-	-	-
Street Maintenance User Fee	29,200	30,000	-	-	-	30,000	-	-	-	-	-	-	-	-
Garbage Fees	168,200	180,000	180,000	-	-	-	-	-	-	-	-	-	-	-
Service Connections	19,000	19,000	-	-	-	-	9,000	-	-	-	10,000	-	-	-
SDC Revenues/ Fees	25,330	25,360	-	2,500	-	-	-	9,730	-	-	-	13,130	-	-
Municipal Court Revenue	-	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Receipts	11,700	14,200	7,000	-	1,500	2,000	2,000	-	-	-	1,700	-	-	-
Century Link Eighth Street Lease	16,800	16,800	16,800	-	-	-	-	-	-	-	-	-	-	-
Office Lease	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
U.S.Cellular Site Lease	10,000	11,400	11,400	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	143,000	148,300	-	-	-	148,300	-	-	-	-	-	-	-	-

2020-2021 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O. Bonds Debt Service
Oregon State Grants	4,224,000	3,951,000	-	-	-	3,951,000	-	-	-	-	-	-	-	-
Cigarette Tax	2,400	2,300	2,300	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	37,000	40,200	40,200	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	21,000	23,500	23,500	-	-	-	-	-	-	-	-	-	-	-
CREZII Enhancement Grants	762,000	819,300	-	-	819,300	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Sewer Conversion/WWTP Improvements	4,885,000	5,040,000	-	-	-	-	-	-	-	-	5,040,000	-	-	-
Morrow County Infrastructure Support	48,000	90,000	-	90,000	-	-	-	-	-	-	-	-	-	-
Misc. Grants/Donations	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Transfer from General (10)	320,950	153,400	-	70,000	-	83,400	-	-	-	-	-	-	-	-
Transfer from State Street (20)	1,500	1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	68,400	66,400	-	2,000	-	-	-	64,400	-	-	-	-	-	-
Transfer from Water Debt Service (68)	5,200	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-
Transfer from Sewer O & D	41,300	42,000	-	4,000	-	-	-	-	-	-	-	38,000	-	-
Transfer from Sewer Debt Service (78)	34,600	33,900	-	-	-	-	-	18,600	-	-	-	-	-	15,300
Total Resources	16,442,780	16,781,060	920,900	881,200	2,286,500	4,387,300	570,000	661,230	166,000	108,300	5,701,700	429,530	366,700	301,700
Expenditures														
Salaries	557,400	582,000	103,000	-	-	103,000	177,000	-	-	-	199,000	-	-	-
Overtime	24,300	24,600	1,400	-	-	4,400	5,800	-	-	-	13,000	-	-	-
Payroll Taxes & Benefits	421,700	429,000	65,000	-	-	81,000	134,000	-	-	-	149,000	-	-	-
Workers Compensation Insurance	18,800	18,300	2,300	-	-	6,000	5,000	-	-	-	5,000	-	-	-
Vacation/Sick Leave	127,600	142,700		142,700	-	-	-	-	-	-	-	-	-	-
Sheriff Contract	85,550	95,000	95,000	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	4,000	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	65,700	77,000	30,000	-	-	-	19,000	-	-	-	28,000	-	-	-
Office Supplies/Telephone/Office Utilities	51,600	54,600	20,000	-	-	1,600	16,000	-	-	-	17,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	32,600	38,600	17,000	-	-	1,600	10,000	-	-	-	10,000	-	-	-
Electrical Services	81,600	81,600	7,000	-	-	30,600	22,000	-	-	-	22,000	-	-	-
Building Maintenance	20,000	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-
Contract Services	27,000	42,000	24,000	-	-	9,000	5,000	-	-	-	4,000	-	-	-
State and County Fines	-	14,000	14,000	-	-	-	-	-	-	-	-	-	-	-

2020-2021 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Engineering/Testing	48,000	52,000	-	-	-	4,000	10,000	-	-	-	38,000	-	-	-
Supplies/Tools/ Repair & Maintenance	101,000	105,600	-	2,400	-	19,200	38,000	-	-	-	46,000	-	-	-
Fuel/ Oil/ Vehicle Repair & Maintenance	43,000	45,000	-	-	-	13,000	14,000	-	-	-	18,000	-	-	-
Street Repair	12,000	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-
Sludge Removal	5,000	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-
Community Fund	500	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Tourism	700	1,100	1,100	-	-	-	-	-	-	-	-	-	-	-
Goat Head Bounty	600	200	-	-	-	200	-	-	-	-	-	-	-	-
Emergency Repairs	77,700	78,300	-	-	-	-	-	45,900	-	-	-	32,400	-	-
Water Rate Study	8,000	8,000	-	-	-	-	-	8,000	-	-	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Donation/Grant Specific Projects	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Website	700	800	800	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	133,500	148,100	-	-	148,100	-	-	-	-	-	-	-	-	-
Garbage Service Wholesale	160,000	160,000	160,000	-	-	-	-	-	-	-	-	-	-	-
Irrigon Improvements - Material & Service	894,600	657,100	-	-	657,100	-	-	-	-	-	-	-	-	-
Business start up loans	120,400	123,200	-	-	123,200	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials	28,000	78,000	-	-	-	-	-	14,500	-	-	-	63,500	-	-
Police Vehicle	40,000	22,000	22,000	-	-	-	-	-	-	-	-	-	-	-
Irrigon Improvements - Capital	876,500	1,358,100	-	-	1,358,100	-	-	-	-	-	-	-	-	-
Capital Improvement Projects - Capital O	5,704,980	5,674,560	-	716,100	-	4,032,000	-	592,830	-	-	-	333,630	-	-
Service Connections	19,000	19,000	-	-	-	-	9,000	-	-	-	10,000	-	-	-
Sewer Projects	4,885,000	5,040,000	-	-	-	-	-	-	-	-	5,040,000	-	-	-
DEQ 2011 R47741 Bond Interest Expense	16,700	16,000	-	-	-	-	-	-	-	-	-	-	16,000	-
IFA Y13004 Bond Interest	12,700	12,000	-	-	-	-	-	-	-	-	-	-	12,000	-
Interest Interfund loan from Water Reserve	200	200	-	-	-	-	-	-	-	-	-	-	200	-
2016 FF&C 2016 B Series Interest Expense	31,400	29,200	-	-	-	-	-	-	13,000	-	-	-	16,200	-
2016 A Series Interest Expense	97,100	96,100	-	-	-	-	-	-	-	36,100	-	-	-	60,000
Construction Loan Interest	21,000	41,300	-	-	-	-	-	-	-	-	-	-	41,300	-
DEQ Sewer Bond R47741 Principal	22,100	22,600	-	-	-	-	-	-	-	-	-	-	22,600	-
IFA Y13004 Bond Principal	15,900	16,400	-	-	-	-	-	-	-	-	-	-	16,400	-
Principal-Interfund loan from Water Reserve	18,600	18,700	-	-	-	-	-	-	-	-	-	-	18,700	-

2020-2021 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
2016 FF&C 2016 B Series Principal	100,500	105,300	-	-	-	-	-	-	47,000	-	-	-	58,300	-
2016 A Series Principal	115,100	120,100	-	-	-	-	-	-	-	45,400	-	-	-	74,700
Bond Premium	51,200	47,000	-	-	-	-	-	-	9,000	10,600	-	-	10,600	16,800
Transfer to Governmental Reserve	188,750	77,700	70,000	-	-	1,700	2,000	-	-	-	4,000	-	-	-
Transfer to State Street	141,700	83,400	83,400	-	-	-	-	-	-	-	-	-	-	-
Transfer to the Water Reserve	64,400	64,400	-	-	-	-	64,400	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	6,000	5,000	-	-	-	-	-	-	5,000	-	-	-	-	-
Transfer to the Sewer Reserve	37,300	38,000	-	-	-	-	-	-	-	-	38,000	-	-	-
Transfer to Sewer GO Bond Debt Service	15,800	15,300	-	-	-	-	-	-	-	-	-	-	15,300	-
Operating Contingency	132,600	76,900	76,900	-	-	-	-	-	-	-	-	-	-	-
Unappropriated or Reserved for Future	653,700	662,000	100,000	-	-	70,000	38,800	-	92,000	16,200	55,700	-	139,100	150,200
Total Expenditures	16,442,780	16,781,060	920,900	881,200	2,286,500	4,387,300	570,000	661,230	166,000	108,300	5,701,700	429,530	366,700	301,700

Total Personnel Services	1,149,800	1,196,600	171,700	142,700	-	194,400	321,800	-	-	-	366,000	-	-	-
Total Materials & Services	2,024,750	1,923,200	396,900	22,400	928,400	89,200	134,000	68,400	-	-	188,000	95,900	-	-
Total Capital Outlay	11,525,480	12,113,660	22,000	716,100	1,358,100	4,032,000	9,000	592,830	-	-	5,050,000	333,630	-	-
Total Debt Service	502,500	524,900	-	-	-	-	-	-	69,000	92,100	-	-	212,300	151,500
Total Interfund Revenue Transfers	453,950	283,800	153,400	-	-	1,700	66,400	-	5,000	-	42,000	-	15,300	-
Total Operating Contingency	132,600	76,900	76,900	-	-	-	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	653,700	662,000	100,000	-	-	70,000	38,800	-	92,000	16,200	55,700	-	139,100	150,200
Total Budget	16,442,780	16,781,060	920,900	881,200	2,286,500	4,387,300	570,000	661,230	166,000	108,300	5,701,700	429,530	366,700	301,700