



Irrigon Budget Committee Agenda  
May 4, 2023, at 6:00 PM

USING ZOOM

<https://us02web.zoom.us/j/5419223047?pwd=M2tgWGk3ajc4aVhtelhSeTVGdWk0Zz09>

Meeting ID: 541 922 3047

Password: 3d@k8rmH

Phone: (253) 215-8782

ID: 541 922 3047

Password: 450439

1. Call to Order/Pledge of Allegiance Mayor
2. Appointment of Chairperson Mayor
3. Roll Call Chairperson
4. Approval of May 5, 2022 Budget Committee Meeting Minutes Chairperson
5. 2023-2024 Budget Message City Manager, Budget Officer
6. Public comment Chairperson
7. Public Hearing – State Revenue Sharing Chairperson
8. Review 2023-2024 Budget Document Budget Committee
9. Approve Tax Levy Budget Committee
  - a. General Fund - \$3.6782 per \$1,000
  - b. Bonded Debt- \$136,100
10. Approve the FY 2023-2024 Budget Budget Committee
11. Adjournment



## City of Irrigon Budget Committee May 5, 2022 Meeting Minutes

### 1. Call to Order/Pledge of Allegiance

Margaret Anderson called the meeting to order at 6:31 p.m. and led in the Pledge of Allegiance.

### 2. Appointment of Chairperson

Margaret Anderson nominated Daren Strong to be chairperson. Michelle Patton seconded the motion. There being no other nominations, vote was taken, and the motion passed.

### 3. Roll Call

Budget committee members present: Daren Strong, Margaret Anderson, Michelle Patton, Roberta Hewitt, Marlina Avila Serratos and Melvin Lambert. A quorum was present.

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

In attendance: Gary David, Kathy Calvert, Gleny McCutchen, John Bass, Barb Huwe, and Rachelle Fleming.

### 4. Approval of May 6, 2021, Budget Committee Meeting Minutes

Michelle Patton moved to approve the May 6, 2021, budget committee meeting minutes. Roberta Hewitt seconded the motion. Motion passed unanimously.

### 5. 2022-2023 Budget Message

City Manager Aaron Palmquist presented the 2023 Budget message. The 2023 budget is made up of twelve self-balancing funds, with a total appropriation of \$14,612,804 and \$812,760 reserved for future expenditures. This is an increase of \$1,173,774 in appropriations from the current years. This increase is from anticipated grants for project improvements.

The Morrow County Assessor is reflecting an increase in the city's assessed property values of approximately 11.5% from the current year. The city's permanent tax rate is 3.6782 per one thousand of assessed value and the general bond levies are estimated at \$87,409 for water debt and \$120,708 for sewer debt.

### 6. Public comment

Gary David asked to be added to the next city council meeting's agenda to discuss policies. He had previously indicated to the mayor he was a critic of the city.

He then read comments from other professionals regarding starting a new police department such as: encourage that the city does due diligence; don't rush; several work sessions for best representation by residents and businesses; and sometimes when you think you see the light at the end of the tunnel, it ends up being the train.

He recommended the Guidelines for Starting and Operating a New Police Department from the U.S. Department of Justice and having a 5-year plan for code enforcement

He spoke of a contract he had tried to get for a city he had worked for a few years ago. He had taken citizens up to Seattle to discuss small city contracts with the King County Sheriff's Office. He conducted meetings regarding the ifs and buts, pros and cons, but that the city's city council did not participate in those meetings. It took him six (6) months to complete his report. The city had decided to go with its own police department. This cannot be done without council, city manager and citizens involvement. They have contracts in Washington County, and he wants city stakeholders to go to Washington county and listen to presentations. They have a combination of a police chief, deputy sheriff and an intergovernmental services agreement outlining all the costs and a mediation process. In rural areas like this, we need to be doing this kind of stuff together. He suggested communicating with county commissioners regarding a new sheriff and different ways to do law enforcement.

Gleny McCutchen informed that when she first moved here, she heard that Irrigon was considered the chop shop capital and that was a time that Irrigon had its own cop. Small town cops should not be doing code enforcement.

Barb Huwe spoke of the tourism meeting on May 4, 2022, and needing more volunteers and involvement. Media is needed in this town to communicate to community.

John Bass introduced himself as the husband of Reagan Bass and apologized for her absence. She had gotten held over a work.

He then asked where the water comes from, and the sewer go.

Aaron explained that the city has two (2) newer wells along the Columbia River that produces clean water. Prior to that the city wells had been contaminated with nitrates. Th sewer is pumped to the city's wastewater treatment plant, treated then filtered through the ground.

John Bass suggested doing something similar to what was done at the prison for street lights where grants through the department of corrections was used to put solar powered lights in the parking lot with the solar panel on top and battery base. It would avoid UEC fees, and the no ditches would need to be dug.

Closed public comment at 7:33

## 7. Public Hearing – State Revenue Sharing

Hearing opened at 7:36.

State Revenue Sharing Law, ORS 221.770, mandates a public hearing before the budget committee be held to discuss possible uses of the funds to receive state revenue sharing in 2022-2023.

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

Gleny McCutchen suggested safety equipment for the public works.

Public hearing closed 7:39.

## 8. Review 2022-2023 Budget Document

The budget committee members had reviewed the budget document prior to the meeting. The consensus was to go through the document page by page asking for clarification, discussion and changes along the way.

On page 10, regarding Public Safety and Code Enforcement Requirements. Amanda Ferguson described that a potential expenditure had been discovered after the proposed budget had been created, a line needed to be added for Lexipol Legal services and updates in the Materials and Services appropriation in the amount of \$27,000 increasing that appropriation to \$67,500 and reducing the operating contingency in the General Fund to \$161,800.

Also, in regard to the Public Safety and Code Enforcement Requirements a line item for police vehicles in capital outlay is for the annual cost to lease two (2) fully equipped police vehicles.

On page 12, the Governmental Reserve Fund 11 current year's budget has streetlights split between capital outlay appropriation and materials and services appropriation. In the proposed budget for next year, it is all in the materials and services appropriation because the plan is to have the streetlights installed by Umatilla Electric Cooperative and thus it will be materials and services expenditure not capital outlay. Light poles put it and maintained by the city would be a capital outlay expenditure.

On page 14, the street light user fee on line 5 is to add lights throughout town. It used to be 90%/ 10% split for the installation of streetlights but now city has to pay 100% and the cost is approximately \$5,000 per light pole. Aaron suggests the public to request Umatilla Electric Cooperative to do more.

Morrow County has a plan to distribute an Amazon gift payment using the same allocation that is used in distributing property taxes. The distribution regarding City of Irrigon General Obligation Debt will have to be held in funds 69 and 79 until the city is able to pay additional principal on the bonds.

On page 30, the capital improvement plan has project 6000 titled Third St & Columbia Avenue Intersection realignment. It was explained that this specific intersection is a safety issue, and the plan is to install a median preventing a turn onto Columbia Lane from the Highway.

On page 36, the capital improvement plan project 6037 for a splash park was discussed. This particular project still needs resources to complete.

## 9. Approve Tax Levy

- a. General Fund - \$3.6782 per \$1,000
- b. Bonded Debt- \$208,117

Michelle moved and was seconded by Roberta Hewitt to approve the tax levy of \$3.6782 per \$1,000 and \$208,117 to pay bonded debt. Motion passed by unanimous vote.

10. Approve the FY 2022-2023 Budget

Anderson moved to approve the 2022-2023 Budget as discussed and edited. Patton seconded the motion. Motion passed unanimously.

11. Adjournment

Meeting was adjourned at 8:16 by Michelle Patton.

Meeting minutes completed by Amanda Ferguson.

## **Budget Message**

### **Fiscal Year 2024**

Development in Irrigon does not seem to slow even in the midst of economic challenges. Both housing and commercial actions continue to take place. While much of America experienced the housing bubble in 2008 our city and region was not greatly impacted. This new growth has slowed but continues positive progress. The City of Irrigon was finally awarded the ODOT Safe Routes to Schools grant where new sidewalks along SE Wyoming Avenue is projected for the spring of 2024. Also in 2024 we hope to see construction begin on the million dollar grant from the federal government for a business Incubator. Area 3 Sewer Conversion for the southeast area of town is underway and will be completed by the end of the 2023 summer. As with any known or anticipated funding, such as these, are listed in the budget. The City of Irrigon continues movement on positioning ourselves with a solid fiscal conservative approach in the midst of economic challenges, fiscal demands, and requirements. As City Manager and Budget Officer, it is an honor to have great council oversight and direction, along with staff, working collectively ensuring all resources are managed appropriately. I present the 2023/24 budget message.

Fiscal Year 2024 budget remains with 12 self-balancing funds with a total appropriation of \$15,897,400 and \$1,064,700 (30.99% increase over last year) reserved (unappropriated) for future expenditures and debt payments. Total appropriation increased over last year's appropriation by \$1,284,596. This increase is a result of anticipated grant funds for project improvements in Irrigon and unspent appropriations in Public Safety and Code Enforcement. As noted, Irrigon continues to be successful in acquiring funding for improvements and enhancements. All projected resources are budgeted appropriately and according to Oregon Budget Law.

The city has 9.5 full time staff budgeted to meet the expected and needed services for a growing community. A 6.3% CPI adjustment to wages, a result of the current economic increase, and is built into this budget in accordance with City Council policy.

We continue to receive funds from the Columbia River Enterprise Zone II (CREZ II) Board that benefits housing, property enhancements, infrastructure, and public improvements. While this is not a guaranteed annual disbursement it is anticipated that funding should remain the same for the next several years. Housing funds are dedicated to meet the System Development Charges of new structures in the city limits, keeping cost down for new buyers. Housing applications outside the city limits and in the 97844 area can find the grant requirements on the city webpage. Previously Amazon provided a gift to pay a portion of the General Obligation (GO) Bonds, Series A. In this budget year only, a reduction of taxes to be collected for these two GO Bonds will be less, providing a savings to tax payers in FY 2024. These funds are greatly appreciated when received. Funds are tracked appropriately in the Debt Serves Funds (69 and 79).

Morrow County Assessor reflects an increase (about 5.6%) in the city's assessed property values from the previous year. This a result of increase in property values and increase of residential and commercial developments. The city's permanent tax rate is \$3.6782 per one-thousand assessed value. The General Obligation Bond levies are estimated at \$59,600 for water and \$76,500 for sewer. This does not reflect any revenue bond indebtedness. Revenue bond figures are based against the number of users and periodically decreases as utility users increase. Staff are working figures to present this fall to the City Council for a possible reduction to the Revenue Bond Fund (68) within the Annual Fee Schedule.

The city continues to be very strong on ensuring fiscal stability and is reflected in the growth of reserves and the total un-appropriated ending fund balances. Additionally, we continue to see all loan obligations get closer to their respective repayment schedules. What began over nine years ago with the city taking steps to improve fiscal stability continues to grow stronger every year. Resources have slightly increased while costs have drastically increased causing staff to tighten requirements. Our goal remains to fiscally grow in strength while meeting the needs of our community. Appropriation expenditures appropriately reflect revenue slowing. Staff continue to stay within solid fiscal parameters as a result of the economy.

The Budget Committee must approve the budget and the total amount of property tax for the general obligation bonds of \$136,100 and the rate of 3.6782 per \$1,000 of assessed value for levy to 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 June 20, 2023.

In closing, I thank the Budget Committee, community members and the City Council for collaborating with staff as each of us continue to build a stronger fiscal community.

Respectfully Submitted,

Aaron Palmquist, MBA/PA; ICMA CM  
City Manager/Budget Officer



## MEMORANDUM

To: City of Irrigon Budget Committee  
Date: May 4, 2023  
RE: State Revenue Sharing

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# CITY OF IRRIGON

## BUDGET

### 2023-2024

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



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## **Budget Message Fiscal Year 2024**

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Respectfully Submitted,

Aaron Palmquist, MBA/PA; ICMA CM  
City Manager/Budget Officer

# **Budget Committee Members 2023-2024**

## **City Councilors**

Daren Strong  
Michelle Patton  
Marlina Avila  
Alan Carnahan  
Melvin Lambert  
Benji Calvert  
Heather Bishop

## **Members at Large**

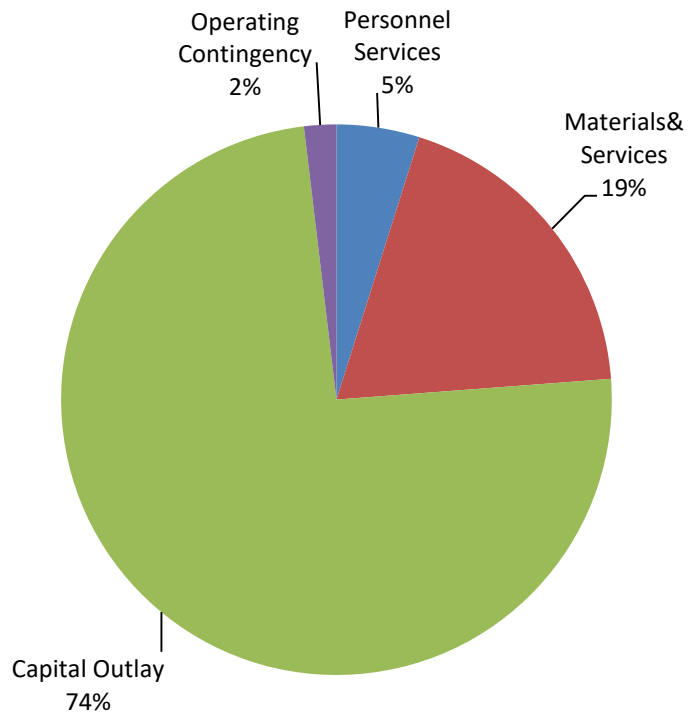
Reagan Bass

**City of Irrigon**  
**2023-2024 Budget Appropriations by Fund**

FUND	Personnel Service	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingency	Total
General Fund Administration	156,200	339,600	-	-	-	-	495,800
General Fund Municipal Court	30,100	39,000	-	-	-	-	69,100
General Fund Parks	70,100	21,000	-	-	-	-	91,100
General Fund Public Safety	-	312,500	29,500	-	-	-	342,000
General Fund Unallocated	-	-	-	-	193,300	95,500	288,800
Governmental Reserve	106,000	220,200	1,133,200	-	-	-	1,459,400
Irrigon Improvements	-	1,043,000	4,605,000	-	-	-	5,648,000
State Street Fund	178,300	123,200	2,475,000	-	1,700	113,200	2,891,400
Water Operations & Development	339,900	198,100	-	-	74,000	55,300	667,300
Water Reserve	-	101,500	822,100	-	-	-	923,600
Water Debt Service	-	-	-	68,100	5,100	-	73,200
Water G.O. Bond Debt Service	-	-	-	91,000	-	-	91,000
Sewer Operations & Development	362,000	224,000	790,000	-	103,400	100,000	1,579,400
Sewer Reserve	-	107,500	718,300	-	-	-	825,800
Sewer Debt Service	-	-	-	286,400	15,300	-	301,700
Sewer G.O. Bond Debt Service	-	-	-	149,800	-	-	149,800
<b>TOTAL APPROPRIATIONS</b>	<b>1,242,600</b>	<b>2,729,600</b>	<b>10,573,100</b>	<b>595,300</b>	<b>392,800</b>	<b>364,000</b>	<b>15,897,400</b>
Unappropriated/Reserved for Future Expenditures							996,400
							<u>16,893,800</u>

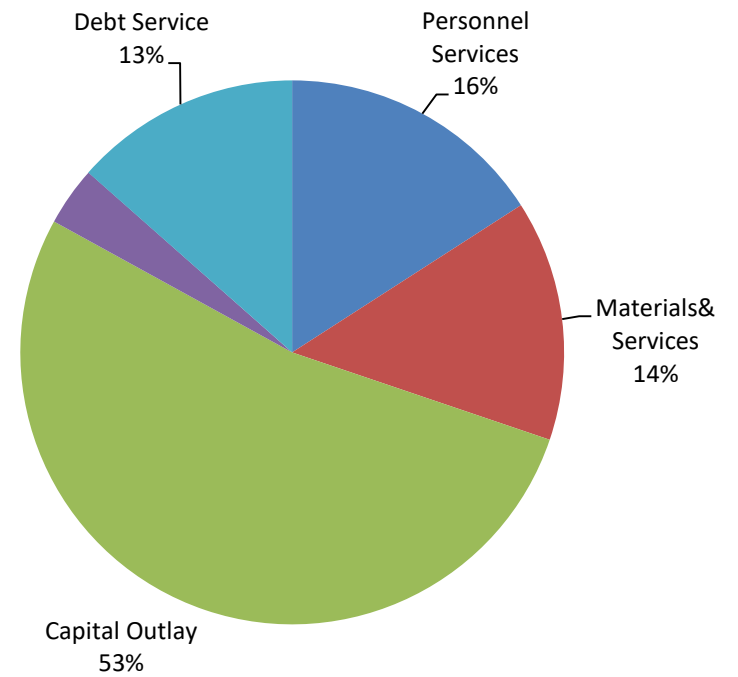


## Governmental Funds (General & Streets)



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

## Business-Type Funds (Water & Sewer)



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

# RESOURCES

## General (10)

## City of Irrigon

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	236,766	347,469	340,000	1 Beginning Net Working Capital (accrual basis)	496,600			1
2	1,571	1,794	1,000	2 Interest	10,000			2
3				3 OTHER RESOURCES				3
4	990	1,340	2,500	4 Pet Licenses and Related Fees	2,500			4
5	39,950	-	20,000	5 Zayo Franchise	20,000			5
6	3,023	3,001	3,000	6 Qwest/Century Link Franchise Fees	3,200			6
7	67,052	57,779	59,000	7 Umatilla Electric Coop Franchise Fees	62,000			7
8	2,559	2,971	2,600	8 Cascade Natural Gas Franchise Fees	3,500			8
9	23	23	100	9 Windwave Communications Franchise Fees	500			9
10	1,225	2,092	2,000	10 Inland Development Franchise Fees	2,200			10
11	1,159	1,447	1,400	11 Eastern Oregon Telecom Franchise Fees	1,500			11
12	38,233	29,834	30,000	12 Planning, Zoning & Building Fees	40,000			12
13	1,303	1,160	2,000	13 City Licenses and Fees	2,000			13
14	-	1,675	30,000	14 Municipal Court Revenue	35,000			14
15	49,682	50,278	51,000	15 Police Service User Fee (LAW)	54,600			15
16	179,569	185,213	209,000	16 Garbage Fees	256,000			16
17	4,527	16,687	7,000	17 Miscellaneous Receipts	7,000			17
18	38,873	38,033	38,000	18 Lease Revenues	38,000			18
19	1,046	784	1,500	19 Transient Lodging Tax	1,500			19
20	-	-	10,000	20 Abatement Reimbursement	10,000			20
21	1,954	1,687	1,600	21 Cigarette Tax	1,500			21
22	39,723	38,243	41,000	22 Liquor Tax	42,800			22
23	25,313	24,429	29,000	23 Revenue Sharing	29,800			23
24	58,187	1,000	10,000	24 Miscellaneous Grants & Donations	10,000			24
25	-	144,958	197,000	25 2021 American Rescue Plan Grants				25
26		200,000	200,000	26 Distribution of Amazon Gift Payment				26
27				27				27
28				28				28
29	<b>792,728</b>	<b>1,151,897</b>	<b>1,288,700</b>	29 Total resources, except taxes to be levied	<b>1,130,200</b>	-	-	29
30			255,000	30 Property taxes estimated to be received	256,600			30
31	231,832	229,865		31 Property taxes				31
32	<b>1,024,559</b>	<b>1,381,762</b>	<b>1,543,700</b>	32 Total Resources	<b>1,386,800</b>	-	-	32

## 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: <b>Administration</b>	Budget For Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES		1	
2	80,707	77,155	85,000	2	Salaries	90,300	2	
3	985	379	1,400	3	Overtime	3,300	3	
4	58,979	57,724	59,000	4	Payroll Taxes & Benefits	62,300	4	
5	1,527	152	1,000	5	Workers Compensation Insurance	300	5	
6	<b>142,198</b>	<b>135,411</b>	<b>146,400</b>	6	<b>TOTAL PERSONNEL SERVICES</b>	<b>156,200</b>	<b>0</b>	
7	<b>1.21</b>	<b>1.15</b>	<b>1.20</b>	7	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.20</b>	<b>0</b>	
8				8	MATERIALS AND SERVICES		8	
9	13,762	17,450	30,000	9	Building Codes/Consultant Services	30,000	9	
10	36,146	20,383	34,000	10	Insurance/Legal/Audit	37,500	10	
11	9,164	9,238	20,000	11	Office Supplies/Telephone/Postage/Misc. Utilities	20,000	11	
12	7,600	10,389	16,000	12	Travel/Education/Due/Subscription/Advertising/Misc.	20,000	12	
13	70	222	1,000	13	Community Fund	1,000	13	
14	2,243	1,954	7,000	14	Electrical Services	6,000	14	
15	1,308	502	3,000	15	Contract Services	3,000	15	
16	58,188	28,704	10,000	16	Grant Specific Expenses	10,000	16	
17	160	1,310	1,000	17	Tourism	1,100	17	
18	703	703	800	18	Website	1,000	18	
19	148,033	151,468	170,000	19	Garbage Service Wholesale Services	210,000	19	
20				20			20	
21				21			21	
22				22			22	
23	<b>277,376</b>	<b>242,323</b>	<b>292,800</b>	23	<b>TOTAL MATERIALS AND SERVICES</b>	<b>339,600</b>	<b>0</b>	
24				24	CAPITAL OUTLAY		24	
25	<b>0</b>	<b>0</b>	<b>0</b>	25	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	
26	<b>419,574</b>	<b>377,733</b>	<b>439,200</b>	26	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>495,800</b>	<b>0</b>	

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**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>Municipal Court</u>	Budget For Next Year 2023-2024				
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	PERSONNEL SERVICES			1	
2		22,000	2	Salaries	22,000		2	
3		8,000	3	Payroll Taxes & Benefits	8,000		3	
4		200	4	Workers Compensation Insurance	100		4	
5	0	0	5	<b>TOTAL PERSONNEL SERVICES</b>	<b>30,100</b>	<b>0</b>	<b>0</b>	5
6		0.50	6	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.50</b>			6
7			7	MATERIALS AND SERVICES				7
8	922	1,170	8	Office Supplies/Telephone/Postage/Misc. Utilities	2,000			8
9		174	9	Travel/Education/Due/Subscription/Advertising/Misc.	5,000			9
10		208	10	State and county fines	23,000			10
11		2,120	11	Contract Services	9,000			11
12	922	3,672	12	<b>TOTAL MATERIALS AND SERVICES</b>	<b>39,000</b>	<b>0</b>	<b>0</b>	12
13			13	CAPITAL OUTLAY				13
14	0	0	14	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15	922	3,672	15	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>69,100</b>	<b>0</b>	<b>0</b>	15

**REQUIREMENTS SUMMARY**  
**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>Parks</u>	Budget For Next Year 2023-2024					
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1			1	PERSONNEL SERVICES			1		
2		15,223	26,000	2	Salaries	39,000		2	
3		13,887	21,000	3	Payroll Taxes & Benefits	30,000		3	
4		339	1,000	4	Workers Compensation Insurance	1,100		4	
5	<b>0</b>	<b>29,449</b>	<b>48,000</b>	5	<b>TOTAL PERSONNEL SERVICES</b>	<b>70,100</b>	<b>0</b>	<b>0</b>	5
6		<b>0.35</b>	<b>0.45</b>	6	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	6
7				7	MATERIALS AND SERVICES			7	
8	2,940	2,860	5,000	8	Park Restrooms & Play Structures	5,000			8
9	2,007	3,825	3,000	9	Landscaping	5,000			9
10	1,281	1,068	2,500	10	Holiday Décor	2,500			10
11	1,600	3,168	4,000	11	Contract Services	8,500			11
12	<b>7,828</b>	<b>10,920</b>	<b>14,500</b>	12	<b>TOTAL MATERIALS AND SERVICES</b>	<b>21,000</b>	<b>0</b>	<b>0</b>	12
13				13	CAPITAL OUTLAY			13	
14	<b>0</b>	<b>0</b>	<b>0</b>	14	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15	<b>7,828</b>	<b>40,369</b>	<b>62,500</b>	15	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>91,100</b>	<b>0</b>	<b>0</b>	15

General Fund Requirements Continued on Next Page

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

City of Irrigon  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <b>Public Safety and Code Enforcement</b>	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				1
2			137,000	2 Salaries				2
3			15,000	3 Overtime				3
4			101,000	4 Payroll Taxes & Benefits				4
5			5,000	5 Workers Compensation Insurance				5
6	0	0	258,000	6 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	6
7			2.00	7 <b>Total Full-Time Equivalent (FTE)</b>	0.00			7
8				8 MATERIALS AND SERVICES				8
9	443	1,235	4,000	9 Animal Control/Code Enforcement	8,000			9
10	0		10,000	10 Abatement	10,000			10
11			10,000	11 Travel/Education	1,000			11
12			7,500	12 Insurance	5,000			12
13			1,000	13 Office Supplies/Telephone/Postage/Misc. Utilities	500			13
14	94,924	94,924	95,040	14 Law Enforcement Contract Services	275,000			14
15			27,000	15 Lexipol legal services and updates	2,500			15
16				16 Fuel/Vehicle Maintenance	10,000			16
17				17 Citations	500			17
18			2,000	18 Licensing				18
19			6,000	19 Consulting				19
20	95,366	96,159	162,540	20 <b>TOTAL MATERIALS AND SERVICES</b>	312,500	0	0	20
21				21 CAPITAL OUTLAY				21
22	0	0	45,000	22 Police Vehicle	29,500			22
23	0	0	45,000	23 <b>TOTAL CAPITAL OUTLAY</b>	29,500	0	0	23
24	95,366	96,159	465,540	24 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	342,000	0	0	24

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

**General Fund**  
(name of fund)

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2	0	0	0	2 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	2
3			0	3 <b>Total Full-Time Equivalent (FTE)</b>	0	0	0	3
4				4 MATERIALS AND SERVICES NOT ALLOCATED				4
5	0	0	0	5 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	5
6				6 CAPITAL OUTLAY NOT ALLOCATED				6
7			0	7 Visitor Experience Improvements	0	0	0	7
8		346,551	197,000	8 2021 American Rescue Plan Projects				8
9	0	346,551	197,000	9 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	9
10				10 DEBT SERVICE				10
11	0	0	0	11 <b>TOTAL DEBT SERVICE</b>	0	0	0	11
12				12 SPECIAL PAYMENTS				12
13	0	0	0	13 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	13
14				14 INTERFUND TRANSFERS				14
15	70,000	93,500	68,500	15 Governmental Reserve (11)	140,900			15
16	83,400	80,000	80,000	16 State Street Fund (20)	52,400			16
17	153,400	173,500	148,500	17 <b>TOTAL INTERFUND TRANSFERS</b>	193,300	0	0	17
18			66,760	18 <b>OPERATING CONTINGENCY</b>	95,500			18
19			100,000	19 <b>UNAPPROPRIATED ENDING BALANCE</b>	100,000			19
20	153,400	520,051	512,260	20 <b>Total Requirements NOT ALLOCATED</b>	388,800	0	0	20
21	523,690	517,933	1,031,440	21 Total Requirements for <b>ALL Org.Units/Programs with</b>	998,000	0	0	21
22	347,469	343,778		22 Ending balance (prior years)				22
23	1,024,559	1,381,762	1,543,700	23 <b>TOTAL REQUIREMENTS</b>	1,386,800	0	0	23

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**  
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1			1	<b>RESOURCES</b>				1
2	604,219	744,570	842,000	2 Working Capital (accrual basis)	1,136,800			2
3	3,848	4,177	4,000	3 Interest Earned	22,000			3
4	3,000	6,000	5,000	4 SDC Fees	25,500			4
5	81,620	64,468	64,500	5 Morrow County Infrastructure Support	64,500			5
6			100,000	6 PHMSA Grant	50,000			6
7	70,000	80,000	68,500	7 Transfer in from General Fund (10)	140,900			7
8	1,464	1,627	2,000	8 Transfer in from State Street Fund (20)	1,700			8
9	2,000	-	2,000	9 Transfer in from Water O & D Fund (60)	9,000			9
10	4,000	4,000	5,000	10 Transfer in from Sewer O & D Fund (70)	9,000			10
11	21,600	129,330	-	11 Miscellaneous Receipts				11
12	<b>770,152</b>	<b>1,034,173</b>	<b>1,093,000</b>	12 <b>Total Resources, except taxes to be levied</b>	<b>1,459,400</b>	-	-	12
13			-	13 Taxes Necessary to Balance	-	-	-	13
14	-	-		14 Taxes collected in year levied				14
<b>15</b>	<b>770,152</b>	<b>1,034,173</b>	<b>1,093,000</b>	<b>15 TOTAL RESOURCES</b>	<b>1,459,400</b>	-	-	<b>15</b>
16				<b>REQUIREMENTS</b>				16
17	9,937	79,097	105,100	17 Vacation and Sick Leave (Pay out)	106,000			17
18				18				18
19	<b>9,937</b>	<b>79,097</b>	<b>105,100</b>	19 <b>Total Personnel Services</b>	<b>106,000</b>	-	-	19
20	2,113	2,552	20,000	20 Building Maintenance	25,900			20
21	-	-	4,000	21 Bike/Foot Path Maintenance	4,000			21
22			130,500	22 Street Lights	140,300			22
23			100,000	23 Geographic Information System (GIS)	50,000			23
24				24				24
25	<b>2,113</b>	<b>2,552</b>	<b>254,500</b>	25 <b>Total Materials and Services</b>	<b>220,200</b>	-	-	25
26		-	34,000	26 CIP Building	34,000			26
27	-	-	86,200	27 CIP Equipment Replacement	28,600			27
28	-	-	20,100	28 CIP 6029 Bike/Foot paths	21,300			28
29	-	-	36,000	29 SDC Park Improvements	63,500			29
30	-	-	210,300	30 CIP 6032 Street Improvement	242,300			30
31	7,532	-	-	31 CIP 6033 Street Light				31
32	6,000	-	346,800	32 CIP Infrastructure Improvement	721,500			32
33				33 Public Use Area	22,000			33
34	<b>13,532</b>	-	<b>733,400</b>	34 <b>Total Capital Outlay</b>	<b>1,133,200</b>	-	-	34
35	744,570	952,524		35 Ending Balance (prior years)				35
<b>36</b>	<b>770,152</b>	<b>1,034,173</b>	<b>1,093,000</b>	<b>36 TOTAL REQUIREMENTS</b>	<b>1,459,400</b>	-	-	<b>36</b>



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**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 RESOURCES				1
2	1,371,197	1,811,166	2,411,900	2 Beginning Working Capital (accrual basis)	2,799,800			2
3	8,433	9,663	8,000	3 Interest Earned	50,000			3
4	1,018,151	1,152,791	1,152,800	4 CREZ II Community Enhancement Grant	1,152,800			4
5	2,900	1,000	2,000	5 Enhancement Application Fees	2,200			5
6		950	255,000	6 Safe Routes to School Fund Grant	393,200			6
7			250,000	7 Port of Morrow & Morrow Development Corp	250,000			7
8			1,000,000	8 Congressionally Directed Spending (CDS)	1,000,000			8
9				9				9
10				10				10
11	2,400,681	2,975,570	5,079,700	11 Total Resources, except taxes to be levied	5,648,000	-	-	11
12			-	12 Taxes Necessary to Balance	-	-	-	12
13	-	-		13 Taxes collected in year levied				13
14	2,400,681	2,975,570	7,079,700	14 TOTAL RESOURCES	5,648,000	-	-	14
15				15 REQUIREMENTS				15
16	257,570	286,011	1,261,500	16 Irrigon Improvements	701,300			16
17	50	-	143,800	17 Business Start up	99,600			17
18	108,139	33,129	93,000	18 Enhancing Properties	134,400			18
19	81,815	88,758	205,000	19 Housing Incentive	107,700			19
20			-	20		-	-	20
21	447,574	407,898	1,703,300	21 Total Materials and Services	1,043,000	-	-	21
22	141,941	209,675	1,701,400	22 Irrigon Capital Improvements	2,785,500			22
23			425,000	23 CIP 6019 Safe Routes to School Project	540,000			23
24		38,150	1,250,000	24 Business Opportunity Incubator	1,250,000			24
25			0	25 Business Start up	29,500			25
26			-	26		-	-	26
27	141,941	247,825	3,376,400	27 Total Capital Outlay	4,605,000	-	-	27
28	1,811,166	2,319,847		28 Ending Balance (prior years)				28
29	2,400,681	2,975,570	5,079,700	29 TOTAL REQUIREMENTS	5,648,000	-	-	29

# RESOURCES

## State Street (20)

## City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	278,021	411,563	234,000	1. Net working capital (accrual basis)	260,000			1
2	1,476	1,170	1,000	2. Interest Earned	8,500			2
3			-	3.				3
4				4. OTHER RESOURCES				4
5	19,854	20,059	20,200	5. Street Light User Fee (STL)	21,800			5
6	29,793	30,133	30,300	6. Street Maintenance User Fee (ST)	32,700			6
7	2,615	1,865	2,000	7. Miscellaneous Receipts	3,000			7
8	146,436	162,743	156,000	8 ODOT Highway Tax	163,000			8
9	-	100,000	100,000	9 SCA Grant	250,000			9
10	83,400	93,500	80,000	10. Transfer in from General Fund (10)	52,400			10
11	395,020	45,214	2,320,000	11. HB2017-Pedestrian safety improvement contract 32610	2,200,000			11
12	291,709	497,452		12. 18-21 STIP Division Street Safety Improvements 20493				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
27	<b>1,248,323</b>	<b>1,363,699</b>	<b>2,943,500</b>	<b>27. Total resources, except taxes to be levied</b>	<b>2,991,400</b>	-	-	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
<b>30</b>	<b>1,248,323</b>	<b>1,363,699</b>	<b>2,943,500</b>	<b>30. Total Resources</b>	<b>2,991,400</b>	<b>-</b>	<b>-</b>	<b>30</b>

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

**City of Irrigon**

(Name of Municipal Corporation)

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024		
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
1				1 PERSONNEL SERVICES			
2	94,256	70,713	77,000	2 Salaries	96,600		1
3	2,485	1,736	5,000	3 Overtime	5,000		2
4	67,137	54,884	61,000	4 Payroll Taxes and Benefits	73,600		3
5	5,192	2,043	3,000	5 Workers Compensation Insurance	3,100		4
6	<b>169,070</b>	<b>129,376</b>	<b>146,000</b>	<b>6 TOTAL PERSONNEL SERVICES</b>	<b>178,300</b>	-	-
7	<b>1.74</b>	<b>1.30</b>	<b>1.20</b>	<b>7 Total Full-Time Equivalent (FTE)</b>	<b>1.50</b>		
8				8 MATERIALS AND SERVICES			
9	2,345	2,698	3,500	9 Office Supplies/Telephone/Postage/Misc. Utilities	5,000		9
10	289	639	2,500	10 Travel/Education/Due/Subscription/Advertising/Misc.	5,000		10
11	21,528	22,602	30,600	11 Electric Services (Street Lighting)	31,000		11
12	3,900	12,593	15,000	12 Contracted Services/Engineering	15,000		12
13	6,743	21,483	15,000	13 Street Repair	32,000		13
14	2,792	7,536	13,000	14 Supplies/Tools/Other Repair & Maintenance	15,200		14
15	7,038	14,444	18,000	15 Fuel/Oil/Vehicle Repair & Maintenance	20,000		15
16				16			8
17				17			17
18	<b>44,634</b>	<b>81,994</b>	<b>97,600</b>	<b>18 TOTAL MATERIALS AND SERVICES</b>	<b>123,200</b>	-	-
19				19. CAPITAL OUTLAY			
20	9,425	133,435	150,000	20. Paving/Gravel/Greenway Development (SCA Grant)	275,000		20
21	395,111	45,214	2,320,000	21. HB 2017 Pedestrian Safety Improvements - 32610	2,200,000		21
22	217,056	726,982		22. 18-21 STIP Division Street Safety Improvements 20493			22
23				23.			23
24	<b>621,592</b>	<b>905,631</b>	<b>2,470,000</b>	<b>24. TOTAL CAPITAL OUTLAY</b>	<b>2,475,000</b>	-	-
25				25. INTERFUND TRANSFERS			
26	1,464	1,627	2,000	26. Governmental Reserve (11)	1,700		26
27				27.			27
28	<b>1,464</b>	<b>1,627</b>	<b>2,000</b>	<b>28 TOTAL INTERFUND TRANSFERS</b>	<b>1,700</b>	-	-
29			127,900	29 OPERATING CONTINGENCY	113,200		29
30			100,000	30 UNAPPROPRIATED ENDING FUND BALANCE	100,000		30
31	411,563	245,072		31 Ending Balance (prior years)			31
32	<b>1,248,323</b>	<b>1,363,699</b>	<b>2,943,500</b>	<b>32 TOTAL REQUIREMENTS</b>	<b>2,991,400</b>	-	-

## RESOURCES

### Water Operations & Development (60)

### City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.	115,739	113,727	110,000	1. Beginning Net Working Capital (accrual basis)	170,000			1.
2.	897	949	500	2. Interest Earned	6,500			2.
3.	444,541	446,599	480,000	3. Water Sales and Late Fees	540,800			3.
4.	28,625	19,500	22,000	4. Service Connections	47,500			4.
5.	2,277	1,713	2,500	5. Miscellaneous Revenue	2,500			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.	<b>592,079</b>	<b>582,488</b>	<b>615,000</b>	21. Total resources, except taxes to be levied	<b>767,300</b>	-	-	21.
22.			-	22. Taxes Estimated to be Received	-	-	-	22.
23.	-	-		23. Taxes Collected in Year Levied				23.
24.	<b>592,079</b>	<b>582,488</b>	<b>615,000</b>	<b>24. TOTAL RESOURCES</b>	<b>767,300</b>	-	-	<b>24.</b>

**REQUIREMENTS SUMMARY**  
**Water Operation & Development (60)**

**City of Irrigon**  
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1				1 PERSONNEL SERVICES				1
2	173,378	173,223	194,000	2 Salaries	191,900			2
3	3,149	2,296	6,000	3 Overtime	6,000			3
4	122,309	131,596	150,000	4 Payroll Taxes and Benefits	139,000			4
5	4,429	1,769	3,000	5 Workers Compensation Insurance	3,000			5
6	<b>303,264</b>	<b>308,884</b>	<b>353,000</b>	6 <b>TOTAL PERSONNEL SERVICES</b>	<b>339,900</b>	-	-	6
7	<b>2.90</b>	<b>3.05</b>	<b>3.10</b>	7 Total Full-Time Equivalent (FTE)	<b>2.80</b>			7
8				8 MATERIALS AND SERVICES				8
9	12,219	11,431	15,000	9 Insurance/Legal/Audit	16,000			9
10	13,840	13,249	15,000	10 Office Supplies/Telephone/Postage/Misc.Utilities	16,000			10
11	4,139	5,362	9,000	11 Travel/Education/Due/Subsription/Avertising/Misc.	10,000			11
12	20,033	19,156	23,000	12 Electrical Services	23,000			12
13	1,250	400	4,000	13 Contract Services	4,000			13
14	2,160	4,380	10,000	14 Engineering/Testing	15,000			14
15	47,145	20,851	50,000	15 Supplies/Tools/Other Repair & Maintenance	83,100			15
16	7,902	15,728	17,000	16 Fuel/Oil/Vehicle Repair & Maintenance	21,000			16
17				17 Aqua Guard Treatment	10,000			17
18	<b>108,688</b>	<b>90,558</b>	<b>143,000</b>	18 <b>TOTAL MATERIALS AND SERVICES</b>	<b>198,100</b>	-	-	18
19				19 CAPITAL OUTLAY				19
20				20				20
21				21				21
22	-	-	-	22 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	22
23				23 INTERFUND TRANSFERS				23
24	2,000		2,000	24 Transfer to Governmental Reserve (11)	9,000			24
25	64,400	46,900	36,000	25 Transfer to Water Reserve (62)	65,000			25
26				26				26
27	<b>66,400</b>	<b>46,900</b>	<b>38,000</b>	27 <b>TOTAL INTERFUND TRANSFERS</b>	<b>74,000</b>	-	-	27
28	-	-		28 OPERATING CONTINGENCY	<b>55,300</b>			28
29			<b>81,000</b>	29 UNAPPROPRIATED ENDING FUND BALANCE	<b>100,000</b>			29
30	113,727	136,146		30 Ending Balance (prior years)				30
31	<b>592,079</b>	<b>582,488</b>	<b>615,000</b>	31 <b>TOTAL REQUIREMENTS</b>	<b>767,300</b>	-	-	31

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**

**Water Reserve (62)**

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**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				<b>1. RESOURCES</b>				1.
2.	533,593	583,806	668,400	2. Beginning Working Capital (accrual basis)	744,300			2.
3.	3,401	3,118	2,800	3. Interest Earned	15,000			3.
4.	11,676	25,298	19,460	4. SDC Revenue/Fees	99,300			4.
5.	64,400	46,900	36,000	5. Transfer in from Water O & D (60)	65,000			5.
6.	18,618	18,664	18,800	6. Interfund Loan Payment from Sewer (78)				6.
7.		43,552		7. Proceeds from sale of assets				7.
8.	14,491			8. Extraordinary items (Official GASB Title)				8.
9.				9.				9.
10.	<b>646,179</b>	<b>721,339</b>	<b>745,460</b>	<b>10. Total Resources, except taxes to be levied</b>	<b>923,600</b>	-	-	10.
11.			-	11. Taxes estimated to be received	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
<b>13.</b>	<b>646,179</b>	<b>721,339</b>	<b>745,460</b>	<b>13. TOTAL RESOURCES</b>	<b>923,600</b>	-	-	<b>13.</b>
14.				<b>14. REQUIREMENTS</b>				14.
15.	-	2,852	44,800	15. Emergency Repairs	50,000			15.
16.	-	143	8,000	16. Water Rate Study	8,000			16.
17.	-	-	3,500	17. CIP Project No. 6004 - SDC Plan Update	7,500			17.
18.	-	2,400	23,000	18. CIP Project No. 6026 - Cathodic Protection Water R	23,000			18.
19.				19. Well Abandonment	13,000			19.
20.	-	<b>5,395</b>	<b>79,300</b>	<b>20. TOTAL MATERIALS AND SERVICES</b>	<b>101,500</b>	-	-	20.
21.			142,100	21. CIP SDC Project	251,100			21.
22.		7,344	4,000	22. CIP Equipment Replacement	4,500			22.
23.			441,760	23. CIP Project	394,000			23.
24.	39,762	33,166	48,300	24. CIP Project No. 6030 - Meters for Auto Read Progra	112,500			24.
25.	-	-	30,000	25. CIP Project No. 6031 - Test Well	60,000			25.
26.	22,611		-	26. CIP Project No. 6024 - Water Line Replacement -Completed				26.
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.	<b>62,373</b>	<b>40,510</b>	<b>666,160</b>	<b>30. TOTAL CAPITAL OUTLAY</b>	<b>822,100</b>	-	-	30.
31.	583,806	675,435		31. Ending Balance (prior years)				31.
<b>32.</b>	<b>646,179</b>	<b>721,339</b>	<b>745,460</b>	<b>32. TOTAL REQUIREMENTS</b>	<b>923,600</b>	-	-	<b>32.</b>

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

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

(Name of Municipal Corporation)

1.	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			1.
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
				<b>Resources</b>				
2.	85,161	91,843	98,000	2. Beginning Working Capital (Accrual Basis)	110,000			2.
3.	436	409	300	3. Interest	3,000			3.
4.	79,413	80,385	80,800	4. Water Bond Fees (Wbnd)	87,800			4.
5.			-	5.				5.
6.			-	6.				6.
7.	165,009	172,637	179,100	7. Total Resources, Except Taxes to be Levied	200,800	-	-	7.
8.			-	8. Taxes Estimated to be Received *	-	-	-	8.
9.	-	-		9. Taxes Collected in Year Levied				9.
10.	<b>165,009</b>	<b>172,637</b>	<b>179,100</b>	<b>10. TOTAL RESOURCES</b>	<b>200,800</b>	<b>-</b>	<b>-</b>	10.
11.				<b>Requirements</b>				11.
12.				<b>BOND PRINCIPAL PAYMENTS</b>				12.
13.				13. Issue Date Budgeted Payment Date				13.
14.	46,746	48,972	49,000	14. 2016 FF&C 2016B 15 yr 12/15/22	51,200			14.
15.				15.				15.
16.	<b>46,746</b>	<b>48,972</b>	<b>49,000</b>	<b>16. Total Principal</b>	<b>51,200</b>	<b>-</b>	<b>-</b>	16.
17.				<b>BOND PREMIUM PAYMENTS</b>				17.
18.				18. Issue Date Budgeted Payment Date				18.
19.	8,497	7,762	7,100	19. 2016 FF&C 2016B 15 yr 12/15/22 & 6/15/23	6,300			19.
20.	<b>8,497</b>	<b>7,762</b>	<b>7,100</b>	<b>20. Total Premium</b>	<b>6,300</b>	<b>-</b>	<b>-</b>	20.
21.				<b>BOND INTEREST PAYMENTS</b>				21.
22.				22. Issue Date Budgeted Payment Date				22.
23.	12,924	12,219	11,500	23. 2016 FF&C 2016B 15 yr 12/15/22 & 6/15/23	10,600			23.
24.	<b>12,924</b>	<b>12,219</b>	<b>11,500</b>	<b>24. Total Interest</b>	<b>10,600</b>	<b>-</b>	<b>-</b>	24.
25.	<b>68,167</b>	<b>68,952</b>	<b>67,600</b>	<b>25. Total Principal, Premium and Interest</b>	<b>68,100</b>	<b>-</b>	<b>-</b>	25.
26.				26. Transfers				26.
27.	5,000	5,101	5,100	27. Transfer to Water GO Debt Service (69)	5,100			27.
28.	<b>5,000</b>	<b>5,101</b>	<b>5,100</b>	<b>28. Total Transfers</b>	<b>5,100</b>	<b>-</b>	<b>-</b>	28.
29.				29. Unappropriated Balance for Following Year By				29.
30.				30. Issue Date Payment Date				30.
31.			106,400	31. 2016 FF&C 2016B 12/15/2022	127,600			31.
32.				32.				32.
33.			<b>106,400</b>	<b>33. Total Unappropriated Ending Fund Balance</b>	<b>127,600</b>	<b>-</b>	<b>-</b>	33.
34.	91,843	98,584		34. Ending Fund Balance (prior years)				34.
35.	<b>165,009</b>	<b>172,637</b>	<b>179,100</b>	<b>35. TOTAL REQUIREMENTS</b>	<b>200,800</b>	<b>-</b>	<b>-</b>	35.

**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**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF  RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. <b>Resources</b>				1.
2.	20,233	22,276	21,000	2. Beginning Working Capital (Accrual Basis)	60,000			2.
3.	172	182	300	3. Interest	1,500			3.
4.	5,000	5,101	5,100	4. Transferred in from Water Debt Service (68)	5,100			4.
5.		25,813	25,814	5. Morrow County Amazon Gift Distribution				5.
6.				6.				6.
7.	25,405	53,372	<b>52,214</b>	7. Total Resources, Except Taxes to be Levied	<b>66,600</b>	-	-	7.
8.			84,000	8. Taxes Estimated to be Received	57,200			8.
9.	88,409	85,171		9. Taxes Collected in Year Levied				9.
10.	<b>113,814</b>	<b>138,542</b>	<b>136,214</b>	10. <b>TOTAL RESOURCES</b>	<b>123,800</b>	-	-	10.
11.				11. <b>Requirements</b>				11.
12.				12. <b>BOND PRINCIPAL PAYMENTS</b>				12.
13.				13. Issue Date                      Budgeted Payment Date				13.
14.	45,324	45,324	73,114	14. 2016A Series    25 yr                      12/15/2023	49,200			14.
15.	<b>45,324</b>	<b>45,324</b>	<b>73,114</b>	15. <b>Total Principal</b>	<b>49,200</b>	-	-	15.
16.				16. <b>BOND PREMIUM PAYMENTS</b>				16.
17.				17. Issue Date                      Budgeted Payment Date				17.
18.	10,158	9,423	8,800	18. 2016A Series 25yr                      12/15/2023 & 6/15/2024	7,900			18.
19.	<b>10,158</b>	<b>9,423</b>	<b>8,800</b>	19. <b>Total Premium</b>	<b>7,900</b>	-	-	19.
20.				20. <b>BOND INTEREST PAYMENTS</b>				20.
21.				21. Issue Date                      Budgeted Payment Date				21.
22.	36,057	35,429	34,800	22. 2016A Series 25yr                      12/15/2023 & 6/15/2024	33,900			22.
23.	<b>36,057</b>	<b>35,429</b>	<b>34,800</b>	23. Total Interest	<b>33,900</b>	-	-	23.
24.	<b>91,539</b>	<b>90,176</b>	<b>116,714</b>	24. <b>Total Principal, Premium and Interest</b>	<b>91,000</b>	-	-	24.
25.				25. Unappropriated Balance for Following Year By				25.
26.				26. Issue Date                      Payment Date				26.
27.			19,500	27. 2016A Series    25 yr                      12/15/2024	32,800			27.
28.				28.				28.
29.			19,500	29. Total Unappropriated Ending Fund Balance	32,800	-	-	29.
30.	22,276	48,366		30. Ending Fund Balance (prior years)				30.
31.	<b>113,814</b>	<b>138,542</b>	<b>136,214</b>	31. <b>TOTAL REQUIREMENTS</b>	<b>123,800</b>	-	-	31.



## RESOURCES

### Sewer Operation & Development (70)

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	87,742	16,361	230,000	1 Beginning Net Working Capital (accrual basis)	280,000			1
2	425	793	700	2 Interest	5,700			2
3				3 OTHER RESOURCES				3
4	526,813	541,200	550,000	4 Sewer Sales and Related Service Fees	595,400			4
5	71,200	23,200	70,000	5 Service Connections	70,000			5
6	2,218	1,614	2,200	6 Miscellaneous Revenue	2,300			6
7	5,328	4,096	6,000	7 WWTP Sludge Dumpage	6,000			7
8	1,485,542	-	860,000	8 Infrastructure Finance Loan R47742	720,000			8
9	628,113	356,201		9 Infrastructure Finance Loan R47743				9
10	809,114	4,433		10 Community Development Block Grant				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	<b>3,616,496</b>	<b>947,898</b>	<b>1,718,900</b>	22 Total resources, except taxes to be levied	<b>1,679,400</b>	-	-	22
23			-	23 Taxes Estimated to be Received	-	-	-	23
24	-	-		24 Taxes Collected in Year Levied				24
25	<b>3,616,496</b>	<b>947,898</b>	<b>1,718,900</b>	25 TOTAL RESOURCES	<b>1,679,400</b>	-	-	25

**REQUIREMENTS SUMMARY**  
**Sewer Operation & Development (70)**

**City of Irrigon**

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1. PERSONNEL SERVICES				1.
2.	194,183	186,160	202,000	2. Salaries	199,000			2.
3.	9,707	6,089	13,000	3. Overtime	13,000			3.
4.	147,132	144,467	155,000	4. Payroll Taxes and Benefits	147,000			4.
5.	4,123	1,932	3,000	5. Workers Compensation	3,000			5.
6.	<b>355,144</b>	<b>338,647</b>	<b>373,000</b>	6. <b>TOTAL PERSONNEL SERVICES</b>	<b>362,000</b>	-	-	6.
7.	3.15	3.15	3.05	7 Total Full-Time Equivalent (FTE)	2.90			7.
8.				8. MATERIALS AND SERVICES				8.
9.	21,873	21,693	29,000	9. Insurance/Legal/Audit	30,000			9.
10.	12,704	12,135	18,000	10. Office Supplies/Telephone/Postage/Misc. Utilities	18,000			10.
11.	4,675	7,039	15,000	11. Travel/Education/Due/Subscription/Advertising/Misc.	15,000			11.
12.	17,245	17,525	22,000	12. Electrical Services	23,000			12.
13.	1,000	7,525	16,000	13. Contract Services	10,000			13.
14.	13,038	26,395	30,000	14. Engineering/Testing	33,000			14.
15.	33,214	36,352	50,000	15. Supplies/Tools/Other Repair & Maintenance	60,000			15.
16.	9,022	15,678	20,000	16. Fuel/Oil/Vehicle Repair & Maintenance	30,000			16.
17.	311,125	124,917	5,000	17. Sludge Removal	5,000			17.
18.				18.				18.
19.				19.				19.
20.	<b>423,895</b>	<b>269,259</b>	<b>205,000</b>	20. <b>TOTAL MATERIALS AND SERVICES</b>	<b>224,000</b>	-	-	20.
21.				21. CAPITAL OUTLAY				21.
22.	-	-	70,000	22. Service Connections	70,000			22.
23.	2,234,340	63,334	860,000	23. Sewer Conversion	720,000			23.
24.	544,755			24. Wastewater Treatment Plant Update - Completed				24.
25.	<b>2,779,096</b>	<b>63,334</b>	<b>930,000</b>	25. <b>TOTAL CAPITAL OUTLAY</b>	<b>790,000</b>	-	-	25.
26.				26. INTERFUND TRANSFER				26.
27.	4,000	4,000	5,000	27. Transfer to Governmental Reserve (11)	9,000			27.
28.	38,000	39,000	50,000	28. Transfer to Sewer Reserve (72)	94,400			28.
29.				29.				29.
30.	<b>42,000</b>	<b>43,000</b>	<b>55,000</b>	30. <b>TOTAL INTERFUND TRANSFERS</b>	<b>103,400</b>	-	-	30.
31.	-	-	80,900	31. <b>OPERATING CONTINGENCY</b>	100,000			31.
32.			75,000	32. <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	100,000			32.
33.	16,361	233,657		33. Ending Balance (prior years)				33.
34.	<b>3,616,496</b>	<b>947,898</b>	<b>1,718,900</b>	34. <b>TOTAL REQUIREMENTS</b>	<b>1,679,400</b>	-	-	34.

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**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				1 <b>RESOURCES</b>				1.
2.	376,169	376,169	484,800	2. Beginning Working Capital (accrual basis)	586,500			2.
3.	2,269	2,248	2,000	3. Interest	11,000			3.
4.	15,756	34,138	26,260	4. SDC Revenue/Fees	133,900			4.
5.	38,000	39,000	50,000	5. Transferred in from Sewer O & D Fund (70)	94,400			5.
6.		480		6. Proceeds from the Sale of Assets				6.
7.				7.				7.
8.	<b>432,194</b>	<b>452,035</b>	<b>563,060</b>	8. <b>Total Resources, except taxes to be levied</b>	<b>825,800</b>	-	-	8.
9.			-	9. Taxes estimated to be received	-	-	-	9.
10.	-	-		10. Taxes collected in year levied				10.
11.	<b>432,194</b>	<b>452,035</b>	<b>563,060</b>	11. <b>TOTAL RESOURCES</b>	<b>825,800</b>	-	-	11.
12.				12.				12.
13.				13. MATERIALS AND SERVICES				13.
14.	-		40,000	14. Emergency Repairs	100,000			14.
15.	-	-	3,500	15. CIP Project No. 6004 - SDC Plan	7,500			15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	-	-	<b>43,500</b>	19. <b>TOTAL MATERIALS AND SERVICES</b>	<b>107,500</b>	-	-	19.
20.				20. CAPITAL OUTLAY				20.
21.	-		133,800	21. CIP Project S.D.C. Fees	283,400			21.
22.	-	-	62,000	22. CIP Equipment Replacement	62,100			22.
23.	-	-	323,760	23. CIP Capital Projects	372,800			23.
24.				24.				24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	-	-	<b>519,560</b>	28. <b>TOTAL CAPITAL OUTLAY</b>	<b>718,300</b>	-	-	28.
29.	432,194	452,035		29. Ending Balance Prior Years				29.
30.	<b>432,194</b>	<b>452,035</b>	<b>563,060</b>	30. <b>TOTAL REQUIREMENTS</b>	<b>825,800</b>	-	-	30.

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

Bond Debt Payments are for:  
 Revenue Bonds  
 General Obligation Bonds  
**City of Irrigon**  
 (Name of Municipal Corporation)

1.	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024			1.	
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2.
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				<b>1. Resources</b>					
2.	141,310	175,992	195,000	2. Working Capital (Accrual Basis)	283,000			2.	
3.	876	1,092	700	3. Interest	8,500			3.	
4.	242,032	267,597	294,000	4. Sewer Bond Fees (SBnd)	336,000			4.	
5.	<b>384,218</b>	<b>444,681</b>	<b>489,700</b>	5. Total Resources, Except Taxes to be Levied	<b>627,500</b>			5.	
6.				6. Taxes Estimated to be Received *				6.	
7.	-	-		7. Taxes Levied				7.	
8.	<b>384,218</b>	<b>444,681</b>	<b>489,700</b>	<b>8. TOTAL RESOURCES</b>	<b>627,500</b>	-	-	8.	
9.				<b>9. Requirements</b>				9.	
10.				<b>10. BOND PRINCIPAL PAYMENTS</b>				10.	
11.				11. Issue Date	Budgeted Payment Date			11.	
12.	22,514	22,967	23,500	12. 02/08/2011 DEQ R47741 20 yr	11/1/2023 & 5/1/2024	40,000		12.	
13.	16,301	16,786	17,300	13. 12/19/2012 OR Y13004 24 yr	12/1/2023	17,900		13.	
14.	58,254	61,028	61,100	14. 2016 B Series 15 yr	12/15/2023	63,900		14.	
15.	-	-	-	15. DEQ R47742 20yr	2024	34,600		15.	
16.	-	-	8,000	16. DEQ R47743 30yr	11/1/2023 & 5/1/2024	15,900		16.	
17.	18,618	18,664	18,800	17. Water Reserve Interfund In 7 yr				17.	
18.	<b>115,686</b>	<b>119,446</b>	<b>128,700</b>	<b>18. TOTAL PRINCIPAL</b>	<b>172,300</b>	-	-	18.	
19.				<b>19. BOND PREMIUM PAYMENTS</b>				19.	
20.				20. Issue Date	Budgeted Payment Date			20.	
21.	10,589	9,672	8,900	21. 2016B Series 15yr	11/1/2022 & 5/1/2023	7,800		21.	
22.	<b>10,589</b>	<b>9,672</b>	<b>8,900</b>	<b>22. TOTAL PREMIUM</b>		<b>7,800</b>	-	22.	
23.				<b>23. BOND INTEREST PAYMENTS</b>				23.	
24.				24. Issue Date	Budgeted Payment Date			24.	
25.	15,993	15,424	14,900	25. 02/08/2011 DEQ R47741 20 yr	11/1/2023 & 5/1/2024	14,200		25.	
26.	11,894	11,400	10,900	26. 12/19/2012 OR Y13004 24 yr	12/1/2023	10,400		26.	
27.	16,105	15,227	14,300	27. 2016B Series 15yr	12/15/2023 & 6/15/2024	13,200		27.	
28.	18,209	30,115	84,910	28. DEQ R47742 20yr		58,800		28.	
29.	4,392	4,206	7,100	29. DEQ R47743 30yr	11/1/2023 & 5/1/2024	9,700		29.	
30.	121	82	30	30. Water Reserve Interfund In 7 yr				30.	
31.	<b>66,713</b>	<b>76,454</b>	<b>132,140</b>	<b>31. TOTAL INTEREST</b>		<b>106,300</b>	-	31.	
32.	<b>192,988</b>	<b>205,572</b>	<b>269,740</b>	<b>32. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS</b>		<b>286,400</b>	-	32.	
33.				<b>33. TRANSFERS OUT</b>				33.	
34.	15,238	15,230	15,300	34. Transfer out to Sewer Debt Service for Go Bonds (79)		15,300		34.	
35.	<b>15,238</b>	<b>15,230</b>	<b>15,300</b>	<b>35. TOTAL TRANSFERS OUT</b>		<b>15,300</b>	-	35.	
36.				36. Unappropriated Balance for Following Year By				36.	
37.				37. Issue Date	Payment Date			37.	
38.			15,048	38. 2016B Series	12/15/2024	33,456		38.	
39.			27,423	39. 12/8/2011 (DEQ R47741)	11/1/2024	25,500		39.	
40.			-	40. 12/19/2012 (Y13004)	12/1/2024	10,700		40.	
41.			112,400	41. DEQ R47742		242,044		41.	
42.			49,789	42. DEQ R47743	11/1/2024	14,100		42.	
43.			<b>204,660</b>	43. Total Unappropriated Ending Fund Balance		<b>325,800</b>	-	43.	
44.	175,992	223,879		44. Ending Balance (Prior Years)				44.	
45.	<b>384,218</b>	<b>444,681</b>	<b>489,700</b>	<b>45. TOTAL REQUIREMENTS</b>		<b>627,500</b>	-	45.	

**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**

(Name of Municipal Corporation)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1.				<b>Resources</b>			1.
2.	176,326	160,936	143,400	2. Working Capital (Accrual Basis)	168,700		2.
3.	1,029	829	1,000	3. Interest	2,500		3.
4.	15,238	15,230	15,300	4. Transfer in from Sewer Debt Service (78)	15,300		4.
5.		42,530	42,530	5. Morrow County Amazon Gift Distribution			5.
6.				6.			6.
7.	<b>192,592</b>	<b>219,524</b>	<b>202,230</b>	7. Total Resources, Except Taxes to be Levied	<b>186,500</b>	-	-
8.			116,000	8. Taxes Estimated to be Received *	73,500		
9.	119,162	116,682		9. Taxes Levied			
10.	<b>311,755</b>	<b>336,206</b>	<b>318,230</b>	<b>10. TOTAL RESOURCES</b>	<b>260,000</b>	-	-
11.				<b>Requirements</b>			
12.				<b>BOND PRINCIPAL PAYMENTS</b>			
13.				13. Issue Date Budgeted Payment Date			
14.	74,676	74,676	120,330	14. 2016A Series 25yr 12/15/2023	80,900		
15.				15.			
16.	<b>74,676</b>	<b>74,676</b>	<b>120,330</b>	<b>16. TOTAL PRINCIPAL</b>	<b>80,900</b>	-	-
17.				<b>BOND PREMIUM PAYMENTS</b>			
18.				18. Issue Date Budgeted Payment Date			
19.	16,731	15,520	14,400	19. 2016A Series 25yr 12/15/2023 & 6/15/2024	13,000		
20.	<b>16,731</b>	<b>15,520</b>	<b>14,400</b>	<b>20. TOTAL PREMIUM</b>	<b>13,000</b>	-	-
21.				<b>BOND INTEREST PAYMENTS</b>			
22.				22. Issue Date Budgeted Payment Date			
23.	59,412	58,378	57,300	23. 2016A Series 25yr 12/15/2023 & 6/15/2024	55,900		
24.				24.			
25.	<b>59,412</b>	<b>58,378</b>	<b>57,300</b>	<b>25. TOTAL INTEREST</b>	<b>55,900</b>	-	-
26.	<b>150,819</b>	<b>148,574</b>	<b>192,030</b>	<b>26. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS</b>	<b>149,800</b>	-	-
27.				<b>Unappropriated Balance for Following Year By</b>			
28.				28. Issue Date Payment Date			
29.			126,200	29. 2016A Series 25yr 12/15/2024	110,200		
30.				30.			
31.			126,200	31. Total Unappropriated Ending Fund Balance	110,200	-	-
32.	160,936	187,632		32. Ending Balance (Prior Years)			
33.	<b>311,755</b>	<b>336,206</b>	<b>318,230</b>	<b>33. TOTAL REQUIREMENTS</b>	<b>260,000</b>	-	-

City of Irrigon  
2023-2024 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	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O. Bonds Debt Service
<b>Resources</b>														
Net Beginning Working Capital	5,778,500	7,095,700	496,600	1,136,800	2,799,800	260,000	170,000	744,300	110,000	60,000	280,000	586,500	283,000	168,700
Property Taxes	455,000	387,300	256,600	-	-	-	-	-	-	57,200	-	-	-	73,500
Interest Earned	22,300	144,200	10,000	22,000	50,000	8,500	6,500	15,000	3,000	1,500	5,700	11,000	8,500	2,500
Water Service Sales	480,000	540,800	-	-	-	-	540,800	-	-	-	-	-	-	-
Sewer Service Sales	550,000	595,400	-	-	-	-	-	-	-	-	595,400	-	-	-
Bond fees	374,800	423,800	-	-	-	-	-	-	87,800	-	-	-	336,000	-
WWTP Sewer Dumpage	6,000	6,000	-	-	-	-	-	-	-	-	6,000	-	-	-
Pet licenses and Pet Rescue Fees	2,500	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Zayo Franchise	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	71,500	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	59,000	62,000	62,000	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	2,600	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
Windwave Franchise Fees	100	500	500	-	-	-	-	-	-	-	-	-	-	-
Inland Development Franchise Fees	2,000	2,200	2,200	-	-	-	-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,400	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Planning, Zoning & Building permits	30,000	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-
City Licenses and Fees	2,000	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Police User Fee	51,000	54,600	54,600	-	-	-	-	-	-	-	-	-	-	-
Street Light User Fee	20,200	21,800	-	-	-	21,800	-	-	-	-	-	-	-	-
Street Maintenance User Fee	30,300	32,700	-	-	-	32,700	-	-	-	-	-	-	-	-
Garbage Fees	209,000	256,000	256,000	-	-	-	-	-	-	-	-	-	-	-
Service Connections	92,000	117,500	-	-	-	-	47,500	-	-	-	70,000	-	-	-
SDC Revenues/ Fees	50,720	124,800	-	25,500	-	-	-	99,300	-	-	-	-	-	-
Municipal Court Revenue	30,000	168,900	35,000	-	-	-	-	-	-	-	-	133,900	-	-
Miscellaneous Receipts	15,700	17,000	7,000	-	2,200	3,000	2,500	-	-	-	2,300	-	-	-
Lease Revenues	38,000	38,000	38,000	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	156,000	163,000	-	-	-	163,000	-	-	-	-	-	-	-	-
Oregon State Grants	31,800	2,843,200	-	-	393,200	2,450,000	-	-	-	-	-	-	-	-
Cigarette Tax	1,600	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	41,000	42,800	42,800	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	29,000	29,800	29,800	-	-	-	-	-	-	-	-	-	-	-
CREZII Enhancement Grants	1,152,800	1,152,800	-	-	1,152,800	-	-	-	-	-	-	-	-	-
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon  
2023-2024 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvemen t Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Sewer Conversion Funding	860,000	720,000	-	-	-	-	-	-	-	-	720,000	-	-	-
Morrow County Infrastructure Support	64,500	64,500	-	64,500	-	-	-	-	-	-	-	-	-	-
Federal Sources	1,197,000	1,050,000	-	50,000	1,000,000	-	-	-	-	-	-	-	-	-
Misc. Grants/Donations	528,344	260,000	10,000	-	250,000	-	-	-	-	-	-	-	-	-
Transfer from General (10)	148,500	193,300	-	140,900	-	52,400	-	-	-	-	-	-	-	-
Transfer from State Street (20)	2,000	1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	38,000	74,000	-	9,000	-	-	-	65,000	-	-	-	-	-	-
Transfer from Water Debt Service (68)	5,100	5,100	-	-	-	-	-	-	-	5,100	-	-	-	-
Transfer from Sewer O & D	55,000	103,400	-	9,000	-	-	-	-	-	-	-	94,400	-	-
Transfer from Sewer Debt Service (78)	34,100	15,300	-	-	-	-	-	-	-	-	-	-	-	15,300
<b>Total Resources</b>	<b>12,750,864</b>	<b>16,893,800</b>	<b>1,386,800</b>	<b>1,459,400</b>	<b>5,648,000</b>	<b>2,991,400</b>	<b>767,300</b>	<b>923,600</b>	<b>200,800</b>	<b>123,800</b>	<b>1,679,400</b>	<b>825,800</b>	<b>627,500</b>	<b>260,000</b>
<b>Expenditures</b>														
Salaries	743,000	638,800	151,300	-	-	96,600	191,900	-	-	-	199,000	-	-	-
Overtime	40,400	27,300	3,300	-	-	5,000	6,000	-	-	-	13,000	-	-	-
Payroll Taxes & Benefits	555,000	459,900	100,300	-	-	73,600	139,000	-	-	-	147,000	-	-	-
Workers Compensation Insurance	16,200	10,600	1,500	-	-	3,100	3,000	-	-	-	3,000	-	-	-
Vacation/Sick Leave	105,100	106,000	-	106,000	-	-	-	-	-	-	-	-	-	-
Law Enforcement Contract Services	95,040	275,000	275,000	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	4,000	8,000	8,000	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	112,500	91,000	45,000	-	-	-	16,000	-	-	-	30,000	-	-	-
Office Supplies/Telephone/Office Utilities	61,500	62,000	23,000	-	-	5,000	16,000	-	-	-	18,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	54,500	56,000	26,000	-	-	5,000	10,000	-	-	-	15,000	-	-	-
Electrical Services	82,600	83,000	6,000	-	-	31,000	23,000	-	-	-	23,000	-	-	-
Building Maintenance	20,000	25,900	-	25,900	-	-	-	-	-	-	-	-	-	-
Contract Services	48,000	44,500	20,500	-	-	10,000	4,000	-	-	-	10,000	-	-	-
State and County Fines	16,000	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-
Engineering/Testing	49,000	53,000	-	-	-	5,000	15,000	-	-	-	33,000	-	-	-
Supplies/Tools/ Repair & Maintenance	132,500	334,800	12,500	4,000	-	15,200	93,100	50,000	-	-	60,000	100,000	-	-
Fuel/ Oil/ Vehicle Repair & Maintenance	55,000	81,000	10,000	-	-	20,000	21,000	-	-	-	30,000	-	-	-
Street Repair	15,000	32,000	-	-	-	32,000	-	-	-	-	-	-	-	-
Sludge Removal	5,000	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-
Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Tourism	1,000	1,100	1,100	-	-	-	-	-	-	-	-	-	-	-
Goat Head Bounty	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon  
2023-2024 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	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O.Bonds Debt Service
Emergency Repairs	84,800	-		-	-	-	-	-	-	-	-	-	-	-
Water Rate Study	8,000	8,000		-	-	-	-	8,000	-	-	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Donation/Grant Specific Projects	110,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Website	800	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	205,000	-		-	-	-	-	-	-	-	-	-	-	-
Garbage Service Wholesale	170,000	210,000	210,000	-	-	-	-	-	-	-	-	-	-	-
Irrigon Improvements - Material & Service	1,354,500	1,073,500		-	1,043,000	-	-	30,500	-	-	-	-	-	-
Business start up	1,393,800	-		-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials	160,500	197,800		190,300	-	-	-	-	-	-	-	7,500	-	-
Police Vehicle	45,000	29,500	29,500	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects - Capital O	6,712,520	9,766,600	-	1,133,200	4,605,000	2,475,000	-	835,100	-	-	-	718,300	-	-
Service Connections	70,000	70,000	-	-	-	-	-	-	-	-	70,000	-	-	-
Sewer Projects	860,000	720,000	-	-	-	-	-	-	-	-	720,000	-	-	-
DEQ 2011 R47741 Bond Interest Expense	14,900	14,200	-	-	-	-	-	-	-	-	-	-	14,200	-
IFA Y13004 Bond Interest	10,900	10,400	-	-	-	-	-	-	-	-	-	-	10,400	-
Interest Interfund loan from Water Reserve	30	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 FF&C 2016 B Series Interest Expense	25,800	23,800	-	-	-	-	-	-	10,600	-	-	-	13,200	-
2016 A Series Interest Expense	92,100	89,800	-	-	-	-	-	-	-	33,900	-	-	-	55,900
DEQ R47742 Interest Expense	84,910	58,800	-	-	-	-	-	-	-	-	-	-	58,800	-
DEQ R47743 Interest Expense	7,100	9,700	-	-	-	-	-	-	-	-	-	-	9,700	-
DEQ Sewer Bond R47741 Principal	23,500	40,000	-	-	-	-	-	-	-	-	-	-	40,000	-
IFA Y13004 Bond Principal	17,300	17,900	-	-	-	-	-	-	-	-	-	-	17,900	-
DEQ R47742 Principal	-	34,600	-	-	-	-	-	-	-	-	-	-	34,600	-
DEQ R47743 Principal	8,000	15,900	-	-	-	-	-	-	-	-	-	-	15,900	-
Principal-Interfund loan from Water Reserve	18,800	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 FF&C 2016 B Series Principal	110,100	115,100	-	-	-	-	-	-	51,200	-	-	-	63,900	-
2016 A Series Principal	193,444	130,100	-	-	-	-	-	-	-	49,200	-	-	-	80,900
Bond Premium	39,200	35,000	-	-	-	-	-	-	6,300	7,900	-	-	7,800	13,000
Transfer to Governmental Reserve	77,500	160,600	140,900	-	-	1,700	9,000	-	-	-	9,000	-	-	-
Transfer to State Street	80,000	52,400	52,400	-	-	-	-	-	-	-	-	-	-	-
Transfer to the Water Reserve	36,000	65,000	-	-	-	-	65,000	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	5,100	5,100	-	-	-	-	-	-	5,100	-	-	-	-	-
Transfer to the Sewer Reserve	50,000	94,400	-	-	-	-	-	-	-	-	94,400	-	-	-
Transfer to Sewer GO Bond Debt Service	15,300	15,300	-	-	-	-	-	-	-	-	-	-	15,300	-



City of Irrigon  
2023-2024 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Government al Reserve	Improvement t Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O. Bonds Debt Service
Operating Contingency	275,560	364,000	95,500	-	-	113,200	55,300	-	-	-	100,000	-	-	-
Unappropriated or Reserved for Future	812,760	996,400	100,000	-	-	100,000	100,000	-	127,600	32,800	100,000	-	325,800	110,200
<b>Total Expenditures</b>	<b>15,425,564</b>	<b>16,893,800</b>	<b>1,386,800</b>	<b>1,459,400</b>	<b>5,648,000</b>	<b>2,991,400</b>	<b>767,300</b>	<b>923,600</b>	<b>200,800</b>	<b>123,800</b>	<b>1,679,400</b>	<b>825,800</b>	<b>627,500</b>	<b>260,000</b>

Total Personnel Services	1,459,700	1,242,600	256,400	106,000	-	178,300	339,900	-	-	-	362,000	-	-	-
Total Materials & Services	4,119,540	2,716,600	712,100	220,200	1,043,000	123,200	198,100	88,500	-	-	224,000	107,500	-	-
Total Capital Outlay	7,848,020	10,586,100	29,500	1,133,200	4,605,000	2,475,000	-	835,100	-	-	790,000	718,300	-	-
Total Debt Service	646,084	595,300	-	-	-	-	-	-	68,100	91,000	-	-	286,400	149,800
Total Interfund Revenue Transfers	263,900	392,800	193,300	-	-	1,700	74,000	-	5,100	-	103,400	-	15,300	-
Total Operating Contingency	275,560	364,000	95,500	-	-	113,200	55,300	-	-	-	100,000	-	-	-
Total Unappropriated Ending Fund Balance	812,760	996,400	100,000	-	-	100,000	100,000	-	127,600	32,800	100,000	-	325,800	110,200
Total Budget	15,425,564	16,893,800	1,386,800	1,459,400	5,648,000	2,991,400	767,300	923,600	200,800	123,800	1,679,400	825,800	627,500	260,000

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6000	Third St & Columbia Ave Intersection Realignment. <b>Description:</b> 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. <b>Part of the HB2017 ODOT Project.</b>	11	FY15	25,000 <u>25,000</u>	7					- -
6001	Water Line Piping SE Fourth. <b>Description:</b> 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. <b>Replaced back into Reserve Fund FY 15.</b>	62 UFR	FY15	75,000 <u>75,000</u>	1					- -
6002	<b>Cancelled</b> Re-Coat WWTP By-	75	FY15	15,000	1					<b>Completed</b>

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6003	<b>Completed</b> Waterline Piping N	62	FY15	20,000	2					<b>Completed</b>
				20,000						-
6004	SDC Plan. <b>Description:</b> Outdated SDC Plan needs updated to meet current needs and trends. Also needed to evaluate additional SDC areas, such as Transportation and Storm Water.	62 & 72	FY15	180,000	1			-	8,000	15,000
				180,000						15,000
6005	<b>Completed</b> Division St Retaining Walls. <b>Description:</b> Part of the	20 UFR	FY15	250,000		-	-	-	-	<b>Completed</b>
				250,000						-
6006	Generator Set for Weeping Willow. <b>Description:</b> Aging lift station and need consistant power supply. <b>Grant Project needs sought.</b>	72 UFR	FY15	20,000				-	-	-
				20,000						-
6007	<b>Completed</b> E. Parking Lot	11	FY15	5,000						<b>Completed</b>
				5,000						-
6008	<b>Completed</b> S. Sewer Line	72		350,000	5	-	-	-	-	<b>Completed</b>

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				350,000						-
6009	Street Sweeper. <b>Description:</b> Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.				5					
		<b>11</b>								
		<b>UFR</b>	FY23	60,000				-	-	-
				60,000						-
6010	Crack Sealing Equipment. <b>Description:</b> 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.				3+					
		<b>11</b>								
		<b>UFR</b>	FY23	65,000				-	-	-
				65,000						-

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6011	Spraying tractor & Attachments. <b>Description:</b> Mobile (gator type) unit with spraying apparatus to perform weed (goathead) spraying that is not available using current practice of back-pack sprayers. System allows for mass coverage, saving of time and resources.	11 UFR	FY25	25,000	4			-	-	-
				<u>25,000</u>						-
6012	<b>Completed</b> -Park	11	FY15	19,500	3	3,000	2,500			<b>Completed</b>
				<u>19,500</u>						-
6013	<b>Removed</b> Well Modern.	Water	FY15	3,000	1					-
				<u>3,000</u>						-
6014	<b>Completed.</b> Commercial	UFR	FY15	30,000	3	-	-	-	-	<b>Completed</b>
				<u>30,000</u>						-
6015	<b>Completed.</b> Sludge Removal.	72	FY21	75,000	5	-	-	-	-	<b>Completed</b>
				<u>75,000</u>						-
6016	<b>Removed item</b> Maple Leaf	<del>UFR FY</del>	FY15	20,000	5					<b>Removed</b>
				<u>20,000</u>						-
6017	<b>Completed</b> AMR Wtr Read	FY 15-	FY15	32,000	6					<b>Completed</b>
				<u>32,000</u>						-
6018	<b>Completed</b> Wyoming Ave. Overlay Project. <b>Description:</b>	UFR FY 15-19	FY15	55,000	-					<b>Completed</b>
				<u>55,000</u>						-

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				55,000						-
6019	Wyoming Walking Path. <b>Description:</b> Walking path joining HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item. <b>Safe Routes to School Grant Match - 40% with CREZ \$</b>									
		<b>12</b>								
		<b>UFR</b>	FY21	540,000					162,000	162,000
				<u>540,000</u>						<u>162,000</u>
6020	<b>Removed</b> TV Well #3	<b>UFR</b>	FY15	<u>12,000</u>	2					<b>Removed</b>

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				12,000						-
6021	<b>Completed</b> Community/Safety	12	FY15	35,000	7					<b>Completed</b>
				35,000						-
6022	<b>Completed</b> RAS Meter (MCRT).	72	FY21	15,000	3					<b>Completed</b>
				15,000						-
6023	<b>Completed</b> Check Valve for "m"	72	FY16	7,500	2					<b>Completed</b>
				7,500						-
6024	<b>Completed</b> Water Line	62	FY17	50,000	5	-	-	-	-	<b>Completed</b>
				50,000						-
6025	<b>Completed</b> Sewer Standpipe at	UFR	FY17	11,000	2					<b>Completed</b>
				11,000						-
6026	Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining.	62	FY17	23,000	2		7,000	5,000		23,000
				23,000						23,000
6027	Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc.	12, 62 & 72	FY22	40,000	3					-
		UFR		40,000						-
6028	<b>Completed</b> Reader Board at	11	FY17	39,000						<b>Completed</b>
				39,000						-
6029	Walking/Bike Path (State ODOT Share Funds)	11	FY17	Variable		1,464	1,627	1,700	1,700	25,251

**CITY OF IRRIGON  
FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6030	Meters for Auto Read Program	<b>62</b>	FY17	189,500 <u>189,500</u>	7	(39,762)	(33,166)	(25,060)	103,202	112,500 <u>112,500</u>
6031	Test Well for Future Water Requirements	<b>62</b>	FY24	200,000 <u>200,000</u>	1	-	-	-	30,000	60,000 <u>60,000</u>
6032	Street Projects (2 Blocks at a time). Resource and Plan from User Fees.	<b>11</b>	FY17	150,000 <u>150,000</u>	6	30,000	30,100	31,920	32,000	242,300 <u>242,300</u>
6033	Street Lights (95). Resources and Plan from User Fees.	<b>20</b>	FY17	190,000 <u>190,000</u>	10	12,468	20,100	20,200	20,800	140,283 <u>140,283</u>
6034	Vactor. Assist with locating underground utilities and ultimately eliminate rentals.	<b>20 &amp; 62 &amp; 72 UFR</b>	FY17	70,000 <u>70,000</u>	10	-	-	-	-	- <u>-</u>
6035	1-Ton Pick Up for PW, includes tool bed with accessories.	<b>11 UFR</b>	FY21	60,000 <u>60,000</u>	4			-	-	
6036	<b>Completed</b> - Well Rehabs	<b>62</b>	FY21	20,000 <u>20,000</u>						<b>Completed</b>



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FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6037	SDC Parks - Splash Park	<b>12</b>	FY23	145,000 <hr/> 145,000	4	-	-	-	-	-
6038	SDC Parks - Greenway	<b>11</b>	FY23	145,000 <hr/> 145,000	5	-	-	-	-	-
6039	SDC Parks - Heritage Trail	<b>11</b>	FY23	365,000 <hr/> 365,000	5	-	-	-	-	-
6040	SDC Parks - Putting Green		FY23	95,000 <hr/> 95,000	5	-	-	-	-	-
6041	SDC Water - Additional Crossing at US 730	<b>62</b>	FY29	200,000 <hr/> 200,000	10	-	-	-	-	-
6042	SDC Water - NE Oregon Ave. Main Replacement (N 1st - NE 9th)	<b>62 UFR</b>	FY24	425,000 <hr/> 425,000	3	-	-	-	-	-
6043	SDC Water - SE 11th from Idaho Ave. south, upgrade the 6" waterline. <b>When Development takes place.</b>	<b>62 UFR</b>	FY26	40,000 <hr/> 40,000	5	-	-	-	-	-
6044	SDC Water - NE 12th (NE Main - NE Washington)	<b>62 UFR</b>	FY27	120,000 <hr/> 120,000	6	-	-	-	-	-
6045	SDC Water - Replace/upgrade 2" Mainlines across town	<b>62 UFR</b>	FY29	1,100,000	10	-	-	-	-	-

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FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
				1,100,000						-
6046	SDC Water - 10" Mainline down S. First Street	62 UFR	FY32	300,000	15	-	-	-	-	-
				300,000						-
6047	SDC Water - 10" Mainline on Wyoming (west beginning at Kristen Drive)	62 UFR	FY32	220,000	15	-	-	-	-	-
				220,000						-
6048	SDC Water - Update Water Model	62 UFR	FY30	300,000	10	-	-	-	-	-
				300,000						-
6049	SDC Sewer- NE 12 to NE 13th Sewer Main <b>Development</b>	72 UFR	FY32	105,000	12	-	-	-	-	-
				105,000						-
6050	SDC Sewer- NE 13 to NE 14th Sewer Main <b>Development</b>	72	FY35	325,000	15	-	-	-	-	-
				325,000						-
6051	SDC Sewer- Sewer Conversions	72	FY25	900,000	5	-	-	-	-	-
				900,000						-
6052	SDC Sewer- Weeping Willow Conversion and Sewer Mainline S First St	72	FY30	800,000	8	-	-	-	-	-
				800,000						-

**CITY OF IRRIGON  
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Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
6053	SDC Sewer- HoneyWild Estates Sewer Conversion	72	FY30	1,400,000 <u>1,400,000</u>	8	-	-	-	-	-
6054	SDC Sewer- 1100' west of Area 1 & 2 Conversion on NW Oregon Ave.	72 UFR	FY23	390,000 <u>390,000</u>	1	-	-	-	-	-
6055	SDC Sewer-Update 2nd Aeration Basin with Methanol Treatment	72 UFR	FY24	975,000 <u>975,000</u>		-	-	-	-	-
6056	SDC Sewer-Headworks	72 UFR	FY24	978,000 <u>978,000</u>		-	-	-	-	-
6057	SDC Water - New Well and structure	62 UFR	FY24	1,450,000 <u>1,450,000</u>		-	-	-	-	-
	Adopted TSP 2014 Projects - Various Roadway Improvements (increase 3.5% annually)	UFRs		\$ 13,650,440						

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FY24 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Budgeted 2022-23	Budgeted 2023-24	Reserved (cumulative)
	Adopted TSP 2014 Projects - Various Pedestrian and Bicycle Improvements (increase 3.5% annually)			\$ 5,150,360						
		<b>UFRs</b>								

NOTES:

1. UFR= Unfunded Requirement

City of Irrigon  
 Personnel Services allocation schedule  
 2023-2024

	FTE	Administration	Municipal Court	Parks	Public Safety	Streets	Water	Sewer
City Manager	1.00	0.40	-	-	-	-	0.30	0.30
Finance Officer	1.00	0.40	-	-	-	-	0.30	0.30
City Clerk	1.00	0.40	-	-	-	-	0.30	0.30
Court Clerk	0.50	-	0.50	-	-	-	-	-
Public Works Director	1.00	-	-	0.10	-	0.30	0.30	0.30
Public Works Lead	1.00	-	-	0.01	-	0.01	0.03	0.95
Utility Worker 2	1.00	-	-	0.01	-	0.36	0.58	0.05
Utility Worker 1/ Lands	1.00	-	-	0.10	-	0.26	0.59	0.05
Utility Worker 1	2.00	-	-	0.42	-	0.77	0.42	0.59
	9.50	1.20	0.50	0.64	-	1.70	2.82	2.84

Salary Ranges

	Monthly	
	Minimum	Maximum
City Manager	7,918.87	10,343.01
Finance Officer	4,611.51	6,124.04
City Clerk	3,469.96	4,518.79
Court Clerk-1/2time	1,660.70	2,162.10
Public Works Director	6,510.56	8,582.20
Public Works Lead	3,700.82	5,037.37
Utility Worker 2	3,485.16	4,648.48
Utility Worker 1/ Lawn I	3,740.46	4,871.05
Utility Worker 1	3,582.32	4,663.37

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