



Irrigon Budget Committee Agenda

May 2, 2024 at 6:00 PM

ZOOM

<https://us02web.zoom.us/j/5419223047?pwd=M2tqWGk3ajc4aVhtelhSeTVGdWk0Zz09&omn=86204371205>

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 4, 2023 Budget Committee Meeting Minutes Chairperson
5. 2024-2025 Budget Message City Manager, Budget Officer
6. Public comment Chairperson
7. Public Hearing – State Revenue Sharing Chairperson
8. Review 2024-2025 Budget Document Budget Committee
9. Approve Tax Levy Budget Committee
 - a. General Fund - \$3.6782 per \$1,000
 - b. Bonded Debt- \$204,787
10. Approve the FY 2024-2025 Budget Budget Committee
11. Adjournment



City of Irrigon

Budget Committee Meeting Minutes

May 4, 2023

1. Call to Order/Pledge of Allegiance

Mayor Patton called the meeting to order at 6:03 pm and led in the Pledge of Allegiance.

2. Appointment of Chairperson

Melvin nominated Daren to serve as chairperson.

Marlina nominated Michelle to serve as chairperson.

Heather motioned to appoint Daren as the 2023 Budget Committee Chairperson. Melvin seconded the motion. Daren was appointed the 2023 Budget Committee Chairperson by unanimous vote.

3. Roll Call

Budget Committee Members present: Mayor Michelle Patton, Mayor Pro tem Daren Strong, Heather Bishop, Melvin Lambert and Marlina Avila.

A quorum was present.

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

In attendance: Shad Bishop

4. Approval of May 5, 2022, Budget Committee Meeting Minutes

Michelle motioned to approve the 2022 Budget Committee meeting minutes as presented. Motion seconded by Heather. Motion passed unanimously.

5. 2023-2024 Budget Message

City Manager Aaron Palmquist presented the 2024 Budget Message.

The budget includes 12 self-balancing funds with total appropriations of \$15,897,400.

Total appropriations increased over last year's appropriation by \$1,284,596 as a result of anticipated grant funds for project improvements and unspent appropriations in Public Safety and Code Enforcement activities this year.

The budget includes a 6.3% CPI adjustment to wages in accordance with city council policy. The Morrow County Tax Assessor has given us an estimated increase of 5.6% in assessed value from the prior year. This is due to the new developments that have been done within the city. The city's permanent tax rate is 3.6782 per one thousand assessed property value. Beyond the regular city tax, the city also has general obligation bonds that are paid for by property taxes, due to a distribution of an Amazon gift via the county, the amount assessed as property taxes will be reduced to \$136,100 in the 2023-2024 fiscal year.

6. Public comment

There was no public comment.

7. Public Hearing – State Revenue Sharing

Hearing opened at 6:14pm

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 2023-2024.

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.

Public Hearing closed at 6:16pm

8. Review 2023-2024 Budget Document

The General Fund (10) consists of several different activities: administration, municipal court, parks, and public safety and code enforcement. Any appropriation not allocated to a specific activity is on page 11. The transfers out have corresponding transfers in for the corresponding funds.

The Governmental Reserve Fund (11) was established for payment of accrued leave, building maintenance and upkeep, bicycle/footpath improvements, capital equipment expenditures and capital infrastructure improvements.

As the city collects street maintenance and street light fees, it is able to set aside more in reserves for needed street improvements.

The Irrigon Improvements Fund (12) was established for separately and clearly tracking resources received from outside sources used for community improvements. In the fiscal year ending June 30, 2024 the city has estimated that \$1,152,800 will be received from the Columbia River Enterprise Zone for community enhancements; \$393,200 from the Safe Routes to School program to help finance Pedestrian improvements along Wyoming Avenue including a new sidewalk; and \$1,250,00 from the Port of Morrow, Morrow Development Corporation and congressionally directed spending to develop a business opportunity incubator.

Oregon has a highway trust fund that supports the construction, preservation, maintenance, repair and

improvements of streets and roads, cities receive approximately 20% of the highway trust fund. The City of Irrigon is estimated to receive \$163,000 in the 2023-2024 fiscal year. This is recorded in the State Street Fund (20) with other resources dedicated to streets.

The water system resources and expenditures are accounted for in the Water Operations & Development Fund (60), Water Reserve Fund (62), Water Debt Service for Revenue Bonds (68) and Water Debt Service for G.O. Bonds (69). There are several new developments expected to be completed in the next year which will result in increased water service sales. It is anticipated that in the fall, staff will bring before the council a recommendation for a decrease in water bond fees per ERU. The more services we have paying the bond payments, the less each individual will have to pay.

The sewer system resources and expenditures are accounted for in the Sewer Operations & Development Fund (70), Sewer Reserve Fund (72), Sewer Debt Service for Revenue Bonds (78) and Sewer Debt Service for G.O. Bonds (79).

9. Approve Tax Levy

a. General Fund

Michelle moved to approve the tax levy of \$3.6782 per \$1,000 assessed value. Daren seconded the motion. Motion passed unanimously.

b. Bonded Debt

Michelle moved to approve the tax levy for bonded debt of \$136,100. Daren seconded the motion. Motion passed unanimously.

10. Approve the FY 2023-2024 Budget

Michelle moved to approve the 2023-2024 budget as discussed. Heather seconded the motion. Motion passed unanimously.

11. Adjournment

Michelle moved to adjourn at 7:05 pm.

Meeting minutes completed by Amanda Ferguson

Budget Message

Fiscal Year 2025

Irrigon continues to experience development and growth opportunities while many across the nation are experiencing economic challenges. Housing has slowed somewhat but continues to take place. The City of Irrigon was awarded over 1.7 million under SB1530 during the 2024 short legislative session. These funds will be for infrastructure within the public rights of way, assisting in housing development. Multiple grant projects are underway including the 730-sidewalk project, Safe Routes to School sidewalk project by Irrigon Junior/Senior High School and Irrigon Elementary School, and our future incubator project along Hwy 730.

Any known or anticipated funding, such as these, are listed in the budget. The City of Irrigon continues to increase our 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 to ensure all resources are managed appropriately. I present the 2024/25 budget message.

Fiscal Year 2025 budget remains with 12 self-balancing funds with a total appropriation of \$18,140,900 and \$1,049,100 reserved (unappropriated) for future expenditures and debt payments (5% increase over last year). Total appropriation increased over last year's appropriation by \$2,243,500. This increase is a result of anticipated grant funds for project improvements, new award funds 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 10.75 full-time staff budgeted to meet the expected and needed services for a growing community. A 3.3% CPI adjustment to wages, a result of the current economic increase, and is built into this budget in accordance with City Council policy.

The Columbia River Enterprise Zone II (CREZ II) Board provided additional resources this past year for infrastructure which allowed us to complete the Hwy 730-Sidewalk project and continued resources for housing, property enhancements, infrastructure, and public improvements. While not a guaranteed annual disbursement it is anticipated that funding should remain the same for the next several years. Housing funds are dedicated to meeting the System Development Charges of new structures in the city limits, keeping costs down for new buyers. Housing applications outside the city limits and in the 97844 area can find the grant requirements on the city webpage. This past year there was a reduction in taxes collected for the two GO bonds in Funds 69 and 79, as additional funds from Amazon were used and taxes were reduced to account for the extra payments received. This year, taxes are anticipated to go return to their historical appropriation request.

Morrow County Assessor reflects an increase of \$9,175,790 (approximately 12.6%) in the city's assessed property values from the previous year. This is a result of increases 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 \$107,400 for water and \$97,400 for sewer. This does not reflect any revenue bond indebtedness. Revenue bond figures are based against the number of users and periodically decrease as utility users increase. Staff present figures in the fall to the City Council.

The city continues to grow strong, ensuring fiscal stability. This is reflected in reserves and the total un-appropriated ending fund balances. Additionally, loan obligations are getting closer to the end of repayment schedules. What began over ten years ago on steps to improve fiscal stability continues to grow stronger every year. Resources have slightly increased while costs have drastically increased, and staff continue to seek ways to meet requirements while providing the desired and requested public services. 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 \$204,800 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 18, 2024.

In closing, I would like to thank 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 2, 2024
RE: State Revenue Sharing

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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

2024-2025

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

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Budget Message

Fiscal Year 2025

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Respectfully Submitted,

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

Budget Committee Members 2024-2025

City Councilors

Daren Strong

Michelle Patton

Marlina Avila

Hector Cano

Melvin Lambert

Benji Calvert

Heather Bishop

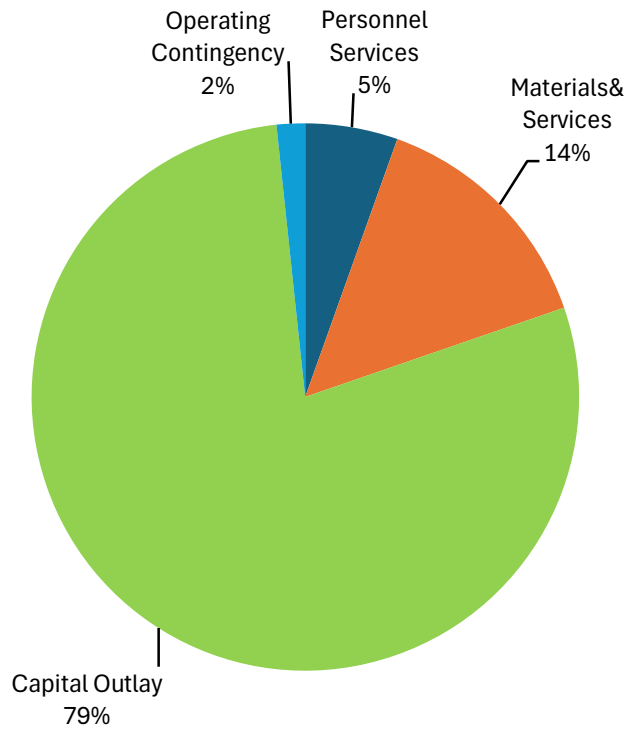
Members at Large

Reagan Bass

City of Irrigon
2024-2025 Budget Appropriations by Fund

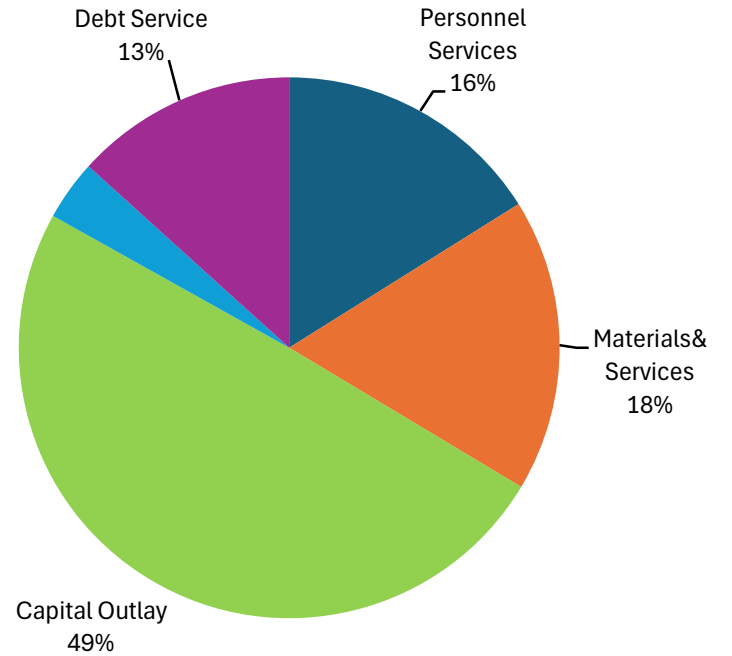
FUND	Personnel Service	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingency	Total
General Fund Administration	185,100	365,100	-	-	-	-	550,200
General Fund Municipal Court	46,100	44,300	-	-	-	-	90,400
General Fund Parks	76,800	24,500	-	-	-	-	101,300
General Fund Public Safety	83,900	154,000	-	29,500	-	-	267,400
General Fund Unallocated	-	20,000	-	-	286,400	100,000	406,400
Governmental Reserve	125,000	78,000	1,314,500	-	-	-	1,517,500
Irrigon Improvements	-	1,063,000	9,056,200	-	-	-	10,119,200
State Street Fund	202,300	131,200	-	-	1,700	121,700	456,900
Water Operations & Development	336,700	188,000	-	-	74,000	38,000	636,700
Water Reserve	-	171,000	1,398,500	-	-	-	1,569,500
Water Debt Service	-	-	-	68,200	4,800	-	73,000
Water G.O. Bond Debt Service	-	-	-	91,400	-	-	91,400
Sewer Operations & Development	377,000	227,000	75,000	-	104,400	121,600	905,000
Sewer Reserve	-	190,000	720,400	-	-	-	910,400
Sewer Debt Service	-	-	-	279,500	15,500	-	295,000
Sewer G.O. Bond Debt Service	-	-	-	150,600	-	-	150,600
TOTAL APPROPRIATIONS	1,432,900	2,656,100	12,564,600	619,200	486,800	381,300	18,140,900
Unappropriated/Reserved for Future Expenditures							1,049,100
							<u>19,190,000</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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	344,763	343,779	496,600	1 Beginning Net Working Capital (accrual basis)	580,000			1
2	1,794	13,053	10,000	2 Interest	15,000			2
3				3 OTHER RESOURCES				3
4	1,340	1,565	2,500	4 Pet Licenses and Related Fees	3,000			4
5	-	-	20,000	5 Zayo Franchise	20,000			5
6	3,001	3,161	3,200	6 Qwest/Century Link Franchise Fees	2,900			6
7	57,779	65,592	62,000	7 Umatilla Electric Coop Franchise Fees	65,000			7
8	2,971	3,970	3,500	8 Cascade Natural Gas Franchise Fees	3,900			8
9	23	1,073	500	9 Windwave Communications Franchise Fees	1,100			9
10	2,092	2,092	2,200	10 Inland Development Franchise Fees	2,100			10
11	1,447	1,270	1,500	11 Eastern Oregon Telecom Franchise Fees	1,400			11
12	29,834	13,741	40,000	12 Planning, Zoning & Building Fees	40,000			12
13	1,160	795	2,000	13 City Licenses and Fees	2,600			13
14	1,675	7,270	35,000	14 Municipal Court Revenue	35,000			14
15	50,278	51,803	54,600	15 Police Service User Fee (LAW)	54,600			15
16	185,213	201,536	256,000	16 Garbage Fees	256,000			16
17	16,687	5,447	7,000	17 Miscellaneous Receipts	7,000			17
18	38,033	36,934	38,000	18 Lease Revenues	36,700			18
19	784	581	1,500	19 Transient Lodging Tax	1,500			19
20	-	-	10,000	20 Abatement Reimbursement	10,000			20
21	1,687	1,505	1,500	21 Cigarette Tax	1,500			21
22	38,243	40,352	42,800	22 Liquor Tax	45,500			22
23	24,429	25,353	29,800	23 Revenue Sharing	31,800			23
24	1,000	9,800	10,000	24 Miscellaneous Grants & Donations	10,000			24
25	144,958	196,905		25 2021 American Rescue Plan Grants				25
26	200,000			26 Distribution of Amazon Gift Payment				26
27		105,385		27 Proceeds from Capital Lease for Durango Pursuits				27
28				28				28
29	1,149,191	1,132,963	1,130,200	29 Total resources, except taxes to be levied	1,226,600	-	-	29
30			256,600	30 Property taxes estimated to be received	289,100			30
31	229,865	246,511		31 Property taxes				31
32	1,379,056	1,379,474	1,386,800	32 Total Resources	1,515,700	-	-	32

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

City of Irrigon

(name of fund)

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1				1 PERSONNEL SERVICES			1
2	77,155	77,899	90,300	2 Salaries	105,700		2
3	379	107	3,300	3 Overtime	1,300		3
4	55,018	53,286	62,300	4 Payroll Taxes & Benefits	77,700		4
5	152	112	300	5 Workers Compensation Insurance	400		5
6	132,704	131,405	156,200	6 TOTAL PERSONNEL SERVICES	185,100	0	0
7	1.15	1.00	1.20	7 Total Full-Time Equivalent (FTE)	1.50		
8				8 MATERIALS AND SERVICES			8
9	17,450	12,239	30,000	9 Building Codes/Consultant Services	30,000		9
10	20,383	22,016	37,500	10 Insurance/Legal/Audit	45,000		10
11	9,238	9,241	20,000	11 Office Supplies/Telephone/Postage/Misc. Utilities	20,000		11
12	10,389	17,863	20,000	12 Travel/Education/Due/Subscription/Advertising/Misc.	26,000		12
13	222	613	1,000	13 Community Fund	1,000		13
14	1,954	2,427	6,000	14 Electrical Services	6,000		14
15	502	0	3,000	15 Contract Services	5,000		15
16	28,704	2,000	10,000	16 Grant Specific Expenses	10,000		16
17	1,310	169	1,100	17 Tourism	1,100		17
18	703	823	1,000	18 Website	1,000		18
19	151,468	162,179	210,000	19 Garbage Service Wholesale Services	220,000		19
20				20			20
21				21			21
22				22			22
23	242,323	229,571	339,600	23 TOTAL MATERIALS AND SERVICES	365,100	0	0
24				24 CAPITAL OUTLAY			24
25	0	0	0	25 TOTAL CAPITAL OUTLAY	0	0	0
26	375,027	360,976	495,800	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	550,200	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			REQUIREMENTS FOR: <u>Municipal Court</u>	Budget For Next Year 2024-2025					
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024							
1			1	PERSONNEL SERVICES			1		
2		7,246	22,000	2	Salaries	23,500		2	
3		5,745	8,000	3	Payroll Taxes & Benefits	22,500		3	
4		0	100	4	Workers Compensation Insurance	100		4	
5	0	12,991	30,100	5	TOTAL PERSONNEL SERVICES	46,100	0	0	5
6		0.20	0.50	6	Total Full-Time Equivalent (FTE)	0.50			6
7				7	MATERIALS AND SERVICES			7	
8	1,170	89	2,000	8	Office Supplies/Telephone/Postage/Misc. Utilities	2,000			8
9	174	1,210	5,000	9	Travel/Education/Due/Subscription/Advertising/Misc.	6,000			9
10	208	4,717	23,000	10	State and county fines	27,300			10
11	2,120	2,183	9,000	11	Contract Services	9,000			11
12	3,672	8,198	39,000	12	TOTAL MATERIALS AND SERVICES	44,300	0	0	12
13				13	CAPITAL OUTLAY			13	
14	0	0	0	14	TOTAL CAPITAL OUTLAY	0	0	0	14
15	3,672	21,189	69,100	15	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	90,400	0	0	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 2024-2025					
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	PERSONNEL SERVICES		1			
2	15,223	22,625	39,000	2	Salaries	41,400	2		
3		295		3	Overtime	2,000	3		
4	13,887	17,881	30,000	4	Payroll Taxes & Benefits	32,600	4		
5	339	349	1,100	5	Workers Compensation Insurance	800	5		
6	29,449	41,149	70,100	6	TOTAL PERSONNEL SERVICES	76,800	0	0	6
7	0.35	0.45	0.60	7	Total Full-Time Equivalent (FTE)	0.67			7
8			8	MATERIALS AND SERVICES					8
9	2,860	1,936	5,000	9	Park Restrooms & Play Structures	6,000			9
10	3,825	3,360	5,000	10	Landscaping	7,000			10
11	1,068	1,516	2,500	11	Holiday Décor	2,500			11
12	3,168	3,482	8,500	12	Contract Services	9,000			12
13	10,920	10,294	21,000	13	TOTAL MATERIALS AND SERVICES	24,500	0	0	13
14			14	CAPITAL OUTLAY					14
15	0	0	0	15	TOTAL CAPITAL OUTLAY	0	0	0	15
16	40,369	51,443	91,100	16	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	101,300	0	0	16

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			Adopted Budget This Year 2023-2024	REQUIREMENTS FOR: Public Safety and Code Enforcement	Budget For Next Year 2024-2025				
Actual		Second Preceding Year 2021-2022			First Preceding Year 2022-2023	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2			36,300	2	Salaries	40,000			2
3		657	0	3	Overtime	1,000			3
4		468	36,300	4	Payroll Taxes & Benefits	42,500			4
5		0	400	5	Workers Compensation Insurance	400			5
6	0	1,125	73,000	6	TOTAL PERSONNEL SERVICES	83,900	0	0	6
7			0.50	7	Total Full-Time Equivalent (FTE)	0.75	0.00	0.00	7
8				8	MATERIALS AND SERVICES				8
9	1,235	2,521	8,000	9	Animal Control/Code Enforcement	8,000			9
10		95,040	10,000	10	Abatement	10,000			10
11		0	1,000	11	Travel/Education	2,400			11
12		4,902	5,000	12	Insurance	3,400			12
13		2	500	13	Office Supplies/Telephone/Postage/Misc. Utilities	1,200			13
14	94,924	1,221	202,000	14	Law Enforcement Contract Services	116,000			14
15		422		15	Lexipol legal services and updates	2,500			15
16		0	10,000	16	Fuel/Vehicle Maintenance	10,000			16
17		2,061	500	17	Citations	500			17
18		423		18	Licensing				18
19		0		19	Consulting				19
20	96,159	106,592	237,000	20	TOTAL MATERIALS AND SERVICES	154,000	0	0	20
21				21	CAPITAL OUTLAY				21
22	0	106,003	0	22	Police Vehicle				22
23	0	106,003	0	23	TOTAL CAPITAL OUTLAY	0	0	0	23
24				24	DEBT SERVICE				24
25	0	29,406	29,500	25	Police Vehicle	29,500			25
26	0	29,406	29,500	26	TOTAL DEBT SERVICE	29,500	0	0	26
27	96,159	243,126	342,000	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	267,400	0	0	27

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM
LB-30**

General Fund
(name of fund)

City of Irrigon
(Name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025				
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1			1	PERSONNEL SERVICES NOT ALLOCATED			1	
2	0	0	2	TOTAL PERSONNEL SERVICES	0	0	0	2
3		0	3	Total Full-Time Equivalent (FTE)	0	0	0	3
4			4	MATERIALS AND SERVICES NOT ALLOCATED				4
5			5	Building Maintenance/Janitorial Services	20,000			5
6	0	0	6	TOTAL MATERIALS AND SERVICES	20,000	0	0	6
7			7	CAPITAL OUTLAY NOT ALLOCATED				7
8		0	8	Visitor Experience Improvements	0	0	0	8
9	346,551	0	9	2021 American Rescue Plan Projects				9
10	346,551	0	10	TOTAL CAPITAL OUTLAY	0	0	0	10
11			11	DEBT SERVICE				11
12	0	0	12	TOTAL DEBT SERVICE	0	0	0	12
13			13	SPECIAL PAYMENTS				13
14	0	0	14	TOTAL SPECIAL PAYMENTS	0	0	0	14
15			15	INTERFUND TRANSFERS				15
16	93,500	68,500	16	Governmental Reserve (11)	286,400			16
17	80,000		17	State Street Fund (20)				17
18	173,500	68,500	18	TOTAL INTERFUND TRANSFERS	286,400	0	0	18
19			19	OPERATING CONTINGENCY	100,000			19
20			20	UNAPPROPRIATED ENDING BALANCE	100,000			20
21	520,051	68,500	21	Total Requirements NOT ALLOCATED	506,400	0	0	21
22	515,226	676,733	22	Total Requirements for ALL Org.Units/Programs with	1,009,300	0	0	22
23	343,779	634,241	23	Ending balance (prior years)				23
24	1,379,056	1,379,474	24	TOTAL REQUIREMENTS	1,515,700	0	0	24

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
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 RESOURCES				1
2	766,171	974,125	1,136,800	2 Working Capital (accrual basis)	1,149,400			2
3	4,177	25,965	22,000	3 Interest Earned	43,000			3
4	6,000	3,500	25,500	4 SDC Fees	18,000			4
5	80,000	68,500	140,900	5 Transfer in from General Fund (10)	286,400			5
6	1,627	1,657	1,700	6 Transfer in from State Street Fund (20)	1,700			6
7	-	2,000	9,000	7 Transfer in from Water O & D Fund (60)	9,000			7
8	4,000	5,000	9,000	8 Transfer in from Sewer O & D Fund (70)	10,000			8
9	64,468		64,500	9 Morrow County Infrastructure Support				9
10		99,468	50,000	10 PHMSA Grant				10
11	129,330	120,000		11 Miscellaneous Receipts				11
12	1,055,774	1,300,215	1,459,400	12 Total Resources, except taxes to be levied	1,517,500	-	-	12
13			-	13 Taxes Necessary to Balance	-	-	-	13
14	-	-		14 Taxes collected in year levied				14
15	1,055,774	1,300,215	1,459,400	15 TOTAL RESOURCES	1,517,500	-	-	15
16				16 REQUIREMENTS				16
17	79,097	13,797	106,000	17 Vacation and Sick Leave (Pay out)	125,000			17
18	79,097	13,797	106,000	18 Total Personnel Services	125,000	-	-	18
19	2,552	6,963	25,900	19 Building Maintenance	24,000			19
20	-	-	4,000	20 Bike/Foot Path Maintenance	4,000			20
21	-	7,791	140,300	21 Street Lights	50,000			21
22		46,975	50,000	22 Geographic Information System (GIS)	-			22
23		4,833		23 Park SDC Improvements				23
24		1,947		24 Equipment not Capitalized				24
24	2,552	68,510	220,200	24 Total Materials and Services	78,000	-	-	24
25	-	-	34,000	25 CIP Building	19,200			25
26	-	28,600	28,600	26 CIP Equipment Replacement	29,700			26
27	-	28,200	21,300	27 CIP 6029 Bike/Foot paths	23,000			27
28	-	-	63,500	28 SDC Park Improvements	51,800			28
29	-	-	242,300	29 CIP 6032 Street Improvement	164,500			29
30	-	-		30 CIP 6033 Street Light	100,000			30
31	-	88,486	721,500	31 CIP Infrastructure Improvement	904,300			31
32			22,000	32 Public Use Area	22,000			32
33	-	145,286	1,133,200	33 Total Capital Outlay	1,314,500	-	-	33
34	974,125	1,072,622		34 Ending Balance (prior years)				34
35	1,055,774	1,300,215	1,459,400	35 TOTAL REQUIREMENTS	1,517,500	-	-	35

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 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1		1		1	RESOURCES				1
2	1,811,166	2,319,847	2,799,800	2	Beginning Working Capital (accrual basis)	4,141,400			2
3	9,663	60,952	50,000	3	Interest Earned	100,000			3
4	1,152,791	1,152,791	1,152,800	4	CREZ II Community Enhancement Grant	1,620,400			4
5	1,000	1,950	2,200	5	Enhancement Application Fees	2,400			5
6			250,000	6	Port of Morrow & Morrow Development Corp	250,000			6
7			1,000,000	7	Congressionally Directed Spending (CDS)	1,000,000			7
8	950	5,610	393,200	8	Safe Routes to School Fund Grant	300,000			8
9				9	Senate Bill 1530 Funding	1,705,000			9
10				10	Local Government Grant Program	1,000,000			10
11		520	-	11	Misc. Grant/Donation				11
12	2,975,570	3,541,669	5,648,000	12	Total Resources, except taxes to be levied	10,119,200	-	-	12
13			-	13	Taxes Necessary to Balance	-	-	-	13
14	-	-		14	Taxes collected in year levied				14
15	2,975,570	3,541,669	5,648,000	15	TOTAL RESOURCES	10,119,200	-	-	15
16				16	REQUIREMENTS				16
17	286,011	430,410	701,300	17	Irrigon Improvements	600,000			17
18	-	9,998	99,600	18	Business Start up	109,000			18
19	33,129	72,897	134,400	19	Enhancing Properties	170,000			19
20	88,758	95,279	107,700	20	Housing Incentive	184,000			20
21		599		21	Misc. Grant/Donation Specific Expenses				21
22	407,898	609,184	1,043,000	22	Total Materials and Services	1,063,000		-	22
23	209,675	122,291	2,785,500	23	Irrigon Capital Improvements	3,978,200			23
24		25,125	540,000	24	CIP 6019 Safe Routes to School Project	500,000			24
25	38,150		1,250,000	25	Business Opportunity Incubator	1,250,000			25
26		10,425	29,500	26	Business Start up	30,000			26
27				27	New Residential Water Infrastructure	852,500			27
28				28	New Residential Sewer Infrastructure	852,500			28
29				29	Splash Park	1,200,000			29
30				30	Electric Vehicle Charging Station	393,000			30
31	247,825	157,842	4,605,000	31	Total Capital Outlay	9,056,200	-	-	31
32	2,319,847	2,774,644		32	Ending Balance (prior years)				32
33	2,975,570	3,541,669	5,648,000	33	TOTAL REQUIREMENTS	10,119,200	-	-	33

RESOURCES
State Street (20)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	411,563	245,070	260,000	1. Net working capital (accrual basis)	320,000			1
2	1,170	9,139	8,500	2. Interest Earned	9,100			2
3				3.				3
4				4. OTHER RESOURCES				4
5	20,059	20,678	21,800	5. Street Light User Fee (STL)	21,800			5
6	30,133	31,042	32,700	6. Street Maintenance User Fee (ST)	32,700			6
7	1,865	3,660	3,000	7. Miscellaneous Receipts	3,300			7
8	162,743	160,115	163,000	8 ODOT Highway Tax	170,000			8
9	100,000	-	250,000	9 SCA Grant	-			9
10	93,500	-	52,400	10. Transfer in from General Fund (10)	-			10
11	45,214	171,175	2,200,000	11. HB2017-Pedestrian safety improvement contract 32610	-			11
12	497,452	154,869		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	1,363,699	795,747	2,991,400	27. Total resources, except taxes to be levied	556,900	-	-	27
28			-	28. Taxes estimated to be received	-	-	-	28
29	-	-		29. Taxes collected in year levied				29
30	1,363,699	795,747	2,991,400	30. Total Resources	556,900	-	-	30

REQUIREMENTS SUMMARY
State Street Fund (20)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES				
2	70,713	70,308	96,600	2 Salaries	109,000			1
3	1,736	2,533	5,000	3 Overtime	5,000			2
4	54,884	51,418	73,600	4 Payroll Taxes and Benefits	85,200			3
5	2,043	1,597	3,100	5 Workers Compensation Insurance	3,100			4
6	129,376	125,856	178,300	6 TOTAL PERSONNEL SERVICES	202,300	-	-	5
7	1.30	1.20	1.50	7 Total Full-Time Equivalent (FTE)	1.69			6
8				8 MATERIALS AND SERVICES				7
9	2,698	2,522	5,000	9 Office Supplies/Telephone/Postage/Misc. Utilities	5,000			9
10	639	3,224	5,000	10 Travel/Education/Due/Subscription/Advertising/Misc.	6,000			10
11	22,602	22,897	31,000	11 Electric Services (Street Lighting)	31,000			11
12	12,593	2,717	15,000	12 Contracted Services/Engineering	15,000			12
13	21,483	11,735	32,000	13 Street Repair	32,000			13
14	7,536	15,014	15,200	14 Supplies/Tools/Other Repair & Maintenance	17,200			14
15	14,444	15,348	20,000	15 Fuel/Oil/Vehicle Repair & Maintenance	25,000			15
16				16				8
17				17				17
18	81,995	73,457	123,200	18 TOTAL MATERIALS AND SERVICES	131,200	-	-	18
19				19. CAPITAL OUTLAY				19
20	133,435	-	275,000	20. Paving/Gravel/Greenway Development (SCA Grant)	-			20
21	45,214	207,317	2,200,000	21. HB 2017 Pedestrian Safety Improvements - 32610	-			21
22	726,982	-		22. 18-21 STIP Division Street Safety Improvements 20493	-			22
23				23.				23
24	905,631	207,317	2,475,000	24. TOTAL CAPITAL OUTLAY	-	-	-	24
25				25. INTERFUND TRANSFERS				25
26	1,627	1,657	1,700	26. Governmental Reserve (11)	1,700			26
27				27.				27
28	1,627	1,657	1,700	28 TOTAL INTERFUND TRANSFERS	1,700	-	-	28
29			113,200	29 OPERATING CONTINGENCY	121,700			29
30			100,000	30 UNAPPROPRIATED ENDING FUND BALANCE	100,000			30
31	245,070	387,461		31 Ending Balance (prior years)				31
32	1,363,699	795,747	2,991,400	32 TOTAL REQUIREMENTS	556,900	-	-	32

RESOURCES

Water Operations & Development (60)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1.	113,727	136,146	170,000	1. Beginning Net Working Capital (accrual basis)	160,000			1.
2.	949	5,366	6,500	2. Interest Earned	5,000			2.
3.	446,599	499,446	540,800	3. Water Sales and Late Fees	540,800			3.
4.	19,500	22,295	47,500	4. Service Connections	27,500			4.
5.	1,713	3,235	2,500	5. Miscellaneous Revenue	3,400			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.				Q
20.				20.				20.
21.	582,488	666,488	767,300	21. Total resources, except taxes to be levied	736,700	-	-	21.
22.			-	22. Taxes Estimated to be Received	-	-	-	22.
23.	-	-		23. Taxes Collected in Year Levied				23
24.	582,488	666,488	767,300	24. TOTAL RESOURCES	736,700	-	-	24.

REQUIREMENTS SUMMARY
Water Operation & Development (60)

City of Irrigon
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES				1
2	173,223	187,070	191,900	2 Salaries	189,100			2
3	2,296	2,210	6,000	3 Overtime	6,000			3
4	131,596	134,581	139,000	4 Payroll Taxes and Benefits	139,600			4
5	1,769	1,822	3,000	5 Workers Compensation Insurance	2,000			5
6	308,884	325,683	339,900	6 TOTAL PERSONNEL SERVICES	336,700	-	-	6
7	3.05	3.10	2.80	7 Total Full-Time Equivalent (FTE)	2.73			7
8				8 MATERIALS AND SERVICES				8
9	11,431	12,575	16,000	9 Insurance/Legal/Audit	18,000			9
10	13,249	12,730	16,000	10 Office Supplies/Telephone/Postage/Misc.Utilities	17,000			10
11	5,362	4,360	10,000	11 Travel/Education/Due/Subsription/Avertising/Misc.	10,000			11
12	19,156	20,886	23,000	12 Electrical Services	23,000			12
13	400	488	4,000	13 Contract Services	4,000			13
14	4,380	2,668	15,000	14 Engineering/Testing	15,000			14
15	20,851	10,879	83,100	15 Supplies/Tools/Other Repair & Maintenance	80,000			15
16	15,728	60,003	21,000	16 Fuel/Oil/Vehicle Repair & Maintenance	21,000			16
17		17,957	10,000	17 Aqua Guard Treatment				17
18	90,558	142,546	198,100	18 TOTAL MATERIALS AND SERVICES	188,000	-	-	18
19				19 CAPITAL OUTLAY				19
20				20				20
21				21				21
22	-	-	-	22 TOTAL CAPITAL OUTLAY	-	-	-	22
23				23 INTERFUND TRANSFERS				23
24		2,000	9,000	24 Transfer to Governmental Reserve (11)	9,000			24
25	46,900	36,000	65,000	25 Transfer to Water Reserve (62)	65,000			25
26				26				26
27	46,900	38,000	74,000	27 TOTAL INTERFUND TRANSFERS	74,000	-	-	27
28	-	-	55,300	28 OPERATING CONTINGENCY	38,000			28
29			100,000	29 UNAPPROPRIATED ENDING FUND BALANCE	100,000			29
30	136,146	160,259		30 Ending Balance (prior years)				30
31	582,488	666,488	767,300	31 TOTAL REQUIREMENTS	736,700	-	-	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**

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

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1.				1. RESOURCES				1.
2.	583,806	675,435	744,300	2. Beginning Working Capital (accrual basis)	776,400			2.
3.	3,118	17,108	15,000	3. Interest Earned	28,000			3.
4.	25,298	13,622	99,300	4. SDC Revenue/Fees	700,100			4.
5.	46,900	36,000	65,000	5. Transfer in from Water O & D (60)	65,000			5.
6.	18,664	18,719		6. Interfund Loan Payment from Sewer (78)				6.
7.	43,552			7. Proceeds from sale of assets				7.
8.				8.				8.
9.				9.				9.
10.	721,339	760,884	923,600	10. Total Resources, except taxes to be levied	1,569,500	-	-	10.
11.			-	11. Taxes estimated to be received	-	-	-	11.
12.	-	-		12. Taxes collected in year levied				12.
13.	721,339	760,884	923,600	13. TOTAL RESOURCES	1,569,500	-	-	13.
14.				14. REQUIREMENTS				14.
15.	2,852	-	50,000	15. Emergency Repairs	50,000			15.
16.	143	-	8,000	16. Water Rate Study	8,000			16.
17.	-	-	7,500	17. CIP Project No. 6004 - SDC Plan Update	90,000			17.
18.	2,400	440	23,000	18. CIP Project Materials & Services	23,000			18.
19.		-	13,000	19. Well Abandonment				19.
20.	5,395	440	101,500	20. TOTAL MATERIALS AND SERVICES	171,000	-	-	20.
21.			251,100	21. CIP SDC Project	851,900			21.
22.	7,344	-	4,500	22. CIP Equipment Replacement	4,600			22.
23.		-	394,000	23. CIP Project	204,500			23.
24.	33,166	47,489	112,500	24. CIP Project No. 6030 - Meters for Auto Read Progra	137,500			24.
25.	-		60,000	25. CIP Project No. 6031 - Test Well	200,000			25.
26.				26.				26.
27.				27.				27.
28.				28.				28.
29.				29.				29.
30.	40,510	47,489	822,100	30. TOTAL CAPITAL OUTLAY	1,398,500	-	-	30.
31.	675,435	712,955		31. Ending Balance (prior years)				31.
32.	721,339	760,884	923,600	32. TOTAL REQUIREMENTS	1,569,500	-	-	32.

**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			1.	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2024-2025			1.
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
2.	91,843	98,584	110,000	2.	Beginning Working Capital (Accrual Basis)	127,600			2.
3.	409	2,238	3,000	3.	Interest	2,200			3.
4.	80,385	83,001	87,800	4.	Water Bond Fees (Wbnd)	74,500			4.
5.				5.					5.
6.				6.					6.
7.	172,637	183,824	200,800	7.	Total Resources, Except Taxes to be Levied	204,300	-	-	7.
8.			-	8.	Taxes Estimated to be Received *	-	-	-	8.
9.	-	-		9.	axes Collected in Year Levied				9.
10.	172,637	183,824	200,800	10.	TOTAL RESOURCES	204,300	-	-	10.
11.				11.	Requirements				11.
12.				12.	BOND PRINCIPAL PAYMENTS				12.
13.				13.	Issue Date Budgeted Payment Date				13.
14.	48,972	48,972	51,200	14.	2016 FF&C 2016B 15 yr 12/15/24	53,500			14.
15.				15.					15.
16.	48,972	48,972	51,200	16.	Total Principal	53,500	-	-	16.
17.				17.	BOND PREMIUM PAYMENTS				17.
18.				18.	Issue Date Budgeted Payment Date				18.
19.	7,762	7,079	6,300	19.	2016 FF&C 2016B 15 yr 12/15/24 & 6/15/25	5,200			19.
20.	7,762	7,079	6,300	20.	Total Premium	5,200	-	-	20.
21.				21.	BOND INTEREST PAYMENTS				21.
22.				22.	Issue Date Budgeted Payment Date				22.
23.	12,219	11,429	10,600	23.	2016 FF&C 2016B 15 yr 12/15/24 & 6/15/25	9,500			23.
24.	12,219	11,429	10,600	24.	Total Interest	9,500	-	-	24.
25.	68,952	67,480	68,100	25.	Total Principal, Premium and Interest	68,200	-	-	25.
26.				26.	Transfers				26.
27.	5,101	5,092	5,100	27.	Transfer to Water GO Debt Service (69)	4,800			27.
28.	5,101	5,092	5,100	28.	Total Transfers	4,800	-	-	28.
29.				29.	Unappropriated Balance for Following Year By				29.
30.				30.	Issue Date Payment Date				30.
31.			127,600	31.	2016 FF&C 2016B 12/15/2025	131,300			31.
32.				32.					32.
33.			127,600	33.	Total Unappropriated Ending Fund Balance	131,300	-	-	33.
34.	98,584	111,251		34.	Ending Fund Balance (prior years)				34.
35.	172,637	183,824	200,800	35.	TOTAL REQUIREMENTS	204,300	-	-	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1.				1. Resources				1.
2.	22,276	48,366	60,000	2. Beginning Working Capital (Accrual Basis)	32,800			2.
3.	182	1,355	1,500	3. Interest	1,500			3.
4.	5,101	5,092	5,100	4. Transferred in from Water Debt Service (68)	4,800			4.
5.	25,813			5. Morrow County Amazon Gift Distribution				5.
6.				6.				6.
7.	53,372	54,814	66,600	7. Total Resources, Except Taxes to be Levied	39,100	-	-	7.
8.			57,200	8. Taxes Estimated to be Received	103,200			8.
9.	85,171	85,040		9. Taxes Collected in Year Levied				9.
10.	138,542	139,854	123,800	10. TOTAL RESOURCES	142,300	-	-	10.
11.				11. Requirements				11.
12.				12. BOND PRINCIPAL PAYMENTS				12.
13.				13. Issue Date Budgeted Payment Date				13.
14.	45,324	47,213	49,200	14. 2016A Series 25 yr 12/15/2024	51,000			14.
15.	45,324	47,213	49,200	15. Total Principal	51,000	-	-	15.
16.				16. BOND PREMIUM PAYMENTS				16.
17.				17. Issue Date Budgeted Payment Date				17.
18.	9,423	8,741	7,900	18. 2016A Series 25yr 12/15/2024 & 6/15/2025	7,400			18.
19.	9,423	8,741	7,900	19. Total Premium	7,400	-	-	19.
20.				20. BOND INTEREST PAYMENTS				20.
21.				21. Issue Date Budgeted Payment Date				21.
22.	35,429	34,719	33,900	22. 2016A Series 25yr 12/15/2024 & 6/15/2025	33,000			22.
23.	35,429	34,719	33,900	23. Total Interest	33,000	-	-	23.
24.	90,176	90,672	91,000	24. Total Principal, Premium and Interest	91,400	-	-	24.
25.				25. Unappropriated Balance for Following Year By				25.
26.				26. Issue Date Payment Date				26.
27.			32,800	27. 2016A Series 25 yr 12/15/2024	50,900			27.
28.				28.				28.
29.			32,800	29. Total Unappropriated Ending Fund Balance	50,900	-	-	29.
30.	48,366	49,182		30. Ending Fund Balance (prior years)				30.
31.	138,542	139,854	123,800	31. TOTAL REQUIREMENTS	142,300	-	-	31.

RESOURCES

Sewer Operation & Development (70)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	16,361	233,657	280,000	1 Beginning Net Working Capital (accrual basis)	310,000			1
2	793	4,478	5,700	2 Interest	10,600			2
3				3 OTHER RESOURCES				3
4	541,200	561,353	595,400	4 Sewer Sales and Related Service Fees	595,400			4
5	23,200	37,000	70,000	5 Service Connections	75,000			5
6	1,614	2,940	2,300	6 Miscellaneous Revenue	3,000			6
7	4,096	3,680	6,000	7 WWTP Sludge Dumpage	11,000			7
8	-	306,296	720,000	8 Infrastructure Finance Loan R47742				8
9	356,201			9 Infrastructure Finance Loan R47743				9
10	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	947,898	1,149,404	1,679,400	22 Total resources, except taxes to be levied	1,005,000	-	-	22
23			-	23 Taxes Estimated to be Received	-	-	-	23
24	-	-		24 Taxes Collected in Year Levied				24
25	947,898	1,149,404	1,679,400	25 TOTAL RESOURCES	1,005,000	-	-	25

REQUIREMENTS SUMMARY
Sewer Operation & Development (70)

City of Irrigon

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	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.	186,160	193,941	199,000	2. Salaries	206,100			2.
3.	6,089	7,437	13,000	3. Overtime	13,000			3.
4.	144,467	144,078	147,000	4. Payroll Taxes and Benefits	155,700			4.
5.	1,932	1,743	3,000	5. Workers Compensation	2,200			5.
6.	338,647	347,199	362,000	6. TOTAL PERSONNEL SERVICES	377,000	-	-	6.
7.	3.15	3.05	2.90	7 Total Full-Time Equivalent (FTE)	2.91			7.
8.				8. MATERIALS AND SERVICES				8.
9.	21,693	19,658	30,000	9. Insurance/Legal/Audit	30,000			9.
10.	12,135	12,635	18,000	10. Office Supplies/Telephone/Postage/Misc. Utilities	18,000			10.
11.	7,039	4,729	15,000	11. Travel/Education/Due/Subscription/Advertising/Misc.	15,000			11.
12.	17,525	19,755	23,000	12. Electrical Services	23,000			12.
13.	7,525	3,070	10,000	13. Contract Services	10,000			13.
14.	26,395	26,155	33,000	14. Engineering/Testing	34,000			14.
15.	36,352	42,308	60,000	15. Supplies/Tools/Other Repair & Maintenance	60,000			15.
16.	15,678	19,089	30,000	16. Fuel/Oil/Vehicle Repair & Maintenance	30,000			16.
17.	124,917	3,168	5,000	17. Sludge Removal	7,000			17.
18.				18.				18.
19.				19.				19.
20.	269,259	150,565	224,000	20. TOTAL MATERIALS AND SERVICES	227,000	-	-	20.
21.				21. CAPITAL OUTLAY				21.
22.	-	18,000	70,000	22. Service Connections	75,000			22.
23.	63,334	870,068	720,000	23. Sewer Conversion				23.
24.				24.				24.
25.	63,334	888,068	790,000	25. TOTAL CAPITAL OUTLAY	75,000	-	-	25.
26.				26. INTERFUND TRANSFER				26.
27.	4,000	5,000	9,000	27. Transfer to Governmental Reserve (11)	10,000			27.
28.	39,000	47,000	94,400	28. Transfer to Sewer Reserve (72)	94,400			28.
29.				29.				29.
30.	43,000	52,000	103,400	30. TOTAL INTERFUND TRANSFERS	104,400	-	-	30.
31.	-	-	100,000	31. OPERATING CONTINGENCY	121,600			31.
32.			100,000	32. UNAPPROPRIATED ENDING FUND BALANCE	100,000			32.
33.	233,657	(288,428)		33. Ending Balance (prior years)				33.
34.	947,898	1,149,404	1,679,400	34. TOTAL REQUIREMENTS	1,005,000	-	-	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1.				1 RESOURCES				1.
2.	432,193	505,207	586,500	2. Beginning Working Capital (accrual basis)	699,500			2.
3.	2,248	13,794	11,000	3. Interest	22,000			3.
4.	34,138	18,382	133,900	4. SDC Revenue/Fees	94,500			4.
5.	39,000	47,000	94,400	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.	508,059	584,383	825,800	8. Total Resources, except taxes to be levied	910,400	-	-	8.
9.			-	9. Taxes estimated to be received	-	-	-	9.
10.	-	-		10. Taxes collected in year levied				10.
11.	508,059	584,383	825,800	11. TOTAL RESOURCES	910,400	-	-	11.
12.				12.				12.
13.				13. MATERIALS AND SERVICES				13.
14.	2,852		100,000	14. Emergency Repairs	100,000			14.
15.	-	-	7,500	15. CIP Project No. 6004 - SDC Plan	90,000			15.
16.				16.				16.
17.				17.				17.
18.				18.				18.
19.	2,852	-	107,500	19. TOTAL MATERIALS AND SERVICES	190,000	-	-	19.
20.				20. CAPITAL OUTLAY				20.
21.			283,400	21. CIP Project S.D.C. Fees	244,000			21.
22.	-	-	62,100	22. CIP Equipment Replacement	62,100			22.
23.	-	-	372,800	23. CIP Capital Projects	414,300			23.
24.				24.				24.
25.				25.				25.
26.				26.				26.
27.				27.				27.
28.	-	-	718,300	28. TOTAL CAPITAL OUTLAY	720,400	-	-	28.
29.	505,207	584,383		29. Ending Balance Prior Years				29.
30.	508,059	584,383	825,800	30. TOTAL REQUIREMENTS	910,400	-	-	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 2024-2025			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						
				Resources				
2.	175,992	223,879	283,000	2. Working Capital (Accrual Basis)	325,800			2.
3.	1,092	7,616	8,500	3. Interest	12,000			3.
4.	267,597	298,096	336,000	4. Sewer Bond Fees (SBnd)	340,000			4.
5.	444,681	529,592	627,500	5. Total Resources, Except Taxes to be Levied	677,800	-	-	5.
6.				6. Taxes Estimated to be Received *				6.
7.	-	-		7. Taxes Levied				7.
8.	444,681	529,592	627,500	8. TOTAL RESOURCES	677,800	-	-	8.
9.				Requirements				9.
10.				BOND PRINCIPAL PAYMENTS				10.
11.				11. Issue Date Budgeted Payment Date				11.
12.	22,967	23,429	40,000	12. 02/08/2011 DEQ R47741 20 yr 11/1/2024 & 5/1/2025	41,000			12.
13.	16,786	17,287	17,900	13. 12/19/2012 OR Y13004 24 yr 12/1/2024	18,500			13.
14.	61,028	61,028	63,900	14. 2016 B Series 15 yr 12/15/2024	67,000			14.
15.	-		34,600	15. DEQ R47742 20yr 2/1/2025	35,000			15.
16.	-	7,881	15,900	16. DEQ R47743 30yr 11/1/2024 & 5/1/2025	16,500			16.
17.	18,664	18,711		17. Water Reserve Interfund In 7 yr				17.
18.	119,446	128,336	172,300	18. TOTAL PRINCIPAL	178,000	-	-	18.
19.				BOND PREMIUM PAYMENTS				19.
20.				20. Issue Date Budgeted Payment Date				20.
21.	9,672	8,822	7,800	21. 2016B Series 15yr 11/1/2024 & 5/1/2025	6,500			21.
22.	9,672	8,822	7,800	22. TOTAL PREMIUM	6,500	-	-	22.
23.				BOND INTEREST PAYMENTS				23.
24.				24. Issue Date Budgeted Payment Date				24.
25.	15,424	14,844	14,200	25. 02/08/2011 DEQ R47741 20 yr 11/1/2024 & 5/1/2025	13,500			25.
26.	11,400	10,891	10,400	26. 12/19/2012 OR Y13004 24 yr 12/1/2024	10,000			26.
27.	15,227	14,243	13,200	27. 2016B Series 15yr 12/15/2024 & 6/15/2025	12,000			27.
28.	30,115	31,299	58,800	28. DEQ R47742 20yr 8/1/2024 & 2/1/2025	50,000			28.
29.	4,206	10,325	9,700	29. DEQ R47743 30yr 11/1/2024 & 5/1/2025	9,500			29.
30.	82	27		30. Water Reserve Interfund In 7 yr				30.
31.	76,454	81,628	106,300	31. TOTAL INTEREST	95,000	-	-	31.
32.	205,572	218,786	286,400	32. TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS	279,500	-	-	32.
33.				TRANSFERS OUT				33.
34.	15,230	15,225	15,300	34. Transfer out to Sewer Debt Service for Go Bonds (79)	15,500			34.
35.	15,230	15,225	15,300	35. TOTAL TRANSFERS OUT	15,500	-	-	35.
36.				36. Unappropriated Balance for Following Year By				36.
37.				37. Issue Date Payment Date				37.
38.			33,456	38. 2016B Series 12/15/2025	124,922			38.
39.			25,500	39. 12/8/2011 (DEQ R47741) 11/1/2025	45,358			39.
40.			10,700	40. 12/19/2012 (Y13004) 12/1/2025	56,956			40.
41.			242,044	41. DEQ R47742 132,801				41.
42.			14,100	42. DEQ R47743 11/1/2025 22,763				42.
43.			325,800	43. Total Unappropriated Ending Fund Balance	382,800	-	-	43.
44.	223,879	295,580		44. Ending Balance (Prior Years)				44.
45.	444,681	529,592	627,500	45. TOTAL REQUIREMENTS	677,800	-	-	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)

1.	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2024-2025			1.
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1.				Resources				1.
2.	160,936	187,632	168,700	2. Working Capital (Accrual Basis)	120,000			2.
3.	829	4,540	2,500	3. Interest	5,600			3.
4.	15,230	15,225	15,300	4. Transfer in from Sewer Debt Service (78)	15,500			4.
5.	42,530			5. Morrow County Amazon Gift Distribution				5.
6.				6.				6.
7.	219,524	207,398	186,500	7. Total Resources, Except Taxes to be Levied	141,100	-	-	7.
8.			73,500	8. Taxes Estimated to be Received *	93,600			8.
9.	116,682	117,464		9. Taxes Levied				9.
10.	336,206	324,862	260,000	TOTAL RESOURCES	234,700	-	-	10.
11.				Requirements				11.
12.				BOND PRINCIPAL PAYMENTS				12.
13.				13. Issue Date	Budgeted Payment Date			13.
14.	74,676	77,788	80,900	14. 2016A Series 25yr	12/15/2024	84,100		14.
15.				15.				15.
16.	74,676	77,788	80,900	TOTAL PRINCIPAL	84,100	-	-	16.
17.				BOND PREMIUM PAYMENTS				17.
18.				18. Issue Date	Budgeted Payment Date			18.
19.	15,520	14,398	13,000	19. 2016A Series 25yr	12/15/2024 & 6/15/2025	12,100		19.
20.	15,520	14,398	13,000	TOTAL PREMIUM		12,100	-	20.
21.				BOND INTEREST PAYMENTS				21.
22.				22. Issue Date	Budgeted Payment Date			22.
23.	58,378	57,207	55,900	23. 2016A Series 25yr	12/15/2024 & 6/15/2025	54,400		23.
24.				24.				24.
25.	58,378	57,207	55,900	TOTAL INTEREST		54,400	-	25.
26.	148,574	149,392	149,800	TOTAL PRINCIPAL, PREMIUM AND INTEREST PAYMENTS		150,600	-	26.
27.				Unappropriated Balance for Following Year By				27.
28.				28. Issue Date	Payment Date			28.
29.			110,200	29. 2016A Series 25yr	12/15/2025	84,100		29.
30.				30.				30.
31.			110,200	31. Total Unappropriated Ending Fund Balance		84,100	-	31.
32.	187,632	175,470		32. Ending Balance (Prior Years)				32.
33.	336,206	324,862	260,000	TOTAL REQUIREMENTS		234,700	-	33.

150-504-035 (Rev 01-10)

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

City of Irrigon
2024-2025 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O Bonds Debt Service
Resources														
Net Beginning Working Capital	7,095,700	8,742,900	580,000	1,149,400	4,141,400	320,000	160,000	776,400	127,600	32,800	310,000	699,500	325,800	120,000
Property Taxes	387,300	513,900	289,100	-	-	-	-	28,000	-	103,200	-	-	-	93,600
Interest Earned	144,200	926,100	15,000	43,000	100,000	9,100	5,000	700,100	2,200	1,500	10,600	22,000	12,000	5,600
Water Service Sales	540,800	605,800	-	-	-	-	540,800	65,000	-	-	-	-	-	-
Sewer Service Sales	595,400	595,400	-	-	-	-	-	-	-	-	595,400	-	-	-
Bond fees	423,800	414,500	-	-	-	-	-	-	74,500	-	-	-	340,000	-
WWTP Sewer Dumpage	6,000	11,000	-	-	-	-	-	-	-	-	11,000	-	-	-
Pet licenses and Pet Rescue Fees	2,500	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-
Zayo Franchise	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Century Link Franchise Fees	3,200	2,900	2,900	-	-	-	-	-	-	-	-	-	-	-
Umatilla Electric Coop Franchise Fees	62,000	65,000	65,000	-	-	-	-	-	-	-	-	-	-	-
Cascade Natural Gas Franchise Fees	3,500	3,900	3,900	-	-	-	-	-	-	-	-	-	-	-
Windwave Franchise Fees	500	1,100	1,100	-	-	-	-	-	-	-	-	-	-	-
Inland Development Franchise Fees	2,200	2,100	2,100	-	-	-	-	-	-	-	-	-	-	-
Eastern Oregon Telecom Franchise	1,500	1,400	1,400	-	-	-	-	-	-	-	-	-	-	-
Planning, Zoning & Building permits	40,000	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-
City Licenses and Fees	2,000	5,000	2,600	-	2,400	-	-	-	-	-	-	-	-	-
Police User Fee	54,600	54,600	54,600	-	-	-	-	-	-	-	-	-	-	-
Street Light User Fee	21,800	21,800	-	-	-	21,800	-	-	-	-	-	-	-	-
Street Maintenance User Fee	32,700	32,700	-	-	-	32,700	-	-	-	-	-	-	-	-
Garbage Fees	256,000	256,000	256,000	-	-	-	-	-	-	-	-	-	-	-
Service Connections	117,500	102,500	-	-	-	-	27,500	-	-	-	75,000	-	-	-
SDC Revenues/ Fees	124,800	112,500	-	18,000	-	-	-	-	-	-	-	94,500	-	-
Municipal Court Revenue	168,900	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Receipts	17,000	16,700	7,000	-	-	3,300	3,400	-	-	-	3,000	-	-	-
Lease Revenues	38,000	36,700	36,700	-	-	-	-	-	-	-	-	-	-	-
Transient Room Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
ODOT Highway Revenues	163,000	170,000	-	-	-	170,000	-	-	-	-	-	-	-	-
Oregon State Grants/Funding	2,843,200	3,005,000	-	-	3,005,000	-	-	-	-	-	-	-	-	-
Cigarette Tax	1,500	1,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	42,800	45,500	45,500	-	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	29,800	31,800	31,800	-	-	-	-	-	-	-	-	-	-	-
CREZII Enhancement Grants	1,152,800	1,620,400	-	-	1,620,400	-	-	-	-	-	-	-	-	-

City of Irrigon
2024-2025 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O Bonds Debt Service
Abatement Reimbursement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Sewer Conversion Funding	720,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Morrow County Infrastructure Support	64,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sources	1,050,000	1,000,000	-	-	1,000,000	-	-	-	-	-	-	-	-	-
Misc. Grants/Donations	260,000	260,000	10,000	-	250,000	-	-	-	-	-	-	-	-	-
Transfer from General (10)	193,300	288,400	-	288,400	-	-	-	-	-	-	-	-	-	-
Transfer from State Street (20)	1,700	1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
Transfer from Water O & D (60)	74,000	9,000	-	9,000	-	-	-	-	-	-	-	-	-	-
Transfer from Water Debt Service (68)	5,100	4,800	-	-	-	-	-	-	-	4,800	-	-	-	-
Transfer from Sewer O & D	103,400	104,400	-	10,000	-	-	-	-	-	-	-	94,400	-	-
Transfer from Sewer Debt Service (78)	15,300	15,500	-	-	-	-	-	-	-	-	-	-	-	15,500
Total Resources	16,893,800	19,192,000	1,515,700	1,519,500	10,119,200	556,900	736,700	1,569,500	204,300	142,300	1,005,000	910,400	677,800	234,700
Expenditures														
Salaries	675,100	714,800	210,600	-	-	109,000	189,100	-	-	-	206,100	-	-	-
Overtime	27,300	28,300	4,300	-	-	5,000	6,000	-	-	-	13,000	-	-	-
Payroll Taxes & Benefits	496,200	555,800	175,300	-	-	85,200	139,600	-	-	-	155,700	-	-	-
Workers Compensation Insurance	11,000	9,000	1,700	-	-	3,100	2,000	-	-	-	2,200	-	-	-
Vacation/Sick Leave	106,000	125,000	-	125,000	-	-	-	-	-	-	-	-	-	-
Law Enforcement Contract Services	202,000	116,000	116,000	-	-	-	-	-	-	-	-	-	-	-
Animal Control/Code Enforcement	8,000	8,500	8,500	-	-	-	-	-	-	-	-	-	-	-
Building Codes/Consultant Services	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
Insurance/Legal/Audit	91,000	98,900	50,900	-	-	-	18,000	-	-	-	30,000	-	-	-
Office Supplies/Telephone/Office Utilities	62,000	63,200	23,200	-	-	5,000	17,000	-	-	-	18,000	-	-	-
Travel/Education/Dues/Subscrip./Misc.	56,000	65,400	34,400	-	-	6,000	10,000	-	-	-	15,000	-	-	-
Electrical Services	83,000	83,000	6,000	-	-	31,000	23,000	-	-	-	23,000	-	-	-
Building Maintenance	25,900	44,000	20,000	24,000	-	-	-	-	-	-	-	-	-	-
Contract Services	44,500	45,000	23,000	-	-	8,000	4,000	-	-	-	10,000	-	-	-
State and County Fines	23,000	27,300	27,300	-	-	-	-	-	-	-	-	-	-	-
Engineering/Testing	53,000	56,000	-	-	-	7,000	15,000	-	-	-	34,000	-	-	-
Supplies/Tools/ Repair & Maintenance	334,800	176,700	15,500	4,000	-	17,200	80,000	-	-	-	60,000	-	-	-
Fuel/ Oil/ Vehicle Repair & Maintenance	81,000	86,000	10,000	-	-	25,000	21,000	-	-	-	30,000	-	-	-
Street Repair	32,000	32,000	-	-	-	32,000	-	-	-	-	-	-	-	-
Sludge Removal	5,000	7,000	-	-	-	-	-	-	-	-	7,000	-	-	-
Community Fund	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-

City of Irrigon
2024-2025 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O Bonds Debt Service
Tourism	1,100	1,100	1,100	-	-	-	-	-	-	-	-	-	-	-
Emergency Repairs	-	150,000		-	-	-	-	50,000	-	-	-	100,000	-	-
Water Rate Study	8,000	8,000		-	-	-	-	8,000	-	-	-	-	-	-
Well Abandonment	13,000	-		-	-	-	-	-	-	-	-	-	-	-
Abatement	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Donation/Grant Specific Projects	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
Website	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Housing Incentive	-	184,000		-	184,000	-	-	-	-	-	-	-	-	-
Garbage Service Wholesale	210,000	220,000	220,000	-	-	-	-	-	-	-	-	-	-	-
Irrigon Improvements - Material & Service	1,043,000	220,000		50,000	170,000	-	-	-	-	-	-	-	-	-
Business start up	-	109,000			109,000	-	-	-	-	-	-	-	-	-
Capital Improvement Projects -Materials	228,300	803,000			600,000	-	-	113,000	-	-	-	90,000	-	-
Capital Improvement Projects - Capital O	9,753,600	12,521,700		1,346,600	9,056,200	-	-	1,398,500	-	-	-	720,400	-	-
Service Connections	70,000	75,000		-	-	-	-	-	-	-	75,000	-	-	-
Sewer Projects	720,000	-		-	-	-	-	-	-	-	-	-	-	-
DEQ 2011 R47741 Bond Interest Expen	14,200	13,500		-	-	-	-	-	-	-	-	-	13,500	-
IFA Y13004 Bond Interest	10,400	10,000		-	-	-	-	-	-	-	-	-	10,000	-
Police Vehicle	29,500	29,500	29,500	-	-	-	-	-	-	-	-	-	-	-
2016 FF&C 2016 B Series Interest Expen	23,800	21,500		-	-	-	-	-	9,500	-	-	-	12,000	-
2016 A Series Interest Expense	89,800	87,400		-	-	-	-	-	-	33,000	-	-	-	54,400
DEQ R47742 Interest Expense	58,800	50,000		-	-	-	-	-	-	-	-	-	50,000	-
DEQ R47743 Interest Expense	9,700	9,500		-	-	-	-	-	-	-	-	-	9,500	-
DEQ Sewer Bond R47741 Principal	40,000	41,000		-	-	-	-	-	-	-	-	-	41,000	-
IFA Y13004 Bond Principal	17,900	18,500		-	-	-	-	-	-	-	-	-	18,500	-
DEQ R47742 Principal	34,600	35,000		-	-	-	-	-	-	-	-	-	35,000	-
DEQ R47743 Principal	15,900	16,500		-	-	-	-	-	-	-	-	-	16,500	-
2016 FF&C 2016 B Series Principal	115,100	120,500		-	-	-	-	-	53,500	-	-	-	67,000	-
2016 A Series Principal	130,100	135,100		-	-	-	-	-	-	51,000	-	-	-	84,100
Bond Premium	35,000	31,200		-	-	-	-	-	5,200	7,400	-	-	6,500	12,100
Transfer to Governmental Reserve	160,600	307,100	286,400	-	-	1,700	9,000	-	-	-	10,000	-	-	-
Transfer to State Street	52,400	-		-	-	-	-	-	-	-	-	-	-	-
Transfer to the Water Reserve	65,000	65,000		-	-	-	65,000	-	-	-	-	-	-	-
Transfer to GO Bond Water Debt Service	5,100	4,800		-	-	-	-	-	4,800	-	-	-	-	-
Transfer to the Sewer Reserve	94,400	94,400		-	-	-	-	-	-	-	94,400	-	-	-

City of Irrigon
2024-2025 Budget

	Current Years Adopted Budget	Next Year's Proposed Budget	General	Governmental Reserve	Improvement Reserve	State Street	Water O & D	Water Reserve	Water Debt Service	Water G.O. Bonds Debt Service	Sewer Operations & Development	Sewer Reserve	Sewer Debt Service	Sewer G.O Bonds Debt Service
Transfer to Sewer GO Bond Debt Service	15,300	15,500		-	-	-	-	-	-	-	-	-	15,500	-
Operating Contingency	364,000	381,300	100,000	-	-	121,700	38,000	-	-	-	121,600	-	-	-
Unappropriated or Reserved for Future	996,400	1,049,100	100,000	-	-	100,000	100,000	-	131,300	50,900	100,000	-	382,800	84,100
Total Expenditures	16,893,800	19,222,100	1,515,700	1,549,600	10,119,200	556,900	736,700	1,569,500	204,300	142,300	1,005,000	910,400	677,800	234,700

Total Personnel Services	1,315,600	1,432,900	391,900	125,000	-	202,300	336,700	-	-	-	377,000	-	-	-
Total Materials & Services	2,656,600	2,656,100	607,900	78,000	1,063,000	131,200	188,000	171,000	-	-	227,000	190,000	-	-
Total Capital Outlay	10,543,600	12,596,700	-	1,346,600	9,056,200	-	-	1,398,500	-	-	75,000	720,400	-	-
Total Debt Service	624,800	619,200	29,500	-	-	-	-	-	68,200	91,400	-	-	279,500	150,600
Total Interfund Revenue Transfers	392,800	486,800	286,400	-	-	1,700	74,000	-	4,800	-	104,400	-	15,500	-
Total Operating Contingency	364,000	381,300	100,000	-	-	121,700	38,000	-	-	-	121,600	-	-	-
Total Unappropriated Ending Fund Balance	996,400	1,049,100	100,000	-	-	100,000	100,000	-	131,300	50,900	100,000	-	382,800	84,100
Total Budget	16,893,800	19,222,100	1,515,700	1,549,600	10,119,200	556,900	736,700	1,569,500	204,300	142,300	1,005,000	910,400	677,800	234,700

City of Irrigon
 Personnel Services allocation schedule
 2024-2025

	FTE	Administration	Municipal Court	Parks	Public Safety	Streets	Water	Sewer
City Manager	1.00	0.40	-	-	-	-	0.30	0.30
Finance & Admin. Director	1.00	0.40	-	-	-	-	0.30	0.30
City Clerk/Court Clerk	1.00	0.30	0.50	-	-	-	0.10	0.10
Accounting Clerk	1.00	0.40	-	-	-	-	0.30	0.30
Code Enforcement	0.75	-	-	-	0.75	-	-	-
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	-	0.48	0.47	0.04
Utility Worker 1/ Landscaping	1.00	-	-	0.20	-	0.25	0.50	0.05
Utility Worker 1	2.00	-	-	0.35	-	0.65	0.45	0.55
	10.75	1.50	0.50	0.67	0.75	1.69	2.75	2.89

Salary Ranges

	Monthly	
	Minimum	Maximum
City Manager	8,180.19	10,684.33
Finance Officer	4,763.68	6,326.13
City Clerk/Court Clerk	3,584.47	4,667.91
Accounting Clerk	3,584.47	4,667.91
Code Enforcement	2,388.00	3,011.00
Public Works Director	6,725.41	8,865.41
Public Works Lead	3,822.95	5,203.60
Utility Worker 2	3,600.17	4,801.88
Utility Worker 1/ Lawn Maintenance	3,863.89	5,031.80
Utility Worker 1	3,700.54	4,817.26

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6000	Third St & Columbia Ave Intersection Realignment. Description: Project involves creating various turning radius to restrict left turn from 3rd St onto Columbia (adjacent to Hi Way 730). Reduces risk and potential accidents. Part of the HB2017 ODOT Project.				7						
		11	FY15	25,000							-
				25,000							-
6001	Water Line Piping SE Fourth.	62	FY15	75,000	1						Removed
				75,000							-
6002	Cancelled Re-Coat WWTP By-	75	FY15	15,000	1						Completed
6003	Completed Waterline Piping N	62	FY15	20,000	2						Completed
				20,000							-
6004	SDC Plan. Description: Outdated SDC Plan needs updated to meet current needs and trends. Also needed to evaluate additional SDC areas, such as Transportation and Storm Water.				1						
		62 & 72	FY15	180,000				-	8,000	165,000	180,000
				180,000							180,000
6005	Completed Division St	20	FY15	250,000		-	-	-	-	-	Completed
				250,000							-

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6006	Generator Set for Weeping Willow. Description: Aging lift station and need constant power supply. Seek grant funding.	72 UFR	FY15	20,000 <hr/> 20,000				-	-	-	-
6007	E. Parking Lot	11	FY15	5,000 <hr/> 5,000							Completed
6008	S. Sewer Line	72		350,000 <hr/> 350,000	5	-	-	-	-	-	Completed
6009	Street Sweeper. Description: Sweeping equipment apparatus. Allows for improved sweeping without tying up current equipment assets.	11 UFR	FY23	60,000 <hr/> 60,000	5			-	-	-	-
6010	Crack Sealing Equipment. Description: Trailer mounted 100 gallon, deisel fired with heated wand. Allows for staff to perform and drastically reducing contract expenses and on-going saving of roadways.	11 UFR	FY23	65,000 <hr/> 65,000	3+			-	-	-	-

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6011	Spraying tractor & Attachments. Description: Mobile (gator type) unit with spraying apporatus to perform weed (goathead) spraying that is not available using current proactice of back-pack sprayers. System allows for mass coverage, saving of time and resources	11 UFR	FY25	25,000 25,000	4				-	-	-
6012	Completed -Park	11	FY15	19,500 19,500	3	3,000	2,500				Completed
6013	Removed Well Modem.	Water	FY15	3,000 3,000	1						Removed
6014	Completed . Commercial		FY15	30,000 30,000	3	-	-	-	-	-	Completed
6015	Completed . Sludge Removal.	72	FY21	75,000 75,000	5	-	-	-	-	-	Completed
6016	Removed item Maple Leaf	UFR FY	FY15	20,000 20,000	5						Removed
6017	Completed AMR Wtr Read	FY 15-	FY15	32,000 32,000	6						Completed
6018	Completed Wyoming Ave. Overlay Project. Description:	FY 15-19	FY15	55,000 55,000	-						Completed

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6019	Wyoming Walking Path. Description: Walking path joining HS to IES to Division St path, approx 800 ft. Part of the 2013 TGM Bike/Ped Item. Safe Routes to School Grant Match - 40% with CREZ \$.	12	FY21	540,000 540,000	-				162,000	28,000	190,000 190,000
6020	Removed TV Well #3.		FY15	12,000 12,000	2						Removed -
6024	Completed Community/Safety	12	FY15	35,000 35,000	7						Completed -
6022	Completed RAS Meter (MCRT).	72	FY21	15,000 15,000	3						Completed -
6023	Completed Check Valve for "m"	72	FY16	7,500 7,500	2						Completed -
6024	Completed Water Line	62	FY17	50,000 50,000	5	-	-	-	-	-	Completed -
6025	Completed Sewer Standpipe at	72	FY17	11,000 11,000	2						Completed -
6026	Cathodic Protection: Maintenance/Replacement to the Water Reservoir Lining.	62	FY17	30,000 30,000	2		7,000	5,000		7,000	30,000 30,000

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6027	Mobil Generator: Trailered Generator for multiple use/locations during emergency events, etc.	12, 62 & 72 UFR	FY22	40,000	3						-
				40,000							-
6028	Completed Reader Board at	11	FY17	39,000							Completed
				39,000							-
6029	Walking/Bike Path (State ODOT Share Funds)	11	FY17	Variable		1,464	1,627	1,657	1,700	1,700	25,208
				-							
6030	Meters for Auto Read Program	62	FY17	189,500	7	(39,762)	(33,166)	(25,060)	94,100	34,102	137,500
				189,500							137,500
6031	Test Well for Future Water Requirements	62	FY24	200,000	1	-	-	-	30,000	140,000	200,000
				200,000							200,000
6032	Street Projects (2 Blocks at a time). Resource and Plan from User Fees.	11	FY17	150,000	6	30,000	30,000	30,300	32,700	33,000	270,540
				150,000							270,540
6033	Street Lights (95). Resources and Plan from User Fees.	20	FY17	190,000	10	12,469	20,000	12,409	19,498	22,000	149,451
				190,000							149,451

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6034	Vactor. Assist with locating underground utilities and ultimately eliminate rentals.	20 & 62 & 72 UFR	FY17	70,000 <u>70,000</u>	10	-	-	-	-	-	-
6035	1-Ton Pick Up for PW, includes tool bed with accessories.	11	FY21	90,000 <u>90,000</u>	4			-	-	90,000	90,000
6036	Completed - Well Rehabs	62	FY21	20,000 <u>20,000</u>							Completed
6037	SDC Parks - Splash Park	12	FY23	350,000 <u>350,000</u>	4	-	-	-	-	-	-
6038	SDC Parks - Greenway	11	FY23	145,000 <u>145,000</u>	5	-	-	-	-	-	-
6039	SDC Parks - Heritage Trail	11	FY23	365,000 <u>365,000</u>	5	-	-	-	-	-	-
6040	SDC Parks - Putting Green		FY23	95,000 <u>95,000</u>	5	-	-	-	-	-	-
6041	SDC Water - Additional Crossing at US 730	62	FY29	200,000 <u>200,000</u>	10	-	-	-	-	-	-
6042	SDC Water - NE Oregon Ave. Main Replacement (N 1st - NE 9th)	62 UFR	FY24	425,000 <u>425,000</u>	3	-	-	-	-	-	-

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
6043	SDC Water - SE 11th from Idaho Ave. south, upgrade the 6" waterline. When Development takes place.	62 UFR	FY26	120,000 <hr/> 120,000	5	-	-	-	-	-	-
6044	SDC Water - NE 12th (NE Main - NE Washington)	62 UFR	FY27	120,000 <hr/> 120,000	6	-	-	-	-	-	-
6045	SDC Water - Replace/upgrade 2" Mainlines across town	62 UFR	FY29	1,100,000 <hr/> 1,100,000	10	-	-	-	-	-	-
6046	SDC Water - 10" Mainline down S. First Street	62 UFR	FY32	300,000 <hr/> 300,000	15	-	-	-	-	-	-
6047	SDC Water - 10" Mainline on Wyoming (west beginning at Kristen Drive)	62 UFR	FY32	220,000 <hr/> 220,000	15	-	-	-	-	-	-
6048	SDC Water - Update Water Model	62 UFR	FY30	300,000 <hr/> 300,000	10	-	-	-	-	-	-
6049	SDC Sewer- NE 12 to NE 13th Sewer Main Development	72 UFR	FY32	105,000 <hr/> 105,000	12	-	-	-	-	-	-
6050	SDC Sewer- NE 13 to NE 14th Sewer Main Development	72	FY35	325,000 <hr/> 325,000	15	-	-	-	-	-	-
6051	SDC Sewer- Sewer Conversions	72	FY25	900,000 <hr/> 900,000	5	-	-	-	-	-	-

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
				900,000							-
6052	SDC Sewer- Weeping Willow Conversion and Sewer Mainline S First St	72	FY30	800,000	8	-	-	-	-	-	-
				800,000							-
6053	SDC Sewer- HoneyWild Estates Sewer Conversion	72	FY30	1,400,000	8	-	-	-	-	-	-
				1,400,000							-
6054	SDC Sewer- 1100' west of Area 1 & 2 Conversion on NW Oregon Ave.	72 UFR	FY23	540,000	5	-	-	-	-	-	-
				540,000							-
6055	SDC Sewer-Update 2nd Aeration Basin with Methanol Treatment	72 UFR	FY24	1,300,000		-	-	-	-	-	-
				1,300,000							-
6056	SDC Sewer-Headworks	72 UFR	FY24	978,000		-	-	-	-	-	-
				978,000							-
6057	SDC Water - New Well and structure	62 UFR	FY24	1,450,000		-	-	-	-	-	-
				1,450,000							-
	Adopted TSP 2014 Projects - Various Roadway Improvements (increase 3.5% annually)	UFRs		\$ 13,650,440							

**CITY OF IRRIGON
FY25 CAPITAL IMPROVEMENT PLAN (CIP)**

Proj. #	PROJECTS	FUNDS	Proj. Adopted FY	Est. PROJECT AMOUNT	Est. Years to Fund	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Budgeted 2024-25	Reserved (cumulative)
	Adopted TSP 2014 Projects - Various Pedestrian and Bicycle Improvements (increase 3.5% annually)		UFRs	\$ 5,150,360							

NOTES:

- 1. UFR= Unfunded Requirement

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

