

**CITY OF PENDLETON
ADOPTED BUDGET**



2023-2024

CITY OF PENDLETON ADOPTED BUDGET FY 23-24

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**CITY OF PENDLETON
ADOPTED BUDGET
FY23-24**

2023-24 BUDGET COMMITTEE

Sally Brandsen

Kricket Nicholson

Mark Browning

Vincent Papol

Steve Campbell

Dale Primmer

Patrick Fisher

Lonnie Read

Carole Innes

Rita Rosenberg

Dave Krumbein

Addison Schulberg

Kevin Martin

Mike Short

McKennon McDonald

Dick Smiley

Linda Neuman

John Turner

CITY MANAGER

Robb Corbett

ACCOUNTING SUPERVISOR

Josh Ernst

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

Office of City Manager
500 S.W. Dorion Avenue
Pendleton, Oregon 97801-2090
Telephone (541) 966-0201
FAX (541) 966-0231
TDD Phone (541) 966-0230
Website: www.pendleton.or.us

City of Pendleton Budget Committee,

I am very pleased to present to you this year's balanced budget proposal for your consideration. This budget is focused on achieving the goals established by the City Council.

This budget continues to have a focus on public safety with initiatives we started last year. This budget proposes two new police officer positions funded by the receipt of a COPS Fast grant which pays a portion of these costs. We are also including 3 new paramedic positions in the fire department which are funded by increases in ambulance fee reimbursements.

This budget continues the use of the ARPA funds to support our stated objectives last budget year. We have nearly completed the airport terminal building remodel, replacement of water storage a booster pump station on the west end of town, and another \$1M plus spend on road repairs.

We will continue to invest heavily into road repair and upgrades to our water and sewer utilities with a focus on making vacant property ready for new homes.

Our legislative priorities this session are to fund the infrastructure revolving loan fund, funding to support phase 2 of the Pendleton Childcare project, and additional funding for FARM II which is underfunded due to inflation. There is another community ask by RCDC to fund the sports complex, which the City supported by contributing land.

Two hundred and five new apartments soon to be open on Westgate is the culmination of a City project where we negotiated ownership of the property from the State of Oregon with the express intent of creating a housing. This was tied to the City Councils long stated goal to prioritize housing. Southhill Commons and Wildflower are affordable housing project that are also under construction or underway, helping us to meet our housing needs. Last year we had debt owed for the LID's associated with the Wildflower property and Southridge. All of this has been repaid by developers.

General Fund

Beginning fund balance was budgeted this year to be \$3M was actually \$3.2M. Next years beginning fund balance is projected to be \$3.4M. Projected tax revenues given to us by the County Tax Assessors Office project an increase in property taxes to be up 6% over last year presumably due to growth. Building fees are projected down slightly as we anticipate an industry slow down, and planning fees are up and I am proposing we increase fees. Park, recreation and pool continue to grow as they focus on increased cost recovery.

This year, the City has committed to working with our community partners to support the fireworks display. Employees have taken on the family picnic and are working with community partners to continue



to parade. We are hoping to continue the established fundraising efforts in partnership, and the actual cost to the City will be the same as in years past.

Enterprise Funds

Water and sewer funds will be used for continued maintenance and upgrades as per the adopted master plan projects which are reported to the City Council each year. Work continues on replacing aged utility lines ahead of road paving projects to eliminate the needs to cut newly paved roads. The largest project proposed will be the water booster pump station which will support a proposed large housing development on our eastside.

The airport is wrapping up the airport terminal building project, is proposing a new hanger funded by the balance of the EDA grant, and another FAA funded project to construct new fencing around the perimeter of the airfield to restrict wildlife movement. They are hoping to be the recipients of a large innovation hub grant of Business Oregon and income tax rebates tied to new jobs created. This fund continues to run in the black.

Special Revenue Funds

The street funds has budgeted \$2.5M for road maintenance work. As a result of the street light project that changed out our lights to LID's, we anticipate our costs to go down from \$200K to \$135K, allowing more money to be used for road maintenance.

The Pendleton Convention Center continues to see strong growth. Revenues are up 30% over FY22. Additionally, an increase in the TPAC fee will allow an additional \$60,000 per year to be available for capital improvements for facilities.

Last year we created the Housing Infrastructure Fund to be used to construct infrastructure in support of housing. This is a revolving loan fund and is repaid as development occurs. Funding commitments have been made by the County (\$2M), Federal earmark (\$1.5M), and the Port of Morrow (\$250k). Anything we get from the State will be added to this fund. We anticipate our first project will be to support a housing project on property next to the Water treatment plant.

The Building Maintenance Fund holds the ARPA funds as previously mentioned. We anticipate expenditures of \$2.2M, most of which is a payment for the new ladder truck to avoid interest charges. The fire department will be repaying this fund as needed so we can continue to complete our list of maintenance projects. We will have \$576,350 budget for building maintenance projects in FY24.

Conclusion

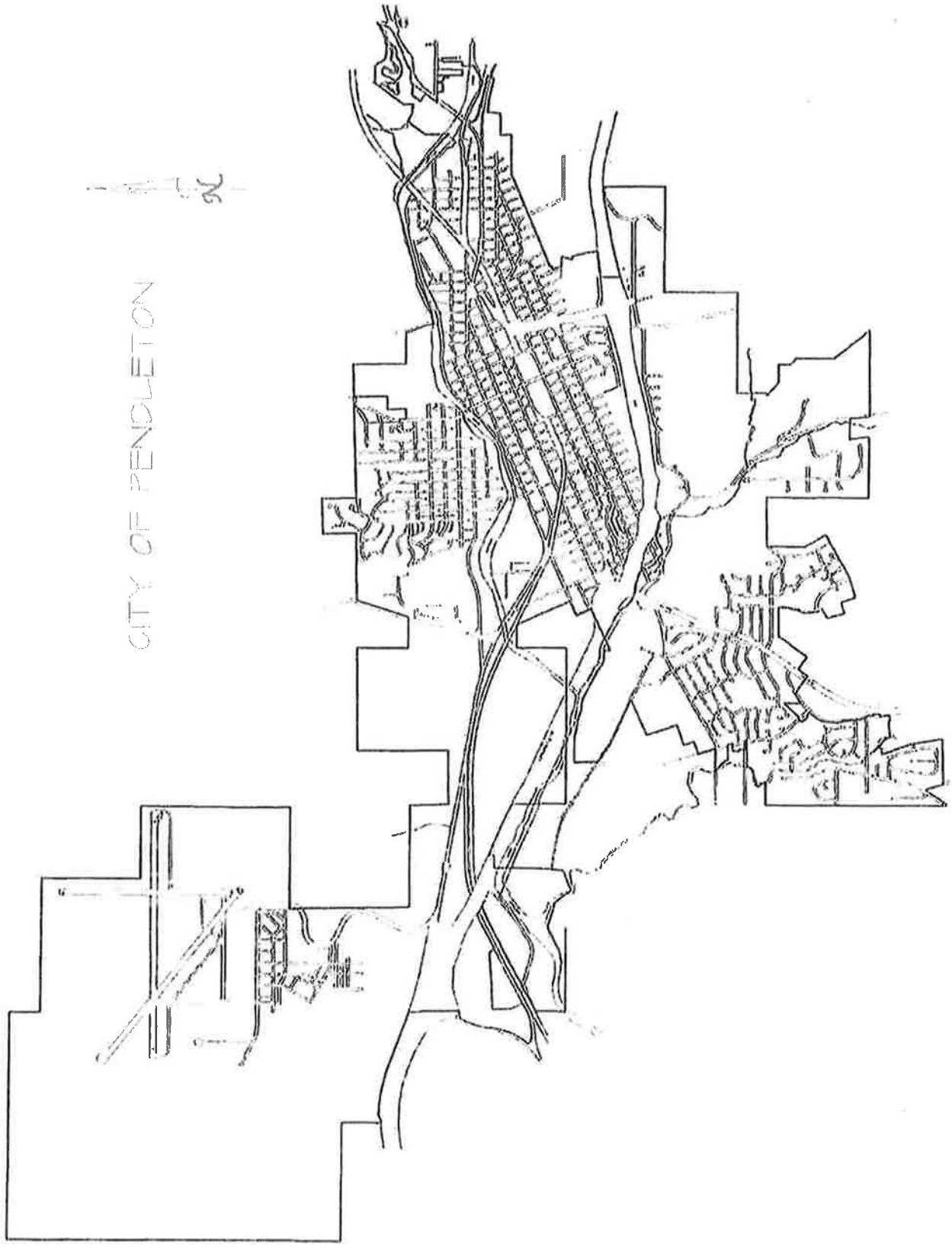
I am proud of the achievements the City has made in areas of fiscal sustainability. We are investing in road repairs, infrastructure replacement, building maintenance, and expanding public safety. I look forward to another successful year.

Sincerely,



Robb Corbett, City Manager





***THE CITY ORGANIZATION
AND BUDGET SUMMARY SECTION***

Pendleton - Premier City in Eastern Oregon

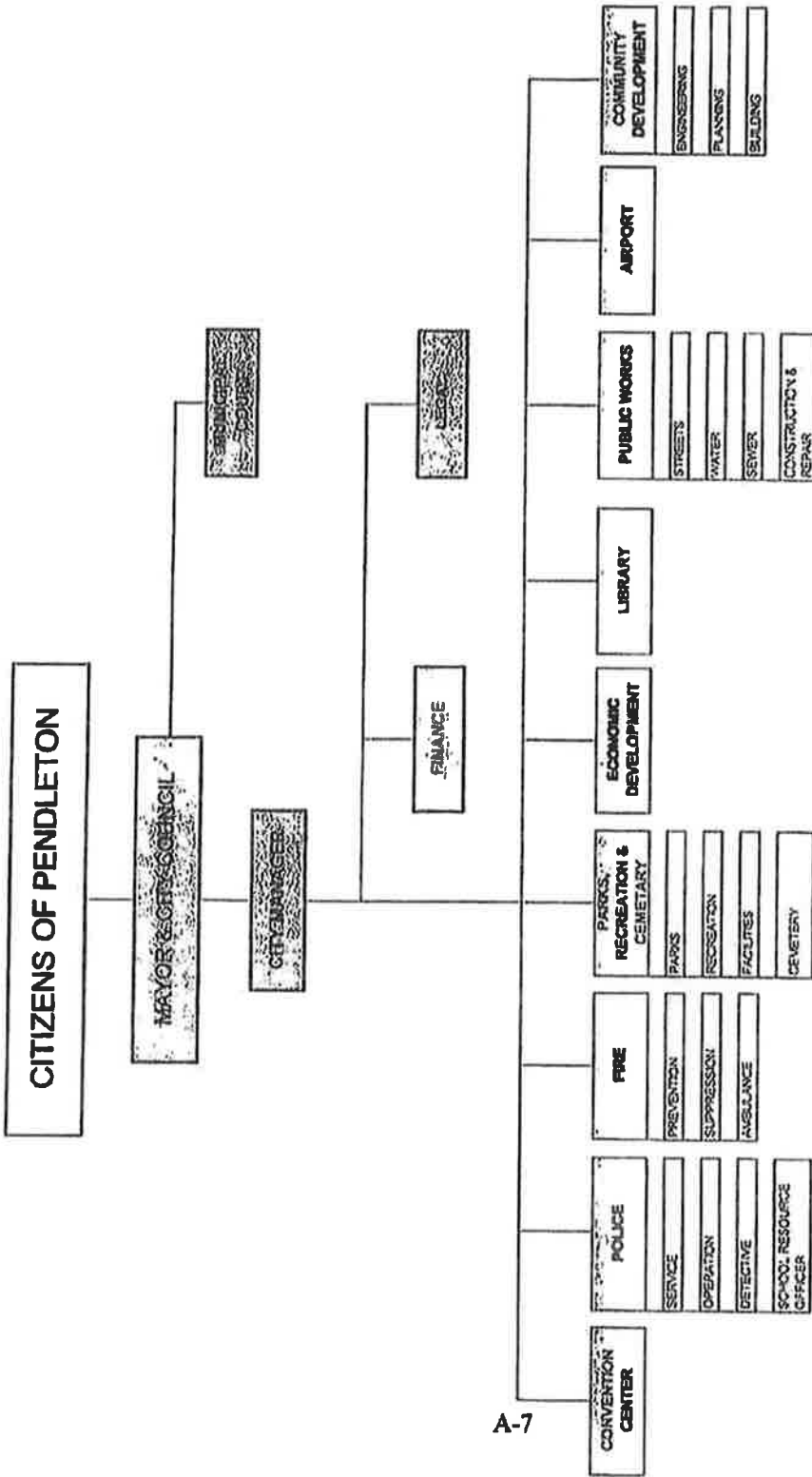
Mayor & City Council 2023-2024 Goals

Goal: Increase availability of housing for all levels of income.

Goal: Develop sustainable infrastructure funding for the construction, operation, and maintenance of public buildings, roads, and utilities.

Goal: Increase economic development activities.

Goal: Improve communication between the community and the City Council/Mayor's office and the City of Pendleton.



THE BUDGET PROCESS

The budget for the City of Pendleton is implemented every year on July 1. A lot of work, time, and discussion goes on before then. Work normally begins in February. At that time, the Finance Department prepares the forms for all the departments. These forms give the department heads the revenue and expenditure figures for their departments for the last five years, and the first six months of the current year. The Finance Department asks the departments to estimate how much they will spend in the remainder of the current year, and what they will need in the coming year. Any capital spending requests must be backed up by other forms to show how the money will be spent.

The department heads meet with the City Manager and Finance Director to review, revise, and balance the budgets. Unlike the Federal Government, the City is not allowed to spend money it does not have. All funds have to raise enough revenues to cover their expenditures. Capital expenditure requests are checked to see if they conform with the City's goals and the Capital Improvement Program document.

The preliminary budget goes before the Budget Committee to be reviewed. The meeting dates are published in the newspaper, and are open to the public. This committee is established by Oregon State Law, and is made up of the Mayor, eight Council members, and nine appointed citizens. The Budget Message is presented. The revenues and expenditures are reviewed. The Committee will revise the budget, or approve it as presented. The budget committee also approves an amount or rate of total ad valorem property taxes to be certified for collection.

After the preliminary budget is approved by the Budget Committee, the proposed budget is published in the newspaper. Publications also notify the public of the dates of the State Revenue sharing hearing, and the date the budget goes before the City Council. These meetings are also open to the public for questions or comments. The Council adopts the resolution that adopts the budget, levies the taxes, categorized the taxes and appropriates the expenditures and allows the City to continue to function for another twelve months.

Oregon State Budget law does allow the City's budget to be updated in the case of unforeseen circumstances. If some extra revenue has come in, they may adopt a supplemental budget. Taxes may not be increased to provide this revenue. If adjusted expenditures in one fund are more than 10 percent, a special hearing must be held to discuss and adopt the supplemental budget. Notice of the hearing must be published between 5 and 30 days before the hearing. The budget committee is not required to be involved. If the adjusted expenditures in a fund is 10 percent or less, the supplemental budget may be adopted at a regularly scheduled meeting with a newspaper notice to the public published five days prior to the meeting date. The other alternative is to transfer budgeted amounts within the fund. Normally this is done between the contingency and the line item that needs more money. Budget transfers must also be adopted by resolution of the Council.

CITY OF PENDLETON
Budget Calendar Fiscal 2024

- 2/27 FY 2024 budget forms and financial reports distributed.
- 03/13 Experience estimates for FY24 are due to Finance Director.
- 03/13 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/13 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets. Department Heads are responsible for fully completed excel budget worksheets at budget meetings. (Three copies)
- 04/17 Final budget numbers delivered to Finance Director
- 04/18** Send notices of budget committee meeting to paper.
- 04/20 Begin printing budget.
- 04/21* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/25 Preliminary Budget completed.
- 05/02 Budget Committee meeting and State Revenue Sharing Budget.
- 05/04 Second budget committee meeting (if necessary).
- 05/09 Third budget committee meeting (if necessary).
- 05/11 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/12 Fifth budget committee meeting (if necessary).
- 05/19* Send budget summaries and notice of Council hearing to paper.
- 05/27 Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Department of Revenue forms.
- 06/06 Budget Hearing before the City Council.
- 06/06 Budget proposed for adoption at this time.
- 07/05 Budget and proper state budget forms submitted to County Assessor.

* Publishing dates

** Newspaper deadline dates

HOW TO READ THE BUDGET

The budget document is divided into two parts. The first part of the budget is general information. This may be the most informative part of the budget document for the general public. A city has many functions to fund, and the detailed information may well overwhelm any reader. Therefore, figures in this section have been summarized and put in a more meaningful format for the general reader. These figures are also used to keep track of trends and goals.

The second part of the budget contains the detailed information. The department heads use this portion of the budget as authorization for department functioning for the coming year. It tells them how much they may spend, and on what they may spend it. The Finance Department also uses this portion of the budget to verify that the money is being spent according to the Council's appropriations.

The City budgets all funds in accordance with generally accepted accounting principles (GAAP) except where those standards do not conform with the Oregon Revised Statutes (ORS). These differences occur in the debt and capital spending categories. ORS mandates that all capital expenditures and the current year's debt payments be budgeted as current expenditures. The Capital Improvement Program's planned capital expenditures are included in the City's operating budget for the current year.

Because the City must use governmental accounting procedures, the budget is set up in a special order. The main division in this portion is by fund. Fund is an accounting term which means a group of related activities. If the City were to be divided into separate businesses, each fund (e.g. Water, Sewer, Airport, etc.) would be a separate business. Each fund has a self-contained set of financial books. The City uses the modified accrual basis of accounting for governmental fund types; General, Special Revenue, Debt Service, Capital Project and Permanent. Accrual basis is used for proprietary fund types; Enterprise and Internal Service.

The City has 36 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

These funds are grouped together because they use the same basis of accounting. They depend partially on outside revenue such as grants, taxes, or state and federal money.

General Fund

This is the City's general operating fund. To help account for separate public offices, this fund is sub-divided into departments. In this fund are the Municipal Court, Police Department, Fire Department, Parks, Recreation, Cemetery, and Aquatic Center Department, Planning and Building Department, Economic Development Department and Non-Departmental Expense. This fund is the most diverse, and is the only fund that all cities have in common. It is funded from several sources including taxes, franchise and license fees, intergovernmental revenue, rent, and fees from the planning and building permits.

Special Revenue Funds

These funds control those revenues that are required by law to be used in only certain areas.

State Tax Street Fund

The major portion of the Street Fund's revenues are provided by the City's portion of the Oregon State Gasoline Tax. Every time you buy gas in Oregon, a small portion of that money goes to repair and build our streets.

Bike Fund

The fund receives 1% of the state road tax which is set aside for bike lanes and other alternative means of transportation. These amounts are used to construct and maintain the City's bike lanes.

Library Fund

The Library receives the majority of its support from the taxes generated by the Umatilla County Special Library District. The district also sets guidelines to ensure the money is being spent to provide standard levels of service.

Library Special Trust Fund

The Library Special Trust Fund derives revenues from dedicated gifts, directed annual interest transfers from other non-City trust funds, and interest on investment of unexpended Library Special Trust Fund resources. Revenues in the Library Special Trust Fund are donations or bequests given to the Pendleton Public Library with no stipulation on the use of the gifts.

Transportation Services Fund

The transportation programs provide public and senior/disabled citizen transportation by contract with a private taxi contractor. A majority of the funds are derived from grants from the State.

Community Development Block Grant Fund

This fund currently provides for business/residential development loans through the Community Development Block Grant program for business development.

Community Development Fund

This fund is set up to provide funding for local community development projects and provide funding for the woodstove rehabilitation program. The funds come from old Urban Development Aid grant payments and from housing rehabilitation loans.

Sidewalk Repair Loan Fund

This fund provides loans to property owners for an incentive to repair their deteriorating sidewalks within the City.

Pendleton Convention Center Fund

This fund was created to account for all revenues and expenditures related to the acquisition, renovation, and operation of the Pendleton Convention Center facility.

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

This fund was created to account for all revenues and expenditures related to the TPAC fee dedicated to Convention Center capital improvements.

System Development Fees Fund

This fund accounts for monies associated with fees or charges associated with development.

Police Interagency Special Revolving Fund

This fund accounts for monies received from the sale of drug-related asset forfeitures.

Parks and Cemetery Capital Equipment Reserve Fund

This fund accounts for monies held in reserve for the future replacement of parks and cemetery equipment.

Public Safety Capital Reserve Fund

This fund accounts for the monies held in reserve for the future replacement of fire and ambulance equipment and police vehicles.

Parks Trust Fund

This fund receives planning fees restricted for future park development, grants, and donations, which are specifically dedicated to park-related capital items.

Parks Special Projects Fund

This fund receives donations and fundraising revenues for park and recreation programs. Expenditures could be in a form of scholarships to individuals or program specific expenditures.

Horne Special Trust Fund

This fund was established with the donation from David Horne to provide flowers on his relatives' graves on Memorial weekend.

Building Maintenance Fund

This fund will account for the funds received from the sale of the Fire Station on SW Court. Council has dedicated the net proceeds of the sale of the building to this fund for maintenance of the City buildings.

Housing Infrastructure Fund

This fund will account for the funds received from Umatilla County which will be used for the purpose of housing development, primarily focused on the creation of infrastructure designed to foster new construction of additional housing.

Debt Service Funds

These funds keep track of the money needed to pay off general obligation bonds sold by the City of Pendleton.

Debt Service Fund

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. This fund serves for the payment of the GO Fire Construction Bonds approved by the voters May 2017.

Capital Projects Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Local Improvement District Construction Fund

This fund accounts for the construction of local improvements throughout the City. Primary resources are bond sales and special assessments.

Unmanned Aerial Systems Capital Improvement Fund

This fund will account for the development of the Airport Phase I for utilities and streets.

Bus Barn Facility Capital Project Fund

This fund will account for the development of the Bus Barn Facility near the Eastern Oregon Regional Airport.

Permanent Funds

Permanent funds should be used to "report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry."

Library Trust Fund

This fund receives restricted grants, memorials and other donations which are specifically dedicated to the Library for a specific purpose, usually for the acquisition of a particular type of book. Only the earnings from the fund can be used for the Library purposes.

Cemetery and Mausoleum Perpetual Care Fund

This fund accounts for the monies received from grave sales. The money is put into trust and invested. The interest is then transferred to the Cemetery Fund to help provide for current Cemetery operation.

PROPRIETARY FUNDS

These funds all act like separate private businesses. Their accounting system is similar to private enterprise accounting, and they are supported by user fees with no property tax support.

Enterprise Funds

The user fees in these funds are from citizens and businesses.

Water Fund

Revenues are derived from services to consumers. Expenditures are for operation of the water system and capital.

Water Capital Reserve Fund

These funds are set aside from water utility revenues for the construction of major water system improvements.

Sewer Fund

Revenues consist mainly of sewer charges. Expenditures are made for normal operations and capital.

Sewer Capital Reserve Fund

These funds are set aside from sewer utility revenues for the construction of major sewer system improvements which may be demanded by the EPA and DEQ.

Airport Fund

Revenues include residential and commercial rentals, landing fees, and farm land operations. Expenditures include operational expenses and capital improvement projects including building rehabilitations.

Internal Service Funds

These funds do the majority of their business with the different entities within the City government. They charge for their services, and so are self-supporting. They could be considered as enterprise funds that provide services for other City departments.

PW Administration and Fleet Fund

Revenues principally consist of rental or equipment, contract labor and overhead charges to other City funds and departments. Expenditures are made for wages, supplies, gas, and diesel and equipment replacement. This fund was formerly known as the Construction and Repair Fund.

Central Services Fund

Revenues consist primarily of charges for central administrative support services. Expenses are for operating expenses within the City Manager's Office, Mayor and City Council Department, PDC Administration, Insurance Division, Legal Department, Finance Department, Engineering Division, Facilities Division, and Information Technology.

Agency Funds

These funds account for assets held by a governmental unit in a custodial capacity for individuals, private organizations, other governmental units and/or other funds.

Pendleton Foundation Trust Fund

This fund is used to receive and distribute unrestricted income from the Pendleton Foundation Trust as provided by Ordinance No. 2699.

CITY OF PENDLETON
BUDGET SUMMARY SHEETS

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	PROPOSED FY24
General Fund	16,729,386	19,317,440	19,808,735	21,476,198
State Tax Street Fund	2,988,075	3,540,834	5,584,814	4,267,750
Bike Fund	21,264	35,094	43,615	49,200
Library Fund	1,227,068	1,467,943	1,551,890	1,595,260
Library Special Trust Fund	143,336	152,050	147,405	162,275
City Transportation Fund	1,467,557	1,528,779	1,934,150	1,397,115
Community Development Block Grant Fun	2,951	2,966	2,970	489,030
Community Development Fund	330,470	177,623	139,650	79,900
Sidewalk Repair Fund	(13,380)	(12,881)	13,750	13,000
Pendleton Convention Center Fund	614,297	1,176,677	1,365,060	1,761,600
Pendleton Convention Center TPAC Fund	97,723	120,965	139,250	271,650
Police Interagency Special Revolving Fund	334,843	544,786	370,000	1,109,700
Development Fees Fund	644,506	822,472	866,100	1,116,325
Parks Equipment Capital Reserve Fund	77,596	82,895	58,100	49,650
Public Safety Capital Reserve Fund	454,238	564,965	617,500	713,000
Parks Trust Fund	173,966	221,878	163,180	174,400
Parks, Rec, & Cemetery Special Projects F	135,356	173,101	229,920	230,000
Housing Infrastructure Fund	0	0	1,250,400	2,110,170
Horne Special Trust Fund	20,996	20,800	21,000	20,800
Building Maintenance Fund	351,841	443,561	2,565,100	937,425
LID Construction Fund	1,115,911	1,013,643	506,000	506,000
Fire Bond Construction & Equipment Fd	433,030	23,197	17,000	0
UAS Capital Improvement Fund	2,980,408	197,909	3,616,000	3,616,000
Library Permanent Trust Fund	6,170	6,162	6,205	6,205
Bus Barn Capital Project Fund	0	0	3,016,965	2,842,065
Cemetery & Maus. Perp. Care Trust Fd.	956,304	835,734	988,510	861,735
Debt Service Fund	625,868	664,178	536,200	548,850
Water Fund	11,379,806	12,723,099	25,112,475	24,167,010
Water Capital Reserve Fund	2,275,335	3,286,776	3,298,935	3,376,000
Sewer Fund	8,370,467	8,477,089	11,516,830	10,593,415
Sewer Capital Reserve Fund	4,136,352	4,159,564	3,675,755	3,719,565
Airport Fund	6,777,494	4,792,906	18,019,380	7,429,300
PW Administration & Fleet Fund	2,426,050	2,435,113	2,644,800	2,636,885
Central Services Fund	3,973,144	4,197,195	4,612,255	4,873,750
Pend. Foundation Trust Fund	203,647	112,841	260,000	260,000
	<u>71,462,075</u>	<u>73,307,356</u>	<u>114,699,899</u>	<u>103,461,228</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	PROPOSED FY24
General Fund	\$14,714,544	\$16,059,053	\$19,808,735	\$21,476,198
State Tax Street Fund	2,122,468	3,051,382	5,584,814	4,267,750
Bike Fund	0	7,202	43,615	49,200
Library Fund	626,869	764,931	1,551,890	1,595,260
Library Special Trust Fund	32,522	31,784	147,405	162,275
City Transportation Program Fund	718,876	678,091	1,934,150	1,397,115
Community Development Block Grant Fund	0	0	2,970	489,030
Community Development Fund	197,007	70,578	139,650	79,900
Sidewalk Repair Fund	436	104	13,750	13,000
Pendleton Convention Center Fund	560,388	1,138,476	1,365,060	1,761,600
Pendleton Convention Center TPAC Fund	79,060	78,526	139,250	271,650
Police Interagency Special Revolving Fd	148,272	125,641	370,000	1,109,700
Development Fees Fund	191,115	509	866,100	1,116,325
Parks Trust Fund	52,985	83,322	163,180	174,400
Parks Equipment Capital Reserve Fund	0	25,000	58,100	49,650
Public Safety Capital Reserve Fund	116,601	183,102	617,500	713,000
Horne Special Trust Fund	300	300	21,000	20,800
Parks, Rec, & Cemetery Special Projects Fd	63,985	104,305	229,920	230,000
Building Maintenance Fund	0	108,305	2,565,100	937,425
Housing Infrastructure Fund	0	0	1,250,400	2,110,170
LID Construction Fund	170,094	894,003	506,000	506,000
Fire Bond Construction & Equipment Fd	409,985	6,304	17,000	0
Unmanned Aerial Systems Capital Imp Fd	3,159,165	2,159	3,616,000	3,616,000
Library Permanent Trust Fund	39	31	6,205	6,205
Cemetery & Maus. Perp. Care Trust Fd	3,493	2,398	988,510	861,735
Bus Barn Facility Capital Project Fund	0	0	3,016,965	2,842,065
Debt Service Fund	599,950	636,250	536,200	548,850
Water Fund	6,525,484	10,519,816	25,112,475	24,167,010
Water Capital Reserve Fund	0	0	3,298,935	3,376,000
Sewer Fund	6,035,823	6,247,208	11,516,830	10,593,415
Sewer Capital Reserve Fund	0	0	3,675,755	3,719,565
Airport Fund	6,563,596	3,486,145	18,019,380	7,429,300
PW Administration & Fleet Fund	1,775,507	1,899,819	2,644,800	2,636,885
Central Services Fund	3,643,343	3,749,608	4,612,255	4,873,750
Pendleton Foundation Trust Fund	193,475	89,229	260,000	260,000
	<u>\$48,705,382</u>	<u>\$50,043,580</u>	<u>\$114,699,899</u>	<u>\$103,461,228</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2024 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES
General Fund	\$3,700,000	\$8,127,015	\$0	\$4,459,345	\$2,514,668	\$1,806,895
State Street Fund	311,030				2,696,700	853,500
Bike Fund	34,890				14,110	
Library Fund	786,700			10,000	646,000	
Library Special Trust Fund	124,000					
City Transportation Fund	350,000			15,000	1,010,115	
CDBG Fund	3,000				486,000	
Community Development Fd	77,850					
Sidewalk Repair Fund	(12,225)		900			
Pendleton Convention Center Fun	295,300	604,700		63,500		707,500
PCC TPAC Fund	84,000	187,500				
Horne Special Trust Fund	20,500					
Police Interagency Special Revolv	640,600				160,000	5,000
Development Fees Fund	956,125		6,200	150,000		
Parks Equipment Capital Reserve	49,400					
Public Safety Capital Reserve Fun	468,000			240,000		
Parks Trust Fund	161,900			10,000		
Parks, Rec Et al Special Projects I	39,000					
Housing Infrastructure Fund	50,170				2,050,000	
Library Permanent Trust Fund	6,130					
Bus Barn Capital Project Fund	500,000				2,241,965	
Cemetery & Maus. Perp. Care Tr.	846,635			10,100		
LID Construction Fund	181,000			1,650		
Unmanned Aeiral System Fund	16,000				3,600,000	
Debt Service Fund	18,637	529,713				
Building Maintenance Fund	370,925				456,000	
Water Fund	1,963,510				595,000	7,032,000
Water Capital Reserve Fund	3,336,000					
Sewer Fund	1,334,765				1,632,850	6,433,800
Sewer Capital Reserve Fund	3,699,565					
Airport Fund	1,544,000				4,045,000	1,805,300
PW Administration & Fleet Fund	686,900				500	4,425
`	630,000	21,000		10,600	198,940	
Pendleton Foundation Trust Fund	48,000					
TOTAL RESOURCES	23,322,307	9,469,928	7,100	4,970,195	22,347,848	18,648,420

<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$264,200	\$123,500				\$480,575	\$21,476,198	General Fund
	13,500		393,020			4,267,750	State Street Fund
	200					\$49,200	Bike Fund
	7,550	46,500			98,510	1,595,260	Library Fund
	7,000	31,200			75	\$162,275	Library Special Trust Fund
	7,000				15,000	1,397,115	City Transportation Fund
	30					\$489,030	CDBG Fund
	2,050				0	79,900	Community Development Fd
	10			24,315		\$13,000	Sidewalk Repair Fund
	21,000	2,000			67,600	1,761,600	Pendleton Convention Center Fund
	150					\$271,650	PCC TPAC Fund
	300					20,800	Horne Special Trust Fund
	304,100					\$1,109,700	Police Interagency Spec Rev Fund
	4,000					1,116,325	Development Fees Fund
	250					\$49,650	Parks Equipment Capital Reserve Fd
	5,000					713,000	Public Safety Capital Reserve Fund
	1,000	1,500				174,400	Parks Trust Fund
	171,000	10,000			10,000	230,000	Parks, Rec Et al Special Projects Fd
	10,000					2,110,170	Housing Infrastructure Fund
	75					6,205	Library Permanent Trust Fund
	100				100,000	2,842,065	Bus Barn Capital Project Fund
	5,000					861,735	Cemetery & Maus. Perp. Care Tr. Fd.
	500			322,850		506,000	LID Construction Fund
	500					3,616,000	Unmanned Aerial System Fund
	500					548,850	Debt Service Fund
	110,500					937,425	Building Maintenance Fund
	76,500			14,500,000		24,167,010	Water Fund
	40,000					3,376,000	Water Capital Reserve Fund
	(10,500)		2,500		1,200,000	10,593,415	Sewer Fund
	20,000					3,719,565	Sewer Capital Reserve Fund
	5,000				30,000	7,429,300	Airport Fund
	5,500		1,939,560			2,636,885	PW Administration & Fleet Fund
	72,200		3,913,310		27,700	4,873,750	Central Services Fund
	1,000	211,000				260,000	Pend. Foundation Trust Fund
264,200	1,004,015	302,200	6,248,390	14,847,165	2,029,460	103,461,228	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2024 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$265,570	\$213,340		\$8,290	
Police Department	4,690,760	1,288,095	50,000	199,290	
Fire/Ambulance Department	4,451,890	1,278,810		205,320	
Parks Division	746,300	523,060		21,210	
Recreation Division	564,560	250,280		13,650	
Aquatic Division	365,900	347,280		1,650	
Cemetery Division	209,655	161,050		3,890	
Planning Division	290,900	56,160		10,880	
Building Division	395,190	95,560		13,120	
Economic Development Department		70,950			
Non-Departmental		1,258,490		327,925	221,110
TOTAL GENERAL FUND	11,980,725	5,543,075	50,000	805,225	221,110
STATE TAX STREET FUND	547,880	793,920	2,500,000		16,120
BIKE FUND		5,000	35,000		
LIBRARY FUND	507,180	231,460	0		16,380
LIBRARY SPECIAL TRUST FUND		47,500			
CITY TRANSPORTATION FUND		936,800	210,000		100,000
CDBG GRANT FUND		489,030			
COMMUNITY DEVELOPMENT FUND		20,000			10,000
SIDEWALK REPAIR FUND		100		12,900	
PENDLETON CONVENTION CT	531,370	1,049,270	24,590		11,380
PCC TPAC FUND			120,000	75,250	
HORNE SPECIAL TRUST FUND		300			
POLICE INTERAGENCY SPECIAL REVOLVING FE		611,000	30,000		
DEVELOPMENT FEES FUND			1,000,000		
PARKS EQUIPMENT CAPITAL RESERVE FD			40,000		
PUBLIC SAFETY CAPITAL RESERVE FD			500,000		
PARKS TRUST FUND		25,000	140,000		
PARKS, REC, CEM SPECIAL PROJECTS		230,000			
BUILDING MAINTENANCE FD		10,000	576,350		
HOUSING INFRASTRUCTURE FUND			2,100,000		
LID CONSTRUCTION FUND		1,000	500,000	5,000	
UNMANNED AERIAL SYS. CAP. IMPR. FD			3,600,000	3,000	
LIBRARY PERMANENT TRUST FUND					75
CEMETERY & MAUS. PERP. CARE TR. FD.					5,000
BUS BARN FACILITY CAPITAL PROJECT FD		500	2,839,565	2,000	
DEBT SERVICE FUND				548,850	
WATER FUND	1,022,100	3,536,330	17,495,000	754,000	136,240
WATER CAPITAL RESERVE FD					
SEWER FUND	944,515	3,503,830	3,350,000	1,540,580	94,020
SEWER CAPITAL RESERVE FUND					1,200,000
AIRPORT FUND	1,082,245	1,052,345	4,485,000		79,190
PW ADMINISTRATION & FLEET	1,532,795	395,480	530,000		42,655
CENTRAL SERVICES FUND					
City Manager's Office	564,580	63,300			
Mayor and City Council	20,370	38,500			
PDC Administration	101,500	13,700			
Insurance		643,000			97,290
Legal Department	300,595	89,000			
Finance Department	746,070	198,240	20,000		
Engineering Division	618,520	47,170	12,000		
Facilities Division	599,075	273,100	12,000		
Information Technology	112,440	217,800	10,500		
TOTAL CENTRAL SERVICES	3,063,150	1,583,810	54,500	0	97,290
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$21,211,960	\$20,325,750	\$40,180,005	\$3,746,805	\$2,029,460

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$487,200		\$487,200	GENERAL FUND
	6,228,145		6,228,145	Municipal Court
	5,936,020		5,936,020	Police Department
	1,290,570		1,290,570	Fire/Ambulance Department
	828,490		828,490	Parks Division
	714,830		714,830	Recreation Division
	374,595		374,595	Aquatic Division
	357,940		357,940	Cemetery Division
	503,870		503,870	Planning Division
	70,950		70,950	Building Division
				Economic Development Department
2,876,063	4,683,588		4,683,588	Non-Departmental
2,876,063	21,476,198	0	21,476,198	TOTAL GENERAL FUND
409,830	4,267,750	0	4,267,750	STATE TAX STREET FUND
	40,000	9,200	49,200	BIKE FUND
840,240	1,595,260		1,595,260	LIBRARY FUND
	47,500	114,775	162,275	LIBRARY SPECIAL TRUST FUND
150,315	1,397,115		1,397,115	CITY TRANSPORTATION FUND
	489,030		489,030	CDBG GRANT FUND
49,900	79,900		79,900	COMMUNITY DEVELOPMENT FUND
	13,000		13,000	SIDEWALK REPAIR FUND
144,990	1,761,600		1,761,600	PENDLETON CONVENTION CTR. FUND
	195,250	76,400	271,650	PCC TPAC FUND
	300	20,500	20,800	HORNE SPECIAL TRUST FUND
468,700	1,109,700		1,109,700	POLICE INTERAGENCY SPECIAL REVOLVIN
116,325	1,116,325		1,116,325	DEVELOPMENT FEES FUND
	40,000	9,650	49,650	PARKS EQUIPMENT CAPITAL RESERVE FD
	500,000	213,000	713,000	PUBLIC SAFETY CAPITAL RESERVE FD
	165,000	9,400	174,400	PARKS TRUST FUND
	230,000		230,000	PARKS, REC, CEM SPECIAL PROJECTS
	586,350	351,075	937,425	BUILDING MAINTENANCE FD
10,170	2,110,170	0	2,110,170	HOUSING INFRASTRUCTURE FUND
	506,000		506,000	LID CONSTRUCTION FUND
13,000	3,616,000		3,616,000	UNMANNED AERIAL SYS. CAP. IMPR. FD
	75	6,130	6,205	LIBRARY PERMANENT TRUST FUND
	5,000	856,735	861,735	CEMETERY & MAUS. PERP. CARE TR. FD.
	2,842,065		2,842,065	BUS BARN FACILITY CAPITAL PROJECT FD
	548,850		548,850	DEBT SERVICE FUND
500,000	23,443,670	723,340	24,167,010	WATER FUND
	0	3,376,000	3,376,000	WATER CAPITAL RESERVE FD
300,000	9,732,945	860,470	10,593,415	SEWER FUND
	1,200,000	2,519,565	3,719,565	SEWER CAPITAL RESERVE FUND
730,520	7,429,300		7,429,300	AIRPORT FUND
50,000	2,550,930	85,955	2,636,885	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	627,880		627,880	City Manager's Office
	58,870		58,870	Mayor and City Council
	115,200		115,200	PDC Administration
75,000	815,290		815,290	Insurance
	389,595		389,595	Legal Department
	964,310		964,310	Finance Department
	677,690		677,690	Engineering Division
	884,175		884,175	Facilities Division
	340,740		340,740	Information Technology
75,000	4,873,750		4,873,750	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$6,735,053	\$94,229,033	\$9,232,195	\$103,461,228	TOTAL EXPENDITURES

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2023 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$19,808,735	\$178,965	\$2,113,665	\$0	\$17,516,105
STATE TAX STREET FUND	5,584,814	13,490	200,000	645,560	4,725,764
BIKE FUND	43,615			13,615	30,000
LIBRARY FUND	1,551,890	15,320	746,300		790,270
LIBRARY TRUST FUND	147,405			103,405	44,000
CITY TRANSPORTATION FUND	1,934,150	500,000	355,650		1,078,500
COMMUNITY DEVELOPMENT BLA	2,970				2,970
COMMUNITY DEVELOPMENT FUND	139,650				139,650
SIDEWALK REPAIR FUND	13,750				13,750
PENDLETON CONVENTION CTR F	1,365,060	6,430	5,290		1,353,340
PENDLETON CTR TPAC FUND	139,250			57,950	81,300
HORNE SPECIAL TRUST FUND	21,165			20,865	300
POLICE INTERAGENCY SPECIAL I	370,000				370,000
DEVELOPMENT FEES FUND	866,100				866,100
PARKS EQUIPMENT CAPITAL RES	58,100			18,100	40,000
PUBLIC SAFETY EQUIPMENT CAP	617,500			432,500	185,000
PARKS TRUST FUND	234,975			94,975	140,000
PARKS SPECIAL PROJECTS FUND	229,920			69,920	160,000
HOUSING INFRASTRUCTURE REV	1,250,400				1,250,400
BUILDING MAINTENANCE FUND	2,565,100			365,100	2,200,000
LID CONSTRUCTION FUND	506,000				506,000
UNMANNED AERIAL SYSTEMS C/	3,616,000				3,616,000
LIBRARY PERMANENT TRUST FD	6,205	75		6,130	0
CEMETERY & MAUS. PERP. CARE	988,510	25,000		963,510	0
DEBT SERVICE FUND	536,200				536,200
WATER FUND	25,112,475	139,675	984,890		23,987,910
WATER CAPITAL RESERVE FUND	3,298,935			3,298,935	0
SEWER FUND	11,516,830	228,595	34,430		11,253,805
SEWER CAPITAL RESERVE FUND	3,675,755	500,000		3,175,755	0
AIRPORT FUND	18,019,380	23,920	305,575	1,168,235	16,521,650
CONSTRUCTION & REPAIR FUND	2,644,800	43,170	50,000	161,190	2,390,440
CENTRAL SERVICES FUND	4,612,255	96,190	37,000		4,479,065
PENDLETON FOUNDATION TRUS	260,000				260,000
TOTAL EXPENDITURES	\$111,737,894	\$1,770,830	\$4,832,800	\$10,595,745	\$94,538,519

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2024 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$21,476,198	\$221,110	\$2,876,063	\$0	\$18,379,025
STATE TAX STREET FUND	4,267,750	16,120	409,830	0	3,841,800
BIKE FUND	49,200			9,200	40,000
LIBRARY FUND	1,595,260	16,380	840,240		738,640
LIBRARY TRUST FUND	162,275			114,775	47,500
CITY TRANSPORTATION FUND	1,397,115	100,000	150,315		1,146,800
COMMUNITY DEVELOPMENT BLOCK G	489,030				489,030
COMMUNITY DEVELOPMENT FUND	79,900	10,000	49,900		20,000
SIDEWALK REPAIR FUND	13,000				13,000
PENDLETON CONVENTION CTR FUND	1,761,600	11,380	144,990		1,605,230
PENDLETON CTR TPAC FUND	271,650			76,400	195,250
HORNE SPECIAL TRUST FUND	20,800			20,500	300
POLICE INTERAGENCY SPECIAL REVOL	1,109,700		46,800		1,062,900
DEVELOPMENT FEES FUND	1,116,325		116,325		1,000,000
PARKS EQUIPMENT CAPITAL RESERVE	49,650			9,650	40,000
PUBLIC SAFETY EQUIPMENT CAPITAL	713,000			213,000	500,000
PARKS TRUST FUND	174,400			9,400	165,000
PARKS SPECIAL PROJECTS FUND	230,000				230,000
HOUSING INFRASTRUCTURE FUND	2,110,170		10,170		2,100,000
BUILDING MAINTENANCE FUND	937,425			351,075	586,350
LID CONSTRUCTION FUND	506,000				506,000
UNMANNED AERIAL SYSTEMS CAPITAL	3,616,000				3,616,000
LIBRARY PERMANENT TRUST FDD	6,205	75		6,130	0
CEMETERY & MAUS. PERP. CARE TR. FI	861,735	5,000		856,735	0
BUS BARN FACILITY CAPITAL PROJECT	2,842,065				2,842,065
DEBT SERVICE FUND	548,850				548,850
WATER FUND	24,167,010	136,240	500,000	723,340	22,807,430
WATER CAPITAL RESERVE FUND	3,376,000			3,376,000	0
SEWER FUND	10,593,415	94,020	300,000	860,470	9,338,925
SEWER CAPITAL RESERVE FUND	3,719,565	1,200,000		2,519,565	0
AIRPORT FUND	7,429,300	79,190	730,520		6,619,590
PW ADMINISTRATION & FLEET FUND	2,636,885	42,655	50,000	85,955	2,458,275
CENTRAL SERVICES FUND	4,873,750	97,290	75,000		4,701,460
PENDLETON FOUNDATION TRUST FUN	260,000				260,000
TOTAL EXPENDITURES	<u>\$103,461,228</u>	<u>\$2,029,460</u>	<u>\$6,300,153</u>	<u>\$9,232,195</u>	<u>\$85,899,420</u>

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY21	BUDGET FY22	BUDGET FY23	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY24	APPROVED BUDGET FY24	ADOPTED BUDGET FY24
			From General Fund			
175,000			To Streets			
119,930	114,200	60,465	To Library Fund	98,510	98,510	98,510
15,000	15,000	15,000	To City Transportation Fund	15,000	15,000	15,000
	65,000	65,000	To PCC Fund	67,600	67,600	67,600
10,000	5,000		To Parks Equipment Capital Res.	0	0	0
	10,000	10,000	To Parks Rec Special Prj. Fd	10,000	10,000	10,000
		28,500	To Airport Fund	30,000	30,000	30,000
			To CS Fund			
	2,056,000		To Build Maintenance Fund			
			From Street Fund			
14,710	15,280	13,490	To General Fund -PERS	16,120	16,120	16,120
			From Library Fund			
16,940	13,790	15,320	To General Fund -PERS	16,380	16,380	16,380
			From Community Dev Fund			
225,000			To General Fund	10,000	10,000	10,000
			To SDC Fund			
			To LID Fund			
			To Airport Fund			
			From Pendleton Convention Center Fund			
12,280	11,300	6,430	To General Fund -PERS	11,380	11,380	11,380
			To TPAC Fund			
			From System Dev Fees Fund			
			To Airport Fund			
			From LID Construction Fund			
			To Sidewalk Fund			
			From Transportation Fund			
		500,000	To Bus Barn Capital Project Fund	100,000	100,000	100,000
			From Library Permanent Trust Fund			
175	75	75	To Library Special Trust Fund	75	75	75
			From Water Fund			
23,860	28,110	21,810	To General Fund -PERS	25,890	25,890	25,890
		91,940	To General Fund - Utility Cust.	96,500	96,500	96,500
500,000	1,000,000		To Water Capital Reserve Fd			
117,100			To SDC FD			
	62,500		To UAS Capital Improv. Fund			
		25,925	To Central Service Fund	13,850	13,850	13,850
			From Sewer Fund			
18,770	20,830	20,270	To General Fund -PERS	25,170	25,170	25,170
0		52,400	To General Fund - Utility Cust.	55,000	55,000	55,000
500,000			To Sewer Capital Res Fd			
			To WWTP Debt Fund			
		130,000	To PW Admin & Fleet Fund			
			To Airport Fund			
33,200			To SDC FD			
	62,500		To UAS Capital Improv. Fund			
		25,925	To Central Service Fund	13,850	13,850	13,850
			From Sewer Capital Res Fd			
	2,000,000	500,000	To Sewer Fund	1,200,000	1,200,000	1,200,000
			From Airport Fund			
17,170	25,960	23,920	To General Fund - PERS	29,190	29,190	29,190
			To General Fund - Fire Station #3	50,000	50,000	50,000
	38,950		To UAS Capital Improv. Fund			
			From PW Admin & Fleet Fd			
38,610	41,430	43,170	To General Fund - PERS	42,655	42,655	42,655
			To Street Fund			
			From Central Service Fund			
100,300	104,740	96,190	To General Fund - PERS	97,290	97,290	97,290
			From Cemetery Perp. Care Fund			
25,000	25,000	25,000	To General Fund	5,000	5,000	5,000
<u>\$1,759,602</u>	<u>\$5,715,665</u>	<u>\$1,770,830</u>	Total Interfund Transfers	<u>\$2,029,460</u>	<u>\$2,029,460</u>	<u>\$2,029,460</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY24 PAYMENTS		BALANCE OUTSTANDING 6/30/2024
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$265,000	\$283,850	\$7,105,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	585,000	156,375	2,540,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	628,009	123,152	3,534,493
TOTAL CITY BONDED DEBT			<u>\$22,780,779</u>	<u>\$1,478,009</u>	<u>\$563,377</u>	<u>\$13,179,493</u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

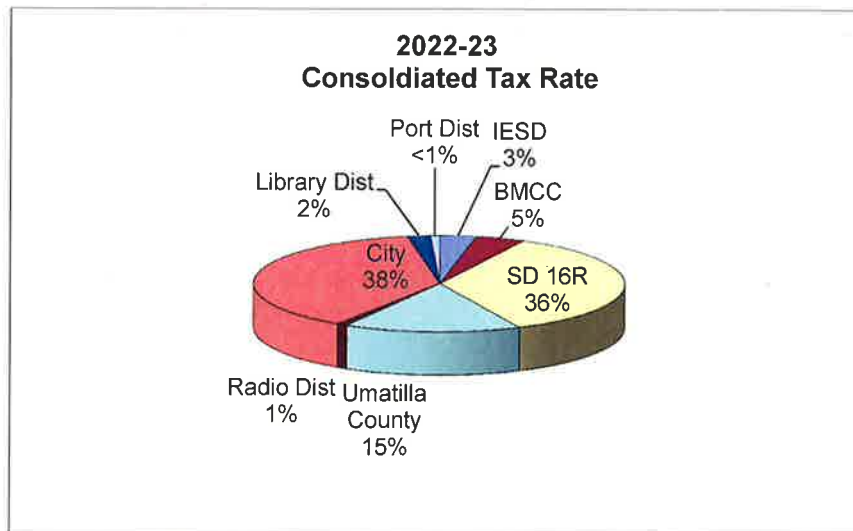
	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	Estimate FY23	ADOPTED BUDGET FY24
Tax raised by Permanent Rate \$6.5771	\$5,917,691	\$6,127,756	6,428,002	6,792,338	\$7,398,186
Debt Service	615,681	625,937	651,803	550,989	557,141
TOTAL REQUEST	\$6,533,372	\$6,753,693	\$7,079,805	\$7,343,327	\$7,955,327
Assessed Valuation (AV)	\$963,530,513	\$1,002,606,269	1,030,108,385	1,092,077,731	\$1,124,840,063
Increase in Assessed Valuation	8.7%	4.1%	2.7%	6.0%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$6.5771	\$6.5771	\$6.5771	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M:	\$6.7092	\$6.6628	\$6.7959	\$6.6523	\$7.0013
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,917,691	\$6,127,756	\$6,428,002	\$6,792,338	\$7,398,186
Loss Due to Measure 5 Limitation	(68,826)	(73,491)	(79,322)	(78,475)	(80,000)
	5,848,865	6,054,265	6,348,680	6,713,863	7,318,186
Not collected first year (Discounts) (6.0	(350,932)	(363,256)	(380,921)	(402,834)	(439,093)
Estimated Current Tax Revenues for General Fund	\$5,497,933	\$5,691,009	\$5,967,759	\$6,311,029	\$6,879,093

*1997 saw a complete change in tax structure with the passage of Measure 50. The tax system went from levy-based to rate-based system. Assessed value is limited to three percent growth with few exceptions. Pendleton's permanent tax rate is \$6.5771. Taxes levied for bonds are not affected by the permanent rate.

CITY OF PENDLETON
For Tax Year July 1, 2022 to June 30, 2023

Taxes by District	Certified Tax Rate	"Compressed" Tax Rate Limitation (per \$1000 AV)
EDUCATION:		
Education Service District	\$0.5783	\$0.5120
Blue Mountain Community College	0.6156	0.5450
School District #16R	4.4537	3.9430
Education Total:	5.6476	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8155
Port of Umatilla	0.1539	0.1521
City of Pendleton	6.5771	6.5005
County Radio District	0.1700	0.1680
Umatilla Special Library District	0.3682	0.3639
General Government Total:	10.1179	10.0000
EXCLUDED FROM LIMITATION:		
School District #16R Bond	2.1388	2.1388
BMCC Bond	0.1886	0.1886
City of Pendleton Bond	0.4708	0.4708
Excluded From Limitation:	2.7982	2.7982
2022-2023 Property Tax Totals	\$18.5637	\$17.7982

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2901

BE IT RESOLVED;

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as presented to the Pendleton City Council at their meeting on June 6, 2023 is adopted in the amount of \$103,461,228 as the budget for fiscal year 2023-2024.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2023-2024 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$557,141 General Obligation Bonded (GOB) Debt on the assessed value of all taxable property within the incorporated boundaries of the City of Pendleton.

Section 3. Categorize the Tax. That the City Council hereby categorizes the taxes provided for the adopted budget for fiscal year 2023-2024 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Rate	\$6.5771/\$1,000	\$-0-
General Obligation Bond Debt Service	-0-	\$557,141

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2023-2024:

	Appropriation
General Fund	
Municipal Court	\$487,200
Police	6,228,145
Fire	5,936,020
Parks, Recreation, Aquatic Center and Cemetery	3,208,485
Planning & Building	861,810
Economic Development	70,950
Non-Departmental	1,258,490
Transfers	221,110
Debt Service	327,925
Contingency	2,876,063
Total	\$21,476,198

Resolution #2901
 FY 23-24 Budget Resolution
 Page 2

Street Fund	
Street Operations	\$3,841,800
Transfers	16,120
Contingency	409,830
Total	<u>\$4,267,750</u>

Bike Fund	
Bike Operations	<u>\$40,000</u>
Total	<u>\$40,000</u>

Library Fund	
Library Operations	\$738,640
Transfers	16,380
Debt Service	0
Contingency	840,240
Total	<u>\$1,595,260</u>

Library Special Trust	
Library Special Trust Operations	<u>\$47,500</u>

City Transportation Fund	
Transit Operations	\$1,146,800
Transfers	\$100,000
Contingency	150,315
Total	<u>\$1,397,115</u>

Community Development Block Grant Fund	
CDBG Operations	\$489,030
Contingency	0
Total	<u>\$489,030</u>

Community Development Fund	
Community Development Operations	\$20,000
Interfund Transfers	10,000
Contingency	49,900
Total	<u>\$79,900</u>

Sidewalk Repair Loan Fund	
Sidewalk Operations	\$100
Debt Service	12,900
Total	<u>\$13,000</u>

Pendleton Convention Center Fund	
PCC Operations	\$1,605,230
Debt Service	0
Transfers	11,380
Contingency	144,990
Total	\$1,761,600
PCC TPAC Fund	
TPAC Capital Operations	\$120,000
Debt Service	75,250
Total	\$195,250
Police Interagency Special Revolving Fund	
BENT Interagency Operations	\$641,000
Contingency	\$468,700
Total	\$1,109,700
System Development Fees Fund	
SDC Capital Operations	\$1,000,000
Contingency	116,325
Total	\$1,116,325
Parks & Cemetery Capital Equipment Reserve Fund	
Parks/Cemetery Capital Operations	\$40,000
Public Safety Capital Reserve Fund	
Public Safety Capital Operations	\$500,000
Debt Service	0
Total	\$500,000
Parks Trust Fund	
Parks Trust Operations	\$165,000
Parks, Rec, Cemetery Special Projects Fd	
Parks Special Operations	\$230,000
Building Maintenance Fund	
Building Maintenance Operations	\$586,350
Horne Special Trust Cemetery Fund	
Horne Special Trust Operations	\$300

Housing Infrastructure Revolving Loan Fund	
Housing Infrastructure Operations	\$2,100,000
Contingency	\$10,170
Total	<u>\$2,110,170</u>
Local Improvement District Construction Fund	
LID Construction Operations	\$501,000
Debt Service	5,000
Contingency	0
Total	<u>\$506,000</u>
Unmanned Aerial Systems Capital Impr.	
Unmanned Aerial Capital Operations	\$3,600,000
Debt Service	\$3,000
Contingency	13,000
Total	<u>\$3,616,000</u>
Bus Barn Facility Capital Construction Fund	
Bus Barn Construction Operations	\$2,840,065
Debt Service	\$2,000
Total	<u>\$2,842,065</u>
Library Permanent Trust	
Transfers	<u>\$75</u>
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	<u>\$5,000</u>
GOB Debt Service Fund	
	<u>\$548,850</u>
Water Fund	
Water Operations	\$22,053,430
Transfers	136,240
Debt Service	754,000
Contingency	500,000
Total	<u>\$23,443,670</u>
Sewer Fund	
Sewer Operations	\$7,798,345
Transfers	94,020
Debt Service	1,540,580
Contingency	300,000
Total	<u>\$9,732,945</u>
Sewer Capital Reserve Fund	
Transfers	<u>\$1,200,000</u>

Airport Fund	
Airport Operations	\$6,619,590
Transfers	79,190
Debt Service	0
Contingency	730,520
Total	\$7,429,300

PW Administration & Fleet Fund	
PW Admin & Fleet Operations	\$2,458,275
Transfers	42,655
Contingency	50,000
Total	\$2,550,930


Central Service Fund	
City Manager	\$627,880
City Council	58,870
PDC Administration	115,200
Insurance	643,000
Legal	389,595
Finance	964,310
Engineering	677,690
Facilities	884,175
Information Technology	340,740
Contingency	75,000
Interfund Transfers	97,290
Total	\$4,873,750

Pendleton Foundation Trust	
Pendleton Foundation Trust Operations	\$260,000
	\$94,229,033

THIS resolution is effective on July 1, 2023.


PASSED by the City Council and approved by the Mayor this 6th day of June, 2023.

Attested to:


 Sheri Allen, City Recorder


 John H. Turner, Mayor

Approved as to form:


 Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION #23-01

WHEREAS, the City of Pendleton has a permanent tax rate of \$6.5771 and the authority to levy taxes for General Obligation Bonded debt; and

WHEREAS, the proposed FY23-24 budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and


WHEREAS, ORS 294.428 requires the budget committee to approve an amount or rate for ad valorem property taxes for all funds within the budget.

THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE for the fiscal year 2023–2024, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund, and the levy of \$557,141 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded Debt.

PASSED by a vote of the Budget Committee and Approved by the Chairman on May 11, 2023.

APPROVED: 
Dave Krumbein, Budget Committee Chairman

ATTEST: 
Dick Smiley, Budget Committee Secretary

APPROVED AS TO FORM: 
Nancy Kerns, City Attorney

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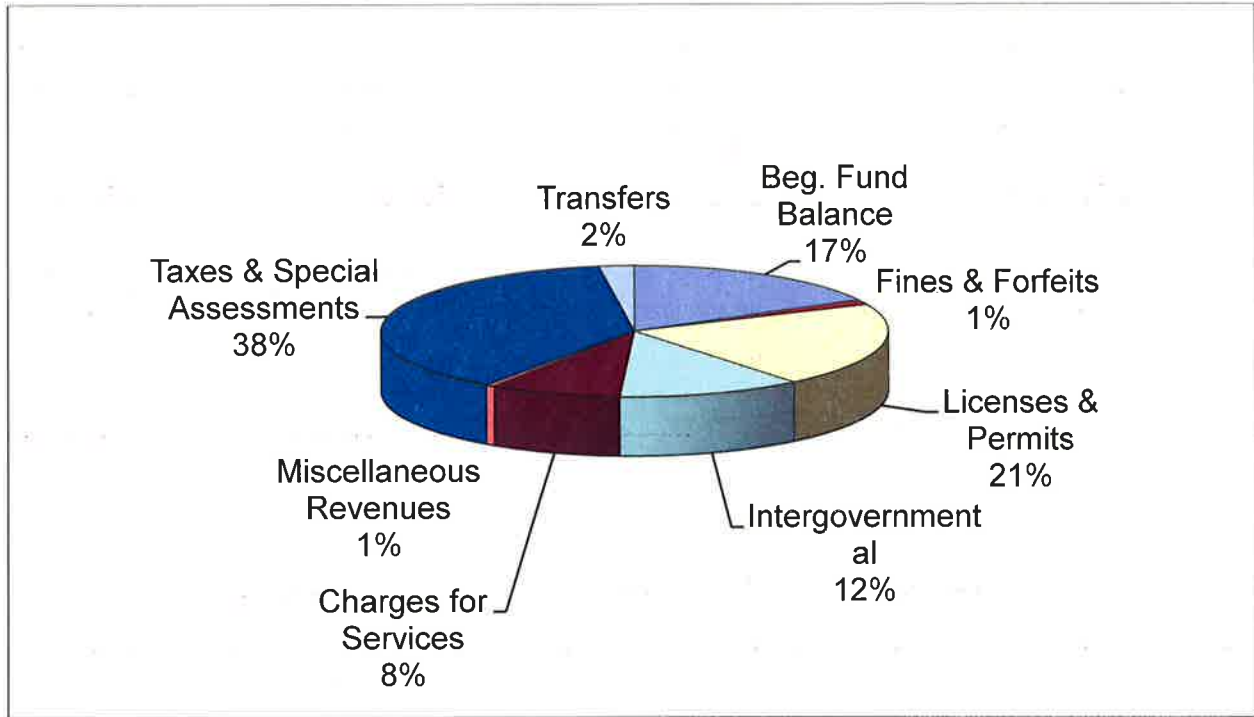
CITY OF PENDLETON

GENERAL FUND

The General Fund accounts for all financial resources except those to be accounted for in another fund. Revenues include: Taxes; Licenses and Permits; Intergovernmental Revenue; Fines and Forfeitures; Miscellaneous Revenues; and Interfund Transfers. Expenditures are for Municipal Court; Police; Fire; Ambulance; Parks; Recreation; Aquatic; Cemetery; Planning; Building; Economic Development; and Non-Departmental.

City of Pendleton

General Fund Revenues



General Fund Revenues Fiscal Year 2024

Beg. Fund Balance	\$3,700,000
Fines & Forfeits	264,200
Licenses & Permits	4,459,345
Intergovernmental	2,514,668
Charges for Services	1,806,895
Miscellaneous Revenues	123,500
Taxes & Special Assessments	8,127,015
Transfers	480,575
Total Revenues	\$21,476,198

CITY OF PENDLETON

GENERAL FUND RESOURCE SUMMARY

Description of Revenue Sources

Historically, the General Fund has received the predominance of its revenues from the ad valorem taxation of real property. Until fiscal 1998, the City of Pendleton was operating within a tax base passed in 1986. This tax base, with allowed increases of six percent per annum and an annexation increase, totaled \$3,456,472 for FY97. On November 6, 1990, State of Oregon voters approved a constitutional amendment which limits the property tax rate on individual properties for combined non-school governments to \$10 per every one thousand dollars of real market value. In May 1997, the State of Oregon voters voted for the passage of Measure 50. This property tax reduction measure amends the Oregon Constitution to limit assessed value on each property in the state. This new limit is in addition to existing constitutional levy limits on each taxing district. Measure 50 rolls back assessed values to 90 percent of 1995-96 levels, sets a permanent tax rate, and limits assessed value growth for individual properties to 3 percent a year. In addition, Measure 50 changes our levy-based tax system to rate-based system. All property taxes for all overlapping jurisdictions are, by State law, determined, billed, and collected by the county. Assessed valuation is determined as of January 1 of the taxing year. Taxes are billed in October of each year, with payment in full less a 3% discount due November 15th, or payments of one third each due November 15th, February 15th and May 15th. This payment schedule dictates that governments operate from July 1st to November 15th of each year on carryover, reserves or borrowed funds as the first turnover from the County of property taxes does not occur until five months into the fiscal year.

Other Taxes refers to the General Fund's share of the Lodging Room Tax (LRT) authorized by City ordinance. The total lodging room tax levied by the City of Pendleton is 8% of the gross hotel/motel room charge. Fifty-one and five/eighths percent of the total tax received by the City is committed as general revenues to the General Fund. Of this amount, 1.75 percent is set aside for art and 14% is paid to the Pendleton Chamber of Commerce for tourism promotion. The remaining 48.375 percent of the tax collected is, as directed by ordinance, used for the support of the Pendleton Convention Center. In addition to the 8% LRT, a nightly room tax of \$4 per night or \$2 per RV space was increased effective January 1, 2023. Seventy percent of the room tax collections go to the Chamber of Commerce for tourism promotion and 30% goes to the Convention Center for capital improvement projects. The nightly room tax term is Tourist Promotion Assessment Charge or TPAC.

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; cemetery sales; recreation program fees related to the swimming pool and adult and youth park programs; and other fees including witness fees, charges for police reports, and revenues from fire suppression contracts. The City charges franchise fees to public utilities for their use of City right-of-ways. These funds can be expended in the manner prescribed by the City Council. These fees are considered an occupational tax based on the gross operating revenue of the utility. The tax rate is seven percent for all utilities. The budgeted franchise fees make-up 17 percent of total General Fund revenues. Franchise fees and the collection of those fees directly by cities are under close examination by utilities for legislative changes.

State Revenues to the General Fund includes the City's share of state-imposed cigarette and liquor taxes; state revenue sharing including marijuana tax; as well as grants from the State for a variety of programs including, park development, interchange development, and drug enforcement. Revenues also include contract payments from various rural fire protection districts for fire services provided by the City's Fire Department.

The General Fund receives revenues from the rental of Helen McCune building. These revenues are classified as Charges for Services. Revenue from ambulance runs is classified as Charges for Services. The City rents out a building in the public safety complex to the Oregon State Police.

CITY OF PENDLETON GENERAL FUND RESOURCE SUMMARY

FY24 Projections of Revenues

Fines and Forfeitures are all fees paid to the City related to traffic tickets and other citations for violations of City ordinances and non-traffic State statutes. Fines and Forfeitures do not include pass thru amounts collected, by law, for the State of Oregon and Umatilla County.

Miscellaneous Revenues to the General Fund include receipts for the sale of surplus equipment and land; reimbursement of expenditures including refunds of insurance premiums and state employment programs; and income from investment of General Fund cash balances.

Beginning Fund Balance for FY24 is projected at \$3,700,000 based on a review of all revenues and expenditures for FY23 as of March 30, 2023.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 3%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$7,398,186. Collections on delinquent property taxes are estimated at \$165,000.

Actual FY21	Actual FY22	Budget FY23	Resources	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			Property Taxes			
\$6,127,766	\$6,428,002	\$6,484,475	Current Property Taxes	\$6,879,100	\$6,879,100	\$6,879,100
192,611	181,829	170,000	Delinquent Property Taxes	165,000	165,000	165,000
<u>\$6,320,377</u>	<u>\$6,609,831</u>	<u>\$6,654,475</u>	Total Property Taxes	<u>\$7,044,100</u>	<u>\$7,044,100</u>	<u>\$7,044,100</u>

Lodging Room Tax (LRT) revenues are projected based on total collection of \$1,250,000 LRT revenues. The General Funds is expected to receive \$645,315 of the LRT and \$437,500 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$175,000 of the LRT and \$437,500 of the collected TPAC for FY24. These projections are based on pre COVID collections in anticipation events and travel resume back to normal.

FY24 revenues from Franchise Fees for non-City owned utilities are projected at a slight increase over the last year. The City franchise rate for all utilities including City water and sewer utilities is seven percent.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			FRANCHISE FEES			
\$272,367	\$321,711	\$280,000	Cascade Natural Gas	\$400,000	\$400,000	\$400,000
1,046,656	1,055,140	1,200,000	Pacific Power	1,300,000	1,300,000	1,300,000
28,813	26,856	21,000	Century Link	22,000	22,000	22,000
113,438	110,478	112,000	Charter Comm.	112,000	112,000	112,000
282,286	298,887	300,000	Pendleton Sanitary Service	310,000	310,000	310,000
5,204	4,549	4,400	Umatilla Electric Co-op	4,400	4,400	4,400
48,292	39,407	35,000	Other Franchise payments	30,000	30,000	30,000
861,052	870,765	926,000	City of Pendleton Utilities	972,780	972,780	972,780
<u>\$2,658,108</u>	<u>\$2,727,793</u>	<u>\$2,878,400</u>	Total Franchise Fees	<u>\$3,151,180</u>	<u>\$3,151,180</u>	<u>\$3,151,180</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY24 Projections of Revenues (con't)

Recreation Fees have been projected based on the history of operation of the Family Aquatic Center. Other recreation programs have made a major contribution to the overall rec fees. Second year for afterschool program for children is being proposed this year.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
RECREATION FEES						
\$490	\$1,258	\$2,500	Adult Sports	\$1,000	\$1,000	\$1,000
8	6,965	4,000	Gymnastic Programs	0	0	0
11,517	9,129	7,000	Parks Reservations	8,000	8,000	8,000
30,512	50,221	27,500	Swimming Pool - Lessons	60,000	60,000	60,000
62,984	107,230	80,000	Swimming Pool - Season Passes	125,000	125,000	125,000
44,485	138,424	130,000	Swimming Pool - Gen Admin	175,000	175,000	175,000
29,748	88,285	90,000	Swimming Pool - Concessions	100,000	100,000	100,000
0	8,545	8,000	Swimming Pool - Private Parties	8,000	8,000	8,000
28	13,135	12,000	Swimming Pool - Other	12,000	12,000	12,000
91,484	141,119	100,000	Other Recreation Programs	120,000	120,000	120,000
5,158	85,663	85,000	After School Program	90,000	90,000	90,000
28,401	18,474	15,000	Ice Skating Rink	15,000	15,000	15,000
7,195	8,258	7,000	Recreation Concessions	8,000	8,000	8,000
4,300	10,350	3,000	Recreation Sponsorships/Scholarships	58,842	58,842	58,842
\$316,310	\$687,056	\$571,000	Total Recreation Fees	\$780,842	\$780,842	\$780,842

Proposed revenues from State liquor and cigarette taxes are projected at the per capita data provided by the State Revenue Office. These projections are consistent with prior years. State revenue sharing funds estimated at \$636,000, are again proposed as a General Fund resource. GEMT is a federal reimbursement for Medicaid payment deficiencies.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
STATE/FEDERAL REVENUES						
\$414,483	\$0	\$0	CARES Act			
\$0	\$995,706	\$112,575	ARPA Funds	\$100,000	\$100,000	\$100,000
9,410	76,115	310,000	FEMA Grant	206,250	206,250	206,250
16,393	14,185	16,500	Cigarette Tax	12,200	12,200	12,200
305,276	324,548	315,000	Liquor Tax	330,000	330,000	330,000
209,088	210,375	200,000	State Revenue Sharing	200,000	200,000	200,000
517,097	550,729	547,000	Other State Revenue Sharing	436,000	436,000	436,000
258,492	271,378	328,000	GEMT Reimbursements	490,468	490,468	490,468
67,509	111,345	118,000	Federal Firefighter Grant	140,000	140,000	140,000
0	0	0	State IFA Grant	0	0	0
54,467	22,872	100,000	Forest Fire Reimbursements	50,000	50,000	50,000
33,628	3,736	0	Park Grants	0	0	0
0	0	35,000	State Fire Marshal	0	0	0
25,000	0	0	DLCDC Grants	0	0	0
16,028	21,624	15,000	ODOT Exchange Contract	20,000	20,000	20,000
2,268	31,000	77,000	Police Grants	80,750	80,750	80,750
\$1,929,139	\$2,633,613	\$2,174,075	Total State Revenues	\$2,065,668	\$2,065,668	\$2,065,668

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY24 Projections of Revenues (con't)

The FY24 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			OTHER AGENCIES			
\$375,700	\$417,617	\$415,000	Rural Fire Districts	\$415,000	\$415,000	\$415,000
10,000	14	95,000	Other agencies	22,000	22,000	22,000
85,000	10,014	43,000	Umatilla County	12,000	12,000	12,000
<u>\$470,700</u>	<u>\$427,645</u>	<u>\$553,000</u>	Total Other Agencies	<u>\$449,000</u>	<u>\$449,000</u>	<u>\$449,000</u>

Ambulance revenues are budgeted similar as last year to more accurate reflect the historical net receipts after Medicare and collection write-offs. The OSP office rental is reflected in Police Building Rentals.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			CHARGES FOR SERVICES			
\$2,700	\$9,775	9,775	Gun Range rental	9,775	9,775	9,775
121,920	156,930	160,975	Police OSP Building Rental	165,120	165,120	165,120
12,552	92,973	130,250	Land/Building Rental	120,000	120,000	120,000
1,938	13,338	12,000	McCune Gym Rental	12,000	12,000	12,000
0	0	0	Vert Rental			
139,110	273,016	313,000	Total Other Chgs. for Serv.	306,895	306,895	306,895
3,555,118	3,893,709	3,100,000	Ambulance Fees	3,165,000	3,165,000	3,165,000
103,844	103,622	100,000	FireMed Memberships	100,000	100,000	100,000
(53,122)	(40,259)	(50,000)	FireMed Adjustments	(50,000)	(50,000)	(50,000)
(1,757,227)	(2,020,884)	(1,500,000)	Write-Off Medicare/Welfare	(1,500,000)	(1,500,000)	(1,500,000)
(304,245)	(218,614)	(250,000)	Write-Off Collections	(250,000)	(250,000)	(250,000)
0	16,593	16,000	Ambulance Standby	35,000	35,000	35,000
1,544,368	1,734,167	1,416,000	Total Ambulance Fees	1,500,000	1,500,000	1,500,000
<u>\$1,683,478</u>	<u>\$2,007,183</u>	<u>\$1,729,000</u>	Total Charges for Services	<u>\$1,806,895</u>	<u>\$1,806,895</u>	<u>\$1,806,895</u>

Fines and Forfeitures revenues are based on the most recent historical data. An Agency Pass Thru Fund has been established for all State and County add-on fees which the City must, by law, collect and then send to the State. Those fees are not reflected below.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			FINES AND FORFEITURES			
\$264,260	\$198,254	\$260,000	Court Fines	\$200,000	\$200,000	\$200,000
4,953	4,857	5,000	State Court Fines	4,000	4,000	4,000
50	247	100	Parking Fines	200	200	200
44,645	39,687	30,000	Collection Agency	25,000	25,000	25,000
37,176	31,895	45,000	Court Cost Recovery	35,000	35,000	35,000
<u>\$351,084</u>	<u>\$274,940</u>	<u>\$340,100</u>	Total City Fines	<u>\$264,200</u>	<u>\$264,200</u>	<u>\$264,200</u>

CITY OF PENDLETON GENERAL FUND RESOURCE SUMMARY

FY24 Projections of Revenues (con't)

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. Total revenues are estimated at \$242,723.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
BUILDING AND PLANNING						
\$97,805	\$201,719	\$120,000	Building Permits	\$60,000	\$60,000	\$60,000
134,416	108,993	65,800	Plan Review	70,000	70,000	70,000
14,506	22,171	17,000	Mechanical Permits	13,200	13,200	13,200
35,376	40,593	50,000	Electrical Permits	31,200	31,200	31,200
26,338	51,196	1,200	Plumbing Permits	30,000	30,000	30,000
6,301	7,587	3,600	Other Building Permits	2,300	2,300	2,300
23,690	2,470	2,500	Building Official Services	0	0	0
0	20,950	90,000	Other Agency Services	1,000	1,000	1,000
3,225	3,225	3,500	Conditional Uses	6,600	6,600	6,600
510	2,095	2,000	Variances	4,200	4,200	4,200
12,480	15,008	6,500	Partitions & Subdivisions	13,400	13,400	13,400
7,032	3,204	6,500	Other Planning Permits	10,823	10,823	10,823
\$361,679	\$479,211	\$368,600	Total Building & Planning	\$242,723	\$242,723	\$242,723

Miscellaneous revenues can include donations from Wildhorse and Pendleton Foundation along with other receipts that don't belong in any other category, including investment income. The Veteran's Memorial donations are reflected here also.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
27,950	1,802	20,000	Bad Debt Collection	17,500	17,500	17,500
10,226	8,883	7,000	Lien Search Fees	6,000	6,000	6,000
92,676	55,874	7,200	Donations	2,400	2,400	2,400
40,459	61,105	33,100	Miscellaneous	37,600	37,600	37,600
94,716	70,725	50,000	Reimbursement of Expense	40,000	40,000	40,000
15,076	24,551	15,000	Investment Income	20,000	20,000	20,000
\$281,103	\$222,940	\$132,300	Total Miscellaneous Revenues	\$123,500	\$123,500	\$123,500

Budgeted transfers proposed in FY24 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$264,075. Cemetery Trust interest is also transferred to provide maintenance funds for the cemetery. The General Fund is also budgeting a transfer from Water and Sewer funds for the additional revenues received from out-of-city utility customers, which is projected at \$96,500 and \$55,500 respectively. A transfer from the Community Development Fund to provide \$10,000 for economic marketing is also budgeted this year.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$1,340,195	\$2,082,351	\$3,021,745	BEGINNING FUND BALANCE	\$3,700,000	\$3,700,000	\$3,700,000
			TAXES			
6,320,378	6,609,831	6,654,475	Property Taxes	7,044,100	7,044,100	7,044,100
565,477	606,025	710,650	Lodging Taxes	1,082,915	1,082,915	1,082,915
6,885,855	7,215,856	7,365,125	TOTAL TAXES	8,127,015	8,127,015	8,127,015
			LICENSES AND PERMITS			
7,344	6,105	6,900	Dog Licenses	6,900	6,900	6,900
102,139	131,252	122,100	Business Licenses	141,100	141,100	141,100
2,658,108	2,727,794	2,878,400	Franchise Fees	3,121,180	3,121,180	3,121,180
338,432	455,679	350,100	Building Fees	207,700	207,700	207,700
23,247	23,531	18,500	Planning Fees	35,023	35,023	35,023
146,444	138,015	118,150	Cemetery Fees	147,400	147,400	147,400
316,309	687,055	571,000	Recreation Programs	781,242	781,242	781,242
17,182	19,941	18,300	Other Fees	18,800	18,800	18,800
3,609,205	4,189,372	4,083,450	TOTAL LICENSES & PERMITS	4,459,345	4,459,345	4,459,345
			INTERGOVERNMENTAL REVENUE			
1,929,139	2,633,314	2,174,075	State Revenue	2,065,668	2,065,668	2,065,668
470,700	427,645	553,000	Other Agencies	449,000	449,000	449,000
2,399,839	3,060,959	2,727,075	TOTAL INTERGOV'T REV.	2,514,668	2,514,668	2,514,668
1,683,479	2,007,181	1,729,000	CHARGES FOR SERVICES	1,806,895	1,806,895	1,806,895
351,084	274,940	340,100	FINES AND FORFEITURES	264,200	264,200	264,200
281,104	222,942	132,300	MISCELLANEOUS REVENUES	123,500	123,500	123,500
246,133	263,838	409,940	TRANSFERS	480,575	480,575	480,575
\$16,796,894	\$19,317,439	\$19,808,735	TOTAL FUND RESOURCES	\$21,476,198	\$21,476,198	\$21,476,198

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
MUNICIPAL COURT DIVISION**

Description of Current Services

The Municipal Court is the judicial branch of City government. The City of Pendleton's Municipal Court processes City ordinance violations, State statute violations, and traffic violations generated by the City's Police Department.

FY24 Proposed Budget

The proposed budget for FY24 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$152,734	\$180,267	\$184,500	Salaries and Wages	\$190,500	\$190,500	\$190,500
29,032	35,665	33,800	Insurance	25,200	25,200	25,200
36,463	38,978	42,540	Public Employees Retirement	42,500	42,500	42,500
(4,860)	(9,460)	(10,280)	less bond payment	(8,290)	(8,290)	(8,290)
10,934	13,127	14,260	Other Employer-paid Taxes	15,660	15,660	15,660
224,303	258,577	264,820	Total Personal Services	265,570	265,570	265,570
MATERIALS AND SERVICES						
1,522	410	3,000	Contract Services	1,000	1,000	1,000
72,785	86,570	100,000	Attorney's Fees	98,000	98,000	98,000
8,280	4,752	5,600	Equipment Maint. Contracts	5,600	5,600	5,600
190	380	1,500	Jury Expenses	750	750	750
2,896	3,796	4,000	Postage	4,000	4,000	4,000
97	0	1,500	Travel and Training	1,500	1,500	1,500
1,794	4,842	6,100	Other Materials and Services	6,180	6,180	6,180
104,560	105,880	102,510	Central Services Charges	96,310	96,310	96,310
192,124	206,630	224,210	Total Materials and Services	213,340	213,340	213,340
0	0	0	CAPITAL OUTLAY	0	0	0
4,860	9,460	10,280	DEBT SERVICE - PERS	8,290	8,290	8,290
\$421,287	\$474,667	\$499,310	TOTAL MUNICIPAL COURT	\$487,200	\$487,200	\$487,200

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/2	1/2	1/2	Municipal Judge	1/2
2 1/4	1 3/4	1 3/4	Municipal Court Clerk	2
2 3/4	2 1/4	2 1/4	Total	2 1/2

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
POLICE DEPARTMENT**

Description of Current Services

The Police Department provides traffic enforcement/control, drug enforcement, criminal investigations, crime prevention, critical incident response (CIRT), K-9, code enforcement, and lab-site safety services. The police department's priorities are the safety, security and education of the community.

FY24 Proposed Budget

The police department's FY24 budget adds two additional patrol officers, which accounts for the increase in personnel costs, along with an increase in wages and benefits. A grant from the US Department of Justice was obtained to assist in offsetting the costs of the additional two police officers for a three-year period. The total amount of the grant is \$250,000.00 for three years. The Pendleton School District is paying roughly half (\$78,750) of the School Resource Officer's salary, which helps absorb some of the costs for the new position as well. The most significant change(s) to the materials and services line items are due upgrades in equipment (body cameras and patrol car cameras), as well as equipment for the two additional patrol officers. The proposed capital improvement projects are intended to replace aged police cars.

<u>Actual</u> <u>FY21</u>	<u>Actual</u> <u>FY22</u>	<u>Budget</u> <u>FY23</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY24</u>	<u>Approved</u> <u>Budget</u> <u>FY24</u>	<u>Adopted</u> <u>Budget</u> <u>FY24</u>
			PERSONNEL SERVICES			
\$2,370,018	\$2,381,445	2,704,330	Salaries and Wages	2,916,150	2,916,150	2,916,150
466,583	443,452	531,440	Insurance	557,610	557,610	557,610
763,100	891,161	985,690	Public Employees Retirement	1,092,720	1,092,720	1,092,720
(170,460)	(181,750)	(192,690)	less PERS bond pymt	(199,290)	(199,290)	(199,290)
249,359	292,103	292,795	Other Employer-paid Taxes	323,570	323,570	323,570
3,678,600	3,826,411	4,321,565	Total Personal Services	4,690,760	4,690,760	4,690,760
			MATERIALS AND SERVICES			
22,867	24,346	51,000	Contract Services - Dogs/Other	51,000	51,000	51,000
312,439	322,938	322,765	County Dispatch Service	380,505	380,505	380,505
45,778	63,574	54,000	Gasoline	70,000	70,000	70,000
14,823	14,619	19,000	Building Utilities	19,000	19,000	19,000
25,530	19,242	25,000	Telephone	25,000	25,000	25,000
17,452	28,543	40,000	Equipment Maint. Supplies	40,000	40,000	40,000
24,031	7,204	26,925	Repairs and Maintenance	20,000	20,000	20,000
17,412	18,533	20,000	Uniforms and Cleaning	30,000	30,000	30,000
3,553	3,339	8,000	Crisis Response	5,000	5,000	5,000
8,563	10,530	17,000	Travel and Training	20,000	20,000	20,000
116,966	63,192	87,000	Other Materials and Services	67,000	67,000	67,000
568,380	516,220	533,160	Central Services Charges	560,590	560,590	560,590
1,177,794	1,092,280	1,203,850	Total Materials and Services	1,288,095	1,288,095	1,288,095
18,500	63,382	50,000	CAPITAL OUTLAY	50,000	50,000	50,000
170,460	181,750	192,690	DEBT SERVICE	199,290	199,290	199,290
\$5,045,354	\$5,163,823	\$5,768,105	Total Police Department	\$6,228,145	\$6,228,145	\$6,228,145

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
POLICE DEPARTMENT (continued)**

<u>Actual</u> <u>FY21</u>	<u>Actual</u> <u>FY22</u>	<u>Budget</u> <u>FY23</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY24</u>
1	1	1	Police Chief	1
2	1	1	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
4	4	4	Corporal	4
2	3	4	Patrol Detective	4
8	8	10	Patrol Officer	12
1	1	0	Community Services Officer	0
1	1	1	SRO	1
1.5	1 1/2	1	Code Enforcement Officer	1
3	3	3	Police Assistant	3
0	0	0	Part-time FTE	0
28 1/2	28 1/2	30	Total	32

Capital

New Vehicle Contribution	\$50,000
	<u>0</u>
	<u>\$50,000</u>

Additional Capital Outlay funding is listed in the Public Safety Capital Reserve Fund.

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
FIRE/AMBULANCE DEPARTMENT**

Description of Current Services

The Pendleton Fire & Ambulance Department protects lives and property by providing Advanced Life Support (ALS) medical treatment/transport and fire/rescue response. Pendleton Fire & Ambulance's Ambulance Service Area (ASA) is approximately 2000 square miles, this includes the City of Pendleton, Pilot Rock, Reith, Ukiah and other unincorporated areas within Umatilla County. Revenue is generated through medical billing, a water meter assessment fee and rural fire protection contracts with the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and the Reith Water District.

FY24 Proposed Budget

The FY24 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response. A SAFER grant funded position continues to be funded through December 2023. The Recruitment and Retention Officer will improve the firefighter reserve program for the city, which will help the region. There has been an increase in federal reimbursement for Medicare transports that allows us to add three EMS only positions to our staffing

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$2,569,118	\$2,653,843	\$2,884,140	Salaries and Wages	\$2,833,040	\$2,833,040	\$2,833,040
421,731	478,107	523,000	Insurance	512,100	512,100	512,100
841,423	904,670	1,024,860	Public Employees Retirement	970,850	970,850	970,850
(189,150)	(173,830)	(212,090)	less PERS bond pymt	(205,320)	(205,320)	(205,320)
268,664	338,723	307,070	Other Employer-paid Taxes	341,220	341,220	341,220
3,911,786	4,201,513	4,526,980	Total Personal Services	4,451,890	4,451,890	4,451,890
MATERIALS AND SERVICES						
59,740	69,237	143,000	Consultants/Contract Services	180,000	180,000	180,000
79,592	98,019	94,000	County Dispatch Service	123,340	123,340	123,340
32,832	35,883	30,000	Building Utilities	38,000	38,000	38,000
29,348	32,328	23,000	Dues & Subscriptions	26,000	26,000	26,000
34,871	49,552	45,000	Gasoline and Diesel	55,000	55,000	55,000
57,993	77,780	62,000	Medical Equipment and Supplies	62,000	62,000	62,000
9,916	11,186	13,000	Uniforms and Cleaning	15,000	15,000	15,000
59,246	93,515	60,000	Equipment Maint. Supplies	50,000	50,000	50,000
20,095	4,733	8,000	Building Materials	8,000	8,000	8,000
20,267	25,301	20,000	Personal Protective Equipment	20,500	20,500	20,500
65,498	43,272	65,000	Travel and Training	65,000	65,000	65,000
100,449	99,061	108,800	Other Materials and Services	108,070	108,070	108,070
0	0	0	Building Maintenance Charge	110,000	110,000	110,000
388,370	421,380	427,440	Central Services Charges	417,900	417,900	417,900
958,217	1,061,247	1,099,240	Total Materials and Services	1,278,810	1,278,810	1,278,810
14,965	0	0	CAPITAL OUTLAY	0	0	0
189,143	173,830	212,090	DEBT SERVICE	205,320	205,320	205,320
\$5,074,112	\$5,436,590	\$5,838,310	TOTAL FIRE/AMB. DEPT.	\$5,936,020	\$5,936,020	\$5,936,020

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
FIRE/AMBULANCE DEPARTMENT (continued)**

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Fire Chief	1
1	0.75	3/4	Recruitment/Retention Officer	3/4
1	1	1	Fire Operations Chief	1
3	3	3	Captain	3
6	6	6	Lieutenant	6
12	12	12	Fire Fighter/Paramedic	12
0	0	0	Fire Fighter 8 hr.	0
0	0	0	Paramedic	3
1	1	1	Office Specialist III	1
6 1/3	6 1/3	6 1/3	Part-Time/Reserves FTE	6 1/3
31 32/97	31 2/25	31 2/25	Total	34 2/25

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
PARKS DIVISION**

Description of Current Services

Parks Division maintains twenty public park areas and twenty landscaped sites, the River Walk, City Hall, Convention Center, Airport terminal, Aquatic Center, Police department facility and the freeway interchanges. Maintenance activities include turf mowing, operation/repair of irrigation systems, park shelter and restroom cleaning, park garbage pick-up, tree maintenance, leaf and snow removal, graffiti removal, and related activities to keep the sites attractive and functional. In addition to seasonal maintenance, they also build retaining walls, create new landscaping areas, walkways, etc.

FY24 Proposed Budget

The proposed budget for FY24 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			PERSONAL SERVICES			
\$453,246	\$534,191	\$565,650	Salaries and Wages	\$506,590	\$506,590	\$506,590
95,994	105,671	102,795	Insurance	104,435	104,435	104,435
75,074	95,791	99,390	Public Employees Retirement	97,130	97,130	97,130
(16,650)	(20,280)	(19,000)	less PERS bond pymt	(21,210)	(21,210)	(21,210)
52,130	61,246	61,645	Other Employer-paid Taxes	59,355	59,355	59,355
659,794	776,619	810,480	Total Personal Services	746,300	746,300	746,300
			MATERIALS AND SERVICES			
28,038	27,844	30,000	Electricity	30,000	30,000	30,000
24,943	24,506	35,000	Gasoline and Diesel	35,000	35,000	35,000
48,451	61,428	36,800	Repairs and Maintenance	36,000	36,000	36,000
6,254	4,546	13,000	Tools and Minor Equipment	10,000	10,000	10,000
32,328	46,053	45,000	Equipment Maint. Supplies	45,000	45,000	45,000
9,638	4,796	15,000	Horticultural Supplies	15,000	15,000	15,000
11,831	4,983	8,000	Janitorial Supplies	10,000	10,000	10,000
13,798	9,306	12,000	Irrigation Supplies	12,000	12,000	12,000
17,262	17,257	20,000	Operating Supplies	20,000	20,000	20,000
1,890	6,906	12,000	Travel and Training	10,000	10,000	10,000
43,089	72,032	91,300	Other Materials and Services	66,250	66,250	66,250
227,150	218,990	205,610	Central Services Charges	233,810	233,810	233,810
464,672	498,647	523,710	Total Materials and Services	523,060	523,060	523,060
14,937	16,098	0	CAPITAL OUTLAY			
16,650	20,280	19,000	DEBT SERVICE -PERS	21,210	21,210	21,210
\$1,156,053	\$1,311,644	\$1,353,190	TOTAL PARKS DIVISION	\$1,290,570	\$1,290,570	\$1,290,570

Actual FY21	Actual FY22	Budget FY23	Position	Adopted Budget FY24
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Parks/Cemetery Supervisor	1
1	1	1	Special Projects Coordinator	0
1	1	0	Utility Worker III	0
1	1	1	Utility Worker II	1
3	3	4	Utility Worker I	4
1/3	1/3	1/3	Office Specialist 2	1/3
4 1/2	4 1/2	4 1/2	Part-time FTE's	4 1/2
12 4/25	12 4/25	12 4/25	Total	11 4/25

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
RECREATION DIVISION**

Description of Current Services

The Recreation Division staffs and programs the McCune Recreation Center, the winter ice rink at Roy Raley Park and a variety of programs for youth and adults.

FY24 Proposed Budget

Division staff provides staffing and materials for programming for all ages, including gymnastics, yoga, summer art, science and sports camps, trips, ice rink, “no-fee” programs such as Movies in the Park, open gym. “Low-fee” programs such as summer adventure camp and tot-time, and soccer, softball and basketball leagues and tournaments and many other programs that are too numerous to mention. This year’s budget has been designed to support our continued success in increasing revenues.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$245,351	\$305,222	\$348,900	Salaries and Wages	\$395,510	\$395,510	\$395,510
30,524	33,566	32,670	Insurance	53,665	53,665	53,665
39,222	59,014	60,420	Public Employees Retirement	78,815	78,815	78,815
(8,060)	(10,430)	(10,130)	less PERS bond pymt	(13,650)	(13,650)	(13,650)
30,077	36,402	38,050	Other Employer-paid Taxes	50,220	50,220	50,220
337,114	423,774	469,910	Total Personal Services	564,560	564,560	564,560
MATERIALS AND SERVICES						
10,706	18,594	11,000	Bank VISA Fees	13,000	13,000	13,000
988	6,671	15,500	Contract Services	4,000	4,000	4,000
15,718	16,060	1,700	Electricity	18,000	18,000	18,000
2,996	3,670	5,000	Resale Merchandise	5,000	5,000	5,000
16,482	64,204	70,000	Recreation Programs	40,000	40,000	40,000
5,654	13,001	11,000	Repairs and Maintenance	10,000	10,000	10,000
0	0	1,000	Program Supplies	1,000	1,000	1,000
800	2,031	4,000	Travel and Training	4,000	4,000	4,000
16,937	35,444	47,250	Other Materials and Services	38,600	38,600	38,600
59,850	92,640	93,680	Central Services Charges	116,680	116,680	116,680
130,130	252,315	260,130	Total Materials and Services	250,280	250,280	250,280
0	0	0	CAPITAL OUTLAY			
8,060	10,430	10,130	DEBT SERVICE - PERS	13,650	13,650	13,650
\$475,305	\$686,519	\$740,170	TOTAL RECREATION DIVISION	\$828,490	\$828,490	\$828,490

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2	1
2/3	2/3	2/3	Parks & Recreation Supervisor	2/3
0	0	0	Recreation Coordinator	1
1/3	1/3	1/3	Office Specialist 2	1/3
4 1/4	8	8	Part-time FTE's	8
6 15/26	10 16/49	10 16/49	Total	11 16/49

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
AQUATICS DIVISION**

Description of Current Services

The Aquatic Center program includes a wide variety of lessons, party rentals, shelter rentals, special events and daily recreational swimming throughout an expanded summer season. Lessons are offered morning hours along with evenings Monday through Thursday. Private party rentals are available 8pm to 10pm daily and 9am to noon Friday- Sunday. Shelter rental are available daily during open hours. Special event at the Aquatic Center include movie nights, teen activity nights, aquatic blast free day, and a doggie dip day. Recreational swimming is available Monday –Sunday noon to 8pm daily.

FY24 Proposed Budget

The proposed budget for FY24 for the Aquatic Center provides for normal operations and maintenance. Personal Services includes 1/3 of the full-time program supervisor as well as all part-time and seasonal pool staff.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			PERSONNEL SERVICES			
\$47,509	\$215,646	\$231,000	Salaries and Wages	\$290,800	\$290,800	\$290,800
5,321	4,805	5,745	Insurance	26,170	26,170	26,170
5,825	7,500	9,720	Public Employees Retirement	16,450	16,450	16,450
(1,890)	(1,620)	(1,280)	less PERS bond pymt	(1,650)	(1,650)	(1,650)
6,583	25,796	25,800	Other Employer-paid Taxes	34,130	34,130	34,130
\$63,348	\$252,127	\$270,985	Total Personal Services	\$365,900	\$365,900	\$365,900
			MATERIALS AND SERVICES			
13,921	21,167	18,000	Electricity	19,080	19,080	19,080
22,258	37,559	33,000	Natural Gas	30,000	30,000	30,000
21,628	60,221	51,000	Resale Merchandise	63,000	63,000	63,000
19,647	29,163	26,480	Repairs and Maintenance	20,000	20,000	20,000
0	10,694	20,000	Special Parks	15,000	15,000	15,000
624	945	2,000	Janitorial Supplies	2,500	2,500	2,500
25,061	51,069	30,000	Swimming Pool Supplies	60,000	60,000	60,000
2,794	2,698	5,000	Tools & Minor Equipment	4,000	4,000	4,000
23,733	31,945	23,700	Other Materials and Services	29,720	29,720	29,720
39,900	86,540	139,530	Central Services Charges	103,980	103,980	103,980
169,566	332,001	348,710	Total Materials and Services	347,280	347,280	347,280
0	0	0	CAPITAL OUTLAY			
1,890	1,620	1,280	DEBT SERVICE - PERS	1,650	1,650	1,650
\$234,804	\$585,748	\$620,975	TOTAL AQUATIC CENTER DIVISION	\$714,830	\$714,830	\$714,830

Actual FY21	Budget FY22	Budget FY23	POSITION	Adopted Budget FY23
1/3	1/3	1/3	Parks & Recreation Supervisor	1/3
0	0	0	Utility Worker I	1
1	7	7	Part-Time FTE's	7
1 1/3	7 1/3	7 1/3	Total	8 1/3

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY DIVISION**

Description of Current Services

The Cemetery Division, now in the General Fund, accounts for the operation of 49-acre Olney Cemetery, Olney Memorial Garden and Treehaven Pet Cemetery. In addition to interment services, cemetery staff is responsible for maintenance of the grounds, irrigation system, roads and the mausoleum. Primary activities in addition to burials include turf mowing, operation of irrigation system, tree removal and planting, leaf and snow removal and related activities to keep the cemetery functional and attractive. In addition, grave and monument sales, scheduling, record keeping, and public assistance genealogical research are significant activities

FY 24 Proposed Budget

The FY24 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$116,842	\$71,464	\$133,000	Salaries and Wages	\$143,510	\$143,510	\$143,510
23,088	10,384	25,620	Insurance	26,630	26,630	26,630
25,558	20,723	26,900	Public Employees Retirement	26,460	26,460	26,460
(6,960)	(6,880)	(6,050)	less PERS bond pymt	(3,890)	(3,890)	(3,890)
12,242	8,884	14,265	Other Employer-paid Taxes	16,945	16,945	16,945
170,770	104,576	193,735	Total Personal Services	209,655	209,655	209,655
MATERIALS AND SERVICES						
37,516	51,131	37,500	Cemetery Supplies	54,200	54,200	54,200
1,657	3,576	4,000	Marketing	4,000	4,000	4,000
1,722	14,700	13,000	Equipment Maint. Supplies	10,000	10,000	10,000
118	3,335	32,040	Repair and Maintenance	5,000	5,000	5,000
1,091	16,820	7,000	Gasoline and Diesel	8,000	8,000	8,000
3,612	857	2,500	Irrigation Supplies	2,000	2,000	2,000
0	56	2,500	Travel and Training	3,000	3,000	3,000
17,799	36,981	48,050	Other Materials and Services	43,250	43,250	43,250
26,780	29,840	46,680	Central Services Charges	31,600	31,600	31,600
90,295	157,296	193,270	Total Materials and Services	161,050	161,050	161,050
0	13,190	0	CAPITAL OUTLAY			
6,960	6,880	6,050	DEBT SERVICE	3,890	3,890	3,890
\$268,025	\$281,942	\$393,055	TOTAL DIV EXPENDITURES	\$374,595	\$374,595	\$374,595

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	1	Utility Worker II	1
0	0	0	Utility Worker I	0
1/3	1/3	1/3	Office Specialist 2	1/3
9/10	9/10	9/10	Part-Time FTE	9/10
2 14/25	2 14/25	2 14/25	Total	2 14/25

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
PLANNING DIVISION**

Description of Current Services

The Planning Division administers all land use and zoning regulations of the City. The division provides staff support for the administration of the City's state-mandated comprehensive planning program. This involves daily contact with the public while interpreting and enforcing the implementing ordinances of the comprehensive plan. The Planning Division provides staff support to the Planning Commission and other special-purpose committees.

FY24 Proposed Budget

The Community Development Director/City Engineer oversees the work of the planner and the Planning Department. In addition to the planner, the proposed budget provides for most of the cost of the front office staff as listed, and part of the cost of the Community Development Director/City Engineer as the division supervisor.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			PERSONNEL SERVICES			
\$167,595	\$170,771	\$185,510	Salaries and Wages	\$195,510	\$195,510	\$195,510
35,666	34,263	33,350	Insurance	33,560	33,560	33,560
40,247	49,135	50,950	Public Employees Retirement	55,350	55,350	55,350
(9,830)	(10,390)	(9,890)	less PERS bond pymt	(10,880)	(10,880)	(10,880)
13,739	14,529	15,400	Other Employer-paid Taxes	17,360	17,360	17,360
247,417	258,308	275,320	Total Personal Services	290,900	290,900	290,900
			MATERIALS AND SERVICES			
1,256	2,179	3,900	Advertising/Legal Notices	1,750	1,750	1,750
24,801	0	0	Consultants	0	0	0
1,015	1,057	1,700	Recording & Legal	1,700	1,700	1,700
830	1,214	3,000	Postage	3,000	3,000	3,000
616	50	2,000	Travel and Training	2,000	2,000	2,000
2,029	5,573	16,795	Other Materials and Services	10,850	10,850	10,850
41,770	41,030	45,560	Central Services Charges	36,860	36,860	36,860
72,317	51,103	72,955	Total Materials and Services	56,160	56,160	56,160
0	0	0	CAPITAL OUTLAY			
9,830	10,390	9,890	DEBT SERVICE - PERS	10,880	10,880	10,880
\$329,564	\$319,801	\$358,165	Total Planning	\$357,940	\$357,940	\$357,940

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	1	Assistant Planner	1
1	1	0	Permit Technician	0
1/6	1/6	1/6	Office Specialist III	1/6
1/4	1/4	0	Clerical Aide	0
2 7/12	2 7/12	2 1/3	Total	2 1/3

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
BUILDING DIVISION**

Description of Current Services

The Building Division provides staff for the administration of the various construction codes adopted by the City. The adopted codes enforced are the Oregon Structural Specialty Code, Oregon Residential Specialty Code, Oregon Mechanical Specialty Code, Oregon Plumbing Specialty Code, Oregon Electrical Specialty Code, Oregon Energy Efficiency Specialty Code, Uniform Housing Code, and the Oregon Manufactured Dwelling and Park Specialty Code. The Building Division inspects projects involving new construction, additions, alterations, Changes of Occupancy and remodels of Industrial, Commercial and Residential buildings.

FY24 Proposed Budget

The Community Development Director/City Engineer oversees the Building Division, with a portion of his salary being incorporated within the budget.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$191,272	\$235,953	\$252,140	Salaries and Wages	\$264,000	\$264,000	\$264,000
42,107	52,795	65,275	Insurance	57,220	57,220	57,220
41,506	57,529	55,140	Public Employees Retirement	61,880	61,880	61,880
(7,940)	(10,840)	(10,910)	less PERS bond pymt	(13,120)	(13,120)	(13,120)
16,955	21,109	23,890	Other Employer-paid Taxes	25,210	25,210	25,210
283,901	356,545	385,535	Total Personal Services	395,190	395,190	395,190
MATERIALS AND SERVICES						
3,982	16,832	47,335	Contract Services	15,500	15,500	15,500
5,500	5,500	5,500	Equipment Rental	6,180	6,180	6,180
5,674	152	4,600	Travel and Training	4,600	4,600	4,600
14,021	12,417	20,520	Other Materials and Services	20,100	20,100	20,100
51,630	42,060	45,420	Central Services Charges	49,180	49,180	49,180
80,807	76,961	123,375	Total Materials and Services	95,560	95,560	95,560
0	0	0	CAPITAL OUTLAY			
7,940	10,840	10,910	DEBT SERVICE-PERS	13,120	13,120	13,120
\$372,648	\$444,346	\$519,820	Total Building	\$503,870	\$503,870	\$503,870

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
0	0	0	Building Inspector II	0
1.5	1 1/2	1	Building Inspector I	1
1	1	1	Permit Technician	1
1/4	1/4	0	Aide	0
0	0	0	Part-time FTE's	0
3 11/12	3 11/12	3 1/6	Total	3 1/6

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
ECONOMIC DEVELOPMENT DEPARTMENT**

Description of Current Services

Economic Development Department responsibilities include the recruitment of quality industries to Pendleton that will generate new family wage jobs and a more diverse economy for Pendleton and its residents. The department provides business retention and expansion services to the local businesses, disseminates information about State, Federal and other financial assistance programs to new and/or existing businesses, manages and promotes City's Enterprise Zone, markets Pendleton as a visitor destination in cooperation with the Chamber of Commerce and other visitor groups, and other tasks as they pertain to preserving, increasing and strengthening the Pendleton business climate.

The Department makes application for and administers economic development grants and liaisons with the City Manager, RCDC, Business Oregon, GEODC, CTUIR, and Umatilla County economic development.

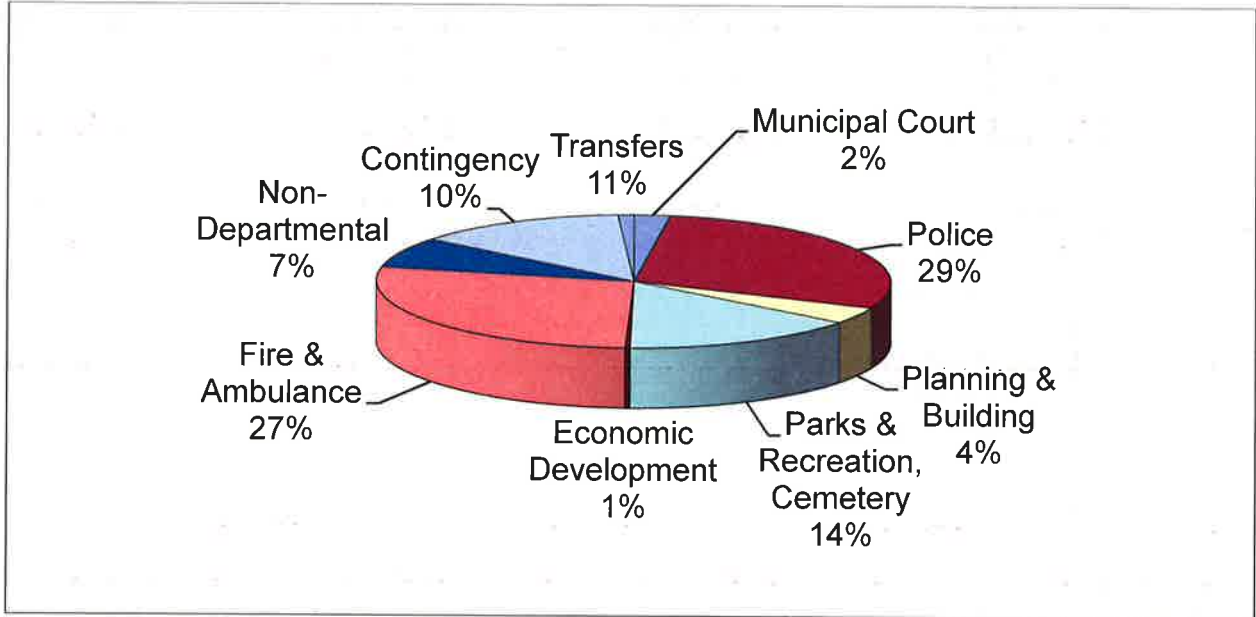
FY24 Proposed Budget

This department was created to provide liaison to enhance economic development. Economic Development Director and the City Manager oversee this department. Included is a contribution to the Downtown Association. A transfer into the Airport Fund to partially pay for the salary of the Economic Development Director is budgeted in Non-Departmental.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$0	\$2,364	\$6,500	Other Expense	\$2,500	\$2,500	\$2,500
0	1,375	2,000	Dues & Subscriptions	0	0	0
0	13,616	15,000	Marketing	31,420	31,420	31,420
0	0	0	Postage & Printing	10	10	10
0	0	0	Telephone	0	0	0
0	0	0	Office Supplies	0	0	0
0	0	0	Travel and Training	7,500	7,500	7,500
21,250	26,250	28,750	Commitments to Downtown Assn	25,000	25,000	25,000
3,940	70	990	Central Service Charge	4,520	4,520	4,520
25,190	43,675	53,240	Total Materials and Services	70,950	70,950	70,950
0	0	0	CAPITAL OUTLAY			
\$25,190	\$43,675	\$53,240	TOTAL ECONOMIC DEV. DEPT.	\$70,950	\$70,950	\$70,950

City of Pendleton

General Fund Expenditures



General Fund Expenditures Fiscal Year 2024

Municipal Court	\$487,200
Police	6,228,145
Planning & Building	861,810
Parks & Recreation, Cemetery	3,208,485
Economic Development	70,950
Fire & Ambulance	5,936,020
Non-Departmental	1,586,415
Contingency	2,876,063
Transfers	221,110
Total Expenditures	\$21,476,198

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
NON-DEPARTMENTAL**

Description of Current Services

This budget accounts for expenditures which are not readily attributable to specific departments within the General Fund. These include support provided to the Chamber of Commerce and other local groups and General Fund subsidies of other City funds and programs.

FY24 Proposed Budget

Proposed Materials and Services include \$83,240 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$612,500 for the \$4 per night room tax along with their 14% share of the 8% LRT tax received. The City bonded the majority of the PERS unfunded liability in September 2005. \$264,075 is part of debt service shown below for the other funds share of the PERS bond payment and police station debt service. There is \$1,500 budgeted for the flower baskets on Main Street. \$100,000 is dedicated to special event promotion.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
MATERIALS AND SERVICES						
\$125,508	\$170,773	\$157,640	Chamber of Commerce TRT	\$175,000	\$175,000	\$175,000
101,769	124,835	129,250	Chamber of Commerce TPAC	437,500	437,500	437,500
99,757	1,000	21,700	Promotion - Arts	83,240	83,240	83,240
	85,992	496,000	Consultants	361,000	361,000	361,000
780	291	1,250	Christmas Decorations	1,250	1,250	1,250
65,000	0	0	Direct Facilities - Vert	0	0	0
	0	750	Flower Baskets	1,500	1,500	1,500
260,000	0	0	Small Business COVID Relief	0	0	0
	0	2,000	Senior Center/4th of July	2,000	2,000	2,000
18,514	10,898	130,000	Community Enhancement	75,000	75,000	75,000
100,000	145,706	112,575	Special Event Promotions	100,000	100,000	100,000
18,957	89,445	0	GEMT Reimbursement	0	0	0
	0	0	RARE Program	0	0	0
9,438	5,271	0	Rental Expenses	0	0	0
8,902	11,450	10,000	Attorney's Fees - Litigation	10,000	10,000	10,000
7,173	30,943	7,000	Other Miscellaneous Exp.	12,000	12,000	12,000
815,798	676,604	1,068,165	Total Materials and Services	1,258,490	1,258,490	1,258,490
5,026	98,592	0	CAPITAL OUTLAY			
306,445	325,222	303,600	DEBT SERVICE - PERS/USDA	327,925	327,925	327,925
INTERFUND TRANSFERS						
15,000	15,000	15,000	City Transportation Prog. Fund	15,000	15,000	15,000
119,930	114,200	60,465	Library Fund - operating subsidy	98,510	98,510	98,510
0	65,000	65,000	Convention Center	67,600	67,600	67,600
40,000	5,000	0	Parks Equipment Reserve Fund	0	0	0
10,000	10,000	10,000	Transfer to Parks Special Fund	10,000	10,000	10,000
0	0	28,500	Econ. Dev. Support to Airport	30,000	30,000	30,000
0	0	0	Building Maintenance Fund	0	0	0
0	0	0	Capital and Debt payment to Airport	0	0	0
0	0	0	Central Service Fund	0	0	0
0	0	0	Street Repair subsidy	0	0	0
184,930	209,200	178,965	Total Interfund Transfers	221,110	221,110	221,110
0	0	2,113,665	CONTINGENCY	2,876,063	2,876,063	2,876,063
0	0	0	RESERVE FOR PERS	0	0	0
\$1,312,199	\$1,309,618	\$3,664,395	TOTAL NON-DEPARTMENTAL	\$4,683,588	\$4,683,588	\$4,683,588

CITY OF PENDLETON

SPECIAL REVENUE FUNDS

Special Revenue Funds are to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

State Tax Street Fund. This fund receives the state road tax. These dollars are used to maintain and repair streets.

Bike Fund. This fund receives 1% of the state road tax which is set aside for bike lanes and other alternative means of transportation. These amounts are used to construct and maintain the City's bike lanes.

Library Fund. This fund accounts for revenues and expenditures associated with the operation of the library.

Library Special Trust Fund. The Library Special Trust Fund derives revenues from dedicated gifts with no stipulation on use, directed annual interest transfers from other non-City trust funds, and interest on investment of unexpended Library Special Trust Fund resources.

Transportation Program Fund. This fund accounts for revenues and expenditures associated with the operation of the senior/disabled transportation program.

Community Development Block Grant Fund. Community Development Block Grant (CDBG) Fund's purpose is to provide funds for a variety of community development activities.

Community Development Fund. This fund collects the payments from housing rehab loans and woodstove loans. The proceeds are available for local community development projects.

Sidewalk Repair Loan Fund. This fund accounts provides interest-free or cash discount loans to property owners for an incentive to repair their deteriorating sidewalks within the City.

Pendleton Convention Center Fund. This fund was created to account for all revenues and expenditures related to the acquisition, renovation, and operation of the Pendleton Convention Center facility.

Pendleton Convention Center Tourism Promotion Assessment Charge Fund. This fund was created to account for all revenues and expenditures related to the TPAC fees collected which are designated for capital outlay at the Pendleton Convention Center facility.

Police Interagency Special Revolving Fund. This fund accounts for monies received from the sale of drug-related asset forfeitures.

System Development Fees Fund. This fund accounts for monies received from traffic impact fees assessed at the time of new development.

Parks & Cemetery Capital Equipment Reserve Fund. This fund accounts for monies held in reserve for the future replacement of parks equipment.

Public Safety Capital Reserve Fund. This fund accounts for the monies held in reserve for the future replacement of police, fire and ambulance equipment.

Parks Trust Fund. This fund receives planning fees restricted for future park development, grants, and donations, which are specifically dedicated to park-related capital items.

Parks, Recreation & Cemetery Special Projects Fund. The primary sources of revenue for the Parks, Recreation and Cemetery Special Revenue fund are grants, donations, and fundraising events. These revenues are raised for a specific project or purpose, and retained in the fund until utilized for that purpose.

Horne Special Trust Fund. The David Horne Special Trust fund was donated to the City of Pendleton Olney Cemetery in 2011. This trust fund is to provide flowers for relatives of David Horne on Memorial Day.

Building Maintenance Fund. This fund will account for the funds received from the sale of the Fire Station on SW Court. Council has dedicated the net proceeds of the sale of the building to this fund for maintenance of City buildings.

Housing Infrastructure Fund. This fund will account for the funds received from Umatilla County which will be used for the purpose of housing development, primarily focused on the creation of infrastructure designed to foster new construction of additional housing.

**CITY OF PENDLETON
RESOURCE SUMMARY
STATE TAX STREET FUND**

Description of Revenue Sources

Resources for the State Tax Street Fund come from the City's share of State of Oregon gasoline tax revenues and locally implemented Street Utility Maintenance Fee. In addition, City receives Federal Aid Urban (FAU) pass through funds from the Federal gas tax, via the State of Oregon, for street preservation only projects.

The State Tax Street Fund also charges the Sewer Fund for services related to inspections and repair of sewer collection system. Miscellaneous Revenues includes interest on investments.

FY24 Projections of Revenues

\$1,396,700 is from the apportionment (99%) of the State gas tax revenues; \$850,000 is from the Street Utility Maintenance Fee; and \$1,300,000 is the available Federal Exchange (FEX) allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$457,897	\$746,240	\$1,012,000	BEGINNING WORKING CAPITAL	\$311,030	\$311,030	\$311,030
			INTERGOVERNMENTAL			
			REVENUES			
1,252,986	1,356,857	1,380,390	State Revenues - Gas Tax	1,396,700	1,396,700	1,396,700
0	260,693	1,973,314	State Revenues - Other	1,300,000	1,300,000	1,300,000
204,046	934	52,000	Other Agency	0	0	0
1,457,032	1,618,484	3,405,704	Total Intergov. Revenues	2,696,700	2,696,700	2,696,700
			CHARGES FOR SERVICES			
715,804	775,431	772,500	Street Utility Fee	850,000	850,000	850,000
0	0	0	Services to Outside Agencies			
3,624	3,653	3,630	Land/Building Rental	3,500	3,500	3,500
351,095	368,160	381,980	Charges to Other Departments	393,020	393,020	393,020
1,070,523	1,147,244	1,158,110	Total Charges for Services	1,246,520	1,246,520	1,246,520
2,623	28,867	9,000	MISCELLANEOUS REVENUES	13,500	13,500	13,500
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
\$2,988,075	\$3,540,835	\$5,584,814	TOTAL FUND RESOURCES	\$4,267,750	\$4,267,750	\$4,267,750

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1/2	1/2	1/2	Public Works Superintendent	1/2
1	0	0	Utility Worker III	0
2	2	2	Utility Worker II	2
2	3	3	Utility Worker I	3
1/2	1/2	1/2	Part-time Help	1/2
6	6	6	Total	6

**CITY OF PENDLETON
EXPENDITURE SUMMARY
STATE TAX STREET FUND**

Description of Current Services

The State Tax Street Fund provides for the cleaning and maintenance of over 82 miles of paved city streets, about 7 miles of gravel roads, about 1 mile of dirt roads, and some concrete roads; the cleaning of some county paved roads remaining in the city; the cleaning of a major portion of 17 miles of state highway in the city; the cleaning and maintenance of the city's sanitary sewer system including TV inspection services; the cleaning and maintenance of the city's storm drainage catch basins; costs for city street lights; and the inclement weather services necessary to keep the streets, public stairways, parking lots, bridges, and public sidewalks passable.

FY24 Proposed Budget

State Tax Street Fund provides for on-going maintenance and preservation projects related to arterial and collector streets, along with neighborhood streets. Preservation projects are still not funded at the level necessary to maintain the entire street system in "good" condition. FY24 includes consideration of about \$1.2 million for annual street preservation projects. Included in capital outlay is carryover consideration from federal pass-through funds. City Council continue work on short- and long-term street preservation funding considerations.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			PERSONNEL SERVICES			
\$291,564	\$328,318	\$340,160	Salaries and Wages	\$353,560	\$353,560	\$353,560
61,772	70,965	82,730	Insurance	86,090	86,090	86,090
56,209	72,679	78,850	Public Employees Retirement	79,990	79,990	79,990
(14,710)	(15,280)	(13,490)	less PERS bond pymt	(16,120)	(16,120)	(16,120)
41,159	50,313	45,635	Other Employer-paid Taxes	44,360	44,360	44,360
435,994	506,995	533,885	Total Personal Services	547,880	547,880	547,880
			MATERIALS AND SERVICES			
158,764	200,558	258,314	Street Lights	135,000	135,000	135,000
0	310	10,000	Street Supplies	5,000	5,000	5,000
32,574	15,799	25,000	Electricity	25,000	25,000	25,000
78,620	88,982	85,265	Equipment Rental	90,040	90,040	90,040
55,156	61,667	85,000	Repairs and Maintenance	85,000	85,000	85,000
1,626	3,750	4,000	Travel and Training	4,000	4,000	4,000
37,532	34,649	39,250	Other Materials and Services	42,150	42,150	42,150
215,230	223,140	249,930	Central Services Charges	280,230	280,230	280,230
93,230	104,356	130,120	PW Admin & Fleet Charge	127,500	127,500	127,500
672,732	733,211	886,879	Total Materials and Services	793,920	793,920	793,920
999,031	1,795,895	3,305,000	CAPITAL OUTLAY	2,500,000	2,500,000	2,500,000
0	0	645,560	RESERVE	0	0	0
0	0	200,000	CONTINGENCY	409,830	409,830	409,830
14,710	15,280	13,490	TRANSFER TO GEN FUND - PERS	16,120	16,120	16,120
\$2,122,467	\$3,051,381	\$5,584,814	TOTAL FUND EXPENDITURES	\$4,267,750	\$4,267,750	\$4,267,750

Capital Outlay

Slurry, overlay Crack seal bid from FY23-24	\$1,200,000
Fund Exchange for 2023/24 Construction Season	1,300,000
Total	\$2,500,000

**CITY OF PENDLETON
RESOURCE SUMMARY
BIKE FUND**

Description of Revenue Sources

The primary revenue source for the Bike Fund is 1% of the City's share of the State's gas tax funds. This allocation, established by State statutes, requires a portion of gasoline tax revenues to be spent on construction and maintenance of bike lanes, pedestrian walkways and other alternative forms of transportation.

FY24 Projections of Revenues

FY24 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$200 income on investment.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			BEGINNING WORKING CAPITAL			
\$8,528	\$21,263	\$29,520		\$34,890	\$34,890	\$34,890
			INTERGOVERNMENTAL REVENUES			
12,656	13,706	13,945	State Revenues - Gas Tax	14,110	14,110	14,110
12,656	13,706	13,945	Total Intergov. Revenues	14,110	14,110	14,110
79	125	150	MISCELLANEOUS REVENUES	200	200	200
\$21,263	\$35,094	\$43,615	TOTAL FUND RESOURCES	\$49,200	\$49,200	\$49,200

**CITY OF PENDLETON
EXPENDITURE SUMMARY
BIKE FUND**

Description of Current Services

The Bike Fund makes expenditures related to the construction and maintenance of the City's bike lanes.

FY24 Proposed Budget

The FY24 budget proposes capital for River Parkway crack sealing, patching, rock placement bike route signs and bike lane striping.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Street supplies	\$5,000		
0	7,202	30,000	CAPITAL OUTLAY	35,000		
0	0	13,615	Reserve for Bike Improvements	9,200		
\$0	\$7,202	\$43,615	TOTAL FUND EXPENDITURES	\$49,200	\$0	\$0

Capital: \$35,000

FY23/24 Capital Outlay considerations:

River parkway: finish crack sealing

River parkway: finish asphalt patching

River parkway: address raveling of interior asphalt

River parkway: address lighting improvements

Bike: additional signs for bike routes

Bike: striping & thermoplastic sharrows / arrows

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY FUND**

Description of Revenue Sources

The majority of funding for Pendleton Public Library comes from the Umatilla County Special Library District. The District levies a tax rate of .3682 per \$1,000 of assessed value and distributes 80% of the funds to the 12 cities in the District that operate public libraries. The distribution is made based on a formula which relates funding for personnel, materials and Internet services to a population of 23,730 for Pendleton. The Library applies for an annual per capita grant for children's services from the Oregon State Library.

FY24 Projections of Revenues

Property tax revenues from the Library District are projected at \$603,000. Licenses and Permits are expected to hold steady.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			RESOURCES			
			BEGINNING WORKING CAPITAL	\$786,700	\$786,700	\$786,700
\$489,094	\$600,199	\$692,290				
4,067	9,780	10,000	LICENSES AND PERMITS	10,000	10,000	10,000
			INTERGOVERNMENTAL REVENUES			
3,074	55,263	99,400	State Revenues - State Lib. Grants	6,000	6,000	6,000
87	17,340	37,000	Other Agencies	37,000	37,000	37,000
579,673	614,167	582,335	Other - Um. Co. Spec. Lib. Dist.	603,000	603,000	603,000
582,834	686,770	718,735	Total Intergov. Revenues	646,000	646,000	646,000
			MISCELLANEOUS REVENUES			
15,967	25,426	45,000	Library Donations	30,000	30,000	30,000
11,386	27,734	22,700	Friends of the Library	16,500	16,500	16,500
173	205	700	Miscellaneous Revenues	550	550	550
3,616	3,628	2,000	Investment Income	7,000	7,000	7,000
31,142	56,993	70,400	Total Miscellaneous Revenues	54,050	54,050	54,050
119,930	114,200	60,465	TRANSFER FROM General Fund	98,510	98,510	98,510
\$1,227,068	\$1,467,942	\$1,551,890	TOTAL FUND RESOURCES	\$1,595,260	\$1,595,260	\$1,595,260

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is “Providing access to free educational programs, literary experiences, and information resources within our facility and beyond”. The library has over 8,000 registered borrowers in a service area of 24,052 people. Library holdings include more than 48,000 items in book, magazine, microfilm, DVD, CD and non-traditional checkouts such as Google Chromebooks, WIFI Hotspots and museum passes. Access to the internet is available through 16 public use computers. Introductory classes are provided on computer and information literacy skills for adults and students. The library enhances its print and non-print media through a wide variety of lectures and activity programs for children and adults. Membership in the SAGE automated computer catalog provides library patrons access to over a million items in 77 public, academic and high school libraries in 15 Eastern Oregon Counties. Access to downloadable eBooks and audio books is available through the Library. The library is open 54 hours, six days each week.

FY24 Proposed Budget

The FY24 budget reflects the library’s plan to make best use of resources by targeting them to where there is the greatest demand for service. Personnel will be prioritized to direct customer care, with special emphasis on the needs of children and families.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$309,893	\$303,072	\$322,780	Salaries and Wages	\$344,230	\$344,230	\$344,230
53,806	54,416	55,900	Insurance	58,550	58,550	58,550
64,047	72,083	80,800	Public Employees Retirement	90,355	90,355	90,355
(16,940)	(13,790)	(15,320)	less PERS bond pymt	(16,380)	(16,380)	(16,380)
24,032	23,475	26,860	Other Employer-paid Taxes	30,425	30,425	30,425
434,839	439,256	471,020	Total Personal Services	507,180	507,180	507,180
MATERIALS AND SERVICES						
7,097	14,369	14,000	Library Books	5,000	5,000	5,000
1,213	1,069	1,200	Library Periodicals	1,800	1,800	1,800
1,108	1,903	5,000	Repairs & Maintenance	5,000	5,000	5,000
6,897	9,876	8,200	Office Supplies - Printing	10,000	10,000	10,000
2,062	6,657	3,000	Travel and Training	4,000	4,000	4,000
20,284	33,285	141,770	Other Materials and Services	50,570	50,570	50,570
16,500	16,500	28,500	Direct Utility Charge	28,500	28,500	28,500
119,930	114,200	89,580	Central Services Charges	126,080	126,080	126,080
175,090	197,859	291,250	Total Materials and Services	230,950	230,950	230,950
0	114,027	28,000	CAPITAL OUTLAY			
16,940	13,790	15,320	TRANSFER TO GEN FUND- PERS	16,380	16,380	16,380
0	0	746,300	CONTINGENCY	840,750	840,750	840,750
\$626,869	\$764,932	\$1,551,890	TOTAL FUND EXPENDITURES	\$1,595,260	\$1,595,260	\$1,595,260

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Library Director	1
0	1	1	Asst. Librarian Director	1
1	0	0	Youth Services Librarian	0
0	0	1 2/3	Library Clerk	1 2/3
2 1/4	2	2	Library Asst II	2
0	0	0	Library IT Assistant	1/2
5/8	1/8	0	Library Asst I	0
1 2/7	1 2/3	0	Library Aide	0
17/20	17/40	0	Library Shelver	0
7	6 1/4	5 7/10	TOTAL	6 1/5

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY SPECIAL TRUST FUND**

Description of Revenue Sources

The Donald Daughs, Jessie Furnish, Berkeley, Pozegar, and Sam Sturgis funds were transferred to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long-term stability of the library. \$30,000 was retained by PFOL for contingency. Contingency funds will be held in the PFOL account and made available to the library through PFOL's payment for goods and services needed to support library programs, events or equipment.

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. All trust funds held by OCF are expected to generate a distribution at 4% this year, yielding \$31,200. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY24 Projections of Revenues

Revenue projections for FY24 for the Library Special Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The funds are expected to generate interest of \$7,000. The permanent trust is expected to add \$75 for a total of \$7,075. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$103,331	\$110,814	\$110,130	BEGINNING WORKING CAPITAL	\$124,000	\$124,000	\$124,000
			MISCELLANEOUS REVENUES			
31,376	31,792	30,200	Donations	31,200	31,200	31,200
8,590	9,413	7,000	Investment Income	7,000	7,000	7,000
39,966	41,205	37,200	Total Miscellaneous Revenues	38,200	38,200	38,200
39	31	75	TRFR -LIBRARY PERM. TR	75	75	75
\$143,336	\$152,050	\$147,405	TOTAL FUND RESOURCES	\$162,275	\$162,275	\$162,275

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY SPECIAL TRUST FUND**

Description of Current Services

The Library Special Trust Fund is established to account for revenue from dedicated gifts, directed annual interest transfers and donations, and interest on investment of unexpended Library Special Trust Fund resources. Revenues generated will still be expended according to the wishes of the originator of the fund. The principal of the trust fund remaining with the City is \$2,500.

FY24 Proposed Budget

The proposed expenditures for FY24 total \$47,000 for materials and services.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$23,429	\$24,690	\$30,000	Library Books - Donations	\$26,000	\$26,000	\$26,000
0	0	0	Library Books - Rental			
6,018	6,369	10,000	Other Expense	15,000	15,000	15,000
3,075	725	4,000	Office Supplies & Repair	6,500	6,500	6,500
32,522	31,784	44,000	Total Materials and Services	47,500	47,500	47,500
0	0	0	CAPITAL OUTLAY			
0	0	0	Contingency			
0	0	103,405	Reserve for Library Fund	114,775	114,775	114,775
\$32,522	\$31,784	\$147,405	TOTAL FUND EXPENDITURES	\$162,275	\$162,275	\$162,275

**CITY OF PENDLETON
RESOURCE SUMMARY
CITY TRANSPORTATION PROGRAM FUND**

Description of Revenue Sources

Resources for the City's Transportation Program Fund come primarily from grants from the Umatilla County Special Transportation Fund, Federal FTA dollars through ODOT, and the State of Oregon Small Cities/Rural Program.

FY24 Projections of Revenues

Grants from the State of Oregon for transit operations range from 100% funded to a match required of 44 percent. The State of Oregon oversees the federal funds for transit. Funds range from general public use to specific target population of seniors/disabled. The local payroll tax is received as STIF funds from the State of Oregon. One 14 passenger bus will be purchased with grant funding. \$100,000 is budgeted to be transferred if additional funding is necessary for the bus barn facility.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Proposal Budget FY24	Adopted Budget FY24
\$750,900	\$748,681	\$750,000	BEGINNING WORKING CAPITAL	\$350,000	\$350,000	\$350,000
			CHARGES FOR SERVICES			
13,679	19,559	15,000	Farebox	15,000	15,000	15,000
			INTERGOVERNMENTAL REVENUES			
24,855	41,859	418,000	State Revenues - Sm. Cities/Rural	197,000	197,000	197,000
			State Revenues - Sm. Cities/Rural			
126,329	154,149	0	CARE	0	0	0
68,906	175,525	150,000	State Revenues - 5310	157,500	157,500	157,500
0	0	0	State Revenues - 5310 Bus & PM	23,200	23,200	23,200
0	0	0	State Revenues - 5339 Bus	76,500	76,500	76,500
6,750	0	20,000	State Revenues -Planning capital grant	0	0	0
166,310	0	148,525	State Revenues - Planning Grant	0	0	0
236,660	300,464	340,000	State Revenues - STIF	472,315	472,315	472,315
52,040	67,622	72,815	Other - Um. Co. Spec. Trans.	83,600	83,600	83,600
681,850	739,619	1,149,340	Total Intergov. Revenues	1,010,115	1,010,115	1,010,115
6,128	5,920	4,810	MISCELLANEOUS REVENUES	7,000	7,000	7,000
			TRANSFERS IN			
15,000	15,000	15,000	General Fund	15,000	15,000	15,000
0	0	0	Central Service Fund			
\$1,467,557	\$1,528,779	\$1,934,150	TOTAL FUND RESOURCES	\$1,397,115	\$1,397,115	\$1,397,115

Capital Outlay:

Bus Barn Furniture	\$75,000
ADA 14 Passenger Bus	<u>\$135,000</u>
	<u>\$210,000</u>

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CITY TRANSPORTATION PROGRAM FUND**

Description of Current Services

The City's Transportation Program Fund provides transportation services to seniors and disabled citizens and a bus/van program for the general public. The senior/disabled services take the form of subsidized taxi rides. Citizens, who have been determined by the City to be eligible for the program, receive a packet of taxi tickets. One ticket plus a small fee paid of \$2 directly to the taxi company is good for a one-way ride. The general transportation program provides subscription rides to designated places for \$1 per one-way ride. Elite Transit Taxi Tickets cost the rider \$3.25 per one-way ride. The deviated fixed route program is free to the rider. The program provides over 48,000 one-way rides per year for Pendleton area residents.

FY24 Proposed Budget

The proposed budget for FY24 for the senior/disabled taxi voucher program budgets for approximately 12,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week with a service area up to 7 miles outside of the City limits. The City provides transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$215,000 for total program taxi tickets and \$430,000 for the various dial-a-ride/bus route programs. The deviated route runs through the neighbors 10 or more times per weekday. The Elite Taxi tickets give the general public and seniors options for transportation outside of the weekday bus service hours.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Proposal Budget FY24	Adopted Budget FY24
MATERIALS AND SERVICES						
\$134,595	\$161,136	\$170,000	Contract Serv. - Van Services	\$180,000	\$180,000	\$180,000
61,002	67,302	125,000	Contract Serv. - Taxi Tickets	125,000	125,000	125,000
8,999	10,276	22,000	Contract Serv. - Care Ride	22,000	22,000	22,000
23,722	33,055	80,000	Contract Serv. - Elite Taxi	90,000	90,000	90,000
143,224	158,901	210,000	Contract Serv. - Deviated Rt	250,000	250,000	250,000
37,620	40,600	20,000	Contract Serv. - COVID Cleaning	20,000	20,000	20,000
47,235	48,920	65,300	Transit Admin Contract	60,000	60,000	60,000
0	70,050	50,000	Planning Grant Consultant/Other	10,000	10,000	10,000
0	0	3,000	Consultants	3,000	3,000	3,000
6,000	9,749	27,000	Single Audit	15,000	15,000	15,000
4,500	4,500	7,000	Marketing	6,000	6,000	6,000
15,126	20,959	41,000	Drug & Alcohol Oversight	55,000	55,000	55,000
826	11,909	7,000	Repairs & Maintenance	17,800	17,800	17,800
1,832	765	4,200	Data Service Plans & Tablets	6,000	6,000	6,000
19,602	4,969	20,000	Postage and Program Supplies	23,000	23,000	23,000
25,000	35,000	35,000	Other Expense	54,000	54,000	54,000
529,283	678,091	886,500	Direct Charge for Finance Services	936,800	936,800	936,800
189,593	0	192,000	Total Materials and Services	210,000	210,000	210,000
0	0	500,000	CAPITAL OUTLAY	100,000	100,000	100,000
0	0	355,650	Transfer to Bus Barn Facility Fd	150,315	150,315	150,315
\$718,876	\$678,091	\$1,934,150	CONTINGENCY	\$1,397,115	\$1,397,115	\$1,397,115
			TOTAL FUND EXPENDITURES			

**CITY OF PENDLETON
 RESOURCE SUMMARY
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Description of Revenue Sources

Community Development Block Grant (CDBG) Fund's purpose is to provide funds for a variety of community development activities.

FY24 Projections of Revenues

FY24 has no planned State or Federal programs this year.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$2,933	\$2,951	\$2,960	BEGINNING FUND BALANCE	\$3,000	\$3,000	\$3,000
			INTERGOVERNMENTAL REVENUES			
0	0	0	State Revenues	486,000	486,000	486,000
0	0	0	County Revenues			
0	0	0	Total Intergovernmental Revenues	486,000	486,000	486,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income			
18	15	10	Investment Income	30	30	30
18	15	10	Total Miscellaneous Revenues	30	30	30
0	0	0	INTERFUND TRANSFERS			
\$2,951	\$2,966	\$2,970	TOTAL FUND RESOURCES	\$489,030	\$489,030	\$489,030

**CITY OF PENDLETON
EXPENDITURE SUMMARY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Description of Current Services

The Community Development Block Grant (CDBG) Fund provides appropriations to support grants received by the City for housing rehabilitation and provide funding for other community development activities.

FY24 Proposed Budget

There are no planned State or Federal programs for this year.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$0	\$0	\$2,970	CDBG Program Expense	\$489,030	\$489,030	\$489,030
0	0	2,970	Total Materials and Services	489,030	489,030	489,030
0	0	0	DEBT SERVICE	0	0	0
0	0	0	RESERVE			
\$0	\$0	\$2,970	TOTAL FUND EXPENDITURES	\$489,030	\$489,030	\$489,030

**CITY OF PENDLETON
RESOURCE SUMMARY
COMMUNITY DEVELOPMENT FUND**

Description of Revenue Sources

This fund collects the non-federalized payments made from housing rehabilitation loans and makes the funds available for community development programs. Greater Eastern Oregon Development Corporation (GEODC) received oversight of the loans as of July 1, 2006 from the City. Non-federalized funds are payments received within a fiscal year from the outstanding loans which total less than \$25,000. The Community Rehabilitation Fund consisted of grant programs sponsored by the Federal Department of Housing and Urban Development (HUD) and Community Development Block Grants (CDBG) to help rehabilitate homes within the City. This fund was previously known as the Housing Rehabilitation Revolving Loan Fund. Woodstove rehabilitation loan program also exists to reduce the pollutants and increase aid quality around the Pendleton city area.

FY24 Projections of Revenues

Income consists of monthly payments from the woodstove program loans. A transfer to the General Fund for a contribution for marketing economic development is proposed.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$242,105	\$168,900	\$137,850	BEGINNING WORKING CAPITAL	\$77,850	\$77,850	\$77,850
81,106		0	INTERGOVERNMENTAL	0	0	0
35,437		0	CHARGES FOR SERVICES	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land	0	0	0
5,709	5,680	1,200	Woodstove Repayments	1,200	1,200	1,200
15	2240	100	Miscellaneous Revenues	100	100	100
1,534	803	500	Investment Income	750	750	750
7,258	8,723	1,800	Total Miscellaneous Revenues	2,050	2,050	2,050
0	0	0	TRFR FROM OTHER FUNDS			
\$365,906	\$177,623	\$139,650	TOTAL FUND RESOURCES	\$79,900	\$79,900	\$79,900

**CITY OF PENDLETON
EXPENDITURE SUMMARY
COMMUNITY DEVELOPMENT FUND**

Description of Current Services

This fund collects the non-federalized payments made from housing rehabilitation loans and makes the funds available for community development programs. Greater Eastern Oregon Development Corporation (GEODC) received oversight of the loans as of July 1, 2006 from the City. Non-federalized funds are payments received within a fiscal year from the outstanding loans which total less than \$25,000. The Housing Rehabilitation Revolving Loan program consisted of grant programs sponsored by the Federal Department of Housing and Urban Development (HUD) and Community Development Block Grants (CDBG) to help rehabilitate homes within the City. This fund was previously known as the Housing Rehabilitation Revolving Loan Fund. Woodstove rehabilitation loan program also exists to reduce the pollutants and increase aid quality around the Pendleton city area.

FY24 Proposed Budget

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City will continue to make wood stove loans to citizens and has a low-income grant program available. A transfer is proposed to the General Fund for marketing economic development.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$0	\$0	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
181,107	0	0	COVID Business Relief Grants			
15,900	70,578	119,650	Other Expense	0	0	0
197,007	70,578	139,650	Total Materials and Services	20,000	20,000	20,000
0	0	0	CAPITAL OUTLAY			
0	0	0	TRANSFER TO GENERAL FD	10,000	10,000	10,000
0	0	0	CONTINGENCY	49,900	49,900	49,900
0	0	0	RESERVE			
\$197,007	\$70,578	\$139,650	TOTAL FUND EXPENDITURES	\$79,900	\$79,900	\$79,900

**CITY OF PENDLETON
RESOURCE SUMMARY
SIDEWALK REPAIR LOAN FUND**

Description of Revenue Sources

The primary purpose of this fund is to provide interest free loans for the first two years of the loan or cash discounts to property owners for an incentive to repair their deteriorating sidewalks in the City. A transfer from the Street Fund provided the seed money for the program. The loans will be made to the property owner for a term of approximately 10 years and semi-annual payments will be made to the Sidewalk Repair Fund.

FY24 Projections of Revenues

FY24 proposes sidewalk owner repayments to cover the assessments of \$900. There is no proposed sidewalk LID in this year's budget.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY21	FY22	FY23	RESOURCES	Budget	Budget	Budget
				FY24	FY24	FY24
(\$22,577)	(\$13,816)	(\$13,035)	BEGINNING WORKING CAPITAL	(\$12,225)	(\$12,225)	(\$12,225)
			MISCELLANEOUS REVENUES			
0	0	25,885	Inter-fund Proceeds	24,315	24,315	24,315
9,176	931	900	Assessment Principal & Interest	900	900	900
0	0	0	Miscellaneous Income			
21	3	0	Investment Income	10	10	10
9,197	934	26,785	Total Miscellaneous Revenues	25,225	25,225	25,225
(\$13,380)	(\$12,882)	\$13,750	TOTAL FUND RESOURCES	\$13,000	\$13,000	\$13,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SIDEWALK REPAIR LOAN FUND**

Description of Current Services

The primary purpose of this fund is to provide interest free for the first two years of the life of the loan or cash discounts to property owners for an incentive to repair their deteriorating sidewalks in the City. A transfer from the Street fund provided the seed money for the program. The loans will be made to the property owner for a term of approximately 10 years and semi- annual payments will be made to the Sidewalk Repair Fund. The City will provide the engineering and administration at no charge to the participant.

FY24 Proposed Budget

The FY24 budget for Materials and Services proposes \$100 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below as Debt Service. There is no program proposed for this current year.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS & SERVICES			
\$76	\$0	\$100	Other Expenses	\$100	\$100	\$100
\$76	\$0	\$100	Total Materials & Services	\$100	\$100	\$100
0	0	0	CAPITAL OUTLAY			
360	104	13,650	DEBT SERVICE	12,900	12,900	12,900
\$436	\$104	\$13,750	TOTAL FUND EXPENDITURES	\$13,000	\$13,000	\$13,000

**CITY OF PENDLETON
RESOURCE SUMMARY
PENDLETON CONVENTION CENTER FUND**

Description of Revenue Sources

The Pendleton Convention Center’s purpose is to increase tourism and quality of life in Pendleton, Oregon. By attracting events, the Convention Center increases economic development and supports local businesses with tourism dollars through events. The Convention Center is committed to bringing events with an emphasis on over-night stays in Pendleton because PCC’s budget is largely supported by LRT. The Convention Center’s highest purpose and best utilization is to serve multi-day, overnight events and when not booked for those things it could be scheduled in the best interest of the community of Pendleton.

The Pendleton Convention Center is allocated 48.375% of the receipts of the City lodging room tax (LRT). The Pendleton Convention Center is also allocated half of the base fee for business licenses and ¾’s of the employee tax above the base business license rate. Other revenue sources include user fees and concession income. Miscellaneous Revenues are investment earnings and donations. The Vert Auditorium is now part of the Convention Center’s inventory of rental venues. The Convention Center is committed to making the Vert an entertainment center for Pendleton again. The historic facility is a large part of Pendleton’s history and needs to be active. The challenge is that there is not operating budget provided to Vert and all operating expenditures come from the Convention Center’s budget. It is imperative that there are many successful new events at the Vert to help make it viable and not be burden on PCC’s budget.

FY24 Projection of Revenues

The total LRT received by the City is projected at \$1,126,000 this year. The PCC gets 48.375% of that total. Catering revenues for FY24 are shown on a gross basis with amounts due the contractor budgeted as an expenditure. In this coming year, the Convention Center will play a crucial role in the economic recovery of our downtown. Once events are engaged at the Convention Center is will infuse our downtown businesses and hotels with guests. The PCC has also taking over the management of the Vert and a transfer of \$67,600 for utility maintenance assistance.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
-\$110,411	\$53,909	\$40,760	BEGINNING WORKING CAPITAL	\$295,300	\$295,300	\$295,300
			TAXES			
431,762	450,721	544,700	Transient Room Taxes	604,700	604,700	604,700
17,875	0	0	INTERGOVERNMENTAL			
			LICENSES AND PERMITS			
34,086	43,286	40,000	General Business License	46,000	46,000	46,000
16,577	20,046	17,500	Employee-based Bus. License	17,500	17,500	17,500
50,663	63,332	57,500	Total Licenses and Permits	63,500	63,500	63,500
			CHARGES FOR SERVICES			
23,505	37,552	28,000	PCC Rental - Conventions	35,000	35,000	35,000
14,407	31,410	22,000	PCC Rental - Community	36,000	36,000	36,000
13	0	0	PCC Rental - Other			
1,247	5,965	4,500	PCC Rental - Equipment	7,500	7,500	7,500
3,523	9,074	4,500	PCC Parking Lot Rental	7,000	7,000	7,000
7,129	14,725	22,000	Vert Rental	22,000	22,000	22,000
48,586	404,684	550,000	Catering/Concessions	600,000	600,000	600,000
98,410	503,410	631,000	Total Charges for Services	707,500	707,500	707,500
			MISCELLANEOUS REVENUES			
124,100	10,000	10,000	Donations	2,000	2,000	2,000
0	0	0	Interfund Loan Proceeds	0	0	0
40	465	400	Other Miscellaneous Income	500	500	500
1,341	29,145	15,000	Reimbursement of Expense	20,000	20,000	20,000
518	695	700	Investment Income	500	500	500
125,999	40,305	26,100	Total Miscellaneous Revenues	23,000	23,000	23,000
0	65000	65,000	TRFR FROM GENERAL FUND	67,600	67,600	67,600
\$614,298	\$1,176,677	\$1,365,060	TOTAL FUND RESOURCES	\$1,761,600	\$1,761,600	\$1,761,600

Capital Outlay:

\$24,590

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PENDLETON CONVENTION CENTER FUND**

Description of Current Services

The Pendleton Convention Center Fund accounts for the operations, marketing, and maintenance of the Pendleton Convention Center (PCC).

FY24 Proposed Budget

The proposed FY24 budget for the Pendleton Convention Center Fund includes all aspects of this operation. Temporary personnel hired through personnel agencies for event setups is budgeted separately under contract services. The Vert is now under the management of the Convention Center Staff.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$138,166	\$269,548	\$284,500	Salaries and Wages	\$360,000	\$360,000	\$360,000
13,957	48,271	54,600	Insurance	74,400	74,400	74,400
32,054	51,819	58,060	Public Employees Retirement	75,000	75,000	75,000
(12,280)	(11,300)	(6,430)	less PERS bond pymt	(11,380)	(11,380)	(11,380)
16,063	26,975	26,830	Other Employee Paid Taxes	33,350	33,350	33,350
187,960	385,313	417,560	Total Personal	531,370	531,370	531,370
MATERIALS AND SERVICES						
30,076	341,273	500,000	Contractual Serv. - Concessionaire	510,000	510,000	510,000
10,395	22,602	25,000	Contract Services	28,000	28,000	28,000
24,033	47,313	45,000	Electricity	50,000	50,000	50,000
11,335	28,893	25,000	Natural Gas	27,000	27,000	27,000
20,125	25,607	40,000	Marketing	51,000	51,000	51,000
22,223	54,789	60,000	Repairs and Maintenance	72,000	72,000	72,000
13,091	4,099	10,100	Janitorial Supplies	22,000	22,000	22,000
6,317	16,952	50,200	Event Supplies	55,000	55,000	55,000
92,625	33,932	15,700	Other Materials and Services	46,900	46,900	46,900
87,560	154,490	164,780	Central Services Charges	187,370	187,370	187,370
317,780	729,950	935,780	Total Materials and Services	1,049,270	1,049,270	1,049,270
42,000	11,913	0	CAPITAL OUTLAY	24,590	24,590	24,590
368	0	0	DEBT SERVICE	0	0	0
12,280	11,300	6,430	TRANSFER TO-Gen Fd -PERS	11,380	11,380	11,380
0	0	0	TRANSFER TO-TPAC FD			
0	0	5,290	CONTINGENCY	144,990	144,990	144,990
\$560,388	\$1,138,476	\$1,365,060	TOTAL FUND EXPENDITURES	\$1,761,600	\$1,761,600	\$1,761,600

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Convention Manager	1
0	0	0	Utility Worker II	0
2	1.5	2	Utility Worker I	3
7/12	1	1	Office Specialist III	1
1/2	0	0	Office Specialist I	0
2 11/50	2 11/50	2 1/4	Part-Time FTE's	2 1/4
6 27/89	5 18/25	6 1/4		7 1/4

**CITY OF PENDLETON
RESOURCE SUMMARY
PCC TPAC FUND**

Description of Revenue Sources

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$4.00 per room per day. The ordinance increased the rate in December 2022. The TPAC is split between the Pendleton Chamber of Commerce (70%) for tourism promotion, and (30%) to the PCC for capital improvements. This fund helps maintain and track the PCC’s TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY24 Projections of Revenues

The TPAC projected for FY24 is \$187,500. The majority of the City’s share of TPAC dollars are committed to the debt service payment on the Pendleton Convention Center Eastside Expansion Project. The Council approved an increase in the TPAC tax in December 2022.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$14,099	\$18,663	\$33,400	BEGINNING FUND BALANCE	\$84,000	\$84,000	\$84,000
83,586	102,228	105,750	TAXES - TPAC	187,500	187,500	187,500
			MISCELLANEOUS REVENUES			
			Donations			
0	0	0	Loan Dollars			
37	74	100	Investment Income	150	150	150
37	74	100	Total Miscellaneous Revenues	150	150	150
			TRANSFER FROM OTHER			
0	0	0	FDS			
\$97,722	\$120,965	\$139,250	TOTAL FUND RESOURCES	\$271,650	\$271,650	\$271,650

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PCC TPAC FUND**

Description of Current Services

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$4 per room per day and \$2 per RV space. The proceeds will be divided between the Pendleton Chamber of Commerce (70%) for tourism promotion, and (30%) to the PCC for capital improvements. (See Ordinance renewal in “Description of Revenue Sources”). This fund helps maintain and track the PCC’s TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY24 Proposed Budget

The PCC Eastside Expansion project finished spring 2015. The City financed the expansion through a local bank and the TPAC fees are the committed revenue source for the repayment of the 15-year loan.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$0	MATERIALS & SERVICES			
0	0	0	CAPITAL OUTLAY	168,000	168,000	168,000
79,060	78,526	81,300	DEBT SERVICE	75,250	75,250	75,250
0	0	57,950	RESERVE FOR TPAC	28,400	28,400	28,400
\$79,060	\$78,526	\$139,250	TOTAL FUND EXPENDITURES	\$271,650	\$271,650	\$271,650

Capital Outlay FY24

Reader Board	\$120,000
Flooring	48,000
Total	\$168,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 POLICE INTERAGENCY SPECIAL REVOLVING FUND**

Description of Revenue Sources

Funding sources for the Police Interagency Special Revolving Fund are grants and/or drug proceeds seized/forfeited as the consequence of successful narcotics investigations.

FY24 Projections of Revenues

The Blue Mountain Enforcement Narcotics Team (BENT) expects to continue receiving reimbursement dollars from the Office of National Drug Control Policy as a designated Oregon/Idaho High Intensity Drug Trafficking Area (HIDTA) initiative. The aforementioned dollars are intended to support drug investigations aimed at the disruption and/or dismantling of drug trafficking organizations (DTO) in Umatilla and Morrow Counties

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$193,199	\$186,571	\$199,000	BEGINNING FUND BALANCE	\$640,600	\$640,600	\$640,600
128,555	125,897	160,000	INTERGOVERNMENTAL	160,000	160,000	160,000
4,800	4,800	5,000	CHARGES FOR SERVICES - Rent	5,000	5,000	5,000
			MISCELLANEOUS REVENUES			
5,755	225,909	5,000	Asset Forfeitures - BENT	300,000	300,000	300,000
889	0	100	Restitution - BENT	100	100	100
0	196	0	Miscellaneous	0	0	0
1,645	1,413	900	Investment Income	4,000	4,000	4,000
8,289	227,518	6,000	Total Miscellaneous Revenues	304,100	304,100	304,100
\$334,843	\$544,786	\$370,000	TOTAL FUND REVENUES	\$1,109,700	\$1,109,700	\$1,109,700

**CITY OF PENDLETON
EXPENDITURE SUMMARY
POLICE INTERAGENCY SPECIAL REVOLVING FUND**

Description of Current Services

The Police Interagency Special Revolving Fund accounts for all the Blue Mountain Enforcement Narcotic Team's (BENT) drug enforcement related expenditures.

FY24 Proposed Budget

The proposed FY24 drug enforcement budget seeks to appropriate all anticipated revenues as materials and services to the local drug task force for expenses related to drug enforcement activities.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$134,732	\$76,137	\$160,000	HIDTA Expense	\$160,000	\$160,000	\$160,000
0	0	0	Marijuana Eradication			
0	0	0	Organized Crime Enforcement Grant			
13,540	49,503	210,000	Other Materials & Services	451,000	451,000	451,000
148,272	125,640	370,000	Total Materials and Services	611,000	611,000	611,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	CONTINGENCY	498,700	498,700	498,700
\$148,272	\$125,640	\$370,000	TOTAL FUND EXPENDITURES	\$1,109,700	\$1,109,700	\$1,109,700

**CITY OF PENDLETON
RESOURCE SUMMARY
SYSTEM DEVELOPMENT FEES FUND**

Description of Revenue Sources

Resources for the System Development Fees Fund are from development fees assessed at the time of new development.

FY24 Projections of Revenues

System Development Fees Fund consists of revenues from the following three transportation related sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income.

Water, sewer, and storm system development fees, when implemented, would require separate system development fee funds to be adopted. City Council adopted the master planning methodology and authorizing Ordinance, but have not implemented SDC fees for these utilities.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$522,346	\$572,759	\$586,500	BEGINNING FUND BALANCE	\$956,125	\$956,125	\$956,125
			LICENSES AND PERMITS			
116,431	240,290	271,400	Traffic Impact Fees	150,000	150,000	150,000
3,109	6,217	6,200	Assessment Payments	6,200	6,200	6,200
119,540	246,507	277,600	Total Licenses and Permits	156,200	156,200	156,200
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense			
2,620	3,206	2,000	Investment Income	4,000	4,000	4,000
2,620	3,206	2,000	Total Miscellaneous Revenues	4,000	4,000	4,000
			TRANSFERS			
0	0	0	From Water Fund			
0	0	0	From Sewer Fund			
0	0	0	From Community Dev Fund			
\$644,506	\$822,472	\$866,100	TOTAL FUND RESOURCES	\$1,116,325	\$1,116,325	\$1,116,325

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SYSTEM DEVELOPMENT FEES FUND**

Description of Current Services

The transportation System Development Fees Fund holds system development fees in reserve until the development of the infrastructure is made. Separate system development fees have been developed for water, sewer, and storm systems through a master planning effort. These system development fees have not been implemented, but may be phased in the future.

FY24 Proposed Budget

System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan. All funds are placed in capital outlay for an expansion or extension project(s) that may occur within a fiscal year. FY24 capital outlay includes street improvements on Franklin Grade, SW Nye extensions and widening, and other undetermined projects at this time.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$71,747	\$509	\$866,100	CAPITAL OUTLAY	\$1,000,000	\$1,000,000	\$1,000,000
0	0	0	CONTINGENCY	116,325	116,325	116,325
0	0	0	RESERVE FOR FUTURE DEV			
\$71,747	\$509	\$866,100	TOTAL FUND EXPENDITURES	\$1,116,325	\$1,116,325	\$1,116,325

Capital Outlay based on Transportation System Plan:

Franklin Grade Improvements	\$485,000
SW Nye Collector Extra Width	83,000
Project TBD	<u>432,000</u>
	\$1,000,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PARKS AND CEMETERY CAPITAL EQUIPMENT RESERVE FUND**

Description of Revenue Sources

Resources for this fund come from the equipment allocation in the General Fund. The purpose of this fund is to provide a mechanism for distributing the cost of equipment replacement over a number of years, or the life expectancy of the equipment.

FY24 Projections of Revenues

Resources are comprised of beginning capital from previous years, transfers from other funds, surplus equipment sales and investment proceeds. The purpose of this fund is to provide a mechanism for distributing the cost of equipment replacement over a number of years, or the life expectancy of the equipment.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			RESOURCES			
\$37,136	\$77,596	\$57,850	BEGINNING FUND BALANCE	\$49,400	\$49,400	\$49,400
\$0	\$0	\$0	CHARGES FOR SERVICES	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
200	299	0	Sale of Equipment	0	0	0
260	0	250	Investment Income	250	250	250
460	299	250	Total Miscellaneous Revenues	250	250	250
			TRANSFERS			
40,000	5,000	0	From General Fund			
0	0	0	From Central Services - Facilities			
40,000	5,000	0	Total Transfers	0	0	0
\$77,596	\$82,895	\$58,100	TOTAL FUND RESOURCES	\$49,650	\$49,650	\$49,650

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PARKS AND CEMETERY CAPITAL EQUIPMENT RESERVE FUND**

Description of Current Services

The Parks and Cemetery Capital Equipment Reserve Fund holds funds in reserve for the replacement of essential equipment within the previous named funds.

FY24 Proposed Budget

The proposed FY24 budget for the Parks Equipment Capital Reserve Fund has \$40,000 in Capital Outlay budgeted.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$25,000	\$40,000	CAPITAL OUTLAY	\$40,000	\$40,000	\$40,000
0	0	18,100	RESERVE FOR EQUIP. REPL.	9,650	9,650	9,650
\$0	\$25,000	\$58,100	TOTAL FUND EXPENDITURES	\$49,650	\$49,650	\$49,650

Proposed Capital Outlay:

2 Used Pick-Up Trucks	<u>\$40,000</u>
	\$40,000

Proposed Capital Outlay:

2 Used Pick-Up Trucks

**CITY OF PENDLETON
RESOURCE SUMMARY
PUBLIC SAFETY CAPITAL RESERVE FUND**

Description of Revenue Sources

This fund was formerly known as the Fire & Ambulance Capital Reserve Fund. The change combines police and fire/ambulance capital equipment purchases versus merely funding fire/EMS. Revenues used to support this fund are collected through a water meter assessment fee and annual fire protection payments made by the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and Reith Water District.

FY24 Projections of Revenues

The proposed FY24 budget sustains traditional billing formulas. The water line/meter size dictates the billing rate for the properties paying water meter assessment fee while the Water/Fire Districts identified above pay a percentage of the fire department's overall operational budget.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$235,569	\$337,636	\$392,600	BEGINNING FUND BALANCE	\$468,000	\$468,000	\$468,000
			LICENSES AND PERMITS			
212,113	226,737	224,000	Public Safety Replacement Fee	240,000	240,000	240,000
212,113	226,737	224,000	Total Licenses and Permits	240,000	240,000	240,000
0	0	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
5,500	0	0	Sale of Equipment/Building			
-434	-749	0	Misc Income			
1,489	1,341	900	Investment Income	5,000	5,000	5,000
6,555	592	900	Total Miscellaneous Revenues	5,000	5,000	5,000
0	0	0	TRANSFER FROM GENERAL FUND			
\$454,237	\$564,965	\$617,500	TOTAL FUND RESOURCES	\$713,000	\$713,000	\$713,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PUBLIC SAFETY CAPITAL RESERVE FUND**

Description of Current Services

This fund combines police and fire/ambulance capital and fleet purchases. Funds are held in reserve for the replacement of public safety equipment and rolling stock when available.

FY24 Proposed Budget

FY24 replacement needs, which are listed below include two police patrol vehicles and a remount of an ambulance vehicle.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$116,601	\$183,102	\$140,000	CAPITAL OUTLAY	\$400,000	\$400,000	\$400,000
0	0	0	DEBT SERVICE	0	0	0
0	0	477,500	RESERVE FOR EQUIP. REPL.	313,000	313,000	313,000
\$116,601	\$183,102	\$617,500	TOTAL FUND EXPENDITURES	\$713,000	\$713,000	\$713,000

Capital Outlay:

Patrol SUV Replacement (2)	\$100,000
Ambulance	<u>300,000</u>
Total	\$400,000

**CITY OF PENDLETON
RESOURCE SUMMARY
PARKS TRUST FUND**

Description of Revenue Sources

The Parks Trust Fund derives revenues primarily from dedicated gifts, donations, bequests, payments in lieu of parkland in new development and interest on investment of unexpended Fund resources. The Parks Trust Fund was created as part of the FY93 budget process.

FY24 Projections of Revenues

Revenue projections for FY24 for the Parks Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The Parks Trust Fund derives revenues primarily from dedicated gifts, donations, bequests, payments in lieu of parkland in new development and interest on investment of unexpended Fund resources. Revenues are deposited in the Parks Trust Fund if they are donations or bequests given to the City of Pendleton for specific parks-related capital purpose or dedicated to the acquisition of park equipment.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$160,594	\$120,981	\$110,855	BEGINNING WORKING CAPITAL	\$161,900	\$161,900	\$161,900
0	21,821	45,725	INTERGOVERNMENTAL REVENUES	0	0	0
			LICENSES AND PERMITS			
8,814	66,764	3,000	Future Park Dev. Build. Fees	10,000	10,000	10,000
8,814	66,764	3,000	Total Licenses and Permits	10,000	10,000	10,000
			MISCELLANEOUS REVENUES			
3,514	11,829	2,600	Donations/Grants/Reimbursements	1,500	1,500	1,500
1,043	483	1,000	Investment Income	1,000	1,000	1,000
4,557	12,312	3,600	Total Miscellaneous Revenues	2,500	2,500	2,500
\$173,965	\$221,878	\$163,180	TOTAL FUND RESOURCES	\$174,400	\$174,400	\$174,400

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PARKS TRUST FUND**

Description of Current Services

The Parks Trust Fund is an expendable trust fund established to account for and hold in trust funds for future park development and amounts donated to the City of Pendleton for specific park-related purposes.

FY24 Proposed Budget

The proposed budget appropriation of \$140,000 is marked for grant matches for park development projects.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$15,000	MATERIALS AND SERVICES	\$25,000	\$25,000	\$25,000
52,985	83,322	100,000	CAPITAL OUTLAY	140,000	140,000	140,000
			OTHER			
0	0	48,180	Reserve for Future Development	9,400	9,400	9,400
\$52,985	\$83,322	\$163,180	TOTAL FUND EXPENDITURES	\$174,400	\$174,400	\$174,400

Capital Outlay:

Roy Raley Park Repairs	\$140,000
	\$140,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PARKS, RECREATION & CEMETERY SPECIAL REVENUE FUND**

Description of Revenue Sources

The primary sources of revenue for the Parks, Recreation and Cemetery Special Revenue fund are grants, donations, and fundraising events. These revenues are raised for a specific project or purpose, and retained in the fund until utilized for that purpose. The Parks, Recreation and Cemetery Special Revenue Fund was created as part of the FY2020 budget process.

FY24 Projections of Revenues

Revenue projections for FY24 are based on projections for planned fundraising activities

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$16,784	\$71,371	\$49,620	BEGINNING WORKING CAPITAL	\$39,000	\$39,000	\$39,000
			MISCELLANEOUS REVENUES			
108,382	91,310	170,000	Donations and Grants	180,000	180,000	180,000
190	420	300	Investment Income	1,000	1,000	1,000
108,572	91,730	170,300	Total Miscellaneous Revenues	181,000	181,000	181,000
10,000	10,000	10,000	INTERFUND TRFR - GENERAL FD	10,000	10,000	10,000
\$135,356	\$173,101	\$229,920	TOTAL FUND RESOURCES	\$230,000	\$230,000	\$230,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PARKS, RECREATION AND CEMETERY SPECIAL REVENUE FUND**

Description of Current Services

FY20 was the first year of the Parks, Recreation and Cemetery Special Revenue fund. The fund is used for special programs which have their own dedicated revenue stream that should be separate from the general fund. One example of this is our financial assistance scholarship program which will raise money through a combination of grants, donations, and fundraising events. Expenditures will be incurred as scholarships are awarded. What remains at the end of the fiscal year will constitute the beginning fund balance for the next.

FY24 Proposed Budget

FY24 projected expenditures are based on an estimate of revenues the City believes it can raise.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Fundraising Expenses	\$0	\$0	\$0
0	0	25,000	Scholarships	50,000	50,000	50,000
	0	0	Fundraising Projects	0	0	0
57,439	97,005	135,000	Special Project	180,000	180,000	180,000
57,439	97,005	160,000	Total Materials & Services	230,000	230,000	230,000
6,546	7,300	0	CAPITAL OUTLAY	0	0	0
0	0	69,920	RESERVE	0	0	0
\$63,985	\$104,305	\$229,920	TOTAL FUND EXPENDITURES	\$230,000	\$230,000	\$230,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 HORNE SPECIAL TRUST FUND**

Description of Revenue Sources

The David Horne Special Trust Fund was donated to the City of Pendleton Olney Cemetery in 2011. The trust is to provide funds for placing flowers on Horne relative gravesites on Memorial Day, the original amount of the donation was \$20,000 plus interest.

FY24 Projections of Revenues

Revenue projections for FY24 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$300 this year.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$20,864	\$20,696	\$20,700	BEGINNING WORKING CAPITAL	\$20,500	\$20,500	\$20,500
			MISCELLANEOUS REVENUES			
132	104	300	Investment Income	300	300	300
132	104	300	Total Miscellaneous Revenues	300	300	300
0	0	0	TRFR -Cemetery Fund	0	0	0
\$20,996	\$20,800	\$21,000	TOTAL FUND RESOURCES	\$20,800	\$20,800	\$20,800

**CITY OF PENDLETON
EXPENDITURE SUMMARY
HORNE SPECIAL TRUST FUND**

Description of Current Services

The David Horne Special Trust Fund was donated to the City of Pendleton Olney Cemetery in 2011. The trust is to provide funds for placing flowers on Horne relative gravesites on Memorial Day, the original amount of the donation was \$20,000 plus interest. The Trust allows reduction in the principal if the interest does not cover the cost of the flowers. The Library also received a donation within the Horne trust document which benefitted the Library.

FY24 Proposed Budget

The proposed budget provides for the purchase of flowers on specific Horne relative gravesites on Memorial Day weekend.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$300	\$300	\$300	Flower & Related Expenses	\$300	\$300	\$300
300	300	300	Total Materials and Services	300	300	300
0	0	20,700	RESERVE	20,500	20,500	20,500
\$300	\$300	\$21,000	TOTAL FUND EXPENDITURES	\$20,800	\$20,800	\$20,800

**CITY OF PENDLETON
 RESOURCE SUMMARY
 BUILDING MAINTENANCE IMPROVEMENT FUND**

Description of Revenue Sources

This fund will account for the funds received from the sale of the fire station on SW Court and ARPA funds from the Federal government. The City Council dedicated the net proceeds of \$349,627 from the sale of the fire station to this fund for maintenance of fire station buildings.

FY24 Projections of Revenues

Revenues will be received from Federal ARPA funds as projects that are on the ARPA maintenance list are improved. There is a repayment from the Fire Department for \$110,000 on an annual basis on a Council approved agreement.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$349,627	\$351,841	\$363,900	BEGIN FUND BALANCE	\$370,925	\$370,925	\$370,925
			State Revenues			
\$0	\$79,171	\$2,200,000	ARPA Grant	456,000	456,000	456,000
			MISCELLANEOUS REVENUES			
0	10,849	0	Reimbursement of Expense	110,000	110,000	110,000
2,214	1,699	1,200	Investment Income	500	500	500
0	0		TRF from GENERAL FD	0	0	0
\$351,841	\$443,560	\$2,565,100	TOTAL FUND RESOURCES	\$937,425	\$937,425	\$937,425

**CITY OF PENDLETON
EXPENDITURE SUMMARY
BUILDING MAINTENANCE IMPROVEMENT FUND**

Description of Current Services

This fund will account for the funds received from the sale of the fire station on SW Court and ARPA funds from the Federal government. The City Council dedicated the net proceeds of \$349,627 from the sale of the fire station to this fund for maintenance of fire station buildings.

FY24 Proposed Budget

Expenditures will be expensed deemed necessary by the City Manager from the identified maintenance projects in the FY22 Budget.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURES CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$33,533	\$0	MATERIALS & SERVICES	\$10,000	\$10,000	\$10,000
0	74,771	2,200,000	CAPITAL OUTLAY	576,350	576,350	576,350
0	0	365,100	Reserve for Building Maintenance	351,075	351,075	351,075
\$0	\$108,304	\$2,565,100	TOTAL FUND EXPENDITURES	\$937,425	\$937,425	\$937,425

Capital Outlay:

Deferred Building Maintenance \$576,350

**CITY OF PENDLETON
 RESOURCE SUMMARY
 HOUSING INFRASTRUCTURE REVOLVING LOAN FUND**

Description of Revenue Sources

This fund holds County funds that have been dedicated to the City for housing infrastructure projects.

FY24 Projections of Revenues

Revenues of \$2,000,000 will be received from Umatilla County for approved infrastructure projects that are approved and imminent for construction. Revenues of \$50,000 per year for 5-years will be received from Port of Umatilla beginning in FY23.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$200	BEGIN FUND BALANCE	\$50,170	\$50,170	\$50,170
			INTERGOVERNMENTAL			
0	0	1,250,000	Umatilla County	2,000,000	2,000,000	2,000,000
			Port of Umatilla	50,000	50,000	50,000
			MISCELLANEOUS REVENUES			
0	0	200	Investment Income	10,000	10,000	10,000
\$0	\$0	\$1,250,400	TOTAL FUND RESOURCES	\$2,110,170	\$2,110,170	\$2,110,170

**CITY OF PENDLETON
EXPENDITURE SUMMARY
HOUSING INFRASTRUCTURE REVOLVING LOAN FUND**

Description of Current Services

This fund holds County funds that have been dedicated to the City for housing infrastructure projects.

FY24 Proposed Budget

Expenditures will be expensed when received from Umatilla County and Port of Umatilla for approved infrastructure projects that are approved and imminent for construction.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURES CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$250,400	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	1,000,000	CAPITAL OUTLAY	2,100,000	2,100,000	2,100,000
0	0	0	CONTINGENCY	10,170	10,170	10,170
\$0	\$0	\$1,250,400	TOTAL FUND EXPENDITURES	\$2,110,170	\$2,110,170	\$2,110,170

Capital Outlay:

Workforce Housing Reimbursement \$2,100,000
District - SE 15th Street & Utilities



CITY OF PENDLETON

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term principal and interest on bonds.

Debt Service Fund. This fund provides for taxation and repayment of general obligation bonds associated with Fire Capital Construction Bond issue.

**CITY OF PENDLETON
RESOURCE SUMMARY
DEBT SERVICE FUND**

Description of Revenue Sources

Revenues for the Debt Service Fund come from property tax receipts attributed to the debt service levy and investment interest.

FY24 Projections of Revenues

The Fire Construction Bond was approved by the voters in May 2017, this fund collects property tax for the payment of the debt. There are no other General Obligation Bonds at this time.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$18,411	\$25,918	\$15,000	BEGINNING FUND BALANCE	\$18,000	\$18,000	\$18,000
			TAXES			
588,710	620,541	515,700	Current Property Taxes	523,713	523,713	523,713
17,558	16,289	5,000	Delinquent Property Taxes	6,500	6,500	6,500
606,268	636,830	520,700	Total Taxes	530,213	530,213	530,213
			MISCELLANEOUS REVENUES			
1,189	1,430	500	Investment Income	637	637	637
1,189	1,430	500	Total Miscellaneous Revenues	637	637	637
0	0	0	TRANSFER from Fire Capital Construction	0	0	0
\$625,868	\$664,178	\$536,200	TOTAL FUND RESOURCES	\$548,850	\$548,850	\$548,850

**CITY OF PENDLETON
EXPENDITURE SUMMARY
DEBT SERVICE FUND**

Description of Current Services

The Debt Service Fund accounts for the payments of principal, interest and registrar's fees related to the General Obligation Bonds that are authorized by the citizens of Pendleton.

FY24 Proposed Budget

The following proposed budget is for the Fire Construction Bond approved in the May 2017 election. This fund pays the debt service on the bond annually.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
DEBT SERVICE						
\$290,000	\$335,000	\$245,000	Principal - Series 2017 Fire Bond	\$265,000	\$265,000	\$265,000
309,950	301,250	291,200	Interest - Series 2017 Fire Bond Due dates on 12/15 and 6/15	283,850	283,850	283,850
0	0	0	Registrar/ Paying Agent Fees			
599,950	636,250	536,200	Total Debt Service	548,850	548,850	548,850
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$599,950	\$636,250	\$536,200	TOTAL FUND EXPENDITURES	\$548,850	\$548,850	\$548,850

UNAPPROPRIATED FD. BAL. DETAIL

Due date of 7/1 each year

0 Interest - 0



CITY OF PENDLETON

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Local Improvement District Construction Fund. This fund accounts for the construction of local improvements throughout the City.

Unmanned Aerial Systems Capital Improvement Fund. City Council created this fund as a pass-through Fund for development of the UAS Industrial Park located at the Eastern Oregon Regional (Pendleton) Airport

Bus Barn Capital Construction Fund. This fund will account for expected ODOT grant proceeds and contributing match funds from Umatilla County and the City for the construction of a bus barn facility on airport hill.

**CITY OF PENDLETON
 RESOURCE SUMMARY
 LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND**

Description of Revenue Sources

The Local Improvement District Construction Fund accounts for the construction of local improvement district (LID) projects. Revenues include proceeds from the sale of bonds or temporary borrowing and payments on pre-assessments prior to final assessment.

FY24 Projections of Revenue

FY24 revenue projections include un-bonded assessment payments for \$1,650 and interest. External bank loan proceeds would be obtained if the proposed LID project was approved by the Council.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$554,511	\$945,800	\$185,500	BEGINNING FUND BALANCE	\$181,000	\$181,000	\$181,000
			SPECIAL ASSESSMENTS			
26,416	1,000	61,650	Principal & Interest	1,650	1,650	1,650
			MISCELLANEOUS REVENUES			
0	600,000	243,700	Loan Proceeds	322,850	322,850	322,850
534,984	45,500	15,150	Miscellaneous Income/Sale of Land	500	500	500
\$1,115,911	\$1,592,300	\$506,000	TOTAL FUND RESOURCES	\$506,000	\$506,000	\$506,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND**

Description of Current Services

The Local Improvement District Construction Funds accounts for the construction of local improvement district (LID) projects.

FY24 Proposed Budget

The proposed budget for FY24 includes \$500,000 for a proposed SW Hailey LID, this is a place holder. Debt service would be connected to the proposed LID.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$1,000	MATERIALS AND SERVICES	\$1,000	\$1,000	\$1,000
0	0	500,000	CAPITAL OUTLAY	500,000	500,000	500,000
170,094	894,003	5,000	DEBT SERVICE	5,000	5,000	5,000
0	0	0	CONTINGENCY			
\$170,094	\$894,003	\$506,000	TOTAL FUND EXPENDITURES	\$506,000	\$506,000	\$506,000

Capital Outlay:	
SW Hailey Improvement	<u>\$500,000</u>
Total	\$500,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 UNMANNED AERIAL SYSTEMS CAPITAL IMPROVEMENT FUND**

Description of Revenue Sources

City Council created this fund as a pass-through Fund for development of the UAS Industrial Park, Hangar(s), and other infrastructure located at the Eastern Oregon Regional (Pendleton) Airport. Water Capital Reserve and Sewer Capital Reserve Funds are used as interfund loans to assist with cash flow as a \$3 million Federal Economic Development Administration (EDA) grant reimburse expenses after work is paid. In FY21, revenues from Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) loans were disbursed to assist with payment for work.

FY24 Projections of Revenues

FY24 revenue consists of further contributions from Federal EDA grant and Business Oregon IFA Loan. These funds will be utilized to construct a Flex Hangar.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	(\$178,758)	\$16,000	BEGIN FUND BALANCE	\$16,000	\$16,000	\$16,000
			INTERGOVERNMENTAL			
1,370,667	197,909	1,400,000	- EDA Grant	1,400,000	1,400,000	1,400,000
719,985	0	0	-Water CWSRF Loan			
889,755	0	0	- Sewer DWSRF Loan			
0	0	2,200,000	- Business OR Loan	2,200,000	2,200,000	2,200,000
2,980,407	197,909	3,600,000	TOTAL INTERGOVERNMENTAL	3,600,000	3,600,000	3,600,000
0	0	0	Transfer from Water Fund	0	0	0
0	0	0	Transfer from Sewer Fund	0	0	0
0	0	0	Transfer from Airport Fund	0	0	0
\$2,980,407	\$19,151	\$3,616,000	TOTAL FUND RESOURCES	\$3,616,000	\$3,616,000	\$3,616,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
UNMANNED AERIAL SYSTEMS CAPITAL IMPROVEMENT FUND**

Description of Current Services

This Fund was created specifically for the UAS Industrial Park improvements at the Eastern Oregon Regional Airport (PDT).

FY24 Proposed Budget

UAS Industrial Park South Improvements were completed in FY20 and UAS Industrial Park North Improvements were completed in FY21. This work provides for a fully equipped industrial park to support the growing UAS industry at the airport along Taxiway Gulf, used for UAS test flights. The proposed budget includes building one (1) 18,000 square foot flex hangar with bays. This final work utilizes the remaining Federal EDA grant provided for the industrial park development. Greater Eastern Oregon Development Corporation (GEODC) is the local administrator for the grant funding between City and the Economic Development Administration (EDA).

Actual FY21	Actual FY22	Budget FY23	EXPENDITURES CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
3,159,165	0	3,600,000	CAPITAL OUTLAY	3,600,000	3,600,000	3,600,000
0	2,159	16,000	DEBT SERVICE	3,000	3,000	3,000
0	0	0	CONTINGENCY	13,000	13,000	13,000
\$3,159,165	\$2,159	\$3,616,000	TOTAL FUND EXPENDITURES	\$3,616,000	\$3,616,000	\$3,616,000

Capital Outlay:	
Flex Hanger III	\$3,560,000
GEODC Admin	\$40,000
	<u>\$3,600,000</u>

**CITY OF PENDLETON
 RESOURCE SUMMARY
 BUS BARN FACILITY CAPITAL CONSTRUCTION FUND**

Description of Revenue Sources

This fund will account for expected ODOT grant proceeds and contributing match funds from Umatilla County and the City for the construction of a bus barn facility on airport hill.

FY24 Projections of Revenues

Revenues will be received from ODOT pass through of federal dollars and STIF funds from the County. A transfer from the transportation fund will complete the funding if needed in FY24.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$0	BEGIN FUND BALANCE	\$500,000	\$500,000	\$500,000
\$0	\$0	\$2,516,965	INTERGOVERNMENTAL	\$2,241,965	\$2,241,965	\$2,241,965
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	100	100	100
0	0	500,000	Transfer from Transportation Fund	100,000	100,000	100,000
\$0	\$0	\$3,016,965	TOTAL FUND RESOURCES	\$2,842,065	\$2,842,065	\$2,842,065

**CITY OF PENDLETON
 BUS BARN FACILITY CAPITAL CONSTRUCTION FUND
 EXPENDITURE SUMMARY**

Description of Current Services

This fund will account for expected ODOT grant proceeds and contributing match funds from Umatilla County and the City for the construction of a bus barn facility on airport hill.

FY24 Proposed Budget

Expenditures will include construction and design for a bus barn facility with a wash station. Two bus shelters and other amenities are being designed at this time. The federal funding from the State of Oregon and the funding from Umatilla County are committed at this time.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURES CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$2,000	MATERIALS & SERVICES	\$500	\$500	\$500
0	0	3,009,965	CAPITAL OUTLAY	2,839,565	2,839,565	2,839,565
0	0	5,000	DEBT SERVICE	2,000	2,000	2,000
\$0	\$0	\$3,016,965	TOTAL FUND EXPENDITURES	\$2,842,065	\$2,842,065	\$2,842,065

Capital Outlay: Estimates only

Transit Bus Barn Facility \$2,839,565



CITY OF PENDLETON

PERMANENT FUNDS

Permanent funds should be used to "report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry."

Library Trust Fund. This fund receives restricted grants, memorials and other donations which are specifically dedicated to the Library for a specific purpose, usually for the acquisition of a particular type of book. Only the earnings from the fund can be used for the Library purposes.

Cemetery and Mausoleum Perpetual Care Fund. This fund accounts for the monies received from grave sales. The money is put into trust and invested. The interest is then transferred to the Cemetery Fund to help provide for current Cemetery operations.

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY PERMANENT TRUST FUND**

Description of Revenue Sources

The Library Permanent Trust Fund derives revenues from resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting government's programs. The Florence Berkley, Donald Daughs, Jessie Furnish, Dorothy Pozegar, and Samuel Sturgis funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long-term stability of the library. The Neva Lane fund and John and Annie Hill fund transferred from the County Library also have restricted uses. The principal of the remaining trust at the City is \$4,805.98

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. The funds are expected to generate interest at 4% this year and the interest income will be deposited into the Library Special Trust Fund.

FY24 Projections of Revenues

Revenue projections for FY24 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY21	FY22	FY23	RESOURCES	Budget	Budget	Budget
				FY24	FY24	FY24
\$6,131	\$6,131	\$6,130	BEGINNING FUND BALANCE	\$6,130	\$6,130	\$6,130
			MISCELLANEOUS REVENUES			
39	31	75	Investment Income	75	75	75
39	31	75	Total Miscellaneous Revenues	75	75	75
\$6,170	\$6,162	\$6,205	TOTAL FUND RESOURCES	\$6,205	\$6,205	\$6,205

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY PERMANENT TRUST FUND**

Description of Current Services

The Neva Lane fund interest is used to purchase "new novels, fine editions". The John and Annie Hill fund interest is used to purchase "books of lasting value". The Florence Berkley, Donald Daughs, Jessie Furnish, Dorothy Pozegar, and Samuel Sturgis funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long-term stability of the library.

FY24 Proposed Budget

The proposed expenditure for FY24 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. The amount is allocated as part of the materials and services expenditure in the Special Trust Fund.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$0	Materials & Services	\$0	\$0	\$0
39	31	75	TRF to LIBRARY SPECIAL TR	75	75	75
0	0	6,130	Unappropriated Fund Balance	6,130	6,130	6,130
			TOTAL FUND			
\$39	\$31	\$6,205	EXPENDITURES	\$6,205	\$6,205	\$6,205

**CITY OF PENDLETON
 RESOURCE SUMMARY
 CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND**

Description of Revenue Sources

The Cemetery and Mausoleum Perpetual Care Trust Fund receives 15% of all grave and mausoleum sales. The interest this fund earns is used to finance cemetery operations.

FY24 Projections of Revenues

Revenue projections for FY24 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$814,213	\$952,811	\$960,410	BEGINNING FUND BALANCE	\$846,635	\$846,635	\$846,635
			LICENSES AND PERMITS			
13,752	13,620	3,000	Sale of Graves	10,000	10,000	10,000
0	0	0	Sale of Crypts	0	0	0
70	548	100	Sale of Niches	100	100	100
13,822	14,168	3,100	Total Licenses and Permits	10,100	10,100	10,100
			MISCELLANEOUS REVENUES			
128,268	-131,245	25,000	Investment Income	5,000	5,000	5,000
128,268	-131,245	25,000	Total Miscellaneous Revenues	5,000	5,000	5,000
\$956,303	\$835,734	\$988,510	TOTAL FUND RESOURCES	\$861,735	\$861,735	\$861,735

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND**

Description of Current Services

The Cemetery and Mausoleum Perpetual Care Trust Fund is a restricted trust fund established to provide funds in perpetuity for the care and maintenance of Olney Memorial Cemetery.

FY24 Proposed Budget

The interest earned on the investment of the Fund's cash balances is transferred on a quarterly basis to the Cemetery Fund to provide partial revenue support for Cemetery operations.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY21	FY22	FY23	EXPENDITURE CATEGORIES	Budget	Budget	Budget
				FY24	FY24	FY24
			OTHER			
\$3,493	\$2,398	\$25,000	Interfund Transfer - General Fund	\$5,000	\$5,000	\$5,000
3,493	2,398	25,000	Total Interfund Transfers	5,000	5,000	5,000
0	0	963,510	Unappropriated Fund Balance	856,735	856,735	856,735
\$3,493	\$2,398	\$988,510	TOTAL FUND EXPENDITURES	\$861,735	\$861,735	\$861,735



CITY OF PENDLETON

ENTERPRISE FUNDS

Enterprise Funds account for operations a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water Fund. Revenues are derived from services to consumers. Expenditures are for operation of the water system.

Water Capital Reserve Fund. These funds are set aside from water utility revenues for the construction of major water system improvements.

Sewer Fund. Revenues consist mainly of sewer charges. Expenditures are made for normal operations.

Sewer Capital Reserve Fund. These funds are set aside from sewer utility revenues for the construction of major sewer system improvements which may be demanded by the EPA and DEQ.

Airport Fund. Revenues include residential and commercial rentals, landing fees, and farm land operations. Expenditures include operational expenses and capital improvement projects.

**CITY OF PENDLETON
RESOURCE SUMMARY
WATER FUND**

Description of Revenue Sources

Revenue for the Water Fund is primarily derived from user charges for water services. Rates charged to the consumer for water charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the water distribution system, wells, and water treatment plant. Master plan was completed and adopted in 2015. Rates were adjusted in accordance with the financial recommendations from the master plan to address replacement of aging infrastructure, staffing, and operation & maintenance needs.

FY24 Projections of Resources

The last annual rate increase occurred in January 2020 from water rates approved in December 2015. This was done in accordance with the financial recommendations from the adopted master plan. Since January 2020, rates are annually increased by the 20-City Engineering News Record construction cost index. City will have expended about \$18,800,000 in State Revolving Fund (SRF) monies by December 2023. City is securing additional borrowing of up to \$16,900,000 to continue work on water supply, capacity, and aging water system capital improvement projects. Budget reflects a portion of the new loan to be expended with the remaining amount of the current loan

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$4,470,065	\$4,788,574	\$6,106,475	BEGINNING WORKING CAPITAL	\$1,963,510	\$1,963,510	\$1,963,510
			INTERGOVERNMENTAL			
140,958	1,490,077	11,900,000	State of Oregon - IFA	14,500,000	14,500,000	14,500,000
0	0	0	State of Oregon - Energy Trust			
18,449	106,108	0	Other Agency	595,000	595,000	595,000
159,407	1,596,185	11,900,000	Total Intergovernmental	15,095,000	15,095,000	15,095,000
			CHARGES FOR SERVICES			
6,443,208	6,138,976	6,820,000	Water Consumers	6,900,000	6,900,000	6,900,000
11,253	10,798	10,000	Fire Protection Fee Collection	11,000	11,000	11,000
10,066	12,452	12,500	Water Meter in/out	12,500	12,500	12,500
66,662	98,247	95,000	New Services	95,000	95,000	95,000
1,569	559	5,000	Services to Outside Agencies	1,500	1,500	1,500
53,298	12,108	68,000	Land Rental	12,000	12,000	12,000
12,282	0	0	Charges to Other Departments	0	0	0
6,598,338	6,273,140	7,010,500	Total Charges for Services	7,032,000	7,032,000	7,032,000
			MISCELLANEOUS REVENUES			
65,735	45,110	45,500	Other Miscellaneous Revenues	51,500	51,500	51,500
20,213	20,390	50,000	Investment Income	25,000	25,000	25,000
85,948	65,500	95,500	Total Miscellaneous Revenues	76,500	76,500	76,500
\$11,313,758	\$12,723,398	\$25,112,475	TOTAL FUND RESOURCES	\$24,167,010	\$24,167,010	\$24,167,010

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER FUND**

Description of Current Services

The Water Fund provides for on-going replacement and maintenance expenses related to the water distribution system, wells, and the water filtration plant (WFP). The aquifer and storage and recovery (ASR) program and the water filtration plant continue to provide a benefit to the community and our water resources.

FY24 Proposed Budget

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$17,495,000 to address several master planning projects, system capacity, aging infrastructure, membrane filter replacement, development assistance, and operation & maintenance related items. Capital outlay is summarized on the next page.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$500,531	\$587,020	\$607,670	Salaries and Wages	\$646,000	\$646,000	\$646,000
128,949	150,119	171,560	Insurance	195,905	195,905	195,905
90,930	120,287	128,155	Public Employees Retirement	138,475	138,475	138,475
(23,860)	(28,110)	(21,810)	less PERS bond pymt	(25,890)	(25,890)	(25,890)
56,675	63,318	62,350	Other Employer-paid Taxes	67,610	67,610	67,610
753,225	892,634	947,925	Total Personal Services	1,022,100	1,022,100	1,022,100
MATERIALS AND SERVICES						
23,694	30,352	50,000	Chemical Analysis	50,000	50,000	50,000
55,218	42,988	86,500	Contract/Consultants	70,000	70,000	70,000
512,734	451,988	637,500	Electricity	562,500	562,500	562,500
461,883	439,120	498,600	Franchise Fee to City	493,500	493,500	493,500
392,358	350,573	350,000	Inventory	352,500	352,500	352,500
267,009	129,186	295,000	Repairs & Maintenance	260,000	260,000	260,000
7,923	15,768	10,500	Travel and Training	15,500	15,500	15,500
36,499	99,761	115,000	Chemical Supplies	115,000	115,000	115,000
182,745	191,336	194,535	Equipment Rent	205,430	205,430	205,430
148,823	161,176	115,550	Other Materials and Services	156,890	156,890	156,890
593,750	666,040	682,310	Central Services Charges	628,460	628,460	628,460
589,600	592,917	640,650	PW Admin & Fleet Charge	626,550	626,550	626,550
3,272,237	3,171,205	3,676,145	Total Materials and Services	3,536,330	3,536,330	3,536,330
1,027,218	4,978,029	18,160,000	CAPITAL OUTLAY	17,495,000	17,495,000	17,495,000
OTHER						
448,943	449,838	1,203,840	Debt Service	754,000	754,000	754,000
1,023,860	1,028,110	139,675	Interfund Transfers	136,240	136,240	136,240
0	0	984,890	Contingency	500,000	500,000	500,000
0	0	0	Reserve for Future Improvements	723,340	723,340	723,340
\$6,525,483	\$10,519,816	\$25,112,475	TOTAL FUND EXPENDITURES	\$24,167,010	\$24,167,010	\$24,167,010

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER FUND (continued)**

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Water Superintendent	1
0	0	0	Water Technician	0
2	2	2	Utility Worker III	2
2 3/4	2 3/5	2 3/5	Utility Worker II	3 3/5
4.6	4	4	Utility Worker I	4
1 1/4	1 1/4	1 1/4	Part-time FTE	1 1/4
11 3/5	10 6/7	10 6/7	Total	11 6/7

Capital Outlay:

Well 11 - Drilling / Pump System / Well House	\$2,450,000
Well #2 recharge piping	100,000
River Intake Pump System Upgrade	250,000
WFP Clearwell Bafflin	400,000
WFP Pond Dewatering	100,000
WFP 30 Membrane Replacement	1,400,000
North Hill: booster pump station replacement & reservoir assessment	1,000,000
SCADA PLC Replacement w/ Software Update	250,000
18" & 30" water lines at Hwy 11/30 Connector Road	7,000,000
East End Booster Pump Station	2,500,000
Battery Storage (grant reimbursable)	595,000
Water lines replacement	950,000
Water O&M (WOM) by In-House Crews	500,000
Total	<u>\$17,495,000</u>



**CITY OF PENDLETON
RESOURCE SUMMARY
WATER CAPITAL RESERVE FUND**

Description of Revenue Sources

Water Capital Reserve Fund was created as a reserve fund to accumulate monies for major construction projects or infrastructure and equipment replacement. Resources for the Water Capital Reserve Fund include transfers from the Water Fund and interest earnings on the investment of the Fund's cash balances.

FY24 Projections of Revenues

Membrane filter replacement is the largest single expense for the water system. Original membrane filters were installed in 2003, then updated in 2011/2012 with half of the original remaining, and the original remaining are scheduled to be replaced in FY24. These original membrane filters will be over 18-years old and will have been in use for over 4-years longer than expected. Replacement of the 2011/2012 membrane filters still in service will be expected around 2029/30.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$1,267,310	\$2,275,335	\$3,283,935	BEGINNING WORKING CAPITAL	\$3,336,000	\$3,336,000	\$3,336,000
			MISCELLANEOUS REVENUES			
8,025	11,440	15,000	Investment Income	40,000	40,000	40,000
8,025	11,440	15,000	Total Miscellaneous Revenues	40,000	40,000	40,000
1,000,000	1,000,000		TRANSFERS FROM WATER FUND			
\$2,275,335	\$3,286,775	\$3,298,935	TOTAL FUND RESOURCES	\$3,376,000	\$3,376,000	\$3,376,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER CAPITAL RESERVE FUND**

Description of Current Services

Water Capital Reserve Fund was created as a reserve fund to accumulate monies for major construction projects or infrastructure and equipment replacement. Resources for the Water Capital Reserve Fund include transfers from the Water Fund and interest earnings on the investment of the Fund's cash balances.

FY24 Proposed Budget

Water Capital Reserve fund proposes funds to be kept in reserve for the future water membrane purchases and other future infrastructure considerations. There are no expenses planned for FY24.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	-	-	-
			OTHER			
0	0	3,298,935	Reserve	3,376,000	3,376,000	3,376,000
\$0	\$0	\$3,298,935	TOTAL FUND EXPENDITURES	\$3,376,000	\$3,376,000	\$3,376,000

**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

Revenues for the Sewer Fund is primarily derived from user charges for sewer services. Rates charged to the consumer for sewer charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the sewer collection system, storm drainage system, and the Wastewater Treatment & Resource Recovery Facility (WWTRRF).

FY24 Projections of Resources

The last annual rate increase occurred in January 2020 from sewer rates were approved in December 2015. This was done in accordance with the financial recommendations from the adopted 2015 master plan. Since January 2020, rates are annually increased by the 20-City Engineering News Record construction cost index. Septage hauling revenues have increased and lab testing may see increased volume in FY24.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$1,867,728	\$1,647,123	\$1,911,030	BEGINNING WORKING CAPITAL	\$1,334,765	\$1,334,765	\$1,334,765
787,136	509,485	3,000,000	INTERGOVERNMENTAL REVENUE/LOANS	1,632,850	1,632,850	1,632,850
			CHARGES FOR SERVICES			
5,407,559	5,877,248	5,830,000	Sewer Charges	6,100,000	6,100,000	6,100,000
104	203	1500	Special Connection Fees	500	500	500
0	1,822	800	Services to Outside Agencies	800	800	800
0	0	5,000	Services to Other Departments	2,500	2,500	2,500
34,273	49,939	50,000	Lab Testing Fees	60,000	60,000	60,000
253,747	242,019	210,000	Septage Hauling Fees	240,000	240,000	240,000
999	2,931	7,500	FOG Tipping	22,500	22,500	22,500
5,824	6,603	6,000	Land Rental	10,000	10,000	10,000
5,702,506	6,180,765	6,110,800	Total Charges for Services	6,436,300	6,436,300	6,436,300
			MISCELLANEOUS REVENUES			
-7,146	133,799	-17,500	Other Miscellaneous Income/Bad Debt	-18,000	-18,000	-18,000
9,750	5,916	12,500	Investment Income	7,500	7,500	7,500
2,604	139,715	-5,000	Total Miscellaneous Revenues	-10,500	-10,500	-10,500
0	0	500,000	TRANSFER IN - SEWER FUNDS	1,200,000	1,200,000	1,200,000
\$8,359,974	\$8,477,088	\$11,516,830	TOTAL FUND RESOURCES	\$10,593,415	\$10,593,415	\$10,593,415

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER FUND**

Description of Current Services

Sewer Fund provides for the on-going replacement and maintenance expenses related to the sewer collection system and the Wastewater Treatment and Resource Recovery Facility (WWTRRF). It also currently provides for on-going costs related to the levee system certification, levee maintenance, and storm drainage systems. Sewer collection and stormwater master plans were completed and adopted in 2015. Stormwater, Collections, and Treatment Divisions within Sewer Fund were created and implemented in FY21. This will allow better tracking of expenses within the Sewer Fund.

FY24 Proposed Budget

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$3,350,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the adopted 2019 Facility Plan.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$476,783	\$546,008	\$591,910	Salaries and Wages	\$608,450	\$608,450	\$608,450
108,603	132,755	159,225	Insurance	163,215	163,215	163,215
81,107	109,883	124,000	Public Employees Retirement	132,915	132,915	132,915
(18,770)	(20,270)	(20,270)	less PERS bond pymt	(25,170)	(25,170)	(25,170)
51,025	56,486	62,135	Other Employer-paid Taxes	65,105	65,105	65,105
698,748	824,862	917,000	Total Personal Services	944,515	944,515	944,515
MATERIALS AND SERVICES						
117,571	120,954	123,000	Electricity	120,000	120,000	120,000
399,168	431,645	427,400	Franchise Fee to City	450,300	450,300	450,300
115,685	88,434	140,050	Inventory	110,500	110,500	110,500
88,268	52,346	43,000	Consultants	125,000	125,000	125,000
364,733	209,924	260,070	Repairs & Maintenance	260,100	260,100	260,100
6,895	10,400	12,000	Travel and Training	12,500	12,500	12,500
49,285	43,682	32,500	Sanitation Supplies	32,500	32,500	32,500
222,760	226,132	229,000	Equipment Rent	241,800	241,800	241,800
28,405	158,806	120,100	Chemical Supplies	210,000	210,000	210,000
276,653	235,484	220,330	Other Materials and Services	256,550	256,550	256,550
351,095	549,162	381,980	Sewer Collection Fee	393,020	393,020	393,020
585,090	572,750	645,840	Central Service Charge	657,550	657,550	657,550
580,280	368,160	623,450	PW Admin & Fleet Charge	633,740	633,740	633,740
3,185,888	3,067,879	3,258,720	Total Materials and Services	3,503,560	3,503,560	3,503,560
1,017,296	1,214,005	5,425,000	CAPITAL OUTLAY	3,350,000	3,350,000	3,350,000
1,122,447	1,119,632	1,653,085	DEBT SERVICE	1,540,580	1,540,580	1,540,580
TRFR TO OTHER FUNDS - Gen Fd						
18,770	20,830	72,670	PERS	80,170	80,170	80,170
500,000	0	0	-Sewer Capital Reserve			
0	0	130,000	- PW Fleet Fund			
0	0	0	- UAS CIP Fund			
0	0	25,925	- Central Service	13,850	13,850	13,850
518,770	20,830	228,595		94,020	94,020	94,020
0	0	34,430	CONTINGENCY	300,000	300,000	300,000
0	0	0	RESERVE FOR FUTURE PRJTS	860,740	860,740	860,740
\$6,543,149	\$6,247,208	\$11,516,830	TOTAL FUND EXPENDITURES	\$10,593,415	\$10,593,415	\$10,593,415

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER FUND (continued)**

Actual FY21	Actual FY22	Budget FY23	Position	Adopted Budget FY24
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
1	1	1	RRF Technician	1
2	2	2	Operator II	2
2	2	2	Operator I	2
2/5	1	1	Utility Worker I	1
1/4	2/5	2/5	Utility Worker II	2/5
1 1/3	1 1/3	1 1/3	Part-Time FTE	1 1/3
8 49/50	9 46/63	9 46/63	Total	9 46/63

Capital Outlay:

Solar Shading: Chlorine Contact Chamber	500,000
SCADA upgrades	250,000
Large equipment	300,000
Secondary Clarifier	1,500,000
MH I/I Project (continued)	150,000
McKennon LS: Replacement of Bartch LS	350,000
Collection/Storm Lines Replacement (in-house)	100,000
Collection O&M (ROM)	100,000
Drainage O&M	100,000
Total	\$3,350,000

Debt Service:

CWSRF Debt \$4,400,000 2.77% 72400	\$310,214
ARRA SRF Debt \$2,000,000 0% 06724	\$100,000
CWSRF Debt 72401	\$396,062
Refinanced Sewer Revenue Bonds	687,430
Finance Fees	46,874
Total	\$1,540,580

Transfers:

General Fund PERS	\$80,170
Central Service Fund	13,850
Total	\$94,020



**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER CAPITAL RESERVE FUND**

Description of Revenue Sources

Sewer Capital Reserve Fund was created in FY93 as a reserve fund to accumulate monies for the construction of future major projects and / or equipment replacement. Resources for the Sewer Capital Reserve Fund include transfers from the Sewer Fund and interest earnings on the investment of the Fund's cash balances.

FY24 Projections of Revenues

Investment interest income of \$20,000 is incorporated into the budget. Total capital reserve to begin FY24 is estimated at about \$3,699,565.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$3,601,965	\$4,136,352	\$3,655,755	BEGINNING WORKING CAPITAL	\$3,699,565	\$3,699,565	\$3,699,565
			MISCELLANEOUS REVENUES			
34,387	23,211	20,000	Interest Income	20,000	20,000	20,000
500,000	0	0	TRFR FROM SEWER FD	0	0	0
\$4,136,352	\$4,159,563	\$3,675,755	TOTAL FUND RESOURCES	\$3,719,565	\$3,719,565	\$3,719,565

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER CAPITAL RESERVE FUND**

Description of Current Services

Sewer Capital Reserve Fund was created as a new fund in the FY93 budget. The Sewer Capital Reserve Fund is a reserve fund for future major Sewer Fund projects.

FY24 Proposed Budget

Reserves are available to address future needs for upgrades to the Wastewater Treatment & Resource Recovery Facility (WWTRRF), along with the sewer collection and storm drainage systems. There is a transfer of \$1,200,000 to the Sewer Fund to complete work related to the 1950s and 1970s portion of the WWTRRF, which includes upgrades to a secondary clarifier.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	500,000	TRANSFER TO SEWER FD	1,200,000	1,200,000	1,200,000
0	0	3,175,755	RESERVE FOR FUTURE NEEDS	2,519,565	2,519,565	2,519,565
\$0	\$0	\$3,675,755	TOTAL FUND EXPENDITURES	\$3,719,565	\$3,719,565	\$3,719,565

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND**

Description of Revenue Sources

The Airport Fund derives revenues from diverse sources. The Airport Fund leases real property and rights in three general categories: aviation land and facilities rental; terminal space rental and concessions fees; commercial land and building rentals. The Pendleton UAS Range also charges fees for services and rents specialized equipment. The UAS range continues its rapid growth and it remains the biggest revenue generator for the airport. That pattern is expected to continue. In addition, the Airport Fund receives revenues from farm land operations (contracted out) and ground leased to a solar company.

FY24 Projections of Resources

Eastern Oregon Regional Airport received a large CARES Act grant, which will be close to exhausted by the end of FY23. CARES Act funding has greatly inflated the Airport budget revenues and expenditures for three budget years. Revenues, particularly grant revenues, will return to a more traditional level in FY24.

Airport Improvement Projects (AIP) have historically been the biggest source of grant revenues. FY24 includes construction of a \$3 million Wildlife Mitigation fence around the perimeter of the airfield. The Airport fund receives grants and entitlement funds from the Federal Aviation Administration (FAA) for airport capital improvements. FAA pays for 95% of the improvements with the sponsor (City) covering the remaining 5%. The Airport collects the 5% through passenger facility charges (PFC's) of \$4.50 per passenger ticket.

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND (continued)**

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
-1,928,324	213,897	1,165,400	BEGINNING WORKING CAPITAL	1,544,000	1,544,000	1,544,000
INTERGOVERNMENTAL REVENUES						
4,849,462	0	2,700,000	Federal Revenues - CARES	0	0	0
0	1,511,876	7,440,000	Federal Revenues - CARES AIP	0	0	0
746,175	285,715	4,146,750	Federal Revenues - AIP grants	2,850,000	2,850,000	2,850,000
1,797,710	788,628	800,000	State Revenues - Grants/Loans	1,135,000	1,135,000	1,135,000
0	1,984	0	Other Agency -Grants	60,000	60,000	60,000
7,393,347	2,588,203	15,086,750	Total Intergov. Revenues	4,045,000	4,045,000	4,045,000
CHARGES FOR SERVICES						
82,496	110,011	98,885	Aviation Rents	111,495	111,495	111,495
601,678	684,021	933,204	UAS Rents	1,026,780	1,026,780	1,026,780
75,100	85,750	145,250	UAS Range Rents	150,000	150,000	150,000
8,150	22,772	72,000	Mobile Command Center Rents	74,300	74,300	74,300
112,235	169,609	108,000	UAS Charges for Services	72,000	72,000	72,000
205,359	213,571	220,000	Commercial Rents	212,495	212,495	212,495
21,944	21,672	22,000	Landing Fees	21,000	21,000	21,000
44,748	46,977	47,000	Terminal Rents	43,230	43,230	43,230
60,833	68,724	65,000	Farm Land Operations	65,000	65,000	65,000
7,567	5,487	5,000	Fuel Flowage Fees	6,000	6,000	6,000
0	502,163	2,200	UAS Labor Reimbursement			
20,337	21,775	19,000	Passenger Facilities Charge	23,000	23,000	23,000
1,240,447	1,952,532	1,737,539	Total Charges for Services	1,805,300	1,805,300	1,805,300
MISCELLANEOUS REVENUES						
64,899	13,044	0	Reimbursement of Expense			
6,530	23,862	0	Other Miscellaneous Income			
594	1,365	1,191	Investment Income	5,000	5,000	5,000
0	0	0	Interfund Loan Proceeds			
72,023	38,271	1,191	Total Miscellaneous Revenues	5,000	5,000	5,000
TRANSFERS						
0	0	28,500	Transfer From the Other Funds	30,000	30,000	30,000
0	0	28,500	Total Transfers	30,000	30,000	30,000
6,777,493	4,792,903	18,019,380	TOTAL FUND RESOURCES	7,429,300	7,429,300	7,429,300

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND**

Description of Current Services

The Airport Fund provides staffing for the Airport Department, which is responsible for the overall administration, business management, operation, maintenance, planning, development, regulation, security, and promotion of the Airport, Airport Industrial Park, and Pendleton UAS Range. Administrative and business management operations include short and long-term leasing of marketable properties and associated accounts receivable functions. The Department also operates and maintains the airfield itself, consisting of over 2,300 acres, over 100 acres of which are paved runways, taxiways, and aprons, plus airfield NAVAIDs, markings, lighting systems and safety areas; the terminal building and parking areas; 37 other City-owned buildings located on airport property; 15 pieces of major equipment including rolling stock. The Airport Fund is an enterprise fund with the special objective of contributing to the growth of the community's economic base through encouragement of industrial development, job creation and local commerce

FY24 Proposed Budget

The Airport was fortunate to have received a large amount of CARES Act grant that allowed it to address decades old deferred maintenance, acquire much needed equipment, and construct some revenue generating facilities. The CARES Act funds will be close to exhausted by the end of FY23, so expenditures, particularly capital expenditures, should return to a more traditional level. The Airport will be implementing a new lease management software to save staff time and improve process. Budget includes large Airport Improvement Program (AIP) Construction Grant for wildlife mitigation fence that goes around the perimeter of the airfield (FAA 95% - City 5% match). Salaries and wages increased as the Airport refilled the Airport Manager position and also converted one UAS range contractor into a City employee.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			PERSONAL SERVICES			
\$470,545	\$564,540	\$603,000	Salaries and Wages	\$720,100	\$720,100	\$720,100
99,706	125,113	134,210	Insurance	136,240	136,240	136,240
90,733	129,848	147,150	Public Employees Retirement	175,130	175,130	175,130
(17,170)	(25,960)	(23,920)	less PERS bond pymt	(29,190)	(29,190)	(29,190)
41,222	66,505	60,500	Other Employer-paid Taxes	79,965	79,965	79,965
685,036	860,046	920,940	Total Personal Services	1,082,245	1,082,245	1,082,245
			MATERIALS AND SERVICES			
97,391	103,208	90,200	Electricity and Natural Gas	93,000	93,000	93,000
551,835	209,207	415,000	Consultants & Contract Services	155,000	155,000	155,000
91,400	83,553	102,000	Marketing	145,000	145,000	145,000
137,988	135,080	151,000	Repairs and Maintenance	140,500	140,500	140,500
9,950	15,350	17,500	Airport ARFF Training	20,000	20,000	20,000
27,195	31,147	28,780	Telephone and Internet	40,730	40,730	40,730
4,845	24,863	12,500	Tools & Minor Equipment	10,000	10,000	10,000
2,917	3,125	3,675	Street Lights	3,875	3,875	3,875
20,862	41,988	13,500	Horticultural Supplies	31,500	31,500	31,500
5,472	16,356	15,000	Travel and Training	17,500	17,500	17,500
55,643	79,620	119,855	Other Materials and Services	122,030	122,030	122,030
374,550	287,830	326,700	Central Services Charges	273,210	273,210	273,210
1,380,048	1,031,327	1,295,710	Total Materials and Services	1,052,345	1,052,345	1,052,345
3,784,678	1,541,387	11,605,000	CAPITAL OUTLAY	4,485,000	4,485,000	4,485,000
696,664	27,425	2,700,000	DEBT SERVICE	0	0	0
0	0	305,575	CONTINGENCY	730,520	730,520	730,520
0	0	1,168,235	Reserve for Airport Operations	0	0	0
0	0	0	TRFR TO UAS CAPITAL CONST FD			
17,170	25,960	23,920	TRFR TO GENERAL FUND-PERS	79,190	79,190	79,190
\$6,563,596	\$3,486,144	\$18,019,380	TOTAL FUND EXPENDITURES	\$7,429,300	\$7,429,300	\$7,429,300

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND (continued)**

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Economic Development Director	1
0	1	1	Airport Manager	1
1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	UAS Range Manager	1
1	1	1	UAS Chief Engineer	1
0	0	0	UAS Range Operations Tech	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist III	1

Capital Outlay:

Swamp coolers	\$10,000
Ford F-350 Truck	\$75,000
B17 Downstairs Remodel	250,000
Snow Removal Equipment	1,000,000
AIP33 Wildlife Fence	3,000,000
PDT/PUR Monument Sign	75,000
AIP Reader Board	25,000
Manlift	50,000
Total	\$4,485,000



CITY OF PENDLETON

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other government units, on a cost-reimbursement basis.

PW Administration and Fleet Fund. Revenues principally consist of rental of equipment, and a Public Works Administration fee to other City PW funds and departments. Expenditures are made for wages, supplies, gas, diesel and equipment replacement. This fund was formerly known as the Construction & Repair Fund.

Central Services Fund. Revenues consist primarily of charges for central administrative support services. Expenses are for operating expenses within the City Manager's Office, Mayor and City Council Department, Insurance Division, PDC Administration, Legal Department, Finance Department, Engineering Division, Facilities Division and Information Technology Division.

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PW ADMINISTRATION AND FLEET FUND**

Description of Revenue Sources

Revenues for the Public Works (PW) Administration and Fleet Fund are derived by charging other Public Works divisions a Personnel Charge and other City funds via construction projects for labor performed by the construction crews and for their equipment used. Most City equipment, except fire, police, facilities and parks, is owned by the Fleet Fund and is leased to the Public Works and other City Departments. These revenues provide funds for operation, maintenance, and replacement of the equipment when needed.

FY24 Projections of Revenues

\$551,770 in equipment rental charges is used to maintain and replace the fleet. \$1,387,790 in PW Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$672,555	\$650,542	\$589,780	BEGINNING WORKING CAPITAL	\$686,900	\$686,900	\$686,900
0	40,908	0	INTERGOVERNMENTAL	500	500	500
			CHARGES FOR SERVICES			
3,624	3,653	3,600	Land & Equipment Rental	4,425	4,425	4,425
482,045	489,730	521,700	Equipment Rental - City	551,770	551,770	551,770
0	0	0	Labor and Overhead - City			
0	0	0	Materials - City			
1,263,110	1,246,435	1,394,220	PW Admin Personnel Charge	1,387,790	1,387,790	1,387,790
1,748,779	1,739,818	1,919,520	Total Charges for Services	1,943,985	1,943,985	1,943,985
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land/Equipment Reimbursement of Expense/Misc.	500	500	500
4,666	3,661	5,000	Investment Income	5,000	5,000	5,000
4,716	3,845	5,500	Total Miscellaneous Revenues	5,500	5,500	5,500
0	0	130,000	Transfer from Sewer Fund			
\$2,426,050	\$2,435,113	\$2,644,800	TOTAL FUND RESOURCES	\$2,636,885	\$2,636,885	\$2,636,885

Capital Outlay:

PW034: C&R Crew Truck (rotation)	\$100,000
PW040: Street Crew Truck (rotation)	70,000
WFP pick-up (2014 scheduled replacement)	50,000
Water pick-up (2015 scheduled replacement)	50,000
Shared back-hoe (2014 scheduled replacement)	130,000
Mechanical sweeper (new Sewer Fund - lease to other communities)	130,000
Total	\$530,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PW ADMINISTRATION AND FLEET FUND**

Description of Current Services

The PW Administration and Fleet Fund provides equipment to various departments on a rental basis, and provides construction labor and office, inventory, and other administrative services to the General, Water, Sewer, and State Tax Street Funds and other funds.

FY24 Proposed Budget

The proposed budget for FY24 for the Fleet Fund maintains operating services. FY24 includes carryover for replacement of crew trucks, pick-ups, shared back-hoe, and potential purchase of a used mechanical sweeper. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$794,383	\$818,363	\$946,200	Salaries and Wages	\$958,550	\$958,550	\$958,550
187,947	211,702	257,720	Insurance	269,985	269,985	269,985
171,386	209,657	233,800	Public Employees Retirement	250,475	250,475	250,475
(38,610)	(43,170)	(43,170)	less PERS bond pymt	(42,655)	(42,655)	(42,655)
82,386	93,249	104,140	Other Employer-paid Taxes	96,440	96,440	96,440
1,197,492	1,289,801	1,498,690	Total Personal Services	1,532,795	1,532,795	1,532,795
MATERIALS AND SERVICES						
56,806	112,987	95,000	Gasoline and Diesel	126,000	126,000	126,000
67,266	110,206	75,000	Direct Repair Supplies	105,000	105,000	105,000
34,822	35,336	65,000	Repair and Maintenance	55,000	55,000	55,000
11,531	12,698	11,500	Building Utilities	12,500	12,500	12,500
3,699	8,981	7,500	Travel and Training	2,750	2,750	2,750
52,563	60,610	54,730	Other Materials and Services	48,240	48,240	48,240
25,160	33,430	53,020	Central Services Charges	45,990	45,990	45,990
251,847	374,248	361,750	Total Materials and Services	395,480	395,480	395,480
287,557	194,340	530,000	CAPITAL OUTLAY	530,000	530,000	530,000
38,610	41,430	43,170	TRFRS TO OTHER FUNDS	42,655	42,655	42,655
0	0	50,000	CONTINGENCY	50,000	50,000	50,000
0	0	161,190	RESERVE FOR EQUIPT. REPL	85,955	85,955	85,955
\$1,775,506	\$1,899,819	\$2,644,800	TOTAL FUND EXPENDITURES	\$2,636,885	\$2,636,885	\$2,636,885

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Public Works Director	1
0	0	0	Public Works Asst. Director	1
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Regulatory Specialist	1
1	1	1	Control Systems Manager	0.5
1	0	1	IT Manager	0
0	1	1	Information Technician	1
1	1	1	Purchasing Agent	1
1	1	1	Utility Worker III	1
1	1	1	Mechanic	1
1	1	0	Utility Worker II	0
2	2	3	Utility Worker I	3
1	1	1	GIS Technician	1
1/2	1/2	1/2	Office Specialist III	1/2
0	0	0	Office Specialist I	0
0	0	0	Part-Time FTE	0
12	12	13	Total	12 1/2

**CITY OF PENDLETON
RESOURCE SUMMARY
CENTRAL SERVICES FUND**

Description of Revenue Sources

Revenues for the Central Services Fund are derived by charging other City funds for central administrative support services provided. The charge for each fund is determined by an allocation formula which is included as Appendix A of this budget document. The fund also charges for direct services provided to the General Fund for the operation of the Vert building, and to the Pendleton Convention Center for physical plant maintenance and large event set-up and take-down crews. Other revenues provided to this fund include charges for engineering services to grants and other sources.

FY24 Projections of Revenues

Charges for Services are based upon the allocations of services provided as documented in Appendix A. Licenses and Permits include engineering fees and business license collection fee. Charges for Services are \$28,500 for Library utilities. Intergovernmental revenue is expected at \$198,940 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$35,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY21	Actual FY22	Budget FY23		Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$190,533	\$329,801	\$322,135	BEG. WORKING CAPITAL	\$630,000	\$630,000	\$630,000
			LICENSES AND PERMITS			
16,577	20,046	18,000	Business License Collection Fees	21,000	21,000	21,000
2,650	11,842	2,500	Engineering Inspection Fees	3,000	3,000	3,000
0	0	0	LID Engineering Inspection Fees			
856	5,093	1,500	Excavation Permits	1,500	1,500	1,500
1,140	1,616	1,000	Sewer Tap Fees	1,000	1,000	1,000
4,720	5,177	5,050	Other Engineering Fees	5,100	5,100	5,100
25,943	43,774	28,050	Total Licenses and Permits	31,600	31,600	31,600
117,625	162,883	223,030	INTERGOVERNMENTAL	198,940	198,940	198,940
			CHARGES FOR SERVICES			
81,500	16,500	28,500	Charges for Facilities	28,500	28,500	28,500
25,000	35,000	35,000	Charges for Financial Services	35,000	35,000	35,000
1,622,300	1,554,650	1,640,580	General Fund	1,651,430	1,651,430	1,651,430
215,230	223,140	249,930	State Tax Street Fund	280,230	280,230	280,230
119,930	114,200	89,580	Library Fund	125,570	125,570	125,570
162,560	154,490	164,780	Convention Center Fund	187,370	187,370	187,370
568,750	666,040	682,310	Water Fund	628,460	628,460	628,460
560,090	572,750	645,840	Sewer Fund	657,550	657,550	657,550
239,550	287,830	326,700	Airport Fund	273,210	273,210	273,210
25,160	33,430	53,020	PW Admin & Fleet Fund	45,990	45,990	45,990
3,620,070	3,658,030	3,916,240	Total Charges for Services	3,913,310	3,913,310	3,913,310
0						
18,972	2,706	70,950	MISCELLANEOUS REVENUES	72,200	72,200	72,200
			TRANFERS FROM GENERAL FD			
0	0	0				
0	0	25,925	TRANFERS FROM SEWER FD	13,850	13,850	13,850
0	0	25,925	TRANFERS FROM WATER FD	13,850	13,850	13,850
\$3,973,143	\$4,197,194	\$4,612,255	TOTAL FUND RESOURCES	\$4,873,750	\$4,873,750	\$4,873,750

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
CITY MANAGER'S OFFICE**

Description of Current Services

The Administration Department includes the City Manager's Office, City Recorder's Office and Human Resources. The City Manager provides general administration services for the management of the City to ensure that City Council policies and directives are carried out. This office also coordinates and directs the work of all City departments and employees; is responsible for public relations; maintaining intergovernmental relations with various federal, state, local and private agencies; and functioning as the Budget Officer. The City Manager also makes recommendations to the Mayor and Council on legislation, financial programs, capital improvements, economic development and other administrative matters. The City Recorder's Office maintains the City's records in accordance with all relevant statutes; and is responsible for preparing the Council agendas and minutes; and is the City elections officer. The Human Resources department is responsible for maintaining a sound personnel program including labor relations; work comp and safety; recruitment and hiring; class and comp; training; discipline and discharge; and the development of personnel policies. Also, the Volunteer Coordinator position and responsibilities are in this department.

FY24 Proposed Budget

Proposed budget is relatively similar to last year's budget.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$321,703	\$325,722	\$406,420	Salaries and Wages	\$370,270	\$370,270	\$370,270
58,188	60,035	76,150	Insurance	62,580	62,580	62,580
78,585	101,879	114,430	Public Employees Retirement	115,650	115,650	115,650
(20,560)	(20,580)	(18,870)	less PERS bond pymt	(22,840)	(22,840)	(22,840)
31,177	31,737	40,145	Other Employer-paid Taxes	38,920	38,920	38,920
469,092	498,793	618,275	Total Personal Services	564,580	564,580	564,580
MATERIALS AND SERVICES						
5,700	5,700	5,700	Car Allowance	5,700	5,700	5,700
0	0	0	Consultant	20,000	20,000	20,000
4,398	5,933	4,300	Dues and Subscriptions	4,300	4,300	4,300
9,657	9,357	10,800	Equipment Maintenance	10,800	10,800	10,800
5,464	8,065	6,500	Office Supplies and Printing	6,500	6,500	6,500
439	371	1,000	Volunteer Supplies	500	500	500
333	338	500	Telephone	500	500	500
4,672	3,726	10,500	Travel and Training	10,000	10,000	10,000
3,292	3,250	5,300	Other Materials and Services	5,000	5,000	5,000
33,955	36,740	44,600	Total Materials and Services	63,300	63,300	63,300
0	0	0	CAPITAL OUTLAY			
\$503,047	\$535,533	\$662,875	TOTAL CITY MANAGER'S	\$627,880	\$627,880	\$627,880

Actual FY21	Actual FY22	Budget FY23	POSITION	Proposed Budget FY24
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	0	1	Communications Specialist	0.5
2/5	2/5	0	Volunteer Coordinator	0
3 2/5	3 2/5	4	Total	3 1/2

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
MAYOR, CITY COUNCIL AND COMMISSIONS**

Description of Current Services

The Mayor and City Council are responsible for the formulation of City policy, enactment of legislation, control of revenues and expenditures through the annual operating budget, and appointment of members to citizen advisory boards and commissions. The Council is composed of eight members who are elected to four- year terms. The Mayor is also elected to a four-year term. The Mayor and City Council meet in regular session on the first and third Tuesday evening of each month.

FY24 Proposed Budget

The proposed budget for FY24 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$17,250	\$17,400	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
3,209	2,090	2,230	Public Employees Retirement	1,820	1,820	1,820
(500)	(400)	(880)	less PERS bond pymt	(470)	(470)	(470)
1,470	1,386	1,450	Other Employer-paid Taxes	1,520	1,520	1,520
21,429	20,476	20,300	Total Personal Services	20,370	20,370	20,370
MATERIALS AND SERVICES						
13,599	12,929	15,500	Dues and Subscriptions	18,000	18,000	18,000
297	0	3,000	Mayor/Council Expense	3,000	3,000	3,000
23	4,871	15,000	Travel and Training	15,000	15,000	15,000
1,898	1,708	2,500	Other Materials and Services	2,500	2,500	2,500
15,817	19,508	36,000	Total Materials and Services	38,500	38,500	38,500
0	0	0	CAPITAL OUTLAY			
\$37,247	\$39,984	\$56,300	TOTAL MAYOR AND COUNCIL	\$58,870	\$58,870	\$58,870

Budget FY21	Budget FY22	Budget FY23	POSITION	Proposed Budget FY24
Not presented as FTE's				
1	1	1	Mayor	1
8	8	8	Councilor	8
9	9	9	Total	9

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
PENDLETON DEVELOPMENT COMMISSION ADMINISTRATION**

Description of Current Services

The Pendleton Development Commission (PDC) desires to maintain the full-time position of Associate Director position for the Commission. The City has administrative functions already in place to payroll and supporting duties. Duplication of services is kept to the minimum with this new division.

FY24 Proposed Budget

Provides for a full-time PDC Associate Director position and overhead and payroll directly related to the position. Central Service Fund is reimbursed through a direct charge to PDC for this division.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$59,507	\$64,600	\$67,220	Salaries and Wages	\$76,000	\$76,000	\$76,000
7,126	9,339	9,640	Insurance	10,100	10,100	10,100
10,266	12,673	13,860	Public Employees Retirement	12,085	12,085	12,085
(1,900)	(2,160)	(2,720)	less PERS bond pymt	(2,950)	(2,950)	(2,950)
4,548	4,856	5,530	Other Employer-paid Taxes	6,265	6,265	6,265
79,547	89,308	93,530	Total Personal Services	101,500	101,500	101,500
MATERIALS AND SERVICES						
1,682	2,049	4,000	Dues and Subscriptions	4,000	4,000	4,000
349	1,025	2,000	Office Supplies and Printing	6,000	6,000	6,000
50	310	1,200	Travel and Training	1,200	1,200	1,200
4,854	5,024	6,500	Other Materials and Services	2,500	2,500	2,500
6,935	8,408	13,700	Total Materials and Services	13,700	13,700	13,700
\$86,482	\$97,716	\$107,230	TOTAL PDC ADMINISTRATION	\$115,200	\$115,200	\$115,200

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	PDC Administration	1
0	0	0	PDC Assistant	1/5
1	1	1	Total	1 1/5

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
INSURANCE DIVISION**

Description of Current Services

The Insurance Division funds the City's liability, property, and vehicle and equipment insurance and the City's Health and Wellness committee.

FY24 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. The insurance line was increased to accommodate handling insurance deductible costs out of this fund. Corresponding revenue is in Central Service revenue.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
			MATERIALS AND SERVICES			
\$12,675	\$15,768	\$17,000	Health Care Committee	\$17,000	\$17,000	\$17,000
0	3,179	1,000	Early Return to Work	1,000	1,000	1,000
0	0	70,000	Pass-through Insurance	70,000	70,000	70,000
392,233	461,024	525,000	Insurance - Property & Liability	555,000	555,000	555,000
404,908	479,971	613,000	Total Materials and Services	643,000	643,000	643,000
			TRANSFERS OUT			
100,300	104,740	96,190	- To General Fund for PERS	97,290	97,290	97,290
0	0	75,000	CONTINGENCY FOR CS FUND	75,000	75,000	75,000
\$505,208	\$584,711	\$784,190	TOTAL INSURANCE DIVISION	\$815,290	\$815,290	\$815,290

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
LEGAL DEPARTMENT**

Description of Current Services

The Legal Department consists of one full-time attorney, a full-time legal assistant, and a contract attorney who provides services as the Municipal Court Prosecutor. The City Attorney is the legal advisor to the City Council, Commissions, City Manager, City Departments and staff. The City Attorney's office prosecutes crimes in the Municipal Court and works with the Police Department in criminal and ordinance and code enforcement matters. The City Attorney provides legal assistance and services to Committees such as the Airport Commission, Planning Commission, Sanitary Regulatory Board and the PDC. The department reviews and prepares ordinances, resolutions, contracts, agreements, leases and real estate transaction documents for all departments, and represents the City in litigation and insurance matters.

FY24 Proposed Budget

The proposed budget includes one full-time City attorney, one legal assistant, and one contracted attorney prosecutor.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$196,217	\$188,461	\$198,500	Salaries and Wages	\$207,020	\$207,020	\$207,020
30,070	26,967	30,540	Insurance	28,100	28,100	28,100
48,304	55,181	65,380	Public Employees Retirement	57,820	57,820	57,820
(11,700)	(14,310)	(11,900)	less PERS bond pymt	(11,480)	(11,480)	(11,480)
15,713	15,644	17,590	Other Employer-paid Taxes	19,135	19,135	19,135
278,604	271,943	300,110	Total Personal Services	300,595	300,595	300,595
MATERIALS AND SERVICES						
68,833	68,666	72,000	Contract Services	70,000	70,000	70,000
0	0	2,000	Consultants	500	500	500
0	3,168	3,200	Equipment Maintenance Contract	3,500	3,500	3,500
2,159	3,158	4,000	Dues and Subscriptions	3,500	3,500	3,500
50	764	3,000	Travel and Training	3,000	3,000	3,000
4,022	2,470	5,900	Other Materials and Services	8,500	8,500	8,500
75,064	78,226	90,100	Total Materials and Services	89,000	89,000	89,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$353,668	\$350,169	\$390,210	TOTAL LEGAL DEPARTMENT	\$389,595	\$389,595	\$389,595

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	City Attorney	1
1	1	1	Legal Assistant	1
2	2	2	Total	2

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
FINANCE DEPARTMENT**

Description of Current Services

The Finance Department is the hub of the City's financial management system. The Finance Department handles all the City's water and sewer utility billings, receipts, and collections. The Finance Department is also responsible for billing of the City's local improvement districts assessments, the City's engineering services, grave sales and burial fees, and the fire protection agreements. The Finance Department handles the investing of all City funds. The Finance Department maintains the City's general ledger, generates the necessary management reports, and assists the auditors in the preparation of the City's annual financial statements. The Finance Department also generates all City checks for payment of goods and services and maintains all employee payroll records. Finance is also responsible for the administration of the City's Business License and the Transient Room Tax ordinances. The Finance Director coordinates budget preparation and monitoring with the City Manager's Office.

FY24 Proposed Budget

The proposed budget for FY24 maintains staffing at current levels. Contract services include arbitrage rebate consulting and GASB87 lease accounting software.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$437,112	\$424,812	\$457,000	Salaries and Wages	\$475,500	\$475,500	\$475,500
111,973	108,738	121,600	Insurance	133,600	133,600	133,600
93,909	102,473	121,000	Public Employees Retirement	116,550	116,550	116,550
(22,770)	(25,400)	(23,130)	less PERS bond pymt	(21,650)	(21,650)	(21,650)
33,164	33,484	38,350	Other Employer-paid Taxes	42,070	42,070	42,070
653,388	644,106	714,820	Total Personal Services	746,070	746,070	746,070
MATERIALS AND SERVICES						
61,440	58,950	65,000	Audit Fees	68,800	68,800	68,800
2,519	2,438	4,000	Legal Notices - Budget	3,500	3,500	3,500
8,750	14,584	14,000	Contract Services	16,200	16,200	16,200
28,670	30,230	29,700	Equipment Maint. Contracts	34,000	34,000	34,000
30,430	41,314	47,000	Postage	47,000	47,000	47,000
9,026	6,488	11,000	Office Supplies and Printing	9,500	9,500	9,500
1,279	3,365	4,000	Travel and Training	3,500	3,500	3,500
10,108	9,505	11,700	Other Materials and Services	15,740	15,740	15,740
152,222	166,874	186,400	Total Materials and Services	198,240	198,240	198,240
0	0	0	CAPITAL OUTLAY	20,000	20,000	20,000
\$805,610	\$810,980	\$901,220	TOTAL FINANCE DEPT.	\$964,310	\$964,310	\$964,310

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	4
4/9	4/9	4/9	Account Clerk	4/9
2/15	2/15	2/15	Part-Time FTE	2/15
6 4/7	6 4/7	6 4/7	Total	6 4/7

Capital Outlay:

Copier/Printer \$20,000

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
ENGINEERING DIVISION**

Description of Current Services

The Engineering Division is responsible to provide for orderly development and project management of public facilities and infrastructure built in the City of Pendleton through the design, bidding, construction survey and inspection of streets, storm sewers, sanitary sewers, water lines and other public works projects. The Engineering Division also works with the various Public Works Divisions overseeing various public works maintenance, rehabilitation, and replacement projects. Also, private developers building public facilities have a pre-design meeting, plan reviews, and inspections with engineering staff to assure compliance to City ordinances and standards. The Engineering Division reviews plans, issues permits and inspects activities by developers and property owners doing work in the public right-of-way and other construction issues such as site grading and drainage, sidewalk construction, parking lots, and drainage. Additionally, the Engineering Department reviews, approves, and maintains plats, surveys, and utility as-built records for all city facilities, as well as provides technical assistance, design, and review of parks projects, economic development and airport projects, planning applications, and other miscellaneous administration activities.

FY24 Proposed Budget

The proposed budget for FY24 for the Engineering Division’s materials and services is very similar to the previous year. The City Engineer also oversees the Planning and Building Divisions, so the budget reflects only a portion for the City Engineer’s salary. Capital is for GIS equipment.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$295,606	\$262,868	\$377,800	Salaries and Wages	\$388,590	\$388,590	\$388,590
55,626	45,610	84,030	Insurance	109,300	109,300	109,300
78,138	81,998	96,150	Public Employees Retirement	100,450	100,450	100,450
(20,470)	(19,970)	(18,750)	less PERS bond Pymt	(17,430)	(17,430)	(17,430)
25,517	26,678	35,970	Other Employer-paid Taxes	37,610	37,610	37,610
434,417	397,184	575,200	Total Personal Services	618,520	618,520	618,520
MATERIALS AND SERVICES						
2,219	2,119	2,250	Car Allowance	2,250	2,250	2,250
0	0	1,000	Consultants	1,000	1,000	1,000
6,224	6,362	7,400	Equipment Maint. Contracts	7,600	7,600	7,600
1,188	0	2,500	Repairs and Maintenance	2,500	2,500	2,500
1,320	2,512	3,500	Engineering Supplies	7,000	7,000	7,000
7,400	7,400	7,400	Equipment Rent	8,320	8,320	8,320
275	1,361	3,800	Travel and Training	3,800	3,800	3,800
4,088	3,567	10,700	Other Materials and Services	14,700	14,700	14,700
22,714	23,321	38,550	Total Materials and Services	47,170	47,170	47,170
0	0	12,000	CAPITAL OUTLAY	12,000	12,000	12,000
\$457,131	\$420,505	\$625,750	TOTAL ENGINEERING DIV.	\$677,690	\$677,690	\$677,690

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
2/3	2/3	2/3	City Engineer/Community Dev Director	2/3
1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	Sr Engineering Technician	1
0	1	1	Engineering Technician III	1
1	0	0	Engineering Technician II	0
0	1	1	Engineering Technician I	1
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/2	Part-time FTE's	1/2
3 3/4	4 3/4	5	Total	5

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
FACILITIES DEPARTMENT**

Description of Current Services

The Facilities Department is responsible for the major activities related to City facilities: 1- Daily custodial activities. 2- Operation and maintenance of HVAC systems in city facilities. 3- General building maintenance and repairs at city facilities. 4- Pendleton Family Aquatic Center mechanical operation, water quality daily maintenance. 5- General building maintenance and repairs at City facilities: City Hall & Library, Airport & Runways, McCune Recreation Center, Pendleton Convention Center, Vert Complex, Ice rink, Parks facilities, Three fire stations, Police department, OSP and City rentals. 6- Management of the Information Technology department. 7-The Facilities Department provides other departments with IT & Electrical services provided by in-house electricians. 8-RFP and Project management, Demolition estimates, asbestos removal, throughout the city as needed. 9-Purchases and provides custodial supplies, PC & IT, quotes for product and ordering etc., to all departments as requested.

FY24 Proposed Budget

The proposed FY24 budget for the Facilities Department materials and services maintain current levels of service. Capital is for a pallet jack and a warehouse dock. Funding sources for this department are shown on Page Appendix A-12.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
PERSONNEL SERVICES						
\$340,297	\$348,592	\$377,330	Salaries and Wages	\$385,400	\$385,400	\$385,400
63,775	76,332	78,920	Insurance	95,455	95,455	95,455
83,692	80,125	89,820	Public Employees Retirement	90,915	90,915	90,915
(22,370)	(21,920)	(19,940)	less PERS bond pymt	(16,350)	(16,350)	(16,350)
39,182	39,540	40,450	Other Employer-paid Taxes	43,655	43,655	43,655
504,575	522,670	566,580	Total Personal Services	599,075	599,075	599,075
MATERIALS AND SERVICES						
47,905	37,463	50,000	Electricity	50,000	50,000	50,000
11,856	12,195	17,500	Natural Gas	17,500	17,500	17,500
8,595	9,052	11,000	Gas/Diesel/Grease	12,000	12,000	12,000
0	46,215	60,000	Contract Services	65,000	65,000	65,000
24,023	25,599	30,000	Building Repairs and Maint.	35,000	35,000	35,000
21,521	13,705	20,000	Janitorial Supplies	20,000	20,000	20,000
3,161	49	3,000	Travel and Training	3,000	3,000	3,000
6,642	13,038	12,000	Tools & Minor Equipment	15,000	15,000	15,000
26,793	25,458	25,000	Equipment Maintenance Contracts	25,000	25,000	25,000
15,785	20,701	29,900	Other Materials and Services	27,600	27,600	27,600
166,281	203,475	258,400	Total Materials and Services	270,100	270,100	270,100
20,884	0	30,000	CAPITAL OUTLAY	15,000	15,000	15,000
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$691,740	\$726,145	\$854,980	TOTAL FACILITIES DIVISION	\$884,175	\$884,175	\$884,175

Actual FY21	Actual FY22	Budget FY23	POSITION	Adopted Budget FY24
1	1	1	Facilities Manager	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Electrician	1
2	2	2	Utility Worker II	2
0	0	0	Utility Worker I	0
1 6/7	1	1	Part-Time FTE	1
6 17/20	6	6	Total	6

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
INFORMATION TECHNOLOGY DIVISION**

Description of Current Services

The Information Technology Division funds the City's technology requirements which support all city departments within the city network system inner structure.

FY24 Proposed Budget

The proposed budget provides for full-time information and computer technology support through contracted services with Hermiston IT Department and WTechlink for all departments within the City of Pendleton. Also provides Public Works IT Division funding for upgrades and repairs to maintain telephone systems, servers, network hardware, computers, computer peripherals, reoccurring hardware & software licensing costs, operations & maintenance costs related to dark fiber for city network connections and security cameras. Capital outlay provides for switches upgrades. Major change in FY24 is departments will budget computer hardware replacement specific to their needs.

Actual	Actual	Budget		Proposed Budget	Approved Budget	Adopted Budget
FY21	FY22	FY23	EXPENDITURE CATEGORIES	FY24	FY24	FY24
			PERSONNEL SERVICES			
\$0	\$0	\$0	Salaries and Wages	\$79,400	\$79,400	\$79,400
0	0	0	Insurance	9,420	9,420	9,420
0	0	0	Public Employees Retirement	18,180	18,180	18,180
0	0	0	less PERS bond pymt	(4,120)	(4,120)	(4,120)
0	0	0	Other Employer-paid Taxes	9,560	9,560	9,560
0	0	0	Total Personal Services	112,440	112,440	112,440
			MATERIALS AND SERVICES			
132,206	132,567	179,000	Contract Services	165,100	165,100	165,100
3,494	5,766	8,500	Telephone Equipment	6,000	6,000	6,000
23,675	14,753	15,000	Other Expense	15,000	15,000	15,000
4,976	6,372	12,000	Repair & Maintenance	12,000	12,000	12,000
18,102	12,359	20,000	Minor Equipment/Maint. Contracts	19,700	19,700	19,700
182,453	171,817	234,500	Total Materials and Services	217,800	217,800	217,800
20,754	12,043	65,000	CAPITAL OUTLAY	10,500	10,500	10,500
\$203,207	\$183,860	\$299,500	TOTAL INFORMATION TECH. DIV.	\$340,740	\$340,740	\$340,740

Actual	Actual	Budget		Adopted Budget
FY21	FY22	FY23	POSITION	FY24
0	0	0	Technology Manager	1
0	0	0	Total	1

Capital

Computer Switches (3) 10,500



CITY OF PENDLETON

Agency Funds

Agency Funds account for assets held by a government unit in a custodial capacity for individuals, private organizations, other governmental units and/or other funds.

Pendleton Foundation Trust Fund. This fund is used to receive and distribute unrestricted income from the Pendleton Foundation Trust as provided in Ordinance No. 2699.

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PENDLETON FOUNDATION TRUST FUND**

Description of Revenue Sources

The City of Pendleton performs the treasury function for the Pendleton Foundation Trust. The major investment trustees forward to the City on an annual basis, the funds available for distribution by the Foundation. The City then distributes these as directed by the Pendleton Foundation Trust Committee.

FY24 Projections of Revenues

Revenue projections for FY24 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$21,785	\$10,172	\$10,400	BEGINNING WORKING CAPITAL	\$48,000	\$48,000	\$48,000
			MISCELLANEOUS REVENUES			
181,772	102,419	248,600	Donations (Outside Trust Proceeds)	211,000	211,000	211,000
90	250	1,000	Investment Income - City	1,000	1,000	1,000
181,862	102,669	249,600	Total Miscellaneous Revenues	212,000	212,000	212,000
\$203,647	\$112,841	\$260,000	TOTAL FUND RESOURCES	\$260,000	\$260,000	\$260,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PENDLETON FOUNDATION TRUST FUND**

Description of Current Services

The Pendleton Foundation Trust Committee directs the distribution of interest earnings from Foundation funds to local community groups and projects which serve to better the community.

FY24 Proposed Budget

The proposed budget for FY24 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY21	Actual FY22	Budget FY23	EXPENDITURE CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
MATERIALS AND SERVICES						
Distributions Directed						
\$193,475	\$89,229	\$260,000	By Trustees	\$260,000	\$260,000	\$260,000
193,475	89,229	260,000	Total Materials and Services	260,000	260,000	260,000
\$193,475	\$89,229	\$260,000	TOTAL FUND EXPENDITURES	\$260,000	\$260,000	\$260,000



CITY OF PENDLETON

CLOSED FUNDS

Fire Bond Construction Fund. The fund was established to provide accounting for the voter approved bond measure which provided funds for the construction of the new fire department, additional fire equipment and furnishings for the new building.

**CITY OF PENDLETON
FIRE BOND CONSTRUCTION FUND
(CLOSED)**

Description of Revenue Sources

The City of Pendleton voters approved a bond measure to finance a new fire station at the old St. Anthony's hospital site. This bond measure provides for the purchase of the location, construction of the building, additional fire equipment and furnishing for the new building.

FY24 Projections of Revenues

The bond was sold and the proceeds are held in this fund. This fund is closed now with all funds spent.

Actual FY21	Actual FY22	Budget FY23	RESOURCES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$430,581	\$23,045	\$17,000	BEGIN FUND BALANCE	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Bond Proceeds	0	0	0
1	0	0	Reimbursement of Expense	0	0	0
2,449	152	0	Investment Income	0	0	0
\$433,031	\$23,197	\$17,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY21	Actual FY22	Budget FY23	EXPENDITURES CATEGORIES	Proposed Budget FY24	Approved Budget FY24	Adopted Budget FY24
\$409,985	\$6,304	\$17,000	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	0	Transfer to Debt Service Fund	0	0	0
\$409,985	\$6,304	\$17,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

Appendix A

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ALLOCATION FY24

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office General Administration	\$698,020	\$10,508	\$137,311	\$130,076	\$7,600	\$30,391	\$17,121	\$12,750	\$9,173	\$8,279	\$12,563
PDC Administration	118,150	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	59,340	893	11,673	11,058	646	2,584	1,455	1,084	780	704	1,068
Insurance											
Cost of Claims - Liab.	289,350		47,315	10,495	1,362	54,527	16,422	0	0	233	520
Property Insurance	353,650		12,825	18,468		13,286	7,760	17,152	3,265		
	643,000	0	60,139	28,963	1,362	67,813	24,182	17,152	3,265	233	520
Legal Services											
City Attorney	120,330	1,811	23,671	22,424	1,310	5,239	2,951	2,198	1,581	1,427	2,166
City Negotiator	40,100	472	9,907	12,738	0	1,887	0	0	472	472	472
City Prosecutor	200,530	80,212	120,318								
Risk Manager	40,100	0	6,557	1,454	189	7,557	2,276	0	0	32	72
	401,060	82,495	160,453	36,616	1,499	14,683	5,227	2,198	2,053	1,931	2,710
Finance											
Utilities Billing/Coll.	325,490										
Payroll	186,000	3,149	24,268	42,315		11,212	20,351	16,127	2,304	1,843	2,765
Payables	186,000	1,300	12,094	12,251	5,248	14,225	10,637	8,428	5,264	1,598	1,520
General Accounting	232,480	3,500	45,732	43,323	2,531	10,122	5,702	4,246	3,055	2,757	4,184
	929,970	7,949	62,094	97,888	7,779	35,559	36,690	28,802	10,623	6,198	8,469
Engineering											
Engineering Services	672,520		6,725	6,725		47,076				26,901	26,901
GIS/ Aerial Map Project	\$12,000										
	684,520	0	6,725	6,725	0	47,076	0	0	0	26,901	26,901
Facilities											
City Hall	261,600	3,938	51,460	48,749	2,848	11,390	6,416	4,778	3,438	3,103	4,708
Other City Facilities	610,420		93,511	38,963		38,963	20,780	38,963	7,793		
	872,020	3,938	144,972	87,712	2,848	50,353	27,197	43,741	11,230	3,103	4,708
Information Technology											
Operations	344,865	5,192	67,840	64,266	3,755	15,015	8,459	6,299	4,532	4,090	6,207
	0	0	0	0	0	0					
	344,865	5,192	67,840	64,266	3,755	15,015	8,459	6,299	4,532	4,090	6,207
Fund Balance/Contingency	(273,845)	(6,397)	(38,688)	(26,705)	(1,469)	(15,187)	(6,936)	(6,457)	(2,401)	(2,965)	(3,640)
Adjustment from FY22	(428,350)	(8,260)	(71,930)	(41,610)	(1,120)	(14,475)	3,285	(1,590)	(7,660)	(11,620)	(10,330)
Total (Rounded to the nearest 10th)	\$4,048,750	\$96,310	\$560,590	\$394,990	\$22,910	\$233,810	\$116,680	\$103,980	\$31,600	\$36,860	\$49,180

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW ADM & FLEET FUND	PENDTN DEVELOP COMMIS	TOTAL
\$1,384	\$377,156	\$28,600	\$15,442	\$24,227	\$90,137	\$83,088	\$53,028	\$0	\$26,343	698,020
0	0	0	0	0	0	0	0	0	118,150	118,150
118	32,063	2,431	1,313	2,060	7,663	7,063	4,508	0	2,239	59,340
0	130,874	39,062	0	14,801	50,090	51,989	2,534	0	0	289,350
0	72,755	3,948	15,536	39,989	64,144	111,284	45,995	0	0	353,650
0	203,629	43,009	15,536	54,790	114,234	163,273	48,528	0	0	643,000
239	65,017	4,930	2,662	4,176	15,539	14,323	9,141	0	4,541	120,330
0	26,419	2,359	472	944	3,774	1,887	944	2,831	472	40,100
0	200,530							0	0	200,530
0	18,137	5,413	0	2,051	6,942	7,205	351	0	0	40,100
239	310,103	12,702	3,134	7,171	26,254	23,415	10,436	2,831	5,013	401,060
0	0				169,974	155,516		0	0	325,490
0	124,333	7,142	9,676	7,065	11,673	6,451	7,219	11,519	922	186,000
517	73,081	5,436	7,817	12,501	23,373	19,269	20,679	22,574	1,269	186,000
461	125,614	9,525	5,143	8,069	30,021	27,673	17,661		8,774	232,480
978	323,028	22,103	22,636	27,636	235,041	208,909	45,559	34,094	10,964	929,970
0	114,328	134,504		6,725	201,756	174,855	40,351			672,520
0	0	4,000			4,000	4,000				12,000
0	114,328	136,504	0	6,725	205,756	178,855	40,351	0	0	684,520
519	141,348	10,718	5,787	9,080	33,781	31,139	19,873	0	9,873	261,600
0	238,973	70,133	75,328	67,536	10,390	10,390	106,499	15,585	15,585	610,420
519	380,321	80,852	81,116	76,616	44,171	41,529	126,372	15,585	25,458	872,020
684	186,338	14,130	7,629	11,970	44,533	41,050	26,199	0	13,015	344,865
684	0			0						0
684	186,338	14,130	7,629	11,970	44,533	41,050	26,199	0	13,015	344,865
(226)	(111,071)	(19,732)	(8,462)	(12,173)	(44,256)	(43,068)	(20,461)	(3,027)	(11,596)	(273,845)
820	(164,490)	(42,360)	(12,770)	(11,680)	(95,050)	(46,550)	(61,320)	(3,500)	9,350	(428,350)
\$4,520	\$1,651,430	\$280,230	\$125,570	\$187,370	\$628,460	\$657,550	\$273,210	\$45,990	\$198,940	\$4,048,750

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY24**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt	\$587,420
Materials and Services	63,300
Capital Outlay	
	<u>650,720</u>
minus Communications director contribution	(27,700)
Contingency Contribution	75,000
	<u>\$698,020</u>
	<u>\$698,020</u>

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION
FY23 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY23)

General Fund			
Municipal Court	\$396,800	1.5%	\$10,508
Police	5,184,945	19.7%	137,311
Fire	4,911,780	18.6%	130,076
Ambulance	287,000	1.1%	7,600
Parks	1,147,580	4.4%	30,391
Recreation	646,490	2.5%	17,121
Aquatic Center	481,445	1.8%	12,750
Cemetery Fund	346,375	1.3%	9,173
Planning	312,605	1.2%	8,279
Building	474,400	1.8%	12,563
Economic Development	52,250	0.2%	1,384
Total General Fund	<u>14,241,670</u>	<u>54.0%</u>	<u>377,156</u>
State Tax Street Fund	1,079,946	4.1%	28,600
Library Fund & Trust	583,090	2.2%	15,442
Convention Center Fund	914,840	3.5%	24,227
			0
Water Fund	3,403,650	12.9%	90,137
Sewer Fund	3,137,445	11.9%	83,088
Airport Fund	2,002,370	7.6%	53,028
Pendleton Development Commission	994,720	3.8%	26,343
	<u>\$26,357,731</u>	<u>100.0%</u>	<u>\$698,020</u>

Allocation of Pendleton Development Commission Div

Personal Services & PERS Bond Pymt	\$104,450
Materials and Services	13,700
	<u>118,150</u>
less Charges for Service from Pendleton Development Commission	(118,150)
Allocated Total to Central Service Charges	<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY24**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$20,840
Materials and Services	38,500
Capital Outlay	<u>0</u>
	<u><u>\$59,340</u></u>

basis of allocation: GENERAL ADMINISTRATION
FY23 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY23)

General Fund			
Municipal Court	\$396,800	1.5%	\$893
Police	5,184,945	19.7%	11,673
Fire	4,911,780	18.6%	11,058
Ambulance	287,000	1.1%	646
Parks	1,147,580	4.4%	2,584
Recreation	646,490	2.5%	1,455
Aquatic Center	481,445	1.8%	1,084
Cemetery Fund	346,375	1.3%	780
Planning	312,605	1.2%	704
Building	474,400	1.8%	1,068
Economic Development	<u>52,250</u>	<u>0.2%</u>	<u>118</u>
Total General Fund	14,241,670	54.0%	32,063
State Tax Street Fund	1,079,946	4.1%	2,431
Library Fund	583,090	2.2%	1,313
Convention Center Fund	914,840	3.5%	2,060
Water Fund	3,403,650	12.9%	7,663
Sewer Fund	3,137,445	11.9%	7,063
Airport Fund	2,002,370	7.6%	4,508
Pendleton Development Commission	<u>994,720</u>	<u>3.8%</u>	<u>2,239</u>
	<u><u>\$26,357,731</u></u>	<u><u>100.0%</u></u>	<u><u>\$59,340</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY24**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$312,075
Materials and Services		89,000
Capital Outlay		0
		<u>\$401,075</u>

City Attorney	30.00%	\$120,330
City Negotiator	10.00%	40,100
City Prosecutor	50.00%	200,530
Risk Manager	10.00%	40,100
	<u>100.00%</u>	<u>\$401,060</u>

CITY ATTORNEY

\$120,330

basis of allocation: GENERAL ADMINISTRATION

FY23 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY23)

General Fund

Municipal Court	\$396,800	1.5%	\$1,811
Police	\$5,184,945	19.7%	23,671
Fire	\$4,911,780	18.6%	22,424
Ambulance	\$287,000	1.1%	1,310
Parks	\$1,147,580	4.4%	5,239
Recreation	\$646,490	2.5%	2,951
Aquatic Center	\$481,445	1.8%	2,198
Cemetery Fund	\$346,375	1.3%	1,581
Planning	\$312,605	1.2%	1,427
Building	\$474,400	1.8%	2,166
Economic Development	\$52,250	0.2%	239
Total General Fund	<u>14,241,670</u>	<u>54.0%</u>	<u>65,017</u>
State Tax Street Fund	1,079,946	4.1%	4,930
Library Fund & Trust	583,090	2.2%	2,662
Convention Center Fund	914,840	3.5%	4,176
Water Fund	3,403,650	12.9%	15,539
Sewer Fund	3,137,445	11.9%	14,323
Airport Fund	2,002,370	7.6%	9,141
Pendleton Development Commission	994,720	3.8%	4,541
	<u>\$26,357,731</u>	<u>100.0%</u>	<u>\$120,330</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY24**

CITY NEGOTIATOR

\$40,100

Basis of Allocation: Union Members

General Fund

Municipal Court	1	1.18%	\$472
Police	21	24.71%	9,907
Fire	27	31.76%	12,738
Parks	4	4.71%	1,887
Recreation	0	0.00%	0
Aquatic Center	0	0.00%	0
Cemetery	1	1.18%	472
Planning	1	1.18%	472
Building	1	1.18%	472
Total General Fund	<u>56</u>	<u>65.88%</u>	<u>26,419</u>

State Tax Street Fund	5	5.88%	2,359
Library Fund	1	1.18%	472
Convention Center	2	2.35%	944

Water Fund	8	9.41%	3,774
Sewer Fund	4	4.71%	1,887
Airport Fund	2	2.35%	944
PW Admin & Fleet	6	7.06%	2,831
Pendleton Development Commission	1	1.18%	472
	<u>85</u>	<u>100.00%</u>	<u>\$39,628</u>

CITY PROSECUTOR

\$200,530

Basis of Allocation: 100% General Fund

Municipal Court		40%	\$80,212
Police		60%	120,318
		<u>100%</u>	<u>\$200,530</u>

RISK MANAGER

\$40,100

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY90

General Fund

Police	\$11,185	16.35%	\$6,557
Fire	2,481	3.63%	1,454
Ambulance	322	0.47%	189
Parks	12,890	18.84%	7,557
Recreation	3,882	5.68%	2,276
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	55	0.08%	32
Building	123	0.18%	72
Total General Fund	<u>\$30,938</u>	<u>45.23%</u>	<u>18,137</u>

Street Fund	9,234	13.50%	5,413
Convention Center Fund	3,499	5.12%	2,051
Water Fund	11,841	17.31%	6,942
Sewer Fund	12,290	17.97%	7,205
Airport Fund	599	0.88%	351
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$40,100</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY24**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$767,720
Materials and Services			198,240
Capital Outlay			20,000
			<u>985,960</u>
less direct charges for services - Business Licences/ Transportation			(56,000)
			<u>\$929,960</u>

Utilities Billing/Collections			\$325,490
Payroll			186,000
Payables			186,000
General Accounting			232,480
			<u>\$929,970</u>

UTILITIES BILLINGS/COLLECTIONS

\$325,490

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$7,032,000	52%	\$169,974
Sewer Fund	6,433,800	48%	155,516
	<u>\$13,465,800</u>	<u>100%</u>	<u>\$325,490</u>

PAYROLL

\$186,000

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2022

General Fund			
Municipal Court	41	1.69%	\$3,149
Police	316	13.05%	24,268
Fire	551	22.75%	42,315
Parks	146	6.03%	11,212
Recreation	265	10.94%	20,351
Aquatic Center	210	8.67%	16,127
Cemetery	30	1.24%	2,304
Planning	24	0.99%	1,843
Building	36	1.49%	2,765
Total General Fund	<u>1,619</u>	<u>66.85%</u>	<u>124,333</u>
State Tax Street Fund	93	3.84%	7,142
Library Fund	126	5.20%	9,676
Convention Center	92	3.80%	7,065
Water Fund	152	6.28%	11,673
Sewer Fund	84	3.47%	6,451
Airport Fund	94	3.88%	7,219
PW Admin	150	6.19%	11,519
Pendleton Development Commission	12	0.50%	922
	<u>2,422</u>	<u>100.00%</u>	<u>\$186,000</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY24**

PAYABLES			<u><u>\$186,000</u></u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 21-22			
General Fund			
Municipal Court	83	0.70%	\$1,300
Police	772	6.50%	12,094
Fire	782	6.59%	12,251
Ambulance	335	2.82%	5,248
Parks	908	7.65%	14,225
Recreation	679	5.72%	10,637
Aquatic Center	538	4.53%	8,428
Cemetery	336	2.83%	5,264
Planning	102	0.86%	1,598
Building	97	0.82%	1,520
Economic Development	33	0.28%	517
Total General Fund	<u>4,665</u>	<u>39.29%</u>	<u>73,081</u>
State Tax Street Fund	347	2.92%	5,436
Library Fund	499	4.20%	7,817
Pendleton Convention Center Fund	798	6.72%	12,501
Water Fund	1492	12.57%	23,373
Sewer Fund	1230	10.36%	19,269
Airport Fund	1320	11.12%	20,679
PW Admin & Fleet Fund	1441	12.14%	22,574
Pendleton Development Commission	81	0.68%	1,269
	<u>11,873</u>	<u>100.00%</u>	<u>\$186,000</u>

GENERAL ACCOUNTING			<u><u>\$232,480</u></u>
basis of allocation: GENERAL ADMINISTRATION			
FY23 Budgeted Personal Services and Materials and Services (less Central Service Allocation for FY23)			
General Fund			
Municipal Court	\$396,800	1.5%	\$3,500
Police	5,184,945	19.7%	45,732
Fire	4,911,780	18.6%	43,323
Ambulance	287,000	1.1%	2,531
Parks	1,147,580	4.4%	10,122
Recreation	646,490	2.5%	5,702
Aquatic Center	481,445	1.8%	4,246
Cemetery	346,375	1.3%	3,055
Planning	312,605	1.2%	2,757
Building	474,400	1.8%	4,184
Economic Development	52,250	0.2%	461
	<u>14,241,670</u>	<u>54.0%</u>	<u>125,614</u>
State Tax Street Fund	1,079,946	4.1%	9,525
Library Fund	583,090	2.2%	5,143
Convention Center Fund	914,840	3.5%	8,069
Water Fund	3,403,650	12.9%	30,021
Sewer Fund	3,137,445	11.9%	27,673
Airport Fund	2,002,370	7.6%	17,661
Pendleton Development Commission	994,720	3.8%	8,774
	<u>\$26,357,731</u>	<u>100.0%</u>	<u>\$232,480</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY24**

INSURANCE

Materials and Services	<u>\$643,000</u>
Minus Insurance Deductible Revenues	<u>0</u>
	<u>\$643,000</u>

\$643,000

Cost of Claims - Liability	<u>\$289,350</u>
Base Insurance - Property	<u>353,650</u>
	<u>\$643,000</u>

\$289,350

COST OF CLAIMS - LIABILITY

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY90

General Fund			
Police	\$11,185	16.35%	\$47,315
Fire	2,481	3.63%	10,495
Ambulance	322	0.47%	1,362
Parks	12,890	18.84%	54,527
Recreation	3,882	5.68%	16,422
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	55	0.08%	233
Building	<u>123</u>	<u>0.18%</u>	<u>520</u>
Total General Fund	<u>30,938</u>	<u>45.23%</u>	<u>130,874</u>
Street Fund	9,234	13.50%	39,062
Convention Center	3499	5.12%	14,801
Water Fund	11,841	17.31%	50,090
Sewer Fund	12,290	17.97%	51,989
Airport	<u>599</u>	<u>0.88%</u>	<u>2,534</u>
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$289,350</u>

\$353,650

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			
Police	\$6,821,208	3.6%	\$12,825
Fire	9,822,679	5.2%	18,468
Parks	7,066,656	3.8%	13,286
Recreation	4,127,505	2.2%	7,760
Aquatic Center	9,122,689	4.8%	17,152
Cemetery	<u>1,736,651</u>	<u>0.9%</u>	<u>3,265</u>
Total General Fund	<u>38,697,388</u>	<u>20.6%</u>	<u>72,755</u>
Streets	2,099,684	1.1%	3,948
Library Fund	8,263,132	4.4%	15,536
Convention Center Fund	21,269,316	11.3%	39,989
Water Fund	34,117,280	18.1%	64,144
Sewer Fund	59,190,303	31.5%	111,284
Airport Fund	<u>24,463,815</u>	<u>13.0%</u>	<u>45,995</u>
	<u>\$188,100,918</u>	<u>100.0%</u>	<u>\$353,650</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY24**

ENGINEERING

Personal Services & PERS bond pymt		\$635,950
Materials and Services		47,170
Capital Outlay		12,000
		<u>695,120</u>
less Charges for Services		<u>(10,600)</u>
		<u>\$684,520</u>

Engineering Services		\$672,520
Capital Outlay		12,000
		<u>\$684,520</u>

ENGINEERING SERVICES

\$672,520

Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES
Engineer's Estimate of Proportional Share of Work To Be Performed

General Fund		
Police	1.00%	\$6,725
Fire	1.00%	6,725
Parks	7.00%	47,076
Planning	4.00%	26,901
Building	4.00%	26,901
General Fund	17.00%	114,328
State Tax Street Fund	20.00%	134,504
PCC Fund	1.00%	6,725
Water Fund	30.00%	201,756
Sewer Fund	26.00%	174,855
Airport	6.00%	40,351
	<u>100.00%</u>	<u>\$672,520</u>
		0

CAPITAL PROJECTS

\$12,000

Basis of Allocation: FORMULA FROM CIP
Costs Allocated as per agree to in CIP document

General Fund		
Police	0.00%	\$0
Fire	0.00%	0
Parks	0.00%	0
Planning	0.00%	0
Building	0.00%	0
General Fund	0.00%	0
State Tax Street Fund	33.30%	4,000
Water Fund	33.30%	4,000
Sewer Fund	33.30%	4,000
	<u>100.00%</u>	<u>\$12,000</u>

CITY OF PENDLETON

APPENDIX A

Allocation of Facilities Division

FY24

FACILITIES

Personal Services & PERS bond pymt	\$615,425
Materials and Services	270,100
Capital	15,000
	<u>900,525</u>
less Charges for Services (Library Utilities)	<u>(28,500)</u>
	<u><u>\$872,025</u></u>

CITY HALL

\$261,600

OTHER CITY FACILITIES

610,420

\$872,020

OTHER CITY FACILITIES

\$610,420

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided Weekly

General Fund			
Police	36	15%	\$93,511
Fire	15	6%	38,963
Parks	15	6%	38,963
Recreation	8	3%	20,780
Aquatic Center	15	6%	38,963
Cemetery	3	1%	7,793
Total General Fund	<u>92</u>	<u>39%</u>	<u>238,973</u>
Street Fund	27	11%	70,133
Library Fund	29	12%	75,328
Pendleton Convention Center	26	11%	67,536
Water Fund	4.0	2%	10,390
Sewer Fund	4.0	2%	10,390
Airport Fund	41	17%	106,499
PW Admin & Fleet Fund	6	3%	15,585
Pendleton Development Commission	6	3%	15,585
	<u>235</u>	<u>100%</u>	<u>\$610,420</u>

CITY HALL, Second Floor

\$261,600

basis of allocation: GENERAL ADMINISTRATION

FY23 Budgeted Personal Services and Materials and Services

(less Central Service Allocation for FY23)

General Fund			
Municipal Court	\$396,800	1.5%	\$3,938
Police	5,184,945	19.7%	51,460
Fire	4,911,780	18.6%	48,749
Ambulance	287,000	1.1%	2,848
Parks	1,147,580	4.4%	11,390
Recreation	646,490	2.5%	6,416
Aquatic Center	481,445	1.8%	4,778
Cemetery	346,375	1.3%	3,438
Planning	312,605	1.2%	3,103
Building	474,400	1.8%	4,708
Economic Development	52,250	0.2%	519
	<u>14,241,670</u>	<u>54.0%</u>	<u>141,348</u>
State Tax Street Fund	1,079,946	4.1%	10,718
Library Fund	583,090	2.2%	5,787
Convention Center Fund	914,840	3.5%	9,080
Water Fund	3,403,650	12.9%	33,781
Sewer Fund	3,137,445	11.9%	31,139
Airport Fund	2,002,370	7.6%	19,873
Pendleton Development Commission	994,720	3.8%	9,873
	<u>\$26,357,731</u>	<u>100.0%</u>	<u>\$261,600</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY24**

Information Technology

Personal Services & PERS bond pymt			\$116,565
Materials & Services			217,800
Capital Outlay			10,500
			<u>\$344,865</u>

Materials & Services & Capital

\$344,865

basis of allocation: GENERAL ADMINISTRATION

General Fund

Municipal Court	\$396,800	1.51%	\$5,192
Police	5,184,945	19.67%	67,840
Fire	4,911,780	18.64%	64,266
Ambulance	287,000	1.09%	3,755
Parks	1,147,580	4.35%	15,015
Recreation	646,490	2.45%	8,459
Aquatic Center	481,445	1.83%	6,299
Cemetery	346,375	1.31%	4,532
Planning	312,605	1.19%	4,090
Building	474,400	1.80%	6,207
Economic Development	52,250	0.20%	684
	<u>14,241,670</u>	<u>54.03%</u>	<u>186,338</u>
State Tax Street Fund	1,079,946	4.10%	14,130
Library Fund	583,090	2.21%	7,629
Convention Center Fund	914,840	3.47%	11,970
Water Fund	3,403,650	12.91%	44,533
Sewer Fund	3,137,445	11.90%	41,050
Airport Fund	2,002,370	7.60%	26,199
Pendleton Development Commission	994,720	3.77%	13,015
	<u>\$26,357,731</u>	<u>100.00%</u>	<u>\$344,865</u>

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ADJUSTMENT FOR FY22 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$64,197)	(\$1,080)	(\$21,403)	(\$14,686)	(\$221)	(\$2,521)	\$1,970	\$4,606	(\$2,889)	(\$1,833)	(\$1,255)
Mayor, City Council	(14,716)	(229)	(3,472)	(2,948)	(99)	(594)	(32)	233	(337)	(258)	(250)
Insurance											
Cost of Claims - Liab.	64,646		10,571	2,344	305	12,182	3,669	0	0	52	116
Base Insurance - Prop.	(3,525)		(130)	(188)	(113)	(79)	(179)	(33)	0	0	0
	<u>61,121</u>	<u>0</u>	<u>10,441</u>	<u>2,157</u>	<u>192</u>	<u>12,104</u>	<u>3,490</u>	<u>(33)</u>	<u>0</u>	<u>52</u>	<u>116</u>
Legal Services											
City Attorney	(6,886)	(126)	(3,111)	(1,813)	4	(261)	486	961	(495)	(289)	(156)
City Negotiator	(2,292)	(51)	(534)	(534)	0	(102)	(25)	(886)	785	(25)	(25)
City Prosecutor	(11,460)	(4,584)	(6,876)								
Risk Manager	(2,292)		(375)	(83)	(10)	(431)	(130)	0	0	(2)	(4)
	<u>(22,930)</u>	<u>(4,762)</u>	<u>(10,896)</u>	<u>(2,430)</u>	<u>(7)</u>	<u>(795)</u>	<u>330</u>	<u>75</u>	<u>290</u>	<u>(315)</u>	<u>(186)</u>
Finance											
Utilities Billing/Coll.	(22,463)										
Payroll	(12,833)	(278)	(2,379)	(3,213)		(1,274)	(990)	(27)	(163)	(190)	(169)
Payables	(12,823)	(104)	(827)	(920)	(399)	(1,272)	(692)	(441)	(374)	(90)	(89)
General Accounting	(16,036)	(282)	(6,271)	(3,938)	(23)	(619)	804	1,681	(931)	(563)	(338)
	<u>(64,155)</u>	<u>(665)</u>	<u>(9,477)</u>	<u>(8,072)</u>	<u>(423)</u>	<u>(3,165)</u>	<u>(878)</u>	<u>1,213</u>	<u>(1,467)</u>	<u>(842)</u>	<u>(596)</u>
Engineering											
Engineering Services	(161,823)		(1,618)	(1,618)		(11,328)				(6,473)	(6,473)
Capital Projects	(12,000)		0	0		0				0	0
	<u>(173,823)</u>	<u>0</u>	<u>(1,618)</u>	<u>(1,618)</u>	<u>0</u>	<u>(11,328)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,473)</u>	<u>(6,473)</u>
Facilities											
City Hall	(22,951)	(390)	(7,990)	(5,350)	(68)	(897)	819	1,840	(1,110)	(694)	(458)
Other City Facilities	(53,554)		(10,497)	5,915		(4,327)	(2,185)	(10,540)	(525)		
	<u>(76,505)</u>	<u>(390)</u>	<u>(18,487)</u>	<u>565</u>	<u>(68)</u>	<u>(5,224)</u>	<u>(1,366)</u>	<u>(8,700)</u>	<u>(1,634)</u>	<u>(694)</u>	<u>(458)</u>
Information Technology											
Operations	(73,139)	(1,135)	(17,011)	(14,582)	(504)	(2,957)	(237)	1,020	(1,621)	(1,255)	(1,235)
Capital Projects	0										
	<u>(73,139)</u>	<u>(1,135)</u>	<u>(17,011)</u>	<u>(14,582)</u>	<u>(504)</u>	<u>(2,957)</u>	<u>(237)</u>	<u>1,020</u>	<u>(1,621)</u>	<u>(1,255)</u>	<u>(1,235)</u>
Total (Rounded to the nearest 10th)	<u>(\$428,350)</u>	<u>(\$8,260)</u>	<u>(\$71,930)</u>	<u>(\$41,610)</u>	<u>(\$1,120)</u>	<u>(\$14,475)</u>	<u>\$3,285</u>	<u>(\$1,590)</u>	<u>(\$7,660)</u>	<u>(\$11,620)</u>	<u>(\$10,330)</u>

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW AD FLEET FUND	PENDLETON DEVELOP COM	TOTAL
\$392	(\$38,920)	(\$1,272)	(\$3,254)	(\$2,346)	(\$12,773)	\$4,762	(\$15,707)	\$0	\$5,313	(\$64,197)
20	(\$7,967)	(510)	(473)	(542)	(2,311)	(941)	(1,948)	0	(25)	(\$14,716)
0	\$29,241	8,727		3,307	11,191	11,615	564	0	0	64,646
0	(\$722)	(40)	(157)	(406)	(652)	(1,130)	(417)	0	0	(3,525)
0	28,519	8,687	(157)	2,901	10,540	10,485	147	0	0	61,121
82	(\$4,718)	(13)	(504)	(249)	(1,721)	1,665	(2,623)	0	1,275	(\$6,886)
0	(\$1,398)	(127)	(76)	(25)	(229)	(153)	(76)	(204)	(3)	(\$2,292)
	(\$11,460)									(\$11,460)
0	(\$1,036)	(310)		(118)	(396)	(412)	(20)	0	0	(\$2,292)
82	(18,612)	(449)	(580)	(392)	(2,347)	1,100	(2,719)	(204)	1,272	(22,930)
	\$0				(11,314)	(11,149)	0	0	0	(\$22,463)
0	(\$8,684)	(488)	(949)	(468)	(908)	(610)	(644)	0	(81)	(\$12,833)
(64)	(\$5,273)	(453)	(517)	(743)	(1,613)	(1,680)	(760)	(1,715)	(68)	(\$12,823)
141	(\$10,338)	(177)	(990)	(583)	(3,589)	2,500	(4,989)	0	2,128	(\$16,036)
77	(24,295)	(1,118)	(2,456)	(1,793)	(17,424)	(10,939)	(6,393)	(1,715)	1,979	(64,155)
	(\$27,510)	(32,365)		(1,618)	(48,547)	(42,074)	(9,709)	0	0	(\$161,823)
	\$0	(4,000)			(4,000)	(4,000)	0	0	0	(\$12,000)
0	(27,510)	(36,364)	0	(1,618)	(52,547)	(46,074)	(9,709)	0	0	(173,823)
156	(\$14,140)	(403)	(1,228)	(837)	(4,713)	2,182	(6,006)	0	2,194	(\$22,951)
0	(\$22,160)	(8,355)	(2,312)	(4,327)	(2,099)	(2,099)	(9,576)	(1,575)	(1,050)	(\$53,554)
156	(36,301)	(8,758)	(3,541)	(5,164)	(6,812)	83	(15,581)	(1,575)	1,144	(76,505)
85	(\$39,431)	(2,572)	(2,302)	(2,698)	(11,378)	(5,021)	(9,403)	0	(335)	(\$73,139)
	\$0									\$0
85	(39,431)	(2,572)	(2,302)	(2,698)	(11,378)	(5,021)	(9,403)	0	(335)	(\$73,139)
\$820	(\$164,490)	(\$42,360)	(\$12,770)	(\$11,660)	(\$95,060)	(\$46,550)	(\$61,320)	(\$3,500)	\$9,350	(\$428,350)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY22 Variances**

			FY22 Actual	FY22 Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			519,373	527,010	(7,637)
Materials and Services			36,740	43,300	(6,560)
Capital Outlay			0	0	0
			<u>\$556,113</u>	<u>\$570,310</u>	<u>(\$14,197)</u>
minus contingency contribution				50,000	(50,000)
GENERAL ADMINISTRATION				<u>\$620,310</u>	<u>(\$64,197)</u>
Basis of allocation: GENERAL ADMINISTRATION					
FY22 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY22)					
General Fund					
Municipal Court	\$386,370	1.47%	8,201	9,282	(\$1,080)
Police	\$4,584,220	17.50%	97,305	118,708	(21,403)
Fire	\$4,783,330	18.26%	101,532	116,218	(14,686)
Ambulance	\$231,880	0.89%	4,922	5,143	(221)
Parks	\$1,076,560	4.11%	22,851	25,372	(2,521)
Recreation	\$593,880	2.27%	12,606	10,636	1,970
Aquatic Center	\$499,880	1.91%	10,611	6,005	4,606
Cemetery	\$238,910	0.91%	5,071	7,960	(2,889)
Planning	\$278,770	1.06%	5,917	7,750	(1,833)
Building	\$402,290	1.54%	8,539	9,794	(1,255)
Economic Development	\$43,610	0.17%	926	534	392
Total General Fund	<u>\$13,119,700</u>	<u>50.08%</u>	<u>\$278,481</u>	<u>\$317,401</u>	<u>(\$38,920)</u>
State Tax Street Fund	1,151,130	4.39%	24,434	25,706	(1,272)
Library Fund	536,700	2.05%	11,392	14,646	(3,254)
Convention Center Fund	972,070	3.71%	20,633	22,979	(2,346)
Water Fund	3,425,910	13.08%	72,719	85,492	(12,773)
Sewer Fund	3,937,010	15.03%	83,568	78,806	4,762
Airport Fund	1,629,500	6.22%	34,588	50,295	(15,707)
Pendleton Development Commission	1,427,410	5.45%	30,298	24,985	5,313
	<u>\$13,079,730</u>	<u>49.92%</u>	<u>\$277,632</u>	<u>\$302,909</u>	<u>(\$25,277)</u>
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>\$556,113</u>	<u>\$620,310</u>	<u>(\$64,197)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY22 Variances**

	FY22 Actual	FY22 Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$20,477	\$20,700	(\$223)
Materials and Services	19,507	34,000	(\$14,493)
Capital	0	0	\$0
	<u>\$39,984</u>	<u>\$54,700</u>	<u>(\$14,716)</u>

**basis of allocation: GENERAL ADMINISTRATION
FY22 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY22)**

General Fund					
Municipal Court	\$386,370	1.47%	\$590	\$819	(\$229)
Police	4,584,220	17.50%	6,996	10,468	(3,472)
Fire	4,783,330	18.26%	7,300	10,248	(2,948)
Ambulance	231,880	0.89%	354	453	(99)
Parks	1,076,560	4.11%	1,643	2,237	(594)
Recreation	593,880	2.27%	906	938	(32)
Aquatic Center	499,880	1.91%	763	530	233
Cemetery	238,910	0.91%	365	702	(337)
Planning	278,770	1.06%	425	683	(258)
Building	402,290	1.54%	614	864	(250)
Economic Development	43,610	0.17%	67	47	20
Total General Fund	<u>\$13,119,700</u>	<u>50.08%</u>	<u>\$20,022</u>	<u>\$27,989</u>	<u>(\$7,967)</u>
State Tax Street Fund	1,151,130	4.39%	1,757	2,267	(510)
Library Fund	536,700	2.05%	819	1,292	(473)
Convention Center Fund	972,070	3.71%	1,484	2,026	(542)
Water Fund	3,425,910	13.08%	5,228	7,539	(2,311)
Sewer Fund	3,937,010	15.03%	6,008	6,949	(941)
Airport Fund	1,629,500	6.22%	2,487	4,435	(1,948)
Pendleton Development Commission	1,427,410	5.45%	2,178	2,203	(25)
	<u>13,079,730</u>	<u>49.92%</u>	<u>19,961</u>	<u>26,711</u>	<u>(6,750)</u>
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>\$39,984</u>	<u>\$54,700</u>	<u>(\$14,716)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY22 Variances**

	FY22 Actual	Budget As Allocated	Variance
LEGAL SERVICES			
Personal Services Plus PERS	\$286,254	\$301,400	(\$15,146)
Materials and Services	78,226	86,010	(\$7,784)
Capital	0		\$0
	<u>\$364,480</u>	<u>\$387,410</u>	<u>(\$22,930)</u>
City Attorney	\$109,344	\$116,230	(\$6,886)
City Negotiator	36,448	38,740	(2,292)
City Prosecutor	182,240	193,700	(11,460)
Risk Manager	36,448	38,740	(2,292)
	<u>\$364,480</u>	<u>\$387,410</u>	<u>(\$22,930)</u>
CITY ATTORNEY	\$109,344	\$116,230	(\$6,886)

basis of allocation: GENERAL ADMINISTRATION

**FY22 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY22)**

General Fund					
Municipal Court (less assessments)	\$386,370	1.47%	\$1,613	\$1,739	(\$126)
Police	\$4,584,220	17.50%	19,132	22,243	(3,111)
Fire	\$4,783,330	18.26%	19,963	21,776	(1,813)
Ambulance	\$231,880	0.89%	968	964	4
Parks	\$1,076,560	4.11%	4,493	4,754	(261)
Recreation	\$593,880	2.27%	2,479	1,993	486
Aquatic Center	\$499,880	1.91%	2,086	1,125	961
Cemetery	\$238,910	0.91%	997	1,492	(495)
Planning	\$278,770	1.06%	1,163	1,452	(289)
Building	\$402,290	1.54%	1,679	1,835	(156)
Economic Development	\$43,610	0.17%	182	100	82
	<u>\$13,119,700</u>	<u>50.08%</u>	<u>54,755</u>	<u>59,473</u>	<u>(4,718)</u>
State Tax Street Fund	1,151,130	4.39%	4,804	4,817	(13)
Library Fund	536,700	2.05%	2,240	2,744	(504)
Convention Center Fund	972,070	3.71%	4,057	4,306	(249)
Water Fund	3,425,910	13.08%	14,298	16,019	(1,721)
Sewer Fund	3,937,010	15.03%	16,431	14,766	1,665
Airport Fund	1,629,500	6.22%	6,801	9,424	(2,623)
Pendleton Development Commission	1,427,410	5.45%	5,957	4,682	1,275
	<u>\$13,079,730</u>	<u>49.92%</u>	<u>\$54,589</u>	<u>\$56,758</u>	<u>(\$2,169)</u>
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>109,344</u>	<u>116,230</u>	<u>(\$6,886)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY22 Variances**

CITY NEGOTIATOR			\$36,448	\$38,740	(\$2,292)
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2	2.2%	\$810	\$861	(\$51)
Police	21	23.3%	8,505	9,039	(534)
Fire	21	23.3%	8,505	9,039	(534)
Parks	4	4.4%	1,620	1,722	(102)
Recreation	1	1.1%	405	430	(25)
Aquatic Center	1	1.1%	405	1291	(886)
Planning	3	3.3%	1,215	430	785
Building	1	1.1%	405	430	(25)
Cemetery	1	1.1%	405	430	(25)
Total General Fund	55	61.1%	22,274	23,672	-1,398
State Tax Street Fund	5	5.6%	2,025	2,152	(127)
Library Fund	3	3.3%	1,215	1,291	(76)
Convention Center	1	1.1%	405	430	(25)
Water Fund	9	10.0%	3,645	3,874	(229)
Sewer Fund	6	6.7%	2,430	2,583	(153)
Airport Fund	3	3.3%	1,215	1,291	(76)
PW Admin & Fleet Fund	8	8.9%	3,240	3,444	(204)
Pendleton Development Commission	0	0.0%	0	3	(3)
	<u>90</u>	<u>100.00%</u>	<u>\$36,448</u>	<u>\$38,740</u>	<u>(\$2,292)</u>
CITY PROSECUTOR			\$182,240	\$193,700	(\$11,460)
Basis of Allocation: 100% General Fund					
Municipal Court		40.00%	\$72,896	\$77,480	(\$4,584)
Police		60.00%	109,344	116,220	(6,876)
		<u>100.00%</u>	<u>\$182,240</u>	<u>\$193,700</u>	<u>(\$11,460)</u>
RISK MANAGER			\$36,448	\$38,740	(\$2,292)
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	\$11,185	16.35%	\$5,960	\$6,335	(\$375)
Fire	2,481	3.63%	1,322	1,405	(83)
Ambulance	322	0.47%	172	182	(10)
Parks	12,890	18.84%	6,869	7,300	(431)
Recreation	3,882	5.68%	2,069	2,199	(130)
Aquatic Center	0	0.00%	0	-	0
Cemetery	0	0.00%	0	-	0
Planning	55	0.08%	29	31	(2)
Building	123	0.18%	66	70	(4)
Total General Fund	30,938	45.23%	16,486	17,522	(1,036)
Street Fund	9,234	13.50%	4,920	5,230	-310
Convention Center Fund	3499	5.12%	1,864	1,982	-118
Water Fund	11,841	17.31%	6,310	6,706	-396
Sewer Fund	12,290	17.97%	6,549	6,961	-412
Airport Fund	599	0.88%	319	339	-20
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$36,448</u>	<u>\$38,740</u>	<u>(\$2,292)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY22 Variances**

			FY22 Actual	FY22 Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$669,506	\$734,000	(\$64,494)
Materials and Services			166,874	165,500	\$1,374
Capital			0	0	0
			<u>836,380</u>	<u>899,500</u>	<u>(63,120)</u>
less direct charges for services - Business Licenses/Transportation			(55,045)	(54,000)	(1,045)
			<u>\$781,335</u>	<u>\$845,500</u>	<u>(\$64,165)</u>
Utilities Billing/Collections			\$273,467	\$295,930	(\$22,463)
Payroll			156,267	\$169,100	(\$12,833)
Payables			156,267	\$169,090	(\$12,823)
General Accounting			195,334	\$211,370	(\$16,036)
			<u>\$781,335</u>	<u>\$845,490</u>	<u>(\$64,155)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$273,467</u>	<u>\$295,930</u>	<u>(\$22,463)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	6,273,140	50%	\$137,748	\$149,062	(\$11,314)
Sewer Fund	6,180,765	50%	135,720	\$146,867	(\$11,149)
	<u>\$12,453,905</u>	100.00%	<u>\$273,467</u>	<u>\$295,930</u>	<u>(\$22,463)</u>
PAYROLL			<u>\$156,267</u>	<u>\$169,100</u>	<u>(\$12,833)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calender 2020					
General Fund					
Municipal Court	41	2.17%	\$3,385	\$3,662	(\$278)
Police	351	18.54%	28,975	31,355	(2,379)
Fire	474	25.04%	39,129	42,342	(3,213)
Parks	188	9.93%	15,519	16,794	(1,274)
Recreation	146	7.71%	12,052	13,042	(990)
Aquatic Center	4	0.21%	330	357	(27)
Cemetery	24	1.27%	1,981	2,144	(163)
Planning	28	1.48%	2,311	2,501	(190)
Building	25	1.32%	2,064	2,233	(169)
Total General Fund	<u>1281</u>	<u>67.67%</u>	<u>105,747</u>	<u>114,431</u>	<u>(8,684)</u>
State Tax Street Fund	72	3.80%	5,944	6,432	(488)
Library Fund	140	7.40%	11,557	12,506	(949)
Convention Center	69	3.65%	5,696	6,164	(468)
Water Fund	134	7.08%	11,062	11,970	(908)
Sewer Fund	90	4.75%	7,429	8,040	(610)
Airport Fund	95	5.02%	7,842	8,486	(644)
Pendleton Development Commission	12	0.63%	991	1,071.95	(81)
	<u>1,893</u>	<u>100.00%</u>	<u>\$156,267</u>	<u>\$169,100</u>	<u>(\$12,833)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY22 Variances**

			FY22 Average	Budget As Allocated	Variance
PAYABLES			\$156,267	\$169,090	(\$12,823)
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 19-20					
General Fund					
Municipal Court	86	0.81%	\$1,272	\$1,377	(104)
Police	681	6.45%	10,076	\$10,902	(827)
Fire	758	7.18%	11,215	\$12,135	(920)
Ambulance	329	3.11%	4,868	\$5,267	(399)
Parks	1048	9.92%	15,505	\$16,778	(1,272)
Recreation	570	5.40%	8,433	\$9,125	(692)
Aquatic Center	363	3.44%	5,371	\$5,811	(441)
Cemetery	308	2.92%	4,557	\$4,931	(374)
Planning	74	0.70%	1,095	\$1,185	(90)
Building	73	0.69%	1,080	\$1,169	(89)
Economic Development	53	0.50%	784	\$848	(64)
Total General Fund	4,343	41.12%	64,256	69,528	(5,273)
State Tax Street Fund	373	3.53%	5,519	5,971	(453)
Library Fund	426	4.03%	6,303	6,820	(517)
Pendleton Convention Center Fund	612	5.79%	9,055	9,798	(743)
Water Fund	1,329	12.58%	19,663	21,276	(1,613)
Sewer Fund	1,384	13.10%	20,477	22,157	(1,680)
Airport Fund	626	5.93%	9,262	10,022	(760)
PW Admin & Fleet Fund	1,413	13.38%	20,906	22,621	(1,715)
Pendleton Development Fund	56	0.53%	829	897	(68)
	10,562	100.00%	\$156,267	\$169,090	(\$12,823)
			<u>\$195,334</u>	<u>211,370</u>	<u>(16,036)</u>
GENERAL ACCOUNTING					
basis of allocation: GENERAL ADMINISTRATION					
FY22 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY22)					
General Fund					
Municipal Court	\$386,370	1.47%	\$2,881	\$3,163	(\$282)
Police	\$4,584,220	17.50%	34,178	40,449	(6,271)
Fire	\$4,783,330	18.26%	35,663	39,601	(3,938)
Ambulance	\$231,880	0.89%	1,729	1,752	(23)
Parks	\$1,076,560	4.11%	8,026	8,645	(619)
Recreation	\$593,880	2.27%	4,428	3,624	804
Aquatic Center	\$499,880	1.91%	3,727	2,046	1,681
Cemetery	\$238,910	0.91%	1,781	2,712	(931)
Planning	\$278,770	1.06%	2,078	2,641	(563)
Building	\$402,290	1.54%	2,999	3,337	(338)
Economic Development	\$43,610	0.17%	325	184	141
Total General Fund	13,119,700	50.08%	97,816	108,154	(10,338)
State Tax Street Fund	1,151,130	4.39%	8,582	8,759	(177)
Library Fund	536,700	2.05%	4,001	4,991	(990)
Convention Center Fund	972,070	3.71%	7,247	7,830	(583)
Water Fund	3,425,910	13.08%	25,542	29,131	(3,589)
Sewer Fund	3,937,010	15.03%	29,353	26,853	2,500
Airport Fund	1,629,500	6.22%	12,149	17,138	(4,989)
Pendleton Development Commission	1,427,410	5.45%	10,642	8,514	2,128
	13,079,730	49.92%	97,518	103,216	(5,698)
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>\$195,334</u>	<u>\$211,370</u>	<u>(\$16,036)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Insurance
Adjustment for FY22 Variances

	FY22 Actual	FY22 Budget As Allocated	Variance
INSURANCE			
Materials and Services	\$479,971	\$488,000	(\$8,029)
Minus Insurance Deductible Revenues	<u>(\$850)</u>	<u>(70,000)</u>	<u>\$69,150</u>
	<u>\$479,121</u>	<u>\$418,000</u>	<u>\$61,121</u>
Cost of Claims - Liability	252,746	188,100	\$64,646
Base Insurance - Property	<u>226,375</u>	<u>229,900</u>	<u>(\$3,525)</u>
	<u>\$479,121</u>	<u>\$418,000</u>	<u>\$61,121</u>

COST OF CLAIMS - LIABILITY

\$252,746 \$188,100 \$64,646

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund					
Police	11,185	16.4%	\$41,329	\$30,758	\$10,571
Fire	2,481	3.6%	9,167	6,823	2,344
Ambulance	322	0.5%	1,190	885	305
Parks	12,890	18.8%	47,629	35,447	12,182
Recreation	3,882	5.7%	14,344	10,675	3,669
Aquatic Center	0	0.0%	0	0	0
Cemetery	0	0.0%	0	0	0
Planning	55	0.1%	203	151	52
Building	123	0.2%	454	338	116
Total General Fund	<u>30,938</u>	<u>45.2%</u>	<u>114,318</u>	<u>85,077</u>	<u>29,241</u>
Street Fund	9,234	13.5%	34,120	25,393	8,727
Convention Center	3499	5.1%	12,929	9622	3,307
Water Fund	11,841	17.3%	43,753	32,562	11,191
Sewer Fund	12,290	18.0%	45,412	33,797	11,615
Airport	599	0.9%	2,213	1,649	564
	<u>\$68,401</u>	<u>100.0%</u>	<u>\$252,746</u>	<u>\$188,100</u>	<u>\$64,646</u>

BASE INSURANCE - PROPERTY

\$226,375 \$229,900 (\$3,525)

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund					
Police	\$6,212,736	3.7%	\$8,364	8,495	(\$130)
Fire	8,947,234	5.3%	12,046	12,234	(188)
Parks	5,399,934	3.2%	7,270	7,383	(113)
Recreation	3,759,782	2.2%	5,062	5,141	(79)
Aquatic Center	8,554,125	5.1%	11,517	11,696	(179)
Cemetery	<u>1,582,173</u>	<u>0.9%</u>	<u>2,130</u>	<u>2,163</u>	<u>(33)</u>
Total General Fund	<u>34,455,984</u>	<u>20.5%</u>	<u>46,390</u>	<u>47,112</u>	<u>(722)</u>
Street Fund	1,910,837	1.1%	2,573	2,613	(40)
Library Fund	7,508,166	4.5%	10,109	10,266	(157)
Convention Center Fund	19,374,464	11.5%	26,085	26,491	(406)
Water Fund	31,080,137	18.5%	41,845	42,496	(652)
Sewer Fund	53,920,607	32.1%	72,596	73,726	(1,130)
Airport Fund	<u>19,890,238</u>	<u>11.8%</u>	<u>26,779</u>	<u>27,196</u>	<u>(417)</u>
	<u>\$168,140,433</u>	<u>100.0%</u>	<u>\$226,375</u>	<u>\$229,900</u>	<u>(\$3,525)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY22 Variances**

	FY22 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$417,154	\$549,570	(\$132,416)
Materials and Services	23,322	38,150	(\$14,828)
Capital Outlay	0	12,000	(\$12,000)
	<u>440,476</u>	<u>599,720</u>	<u>(159,244)</u>
less Charges for Services	(23,729)	(9,150)	(14,579)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$416,747</u>	<u>\$590,570</u>	<u>(\$173,823)</u>
Engineering Services	\$416,747	\$578,570	(\$161,823)
Capital Outlay	0	12,000	(12,000)
	<u>\$416,747</u>	<u>\$590,570</u>	<u>(\$173,823)</u>

ENGINEERING SERVICES

Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES

Engineer's Estimate of Proportional Share of Work To Be Performed

General Fund		
Police	1.00%	(\$1,618)
Fire	1.00%	(1,618)
Parks	7.00%	(11,328)
Planning	4.00%	(6,473)
Building	4.00%	(6,473)
General Fund	<u>17.00%</u>	<u>(27,510)</u>
State Tax Street Fund	20.00%	(32,365)
PCC Fund	1.00%	(1,618)
Water Fund	30.00%	(48,547)
Sewer Fund	26.00%	(42,074)
Airport	6.00%	(9,709)
	<u>100.00%</u>	<u>(\$161,823)</u>

Proposed Projects: None Purchased

Basis of Allocation: FORMULA FROM CIP

Costs allocated as per agree to in CIP document

General Fund		
Police	0.00%	\$0
Fire	0.00%	0
Parks	0.00%	0
Planning	0.00%	0
Building	0.00%	0
General Fund	<u>0.00%</u>	<u>0</u>
State Tax Street Fund	33.33%	(4,000)
Water Fund	33.33%	(4,000)
Sewer Fund	33.33%	(4,000)
	<u>100.00%</u>	<u>(\$12,000)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY22 Variances**

FACILITIES			Budget		Variance
	FY22 Actual		As Allocated		
Personal Services plus PERS bond	\$544,590		\$609,670		(\$65,080)
Materials and Services	203,475		214,900		(\$11,425)
Capital Outlay	0		0		0
	<u>748,065</u>		<u>824,570</u>		<u>(76,505)</u>
less Charges for Services (Library Utilities)	(16,500)		(16,500)		0
less Charges for Services (Vert Building)	0		0		0
	<u>\$731,565</u>		<u>\$808,070</u>		<u>(\$76,505)</u>
CITY HALL	\$219,469		\$242,420		(\$22,951)
OTHER CITY FACILITIES	<u>512,096</u>		<u>565,650</u>		<u>(53,554)</u>
	<u>\$731,565</u>		<u>\$808,070</u>		<u>(\$76,505)</u>
OTHER CITY FACILITIES	\$512,096		\$565,650		(\$53,554)
Basis of Allocation: ESTIMATED VALUE RECEIVED					
Director's Estimate of Value Received for Services Provided					
General Fund					
Police	10%	\$51,210	\$61,707		(\$10,497)
Fire	12%	61,452	55,537		5,915
Parks	10%	51,210	55,537		(4,327)
Recreation	6%	30,726	32,911		(2,185)
Aquatic Center	12%	61,452	71,992		(10,540)
Cemetery	1%	<u>2,560</u>	<u>3,085</u>		<u>(525)</u>
Total General Fund	51%	<u>258,609</u>	<u>280,769</u>		<u>(22,160)</u>
Street Fund	6.00%	30,726	39,081		(8,355)
Library Fund	12.00%	61,452	63,764		(2,312)
Pendleton Convention Center	10.00%	51,210	55,537		(4,327)
Water Fund	2.00%	10,242	12,341		(2,099)
Sewer Fund	2.00%	10,242	12,341		(2,099)
Airport Fund	15.00%	76,814	86,390		(9,576)
PW Admin & Fleet Fund	1.50%	7,681	9,256		(1,575)
Pendleton Development Commission	1.00%	<u>5,121</u>	<u>6,171</u>		<u>(1,050)</u>
	100.00%	<u>\$512,096</u>	<u>\$565,650</u>		<u>(\$53,554)</u>
CITY HALL		\$219,469	\$242,420		(\$22,951)
basis of allocation: GENERAL ADMINISTRATION					
FY22 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY21)					
General Fund					
Municipal Court (less assessments)	\$386,370	1.47%	\$3,237	\$3,627	(\$390)
Police	\$4,584,220	17.50%	38,401	46,391	(7,990)
Fire	\$4,783,330	18.26%	40,069	45,419	(5,350)
Ambulance	\$231,880	0.89%	1,942	2,010	(68)
Parks	\$1,076,560	4.11%	9,018	9,915	(897)
Recreation	\$593,880	2.27%	4,975	4,156	819
Aquatic Center	\$499,880	1.91%	4,187	2,347	1,840
Cemetery	\$238,910	0.91%	2,001	3,111	(1,110)
Planning	\$278,770	1.06%	2,335	3,029	(694)
Building	\$402,290	1.54%	3,370	3,828	(458)
Economic Development	\$43,610	0.17%	365	209	156
	<u>\$13,119,700</u>	50.08%	<u>109,902</u>	<u>124,042</u>	<u>(14,140)</u>
State Tax Street Fund	1,151,130	4.39%	9,643	10,046	(403)
Library Fund	536,700	2.05%	4,496	5,724	(1,228)
Convention Center Fund	972,070	3.71%	8,143	8,980	(837)
Water Fund	3,425,910	13.08%	28,698	33,411	(4,713)
Sewer Fund	3,937,010	15.03%	32,980	30,798	2,182
Airport Fund	1,629,500	6.22%	13,650	19,656	(6,006)
Pendleton Development Commission	<u>1,427,410</u>	<u>5.45%</u>	<u>11,957</u>	<u>9,763</u>	<u>2,194</u>
	<u>\$13,079,730</u>	<u>49.92%</u>	<u>\$109,567</u>	<u>\$118,378</u>	<u>(\$8,811)</u>
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>\$219,469</u>	<u>\$242,420</u>	<u>(\$22,951)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
Adjustment for FY22 Variances**

	FY22 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$171,818	\$202,000	(\$30,182)
Capital Outlay	12,043	55,000	(42,957)
	183,861	257,000	(73,139)
less technology grants	0	0	0
	<u>\$183,861</u>	<u>\$257,000</u>	<u>(\$73,139)</u>
 Materials & Services & Capital	 \$183,861	 \$257,000	 (\$73,139)

INFORMATION TECHNOLOGY OPERATIONS

Basis of allocation: GENERAL ADMINISTRATION

**FY22 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY22)**

General Fund					
Municipal Court	\$386,370	1.47%	\$2,711	\$3,846	(\$1,135)
Police	\$4,584,220	17.50%	32,171	49,182	(17,011)
Fire	\$4,783,330	18.26%	33,568	48,150	(14,582)
Ambulance	\$231,880	0.89%	1,627	2,131	(504)
Parks	\$1,076,560	4.11%	7,555	10,512	(2,957)
Recreation	\$593,880	2.27%	4,168	4,406	(237)
Aquatic Center	\$499,880	1.91%	3,508	2,488	1,020
Cemetery	\$238,910	0.91%	1,677	3,298	(1,621)
Planning	\$278,770	1.06%	1,956	3,211	(1,255)
Building	\$402,290	1.54%	2,823	4,058	(1,235)
Economic Development	\$43,610	0.17%	306	221	85
Total General Fund	<u>\$13,119,700</u>	<u>50.08%</u>	<u>92,071</u>	<u>131,502</u>	<u>(39,431)</u>
State Tax Street Fund	1,151,130	4.39%	8,078	10,650	(2,572)
Library Fund	536,700	2.05%	3,766	6,068	(2,302)
Convention Center Fund	972,070	3.71%	6,822	9,520	(2,698)
Water Fund	3,425,910	13.08%	24,042	35,420	(11,378)
Sewer Fund	3,937,010	15.03%	27,629	32,650	(5,021)
Airport Fund	1,629,500	6.22%	11,435	20,838	(9,403)
Pendleton Development Commission	1,427,410	5.45%	10,017	10,352	(335)
	<u>\$13,079,730</u>	<u>49.92%</u>	<u>\$91,790</u>	<u>\$125,498</u>	<u>(\$33,708)</u>
	<u>\$26,199,430</u>	<u>100.00%</u>	<u>\$183,861</u>	<u>\$257,000</u>	<u>(\$73,139)</u>



CITY OF PENDLETON

Appendix B

Appendix B-1

GLOSSARY

Appropriation

An authorization made by the City Council which permits the City to incur obligations and expend resources.

Audit

A comprehensive investigation of the manner in which the government's resources were actually utilized. The accounting system and financial information are checked to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

Bancroft Bonds

Program authorized by Oregon Revised Statutes 223.208 that guarantees the assessed property owner in a Local Improvement District the opportunity to pay the assessment in installment payments.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. Bonds are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Capital

Expenditures for items which generally have a useful life of one or more years and exceed \$5,000. These items are controlled in the fixed assets control group.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CPI-U

Consumer Price Index-Urban Wage Earners. Used to calculate the percentage change in inflation on an annual basis.

Department

Sub-category of the General Fund or Central Services Fund. Used to group programs according to where they are administered.

Depreciation

The process of estimating and recording the cost to reserve funds in order to replace the item at the end of its useful life.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Felony

Crimes punishable by imprisonment in state penitentiary.

Fiscal Year (FY)

A twelve month period designated as the operating year for an entity. The City of Pendleton has designated July 1 to June 30 as its fiscal year in accordance with ORS.

Fixed Assets

Items which have a useful life of one or more years and whose value exceeds \$5,000. These items are listed and inventoried to insure control against loss or theft.

Full Time Equivalency (FTE)

A term used to count personnel. One person working 40 hours a week would be one FTE.

Fund

Accounting term to denote a group of related activities. If the City were to be divided into separate businesses, each fund would be a separate business. Each fund has its own set of financial books and statements.

General Fund

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, franchise fees, licenses and permits, user fees, and other types of revenue. This fund includes most of the basic operations such as municipal court, fire, police, ambulance, planning and building, parks, recreation and economic development.

General Obligation Bonds

When the city pledges its full faith and credit to the repayment of the bonds it issues, those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes. In Oregon, GO bonds must be authorized by the voting public.

G.I.S.

Geographic Information System. A system that allows the integration of computerized mapping with an information data base. This system allows for the storage, handling, and reproduction of all of the City's maps and facility records.

Interfund Transfers

Since each fund is considered a separate entity, money must be transferred from one fund to another.

Intergovernmental Revenue

Payments from another government for a specified purpose. For example, the City of Pendleton receives payments from Umatilla County for support of our 911 system, and from the Umatilla County Library Special District to support the library.

Library District

See Umatilla County Special Library District

Local Improvement District (LID)

If a group of citizens wish to have the City do improvements to their property such as paving a street or putting in sidewalks, they may petition the City for an LID. If a majority of the citizens whose property is affected agree, the work is done and each property owner assessed for their portion of the cost.

Local Option Levy

Allows voters to levy outside the permanent rate limit if approved at general election or election with 50% turnout. Term generally limited to 5 years, with capital levies limited to lessor of useful life or 10 years. Subject to Measure 5 limitations.

Travel and Training

Cost of any schools or work shops attended.

Measure 5

Property tax limitation measure passed by Oregon voters in November 1990. The measure reduces property taxes for schools and all non-school tax bases which includes cities, counties and districts. Property tax is limited to \$10 per \$1,000 of real market value for all non-school tax bases and a limit of \$5 per \$1,000 for school taxes. Exempts GOB bonds issued for capital construction or improvements.

Measure 50

Property tax limitation measure passed by Oregon voters in May 1997. The measure amends the Oregon Constitution to convert the tax system from levy-based to rate-based system. Limits growth in assessed value to 3% a year and rolled back assessed values in 1997-98 to 95/96 values. It eliminated all tax bases and most serial levies and replaced them with a permanent tax rate. Voter approved bonded debt is exempt from Measure 50. Tax rate limits of Measure 5 still apply.

Mill

The property tax rate is expressed in mills, which is one-tenth of one cent. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Minor Equipment

Any equipment purchased by the City for under \$5,000. The initial cost of such tools need to be recorded, but are separate from more expensive equipment that is kept track of in the fixed asset programs.

Misdemeanor

Crimes punishable by fine or internment in county jail.

Object

Sub-category of a program. Commonly known as line items. The most detailed description of where money is budgeted to be spent. Example: Salaries and Wages, Equipment Maint. Supplies, Franchise Fees, Fines, etc.

Oregon Revised Statutes (ORS)

The set of rules and regulations that govern the state of Oregon. These statutes govern how municipalities must budget their funds.

Oregon State Library Suggested Minimum Criteria

This is an unofficial benchmark for libraries in Oregon. The Library District uses these to set help set funding levels for their libraries.

Part Time

Salaries of employees who are not employed year round, or hired on temporary basis. Summer swim pool and vacation relief employees fall into this category.

Consultants

Cost of hiring outside firms to do work for the City. Services may include computer programming, engineering studies, and cost of service studies.

Program

Sub-category of a fund or department. Used to keep track of the cost or revenue for a particular activity.

Recidivism

A falling back into criminal habits, especially after punishment.

Reserve

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is not available for general appropriation.

Resources Forward

Specific program in the revenue budgets used to account for those funds not expended at the end of the fiscal year. These funds are carried forward into the next budget year.

Salaries and Wages

Salaries of authorized positions for employees paid on an hourly or monthly basis. Does not include any fringe benefit amounts paid by the City.

SCADA

Supervisor Control And Data Acquisition-Computer system that monitors and controls the utility systems.

SPWF

Special Public Works Fund. A grant/loan program under the Oregon Economic Development Department to fund public works projects.

Special Library District

See Umatilla County Special Library District

Transportation

Cost of City owned vehicles, or employee vehicles when driven on City business.

Umatilla County Special Library District

Public entity that collects tax funds for all the libraries in Umatilla County. Our library receives most of it's funds from this entity.

Unappropriated Reserve

~~Money budgeted not to be spent in this budget year, but to be used in the next budget year until sufficient money has come in to cover expenses, or until a need for the reserved money has been identified.~~

User Fee

The payment of a fee for direct receipt of a public service by the party benefiting from the service. Some user fees collected by the City of Pendleton include swim pool admission and planning permit fees.



CITY OF PENDLETON

Appendix C

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR UMATILLA/MORROW COUNTY

AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Umatilla/Morrow ss

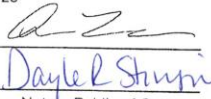
I, Audra Workman being duly sworn, depose and say that I am principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

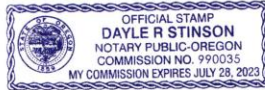
EO-12570 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF PENDLETON UMATILLA COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2023 TO

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

4/20/23

Subscribed and sworn to before me on this 20th day of April, A.D. 2023


Dayle R. Stinson
Notary Public of Oregon



Add: 374541
PO:
Tagline: EO-12570 Notice of Budget Comm Meeting

EO-12570
NOTICE OF BUDGET
COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Pendleton, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at the Vert Little Theater, 480 SW Dorion, Pendleton Oregon. The meeting will take place on the 2nd of May, 2023 at 7:00 a.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. Consideration will be given to possible uses of State Revenue Sharing Funds. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee. Instructions for public access through Zoom meeting to the public hearing is available on the meeting agenda on the City's website, <https://pendleton.or.us>. A copy of the preliminary budget document can be inspected on or after April 25th on the City's website at <https://pendleton.or.us/finance/page/budgets-0>. To obtain a hard copy, call 541-966-0331 after April 25th during regular City Hall business hours. This budget notice is also posted on the City's website.

Additional Budget Committee meetings will be held on May 4th, May 9th, May 11th and May 12th at 7 am at the Vert Little Theater City Hall complex as necessary.

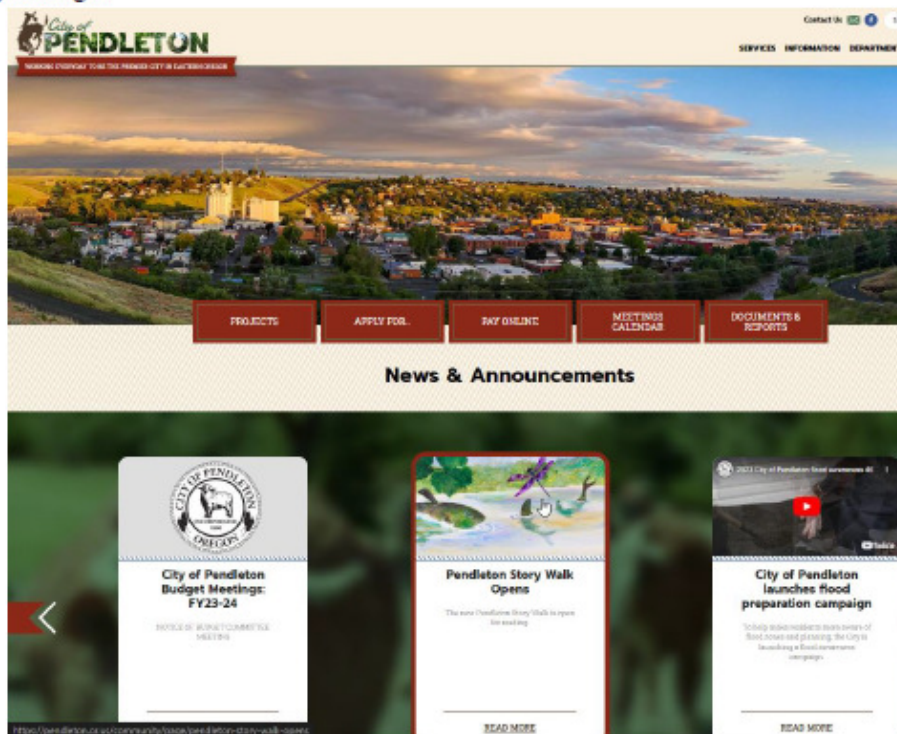
Robb Corbett
City Manager
April 20, 2023

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Pendleton, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at the Vert Little Theater, 480 SW Dorion, Pendleton Oregon. The meeting will take place on the 2nd of May, 2023 at 7:00 a.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. Consideration will be given to possible uses of State Revenue Sharing Funds. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee. Instructions for public access through Zoom meeting to the public hearing is available on the meeting agenda on the City's website, <https://pendleton.or.us>. A copy of the preliminary budget document can be inspected on or after April 25th on the City's website at <https://pendleton.or.us/finance/page/budgets-0>. To obtain a hard copy, call 541-966-0331 after April 25th during regular City Hall business hours. This budget notice is also posted on the City's website.

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Robb Corbett
City Manager





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- [DOCUMENTS & REPORTS](#)

News & Announcements



City of Pendleton: FY24 Budget Hearing

A public meeting of the City of Pendleton City Council will be held on June 6, 2023 at 7 pm at City Council Chambers, City Hall, Oregon.

[READ MORE](#)



City of Pendleton launches flood preparation campaign

To help make residents more aware of flood zones and planning, the City is launching a flood awareness campaign.

[READ MORE](#)



Pendleton Parks and Recreation expands summer program

Registration open now for camps, classes and special events.

[READ MORE](#)

A public meeting of the City of Pendleton City Council will be held on June 6, 2023 at 7 pm at City Council Chambers, City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Pendleton Budget Committee. An in-person public hearing before the City Council on the proposed uses of State Revenue Sharing funds in relation to the entire budget will be held. A summary of the budget is presented below. Instructions for public access through Zoom Meeting to the Public Hearing is available on the meeting agenda located on the City's Website, <https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx> on or after May 25th. A copy of the budget may be inspected on the City website, <https://pendleton.or.us/finance/page/city-pendleton-budgets>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. A hard copy of the budget may be checked out by calling 541-966-0380.

Contact: Robb Corbett, City Manager Telephone: 541 966-0201 Email: Robb.Corbett@ci.pendleton.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	22,106,069	25,838,395	23,322,307
Fees, Licenses, Permits, Fines, Assessments & Other Service	25,031,007	23,084,920	23,889,915
Federal, State and All Other Grants, Gifts, Allocations and Donations	11,281,264	33,520,269	22,650,048
Revenue from Bonds and Other Debt	0	15,169,585	14,847,165
Interfund Transfers / Internal Service Reimbursements	5,121,099	7,989,970	8,277,850
All Other Resources Except Property Taxes	2,342,498	1,921,585	2,900,130
Property Taxes Estimated to be Received	7,246,661	7,175,175	7,573,813
Total Resources	73,128,598	114,699,899	103,461,228

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	18,582,493	20,028,165	21,211,960
Materials and Services	15,499,773	19,246,859	20,065,750
Capital Outlay	10,440,413	51,022,465	40,180,005
Debt Service	3,958,634	6,989,995	3,746,805
Interfund Transfers	1,473,038	1,770,830	2,029,460
Contingencies	0	4,832,800	6,735,053
Special Payments	89,229	260,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	10,548,785	9,232,195
Total Requirements	50,043,580	114,699,899	103,461,228

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Public Safety	11,390,126	13,110,225	14,474,065
FTE	62 1/12	63 29/50	68 29/50
Parks and Recreation	2,797,216	3,165,535	3,287,940
FTE	29 59/72	30 49/60	30 49/60
Cemetery	284,641	1,402,565	1,257,130
FTE	2 14/25	2 14/25	2 14/25
Community Development	1,255,233	1,646,355	2,108,430
FTE	11 1/4	10 1/2	10 1/2
Economic Development	43,676	53,240	70,950
FTE	0	0	0
Streets	3,059,198	6,508,279	5,446,275
FTE	6	6	6
Library	796,746	1,705,500	1,763,740
FTE	6 1/4	5 7/10	6 1/5
Public Transportation	678,091	4,951,115	4,239,180
FTE	0	0	0
Pendleton Convention Center	1,217,001	1,504,310	2,033,250
FTE	5 18/25	6 1/4	7 1/4
General Obligation Debt	636,250	536,200	548,850
FTE	0	0	0
Local Improvement District Construction	894,003	506,000	506,000
FTE	0	0	0
Housing Infrastructure Revolving Loan Fund	0	1,250,400	2,110,170
FTE	0	0	0
Water	10,519,816	28,411,410	27,543,010
FTE	10 6/7	10 6/7	11 6/7
Sewer	6,247,208	15,192,585	14,312,980
FTE	9 3/4	9 3/4	9 3/4
Airport	3,488,305	21,635,380	11,045,300
FTE	7 1/4	7 1/4	8 1/4
PW Administration & Fleet	1,899,819	2,644,800	2,636,885
FTE	12	13	12 1/2
Administration	2,314,356	2,698,835	2,798,855
FTE	12 34/35	13 4/7	13 17/63
Facilities Maintenance	834,450	3,420,080	1,821,600
FTE	7 5/14	7 5/14	7 5/14

Pendleton Foundation Trust	89,229	260,000	260,000
FTE	0	0	0
Information Technology	183,861	299,500	340,740
FTE	0	0	1
Not Allocated to Organizational Unit or Program	1,414,358	3,797,585	4,855,878
FTE	0	0	0
Total Requirements	50,043,580	114,699,899	103,461,228
Total FTE	183 79/91	187 4/21	195 73/82

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This budget continues to focus on public safety with initiatives we started last year. This budget proposes two new police officer positions funded by the receipt of a COPS Fast grant which pays a portion of these costs. We are also including 3 new paramedic positions in the fire department which are funded by increases in ambulance fee reimbursements. This budget continues the use of the ARPA funds to support our stated objectives last budget year. We have nearly completed the airport terminal building remodel, replacement of a water storage booster pump station on the west end of town, and another \$1M plus spending on road repairs. Our legislative priorities this session is to fund the infrastructure revolving loan fund, funding to support phase 2 of the Pendleton Childcare project, and additional funding for FARM II which is underfunded due to inflation. Water and sewer funds will be used for continued maintenance and upgrades as per the adopted master plan projects which are reported to the City Council each year. Work continues on replacing aged utility lines ahead of road paving projects to eliminate the need to cut newly paved roads.

The largest project proposed will be the water booster pump station which will support a proposed large housing development on our eastside. The street funds have budgeted \$2.5M for road maintenance work. Last year we created the Housing Infrastructure Fund to be used to construct infrastructure in support of housing. This is a revolving loan fund and is repaid as development occurs. Funding commitments have been made by the County (\$2M), Federal earmark (\$1.5M), and the Port of Morrow (\$250k). I am proud of the achievements the City has made in areas of fiscal sustainability. We are investing in road repairs, infrastructure replacement, building maintenance, and expanding public safety. I look forward to another successful year.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit <u>6.5771</u> per \$1,000)	6.5771	6.5771	6.5771
Local Option Levy	0	0	0
Levy For General Obligation Bonds	651,803	548,617	557,141

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2023	Estimated Debt Authorized, But Not Incurred on July 1, 2023
General Obligation Bonds	\$7,370,000	\$0
Other Bonds	\$7,287,502	\$0
Other Borrowings	\$20,949,045	\$6,901,320
Total	\$35,606,547	\$6,901,320

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR UMATILLA/MORROW COUNTY

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Umatilla/Morrow} ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of
the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010
and 193.020;
that the

BUDGET HEARING

a printed copy of which is hereto annexed; was published in the entire issue of said
newspaper for 1 successive and consecutive issues in the following issues:

5/27/23

Subscribed and sworn to before me on this 27th day of May, A.D. 2023

Dayle R Stinson
Kathryn Bedford Brown
Notary Public of Oregon

AdId: 380634
PO:
Tagline: EO-12683 Budget Hearing



**EO-12693
NOTICE OF BUDGET HEARING**

A public meeting of the City of Pendleton City Council will be held on June 6, 2023 at 7 pm at City Council Chambers, City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Pendleton Budget Committee. An in-person public hearing before the City Council on the proposed uses of State Revenue Sharing funds in relation to the entire budget will be held. A summary of the budget is presented below. Instructions for public access through Zoom Meeting to the Public Hearing is available on the meeting agenda located on the City's Website, <https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx> on or after May 25th. A copy of the budget may be inspected on the City website <https://pendleton.or.us/finance/page/city-pendleton-budgets>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. A hard copy of the budget may be checked out by calling 541-966-0380.

Contact: Robb Corbett, City Manager Telephone: 541-966-0201 email: Robb.Corbett@cityofpendleton.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2021-22	Adopted Budget Fiscal Year 2022-23	Approved Budget Fiscal Year 2023-24
Beginning Fund Balance/Available Capital	22,106,069	25,838,395	23,322,307
Taxes, Licenses, Permits, Fines, Assessments & Other Services	25,031,007	21,084,020	23,889,915
Federal State and All Other Grants, Gifts, Appropriations and Donations	11,281,264	33,520,269	22,650,048
Revenues from Bonds and Other Debt	0	15,169,585	14,847,165
Interlocal Transfers/Interlocal Services Reimbursements	5,121,099	7,989,970	8,277,850
All Other Resources Except Property Taxes	2,342,498	1,921,585	2,900,130
Property Taxes Estimated to be Received	7,246,661	7,175,175	7,573,811
Total Resources	73,128,598	114,699,899	103,461,228

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	18,587,493	20,028,165	21,211,960
Materials and Services	15,499,773	19,246,859	20,065,750
Capital Outlay	10,440,413	51,022,465	40,180,005
Debt Service	3,958,634	6,989,995	3,746,805
Interest on Debts	1,473,038	1,770,830	2,029,460
Commodities	0	4,832,800	6,735,053
Special Payments	89,229	260,000	260,000
Unappropriated Fund Balance and Reserve for Future Expenditures	0	10,548,785	9,232,195
Total Requirements	50,043,580	114,699,899	103,461,228

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Police Services	11,390,126	13,110,225	14,474,065
FTE	62 1/2	63 29/50	68 29/50
Police and Ranger	2,297,216	3,165,535	3,287,940
FTE	29 59/72	30 49/60	30 49/60
Community	284,641	1,402,565	1,257,130
FTE	2 14/25	2 14/25	2 14/25
Community Development	1,255,233	1,646,355	2,108,430
FTE	11 1/4	10 1/2	10 1/2
Economic Development	43,676	53,240	70,950
FTE	0	0	0
Streets	3,059,198	6,508,279	5,446,275
FTE	6	6	6
Library	796,746	1,705,500	1,763,740
FTE	6 1/4	5 7/10	6 1/5
Public Transportation	678,091	4,951,115	4,239,180
FTE	0	0	0
Pendleton Correction Center	1,217,001	1,504,310	2,033,250
FTE	5 18/25	6 1/4	7 1/4
General Obligation Debt	636,250	536,200	548,850
FTE	0	0	0
Judicial Services and District Court Officer	894,003	506,000	506,000
FTE	0	0	0
Housing Infrastructure Revolving Loan Fund	0	1,250,400	2,110,170
FTE	0	0	0
Water	10,519,816	28,411,410	27,543,010
FTE	10 6/7	10 6/7	11 6/7
Street	6,247,208	15,192,585	14,312,980
FTE	9 3/4	9 3/4	9 3/4
Arrest	3,488,305	21,635,180	11,045,300
FTE	7 1/4	7 1/4	8 1/4
PW Administration & Fleet	1,899,819	2,644,800	2,636,885
FTE	12	13	12 1/2
Administration	2,314,356	2,698,835	2,798,855
FTE	12 34/35	13 4/7	13 17/63
Facilities Maintenance	834,450	3,420,080	1,821,600
FTE	7 5/14	7 5/14	7 5/14
Pendleton Foundation Trust	89,229	260,000	260,000
FTE	0	0	0
Infrastructure Investments	183,861	299,500	340,740
FTE	0	0	1
Net Acquisition in Organizational Unit or Program	1,414,358	1,797,585	4,855,878
FTE	0	0	0
Total Requirements	50,043,580	114,699,899	103,461,228
Total FTE	183 79/91	187 4/21	195 73/82

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *

This budget continues to focus on public safety with initiatives we started last year. This budget proposes two new police officer positions funded by the receipt of a COPS I grant which pays a portion of those costs. We are also including 3 new paramedic positions in the fire department which are funded by increases in ambulance fee reimbursements. This budget continues the use of the ARPA funds to support our stated objectives last budget year. We have already completed the airport terminal building remodel, replacement of a water storage booster pump station at the west end of town, and another STM plus spending on road repairs. Our legislative priorities this session is to fund the infrastructure existing from fund funding to support phase 2 of the Pendleton Concrete project and additional funding for I-ARM II which is unfunded due to inflation. Water and sewer funds will be used for continued maintenance and upgrades we plan adopted in water plan projects, which are reported to the City Council each year. Work continues on replacing aging utility lines ahead of road paving projects to eliminate the need to cut newly paved roads.

The largest project proposed will be the water booster pump station which will support a proposed large trucking development in our existing. The street funds have budgeted \$2.5M for road maintenance work. Last year we created the Housing Infrastructure Fund to be used to construct infrastructure in support of housing. This is a revolving fund and is repaid as development occurs. Funding commitments have been made by the County (\$2M), Federal earmark (\$1.5M), and the Port of Morrow (\$250k). I am proud of the achievements the City has made in terms of fiscal sustainability. We are looking to fund repairs, infrastructure replacement, building maintenance, and expanding public safety. Thank forward to another successful year.

PROPERTY TAX LEVIES			
Percent Rate Levy (Rate times 100)	Rate of Amount Imposed	Rate of Amount Imposed	Rate of Amount Approved
Permit Fee Levy (Rate times 6.5/71 per \$1,000)	6.5/71	6.5/71	6.5/71
Local Option Levy	0	0	0
Levy for General Obligation Bonds	651.803	548.617	557.143

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding as of July 1, 2023	Estimated Debt Authorized, But Not Incurred as of July 1, 2023
General Obligation Bonds	\$7,370,000	\$0
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Other Borrowings	\$20,949,045	\$6,901,320
Total	\$35,606,547	\$6,901,320

Published May 27, 2023

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Umatilla County County

FORM OR-LB-50 2023-2024

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Pendleton has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>500 SW Dorion Ave.</u>	<u>Pendleton</u>	<u>OR</u>	<u>97801</u>	<u>07/15/2023</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP code</small>	<small>Date</small>
<u>Linda Carter</u>	<u>Finance Director</u>	<u>541-966-0331</u>	<u>linda.carter@ci.pendleton.or</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-Mail</small>	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	6.5771	
2.	Local option operating tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	557,141	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	557,141	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6.5771
7.	Election date when your new district received voter approval for your permanent rate limit	
8.	Estimated permanent rate limit for newly merged/consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

