

**CITY OF PENDLETON  
ADOPTED BUDGET**



**2022-2023**

**CITY OF PENDLETON  
ADOPTED BUDGET  
FY 22-23**

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**CITY OF PENDLETON  
ADOPTED BUDGET  
FY22-23**

**2022-23 BUDGET COMMITTEE**

**Sally Brandsen**

**Linda Neuman**

**Mark Browning**

**Kricket Nicholson**

**Jake Cambier**

**Vincent Papol**

**Steve Campbell**

**Dale Primmer**

**Patrick Fisher**

**Lonnie Read**

**Carole Innes**

**Rita Rosenberg**

**Dave Krumbein**

**Mike Short**

**Kevin Martin**

**Dick Smiley**

**McKennon McDonald**

**John Turner**

**CITY MANAGER**

**Robb Corbett**

**ACCOUNTING SUPERVISOR**

**Josh Ernst**

**FINANCE DIRECTOR**

**Linda K. Carter**



# CITY OF PENDLETON

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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:

1. Increase availability of Housing for all levels of income.
2. Develop sustainable infrastructure funding for the construction, operation, and maintenance of public buildings roads, and utilities.
3. Increase economic development activities.
4. Improves communication between the community and the City Council/Mayor's Office and the City of Pendleton.

We cannot have a strong local economy without public safety. This budget proposes two new police officer positions. To pay for this we have asked for a contribution from the school district toward the cost of the school resource officer and I am proposing that we repurpose the additional fees paid by utility customers who live outside the City limits for water and sewer service to the general fund.

This budget completes the use of the ARPA funds to support our stated objectives last budget year, completes the development of phase IV at the airport, including the remodel of the airport terminal building and expenditure of the large FAA grant for airport upgrades.

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

The City has put together a communications committee of staff to work with the new communication specialist position to address the council's goal on communications. Given the increased threats in IT, we have strengthened our commitment to IT security by separating IT from the Facilities Department and are implementing tools to make our IT security more robust.

Out of interest to be more innovative, the City formed an innovation team. Two early successes lead to our online permitting processes in the building department and the other was to find ways for employees to celebrate successes which lead to Pendleton Proud Day, which is a half-day where staff celebrates together our accomplishments. Another early request has been to provide general fund departments more control over their financial future by allowing them the ability to benefit (and fail) by having a cash carryover. Future budgets will likely include a contingency line item in each department budget, in addition to the contingency line item in the non-departmental portion of the general fund.

... Home of the World Famous Pendleton Round-Up ...



The City is seeking to build a fund to assist developers in paying for infrastructure to get housing built. We were successful in getting \$2M from Umatilla County and are hoping to get funds from the State in the upcoming legislative session. We are also pursuing funds for Exit 209, security cameras on the levy, renovations to the Vert, cardiac monitors, fire engine, and funding for a transit bus facility in the airport industrial park.

#### **General Fund**

You will only see that portion of the ARPA funds that will be dispersed out to the Chamber of Commerce to support Pendleton Comes Alive, that we project will be carried over. \$1M of the ARPA funds is budgeted to be spent out of the Building Maintenance Fund for projects as determined last budget year. The rest of the funds, if we can use them for the predetermined purposes will be held in a Special Holdings Account and transferred into the appropriate fund using the supplemental budget process.

#### **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 to replace aged utility lines ahead of road paving projects to eliminate the need to cut newly paved roads.

The airport continues to remain financially healthy and growing. Work is being done to update contracts and clean up the property outside the fence to make it more attractive for future development. What once was a "ghost town" of activity now is a hub of activity with new leads regularly. The City plans to build two new hangers in Phase IV to complete the use of the federal EDA grant of \$3M.

During and early after the pandemic, prices for construction favored the City, now prices have skyrocketed. We are now having to amend our systems to accommodate shorter times that price quotes are good for and material delivery delays.

#### **Special Revenue Funds**

The Pendleton Library continues to innovate and was the recipient of a large private donation. The Pendleton Friends of the Library have been able to increase their donations due to wise investments that are paying off. Reserves have grown substantially.

The Pendleton Convention Center has seen a significant increase in business, mostly due to local events and a new active caterer. We are hoping to see a new hotel start and are planning to agree to manage the future FARM II building for BMCC. It seems every event is booked solid.

#### **Conclusion**

I feel we have a very effective team that has a vision for maintaining the great quality of life we enjoy while making it more and more possible for residents to fulfill their dreams, and I believe this budget furthers that vision.

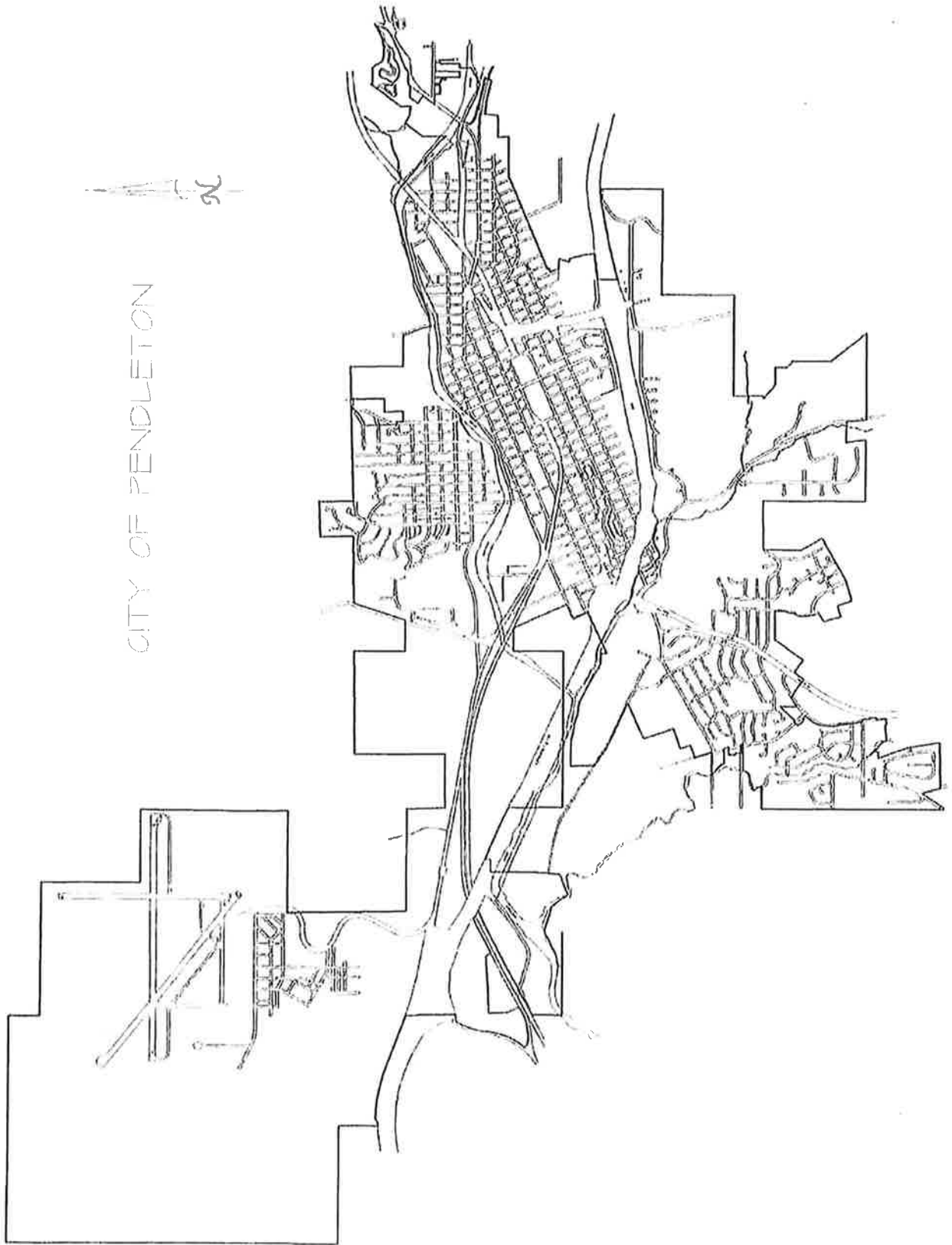
Sincerely,



Robb Corbett, City Manager







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

# ***Pendleton - Premier City in Eastern Oregon***

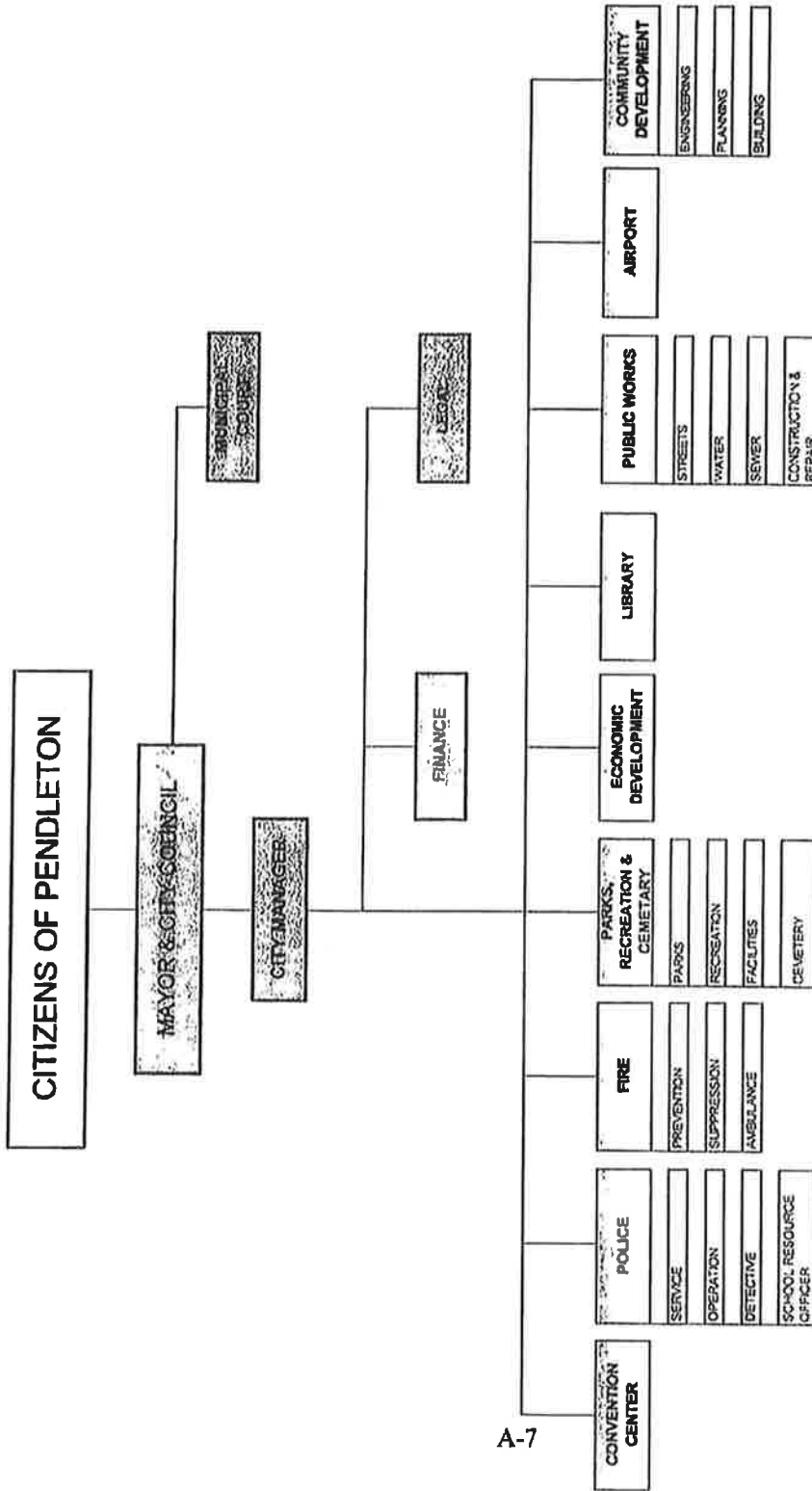
## **Mayor & City Council 2022-2023 Goals**

**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 2023**

- 2/24 FY 2023 budget forms and financial reports distributed.
- 03/14 Experience estimates for FY23 are due to Finance Director.
- 03/14 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/14 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)
- 04/08\*\* Send notices of budget committee meeting to paper.
- 04/13 Final budget numbers delivered to Finance Director
- 04/14 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.
- 04/18 Begin printing budget.
- 04/20 Preliminary Budget completed.
- 04/26 Budget Committee meeting and State Revenue Sharing Budget.
- 04/28 Second budget committee meeting (if necessary).
- 05/03 Third budget committee meeting (if necessary).
- 05/05 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/06 Fifth budget committee meeting (if necessary).
- 05/24\* Send budget summaries and notice of Council hearing to paper.
- 05/28 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.
- 06/07 Budget Hearing before the City Council.
- 06/07 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.

**City/County Public Safety Fund**

The City/County Public Safety fund was established to provide an avenue to purchase the mutually needed public safety equipment in FY02.

**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.

**Fire Bond Capital Construction Fund**

This fund will account for the construction and equipment purchases of the Fire General Obligation Bond.

**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 FY20	ACTUAL FY21	BUDGET FY22	ADOPTED FY23
General Fund	15,699,882	16,796,895	20,291,780	19,345,735
State Tax Street Fund	2,667,921	2,988,075	4,528,630	5,516,500
Bike Fund	32,278	21,264	25,720	43,615
Library Fund	1,082,139	1,227,068	1,493,920	1,424,490
Library Special Trust Fund	132,135	143,336	140,225	147,405
City Transportation Fund	1,215,111	1,467,557	868,100	1,934,150
Community Development Block Grant Fun	292,576	2,951	167,950	2,970
Community Development Fund	280,293	365,906	163,950	139,650
Sidewalk Repair Fund	(22,019)	(13,380)	24,800	13,750
Pendleton Convention Center Fund	810,855	614,297	1,228,700	1,250,060
Pendleton Convention Center TPAC Fund	89,816	97,723	84,700	139,250
Police Interagency Special Revolving Fund	315,501	334,843	320,630	370,000
Development Fees Fund	859,647	644,506	591,700	866,100
Parks Equipment Capital Reserve Fund	108,824	77,596	82,930	58,100
Public Safety Capital Reserve Fund	302,769	454,238	558,000	617,500
Parks Trust Fund	170,220	173,966	234,975	163,180
Parks, Rec, & Cemetery Special Projects Fc	33,201	135,356	190,000	179,920
City/County Public Safety Fd	86,362	0	0	0
Housing Infrastructure Fund	0	0	0	1,250,400
Horne Special Trust Fund	21,139	20,996	21,165	21,000
Building Maintenance Fund	0	351,841	2,410,625	1,365,100
LID Construction Fund	724,605	1,115,911	1,592,300	506,000
Fire Bond Construction & Equipment Fd	991,331	433,030	24,000	0
UAS Capital Improvement Fund	0	2,980,408	3,035,000	3,616,000
Library Permanent Trust Fund	6,237	6,170	6,205	6,205
Bus Barn Capital Project Fund	0	0	0	3,016,965
Cemetery & Maus. Perp. Care Trust Fd.	826,845	956,304	846,600	988,510
Debt Service Fund	611,611	625,868	636,250	536,200
Water Fund	10,951,954	11,313,758	27,651,000	25,112,475
Water Capital Reserve Fund	1,267,310	2,275,335	3,291,300	3,298,935
Sewer Fund	12,956,337	8,190,271	10,211,825	11,516,830
Sewer Capital Reserve Fund	3,601,965	4,136,352	4,146,000	3,675,755
Airport Fund	6,034,129	6,777,494	14,244,250	18,019,380
PW Administration & Fleet Fund	2,195,826	2,426,050	2,358,910	2,644,800
Central Services Fund	3,772,435	3,973,144	4,259,930	4,612,255
Pend. Foundation Trust Fund	145,178	203,647	260,000	260,000
	<u>68,264,413</u>	<u>71,318,777</u>	<u>105,992,070</u>	<u>112,659,185</u>

# CITY OF PENDLETON

## SUMMARY OF ADOPTED EXPENDITURES BY FUND

	<b>ACTUAL FY20</b>	<b>ACTUAL FY21</b>	<b>BUDGET FY22</b>	<b>ADOPTED FY23</b>
General Fund	\$14,359,687	\$14,714,544	\$20,291,780	\$19,345,735
State Tax Street Fund	2,210,025	2,241,836	4,528,630	5,516,500
Bike Fund	23,750	0	25,720	43,615
Library Fund	593,045	626,869	1,493,920	1,424,490
Library Special Trust Fund	28,804	32,522	140,225	147,405
City Transportation Program Fund	464,212	718,876	866,100	1,934,150
Community Development Block Grant Fund	289,643	0	167,950	2,970
Community Development Fund	38,188	197,007	163,950	139,650
Sidewalk Repair Fund	558	436	24,800	13,750
Pendleton Convention Center Fund	921,268	560,388	1,228,700	1,250,060
Pendleton Convention Center TPAC Fund	75,716	79,060	84,700	139,250
Police Interagency Special Revolving Fd	122,302	148,272	320,630	370,000
Development Fees Fund	337,301	71,747	591,700	866,100
Parks Equipment Capital Reserve Fund	71,687	0	82,930	58,100
Public Safety Capital Reserve Fund	67,200	116,601	558,000	617,500
Parks Trust Fund	9,626	52,985	234,975	163,180
Parks, Rec, & Cemetery Special Projects Fd	16,417	63,985	190,000	179,920
City/County Public Safety Fd	86,362	0	0	0
Horne Special Trust Fund	275	300	21,165	21,000
Housing Infrastructure Fund	0	0	0	1,250,400
Building Maintenance Fund	0	0	2,410,625	1,365,100
LID Construction Fund	170,094	170,094	1,592,300	506,000
HB2001 Road Project Construction Fund	14,949	0	0	0
Fire Bond Construction & Equipment Fd	560,750	409,985	24,000	0
Unmanned Aerial Systems Capital Imp Fd	0	3,159,165	3,035,000	3,616,000
Library Permanent Trust Fund	106	39	6,205	6,205
Cemetery & Maus. Perp. Care Trust Fd	12,632	3,493	846,600	988,510
Bus Barn Facility Capital Project Fund	0	0	0	3,016,965
Debt Service Fund	593,200	599,950	636,250	536,200
Water Fund	6,481,890	6,525,484	27,651,000	25,112,475
Water Capital Reserve Fund	0	0	3,291,300	3,298,935
Sewer Fund	11,088,610	6,543,149	10,211,825	11,516,830
Sewer Capital Reserve Fund	0	0	4,146,000	3,675,755
Airport Fund	7,962,452	6,563,596	14,244,250	18,019,380
PW Administration & Fleet Fund	1,523,271	1,775,507	2,358,910	2,644,800
Central Services Fund	3,581,901	3,643,343	4,259,930	4,612,255
Pendleton Foundation Trust Fund	123,393	193,475	260,000	260,000
	<u>\$51,829,314</u>	<u>\$49,212,708</u>	<u>\$105,990,070</u>	<u>\$112,659,185</u>

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED RESOURCES BY SOURCE**

2023 Fiscal Year

	<u>BEG. WORKING CAPITAL</u>	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>LICENSES &amp; PERMITS</u>	<u>INTERGOV- ERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>
General Fund	\$3,021,745	\$7,365,125	\$0	\$4,083,450	\$2,264,075	\$1,729,000
State Street Fund	1,012,000	0			3,337,390	776,130
Bike Fund	29,520				13,945	
Library Fund	692,290			10,000	591,335	
Library Special Trust Fund	110,130					
City Transportation Fund	750,000			15,000	1,149,340	
CDBG Fund	2,960				0	
Community Development Fd	137,850					
Sidewalk Repair Fund	(13,035)		900			
Pendleton Convention Center Fun	40,760	544,700		57,500		516,000
PCC TPAC Fund	33,400	105,750				
Home Special Trust Fund	20,700					
Police Interagency Special Revolv	199,000				160,000	5,000
Development Fees Fund	586,500		6,200	271,400		
Parks Equipment Capital Reserve	57,850					
Public Safety Capital Reserve Fun	392,600			224,000	0	
Parks Trust Fund	110,855			3,000	45,725	
Parks, Rec Et al Special Projects F	49,620					
City/County Public Safety Fd	0					
Housing Infrastructure Fund	200				1,250,000	
Library Permanent Trust Fund	6,130					
Bus Barn Capital Project Fund	0				2,516,965	
Cemetery & Maus. Perp. Care Tr.	960,410			3,100		
LID Construction Fund	185,500		61,650			
Fire Bond Capital Construction Fd	0					
Unmanned Aerial	16,000				3,600,000	
Debt Service Fund	15,000	520,700				
Building Maintenance Fund	363,900				1,000,000	
Water Fund	6,106,475				0	7,010,500
Water Capital Reserve Fund	3,283,935					
Sewer Fund	1,911,030					6,105,800
Sewer Capital Reserve Fund	3,655,755					
Airport Fund	1,165,400				15,086,750	1,737,540
PW Administration & Fleet Fund	589,780					3,600
Central Services Fund	322,135	18,000		10,050	223,030	0
Pendleton Foundation Trust Fund	5,000					
<b>TOTAL RESOURCES</b>	<b>25,821,395</b>	<b>8,554,275</b>	<b>68,750</b>	<b>4,677,500</b>	<b>31,238,555</b>	<b>17,883,570</b>

<u>FINES &amp; FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$340,100	\$132,300				\$409,940	\$19,345,735	General Fund
	9,000		381,980			5,516,500	State Street Fund
	150					43,615	Bike Fund
	2,700	67,700			60,465	1,424,490	Library Fund
	7,000	30,200			75	147,405	Library Special Trust Fund
	4,810				15,000	1,934,150	City Transportation Fund
	10					2,970	CDBG Fund
	1,800				0	139,650	Community Development Fd
				25,885		13,750	Sidewalk Repair Fund
	16,100	10,000			65,000	1,250,060	Pendleton Convention Center Fund
	100					139,250	PCC TPAC Fund
	300				0	21,000	Home Special Trust Fund
	6,000					370,000	Police Interagency Spec Rev Fund
	2,000				0	866,100	Development Fees Fund
	250					58,100	Parks Equipment Capital Reserve Fd
	900					617,500	Public Safety Capital Reserve Fund
	1,000	2,600				163,180	Parks Trust Fund
	110,300	10,000			10,000	179,920	Parks, Rec Et al Special Projects Fd
	0					0	City/County Public Safety Fd
	200					1,250,400	Housing Infrastructure Fund
	75					6,205	Library Permanent Trust Fund
					500,000	3,016,965	Bus Barn Capital Project Fund
	25,000					988,510	Cemetery & Maus. Perp. Care Tr. Fd
	15,150			243,700		506,000	LID Construction Fund
						0	Fire Bond Capital Construction Fd
						3,616,000	Unmanned Aerial
	500					536,200	Debt Service Fund
	1,200					1,365,100	Building Maintenance Fund
	95,500			11,900,000		25,112,475	Water Fund
	15,000					3,298,935	Water Capital Reserve Fund
	(5,000)		5,000	3,000,000	500,000	11,516,830	Sewer Fund
	20,000					3,675,755	Sewer Capital Reserve Fund
	1,190				28,500	18,019,380	Airport Fund
	5,500		1,915,920		130,000	2,644,800	PW Administration & Fleet Fund
	70,950		3,916,240		51,850	4,612,255	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
340,100	542,485	373,000	6,219,140	15,169,585	1,770,830	112,659,185	TOTAL RESOURCES



**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP**  
**2023 Fiscal Year**

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
<b>GENERAL FUND</b>					
Municipal Court	\$264,820	\$224,210		\$10,280	
Police Department	4,321,565	1,203,850	50,000		192,690
Fire/Ambulance Department	4,439,980	1,099,240			212,090
Parks Division	810,480	523,710			19,000
Recreation Division	469,910	260,130			10,130
Aquatic Division	270,985	348,710			1,280
Cemetery Division	193,735	193,270			6,050
Planning Divison	275,320	72,955			9,890
Building Division	385,535	123,375			10,910
Economic Development Department		53,240			
Non-Departmental		538,165		303,600	178,965
<b>TOTAL GENERAL FUND</b>	<b>11,432,330</b>	<b>4,640,855</b>	<b>50,000</b>	<b>775,920</b>	<b>178,965</b>
STATE TAX STREET FUND	533,885	818,565	3,305,000		13,490
BIKE FUND			30,000		
LIBRARY FUND	471,020	193,750	10,000		15,320
LIBRARY SPECIAL TRUST FUND		44,000			
CITY TRANSPORTATION FUND		886,500	192,000		500,000
CDBG GRANT FUND		2,970			
COMMUNITY DEVELOPMENT FUND		139,650			
SIDEWALK REPAIR FUND		100		13,650	
PENDLETON CONVENTION CTI	417,560	820,780		0	6,430
PCC TPAC FUND				81,300	
HORNE SPECIAL TRUST FUND		300			
POLICE INTERAGENCY SPECIAL REVOLVING FD		370,000			
DEVELOPMENT FEES FUND			866,100		
PARKS EQUIPMENT CAPITAL RESERVE FD			40,000		
PUBLIC SAFETY CAPITAL RESERVE FD			140,000		
PARKS TRUST FUND		15,000	100,000		
PARKS, REC, CEM SPECIAL PROJECTS		110,000			
BUILDING MAINTENANCE FD			1,000,000		
HOUSING INFRASTRUCTURE FUND		250,400	1,000,000		
LID CONSTRUCTION FUND		1,000	500,000	5,000	
UNMANNED AERIAL SYS. CAP. IMPR. FD			3,600,000	16,000	
LIBRARY PERMANENT TRUST FUND					75
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
BUS BARN FACILITY CAPITAL PROJECT FD		2,000	3,009,965	5,000	
DEBT SERVICE FUND				536,200	
WATER FUND	947,925	3,676,145	18,160,000	1,203,840	139,675
WATER CAPITAL RESERVE FD					
SEWER FUND	917,000	3,258,720	5,425,000	1,653,085	228,595
SEWER CAPITAL RESERVE FUND					500,000
AIRPORT FUND	920,940	1,295,710	11,605,000	2,700,000	23,920
PW ADMINISTRATION & FLEET	1,498,690	361,750	530,000		43,170
<b>CENTRAL SERVICES FUND</b>					
City Manager's Office	618,275	44,600			
Mayor and City Council	20,300	36,000			
PDC Administration	93,530	13,700			
Insurance		543,000			96,190
Legal Department	300,110	90,100			
Finance Department	714,820	186,400			
Engineering Division	575,200	38,550	12,000		
Facilities Division	566,580	258,400	30,000		
Information Technology	0	234,500	65,000		
<b>TOTAL CENTRAL SERVICES</b>	<b>2,888,815</b>	<b>1,445,250</b>	<b>107,000</b>	<b>0</b>	<b>96,190</b>
PENDLETON FOUNDATION TRUST FUND		260,000			
<b>TOTAL EXPENDITURES</b>	<b><u>\$20,028,165</u></b>	<b><u>\$18,593,445</u></b>	<b><u>\$49,670,065</u></b>	<b><u>\$6,989,995</u></b>	<b><u>\$1,770,830</u></b>

<u>CONTINGENCY</u>	<u>APPROPRIATION TOTAL</u>	<u>Unappropriated/ Reserve</u>	<u>Resource Total</u>	
	\$499,310		\$499,310	GENERAL FUND
	5,768,105		5,768,105	Municipal Court
	5,751,310		5,751,310	Police Department
	1,353,190		1,353,190	Fire/Ambulance Department
	740,170		740,170	Parks Division
	620,975		620,975	Recreation Division
	393,055		393,055	Aquatic Division
	358,165		358,165	Cemetery Division
	519,820		519,820	Planning Division
	53,240		53,240	Building Division
2,267,665	3,288,395		3,288,395	Economic Development Department
2,267,665	19,345,735	0	19,345,735	Non-Departmental
				TOTAL GENERAL FUND
200,000	4,870,940	645,560	5,516,500	STATE TAX STREET FUND
	30,000	13,615	43,615	BIKE FUND
734,400	1,424,490		1,424,490	LIBRARY FUND
	44,000	103,405	147,405	LIBRARY SPECIAL TRUST FUND
355,650	1,934,150		1,934,150	CITY TRANSPORTATION FUND
	2,970		2,970	CDBG GRANT FUND
	139,650		139,650	COMMUNITY DEVELOPMENT FUND
	13,750		13,750	SIDEWALK REPAIR FUND
5,290	1,250,060		1,250,060	PENDLETON CONVENTION CTR. FUND
	81,300	57,950	139,250	PCC TPAC FUND
	300	20,700	21,000	HORNE SPECIAL TRUST FUND
	370,000		370,000	POLICE INTERAGENCY SPECIAL REVOLVING
	866,100		866,100	DEVELOPMENT FEES FUND
	40,000	18,100	58,100	PARKS EQUIPMENT CAPITAL RESERVE FD
	140,000	477,500	617,500	PUBLIC SAFETY CAPITAL RESERVE FD
	115,000	48,180	163,180	PARKS TRUST FUND
	110,000	69,920	179,920	PARKS, REC, CEM SPECIAL PROJECTS
	1,000,000	365,100	1,365,100	BUILDING MAINTENANCE FD
	1,250,400	0	1,250,400	HOUSING INFRASTRUCTURE FUND
0	506,000		506,000	LID CONSTRUCTION FUND
0	3,616,000		3,616,000	UNMANNED AERIAL SYS. CAP. IMPR. FD
	75	6,130	6,205	LIBRARY PERMANENT TRUST FUND
	25,000	963,510	988,510	CEMETERY & MAUS. PERP. CARE TR. FD.
	3,016,965		3,016,965	BUS BARN FACILITY CAPITAL PROJECT FD
	536,200		536,200	DEBT SERVICE FUND
984,890	25,112,475		25,112,475	WATER FUND
	0	3,298,935	3,298,935	WATER CAPITAL RESERVE FD
34,430	11,516,830	0	11,516,830	SEWER FUND
	500,000	3,175,755	3,675,755	SEWER CAPITAL RESERVE FUND
305,575	16,851,145	1,168,235	18,019,380	AIRPORT FUND
50,000	2,483,610	161,190	2,644,800	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	662,875		662,875	City Manager's Office
	56,300		56,300	Mayor and City Council
	107,230		107,230	PDC Administration
75,000	714,190		714,190	Insurance
	390,210		390,210	Legal Department
	901,220		901,220	Finance Department
	625,750		625,750	Engineering Division
	854,980		854,980	Facilities Division
	299,500		299,500	Information Technology
75,000	4,612,255		4,612,255	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
<b><u>\$5,012,900</u></b>	<b><u>\$102,065,400</u></b>	<b><u>\$10,593,785</u></b>	<b><u>\$112,659,185</u></b>	TOTAL EXPENDITURES

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED NET BUDGET EXPENDITURES**  
**2022 Fiscal Year**

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$20,291,780	\$2,265,200	\$2,007,220	\$0	\$16,019,360
STATE TAX STREET FUND	4,528,630	15,280	354,544	650,000	3,508,806
BIKE FUND	25,720				25,720
LIBRARY FUND	1,493,920	13,790	617,285		862,845
LIBRARY TRUST FUND	140,225			96,225	44,000
CITY TRANSPORTATION FUND	868,100		49,900		818,200
COMMUNITY DEVELOPMENT BL	167,950				167,950
COMMUNITY DEVELOPMENT FU	163,950	0			163,950
SIDEWALK REPAIR FUND	24,800				24,800
PENDLETON CONVENTION CTR F	1,228,700	11,300	29,950		1,187,450
PENDLETON CTR TPAC FUND	84,700			9,440	75,260
HORNE SPECIAL TRUST FUND	21,165			20,865	300
POLICE INTERAGENCY SPECIAL F	320,630				320,630
DEVELOPMENT FEES FUND	591,700		1,700		590,000
PARKS EQUIPMENT CAPITAL RES	82,930			12,930	70,000
PUBLIC SAFETY EQUIPMENT CAP	558,000			324,000	234,000
PARKS TRUST FUND	234,975			94,975	140,000
PARKS SPECIAL PROJECTS FUND	190,000			35,000	155,000
HOUSING INFRASTRUCTURE REV	750,000				750,000
BUILDING MAINTENANCE FUND	2,410,625			354,625	2,056,000
LID CONSTRUCTION FUND	1,592,300				1,592,300
FIRE BOND CONSTRUCTION FD	24,000				24,000
UNMANNED AERIAL SYSTEMS C/	3,035,000				3,035,000
LIBRARY PERMANENT TRUST FD	6,205	75		6,130	0
CEMETERY & MAUS. PERP. CARE	846,600	25,000		821,600	0
DEBT SERVICE FUND	636,250				636,250
WATER FUND	27,651,000	1,090,610	2,765,990	683,798	23,110,602
WATER CAPITAL RESERVE FUND	3,291,300			3,291,300	0
SEWER FUND	10,211,825	83,330	330,923	0	9,797,572
SEWER CAPITAL RESERVE FUND	4,146,000	2,000,000		2,146,000	0
AIRPORT FUND	14,244,250	17,170	1,865,000	5,715,670	6,646,410
CONSTRUCTION & REPAIR FUND	2,358,910	41,430	200,000	258,325	1,859,155
CENTRAL SERVICES FUND	4,259,930	104,740	23,620		4,131,570
PENDLETON FOUNDATION TRUS	260,000				260,000
<b>TOTAL EXPENDITURES</b>	<b>\$106,742,070</b>	<b>\$5,667,925</b>	<b>\$8,246,132</b>	<b>\$14,520,883</b>	<b>\$78,307,130</b>

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$19,345,735	\$178,965	\$2,267,665	\$0	\$16,899,105
STATE TAX STREET FUND	5,516,500	13,490	200,000	645,560	4,657,450
BIKE FUND	43,615			13,615	30,000
LIBRARY FUND	1,424,490	15,320	734,400		674,770
LIBRARY TRUST FUND	147,405			103,405	44,000
CITY TRANSPORTATION FUND	1,934,150	500,000	355,650		1,078,500
COMMUNITY DEVELOPMENT BLOCK GR	2,970				2,970
COMMUNITY DEVELOPMENT FUND	139,650				139,650
SIDEWALK REPAIR FUND	13,750				13,750
PENDLETON CONVENTION CTR FUND	1,250,060	6,430	5,290		1,238,340
PENDLETON CTR TPAC FUND	139,250			57,950	81,300
HORNE SPECIAL TRUST FUND	21,000			20,700	300
POLICE INTERAGENCY SPECIAL REVOL	370,000				370,000
DEVELOPMENT FEES FUND	866,100				866,100
PARKS EQUIPMENT CAPITAL RESERVE	58,100			18,100	40,000
PUBLIC SAFETY EQUIPMENT CAPITAL R	617,500			477,500	140,000
PARKS TRUST FUND	163,180			48,180	115,000
PARKS SPECIAL PROJECTS FUND	179,920			69,920	110,000
CITY/COUNTY PUBLIC SAFETY FD	0				0
HOUSING INFRASTRUCTURE FUND	1,250,400			0	1,250,400
BUILDING MAINTENANCE FUND	1,365,100			365,100	1,000,000
LID CONSTRUCTION FUND	506,000				506,000
HB 2001 ROAD PROJECTS CONSTRUCTI	0				0
FIRE BOND CONSTRUCTION FD	0				0
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	988,510	25,000		963,510	0
BUS BARN FACILITY CAPITAL PROJECT	3,016,965				3,016,965
DEBT SERVICE FUND	536,200				536,200
WATER FUND	25,112,475	139,675	984,890	0	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
PW ADMINISTRATION & FLEET FUND	2,644,800	43,170	50,000	161,190	2,390,440
CENTRAL SERVICES FUND	4,612,255	96,190	75,000		4,441,065
PENDLETON FOUNDATION TRUST FUNI	260,000				260,000
<b>TOTAL EXPENDITURES</b>	<b><u>\$112,659,185</u></b>	<b><u>\$1,770,830</u></b>	<b><u>\$5,012,900</u></b>	<b><u>\$10,593,785</u></b>	<b><u>\$95,281,670</u></b>

**CITY OF PENDLETON**  
**INTERFUND TRANSFERS -- ALL FUNDS**

ACTUAL FY20	BUDGET FY21	BUDGET FY22	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY23	APPROVED BUDGET FY23	ADOPTED BUDGET FY23
			From General Fund			
173,000	175,000	0	To Streets			
101,190	119,930	114,200	To Library Fund	60,465	60,465	60,465
15,000	15,000	15,000	To City Transportation Fund	15,000	15,000	15,000
0	0	65,000	To PCC Fund	65,000	65,000	65,000
5,000	10,000	5,000	To Parks Equipment Capital Res.			
4,687	0	10,000	To Parks Rec Special Prj. Fd	10,000	10,000	10,000
100,000	0	0	To Airport Fund	28,500	28,500	28,500
29,700	0	0	To CS Fund			
0	0	2,056,000	To Build Maintenance Fund			
			From Street Fund			
13,590	14,710	15,280	To General Fund -PERS	13,490	13,490	13,490
			From Library Fund			
19,870	16,940	13,790	To General Fund -PERS	15,320	15,320	15,320
			From Community Dev Fund			
0	225,000	0	To General Fund			
0	0	0	To SDC Fund			
0	0	0	To LID Fund			
0	0	0	To Airport Fund			
			From Pendleton Convention Center Fund			
9,230	12,280	11,300	To General Fund -PERS	6,430	6,430	6,430
0	0	0	To TPAC Fund			
			From System Dev Fees Fund			
0	0	0	To Airport Fund			
			From City/County Public Safety Fund			
86,500	0	0	To General Fund			
			From Transportation Fund			
			To Bus Barn Capital Project Fund	500,000	500,000	500,000
			From Library Permanent Trust Fund			
215	175	75	To Library Special Trust Fund	75	75	75
			From Water Fund			
23,600	23,860	28,110	To General Fund -PERS	21,810	21,810	21,810
			To General Fund - Utility Cust.	91,940	91,940	91,940
500,000	500,000	1,000,000	To Water Capital Reserve Fd			
0	117,100	0	To SDC FD			
0	0	62,500	To UAS Capital Improv. Fund			
			To Central Service Fund	25,925	25,925	25,925
			From Sewer Fund			
18,320	18,770	20,830	To General Fund -PERS	20,270	20,270	20,270
			To General Fund - Utility Cust.	52,400	52,400	52,400
0	500,000	0	To Sewer Capital Res Fd			
			To WWTP Debt Fund			
0	0	0	To PW Admin & Fleet Fund	130,000	130,000	130,000
0	0	0	To Airport Fund			
0	33,200	0	To SDC FD			
0	0	62,500	To UAS Capital Improv. Fund			
			To Central Service Fund	25,925	25,925	25,925
			From Sewer Capital Res Fd			
500,000	0	2,000,000	To Sewer Fund	500,000	500,000	500,000
			From Airport Fund			
12,980	17,170	25,960	To General Fund - PERS	23,920	23,920	23,920
		38,950	To UAS Capital Improv. Fund		-	-
			From PW Admin & Fleet Fd			
39,390	38,610	41,430	To General Fund - PERS	43,170	43,170	43,170
			To Street Fund		-	-
			From Central Service Fund			
92,330	100,300	104,740	To General Fund - PERS	96,190	96,190	96,190
			From Cemetery Perp. Care Fund			
15,000	25,000	25,000	To General Fund	25,000	25,000	25,000
<u>\$1,759,602</u>	<u>\$1,963,045</u>	<u>\$5,715,665</u>	Total Interfund Transfers	<u>\$1,770,830</u>	<u>\$1,770,830</u>	<u>\$1,770,830</u>

**CITY OF PENDLETON**

**CURRENT BONDED DEBT -- ALL FUNDS**

<b>FUND/Bond Issue</b>	<b>ISSUE DATE</b>	<b>MATURITY DATE</b>	<b>AMOUNT ISSUED</b>	<b>FY23 PAYMENTS</b>		<b>BALANCE OUTSTANDING 6/30/2023</b>
				<b>PRINCIPAL</b>	<b>INTEREST</b>	
<b>DEBT SERVICE FUND</b>						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$245,000	\$291,200	\$7,370,000
<b>PERS DEBT GENERAL FUND</b>						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	530,000	182,896	3,655,000
<b>FULL FAITH &amp; CREDIT BONDS</b>						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	607,071	133,200	4,769,573
<b>TOTAL CITY BONDED DEBT</b>			<b>\$22,780,779</b>	<b>\$1,382,071</b>	<b>\$607,296</b>	<b>\$15,794,573</b>

**CITY OF PENDLETON**

**PROPERTY TAX SUMMARY**

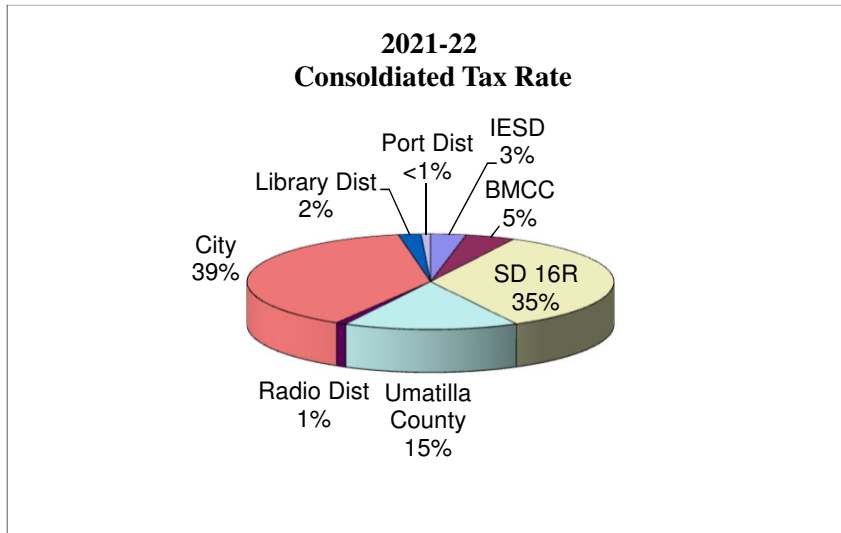
	<b>ACTUAL FY19</b>	<b>ACTUAL FY20</b>	<b>ACTUAL FY21</b>	<b>ACTUAL FY22</b>	<b>ADOPTED BUDGET FY23</b>
Tax raised by Permanent Rate \$6.5771	\$5,998,125	\$6,269,780	\$6,521,160	6,754,985	\$6,978,380
Debt Service	567,107	615,681	625,937	651,803	548,617
<b>TOTAL REQUEST</b>	<b>\$6,565,232</b>	<b>\$6,885,461</b>	<b>\$7,147,097</b>	<b>\$7,406,788</b>	<b>\$7,526,997</b>
Assessed Valuation (AV)	\$922,353,039	\$963,530,513	\$1,002,606,269	1,030,108,385	\$1,061,011,637
Increase in Assessed Valuation	4.0%	4.5%	4.1%	2.7%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$6.5771	\$6.5771	\$6.5771	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M5)	\$7.0427	\$7.0746	\$7.0552	\$7.1133	\$7.0188
<b>Impact of M5 Property Tax Limitation</b>					
Tax raised by Permanent Rate \$6.5771	\$5,998,125	\$6,269,780	\$6,521,160	\$6,754,985	\$6,978,380
Loss Due to Measure 5 Limitation	(69,334)	(68,826)	(73,491)	(79,322)	(80,000)
	5,928,791	6,200,954	6,447,669	6,675,663	6,898,380
Not collected first year (Discounts) (6.0)	(355,727)	(372,057)	(386,860)	(400,540)	(413,905)
<b>Estimated Current Tax Revenues for General Fund</b>	<b>\$5,573,064</b>	<b>\$5,828,897</b>	<b>\$6,060,809</b>	<b>\$6,275,123</b>	<b>\$6,484,475</b>

\*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, 2021 to June 30, 2022**

<b>Taxes by District</b>	<b>Certified Tax Rate</b>	<b>"Compressed" Tax Rate  Limitation (per \$1000 AV)</b>
<b>EDUCATION:</b>		
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
<b>GENERAL GOVERNMENT:</b>		
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:	<u>10.1179</u>	<u>10.0000</u>
<b>EXCLUDED FROM LIMITATION:</b>		
School District #16R Bond	1.9912	1.9912
BMCC Bond	0.1978	0.1978
City of Pendleton Bond	0.5895	0.5895
Excluded From Limitation:	<u>2.7785</u>	<u>2.7785</u>
<b>2021-2022 Property Tax Totals</b>	<u><u>\$18.5440</u></u>	<u><u>\$17.7785</u></u>

Information as provided by the Umatilla County Assessor's Office





**RESOLUTION # 2873**

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 of June 7, 2022 is adopted in the amount of \$112,659,185 as the budget for fiscal year 2022-2023.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2022-2023 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$548,617 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 2022-2023 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-	\$548,617

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2022-2023:

	Appropriation
<b>General Fund</b>	
Municipal Court	\$499,310
Police	5,768,105
Fire	5,751,310
Parks, Recreation, Aquatic Center and Cemetery	3,107,390
Planning & Building	877,985
Economic Development	53,240
Non-Departmental	538,165
Transfers	178,965
Debt Service	303,600
Contingency	2,267,665
<b>Total</b>	<u><u>\$19,345,735</u></u>

<b>Street Fund</b>	
Street Operations	\$4,657,450
Transfers	13,490
Contingency	200,000
<b>Total</b>	<u><u>\$4,870,940</u></u>

<b>Bike Fund</b>	
Bike Operations	\$30,000
<b>Total</b>	<u><u>\$30,000</u></u>

<b>Library Fund</b>	
Library Operations	\$674,770
Transfers	15,320
Debt Service	0
Contingency	734,400
<b>Total</b>	<u><u>\$1,424,490</u></u>

<b>Library Special Trust</b>	
Library Special Trust Operations	\$44,000

<b>City Transportation Fund</b>	
Transit Operations	\$1,078,500
Transfers	\$500,000
Contingency	355,650
<b>Total</b>	<u><u>\$1,934,150</u></u>

<b>Community Development Block Grant Fund</b>	
CDBG Operations	\$2,970
Contingency	0
	<u><u>\$2,970</u></u>

<b>Community Development Fund</b>	
Community Development Operations	\$139,650
Interfund Transfers	0
Contingency	0
<b>Total</b>	<u><u>\$139,650</u></u>

<b>Sidewalk Repair Loan Fund</b>	
Sidewalk Operations	\$100
Debt Service	13,650
<b>Total</b>	<u><u>\$13,750</u></u>

<b>Pendleton Convention Center Fund</b>	
PCC Operations	\$1,238,340
Debt Service	0
Transfers	6,430
Contingency	5,290
Total	<u>\$1,250,060</u>
<b>PCC TPAC Fund</b>	
TPAC Capital Operations	\$0
Debt Service	81,300
Total	<u>\$81,300</u>
<b>Police Interagency Special Revolving Fund</b>	
BENT Interagency Operations	<u>\$370,000</u>
<b>System Development Fees Fund</b>	
SDC Capital Operations	\$866,100
Contingency	
Total	<u>\$866,100</u>
<b>Parks &amp; Cemetery Capital Equipment Reserve Fund</b>	
Parks/Cemetery Capital Operations	<u>\$40,000</u>
<b>Public Safety Capital Reserve Fund</b>	
Public Safety Capital Operations	\$140,000
Debt Service	0
Total	<u>\$140,000</u>
<b>Parks Trust Fund</b>	
Parks Trust Operations	<u>\$115,000</u>
<b>Parks, Rec, Cemetery Special Projects Fd</b>	
Parks Special Operations	<u>\$110,000</u>
<b>Building Maintenance Fund</b>	
Building Maintenance Operations	<u>\$1,000,000</u>
<b>Horne Special Trust Cemetery Fund</b>	
Horne Special Trust Operations	<u>\$300</u>

<b>Housing Infrastructure Revolving Loan Fund</b>	
Housing Infrastructure Operations	<u><u>\$1,250,400</u></u>
<b>Local Improvement District Construction Fund</b>	
LID Construction Operations	\$501,000
Debt Service	5,000
Contingency	<u>0</u>
Total	<u><u>\$506,000</u></u>
<b>Unmanned Aerial Systems Capital Impr.</b>	
Unmanned Aerial Capital Operations	\$3,600,000
Debt Service	\$16,000
Contingency	<u>0</u>
Total	<u><u>\$3,616,000</u></u>
<b>Bus Barn Facility Capital Construction Fund</b>	
Bus Barn Construction Operations	\$3,011,965
Debt Service	<u>\$5,000</u>
Total	<u><u>\$3,016,965</u></u>
<b>Library Permanent Trust</b>	
Transfers	<u><u>\$75</u></u>
<b>Cemetery &amp; Mausoleum Perpetual Care Trust Fund</b>	
Transfers	<u><u>\$25,000</u></u>
<b>GOB Debt Service Fund</b>	
	<u><u>\$536,200</u></u>
<b>Water Fund</b>	
Water Operations	\$22,784,070
Transfers	139,675
Debt Service	1,203,840
Contingency	<u>984,890</u>
Total	<u><u>\$25,112,475</u></u>

<b>Sewer Fund</b>	
Sewer Operations	\$9,600,720
Transfers	228,595
Debt Service	1,653,085
Contingency	34,430
<b>Total</b>	<b>\$11,516,830</b>

<b>Sewer Capital Reserve Fund</b>	
Transfers	\$500,000

<b>Airport Fund</b>	
Airport Operations	\$13,821,650
Transfers	23,920
Debt Service	2,700,000
Contingency	305,575
<b>Total</b>	<b>\$16,851,145</b>

<b>PW Administration &amp; Fleet Fund</b>	
PW Admin & Fleet Operations	\$2,390,440
Transfers	43,170
Contingency	50,000
<b>Total</b>	<b>\$2,483,610</b>

<b>Central Service Fund</b>	
City Manager	\$662,875
City Council	56,300
PDC Administration	107,230
Insurance	543,000
Legal	390,210
Finance	901,220
Engineering	625,750
Facilities	854,980
Information Technology	299,500
Contingency	75,000
Interfund Transfers	96,190
<b>Total</b>	<b>\$4,612,255</b>

**Pendleton Foundation Trust**

**Pendleton Foundation Trust Operations**

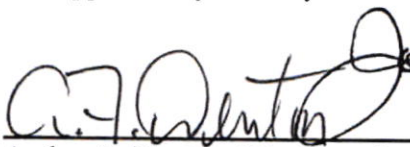
\$260,000

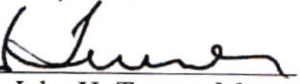
\$102,065,400

THIS resolution is effective on July 1, 2022.

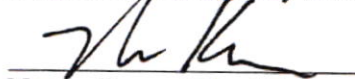
PASSED by the City Council and approved by the Mayor this 7th day of June, 2022.

Attested to:

  
\_\_\_\_\_  
Andrea F. Denton, City Recorder

  
\_\_\_\_\_  
John H. Turner, Mayor

Approved as to form:

  
\_\_\_\_\_  
Nancy Kerns, City Attorney



**BUDGET COMMITTEE RESOLUTION #22-01**

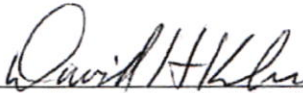
**WHEREAS**, the City of Pendleton has a permanent tax rate of \$6.5771 and authority to levy taxes for General Obligation Bonded debt; and

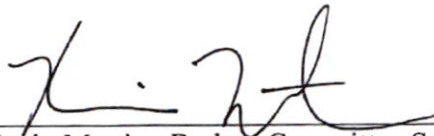
**WHEREAS**, the proposed FY22-23 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

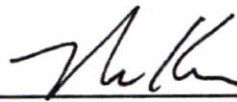
**WHEREAS**, ORS 294.428 requires the budget committee approve an amount or rate for ad valorem property taxes for all funds within the budget.

**THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE** for the fiscal year 2022–2023, 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 \$548,617 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded Debt.

**PASSED** by vote of the Budget Committee and Approved by the Chairman on May 5, 2022.

APPROVED:   
Dave Krumbein, Budget Committee Chairman

ATTEST:   
Kevin Martin , Budget Committee Secretary

APPROVED AS TO FORM:   
Nancy Kerns, City Attorney

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# **CITY OF PENDLETON**

## **GENERAL FUND**

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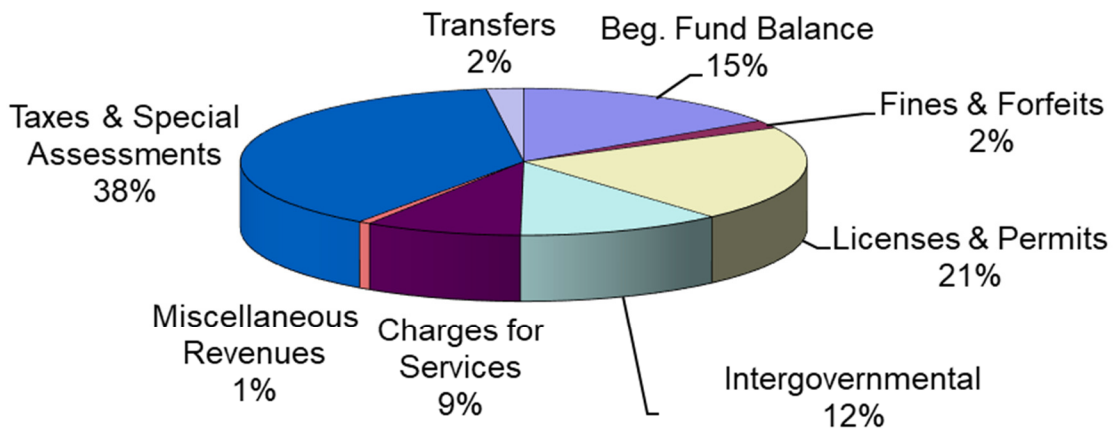
The General Fund accounts for all financial resources except those to be accounted for in another fund. Revenues include: Taxes; Licenses and Permits; Intergovernmental Revenue; Fines and Forfeitures; Miscellaneous Revenues; and Interfund Transfers. Expenditures are for Municipal Court; Police; Fire;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

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# CITY OF PENDLETON

## General Fund Revenues



### General Fund Revenues Fiscal Year 2023

Beg. Fund Balance	\$3,021,745
Fines & Forfeits	340,100
Licenses & Permits	4,083,450
Intergovernmental	2,264,075
Charges for Services	1,729,000
Miscellaneous Revenues	132,300
Taxes & Special Assessments	7,365,125
Transfers	409,940
<b>Total Revenues</b>	<b>\$19,345,735</b>

## **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 \$1.50 per night or \$.50 per RV space was passed effective January 1, 2007. Fifty-five percent of the room tax collections go to the Chamber of Commerce for tourism promotion and 45% 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**

**FY23 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 FY23 is projected at \$3,021,745 based on a review of all revenues and expenditures for FY22 as of March 30, 2022.

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 \$6,978,380. Collections on delinquent property taxes are estimated at \$170,000.

Actual FY20	Actual FY21	Budget FY22	Resources	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>Property Taxes</b>			
\$5,917,692	\$6,127,766	\$6,314,045	Current Property Taxes	\$6,484,475	\$6,484,475	\$6,484,475
158,173	192,611	160,000	Delinquent Property Taxes	170,000	170,000	170,000
<u>\$6,075,865</u>	<u>\$6,320,377</u>	<u>\$6,474,045</u>	<b>Total Property Taxes</b>	<u>\$6,654,475</u>	<u>\$6,654,475</u>	<u>\$6,654,475</u>

Lodging Room Tax (LRT) revenues are projected based on total collection of \$1,126,000 LRT revenues. The General Funds is expected to receive \$581,300 of the LRT and \$129,250 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$157,640 of the LRT and \$129,250 of the collected TPAC for FY23. These projections are based on pre COVID collections in anticipation events and travel resume back to normal.

FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>FRANCHISE FEES</b>			
\$268,321	\$272,367	\$280,000	Cascade Natural Gas	\$280,000	\$280,000	\$280,000
1,054,555	1,046,656	1,150,000	Pacific Power	1,200,000	1,200,000	1,200,000
33,556	28,813	30,000	Century Link	21,000	21,000	21,000
118,288	113,438	119,000	Charter Comm.	112,000	112,000	112,000
272,914	282,286	295,000	Pendleton Sanitary Service	300,000	300,000	300,000
2,162	5,204	4,000	Umatilla Electric Co-op	4,400	4,400	4,400
31,362	48,292	50,000	Other Franchise payments	35,000	35,000	35,000
809,183	861,052	886,600	City of Pendleton Utilities	926,000	926,000	926,000
<u>\$2,590,341</u>	<u>\$2,658,108</u>	<u>\$2,814,600</u>	<b>Total Franchise Fees</b>	<u>\$2,878,400</u>	<u>\$2,878,400</u>	<u>\$2,878,400</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>RECREATION FEES</b>						
\$1,570	\$490	\$1,500	Adult Sports	\$2,500	\$2,500	\$2,500
2,673	8	2,000	Gymnastic Programs	4,000	4,000	4,000
5,163	11,517	7,000	Parks Reservations	7,000	7,000	7,000
5,292	30,512	50,000	Swimming Pool - Lessons	27,500	27,500	27,500
11,573	62,984	95,000	Swimming Pool - Season Passes	80,000	80,000	80,000
107,327	44,485	140,000	Swimming Pool - Gen Admin	130,000	130,000	130,000
47,286	29,748	60,000	Swimming Pool - Concessions	90,000	90,000	90,000
8,288	0	2,500	Swimming Pool - Private Parties	8,000	8,000	8,000
3,609	28	12,000	Swimming Pool - Other	12,000	12,000	12,000
45,665	91,484	118,000	Other Recreation Programs	100,000	100,000	100,000
47,496	5,158	100,000	After School Program	85,000	85,000	85,000
6,749	28,401	7,000	Ice Skating Rink	15,000	15,000	15,000
3,488	7,195	3,500	Recreation Concessions	7,000	7,000	7,000
16,678	4,300	5,000	Recreation Sponsorships/Scholarships	3,000	3,000	3,000
<u>\$312,857</u>	<u>\$316,310</u>	<u>\$603,500</u>	Total Recreation Fees	<u>\$571,000</u>	<u>\$571,000</u>	<u>\$571,000</u>

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 \$747,000, are again proposed as a General Fund resource. GEMT is a federal reimbursement for Medicaid payment deficiencies.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>STATE/FEDERAL REVENUES</b>						
\$101,524	\$414,483	\$1,700,000	CARES Act	\$0	\$0	\$0
\$0	\$0	\$17,000	ARPA Funds	\$112,575	\$112,575	\$112,575
43,148	9,410	0	FEMA Grant	0	0	0
18,433	16,393	13,000	Cigarette Tax	16,500	16,500	16,500
300,620	305,276	315,000	Liquor Tax	315,000	315,000	315,000
189,122	209,088	200,000	State Revenue Sharing	200,000	200,000	200,000
435,545	517,097	545,000	Other State Revenue Sharing	547,000	547,000	547,000
134,388	258,492	185,000	GEMT Reimbursements	328,000	328,000	328,000
0	67,509	102,000	Federal Firefighter Grant	118,000	118,000	118,000
0	0	0	State IFA Grant	0	0	0
312	54,467	100,000	Forest Fire Reimbursements	100,000	100,000	100,000
5,650	33,628	0	Park Grants	0	0	0
0	0	0	Oregon Energy Trust	0	0	0
0	25,000	0	DLCDC Grants	0	0	0
35,465	16,028	15,000	ODOT Exchange Contract	15,000	15,000	15,000
1,462	2,268	2,000	Police Grants	77,000	77,000	77,000
<u>\$1,265,669</u>	<u>\$1,929,139</u>	<u>\$3,194,000</u>	Total State Revenues	<u>\$1,829,075</u>	<u>\$1,829,075</u>	<u>\$1,829,075</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY23 Projections of Revenues (con't)**

The FY23 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>OTHER AGENCIES</b>						
\$436,866	\$375,700	\$380,000	Rural Fire Districts	\$415,000	\$415,000	\$415,000
10,000	10,000	10,000	Other agencies	10,000	10,000	10,000
10,000	85,000	10,000	Umatilla County	10,000	10,000	10,000
<u>\$456,866</u>	<u>\$470,700</u>	<u>\$400,000</u>	<b>Total Other Agencies</b>	<u>\$435,000</u>	<u>\$435,000</u>	<u>\$435,000</u>

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

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>CHARGES FOR SERVICES</b>						
\$2,700	\$2,700	2,700	Gun Range rental	9,775	9,775	9,775
114,368	121,920	121,920	Police OSP Building Rental	160,975	160,975	160,975
12,750	12,552	103,250	Land/Building Rental	130,250	130,250	130,250
12,209	1,938	12,000	McCune Gym Rental	12,000	12,000	12,000
11,191	0	8,000	Vert Rental	0	0	0
153,218	139,110	247,870	<b>Total Other Chgs. for Serv.</b>	313,000	313,000	313,000
3,178,242	3,555,118	3,100,000	Ambulance Fees	3,100,000	3,100,000	3,100,000
97,605	103,844	100,000	FireMed Memberships	100,000	100,000	100,000
-54,752	-53,122	-40,000	FireMed Adjustments	-50,000	-50,000	-50,000
-1,626,322	-1,757,227	-1,500,000	Write-Off Medicare/Welfare	-1,500,000	-1,500,000	-1,500,000
-246,068	-304,245	-230,000	Write-Off Collections	-250,000	-250,000	-250,000
9,560	0	10,000	Ambulance Standby	16,000	16,000	16,000
1,358,265	1,544,368	1,440,000	<b>Total Ambulance Fees</b>	1,416,000	1,416,000	1,416,000
<u>\$1,511,483</u>	<u>\$1,683,478</u>	<u>\$1,687,870</u>	<b>Total Charges for Services</b>	<u>\$1,729,000</u>	<u>\$1,729,000</u>	<u>\$1,729,000</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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>FINES AND FORFEITURES</b>						
\$226,780	\$264,260	\$275,000	Court Fines	\$260,000	\$260,000	\$260,000
6,541	4,953	5,000	State Court Fines	5,000	5,000	5,000
124	50	100	Parking Fines	100	100	100
11,864	44,645	25,000	Collection Agency	30,000	30,000	30,000
41,465	37,176	45,000	Court Cost Recovery	45,000	45,000	45,000
<u>\$286,774</u>	<u>\$351,084</u>	<u>\$350,100</u>	<b>Total City Fines</b>	<u>\$340,100</u>	<u>\$340,100</u>	<u>\$340,100</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY23 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 \$368,600

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>BUILDING AND PLANNING</b>						
\$66,123	\$97,805	\$90,500	Building Permits	\$120,000	\$120,000	\$120,000
115,787	134,416	100,000	Plan Review	65,800	65,800	65,800
15,109	14,506	15,800	Mechanical Permits	17,000	17,000	17,000
28,203	35,376	30,200	Electrical Permits	50,000	50,000	50,000
25,057	26,338	25,000	Plumbing Permits	1,200	1,200	1,200
3,385	6,301	5,100	Other Building Permits	3,600	3,600	3,600
2,080	23,690	15,000	Building Official Services	2,500	2,500	2,500
0	0	0	Other Agency Services	90,000	90,000	90,000
5,005	3,225	3,500	Conditional Uses	3,500	3,500	3,500
3,605	510	3,000	Variances	2,000	2,000	2,000
7,580	12,480	6,500	Partitions & Subdivisions	6,500	6,500	6,500
4,603	7,032	6,500	Other Planning Permits	6,500	6,500	6,500
<b>\$276,537</b>	<b>\$361,679</b>	<b>\$301,100</b>	<b>Total Building &amp; Planning</b>	<b>\$368,600</b>	<b>\$368,600</b>	<b>\$368,600</b>

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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>MISCELLANEOUS REVENUES</b>						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
15,764	27,950	20,000	Bad Debt Collection	20,000	20,000	20,000
7,380	10,226	7,000	Lien Search Fees	7,000	7,000	7,000
5,849	92,676	43,650	Donations	7,200	7,200	7,200
49,452	40,459	35,100	Miscellaneous	33,100	33,100	33,100
20,885	94,716	50,000	Reimbursement of Expense	50,000	50,000	50,000
31,496	15,076	15,000	Investment Income	15,000	15,000	15,000
<b>\$130,826</b>	<b>\$281,103</b>	<b>\$170,750</b>	<b>Total Miscellaneous Revenues</b>	<b>\$132,300</b>	<b>\$132,300</b>	<b>\$132,300</b>

Budgeted transfers proposed in FY23 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$240,600. 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 \$91,940 and \$52,400 respectively.

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$2,390,615	\$1,340,195	\$3,288,125	BEGINNING FUND BALANCE	\$3,021,745	\$3,021,745	\$3,021,745
			TAXES			
5,860,219	6,320,378	6,474,045	Property Taxes	6,654,475	6,654,475	6,654,475
703,174	565,477	590,550	Lodging Taxes	710,650	710,650	710,650
6,563,393	6,885,855	7,064,595	TOTAL TAXES	7,365,125	7,365,125	7,365,125
			LICENSES AND PERMITS			
6,481	7,344	6,900	Dog Licenses	6,900	6,900	6,900
110,996	102,139	117,100	Business Licenses	122,100	122,100	122,100
2,598,814	2,658,108	2,814,600	Franchise Fees	2,878,400	2,878,400	2,878,400
165,279	338,432	281,600	Building Fees	350,100	350,100	350,100
8,915	23,247	19,500	Planning Fees	18,500	18,500	18,500
96,600	146,444	108,900	Cemetery Fees	118,150	118,150	118,150
432,259	316,309	503,500	Recreation Programs	571,000	571,000	571,000
28,107	17,182	17,800	Other Fees	18,300	18,300	18,300
3,447,451	3,609,205	3,869,900	TOTAL LICENSES & PERMITS	4,083,450	4,083,450	4,083,450
			INTERGOVERNMENTAL REVENUE			
1,055,265	1,929,139	3,174,000	State Revenue	1,829,075	1,829,075	1,829,075
375,180	470,700	400,000	Other Agencies	435,000	435,000	435,000
1,430,445	2,399,839	3,574,000	TOTAL INTERGOV'T REV.	2,264,075	2,264,075	2,264,075
1,460,936	1,683,479	1,687,870	CHARGES FOR SERVICES	1,729,000	1,729,000	1,729,000
327,878	351,084	350,100	FINES AND FORFEITURES	340,100	340,100	340,100
181,049	281,104	170,750	MISCELLANEOUS REVENUES	132,300	132,300	132,300
222,072	246,133	286,440	TRANSFERS	409,940	409,940	409,940
\$16,023,839	\$16,796,894	\$20,291,780	TOTAL FUND RESOURCES	\$19,345,735	\$19,345,735	\$19,345,735

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$169,647	\$152,734	\$169,500	Salaries and Wages	\$184,500	\$184,500	\$184,500
26,749	29,032	30,575	Insurance	33,800	33,800	33,800
30,630	36,463	39,200	Public Employees Retirement	42,540	42,540	42,540
(4,160)	(4,860)	(9,460)	less bond payment	(10,280)	(10,280)	(10,280)
12,374	10,934	13,565	Other Employer-paid Taxes	14,260	14,260	14,260
235,239	224,303	243,380	Total Personal Services	264,820	264,820	264,820
<b>MATERIALS AND SERVICES</b>						
0	1,522	3,000	Contract Services	3,000	3,000	3,000
82,250	72,785	100,000	Attorney's Fees	100,000	100,000	100,000
4,810	8,280	5,500	Equipment Maint. Contracts	5,600	5,600	5,600
835	190	1,500	Jury Expenses	1,500	1,500	1,500
4,297	2,896	4,000	Postage	4,000	4,000	4,000
99	97	1,500	Travel and Training	1,500	1,500	1,500
4,235	1,794	6,100	Other Materials and Services	6,100	6,100	6,100
94,650	104,560	105,880	Central Services Charges	102,510	102,510	102,510
191,176	192,124	227,480	Total Materials and Services	224,210	224,210	224,210
0	0	0	CAPITAL OUTLAY	0	0	0
4,160	4,860	9,460	DEBT SERVICE - PERS	10,280	10,280	10,280
\$430,575	\$421,287	\$480,320	TOTAL MUNICIPAL COURT	\$499,310	\$499,310	\$499,310

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1/2	1/2	1/2	Municipal Judge	1/2
2 1/4	1 3/4	1 3/4	Municipal Court Clerk	1 3/4
2 3/4	2 1/4	2 1/4	Total	2 1/4

Capital Outlay:



**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.

**FY23 Proposed Budget**

The police department's FY23 budget adds two additional patrol officers, which accounts for the increase in personnel costs, along with an increase in wages and benefits. The part-time code enforcement position (not filled) has been eliminated to help absorb some of the costs of the two new patrol officer positions. The Pendleton School District is paying roughly half (\$75,000) 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 to an anticipated change in the tow contract, 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>FY20</u>	<u>Actual</u> <u>FY21</u>	<u>Budget</u> <u>FY22</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY23</u>	<u>Approved</u> <u>Budget</u> <u>FY23</u>	<u>Adopted</u> <u>Budget</u> <u>FY23</u>
			<b>PERSONNEL SERVICES</b>			
\$2,313,011	\$2,370,018	2,467,180	Salaries and Wages	2,704,330	2,704,330	2,704,330
481,169	466,583	486,520	Insurance	531,440	531,440	531,440
767,526	763,100	904,000	Public Employees Retirement	985,690	985,690	985,690
(165,650)	(170,460)	(181,750)	less PERS bond pymt	(192,690)	(192,690)	(192,690)
212,948	249,359	289,000	Other Employer-paid Taxes	292,795	292,795	292,795
<b>3,609,004</b>	<b>3,678,600</b>	<b>3,964,950</b>	<b>Total Personal Services</b>	<b>4,321,565</b>	<b>4,321,565</b>	<b>4,321,565</b>
			<b>MATERIALS AND SERVICES</b>			
26,871	22,867	21,500	Contract Services - Dogs/Other	51,000	51,000	51,000
330,343	312,439	322,765	County Dispatch Service	322,765	322,765	322,765
45,331	45,778	52,000	Gasoline	54,000	54,000	54,000
14,531	14,823	19,000	Building Utilities	19,000	19,000	19,000
21,142	25,530	25,000	Telephone	25,000	25,000	25,000
32,184	17,452	40,000	Equipment Maint. Supplies	40,000	40,000	40,000
2,074	24,031	10,000	Repairs and Maintenance	26,925	26,925	26,925
10,465	17,412	17,000	Uniforms and Cleaning	20,000	20,000	20,000
3,229	3,553	8,000	Crisis Response	8,000	8,000	8,000
5,598	8,563	17,000	Travel and Training	17,000	17,000	17,000
59,398	116,966	77,800	Other Materials and Services	87,000	87,000	87,000
521,260	568,380	516,220	Central Services Charges	533,160	533,160	533,160
<b>1,072,426</b>	<b>1,177,794</b>	<b>1,126,285</b>	<b>Total Materials and Services</b>	<b>1,203,850</b>	<b>1,203,850</b>	<b>1,203,850</b>
31,000	18,500	54,100	<b>CAPITAL OUTLAY</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
165,650	170,460	181,750	<b>DEBT SERVICE</b>	<b>192,690</b>	<b>192,690</b>	<b>192,690</b>
<b>\$4,878,080</b>	<b>\$5,045,354</b>	<b>\$5,327,085</b>	<b>Total Police Department</b>	<b>\$5,768,105</b>	<b>\$5,768,105</b>	<b>\$5,768,105</b>

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

<u>Actual</u> <u>FY20</u>	<u>Actual</u> <u>FY21</u>	<u>Budget</u> <u>FY22</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY23</u>
1	1	1	Police Chief	1
2	2	1	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
4	4	4	Corporal	4
2	2	3	Patrol Detective	4
8	8	8	Patrol Officer	10
1	1	1	Community Services Officer	0
1	1	1	SRO	1
1	1 1/2	1 1/2	Code Enforcement Officer	1
3	3	3	Police Assistant	3
1 1/2	0	0	Part-time FTE	0
<b>29 1/2</b>	<b>28 1/2</b>	<b>28 1/2</b>	<b>Total</b>	<b>30</b>

**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.

**FY23 Proposed Budget**

The FY23 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response. A SAFER grant funded position continues to be funded for the next few years. The Recruitment and Retention Officer will improve the firefighter reserve program for the city, which will help the region.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$2,415,172	\$2,569,118	\$2,710,000	Salaries and Wages	\$2,797,140	\$2,797,140	\$2,797,140
395,579	421,731	455,080	Insurance	523,000	523,000	523,000
795,802	841,423	956,200	Public Employees Retirement	1,024,860	1,024,860	1,024,860
(188,910)	(189,150)	(173,830)	less PERS bond pymt	(212,090)	(212,090)	(212,090)
218,865	268,664	312,180	Other Employer-paid Taxes	307,070	307,070	307,070
<b>3,636,508</b>	<b>3,911,786</b>	<b>4,259,630</b>	<b>Total Personal Services</b>	<b>4,439,980</b>	<b>4,439,980</b>	<b>4,439,980</b>
<b>MATERIALS AND SERVICES</b>						
74,712	59,740	63,000	Consultants/Contract Services	143,000	143,000	143,000
81,809	79,592	98,000	County Dispatch Service	94,000	94,000	94,000
38,570	32,832	27,000	Building Utilities	30,000	30,000	30,000
30,849	29,348	23,000	Dues & Subscriptions	23,000	23,000	23,000
31,330	34,871	45,000	Gasoline and Diesel	45,000	45,000	45,000
64,940	57,993	62,000	Medical Equipment and Supplies	62,000	62,000	62,000
11,031	9,916	13,000	Uniforms and Cleaning	13,000	13,000	13,000
71,576	59,246	80,000	Equipment Maint. Supplies	60,000	60,000	60,000
15,390	20,095	8,000	Building Materials	8,000	8,000	8,000
14,871	20,267	20,000	Personal Protective Equipment	20,000	20,000	20,000
47,838	65,498	65,000	Travel and Training	65,000	65,000	65,000
83,179	100,449	85,960	Other Materials and Services	108,800	108,800	108,800
406,140	388,370	421,380	Central Services Charges	427,440	427,440	427,440
<b>972,234</b>	<b>958,217</b>	<b>1,011,340</b>	<b>Total Materials and Services</b>	<b>1,099,240</b>	<b>1,099,240</b>	<b>1,099,240</b>
10,696	14,965	0	CAPITAL OUTLAY	0	0	0
<b>188,397</b>	<b>189,143</b>	<b>173,830</b>	<b>DEBT SERVICE</b>	<b>212,090</b>	<b>212,090</b>	<b>212,090</b>
<b>\$4,807,834</b>	<b>\$5,074,112</b>	<b>\$5,444,800</b>	<b>TOTAL FIRE/AMB. DEPT.</b>	<b>\$5,751,310</b>	<b>\$5,751,310</b>	<b>\$5,751,310</b>

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

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>POSITION</b>	<b>Proposed Budget FY23</b>
1	1	1	Fire Chief	1
0	1	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	0
1	1	1	Office Specialist III	1
6 1/3	6 1/3	6 1/3	Part-Time/Reserves FTE	6 1/3
<b>30 32/97</b>	<b>31 32/97</b>	<b>31 2/25</b>	<b>Total</b>	<b>31 2/25</b>

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONAL SERVICES</b>						
\$485,011	\$453,246	\$576,735	Salaries and Wages	\$565,650	\$565,650	\$565,650
108,092	95,994	117,907	Insurance	102,795	102,795	102,795
74,372	75,074	102,850	Public Employees Retirement	99,390	99,390	99,390
(17,620)	(16,650)	(20,280)	less PERS bond pymt	(19,000)	(19,000)	(19,000)
45,350	52,130	69,068	Other Employer-paid Taxes	61,645	61,645	61,645
695,205	659,794	846,280	Total Personal Services	810,480	810,480	810,480
<b>MATERIALS AND SERVICES</b>						
27,094	28,038	30,000	Electricity	30,000	30,000	30,000
23,087	24,943	30,000	Gasoline and Diesel	35,000	35,000	35,000
70,601	48,451	58,000	Repairs and Maintenance	36,800	36,800	36,800
10,296	6,254	13,000	Tools and Minor Equipment	13,000	13,000	13,000
39,686	32,328	30,000	Equipment Maint. Supplies	45,000	45,000	45,000
7,380	9,638	15,000	Horticultural Supplies	15,000	15,000	15,000
10,016	11,831	8,000	Janitorial Supplies	8,000	8,000	8,000
8,750	13,798	10,000	Irrigation Supplies	12,000	12,000	12,000
16,665	17,262	20,000	Operating Supplies	20,000	20,000	20,000
8,862	1,890	10,000	Travel and Training	12,000	12,000	12,000
69,110	43,089	55,000	Other Materials and Services	91,300	91,300	91,300
214,380	227,150	218,990	Central Services Charges	205,610	205,610	205,610
505,927	464,672	497,990	Total Materials and Services	523,710	523,710	523,710
22,352	14,937	0	CAPITAL OUTLAY	0	0	0
17,620	16,650	20,280	DEBT SERVICE -PERS	19,000	19,000	19,000
<b>\$1,241,104</b>	<b>\$1,156,053</b>	<b>\$1,364,550</b>	<b>TOTAL PARKS DIVISION</b>	<b>\$1,353,190</b>	<b>\$1,353,190</b>	<b>\$1,353,190</b>

Actual FY20	Actual FY21	Budget FY22	Position	Adopted Budget FY23
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	1
1	1	1	Utility Worker III	0
1	1	1	Utility Worker II	1
3	3	3	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	12 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.

**FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$254,161	\$245,351	\$324,190	Salaries and Wages	\$348,900	\$348,900	\$348,900
34,154	30,524	29,800	Insurance	32,670	32,670	32,670
40,000	39,222	56,000	Public Employees Retirement	60,420	60,420	60,420
(10,810)	(8,060)	(10,430)	less PERS bond pymt	(10,130)	(10,130)	(10,130)
26,811	30,077	38,100	Other Employer-paid Taxes	38,050	38,050	38,050
344,315	337,114	437,660	<b>Total Personal Services</b>	<b>469,910</b>	<b>469,910</b>	<b>469,910</b>
<b>MATERIALS AND SERVICES</b>						
11,349	988	15,000	Contract Services	15,500	15,500	15,500
18,875	15,718	15,500	Electricity	1,700	1,700	1,700
1,873	2,996	4,000	Resale Merchandise	5,000	5,000	5,000
40,740	16,482	65,000	Recreation Programs	70,000	70,000	70,000
10,518	5,654	10,000	Repairs and Maintenance	11,000	11,000	11,000
5,205	0	1,000	Program Supplies	1,000	1,000	1,000
1,353	800	3,000	Travel and Training	4,000	4,000	4,000
30,865	27,643	52,970	Other Materials and Services	58,250	58,250	58,250
90,360	59,850	92,640	Central Services Charges	93,680	93,680	93,680
211,138	130,130	259,110	<b>Total Materials and Services</b>	<b>260,130</b>	<b>260,130</b>	<b>260,130</b>
5,725	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
10,810	8,060	10,430	<b>DEBT SERVICE - PERS</b>	<b>10,130</b>	<b>10,130</b>	<b>10,130</b>
<b>\$571,988</b>	<b>\$475,305</b>	<b>\$707,200</b>	<b>TOTAL RECREATION DIVISION</b>	<b>\$740,170</b>	<b>\$740,170</b>	<b>\$740,170</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
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
1/3	1/3	1/3	Office Specialist 2	1/3
8	4 1/4	8	Part-time FTE's	8
<b>10 16/49</b>	<b>6 15/26</b>	<b>10 16/49</b>	<b>Total</b>	<b>10 16/49</b>

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>PERSONNEL SERVICES</b>			
\$166,912	\$47,509	\$200,120	Salaries and Wages	\$231,000	\$231,000	\$231,000
4,915	5,321	6,650	Insurance	5,745	5,745	5,745
5,846	5,825	11,500	Public Employees Retirement	9,720	9,720	9,720
(1,310)	(1,890)	(1,620)	less PERS bond pymt	(1,280)	(1,280)	(1,280)
15,835	6,583	23,890	Other Employer-paid Taxes	25,800	25,800	25,800
\$192,196	\$63,348	\$240,540	<b>Total Personal Services</b>	<b>\$270,985</b>	<b>\$270,985</b>	<b>\$270,985</b>
			<b>MATERIALS AND SERVICES</b>			
17,065	13,921	20,000	Electricity	18,000	18,000	18,000
16,610	22,258	35,000	Natural Gas	33,000	33,000	33,000
29,927	21,628	55,000	Resale Merchandise	51,000	51,000	51,000
21,686	19,647	24,000	Repairs and Maintenance	26,480	26,480	26,480
6,251	0	25,000	Special Parks	20,000	20,000	20,000
1,546	624	5,000	Janitorial Supplies	2,000	2,000	2,000
14,178	25,061	48,000	Swimming Pool Supplies	30,000	30,000	30,000
3,558	2,794	5,500	Tools & Minor Equipment	5,000	5,000	5,000
21,085	23,733	21,700	Other Materials and Services	23,700	23,700	23,700
114,330	39,900	86,540	Central Services Charges	139,530	139,530	139,530
246,236	169,566	325,740	<b>Total Materials and Services</b>	<b>348,710</b>	<b>348,710</b>	<b>348,710</b>
0	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
1,310	1,890	1,620	<b>DEBT SERVICE - PERS</b>	<b>1,280</b>	<b>1,280</b>	<b>1,280</b>
\$439,742	\$234,804	\$567,900	<b>TOTAL AQUATIC CENTER DIVISION</b>	<b>\$620,975</b>	<b>\$620,975</b>	<b>\$620,975</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1/3	1/3	1/3	Parks & Recreation Supervisor	1/3
7	1	7	Part-Time FTE's	7
7 1/3	1 1/3	7 1/3	<b>Total</b>	<b>7 1/3</b>

**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

**FY23 Proposed Budget**

The FY23 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$116,419	\$116,842	\$133,530	Salaries and Wages	\$133,000	\$133,000	\$133,000
20,169	23,088	33,300	Insurance	25,620	25,620	25,620
25,276	25,558	27,000	Public Employees Retirement	26,900	26,900	26,900
(6,010)	(6,960)	(6,880)	less PERS bond pymt	(6,050)	(6,050)	(6,050)
10,893	12,242	16,850	Other Employer-paid Taxes	14,265	14,265	14,265
166,747	170,770	203,800	Total Personal Services	193,735	193,735	193,735
<b>MATERIALS AND SERVICES</b>						
40,669	37,516	48,000	Cemetery Supplies	37,500	37,500	37,500
3,462	1,657	3,500	Marketing	4,000	4,000	4,000
2,427	1,722	13,000	Equipment Maint. Supplies	13,000	13,000	13,000
3,166	118	6,000	Repair and Maintenance	32,040	32,040	32,040
5,282	1,091	10,000	Gasoline and Diesel	7,000	7,000	7,000
2,153	3,612	2,500	Irrigation Supplies	2,500	2,500	2,500
1,613	0	2,500	Travel and Training	2,500	2,500	2,500
31,112	17,799	48,400	Other Materials and Services	48,050	48,050	48,050
21,950	26,780	29,840	Central Services Charges	46,680	46,680	46,680
111,835	90,295	163,740	Total Materials and Services	193,270	193,270	193,270
0	0	0	CAPITAL OUTLAY	0	0	0
6,010	6,960	6,880	DEBT SERVICE	6,050	6,050	6,050
\$284,591	\$268,025	\$374,420	<b>TOTAL DIV EXPENDITURES</b>	\$393,055	\$393,055	\$393,055

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
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.

**FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$160,562	\$167,595	\$176,850	Salaries and Wages	\$185,510	\$185,510	\$185,510
33,517	35,666	38,750	Insurance	33,350	33,350	33,350
36,486	40,247	48,050	Public Employees Retirement	50,950	50,950	50,950
(7,410)	(9,830)	(10,390)	less PERS bond pymt	(9,890)	(9,890)	(9,890)
13,142	13,739	15,170	Other Employer-paid Taxes	15,400	15,400	15,400
236,297	247,417	268,430	Total Personal Services	275,320	275,320	275,320
<b>MATERIALS AND SERVICES</b>						
2,015	1,256	3,500	Advertising/Legal Notices	3,900	3,900	3,900
0	24,801	0	Consultants	0	0	0
959	1,015	1,700	Recording & Legal	1,700	1,700	1,700
2,095	830	3,000	Postage	3,000	3,000	3,000
436	616	2,000	Travel and Training	2,000	2,000	2,000
2,159	2,029	7,350	Other Materials and Services	16,795	16,795	16,795
34,190	41,770	41,030	Central Services Charges	45,560	45,560	45,560
41,853	72,317	58,580	Total Materials and Services	72,955	72,955	72,955
0	0	0	CAPITAL OUTLAY	0	0	0
7,410	9,830	10,390	DEBT SERVICE - PERS	9,890	9,890	9,890
\$285,560	\$329,564	\$337,400	Total Planning	\$358,165	\$358,165	\$358,165

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	0	Assistant Planner	1
1	1	1	Permit Technician	0
1/6	1/6	1/6	Office Specialist III	1/6
1/4	1/4	1/4	Clerical Aide	0
2 7/12	2 7/12	2 7/12	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 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.

**FY23 Proposed Budget**

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

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$230,783	\$191,272	\$261,350	Salaries and Wages	\$252,140	\$252,140	\$252,140
45,715	42,107	45,250	Insurance	65,275	65,275	65,275
36,546	41,506	55,250	Public Employees Retirement	55,140	55,140	55,140
(6,210)	(7,940)	(10,840)	less PERS bond pymt	(10,910)	(10,910)	(10,910)
18,692	16,955	26,040	Other Employer-paid Taxes	23,890	23,890	23,890
325,526	283,901	377,050	<b>Total Personal Services</b>	<b>385,535</b>	<b>385,535</b>	<b>385,535</b>
<b>MATERIALS AND SERVICES</b>						
1,350	3,982	10,000	Contract Services	47,335	47,335	47,335
5,500	5,500	5,500	Equipment Rental	5,500	5,500	5,500
6,821	5,674	4,600	Travel and Training	4,600	4,600	4,600
11,600	14,021	13,600	Other Materials and Services	20,520	20,520	20,520
39,940	51,630	42,060	Central Services Charges	45,420	45,420	45,420
65,211	80,807	75,760	<b>Total Materials and Services</b>	<b>123,375</b>	<b>123,375</b>	<b>123,375</b>
0	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
6,210	7,940	10,840	<b>DEBT SERVICE-PERS</b>	<b>10,910</b>	<b>10,910</b>	<b>10,910</b>
<b>\$396,946</b>	<b>\$372,648</b>	<b>\$463,650</b>	<b>Total Building</b>	<b>\$519,820</b>	<b>\$519,820</b>	<b>\$519,820</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
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	1 1/2	1 1/2	Building Inspector I	1
1	1	1	Permit Technician	1
1/4	1/4	1/4	Aide	0
0	0	0	Part-time FTE's	0
<b>3 5/12</b>	<b>3 11/12</b>	<b>3 11/12</b>	<b>Total</b>	<b>3 1/6</b>

**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, RCD, Business Oregon, GEODC, CTUIR, and Umatilla County economic development.

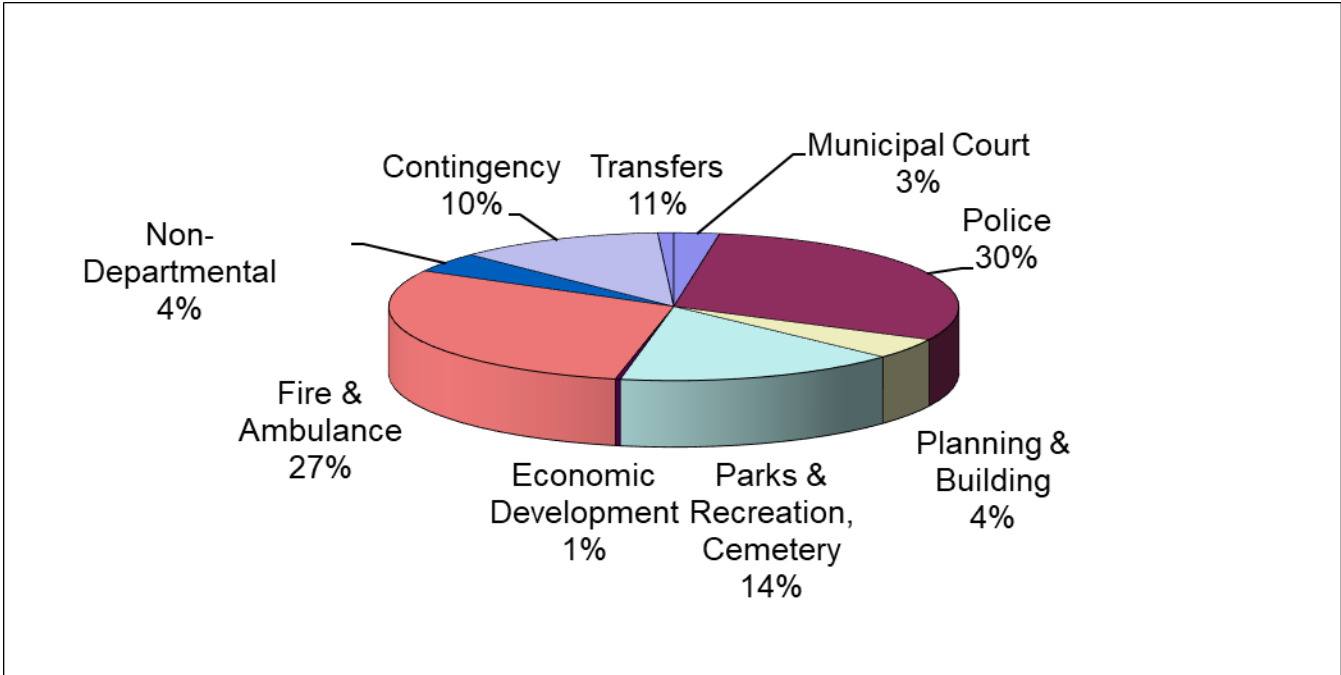
**FY23 Proposed Budget**

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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>MATERIALS AND SERVICES</b>						
\$2,251	\$0	\$5,000	Other Expense	\$6,500	\$6,500	\$6,500
1,825	0	2,000	Dues & Subscriptions	2,000	2,000	2,000
8,496	0	15,000	Marketing	15,000	15,000	15,000
0	0	0	Postage & Printing	0	0	0
0	0	0	Telephone	0	0	0
299	0	0	Office Supplies	0	0	0
69	0	0	Travel and Training	0	0	0
16,250	21,250	26,250	Commitments to Downtown Assn	28,750	28,750	28,750
4,480	3,940	70	Central Service Charge	990	990	990
33,670	25,190	48,320	<b>Total Materials and Services</b>	<b>53,240</b>	<b>53,240</b>	<b>53,240</b>
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
<b>\$33,670</b>	<b>\$25,190</b>	<b>\$48,320</b>	<b>TOTAL ECONOMIC DEV. DEPT.</b>	<b>\$53,240</b>	<b>\$53,240</b>	<b>\$53,240</b>

# CITY OF PENDLETON

## General Fund Expenditures



### General Fund Expenditures Fiscal Year 2023

Municipal Court	\$499,310
Police	5,768,105
Planning & Building	877,985
Parks & Recreation, Cemetery	3,107,390
Economic Development	53,240
Fire & Ambulance	5,751,310
Non-Departmental	841,765
Contingency	2,267,665
Transfers	178,965
<b>Total Expenditures</b>	<b>\$19,345,735</b>

**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.

**FY23 Proposed Budget**

Proposed Materials and Services include \$21,700 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$129,250 for the \$1.50 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. \$303,600 is part of debt service shown below for the other funds share of the PERS bond payment and police station debt service. There is \$750 budgeted for the flower baskets on Main Street. \$112,575 is dedicated to special event promotion.

Actual FY20	Actual FY21	Budget FY22		Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>MATERIALS AND SERVICES</b>						
\$143,399	\$125,508	\$126,375	Chamber of Commerce TRT	\$157,640	\$157,640	\$157,640
113,394	101,769	103,400	Chamber of Commerce TPAC	129,250	129,250	129,250
7,541	99,757	33,000	Promotion - Arts	21,700	21,700	21,700
79,992		86,000	Consultants	86,000	86,000	86,000
874	780	1,250	Christmas Decorations	1,250	1,250	1,250
65,000	65,000	0	Direct Facilities - Vert	0	0	0
0		750	Flower Baskets	750	750	750
	260,000	0	Small Business COVID Relief	0	0	0
2,000		2,000	Senior Center	2,000	2,000	2,000
15,907	18,514	25,000	Community Enhancement	10,000	10,000	10,000
	100,000	225,000	Special Event Promotions	112,575	112,575	112,575
68,818	18,957	30,000	GEMT Reimbursement	0	0	0
		0	RARE Program	0	0	0
6,017	9,438	6,000	Rental Expenses	0	0	0
29,315	8,902	15,000	Attorney's Fees - Litigation	10,000	10,000	10,000
30,324	7,173	10,000	Other Miscellaneous Exp.	7,000	7,000	7,000
562,581	815,798	663,775	Total Materials and Services	538,165	538,165	538,165
7,993	5,026	34,500	CAPITAL OUTLAY	0	0	0
293,139	306,445	325,440	DEBT SERVICE - PERS/USDA	303,600	303,600	303,600
<b>INTERFUND TRANSFERS</b>						
15,000	15,000	15,000	City Transportation Prog. Fund	15,000	15,000	15,000
101,190	119,930	114,200	Library Fund - operating subsidy	60,465	60,465	60,465
0	0	65,000	Convention Center	65,000	65,000	65,000
5,000	50,000	5,000	Parks Equipment Reserve Fund	0	0	0
4,687	0	10,000	Transfer to Parks Special Fund	10,000	10,000	10,000
0	0	0	Econ. Dev. Support to Airport	28,500	28,500	28,500
0	0	2,056,000	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
125,877	184,930	2,265,200	Total Interfund Transfers	178,965	178,965	178,965
0	0	2,007,220	CONTINGENCY	2,267,665	2,267,665	2,267,665
0	0	0	RESERVE FOR PERS	0	0	0
<b>\$989,590</b>	<b>\$1,312,199</b>	<b>\$5,296,135</b>	<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$3,288,395</b>	<b>\$3,288,395</b>	<b>\$3,288,395</b>

# 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.

**FY23 Projections of Revenues**

\$1,380,390 is from the apportionment (99%) of the State gas tax revenues; \$772,500 is from the Street Utility Maintenance Fee; and \$1,905,000 is the available Federal Exchange (FEX) allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$614,373	\$457,897	\$510,645	BEGINNING WORKING CAPITAL	\$1,012,000	\$1,012,000	\$1,012,000
			INTERGOVERNMENTAL			
			REVENUES			
1,144,889	1,252,986	1,304,225	State Revenues - Gas Tax	1,380,390	1,380,390	1,380,390
1,217	0	1,765,000	State Revenues - Other	1,905,000	1,905,000	1,905,000
2,050	204,046		Other Agency	52,000	52,000	52,000
1,148,156	1,457,032	3,069,225	Total Intergov. Revenues	3,337,390	3,337,390	3,337,390
			CHARGES FOR SERVICES			
535,042	715,804	567,000	Street Utility Fee	772,500	772,500	772,500
0	0	0	Services to Outside Agencies	0	0	0
3,819	3,624	3,600	Land/Building Rental	3,630	3,630	3,630
331,495	351,095	368,160	Charges to Other Departments	381,980	381,980	381,980
870,356	1,070,523	938,760	Total Charges for Services	1,158,110	1,158,110	1,158,110
20,087	2,623	10,000	MISCELLANEOUS REVENUES	9,000	9,000	9,000
14,949	0	0	TRSFRR FROM OTHER FUNDS	0	0	0
\$2,667,921	\$2,988,075	\$4,528,630	TOTAL FUND RESOURCES	\$5,516,500	\$5,516,500	\$5,516,500

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
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.

**FY23 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. FY23 includes consideration of about \$1.275 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	Actual	Budget		Proposed	Approved	Adopted
FY20	FY21	FY22	EXPENDITURE CATEGORIES	FY23	FY23	FY23
			<b>PERSONNEL SERVICES</b>			
\$259,587	\$291,565	\$333,360	Salaries and Wages	\$340,160	\$340,160	\$340,160
42,439	61,772	63,670	Insurance	82,730	82,730	82,730
56,367	56,209	77,455	Public Employees Retirement	78,850	78,850	78,850
(13,590)	(14,710)	(15,280)	less PERS bond pymt	(13,490)	(13,490)	(13,490)
28,388	41,158	55,945	Other Employer-paid Taxes	45,635	45,635	45,635
373,191	435,994	515,150	Total Personal Services	533,885	533,885	533,885
			<b>MATERIALS AND SERVICES</b>			
174,728	158,764	190,000	Street Lights	190,000	190,000	190,000
1,612	0	10,000	Street Supplies	10,000	10,000	10,000
20,656	32,574	30,000	Electricity	25,000	25,000	25,000
76,700	78,620	79,910	Equipment Rental	85,265	85,265	85,265
103,785	55,156	85,000	Repairs and Maintenance	85,000	85,000	85,000
1,504	1,626	4,000	Travel and Training	4,000	4,000	4,000
3,594	37,532	46,250	Other Materials and Services	39,250	39,250	39,250
246,270	215,230	223,140	Central Services Charges	249,930	249,930	249,930
86,420	93,230	104,356	PW Admin & Fleet Charge	130,120	130,120	130,120
715,269	672,732	772,656	Total Materials and Services	818,565	818,565	818,565
1,107,974	1,118,399	2,221,000	CAPITAL OUTLAY	3,305,000	3,305,000	3,305,000
0	0	650,000	RESERVE	645,560	645,560	645,560
0	0	354,544	CONTINGENCY	200,000	200,000	200,000
13,590	14,710	15,280	TRANSFER TO GEN FUND - PERS	13,490	13,490	13,490
			<b>TOTAL FUND EXPENDITURES</b>			
\$2,210,024	\$2,241,835	\$4,528,630		\$5,516,500	\$5,516,500	\$5,516,500

**Capital Outlay**

Slurry, overlay Crack seal bid from FY22-23  
Fund Exchange for 2022 Construction Season  
Total

\$1,400,000  
1,905,000  
\$3,305,000



**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.

**FY23 Projections of Revenues**

FY23 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$150 income on investment.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>BEGINNING WORKING CAPITAL</b>			
\$20,341	\$8,528	\$12,395		\$29,520	\$29,520	\$29,520
			<b>INTERGOVERNMENTAL REVENUES</b>			
11,564	12,656	13,175	State Revenues - Gas Tax	13,945	13,945	13,945
11,564	12,656	13,175	Total Intergov. Revenues	13,945	13,945	13,945
373	79	150	<b>MISCELLANEOUS REVENUES</b>	150	150	150
\$32,278	\$21,263	\$25,720	<b>TOTAL FUND RESOURCES</b>	<b>\$43,615</b>	<b>\$43,615</b>	<b>\$43,615</b>

**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. FY20 expenditure was related to upgrades to the river pathway.

**FY23 Proposed Budget**

The FY23 budget proposes capital for River Parkway crack sealing, patching, rock placement and bike lane striping.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
\$0	\$0	\$0	Street supplies	\$0	\$0	\$0
23,750	0	25,720	CAPITAL OUTLAY	30,000	30,000	30,000
0	0	0	Reserve for Bike Improvements	13,615	13,615	13,615
<b>\$23,750</b>	<b>\$0</b>	<b>\$25,720</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$43,615</b>	<b>\$43,615</b>	<b>\$43,615</b>

\$30,000

**FY22/23 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 routes, sharrows, and lanes**

**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.

**FY23 Projections of Revenues**

Property tax revenues from the Library District are projected at \$582,335. Licenses and Permits are expected to hold steady.

Actual FY20	Actual FY21	Budget FY22		Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>RESOURCES</b>			
			<b>BEGINNING WORKING CAPITAL</b>			
\$369,796	\$489,094	\$550,590		\$692,290	\$692,290	\$692,290
10,773	4,067	13,000	<b>LICENSES AND PERMITS</b>	10,000	10,000	10,000
			<b>INTERGOVERNMENTAL REVENUES</b>			
3,044	3,074	146,500	State Revenues - State Lib. Grants	9,000	9,000	9,000
1,249	87	0	Other Agencies	0	0	0
548,846	579,673	598,100	Other - Um. Co. Spec. Lib. Dist.	582,335	582,335	582,335
553,139	582,834	744,600	<b>Total Intergov. Revenues</b>	591,335	591,335	591,335
			<b>MISCELLANEOUS REVENUES</b>			
22,452	15,967	35,000	Library Donations	45,000	45,000	45,000
16,770	11,386	32,000	Friends of the Library	22,700	22,700	22,700
0	173	530	Miscellaneous Revenues	700	700	700
8,020	3,616	4,000	Investment Income	2,000	2,000	2,000
47,242	31,142	71,530	<b>Total Miscellaneous Revenues</b>	70,400	70,400	70,400
101,190	119,930	114,200	<b>TRANSFER FROM General Fund</b>	60,465	60,465	60,465
<b>\$1,082,140</b>	<b>\$1,227,068</b>	<b>\$1,493,920</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,424,490</b>	<b>\$1,424,490</b>	<b>\$1,424,490</b>

**Capital Outlay: Service Desk Renovation**

Replace Library Book Drop	\$	<u>10,000</u>
	\$	10,000

**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.

**FY23 Proposed Budget**

The FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$293,194	\$309,893	\$308,620	Salaries and Wages	\$322,780	\$322,780	\$322,780
49,586	53,806	49,252	Insurance	55,900	55,900	55,900
58,454	64,047	76,070	Public Employees Retirement	80,800	80,800	80,800
(19,870)	(16,940)	(13,790)	less PERS bond pymt	(15,320)	(15,320)	(15,320)
22,747	24,032	24,293	Other Employer-paid Taxes	26,860	26,860	26,860
404,111	434,839	444,445	Total Personal Services	471,020	471,020	471,020
<b>MATERIALS AND SERVICES</b>						
5,611	7,097	20,000	Library Books	14,000	14,000	14,000
1,112	1,213	1,500	Library Periodicals	1,200	1,200	1,200
817	1,108	5,000	Repairs & Maintenance	5,000	5,000	5,000
7,686	6,897	10,700	Office Supplies - Printing	8,200	8,200	8,200
1,453	2,062	7,500	Travel and Training	3,000	3,000	3,000
17,789	20,284	37,700	Other Materials and Services	44,270	44,270	44,270
16,500	16,500	16,500	Direct Facility Charge	28,500	28,500	28,500
101,190	119,930	114,200	Central Services Charges	89,580	89,580	89,580
152,159	175,090	213,100	Total Materials and Services	193,750	193,750	193,750
16,905	0	205,300	CAPITAL OUTLAY	10,000	10,000	10,000
19,870	16,940	13,790	TRANSFER TO GEN FUND- PERS	15,320	15,320	15,320
0	0	617,285	CONTINGENCY	734,400	734,400	734,400
\$593,045	\$626,869	\$1,493,920	TOTAL FUND EXPENDITURES	\$1,424,490	\$1,424,490	\$1,424,490

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	Library Director	1
0	0	1	Asst. Librarian Director	1
1	1	0	Youth Services Librarian	0
0	0	0	Library Clerk	2 1/8
2 1/8	2 1/4	2	Library Asst II	2
5/8	5/8	1/8	Library Asst I	0
1 2/3	1 2/7	1 2/3	Library Aide	0
17/20	17/20	17/40	Library Shelver	0
7 18/59	7	6 1/4	TOTAL	6 1/8

**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 \$30,200. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

**FY23 Projections of Revenues**

Revenue projections for FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$91,671	\$103,331	\$107,650	BEGINNING WORKING CAPITAL	\$110,130	\$110,130	\$110,130
			MISCELLANEOUS REVENUES			
30,694	31,376	30,000	Donations	30,200	30,200	30,200
9,664	8,590	2,500	Investment Income	7,000	7,000	7,000
40,358	39,966	32,500	Total Miscellaneous Revenues	37,200	37,200	37,200
106	39	75	TRFR -LIBRARY PERM. TR	75	75	75
\$132,135	\$143,336	\$140,225	TOTAL FUND RESOURCES	\$147,405	\$147,405	\$147,405

**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.

**FY23 Proposed Budget**

The proposed expenditures for FY23 total \$44,000 for materials and services.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
\$22,019	\$23,429	\$30,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
0	0	0	Library Books - Rental	0	0	0
2,980	6,018	10,000	Other Expense	10,000	10,000	10,000
504	3,075	4,000	Office Supplies & Repair	4,000	4,000	4,000
<b>25,503</b>	<b>32,522</b>	<b>44,000</b>	<b>Total Materials and Services</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	96,225	Reserve for Library Fund	103,405	103,405	103,405
<b>\$25,503</b>	<b>\$32,522</b>	<b>\$140,225</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$147,405</b>	<b>\$147,405</b>	<b>\$147,405</b>

**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.

**FY23 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 specific grant is a planning grant for \$20,000 for finishing architectural work on a proposed bus barn. Grant funds are being awarded and applied for this large project. CARES act funding will last through June 2023 and help provide for cleaning of the vehicles and shelters on a daily basis.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Proposal Budget FY23	Adopted Budget FY23
\$665,327	\$750,900	\$70,000	BEGINNING WORKING CAPITAL	\$750,000	\$750,000	\$750,000
			<b>CHARGES FOR SERVICES</b>			
15,464	13,679	10,000	Farebox	15,000	15,000	15,000
			<b>INTERGOVERNMENTAL REVENUES</b>			
126,397	24,855	90,140	State Revenues - Sm. Cities/Rural	418,000	418,000	418,000
23,448	126,329	90,000	State Revenues - Sm. Cities/Rural	0	0	0
171,261	68,906	134,600	CARE	150,000	150,000	150,000
31,075	6,750	81,000	State Revenues - 5310	20,000	20,000	20,000
1,589	166,310	0	State Revenues - Planning capital grant	148,525	148,525	148,525
88,617	236,660	298,000	State Revenues - Planning Grant	340,000	340,000	340,000
62,139	52,040	72,815	State Revenues - STIF	72,815	72,815	72,815
504,526	681,850	766,555	Other - Um. Co. Spec. Trans.	1,149,340	1,149,340	1,149,340
14,794	6,128	6,545	Total Intergov. Revenues	4,810	4,810	4,810
			<b>MISCELLANEOUS REVENUES</b>			
15,000	15,000	15,000	General Fund	15,000	15,000	15,000
0	0	0	Central Service Fund	0	0	0
<b>\$1,215,111</b>	<b>\$1,467,557</b>	<b>\$868,100</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,934,150</b>	<b>\$1,934,150</b>	<b>\$1,934,150</b>

**Capital Outlay:**

ADA Accessible Minivan	\$72,000
ADA 14 Passenger Bus	<u>\$120,000</u>
	<u>\$192,000</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.

**FY23 Proposed Budget**

The proposed budget for FY23 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 \$227,000 for total program taxi tickets and \$380,000 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.

The City has been awarded a planning grant for concept design for a proposed bus/van barn to house the State/City owned vehicles.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Proposal Budget FY23	Adopted Budget FY23
<b>MATERIALS AND SERVICES</b>						
\$120,893	\$134,595	\$140,000	Contract Serv. - Van Services	\$170,000	\$170,000	\$170,000
79,244	61,002	115,000	Contract Serv. - Taxi Tickets	125,000	125,000	125,000
8,344	8,999	20,000	Contract Serv. - Care Ride	22,000	22,000	22,000
37,093	23,722	70,000	Contract Serv. - Elite Taxi	80,000	80,000	80,000
123,615	143,224	190,000	Contract Serv. - Deviated Rt	210,000	210,000	210,000
15,966	37,620	36,000	Contract Serv. - COVID Cleaning	20,000	20,000	20,000
6,150	47,235	52,500	Transit Admin Contract	65,300	65,300	65,300
0	0	90,000	Planning Grant Consultant/Other	50,000	50,000	50,000
0	0	3,000	Consultants	3,000	3,000	3,000
6,000	6,000	10,000	Single Audit	27,000	27,000	27,000
0	4,500	7,000	Marketing	7,000	7,000	7,000
20,697	15,126	22,200	Drug & Alcohol Oversight	41,000	41,000	41,000
0	826	7,000	Repairs & Maintenance	7,000	7,000	7,000
1,080	1,832	3,000	Data Service Plans for Route	4,200	4,200	4,200
7,529	19,602	17,500	Postage and Program Supplies	20,000	20,000	20,000
35,000	25,000	35,000	Other Expense	35,000	35,000	35,000
461,611	529,283	818,200	Direct Charge for Finance Services	886,500	886,500	886,500
2,600	189,593	0	Total Materials and Services	192,000	192,000	192,000
0	0	0	CAPITAL OUTLAY	500,000	500,000	500,000
0	0	49,900	Transfer to Bus Barn Facility Fd	355,650	355,650	355,650
\$464,211	\$718,876	\$868,100	CONTINGENCY	\$1,934,150	\$1,934,150	\$1,934,150
<b>TOTAL FUND EXPENDITURES</b>				<b>\$1,934,150</b>	<b>\$1,934,150</b>	<b>\$1,934,150</b>



**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.

**FY23 Projections of Revenues**

FY23 has no planned State or Federal programs this year.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$2,885	\$2,933	\$2,950	BEGINNING FUND BALANCE	\$2,960	\$2,960	\$2,960
			<b>INTERGOVERNMENTAL REVENUES</b>			
289,643	0	165,000	State Revenues	0	0	0
0	0	0	County Revenues	0	0	0
289,643	0	165,000	Total Intergovernmental Revenues	0	0	0
			<b>MISCELLANEOUS REVENUES</b>			
0	0	0	Miscellaneous Income	0	0	0
48	18	0	Investment Income	10	10	10
48	18	0	Total Miscellaneous Revenues	10	10	10
0	0	0	<b>INTERFUND TRANSFERS</b>	0	0	0
<b>\$292,576</b>	<b>\$2,951</b>	<b>\$167,950</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$2,970</b>	<b>\$2,970</b>	<b>\$2,970</b>

**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.

**FY23 Proposed Budget**

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

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
<b>\$289,643</b>	<b>\$0</b>	<b>\$167,950</b>	<b>CDBG Program Expense</b>	<b>\$2,970</b>	<b>\$2,970</b>	<b>\$2,970</b>
<b>289,643</b>	<b>0</b>	<b>167,950</b>	<b>Total Materials and Services</b>	<b>2,970</b>	<b>2,970</b>	<b>2,970</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$289,643</b>	<b>\$0</b>	<b>\$167,950</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$2,970</b>	<b>\$2,970</b>	<b>\$2,970</b>

**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.

**FY23 Projections of Revenues**

Income consists of monthly payments from the woodstove program loans.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$266,994	\$242,105	\$158,750	BEGINNING WORKING CAPITAL	\$137,850	\$137,850	\$137,850
2,496	81,106	0	INTERGOVERNMENTAL	0	0	0
0	35,437		CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land	0	0	0
5,500	5,709	5,000	Woodstove Repayments	1,200	1,200	1,200
0	0	0	Solar Repayments	0	0	0
666	15	100	Miscellaneous Revenues	100	100	100
4,637	1,534	100	Investment Income	500	500	500
10,803	7,258	5,200	Total Miscellaneous Revenues	1,800	1,800	1,800
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
<b>\$280,293</b>	<b>\$365,906</b>	<b>\$163,950</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$139,650</b>	<b>\$139,650</b>	<b>\$139,650</b>

**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.

**FY23 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. Other expense is for possible opportunities next year for community development.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>		<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
\$0	\$0	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
0	181,107	0	COVID Business Relief Grants	0	0	0
38,188	15,900	143,950	Other Expense	119,650	119,650	119,650
38,188	197,007	163,950	<b>Total Materials and Services</b>	<b>139,650</b>	<b>139,650</b>	<b>139,650</b>
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
0	0	0	<b>TRANSFER TO GENERAL FD</b>	0	0	0
0	0	0	<b>CONTINGENCY</b>	0	0	0
0	0	0	<b>RESERVE</b>	0	0	0
<b>\$38,188</b>	<b>\$197,007</b>	<b>\$163,950</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$139,650</b>	<b>\$139,650</b>	<b>\$139,650</b>

**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.

**FY23 Projections of Revenues**

FY23 proposes sidewalk owner repayments to cover the assessments of \$900. There is no proposed sidewalk LID in this year's budget.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
(\$24,181)	(\$22,577)	\$0	BEGINNING WORKING CAPITAL	(\$13,035)	(\$13,035)	(\$13,035)
			MISCELLANEOUS REVENUES			
0	0	22,800	Inter-fund Proceeds	25,885	25,885	25,885
2,140	9,176	1,975	Assessment Principal & Interest	900	900	900
0	0	0	Miscellaneous Income	0	0	0
21	21	25	Investment Income	0	0	0
<b>2,161</b>	<b>9,197</b>	<b>24,800</b>	<b>Total Miscellaneous Revenues</b>	<b>26,785</b>	<b>26,785</b>	<b>26,785</b>
<b>(\$22,020)</b>	<b>(\$13,380)</b>	<b>\$24,800</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$13,750</b>	<b>\$13,750</b>	<b>\$13,750</b>

**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.

**FY23 Proposed Budget**

The FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS &amp; SERVICES</b>			
\$76	\$76	\$300	Other Expenses	\$100	\$100	\$100
\$76	\$76	\$300	Total Materials & Services	\$100	\$100	\$100
0	0	0	CAPITAL OUTLAY	0	0	0
482	360	24,500	DEBT SERVICE	13,650	13,650	13,650
\$558	\$436	\$24,800	TOTAL FUND EXPENDITURES	\$13,750	\$13,750	\$13,750

**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 all 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.

**FY23 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 FY23 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 \$65,000 for utility maintenance assistance.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
-\$75,128	-\$110,411	\$150,000	BEGINNING WORKING CAPITAL	\$40,760	\$40,760	\$40,760
			TAXES			
495,342	431,762	456,000	Transient Room Taxes	544,700	544,700	544,700
3,681	17,875	0	INTERGOVERNMENTAL	0	0	0
			LICENSES AND PERMITS			
38,826	34,086	35,000	General Business License	40,000	40,000	40,000
15,762	16,577	15,000	Employee-based Bus. License	17,500	17,500	17,500
54,588	50,663	50,000	Total Licenses and Permits	57,500	57,500	57,500
			CHARGES FOR SERVICES			
31,433	23,505	30,000	PCC Rental - Conventions	28,000	28,000	28,000
17,849	14,407	18,000	PCC Rental - Community	22,000	22,000	22,000
0	13	0	PCC Rental - Other	0	0	0
4,003	1,247	6,000	PCC Rental - Equipment	4,500	4,500	4,500
2,294	3,523	5,000	PCC Parking Lot Rental	4,500	4,500	4,500
0	7,129	7,500	Vert Rental	22,000	22,000	22,000
244,134	48,586	400,000	Catering/Concessions	435,000	435,000	435,000
299,713	98,410	466,500	Total Charges for Services	516,000	516,000	516,000
			MISCELLANEOUS REVENUES			
0	124,100	25,000	Donations	10,000	10,000	10,000
0	0	0	Interfund Loan Proceeds	0	0	0
28.32	40	400	Other Miscellaneous Income	400	400	400
31,411	1,341	24,600	Reimbursement of Expense	15,000	15,000	15,000
1,221	518	800	Investment Income	700	700	700
32,660	125,999	50,800	Total Miscellaneous Revenues	26,100	26,100	26,100
0	0	65,000	TRFR FROM GENERAL FUND	65,000	65,000	65,000
\$810,856	\$614,298	\$1,238,300	TOTAL FUND RESOURCES	\$1,250,060	\$1,250,060	\$1,250,060

**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).

**FY23 Proposed Budget**

The proposed FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$213,438	\$138,166	\$252,210	Salaries and Wages	\$284,500	\$284,500	\$284,500
31,536	13,957	43,450	Insurance	54,600	54,600	54,600
40,862	32,054	55,700	Public Employees Retirement	58,060	58,060	58,060
(9,230)	(12,280)	(11,300)	less PERS bond pymt	(6,430)	(6,430)	(6,430)
20,131	16,063	34,705	Other Employee Paid Taxes	26,830	26,830	26,830
296,736	187,960	374,765	<b>Total Personal</b>	<b>417,560</b>	<b>417,560</b>	<b>417,560</b>
<b>MATERIALS AND SERVICES</b>						
208,487	30,076	370,000	Contractual Serv. - Concessionaire	385,000	385,000	385,000
15,686	10,395	25,000	Contract Services	25,000	25,000	25,000
34,922	24,033	55,000	Electricity	45,000	45,000	45,000
16,240	11,335	25,000	Natural Gas	25,000	25,000	25,000
33,399	20,125	35,000	Marketing	40,000	40,000	40,000
61,602	22,223	81,800	Repairs and Maintenance	60,000	60,000	60,000
3,708	13,091	10,000	Janitorial Supplies	10,100	10,100	10,100
14,265	6,317	50,000	Event Supplies	50,200	50,200	50,200
31,458	92,625	33,195	Other Materials and Services	15,700	15,700	15,700
119,180	87,560	154,490	Central Services Charges	164,780	164,780	164,780
538,947	317,780	839,485	<b>Total Materials and Services</b>	<b>820,780</b>	<b>820,780</b>	<b>820,780</b>
75,000	42,000	0	CAPITAL OUTLAY	0	0	0
1,354	368	0	DEBT SERVICE	0	0	0
9,230	12,280	11,300	TRANSFER TO-Gen Fd -PERS	6,430	6,430	6,430
0	0	0	TRANSFER TO-TPAC FD	0	0	0
0	0	12,750	CONTINGENCY	5,290	5,290	5,290
<b>\$921,267</b>	<b>\$560,388</b>	<b>\$1,238,300</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,250,060</b>	<b>\$1,250,060</b>	<b>\$1,250,060</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	Convention Manager	1
0	0	0	Utility Worker II	0
2	2	1.5	Utility Worker I	2
7/12	7/12	1	Office Specialist III	1
1/2	1/2	0	Office Specialist I	0
2 11/50	2 11/50	2 11/50	Part-Time FTE's	2 1/4
6 27/89	6 27/89	5 18/25		6 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 \$1.50 per room per day. The TPAC ordinance is set to expire when the PCC Eastside Expansion loan is paid for in 2029. The TPAC is split between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% 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.

**FY23 Projections of Revenues**

The TPAC projected for FY23 is \$105,750. 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.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
-\$2,860	\$14,099	\$13,250	BEGINNING FUND BALANCE	\$33,400	\$33,400	\$33,400
92,482	83,586	99,600	TAXES - TPAC	105,750	105,750	105,750
			MISCELLANEOUS REVENUES			
			Donations			
0	0	0	Loan Dollars	0	0	0
194	37	100	Investment Income	100	100	100
194	37	100	Total Miscellaneous Revenues	100	100	100
			TRANSFER FROM OTHER			
0	0	0	FDS	0	0	0
<b>\$89,816</b>	<b>\$97,722</b>	<b>\$112,950</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$139,250</b>	<b>\$139,250</b>	<b>\$139,250</b>

**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 \$1.50 per room per day. The proceeds will be divided between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% 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.

**FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	0	CAPITAL OUTLAY	0	0	0
75,717	79,060	103,510	DEBT SERVICE	81,300	81,300	81,300
0	0	9,440	RESERVE FOR TPAC	57,950	57,950	57,950
<b>\$75,717</b>	<b>\$79,060</b>	<b>\$112,950</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$139,250</b>	<b>\$139,250</b>	<b>\$139,250</b>

**Capital Purchased FY07-09**

Gas Pack	\$5,013
GP 5/8 Analysis for main heating/cooling units	3,208
Stage Panels	10,000
Software for HVAC units	11,816
PCC Design Remodel	7,500
Interior	250,000
Mens Restrooms	46,700
HVAC unit Main Hall	75,000

**Total** \$409,237

**Capital Outlay FY13-15**

East side rooms expansion and roof repair FY15	\$928,000
Expansion furniture FY15	\$33,000
Bond Counsel Fees for Financing FY14	\$8,305
RV panel electrical hookups FY13	\$5,124
Viking Oven (\$5,300 grant) FY13	\$17,000
West side carpet FY13	28,198
Kitchen HVAC/AC replacement FY13	14,807

**Total** \$1,034,434

**Capital Outlay FY17-20**

Roof Replacement FY17	\$150,401
Large Kitchen appliances FY17	\$18,350
Electrical RV Panel Hookups	\$9,029
Roof Replacement FY18	144,784
LED Lighting FY18	40,207
HVAC Repairs FY20	25,000

**Total** \$387,771

**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.

**FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$181,399	\$193,199	\$160,230	BEGINNING FUND BALANCE	\$199,000	\$199,000	\$199,000
118,218	128,555	150,000	INTERGOVERNMENTAL	160,000	160,000	160,000
4,800	4,800	4,800	CHARGES FOR SERVICES - Rent	5,000	5,000	5,000
			MISCELLANEOUS REVENUES			
3,464	5,755	5,000	Asset Forfeitures - BENT	5,000	5,000	5,000
3,003	889	100	Restitution - BENT	100	100	100
0	0	0	Miscellaneous	0	0	0
4,617	1,645	500	Investment Income	900	900	900
11,084	8,289	5,600	Total Miscellaneous Revenues	6,000	6,000	6,000
<b>\$315,501</b>	<b>\$334,843</b>	<b>\$320,630</b>	<b>TOTAL FUND REVENUES</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>\$370,000</b>

**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.

**FY23 Proposed Budget**

The proposed FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
\$108,505	\$134,732	\$150,000	HIDTA Expense	\$160,000	\$160,000	\$160,000
0	0	0	Marijuana Eradication	0	0	0
0	0	0	Organized Crime Enforcement Grant	0	0	0
13,797	13,540	170,630	Other Materials & Services	210,000	210,000	210,000
122,302	148,272	320,630	Total Materials and Services	370,000	370,000	370,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
<b>\$122,302</b>	<b>\$148,272</b>	<b>\$320,630</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$370,000</b>	<b>\$370,000</b>	<b>\$370,000</b>

**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.

**FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$790,809	\$522,346	\$523,000	BEGINNING FUND BALANCE	\$586,500	\$586,500	\$586,500
			<b>LICENSES AND PERMITS</b>			
63,027	116,431	60,000	Traffic Impact Fees	271,400	271,400	271,400
0	3,109	6,200	Assessment Payments	6,200	6,200	6,200
63,027	119,540	66,200	Total Licenses and Permits	277,600	277,600	277,600
			<b>MISCELLANEOUS REVENUES</b>			
0	0	0	Reimbursement of Expense	0	0	0
5,811	2,620	2,500	Investment Income	2,000	2,000	2,000
5,811	2,620	2,500	Total Miscellaneous Revenues	2,000	2,000	2,000
			<b>TRANSFERS</b>			
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
0	0	0	From Community Dev Fund	0	0	0
<b>\$859,647</b>	<b>\$644,506</b>	<b>\$591,700</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$866,100</b>	<b>\$866,100</b>	<b>\$866,100</b>

**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.

**FY23 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. FY23 capital outlay includes street improvements on Franklin Grade, SW Nye extensions and widening, and other undetermined projects at this time.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$337,301	\$71,747	\$590,000	CAPITAL OUTLAY	\$866,100	\$866,100	\$866,100
0	0	1,700	CONTINGENCY	0	0	0
0	0	0	RESERVE FOR FUTURE DEV	0	0	0
<b>\$337,301</b>	<b>\$71,747</b>	<b>\$591,700</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$866,100</b>	<b>\$866,100</b>	<b>\$866,100</b>

**Capital Outlay based on Transportation System Plan:**

<b>Franklin Grade Improvements</b>	<b>\$300,000</b>
<b>SW Nye Collector Extra Width</b>	<b>83,000</b>
<b>Project TBD</b>	<b><u>483,100</u></b>
	<b>\$866,100</b>

**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.

**FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$97,454	\$37,136	\$77,430	BEGINNING FUND BALANCE	\$57,850	\$57,850	\$57,850
			MISCELLANEOUS REVENUES			
5,168	200	0	Sale of Equipment	0	0	0
1,202	260	500	Investment Income	250	250	250
6,370	460	500	Total Miscellaneous Revenues	250	250	250
			TRANSFERS			
5,000	40,000	5,000	From General Fund	0	0	0
0	0	0	From Central Services - Facilities	0	0	0
5,000	40,000	5,000	Total Transfers	0	0	0
<b>\$108,824</b>	<b>\$77,596</b>	<b>\$82,930</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$58,100</b>	<b>\$58,100</b>	<b>\$58,100</b>

**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.

**FY23 Proposed Budget**

The proposed FY23 budget for the Parks Equipment Capital Reserve Fund has \$40,000 in Capital Outlay budgeted.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$71,687	\$0	\$70,000	CAPITAL OUTLAY	\$40,000	\$40,000	\$40,000
0	0	12,930	RESERVE FOR EQUIP. REPL.	18,100	18,100	18,100
<b>\$71,687</b>	<b>\$0</b>	<b>\$82,930</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$58,100</b>	<b>\$58,100</b>	<b>\$58,100</b>

**Proposed Capital Outlay:**

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



**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.

**FY23 Projections of Revenues**

The proposed FY 23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$84,349	\$235,569	\$341,000	BEGINNING FUND BALANCE	\$392,600	\$392,600	\$392,600
			<b>LICENSES AND PERMITS</b>			
208,895	212,113	215,000	Public Safety Replacement Fee	224,000	224,000	224,000
208,895	212,113	215,000	Total Licenses and Permits	224,000	224,000	224,000
7,983	0	0	INTERGOVERNMENTAL REV	0	0	0
			<b>MISCELLANEOUS REVENUES</b>			
0	5,500	0	Sale of Equipment/Building	0	0	0
-775	-434	0	Misc Income	0	0	0
2,316	1,489	2,000	Investment Income	900	900	900
1,541	6,555	2,000	Total Miscellaneous Revenues	900	900	900
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
<b>\$302,768</b>	<b>\$454,237</b>	<b>\$558,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$617,500</b>	<b>\$617,500</b>	<b>\$617,500</b>

**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.

**FY23 Proposed Budget**

FY23 replacement needs, which are listed below include two police patrol vehicles and a remount of an ambulance vehicle.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$67,200	\$116,601	\$234,000	CAPITAL OUTLAY	\$140,000	\$140,000	\$140,000
0	0	0	DEBT SERVICE	0	0	0
0	0	324,000	RESERVE FOR EQUIP. REPL.	477,500	477,500	477,500
<b>\$67,200</b>	<b>\$116,601</b>	<b>\$558,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$617,500</b>	<b>\$617,500</b>	<b>\$617,500</b>

**Capital Outlay:**

Patrol SUV Replacement (2)	\$70,000
Police Ford F-150 Pickup	<u>70,000</u>
<b>Total</b>	<b>\$140,000</b>

**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.

**FY23 Projections of Revenues**

Revenue projections for FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$154,047	\$160,594	\$161,650	BEGINNING WORKING CAPITAL	\$110,855	\$110,855	\$110,855
0	0	65,725	INTERGOVERNMENTAL REVENUES	45,725	45,725	45,725
			LICENSES AND PERMITS			
9,944	8,814	3,000	Future Park Dev. Build. Fees	3,000	3,000	3,000
9,944	8,814	3,000	Total Licenses and Permits	3,000	3,000	3,000
			MISCELLANEOUS REVENUES			
3,529	3,514	2,600	Donations and Grants	2,600	2,600	2,600
2,700	1,043	2,000	Investment Income	1,000	1,000	1,000
6,229	4,557	4,600	Total Miscellaneous Revenues	3,600	3,600	3,600
\$170,220	\$173,965	\$234,975	TOTAL FUND RESOURCES	\$163,180	\$163,180	\$163,180

**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.

**FY23 Proposed Budget**

The proposed budget appropriation of \$100,000 is marked for grant matches for park development projects.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$0	\$0	MATERIALS AND SERVICES	\$15,000	\$15,000	\$15,000
9,626	52,985	140,000	CAPITAL OUTLAY	100,000	100,000	100,000
			<b>OTHER</b>			
0	0	94,975	Reserve for Future Development	48,180	48,180	48,180
<b>\$9,626</b>	<b>\$52,985</b>	<b>\$234,975</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$163,180</b>	<b>\$163,180</b>	<b>\$163,180</b>

**Capital Outlay:**

Project Unidentified - Dependent on Grant Funding	<u>100,000</u>
	<b>\$100,000</b>

**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.

**FY23 Projections of Revenues**

Revenue projections for FY23 are based on projections for planned fundraising activities

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$16,784	\$29,000	BEGINNING WORKING CAPITAL	\$49,620	\$49,620	\$49,620
			MISCELLANEOUS REVENUES			
28,514	108,382	150,000	Donations and Grants	120,000	120,000	120,000
0	190	1,000	Investment Income	300	300	300
28,514	108,572	151,000	Total Miscellaneous Revenues	120,300	120,300	120,300
4,687	10,000	10,000	INTERFUND TRFR - GENERAL FD	10,000	10,000	10,000
<b>\$33,201</b>	<b>\$135,356</b>	<b>\$190,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$179,920</b>	<b>\$179,920</b>	<b>\$179,920</b>

**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.

**FY23 Proposed Budget**

FY23 projected expenditures are based on an estimate of revenues the City believes it can raise.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>MATERIALS AND SERVICES</b>			
\$38	\$0	\$15,000	Fundraising Expenses	\$0	\$0	\$0
7,925	0	20,000	Scholarships	25,000	25,000	25,000
		20,000	Fundraising Projects	15,000	15,000	15,000
0	57,439	100,000	Special Project	70,000	70,000	70,000
7,963	57,439	155,000	Total Materials & Services	110,000	110,000	110,000
8,454	6,546	0	CAPITAL OUTLAY	0	0	0
0	0	35,000	RESERVE	69,920	69,920	69,920
<b>\$16,417</b>	<b>\$63,985</b>	<b>\$190,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$179,920</b>	<b>\$179,920</b>	<b>\$179,920</b>

**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.

**FY23 Projections of Revenues**

Revenue projections for FY23 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$300 this year.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$20,782	\$20,864	\$20,865	BEGINNING WORKING CAPITAL	\$20,700	\$20,700	\$20,700
			MISCELLANEOUS REVENUES			
357	132	300	Investment Income	300	300	300
357	132	300	Total Miscellaneous Revenues	300	300	300
0	0	0	TRFR -Cemetery Fund	0	0	0
<b>\$21,139</b>	<b>\$20,996</b>	<b>\$21,165</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>

**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.

**FY23 Proposed Budget**

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

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
\$275	\$300	\$300	Flower & Related Expenses	\$300	\$300	\$300
275	300	300	Total Materials and Services	300	300	300
0	0	20,865	RESERVE	20,700	20,700	20,700
\$275	\$300	\$21,165	<b>TOTAL FUND EXPENDITURES</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>



**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.

**FY23 Projections of Revenues**

Revenues will be received from Federal ARPA funds as projects that are on the ARPA maintenance list are improved.

<b>Actual FY19</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$349,627	\$349,625	BEGIN FUND BALANCE	\$363,900	\$363,900	\$363,900
			State Revenues			
			ARPA Grant	1,000,000	1,000,000	1,000,000
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Building	0	0	0
	2,214	5,000	Investment Income	1,200	1,200	1,200
0	0	2,056,000	TRF from GENERAL FD			
<b>\$0</b>	<b>\$351,841</b>	<b>\$2,410,625</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,365,100</b>	<b>\$1,365,100</b>	<b>\$1,365,100</b>

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
CITY/COUNTY PUBLIC SAFETY FUND**

**Description of Current Services**

The City/County Public Safety Fund was established to provide - the ability to purchase much- needed equipment that mutually benefits both the Pendleton Police Department and Umatilla County Sheriff's Office.

**FY20 Proposed Budget**

The FY20 budget for the City/County Public Safety Fund proposes the closure of this fund and transfer to the General Fund.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	MATERIALS & SVCS	\$0	\$0	\$0
86,362	0	0	TRANSFER TO GENERAL FD	0	0	0
<b>\$86,362</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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.

**FY23 Projections of Revenues**

Revenues will be will be received from Umatilla County for approved infrastructure projects that are approved and imminent for construction.

<b>Actual FY19</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$0	\$0	BEGIN FUND BALANCE	\$200	\$200	\$200
			<b>INTERGOVERNMENTAL</b>			
0	0	750,000	Umatilla County	1,250,000	1,250,000	1,250,000
			<b>MISCELLANEOUS REVENUES</b>			
0	0	0	Investment Income	200	200	200
<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,250,400</b>	<b>\$1,250,400</b>	<b>\$1,250,400</b>

**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.

**FY23 Proposed Budget**

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

Actual FY20	Actual FY21	Budget FY22	EXPENDITURES CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	MATERIALS & SERVICES	\$250,400	\$250,400	\$250,400
0	0	750,000	CAPITAL OUTLAY	1,000,000	1,000,000	1,000,000
<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,250,400</b>	<b>\$1,250,400</b>	<b>\$1,250,400</b>

**Capital Outlay:**

**Undetermined Infrastructure  
Development                                        \$1,000,000**



# **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.

**FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$15,238	\$18,411	\$23,000	BEGINNING FUND BALANCE	\$15,000	\$0	\$0
			TAXES			
580,207	588,710	607,750	Current Property Taxes	515,700	0	0
12,377	17,558	5,000	Delinquent Property Taxes	5,000	0	0
592,584	606,268	612,750	Total Taxes	520,700	0	0
			MISCELLANEOUS REVENUES			
3,789	1,189	500	Investment Income	500	0	0
3,789	1,189	500	Total Miscellaneous Revenues	500	0	0
<b>\$611,611</b>	<b>\$625,868</b>	<b>\$636,250</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$536,200</b>	<b>\$0</b>	<b>\$0</b>

**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.

**FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>DEBT SERVICE</b>						
\$275,000	\$290,000	\$335,000	Principal - Series 2017 Fire Bond	\$245,000	\$0	\$0
318,200	309,950	301,250	Interest - Series 2017 Fire Bond	291,200	0	0
Due dates on 12/15 and 6/15						
0	0	0	Registrar/ Paying Agent Fees	0	0	0
593,200	599,950	636,250	Total Debt Service	536,200	0	0
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$593,200	\$599,950	\$636,250	TOTAL FUND EXPENDITURES	\$536,200	\$0	\$0

**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.

**FY23 Projections of Revenue**

FY23 revenue projections include un-bonded assessment payments for \$61,650 and interest. External bank loan proceeds would be obtained if the proposed LID project was approved by the Council.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$487,396	\$554,511	\$945,800	BEGINNING FUND BALANCE	\$185,500	\$185,500	\$185,500
			SPECIAL ASSESSMENTS			
232,804	26,416	1,000	Principal & Interest	61,650	61,650	61,650
			MISCELLANEOUS REVENUES			
0	0	600,000	Loan Proceeds	243,700	243,700	243,700
4,405	534,984	45,500	Miscellaneous Income/Sale of Land	15,150	15,150	15,150
<b>\$724,605</b>	<b>\$1,115,911</b>	<b>\$1,592,300</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$506,000</b>	<b>\$506,000</b>	<b>\$506,000</b>

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 includes \$500,000 for a proposed SW Hailey LID. Debt service would be connected to the proposed LID.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$1,200	MATERIALS AND SERVICES	\$1,000	\$1,000	\$1,000
0	0	600,000	CAPITAL OUTLAY	500,000	500,000	500,000
170,094	170,094	991,100	DEBT SERVICE	5,000	5,000	5,000
0	0	0	CONTINGENCY	0	0	0
<b>\$170,094</b>	<b>\$170,094</b>	<b>\$1,592,300</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$506,000</b>	<b>\$506,000</b>	<b>\$506,000</b>

**Capital Outlay:**

<b>SW Hailey Improvement</b>	<b>\$500,000</b>
<b>Total</b>	<b>\$500,000</b>

**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.

**FY23 Projections of Revenues**

FY23 revenue consists of further contributions Federal EDA grant and Business Oregon Loan.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	(\$208,250)	BEGIN FUND BALANCE	\$16,000	\$16,000	\$16,000
			INTERGOVERNMENTAL			
0	1,370,667	1,629,300	- EDA Grant	1,400,000	1,400,000	1,400,000
0	719,985	0	-Water CWSRF Loan	0	0	0
0	889,755	0	- Sewer DWSRF Loan	0	0	0
0	0	1,450,000	- Business OR Loan	2,200,000	2,200,000	2,200,000
0	2,980,407	3,079,300	TOTAL INTERGOVERNMENTAL	3,600,000	3,600,000	3,600,000
0	0	62,500	Transfer from Water Fund	0	0	0
0	0	62,500	Transfer from Sewer Fund	0	0	0
0	0	38,950	Transfer from Airport Fund	0	0	0
0	2,980,407	3,035,000	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 (Pendleton) Airport.

**FY23 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 two 9,600 square foot flex hangars, with two bays each. This final work utilize 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

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURES CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
0	3,159,165	2,655,000	CAPITAL OUTLAY	3,600,000	3,600,000	3,600,000
0	0	380,000	DEBT SERVICE	16,000	16,000	16,000
0	0	0	CONTINGENCY	0	0	0
<b>\$0</b>	<b>\$3,159,165</b>	<b>\$3,035,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,616,000</b>	<b>\$3,616,000</b>	<b>\$3,616,000</b>

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

**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.

**FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
\$0	\$0	\$0	INTERGOVERNMENTAL	\$2,516,965	\$2,516,965	\$2,516,965
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	0	0	0
0	0	0	Transfer from Transportation Fund	500,000	500,000	500,000
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,016,965</b>	<b>\$3,016,965</b>	<b>\$3,016,965</b>

**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.

**FY23 Proposed Budget**

Expenditures will include construction and design for a bus barn facility with a wash station and secure fencing. A bus shelter and other amenities are being designed at this time. The expenditures are contingent on the City receiving a federal grant pass-through and awarded by the State of Oregon. The City believes there is an excellent chance of being awarded the grant. The County has already committed to the project if the ODOT grant comes through.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURES CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$0	\$0	MATERIALS & SERVICES	\$2,000	\$2,000	\$2,000
0	0	0	CAPITAL OUTLAY	3,009,965	3,009,965	3,009,965
0	0	0	DEBT SERVICE	5,000	5,000	5,000
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,016,965</b>	<b>\$3,016,965</b>	<b>\$3,016,965</b>

Capital Outlay: Estimates only  
 Transit Bus Barn Facility \$3,009,965





# 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.

**FY23 Projections of Revenues**

Revenue projections for FY23 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$6,131	\$6,131	\$6,130	BEGINNING FUND BALANCE	\$6,130	\$6,130	\$6,130
			MISCELLANEOUS REVENUES			
106	39	75	Investment Income	75	75	75
106	39	75	Total Miscellaneous Revenues	75	75	75
<b>\$6,237</b>	<b>\$6,170</b>	<b>\$6,205</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$6,205</b>	<b>\$6,205</b>	<b>\$6,205</b>

**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.

**FY23 Proposed Budget**

The proposed expenditure for FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>Materials &amp; Services</b>			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
106	39	75	TRF to LIBRARY SPECIAL TR	75	75	75
0	0	6,130	Unappropriated Fund Balance	6,130	6,130	6,130
<b>\$106</b>	<b>\$39</b>	<b>\$6,205</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$6,205</b>	<b>\$6,205</b>	<b>\$6,205</b>

**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.

**FY23 Projections of Revenues**

Revenue projections for FY23 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$806,360	\$814,213	\$818,500	BEGINNING FUND BALANCE	\$960,410	\$960,410	\$960,410
			LICENSES AND PERMITS			
5,177	13,752	3,000	Sale of Graves	3,000	3,000	3,000
0	0	0	Sale of Crypts	0	0	0
60	70	100	Sale of Niches	100	100	100
5,237	13,822	3,100	Total Licenses and Permits	3,100	3,100	3,100
			MISCELLANEOUS REVENUES			
15,248	128,268	25,000	Investment Income	25,000	25,000	25,000
15,248	128,268	25,000	Total Miscellaneous Revenues	25,000	25,000	25,000
<b>\$826,845</b>	<b>\$956,303</b>	<b>\$846,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$988,510</b>	<b>\$988,510</b>	<b>\$988,510</b>

**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.

**FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>OTHER</b>			
\$12,632	\$3,493	\$25,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
12,632	3,493	25,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	821,600	Unappropriated Fund Balance	963,510	963,510	963,510
\$12,632	\$3,493	\$846,600	<b>TOTAL FUND EXPENDITURES</b>	<b>\$988,510</b>	<b>\$988,510</b>	<b>\$988,510</b>



# 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.

**FY23 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. For residential water service, the overall rate increase grew from about \$32/month to about \$53/month as an average over the 5-year period. City borrowed about \$18,800,000 in State Revolving Fund (SRF) monies. City is applying for additional SRF monies of up to \$23,000,000 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$3,119,160	\$4,470,065	\$5,515,500	<b>BEGINNING WORKING CAPITAL</b>	\$6,106,475	\$6,106,475	\$6,106,475
			<b>INTERGOVERNMENTAL</b>			
1,731,100	140,958	15,300,000	State of Oregon - IFA	11,900,000	11,900,000	11,900,000
58,396	0	100	State of Oregon - Energy Trust	0	0	0
12,274	18,449	0	Other Agency	0	0	0
1,801,770	159,407	15,300,100	Total Intergovernmental	11,900,000	11,900,000	11,900,000
			<b>CHARGES FOR SERVICES</b>			
5,786,373	6,443,208	6,600,000	Water Consumers	6,820,000	6,820,000	6,820,000
10,868	11,253	11,400	Fire Protection Fee Collection	10,000	10,000	10,000
13,049	10,066	13,000	Water Meter in/out	12,500	12,500	12,500
91,197	66,662	50,500	New Services	95,000	95,000	95,000
2,156	1,569	5,000	Services to Outside Agencies	5,000	5,000	5,000
29,248	53,298	55,000	Land Rental	68,000	68,000	68,000
200	12,282	5,000	Charges to Other Departments	0	0	0
5,933,091	6,598,338	6,739,900	Total Charges for Services	7,010,500	7,010,500	7,010,500
			<b>MISCELLANEOUS REVENUES</b>			
39,060	65,735	45,500	Other Miscellaneous Revenues	45,500	45,500	45,500
58,874	20,213	50,000	Investment Income	50,000	50,000	50,000
97,934	85,948	95,500	Total Miscellaneous Revenues	95,500	95,500	95,500
<b>\$10,951,955</b>	<b>\$11,313,758</b>	<b>\$27,651,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$25,112,475</b>	<b>\$25,112,475</b>	<b>\$25,112,475</b>

**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.

**FY23 Proposed Budget**

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$18,160,000 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>PERSONNEL SERVICES</b>			
\$504,300	\$500,531	\$584,080	Salaries and Wages	\$607,670	\$607,670	\$607,670
124,643	128,949	141,980	Insurance	171,560	171,560	171,560
102,274	90,930	123,835	Public Employees Retirement	128,155	128,155	128,155
(23,600)	(23,860)	(28,110)	less PERS bond pymt	(21,810)	(21,810)	(21,810)
45,679	56,675	72,995	Other Employer-paid Taxes	62,350	62,350	62,350
753,295	753,225	894,780	<b>Total Personal Services</b>	<b>947,925</b>	<b>947,925</b>	<b>947,925</b>
			<b>MATERIALS AND SERVICES</b>			
29,850	23,694	50,000	Chemical Analysis	50,000	50,000	50,000
37,174	55,218	54,000	Contract/Consultants	86,500	86,500	86,500
479,682	512,734	575,000	Electricity	637,500	637,500	637,500
415,316	461,883	471,795	Franchise Fee to City	498,600	498,600	498,600
246,191	392,358	250,000	Inventory	350,000	350,000	350,000
210,015	267,009	185,000	Repairs & Maintenance	295,000	295,000	295,000
9,680	7,923	10,000	Travel and Training	10,500	10,500	10,500
54,686	36,499	70,000	Chemical Supplies	115,000	115,000	115,000
175,357	182,745	182,320	Equipment Rent	194,535	194,535	194,535
113,017	148,823	134,850	Other Materials and Services	115,550	115,550	115,550
538,560	593,750	666,040	Central Services Charges	682,310	682,310	682,310
495,935	589,600	592,917	PW Admin & Fleet Charge	640,650	640,650	640,650
2,805,463	3,272,237	3,241,922	<b>Total Materials and Services</b>	<b>3,676,145</b>	<b>3,676,145</b>	<b>3,676,145</b>
1,948,530	1,027,218	17,770,000	<b>CAPITAL OUTLAY</b>	<b>18,160,000</b>	<b>18,160,000</b>	<b>18,160,000</b>
			<b>OTHER</b>			
451,000	448,943	1,203,900	Debt Service	1,203,840	1,203,840	1,203,840
523,600	1,023,860	1,090,610	Interfund Transfers	139,675	139,675	139,675
0	0	2,765,990	Contingency	984,890	984,890	984,890
0	0	683,798	Reserve for Future Improvements	0	0	0
<b>\$6,481,888</b>	<b>\$6,525,483</b>	<b>\$27,651,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$25,112,475</b>	<b>\$25,112,475</b>	<b>\$25,112,475</b>

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

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	Water Superintendent	1
1	0	0	Water Technician	0
1	2	2	Utility Worker III	2
2 3/4	2 3/4	2 3/5	Utility Worker II	2 3/5
1	4 3/5	4	Utility Worker I	4
1 1/4	1 1/4	1 1/4	Part-time FTE	1 1/4
8	11 3/5	10 17/20	Total	10 17/20

**Capital Outlay:**

Well 11 - Drilling / Pump System / Well House	\$2,000,000
Major Supply Repair	50,000
River Intake Pump System Upgrade	1,000,000
WFP Clearwell Bafflin	150,000
WFP Pond Dewatering	750,000
WFP 30 Membrane Replacement	810,000
Airport Reservoir & Booster Pump Station	7,500,000
SCADA PLC Replacement w/ Software Update	400,000
Waterlines in URD / Aging / MP	1,500,000
Goad Road Booster Station	2,500,000
Goad Road Booster Station Waterline to Hwy 11	1,000,000
Water O&M (WOM) by In-House Crews	500,000
<b>Total</b>	<b><u>\$18,160,000</u></b>



**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.

**FY23 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 FY23. 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$756,061	\$1,267,310	\$2,276,300	BEGINNING WORKING CAPITAL	\$3,283,935	\$3,283,935	\$3,283,935
			<b>MISCELLANEOUS REVENUES</b>			
11,248	8,025	15,000	Investment Income	15,000	15,000	15,000
11,248	8,025	15,000	Total Miscellaneous Revenues	15,000	15,000	15,000
500,000	1,000,000	1,000,000	TRANSFERS FROM WATER FUND			
<b>\$1,267,309</b>	<b>\$2,275,335</b>	<b>\$3,291,300</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,298,935</b>	<b>\$3,298,935</b>	<b>\$3,298,935</b>

**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.

**FY221 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 FY23.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND			
			OTHER			
0	0	3,291,300	Reserve	3,298,935	3,298,935	3,298,935
\$0	\$0	\$3,291,300	TOTAL FUND EXPENDITURES	\$3,298,935	\$3,298,935	\$3,298,935

**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).

**FY23 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. These rate increases were targeted for completion of the 2015 adopted and approved master planning projects. For residential sewer service, the overall rate increase grew from about \$29/month to about \$48/month over the 5-year period. State of Oregon Clean Water State Revolving Fund loan and FEMA flood reimbursement are expected for about \$3,000,000 in revenue in FY23

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$1,434,872	\$1,867,728	\$1,291,025	BEGINNING WORKING CAPITAL	\$1,911,030	\$1,911,030	\$1,911,030
5,894,762	617,434	1,000,000	INTERGOVERNMENTAL LOANS	3,000,000	3,000,000	3,000,000
			<b>CHARGES FOR SERVICES</b>			
5,371,753	5,407,559	5,640,000	Sewer Charges	5,830,000	5,830,000	5,830,000
75	104	2000	Special Connection Fees	1500	1500	1500
0	0	300	Services to Outside Agencies	800	800	800
0	0	10,000	Services to Other Departments	5,000	5,000	5,000
49,293	34,273	50,000	Lab Testing Fees	50,000	50,000	50,000
192,400	253,747	210,000	Septage Hauling Fees	210,000	210,000	210,000
8,084	999	7,500	FOG Tipping	7,500	7,500	7,500
5,057	5,824	6,000	Land Rental	6,000	6,000	6,000
5,626,662	5,702,506	5,925,800	Total Charges for Services	6,110,800	6,110,800	6,110,800
			<b>MISCELLANEOUS REVENUES</b>			
-18,455	-7,146	-17,500	Other Miscellaneous Income/Bad Debt	-17,500	-17,500	-17,500
18,496	9,750	12,500	Investment Income	12,500	12,500	12,500
41	2,604	-5,000	Total Miscellaneous Revenues	-5,000	-5,000	-5,000
0	0	2,000,000	TRANSFER IN - SEWER FUNDS	500,000	500,000	500,000
<b>\$12,956,337</b>	<b>\$8,190,272</b>	<b>\$10,211,825</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$11,516,830</b>	<b>\$11,516,830</b>	<b>\$11,516,830</b>

**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.

**FY23 Proposed Budget**

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$5,425,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the adopted 2019 Facility Plan.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$451,962	\$476,783	\$575,610	Salaries and Wages	\$591,910	\$591,910	\$591,910
124,659	108,603	148,060	Insurance	159,225	159,225	159,225
76,620	81,107	121,630	Public Employees Retirement	124,000	124,000	124,000
(18,320)	(18,770)	(20,270)	less PERS bond pymt	(20,270)	(20,270)	(20,270)
42,814	51,025	70,900	Other Employer-paid Taxes	62,135	62,135	62,135
677,736	698,748	895,930	Total Personal Services	917,000	917,000	917,000
<b>MATERIALS AND SERVICES</b>						
113,214	117,571	115,000	Electricity	123,000	123,000	123,000
393,866	399,168	414,805	Franchise Fee to City	427,400	427,400	427,400
56,731	115,685	75,000	Inventory	140,050	140,050	140,050
1,248	88,268	40,000	Consultants	43,000	43,000	43,000
291,971	364,733	275,000	Repairs & Maintenance	260,070	260,070	260,070
11,882	6,895	12,500	Travel and Training	12,000	12,000	12,000
41,111	49,285	50,000	Sanitation Supplies	32,500	32,500	32,500
206,000	222,760	214,600	Equipment Rent	229,000	229,000	229,000
120,433	28,405	115,000	Chemical Supplies	120,100	120,100	120,100
307,920	276,653	211,030	Other Materials and Services	220,330	220,330	220,330
331,495	351,095	368,160	Sewer Collection Fee	381,980	381,980	381,980
577,080	585,090	572,750	Central Service Charge	645,840	645,840	645,840
505,560	580,280	549,162	PW Admin & Fleet Charge	623,450	623,450	623,450
2,958,511	3,185,888	3,013,007	Total Materials and Services	3,258,720	3,258,720	3,258,720
6,309,568	1,017,296	4,365,000	CAPITAL OUTLAY	5,425,000	5,425,000	5,425,000
1,124,474	1,122,447	1,524,195	DEBT SERVICE	1,653,085	1,653,085	1,653,085
<b>TRFR TO OTHER FUNDS - Gen Fd</b>						
18,320	18,770	20,270	PERS	72,670	72,670	72,670
0	500,000	0	-Sewer Capital Reserve	0	0	0
0	0	0	- PW Fleet Fund	130,000	130,000	130,000
0	0	62,500	- UAS CIP Fund	0	0	0
0	0	0	- Central Service	25,925	25,925	25,925
18,320	518,770	82,770		228,595	228,595	228,595
0	0	330,923	CONTINGENCY	34,430	34,430	34,430
0	0	0	RESERVE FOR FUTURE PRJTS	0	0	0
<b>\$11,088,609</b>	<b>\$6,543,149</b>	<b>\$10,211,825</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$11,516,830</b>	<b>\$11,516,830</b>	<b>\$11,516,830</b>



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

Actual FY20	Actual FY21	Budget FY22	Position	Adopted Budget FY23
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
1/4	2/5	1	Utility Worker I	1
0	1/4	2/5	Utility Worker II	2/5
1 1/3	1 1/3	1 1/3	Part-Time FTE	1 1/3
8 29/50	9	9 3/4	Total	9 3/4

**Capital Outlay:**

Drying Beds	\$1,000,000
Secondary Digester	1,600,000
Railcar Bridge	150,000
Large equipment	400,000
Secondary Clarifier	750,000
MH I/I Project (continued)	150,000
McKennon LS: Replacement of Bartch LS	350,000
Collection/Storm Lines Replacement (in-house)	500,000
Collection O&M (ROM)	250,000
Boundary Parshall Flume (carry-over)	25,000
Drainage O&M	250,000
<b>Total</b>	<b>\$5,425,000</b>

**Debt Service:**

CWSRF Debt \$4,400,000 2.77%	\$387,765
ARRA SRF Debt \$2,000,000 0%	\$205,120
CWSRF Debt 72401	\$420,000
Refinanced Sewer Revenue Bonds	619,700
Finance Fees	20,500
<b>Total</b>	<b>\$1,653,085</b>

**Transfers:**

General Fund PERS	\$72,670
PW Fleet Fund	130,000
Central Service Fund	25,925
<b>Total</b>	<b>\$228,595</b>



**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.

**FY23 Projections of Revenues**

Investment interest income of \$20,000 is incorporated into the budget. Total capital reserve to begin FY23 is estimated at about \$3,655,755

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$3,548,626	\$3,601,965	\$4,131,000	BEGINNING WORKING CAPITAL	\$3,655,755	\$3,655,755	\$3,655,755
			MISCELLANEOUS REVENUES			
53,339	34,387	15,000	Interest Income	20,000	20,000	20,000
0	500,000	0	TRFR FROM SEWER FD	0	0	0
<b>\$3,601,965</b>	<b>\$4,136,352</b>	<b>\$4,146,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,675,755</b>	<b>\$3,675,755</b>	<b>\$3,675,755</b>

**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.

**FY23 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 \$500,000 to the Sewer Fund to complete work related to the 1950s and 1970s portion of the WWTRRF, which includes the secondary digester complex needed for processing biosolids.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>		<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	2,000,000	TRANSFER TO SEWER FD	500,000	500,000	500,000
0	0	2,146,000	RESERVE FOR FUTURE NEEDS	3,175,755	3,175,755	3,175,755
<b>\$0</b>	<b>\$0</b>	<b>\$4,146,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,675,755</b>	<b>\$3,675,755</b>	<b>\$3,675,755</b>

**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. In addition, the Airport Fund receives revenues from farm land operations (contracted out) and ground leased to a solar company.

**FY23 Projections of Resources**

Eastern Oregon Regional Airport was one of only 27 airports in the United States that was fortunate enough to receive more than their standard allotment from the CARES Act, related to the COVID-19 pandemic. The airport received \$16.8 million, much of which will be leveraged this year to fund projects like the Airport Terminal remodel. It will also be used to purchase much needed airport equipment, pay off the completed Flex II Hangar loan, as well as the complete numerous deferred maintenance projects on airport portfolio properties and grounds. Unlike standard FAA grant funds, which come in the form of project-specific Airport Improvement Program (AIP) grants, these funds are more flexible and require no match from the City.

The budget also includes a large AIP 30 Construction Grant to mitigate the Runway 29 Hot Spot. 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
-\$1,902,164	-\$1,928,324	\$53,000	BEGINNING WORKING CAPITAL	\$1,165,400	\$1,165,400	\$1,165,400
			INTERGOVERNMENTAL REVENUES			
460,372	4,849,462	4,107,750	Federal Revenues - CARES	2,700,000	2,700,000	2,700,000
0	0	8,062,500	Federal Revenues - CARES AIP	7,440,000	7,440,000	7,440,000
5,867,175	746,175	285,000	Federal Revenues - AIP grants	4,146,750	4,146,750	4,146,750
422,562	1,797,710	0	State Revenues - Grants/Loans	800,000	800,000	800,000
0	0	25,000	Other Agency -Grants	0	0	0
6,750,109	7,393,347	12,480,250	Total Intergov. Revenues	15,086,750	15,086,750	15,086,750
			CHARGES FOR SERVICES			
0	0	0	Non-Airport Located Residential Properties	0	0	0
78,892	82,496	95,500	Aviation Rents	98,885	98,885	98,885
483,291	601,678	865,000	UAS Rents	933,204	933,204	933,204
79,853	75,100	100,000	UAS Range Rents	145,250	145,250	145,250
26,552	8,150	30,000	Mobile Command Center Rents	72,000	72,000	72,000
63,777	112,235	100,000	UAS Charges for Services	108,000	108,000	108,000
242,298	205,359	240,000	Commercial Rents	220,000	220,000	220,000
16,600	21,944	23,000	Landing Fees	22,000	22,000	22,000
52,504	44,748	55,000	Terminal Rents	47,000	47,000	47,000
70,070	60,833	55,000	Farm Land Operations	65,000	65,000	65,000
3,456	7,567	5,000	Fuel Flowage Fees	5,000	5,000	5,000
18,843	0	10,000	UAS Labor Reimbursement	2,200	2,200	2,200
21,764	20,337	17,500	Passenger Facilities Charge	19,000	19,000	19,000
1,157,900	1,240,447	1,596,000	Total Charges for Services	1,737,539	1,737,539	1,737,539
			MISCELLANEOUS REVENUES			
0	64,899	100,000	Reimbursement of Expense	0	0	0
26,813	6,530	15,000	Other Miscellaneous Income	0	0	0
1,470	594	0	Investment Income	1,191	1,191	1,191
0	0	0	Interfund Loan Proceeds	0	0	0
28,283	72,023	115,000	Total Miscellaneous Revenues	1,191	1,191	1,191
			TRANSFERS			
0	0	0	Transfer From the Other Funds	28,500	28,500	28,500
0	0	0	Total Transfers	28,500	28,500	28,500
<b>\$6,034,128</b>	<b>\$6,777,493</b>	<b>\$14,244,250</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$18,019,380</b>	<b>\$18,019,380</b>	<b>\$18,019,380</b>

**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

**FY23 Proposed Budget**

The Airport was fortunate to have received a large amount of CARES Act stimulus funding, much of which will continue to fund projects like the Airport Terminal remodel that get underway this year. The funds will also be used to purchase much needed airport equipment, as well as the completion of numerous deferred maintenance projects on airport portfolio properties and grounds. The budget also includes a large Airport Improvement Program (AIP) Construction Grant to mitigate the Runway 29 Hot Spot.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
			<b>PERSONAL SERVICES</b>			
\$495,085	\$470,545	\$560,030	Salaries and Wages	\$603,000	\$603,000	\$603,000
98,348	99,706	122,400	Insurance	134,210	134,210	134,210
85,628	90,733	145,100	Public Employees Retirement	147,150	147,150	147,150
(12,980)	(17,170)	(25,960)	less PERS bond pymt	(23,920)	(23,920)	(23,920)
38,421	41,222	58,140	Other Employer-paid Taxes	60,500	60,500	60,500
704,502	685,036	859,710	Total Personal Services	920,940	920,940	920,940
			<b>MATERIALS AND SERVICES</b>			
74,464	97,391	107,000	Electricity and Natural Gas	90,200	90,200	90,200
139,568	551,835	185,000	Consultants & Contract Services	415,000	415,000	415,000
25,642	91,400	50,000	Marketing	102,000	102,000	102,000
93,870	137,988	129,200	Repairs and Maintenance	151,000	151,000	151,000
15,235	9,950	17,500	Airport ARFF Training	17,500	17,500	17,500
16,535	27,195	27,000	Telephone and Internet	28,780	28,780	28,780
41,380	4,845	8,000	Tools & Minor Equipment	12,500	12,500	12,500
2,883	2,917	3,500	Street Lights	3,675	3,675	3,675
18,921	20,862	30,000	Horticultural Supplies	13,500	13,500	13,500
5,681	5,472	15,000	Travel and Training	15,000	15,000	15,000
73,995	55,643	85,450	Other Materials and Services	119,855	119,855	119,855
193,180	374,550	287,830	Central Services Charges	326,700	326,700	326,700
701,352	1,380,048	945,480	Total Materials and Services	1,295,710	1,295,710	1,295,710
6,443,385	3,784,678	9,300,000	CAPITAL OUTLAY	11,605,000	11,605,000	11,605,000
100,685	696,664	3,000,000	DEBT SERVICE	2,700,000	2,700,000	2,700,000
0	0	0	CONTINGENCY	305,575	305,575	305,575
0	0	74,150	Reserve for Airport Operations	1,168,235	1,168,235	1,168,235
0	0	38,950	TRFR TO UAS CAPITAL CONST FD	0	0	0
12,980	17,170	25,960	TRFR TO GENERAL FUND-PERS	23,920	23,920	23,920
\$7,962,905	\$6,563,596	\$14,244,250	TOTAL FUND EXPENDITURES	\$18,019,380	\$18,019,380	\$18,019,380

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

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>POSITION</b>	<b>Adopted Budget FY23</b>
1	1	1	Economic Development Director	1
0	0	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
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist III	1
3/4	3/4	3/4	Part-time	3/4

**Capital Outlay:**

<b>AIP 30 (RWY29 Hot Spot Mitigation)</b>	<b>\$5,715,000</b>
<b>Terminal Building Remodel</b>	<b>3,000,000</b>
<b>Front end Loader, Skid Steer, Truck</b>	<b>590,000</b>
<b>Snow Removal Equipment</b>	<b>2,000,000</b>
<b>Rehab of 2 Buildings</b>	<b><u>300,000</u></b>
<b>Total</b>	<b>\$11,605,000</b>





# 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.

**FY23 Projections of Revenues**

\$521,700 in equipment rental charges is used to maintain and replace the fleet. \$1,394,220 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. This was increased in FY23 to address information technology personnel.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$608,395	\$672,555	\$608,545	BEGINNING WORKING CAPITAL	\$589,780	\$589,780	\$589,780
2,804	0	0	INTERGOVERNMENTAL	0	0	0
			CHARGES FOR SERVICES			
3,231	3,624	3,200	Land & Equipment Rental	3,600	3,600	3,600
470,600	482,045	489,730	Equipment Rental - City	521,700	521,700	521,700
0	0	0	Labor and Overhead - City	0	0	0
0	0	0	Materials - City	0	0	0
1,087,915	1,263,110	1,246,435	PW Admin Personnel Charge	1,394,220	1,394,220	1,394,220
1,561,746	1,748,779	1,739,365	Total Charges for Services	1,919,520	1,919,520	1,919,520
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land/Equipment	0	0	0
10,369	50	1,000	Reimbursement of Expense/Misc.	500	500	500
12,512	4,666	10,000	Investment Income	5,000	5,000	5,000
22,881	4,716	11,000	Total Miscellaneous Revenues	5,500	5,500	5,500
0	0	0	Transfer from Sewer Fund	130,000	130,000	130,000
\$2,195,826	\$2,426,050	\$2,358,910	TOTAL FUND RESOURCES	\$2,644,800	\$2,644,800	\$2,644,800

**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
<b>Total</b>	<b>\$530,000</b>

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 for the Fleet Fund maintains operating services. FY23 includes replacement of crew trucks, pick-ups, shared back-hoc, 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$728,842	\$794,383	\$859,350	Salaries and Wages	\$946,200	\$946,200	\$946,200
164,905	187,947	204,600	Insurance	257,720	257,720	257,720
155,360	171,386	216,070	Public Employees Retirement	233,800	233,800	233,800
(39,390)	(38,610)	(43,170)	less PERS bond pymt	(43,170)	(43,170)	(43,170)
65,141	82,386	104,295	Other Employer-paid Taxes	104,140	104,140	104,140
1,074,859	1,197,492	1,341,145	<b>Total Personal Services</b>	<b>1,498,690</b>	<b>1,498,690</b>	<b>1,498,690</b>
<b>MATERIALS AND SERVICES</b>						
75,932	56,806	85,000	Gasoline and Diesel	95,000	95,000	95,000
79,793	67,266	70,000	Direct Repair Supplies	75,000	75,000	75,000
15,696	34,822	18,000	Repair and Maintenance	65,000	65,000	65,000
11,038	11,531	11,500	Building Utilities	11,500	11,500	11,500
7,677	3,699	7,500	Travel and Training	7,500	7,500	7,500
40,605	52,563	34,840	Other Materials and Services	54,730	54,730	54,730
35,980	25,160	33,430	Central Services Charges	53,020	53,020	53,020
266,721	251,847	260,270	<b>Total Materials and Services</b>	<b>361,750</b>	<b>361,750</b>	<b>361,750</b>
142,301	287,557	256,000	<b>CAPITAL OUTLAY</b>	<b>530,000</b>	<b>530,000</b>	<b>530,000</b>
39,390	38,610	43,170	<b>TRFRS TO OTHER FUNDS</b>	<b>43,170</b>	<b>43,170</b>	<b>43,170</b>
0	0	200,000	<b>CONTINGENCY</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
0	0	258,325	<b>RESERVE FOR EQUIPT. REPL</b>	<b>161,190</b>	<b>161,190</b>	<b>161,190</b>
<b>\$1,523,271</b>	<b>\$1,775,506</b>	<b>\$2,358,910</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$2,644,800</b>	<b>\$2,644,800</b>	<b>\$2,644,800</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Proposed Budget FY23
1	1	1	Public Works Director	1
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Regulatory Specialist	1
0	1	1	Control Systems Manager	1
0	0	1	IT Manager	1
1	1	0	Information Technician	1
1	1	1	Purchasing Agent	1
1	1	1	Utility Worker III	1
1	1	1	Mechanic	1
1	1	1	Utility Worker II	0
2	2	2	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	Engineering Intern	0
1/4	0	0	Part-Time FTE	0
<b>11 1/4</b>	<b>12</b>	<b>12</b>	<b>Total</b>	<b>13</b>

**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.

**FY23 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 \$223,030 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$143,859	\$190,533	\$304,120	BEG. WORKING CAPITAL	\$322,135	\$322,135	\$322,135
			<b>LICENSES AND PERMITS</b>			
15,762	16,577	19,000	Business License Collection Fees	18,000	18,000	18,000
3,721	2,650	2,500	Engineering Inspection Fees	2,500	2,500	2,500
0	0	0	LID Engineering Inspection Fees	0	0	0
741	856	600	Excavation Permits	1,500	1,500	1,500
3,638	1,140	1,000	Sewer Tap Fees	1,000	1,000	1,000
3,428	4,720	5,050	Other Engineering Fees	5,050	5,050	5,050
27,290	25,943	28,150	Total Licenses and Permits	28,050	28,050	28,050
103,565	117,625	173,130	INTERGOVERNMENTAL	223,030	223,030	223,030
			<b>CHARGES FOR SERVICES</b>			
81,500	81,500	16,500	Charges for Facilities	28,500	28,500	28,500
35,000	25,000	35,000	Charges for Financial Services	35,000	35,000	35,000
1,568,680	1,622,300	1,554,650	General Fund	1,640,580	1,640,580	1,640,580
246,270	215,230	223,140	State Tax Street Fund	249,930	249,930	249,930
101,190	119,930	114,200	Library Fund	89,580	89,580	89,580
119,180	162,560	154,490	Convention Center Fund	164,780	164,780	164,780
538,560	568,750	666,040	Water Fund	682,310	682,310	682,310
577,080	560,090	572,750	Sewer Fund	645,840	645,840	645,840
193,180	239,550	287,830	Airport Fund	326,700	326,700	326,700
35,980	25,160	33,430	PW Admin & Fleet Fund	53,020	53,020	53,020
3,496,620	3,620,070	3,658,030	Total Charges for Services	3,916,240	3,916,240	3,916,240
1,101	18,972	71,500	MISCELLANEOUS REVENUES	70,950	70,950	70,950
0	0	0	TRANFERS FROM GENERAL FD	0	0	0
0	0	0	TRANFERS FROM SEWER FD	25,925	25,925	25,925
0	0	0	TRANFERS FROM WATER FD	25,925	25,925	25,925
\$3,772,435	\$3,973,143	\$4,234,930	TOTAL FUND RESOURCES	\$4,612,255	\$4,612,255	\$4,612,255

**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.

**FY23 Proposed Budget**

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

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$323,145	\$321,703	\$336,880	Salaries and Wages	\$406,420	\$406,420	\$406,420
60,916	58,188	55,500	Insurance	76,150	76,150	76,150
75,635	78,585	103,400	Public Employees Retirement	114,430	114,430	114,430
(18,020)	(20,560)	(20,580)	less PERS bond pymt	(18,870)	(18,870)	(18,870)
30,246	31,177	31,230	Other Employer-paid Taxes	40,145	40,145	40,145
471,922	469,092	506,430	Total Personal Services	618,275	618,275	618,275
<b>MATERIALS AND SERVICES</b>						
5,700	5,700	5,700	Car Allowance	5,700	5,700	5,700
2,102	4,398	3,000	Dues and Subscriptions	4,300	4,300	4,300
9,151	9,657	10,800	Equipment Maintenance	10,800	10,800	10,800
4,255	5,464	6,500	Office Supplies and Printing	6,500	6,500	6,500
72	439	1,000	Volunteer Supplies	1,000	1,000	1,000
333	333	500	Telephone	500	500	500
4,242	4,672	10,500	Travel and Training	10,500	10,500	10,500
4,268	3,292	5,300	Other Materials and Services	5,300	5,300	5,300
30,123	33,955	43,300	Total Materials and Services	44,600	44,600	44,600
0	0	0	CAPITAL OUTLAY	0	0	0
\$502,045	\$503,047	\$549,730	TOTAL CITY MANAGER'S	\$662,875	\$662,875	\$662,875

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	0	0	Communications Specialist	1
2/5	2/5	2/5	Volunteer Coordinator	0
3 2/5	3 2/5	3 2/5	Total	4

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$17,250	\$17,250	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
1,618	3,209	1,750	Public Employees Retirement	2,230	2,230	2,230
(500)	(500)	(400)	less PERS bond pymt	(880)	(880)	(880)
1,411	1,470	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
19,779	21,429	20,300	<b>Total Personal Services</b>	<b>20,300</b>	<b>20,300</b>	<b>20,300</b>
<b>MATERIALS AND SERVICES</b>						
14,762	13,599	15,500	Dues and Subscriptions	15,500	15,500	15,500
1,017	297	3,000	Mayor/Council Expense	3,000	3,000	3,000
11,218	23	13,000	Travel and Training	15,000	15,000	15,000
2,066	1,898	2,500	Other Materials and Services	2,500	2,500	2,500
29,063	15,817	34,000	<b>Total Materials and Services</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
0	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$48,842</b>	<b>\$37,247</b>	<b>\$54,300</b>	<b>TOTAL MAYOR AND COUNCIL</b>	<b>\$56,300</b>	<b>\$56,300</b>	<b>\$56,300</b>

Budget FY20	Budget FY21	Budget FY22	POSITION	Adopted Budget FY23
Not presented as FTE's				
1	1	1	Mayor	1
8	8	8	Councilor	8
9	9	9	<b>Total</b>	<b>9</b>

**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.

**FY23 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 FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$42,848	\$59,507	\$64,700	Salaries and Wages	\$67,220	\$67,220	\$67,220
35	7,126	8,910	Insurance	9,640	9,640	9,640
7,568	10,266	12,880	Public Employees Retirement	13,860	13,860	13,860
(1,530)	(1,900)	(2,160)	less PERS bond pymt	(2,720)	(2,720)	(2,720)
3,256	4,548	5,020	Other Employer-paid Taxes	5,530	5,530	5,530
52,177	79,547	89,350	<b>Total Personal Services</b>	<b>93,530</b>	<b>93,530</b>	<b>93,530</b>
<b>MATERIALS AND SERVICES</b>						
1,684	1,682	600	Dues and Subscriptions	4,000	4,000	4,000
321	349	1,200	Office Supplies and Printing	2,000	2,000	2,000
935	50	2,100	Travel and Training	1,200	1,200	1,200
5,247	4,854	4,700	Other Materials and Services	6,500	6,500	6,500
8,188	6,935	8,600	<b>Total Materials and Services</b>	<b>13,700</b>	<b>13,700</b>	<b>13,700</b>
<b>\$60,365</b>	<b>\$86,482</b>	<b>\$97,950</b>	<b>TOTAL PDC ADMINISTRATION</b>	<b>\$107,230</b>	<b>\$107,230</b>	<b>\$107,230</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
2/3	1	1	PDC Administration	1
2/3	1	1	<b>Total</b>	<b>1</b>



**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.

**FY23 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.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
<b>MATERIALS AND SERVICES</b>						
\$14,448	\$12,675	\$17,000	Health Care Committee	\$17,000	\$17,000	\$17,000
0	0	1,000	Early Return to Work	1,000	1,000	1,000
371,120	392,233	525,000	Insurance - Property & Liability	525,000	525,000	525,000
385,568	404,908	543,000	Total Materials and Services	543,000	543,000	543,000
<b>TRANSFERS OUT</b>						
0	0	0	- To Library Fund	0	0	0
92,330	100,300	104,740	- To General Fund for PERS	96,190	96,190	96,190
0	0	23,620	CONTINGENCY FOR CS FUND	75,000	75,000	75,000
<b>\$477,898</b>	<b>\$505,208</b>	<b>\$671,360</b>	<b>TOTAL INSURANCE DIVISION</b>	<b>\$714,190</b>	<b>\$714,190</b>	<b>\$714,190</b>

**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.

**FY23 Proposed Budget**

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

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$193,077	\$196,217	\$191,300	Salaries and Wages	\$198,500	\$198,500	\$198,500
29,370	30,070	29,550	Insurance	30,540	30,540	30,540
53,621	48,304	63,560	Public Employees Retirement	65,380	65,380	65,380
(13,580)	(11,700)	(14,310)	less PERS bond pymt	(11,900)	(11,900)	(11,900)
15,861	15,713	16,990	Other Employer-paid Taxes	17,590	17,590	17,590
278,350	278,604	287,090	<b>Total Personal Services</b>	<b>300,110</b>	<b>300,110</b>	<b>300,110</b>
<b>MATERIALS AND SERVICES</b>						
63,350	68,833	69,010	Contract Services	72,000	72,000	72,000
300	0	2,000	Consultants	2,000	2,000	2,000
3,217	0	3,000	Equipment Maintenance Contract	3,200	3,200	3,200
2,224	2,159	4,000	Dues and Subscriptions	4,000	4,000	4,000
1,130	50	3,000	Travel and Training	3,000	3,000	3,000
3,998	4,022	5,000	Other Materials and Services	5,900	5,900	5,900
74,219	75,064	86,010	<b>Total Materials and Services</b>	<b>90,100</b>	<b>90,100</b>	<b>90,100</b>
0	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
\$352,569	\$353,668	\$373,100	<b>TOTAL LEGAL DEPARTMENT</b>	<b>\$390,210</b>	<b>\$390,210</b>	<b>\$390,210</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	City Attorney	1
1	1	1	Legal Assistant	1
2	2	2	<b>Total</b>	<b>2</b>

Capital Outlay:

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 maintains staffing at current levels. Contract services include arbitrage rebate consulting and GASB87 lease accounting software.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$424,889	\$437,112	\$457,500	Salaries and Wages	\$457,000	\$457,000	\$457,000
111,886	111,973	119,590	Insurance	121,600	121,600	121,600
93,541	93,909	118,610	Public Employees Retirement	121,000	121,000	121,000
(22,460)	(22,770)	(25,400)	less PERS bond pymt	(23,130)	(23,130)	(23,130)
32,625	33,164	38,300	Other Employer-paid Taxes	38,350	38,350	38,350
640,480	653,388	708,600	Total Personal Services	714,820	714,820	714,820
<b>MATERIALS AND SERVICES</b>						
52,420	61,440	60,000	Audit Fees	65,000	65,000	65,000
2,987	2,519	4,000	Legal Notices - Budget	4,000	4,000	4,000
4,652	8,750	4,000	Contract Services	14,000	14,000	14,000
28,076	28,670	29,000	Equipment Maint. Contracts	29,700	29,700	29,700
28,998	30,430	42,000	Postage	47,000	47,000	47,000
7,897	9,026	11,000	Office Supplies and Printing	11,000	11,000	11,000
2,749	1,279	4,000	Travel and Training	4,000	4,000	4,000
7,066	10,108	11,500	Other Materials and Services	11,700	11,700	11,700
134,845	152,222	165,500	Total Materials and Services	186,400	186,400	186,400
0	0	0	CAPITAL OUTLAY	0	0	0
\$775,325	\$805,610	\$874,100	TOTAL FINANCE DEPT.	\$901,220	\$901,220	\$901,220

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	3
4/9	4/9	4/9	Account Clerk	1 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

**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 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 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.

**FY23 Proposed Budget**

The proposed budget for FY23 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.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$279,959	\$295,606	\$352,590	Salaries and Wages	\$377,800	\$377,800	\$377,800
58,287	55,626	67,450	Insurance	84,030	84,030	84,030
74,565	78,138	94,830	Public Employees Retirement	96,150	96,150	96,150
(18,660)	(20,470)	(19,970)	less PERS bond Pymt	(18,750)	(18,750)	(18,750)
23,057	25,517	34,690	Other Employer-paid Taxes	35,970	35,970	35,970
417,208	434,417	529,590	Total Personal Services	575,200	575,200	575,200
<b>MATERIALS AND SERVICES</b>						
2,219	2,219	2,250	Car Allowance	2,250	2,250	2,250
0	0	1,000	Consultants	1,000	1,000	1,000
5,937	6,224	7,000	Equipment Maint. Contracts	7,400	7,400	7,400
0	1,188	2,500	Repairs and Maintenance	2,500	2,500	2,500
1,226	1,320	3,500	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
446	275	3,800	Travel and Training	3,800	3,800	3,800
3,055	4,088	10,700	Other Materials and Services	10,700	10,700	10,700
20,283	22,714	38,150	Total Materials and Services	38,550	38,550	38,550
0	0	12,000	CAPITAL OUTLAY	12,000	12,000	12,000
\$437,491	\$457,131	\$579,740	TOTAL ENGINEERING DIV.	\$625,750	\$625,750	\$625,750

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
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	0	1	Engineering Technician I	1
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/4	Part-time FTE's	1/2
3 3/4	3 3/4	4 3/4	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.

**FY23 Proposed Budget**

The proposed FY23 budget for the Facilities Department materials and services maintain current levels of service. Funding sources for this department are shown on Page Appendix A-12.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>PERSONNEL SERVICES</b>						
\$356,076	\$340,297	\$400,350	Salaries and Wages	\$377,330	\$377,330	\$377,330
67,211	63,775	73,400	Insurance	78,920	78,920	78,920
78,940	83,692	89,420	Public Employees Retirement	89,820	89,820	89,820
(17,580)	(22,370)	(21,920)	less PERS bond pymt	(19,940)	(19,940)	(19,940)
33,513	39,182	46,500	Other Employer-paid Taxes	40,450	40,450	40,450
<b>518,160</b>	<b>504,575</b>	<b>587,750</b>	<b>Total Personal Services</b>	<b>566,580</b>	<b>566,580</b>	<b>566,580</b>
<b>MATERIALS AND SERVICES</b>						
49,833	47,905	61,000	Electricity	50,000	50,000	50,000
14,169	11,856	21,000	Natural Gas	17,500	17,500	17,500
6,426	8,595	11,000	Gas/Diesel/Grease	11,000	11,000	11,000
0	0	0	Contract Services	60,000	60,000	60,000
30,308	24,023	30,000	Building Repairs and Maint.	30,000	30,000	30,000
28,711	21,521	25,000	Janitorial Supplies	20,000	20,000	20,000
0	3,161	3,000	Travel and Training	3,000	3,000	3,000
7,635	6,642	12,000	Tools & Minor Equipment	12,000	12,000	12,000
23,682	26,793	25,000	Equipment Maintenance Contracts	25,000	25,000	25,000
19,468	15,785	26,900	Other Materials and Services	29,900	29,900	29,900
<b>180,232</b>	<b>166,281</b>	<b>214,900</b>	<b>Total Materials and Services</b>	<b>258,400</b>	<b>258,400</b>	<b>258,400</b>
0	20,884	0	CAPITAL OUTLAY	30,000	30,000	30,000
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
<b>\$698,392</b>	<b>\$691,740</b>	<b>\$802,650</b>	<b>TOTAL FACILITIES DIVISION</b>	<b>\$854,980</b>	<b>\$854,980</b>	<b>\$854,980</b>

Actual FY20	Actual FY21	Budget FY22	POSITION	Adopted Budget FY23
1	1	1	Facilities Manager	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Electrician	1
1/2	2	2	Utility Worker II	2
1	0	0	Utility Worker I	0
3	1 6/7	2 1/3	Part-Time FTE	2 1/3
<b>7 1/2</b>	<b>6 6/7</b>	<b>7 5/14</b>	<b>Total</b>	<b>7 5/14</b>

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

**Description of Current Services**

The Information Technology Division funds the City's computer and technology requirements which support all city departments within the city network system inner structure. Provide technology support for airport drone program as needed.

**FY23 Proposed Budget**

The proposed budget provides for full-time information and computer technology support through contracted services with IMESD 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, one time or reoccurring hardware & software licensing costs, operations & maintenance costs related to dark fiber for city network connections and security cameras. Capital outlay provides staff replacement computers. PW IT Division provides security camera maintenance, network wiring, telephone support along with routine research & purchasing of additional software and hardware as needed for city operations and services.

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
<b>MATERIALS AND SERVICES</b>						
133,065	132,206	136,500	Contract Services	179,000	179,000	179,000
10,082	3,494	8,500	Telephone Equipment	8,500	8,500	8,500
0	23,675	20,000	Other Expense	15,000	15,000	15,000
2,217	4,976	12,000	Repair & Maintenance	12,000	12,000	12,000
24,697	18,102	25,000	Minor Equipment/Maint. Contracts	20,000	20,000	20,000
<b>170,061</b>	<b>182,453</b>	<b>202,000</b>	<b>Total Materials and Services</b>	<b>234,500</b>	<b>234,500</b>	<b>234,500</b>
<b>58,912</b>	<b>20,754</b>	<b>55,000</b>	<b>CAPITAL OUTLAY</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>\$228,973</b>	<b>\$203,207</b>	<b>\$257,000</b>	<b>TOTAL INFORMATION TECH. DIV.</b>	<b>\$299,500</b>	<b>\$299,500</b>	<b>\$299,500</b>

<b>Capital</b>	
Police server	\$15,000
Main back-up server	15,000
Synology drive	10,000
Replacement Computers @ \$1,000	<u>25,000</u>
<b>Total capital outlay</b>	<b>\$65,000</b>



# 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.

**FY23 Projections of Revenues**

Revenue projections for FY23 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>RESOURCES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
\$136	\$21,785	\$5,000	BEGINNING WORKING CAPITAL	\$10,400	\$10,400	\$10,400
			MISCELLANEOUS REVENUES			
144,779	181,772	252,500	Donations (Outside Trust Proceeds)	248,600	248,600	248,600
263	90	2,500	Investment Income - City	1,000	1,000	1,000
145,042	181,862	255,000	Total Miscellaneous Revenues	249,600	249,600	249,600
<b>\$145,178</b>	<b>\$203,647</b>	<b>\$260,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$260,000</b>	<b>\$260,000</b>	<b>\$260,000</b>

**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.

**FY23 Proposed Budget**

The proposed budget for FY23 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

<b>Actual FY20</b>	<b>Actual FY21</b>	<b>Budget FY22</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY23</b>	<b>Approved Budget FY23</b>	<b>Adopted Budget FY23</b>
			<b>MATERIALS AND SERVICES</b>			
			<b>Distributions Directed</b>			
			<b>By Trustees</b>			
<b>\$123,393</b>	<b>\$193,475</b>	<b>\$260,000</b>	<b>By Trustees</b>	<b>\$260,000</b>	<b>\$260,000</b>	<b>\$260,000</b>
<b>123,393</b>	<b>193,475</b>	<b>260,000</b>	<b>Total Materials and Services</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
<b>\$123,393</b>	<b>\$193,475</b>	<b>\$260,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$260,000</b>	<b>\$260,000</b>	<b>\$260,000</b>



# CITY OF PENDLETON

## CLOSED FUNDS

City/County Public Safety Fund. The fund was established to provide an avenue to purchase the needed equipment for the County/County dispatch Center and other public safety needs.

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  
 RESOURCE SUMMARY  
 CITY/COUNTY PUBLIC SAFETY FUND**

**Description of Revenue Sources**

The City/County Public Safety Fund was established to provide the ability to purchase much-needed equipment that mutually benefits both the Pendleton Police Department and Umatilla County Sheriff’s Office. This fund has become dormant and was closed in FY20.

Actual FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$84,982	\$84,982	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
			CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
1,380	1,380	0	Investment Income	0	0	0
1,380	1,380	0	Total Miscellaneous Revenues	0	0	0
\$86,362	\$86,362	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY20	Actual FY21	Budget FY22	EXPENDITURE CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	MATERIALS & SVCS	\$0	\$0	\$0
86,362	0	0	TRANSFER TO GENERAL FD	0	0	0
\$86,362	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**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.

**FY23 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 FY20	Actual FY21	Budget FY22	RESOURCES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$961,721	\$430,581	\$24,000	BEGIN FUND BALANCE	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Bond Proceeds	0	0	0
10,379	0	0	Reimbursement of Expense	0	0	0
19,231	2,449	0	Investment Income	0	0	0
<b>\$991,331</b>	<b>\$433,030</b>	<b>\$24,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Actual FY20	Actual FY21	Budget FY22	EXPENDITURES CATEGORIES	Proposed Budget FY23	Approved Budget FY23	Adopted Budget FY23
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
560,750	409,985	24,000	CAPITAL OUTLAY	0	0	0
<b>\$560,750</b>	<b>\$409,985</b>	<b>\$24,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# **CITY OF PENDLETON**

## **Appendix A**



CITY OF PENDLETON  
CENTRAL SERVICE FUND

SUMMARY OF ALLOCATION FY23

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
<b>City Manager's Office</b>											
General Administration	\$756,745	\$11,113	\$141,174	\$142,348	\$6,146	\$33,464	\$17,052	\$13,633	\$9,633	\$8,796	\$12,512
<b>PDC Administration</b>	109,950	0	0	0	0	0	0	0	0	0	0
<b>Mayor, City Council</b>	57,180	840	10,667	10,756	464	2,529	1,288	1,030	728	665	945
<b>Insurance</b>											
Cost of Claims - Liab.	212,850		34,805	7,720	1,002	40,111	12,080	0	0	171	383
Property Insurance	260,150		9,567	13,777		9,932	5,789	12,795	2,436		
	<u>473,000</u>	<u>0</u>	<u>44,372</u>	<u>21,498</u>	<u>1,002</u>	<u>50,043</u>	<u>17,869</u>	<u>12,795</u>	<u>2,436</u>	<u>171</u>	<u>383</u>
<b>Legal Services</b>											
City Attorney	120,640	1,772	22,506	22,693	980	5,335	2,718	2,173	1,536	1,402	1,995
City Negotiator	40,210	884	9,279	8,837	0	2,651	442	442	442	442	442
City Prosecutor	201,050	80,420	120,630								
Risk Manager	40,210	0	6,575	1,458	189	7,577	2,282	0	0	32	72
	<u>402,110</u>	<u>83,075</u>	<u>158,990</u>	<u>32,989</u>	<u>1,169</u>	<u>15,564</u>	<u>5,442</u>	<u>2,615</u>	<u>1,978</u>	<u>1,876</u>	<u>2,509</u>
<b>Finance</b>											
Utilities Billing/Coll.	304,970										
Payroll	174,270	3,342	25,806	39,176		11,970	13,292	16,712	1,477	1,866	2,487
Payables	174,270	1,118	13,529	12,461	6,155	13,178	7,340	3,853	4,054	1,551	1,268
General Accounting	217,830	3,199	40,637	40,975	1,769	9,633	4,908	3,924	2,773	2,532	3,602
	<u>871,340</u>	<u>7,659</u>	<u>79,972</u>	<u>92,612</u>	<u>7,925</u>	<u>34,781</u>	<u>25,540</u>	<u>24,490</u>	<u>8,303</u>	<u>5,949</u>	<u>7,357</u>
<b>Engineering</b>											
Engineering Services	622,450		6,225	6,225		43,572				24,898	24,898
GIS/ Aerial Map Project	\$12,000										
	<u>634,450</u>	<u>0</u>	<u>6,225</u>	<u>6,225</u>	<u>0</u>	<u>43,572</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,898</u>	<u>24,898</u>
<b>Facilities</b>											
City Hall	253,920	3,729	47,370	47,764	2,062	11,229	5,722	4,575	3,232	2,951	4,198
Other City Facilities	592,500		50,426	57,989		30,255	42,862	100,851	20,170		
	<u>846,420</u>	<u>3,729</u>	<u>97,796</u>	<u>105,753</u>	<u>2,062</u>	<u>41,484</u>	<u>48,583</u>	<u>105,426</u>	<u>23,403</u>	<u>2,951</u>	<u>4,198</u>
<b>Information Technology</b>											
Operations	299,500	4,398	55,873	56,338	2,433	13,244	6,749	5,396	3,813	3,481	4,952
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>299,500</u>	<u>4,398</u>	<u>55,873</u>	<u>56,338</u>	<u>2,433</u>	<u>13,244</u>	<u>6,749</u>	<u>5,396</u>	<u>3,813</u>	<u>3,481</u>	<u>4,952</u>
<b>Fund Balance/Contingency</b>	(57,500)	(1,432)	(7,688)	(6,053)	(274)	(3,032)	(1,583)	(2,137)	(650)	(630)	(746)
<b>Adjustment from FY21</b>	(317,430)	(6,880)	(54,230)	(52,120)	(3,840)	(26,045)	(27,265)	(23,720)	(2,970)	(2,600)	(11,590)
<b>Total (Rounded to the nearest 10th)</b>	<u>\$4,075,770</u>	<u>\$102,510</u>	<u>\$533,160</u>	<u>\$410,350</u>	<u>\$17,090</u>	<u>\$205,610</u>	<u>\$93,680</u>	<u>\$139,530</u>	<u>\$46,680</u>	<u>\$45,560</u>	<u>\$45,420</u>

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
\$1,284	\$397,157	\$32,051	\$17,305	\$27,151	\$101,016	\$93,115	\$59,428	\$0	\$29,522	756,745
0	0	0	0	0	0	0	0	0	109,950	109,950
97	30,009	2,422	1,308	2,052	7,633	7,036	4,490	0	2,231	57,180
0	96,273	28,734	0	10,888	36,847	38,244	1,864	0	0	212,850
0	54,297	2,942	11,561	29,834	47,859	83,029	30,628	0	0	260,150
0	150,569	31,677	11,561	40,722	84,705	121,273	32,492	0	0	473,000
205	63,315	5,110	2,759	4,328	16,104	14,844	9,474	0	4,706	120,640
0	23,861	2,651	884	1,326	3,977	2,651	1,326	3,093	442	40,210
0	201,050	0	0	0	0	0	0	0	0	201,050
0	18,187	5,428	0	2,057	6,961	7,225	352	0	0	40,210
205	306,413	13,189	3,643	7,711	27,042	24,720	11,152	3,093	5,148	402,110
0	0	0	0	0	162,940	142,030	0	0	0	304,970
0	116,128	5,130	9,638	5,286	9,794	6,996	8,473	11,893	933	174,270
267	64,774	5,939	7,173	6,522	23,671	22,853	18,666	23,788	884	174,270
389	114,322	9,226	4,981	7,816	29,078	26,803	17,106	0	8,498	217,830
636	295,224	20,295	21,793	19,624	225,482	199,683	44,245	35,680	10,315	871,340
0	105,817	124,490	0	6,225	186,735	161,837	37,347	0	0	622,450
0	0	4,000	0	0	4,000	4,000	0	0	0	12,000
0	105,817	128,490	0	6,225	190,735	165,837	37,347	0	0	634,450
431	133,263	10,755	5,807	9,110	33,895	31,244	19,940	0	9,906	253,920
0	302,553	37,819	37,819	88,245	6,303	6,303	88,245	12,606	12,606	592,500
431	435,816	48,574	43,626	97,355	40,198	37,547	108,185	12,606	22,512	846,420
508	157,184	12,685	6,849	10,746	39,979	36,853	23,520	0	11,684	299,500
0	0	0	0	0	0	0	0	0	0	0
508	157,184	12,685	6,849	10,746	39,979	36,853	23,520	0	11,684	299,500
(41)	(24,265)	(3,739)	(1,371)	(2,734)	(9,260)	(8,851)	(4,145)	(664)	(2,472)	(57,500)
(2,130)	(213,390)	(35,720)	(15,140)	(44,010)	(25,220)	(30,380)	9,980	2,300	34,150	(317,430)
\$990	\$1,640,580	\$249,930	\$89,580	\$164,780	\$682,310	\$645,840	\$326,700	\$53,020	\$223,030	\$4,075,770

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of City Manager's Office & Transfers  
FY23**

**CITY MANAGER'S OFFICE**

Personal Services & PERS Bond Pymt		\$637,145
Materials and Services		44,600
Capital Outlay		<u>681,745</u>
Contingency Contribution		<u>75,000</u>
		<u>\$756,745</u>
		<u>\$756,745</u>

**GENERAL ADMINISTRATION**

Basis of allocation: GENERAL ADMINISTRATION  
FY22 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY22)

General Fund			
Municipal Court	\$374,440	1.5%	\$11,113
Police	4,756,765	18.7%	141,174
Fire	4,796,320	18.8%	142,348
Ambulance	207,100	0.8%	6,146
Parks	1,127,560	4.4%	33,464
Recreation	574,560	2.3%	17,052
Aquatic Center	459,360	1.8%	13,633
Cemetery Fund	324,580	1.3%	9,633
Planning	296,370	1.2%	8,796
Building	421,590	1.7%	12,512
Economic Development	<u>43,250</u>	<u>0.2%</u>	<u>1,284</u>
Total General Fund	<u>13,381,895</u>	<u>52.5%</u>	<u>397,157</u>
State Tax Street Fund	1,079,946	4.2%	32,051
Library Fund & Trust	583,090	2.3%	17,305
Convention Center Fund	914,840	3.6%	27,151
			0
Water Fund	3,403,650	13.3%	101,016
Sewer Fund	3,137,445	12.3%	93,115
Airport Fund	2,002,370	7.9%	59,428
Pendleton Development Commission	<u>994,720</u>	<u>3.9%</u>	<u>29,522</u>
	<u>\$25,497,956</u>	<u>100.0%</u>	<u>\$756,745</u>

**Allocation of Pendleton Development Commission Div**

Personal Services & PERS Bond Pymt	\$96,250
Materials and Services	<u>13,700</u>
	109,950
less Charges for Service from Pendleton Development Commission	<u>(109,950)</u>
Allocated Total to Central Service Charges	<u>\$0</u>

**APPENDIX A**

**Allocation of Mayor, City Council Department  
FY23**

**MAYOR, CITY COUNCIL**

Personal Services & PERS bond pymt	\$21,180
Materials and Services	36,000
Capital Outlay	0
	<u>\$57,180</u>

basis of allocation: GENERAL ADMINISTRATION  
FY22 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY22)

<b>General Fund</b>			
Municipal Court	\$374,440	1.5%	\$840
Police	4,756,765	18.7%	10,667
Fire	4,796,320	18.8%	10,756
Ambulance	207,100	0.8%	464
Parks	1,127,560	4.4%	2,529
Recreation	574,560	2.3%	1,288
Aquatic Center	459,360	1.8%	1,030
Cemetery Fund	324,580	1.3%	728
Planning	296,370	1.2%	665
Building	421,590	1.7%	945
Economic Development	43,250	0.2%	97
<b>Total General Fund</b>	<u>13,381,895</u>	<u>52.5%</u>	<u>30,009</u>
State Tax Street Fund	1,079,946	4.2%	2,422
Library Fund	583,090	2.3%	1,308
Convention Center Fund	914,840	3.6%	2,052
Water Fund	3,403,650	13.3%	7,633
Sewer Fund	3,137,445	12.3%	7,036
Airport Fund	2,002,370	7.9%	4,490
Pendleton Development Commission	994,720	3.9%	2,231
	<u>\$25,497,956</u>	<u>100.0%</u>	<u>\$57,180</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
FY23**

**LEGAL SERVICES**

Personal Services & PERS bond pymt		\$312,010
Materials and Services		90,100
Capital Outlay		<u>0</u>
		<u>\$402,110</u>

City Attorney	30.00%	\$120,640
City Negotiator	10.00%	40,210
City Prosecutor	50.00%	201,050
Risk Manager	10.00%	<u>40,210</u>
	<u>100.00%</u>	<u>\$402,110</u>

**CITY ATTORNEY**

\$120,640

basis of allocation: GENERAL ADMINISTRATION  
FY22 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY22)

<b>General Fund</b>			
Municipal Court	\$374,440	1.5%	\$1,772
Police	\$4,756,765	18.7%	22,506
Fire	\$4,796,320	18.8%	22,693
Ambulance	\$207,100	0.8%	980
Parks	\$1,127,560	4.4%	5,335
Recreation	\$574,560	2.3%	2,718
Aquatic Center	\$459,360	1.8%	2,173
Cemetery Fund	\$324,580	1.3%	1,536
Planning	\$296,370	1.2%	1,402
Building	\$421,590	1.7%	1,995
Economic Development	<u>\$43,250</u>	<u>0.2%</u>	<u>205</u>
Total General Fund	13,381,895	52.5%	63,315
<b>State Tax Street Fund</b>			
State Tax Street Fund	1,079,946	4.2%	5,110
<b>Library Fund &amp; Trust</b>			
Library Fund & Trust	583,090	2.3%	2,759
<b>Convention Center Fund</b>			
Convention Center Fund	914,840	3.6%	4,328
<b>Water Fund</b>			
Water Fund	3,403,650	13.3%	16,104
<b>Sewer Fund</b>			
Sewer Fund	3,137,445	12.3%	14,844
<b>Airport Fund</b>			
Airport Fund	2,002,370	7.9%	9,474
<b>Pendleton Development Commission</b>			
Pendleton Development Commission	<u>994,720</u>	<u>3.9%</u>	<u>4,706</u>
	<u>\$25,497,956</u>	<u>100.0%</u>	<u>\$120,640</u>

**CITY OF PENDLETON**

**APPENDIX A**

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

**FY23**

**CITY NEGOTIATOR**

\$40,210

Basis of Allocation: Union Members

General Fund

Municipal Court	2	2.20%	\$884
Police	21	23.08%	9,279
Fire	20	21.98%	8,837
Parks	6	6.59%	2,651
Recreation	1	1.10%	442
Aquatic Center	1	1.10%	442
Cemetery	1	1.10%	442
Planning	1	1.10%	442
Building	1	1.10%	442
Total General Fund	<u>54</u>	<u>59.34%</u>	<u>23,861</u>

State Tax Street Fund	6	6.59%	2,651
Library Fund	2	2.20%	884
Convention Center	3	3.30%	1,326

Water Fund	9	9.89%	3,977
Sewer Fund	6	6.59%	2,651
Airport Fund	3	3.30%	1,326
PW Admin & Fleet	7	7.69%	3,093
Pendleton Development Commission	1	1.10%	442
	<u>91</u>	<u>100.00%</u>	<u>\$39,768</u>

**CITY PROSECUTOR**

\$201,050

Basis of Allocation: 100% General Fund

Municipal Court		40%	\$80,420
Police		60%	120,630
		<u>100%</u>	<u>\$201,050</u>

**RISK MANAGER**

\$40,210

Basis of Allocation: LIABILITY CLAIMS HISTORY

Weighted Average of Claims since FY90

General Fund

Police	\$11,185	16.35%	\$6,575
Fire	2,481	3.63%	1,458
Ambulance	322	0.47%	189
Parks	12,890	18.84%	7,577
Recreation	3,882	5.68%	2,282
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>18,187</u>

Street Fund	9,234	13.50%	5,428
Convention Center Fund	3,499	5.12%	2,057
Water Fund	11,841	17.31%	6,961
Sewer Fund	12,290	17.97%	7,225
Airport Fund	599	0.88%	352
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$40,210</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
FY23**

**FINANCE DEPARTMENT**

Personal Services & PERS bond pymt			\$737,940
Materials and Services			186,400
Capital Outlay			<u>0</u>
			924,340
less direct charges for services - Business Licences/ Transportation			<u>(53,000)</u>
			<u>\$871,340</u>

Utilities Billing/Collections			\$304,970
Payroll			174,270
Payables			174,270
General Accounting			<u>217,830</u>
			<u>\$871,340</u>

**UTILITIES BILLINGS/COLLECTIONS**

\$304,970

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$7,010,500	53%	\$162,940
Sewer Fund	<u>6,110,800</u>	<u>47%</u>	<u>142,030</u>
	<u>\$13,121,300</u>	<u>100%</u>	<u>\$304,970</u>

**PAYROLL**

\$174,270

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for  
Each Department for Calender Year 2021

<b>General Fund</b>			
Municipal Court	43	1.92%	\$3,342
Police	332	14.81%	25,806
Fire	504	22.48%	39,176
Parks	154	6.87%	11,970
Recreation	171	7.63%	13,292
Aquatic Center	215	9.59%	16,712
Cemetery	19	0.85%	1,477
Planning	24	1.07%	1,866
Building	<u>32</u>	<u>1.43%</u>	<u>2,487</u>
Total General Fund	1,494	66.64%	116,128
<b>State Tax Street Fund</b>			
State Tax Street Fund	66	2.94%	5,130
Library Fund	124	5.53%	9,638
Convention Center	68	3.03%	5,286
<b>Water Fund</b>			
Water Fund	126	5.62%	9,794
<b>Sewer Fund</b>			
Sewer Fund	90	4.01%	6,996
<b>Airport Fund</b>			
Airport Fund	109	4.86%	8,473
<b>PW Admin</b>			
PW Admin	153	6.82%	11,893
<b>Pendleton Development Commission</b>			
Pendleton Development Commission	<u>12</u>	<u>0.54%</u>	<u>933</u>
	<u>2,242</u>	<u>100.00%</u>	<u>\$174,270</u>

**CITY OF PENDELTON**

**APPENDIX A**

**Allocation of Finance Department (con't)  
FY23**

**PAYABLES**

\$174,270

Basis of Allocation: INVOICES PROCESSED

Number of Invoices Processed for Fiscal Year 20-21

General Fund			
Municipal Court	67	0.64%	\$1,118
Police	811	7.76%	13,529
Fire	747	7.15%	12,461
Ambulance	369	3.53%	6,155
Parks	790	7.56%	13,178
Recreation	440	4.21%	7,340
Aquatic Center	231	2.21%	3,853
Cemetery	243	2.33%	4,054
Planning	93	0.89%	1,551
Building	76	0.73%	1,268
Economic Development	16	0.15%	267
Total General Fund	<u>3,883</u>	<u>37.17%</u>	<u>64,774</u>
State Tax Street Fund	356	3.41%	5,939
Library Fund	430	4.12%	7,173
Pendleton Convention Center Fund	391	3.74%	6,522
Water Fund	1419	13.58%	23,671
Sewer Fund	1370	13.11%	22,853
Airport Fund	1119	10.71%	18,666
PW Admin & Fleet Fund	1426	13.65%	23,788
Pendleton Development Commission	53	0.51%	884
	<u>10,447</u>	<u>100.00%</u>	<u>\$174,270</u>

**GENERAL ACCOUNTING**

\$217,830

basis of allocation: GENERAL ADMINISTRATION

FY22 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY22)

General Fund			
Municipal Court	\$374,440	1.5%	\$3,199
Police	4,756,765	18.7%	40,637
Fire	4,796,320	18.8%	40,975
Ambulance	207,100	0.8%	1,769
Parks	1,127,560	4.4%	9,633
Recreation	574,560	2.3%	4,908
Aquatic Center	459,360	1.8%	3,924
Cemetery	324,580	1.3%	2,773
Planning	296,370	1.2%	2,532
Building	421,590	1.7%	3,602
Economic Development	43,250	0.2%	369
	<u>13,381,895</u>	<u>52.5%</u>	<u>114,322</u>
State Tax Street Fund	1,079,946	4.2%	9,226
Library Fund	583,090	2.3%	4,981
Convention Center Fund	914,840	3.6%	7,816
Water Fund	3,403,650	13.3%	29,078
Sewer Fund	3,137,445	12.3%	26,803
Airport Fund	2,002,370	7.9%	17,106
Pendleton Development Commission	994,720	3.9%	8,498
	<u>\$25,497,956</u>	<u>100.0%</u>	<u>\$217,830</u>



**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Insurance  
FY23**

**INSURANCE**

Materials and Services			<u>\$543,000</u>
Minus Insurance Deductible Revenues			<u>(70,000)</u>
			<u>\$473,000</u>

\$473,000

Cost of Claims - Liability			\$212,850
Base Insurance - Property			<u>260,150</u>
			<u>\$473,000</u>

\$212,850

**COST OF CLAIMS - LIABILITY**

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

<b>General Fund</b>			
Police	\$11,185	16.35%	\$34,805
Fire	2,481	3.63%	7,720
Ambulance	322	0.47%	1,002
Parks	12,890	18.84%	40,111
Recreation	3,882	5.68%	12,080
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	55	0.08%	171
Building	123	0.18%	383
Total General Fund	<u>30,938</u>	<u>45.23%</u>	<u>96,273</u>
<b>Street Fund</b>			
Street Fund	9,234	13.50%	28,734
Convention Center	3499	5.12%	10,888
Water Fund	11,841	17.31%	36,847
Sewer Fund	12,290	17.97%	38,244
Airport	599	0.88%	1,864
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$212,850</u>

\$260,150

**BASE INSURANCE - PROPERTY**

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

<b>General Fund</b>			
Police	\$6,212,736	3.7%	\$9,567
Fire	8,947,234	5.3%	13,777
Parks	6,449,934	3.8%	9,932
Recreation	3,759,782	2.2%	5,789
Aquatic Center	8,309,207	4.9%	12,795
Cemetery	1,582,173	0.9%	2,436
Total General Fund	<u>35,261,066</u>	<u>20.9%</u>	<u>54,297</u>
<b>Streets</b>			
Streets	1,910,837	1.1%	2,942
Library Fund	7,508,166	4.4%	11,561
Convention Center Fund	19,374,464	11.5%	29,834
<b>Water Fund</b>			
Water Fund	31,080,137	18.4%	47,859
Sewer Fund	53,920,607	31.9%	83,029
Airport Fund	19,890,238	11.8%	30,628
	<u>\$168,945,515</u>	<u>100.0%</u>	<u>\$260,150</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
FY23**

**ENGINEERING**

Personal Services & PERS bond pymt		\$593,950
Materials and Services		38,550
Capital Outlay		12,000
		<u>644,500</u>
less Charges for Services		<u>(10,050)</u>
		<u>\$634,450</u>

Engineering Services		\$622,450
Capital Outlay		12,000
		<u>\$634,450</u>

**ENGINEERING SERVICES** \$622,450

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

General Fund		
Police	1.00%	\$6,225
Fire	1.00%	6,225
Parks	7.00%	43,572
Planning	4.00%	24,898
Building	4.00%	24,898
General Fund	17.00%	105,817
State Tax Street Fund	20.00%	124,490
PCC Fund	1.00%	6,225
Water Fund	30.00%	186,735
Sewer Fund	26.00%	161,837
Airport	6.00%	37,347
	<u>100.00%</u>	<u>\$622,450</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**

**FY23**

**FACILITIES**

Personal Services & PERS bond pymt			\$586,520
Materials and Services			258,400
Capital			30,000
			<u>874,920</u>
less Charges for Services (Library Utilities)			<u>(28,500)</u>
			<u><u>\$846,420</u></u>

**CITY HALL**

\$253,920

**OTHER CITY FACILITIES**

592,500

\$846,420

**OTHER CITY FACILITIES**

\$592,500

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided Weekly

General Fund			
Police	20	9%	\$50,426
Fire	23	10%	57,989
Parks	12	5%	30,255
Recreation	17	7%	42,862
Aquatic Center	40	17%	100,851
Cemetery	8	3%	20,170
Total General Fund	<u>120</u>	<u>51%</u>	<u>302,553</u>
Street Fund	15	6%	37,819
Library Fund	15	6%	37,819
Pendleton Convention Center	35	15%	88,245
Water Fund	2.5	1%	6,303
Sewer Fund	2.5	1%	6,303
Airport Fund	35	15%	88,245
PW Admin & Fleet Fund	5	2%	12,606
Pendleton Development Commission	5	2%	12,606
	<u>235</u>	<u>100%</u>	<u>\$592,500</u>

**CITY HALL Second Floor**

\$253,920

basis of allocation: GENERAL ADMINISTRATION

FY22 Budgeted Personal Services and Materials and Services

(less Central Service Allocation for FY22)

General Fund			
Municipal Court	\$374,440	1.5%	\$3,729
Police	4,756,765	18.7%	47,370
Fire	4,796,320	18.8%	47,764
Ambulance	207,100	0.8%	2,062
Parks	1,127,560	4.4%	11,229
Recreation	574,560	2.3%	5,722
Aquatic Center	459,360	1.8%	4,575
Cemetery	324,580	1.3%	3,232
Planning	296,370	1.2%	2,951
Building	421,590	1.7%	4,198
Economic Development	43,250	0.2%	431
	<u>13,381,895</u>	<u>52.5%</u>	<u>133,263</u>
State Tax Street Fund	1,079,946	4.2%	10,755
Library Fund	583,090	2.3%	5,807
Convention Center Fund	914,840	3.6%	9,110
Water Fund	3,403,650	13.3%	33,895
Sewer Fund	3,137,445	12.3%	31,244
Airport Fund	2,002,370	7.9%	19,940
Pendleton Development Commission	994,720	3.9%	9,906
	<u>\$25,497,956</u>	<u>100.0%</u>	<u>\$253,920</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology  
FY23**

**Information Technology**

Personal Services & PERS bond pymt		\$0
Materials & Services		234,500
Capital Outlay		65,000
		<u>\$299,500</u>

Materials & Services & Capital

\$299,500

basis of allocation: GENERAL ADMINISTRATION

**General Fund**

Municipal Court	\$374,440	1.47%	\$4,398
Police	4,756,765	18.66%	55,873
Fire	4,796,320	18.81%	56,338
Ambulance	207,100	0.81%	2,433
Parks	1,127,560	4.42%	13,244
Recreation	574,560	2.25%	6,749
Aquatic Center	459,360	1.80%	5,396
Cemetery	324,580	1.27%	3,813
Planning	296,370	1.16%	3,481
Building	421,590	1.65%	4,952
Economic Development	43,250	0.17%	508
	<u>13,381,895</u>	<u>52.48%</u>	<u>157,184</u>

State Tax Street Fund

1,079,946

4.24%

12,685

Library Fund

583,090

2.29%

6,849

Convention Center Fund

914,840

3.59%

10,746

Water Fund

3,403,650

13.35%

39,979

Sewer Fund

3,137,445

12.30%

36,853

Airport Fund

2,002,370

7.85%

23,520

Pendleton Development Commission

994,720

3.90%

11,684

\$25,497,956

100.00%

\$299,500

CITY OF PENDLETON  
CENTRAL SERVICE FUND

SUMMARY OF ADJUSTMENT FOR FY21 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$103,502)	(\$3,537)	(\$28,318)	(\$25,412)	(\$884)	(\$9,100)	(\$10,071)	(\$7,932)	(\$1,548)	(\$392)	(\$4,168)
Mayor, City Council	(11,553)	(324)	(2,871)	(2,645)	(100)	(848)	(808)	(652)	(157)	(72)	(374)
<b>Insurance</b>											
Cost of Claims - Liab.	5,062		1,227	147	23	925	278	0	0	4	9
Base Insurance - Prop.	<u>(39,654)</u>	<u>0</u>	<u>(1,452)</u>	<u>(2,790)</u>	<u>(2,548)</u>	<u>(879)</u>	<u>(1,999)</u>	<u>(370)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(34,592)	0	(226)	(2,643)	(2,525)	46	(1,721)	(370)	0	4	9
<b>Legal Services</b>											
City Attorney	115	(374)	(1,513)	(993)	10	(887)	(1,673)	(1,238)	(81)	154	(482)
City Negotiator	45	(85)	(895)	(852)	0	(256)	(43)	0	(43)	(43)	(85)
City Prosecutor	205	82	123								
Risk Manager	<u>35</u>	<u>8</u>	<u>1</u>	<u>0</u>	<u>6</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	399	(378)	(2,277)	(1,844)	10	(1,136)	(1,714)	(1,238)	(124)	111	(567)
<b>Finance</b>											
Utilities Billing/Coll.	(8,869)										
Payroll	(5,069)	(106)	(826)	(1,171)		(409)	(321)	(512)	(54)	(81)	(56)
Payables	(5,059)	(41)	(298)	(327)	(136)	(498)	(237)	(177)	(86)	(42)	(43)
General Accounting	<u>(6,319)</u>	<u>(780)</u>	<u>(4,034)</u>	<u>(3,075)</u>	<u>(41)</u>	<u>(1,893)</u>	<u>(3,127)</u>	<u>(2,344)</u>	<u>(218)</u>	<u>205</u>	<u>(980)</u>
	(25,317)	(927)	(5,158)	(4,573)	(176)	(2,800)	(3,685)	(3,033)	(358)	82	(1,079)
<b>Engineering</b>											
Engineering Services	(65,709)		(657)	(1,314)		(3,285)				(2,628)	(3,285)
Capital Projects	<u>(8,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(73,709)	0	(657)	(1,314)	0	(3,285)	0	0	0	(2,628)	(3,285)
<b>Facilities</b>											
City Hall	(20,058)	(990)	(6,731)	(5,746)	(164)	(2,485)	(3,307)	(2,540)	(367)	47	(1,199)
Other City Facilities	<u>(46,801)</u>	<u>(990)</u>	<u>(4,680)</u>	<u>(5,616)</u>	<u>(164)</u>	<u>(4,680)</u>	<u>(2,808)</u>	<u>(5,616)</u>	<u>(234)</u>	<u>47</u>	<u>(1,199)</u>
	(66,858)	(990)	(11,411)	(11,363)	(164)	(7,165)	(6,115)	(8,156)	(601)	47	(1,199)
<b>Information Technology</b>											
Operations	(2,293)	(735)	(3,308)	(2,335)	(4)	(1,758)	(3,146)	(2,338)	(178)	257	(936)
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(2,293)	(735)	(3,308)	(2,335)	(4)	(1,758)	(3,146)	(2,338)	(178)	257	(936)
<b>Total (Rounded to the nearest 10th)</b>	<u><u>(\$317,430)</u></u>	<u><u>(\$6,880)</u></u>	<u><u>(\$54,230)</u></u>	<u><u>(\$52,120)</u></u>	<u><u>(\$3,840)</u></u>	<u><u>(\$26,045)</u></u>	<u><u>(\$27,265)</u></u>	<u><u>(\$23,720)</u></u>	<u><u>(\$2,970)</u></u>	<u><u>(\$2,600)</u></u>	<u><u>(\$11,590)</u></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
(\$966)	(\$92,328)	(\$9,024)	(\$3,967)	(\$16,397)	(\$1,113)	(\$2,179)	\$8,567	\$0	\$12,938	(\$103,502)
(79)	(\$8,931)	(841)	(385)	(1,357)	(587)	(652)	406	0	795	(\$11,553)
0	\$2,613	576		251	834	774	14	0	0	5,062
0	(\$10,039)	(447)	(1,755)	(3,243)	(7,155)	(12,713)	(4,303)	0	0	(39,654)
0	(7,425)	129	(1,755)	(2,992)	(6,322)	(11,939)	(4,288)	0	0	(34,592)
(153)	(\$7,230)	(878)	(303)	(2,504)	2,473	2,184	2,926	0	3,446	\$115
0	(\$2,301)	(170)	(213)	(128)	(298)	(256)	(128)	3,582	(43)	\$45
	\$205									\$205
0	\$18	4		2	6	5	0	0	0	\$35
(153)	(9,308)	(1,044)	(516)	(2,631)	2,180	1,934	2,799	3,582	3,403	399
	\$0				(4,756)	(4,113)	0	0	0	(\$8,869)
0	(\$3,537)	(72)	(370)	(194)	(366)	(300)	(203)	0	(27)	(\$5,069)
(43)	(\$1,928)	(170)	(184)	(380)	(594)	(630)	(554)	(585)	(33)	(\$5,059)
(288)	(\$16,575)	(1,875)	(701)	(4,764)	3,619	3,121	4,903	0	5,953	(\$6,319)
(332)	(22,040)	(2,118)	(1,255)	(5,339)	(2,097)	(1,922)	4,146	(585)	5,892	(25,317)
	(\$11,171)	(13,142)		(657)	(19,713)	(17,084)	(3,943)	0	0	(\$65,709)
	\$0	(2,666)			(2,667)	(2,666)	0	0	0	(\$8,000)
0	(11,171)	(15,808)	0	(657)	(22,380)	(19,751)	(3,943)	0	0	(73,709)
(311)	(\$23,793)	(2,463)	(1,016)	(5,208)	1,774	1,334	4,023	0	5,293	(\$20,058)
0	(\$23,634)	(2,808)	(5,616)	(4,680)	(936)	(936)	(7,020)	(702)	(468)	(\$46,801)
(311)	(47,427)	(5,271)	(6,632)	(9,888)	838	398	(2,997)	(702)	4,825	(66,858)
(288)	(\$14,767)	(1,740)	(621)	(4,740)	4,264	3,737	5,284	0	6,292	(\$2,293)
	\$0									\$0
(288)	(14,767)	(1,740)	(621)	(4,740)	4,264	3,737	5,284	0	6,292	(\$2,293)
<u>(\$2,130)</u>	<u>(\$213,390)</u>	<u>(\$35,720)</u>	<u>(\$15,140)</u>	<u>(\$44,010)</u>	<u>(\$25,220)</u>	<u>(\$30,380)</u>	<u>\$9,980</u>	<u>\$2,300</u>	<u>\$34,150</u>	<u>(\$317,430)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of City Manager's Office  
Adjustment for FY21 Variances**

	FY21 Actual	FY21 Budget As Allocated	Variance
<b>CITY MANAGER'S OFFICE</b>			
Personal Services plus PERS bond	489,653	504,660	(15,007)
Materials and Services	33,955	35,500	(1,545)
Capital Outlay	0	0	0
	<u>\$523,608</u>	<u>\$540,160</u>	<u>(\$16,552)</u>
minus contingency		<u>86,950</u>	<u>(86,950)</u>
<b>GENERAL ADMINISTRATION</b>		<u><u>\$627,110</u></u>	<u><u>(\$103,502)</u></u>

Basis of allocation: GENERAL ADMINISTRATION

FY21 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY21)

<b>General Fund</b>					
Municipal Court	\$316,730	1.34%	7,024	10,561	(\$3,537)
Police	\$4,458,440	18.88%	98,875	127,193	(28,318)
Fire	\$4,474,110	18.95%	99,222	124,635	(25,412)
Ambulance	\$213,360	0.90%	4,732	5,616	(884)
Parks	\$913,970	3.87%	20,269	29,369	(9,100)
Recreation	\$115,450	0.49%	2,560	12,631	(10,071)
Aquatic Center	\$194,900	0.83%	4,322	12,255	(7,932)
Cemetery	\$246,070	1.04%	5,457	7,005	(1,548)
Planning	\$287,790	1.22%	6,382	6,774	(392)
Building	\$321,020	1.36%	7,119	11,287	(4,168)
Economic Development	\$21,250	0.09%	471	1,437	(966)
<b>Total General Fund</b>	<u>\$11,563,090</u>	<u>48.97%</u>	<u>\$256,435</u>	<u>\$348,763</u>	<u>(\$92,328)</u>
State Tax Street Fund	908,210	3.85%	20,141	29,165	(9,024)
Library Fund	506,940	2.15%	11,242	15,210	(3,967)
Convention Center Fund	472,460	2.00%	10,478	26,875	(16,397)
				0	
Water Fund	3,455,570	14.64%	76,634	77,747	(1,113)
Sewer Fund	3,323,130	14.07%	73,697	75,876	(2,179)
Airport Fund	1,849,180	7.83%	41,009	32,443	8,567
Pendleton Development Commission	1,531,820	6.49%	33,971	21,033	12,938
	<u>\$12,047,310</u>	<u>51.03%</u>	<u>\$267,173</u>	<u>\$278,347</u>	<u>(\$11,174)</u>
	<u><u>\$23,610,400</u></u>	<u><u>100.00%</u></u>	<u><u>\$523,608</u></u>	<u><u>\$627,110</u></u>	<u><u>(\$103,502)</u></u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Mayor, City Council Department  
Adjustment for FY21 Variances**

	FY21 Actual	FY21 Budget As Allocated	Variance
<b>MAYOR, CITY COUNCIL</b>			
Personal Services plus PERS bond	\$21,930	\$20,800	\$1,130
Materials and Services	15,817	28,500	(\$12,683)
Capital	0	0	\$0
	<u>\$37,747</u>	<u>\$49,300</u>	<u>(\$11,553)</u>

**basis of allocation: GENERAL ADMINISTRATION  
FY21 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY21)**

<b>General Fund</b>					
Municipal Court	\$316,730	1.34%	\$506	\$830	(\$324)
Police	4,458,440	18.88%	7,128	9,999	(2,871)
Fire	4,474,110	18.95%	7,153	9,798	(2,645)
Ambulance	213,360	0.90%	341	441	(100)
Parks	913,970	3.87%	1,461	2,309	(848)
Recreation	115,450	0.49%	185	993	(808)
Aquatic Center	194,900	0.83%	312	963	(652)
Cemetery	246,070	1.04%	393	551	(157)
Planning	287,790	1.22%	460	533	(72)
Building	321,020	1.36%	513	887	(374)
Economic Development	21,250	0.09%	34	113	(79)
<b>Total General Fund</b>	<u>\$11,563,090</u>	<u>48.97%</u>	<u>\$18,486</u>	<u>\$27,418</u>	<u>(\$8,931)</u>
State Tax Street Fund	908,210	3.85%	1,452	2,293	(841)
Library Fund	506,940	2.15%	810	1,196	(385)
Convention Center Fund	472,460	2.00%	755	2,113	(1,357)
Water Fund	3,455,570	14.64%	5,525	6,112	(587)
Sewer Fund	3,323,130	14.07%	5,313	5,965	(652)
Airport Fund	1,849,180	7.83%	2,956	2,550	406
Pendleton Development Commission	1,531,820	6.49%	2,449	1,653	795
	<u>12,047,310</u>	<u>51.03%</u>	<u>19,261</u>	<u>21,882</u>	<u>(2,622)</u>
	<u>\$23,610,400</u>	<u>100.00%</u>	<u>\$37,747</u>	<u>\$49,300</u>	<u>(\$11,553)</u>



**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
Adjustment for FY21 Variances**

	FY21 Actual	Budget As Allocated	Variance
<b>LEGAL SERVICES</b>			
Personal Services Plus PERS	\$291,930	\$281,750	\$10,180
Materials and Services	74,220	84,000	(\$9,780)
Capital	0		\$0
	<u>\$366,149</u>	<u>\$365,750</u>	<u>\$399</u>
City Attorney	\$109,845	\$109,730	\$115
City Negotiator	36,615	36,570	45
City Prosecutor	183,075	182,870	205
Risk Manager	36,615	36,580	35
	<u>\$366,149</u>	<u>\$365,750</u>	<u>\$399</u>
<b>CITY ATTORNEY</b>	\$109,845	\$109,730	\$115

basis of allocation: GENERAL ADMINISTRATION

**FY21 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY21)**

<b>General Fund</b>					
Municipal Court (less assessments)	\$316,730	1.34%	\$1,474	\$1,848	(\$374)
Police	\$4,458,440	18.88%	20,742	22,256	(1,513)
Fire	\$4,474,110	18.95%	20,815	21,808	(993)
Ambulance	\$213,360	0.90%	993	983	10
Parks	\$913,970	3.87%	4,252	5,139	(887)
Recreation	\$115,450	0.49%	537	2,210	(1,673)
Aquatic Center	\$194,900	0.83%	907	2,144	(1,238)
Cemetery	\$246,070	1.04%	1,145	1,226	(81)
Planning	\$287,790	1.22%	1,339	1,185	154
Building	\$321,020	1.36%	1,494	1,975	(482)
Economic Development	\$21,250	0.09%	99	251	(153)
	<u>\$11,563,090</u>	<u>48.97%</u>	<u>53,796</u>	<u>61,026</u>	<u>(7,230)</u>
State Tax Street Fund	908,210	3.85%	4,225	5,103	(878)
Library Fund	506,940	2.15%	2,358	2,661	(303)
Convention Center Fund	472,460	2.00%	2,198	4,702	(2,504)
Water Fund	3,455,570	14.64%	16,077	13,604	2,473
Sewer Fund	3,323,130	14.07%	15,460	13,277	2,184
Airport Fund	1,849,180	7.83%	8,603	5,677	2,926
Pendleton Development Commission	1,531,820	6.49%	7,127	3,680	3,446
	<u>\$12,047,310</u>	<u>51.03%</u>	<u>\$56,049</u>	<u>\$48,704</u>	<u>\$7,344</u>
	<u>\$23,610,400</u>	<u>100.00%</u>	<u>109,845</u>	<u>109,730</u>	<u>\$115</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department (con't)  
Adjustment for FY21 Variances**

<b>CITY NEGOTIATOR</b>			\$36,615	\$36,570	\$45
<b>Basis of Allocation: Union Members</b>					
General Fund					
Municipal Court	2	2.2%	\$796	\$881	(\$85)
Police	21	22.8%	8,358	9,253	(895)
Fire	20	21.7%	7,960	8,812	(852)
Parks	6	6.5%	2,388	2,644	(256)
Recreation	1	1.1%	398	441	(43)
Planning	1	1.1%	398	441	(43)
Building	1	1.1%	398	441	(43)
Cemetery	2	2.2%	796	881	(85)
Total General Fund	54	58.7%	21,491	23,793	-2,301
State Tax Street Fund	4	4.3%	1,592	1,762	(170)
Library Fund	5	5.4%	1,990	2,203	(213)
Convention Center	3	3.3%	1,194	1,322	(128)
Water Fund	7	7.6%	2,786	3,084	(298)
Sewer Fund	6	6.5%	2,388	2,644	(256)
Airport Fund	3	3.3%	1,194	1,322	(128)
PW Admin & Fleet Fund	9	9.8%	3,582	0	3,582
Pendleton Development Commision	1	1.1%	398	441	(43)
	<u>92</u>	<u>100.00%</u>	<u>\$36,615</u>	<u>\$36,570</u>	<u>\$45</u>
<b>CITY PROSECUTOR</b>			\$183,075	\$182,870	\$205
<b>Basis of Allocation: 100% General Fund</b>					
Municipal Court		40.00%	\$73,230	\$73,148	\$82
Police		60.00%	109,845	109,722	123
		<u>100.00%</u>	<u>\$183,075</u>	<u>\$182,870</u>	<u>\$205</u>
<b>RISK MANAGER</b>			\$36,615	\$36,580	\$35
<b>Basis of Allocation: LIABILITY CLAIMS HISTORY</b>					
<b>Weighted Average of Claims since FY89</b>					
General Fund					
Police	\$18,200	24.23%	\$8,872	\$8,864	\$8
Fire	2,187	2.91%	1,066	1,065	1
Ambulance	343	0.46%	167	167	0
Parks	13,722	18.27%	6,689	6,683	6
Recreation	4,132	5.50%	2,014	2,012	2
Aquatic Center	0	0.00%	0	-	0
Cemetery	0	0.00%	0	-	0
Planning	59	0.08%	29	29	0
Building	131	0.17%	64	64	0
Total General Fund	38,774	51.62%	18,902	18,884	18
Street Fund	8,538	11.37%	4,162	4,158	4
Convention Center Fund	3,724	4.96%	1,815	1,814	2
Water Fund	12,373	16.47%	6,032	6,026	6
Sewer Fund	11,492	15.30%	5,602	5,597	5
Airport Fund	209	0.28%	102	102	0
	<u>\$75,110</u>	<u>100.00%</u>	<u>\$36,615</u>	<u>\$36,580</u>	<u>\$35</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
Adjustment for FY21 Variances**

			FY21 Actual	FY21 Budget As Allocated	Variance
<b>FINANCE DEPARTMENT</b>					
Personal Services plus PERS bond			\$676,158	\$694,920	(\$18,762)
Materials and Services			152,222	161,200	(\$8,978)
Capital			0	0	0
			<u>828,380</u>	<u>856,120</u>	<u>(27,740)</u>
less direct charges for services - Business Licenses/Transportation			(41,578)	(44,000)	2,423
			<u>\$786,803</u>	<u>\$812,120</u>	<u>(\$25,317)</u>
Utilities Billing/Collections			\$275,381	\$284,250	(\$8,869)
Payroll			157,361	\$162,430	(\$5,069)
Payables			157,361	\$162,420	(\$5,059)
General Accounting			196,701	\$203,020	(\$6,319)
			<u>\$786,803</u>	<u>\$812,120</u>	<u>(\$25,317)</u>
<b>UTILITIES BILLINGS/COLLECTIONS</b>			<u>\$275,381</u>	<u>\$284,250</u>	<u>(\$8,869)</u>
<b>Basis of Allocation: WATER/SEWER FUND REVENUES</b>					
Water Fund	6,598,338	54%	\$147,718	\$152,475	(\$4,756)
Sewer Fund	5,702,506	46%	127,663	\$131,774	(\$4,113)
	<u>\$12,300,844</u>	100.00%	<u>\$275,381</u>	<u>\$284,250</u>	<u>(\$8,869)</u>
<b>PAYROLL</b>			<u>\$157,361</u>	<u>\$162,430</u>	<u>(\$5,069)</u>
<b>Basis: PAYROLL CHECKS</b>					
<b>Total Number of Payroll Checks Written for Each Department for Calendar 2019</b>					
<b>General Fund</b>					
Municipal Court	47	2.09%	\$3,293	\$3,399	(\$106)
Police	366	16.30%	25,643	26,469	(826)
Fire	519	23.11%	36,362	37,534	(1,171)
Parks	181	8.06%	12,681	13,090	(409)
Recreation	142	6.32%	9,949	10,269	(321)
Aquatic Center	227	10.11%	15,904	16,417	(512)
Cemetery	24	1.07%	1,682	1,736	(54)
Planning	36	1.60%	2,522	2,604	(81)
Building	25	1.11%	1,752	1,808	(56)
Total General Fund	1567	69.77%	109,788	113,325	(3,537)
State Tax Street Fund	32	1.42%	2,242	2,314	(72)
Library Fund	164	7.30%	11,490	11,860	(370)
Convention Center	86	3.83%	6,025	6,219	(194)
Water Fund	162	7.21%	11,350	11,716	(366)
Sewer Fund	133	5.92%	9,318	9,619	(300)
Airport Fund	90	4.01%	6,306	6,509	(203)
Pendleton Development Commission	12	0.53%	841	867.84	(27)
	<u>2,246</u>	100.00%	<u>\$157,361</u>	<u>\$162,430</u>	<u>(\$5,069)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department (con't)  
Adjustment for FY21 Variances**

			FY21 Average	Budget As Allocated	Variance
<b>PAYABLES</b>			\$157,361	\$162,420	(\$5,059)
<b>Basis of Allocation: INVOICES PROCESSED</b>					
<b>Number of Invoices Processed for Fiscal Year 18-19</b>					
General Fund					
Municipal Court	89	0.80%	\$1,263	\$1,303	(41)
Police	654	5.90%	9,280	\$9,578	(298)
Fire	717	6.47%	10,174	\$10,501	(327)
Ambulance	298	2.69%	4,228	\$4,364	(136)
Parks	1091	9.84%	15,481	\$15,978	(498)
Recreation	520	4.69%	7,378	\$7,616	(237)
Aquatic Center	388	3.50%	5,505	\$5,683	(177)
Cemetery	189	1.70%	2,682	\$2,768	(86)
Planning	91	0.82%	1,291	\$1,333	(42)
Building	94	0.85%	1,334	\$1,377	(43)
Economic Development	95	0.86%	1,348	\$1,391	(43)
Total General Fund	4,226	38.11%	59,964	61,892	(1,928)
State Tax Street Fund	373	3.36%	5,293	5,463	(170)
Library Fund	404	3.64%	5,733	5,917	(184)
Pendleton Convention Center Fund	834	7.52%	11,834	12,214	(380)
Water Fund	1,301	11.73%	18,460	19,054	(594)
Sewer Fund	1,382	12.46%	19,610	20,240	(630)
Airport Fund	1214	10.95%	17,226	17,780	(554)
PW Admin & Fleet Fund	1,283	11.57%	18,205	18,790	(585)
Pendleton Development Fund	73	0.66%	1,036	1,069	(33)
	11,090	100.00%	\$157,361	\$162,420	(\$5,059)
<b>GENERAL ACCOUNTING</b>			<u>\$196,701</u>	<u>203,020</u>	<u>(6,319)</u>

**basis of allocation: GENERAL ADMINISTRATION  
FY21 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY21)**

General Fund					
Municipal Court	\$316,730	1.34%	\$2,639	\$3,419	(\$780)
Police	\$4,458,440	18.88%	37,144	41,177	(4,034)
Fire	\$4,474,110	18.95%	37,274	40,349	(3,075)
Ambulance	\$213,360	0.90%	1,778	1,818	(41)
Parks	\$913,970	3.87%	7,614	9,508	(1,893)
Recreation	\$115,450	0.49%	962	4,089	(3,127)
Aquatic Center	\$194,900	0.83%	1,624	3,967	(2,344)
Cemetery	\$246,070	1.04%	2,050	2,268	(218)
Planning	\$287,790	1.22%	2,398	2,193	205
Building	\$321,020	1.36%	2,674	3,654	(980)
Economic Development	\$21,250	0.09%	177	465	(288)
Total General Fund	11,563,090	48.97%	96,333	112,908	(16,575)
State Tax Street Fund	908,210	3.85%	7,566	9,442	(1,875)
Library Fund	506,940	2.15%	4,223	4,924	(701)
Convention Center Fund	472,460	2.00%	3,936	8,700	(4,764)
Water Fund	3,455,570	14.64%	28,789	25,170	3,619
Sewer Fund	3,323,130	14.07%	27,685	24,564	3,121
Airport Fund	1,849,180	7.83%	15,406	10,503	4,903
Pendleton Development Commission	1,531,820	6.49%	12,762	6,809	5,953
	12,047,310	51.03%	100,367	90,112	10,255
	<u>\$23,610,400</u>	<u>100.00%</u>	<u>\$196,701</u>	<u>\$203,020</u>	<u>(\$6,319)</u>

**CITY OF PENDLETON  
APPENDIX A**

Allocation of Insurance  
Adjustment for FY21 Variances

	FY21 Actual	FY21 Budget As Allocated	Variance
<b>INSURANCE</b>			
Materials and Services	\$404,908	\$439,500	(\$34,592)
Cost of Claims - Liability	202,842	197,780	\$5,062
Base Insurance - Property	<u>202,066</u>	<u>241,720</u>	<u>(\$39,654)</u>
	<u>\$404,908</u>	<u>\$439,500</u>	<u>(\$34,592)</u>

**COST OF CLAIMS - LIABILITY**

	<u>\$202,842</u>	<u>\$197,780</u>	<u>\$5,062</u>
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**Basis of Allocation: LIABILITY CLAIMS HISTORY**

**Weighted Average of Claims since FY89**

<b>General Fund</b>					
Police	18,200	24.2%	\$49,151	\$47,924	\$1,227
Fire	2,187	2.9%	5,906	5,759	147
Ambulance	343	0.5%	926	903	23
Parks	13,722	18.3%	37,058	36,133	925
Recreation	4,132	5.5%	11,159	10,880	278
Aquatic Center	0	0.0%	0	0	0
Cemetery	0	0.0%	0	0	0
Planning	59	0.1%	159	155	4
Building	131	0.2%	354	345	9
<b>Total General Fund</b>	<u>38,774</u>	<u>51.6%</u>	<u>104,713</u>	<u>102,100</u>	<u>2,613</u>
Street Fund	8,538	11.4%	23,058	22,482	576
Convention Center	3724	5.0%	10,057	9806	251
Water Fund	12,373	16.5%	33,415	32,581	834
Sewer Fund	11,492	15.3%	31,035	30,261	774
Airport	209	0.3%	564	550	14
	<u>\$75,110</u>	<u>100.0%</u>	<u>\$202,842</u>	<u>\$197,780</u>	<u>\$5,062</u>

**BASE INSURANCE - PROPERTY**

	<u>\$202,066</u>	<u>\$241,720</u>	<u>(\$39,654)</u>
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**Basis of Allocation: REPLACEMENT VALUE OF PROPERTY**

<b>General Fund</b>					
Police	\$5,913,512	3.7%	\$7,400	8,852	(\$1,452)
Fire	11,362,548	7.0%	14,219	17,009	(2,790)
Parks	10,375,093	6.4%	12,983	15,531	(2,548)
Recreation	3,578,700	2.2%	4,478	5,357	(879)
Aquatic Center	8,142,134	5.0%	10,189	12,188	(1,999)
Cemetery	1,506,971	0.9%	1,886	2,256	(370)
<b>Total General Fund</b>	<u>40,878,958</u>	<u>25.3%</u>	<u>51,154</u>	<u>61,193</u>	<u>(10,039)</u>
Street Fund	1,818,804	1.1%	2,276	2,723	(447)
Library Fund	7,146,550	4.4%	8,943	10,698	(1,755)
Convention Center Fund	13,208,100	8.2%	18,525	19,769	(3,243)
Water Fund	29,138,157	18.0%	36,462	43,618	(7,155)
Sewer Fund	51,768,697	32.1%	64,781	77,494	(12,713)
Airport Fund	17,520,503	10.9%	21,924	26,227	(4,303)
	<u>\$161,477,769</u>	<u>100.0%</u>	<u>\$202,066</u>	<u>\$241,720</u>	<u>(\$39,654)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
Adjustment for FY21 Variances**

	FY21 Actual	Budget As Allocated	Variance
<b>ENGINEERING</b>			
Personal Services plus PERS Bond	\$435,868	\$462,120	(\$26,252)
Materials and Services	20,283	38,150	(\$17,867)
Capital Outlay	0	8,000	(\$8,000)
	<u>456,151</u>	<u>508,270</u>	<u>(52,119)</u>
less Charges for Services	(27,290)	(5,700)	(21,590)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$428,861</u>	<u>\$502,570</u>	<u>(\$73,709)</u>
Engineering Services	\$428,861	\$494,570	(\$65,709)
Capital Outlay	0	8,000	(8,000)
	<u>\$428,861</u>	<u>\$502,570</u>	<u>(\$73,709)</u>

**ENGINEERING SERVICES**

**Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES**

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

<b>General Fund</b>		
Police	1.00%	(\$657)
Fire	2.00%	(1,314)
Parks	5.00%	(3,285)
Planning	4.00%	(2,628)
Building	5.00%	(3,285)
General Fund	<u>17.00%</u>	<u>(11,171)</u>
State Tax Street Fund	20.00%	(13,142)
PCC Fund	1.00%	(657)
Water Fund	30.00%	(19,713)
Sewer Fund	26.00%	(17,084)
Airport	6.00%	(3,943)
	<u>100.00%</u>	<u>(\$65,709)</u>

**GIS/ AERIAL MAPPING PROJECT**

**Basis of Allocation: FORMULA FROM CIP**

**Costs allocated as per agree to in CIP document**

<b>General Fund</b>		
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	33.33%	-2666
Water Fund	33.33%	-2667
Sewer Fund	33.33%	-2666
	<u>100.00%</u>	<u>(\$8,000)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Facilities Division  
Adjustment for FY21 Variances**

FACILITIES	FY21		Budget	Variance	
	Actual	Allocated	As Allocated		
Personal Services plus PERS bond	\$535,740		\$571,720	(\$35,980)	
Materials and Services	180,232		196,100	(\$15,868)	
Capital Outlay	0		15,000	15,000	
	<u>715,972</u>		<u>782,820</u>	<u>(36,848)</u>	
less Charges for Services (Library Utilities)	(16,500)		(16,500)	0	
less Charges for Services (Vert Building)	<u>(65,000)</u>		<u>(65,000)</u>	<u>0</u>	
	\$634,472		\$701,320	(\$36,848)	
CITY HALL	\$190,342		\$210,400	(\$20,058)	
OTHER CITY FACILITIES	<u>444,129</u>		<u>490,930</u>	<u>(46,801)</u>	
	\$634,472		\$701,330	(\$66,858)	
<b>OTHER CITY FACILITIES</b>	\$444,129		\$490,930	(\$46,801)	
<b>Basis of Allocation: ESTIMATED VALUE RECEIVED</b>					
<b>Director's Estimate of Value Received for Services Provided</b>					
General Fund					
Police	10%	\$44,413	\$49,093	(\$4,680)	
Fire	12%	53,296	58,912	(5,616)	
Parks	10%	44,413	49,093	(4,680)	
Recreation	6%	26,648	29,456	(2,808)	
Aquatic Center	12%	53,296	58,912	(5,616)	
Cemetery	1%	2,221	2,455	(234)	
Total General Fund	51%	<u>224,285</u>	<u>247,920</u>	<u>(23,634)</u>	
Street Fund	6.00%	26,648	29,456	(2,808)	
Library Fund	12.00%	53,296	58,912	(5,616)	
Pendleton Convention Center	10.00%	44,413	49,093	(4,680)	
Water Fund	2.00%	8,883	9,819	(936)	
Sewer Fund	2.00%	8,883	9,819	(936)	
Airport Fund	15.00%	66,619	73,640	(7,020)	
PW Admin & Fleet Fund	1.50%	6,662	7,364	(702)	
Pendleton Development Commission	1.00%	4,441	4,909	(468)	
	100.00%	<u>\$444,129</u>	<u>\$490,930</u>	<u>(\$46,801)</u>	
CITY HALL		\$190,342	\$210,400	(\$20,058)	
<b>basis of allocation: GENERAL ADMINISTRATION</b>					
<b>FY21 Actual Personal Services and Materials and Services &amp; PERS Bond</b>					
<b>(less Central Service Allocation for FY21)</b>					
General Fund					
Municipal Court (less assessments)	\$316,730	1.34%	\$2,553	\$3,543	(\$990)
Police	\$4,458,440	18.88%	35,943	42,674	(6,731)
Fire	\$4,474,110	18.95%	36,069	41,816	(5,746)
Ambulance	\$213,360	0.90%	1,720	1,884	(164)
Parks	\$913,970	3.87%	7,368	9,853	(2,485)
Recreation	\$115,450	0.49%	931	4,238	(3,307)
Aquatic Center	\$194,900	0.83%	1,571	4,112	(2,540)
Cemetery	\$246,070	1.04%	1,984	2,350	(367)
Planning	\$287,790	1.22%	2,320	2,273	47
Building	\$321,020	1.36%	2,588	3,787	(1,199)
Economic Development	\$21,250	0.09%	171	482	(311)
	<u>\$11,563,090</u>	<u>48.97%</u>	<u>93,219</u>	<u>117,012</u>	<u>(23,793)</u>
State Tax Street Fund	908,210	3.85%	7,322	9,785	(2,463)
Library Fund	506,940	2.15%	4,087	5,103	(1,016)
Convention Center Fund	472,460	2.00%	3,809	9,017	(5,208)
Water Fund	3,455,570	14.64%	27,858	26,085	1,774
Sewer Fund	3,323,130	14.07%	26,790	25,457	1,334
Airport Fund	1,849,180	7.83%	14,908	10,885	4,023
Pendleton Development Commission	<u>1,531,820</u>	<u>6.49%</u>	<u>12,349</u>	<u>7,057</u>	<u>5,293</u>
	<u>\$12,047,310</u>	<u>51.03%</u>	<u>\$97,123</u>	<u>\$93,388</u>	<u>\$3,736</u>
	<u>\$23,610,400</u>	<u>100.00%</u>	<u>\$190,342</u>	<u>\$210,400</u>	<u>(\$20,058)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology  
Adjustment for FY21 Variances**

	FY21 Actual	Budget As Allocated	Variance
<b>INFORMATION TECHNOLOGY</b>			
Materials and Services	\$182,453	\$195,500	(\$13,047)
Capital Outlay	20,754	10,000	10,754
	<u>203,207</u>	<u>205,500</u>	<u>(2,293)</u>
less technology grants	0	0	0
	<u>\$203,207</u>	<u>\$205,500</u>	<u>(\$2,293)</u>
 Materials & Services & Capital	 \$203,207	 \$205,500	 (\$2,293)

**INFORMATION TECHNOLOGY OPERATIONS**

**Basis of allocation: GENERAL ADMINISTRATION**

**FY21 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY21)**

<b>General Fund</b>					
Municipal Court	\$316,730	1.34%	\$2,726	\$3,461	(\$735)
Police	\$4,458,440	18.88%	38,372	41,680	(3,308)
Fire	\$4,474,110	18.95%	38,507	40,842	(2,335)
Ambulance	\$213,360	0.90%	1,836	1,840	(4)
Parks	\$913,970	3.87%	7,866	9,624	(1,758)
Recreation	\$115,450	0.49%	994	4,139	(3,146)
Aquatic Center	\$194,900	0.83%	1,677	4,016	(2,338)
Cemetery	\$246,070	1.04%	2,118	2,296	(178)
Planning	\$287,790	1.22%	2,477	2,220	257
Building	\$321,020	1.36%	2,763	3,699	(936)
Economic Development	\$21,250	0.09%	183	471	(288)
Total General Fund	<u>\$11,563,090</u>	<u>48.97%</u>	<u>99,520</u>	<u>114,287</u>	<u>(14,767)</u>
State Tax Street Fund	908,210	3.85%	7,817	9,557	(1,740)
Library Fund	506,940	2.15%	4,363	4,984	(621)
Convention Center Fund	472,460	2.00%	4,066	8,807	(4,740)
Water Fund	3,455,570	14.64%	29,741	25,477	4,264
Sewer Fund	3,323,130	14.07%	28,601	24,864	3,737
Airport Fund	1,849,180	7.83%	15,915	10,631	5,284
Pendleton Development Commission	1,531,820	6.49%	13,184	6,892	6,292
	<u>\$12,047,310</u>	<u>51.03%</u>	<u>\$103,688</u>	<u>\$91,213</u>	<u>\$12,475</u>
	<u>\$23,610,400</u>	<u>100.00%</u>	<u>\$203,207</u>	<u>\$205,500</u>	<u>(\$2,293)</u>





# **CITY OF PENDLETON**

## **APPENDIX B**

## ***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 service 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**



**EO-11905  
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, 2022 to June 30, 2023 will be held at the Vert Clubroom, 480 SW Dorton, Pendleton Oregon. The meeting will take place on the 26th of April, 2022 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, [www.pendleton.or.us](http://www.pendleton.or.us). A copy of the preliminary budget document can be inspected on or after April 20th on the City's website at [www.pendleton.or.us/finance/page/city-pendleton-budgets](http://www.pendleton.or.us/finance/page/city-pendleton-budgets). To obtain a hard copy, call 541-966-0331 after April 20th 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 April 28th at 7 am at the Vert Club Room City Hall complex. May 3<sup>rd</sup>, May 5<sup>th</sup> and May 6<sup>th</sup> will be held at 7 am each morning at a Pendleton Convention Center, 1601 Westgate, Pendleton as necessary.

Robb Corbett  
City Manager  
April 14, 2022

**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, Hermiston Herald, La Grande Observer, Baker City Herald, Wallowa County Chieftain, Blue Mountain Eagle, a newspaper of general circulation, as defined by ORS 193.010 and 193.020;  
that the

**EO-11905 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF**

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 7 successive and consecutive issues in the following issues:

**04/14/2022, 04/15/2022, 04/16/2022, 04/17/2022, 04/18/2022, 04/19/2022, 04/20/2022**

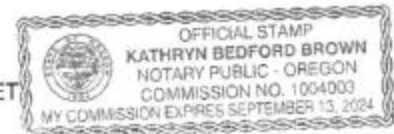
Subscribed and sworn to before me on this 19th day of April, A.D. 2022

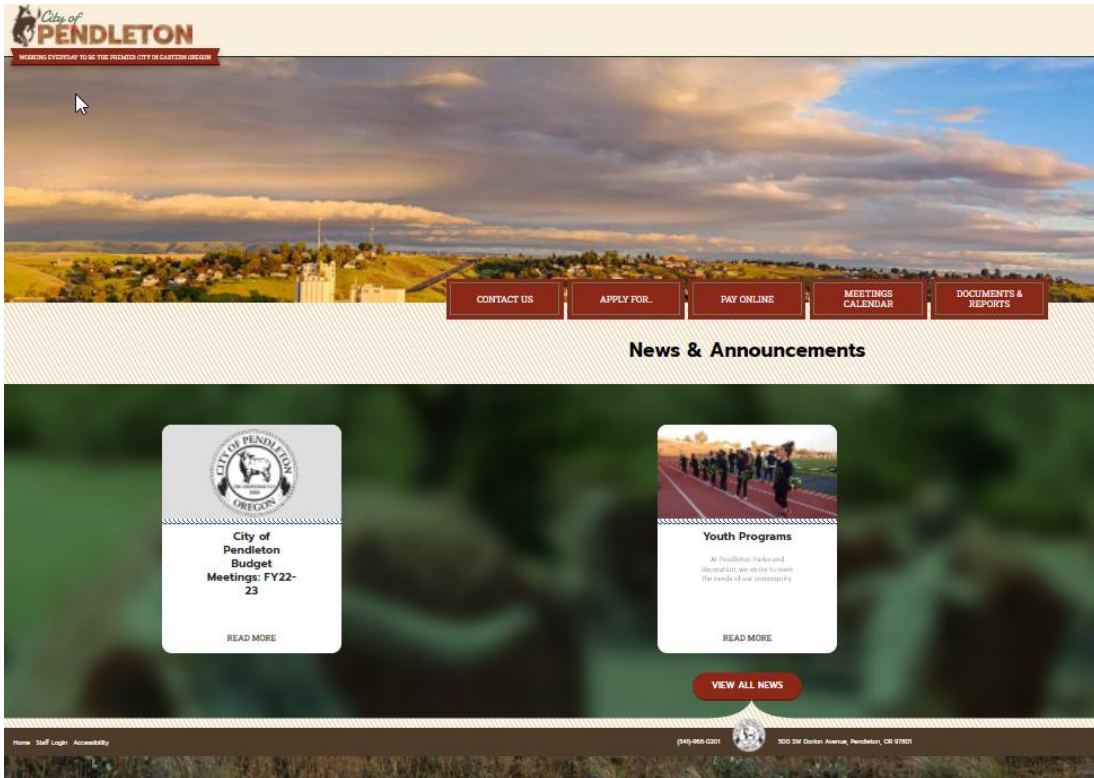
Dayle Stinson  
Kathryn Bedford Brown  
Notary Public of Oregon

Add: 291659

PO:

Tagline: EO-11905 NOTICE OF BUDGET COMMITTEE MEET



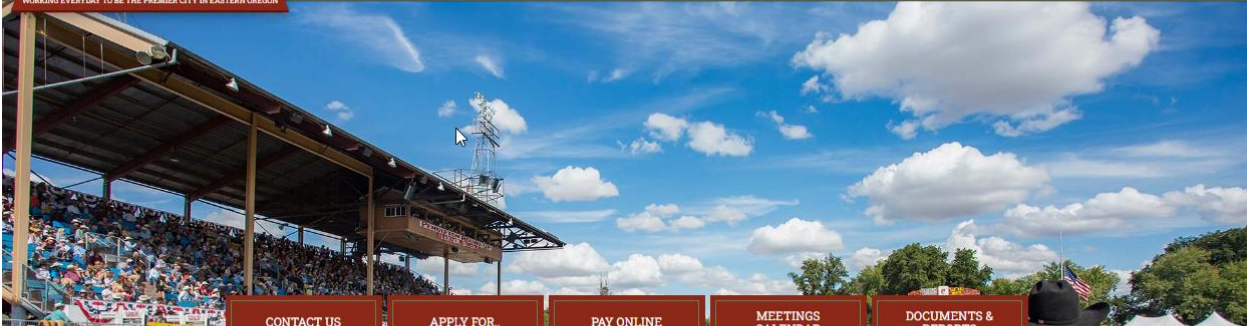


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Robb Corbett  
City Manager



- CONTACT US
- APPLY FOR...
- PAY ONLINE
- MEETINGS CALENDAR
- DOCUMENTS & REPORTS

### News & Announcements



**City of Pendleton**  
FY22-23 Budget  
Hearing - June 7th @  
7:00 PM


READ MORE

**PENDLETON TRANSIT**  
**OPEN HOUSE**

**Public Transit Open House** scheduled June 2

Community invited to review Bus Barn Facility designs and new bus routes

READ MORE



**Americans and the Holocaust Exhibit** opens at Pendleton Public Library

Americans and the Holocaust Exhibit opens at Pendleton Public Library

READ MORE

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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 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	16,799,678	22,332,575	25,821,395
Fees, Licenses, Permits, Fines, Assessments & Other Service	22,627,266	21,572,095	22,969,920
Federal, State and All Other Grants, Gifts, Allocations and Donations	16,751,617	25,953,160	31,611,555
Revenue from Bonds and Other Debt	0	16,422,800	15,169,585
Interfund Transfers / Internal Service Reimbursements	5,541,172	11,493,020	7,989,970
All Other Resources Except Property Taxes	2,908,149	1,881,625	1,921,585
Property Taxes Estimated to be Received	6,926,645	7,086,795	7,175,175
<b>Total Resources</b>	<b>71,554,528</b>	<b>106,742,070</b>	<b>112,659,185</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	16,411,382	18,897,935	20,028,165
Materials and Services	15,499,826	16,660,230	18,333,445
Capital Outlay	11,336,839	41,736,620	49,670,065
Debt Service	3,840,124	8,211,125	6,989,995
Interfund Transfers	1,931,063	5,715,665	1,770,830
Contingencies	0	6,381,132	5,012,900
Special Payments	193,475	260,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	8,879,363	10,593,785
<b>Total Requirements</b>	<b>49,212,708</b>	<b>106,742,070</b>	<b>112,659,185</b>

**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	11,215,612	12,134,835	13,006,225
FTE	62 7/12	62 8/93	63 32/97
Parks and Recreation	1,983,134	3,067,555	3,115,535
FTE	23 49/60	29 59/72	29 49/60
Cemetery	271,818	1,222,185	1,402,565
FTE	2 14/25	2 14/25	2 14/25
Community Development	1,356,351	1,712,690	1,646,355
FTE	10 1/4	11 1/4	10 1/4
Economic Development	25,190	48,320	53,240
FTE	0	0	0
Streets	2,314,019	5,170,850	6,439,965
FTE	6	6	6
Library	659,429	1,640,350	1,578,100
FTE	7	6 1/4	6 1/8
Public Transportation	718,876	868,100	4,951,115
FTE	0	0	0
Pendleton Convention Center	639,448	1,313,400	1,389,310
FTE	6 27/89	5 18/25	6 1/4
General Obligation Debt	599,950	636,250	536,200
FTE	0	0	0
Local Improvement District Construction	170,094	1,592,300	506,000
FTE	0	0	0
Housing Infrastructure Revolving Loan Fund	0	750,000	1,250,400
FTE	0	0	0
Water	6,525,484	30,942,300	28,411,410
FTE	11 3/5	10 17/20	10 17/20
Sewer	6,543,149	14,357,825	15,192,585
FTE	9	9 3/4	9 3/4
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FTE	6 1/4	7 1/4	7 1/4
PW Administration & Fleet	1,775,507	2,358,910	2,644,800
FTE	12	12	13
Administration	2,190,964	2,492,180	2,660,835
FTE	12 34/35	12 65/67	13 4/7
Facilities Maintenance	691,740	3,213,275	2,220,080
FTE	6 6/7	7 5/14	7 5/14

Pendleton Foundation Trust	193,475	260,000	260,000
FTE	0	0	0
Information Technology	203,207	257,000	299,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,412,500	5,424,495	3,459,585
FTE	0	0	0
<b>Total Requirements</b>	<b>49,212,708</b>	<b>106,742,070</b>	<b>112,659,185</b>
<b>Total FTE</b>	<b>177 14/73</b>	<b>183 25/29</b>	<b>186 4/37</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

This budget proposes two new police officer positions. To pay for this we have asked for a contribution from the school district toward the cost of the school resource officer and I am proposing that we repurpose the additional fees paid by utility customers who live outside the City limits for water and sewer service to the general fund. We will continue to invest heavily into road repair and upgrades to our water and sewer utilities with a focus on making the vacant property ready for new homes. Given the increased threats in IT, we have strengthened our commitment to IT security by separating IT from the Facilities Department and are implementing tools to make our IT security more robust. The City is seeking to build a fund to assist developers in paying for infrastructure to get housing built. We were successful in getting \$2M from Umatilla County and are hoping to get funds from the State in the upcoming legislative session. We are also pursuing funds for Exit 209, security cameras on the levy, renovations to the Vert, cardiac monitors, fire engine, and funding for a transit bus facility in the airport industrial park. Work continues to replace aged utility lines ahead of road paving projects to eliminate the need to cut newly paved roads. The City plans to build two new hangers in Phase IV to complete the use of the federal EDA grant of \$3M. The Pendleton Library continues to innovate and was the recipient of a large private donation. The Pendleton Friends of the Library have been able to increase their donations due to wise investments that are paying off. Reserves have grown substantially.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit __ 6.5771 __ per \$1,000)	6.5771	6.5771	6.5771
Local Option Levy	0	0	0
Levy For General Obligation Bonds	625,937	651,803	548,617

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2022	Estimated Debt Authorized, But Not Incurred on July 1, 2022
General Obligation Bonds	\$7,615,000	\$0
Other Bonds	\$8,424,573	\$0
Other Borrowings	\$19,860,355	\$12,428,970
<b>Total</b>	<b>\$35,899,928</b>	<b>\$12,428,970</b>

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

EO-12051

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:

**5/28/22**

Subscribed and sworn to before me on this 28th day of May, A.D. 2022

Dayle Stinson

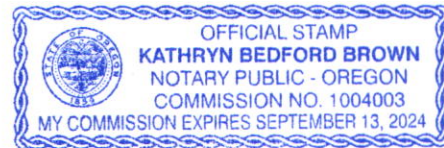
Kathryn Bedford Brown

Notary Public of Oregon

Add: 300119

PO:

Tagline: EO-12051 BUDGET HEARING



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Publish May 28, 2022

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

# FORM OR-LB-50 2022-2023

To assessor of Umatilla County

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

Check here if this is an amended form.

The City of Pendleton has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

500 SW Dorion Ave. Pendleton OR 97801 07/15/22  
Mailing Address of District City State ZIP code Date

Linda Carter Finance Director 541-966-0331 Linda.Carter@ci.pendleton.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

**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) . . . . .	1	6.5771		
2. Local option operating tax . . . . .	2			<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
3. Local option capital project tax . . . . .	3			
4. City of Portland Levy for pension and disability obligations . . . . .	4			
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	548,617		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>548,617</b>		

**PART II: RATE LIMIT CERTIFICATION**

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

**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.



