

CITY OF PENDLETON PROPOSED BUDGET



2024-2025

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**CITY OF PENDLETON
PROPOSED BUDGET
FY24-25**

2024-25 BUDGET COMMITTEE

Sally Brandsen

Linda Neuman

Mark Browning

Vincent Papol

Steve Campbell

Dale Primmer

Patrick Fisher

Lonnie Read

Joseph Hull

Rita Rosenberg

Carole Innes

Addison Schulberg

Dave Krumbein

Dick Smiley

Kevin Martin

John Turner

McKennon McDonald

John Thomas

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 pleased to submit to you the balanced 2025 City of Pendleton budget. This is my twelfth budget as your City Manager. I think back to where we started; Interfund loans exceeded \$3M, \$40M backlog in road maintenance, \$14M backlog in repairs to City owned buildings, and a severe housing shortage. We have come a long way.

Each time I put together the budget letter we face different hurdles. Inflation over the past few years has been hard on everyone and the City is no exception. It is noticeable across the board. From wages to the cost of repairs to energy costs, all have grown substantially. It is most noticeable this year in the cost of insurance. This year our insurance costs were \$250,000 over the projected cost and next year we are projecting the cost to be another \$400,000 above that. This is due to an industry trend and a bad year for claims. This shows up in the Central Service charge to every department in the City.

Another impact on our budget is the new Paid Leave Oregon laws. While this new leave program is supposed to be self-funded and is a relatively small direct cost to the budget, the indirect costs are large. In departments that require minimum staffing levels, these extended leaves have to be back filled most often requiring the City to pay overtime. This problem is not made easier by the fact that demand for services in public safety has grown tremendously. Fire/EMS calls have risen 41% since 2019 and Police calls have gone up 18% during that same period.

One of the challenges this year continues to be a shortage of auditors. As of the drafting of my message, the FY23 budget audit is still incomplete. This has made our ability to project expenses and revenues more difficult. Convention Center and Parks/Recreation revenues continue to climb as does revenue into the Airport and the UAS Range. Municipal Court Revenues have declined significantly, and transient room tax seems to be creeping down.

As we head into the new year we will be taking advantage of a \$4M grant to support housing infrastructure which will jump start a 40+ acre subdivision. These funds along with state loans for water infrastructure, some of which are forgivable loans, will enable us to build an arterial road through residential land in the SE corner of Pendleton. The Council has long had as their primary goal to increase housing. We saw the completion of a 205-unit apartment complex at Westgate and another affordable housing project on Franklin Grade Road will add 50+ living units for members of our community who are in the greatest need.

The Airport/UAS Range received a \$2.4M competitive grant from the State of Oregon to develop a Center of Innovative Excellence (CIE). The Center will solicit start up UAS companies to apply to bring

their project to the Airport and test their technology/business idea. The competitive grant process will occur during the Pendleton Roundup, hoping to utilize this very special event to lure companies to plant roots in Pendleton. All of this will be funded by the grant. Additionally, a new hanger will be constructed which will utilize the remainder of a \$1.5M federal grant and the CIE will pay to renovate the B17 hanger which will become an incubator for new businesses.

Blue Mountain Community College has started construction of their new indoor arena west of the Convention Center. They have asked that the City provide services to accommodate events when the arena is not being utilized by the College. The revenue generated will be used to support funding of the building upkeep. This project was primarily funded by a State of Oregon Grant and is expected to be completed after Roundup.

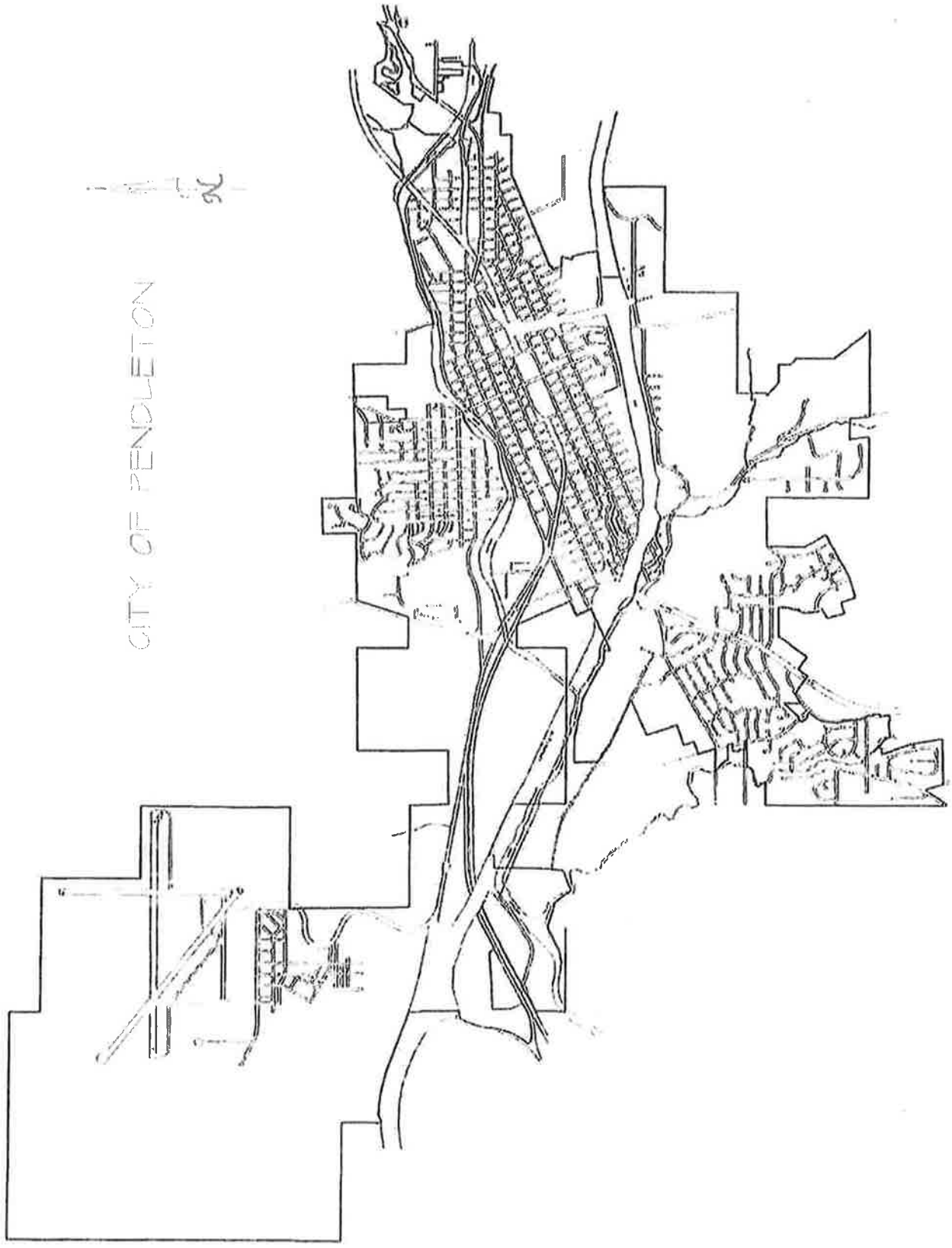
The City continues to work with consultants to create a Basin Analysis which we hope will provide solutions to the problem of increased risk of flooding in the McKay Creek neighborhood. We received a \$300,000 grant and partnered with Umatilla County and the Lower McKay Creek Flood Control District to come up with the 25% match requirement. The study is due to be complete this July. We have received initial indication that we will receive a multimillion-dollar grant from FEMA to implement a project which will protect homes from flooding and enhance the stream habitat to support the restoration of salmon and steelhead currently underway.

Homelessness in Pendleton continues to be a significant problem. This problem is primarily due to a lack of mental health and addiction services. While our partners are expanding the access to housing for this population, the City is working to build relationships with service providers hoping to find ways to influence better outcomes. Our City lobbied with Cities all over Oregon to promote changes to Measure 110, which decriminalized narcotics. We believe strongly in greater access to treatment and consequences for crimes associated with this behavior. We are hopeful that the changes will improve this problem. In the meantime, the city made a commitment of funding illegal camp cleanups which will be around \$60,000 by the end of the fiscal year. We are also removing the brush in areas that seem to repeatedly attract camping to make the area more exposed to the public.

Pendleton is a wonderful town. So unique to many other cities our size. One of the things that makes this place special is how well we get along together to accomplish great things. As I follow the news and see what other towns are doing, so often I read about conflict. I have always appreciated that in Pendleton we can disagree and then move on. While we have “good bones”, amazing restaurants, world class events, and unique stores, our greatest asset is how we treat each other. Which is why my family and I feel so fortunate to call Pendleton our home.

Sincerely,

Robb Corbett, City Manager



**THE CITY ORGANIZATION
AND BUDGET SUMMARY SECTION**

Pendleton - Premier City in Eastern Oregon

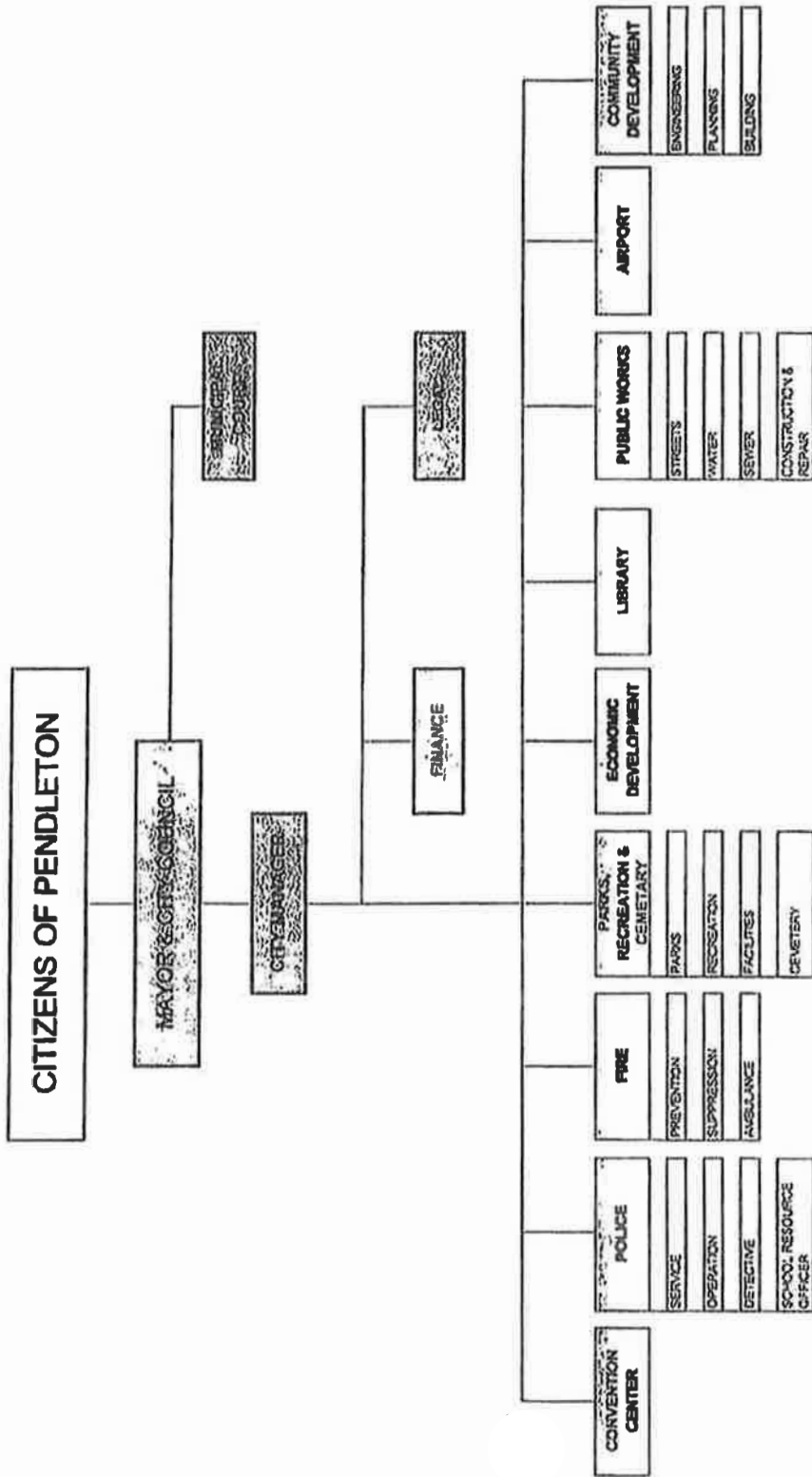
Mayor & City Council 2024-2025 Goals

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 must 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, categorizes 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 expenditure 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 2025

- 2/27 FY 2025 budget forms and financial reports distributed.
- 03/15 Experience estimates for FY25 are due to Finance Director.
- 03/15 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/18 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)
- 04/15 Final budget numbers delivered to Finance Director
- 04/16** Send notices of budget committee meeting to paper.
- 04/19 Begin printing budget.
- 04/20* 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.
- 04/26 Preliminary Budget completed.
- 05/07 Budget Committee meeting and State Revenue Sharing Budget.
- 05/09 Second budget committee meeting (if necessary).
- 05/14 Third budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/16 Fourth budget committee meeting (if necessary).
- 05/17** Send budget summaries and notice of Council hearing to paper.
- 05/25 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.
- 06/04 Budget Hearing before the City Council.
- 06/04 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 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 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. An accrual basis is used for proprietary fund types, Enterprise and Internal Service.

The City has 38 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.

UAS Center of Innovation Fund

This fund accounts for monies associated with a state funded grant promoting innovation and new businesses.

Urban Forestry Fund

This fund accounts for monies associated with a federal grant obtained that will fund the proper maintenance of trees throughout City parks.

Horne Special Trust Fund

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

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 associated with fees or charges associated with development.

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.

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.

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.

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 PROJECT FUNDS

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

Local Improvement District Construction Fund

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

Unmanned Aerial Systems Capital Improvement Fund

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

Bus Barn Facility Capital Project Fund

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

PERMANENT FUNDS

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

These funds all act like separate private businesses. Their accounting system is like a 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 farmland operations. Expenditures include operational expenses and capital improvement projects including building rehabilitations.

INTERNAL SERVICE FUNDS

These funds do most 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 PROPOSED RESOURCES BY FUND

	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	PROPOSED FY25
General Fund	19,317,440	21,787,375	\$21,586,198	21,777,285
State Tax Street Fund	3,540,834	3,388,331	4,267,750	5,869,485
Bike Fund	35,094	42,165	49,200	53,625
Library Fund	1,467,943	1,568,470	1,636,260	1,736,200
Library Special Trust Fund	152,050	166,216	162,275	197,470
City Transportation Fund	1,528,779	1,753,850	1,397,115	1,527,650
Community Development Block Grant Fun	2,966	3,042	489,030	314,255
Community Development Fund	177,623	369,018	79,900	64,100
Sidewalk Repair Fund	(12,881)	(11,946)	13,000	0
Pendleton Convention Center Fund	1,176,677	1,964,746	1,761,600	1,778,230
Pendleton Convention Center TPAC Fund	120,965	170,357	271,650	329,000
UAS Center of Innovation Excellence Fund	0	0	1,125,000	1,836,820
Urban Forestry Fund	0	0	163,000	544,215
Housing Infrastructure Fund	0	51,108	2,110,170	3,639,000
Police Interagency Special Revolving Fund	544,786	758,691	1,109,700	1,069,705
Development Fees Fund	822,472	995,994	1,116,325	1,000,175
Parks Trust Fund	221,878	170,845	174,400	521,350
Parks Equipment Capital Reserve Fund	82,895	60,273	49,650	40,200
Public Safety Capital Reserve Fund	564,965	628,708	717,000	662,455
Horne Special Trust Fund	20,800	21,023	20,800	21,320
Parks, Rec, & Cemetery Special Revenue F	173,101	292,858	230,000	268,075
Building Maintenance Fund	443,561	2,725,979	937,425	1,281,800
LID Construction Fund	1,013,643	184,521	506,000	224,150
Fire Bond Construction & Equipment Fd	23,197	17,014	4,000	0
UAS Capital Improvement Fund	197,909	16,992	3,616,000	3,817,500
Bus Barn Capital Project Fund	0	701,777	2,842,065	2,492,000
Library Permanent Trust Fund	6,162	6,288	6,205	6,600
Cemetery & Maus. Perp. Care Trust Fd.	835,734	875,897	861,735	897,100
Debt Service Fund	664,178	567,180	548,850	565,900
Water Fund	12,723,099	18,115,197	24,167,010	20,419,595
Water Capital Reserve Fund	3,286,776	3,370,692	3,376,000	3,735,070
Sewer Fund	8,477,089	9,409,249	10,593,415	15,907,405
Sewer Capital Reserve Fund	4,159,564	4,262,629	3,719,565	3,993,330
Airport Fund	4,792,906	16,034,463	7,429,300	4,146,940
PW Administration & Fleet Fund	2,435,113	2,617,439	2,636,885	2,961,040
Central Services Fund	4,203,539	4,690,615	4,873,750	5,639,640
Pend. Foundation Trust Fund	112,841	246,006	260,000	260,000
	73,313,700	98,023,063	104,908,228	109,598,685

CITY OF PENDLETON

SUMMARY OF PROPOSED EXPENDITURES BY FUND

	ACTUAL FY22	ACTUAL FY23	BUDGET FY24	PROPOSED FY25
General Fund	\$15,956,108	\$17,421,129	\$21,586,198	\$21,777,285
State Tax Street Fund	3,040,492	3,074,068	4,267,750	5,869,485
Bike Fund	7,202	-	49,200	53,625
Library Fund	764,606	749,661	1,636,260	1,736,200
Library Special Trust Fund	31,784	19,614	162,275	197,470
City Transportation Program Fund	678,091	1,310,121	1,397,115	1,527,650
Community Development Block Grant Fund	-	-	489,030	314,255
Community Development Fund	70,578	55,212	79,900	64,100
Sidewalk Repair Fund	104	182	13,000	-
Pendleton Convention Center Fund	1,139,191	1,579,632	1,761,600	1,778,230
Pendleton Convention Center TPAC Fund	78,526	78,083	271,650	329,000
UAS Center of Innovation Excellence Fund	-	-	1,125,000	1,836,820
Urban Forestry Fund	-	-	163,000	544,215
Housing Infrastructure Fund	-	-	2,110,170	3,639,000
Police Interagency Special Revolving Fd	125,641	239,584	1,109,700	1,069,705
Development Fees Fund	509	-	1,116,325	1,000,175
Parks Trust Fund	83,322	-	174,400	521,350
Parks Equipment Capital Reserve Fund	25,000	9,000	49,650	40,200
Public Safety Capital Reserve Fund	183,102	185,122	717,000	662,455
Horne Special Trust Fund	300	300	20,800	21,320
Parks, Rec, & Cemetery Special Projects Fd	104,305	161,985	230,000	268,075
Building Maintenance Fund	108,305	2,045,139	937,425	1,281,800
LID Construction Fund	894,003	-	506,000	224,150
Fire Bond Construction & Equipment Fd	6,304	13,388	4,000	-
UAS Capital Improvement Fd	2,159	-	3,616,000	3,817,500
Bus Barn Facility Capital Project Fund	-	328,029	2,842,065	2,492,000
Library Permanent Trust Fund	31	75	6,205	6,600
Cemetery & Maus. Perp. Care Trust Fd	2,398	10,138	861,735	897,100
Debt Service Fund	636,250	536,200	548,850	565,900
Water Fund	10,511,726	16,095,466	24,167,010	20,419,595
Water Capital Reserve Fund	-	-	3,376,000	3,735,070
Sewer Fund	6,240,779	8,399,335	10,593,415	15,907,405
Sewer Capital Reserve Fund	-	500,000	3,719,565	3,993,330
Airport Fund	3,495,052	14,089,824	7,429,300	4,146,940
PW Administration & Fleet Fund	1,886,220	1,744,129	2,636,885	2,961,040
Central Services Fund	3,740,704	3,959,468	4,873,750	5,639,640
Pendleton Foundation Trust Fund	89,229	89,229	260,000	260,000
	<u>\$49,902,021</u>	<u>\$72,694,114</u>	<u>\$104,908,228</u>	<u>\$109,598,685</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2024-25 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES
General Fund	\$3,577,190	\$8,441,150		\$4,521,855	\$2,498,920	\$1,940,125
State Street Fund	1,308,400				3,127,200	874,000
Bike Fund	\$39,075				\$13,650	
Library Fund	865,000				681,400	
Library Special Trust Fund	\$148,670					
City Transportation Fund	350,000				1,132,850	20,000
CDBG Fund	\$3,230				\$311,000	
Community Development Fd	60,800					
Sidewalk Repair Fund	(\$12,000)					
Pendleton Convention Center Fun	230,900	604,700		66,000	787,000	
PCC TPAC Fund	\$174,000	\$154,500				
UAS Center of Innovation Fund	243,970				1,542,850	
Urban Forestry Fund	\$100,000				\$444,215	
Home Special Trust Fund	21,220					
Police Interagency Special Revolv	\$692,705				\$160,000	\$5,000
Development Fees Fund	823,960			6,215		
Parks Equipment Capital Reserve	\$30,200			\$4,500		
Public Safety Capital Reserve Fun	398,130					259,325
Parks Trust Fund	\$180,350			\$4,000	\$333,000	
Parks, Rec Et al Special Projects F	34,875					
Housing Infrastructure Fund	\$104,000				\$3,525,000	
Library Permanent Trust Fund	6,600					
Bus Barn Capital Project Fund	\$526,000				\$1,962,000	
Cemetery & Maus. Perp. Care Tr.	882,000					10,100
LID Construction Fund	\$222,500		\$1,650			
UAS Capital Improvement Fd.	17,500				3,800,000	
Debt Service Fund	\$20,000	\$544,900				
Building Maintenance Fund	810,800				100,000	
Water Fund	\$1,642,095				\$11,350,000	\$7,327,000
Water Capital Reserve Fund	3,560,070					
Sewer Fund	\$1,705,180				\$6,571,425	\$7,643,800
Sewer Capital Reserve Fund	3,918,330					
Airport Fund	\$1,859,970				\$123,500	\$2,110,750
PW Administration & Fleet Fund	817,425					4,000
Central Services Fund	\$351,230			\$21,000	\$256,220	\$93,300
Pendleton Foundation Trust Fund	42,000					
TOTAL RESOURCES	\$25,756,375	\$9,745,250	\$1,650	\$4,623,570	\$38,720,230	\$20,287,400

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE CONT.
2024-25 Fiscal Year

<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$151,700	\$116,900				\$529,445	\$21,777,285	General Fund
	51,500		508,385			\$5,869,485	State Street Fund
	900					\$53,625	Bike Fund
8,000	80,700				101,100	\$1,736,200	Library Fund
	\$42,200				\$6,600	\$197,470	Library Special Trust Fund
	9,800				15,000	\$1,527,650	City Transportation Fund
	\$25					\$314,255	CDBG Fund
	3,300					\$64,100	Community Development Fd
					\$12,000	\$0	Sidewalk Repair Fund
	20,000				69,630	\$1,778,230	Pendleton Convention Center Fund
	\$500					\$329,000	PCC TPAC Fund
		50,000				\$1,836,820	UAS Center of Innovation Fund
						\$544,215	Urban Forestry Fund
	100					\$21,320	Home Special Trust Fund
\$200,000	\$12,000					\$1,069,705	Police Interagency Spec Rev Fund
	170,000					\$1,000,175	Development Fees Fund
	\$5,500					\$40,200	Parks Equipment Capital Reserve Fd
	5,000					\$662,455	Public Safety Capital Reserve Fund
	\$2,500	\$1,500				\$521,350	Parks Trust Fund
	213,200	20,000				\$268,075	Parks, Rec Et al Special Projects Fd
	\$10,000					\$3,639,000	Housing Infrastructure Fund
						\$6,600	Library Permanent Trust Fund
	\$4,000					\$2,492,000	Bus Barn Capital Project Fund
	5,000					\$897,100	Cemetery & Maus. Perp. Care Tr. Fd.
						\$224,150	LID Construction Fund
						\$3,817,500	UAS Capital Improvement Fd.
	\$1,000					\$565,900	Debt Service Fund
	371,000					\$1,281,800	Building Maintenance Fund
	\$100,500					\$20,419,595	Water Fund
	75,000				100,000	\$3,735,070	Water Capital Reserve Fund
	(\$13,000)					\$15,907,405	Sewer Fund
	75,000					\$3,993,330	Sewer Capital Reserve Fund
	\$10,000	\$5,000			\$37,720	\$4,146,940	Airport Fund
	15,700		2,123,915			\$2,961,040	PW Administration & Fleet Fund
	\$10,100		\$4,907,790			\$5,639,640	Central Services Fund
	1,000	217,000				\$260,000	Pend. Foundation Trust Fund
\$359,700	\$1,399,425	\$293,500	\$7,540,090	\$0	\$871,495	\$109,598,685	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2024-25 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$289,580	\$243,720		\$7,670	
Police Department	5,022,620	1,560,160	50,000	203,140	
Fire/Ambulance Department	4,795,105	1,562,460		219,840	
Parks Division	823,570	525,050		19,850	
Recreation Division	597,820	277,190		16,450	
Aquatic Division	354,670	413,610		1,530	
Cemetery Division	214,900	203,015		6,380	
Planning Division	273,360	73,495		10,720	
Building Division	409,870	101,760		13,930	
Economic Development Department		45,310			
Non-Departmental		707,250		336,310	233,350
TOTAL GENERAL FUND	12,781,495	5,713,020	50,000	835,820	233,350
STATE TAX STREET FUND	686,975	805,140	3,970,000		29,180
BIKE FUND		2,500	50,000		
LIBRARY FUND	640,450	349,690	10,000		17,090
LIBRARY SPECIAL TRUST FUND		50,500			
CITY TRANSPORTATION FUND		918,650	270,000		100,000
CDBG GRANT FUND		311,000			
COMMUNITY DEVELOPMENT FUND	40,900				
SIDEWALK REPAIR FUND					
PENDLETON CONVENTION CTR. FUND	569,870	1,125,360	18,000		
PCC TPAC FUND			162,000	75,260	
UAS CIE FUND	50,000	1,786,820			
URBAN FORESTRY FUND	207,365	199,450		101,000	36,400
HORNE SPECIAL TRUST FUND		600			
POLICE INTERAGENCY SPECIAL REVOLVING FD		169,000			
DEVELOPMENT FEES FUND			900,000		
PARKS EQUIPMENT CAPITAL RESERVE FD			40,200		
PUBLIC SAFETY CAPITAL RESERVE FD		261,000	215,000		
PARKS TRUST FUND			513,000		
PARKS, REC, CEM SPECIAL PROJECTS	130,000		20,000		
BUILDING MAINTENANCE FD		20,000	550,000		
HOUSING INFRASTRUCTURE FUND			3,600,000		
LID CONSTRUCTION FUND	1,000		198,150		
UNMANNED AERIAL SYS. CAP. IMPR. FD			3,800,000	2,500	
LIBRARY PERMANENT TRUST FUND					6,600
CEMETERY & MAUS. PERP. CARE TR. FD.					5,000
BUS BARN FACILITY CAPITAL PROJECT FD		2,000	2,339,710		
DEBT SERVICE FUND				565,900	
WATER FUND	1,091,490	3,706,665	14,045,000	754,000	225,150
WATER CAPITAL RESERVE FD					
SEWER FUND	978,630	3,771,230	6,940,000	1,538,540	83,820
SEWER CAPITAL RESERVE FUND	3,993,330				
AIRPORT FUND	1,117,460	1,030,950	216,500		78,800
PW ADMINISTRATION & FLEET FUND	1,477,230	426,920	287,840		37,515
CENTRAL SERVICES FUND					
City Manager's Office	544,400	63,300			
Mayor and City Council	20,730	38,500			
PDC Administration	104,520	13,700			
Insurance		1,219,600			103,490
Legal Department	326,110	97,930			
Finance Department	789,270	233,350			
Engineering Division	544,410	48,685	14,000		
Facilities Division	620,860	309,100	30,000		
Information Technology	130,785	281,900	55,000		
TOTAL CENTRAL SERVICES FUND	3,081,085	2,306,065	99,000	0	103,490
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$26,847,280	\$23,216,560	\$38,294,400	\$3,873,020	\$956,395

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2024-25 Fiscal Year

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$540,970		\$540,970	GENERAL FUND
	6,835,920		6,835,920	Municipal Court
	6,577,405		6,577,405	Police Department
	1,368,470		1,368,470	Fire/Ambulance Department
	891,460		891,460	Parks Division
	769,810		769,810	Recreation Division
	424,295		424,295	Aquatic Division
	357,575		357,575	Cemetery Division
	525,560		525,560	Planning Division
	45,310		45,310	Building Division
	2,163,600		3,440,510	Economic Development Department
	2,163,600	0	3,440,510	Non-Departmental
			21,777,285	TOTAL GENERAL FUND
128,190	5,619,485	250,000	5,869,485	STATE TAX STREET FUND
	52,500	1,125	53,625	BIKE FUND
718,970	1,736,200		1,736,200	LIBRARY FUND
	50,500	146,970	197,470	LIBRARY SPECIAL TRUST FUND
239,000	1,527,650		1,527,650	CITY TRANSPORTATION FUND
	311,000	3,255	314,255	CDBG GRANT FUND
23,200	64,100		64,100	COMMUNITY DEVELOPMENT FUND
	0		0	SIDEWALK REPAIR FUND
65,000	1,778,230		1,778,230	PENDLETON CONVENTION CTR. FUND
	237,260	91,740	329,000	PCC TPAC FUND
	1,836,820		1,836,820	UAS CIE FUND
	544,215		544,215	URBAN FORESTRY FUND
	600	20,720	21,320	HORNE SPECIAL TRUST FUND
900,705	1,069,705		1,069,705	POLICE INTERAGENCY SPECIAL REVOLVING FD
	900,000	100,175	1,000,175	DEVELOPMENT FEES FUND
	40,200		40,200	PARKS EQUIPMENT CAPITAL RESERVE FD
	476,000	186,455	662,455	PUBLIC SAFETY CAPITAL RESERVE FD
	513,000	8,350	521,350	PARKS TRUST FUND
	150,000	118,075	268,075	PARKS, REC. CEM SPECIAL PROJECTS
	570,000	711,800	1,281,800	BUILDING MAINTENANCE FD
39,000	3,639,000		3,639,000	HOUSING INFRASTRUCTURE FUND
25,000	224,150		224,150	LID CONSTRUCTION FUND
15,000	3,817,500		3,817,500	UNMANNED AERIAL SYS. CAP. IMPR. FD
	6,600		6,600	LIBRARY PERMANENT TRUST FUND
	5,000	892,100	897,100	CEMETERY & MAUS. PERP. CARE TR. FD.
150,290	2,492,000		2,492,000	BUS BARN FACILITY CAPITAL PROJECT FD
	565,900		565,900	DEBT SERVICE FUND
597,290	20,419,595		20,419,595	WATER FUND
	0	3,735,070	3,735,070	WATER CAPITAL RESERVE FD
750,000	14,062,220	1,845,185	15,907,405	SEWER FUND
	3,993,330		3,993,330	SEWER CAPITAL RESERVE FUND
1,203,230	3,646,940	500,000	4,146,940	AIRPORT FUND
250,000	2,479,505	481,535	2,961,040	PW ADMINISTRATION & FLEET FUND
			0	CENTRAL SERVICES FUND
	607,700		607,700	City Manager's Office
	59,230		59,230	Mayor and City Council
	118,220		118,220	PDC Administration
50,000	1,373,090		1,373,090	Insurance
	424,040		424,040	Legal Department
	1,022,620		1,022,620	Finance Department
	607,095		607,095	Engineering Division
	959,960		959,960	Facilities Division
	467,685		467,685	Information Technology
50,000	5,639,640		5,639,640	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$7,318,475	\$100,506,130	\$9,092,555	\$109,598,685	TOTAL EXPENDITURES

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2023-24 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$21,586,198	\$221,110	\$2,624,563	\$0	\$18,740,525
STATE TAX STREET FUND	4,267,750	16,120	409,830	0	3,841,800
BIKE FUND	49,200			9,200	40,000
LIBRARY FUND	1,636,260	16,380	762,240		857,640
LIBRARY TRUST FUND	162,275			114,775	47,500
CITY TRANSPORTATION FUND	1,397,115	100,000	150,315		1,146,800
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	489,030				489,030
COMMUNITY DEVELOPMENT FUND	79,900	10,000	49,900		20,000
SIDEWALK REPAIR FUND	13,000				13,000
PENDLETON CONVENTION CTR FUND	1,761,600	11,380	105,990		1,644,230
PENDLETON CTR TPAC FUND	271,650			76,400	195,250
UAS CENTER OF INNOVATION EXCELLENCE FD	1,125,000				1,125,000
URBAN FORESTRY FUND	163,000				163,000
HORNE SPECIAL TRUST FUND	20,800			20,500	300
POLICE INTERAGENCY SPECIAL REVOLVING FD	1,109,700		46,800		1,062,900
DEVELOPMENT FEES FUND	1,116,325		116,325		1,000,000
PARKS EQUIPMENT CAPITAL RESERVE FD	49,650			9,650	40,000
PUBLIC SAFETY EQUIPMENT CAPITAL RESERVE FD	717,000			213,000	504,000
PARKS TRUST FUND	174,400			9,400	165,000
FIRE BOND CONSTRUCTION FUND	4,000				4,000
PARKS SPECIAL PROJECTS FUND	230,000				230,000
HOUSING INFRASTRUCTURE FUND	2,110,170		10,170		2,100,000
BUILDING MAINTENANCE FUND	937,425			351,075	586,350
LID CONSTRUCTION FUND	506,000				506,000
UNMANNED AERIAL SYSTEMS CAPITAL IMP FD	3,616,000				3,616,000
LIBRARY PERMANENT TRUST FDD	6,205	75		6,130	0
CEMETERY & MAUS. PERP. CARE TR. FD.	861,735	5,000		856,735	0
BUS BARN FACILITY CAPITAL PROJECT FD	2,842,065				2,842,065
DEBT SERVICE FUND	548,850				548,850
WATER FUND	24,167,010	136,240	500,000	723,340	22,807,430
WATER CAPITAL RESERVE FUND	3,376,000			3,376,000	0
SEWER FUND	10,593,415	94,020	300,000	860,470	9,338,925
SEWER CAPITAL RESERVE FUND	3,719,565	1,200,000		2,519,565	0
AIRPORT FUND	7,429,300	79,190	730,520		6,619,590
PW ADMINISTRATION & FLEET FUND	2,636,885	42,655	50,000	85,955	2,458,275
CENTRAL SERVICES FUND	4,873,750	97,290	47,000		4,729,460
PENDLETON FOUNDATION TRUST FUND	260,000				260,000
TOTAL EXPENDITURES	\$104,908,228	\$2,029,460	\$5,903,653	\$9,232,195	\$87,742,920

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2024-25 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$21,777,285	\$233,350	\$2,163,600	\$250,000	\$19,130,335
STATE TAX STREET FUND	5,869,485	29,180	128,190	1,125	5,710,990
BIKE FUND	53,625				53,625
LIBRARY FUND	1,736,200	17,090	718,970	146,970	853,170
LIBRARY TRUST FUND	197,470				197,470
CITY TRANSPORTATION FUND	1,527,650	100,000	239,000	3,255	1,185,395
COMMUNITY DEVELOPMENT BLOCK G	314,255				314,255
COMMUNITY DEVELOPMENT FUND	64,100		23,200		40,900
SIDEWALK REPAIR FUND	0				0
PENDLETON CONVENTION CTR FUND	1,778,230		65,000		1,713,230
PENDLETON CTR TPAC FUND	329,000			91,740	237,260
UAS CENTER OF INNOVATION EXCELLE	1,836,820				1,836,820
URBAN FORESTRY FUND	544,215	36,400			507,815
HORNE SPECIAL TRUST FUND	21,320			20,720	600
POLICE INTERAGENCY SPECIAL REVOL	1,069,705		900,705		169,000
DEVELOPMENT FEES FUND	1,000,175			100,175	900,000
PARKS EQUIPMENT CAPITAL RESERVE	40,200				40,200
PUBLIC SAFETY EQUIPMENT CAPITAL F	662,455			186,455	476,000
PARKS TRUST FUND	521,350			8,350	513,000
FIRE BOND CONSTRUCTION FUND	0				0
PARKS SPECIAL PROJECTS FUND	268,075			118,075	150,000
HOUSING INFRASTRUCTURE FUND	3,639,000		39,000		3,600,000
BUILDING MAINTENANCE FUND	1,281,800		25,000	711,800	545,000
LID CONSTRUCTION FUND	224,150		15,000		209,150
UNMANNED AERIAL SYSTEMS CAPITAL	3,817,500				3,817,500
LIBRARY PERMANENT TRUST FDD	6,600	6,600			0
CEMETERY & MAUS. PERP. CARE TR. FI	897,100	5,000		892,100	0
BUS BARN FACILITY CAPITAL PROJECT	2,492,000		150,290		2,341,710
DEBT SERVICE FUND	565,900				565,900
WATER FUND	20,419,595	225,150	597,290	3,735,070	15,862,085
WATER CAPITAL RESERVE FUND	3,735,070	83,820		1,845,185	1,806,065
SEWER FUND	15,907,405		750,000		15,157,405
SEWER CAPITAL RESERVE FUND	3,993,330			500,000	3,493,330
AIRPORT FUND	4,146,940	78,800	1,203,230	481,535	2,383,375
PW ADMINISTRATION & FLEET FUND	2,961,040	37,515	250,000		2,673,525
CENTRAL SERVICES FUND	5,639,640	103,490	50,000		5,486,150
PENDLETON FOUNDATION TRUST FUNI	260,000				260,000
TOTAL EXPENDITURES	\$109,598,685	\$956,395	\$7,318,475	\$9,092,555	\$92,231,260

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY22	Actual FY23	BUDGET FY24	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY25	APPROVED BUDGET FY25	ADOPTED BUDGET FY25
			From General Fund			
175,000		0	To Streets			
119,930		98,510	To Library Fund	101,000		
15,000		15,000	To City Transportation Fund	15,000		
0		67,600	To PCC Fund	69,630		
10,000			To Parks Equipment Capital Res.			
0		10,000	To Parks Rec Special Prj. Fd	10,000		
0		30,000	To Airport Fund	37,720		
0			To CS Fund			
0			To Build Maintenance Fund			
			From Street Fund			
14,710	13,490	16,120	To General Fund -PERS	17,180		
			From Library Fund			
16,940	15,320	16,380	To General Fund -PERS	17,090		
			From Community Dev Fund			
225,000		10,000	To General Fund			
0			To SDC Fund			
0			To LID Fund			
0			To Airport Fund			
			From Pendleton Convention Center Fund			
12,280	6,430	11,380	To General Fund -PERS	15,000		
0			To TPAC Fund			
			From System Dev Fees Fund			
0			To Airport Fund			
			From City/County Public Safety Fund			
0			To General Fund			
			From Transportation Fund			
	500,000	100,000	To Bus Barn Capital Project Fund	100,000		
			From Library Permanent Trust Fund			
175	75	75	To Library Special Trust Fund	6,600		
			From Water Fund			
23,860	21,810	25,890	To General Fund -PERS	26,150		
	91,940	96,500	To General Fund - Utility Cust.	99,000		
500,000			To Water Capital Reserve Fd	100,000		
117,100			To SDC FD			
0			To UAS Capital Improv. Fund			
	25,925	13,850	To Central Service Fund			
			From Sewer Fund			
18,770	20,270	25,170	To General Fund -PERS	27,370		
	52,400	55,000	To General Fund - Utility Cust.	56,450		
500,000			To Sewer Capital Res Fd			
			To WWTP Debt Fund			
0	130,000		To PW Admin & Fleet Fund			
0			To Airport Fund			
33,200			To SDC FD			
0			To UAS Capital Improv. Fund			
	25,925	13,850	To Central Service Fund			
			From Forestry Fund			
			To General Fund	36,400		
			From Sewer Capital Res Fd			
0	500,000	1,200,000	To Sewer Fund			
			From Airport Fund			
17,170	23,920	29,190	To General Fund - PERS	28,800		
		50,000	To General Fund - Fire	50,000		
			To UAS Capital Improv. Fund			
			From PW Admin & Fleet Fd			
38,610	43,170	42,655	To General Fund - PERS	37,515		
			To Street Fund			
			From Central Service Fund			
100,300	96,190	97,290	To General Fund - PERS	103,490		
			From Cemetery Perp. Care Fund			
25,000	25,000	5,000	To General Fund	5,000		
<u>\$1,759,602</u>	<u>\$1,963,045</u>	<u>\$2,029,460</u>	Total Interfund Transfers	<u>\$959,395</u>	<u>\$0</u>	<u>\$0</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY25 PAYMENTS		BALANCE OUTSTANDING 6/30/2025
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$290,000	\$275,900	\$7,105,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	645,000	127,102	1,895,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	648,498	102,728	2,885,995
TOTAL CITY BONDED DEBT			<u>\$22,780,779</u>	<u>\$1,583,498</u>	<u>\$505,729</u>	<u>\$11,885,995</u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

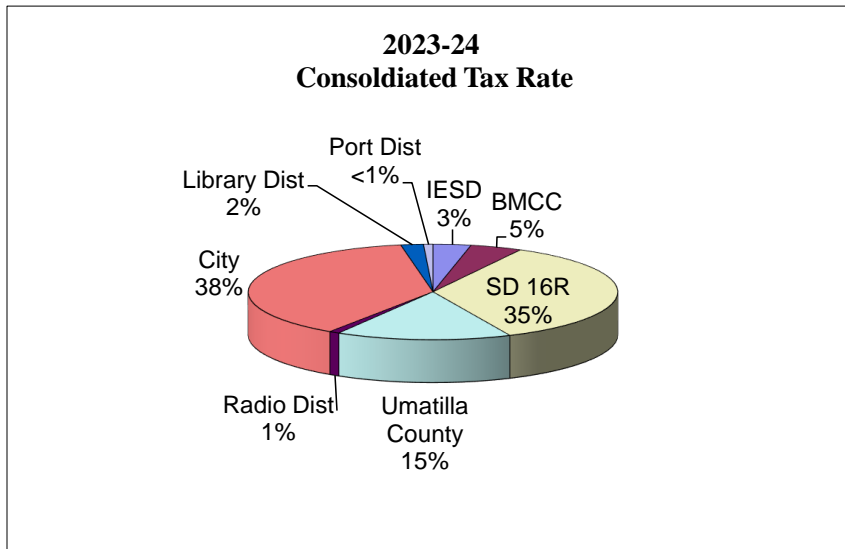
	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	PROPOSED BUDGET FY25
Tax raised by Permanent Rate \$6.5771	\$6,127,756	6,775,149	7,182,704	7,500,698	\$7,725,720
Debt Service	625,937	651,803	550,989	557,141	574,500
TOTAL REQUEST	\$6,753,693	\$7,426,952	\$7,733,693	\$8,057,839	\$8,300,220
Assessed Valuation (AV)	\$1,002,606,269	1,030,108,395	1,092,077,731	1,140,426,430	\$1,174,639,223
Increase in Assessed Valuation	4.1%	2.7%	6.0%	4.4%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$6.5771	\$6.5771	\$6.5771	\$6.5771	\$6.5771
Tax raised by Permanent Rate \$6.5771	\$6,127,756	\$6,775,149	\$7,182,704	\$7,500,698	\$7,725,720
Loss Due to Measure 5 Limitation	(73,491)	(79,322)	(78,475)	(58,779)	(80,000)
	6,054,265	6,695,827	7,104,229	7,441,919	7,645,720
Not collected first year (Discounts) (6.0%)	(363,256)	(401,750)	(426,256)	(439,093)	(385,720)
Estimated Current Tax Revenues for General Fund	\$5,691,009	\$6,294,077	\$6,677,973	\$7,002,826	\$7,297,235

*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, 2023 to June 30, 2024

Taxes by District	Certified Tax Rate	"Compressed" Tax Rate Limitation (per \$1000 AV)
EDUCATION:		
Education Service District	\$0.6156	\$0.5371
Blue Mountain Community College	0.6611	0.5768
School District #16R	4.4537	3.8860
Education Total:	<u>5.7304</u>	<u>4.9999</u>
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8155
Port of Umatilla	0.1539	0.1521
City of Pendleton	6.5771	6.5005
County Radio District	0.1700	0.1680
Umatilla Special Library District	0.3682	0.3639
General Government Total:	<u>10.1179</u>	<u>10.0000</u>
EXCLUDED FROM LIMITATION:		
School District #16R Bond	2.1248	2.1248
BMCC Bond	0.1862	0.1862
City of Pendleton Bond	0.4602	0.4602
Excluded From Limitation:	<u>2.7712</u>	<u>2.7712</u>
2024-2025 Property Tax Totals	<u><u>\$18.6195</u></u>	<u><u>\$17.7711</u></u>

Information as provided by the Umatilla County Assessor's Office





CITY OF PENDLETON

GENERAL FUND

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

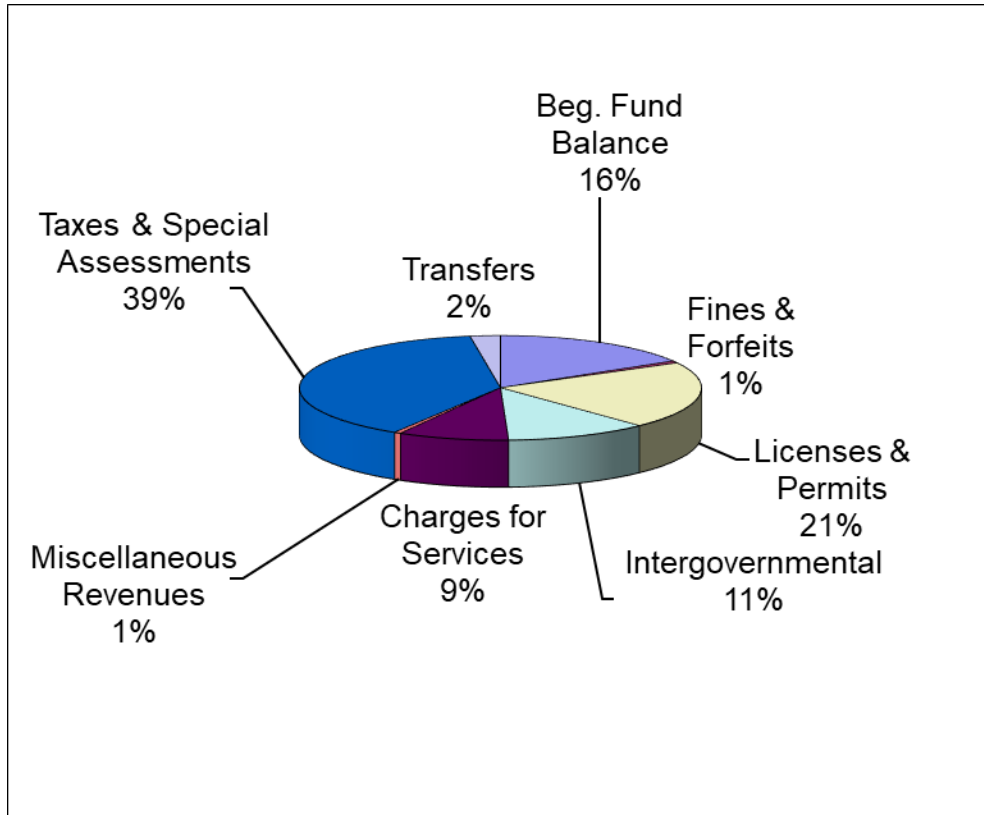
City of Pendleton

General Fund Revenues

General Fund Revenues

Fiscal Year 2024-25

Beg. Fund Balance	\$3,577,190
Fines & Forfeits	151,700
Licenses & Permits	4,521,855
Intergovernmental	2,498,920
Charges for Services	1,940,125
Miscellaneous Revenues	116,900
Taxes & Special Assessments	8,441,150
Transfers	529,445
Total Revenues	\$21,777,285



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

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

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

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

CITY OF PENDLETON GENERAL FUND RESOURCE SUMMARY

FY25 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-through 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 FY25 is projected at \$3,432,850 based on a review of all revenues and expenditures for FY24 as of April 30, 2024.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 3%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$7,725,720 and estimated on-time collections of \$7,297,325. Collections on delinquent property taxes are estimated at \$138,000.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			Property Taxes			
\$ 6,428,002	\$ 6,712,293	\$ 6,879,100	Current Property Taxes	\$ 7,297,325		
181,829	147,225	165,000	Delinquent Property Taxes	138,000		
\$ 6,609,831	\$ 6,859,518	\$ 7,044,100	Total Property Taxes	\$ 7,435,325	\$ -	\$ -

Lodging Room Tax (LRT) revenues are projected based on a total collection of \$1,250,000 LRT revenues. The General Funds is expected to receive \$645,315 of the LRT and \$360,500 from Tourism Promotion Assessment Charge (TPAC). The city has budgeted to pay the Pendleton Chamber \$175,000 for the LRT and \$360,500 of the collected TPAC for FY25.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			Lodging Taxes			
\$ 457,482	\$ 969,823	\$ 623,440	Lodging Room Tax (LRT)	\$ 623,440		
23,520	34,029	21,875	Art Portion of LRT Revenue (1.75%)	21,875		
124,946	235,736	437,500	TPAC	360,500		
77	2,647	100	LRT/TPAC Penalties	100		
\$ 606,025	\$ 1,242,235	\$ 1,082,915	Total Property Taxes	\$ 1,005,915	\$ -	\$ -

FY25 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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			FRANCHISE FEES			
\$ 321,711	\$ 416,712	\$ 400,000	Cascade Natural Gas	\$ 400,000		
1,055,140	1,107,564	1,300,000	Pacific Power	1,275,000		
26,856	24,586	22,000	Century Link	22,000		
110,478	135,411	112,000	Charter Comm.	95,000		
298,887	315,100	310,000	Pendleton Sanitary Service	310,000		
4,549	4,080	4,400	Umatilla Electric Co-op	4,400		
39,407	37,640	30,000	Other Franchise payments	1,047,955		
870,765	950,031	942,780	City of Pendleton Utilities	35,000		
\$ 2,727,793	\$ 2,991,124	\$ 3,121,180	Total Franchise Fees	\$ 3,189,355	\$ -	\$ -

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY25 Projections of Revenues (cont.)

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. The after-school program has been successful and is budgeted to run for the third year.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
RECREATION FEES						
\$ 1,258	\$ 885	\$ 1,000	Adult Sports	\$ 2,500		
6,965	2,846	-	Gymnastic Programs	7,900		
9,129	11,481	8,000	Parks Reservations	10,000		
50,221	51,785	60,000	Swimming Pool - Lessons	60,000		
107,230	94,331	125,000	Swimming Pool - Season Passes	120,000		
138,424	183,589	175,000	Swimming Pool - Gen Admin	200,000		
88,285	108,289	100,000	Swimming Pool - Concessions	120,000		
8,545	12,035	8,000	Swimming Pool - Private Parties	12,000		
13,135	3,059	12,000	Swimming Pool - Other	15,000		
141,119	174,155	120,000	Other Recreation Programs	85,000		
85,663	86,634	90,000	After School Program	85,000		
18,474	15,395	15,400	Ice Skating Rink	25,200		
8,258	5,381	8,000	Recreation Concessions	8,000		
10,350	21,975	58,842	Recreation Sponsorships/Scholarships	10,000		
\$ 687,056	\$ 771,840	\$ 781,242	Total Recreation Fees	\$ 760,600	\$ -	\$ -

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 \$634,000, are again proposed as a General Fund resource. GEMT is a federal reimbursement for Medicaid payment deficiencies.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
STATE/FEDERAL REVENUES						
\$ 995,706	\$ 115,549	\$ 100,000	ARPA Funds			
76,115	106,237	206,250	FEMA Grant	58,500		
14,185	12,597	12,200	Cigarette Tax	11,000		
324,548	341,520	330,000	Liquor Tax	330,000		
210,375	212,675	200,000	State Revenue Sharing	200,000		
550,729	465,702	436,000	Other State Revenue Sharing	434,000		
271,378	670,747	490,468	GEMT Reimbursements	575,000		
111,345	94,856	140,000	Federal Firefighter Grant			
22,872	-	50,000	Forest Fire Reimbursements			
3,736	-	110,000	Park Grants -	110,000		
-	46,872	-	State Fire Marshal	35,000		
-	-	-	DLCDC Grants			
21,624	20,698	20,000	ODOT Exchange Contract	20,000		
31,000	-	2,000	Police Grants	87,000		
\$ 2,633,613	\$ 2,087,452	\$ 2,096,918	Total State Revenues	\$1,860,500	\$ -	\$ -

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY25 Projections of Revenues (cont.)

The FY25 budget estimates rural fire districts contract with Pendleton's fire department for fire protection. Include are contributions from BMCC and Umatilla County towards lobbying costs incurred by the city.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
OTHER AGENCIES						
\$ 417,617	\$ 431,358	\$ 415,000	Rural Fire Districts	\$ 483,385		
-	75,000	78,750	Pendleton School Dist.	82,075		
		12,000	Other Agency - BMCC	12,000		
14	93,333	10,000	Other Agency - Pilot Rock	48,960		
	7,000		Other Agency - Misc.			
10,014	45,333	12,000	Umatilla County	12,000		
\$ 427,645	\$ 652,025	\$ 527,750	Total Other Agencies	\$ 638,420	\$ -	\$ -

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

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
CHARGES FOR SERVICES						
\$ 9,775	\$ 9,775	\$ 9,775	Gun Range rental	\$ 8,775		
156,930	160,973	165,120	Police OSP Building Rental	169,350		
92,973	117,814	120,000	Land/Building Rental	120,000		
13,338	13,114	12,000	McCune Gym Rental	12,000		
11,152	-	-	Lease Income	-		
284,168	301,676	306,895	Total Other Chngs. for Serv.	310,125	-	-
3,893,709	3,533,276	3,165,000	Ambulance Fees	3,300,000		
103,622	87,134	100,000	Fire Med Memberships	100,000		
(40,259)	(162,787)	(50,000)	Fire Med Adjustments	(50,000)		
(2,020,884)	(1,546,774)	(1,500,000)	Write-Off Medicare/Welfare	(1,500,000)		
(218,614)	(268,069)	(250,000)	Write-Off Collections	(250,000)		
16,593	39,747	35,000	Ambulance Standby	30,000		
1,734,167	1,682,526	1,500,000	Total Ambulance Fees	1,630,000	-	-
\$ 2,018,335	\$ 1,984,202	\$ 1,806,895	Total Charges for Services	\$ 1,940,125	\$ -	\$ -

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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
FINES AND FORFEITURES						
\$ 198,254	\$ 123,019	\$ 200,000	Court Fines	\$ 100,000		
4,857	6,854	4,000	State Court Fines	4,000		
247	205	200	Parking Fines	200		
39,687	27,881	25,000	Collection Agency	17,500		
31,895	19,334	35,000	Court Cost Recovery	30,000		
\$ 274,940	\$ 177,292	\$ 264,200	Total City Fines	\$ 151,700	\$ -	\$ -

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY25 Projections of Revenues (cont.)

Most of the Building and Planning Fee revenue projections are based on known and potential but announced projects. Total revenues are estimated at \$238,700.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
BUILDING AND PLANNING						
\$ 201,719	\$ 116,284	\$ 60,000	Building Permits	\$ 70,000		
101,827	52,167	70,000	Plan Review	48,500		
20,391	25,260	13,200	Mechanical Permits	15,000		
35,331	61,752	31,200	Electrical Permits	30,000		
51,196	72,323	30,000	Plumbing Permits	30,000		
23,367	1,799	2,300	Other Building Permits	2,000		
2,470	-	-	Building Official Services	-		
19,379	14,039	1,000	Other Agency Services	18,300		
3,224	2,150	6,600	Conditional Uses	5,000		
2,095	1,530	4,200	Variances	2,000		
15,008	13,445	13,400	Partitions & Subdivisions	16,300		
3,204	3,198	10,823	Other Planning Permits	1,600		
\$ 479,211	\$ 363,947	\$ 242,723	Total Building & Planning	\$ 238,700	\$ -	\$ -

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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MISCELLANEOUS REVENUES						
\$ 12,670	\$ 100,580	\$ -	Sale of Land/Building	\$ -		
1,802	13,602	17,500	Bad Debt Collection	15,000		
8,883	3,242	6,000	Lien Search Fees	6,000		
55,874	5,066	2,400	Donations	700		
61,105	169,589	37,600	Miscellaneous	35,200		
70,725	40,053	40,000	Reimbursement of Expense	40,000		
24,551	151,963	20,000	Investment Income	20,000		
\$ 235,610	\$ 484,095	\$ 123,500	Total Miscellaneous Revenues	\$ 116,900	\$ -	\$ -

Cemetery revenues continue coming in at a steady pace. Estimated revenue from Cemetery fees total 166,100.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
CEMETERY FEES						
\$ 45,085	\$ 48,500	\$ 40,000	Sexton Fees	\$ 45,400		
3,450	5,563	6,000	Stone Setting Fees	4,000		
23,974	41,226	25,000	Sale of Graves	30,500		
13,860	14,395	14,000	Sale of Grave Liners	14,200		
5,372	2,925	1,000	Sale of Niches	1,000		
45,709	96,682	60,000	Sale of Grave Markers	70,000		
565	2,092	1,400	Sale of Pet Graves/Supplies	1,000		
\$ 138,015	\$ 211,384	\$ 147,400	Total Cemetery Revenues	\$ 166,100	\$ -	\$ -

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY25 Projections of Revenues (cont.)

Budgeted transfers proposed in the FY25 budget are from other funds which have personnel categories for the PERS bond payment made from the General Fund for \$272,595. The 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 \$99,000 and \$56,450 respectively. A transfer from the Community Development Fund to provide \$10,000 for economic marketing is also budgeted this year. The airport has agreed to transfer \$50,000 to have fire department personnel stationed at the airport.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 2,082,351	\$ 3,395,689	\$ 3,700,000	BEGINNING FUND BALANCE	\$ 3,577,190		
			TAXES			
6,609,831	6,859,518	7,044,100	Property Taxes	7,435,235		
606,025	1,242,235	1,082,915	Lodging Taxes	1,005,915		
7,215,856	8,101,753	8,127,015	TOTAL TAXES	8,441,150		
			LICENSES AND PERMITS			
6,105	5,641	6,900	Dog Licenses	5,500		
131,252	143,840	141,100	Business Licenses	142,500		
2,727,794	2,991,125	3,121,180	Franchise Fees	3,189,355		
455,679	343,625	207,700	Building Fees	213,800		
23,531	20,323	35,023	Planning Fees	24,900		
138,015	211,384	147,400	Cemetery Fees	166,100		
687,055	771,840	781,242	Recreation Programs	760,600		
19,941	22,013	18,800	Other Fees	19,100		
4,189,372	4,509,789	4,459,345	TOTAL LICENSES & PERMITS	4,521,855		
			INTERGOVERNMENTAL REVENUE			
2,633,314	2,087,452	2,096,918	State Revenue	1,860,500		
427,645	652,025	527,750	Other Agencies	638,420		
3,060,959	2,739,477	2,624,668	TOTAL INTERGOV'T REV.	2,498,920		
2,018,333	1,984,202	1,806,895	CHARGES FOR SERVICES	1,940,125		
274,940	177,292	264,200	FINES AND FORFEITURES	151,700		
222,942	484,095	123,500	MISCELLANEOUS REVENUES	116,900		
263,838	250,738	480,575	TRANSFERS	529,445		
\$ 19,328,591	\$ 21,643,035	\$ 21,586,198	TOTAL FUND RESOURCES	\$ 21,777,285	\$ -	\$ -

**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.

FY25 Budget

The budget for FY25 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 180,267	\$ 178,897	\$ 190,500	Salaries and Wages	\$ 198,500		
35,665	36,257	25,200	Insurance	39,500		
38,978	37,269	42,500	Public Employees Retirement	43,000		
(9,460)	(10,280)	(8,290)	less bond payment	(7,670)		
12,982	13,912	15,660	Other Employer-paid Taxes	16,250		
258,432	256,055	265,570	Total Personal Services	289,580	-	-
MATERIALS AND SERVICES						
410	134	1,000	Contract Services	2,000		
86,570	72,937	98,000	Attorney's Fees	104,000		
4,752	5,006	5,600	Equipment Maint. Contracts	5,550		
380	1,020	750	Jury Expenses	750		
3,796	3,340	4,000	Postage	4,000		
-	996	1,500	Travel and Training	1,500		
4,842	5,461	6,180	Other Materials and Services	10,800		
105,880	102,510	96,310	Central Services Charges	115,120		
206,630	191,405	213,340	Total Materials and Services	243,720	-	-
-	-	-	CAPITAL OUTLAY	-		
9,460	10,280	8,290	DEBT SERVICE - PERS	7,670		
\$ 474,522	\$ 457,740	\$ 487,200	TOTAL MUNICIPAL COURT	\$ 540,970	\$ -	\$ -

**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.

FY25 Budget

The police department's FY25 budget keeps staffing current, which accounts for the increase in personnel costs, along with an increase in wages and benefits. A grant from the US Department of Justice was obtained to assist in offsetting the costs of the additional two police officers for a three-year period. The total amount of the grant is \$250,000.00 for three years. The most significant change(s) to the materials and services line items are due upgrades in equipment (body cameras and patrol car cameras), as well as equipment for the two additional patrol officers. The proposed capital improvement expenditures are outfitting new police vehicles purchased in the Public Safety Equipment Reserve Fund.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONNEL SERVICES			
\$ 2,381,445	\$ 2,654,908	\$ 2,956,150	Salaries and Wages	\$ 3,111,950		
443,452	479,366	557,610	Insurance	636,610		
891,161	907,777	1,092,720	Public Employees Retirement	1,151,500		
(181,750)	(192,690)	(199,290)	less PERS bond pymt	(203,140)		
292,103	273,708	323,570	Other Employer-paid Taxes	325,700		
3,826,411	4,123,069	4,730,760	Total Personal Services	5,022,620	-	-
			MATERIALS AND SERVICES			
24,346	51,341	51,000	Contract Services - Dogs/Other	35,000		
322,938	409,991	380,505	County Dispatch Service	400,000		
63,574	71,708	70,000	Gasoline	75,000		
14,619	19,625	19,000	Building Utilities	19,000		
19,242	24,379	25,000	Telephone	25,000		
28,543	66,598	65,000	Equipment Maint. Supplies/Contracts	75,000		
7,204	5,107	20,000	Repairs and Maintenance	15,000		
18,533	21,066	30,000	Uniforms and Cleaning	25,000		
3,339	8,361	5,000	Crisis Response	5,000		
10,530	16,113	20,000	Travel and Training	10,000		
63,192	59,625	42,000	Other Materials and Services	80,000		
516,220	533,160	560,590	Central Services Charges	796,160		
1,092,280	1,287,074	1,288,095	Total Materials and Services	1,560,160	-	-
63,382	24,463	89,000	CAPITAL OUTLAY	50,000	-	-
181,750	192,690	199,290	DEBT SERVICE	203,140		
\$ 5,163,823	\$ 5,627,295	\$ 6,307,145	Total Police Department	\$ 6,835,920	\$ -	\$ -

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

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Police Chief	1
1	1	1	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
4	4	4	Corporal	4
3	3	4	Patrol Detective	4
8	8	12	Patrol Officer	12
1	1	0	Community Services Officer	0
1	1	1	SRO	1
1 1/2	1 1/2	1	Code Enforcement Officer	1
3	3	3	Police Assistant	3
0	0	0	Part-time FTE	0
28 1/2	28 1/2	32	Total	32

Capital

Outfitting New Vehicles (Vehicles Purchased in Public Safety Equip. Reserve Fund)	\$50,000
	<u>\$50,000</u>

**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.

FY25 Budget

The FY25 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response. There is a \$110,000 repayment to the building maintenance fund budgeted as part of the agreement when purchasing the ladder truck in FY23.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 2,653,843	\$ 2,898,954	\$ 2,833,040	Salaries and Wages	\$ 3,055,170		
478,107	482,205	512,100	Insurance	614,195		
904,670	985,922	970,850	Public Employees Retirement	990,000		
(173,830)	(212,066)	(205,320)	less PERS bond pymt	(219,840)		
338,723	324,083	341,220	Other Employer-paid Taxes	355,580		
4,201,513	4,479,098	4,451,890	Total Personal Services	4,795,105	-	-
MATERIALS AND SERVICES						
69,237	231,976	180,000	Consultants/Contract Services	180,000		
98,019	102,792	123,340	County Dispatch Service	123,340		
35,883	28,804	38,000	Building Utilities	38,000		
32,328	39,107	26,000	Dues & Subscriptions	26,000		
49,552	50,940	55,000	Gasoline and Diesel	55,000		
77,780	58,751	62,000	Medical Equipment and Supplies	62,000		
11,186	6,689	15,000	Uniforms and Cleaning	15,000		
93,515	85,022	50,000	Equipment Maint. Supplies	50,000		
4,733	12,122	8,000	Building Materials	8,000		
25,301	29,970	20,500	Personal Protective Equipment	20,500		
43,272	51,544	65,000	Travel and Training	45,000		
99,061	71,320	108,070	Other Materials and Services	108,070		
-	-	110,000	Building Maintenance Charge	110,000		
421,380	427,440	417,900	Central Services Charges	721,550		
1,061,247	1,196,477	1,278,810	Total Materials and Services	1,562,460	-	-
-	-	-	CAPITAL OUTLAY	-	-	-
173,830	212,066	205,320	DEBT SERVICE	219,840		
\$ 5,436,590	\$ 5,887,642	\$ 5,936,020	TOTAL FIRE/AMB. DEPT.	\$ 6,577,405	\$ -	\$ -

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

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Fire Chief	1
0.75	3/4	3/4	Recruitment/Retention Officer	0
1	1	1	Assistant Fire Chief/ Fire Marshall	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	3	Paramedic	3
1	1	1	Office Specialist III	1
6 1/2	6 1/2	6 1/2	Part-Time/Reserves FTE	6 1/2
31 1/4	31 1/4	34 1/4	Total	33 1/2

*Capital outlay budgeted in Public Safety Equipment Reserve Fund.

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

Description of Current Services

The Parks Division maintains twenty-two 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.

FY25 Budget

The budget for FY25 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONAL SERVICES						
\$ 534,191	\$ 450,919	\$ 506,590	Salaries and Wages	\$ 559,205		
105,671	86,819	104,435	Insurance	119,445		
95,791	88,884	97,130	Public Employees Retirement	102,150		
(20,280)	(19,000)	(21,210)	less PERS bond pymt	(19,850)		
61,246	69,265	59,355	Other Employer-paid Taxes	62,620		
776,619	676,886	746,300	Total Personal Services	823,570	-	-
MATERIALS AND SERVICES						
27,844	30,705	30,000	Electricity	35,850		
24,506	37,252	35,000	Gasoline and Diesel	30,000		
61,428	24,864	36,000	Repairs and Maintenance	30,000		
4,546	7,772	10,000	Tools and Minor Equipment	7,000		
46,053	47,577	45,000	Equipment Maint. Supplies	40,000		
4,796	9,417	15,000	Horticultural Supplies	12,000		
4,983	15,590	10,000	Janitorial Supplies	11,600		
9,306	17,182	12,000	Irrigation Supplies	12,000		
17,257	17,960	20,000	Operating Supplies	20,000		
6,906	10,534	10,000	Travel and Training	10,000		
72,032	94,026	66,250	Other Materials and Services	40,650		
218,990	205,610	233,810	Central Services Charges	275,950		
498,647	518,489	523,060	Total Materials and Services	525,050	-	-
16,098		80,000	CAPITAL OUTLAY			
20,280	19,000	21,210	DEBT SERVICE -PERS	19,850		
\$ 1,311,644	\$ 1,214,376	\$ 1,370,570	TOTAL PARKS DIVISION	\$ 1,368,470	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	Position	Proposed Budget FY25
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Parks/Cemetery Supervisor	1
0	0	0	Special Projects Coordinator	0
0	0	0	Utility Worker III	0
1	1	1	Utility Worker II	1
3	4	4	Utility Worker I	4
0	0	0	Arborist	1/5
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
10 1/6	11 1/6	11 1/6	Total	11 11/30

**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.

FY25 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 FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 305,222	\$ 351,707	\$ 460,510	Salaries and Wages	\$ 423,520		
33,566	46,206	53,665	Insurance	58,810		
59,014	68,026	78,815	Public Employees Retirement	85,740		
(10,430)	(10,130)	(13,650)	less PERS bond pymt	(16,450)		
36,402	37,872	50,220	Other Employer-paid Taxes	46,200		
423,774	493,681	629,560	Total Personal Services	597,820	-	-
MATERIALS AND SERVICES						
18,594	19,145	13,000	Bank Fees	13,000		
6,671	8,009	4,000	Contract Services	4,000		
16,060	15,659	18,000	Electricity	20,160		
3,670	4,170	5,000	Resale Merchandise	4,000		
64,204	66,400	100,000	Recreation Programs	40,000		
13,001	10,821	10,000	Repairs and Maintenance	7,500		
-	-	1,000	Program Supplies	500		
2,031	4,163	4,000	Travel and Training	6,000		
35,444	35,591	43,600	Other Materials and Services	31,650		
92,640	93,680	116,680	Central Services Charges	150,380		
252,315	257,639	315,280	Total Materials and Services	277,190	-	-
CAPITAL OUTLAY						
-	-	40,000				
10,430	10,130	13,650	DEBT SERVICE - PERS	16,450		
\$ 686,519	\$ 761,450	\$ 998,490	TOTAL RECREATION DIVISION	\$ 891,460	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2	1
2/3	2/3	2/3	Parks & Recreation Supervisor	2/3
0	1	1	Recreation Coordinator	1
1/3	1/3	1/3	Office Specialist 2	1/3
8	8	8	Part-time FTE's	8
10 1/3	11 1/3	11 1/3	Total	11 1/3

**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 rentals are available daily. Special events 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.

FY25 Proposed Budget

The proposed budget for FY25 for the Aquatic Center provides for normal operations and maintenance. Personal Services include 1/3 of the full-time program supervisor, a full-time maintenance worker as well as all part-time and seasonal pool staff.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 215,646	\$ 262,669	\$ 290,800	Salaries and Wages	\$ 287,000		
4,805	5,994	26,170	Insurance	14,670		
7,500	6,665	16,450	Public Employees Retirement	21,100		
(1,620)	(1,280)	(1,650)	less PERS bond pymt	(1,530)		
25,796	27,471	34,130	Other Employer-paid Taxes	33,430		
252,127	301,520	365,900	Total Personal Services	354,670	-	-
MATERIALS AND SERVICES						
21,167	22,604	19,080	Electricity	24,640		
-	-	15,000	Bank Charges	12,000		
37,559	37,315	30,000	Natural Gas	42,300		
60,221	65,794	63,000	Resale Merchandise	68,000		
29,163	18,615	20,000	Repairs and Maintenance	13,470		
10,694	21,736	15,000	Special Parks	2,000		
945	2,555	2,500	Janitorial Supplies	3,000		
51,069	75,107	60,000	Swimming Pool Supplies	60,000		
2,698	649	4,000	Tools & Minor Equipment	3,500		
31,945	44,143	29,720	Other Materials and Services	25,850		
86,540	139,530	103,980	Central Services Charges	158,850		
332,001	428,048	362,280	Total Materials and Services	413,610	-	-
CAPITAL OUTLAY						
1,620	1,280	1,650	DEBT SERVICE - PERS	1,530		
TOTAL AQUATIC CENTER DIVISION						
\$ 585,748	\$ 730,848	\$ 729,830		\$ 769,810	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITIONS	Proposed Budget FY25
1/3	1/3	1/3	Parks & Recreation Supervisor	1/3
0	0	1	Utility Worker I	1
7	7	7	Part-Time FTE's	7
7 1/3	7 1/3	8 1/3	Total	8 1/3

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY DIVISION**

Description of Current Services

The Cemetery Division, now in the General Fund, accounts for the operation of 49-acre Olney Cemetery, Olney Memorial Garden and Tree haven Pet Cemetery. In addition to interment services, cemetery staff are 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.

FY25 Proposed Budget

The FY25 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 71,464	\$ 124,265	\$ 143,510	Salaries and Wages	\$ 145,850		
10,384	25,251	26,630	Insurance	29,485		
20,723	28,501	26,460	Public Employees Retirement	30,605		
(6,880)	(6,050)	(3,890)	less PERS bond pymt	(6,380)		
8,884	13,760	16,945	Other Employer-paid Taxes	15,340		
104,576	185,726	209,655	Total Personal Services	214,900	-	-
MATERIALS AND SERVICES						
51,131	76,530	54,200	Cemetery Supplies	60,000		
3,576	2,826	4,000	Marketing	4,500		
14,700	1,023	10,000	Equipment Maint. Supplies	10,000		
3,335	973	5,000	Repair and Maintenance	28,500		
16,820	9,145	8,000	Gasoline and Diesel	8,500		
857	630	2,000	Irrigation Supplies	2,500		
56	325	3,000	Travel and Training	3,500		
36,981	43,506	43,250	Other Materials and Services	50,425		
29,840	46,680	31,600	Central Services Charges	35,090		
157,296	181,638	161,050	Total Materials and Services	203,015	-	-
13,190	7,697	17,500	CAPITAL OUTLAY			
6,880	6,050	3,890	DEBT SERVICE	6,380		
\$ 281,942	\$ 381,111	\$ 392,095	TOTAL DIV EXPENDITURES	\$ 424,295	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITIONS	Proposed Budget FY25
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
1	1	1	Part-Time FTE	1
2 2/3	2 2/3	2 2/3	Total	2 2/3

**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 implementation of ordinances of the comprehensive plan. The Planning Division provides staff support to the Planning Commission and other special-purpose committees.

FY25 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 FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 170,771	\$ 171,791	\$ 195,510	Salaries and Wages	\$ 189,800		
34,263	28,925	33,560	Insurance	27,460		
49,135	47,608	55,350	Public Employees Retirement	50,250		
(10,390)	(9,890)	(10,880)	less PERS bond pymt	(10,720)		
14,529	14,469	17,360	Other Employer-paid Taxes	16,570		
258,308	252,903	290,900	Total Personal Services	273,360	-	-
MATERIALS AND SERVICES						
2,179	220	1,750	Advertising/Legal Notices	2,000		
1,250	1,560	2,000	Bank Charges	2,000		
1,057	1,849	1,700	Recording & Legal	2,000		
1,214	843	3,000	Postage	3,000		
50	570	2,000	Travel and Training	2,000		
5,573	5,432	8,850	Other Materials and Services	26,425		
41,030	45,560	36,860	Central Services Charges	36,070		
52,353	56,034	56,160	Total Materials and Services	73,495	-	-
CAPITAL OUTLAY						
-	-	-			-	-
10,390	9,890	10,880	DEBT SERVICE - PERS	10,720		
\$ 321,051	\$ 318,827	\$ 357,940	Total Planning Department	\$ 357,575	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITIONS	Proposed Budget FY25
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	1	Assistant Planner	1
1	1	0	Permit Technician	0
1/6	1/6	1/6	Office Specialist III	1/6
1/4	1/4	0	Clerical Aide	0
2 7/12	2 7/12	2 1/3	Total	2 1/3

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

Description of Current Services

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

FY25 Proposed Budget

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

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 235,953	\$ 246,622	\$ 264,000	Salaries and Wages	\$ 277,900		
52,795	52,752	57,220	Insurance	54,450		
57,529	59,940	61,880	Public Employees Retirement	65,300		
(10,840)	(10,910)	(13,120)	less PERS bond pymt	(13,930)		
21,109	21,224	25,210	Other Employer-paid Taxes	26,150		
356,545	369,628	395,190	Total Personal Services	409,870	-	-
MATERIALS AND SERVICES						
6,000	7,335	8,000	Bank Charges	8,000		
16,832	5,118	15,500	Contract Services	27,500		
5,500	5,500	6,180	Equipment Rental	6,340		
152	1,026	4,600	Travel and Training	4,600		
6,417	7,732	12,100	Other Materials and Services	12,820		
42,060	45,420	49,180	Central Services Charges	42,500		
76,961	72,131	95,560	Total Materials and Services	101,760	-	-
CAPITAL OUTLAY						
-	-	-			-	-
10,840	10,910	13,120	DEBT SERVICE-PERS	13,930		
\$ 444,346	\$ 452,669	\$ 503,870	Total Building Department	\$ 525,560	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
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 1/2	1	1	Building Inspector I	1
1	1	1	Permit Technician	1
1/4	0	0	Aide	0
0	0	0	Part-time FTE's	0
3 11/12	3 1/6	3 1/6	Total	3 1/6

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

Description of Current Services

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

FY25 Proposed Budget

This department was created to provide liaison to enhance economic development. The 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 the non-departmental division.

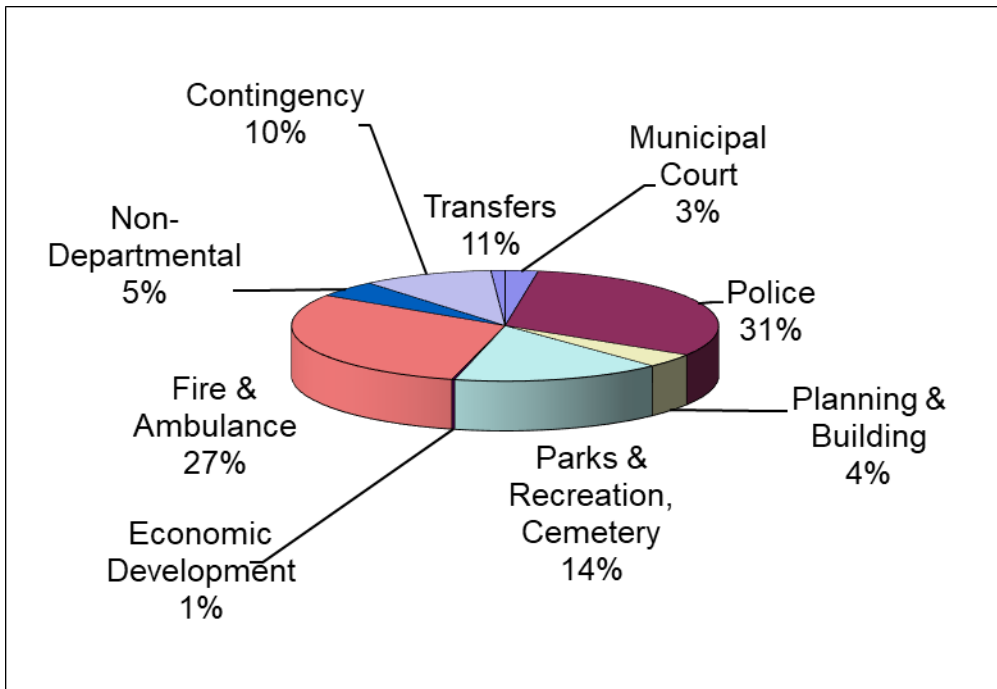
Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ 2,364	\$ 1,327	\$ 2,500	Other Expense	\$ 2,820		
1,375	1,500	-	Dues & Subscriptions	-		
13,616	19,474	31,420	Marketing	10,000		
-	14	10	Postage & Printing	-		
-	-	7,500	Travel and Training	500		
26,250	22,500	25,000	Commitments to Downtown Assn	25,000		
70	990	4,520	Central Service Charge	6,990		
43,675	45,805	70,950	Total Materials and Services	45,310	-	-
-	-	-	CAPITAL OUTLAY	-		
\$ 43,675	\$ 45,805	\$ 70,950	TOTAL ECONOMIC DEV. DEPT.	\$ 45,310	\$ -	\$ -

City of Pendleton

General Fund Expenditures

General Fund Expenditures Fiscal Year 2024-25

Municipal Court	\$540,970
Police	6,835,920
Planning & Building	883,135
Parks & Recreation, Cemetery	3,454,035
Economic Development	45,310
Fire & Ambulance	6,577,405
Non-Departmental	1,043,560
Contingency	2,163,600
Transfers	233,350
Total Expenditures	\$21,777,285



**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.

FY25 Proposed Budget

Proposed Materials and Services include The Chamber of Commerce is estimated to receive approximately \$535,500 for the \$4 per night room tax along with their 14% share of the 8% LRT tax received. The City bonded the majority of the PERS unfunded liability in September 2005. \$264,075 of the debt service is related to transfers into the General Fund from other departments for their share of the PERS bond debt payments. There is \$7,200 budgeted to cover the costs of the EV charging station.

Actual FY22	Actual FY23	Budget FY24		Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
\$ 187,489	\$ 219,519	\$ 175,000	Chamber of Commerce TRT	\$ 175,000		
124,835	244,060	437,500	Chamber of Commerce TPAC	360,500		
1,000	4,350	83,240	Promotion - Arts	5,000		
85,992	350,825	361,000	Consultants	88,500		
291	89	1,250	Christmas Decorations	-		
-	-	1,500	Flower Baskets	-		
6,136	7,189	7,000	EV Charging Station	7,200		
-	-	2,000	Senior Center/4th of July	-		
10,898	52,575	75,000	Community Enhancement	50,000		
145,706	115,549	100,000	Special Event Promotions	-		
89,445	15,400	-	GEMT Reimbursement	-		
5,271	7,659	-	Rental Expenses	6,000		
11,450	27,079	10,000	Attorney's Fees - Litigation	10,000		
24,807	9,183	5,000	Other Miscellaneous Exp.	5,050		
693,320	1,053,478	1,258,490	Total Materials and Services	707,250	-	-
98,592	5,948	-	CAPITAL OUTLAY	-		
325,222	304,358	327,925	DEBT SERVICE - PERS/USDA	336,310		
INTERFUND TRANSFERS						
15,000	15,000	15,000	City Transportation Prog. Fund	15,000		
114,200	60,465	98,510	Library Fund - operating subsidy	101,000		
65,000	65,000	67,600	Convention Center	69,630		
5,000	-	-	Parks Equipment Reserve Fund	-		
10,000	10,000	10,000	Transfer to Parks Special Fund	10,000		
-	28,500	30,000	Econ. Dev. Support to Airport	37,720		
-	-	-	Building Maintenance Fund	-		
-	-	-	Capital and Debt payment to Airport	-		
-	-	-	Central Service Fund	-		
-	-	-	Street Repair subsidy	-		
209,200	178,965	221,110	Total Interfund Transfers	233,350	-	-
-	-	2,624,563	CONTINGENCY	2,163,600	-	-
-	-	-	RESERVE FOR PERS	-	-	-
\$ 1,326,334	\$ 1,542,749	\$ 4,432,088	TOTAL NON-DEPARTMENTAL	\$ 3,440,510	\$ -	\$ -

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.

Center of Innovation Excellence. This fund will account for the funds received via a grant from the state of Oregon to become Oregon's UAS Center of Innovation Excellence.

Urban Forestry Fund. This fund will account for the funds received from a Federal Grant through the USDA.

**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.

FY25 Projections of Revenues

\$1,352,200 is from the apportionment (99%) of the State gas tax revenues; \$870,000 is from the Street Utility Maintenance Fee; and \$1,775,000 is the available Federal Exchange (FEX) allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 746,240	\$ 500,592	\$ 311,030	BEGINNING WORKING CAPITAL	\$1,308,400		
			INTERGOVERNMENTAL REVENUES			
1,356,857	1,326,093	1,396,700	State Revenues - Gas Tax	1,352,200		
260,693	297,466	1,300,000	State Revenues - Other	1,775,000		
934		-	Other Agency			
1,618,484	1,623,559	2,696,700	Total Intergov. Revenues	3,127,200	-	-
			CHARGES FOR SERVICES			
775,431	823,682	850,000	Street Utility Fee	870,000		
-			Services to Outside Agencies			
3,653	3,939	3,500	Land/Building Rental	4,000		
127			Lease Revenue			
368,160	382,080	393,020	Charges to Other Departments	508,385		
1,147,371	1,209,701	1,246,520	Total Charges for Services	1,382,385	-	-
28,989	54,480	13,500	MISCELLANEOUS REVENUES	51,500		
-		-	TRSF FROM OTHER FUNDS	-		
\$3,541,084	\$3,388,331	\$4,267,750	TOTAL FUND RESOURCES	\$5,869,485	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
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	4
1/2	1/2	1/2	Part-time Help	1/2
5	5	5	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 84 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.

FY25 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. FY25 includes consideration of about \$3,970,000 for street preservation projects. Included in capital outlay is carryover consideration from federal pass-through funds. The City Council continues to work on short- and long-term street preservation funding considerations.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 328,318	\$ 334,129	\$ 353,560	Salaries and Wages	\$ 414,560		
70,965	71,167	86,090	Insurance	144,380		
72,679	73,978	79,990	Public Employees Retirement	93,645		
(15,280)	(13,490)	(16,120)	less PERS bond pymt	(17,180)		
39,422	44,993	44,360	Other Employer-paid Taxes	51,570		
496,105	510,777	547,880	Total Personal Services	686,975	-	-
MATERIALS AND SERVICES						
200,558	794,096	135,000	Streetlights	135,000		
5,375	2,375	3,500	Dues & Subscriptions	10,000		
15,799	16,285	25,000	Electricity	20,000		
88,982	108,297	90,040	Equipment Rental	99,040		
61,667	62,878	85,000	Repairs and Maintenance	65,000		
3,750	997	4,000	Travel and Training	2,500		
34,959	28,425	47,150	Other Materials and Services	37,750		
223,140	249,930	280,230	Central Services Charges	294,240		
98,981	130,120	124,000	PW Admin & Fleet Charge	141,610		
733,211	1,393,403	793,920	Total Materials and Services	805,140	-	-
1,795,895	1,156,398	2,500,000	CAPITAL OUTLAY	3,970,000		
-	-	-	RESERVE	250,000		
-	-	409,830	CONTINGENCY	128,190		
15,280	13,490	16,120	TRANSFER TO GEN FUND -PERS	17,180		
			TRANSFER TO SIDEWALK FUND			
			(CLOSING)	12,000		
\$ 3,040,491	\$ 3,074,068	\$ 4,267,750	TOTAL FUND EXPENDITURES	\$ 5,869,485	\$ -	\$ -

Capital Outlay	
NW Despain	\$1,100,000
Main Street Bridge / N Main	\$670,000
Street Overlay	\$1,500,000
Utility Fee: Reconstruction FY24 / FY25	500,000
Crack Seal	200,000
Total	\$3,970,000

**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 pathways, and other alternative forms of transportation.

FY25 Projections of Revenues

FY25 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$900 income from investment.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 21,263	\$ 27,892	\$ 34,890	BEGINNING WORKING CAPITAL	\$ 39,075		
			INTERGOVERNMENTAL REVENUES			
13,706	13,395	14,110	State Revenues - Gas Tax	13,650		
13,706	13,395	14,110	Total Intergov. Revenues	13,650	-	-
125	878	200	MISCELLANEOUS REVENUES	900		
\$ 35,094	\$ 42,165	\$ 49,200	TOTAL FUND RESOURCES	\$ 53,625	\$ -	\$ -

**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.

FY25 Proposed Budget

The FY25 budget proposes capital for River Parkway crack sealing, patching, rock placement bike route signs and bike lane striping.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ -	\$ -	\$ 5,000	Street supplies	\$ 2,500		
7,202	-	35,000	CAPITAL OUTLAY	50,000		
-	-	9,200	Reserve for Bike Improvements	1,125		
\$ 7,202	\$ -	\$ 49,200	TOTAL FUND EXPENDITURES	\$ 53,625	\$ -	\$ -

FY25 Capital Outlay considerations: \$50,000

- River parkway: finish crack sealing
- River parkway: finish asphalt patching
- River parkway: address raveling of interior asphalt
- River parkway: address lighting improvements
- Bike: additional signs for bike routes
- Bike: striping & thermoplastic sharrows / arrows

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY FUND**

Description of Revenue Sources

Most of the 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.

FY25 Projections of Revenues

Property tax revenues from the Library District are projected at \$630,000. Licenses and Permits are expected to hold steady.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			BEGINNING WORKING CAPITAL	\$ 865,000		
\$ 600,199	\$ 703,336	\$ 786,700				
9,780	8,752	10,000	LICENSES AND PERMITS	8,000		
			INTERGOVERNMENTAL REVENUES			
55,263	93,610	6,000	State Revenues - State Lib. Grants	3,300		
17,340	37,282	48,000	Other Agencies	48,000		
614,167	581,477	603,000	Other - Um. Co. Spec. Lib. Dist.	630,100		
686,770	712,369	657,000	Total Intergov. Revenues	681,400	-	-
			MISCELLANEOUS REVENUES			
25,426	40,034	40,000	Library Donations	40,000		
27,734	22,000	36,500	Friends of the Library	20,700		
205	-	550	Miscellaneous Revenues	-		
3,628	21,514	7,000	Investment Income	20,000		
56,993	83,548	84,050	Total Miscellaneous Revenues	80,700	-	-
114,200	60,465	98,510	TRANSFER FROM General Fund	101,100		
\$ 1,467,942	\$ 1,568,469	\$ 1,636,260	TOTAL FUND RESOURCES	\$1,736,200	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Library Director	1
1	1	1	Asst. Librarian Director	1
0	0	0	Communication Spec.	1/4
0	0	1 2/3	Library Clerk	1 2/3
2	2	2	Library Asst II	2 1/2
0	0	1/2	Library IT Assistant	1/2
1/8	1/8	0	Library Asst I	0
1 2/3	1 2/3	0	Library Aide	0
17/40	17/40	0	Library Shelver	0
6 1/4	6 1/4	6 1/4	Total	7

**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.

FY25 Proposed Budget

The FY25 budget reflects the library’s plan to make the 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 FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONNEL SERVICES			
\$ 303,072	\$ 308,079	\$ 344,230	Salaries and Wages	\$ 428,770		
54,416	57,789	58,550	Insurance	86,100		
58,293	60,160	90,355	Public Employees Retirement	104,340		
		(16,380)	less PERS bond pymt	(17,090)		
23,150	23,514	30,425	Other Employer-paid Taxes	38,330		
438,931	449,542	507,180	Total Personal Services	640,450	-	-
			MATERIALS AND SERVICES			
			Contract Services	12,500		
14,369	9,216	19,400	Library Books	15,000		
1,069	1,972	1,800	Library Periodicals	2,200		
11,936	23,176	23,000	Library Programs	23,000		
1,903	1,994	12,500	Repairs & Maintenance	14,000		
9,876	10,588	13,600	Office Supplies - Printing	10,000		
6,657	5,636	11,500	Travel and Training	5,000		
19,270	87,310	33,080	Other Materials and Services	49,200		
2,078	5,568	5,000	Marketing	6,200		
16,500	28,500	28,500	Direct Utility Charge	28,500		
114,200	89,580	125,570	Central Services Charges	184,090		
197,859	263,540	273,950	Total Materials and Services	349,690	-	-
114,027	21,259	76,000	CAPITAL OUTLAY	10,000		
13,790	15,320	16,380	TRANSFER TO GEN FUND-PERS	17,090		
-	-	762,750	CONTINGENCY	718,970		
\$ 764,606	\$ 749,661	\$ 1,636,260	TOTAL FUND EXPENDITURES	\$ 1,736,200	\$ -	\$ -

Capital Outlay:

Large Table	\$	10,000
	\$	10,000

**PCITY 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 \$33,700. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY25 Projections of Revenues

Revenue projections for FY25 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 \$8,500. The request to close out the Library Permanent Trust fund was granted by the State of Oregon. There will be an expected transfer of \$6,600 to close out the Library Permanent Trust Fund. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 110,814	\$ 120,267	\$ 124,000	BEGINNING WORKING CAPITAL	\$ 148,670	\$ -	\$ -
			MISCELLANEOUS REVENUES			
31,792	33,247	31,200	Donations	33,700		
9,413	12,628	7,000	Investment Income	8,500		
41,205	45,875	38,200	Total Miscellaneous Revenues	42,200		-
31	75	75	TRFR -LIBRARY PERM. TR	6,600		
\$ 152,050	\$ 166,216	\$ 162,275	TOTAL FUND RESOURCES	\$ 197,470	\$ -	\$ -

**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. The 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.

FY25 Proposed Budget

The proposed expenditures for FY25 total \$50,500 for materials and services

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ 24,690	\$ 10,475	\$ 26,000	Library Books - Donations	\$ 33,000	\$ -	\$ -
6,369	5,063	15,000	Other Expense	13,000	-	-
725	4,076	6,500	Office Supplies & Repair	4,500	-	-
31,784	19,614	47,500	Total Materials and Services	50,500	-	-
			CAPITAL OUTLAY			
-	-	-	Contingency			
-	-	114,775	Reserve for Library Fund	146,970	-	-
\$ 31,784	\$ 19,614	\$ 162,275	TOTAL FUND EXPENDITURES	\$ 197,470	\$ -	\$ -

**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.

FY25 Projections of Revenues

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

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Proposal Budget FY25	Adopted Budget FY25
\$ 748,681	\$ 850,688	\$ 350,000	BEGINNING WORKING CAPITAL	\$ 350,000		
			CHARGES FOR SERVICES			
19,559	20,874	15,000	Farebox	20,000		
			INTERGOVERNMENTAL REVENUES			
-	7,728		Federal Revenue - CARES Act			
	109,638	197,000	State Revenues - Sm. Cities/Rural	258,775		
154,149	180,416		State Revenues - Sm. Cities/Rural CARE	75,000		
175,525	137,398	157,500	State Revenues - 5310 Program Ops.	158,260		
		23,200	State Revenues - 5310 Bus & PM			
		76,500	State Revenues - 5339 Bus	76,500		
			State Revenues -Planning capital grant			
			State Revenues - Planning Grant			
300,464	337,222	472,315	State Revenues - STIF	480,715		
-	3,000		Energy Trust Incentives			
67,622	72,817	83,600	Other - Um. Co. Spec. Trans.	83,600		
697,760	848,218	1,010,115	Total Intergov. Revenues	1,132,850	-	-
5,920	19,070	7,000	MISCELLANEOUS REVENUES	9,800		
			TRANSFERS IN			
15,000	15,000	15,000	General Fund	15,000		
			Central Service Fund			
\$ 1,486,920	\$ 1,753,850	\$ 1,397,115	TOTAL FUND RESOURCES	\$ 1,527,650	\$ -	\$ -

**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 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.

FY25 Proposed Budget

The proposed budget for FY25 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 public during the summer to the Aquatic Center. Materials and Services include \$239,600 for total program taxi tickets and \$440,450 for the various dial-a-ride/bus route programs. The deviated route runs through the neighborhood 10 or more times per weekday. The Elite Taxi tickets give the public and seniors options for transportation outside of the weekday bus service hours.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Proposal Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
\$ 118,970	\$ 69,837	\$ 10,000	Consultants - Planning Grant	\$ 60,600	\$ -	\$ -
161,136	241,354	240,000	Contract Serv. - Taxi Tickets	239,600		
67,302	80,404	125,000	Contract Serv. - Care Ride	106,000		
10,276	11,451	22,000	Contract Serv. - Elite Taxi	13,250		
33,055	46,773	90,000	Contract Serv. - Deviated Rt	53,000		
158,901	231,838	250,000	Contract Serv. - COVID Cleaning	268,200		
40,599	29,240	20,000	Cleaning Expenses	20,000		
		3,000	Insurance	6,000		
		3,000	Single Audit	-		
9,749	17,417	15,000	Marketing	15,000		
6,000		6,000	Drug & Alcohol Oversight	6,000		
20,959	13,010	55,000	Repairs & Maintenance	55,000		
9,750	9,300	17,800	Data Service Plans & Tablets	11,000		
		-	Travel & Training	3,000		
2,924	2,615	6,000	Postage and Program Supplies	7,000		
3,468	21,183	20,000	Other Expense	20,000		
35,000	35,000	35,000	Direct Charge for Finance Services	35,000		
678,091	809,421	917,800	Total Materials and Services	918,650	-	-
0	-	210,000	CAPITAL OUTLAY	270,000		
0	-	100,000	Transfer to Bus Barn Facility Fd	100,000		
0	-	150,315	CONTINGENCY	239,000		
\$ 678,091	\$ 809,421	\$ 1,378,115	TOTAL FUND EXPENDITURES	\$ 1,527,650	\$ -	\$ -

Capital Outlay:

Bus Barn Equipment	\$ 100,000
Buses/Vans	150,000
Shelters	20,000
Total	\$ 270,000

**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.

FY25 Projections of Revenues

FY25 has no planned State or Federal programs this year.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 2,951	\$ 2,966	\$ 3,000	BEGINNING FUND BALANCE	\$ 3,230		
			INTERGOVERNMENTAL REVENUES			
-		486,000	State Revenues	311,000		
-			County Revenues			
-	-	486,000	Total Intergovernmental Revenues	311,000	-	-
			MISCELLANEOUS REVENUES			
-			Miscellaneous Income			
15	76	30	Investment Income	25		
15	76	30	Total Miscellaneous Revenues	25	-	-
-	-		INTERFUND TRANSFERS		-	-
\$ 2,966	\$ 3,042	\$ 489,030	TOTAL FUND RESOURCES	\$ 314,255	\$ -	\$ -

**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.

FY25 Proposed Budget

FY25 has no planned State or Federal programs this year.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
\$ -	\$ 74,000	\$ 489,030	CDBG Program Expense	\$ 286,000	\$ -	\$ -
	914		Contract Services	25,000		
-	74,914	489,030	Total Materials and Services	311,000	-	-
DEBT SERVICE						
			RESERVE	3,255	-	-
\$ -	\$ 74,914	\$ 489,030	TOTAL FUND EXPENDITURES	\$ 314,255	\$ -	\$ -

**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.

FY25 Projections of Revenues

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

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 168,900	\$ 107,045	\$ 77,850	BEGINNING WORKING CAPITAL	\$ 60,800		
-	-	-	INTERGOVERNMENTAL			
-	-	-	CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
-	-	-	Sale of Land			
5,680	1,466	1,200	Woodstove Repayments	1,200		
2,240	-	100	Miscellaneous Revenues	100		
803	2,081	750	Investment Income	2,000		
8,723	3,548	2,050	Total Miscellaneous Revenues	3,300	-	-
-	-		TRFR FROM OTHER FUNDS		-	-
\$ 177,623	\$ 110,593	\$ 79,900	TOTAL FUND RESOURCES	\$ 64,100	\$ -	\$ -

**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.

FY25 Proposed Budget

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

Actual FY22	Actual FY23	Budget FY24	Expenditures	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ -		\$ 20,000	Woodstove Replacements	\$ 5,000		
-			COVID Business Relief Grants			
<u>70,578</u>	<u>55,212</u>	-	Other Expense	<u>35,900</u>		
<u>70,578</u>	<u>55,212</u>	<u>20,000</u>	Total Materials and Services	40,900	-	-
-			CAPITAL OUTLAY	-	-	-
-		10,000	TRANSFER TO GENERAL FD			
-		49,900	CONTINGENCY	23,200		
-			RESERVE			
<u>\$ 70,578</u>	<u>\$ 55,212</u>	<u>\$ 79,900</u>	TOTAL FUND EXPENDITURES	\$ 64,100	\$ -	\$ -

**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.

FY25 Projections of Revenues

FY25 proposes the closure of the Sidewalk Fund.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ (13,816)	\$ (12,881)	\$ (12,225)	BEGINNING WORKING CAPITAL	\$ (12,000)		
			MISCELLANEOUS REVENUES			
-		24,315	Inter-fund Proceeds			
931	901	900	Assessment Principal & Interest			
-	35		Miscellaneous Income			
3	-	10	Investment Income			
934	936	25,225	Total Miscellaneous Revenues	-	-	-
			TRANSFERS			
			Transfer from Street Fund	12,000		
\$ (12,882)	\$ (11,945)	\$ 13,000	TOTAL FUND RESOURCES	\$ -	\$ -	\$ -

**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.

FY25 Proposed Budget

FY25 proposes the closure of the Sidewalk Fund.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS & SERVICES			
\$ -		\$ 100	Other Expenses			
\$ -	\$ -	\$ 100	Total Materials & Services	\$ -	\$ -	\$ -
			CAPITAL OUTLAY			
104	182	12,900	DEBT SERVICE			
\$ 104	\$ 182	\$ 13,000	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -

**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. It is imperative that there are many successful new events at the Vert to help make it viable and not be a burden on PCC’s budget.

FY25 Projection of Revenues

The total LRT received by the city is projected at \$1,250,000 this year. The PCC gets 48.375% of that total. Catering revenues for FY25 are shown on a gross basis with amounts due to the contractor budgeted as an expenditure. The Convention Center will continue to infuse our downtown businesses and hotels with guests. Beginning in the calendar year 2025, PCC will manage the Blue Mountain Equine Center for BMCC. PCC will provide contracting, calendar management, staffing, maintenance, and concessions for the facility.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 53,909	\$ 37,487	\$ 295,300	BEGINNING WORKING CAPITAL	\$ 230,900	\$ -	\$ -
			TAXES			
450,721	940,655	604,700	Transient Room Taxes	604,700		
-			INTERGOVERNMENTAL			
			LICENSES AND PERMITS			
43,286	47,134	46,000	General Business License	47,000		
20,046	22,546	17,500	Employee-based Bus. License	19,000		
63,332	69,680	63,500	Total Licenses and Permits	66,000	-	-
			CHARGES FOR SERVICES			
37,552	71,217	35,000	PCC Rental - Conventions	42,500		
31,410	64,475	36,000	PCC Rental - Community	38,000		
5,965	9,037	7,500	PCC Rental - Equipment	2,000		
	5,977	-	PCC Rental - Other	4,000		
9,074	7,603	7,000	PCC Parking Lot Rental	7,500		
14,725	10,837	22,000	Vert Rental	20,000		
404,684	655,585	600,000	Catering/Concessions	673,000		
503,410	824,729	707,500	Total Charges for Services	787,000	-	-
			MISCELLANEOUS REVENUES			
10,000	1,756	2,000	Donations	1,000		
-	-	-	Interfund Loan Proceeds	-		
465	735	500	Other Miscellaneous Income	1,000		
29,145	18,703	20,000	Reimbursement of Expense	15,000		
695	6,001	500	Investment Income	3,000		
40,305	27,195	23,000	Total Miscellaneous Revenues	20,000	-	-
65,000	65,000	67,600	TRFR FROM GENERAL FUND	69,630	-	-
\$ 1,176,677	\$ 1,964,746	\$ 1,761,600	TOTAL FUND RESOURCES	\$ 1,778,230	\$ -	\$ -

**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).

FY25 Proposed Budget

The proposed FY25 budget for the Pendleton Convention Center Fund includes all aspects of this operation. Temporary personnel hired through personnel agencies for event setups are budgeted separately under contract services. The Vert is now under the management of the Convention Center Staff.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 269,548	\$ 320,243	\$ 360,000	Salaries and Wages	\$ 368,200		
48,271	67,528	74,400	Insurance	96,590		
51,819	59,215	75,000	Public Employees Retirement	83,510		
(11,300)	(6,430)	(11,380)	less PERS bond pymt	(15,000)		
24,573	30,016	33,350	Other Employee Paid Taxes	36,570		
382,911	470,572	531,370	Total Personal	569,870	-	-
MATERIALS AND SERVICES						
341,273	566,802	510,000	Contractual Serv. - Concessionaire	550,000		
22,602	24,140	28,000	Contract Services	20,000		
47,313	57,828	50,000	Electricity	62,500		
28,893	43,502	27,000	Natural Gas	41,000		
25,607	42,451	51,000	Marketing	35,000		
54,789	35,437	72,000	Repairs and Maintenance	40,000		
4,099	34,422	22,000	Janitorial Supplies	27,000		
16,952	58,064	55,000	Event Supplies	30,000		
33,932	62,491	46,900	Other Materials and Services	40,500		
154,490	151,755	187,370	Central Services Charges	279,360		
729,950	1,076,892	1,049,270	Total Materials and Services	1,125,360	-	-
11,913	25,738	24,590	CAPITAL OUTLAY	18,000		
-	-	-	DEBT SERVICE	-		
11,300	6,430	11,380	TRANSFER TO-Gen Fd -PERS			
-	-	-	TRANSFER TO-TPAC FD			
-	-	144,990	CONTINGENCY	65,000		
\$1,136,074	\$1,579,632	\$ 1,761,600	TOTAL FUND EXPENDITURES	\$ 1,778,230	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25		
1	1	1	Convention Manager	1		
0	0	0	Utility Worker II	0		
1.5	1.5	3	Utility Worker I	3		
1	1	1	Office Specialist III	1		
0	0	0	Office Specialist I	0		
2 11/50	2 1/4	2 1/4	Part-Time FTE's	2 1/4		
5 18/25	5 3/4	7 1/4	Total	7 1/4		
					Capital Outlay:	
					Lighting Upgrades - Vert	<u>18,000</u>
					Total	<u><u>18,000</u></u>

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

Description of Revenue Sources

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

FY25 Projections of Revenues

The TPAC projected for FY25 is \$154,500. The majority of the City’s share of TPAC dollars are committed to the debt service payment on the Pendleton Convention Center Eastside Expansion Project. The Council approved an increase in the TPAC tax in December 2022.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 18,663	\$ 42,440	\$ 84,000	BEGINNING FUND BALANCE	\$ 174,000		
102,228	127,061	187,500	TAXES - TPAC	154,500		
			MISCELLANEOUS REVENUES			
			Donations			
			Loan Dollars			
74	856	150	Investment Income	500		
74	856	150	Total Miscellaneous Revenues	500	-	-
			TRANSFER FROM OTHER FDS		-	-
\$ 120,965	\$ 170,357	\$ 271,650	TOTAL FUND RESOURCES	\$ 329,000	\$ -	\$ -

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

Description of Current Services

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

FY25 Proposed Budget

The PCC Eastside Expansion project finished in 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 FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -			MATERIALS & SERVICES			
-		168,000	CAPITAL OUTLAY	162,000		
78,526	78,083	75,250	DEBT SERVICE	75,260		
-		28,400	RESERVE FOR TPAC	91,740		
\$ 78,526	\$ 78,083	\$ 271,650	TOTAL FUND EXPENDITURES	\$ 329,000	\$ -	\$ -

FY25 Capital

Kitchen Remodel	45,000
Bathroom Remodel	80,000
HVAC Upgrades - PCC	25,000
Lighting Upgrades - PCC	<u>12,000</u>
Total	<u>162,000</u>

**CITY OF PENDLETON
CENTER OF INNOVATION EXCELLENCE (CIE) FUND**

Description of Revenue Sources

The City of Pendleton wrote and received a \$2.25 million grant to become Oregon UAS Center of Innovation Excellence (CIE). With that funding, the city is required to stand up and operate the Oregon UAS Accelerator, which will award annual grants to 10-12 UAS and robotics-oriented startups. Accelerator is also responsible for helping startups get access to investment capital, which will be ongoing, but culminates each year in the Pendleton Investor Round-Up. The Accelerator is also responsible for soliciting outside funding from grants and sponsors to work towards becoming self-sustaining.

FY25 Projections of Revenues

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	BEGIN FUND BALANCE	\$ 243,970	\$ -	\$ -
			INTERGOVERNMENTAL REVENUES			
-	-	1,125,000	State - Grants	1,542,850		
			MISCELLANEOUS REVENUES			
		-	Donations	50,000		
		-	Reimbursement of Expense	-		
		-	Investment Income	-		
\$ -	\$ -	\$1,125,000	TOTAL FUND RESOURCES	\$ 1,836,820	\$ -	\$ -

**CITY OF PENDLETON
CENTER OF INNOVATION EXCELLENCE (CIE) FUND**

Description of Current Services

The Oregon UAS Center of Innovation Excellence (CIE) will have expenses related to day-to-day Accelerator management, which will include, but are not limited to, staffing, operations, mentoring, marketing, and grants awards. Most of the funds in the first biennium will come from the State’s \$2.25 million CIE grant award.

FY25 Projections of Expenditures

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONNEL SERVICES			
\$ -	\$ -	\$ 36,000	Salaries and Wages	\$ 27,500	\$ -	\$ -
		4,000	Insurance	15,200		
		7,920	Public Employees Retirement	5,000		
		-	less PERS bond pymt	-		
		3,200	Other Employer-paid Taxes	2,300		
-	-	51,120	Total Personal Services	50,000	-	-
			MATERIALS & SERVICES			
		75,000	Consultants	75,000		
		472,097	Contract Services	504,320		
		-	Dues & Subscriptions	10,000		
		15,000	Electricity / Gas	15,000		
			Marketing	45,000		
			Event Production	50,000		
		66,000	Equipment & Hangar Rent	66,000		
		300,000	Program Awards	775,000		
		55,000	Tools & Minor Equipment	90,000		
			Travel & Training	25,000		
		5,783	Equipment Maintenance	17,000		
		85,000	Other Materials and Services	114,500		
		1,073,880	TOTAL MATERIALS & SERVICES	1,786,820		
\$ -	\$ -	\$ 1,125,000	TOTAL FUND EXPENDITURES	\$ 1,836,820	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	Position	Budget FY25
-	-	-	Office Specialist III	1/2
-	-	-	Total	1/2

**CITY OF PENDLETON
FORESTRY FUND**

Description of Revenue Sources

The Forestry Fund’s main revenue source is a Federal Government grant through the USDA. The grant is for \$2 Million over 5 years and is a reimbursement grant. The seed money for the fund came from an inter-fund loan that will be paid back.

FY25 Projections of Revenues

Revenues are based off transferred seed money and expected reimbursements.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	BEGIN FUND BALANCE	\$ 100,000	\$ -	\$ -
			INTERGOVERNMENTAL REVENUES			
-	-	163,000	Federal - Grants	444,215		
			MISCELLANEOUS REVENUES			
		-	Donations			
		-	Reimbursement of Expense	-		
		-	Investment Income	-		
\$ -	\$ -	\$ 163,000	TOTAL FUND RESOURCES	\$ 544,215	\$ -	\$ -

**CITY OF PENDLETON
FORESTRY FUND**

Description of Current Services

The Forestry fund will support the activities of a grant funded Urban Forestry Program including the hiring of a municipal Arborist, creation of an Urban Forest Management Plan, community outreach, and the purchase and rental of needed supplies and equipment.

FY25 Projections of Expenditures

Projected expenditures correlate to expected revenues from the grant.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ 63,000	PERSONNEL SERVICES	\$ 113,565	\$ -	\$ -
		20,000	Salaries and Wages	60,000		
		13,000	Insurance	19,500		
		-	Public Employees Retirement	-		
		7,000	less PERS bond pymt	14,300		
-	-	103,000	Other Employer-paid Taxes	207,365	-	-
			Total Personal Services			
		4,000	MATERIALS & SERVICES	59,000		
		-	Contract Services	8,750		
			Gas, Diesel, Propane	18,750		
			Horticulture Supplies	3,790		
			Tools & Minor Equipment	2,500		
			Travel & Training	104,000		
			Equipment Rent	2,660		
		4,000	Other Materials and Services	199,450		
			TOTAL MATERIALS & SERVICES			
		-	DEBT SERVICE	101,000		
			Interfund Loan Repayment			
			TRANSFERS	36,400		
			Transfer to General Fund			
\$ -	\$ -	\$ 107,000	TOTAL FUND EXPENDITURES	\$ 544,215	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	Position	Proposed Budget FY25
-	-	-	Arborist	4/5
-	-	-	Total	4/5

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

Description of Revenue Sources

This fund was created as a revolving housing infrastructure fund to aid housing development within the City of Pendleton. Development fees will be charged and reimburse this fund as infrastructure is constructed. Funds are derived from outside agencies to assist with housing infrastructure development.

FY25 Projections of Revenues

Revenues of \$2,000,000 will be received from Umatilla County, \$25,000 from Port of Umatilla, and \$1,500,000 of \$2,000,000 from State of Oregon legislative appropriation for approved and imminent infrastructure projects for construction.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -		\$ 50,170	BEGIN FUND BALANCE	\$ 104,000		
			INTERGOVERNMENTAL			
-		2,000,000	Umatilla County	2,000,000		
			Oregon DOT	1,500,000		
	50,000	50,000	Port of Umatilla	25,000		
			MISCELLANEOUS REVENUES			
-	1,108	10,000	Investment Income	10,000		
\$ -	\$ 51,108	\$ 2,110,170	TOTAL FUND RESOURCES	\$ 3,639,000	\$ -	\$ -

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

Description of Current Services

This fund is dedicated for housing infrastructure allowing the extension and construction of necessary City utilities; including streets, water, sewer, and storm; to aid with development of lands withing the City of Pendleton.

FY25 Proposed Budget

Expenditures will be expensed when received from Umatilla County, Port of Umatilla, and State of Oregon for approved and imminent infrastructure projects for construction. For FY25, these projects are budgeted within the East End Reimbursement District, assisting with development of up to 250-acres for workforce housing.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	MATERIALS & SERVICES	\$ -		
-	-	2,100,000	CAPITAL OUTLAY	3,600,000		
-	-	10,170	CONTINGENCY	39,000		
\$ -	\$ -	\$ 2,110,170	TOTAL FUND EXPENDITURES	\$ 3,639,000	\$ -	\$ -

Capital Outlay:

SE 15th Street Project	\$2,100,000
Design/Paving Connector Rd.	\$1,500,000
Total	\$3,600,000

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

Description of Revenue Sources

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

FY25 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 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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 186,571	\$ 419,145	\$ 640,600	BEGINNING FUND BALANCE	\$ 692,705		
125,897	211,720	160,000	INTERGOVERNMENTAL	160,000		
4,800	4,800	5,000	CHARGES FOR SERVICES - Rent	5,000		
			MISCELLANEOUS REVENUES			
225,909	107,346	300,000	Asset Forfeitures - BENT	200,000		
-		100	Restitution - BENT			
196	288	-	Miscellaneous			
1,413	15,390	4,000	Investment Income	12,000		
227,518	123,025	304,100	Total Miscellaneous Revenues	212,000	-	-
\$ 544,786	\$ 758,690	\$ 1,109,700	TOTAL FUND REVENUES	\$1,069,705	\$ -	\$ -

**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.

FY25 Proposed Budget

The proposed FY25 drug enforcement budget seeks to appropriate all anticipated revenues as materials and services to the local drug task force for expenses related to drug enforcement activities.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ 76,137	\$ 196,614	\$ 160,000	HIDTA Expense	\$ 160,000		
-	-	-	Marijuana Eradication	-		
-	-	-	Organized Crime Enforcement	-		
-	-	-	Grant	-		
49,503	42,970	451,000	Other Materials & Services	9,000		
125,640	239,584	611,000	Total Materials and Services	169,000	-	-
-	-	-	CAPITAL OUTLAY		-	-
-	-	498,700	CONTINGENCY	900,705	-	-
\$ 125,640	\$ 239,584	\$ 1,109,700	TOTAL FUND EXPENDITURES	\$1,069,705	\$ -	\$ -

**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.

FY25 Projections of Revenues

The 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. The City Council adopted the master planning methodology and authorizing Ordinance but have not implemented SDC fees for these utilities.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 572,759	\$ 821,963	\$ 956,125	BEGINNING FUND BALANCE	\$ 823,960		
			LICENSES AND PERMITS			
240,290	147,075	150,000	Traffic Impact Fees	150,000		
6,217	3,109	6,200	Assessment Payments	6,215		
246,507	150,184	156,200	Total Licenses and Permits	156,215	-	-
			MISCELLANEOUS REVENUES			
-			Reimbursement of Expense			
3,206	23,848	4,000	Investment Income	20,000		
3,206	23,848	4,000	Total Miscellaneous Revenues	20,000	-	-
			TRANSFERS			
-			From Water Fund		-	-
-			From Sewer Fund		-	-
-			From Community Dev Fund		-	-
\$ 822,472	\$ 995,994	\$ 1,116,325	TOTAL FUND RESOURCES	\$1,000,175	\$ -	\$ -

**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 in the future.

FY25 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. FY25 capital outlay consideration includes future extensions and widening and are currently undetermined projects.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 509	\$ -	\$ 1,000,000	CAPITAL OUTLAY	\$ 900,000		
-	-	116,325	CONTINGENCY			
-	-		RESERVE FOR FUTURE DEV	100,175		
\$ 509	\$ -	\$ 1,116,325	TOTAL FUND EXPENDITURES	\$ 1,000,175	\$ -	\$ -

Capital Outlay based on Transportation System Plan:

Franklin Grade Expansion	\$485,000
Expansion of Collector/Arterial Roads	<u>415,000</u>
Total	<u><u>\$900,000</u></u>

**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.

FY25 Projections of Revenues

Revenue projections for FY25 for the Parks Trust Fund are based on the actual revenues for the previous fiscal year, 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 purposes or dedicated to the acquisition of parking equipment.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY22	FY23	FY24	RESOURCES	Budget	Budget	Budget
				FY25	FY25	FY25
\$ 120,981	\$ 138,555	\$ 161,900	BEGINNING WORKING CAPITAL	\$ 180,350		
21,821		-	INTERGOVERNMENTAL REVENUES			
			State Grant	333,000		
			LICENSES AND PERMITS			
66,764	24,437	10,000	Future Park Dev. Build. Fees	4,000		
66,764	24,437	10,000	Total Licenses and Permits	337,000	-	-
			MISCELLANEOUS REVENUES			
11,829	3,768	1,500	Donations/Grants/Reimbursements	1,500		
483	4,085	1,000	Investment Income	2,500		
12,312	7,853	2,500	Total Miscellaneous Revenues	4,000	-	-
\$ 221,878	\$ 170,845	\$ 174,400	TOTAL FUND RESOURCES	\$ 521,350	\$ -	\$ -

**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.

FY25 Proposed Budget

The proposed budget appropriation of \$513,000 is marked for grant matches for park development projects.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ 25,000	MATERIALS AND SERVICES			
83,322		140,000	CAPITAL OUTLAY	513,000		
			OTHER			
-		9,400	Reserve for Future Development	8,350		
\$ 83,322	\$ -	\$ 174,400	TOTAL FUND EXPENDITURES	\$ 521,350	\$ -	\$ -

Capital Outlay:

Roy Raley Park Repairs	<u>\$513,000</u>
Total	<u>\$513,000</u>

**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 several years, or the life expectancy of the equipment.

FY25 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 several years, or the life expectancy of the equipment.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 77,596	\$ 57,895	\$ 49,400	BEGINNING FUND BALANCE	\$ 30,200		
-	1,000	-	CHARGES FOR SERVICES	4,500		
			MISCELLANEOUS REVENUES			
299		-	Sale of Equipment	5,000		
-	1,378	250	Investment Income	500		
299	1,378	250	Total Miscellaneous Revenues	5,500	-	-
			TRANSFERS			
5,000			From General Fund			
-			From Central Services - Facilities			
5,000	-	-	Total Transfers	-	-	-
\$ 82,895	\$ 60,273	\$ 49,650	TOTAL FUND RESOURCES	\$ 40,200	\$ -	\$ -

**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 previously named funds.

FY25 Proposed Budget

The proposed FY25 budget for the Parks Equipment Capital Reserve Fund has \$40,000 in Capital Outlay budgeted.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 25,000	\$ -	\$ 40,000	CAPITAL OUTLAY	\$ -		
-	-	9,650	RESERVE FOR EQUIP. REPL.	40,200		
\$ 25,000	\$ -	\$ 49,650	TOTAL FUND EXPENDITURES	\$ 40,200	\$ -	\$ -

Proposed Capital Outlay:

2 Used Pick-Up Trucks	<u>\$40,200</u>
	\$40,200

**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.

FY25 Projections of Revenues

The proposed FY25 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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 337,636	\$ 381,862	\$ 468,000	BEGINNING FUND BALANCE	\$ 398,130	\$ -	\$ -
			LICENSES AND PERMITS			
226,737	236,205	240,000	Public Safety Replacement Fee	259,325	-	-
226,737	236,205	240,000	Total Licenses and Permits	259,325	-	-
-	-	-	INTERGOVERNMENTAL REV	-	-	-
			MISCELLANEOUS REVENUES			
-			Sale of Equipment/Building		-	-
(749)	(633)		Bad Debt Expense			
			Misc Income		-	-
1,341	11,274	5,000	Investment Income	5,000	-	-
592	10,641	5,000	Total Miscellaneous Revenues	5,000	-	-
-	-	4,000	TRANSFER FROM GENERAL FUND		-	-
\$ 564,965	\$ 628,708	\$ 717,000	TOTAL FUND RESOURCES	\$ 662,455	\$ -	\$ -

**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.

FY25 Proposed Budget

FY25 replacement needs, which are listed below include two police patrol vehicles and a remount of an ambulance vehicle.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	MATERIALS & SERVICES	\$ 261,000		
\$ 183,102	\$ 185,122	\$ 500,000	CAPITAL OUTLAY	\$ 215,000		
-		-	DEBT SERVICE		-	-
-		217,000	RESERVE FOR EQUIP. REPL.	186,455		
\$ 183,102	\$ 185,122	\$ 717,000	TOTAL FUND EXPENDITURES	\$ 662,455	\$ -	\$ -

Capital Outlay:

Patrol SUV w/ Upfitting (2)	\$150,000
Fire Command Vehicle	<u>65,000</u>
Total	\$215,000

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

Description of Revenue Sources

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

FY25 Projections of Revenues

Revenue projections for FY25 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY22	FY23	FY24	RESOURCES	Budget	Budget	Budget
				FY25	FY25	FY25
\$ 20,696	\$ 20,501	\$ 20,500	BEGINNING WORKING CAPITAL	\$ 21,220		
			MISCELLANEOUS REVENUES			
104	523	300	Investment Income	100		
104	523	300	Total Miscellaneous Revenues	100	-	-
-	-	-	TRFR -Cemetery Fund	-	-	-
\$ 20,800	\$ 21,023	\$ 20,800	TOTAL FUND RESOURCES	\$ 21,320	\$ -	\$ -

**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 a 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 benefited the library.

FY25 Proposed Budget

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

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
\$ 300	\$ 300	\$ 300	Flower & Related Expenses	\$ 600		
300	300	300	Total Materials and Services	600	-	-
-	-	20,500	RESERVE	20,720		
\$ 300	\$ 300	\$ 20,800	TOTAL FUND EXPENDITURES	\$ 21,320	\$ -	\$ -

**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.

FY25 Projections of Revenues

Revenue projections for FY25 are based on projections for planned fundraising activities.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 71,371	\$ 68,796	\$ 39,000	BEGINNING WORKING CAPITAL	\$ 34,875		
			MISCELLANEOUS REVENUES			
91,310	191,285	180,000	Donations and Grants	100,000		
-	19,254		Reimbursement of Expense	20,000		
420	3,523	1,000	Investment Income	1,000		
91,730	214,062	181,000	Total Miscellaneous Revenues	121,000	-	-
			INTERFUND LOAN - PROCEEDS	101,000		
			INTERFUND TRFR - GENERAL FD	11,200	-	-
\$ 173,101	\$ 292,858	\$ 230,000	TOTAL FUND RESOURCES	\$ 268,075	\$ -	\$ -

**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.

FY25 Proposed Budget

FY25 projected expenditures are based on an estimate of revenues the city believes it can raise.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
\$ 17,682	\$ -	\$ 50,000	Scholarship Program	\$ 50,000	\$ -	\$ -
15,514	9,779	10,000	Aquatic Center - Small Projects	20,000	-	-
13,188	2,540	10,000	Parks - Small Projects	20,000		
1,200	749	10,000	Cemetery Center - Small Projects	20,000		
49,421	98,917	150,000	Recreation - Small Projects	20,000		
97,005	111,985	230,000	Total Materials & Services	130,000	-	-
7,300		-	CAPITAL OUTLAY	20,000	-	-
-	-	-	RESERVE	118,075	-	-
\$ 104,305	\$ 111,985	\$ 230,000	TOTAL FUND EXPENDITURES	\$ 268,075	\$ -	\$ -

Capital

Park/Restroom Repairs 20,000

**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 approved the net proceeds of \$349,627 from the sale of the fire station to be used towards the purchase of the Fire Departments Ladder Truck in FY24.

FY25 Projections of Revenues

Revenues will be received from Federal ARPA funds as projects that are on the ARPA maintenance list are completed. The city utilized ARPA funds to purchase a new ambulance in FY24 to meet federal requirements. The repayment of the entire amount will happen in July 2024. Additionally, there is a budgeted repayment from the Fire Department of \$110,000 on an annual basis, for the next 6 years. The amount to be repaid is approximately \$660,000. This was based on council approval to use ARPA funds to eliminate leasing the new Ladder Truck to avoid interest charges. The amount to be repaid is approximately \$660,000. Additionally, the city utilized ARPA funds to purchase a new ambulance in FY24 to meet federal requirements. The repayment of the entire amount will happen in July 2024.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 351,841	\$ 335,257	\$ 370,925	BEGIN FUND BALANCE	\$ 810,800		
			INTERGOVERNMENTAL REVENUES			
79,172	1,975,626	456,000	Federal - ARPA Grant	100,000		
			MISCELLANEOUS REVENUES			
	350,000		Sale of Assets	0		
10,849	58,664	110,000	Reimbursement of Expense	371,000		
1,699	6,433	500	Investment Income			
-	-	-	TRF from GENERAL FD			
\$ 443,561	\$ 2,725,980	\$ 937,425	TOTAL FUND RESOURCES	\$ 1,281,800	\$ -	\$ -

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

Description of Current Services

This fund will account for the funds received from the sale of the fire station on SW Court and ARPA funds from the Federal government. The City Council approved the net proceeds of \$349,627 from the sale of the fire station to be used towards the purchase of the Fire Departments Ladder Truck in FY24.

FY25 Proposed Budget

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

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 33,533	\$ 15,703	\$ 10,000	MATERIALS & SERVICES	\$ 20,000	\$ -	\$ -
74,771	2,029,436	576,350	CAPITAL OUTLAY	550,000		
-		351,075	Reserve for Building Maintenance	711,800		
\$ 108,304	\$ 2,045,139	\$ 937,425	TOTAL FUND EXPENDITURES	\$ 1,281,800	\$ -	\$ -

Capital Outlay:

Deferred Building Maintenance \$576,350



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.

FY25 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 currently.

Actual FY22	Actual FY23	Adopted Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 25,918	\$ 27,928	\$ 18,000	BEGINNING FUND BALANCE	\$ 20,000		
			TAXES			
620,541	518,158	523,713	Current Property Taxes	539,900		
16,289	13,731	6,500	Delinquent Property Taxes	5,000		
636,830	531,889	530,213	Total Taxes	544,900	-	-
			MISCELLANEOUS REVENUES			
1,430	7,363	637	Investment Income	1,000		
1,430	7,363	637	Total Miscellaneous Revenues	1,000	-	-
-	-	-	TRANSFER from Fire Capital Construction	-		
\$ 664,178	\$ 567,180	\$ 548,850	TOTAL FUND RESOURCES	\$ 565,900	\$ -	\$ -

**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 Bond that are authorized by the citizens of Pendleton.

FY25 Proposed Budget

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 currently.

Actual FY22	Actual FY23	Adopted Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
DEBT SERVICE						
\$ 335,000	\$ 245,000	\$ 265,000	Principal - Series 2017 Fire Bond	\$ 290,000		
301,250	291,200	283,850	Interest - Series 2017 Fire Bond	275,900		
			Due dates on 12/15 and 6/15			
-	-		Registrar/ Paying Agent Fees			
636,250	536,200	548,850	Total Debt Service	565,900	-	-
-	-	-	UNAPPROPRIATED FD. BAL.	-	-	-
\$ 636,250	\$ 536,200	\$ 548,850	TOTAL FUND EXPENDITURES	\$ 565,900	\$ -	\$ -



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.

FY25 Projections of Revenue

FY25 revenue projections include un-bonded assessment payments for \$1,650 and interest. External bank loan proceeds would be obtained if the proposed LID project was approved by the Council.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 945,817	\$ 119,640	\$ 181,000	BEGINNING FUND BALANCE	\$ 222,500		
			SPECIAL ASSESSMENTS			
66,241	61,012	1,650	Principal & Interest	1,650		
			MISCELLANEOUS REVENUES			
-	-	322,850	Loan Proceeds			
1,585	3,868	500	Miscellaneous Income/Sale of Land			
\$ 1,013,643	\$ 184,521	\$ 506,000	TOTAL FUND RESOURCES	\$ 224,150	\$ -	\$ -

**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.

FY25 Proposed Budget

The proposed budget for FY25 includes \$195,150 for a proposed SW Hailey/SW Perkins, this is a place holder. Debt service would be connected to the proposed LID.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ 1,000	MATERIALS AND SERVICES	\$ 1,000		
-	-	500,000	CAPITAL OUTLAY	198,150		
894,003	-	5,000	DEBT SERVICE			
-	-	-	CONTINGENCY	25,000		
\$ 894,003	\$ -	\$ 506,000	TOTAL FUND EXPENDITURES	\$ 224,150	\$ -	\$ -

Capital Outlay:

SW Perkins / SW Hailey	<u>\$198,150</u>
Total	\$198,150

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

Description of Revenue Sources

The 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.

FY25 Projections of Revenues

FY25 revenue consists of further contributions from the Federal EDA grant and Business Oregon IFA Loan. These funds will be utilized to construct a Flex Hangar.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ (178,758)	\$ 16,992	\$ 16,000	BEGIN FUND BALANCE	\$ 17,500		
			INTERGOVERNMENTAL			
197,909		1,400,000	- EDA Grant	1,400,000		
-	-	-	-Water CWSRF Loan			
-	-	-	- Sewer DWSRF Loan			
-	-	2,200,000	- Business OR Loan	2,400,000		
197,909	-	3,600,000	TOTAL INTERGOVERNMENTAL	3,800,000	-	-
-	-	-	Transfer from Water Fund	-		
-	-	-	Transfer from Sewer Fund	-		
-	-	-	Transfer from Airport Fund	-		
\$ 19,151	\$ 16,992	\$3,616,000	TOTAL FUND RESOURCES	\$ 3,817,500	\$ -	\$ -

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

Description of Current Services

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

FY25 Proposed Budget

UAS Industrial Park South Improvements were completed in FY20 and UAS Industrial Park North Improvements were completed in FY21. This work provides for a fully equipped industrial park to support the growing UAS industry at the airport along Taxiway Gulf, used for UAS test flights. The proposed budget includes building one (1) 18,000 square foot flex hangar with three bays.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -		\$ 3,600,000	CAPITAL OUTLAY	\$ 3,800,000		
2,159		3,000	DEBT SERVICE	2,500		
-		13,000	CONTINGENCY	15,000		
\$ 2,159	\$ -	\$ 3,616,000	TOTAL FUND EXPENDITURES	\$ 3,817,500	\$ -	\$ -

Capital Outlay:

Flex Hanger III	<u>\$3,800,000</u>
	<u>\$3,800,000</u>

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

Description of Revenue Sources

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

FY25 Projections of Revenues

Revenues will be received from ODOT pass through of federal dollars and STIF funds from the County.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ 500,000	BEGIN FUND BALANCE	\$ 526,000		
-	201,777	2,241,965	INTERGOVERNMENTAL	1,962,000		
			MISCELLANEOUS REVENUES			
-	-	100	Investment Income	4,000		
-	500,000	100,000	Transfer from Transportation Fund			
\$ -	\$ 701,777	\$ 2,842,065	TOTAL FUND RESOURCES	\$ 2,492,000	\$ -	\$ -

**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.

FY25 Proposed Budget

FY25 Expenditure will include construction and design for a bus barn facility with a wash station. Two bus shelters and other amenities are being designed currently. The federal funding from the State of Oregon and the funding from Umatilla County are committed currently.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ 500	MATERIALS & SERVICES	\$ 2,000		
-	328,029	2,839,565	CAPITAL OUTLAY	2,339,710		
-	-	2,000	DEBT SERVICE	-		
-	-	-	CONTINGENCY	150,290		
\$ -	\$ 328,029	\$ 2,842,065	TOTAL FUND EXPENDITURES	\$ 2,492,000	\$ -	\$ -

Capital Outlay: Estimates only

Transit Bus Barn Facility \$2,339,710



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.

FY25 Projections of Revenues

Revenue projections for FY25 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 6,131	\$ 6,131	\$ 6,130	BEGINNING FUND BALANCE	\$ 6,600	\$ -	\$ -
MISCELLANEOUS REVENUES						
31	157	75	Investment Income			
31	157	75	Total Miscellaneous Revenues	-	-	-
\$ 6,162	\$ 6,288	\$ 6,205	TOTAL FUND RESOURCES	\$ 6,600	\$ -	\$ -

**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.

FY25 Proposed Budget

The proposed expenditure for FY25 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. The city will be transferring the existing fund balance into the Library Trust Fund to eliminate the administrative work required to keep this fund going with minimal return on funds.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	MATERIALS & SERVICES	\$ -	\$ -	\$ -
31	75	75	TRF to LIBRARY SPECIAL TR	6,600		
-		6,130	UNAPPROPRIATED			
\$ 31	\$ 75	\$ 6,205	TOTAL FUND EXPENDITURES	\$ 6,600	\$ -	\$ -

**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.

FY25 Projections of Revenues

Revenue projections for FY25 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 952,811	\$ 833,336	\$ 846,635	BEGINNING FUND BALANCE	\$ 882,000		
			LICENSES AND PERMITS			
13,621	18,492	10,000	Sale of Graves	10,000		
548	700	100	Sale of Niches	100		
\$ 14,169	\$ 19,192	\$ 10,100	Total Licenses and Permits	\$ 10,100	\$ -	\$ -
			MISCELLANEOUS REVENUES			
-131,245	23,369	5,000	Investment Income	5,000		
-131,245	23,369	5,000	Total Miscellaneous Revenues	5,000	-	-
\$ 835,735	\$ 875,897	\$ 861,735	TOTAL FUND RESOURCES	\$ 897,100	\$ -	\$ -

**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.

FY25 Proposed Budget

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

Actual	Budget		Proposed	Approved	Adopted
FY23	FY24	EXPENDITURE CATEGORIES	Budget	Budget	Budget
			FY25	FY25	FY25
		OTHER			
\$10,138	\$5,000	Interfund Transfer - General Fund	\$5,000		
10,138	5,000	Total Interfund Transfers	5,000	0	0
0	856,735	Unappropriated Fund Balance	892,100		
\$10,138	\$861,735	TOTAL FUND EXPENDITURES	\$897,100	\$0	\$0



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 ensure 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. Master plan 10-year benchmark update will be completed in FY25.

FY25 Projections of Resources

The last annual master plan rate increase occurred in January 2020 from water rates approved in December 2015. This was done in accordance with the financial recommendations from the adopted master plan. Since January 2020, rates are annually increased by the 20-City Engineering News Record construction cost index. The city will have expended about \$18,855,000 in State Revolving Fund (SRF) monies by June 2024. The city has secured additional borrowing of up to \$16,900,000 to continue work on water supply, capacity, and aging water system capital improvement projects. Budget reflects portions of the new loan funds to be expended in FY25.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 4,788,574	\$ 2,211,774	\$ 1,963,510	BEGINNING WORKING CAPITAL	\$ 1,642,095		
			INTERGOVERNMENTAL			
1,490,077	8,815,909	14,500,000	State of Oregon - IFA	10,500,000		
-			State of Oregon - Energy Trust			
106,108	64,326	595,000	Other Agency	850,000		
1,596,185	8,880,235	15,095,000	Total Intergovernmental	11,350,000	-	-
			CHARGES FOR SERVICES			
6,138,976	6,749,879	6,900,000	Water Consumers	7,175,000		
10,798	11,416	11,000	Fire Protection Fee Collection	11,000		
12,452	13,407	12,500	Water Meter in/out	12,500		
98,247	108,037	95,000	New Services	115,000		
559	-	1,500	Services to Outside Agencies	1,500		
12,108	9,928	12,000	Land Rental	12,000		
-		-	Charges to Other Departments			
6,273,140	6,892,666	7,032,000	Total Charges for Services	7,327,000	-	-
			MISCELLANEOUS REVENUES			
45,110	67,775	51,500	Other Miscellaneous Revenues	50,500		
20,390	62,747	25,000	Investment Income	50,000		
65,500	130,522	76,500	Total Miscellaneous Revenues	100,500	-	-
\$ 12,723,398	\$ 18,115,197	\$ 24,167,010	TOTAL FUND RESOURCES	\$ 20,419,595	\$ -	\$ -

**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.

FY25 Proposed Budget

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$14,045,000 to address several master planning projects, system capacity, aging infrastructure, development assistance, and operation & maintenance related items. Capital outlay is summarized on the next page.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 587,020	\$ 544,562	\$ 646,000	Salaries and Wages	\$ 693,630		
150,119	151,513	195,905	Insurance	206,405		
120,287	113,859	138,475	Public Employees Retirement	147,405		
(28,110)	(21,810)	(25,890)	less PERS bond pymt	(26,150)		
55,227	53,108	67,610	Other Employer-paid Taxes	70,200		
884,544	841,232	1,022,100	Total Personal Services	1,091,490	-	-
MATERIALS AND SERVICES						
30,352	36,088	50,000	Chemical Analysis	60,000		
42,988	59,359	70,000	Contract/Consultants	60,000		
451,988	590,739	562,500	Electricity	562,500		
439,120	482,487	493,500	Franchise Fee to City	512,890		
350,573	447,948	352,500	Inventory	352,500		
129,186	199,546	260,000	Repairs & Maintenance	260,000		
15,768	17,294	15,500	Travel and Training	16,000		
99,761	72,556	115,000	Chemical Supplies	115,000		
191,336	194,535	205,430	Equipment Rent	308,150		
161,176	194,774	156,890	Other Materials and Services	169,525		
666,040	682,310	628,460	Central Services Charges	669,850		
592,917	640,650	626,550	PW Admin & Fleet Charge	620,250		
3,171,205	3,618,286	3,536,330	Total Materials and Services	3,706,665	-	-
4,978,029	11,066,699	17,495,000	CAPITAL OUTLAY	14,045,000		
OTHER						
449,838	449,148	754,000	Debt Service	754,000		
1,028,110	120,100	136,240	Interfund Transfers	225,150		
-	-	500,000	Contingency	597,290		
-	-	723,340	Reserve for Future Improvements	-		
\$10,511,726	\$16,095,466	\$24,167,010	TOTAL FUND EXPENDITURES	\$20,419,595	\$0	\$0

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

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Water Superintendent	1
0	0	0	Water Technician	0
2	2	2	Utility Worker III	2
2 3/5	2 3/5	3 3/5	Utility Worker II	3 3/5
4	4	4	Utility Worker I	4
1 1/4	1 1/4	1 1/4	Part-time FTE	1 1/4
10 6/7	10 6/7	11 6/7	Total	11 6/7

Capital Outlay:

Well 11 - Drilling / Pump System / Well House	\$2,450,000
WFP Clearwell Painting	400,000
WFP Pond Dewatering	400,000
18" & 30" waterlines at Hwy 11/30 Connector Road	4,000,000
East End Booster Pump Station	2,500,000
North Hill: booster pump station replacement & reservoir assessment	1,000,000
M-1 / M-47 waterline project	1,000,000
Distribution SCADA	250,000
Water Lines	950,000
Major Repairs	500,000
Battery Storage (grant reimbursable)	595,000
Total	\$14,045,000



**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, infrastructure and equipment replacement, and reduce future rate increase burden for any required regulatory driven improvements. 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.

FY25 Projections of Revenues

Working capital carryover is anticipated at \$3,560,070 and interest earnings are expected to be \$75,000. \$100,000 is anticipated to be transferred from the Water Fund.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 2,275,335	\$ 3,286,776	\$ 3,336,000	BEGINNING WORKING CAPITAL	\$ 3,560,070		
			MISCELLANEOUS REVENUES			
11,440	83,916	40,000	Investment Income	75,000		
11,440	83,916	40,000	Total Miscellaneous Revenues	75,000	-	-
1,000,000			TRANSFERS FROM WATER FUND	100,000		
\$ 3,286,775	\$ 3,370,692	\$ 3,376,000	TOTAL FUND RESOURCES	\$ 3,735,070	\$ -	\$ -

**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.

Membrane filter replacement is the largest single expense for the water system. In 2003, the original 32 membrane filter cassettes were installed. In 2011/12, 32 new cassettes were installed, and half of the original cassettes continued to be used for a total of 48 cassettes. This maximized the membrane cassette space in the WFP. In 2021, 18 new cassettes were installed replacing the remaining 16 original cassettes and 2 of the 2012 installed cassettes. In 2023, 30 new cassettes were installed, replacing the remaining 2011/12 cassettes. The original membrane filters were over 18-years old when replaced and had been in use for over 4-years longer than expected. Next replacement of membrane filter cassettes is anticipated around 2029/30 at a cost today of \$3,400,000 for all 48 cassettes.

Upcoming regulatory impact may be related to lead service line inventory requirements underway and potential for future utility and customer water service lines replacement, especially focused on galvanized service lines.

FY25 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 FY25.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY22	FY23	FY24	EXPENDITURE CATEGORIES	Budget	Budget	Budget
				FY25	FY25	FY25
\$ -		\$ -	CAPITAL OUTLAY			
-		-	TRANSFER TO WATER FUND			
			OTHER			
-		3,376,000	Reserve	3,735,070		
\$ -	\$ -	\$ 3,376,000	TOTAL FUND EXPENDITURES	\$ 3,735,070	\$ -	\$ -

**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 ensure continued maintenance and upgrading of the sewer collection system, storm drainage system, and the Wastewater Treatment & Resource Recovery Facility (WWTRRF). Master plan was completed and adopted in 2015. The facility plan specific to WWTRRF was completed in 2019. Master plan 10-year benchmark update and facility plan 5-year benchmark update will be completed in FY25.

FY25 Projections of Resources

The last annual master plan rate increase occurred in January 2020 from sewer rates were approved in December 2015. This was done in accordance with the financial recommendations from the adopted 2015 master plan. Since January 2020, rates are annually increased by the 20-City Engineering News Record construction cost index. Septage hauling revenues have increased and lab testing may see increased volume in FY25. Oregon Department of Energy grant funds are budgeted for construction of a solar shading array at WWTRRF. Oregon Department of Environmental Quality Clean Water State Revolving Fund loan proceeds are budgeted for projects at the WWTRRF.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 1,647,123	\$ 2,236,685	\$ 1,334,765	BEGINNING WORKING CAPITAL	\$ 1,705,180		
509,485	-	1,632,850	INTERGOVERNMENTAL REVENUE/LOANS	6,571,425		
			CHARGES FOR SERVICES			
5,877,248	6,335,019	6,100,000	Sewer Charges	7,300,000		
203	-	500	Special Connection Fees	500		
1,822	-	800	Services to Outside Agencies	800		
-	-	2,500	Services to Other Departments	-		
49,939	65,305	60,000	Lab Testing Fees	60,000		
242,019	247,309	240,000	Septage Hauling Fees	250,000		
2,931	22,859	22,500	FOG Tipping	22,500		
6,603	8,717	10,000	Land Rental	10,000		
6,180,765	6,679,209	6,436,300	Total Charges for Services	7,643,800	-	-
			MISCELLANEOUS REVENUES			
133,799	(11,991)	(18,000)	Other Miscellaneous Income/Bad Debt	(18,000)		
5,916	5,347	7,500	Investment Income	5,000		
139,715	(6,644)	(10,500)	Total Miscellaneous Revenues	(13,000)	-	-
-		1,200,000	TRANSFER IN - SEWER FUNDS		-	-
\$ 8,477,088	\$ 8,909,249	\$ 10,593,415	TOTAL FUND RESOURCES	\$ 15,907,405	\$ -	\$ -

**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.

FY25 Proposed Budget

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$6,940,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the adopted 2019 Facility Plan.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 546,008	\$ 572,729	\$ 608,450	Salaries and Wages	\$ 649,340		
132,755	128,930	163,215	Insurance	144,100		
89,613	96,340	132,915	Public Employees Retirement	147,500		
-	-	(25,170)	less PERS bond pymt	(27,370)		
50,057	53,775	65,105	Other Employer-paid Taxes	65,060		
818,433	851,774	944,515	Total Personal Services	978,630	-	-
MATERIALS AND SERVICES						
120,954	118,110	120,000	Electricity	118,500		
431,645	467,545	450,300	Franchise Fee to City	535,065		
88,434	88,019	110,500	Inventory	110,500		
52,346	87,606	125,000	Consultants	121,500		
209,924	315,439	260,100	Repairs & Maintenance	266,000		
10,400	16,488	12,500	Travel and Training	12,500		
43,682	32,729	32,500	Sanitation Supplies	35,000		
226,132	229,000	241,800	Equipment Rent	364,200		
158,806	157,403	210,000	Chemical Supplies	200,100		
235,484	214,568	256,550	Other Materials and Services	217,150		
549,162	381,980	393,020	Sewer Collection Fee	508,385		
572,750	645,840	657,550	Central Service Charge	705,040		
368,160	623,450	633,740	PW Admin & Fleet Charge	577,290		
3,067,879	3,378,176	3,503,560	Total Materials and Services	3,771,230	-	-
1,214,005	2,288,306	3,350,000	CAPITAL OUTLAY	6,940,000		
1,119,632	1,671,258	1,540,580	DEBT SERVICE	1,538,540		
20,830	72,670	80,170	TRFR TO OTHER FUNDS - Gen Fd			
-	-	-	PERS	83,820		
-	-	-	-Sewer Capital Reserve			
-	130,000	-	- PW Fleet Fund			
-	-	-	- UAS CIP Fund			
-	7,150	13,850	- Central Service			
20,830	209,820	94,020	Total Transfers	83,820	-	-
-	-	300,000	CONTINGENCY	750,000		
-	-	860,740	RESERVE FOR FUTURE PRJTS	1,845,185		
\$ 6,240,779	\$ 8,399,335	\$ 10,593,415	TOTAL FUND EXPENDITURES	\$ 15,907,405	\$ -	\$ -

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

Actual FY22	Actual FY23	Budget FY24	Position	Proposed Budget FY25
	1	1	Superintendent	1
1	1	1	Lab Technician	2
1	1	1	RRF Technician	1
2	2	2	Operator II	3
2	2	2	Operator I	1
1	0	0	Utility Worker I	0
2/5	2/5	2/5	Utility Worker II	2/5
1 1/2	1 1/2	1 1/2	Part-Time FTE	1 1/2
8 9/10	8 9/10	8 9/10	Total	9 9/10

Debt Service:

CWSRF Debt \$4,400,000 2.77% 72400	\$309,920
ARRA SRF Debt \$2,000,000 0% 06724	\$100,000
CWSRF Debt 72401	\$396,065
Refinanced Sewer Revenue Bonds	687,525
Finance Fees	45,030
Total	\$1,538,540

Capital Outlay:

Solar Shading: Chloring Contact Chamber	850,000
SCADA Upgrades	400,000
Large Equipment	300,000
Secondary Clarifier Rehabilitation	2,000,000
Gate Actuator & Entrance Upgrade	40,000
Facility Plan Projects	2,500,000
MH I/I Project (continued)	150,000
McKennon LS: Replacement of Bartch LS	350,000
Collection/Storm Lines Replacement (in-house)	100,000
Collection O&M (ROM)	100,000
Drainage O&M (SOM)	150,000
Total	\$6,940,000



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

Description of Revenue Sources

The Sewer Capital Reserve Fund was created as a reserve fund to accumulate monies for the construction of future major projects, equipment replacement, and reduce future rate increase burden for any required regulatory driven improvements. 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.

FY25 Projections of Revenues

Investment interest income of \$75,000 is incorporated into the budget. Total capital reserve to begin FY25 is estimated at about \$3,918,330.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$4,136,352	\$4,159,564	\$ 3,699,565	BEGINNING WORKING CAPITAL	\$ 3,918,330		
			MISCELLANEOUS REVENUES			
23,211	103,065	20,000	Interest Income	75,000		
-		-	TRFR FROM SEWER FD			
\$4,159,563	\$4,262,629	\$ 3,719,565	TOTAL FUND RESOURCES	\$ 3,993,330	\$ -	\$ -

**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 to accumulate monies for major construction projects, infrastructure, and equipment replacement, and reduce future rate increase burden for any required regulatory driving improvements.

The city continues to operate under a 2005 National Pollution Discharge Elimination System (NPDES) permit and Mutual Agreement Order (MOA) with Oregon Department of Environmental Quality (DEQ). The city is awaiting negotiations of a new NPDES permit with DEQ which will address regulatory requirements related to temperature and possibly other emerging issues. New NPDES permit may require upgrades for pulling effluent discharge out of the river seasonally or completely. New MOA would provide timelines for compliance. Until then, City is complying with 2005 NPDES and MOA.

FY25 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.

Actual FY22	Actual FY23	Budget FY24		Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ -	\$ -	\$ -	CAPITAL OUTLAY	\$ -		
-	500,000	1,200,000	TRANSFER TO SEWER FD	-		
-		2,519,565	RESERVE FOR FUTURE NEEDS	3,993,330		
\$ -	\$ 500,000	\$ 3,719,565	TOTAL FUND EXPENDITURES	\$ 3,993,330	\$ -	\$ -

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND**

Description of Revenue Sources

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

FY25 Projections of Resources

Eastern Oregon Regional Airport received a large CARES Act grant, which will be close to exhausted by the end of FY23. CARES Act funding has greatly inflated the Airport budget revenues and expenditures for three budget years. Revenues, particularly grant revenues, will return to a more traditional level in FY25.

Airport Improvement Projects (AIP) have historically been the biggest source of grant revenues. FY25 includes construction of a \$3 million Wildlife Mitigation fence around the perimeter of the airfield. The Airport fund receives grants and entitlement funds from the Federal Aviation Administration (FAA) for airport capital improvements. FAA pays for 95% of the improvements with the sponsor (City) covering the remaining 5%. The Airport collects the 5% through passenger facility charges (PFC's) of \$4.50 per passenger ticket.

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

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 213,897	\$ 1,315,222	\$ 1,544,000	BEGINNING WORKING CAPITAL	\$ 1,859,970		
			INTERGOVERNMENTAL REVENUES			
-	-	-	Federal Revenues - CARES			
1,511,876	8,856,416	-	Federal Revenues - CARES AIP			
285,715	3,792,156	2,850,000	Federal Revenues - AIP grants	123,500		
788,628	164,147	1,135,000	State Revenues - Grants/Loans			
1,984	5,680	60,000	Other Agency -Grants			
2,588,203	12,818,399	4,045,000	Total Intergov. Revenues	123,500	-	-
			CHARGES FOR SERVICES			
110,011	102,125	111,495	Aviation Rents	114,800		
684,021	838,796	1,026,780	UAS Rents	1,206,780		
85,750	155,450	150,000	UAS Range Rents	180,540		
22,772	41,120	74,300	Mobile Command Center Rents	15,000		
169,609	145,827	72,000	UAS Charges for Services	77,000		
213,571	197,371	212,495	Commercial Rents	228,620		
21,672	18,376	21,000	Landing Fees	20,000		
46,977	39,117	43,230	Terminal Rents	49,260		
68,724	134,900	65,000	Farm Land Operations	50,000		
5,487	3,043	6,000	Fuel Flowage Fees	6,000		
502,163	150,000		UAS/CIE Labor Reimbursement	140,000		
21,775	24,836	23,000	Passenger Facilities Charge	22,750		
1,952,532	1,850,961	1,805,300	Total Charges for Services	2,110,750	-	-
			MISCELLANEOUS REVENUES			
13,044	111		Reimbursement of Expense			
23,862	18,736		Other Miscellaneous Income	5,000		
1,365	2,533	5,000	Investment Income	10,000		
-			Interfund Loan Proceeds			
38,271	21,381	5,000	Total Miscellaneous Revenues	15,000	-	-
			TRANSFERS			
-	28,500	30,000	Transfer From the Other Funds	37,720		
-	28,500	30,000	Total Transfers	37,720	-	-
\$ 4,792,903	\$ 16,034,463	\$ 7,429,300	TOTAL FUND RESOURCES	\$ 4,146,940	\$ -	\$ -

**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.

FY25 Proposed Budget

Budget includes an Airport Improvement Program (AIP) Construction Grant for a wildlife mitigation fence that goes around the perimeter of the airfield (FAA 95% - City 5% match). Salaries and wages increased with the addition of a .5 Office Specialist.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONAL SERVICES			
\$ 564,540	\$ 566,472	\$ 720,100	Salaries and Wages	\$ 732,900		
125,113	116,589	136,240	Insurance	153,820		
103,888	101,348	175,130	Public Employees Retirement	183,880		
-	-	(29,190)	less PERS bond pymt	(28,800)		
56,211	73,195	79,965	Other Employer-paid Taxes	75,660		
849,752	857,604	1,082,245	Total Personal Services	1,117,460	-	-
			MATERIALS AND SERVICES			
103,208	106,618	93,000	Electricity and Natural Gas	86,100		
209,207	179,436	155,000	Consultants & Contract Services	180,000		
83,553	127,206	145,000	Marketing	90,000		
155,960	103,362	140,500	Repairs and Maintenance	102,500		
15,350	-	20,000	Airport ARFF Training	11,000		
31,147	38,138	40,730	Telephone and Internet	40,300		
24,863	13,482	10,000	Tools & Minor Equipment	16,000		
3,125	3,000	3,875	Street Lights	4,640		
41,988	29,664	31,500	Horticultural Supplies	32,500		
16,356	11,304	17,500	Travel and Training	25,000		
77,941	115,787	122,030	Other Materials and Services	111,360		
287,830	326,700	273,210	Central Services Charges	331,550		
1,050,527	1,054,697	1,052,345	Total Materials and Services	1,030,950	-	-
1,541,387	9,437,170	4,485,000	CAPITAL OUTLAY	216,500		
27,425	-	-	DEBT SERVICE	-		
-	-	730,520	CONTINGENCY	1,203,230		
-	-	-	Reserve for Airport Operations	500,000		
-	-	-	TRFR TO UAS CAPITAL CONST FD			
25,960	-	79,190	TRFR TO GENERAL FUND-PERS	78,800		
\$ 3,495,051	\$ 11,349,471	\$ 7,429,300	TOTAL FUND EXPENDITURES	\$ 4,146,940	\$ -	\$ -

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

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Economic Development Director	1
1	1	1	Airport Manager	1
1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	UAS Range Manager	1
1	1	1	UAS Chief Engineer	1
0	0	1	UAS Range Operations Tech	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist III	1 1/2
3/4	3/4	3/4	Part-time	3/4
7 1/4	7 1/4	8 1/4	Total	8 3/4

Capital Outlay:

Swamp Cooler	\$10,000
Lillian Lane	\$50,000
B-17 Hangar	150,000
Computer Hardware	<u>6,500</u>
Total	<u><u>\$216,500</u></u>



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 equipment when needed.

FY25 Projections of Revenues

\$784,765 in equipment rental charges is used to maintain and replace the fleet. \$1,339,150 in PW Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 650,542	\$ 549,143	\$ 686,900	BEGINNING WORKING CAPITAL	\$ 817,425		
40,908		500	INTERGOVERNMENTAL			
			CHARGES FOR SERVICES			
3,780	3,939	4,425	Land & Equipment Rental	4,000		
489,730	521,700	551,770	Equipment Rental - City	784,765		
-			Labor and Overhead - City			
-			Materials - City			
1,246,435	1,394,220	1,387,790	PW Admin Personnel Charge	1,339,150		
1,739,945	1,919,859	1,943,985	Total Charges for Services	2,127,915	-	-
			MISCELLANEOUS REVENUES			
-			Sale of Land/Equipment	500		
184		500	Reimbursement of Expense/Misc.	200		
3,784	18,437	5,000	Investment Income	15,000		
3,968	18,437	5,500	Total Miscellaneous Revenues	15,700	-	-
-	130,000		Transfer from Sewer Fund			
\$ 2,435,363	\$ 2,617,439	\$ 2,636,885	TOTAL FUND RESOURCES	\$ 2,961,040	\$ -	\$ -

Capital Outlay:

PW034: C&R Crew Truck (rotation)	\$100,000
PW040: Street Crew Truck (rotation)	75,000
PW083: Water Crew Truck (rotation)	100,000
Major Repairs	12,840
	<u>287,840</u>

**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.

FY25 Proposed Budget

The proposed budget for FY25 for the Fleet Fund maintains operating services. FY25 includes carryover for replacement of crew trucks and major repairs. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 818,363	\$ 850,475	\$ 958,550	Salaries and Wages	\$ 937,380		
211,702	202,067	269,985	Insurance	248,285		
166,487	160,041	250,475	Public Employees Retirement	232,770		
		(42,655)	less PERS bond pymt	(37,515)		
79,649	83,461	96,440	Other Employer-paid Taxes	96,310		
1,276,202	1,296,044	1,532,795	Total Personal Services	1,477,230	-	-
MATERIALS AND SERVICES						
112,987	117,514	126,000	Gasoline and Diesel	131,500		
110,206	84,728	105,000	Direct Repair Supplies	105,000		
35,336	41,475	55,000	Repair and Maintenance	45,000		
12,698	16,566	12,500	Building Utilities	13,000		
8,981	3,126	2,750	Travel and Training	2,750		
60,610	53,835	48,240	Other Materials and Services	49,350		
33,430	53,020	45,990	Central Services Charges	80,320		
374,248	370,264	395,480	Total Materials and Services	426,920	-	-
194,340	34,651	530,000	CAPITAL OUTLAY	287,840		
41,430	43,170	42,655	TRFRS TO OTHER FUNDS	37,515		
-		50,000	CONTINGENCY	250,000		
-		85,955	RESERVE FOR EQUIPT. REPL	481,535		
\$ 1,886,220	\$ 1,744,129	\$ 2,636,885	TOTAL FUND EXPENDITURES	\$ 2,961,040	\$ -	\$ -

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

**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.

FY25 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 fees. Charges for Services are \$28,500 for Library utilities. Intergovernmental revenue is expected at \$256,220 from the Pendleton Development Commission for personnel, administration, and materials for the Commission and \$54,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 329,801	\$ 462,835	\$ 630,000	BEG. WORKING CAPITAL	\$ 351,230		
			LICENSES AND PERMITS			
20,046	22,494	21,000	Business License Collection Fees	21,000		
11,842	14,962	3,000	Engineering Inspection Fees	2,750		
5,093	5,300	1,500	Excavation Permits	2,000		
1,616	1,357	1,000	Sewer Tap Fees	1,000		
5,177	3,994	5,100	Other Engineering Fees	5,050		
43,774	48,106	31,600	Total Licenses and Permits	31,800	-	-
169,228	216,144	198,940	INTERGOVERNMENTAL	256,220		
			CHARGES FOR SERVICES			
16,500	28,500	28,500	Charges for Facilities	28,500		
35,000	35,000	35,000	Charges for Financial Services	54,000		
1,554,650	1,640,580	1,651,430	General Fund	2,338,740		
223,140	249,930	280,230	State Tax Street Fund	318,840		
114,200	89,580	125,570	Library Fund	184,090		
154,490	164,780	187,370	Convention Center Fund	279,360		
666,040	682,310	628,460	Water Fund	669,850		
572,750	645,840	657,550	Sewer Fund	705,040		
287,830	326,700	273,210	Airport Fund	331,550		
33,430	53,020	45,990	PW Admin & Fleet Fund	80,320		
3,658,030	3,916,240	3,913,310	Total Charges for Services	4,990,290	-	-
2,706	32,990	72,200	MISCELLANEOUS REVENUES	10,100		
			TRANFERS FROM GENERAL FD	-		
-	7,150	13,850	TRANFERS FROM SEWER FD	-		
-	7,150	13,850	TRANFERS FROM WATER FD	-		
\$ 4,203,539	\$ 4,690,616	\$ 4,873,750	TOTAL FUND RESOURCES	\$ 5,639,640	\$ -	\$ -

**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.

FY25 Proposed Budget

The proposed budget is relatively similar to last year's budget.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONNEL SERVICES			
\$ 325,722	\$ 370,712	\$ 370,270	Salaries and Wages	\$ 366,310		
60,035	54,461	62,580	Insurance	46,560		
101,879	108,091	115,650	Public Employees Retirement	118,550		
(20,580)	(18,870)	(22,840)	less PERS bond pymt	(25,350)		
31,737	36,328	38,920	Other Employer-paid Taxes	38,330		
498,793	550,722	564,580	Total Personal Services	544,400	-	-
			MATERIALS AND SERVICES			
320			Public Notices	1,000		
5,700	5,350	5,700	Car Allowance	5,700		
-	-	20,000	Consultant	20,000		
5,933	3,105	4,300	Dues and Subscriptions	4,300		
9,357	9,357	10,800	Equipment Maintenance	10,800		
2,509	7,249	6,500	Office Supplies and Printing	6,500		
371	387	500	Volunteer Supplies	500		
338	333	500	Telephone	500		
3,726	5,749	10,000	Travel and Training	10,000		
8,484	5,900	5,000	Other Materials and Services	4,000		
36,740	37,431	63,300	Total Materials and Services	63,300	-	-
-	-	-	CAPITAL OUTLAY			
\$ 535,533	\$ 588,153	\$ 627,880	TOTAL CITY MANAGER'S	\$ 607,700	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	1	0.5	Communications Specialist	0.25
2/5	0	0	Volunteer Coordinator	0
3 2/5	4	3 1/2	Total	3 1/4

**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.

FY25 Proposed Budget

The proposed budget for FY25 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY22	Actual FY23	Adopted Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 17,400	\$ 16,800	\$ 17,500	Salaries and Wages	\$ 18,000		
2,090	2,530	1,820	Public Employees Retirement	1,670		
(400)	(880)	(470)	less PERS bond pymt	(470)		
1,386	1,350	1,520	Other Employer-paid Taxes	1,530		
20,476	19,800	20,370	Total Personal Services	20,730	-	-
MATERIALS AND SERVICES						
12,929	17,845	18,000	Dues and Subscriptions	18,000		
-	64	3,000	Mayor/Council Expense	3,000		
4,871	10,041	15,000	Travel and Training	15,000		
1,708	4,538	2,500	Other Materials and Services	2,500		
19,508	32,488	38,500	Total Materials and Services	38,500	-	-
CAPITAL OUTLAY						
-	-	-			-	-
\$ 39,984	\$ 52,288	\$ 58,870	TOTAL MAYOR AND COUNCIL	\$ 59,230	\$ -	\$ -

Actual FY22	Actual FY23	Adopted Budget FY24	POSITION	Proposed Budget FY25
(Not presented as FTE's)				
1	1	1	Mayor	1
8	8	8	Councilor	8
9	9	9	Total	9

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

Description of Current Services

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

FY25 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 FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 64,600	\$ 72,811	\$ 76,000	Salaries and Wages	\$ 74,260		
9,339	9,929	10,100	Insurance	11,190		
12,673	13,865	12,085	Public Employees Retirement	16,200		
(2,160)	(2,720)	(2,950)	less PERS bond pymt	(3,170)		
4,856	5,424	6,265	Other Employer-paid Taxes	6,040		
89,308	99,309	101,500	Total Personal Services	104,520	-	-
MATERIALS AND SERVICES						
2,049	1,669	4,000	Dues and Subscriptions	4,000		
1,025	1,611	6,000	Office Supplies and Printing	6,000		
310	-	1,200	Travel and Training	1,200		
5,024	464	2,500	Other Materials and Services	2,500		
8,408	3,744	13,700	Total Materials and Services	13,700	-	-
\$ 97,716	\$ 103,053	\$ 115,200	TOTAL PDC ADMINISTRATION	\$ 118,220	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITIONS	Proposed Budget FY25
1	1	1	PDC Administration	1
0	0	1/5	PDC Assistant	0
1	1	1 1/5	Total	1

**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.

FY25 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 the Central Service revenue.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			MATERIALS AND SERVICES			
\$ 15,768	\$ 15,662	\$ 17,000	Health Care Committee	\$ 17,000		
3,179	-	1,000	Early Return to Work	1,150,000		
-	-	70,000	Pass-through Insurance	50,000		
461,024	539,956	575,000	Insurance - Property & Liability	2,600		
479,971	555,618	663,000	Total Materials and Services	1,219,600	-	-
			TRANSFERS OUT			
104,740	96,190	97,290	- To General Fund for PERS	103,490		
-	-	47,000	CONTINGENCY FOR CS FUND	50,000		
\$ 584,711	\$ 651,808	\$ 807,290	TOTAL INSURANCE DIVISION	\$ 1,373,090	\$ -	\$ -

**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.

FY25 Proposed Budget

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

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 188,461	\$ 209,612	\$ 207,020	Salaries and Wages	\$ 220,720		
26,967	28,839	28,100	Insurance	35,835		
55,181	55,910	57,820	Public Employees Retirement	61,955		
(14,310)	(11,900)	(11,480)	less PERS bond pymt	(12,500)		
15,644	17,353	19,135	Other Employer-paid Taxes	20,100		
271,943	299,813	300,595	Total Personal Services	326,110	-	-
MATERIALS AND SERVICES						
68,666	69,000	78,000	Attorney Services	81,000		
-	-	500	Consultants	500		
3,168	3,338	3,500	Equipment Maintenance Contract	3,715		
3,158	2,695	3,500	Dues and Subscriptions	4,395		
764	1,286	3,000	Travel and Training	1,800		
		2,000	Office Supplies	2,700		
2,470	3,429	6,500	Other Materials and Services	3,820		
78,226	79,747	97,000	Total Materials and Services	97,930	-	-
-	-	-	CAPITAL OUTLAY	-		
\$ 350,169	\$ 379,560	\$ 397,595	TOTAL LEGAL DEPARTMENT	\$ 424,040	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	City Attorney	1
1	1	1	Legal Assistant	1
2	2	2	Total	2

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

Description of Current Services

The Finance Department is the hub of the City's financial management system. The Finance Department handles all the City's water and sewer utility billings, receipts, and collections. The Finance Department is also responsible for billing of the City's local improvement districts assessments, the City's engineering services, grave sales and burial fees, and the fire protection agreements. The Finance Department handles the investment 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.

FY25 Proposed Budget

The proposed budget for FY25 keeps staffing at current levels. Contract services include arbitrage rebate consulting and GASB87 lease accounting software.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 424,813	\$ 443,272	\$ 475,500	Salaries and Wages	\$ 518,755		
108,738	110,017	133,600	Insurance	121,600		
102,473	102,301	116,550	Public Employees Retirement	128,140		
(25,400)	(23,130)	(21,650)	less PERS bond pymt	(22,490)		
33,067	35,130	42,070	Other Employer-paid Taxes	43,265		
643,691	667,589	746,070	Total Personal Services	789,270	-	-
MATERIALS AND SERVICES						
58,950	64,080	68,800	Audit Fees	101,650		
2,438	3,066	3,500	Legal Notices - Budget	3,500		
4,757	6,630	5,300	Bank Charges	5,500		
9,750	75	16,200	Contract Services/Consultants	6,000		
-	-	13,000	Dues and Subscriptions	14,000		
30,230	31,862	34,000	Equipment Maint. Contracts	34,000		
41,314	37,025	47,000	Postage	46,000		
6,488	8,692	9,500	Office Supplies and Printing	9,000		
3,365	5,303	3,500	Travel and Training	4,500		
9,583	32,501	10,440	Other Materials and Services	9,200		
166,874	189,233	211,240	Total Materials and Services	233,350	-	-
-	-	20,000	CAPITAL OUTLAY			
\$ 810,566	\$ 856,822	\$ 977,310	TOTAL FINANCE DEPT.	\$ 1,022,620	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITIONS	Proposed Budget FY25
1	1	1	Finance Director	2
1	1	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	3 3/4
4/9	4/9	4/9	Account Clerk	4/9
2/15	2/15	2/15	Part-Time FTE	2/15
6 4/7	6 4/7	6 4/7	Total	7 1/3

**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 permit and inspects activities by developers and property owners doing work in the public right-of-way and other construction issues such as site grading and drainage, sidewalk construction, parking lots, and drainage. Additionally, the Engineering Department reviews, approves, and maintains plats, surveys, and utility as-built records for all city facilities, as well as provides technical assistance, design, and review of parks projects, economic development, and airport projects, planning applications, and other miscellaneous administration activities.

FY25 Proposed Budget

The proposed budget for FY25 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 of the City Engineer's salary. Capital is for GIS equipment.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 262,868	\$ 163,346	\$ 388,590	Salaries and Wages	\$ 351,080		
45,610	26,782	109,300	Insurance	82,690		
81,998	60,275	100,450	Public Employees Retirement	89,035		
(19,970)	(18,750)	(17,430)	less PERS bond Pymt	(11,800)		
26,678	16,393	37,610	Other Employer-paid Taxes	33,405		
397,184	248,045	618,520	Total Personal Services	544,410	-	-
MATERIALS AND SERVICES						
2,119	1,979	2,250	Car Allowance	2,250		
-	4,650	1,000	Consultants	2,000		
6,362	6,452	7,600	Equipment Maint. Contracts	7,900		
-	677	2,500	Repairs and Maintenance	2,500		
2,512	2,256	7,000	Operating Supplies	4,000		
7,400	7,400	8,320	Equipment Rent	8,535		
1,361	2,138	3,800	Travel and Training	3,800		
3,567	2,707	14,700	Other Materials and Services	17,700		
23,321	28,259	47,170	Total Materials and Services	48,685	-	-
-	-	12,000	CAPITAL OUTLAY	14,000		
\$ 420,505	\$ 276,304	\$ 677,690	TOTAL ENGINEERING DIV.	\$ 607,095	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
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	0
0	0	1	Engineering Technician III	0
0	0	0	Engineering Technician II	1
1	1	1	Engineering Technician I	0
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/2	Part-time FTE's	1/2
3 3/4	3 3/4	5	Total	3

Capital Outlay: Upgrade GPS/Survey Equipment \$12,000

**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.

FY25 Proposed Budget

The proposed FY25 budget for the Facilities Department materials and services to maintain current levels of service. Capital is for a used pickup truck. Funding sources for this department are shown on Page Appendix A-12.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
PERSONNEL SERVICES						
\$ 348,592	\$ 363,826	\$ 385,400	Salaries and Wages	\$ 392,370		
76,332	87,314	95,455	Insurance	105,500		
80,125	89,501	90,915	Public Employees Retirement	98,720		
(21,920)	(19,940)	(16,350)	less PERS bond pymt	(19,760)		
33,726	36,809	43,655	Other Employer-paid Taxes	44,030		
516,855	557,510	599,075	Total Personal Services	620,860	-	-
MATERIALS AND SERVICES						
37,463	42,725	50,000	Electricity	50,000		
12,195	18,968	17,500	Natural Gas	17,500		
9,052	13,824	12,000	Gas/Diesel/Grease	12,000		
46,215	72,220	65,000	Contract Services	95,000		
25,599	34,201	35,000	Building Repairs and Maint.	35,000		
13,705	17,625	20,000	Janitorial Supplies	20,000		
49	1,164	3,000	Travel and Training	3,000		
13,038	15,496	15,000	Tools & Minor Equipment	15,000		
25,458	10,509	25,000	Equipment Maintenance Contracts	25,000		
20,701	38,557	27,600	Other Materials and Services	36,600		
203,475	265,289	270,100	Total Materials and Services	309,100	-	-
-	-	15,000	CAPITAL OUTLAY	30,000	-	-
-	-	-	TRANSFER TO PARK EQUIP. FD	-	-	-
\$ 720,330	\$ 822,799	\$ 884,175	TOTAL FACILITIES DIVISION	\$ 959,960	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Proposed Budget FY25
1	1	1	Facilities Manager	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Electrician	1
2	2	2	Building Maint. Tech	2
0	0	0	Utility Worker I	0
1/2	1/2	1/2	Part-Time FTE	1/2
5 1/2	5 1/2	5 1/2	Total	5 1/2

Capital Outlay: Used Pickup Truck: \$30,000

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

Description of Current Services

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

FY25 Proposed Budget

The proposed budget provides for full-time information and computer technology support through contracted services with Hermiston IT Department and WTechlink for all departments within the City of Pendleton. It also provides IT Division funding for upgrades and repairs to maintain telephone systems, servers, network hardware, computers, computer peripherals, reoccurring hardware & software licensing costs, operations & maintenance costs related to dark fiber for city network connections and security cameras. Capital outlay provides for new core firewall switch, including relocation from WTechlink to City Hall, and new primary server replacement, which will be out of warranty at the end of FY24.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
			PERSONNEL SERVICES			
\$ -	\$ -	\$ 79,400	Salaries and Wages	\$ 85,930		
-	-	9,420	Insurance	19,410		
-	-	18,180	Public Employees Retirement	23,180		
-	-	(4,120)	less PERS bond pymt	(7,950)		
-	-	9,560	Other Employer-paid Taxes	10,215		
-	-	112,440	Total Personal Services	130,785	-	-
			MATERIALS AND SERVICES			
132,567	137,610	165,100	Contract Services	160,700		
-	69	-	Dues & Subscriptions	70,200		
5,766	5,236	6,000	Telephone Equipment	6,000		
14,753	10,514	15,000	Other Expense	15,000		
6,372	3,992	12,000	Repair & Maintenance	10,000		
10,558	9,740	14,700	Equipment Maint. Contracts	5,000		
1,801	12,612	5,000	Minor Equipment	15,000		
171,817	179,772	217,800	Total Materials and Services	281,900	-	-
12,043	48,908	10,500	CAPITAL OUTLAY	55,000		
\$ 183,860	\$ 228,680	\$ 340,740	TOTAL INFORMATION TECH. DIV.	\$ 467,685	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	POSITION	Budget FY25
0	0	1	Technology Manager	1
0	0	1	Total	1

Capital

Core Firewall Switch w/ modules	15,000
Relocation of firewall switch	5,000
Primary Server Replacement	35,000
Total capital outlay	\$55,000



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.

FY25 Projections of Revenues

Revenue projections for FY25 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 10,172	\$ 23,612	\$ 48,000	BEGINNING WORKING CAPITAL	\$ 42,000		
			MISCELLANEOUS REVENUES			
102,419	221,994	211,000	Donations (Outside Trust Proceeds)	217,000		
250	400	1,000	Investment Income - City	1,000		
102,669	222,394	212,000	Total Miscellaneous Revenues	218,000	-	-
\$ 112,841	\$ 246,006	\$ 260,000	TOTAL FUND RESOURCES	\$ 260,000	\$ -	\$ -

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

Description of Current Services

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

FY25 Proposed Budget

The proposed budget for FY25 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY22	Actual FY23	Budget FY24	EXPENDITURE CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
MATERIALS AND SERVICES						
Distributions Directed						
				\$		
\$ 89,229	\$ 196,073	\$ 260,000	By Trustees	260,000		
89,229	196,073	260,000	Total Materials and Services	260,000	-	-
\$						
\$ 89,229	\$ 196,073	\$ 260,000	TOTAL FUND EXPENDITURES	260,000	\$ -	\$ -



CITY OF PENDLETON

CLOSED FUNDS

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

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

Description of Revenue Sources

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

FY25 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 FY22	Actual FY23	Budget FY24	RESOURCES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 23,045	\$ 16,894	\$ 4,000	BEGIN FUND BALANCE	\$ -		
			MISCELLANEOUS REVENUES			
-	-	-	Bond Proceeds	-		
-	-	-	Reimbursement of Expense	-		
152	120	-	Investment Income	-		
\$ 23,197	\$ 17,014	\$ 4,000	TOTAL FUND RESOURCES	\$ -	\$ -	\$ -

Actual FY22	Actual FY23	Budget FY24	EXPENDITURES CATEGORIES	Proposed Budget FY25	Approved Budget FY25	Adopted Budget FY25
\$ 6,304	\$ 13,388	\$ 4,000	MATERIALS & SERVICES	\$ -		
-	-	-	Transfer to Debt Service Fund	-		
\$ 6,304	\$ 13,388	\$ 4,000	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -

CITY OF PENDLETON

Appendix A

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ALLOCATION FY24

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$683,050	\$8,960	\$129,676	\$116,315	\$10,165	\$24,222	\$19,295	\$14,001	\$7,862	\$7,359	\$10,422
PDC Administration	121,390	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	59,700	783	11,334	10,166	888	2,117	1,686	1,224	687	643	911
Insurance											
Cost of Claims - Liab.	646,390		94,207	180,756	2,003	87,137	24,397	12,159	0	319	704
Property Insurance	573,220		58,694	81,916		31,926	12,087	20,731	3,325		
	<u>1,219,610</u>	<u>0</u>	<u>152,901</u>	<u>262,671</u>	<u>2,003</u>	<u>119,062</u>	<u>36,485</u>	<u>32,890</u>	<u>3,325</u>	<u>319</u>	<u>704</u>
Legal Services											
City Attorney	130,970	1,718	24,864	22,303	1,949	4,644	3,700	2,685	1,507	1,411	1,998
City Negotiator	43,650	514	10,784	13,865	0	2,054	0	0	514	514	514
City Prosecutor	218,260	87,304	130,956								
Risk Manager	43,650	0	6,362	12,206	135	5,884	1,648	821	0	22	48
	<u>436,530</u>	<u>89,535</u>	<u>172,966</u>	<u>48,374</u>	<u>2,084</u>	<u>12,583</u>	<u>5,347</u>	<u>3,506</u>	<u>2,021</u>	<u>1,946</u>	<u>2,559</u>
Finance											
Utilities Billing/Coll.	392,040										
Payroll	224,030	3,421	32,894	55,700		12,193	19,649	23,070	2,105	1,491	2,982
Payables	224,030	1,547	16,284	15,015	7,195	15,206	12,547	13,104	5,214	2,224	1,634
General Accounting	280,020	3,673	53,161	47,684	4,167	9,930	7,910	5,740	3,223	3,017	4,273
	<u>1,120,120</u>	<u>8,641</u>	<u>102,339</u>	<u>118,400</u>	<u>11,362</u>	<u>37,329</u>	<u>40,106</u>	<u>41,913</u>	<u>10,542</u>	<u>6,733</u>	<u>8,889</u>
Engineering											
Engineering Services	591,095		5,911	5,911		41,377				23,644	23,644
GIS/ Aerial Map Project	\$12,000										
	<u>603,095</u>	<u>0</u>	<u>5,911</u>	<u>5,911</u>	<u>0</u>	<u>41,377</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,644</u>	<u>23,644</u>
Facilities											
City Hall	302,466	3,967	57,423	51,506	4,501	10,726	8,544	6,200	3,481	3,259	4,615
Other City Facilities	705,760		108,116	45,049		45,049	24,026	45,049	9,010		
	<u>1,008,226</u>	<u>3,967</u>	<u>165,539</u>	<u>96,555</u>	<u>4,501</u>	<u>55,774</u>	<u>32,570</u>	<u>51,248</u>	<u>12,491</u>	<u>3,259</u>	<u>4,615</u>
Information Technology											
Operations	467,685	10,261	104,911	86,004	0	22,872	19,605	16,991	5,881	11,355	11,355
	<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>467,685</u>	<u>10,261</u>	<u>104,911</u>	<u>86,004</u>	<u>0</u>	<u>22,872</u>	<u>19,605</u>	<u>16,991</u>	<u>5,881</u>	<u>11,355</u>	<u>11,355</u>
Fund Balance/Contingency	115,450	2,466	17,069	15,026	626	6,365	3,131	3,265	864	1,115	1,274
Adjustment from FY23	(670,850)	(9,490)	(66,490)	(72,180)	2,740	(45,745)	(7,845)	(6,190)	(8,590)	(20,310)	(21,880)
Total (Rounded to the nearest 10th)	<u>\$5,164,010</u>	<u>\$115,120</u>	<u>\$796,160</u>	<u>\$687,250</u>	<u>\$34,380</u>	<u>\$275,950</u>	<u>\$150,380</u>	<u>\$158,850</u>	<u>\$35,090</u>	<u>\$36,070</u>	<u>\$42,500</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
\$1,523	\$349,799	\$24,332	\$19,368	\$31,935	\$90,672	\$87,465	\$44,480	\$0	\$34,999	683,050
0	0	0	0	0	0	0	0	0	121,390	121,390
133	30,573	2,127	1,693	2,791	7,925	7,645	3,888	0	3,059	59,700
0	401,683	57,731	0	24,971	79,653	81,032	1,321	0	0	646,390
0	208,679	13,471	24,786	42,331	75,929	120,215	87,810	0	0	573,220
0	610,362	71,201	24,786	67,302	155,581	201,247	89,131	0	0	1,219,610
292	67,072	4,666	3,714	6,123	17,386	16,771	8,529	0	6,711	130,970
0	28,758	2,568	514	1,027	4,108	2,054	1,027	3,081	514	43,650
	218,260							0	0	218,260
0	27,125	3,898	0	1,686	5,379	5,472	89	0	0	43,650
292	341,214	11,132	4,227	8,837	26,873	24,297	9,645	3,081	7,224	436,530
	0				197,950	194,090		0	0	392,040
0	153,505	8,421	10,000	8,947	12,631	8,859	9,912	9,912	1,842	224,030
70	90,040	5,683	10,375	17,309	25,634	20,716	28,362	24,504	1,408	224,030
624	143,402	9,975	7,940	13,092	37,171	35,857	18,235		14,348	280,020
694	386,947	24,079	28,315	39,348	273,386	259,522	56,509	34,416	17,598	1,120,120
0	100,486	118,219		5,911	177,329	153,685	35,466			591,095
	0	4,000			4,000	4,000				12,000
0	100,486	122,219	0	5,911	181,329	157,685	35,466	0	0	603,095
674	154,897	10,775	8,577	14,141	40,151	38,731	19,696	0	15,498	302,466
0	276,298	81,087	87,094	78,084	12,013	12,013	123,133	18,019	18,019	705,760
674	431,195	91,862	95,670	92,225	52,164	50,744	142,829	18,019	33,517	1,008,226
4,172	293,406	26,342	18,850	24,568	26,342	26,342	22,868	\$ 26,341.68	2,626	467,685
	0			0						0
4,172	293,406	26,342	18,850	24,568	26,342	26,342	22,868	26,342	2,626	467,685
151	51,352	7,535	3,894	5,509	16,437	16,450	8,171	1,652	4,449	115,450
(650)	(256,630)	(61,990)	(12,720)	950	(160,850)	(126,330)	(81,430)	(3,200)	31,350	(670,850)
\$6,990	\$2,338,740	\$318,840	\$184,090	\$279,360	\$669,850	\$705,040	\$331,550	\$80,320	\$256,220	\$5,164,010

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY25**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$569,750
Materials and Services			63,300
Capital Outlay			
			<hr/> 633,050
Contingency Contribution			50,000
			<hr/> <hr/> \$683,050
			<hr/> <hr/> \$683,050

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION
FY24 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY24)

General Fund			
Municipal Court	\$390,890	1.3%	\$8,960
Police	5,657,555	19.0%	129,676
Fire	5,074,620	17.0%	116,315
Ambulance	443,500	1.5%	10,165
Parks	1,056,760	3.5%	24,222
Recreation	841,810	2.8%	19,295
Aquatic Center	610,850	2.0%	14,001
Cemetery Fund	342,995	1.2%	7,862
Planning	321,080	1.1%	7,359
Building	454,690	1.5%	10,422
Economic Development	66,430	0.2%	1,523
Total General Fund	<hr/> 15,261,180	<hr/> 51.2%	<hr/> 349,799
State Tax Street Fund	1,061,570	3.6%	24,332
Library Fund & Trust	845,010	2.8%	19,368
Convention Center Fund	1,393,270	4.7%	31,935
			0
Water Fund	3,955,860	13.3%	90,672
Sewer Fund	3,815,965	12.8%	87,465
Airport Fund	1,940,570	6.5%	44,480
Pendleton Development Commission	1,526,940	5.1%	34,999
	<hr/> <hr/> \$29,800,365	<hr/> <hr/> 100.0%	<hr/> <hr/> \$683,050

Allocation of Pendleton Development Commission Div

Personal Services & PERS Bond Pymt		\$107,690
Materials and Services		13,700
		<hr/> 121,390
less Charges for Service from Pendleton Development Commission		(121,390)
Allocated Total to Central Service Charges		<hr/> <hr/> \$0

APPENDIX A

**Allocation of Mayor, City Council Department
FY25**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$21,200
Materials and Services	38,500
Capital Outlay	
	\$59,700

basis of allocation: GENERAL ADMINISTRATION
FY24 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY24)

General Fund			
Municipal Court	\$390,890	1.3%	\$783
Police	5,657,555	19.0%	11,334
Fire	5,074,620	17.0%	10,166
Ambulance	443,500	1.5%	888
Parks	1,056,760	3.5%	2,117
Recreation	841,810	2.8%	1,686
Aquatic Center	610,850	2.0%	1,224
Cemetery Fund	342,995	1.2%	687
Planning	321,080	1.1%	643
Building	454,690	1.5%	911
Economic Development	66,430	0.2%	133
Total General Fund	15,261,180	51.2%	30,573
State Tax Street Fund	1,061,570	3.6%	2,127
Library Fund	845,010	2.8%	1,693
Convention Center Fund	1,393,270	4.7%	2,791
Water Fund	3,955,860	13.3%	7,925
Sewer Fund	3,815,965	12.8%	7,645
Airport Fund	1,940,570	6.5%	3,888
Pendleton Development Commission	1,526,940	5.1%	3,059
	\$29,800,365	100.0%	\$59,700

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY25**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$338,610
Materials and Services		97,930
Capital Outlay		0
		<u>\$436,540</u>

City Attorney	30.00%	\$130,970
City Negotiator	10.00%	43,650
City Prosecutor	50.00%	218,260
Risk Manager	10.00%	43,650
	<u>100.00%</u>	<u>\$436,530</u>

CITY ATTORNEY

\$130,970

basis of allocation: GENERAL ADMINISTRATION
FY24 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY24)

General Fund

Municipal Court	\$390,890	1.3%	\$1,718
Police	\$5,657,555	19.0%	24,864
Fire	\$5,074,620	17.0%	22,303
Ambulance	\$443,500	1.5%	1,949
Parks	\$1,056,760	3.5%	4,644
Recreation	\$841,810	2.8%	3,700
Aquatic Center	\$610,850	2.0%	2,685
Cemetery Fund	\$342,995	1.2%	1,507
Planning	\$321,080	1.1%	1,411
Building	\$454,690	1.5%	1,998
Economic Development	\$66,430	0.2%	292
Total General Fund	<u>15,261,180</u>	<u>51.2%</u>	<u>67,072</u>
State Tax Street Fund	1,061,570	3.6%	4,666
Library Fund & Trust	845,010	2.8%	3,714
Convention Center Fund	1,393,270	4.7%	6,123
Water Fund	3,955,860	13.3%	17,386
Sewer Fund	3,815,965	12.8%	16,771
Airport Fund	1,940,570	6.5%	8,529
Pendleton Development Commission	1,526,940	5.1%	6,711
	<u>\$29,800,365</u>	<u>100.0%</u>	<u>\$130,970</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
(con't)
FY25**

CITY NEGOTIATOR \$43,650

Basis of Allocation: Union Members

General Fund			
Municipal Court	1	1.18%	\$514
Police	21	24.71%	10,784
Fire	27	31.76%	13,865
Parks	4	4.71%	2,054
Recreation	0	0.00%	0
Aquatic Center	0	0.00%	0
Cemetery	1	1.18%	514
Planning	1	1.18%	514
Building	1	1.18%	514
Total General Fund	<u>56</u>	<u>65.88%</u>	<u>28,758</u>
State Tax Street Fund	5	5.88%	2,568
Library Fund	1	1.18%	514
Convention Center	2	2.35%	1,027
Water Fund	8	9.41%	4,108
Sewer Fund	4	4.71%	2,054
Airport Fund	2	2.35%	1,027
PW Admin & Fleet	6	7.06%	3,081
Pendleton Development Commission	1	1.18%	514
	<u>85</u>	<u>100.00%</u>	<u>\$43,650</u>

CITY PROSECUTOR \$218,260

Basis of Allocation: 100% General Fund

Municipal Court		40%	\$87,304
Police		60%	130,956
		<u>100%</u>	<u>\$218,260</u>

RISK MANAGER \$43,650

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY93

General Fund			
Police	\$12,978	14.57%	\$6,362
Fire	24,901	27.96%	12,206
Ambulance	276	0.31%	135
Parks	12,004	13.48%	5,884
Recreation	3,361	3.77%	1,648
Aquatic Center	1,675	1.88%	821
Cemetery	0	0.00%	0
Planning	44	0.05%	22
Building	97	0.11%	48
Total General Fund	<u>\$55,336</u>	<u>62.14%</u>	<u>27,125</u>
Street Fund	7,953	8.93%	3,898
Convention Center Fund	3,440	3.86%	1,686
Water Fund	10,973	12.32%	5,379
Sewer Fund	11,163	12.54%	5,472
Airport Fund	182	0.20%	89
	<u>\$89,047</u>	<u>100.00%</u>	<u>\$43,650</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY25**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$811,760
Materials and Services			233,350
Capital Outlay			
			<u>1,045,110</u>
less direct charges for services - Business Licences/ Transportation			75,000
			<u><u>\$1,120,110</u></u>

Utilities Billing/Collections			\$392,040
Payroll			224,030
Payables			224,030
General Accounting			280,020
			<u><u>\$1,120,120</u></u>

UTILITIES

BILLINGS/COLLECTIONS

\$392,040

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$7,152,000	50%	\$197,950
Sewer Fund	7,012,500	50%	194,090
	<u>\$14,164,500</u>	<u>100%</u>	<u><u>\$392,040</u></u>

PAYROLL

\$224,030

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2023

General Fund			
Municipal Court	39	1.53%	\$3,421
Police	375	14.68%	32,894
Fire	635	24.86%	55,700
Parks	139	5.44%	12,193
Recreation	224	8.77%	19,649
Aquatic Center	263	10.30%	23,070
Cemetery	24	0.94%	2,105
Planning	17	0.67%	1,491
Building	34	1.33%	2,982
Total General Fund	<u>1,750</u>	<u>68.52%</u>	<u>153,505</u>
State Tax Street Fund	96	3.76%	8,421
Library Fund	114	4.46%	10,000
Convention Center	102	3.99%	8,947
Water Fund	144	5.64%	12,631
Sewer Fund	101	3.95%	8,859
Airport Fund	113	4.42%	9,912
PW Admin	113	4.42%	9,912
Pendleton Development Commission	21	0.82%	1,842
	<u>2,554</u>	<u>100.00%</u>	<u><u>\$224,030</u></u>

CITY OF PENDLETON

APPENDIX A

Allocation of Finance Department (con't) FY25

PAYABLES

\$224,030

Basis of Allocation: INVOICES

PROCESSED

Number of Invoices Processed for Fiscal Year 22-23

General Fund			
Municipal Court	89	0.69%	\$1,547
Police	937	7.27%	16,284
Fire	864	6.70%	15,015
Ambulance	414	3.21%	7,195
Parks	875	6.79%	15,206
Recreation	722	5.60%	12,547
Aquatic Center	754	5.85%	13,104
Cemetery	300	2.33%	5,214
Planning	128	0.99%	2,224
Building	94	0.73%	1,634
Economic Development	4	0.03%	70
Total General Fund	<u>5,181</u>	<u>40.19%</u>	<u>90,040</u>
State Tax Street Fund	327	2.54%	5,683
Library Fund	597	4.63%	10,375
Pendleton Convention Center Fund	996	7.73%	17,309
Water Fund	1475	11.44%	25,634
Sewer Fund	1192	9.25%	20,716
Airport Fund	1632	12.66%	28,362
PW Admin & Fleet Fund	1410	10.94%	24,504
Pendleton Development Commission	81	0.63%	1,408
	<u>12,891</u>	<u>100.00%</u>	<u>\$224,030</u>

GENERAL ACCOUNTING

\$280,020

basis of allocation: GENERAL ADMINISTRATION

FY24 Budgeted Personal Services and Materials and Services

(less Central Service Allocation for
FY24)

General Fund			
Municipal Court	\$390,890	1.3%	\$3,673
Police	5,657,555	19.0%	53,161
Fire	5,074,620	17.0%	47,684
Ambulance	443,500	1.5%	4,167
Parks	1,056,760	3.5%	9,930
Recreation	841,810	2.8%	7,910
Aquatic Center	610,850	2.0%	5,740
Cemetery	342,995	1.2%	3,223
Planning	321,080	1.1%	3,017
Building	454,690	1.5%	4,273
Economic Development	66,430	0.2%	624
	<u>15,261,180</u>	<u>51.2%</u>	<u>143,402</u>
State Tax Street Fund	1,061,570	3.6%	9,975
Library Fund	845,010	2.8%	7,940
Convention Center Fund	1,393,270	4.7%	13,092
Water Fund	3,955,860	13.3%	37,171
Sewer Fund	3,815,965	12.8%	35,857
Airport Fund	1,940,570	6.5%	18,235
Pendleton Development Commission	1,526,940	5.1%	14,348
	<u>\$29,800,365</u>	<u>100.0%</u>	<u>\$280,020</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY25**

INSURANCE

Materials and Services			<u>\$1,219,600</u>
Cost of Claims - Liability (53%)			\$646,390
Base Insurance - Property (47%)			<u>\$573,220</u>
			<u><u>\$1,219,610</u></u>

COST OF CLAIMS - LIABILITY

\$646,390

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY93

General Fund

Police	\$12,978	14.57%	\$94,207
Fire	24,901	27.96%	180,756
Ambulance	276	0.31%	2,003
Parks	12,004	13.48%	87,137
Recreation	3,361	3.77%	24,397
Aquatic Center	1,675	1.88%	12,159
Cemetery	0	0.00%	0
Planning	44	0.05%	319
Building	97	0.11%	704
Total General Fund	<u>55,336</u>	<u>62.14%</u>	<u>401,683</u>
Street Fund	7,953	8.93%	57,731
Convention Center	3440	3.86%	24,971
Water Fund	10,973	12.32%	79,653
Sewer Fund	11,163	12.54%	81,032
Airport	182	0.20%	1,321
	<u><u>\$89,047</u></u>	<u><u>100.00%</u></u>	<u><u>\$646,390</u></u>

BASE INSURANCE - PROPERTY

\$573,220

Basis of Allocation: CONTRIBUTION TOWARDS PREMIUM

General Fund

Police	\$30,500	10.2%	\$58,694
Fire	42,567	14.3%	81,916
Parks	16,590	5.6%	31,926
Recreation	6,281	2.1%	12,087
Aquatic Center	10,773	3.6%	20,731
Cemetery	1,728	0.6%	3,325
Total General Fund	<u>108,439</u>	<u>36.4%</u>	<u>208,679</u>
Streets	7,000	2.4%	13,471
Library Fund	12,880	4.3%	24,786
Convention Center Fund	21,997	7.4%	42,331
Water Fund	39,456	13.2%	75,929
Sewer Fund	62,469	21.0%	120,215
Airport Fund	45,630	15.3%	87,810
	<u><u>\$297,871</u></u>	<u><u>100.0%</u></u>	<u><u>\$573,220</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY25**

ENGINEERING

Personal Services & PERS bond pymt		\$553,210
Materials and Services		48,685
Capital Outlay		12,000
		<hr/>
		613,895
less Charges for Services		(10,800)
		<hr/>
		\$603,095
		<hr/> <hr/>

Engineering Services		\$591,095
Capital Outlay		12,000
		<hr/>
		\$603,095
		<hr/> <hr/>

ENGINEERING SERVICES

\$591,095

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

General Fund

Police	1.00%	\$5,911
Fire	1.00%	5,911
Parks	7.00%	41,377
Planning	4.00%	23,644
Building	4.00%	23,644
General Fund	17.00%	100,486

State Tax Street Fund	20.00%	118,219
PCC Fund	1.00%	5,911
Water Fund	30.00%	177,329
Sewer Fund	26.00%	153,685
Airport	6.00%	35,466
	100.00%	\$591,095
		<hr/> <hr/>
		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
	100.00%	\$12,000
		<hr/> <hr/>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Facilities Division

FY25

FACILITIES

Personal Services & PERS bond pymt			\$640,620
Materials and Services			309,100
Capital			30,000
			<u>979,720</u>
less Charges for Services (Library Utilities)			<u>28,500</u>
			<u><u>\$1,008,220</u></u>

CITY HALL

\$302,466

OTHER CITY FACILITIES

705,760

\$1,008,226

OTHER CITY FACILITIES

\$705,760

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided Weekly

General Fund

Police	36	15%	\$108,116
Fire	15	6%	45,049
Parks	15	6%	45,049
Recreation	8	3%	24,026
Aquatic Center	15	6%	45,049
Cemetery	3	1%	9,010
Total General Fund	<u>92</u>	<u>39%</u>	<u>276,298</u>

Street Fund	27	11%	81,087
Library Fund	29	12%	87,094
Pendleton Convention Center	26	11%	78,084

Water Fund	4.0	2%	12,013
Sewer Fund	4.0	2%	12,013
Airport Fund	41	17%	123,133
PW Admin & Fleet Fund	6	3%	18,019
Pendleton Development Commission	<u>6</u>	<u>3%</u>	<u>18,019</u>
	<u>235</u>	<u>100%</u>	<u>\$705,760</u>

CITY HALL Second Floor

\$302,466

basis of allocation: GENERAL ADMINISTRATION

FY24 Budgeted Personal Services and Materials and Services

(less Central Service Allocation for FY24)

General Fund

Municipal Court	\$390,890	1.3%	\$3,967
Police	5,657,555	19.0%	57,423
Fire	5,074,620	17.0%	51,506
Ambulance	443,500	1.5%	4,501
Parks	1,056,760	3.5%	10,726
Recreation	841,810	2.8%	8,544
Aquatic Center	610,850	2.0%	6,200
Cemetery	342,995	1.2%	3,481
Planning	321,080	1.1%	3,259
Building	454,690	1.5%	4,615
Economic Development	<u>66,430</u>	<u>0.2%</u>	<u>674</u>
	<u>15,261,180</u>	<u>51.2%</u>	<u>154,897</u>

State Tax Street Fund	1,061,570	3.6%	10,775
Library Fund	845,010	2.8%	8,577
Convention Center Fund	1,393,270	4.7%	14,141
Water Fund	3,955,860	13.3%	40,151
Sewer Fund	3,815,965	12.8%	38,731
Airport Fund	1,940,570	6.5%	19,696
Pendleton Development Commission	<u>1,526,940</u>	<u>5.1%</u>	<u>15,498</u>
	<u>\$29,800,365</u>	<u>100.0%</u>	<u>\$302,466</u>

CITY OF PENDLETON

APPENDIX A

**Allocation of Information
Technology
FY25**

Weight Ratio (Percentage)

Staff Percentage	60%
Device Percentage	40%
FY25 IT Cost	\$467,685

Staff Weighted Cost	\$280,611
Total # Staff	151.42
Device Weighted Cost	\$187,074
Total # Devices	242.00

Department Staff & Device Breakdown

Fund	Staff	Devices
Library	6	10
Public Works	36	50
Police	32	59
Community Development	8.5	9
Airport	6.5	14
PCC	7	15
Fire	27.22	46
Parks & Rec	24	27
Municipal Court	2.2	8
Economic Development	1	3
PDC	1	1
Total	151.42	242

Overall Department Splits

	Weighted
Staff	\$1,853
Device	\$773
General Fund	
Municipal Court	\$10,261
Police	\$104,911
Fire	\$86,004
Aquatics	\$16,991
Recreation	\$19,605
Cemetery	\$5,881
Parks	\$22,872
Planning	\$11,355
Building	\$11,355
Economic Development	\$4,172
General Fund Total	\$293,406
Streets	\$26,342
Library	\$18,850
Convention Center	\$24,568
Water	\$26,342
Sewer	\$26,342
PW Admin & Fleet	\$26,342
Airport	\$22,868
PDC	\$2,626
Budget Total	\$467,685

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ADJUSTMENT FOR FY23 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$148,013)	(\$3,621)	(\$34,842)	(\$35,293)	\$1,945	(\$12,191)	(\$2,970)	(\$1,150)	(\$2,743)	(\$3,033)	(\$3,924)
Mayor, City Council	(4,012)	(186)	(1,380)	(1,406)	243	(671)	(58)	60	(126)	(162)	(195)
Insurance											
Cost of Claims - Liab.	39,896		6,524	1,447	188	7,518	2,264	0	0	32	72
Base Insurance - Prop.	<u>(33,775)</u>		<u>(1,202)</u>	<u>(1,731)</u>	<u>(2,662)</u>	<u>(728)</u>	<u>(1,278)</u>	<u>(306)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,121	0	5,322	(284)	(2,474)	6,791	986	(306)	0	32	72
Legal Services											
City Attorney	(3,202)	(327)	(1,992)	(2,040)	581	(1,231)	(1)	235	(207)	(290)	(338)
City Negotiator	(1,064)	(24)	(245)	(233)	0	(70)	(12)	(12)	(12)	(12)	(12)
City Prosecutor	(5,320)	(2,128)	(3,192)								
Risk Manager	<u>(1,064)</u>		<u>(174)</u>	<u>(39)</u>	<u>(5)</u>	<u>(200)</u>	<u>(60)</u>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(2)</u>
	(10,650)	(2,478)	(5,603)	(2,312)	576	(1,501)	(73)	223	(219)	(303)	(352)
Finance											
Utilities Billing/Coll.	(16,199)										
Payroll	(9,258)	(178)	(1,371)	(2,081)		(636)	(706)	(888)	(78)	(99)	(132)
Payables	(9,258)	(59)	(719)	(662)	(327)	(700)	(390)	(205)	(215)	(82)	(67)
General Accounting	<u>(11,565)</u>	<u>(661)</u>	<u>(4,607)</u>	<u>(4,700)</u>	<u>972</u>	<u>(2,424)</u>	<u>(137)</u>	<u>305</u>	<u>(438)</u>	<u>(579)</u>	<u>(692)</u>
	(46,281)	(897)	(6,697)	(7,443)	645	(3,761)	(1,233)	(787)	(732)	(761)	(891)
Engineering											
Engineering Services	(353,008)		(3,530)	(3,530)		(24,711)				(14,120)	(14,120)
Capital Projects	<u>(12,000)</u>		<u>0</u>	<u>0</u>		<u>0</u>				<u>0</u>	<u>0</u>
	(365,008)	0	(3,530)	(3,530)	0	(24,711)	0	0	0	(14,120)	(14,120)
Facilities											
City Hall	(9,654)	(723)	(4,702)	(4,806)	1,184	(2,692)	(71)	435	(467)	(639)	(752)
Other City Facilities	<u>(22,527)</u>		<u>872</u>	<u>(992)</u>		<u>(1,756)</u>	<u>(2,964)</u>	<u>(3,956)</u>	<u>(3,071)</u>		
	(32,181)	(723)	(3,830)	(5,797)	1,184	(4,449)	(3,035)	(3,521)	(3,538)	(639)	(752)
Information Technology											
Operations	(70,821)	(1,584)	(15,928)	(16,121)	607	(5,252)	(1,458)	(707)	(1,225)	(1,316)	(1,726)
Capital Projects	<u>0</u>										
	(70,821)	(1,584)	(15,928)	(16,121)	607	(5,252)	(1,458)	(707)	(1,225)	(1,316)	(1,726)
Total (Rounded to the nearest 10th)	<u>(\$670,850)</u>	<u>(\$9,490)</u>	<u>(\$66,490)</u>	<u>(\$72,180)</u>	<u>\$2,740</u>	<u>(\$45,745)</u>	<u>(\$7,845)</u>	<u>(\$6,190)</u>	<u>(\$8,590)</u>	<u>(\$20,310)</u>	<u>(\$21,880)</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
(\$339)	(\$98,159)	\$3,119	(\$3,833)	\$2,418	(\$20,901)	(\$17,105)	(\$25,433)	\$0	\$11,882	(\$148,013)
(14)	(\$3,894)	650	(130)	531	(636)	(397)	(1,521)	0	1,386	(\$4,012)
0	\$18,045	5,386		2,041	6,906	7,168	349	0	0	39,896
0	(\$7,907)	(370)	(1,453)	(3,749)	(6,014)	(10,434)	(3,849)	0	0	(33,775)
0	10,138	5,016	(1,453)	(1,708)	892	(3,265)	(3,499)	0	0	6,121
(23)	(\$5,632)	1,675	(160)	1,376	(649)	(180)	(2,916)	0	3,282	(\$3,202)
0	(\$631)	(70)	(24)	(35)	(105)	(70)	(35)	(82)	(11)	(\$1,064)
0	(\$5,320)									(\$5,320)
0	(\$480)	(144)		(55)	(185)	(193)	(10)	0	0	(\$1,065)
(23)	(12,063)	1,461	(184)	1,286	(939)	(443)	(2,961)	(82)	3,271	(10,651)
0	\$0				(16,284)	83	0	0	0	(\$16,200)
0	(\$6,169)	(273)	(512)	(281)	(520)	(372)	(450)	(632)	(50)	(\$9,258)
(14)	(\$3,441)	(315)	(381)	(347)	(1,258)	(1,214)	(992)	(1,264)	(47)	(\$9,258)
(49)	(\$13,010)	2,691	(417)	2,204	(1,931)	(1,048)	(5,587)	0	5,532	(\$11,565)
(63)	(22,620)	2,103	(1,310)	1,576	(19,993)	(2,550)	(7,029)	(1,896)	5,436	(46,282)
0	(\$60,011)	(70,602)		(3,530)	(105,902)	(91,782)	(21,180)	0	0	(\$353,008)
0	\$0	(4,000)			(4,000)	(4,000)	0	0	0	(\$12,000)
0	(60,011)	(74,601)	0	(3,530)	(109,902)	(95,782)	(21,180)	0	0	(365,008)
(52)	(\$13,285)	3,358	(401)	2,755	(1,747)	(743)	(6,299)	0	6,709	(\$9,654)
0	(\$11,867)	(3,621)	(3,621)	(2,749)	2,247	2,247	(2,749)	(1,207)	(1,207)	(\$22,527)
(52)	(25,152)	(263)	(4,022)	6	499	1,503	(9,048)	(1,207)	5,502	(32,180)
(153)	(\$44,862)	527	(1,788)	362	(9,883)	(8,299)	(10,749)	0	3,871	(\$70,821)
	\$0									\$0
(153)	(44,862)	527	(1,788)	362	(9,883)	(8,299)	(10,749)	0	3,871	(\$70,821)
(\$650)	(\$256,630)	(\$61,990)	(\$12,720)	\$950	(\$160,860)	(\$126,330)	(\$81,430)	(\$3,190)	\$31,350	(\$670,850)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's
Office
Adjustment for FY23 Variances**

			FY23 Actual	FY23 Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS					
bond			571,302	637,145	(65,843)
Materials and Services			37,430	44,600	(7,170)
Capital Outlay			0		0
			<u>\$608,732</u>	<u>\$681,745</u>	<u>(\$73,013)</u>
contingency contribution				75,000	(75,000)
				<u>\$756,745</u>	<u>(\$148,013)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY23 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY23)					
General Fund					
Municipal Court	\$355,230	1.23%	7,491	11,113	(\$3,621)
Police	\$5,042,240	17.47%	106,332	141,174	(34,842)
Fire	\$5,076,520	17.59%	107,055	142,348	(35,293)
Ambulance	\$383,690	1.33%	8,091	6,146	1,945
Parks	\$1,008,770	3.49%	21,273	33,464	(12,191)
Recreation	\$667,770	2.31%	14,082	17,052	(2,970)
Aquatic Center	\$591,940	2.05%	12,483	13,633	(1,150)
Cemetery	\$326,730	1.13%	6,890	9,633	(2,743)
Planning	\$273,270	0.95%	5,763	8,796	(3,033)
Building	\$407,250	1.41%	8,588	12,512	(3,924)
Economic Development	\$44,810	0.16%	945	1,284	(339)
Total General Fund	<u>\$14,178,220</u>	<u>49.12%</u>	<u>\$298,995</u>	<u>\$397,154</u>	<u>(\$98,159)</u>
State Tax Street Fund	1,667,740	5.78%	35,170	32,051	3,119
Library Fund	638,820	2.21%	13,472	17,305	(3,833)
Convention Center Fund	1,402,140	4.86%	29,569	27,151	2,418
Water Fund	3,799,020	13.16%	80,115	101,016	(20,901)
Sewer Fund	3,604,380	12.49%	76,010	93,115	(17,105)
Airport Fund	1,612,020	5.58%	33,995	59,428	(25,433)
Pendleton Development Commission	1,963,490	6.80%	41,407	29,525	11,882
	<u>\$14,687,610</u>	<u>50.88%</u>	<u>\$309,737</u>	<u>\$359,591</u>	<u>(\$49,854)</u>
	<u>\$28,865,830</u>	<u>100.00%</u>	<u>\$608,732</u>	<u>\$756,745</u>	<u>(\$148,013)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY23 Variances**

	FY23 Actual	FY23 Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$20,680	\$21,180	(\$500)
Materials and Services	32,488	36,000	(\$3,512)
Capital	0	0	\$0
	<u>\$53,168</u>	<u>\$57,180</u>	<u>(\$4,012)</u>

**basis of allocation: GENERAL ADMINISTRATION
FY23 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY23)**

General Fund					
Municipal Court	\$355,230	1.23%	\$654	\$840	(\$186)
Police	5,042,240	17.47%	9,287	10,667	(1,380)
Fire	5,076,520	17.59%	9,350	10,756	(1,406)
Ambulance	383,690	1.33%	707	464	243
Parks	1,008,770	3.49%	1,858	2,529	(671)
Recreation	667,770	2.31%	1,230	1,288	(58)
Aquatic Center	591,940	2.05%	1,090	1,030	60
Cemetery	326,730	1.13%	602	728	(126)
Planning	273,270	0.95%	503	665	(162)
Building	407,250	1.41%	750	945	(195)
Economic Development	44,810	0.16%	83	97	(14)
Total General Fund	<u>\$14,178,220</u>	<u>49.12%</u>	<u>\$26,115</u>	<u>\$30,009</u>	<u>(\$3,894)</u>
State Tax Street Fund	1,667,740	5.78%	3,072	2,422	650
Library Fund	638,820	2.21%	1,177	1,308	(130)
Convention Center Fund	1,402,140	4.86%	2,583	2,052	531
Water Fund	3,799,020	13.16%	6,997	7,633	(636)
Sewer Fund	3,604,380	12.49%	6,639	7,036	(397)
Airport Fund	1,612,020	5.58%	2,969	4,490	(1,521)
Pendleton Development Commission	1,963,490	6.80%	3,617	2,231	1,386
	<u>14,687,610</u>	<u>50.88%</u>	<u>27,053</u>	<u>27,172</u>	<u>(118)</u>
	<u>\$28,865,830</u>	<u>100.00%</u>	<u>\$53,168</u>	<u>\$57,181</u>	<u>(\$4,012)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Insurance
Adjustment for FY23 Variances

	FY23 Actual	FY23 Budget As Allocated	Variance
INSURANCE			
Materials and Services	\$556,618	\$543,000	\$13,618
Minus Insurance Deductible Revenues	<u>(\$70,000)</u>	<u>(70,000)</u>	<u>\$0</u>
	<u>\$486,618</u>	<u>\$473,000</u>	<u>\$13,618</u>
Cost of Claims - Liability	252,746	212,850	\$39,896
Base Insurance - Property	<u>226,375</u>	<u>260,150</u>	<u>(\$33,775)</u>
	<u>\$479,121</u>	<u>\$473,000</u>	<u>\$6,121</u>
COST OF CLAIMS - LIABILITY	<u>\$252,746</u>	<u>\$212,850</u>	<u>\$39,896</u>

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

General Fund					
Police	11,185	16.4%	\$41,329	\$34,805	\$6,524
Fire	2,481	3.6%	9,167	7,720	1,447
Ambulance	322	0.5%	1,190	1,002	188
Parks	12,890	18.8%	47,629	40,111	7,518
Recreation	3,882	5.7%	14,344	12,080	2,264
Aquatic Center	0	0.0%	0	0	0
Cemetery	0	0.0%	0	0	0
Planning	55	0.1%	203	171	32
Building	123	0.2%	454	383	72
Total General Fund	<u>30,938</u>	<u>45.2%</u>	<u>114,318</u>	<u>96,273</u>	<u>18,045</u>
Street Fund	9,234	13.5%	34,120	28,734	5,386
Convention Center	3499	5.1%	12,929	10,888	2,041
Water Fund	11,841	17.3%	43,753	36,847	6,906
Sewer Fund	12,290	18.0%	45,412	38,244	7,168
Airport	599	0.9%	2,213	1,864	349
	<u>\$68,401</u>	<u>100.0%</u>	<u>\$252,746</u>	<u>\$212,850</u>	<u>\$39,896</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund					
Police	\$6,212,736	3.7%	\$8,364	9,567	(\$1,202)
Fire	8,947,234	5.3%	12,046	13,777	(1,731)
Parks	5,399,934	3.2%	7,270	9,932	(2,662)
Recreation	3,759,782	2.2%	5,062	5,789	(728)
Aquatic Center	8,554,125	5.1%	11,517	12,795	(1,278)
Cemetery	<u>1,582,173</u>	<u>0.9%</u>	<u>2,130</u>	<u>2,436</u>	<u>(306)</u>
Total General Fund	<u>34,455,984</u>	<u>20.5%</u>	<u>46,390</u>	<u>54,297</u>	<u>(7,907)</u>
Street Fund	1,910,837	1.1%	2,573	2,942	(370)
Library Fund	7,508,166	4.5%	10,109	11,561	(1,453)
Convention Center Fund	19,374,464	11.5%	26,085	29,834	(3,749)
Water Fund	31,080,137	18.5%	41,845	47,859	(6,014)
Sewer Fund	53,920,607	32.1%	72,596	83,029	(10,434)
Airport Fund	19,890,238	11.8%	26,779	30,628	(3,849)
	<u>\$168,140,433</u>	<u>100.0%</u>	<u>\$226,375</u>	<u>\$260,150</u>	<u>(\$33,775)</u>

CITY OF PENDLETON

APPENDIX A

**Allocation of Finance Department
Adjustment for FY23 Variances**

			FY23 Actual	FY23 Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$690,719	\$737,940	(\$47,221)
Materials and Services			189,233	186,400	\$2,833
Capital			0	0	0
			<u>879,952</u>	<u>924,340</u>	<u>(44,388)</u>
less direct charges for services - Business Licenses/Transportation			<u>(54,894)</u>	<u>(53,000)</u>	<u>(1,894)</u>
			<u>\$825,059</u>	<u>\$871,340</u>	<u>(\$46,281)</u>
Utilities Billing/Collections			\$288,771	\$304,970	(\$16,199)
Payroll			165,012	\$174,270	(\$9,258)
Payables			165,012	\$174,270	(\$9,258)
General Accounting			206,265	\$217,830	(\$11,565)
			<u>\$825,059</u>	<u>\$871,340</u>	<u>(\$46,281)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$288,771</u>	<u>\$304,970</u>	<u>(\$16,199)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
			FY23 Actual		
Water Fund	6,892,666	51%	\$146,656	\$162,940	(\$16,284)
Sewer Fund	6,679,209	49%	142,114	\$142,030	\$83
	<u>\$13,571,874</u>	100.00%	<u>\$288,771</u>	<u>\$304,970</u>	<u>(\$16,200)</u>
PAYROLL			<u>\$165,012</u>	<u>\$174,270</u>	<u>(\$9,258)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calender 2021					
General Fund					
Municipal Court	43	1.92%	\$3,165	\$3,342	(\$178)
Police	332	14.81%	24,435	25,806	(1,371)
Fire	504	22.48%	37,095	39,176	(2,081)
Parks	154	6.87%	11,334	11,970	(636)
Recreation	171	7.63%	12,586	13,292	(706)
Aquatic Center	215	9.59%	15,824	16,712	(888)
Cemetery	19	0.85%	1,398	1,477	(78)
Planning	24	1.07%	1,766	1,866	(99)
Building	32	1.43%	2,355	2,487	(132)
Total General Fund	1494	66.64%	109,959	116,128	(6,169)
State Tax Street Fund	66	2.94%	4,858	5,130	(273)
Library Fund	124	5.53%	9,126	9,638	(512)
Convention Center	68	3.03%	5,005	5,286	(281)
Water Fund	126	5.62%	9,274	9,794	(520)
Sewer Fund	90	4.01%	6,624	6,996	(372)
Airport Fund	109	4.86%	8,022	8,473	(450)
PW Admin & Fleet Fund	153	6.82%	11,261	11,893	(632)
Pendleton Development Commission	12	0.54%	883	932.76	(50)
	<u>2,242</u>	100.00%	<u>\$165,012</u>	<u>\$174,270</u>	<u>(\$9,258)</u>

CITY OF PENDLETON

APPENDIX A

Allocation of Finance Department (con't)
Adjustment for FY23 Variances

			FY23 Actual	Budget As Allocated	Variance
PAYABLES			\$165,012	\$174,270	(\$9,258)
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 20-21					
General Fund					
Municipal Court	67	0.64%	\$1,058	\$1,118	(59)
Police	811	7.76%	12,810	\$13,529	(719)
Fire	747	7.15%	11,799	\$12,461	(662)
Ambulance	369	3.53%	5,828	\$6,155	(327)
Parks	790	7.56%	12,478	\$13,178	(700)
Recreation	440	4.21%	6,950	\$7,340	(390)
Aquatic Center	231	2.21%	3,649	\$3,853	(205)
Cemetery	243	2.33%	3,838	\$4,054	(215)
Planning	93	0.89%	1,469	\$1,551	(82)
Building	76	0.73%	1,200	\$1,268	(67)
Economic Development	16	0.15%	253	\$267	(14)
Total General Fund	3,883	37.17%	61,332	64,774	(3,441)
State Tax Street Fund	356	3.41%	5,623	5,939	(315)
Library Fund	430	4.12%	6,792	7,173	(381)
Pendleton Convention Center Fund	391	3.74%	6,176	6,522	(347)
Water Fund	1,419	13.58%	22,413	23,671	(1,258)
Sewer Fund	1,370	13.11%	21,639	22,853	(1,214)
Airport Fund	1,119	10.71%	17,675	18,666	(992)
PW Admin & Fleet Fund	1,426	13.65%	22,524	23,788	(1,264)
Pendleton Development Fund	53	0.51%	837	884	(47)
	10,447	100.00%	\$165,012	\$174,270	(\$9,258)

GENERAL ACCOUNTING

basis of allocation: GENERAL ADMINISTRATION

FY23 Actual Personal Services and Materials and Services & PERS Bond

(less Central Service Allocation for FY23)

			<u>\$206,265</u>	<u>217,830</u>	<u>(11,565)</u>
General Fund					
Municipal Court	\$355,230	1.23%	\$2,538	\$3,199	(\$661)
Police	\$5,042,240	17.47%	36,030	40,637	(4,607)
Fire	\$5,076,520	17.59%	36,275	40,975	(4,700)
Ambulance	\$383,690	1.33%	2,742	1,769	972
Parks	\$1,008,770	3.49%	7,208	9,633	(2,424)
Recreation	\$667,770	2.31%	4,772	4,908	(137)
Aquatic Center	\$591,940	2.05%	4,230	3,924	305
Cemetery	\$326,730	1.13%	2,335	2,773	(438)
Planning	\$273,270	0.95%	1,953	2,532	(579)
Building	\$407,250	1.41%	2,910	3,602	(692)
Economic Development	\$44,810	0.16%	320	369	(49)
Total General Fund	14,178,220	49.12%	101,312	114,322	(13,010)
State Tax Street Fund	1,667,740	5.78%	11,917	9,226	2,691
Library Fund	638,820	2.21%	4,565	4,981	(417)
Convention Center Fund	1,402,140	4.86%	10,019	7,816	2,204
Water Fund	3,799,020	13.16%	27,146	29,078	(1,931)
Sewer Fund	3,604,380	12.49%	25,756	26,803	(1,048)
Airport Fund	1,612,020	5.58%	11,519	17,106	(5,587)
Pendleton Development Commission	1,963,490	6.80%	14,030	8,498	5,532
	14,687,610	50.88%	104,952	103,508	1,444
	\$28,865,830	100.00%	\$206,265	\$217,830	(\$11,565)

CITY OF PENDLETON

APPENDIX A

Allocation of Facilities Division
Adjustment for FY23 Variances

			FY23 Actual	Budget As Allocated	Variance	
FACILITIES						
Personal Services plus PERS bond			\$577,450	\$586,520	(\$9,070)	
Materials and Services			265,289	258,400	\$6,889	
Capital Outlay			0	30,000	(\$30,000)	
			842,739	874,920	(32,181)	
less Charges for Services (Library Utilities)			(28,500)	(28,500)	0	
less Charges for Services (Vert Building)			0	0	0	
			\$814,239	\$846,420	(\$32,181)	
CITY HALL			\$244,266	\$253,920	(\$9,654)	
OTHER CITY FACILITIES			569,973	592,500	(22,527)	
			\$814,239	\$846,420	(\$32,181)	
OTHER CITY FACILITIES			\$569,973	\$592,500	(\$22,527)	
Basis of Allocation: ESTIMATED VALUE RECEIVED						
Director's Estimate of Value Received for Services Provided						
General Fund						
Police	9%		\$51,298	\$50,426	\$872	
Fire	10%		56,997	57,989	(992)	
Parks	5%		28,499	30,255	(1,756)	
Recreation	7%		39,898	42,862	(2,964)	
Aquatic Center	17%		96,895	100,851	(3,956)	
Cemetery	3%		17,099	20,170	(3,071)	
Total General Fund	51%		290,686	302,553	(11,867)	
Street Fund	6.00%		34,198	37,819	(3,621)	
Library Fund	6.00%		34,198	37,819	(3,621)	
Pendleton Convention Center	15.00%		85,496	88,245	(2,749)	
Water Fund	1.50%		8,550	6,303	2,247	
Sewer Fund	1.50%		8,550	6,303	2,247	
Airport Fund	15.00%		85,496	88,245	(2,749)	
PW Admin & Fleet Fund	2.00%		11,399	12,606	(1,207)	
Pendleton Development Commission	2.00%		11,399	12,606	(1,207)	
	100.00%		\$569,973	\$592,500	(\$22,527)	
CITY HALL			\$244,266	\$253,920	(\$9,654)	
basis of allocation: GENERAL ADMINISTRATION						
FY23 Actual Personal Services and Materials and Services & PERS Bond						
(less Central Service Allocation for FY21)						
General Fund						
Municipal Court (less assessments)		\$355,230	1.23%	\$3,006	\$3,729	(\$723)
Police		\$5,042,240	17.47%	42,668	47,370	(4,702)
Fire		\$5,076,520	17.59%	42,958	47,764	(4,806)
Ambulance		\$383,690	1.33%	3,247	2,062	1,184
Parks		\$1,008,770	3.49%	8,536	11,229	(2,692)
Recreation		\$667,770	2.31%	5,651	5,722	(71)
Aquatic Center		\$591,940	2.05%	5,009	4,575	435
Cemetery		\$326,730	1.13%	2,765	3,232	(467)
Planning		\$273,270	0.95%	2,312	2,951	(639)
Building		\$407,250	1.41%	3,446	4,198	(752)
Economic Development		\$44,810	0.16%	379	431	(52)
		\$14,178,220	49.12%	119,978	133,263	(13,285)
State Tax Street Fund		1,667,740	5.78%	14,113	10,755	3,358
Library Fund		638,820	2.21%	5,406	5,807	(401)
Convention Center Fund		1,402,140	4.86%	11,865	9,110	2,755
Water Fund		3,799,020	13.16%	32,148	33,895	(1,747)
Sewer Fund		3,604,380	12.49%	30,501	31,244	(743)
Airport Fund		1,612,020	5.58%	13,641	19,940	(6,299)
Pendleton Development Commission		1,963,490	6.80%	16,615	9,906	6,709
		\$14,687,610	50.88%	\$124,288	\$120,657	\$3,631
		\$28,865,830	100.00%	\$244,266	\$253,920	(\$9,654)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY23 Variances**

	FY23 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$266,795	\$593,950	(\$327,155)
Materials and Services	28,259	38,550	(\$10,291)
Capital Outlay	0	12,000	(\$12,000)
	<u>295,054</u>	<u>644,500</u>	<u>(349,446)</u>
less Charges for Services	(25,612)	(10,050)	(15,562)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$269,442</u>	<u>\$634,450</u>	<u>(\$365,008)</u>
Engineering Services	\$269,442	\$622,450	(\$353,008)
Capital Outlay	0	12,000	(12,000)
	<u>\$269,442</u>	<u>\$634,450</u>	<u>(\$365,008)</u>

ENGINEERING SERVICES

Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES

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

General Fund		
Police	1.00%	(\$3,530)
Fire	1.00%	(3,530)
Parks	7.00%	(24,711)
Planning	4.00%	(14,120)
Building	4.00%	(14,120)
General Fund	<u>17.00%</u>	<u>(60,011)</u>
State Tax Street Fund	20.00%	(70,602)
PCC Fund	1.00%	(3,530)
Water Fund	30.00%	(105,902)
Sewer Fund	26.00%	(91,782)
Airport	6.00%	(21,180)
	<u>100.00%</u>	<u>(\$353,008)</u>

Proposed Projects: None Purchased

Basis of Allocation: FORMULA FROM CIP

Costs allocated as per agree to in CIP document

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

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY23 Variances**

	FY23 Actual	Budget As Allocated	Variance
LEGAL SERVICES			
Personal Services Plus PERS	\$311,713	\$312,010	(\$297)
Materials and Services	79,747	90,100	(\$10,353)
Capital	0		\$0
	<u>\$391,460</u>	<u>\$402,110</u>	<u>(\$10,650)</u>
City Attorney	\$117,438	\$120,640	(\$3,202)
City Negotiator	39,146	40,210	(1,064)
City Prosecutor	195,730	201,050	(5,320)
Risk Manager	39,146	40,210	(1,064)
	<u>\$391,460</u>	<u>\$402,110</u>	<u>(\$10,650)</u>
CITY ATTORNEY	\$117,438	\$120,640	(\$3,202)

basis of allocation: GENERAL ADMINISTRATION

**FY23 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY23)**

General Fund					
Municipal Court (less assessments)					
	\$355,230	1.23%	\$1,445	\$1,772	(\$327)
Police	\$5,042,240	17.47%	20,514	22,506	(1,992)
Fire	\$5,076,520	17.59%	20,653	22,693	(2,040)
Ambulance	\$383,690	1.33%	1,561	980	581
Parks	\$1,008,770	3.49%	4,104	5,335	(1,231)
Recreation	\$667,770	2.31%	2,717	2,718	(1)
Aquatic Center	\$591,940	2.05%	2,408	2,173	235
Cemetery	\$326,730	1.13%	1,329	1,536	(207)
Planning	\$273,270	0.95%	1,112	1,402	(290)
Building	\$407,250	1.41%	1,657	1,995	(338)
Economic Development	\$44,810	0.16%	182	205	(23)
	<u>\$14,178,220</u>	<u>49.12%</u>	<u>57,683</u>	<u>63,315</u>	<u>(5,632)</u>
State Tax Street Fund	\$1,667,740	5.78%	6,785	5,110	1,675
Library Fund	\$638,820	2.21%	2,599	2,759	(160)
Convention Center Fund	\$1,402,140	4.86%	5,704	4,328	1,376
Water Fund	\$3,799,020	13.16%	15,456	16,105	(649)
Sewer Fund	\$3,604,380	12.49%	14,664	14,844	(180)
Airport Fund	\$1,612,020	5.58%	6,558	9,474	(2,916)
Pendleton Development Commission	\$1,963,490	6.80%	7,988	4,706	3,282
	<u>\$14,687,610</u>	<u>50.88%</u>	<u>\$59,755</u>	<u>\$57,326</u>	<u>\$2,429</u>
	<u>\$28,865,830</u>	<u>100.00%</u>	<u>117,438</u>	<u>120,640</u>	<u>(\$3,202)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Legal Department (con't) Adjustment for FY23 Variances			FY23 Actual	Budget As Allocated	Variance
CITY NEGOTIATOR			\$39,146	\$40,210	(\$1,064)
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2	2.2%	\$860	\$884	(\$24)
Police	21	23.1%	9,034	9,279	(245)
Fire	20	22.0%	8,604	8,837	(233)
Parks	6	6.6%	2,581	2,651	(70)
Recreation	1	1.1%	430	442	(12)
Aquatic Center	1	1.1%	430	442	(12)
Planning	1	1.1%	430	442	(12)
Building	1	1.1%	430	442	(12)
Cemetery	1	1.1%	430	442	(12)
Total General Fund	54	59.3%	23,230	23,861	(631)
State Tax Street Fund	6	6.6%	2,581	2,651	(70)
Library Fund	2	2.2%	860	884	(24)
Convention Center	3	3.3%	1,291	1,326	(35)
Water Fund	9	9.9%	3,872	3,977	(105)
Sewer Fund	6	6.6%	2,581	2,651	(70)
Airport Fund	3	3.3%	1,291	1,326	(35)
PW Admin & Fleet Fund	7	7.7%	3,011	3,093	(82)
Pendleton Development Commission	1	1.1%	430	441	(11)
	91	100.00%	\$39,146	\$40,210	(\$1,064)
CITY PROSECUTOR			\$195,730	\$201,050	(\$5,320)
Basis of Allocation: 100% General Fund					
Municipal Court		40.00%	\$78,292	\$80,420	(\$2,128)
Police		60.00%	117,438	120,630	(3,192)
		100.00%	\$195,730	\$201,050	(\$5,320)
RISK MANAGER			\$39,146	\$40,210	(\$1,064)
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY90					
General Fund					
Police	\$11,185	16.35%	\$6,401	\$6,575	(\$174)
Fire	2,481	3.63%	1,420	1,458	(39)
Ambulance	322	0.47%	184	189	(5)
Parks	12,890	18.84%	7,377	7,577	(200)
Recreation	3,882	5.68%	2,222	2,282	(60)
Aquatic Center	0	0.00%	0	-	0
Cemetery	0	0.00%	0	-	0
Planning	55	0.08%	31	32	(1)
Building	123	0.18%	70	72	(2)
Total General Fund	30,938	45.23%	17,706	18,185	(480)
Street Fund	9,234	13.50%	5,285	5,428	(144)
Convention Center Fund	3,499	5.12%	2,002	2,057	(55)
Water Fund	11,841	17.31%	6,777	6,961	(185)
Sewer Fund	12,290	17.97%	7,034	7,225	(193)
Airport Fund	599	0.88%	343	352	(10)
	\$68,401	100.00%	\$39,146	\$40,210	(\$1,065)

CITY OF PENDLETON

APPENDIX A

**Allocation of Information Technology
Adjustment for FY23 Variances**

	FY23 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$179,771	\$234,500	(\$54,729)
Capital Outlay	48,908	65,000	(16,092)
	<u>228,679</u>	<u>299,500</u>	<u>(70,821)</u>
less technology grants	0	0	0
	<u>\$228,679</u>	<u>\$299,500</u>	<u>(\$70,821)</u>
 Materials & Services & Capital	 \$228,679	 \$299,500	 (\$70,821)

INFORMATION TECHNOLOGY OPERATIONS

Basis of allocation: GENERAL ADMINISTRATION

**FY23 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY23)**

General Fund					
Municipal Court	\$355,230	1.23%	\$2,814	\$4,398	(\$1,584)
Police	\$5,042,240	17.47%	39,945	55,873	(15,928)
Fire	\$5,076,520	17.59%	40,217	56,338	(16,121)
Ambulance	\$383,690	1.33%	3,040	2,433	607
Parks	\$1,008,770	3.49%	7,992	13,244	(5,252)
Recreation	\$667,770	2.31%	5,290	6,749	(1,458)
Aquatic Center	\$591,940	2.05%	4,689	5,396	(707)
Cemetery	\$326,730	1.13%	2,588	3,813	(1,225)
Planning	\$273,270	0.95%	2,165	3,481	(1,316)
Building	\$407,250	1.41%	3,226	4,952	(1,726)
Economic Development	\$44,810	0.16%	355	508	(153)
Total General Fund	<u>\$14,178,220</u>	<u>49.12%</u>	<u>112,322</u>	<u>157,184</u>	<u>(44,862)</u>
 State Tax Street Fund	 1,667,740	 5.78%	 13,212	 12,685	 527
Library Fund	638,820	2.21%	5,061	6,849	(1,788)
Convention Center Fund	1,402,140	4.86%	11,108	10,746	362
 Water Fund	 3,799,020	 13.16%	 30,096	 39,979	 (9,883)
Sewer Fund	3,604,380	12.49%	28,554	36,853	(8,299)
Airport Fund	1,612,020	5.58%	12,771	23,520	(10,749)
Pendleton Development Commission	1,963,490	6.80%	15,555	11,684	3,871
	<u>\$14,687,610</u>	<u>50.88%</u>	<u>\$116,357</u>	<u>\$142,316</u>	<u>(\$25,959)</u>
	<u>\$28,865,830</u>	<u>100.00%</u>	<u>\$228,679</u>	<u>\$299,500</u>	<u>(\$70,821)</u>

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.