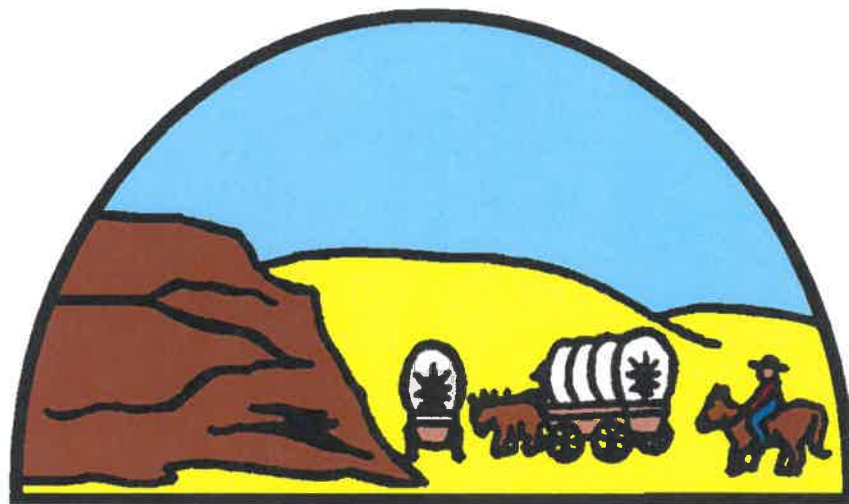


City of Pilot Rock

Fiscal Year 2024

Adopted Budget



The Budget Process

Fiscal Year 2024

The budget for the City of Pilot Rock is implemented every year on July 1. A lot of work, time, and discussion is needed to begin working on it in February. At that time, the Budget Officer 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, including the first 6 months of the current year. The Budget Officer 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.

The Department Heads meet with the Budget Officer to review, revise, and balance the budget. Unlike the Federal and State Government, the City is not allowed to spend money it does not have. All funds must have enough revenues to cover their expenditures.

The proposed budget is then prepared and presented before the Budget Committee for review. The committee is established by Oregon State Law and is made up of the Mayor, six council members and 5-6 appointed citizens. The meeting dates are published in the newspaper and posted in public areas throughout the City and are open to the public. The budget message is presented, and 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 proposed budget is approved by the Budget Committee, the budget is published in the newspaper with a notice of budget hearing. This notice must be published five to thirty days before the scheduled hearing. City Council holds the budget hearing on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the approved budget. All hearings must be open to the public.

After the budget hearing, and considering public testimony, City Council will pass a resolution that formally adopts the budget, makes appropriations, and levies each tax.

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CITY OF PILOT ROCK

Proposed Budget FY 2024

BUDGET COMMITTEE

Elected Officials

Mayor Randy Gawith
Council President Raymond Doherty
Councilor Derek Turner
Councilor Rhonda Lazinka
Councilor Tegan Kaneaster
Councilor Tiffany Schademan
Councilor Vernon Sandy

Term Expires

December 2026
December 2024
December 2024
December 2026
December 2026
December 2026
December 2024

Appointed Members

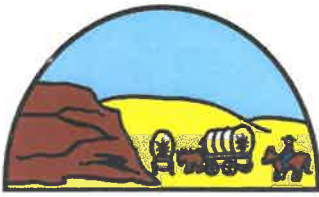
Linda Hill
Teresa LaChapelle
Kim Gawith

Citizen
Citizen
Citizen

City Staff

William Caldera
Tim Britain
Teri Bacus

Chief of Police
Public Works Director
City Recorder/Budget Officer



CITY OF PILOT ROCK

144 N Alder Pl PO Box 130 Pilot Rock, OR 97868

www.cityofpilotrock.org

Mayor, City Council, and Budget Committee Members,

It is my honor to present the City of Pilot Rock's fiscal year 2024 proposed budget. The budget is the City's financial plan to provide continued services for our community. This budget has been prepared in accordance with the State of Oregon budget law and best practices recommended by the Government Auditing Standards. It is my intent to make the budget process transparent and easy to understand.

General Fund revenues remain steady and have only decreased by less than \$5,000. Two new technology franchises were added, and their revenues are currently unpredictable. Therefore, their revenues are relatively low to avoid overinflating the amount. The city received \$335,171.42 in grant funds from the state and \$200,000 from Umatilla County last fiscal year. The remaining amounts of these funds have been carried over to complete the projects and purchases they were allocated for. The grant funds are required to be obligated by December 31, 2024, and expended by December 31, 2026. Next year's budget will address any funds that have not been used. The summer swim bus grant will no longer be received by the city. The Parks and Recreation District will be sending the grant directly to the school district and this line item is scheduled for removal in the future.

City Council approved a six percent cost of living increase for employees effective July 1st, and it is reflected in this budget. Wages for City Recorder and Public Works Director were reduced in the Economic Development and Lagoon funds due to decreased activity in these funds. The Police Department wages include the hiring of a third police officer based on beginning employment in September 2023. The Public Employees Retirement System (PERS) is increasing 2.01% for General Service, 2.44% for Police and 1.71% for Tier 1/Tier 2. These increases begin July 1, 2023, and will remain the same through June 30, 2025.

In the Mayor and Council Department, attorney fees were increased to ensure adequate funding for legal advice. Computer support increased in all funds that have this line item due to a new intergovernmental agreement for information technology services which doubled in cost.

The Street Department received a \$250,000 grant through the Oregon Department of Transportation Small City Allotment Program to pave Cherry St. The city will be submitting another application for the next round due at the end of July. If awarded, the funds will be slated for NW Cedar Street in phases.

The sewer fund revenue is slightly higher due to the small increase in sewer charges last fiscal year to assist in the rising costs to maintain and operate the system.

The water fund was struggling but is gaining stability due to a small increase that will be effective on July 1, 2023. This included an increase to raise funds for phase II of the water project which will upgrade the north well and bring potable water to the industrial property.

The economic development fund revenues increased significantly due to the sale of 12 acres of industrial property. The city will continue to advertise and reach out to compatible companies to sell to. The solar project will begin construction during fiscal year 2024 and the Oregon Department of Energy recently approved a grant for \$1,000,000 for this project. The city will work with Sunthurst Energy for reimbursement costs and no funds will be required from the City.

The city agreed to decommission the old lagoons to reduce contractor costs and the final stage of this process will occur. The city will make the third payment on the loan that funded the wastewater treatment facility to the United States Department of Agriculture in fiscal year 2024.

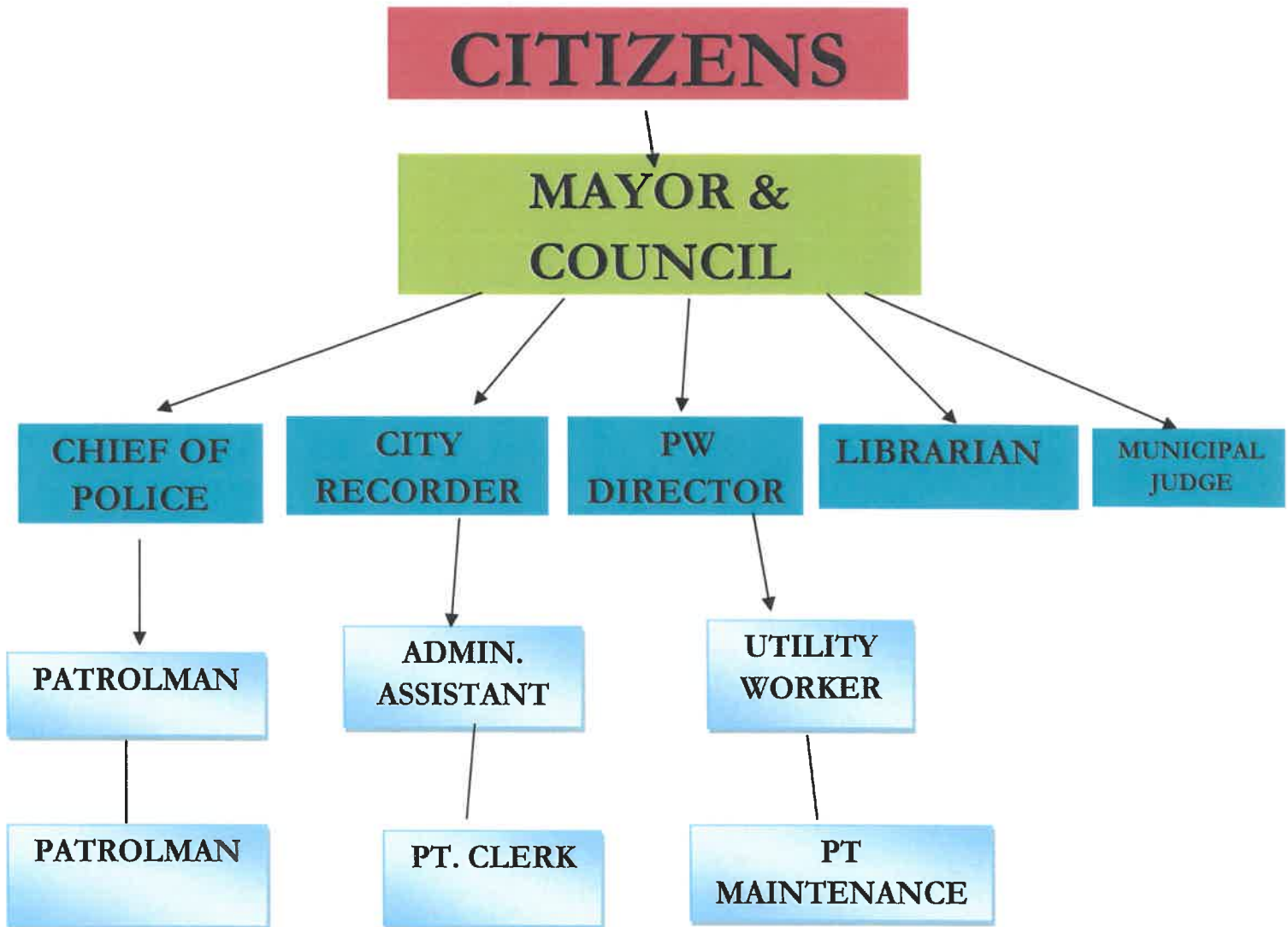
Developing this budget is a collaborative effort by the Department Managers and represents many hours of work and deliberation. I express my sincere appreciation to the Public Works Director and Chief of Police for their efforts in assisting in the budget process. Lastly, many thanks to the Budget Committee for your continued commitment to working together as a team in developing a conservative budget that ensures the stability of our community's services now and in the future.

Respectfully,



Teri Bacus
City Recorder/Budget Officer

Organizational Chart



CITY OF PILOT ROCK

FY24 BUDGET CALENDAR

January 3, 2023	Appoint Budget Officer
Mar 13 – Apr 21, 2023	Department Heads budget meetings
April 27, 2023	Department Heads Final Draft of Proposed Budget
May 9, 2023	Budget final draft completed
May 4, 2023	Publish 1st & 2nd Budget Committee Meeting Notice
May 23, 2023	First Budget Committee Meeting 6pm
May 30, 2023	Second Budget Committee Meeting 6pm
May 31, 2023	Third Budget Committee Meeting (if necessary) 6pm
June 1, 2023	Publish Summary Budget and Hearing Notice
June 6, 2023	Budget Hearing before City Council
June 6, 2023	Budget proposed for adoption
July 13, 2023	Budget & state budget forms submitted to County Assessor

GENERAL FUND

The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are required.

Unlike other funds, the General Fund is responsible for several departments.

- 1. Office Department**
- 2. Mayor and Council Department**
- 3. Overhead Department**
- 4. Police Department**
- 5. Street Department**
- 6. Park Department**

Revenue collected in the General Fund go towards funding all the above department.

Personal Services: employee wages, insurance, workers compensation, retirement and other payroll benefits.

Materials & Services: include a wide range of expenses such as property and liability insurance, utilities, building repair, supplies, vehicle maintenance, gas and professional services.

Capital Outlay: purchase of items that are considered capital assets. Capital outlay can include furniture, vehicles, building, land and other types of equipment.

Inter Fund Transfer: transfers to another fund to pay for expenditures or to repay an inter-fund loan.

Contingency: funds that are allocated for use during the year to deal with unexpected operating situations.

	Form LB-20		GENERAL FUND RESOURCES		City of Pilot Rock		
					Budget for FY24		
	ACTUAL	ACTUAL	BUDGET	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$352,106	\$285,968	\$415,038	Beginning Balance	\$688,657	\$688,657	\$688,657
2	\$190,787	\$198,919	\$205,000	Property Taxes	\$205,000	\$205,000	\$205,000
3	\$2,154	\$3,246	\$2,000	Fines	\$2,000	\$2,000	\$2,000
4	\$675	\$1,075	\$1,000	Admin Fee	\$1,000	\$1,000	\$1,000
5	\$9,562	\$8,827	\$9,500	Charter	\$9,000	\$9,000	\$9,000
6	\$31,690	\$35,287	\$29,000	Cascade	\$35,000	\$35,000	\$35,000
7	\$4,028	\$2,324	\$3,500	CenturyTel	\$2,700	\$2,700	\$2,700
8	\$75,850	\$79,282	\$75,000	PP&L	\$78,000	\$78,000	\$78,000
9	\$1,000	\$1,000	\$1,000	EOWM	\$1,500	\$1,500	\$1,500
10	\$14,807	\$13,755	\$14,000	US Cellular	\$14,000	\$14,000	\$14,000
11	\$48,392	\$49,727	\$50,000	AT&T	\$50,000	\$50,000	\$50,000
12	\$520	\$520	\$600	Wtechlink	\$520	\$520	\$520
13	\$0	\$0	\$0	Windwave	\$1,000	\$1,000	\$1,000
14	\$0	\$0	\$0	Inland	\$1,000	\$1,000	\$1,000
15	\$29,301	\$26,864	\$26,000	Liquor Apport	\$26,000	\$26,000	\$26,000
16	\$1,439	\$1,264	\$1,200	Cigarette Apport	\$1,000	\$1,000	\$1,000
17	\$1,080	\$890	\$500	Development Permit	\$750	\$750	\$750
18	\$3,548	\$3,039	\$2,500	Interest Income	\$15,000	\$15,000	\$15,000
19	\$5,661	\$6,336	\$4,000	Misc Income	\$3,000	\$3,000	\$3,000
20	\$181	\$0	\$0	Misc Income Police	\$0	\$0	\$0
21	\$315	\$305	\$400	Notary Fees	\$300	\$300	\$300
22	\$90	\$65	\$75	Newsletter Ads	\$75	\$75	\$75
23	\$100	\$81	\$100	Dog Control Fees	\$100	\$100	\$100
24	\$17,321	\$17,457	\$19,000	Revenue Sharing	\$17,000	\$17,000	\$17,000
25	\$48	\$86	\$75	Police Train Fund	\$75	\$75	\$75
26	\$0	\$0	\$0	Summer Swim Pass	\$0	\$0	\$0
27	\$1,000	\$500	\$500	Summer Prog Grant	\$0	\$0	\$0
28	\$40	\$0	\$0	Rental Fees	\$0	\$0	\$0
29	\$0	\$167,586	\$94,678	SLFRF Grant Funds	\$0	\$0	\$0
30	\$0	\$0	\$200,000	County Grant Funds	\$0	\$0	\$0
31	\$48,971	\$31,566	\$27,000	Public Safety	\$24,500	\$24,500	\$24,500
32	\$840,666	\$935,969	\$1,181,666	TOTAL GF RESOURCES	\$1,177,177	\$1,177,177	\$1,177,177

	Form LB-20		410 GF OFFICE DEPT EXPENDITURES		City of Pilot Rock		
					Budget for FY24		
	ACTUAL	ACTUAL	BUDGET	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$15,603	\$17,490	\$17,500	City Recorder	\$21,907	\$21,907	\$21,907
2	\$4,758	\$7,060	\$5,400	Clerk of Court	\$5,912	\$5,912	\$5,912
3	\$8,450	\$8,565	\$5,700	PERS	\$10,800	\$10,800	\$10,800
4	\$3,541	\$4,127	\$3,600	FICA/Medicare	\$3,600	\$3,600	\$3,600
5	\$11,508	\$13,406	\$13,000	Health/Life Ins	\$14,400	\$14,400	\$14,400
6	\$350	\$287	\$600	Workers Comp	\$300	\$300	\$300
7	\$784	\$1,212	\$1,200	Unemploy Ins	\$1,200	\$1,200	\$1,200
8	\$2,958	\$4,275	\$4,200	Part-time Clerk	\$5,400	\$5,400	\$5,400
9	\$15,067	\$22,088	\$16,000	Admin Asst	\$17,740	\$17,740	\$17,740
10	\$3,483	\$3,900	\$4,000	Materials & Supplies	\$5,000	\$5,000	\$5,000
11	\$1,038	\$1,120	\$1,200	Equip Repair & Maint	\$1,200	\$1,200	\$1,200
12	\$1,673	\$1,729	\$1,900	Telephone	\$1,950	\$1,950	\$1,950
13	\$781	\$878	\$1,500	Power/Heat & Lights	\$1,500	\$1,500	\$1,500
14	\$69,994	\$86,137	\$75,800	OFFICE TOTALS	\$90,909	\$90,909	\$90,909
15			415 GF MAYOR & COUNCIL DEPT EXPENDITURES				
16	\$1,617	\$2,827	\$2,600	Materials & Supplies	\$2,600	\$2,600	\$2,600
17	\$357	\$0	\$0	Newsletter Supplies	\$0	\$0	\$0
18	\$176	\$3,045	\$3,000	City Attorney	\$5,000	\$5,000	\$5,000
19	\$0	\$525	\$500	Mayor's Meetings	\$500	\$500	\$500
20	\$0	\$0	\$1,500	Community Support	\$2,000	\$2,000	\$2,000
21	\$1,325	\$1,339	\$1,249	League/Oregon Dues	\$1,326	\$1,326	\$1,326
22	\$0	\$0	\$5,000	Reader Board	\$5,000	\$5,000	\$5,000
23	\$3,475	\$7,736	\$13,849	TOTAL	\$16,426	\$16,426	\$16,426

	Form LB-20	420 GF OVERHEAD DEPT EXPENDITURES			City of Pilot Rock		
					Budget for FY24		
	ACTUAL	ACTUAL	BUDGET	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$2,668	\$4,062	\$4,000	Materials & Supplies	\$4,500	\$4,500	\$4,500
2	\$800	\$818	\$800	Postage	\$1,000	\$1,000	\$1,000
3	\$1,717	\$1,678	\$2,500	Publishing	\$3,500	\$3,500	\$3,500
4	\$501	\$703	\$700	Bank Fees	\$525	\$525	\$525
5	\$1,421	\$1,874	\$1,600	Power & Heat	\$2,800	\$2,800	\$2,800
6	\$879	\$1,128	\$1,500	Bld Repair & Maint	\$1,500	\$1,500	\$1,500
7	\$20,000	\$20,250	\$20,500	Insurance	\$22,800	\$22,800	\$22,800
8	\$6,000	\$6,100	\$6,000	Audit	\$6,200	\$6,200	\$6,200
9	\$2,637	\$2,519	\$2,500	Education/Travel	\$3,000	\$3,000	\$3,000
10	\$1,283	\$1,819	\$2,000	Dues/Subscriptions	\$2,500	\$2,500	\$2,500
12	\$3,600	\$3,600	\$3,600	Mary Koch's Pmt	\$3,600	\$3,600	\$3,600
13	\$6,382	\$4,431	\$3,500	Computer Support	\$5,500	\$5,500	\$5,500
14	\$0	\$898	\$500	Rural Symposium	\$500	\$500	\$500
15	\$0	\$0	\$1,000	Christmas Decorations	\$2,000	\$2,000	\$2,000
16	\$805	\$2,212	\$3,500	Equipment Replace	\$3,500	\$3,500	\$3,500
17	\$0	\$0	\$700	Codify Ordinances	\$800	\$800	\$800
18	\$0	\$0	\$170,000	SLFRF/Cty Sen Center	\$168,750	\$168,750	\$168,750
19	\$0	\$0	\$81,692	SLFRF Grant Funds	\$66,112	\$66,112	\$66,112
20	\$0	\$826	\$1,200	Capital Improvements	\$1,200	\$1,200	\$1,200
21	\$48,693	\$52,918	\$307,792	TOTAL EXPENDITURES	\$300,287	\$300,287	\$300,287

	Form LB-20	440 GF POLICE DEPT EXPENDITURES			City of Pilot Rock		
					Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$82,692	\$83,105	\$88,000	Chief	\$91,651	\$91,651	\$91,651
2	\$53,516	\$64,682	\$101,000	Patrol Personnel	\$124,534	\$124,534	\$124,534
3	\$1,418	\$1,312	\$1,400	Judge	\$1,400	\$1,400	\$1,400
4	\$15,692	\$18,978	\$24,000	PERS	\$30,637	\$30,637	\$30,637
5	\$10,815	\$12,203	\$15,000	FICA/Medicare	\$18,900	\$18,900	\$18,900
6	\$53,406	\$53,641	\$65,000	Health/Life Insurance	\$65,000	\$65,000	\$65,000
7	\$13,225	\$4,570	\$8,500	Workers Comp	\$7,000	\$7,000	\$7,000
8	\$1,898	\$2,363	\$2,400	Unemployment Ins	\$3,200	\$3,200	\$3,200
9	\$1,982	\$3,210	\$3,100	Admin Assistant	\$3,500	\$3,500	\$3,500
10	\$3,563	\$4,746	\$6,500	Materials & Supplies	\$6,500	\$6,500	\$6,500
11	\$403	\$379	\$500	Printing Expense	\$400	\$400	\$400
12	\$1,002	\$1,406	\$1,200	Bank Fees	\$850	\$850	\$850
13	\$3,351	\$2,726	\$4,000	Uniforms	\$4,000	\$4,000	\$4,000
14	\$0	\$0	\$100	Animal Control Supplies	\$100	\$100	\$100
15	\$0	\$0	\$1,000	Ammunition	\$750	\$750	\$750
16	\$0	\$880	\$2,000	Medical Expense	\$2,000	\$2,000	\$2,000
17	\$0	\$0	\$37,750	SLFRF Tech & Equip	\$33,089	\$33,089	\$33,089
18	\$8,089	\$6,807	\$8,000	Equip Repair & Maint	\$7,000	\$7,000	\$7,000
19	\$4,075	\$4,209	\$5,000	Telephone	\$5,000	\$5,000	\$5,000
20	\$1,919	\$1,905	\$2,000	Power/Heat & Lights	\$2,500	\$2,500	\$2,500
21	\$2,950	\$3,000	\$3,200	Auto Liability Insurance	\$3,500	\$3,500	\$3,500
22	\$801	\$2,026	\$4,000	Education/Travel	\$4,000	\$4,000	\$4,000
23	\$3,678	\$3,785	\$12,000	Gas & Oil	\$12,000	\$12,000	\$12,000
24	\$19,634	\$21,399	\$23,000	Umatilla Dispatch	\$24,000	\$24,000	\$24,000
25	\$1,950	\$1,950	\$2,200	Policy Manual	\$2,200	\$2,200	\$2,200
26	\$140	\$150	\$500	Towing Costs	\$500	\$500	\$500
27	\$5,789	\$4,089	\$3,000	Computer Support	\$5,500	\$5,500	\$5,500
28	\$0	\$0	\$50,000	Police Vehicle	\$10,000	\$10,000	\$10,000
29	\$0	\$45,000	\$0	SLFRF Police Vehicle	\$0	\$0	\$0
30	\$0	\$0	\$10,000	Equipment Replacement	\$5,000	\$5,000	\$5,000
31	\$291,988	\$348,521	\$484,350	TOTAL	\$474,711	\$474,711	\$474,711

			450 GF STREET DEPT EXPENDITURES				
	Actual	Actual	BUDGET	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$1,358	\$1,054	\$2,000	Materials & Supplies	\$2,000	\$2,000	\$2,000
2	\$116,439	\$10,972	\$87,125	Repairs & Maintenance	\$83,462	\$83,462	\$83,462
3	\$117,797	\$12,026	\$89,125	TOTAL	\$85,462	\$85,462	\$85,462
4			470 GF LIBRARY DEPT EXPENDITURES				
5	\$0	\$79	\$1,000	Building Repair & Maint	\$1,000	\$1,000	\$1,000
6	\$0	\$79	\$1,000	TOTAL	\$1,000	\$1,000	\$1,000
7			480 GF PARK DEPT EXPENDITURES				
8	\$0	\$500	\$0	Summer Park Prog Wage	\$0	\$0	\$0
9	\$743	\$676	\$800	PERS	\$1,000	\$1,000	\$1,000
10	\$705	\$623	\$700	FICA/Medicare	\$700	\$700	\$700
11	\$1,011	\$783	\$1,100	Workers Comp	\$700	\$700	\$700
12	\$72	\$257	\$150	Unemployment Insurance	\$400	\$400	\$400
13	\$5,962	\$4,166	\$7,000	Part Time Park Wages	\$7,000	\$7,000	\$7,000
14	\$1,688	\$1,816	\$2,000	Materials & Supplies	\$2,000	\$2,000	\$2,000
15	\$2,772	\$2,197	\$4,000	Equipment Repair & Maint	\$4,000	\$4,000	\$4,000
16	\$0	\$0	\$55,000	County Grant Equip Rental	\$55,000	\$55,000	\$55,000
17	\$1,233	\$134	\$1,200	Tree/Shrub Maint	\$1,200	\$1,200	\$1,200
18	\$0	\$0	\$10,000	SLFRF Picnic Tables	\$0	\$0	\$0
19	\$856	\$810	\$1,000	Power/Heat & Lights	\$1,200	\$1,200	\$1,200
20	\$6,914	\$62	\$67,800	Equipment Replacement	\$68,700	\$68,700	\$68,700
21	\$0	\$0	\$0	Capital Improvements	\$7,482	\$7,482	\$7,482
22	\$0	\$0	\$45,000	County Grant Perm/Supplies	\$45,000	\$45,000	\$45,000
23	\$0	\$0	\$14,000	Contingency	\$14,000	\$14,000	\$14,000
24	\$21,956	\$12,024	\$209,750	TOTAL	\$208,382	\$208,382	\$208,382

General Fund Totals

\$840,666	\$935,969	\$1,181,666	Revenue	\$1,177,177
\$553,903	\$519,441	\$1,181,666	Expenses	\$1,177,177
\$286,763	\$416,528	\$0	Difference	\$0

	Form LB-20		002 STATE TAX STREET RESOURCES	City of Pilot Rock			
					Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$319,750	\$233,644	\$289,142	Beginning Balance	\$327,756	\$327,756	\$327,756
2	\$1,857	\$1,591	\$1,200	Interest Income	\$7,000	\$7,000	\$7,000
3	\$62	\$72	\$100	Misc Income	\$100	\$100	\$100
4	\$108,276	\$112,961	\$112,000	State Tax Street Apport	\$112,000	\$112,000	\$112,000
5	\$200,000	\$0	\$100,000	ODOT Grant	\$250,000	\$250,000	\$250,000
6	\$0	\$0	\$1,683	SLFRF Grant	\$0	\$0	\$0
7	\$629,945	\$348,268	\$504,125	TOTAL RESOURCES	\$696,856	\$696,856	\$696,856
				EXPENDITURES			
8	\$12,989	\$14,169	\$26,238	Street Maint Personnel	\$26,000	\$26,000	\$26,000
9	\$4,977	\$5,244	\$6,014	PERS	\$7,500	\$7,500	\$7,500
10	\$1,600	\$1,594	\$2,500	FICA/Medicare	\$1,800	\$1,800	\$1,800
11	\$5,184	\$5,139	\$5,300	Health/Life Ins	\$7,100	\$7,100	\$7,100
12	\$5,096	\$980	\$5,100	Workers Comp	\$5,100	\$5,100	\$5,100
13	\$305	\$375	\$500	Unemploy Ins	\$500	\$500	\$500
14	\$4,159	\$3,571	\$7,000	Part-time Maint	\$7,000	\$7,000	\$7,000
15	\$490	\$1,062	\$1,500	Materials & Supplies	\$1,500	\$1,500	\$1,500
16	\$2,654	\$2,163	\$4,000	Equip Repair & Maint	\$4,000	\$4,000	\$4,000
17	\$0	\$0	\$4,000	Equip Rental	\$4,000	\$4,000	\$4,000
18	\$73	\$2,148	\$1,500	Signs	\$1,500	\$1,500	\$1,500
19	\$225,200	\$27	\$201,948	Street Repair & Maint	\$237,386	\$237,386	\$237,386
20	\$24,226	\$20,313	\$29,000	Street Lighting	\$28,000	\$28,000	\$28,000
21	\$1,985	\$2,677	\$7,000	Gas & Oil	\$5,500	\$5,500	\$5,500
22	\$0	\$0	\$5,025	Bicycle/Footpaths	\$6,970	\$6,970	\$6,970
23	\$100,000	\$0	\$100,000	Grant/Cherry St Paving	\$250,000	\$250,000	\$250,000
24	\$7,363	\$263	\$94,500	Equip Replacement	\$100,000	\$50,000	\$50,000
25	\$0	\$0	\$3,000	Contingency	\$3,000	\$53,000	\$53,000
26	\$396,301	\$59,725	\$504,125	TOTAL EXPENDITURES	\$696,856	\$696,856	\$696,856

\$629,945	\$348,268	\$504,125 Revenue	\$696,856
\$396,301	\$59,725	\$504,125 Expenses	\$696,856
\$233,644	\$288,543	\$0 Difference	\$0

Form LB-20		003 SEWER FUND RESOURCES			City of Pilot Rock		
					Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$2,506	\$18,321	\$48,753	Beginning Balance	\$90,579	\$90,579	\$90,579
2	\$416	\$356	\$300	Interest Income	\$1,800	\$1,800	\$1,800
3	\$291	\$325	\$100	Misc Income	\$100	\$100	\$100
4	\$180,625	\$181,605	\$186,100	Sewer Service Fees	\$181,000	\$181,000	\$181,000
5	\$0	\$1,483	\$500	Sewer Hook-on	\$500	\$500	\$500
6	\$163,464	\$160,714	\$163,500	System Upgrade Fee	\$165,000	\$165,000	\$165,000
7	\$0	\$0	\$35,505	SLFRF Grant	\$0	\$0	\$0
8	\$342,290	\$362,804	\$434,758	TOTAL RESOURCES	\$438,979	\$438,979	\$438,979
EXPENDITURES							
9	\$38,788	\$32,916	\$27,000	Maintenance Wages	\$36,300	\$36,300	\$36,300
10	\$11,145	\$12,493	\$11,200	Administrative Wages	\$18,300	\$18,300	\$18,300
11	\$18,030	\$16,277	\$15,000	PERS	\$19,200	\$19,200	\$19,200
12	\$5,148	\$5,152	\$5,100	FICA/Medicare	\$5,500	\$5,500	\$5,500
13	\$18,388	\$16,586	\$20,000	Health/Life Insurance	\$18,200	\$18,200	\$18,200
14	\$2,014	\$1,153	\$2,700	Workers Comp	\$2,200	\$2,200	\$2,200
15	\$1,181	\$1,261	\$1,400	Unemployment Ins	\$1,300	\$1,300	\$1,300
16	\$7,930	\$12,102	\$9,000	Clerical	\$11,500	\$11,500	\$11,500
17	\$1,866	\$1,900	\$1,600	Part Time Clerical	\$2,200	\$2,200	\$2,200
18	\$6,655	\$5,713	\$10,000	Part Time Maint	\$8,000	\$8,000	\$8,000
19	\$2,703	\$4,039	\$4,000	Materials & Supplies	\$5,000	\$5,000	\$5,000
20	\$0	\$0	\$0	SLFRF Infrastructure	\$14,964	\$14,964	\$14,964
21	\$953	\$1,148	\$1,500	Materials & Supp/Shop	\$2,000	\$2,000	\$2,000
22	\$1,241	\$1,497	\$1,200	Postage	\$1,700	\$1,700	\$1,700
23	\$0	\$345	\$500	Publishing	\$600	\$600	\$600
24	\$1,629	\$2,285	\$1,400	Bank Fees	\$1,500	\$1,500	\$1,500
25	\$3,444	\$2,890	\$5,000	Equip Repair & Maint	\$5,000	\$5,000	\$5,000
26	\$534	\$2,222	\$1,000	Equipment Hire	\$21,000	\$21,000	\$21,000
27	\$2,030	\$2,174	\$2,100	DEQ Sewer Inspection	\$2,400	\$2,400	\$2,400
28	\$3,006	\$3,125	\$3,000	Telephone	\$3,400	\$3,400	\$3,400
29	\$5,078	\$10,870	\$9,250	Power/Heat & Lights	\$12,000	\$12,000	\$12,000
30	\$457	\$675	\$1,000	Building Repair/Maint	\$1,500	\$1,500	\$1,500
31	\$1,883	\$2,000	\$2,000	Insurance	\$2,500	\$2,500	\$2,500
32	\$1,209	\$400	\$400	Audit	\$500	\$500	\$500
33	\$650	\$1,006	\$1,500	Education/Travel/Train	\$1,500	\$1,500	\$1,500
34	\$385	\$549	\$700	Dues, Subscrip & Pubs	\$700	\$700	\$700
35	\$11,182	\$3,705	\$12,000	DEQ Compliance Test	\$4,000	\$4,000	\$4,000
36	\$1,967	\$2,626	\$3,700	Gas & Oil	\$6,000	\$6,000	\$6,000
37	\$3,492	\$3,802	\$3,500	Computer Support	\$5,500	\$5,500	\$5,500
38	\$7,363	\$395	\$39,700	Equip Replacement	\$58,515	\$58,515	\$58,515
39	\$163,464	\$160,714	\$163,000	Lagoon Fee Transfer	\$163,000	\$163,000	\$163,000
40	\$0	\$0	\$3,000	Contingency	\$3,000	\$3,000	\$3,000
41	\$323,815	\$312,020	\$362,450	TOTAL EXPENDITURES	\$438,979	\$438,979	\$438,979

\$342,290	\$362,804	\$434,758	Revenue	\$438,979
\$323,815	\$312,020	\$362,450	Expenses	\$438,979
\$18,475	\$50,784	\$72,308	Difference	\$0

	Form LB-20		004 WATER FUND RESOURCES		City of Pilot Rock		
					Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$18,402	\$65,942	\$125,450	Beginning Balance	\$158,242	\$158,242	\$158,242
2	\$213,323	\$236,053	\$227,800	Water Service Charges	\$246,000	\$246,000	\$246,000
3	\$23,922	\$24,338	\$23,000	Water Projects Charges	\$23,000	\$23,000	\$23,000
4	\$0	\$4,006	\$1,200	Water Hook-on Charges	\$1,200	\$1,200	\$1,200
5	\$234	\$203	\$200	Interest Income	\$1,000	\$1,000	\$1,000
6	\$7,156	\$7,225	\$3,000	Misc Income	\$26,000	\$26,000	\$26,000
7	\$0	\$550	\$110	Turn-on Fees	\$300	\$300	\$300
8	\$0	\$0	\$6,869	SLFRF Grant	\$0	\$0	\$0
9	\$0	\$0	\$20,000	Grant/Water Master Plan	\$20,000	\$20,000	\$20,000
10	\$263,037	\$338,317	\$407,629	TOTAL RESOURCES	\$475,742	\$475,742	\$475,742
				EXPENDITURES			
11	\$11,145	\$12,493	\$13,300	Administrative Wages	\$18,500	\$18,500	\$18,500
12	\$24,823	\$24,378	\$47,660	Water Superintendent	\$25,000	\$25,000	\$25,000
13	\$23,858	\$23,861	\$25,300	Maint Worker	\$24,000	\$24,000	\$24,000
14	\$19,729	\$21,424	\$20,000	PERS	\$24,000	\$24,000	\$24,000
15	\$6,419	\$6,454	\$6,600	FICA/Medicare	\$6,700	\$6,700	\$6,700
16	\$20,471	\$21,561	\$22,000	Health, Life Ins	\$24,000	\$24,000	\$24,000
17	\$1,627	\$1,178	\$2,100	Workers Comp	\$1,500	\$1,500	\$1,500
18	\$1,319	\$1,537	\$1,500	Unemployment Insurance	\$1,600	\$1,600	\$1,600
19	\$9,913	\$14,373	\$9,700	Clerical	\$11,200	\$11,200	\$11,200
20	\$1,866	\$1,900	\$2,000	Part Time Clerical	\$2,500	\$2,500	\$2,500
21	\$6,862	\$5,892	\$8,000	Part Time Maint	\$8,500	\$8,500	\$8,500
22	\$2,275	\$4,028	\$6,000	Materials & Supplies	\$6,000	\$6,000	\$6,000
23	\$945	\$1,223	\$1,500	Materials & Supplies/Shop	\$1,500	\$1,500	\$1,500
24	\$1,500	\$1,037	\$1,300	Postage	\$1,700	\$1,700	\$1,700
25	\$0	\$345	\$500	Publishing	\$600	\$600	\$600
26	\$1,765	\$2,568	\$3,000	Water Meters	\$3,000	\$3,000	\$3,000
27	\$1,629	\$2,285	\$1,600	Bank Fees	\$1,500	\$1,500	\$1,500
28	\$2,669	\$2,564	\$5,000	Equipment Repair & Maint	\$5,000	\$5,000	\$5,000
29	\$0	\$0	\$500	Equipment Hire	\$500	\$500	\$500
30	\$2,912	\$3,017	\$3,400	Telephone	\$3,400	\$3,400	\$3,400
31	\$34,761	\$33,830	\$35,000	Power/Heat & Lights	\$35,000	\$35,000	\$35,000
32	\$448	\$279	\$1,000	Building Repair & Maint	\$1,500	\$1,500	\$1,500
33	\$1,040	\$2,000	\$2,000	Insurance	\$2,500	\$2,500	\$2,500
34	\$1,209	\$400	\$400	Audit	\$500	\$500	\$500
35	\$490	\$1,201	\$1,500	Education, Travel & Train	\$1,500	\$1,500	\$1,500
36	\$1,332	\$1,878	\$1,500	Dues, Subscrip & Publica	\$1,500	\$1,500	\$1,500
37	\$3,073	\$846	\$4,000	SDWA Compliance	\$4,000	\$4,000	\$4,000
38	\$2,006	\$2,626	\$5,000	Gas & Oil	\$6,000	\$6,000	\$6,000
41	\$3,492	\$3,802	\$3,000	Computer Support	\$5,500	\$5,500	\$5,500
42	\$7,363	\$202	\$125,269	Equipment Replacement	\$224,042	\$224,042	\$224,042
43	\$4,482	\$23,000	\$0	WP Loan Pmt to SUR	\$0	\$0	\$0
44	\$0	\$0	\$45,000	Grant/Water Master Plan	\$20,000	\$20,000	\$20,000
45	\$0	\$0	\$3,000	Contingency	\$3,000	\$3,000	\$3,000
46	\$201,423	\$222,182	\$407,629	TOTAL EXPENDITURES	\$475,742	\$475,742	\$475,742

\$263,037	\$338,317	\$407,629	Revenue	\$475,742
\$201,423	\$222,182	\$407,629	Expenses	\$475,742
\$61,614	\$116,135	\$0	Difference	\$0

	Form LB-20	005 ECONOMIC DEVELOPMENT FUND			City of Pilot Rock		
			RESOURCES		Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$258,665	\$253,607	\$206,518	Beginning Balance	\$312,444	\$312,444	\$312,444
2	\$1,367	\$1,174	\$600	Interest	\$6,500	\$6,500	\$6,500
3	\$7,500	\$0	\$7,500	Diligance Rent	\$7,500	\$7,500	\$7,500
4	\$0	\$0	\$0	Misc Income	\$100	\$100	\$100
5	\$39,550	\$39,550	\$39,550	A&V Payment	\$39,550	\$39,550	\$39,550
6	\$1,882	\$1,882	\$1,882	Pasture Lease	\$3,654	\$3,654	\$3,654
7	\$0	\$0	\$0	Sale of Property	\$0	\$0	\$0
8	\$50,000	\$0	\$42,065	Econ Dev/CRF Funds	\$0	\$0	\$0
9	\$0	\$0	\$0	ODOE Solar Grant	\$1,000,000	\$1,000,000	\$1,000,000
10	\$358,964	\$296,213	\$298,115	TOTAL RESOURCES	\$1,369,748	\$369,748	\$369,748
			EXPENDITURES				
11	\$39,839	\$32,357	\$46,433	Wages	\$14,500	\$14,500	\$14,500
12	\$4,868	\$6,764	\$7,100	PERS	\$3,800	\$3,800	\$3,800
13	\$2,925	\$2,830	\$3,000	FICA/Medicare	\$1,500	\$1,500	\$1,500
14	\$2,729	\$3,914	\$4,200	Health/Life Ins	\$1,800	\$1,800	\$1,800
15	\$444	\$11	\$1,300	Workers Comp	\$50	\$50	\$50
16	\$287	\$645	\$650	Unemploy Ins	\$500	\$500	\$500
17	\$5,319	\$4,031	\$6,000	Materials & Supplies	\$6,000	\$6,000	\$6,000
18	\$7,144	\$6,200	\$7,500	Legal & Audit	\$7,500	\$7,500	\$7,500
19	\$16,941	\$11,905	\$8,700	Professional Services	\$9,000	\$9,000	\$9,000
20	\$0	\$37,499	\$0	Econ Dev/CRF Funds	\$0	\$0	\$0
21	\$1,026	\$1,128	\$1,100	Property Taxes	\$1,200	\$1,200	\$1,200
22	\$23,835	\$0	\$164,632	Capital Improvements	\$306,574	\$306,574	\$306,574
23	\$0	\$0	\$40,000	SLFRF Grant	\$9,824	\$9,824	\$9,824
24	\$0	\$0	\$0	ODOE Solar Grant	\$1,000,000	\$1,000,000	\$1,000,000
25	\$0	\$0	\$7,500	Contingency	\$7,500	\$7,500	\$7,500
26	\$105,357	\$107,284	\$298,115	TOTAL EXPENDITURES	\$1,369,748	\$1,369,748	\$1,369,748

\$358,964	\$296,213	\$298,115 Revenue	\$1,369,748
\$105,357	\$107,284	\$298,115 Expenses	\$1,369,748
\$253,607	\$188,929	\$0 Difference	\$0

	Form LB-20		008 LIBRARY FUND RESOURCES	City of Pilot Rock			
				Budget for FY24			
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$39,065	\$45,645	\$42,927	Beginning Balance	\$49,167	\$49,167	\$49,167
2	\$67,868	\$70,801	\$70,000	Library District Funds	\$75,000	\$75,000	\$75,000
3	\$343	\$294	\$200	Interest Income	\$1,100	\$1,100	\$1,100
4	\$0	\$860	\$150	Misc Income	\$150	\$150	\$150
5	\$1,000	\$830	\$1,000	Ready to Read Grant	\$1,000	\$1,000	\$1,000
6	\$0	\$0	\$2,481	SLFRF Grant	\$0	\$0	\$0
7	\$108,276	\$118,430	\$116,758	TOTAL RESOURCES	\$126,417	\$126,417	\$126,417
				EXPENDITURES			
8	\$29,659	\$33,520	\$36,000	Librarians	\$38,000	\$38,000	\$38,000
9	\$6,781	\$7,842	\$8,100	PERS	\$9,200	\$9,200	\$9,200
10	\$2,490	\$2,971	\$3,500	FICA/Medicare	\$3,500	\$3,500	\$3,500
11	\$100	\$140	\$500	Workers Comp	\$300	\$300	\$300
12	\$682	\$879	\$900	Unemployment Ins	\$1,200	\$1,200	\$1,200
13	\$2,171	\$2,845	\$3,500	Materials & Supplies	\$5,000	\$5,000	\$5,000
14	\$1,629	\$1,005	\$7,500	Books	\$4,000	\$4,000	\$4,000
15	\$3,864	\$3,904	\$6,000	Book Leasing	\$6,000	\$6,000	\$6,000
16	\$228	\$286	\$1,300	Magazines	\$1,400	\$1,400	\$1,400
17	\$0	\$124	\$300	Publishing	\$500	\$500	\$500
18	\$96	\$102	\$200	Postage	\$500	\$500	\$500
19	\$251	\$352	\$500	Bank Fees	\$300	\$300	\$300
20	\$0	\$93	\$2,500	Equip Repair & Maint	\$3,000	\$3,000	\$3,000
21	\$872	\$1,632	\$2,500	Telephone	\$2,500	\$2,500	\$2,500
22	\$914	\$973	\$1,500	Power/Heat & Lights	\$1,600	\$1,600	\$1,600
23	\$2,500	\$1,908	\$3,000	Insurance	\$3,500	\$3,500	\$3,500
24	\$1,399	\$1,700	\$1,800	Audit	\$1,900	\$1,900	\$1,900
25	\$50	\$0	\$500	Education, Travel, Train	\$500	\$500	\$500
26	\$696	\$1,100	\$1,400	Cleaning	\$1,500	\$1,500	\$1,500
27	\$663	\$0	\$1,700	Audio Books	\$1,800	\$1,800	\$1,800
28	\$146	\$478	\$1,500	DVD's	\$1,600	\$1,600	\$1,600
29	\$920	\$724	\$1,000	Ready to Read Grant	\$1,000	\$1,000	\$1,000
30	\$0	\$0	\$0	Library Svcs & Tech Gr	\$0	\$0	\$0
31	\$500	\$342	\$500	Maint Agreements	\$500	\$500	\$500
34	\$5,597	\$4,213	\$5,700	Computer Support	\$6,000	\$6,000	\$6,000
35	\$85	\$0	\$2,000	Shelving/Furnishings	\$2,000	\$2,000	\$2,000
36	\$302	\$0	\$12,858	Equipment Replacement	\$19,117	\$19,117	\$19,117
37	\$0	\$0	\$10,000	Contingency	\$10,000	\$10,000	\$10,000
38	\$62,595	\$67,133	\$116,758	TOTAL EXPENDITURES	\$126,417	\$126,417	\$126,417

\$108,276	\$118,430	\$116,758	Revenue	\$126,417
\$62,595	\$67,133	\$116,758	Expenses	\$126,417
\$45,681	\$51,297	\$0	Difference	\$0

	Form LB-20		012 SEWER UTILITY RESERVE		City of Pilot Rock		
				RESOURCES	Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$112,982	\$129,950	\$142,037	Beginning Balance	\$140,565	\$140,565	\$140,565
2	\$459	\$457	\$400	Interest Income	\$2,100	\$2,100	\$2,100
3	\$4,629	\$5,365	\$5,800	Reserve Charges	\$6,200	\$6,200	\$6,200
4	\$18,518	\$23,000	\$0	Water Project Payment	\$0	\$0	\$0
5	\$136,588	\$158,772	\$148,237	TOTAL RESOURCES	\$148,865	\$148,865	\$148,865
				EXPENDITURES			
6	\$2,092	\$13,646	\$50,000	Capital Outlay	\$50,000	\$50,000	\$50,000
7	\$0	\$7,109	\$98,237	Equip Replacement	\$75,865	\$75,865	\$75,865
8	\$0	\$0	\$0	Interfund Transfer	\$23,000	\$23,000	\$23,000
9	\$2,092	\$20,755	\$148,237	TOTAL EXPENDITURES	\$148,865	\$125,865	\$125,865
	\$136,588	\$158,772	\$148,237	Revenue	\$148,865	\$148,865	\$148,865
	\$2,092	\$20,755	\$148,237	Expenses	\$148,865	\$125,865	\$125,865
	\$134,496	\$138,017	\$0	Difference	\$0	\$0	\$0
			013 WATER UTILITY RESERVE		Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$20,203	\$24,013	\$16,294	Beginning Balance	\$21,254	\$21,254	\$21,254
2	\$59	\$51	\$40	Interest Income	\$288	\$288	\$288
3	\$4,477	\$6,070	\$5,400	Reserve Charges	\$8,500	\$8,500	\$8,500
4	\$24,739	\$30,134	\$21,734	TOTAL RESOURCES	\$30,042	\$30,042	\$30,042
				EXPENDITURES			
5	\$726	\$1,934	\$1,951	Capital Outlay	\$6,101	\$6,101	\$6,101
6	\$0	\$11,227	\$19,783	Equip Replacement	\$23,941	\$23,941	\$23,941
7	\$726	\$13,161	\$21,734	TOTAL EXPENDITURES	\$30,042	\$30,042	\$30,042
	\$24,739	\$30,134	\$21,734	Revenue	\$30,042	\$30,042	\$30,042
	\$726	\$13,161	\$21,734	Expenses	\$30,042	\$30,042	\$30,042
	\$24,013	\$16,973	\$0	Difference	\$0	\$0	\$0

	Form LB-20		014 LAGOON UPGRADE FUND		City of Pilot Rock		
				RESOURCES	Budget for FY24		
	Actual	Actual	Adopted	Description	Proposed	Approved	Adopted
	FY21	FY22	FY23		FY24	Budget Comm	City Council
1	\$595,338	\$716,093	\$148,999	Beginning Balance	\$75,602	\$75,602	\$75,602
2	\$6,572,411	\$392,950	\$54,764	DEQ/USDA Loan & Grant	\$0	\$0	\$0
3	\$2,813	\$2,388	\$1,200	Interest Income	\$2,000	\$2,000	\$2,000
4	\$0	\$0	\$2,126	SLFRF Grant	\$0	\$0	\$0
5	\$163,464	\$160,714	\$163,500	Sewer Upgrade Fee	\$160,000	\$160,000	\$160,000
6	\$7,334,026	\$1,272,145	\$370,589	TOTAL RESOURCES	\$237,602	\$237,602	\$237,602
7				EXPENDITURES			
	\$19,140	\$24,621	\$38,056	Wages	\$7,200	\$7,200	\$7,200
8	\$5,261	\$6,977	\$7,000	PERS	\$2,500	\$2,500	\$2,500
9	\$1,647	\$2,235	\$2,300	FICA/Medicare	\$1,800	\$1,800	\$1,800
10	\$3,112	\$4,109	\$4,200	Health Insurance	\$1,500	\$1,500	\$1,500
11	\$444	\$134	\$300	Workers Comp	\$150	\$150	\$150
12	\$299	\$457	\$500	Unemploy Ins	\$300	\$300	\$300
13	\$37	\$2,929	\$75,000	Materials & Supplies	\$75,000	\$75,000	\$75,000
14	\$0	\$6,428	\$10,000	Legal & Audit	\$10,000	\$10,000	\$10,000
15	\$0	\$0	\$0	Licenses/Permits/Ads	\$0	\$0	\$0
16	\$6,587,993	\$392,950	\$94,081	Reimbursable Acct	\$0	\$0	\$0
17	\$0	\$125,549	\$125,549	Payment 1st Loan	\$125,549	\$125,549	\$125,549
18	\$0	\$13,603	\$13,603	Payment 2nd Loan	\$13,603	\$13,603	\$13,603
19	\$6,617,933	\$579,992	\$370,589	TOTAL EXPENDITURES	\$237,602	\$237,602	\$237,602
	\$7,334,026	\$1,272,145	\$370,589	Revenue	\$237,602	\$237,602	\$237,602
	\$6,617,933	\$579,992	\$370,589	Expenses	\$237,602	\$237,602	\$237,602
	\$716,093	\$692,153	\$0	Difference	\$0	\$0	\$0
			CITY OF PILOT ROCK---ALL FUNDS				
				Total Resources	\$4,701,428		
				Total Expenditures	\$4,701,428		

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

FORM OR-LB-50
2023-2024

To assessor of Umatilla County

☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The City of Pilot Rock has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

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

<u>PO Box 130</u> Mailing address of district	<u>Pilot Rock</u> City	<u>OR</u> State	<u>97868</u> ZIP code	<u>6/15/2023</u> Date submitted
<u>Teri Bacus</u> Contact person	<u>City Recorder/Treasurer</u> Title	<u>541-443-2811</u> Daytime telephone number	<u>teri.bacus@cityofpilotrock.org</u> Contact person e-mail address	

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

☐ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits
		Rate —or— Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1		2.8958
2. Local option operating tax 2		
3. Local option capital project tax 3		
4. City of Portland Levy for pension and disability obligations 4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 6	2.8958
7. Election date when your new district received voter approval for your permanent rate limit 7	
8. Estimated permanent rate limit for newly merged/consolidated district 8	

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

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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

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

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

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

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

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



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

BUDGET HEARING

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

6/01/23

Subscribed and sworn to before me on this 1st day of June, A.D. 2023



Notary Public of Oregon

Add: 381700

PO:

Tagline: EO-12708 Budget Hearing



NOTICE OF BUDGET HEARING

A public meeting of the City of Pilot Rock will be held on June 6, 2023 at 6pm at Pilot Rock Council Chambers, 143 W. Main, Pilot Rock, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Pilot Rock Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 144 NW Alder Pl., Pilot Rock, Oregon, between the hours of 8 a.m. and 5 p.m. or online at www.cityofpilotrock.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Teri Bacus

Telephone: 541-443-2811

Email: teri.bacus@cityofpilotrock.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021 - 2022	Adopted Budget This Year 2022 - 2023	Approved Budget Next Year 2023 - 2024
Beginning Fund Balance/Net Working Capital	1,773,168	1,529,836	1,864,266
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	874,477	693,492	877,654
Federal, State and all Other Grants, Gifts, Allocations and Donations	791,213	622,429	1,502,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	183,714	163,500	186,000
All Other Resources Except Current Year Property Taxes	39,561	269,354	66,508
Current Year Property Taxes Estimated to be Received	198,919	205,000	205,000
Total Resources	3,861,052	3,483,611	4,701,428

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	731,661	884,184	849,881
Materials and Services	766,502	1,395,370	2,331,308
Capital Outlay	80,664	861,405	1,104,587
Debt Service	139,152	139,152	139,152
Interfund Transfers	183,714	163,000	186,000
Contingencies	0	40,500	90,500
Special Payments	0	0	0
Unappropriated Ending Balance & Reserved for Future Expenditure	0	0	0
Total Requirements	1,901,693	3,483,611	4,701,428

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

Name of Organizational Unit or Program FTE for that unit or program			
City Hall Office and Overhead Dept.	139,055	383,592	391,196
FTE	1	1	1
Mayor and Council Department	7,736	13,849	16,426
FTE	0	0	0
Police Department	348,521	484,350	474,711
FTE	3	3	3
Parks Department	12,024	209,750	
FTE	0.11	0.11	0.11
Street Department	71,751	593,250	696,856
FTE	0.12	0.12	0.12
Public Works Departments	1,148,101	1,382,947	1,626,074
FTE	3.75	3.75	3.75
Library	67,212	117,758	126,417
FTE	0.87	0.87	0.87
Not Allocated to Organizational Unit or Program	107,284	298,115	1,369,748
FTE	0	0	0
Total Requirements	1,901,693	3,483,611	4,701,428
Total FTE	9.11	9.11	9.11

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The City will increase the sewer rates by 4% (\$1.73 to residential users), as part of the incremental increases to meet rising costs associated with the operation and maintenance of the sewer system. Increases to personal services reflect an increase in medical insurance costs, PERS as well as a 6% wage increase.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021 - 2022	Rate or Amount Imposed This Year 2022 - 2023	Rate or Amount Approved Next Year 2023 - 2024
Permanent Rate Levy (rate limit 2.8958 per \$1,000)	2.8958	2.8958	2.8958
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,100,780	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$4,100,780	\$0

Publish June 1, 2023

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

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



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

EO-12626 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF PILOT ROCK UMATILLA COUNTY STATE OF OREGON WILL BE HELD TO DISCUSS THE BUDGET FOR THE FISCAL YEAR B

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

5/04/23

Subscribed and sworn to before me on this 4th day of May, A.D. 2023



Notary Public of Oregon

AdId: 377475

PO:

Tagline: EO-12626 Notice of Budget Comm Meeting



**EO-12626
NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of the City of Pilot Rock, Umatilla County, State of Oregon, will be held to discuss the budget for the fiscal year beginning July 1, 2023, to June 30, 2024. The meeting will take place on May 23 and May 30, 2023, at 6pm at 143 W Main St, Pilot Rock. The purpose of the meetings is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 18, 2023, at 144 N Alder Place, Pilot Rock Oregon, between the hours of 8:00 AM and 5:00 PM.
Publish May 4, 2023

CITY OF PILOT ROCK

RESOLUTION NO. 701

A RESOLUTION ADOPTING FY2023-2024 BUDGET, MAKING APPROPRIATIONS, CATEGORIZING AND LEVYING TAXES

WHEREAS, it is necessary for the operation of the City of Pilot Rock in the Fiscal year 2023-2024, that a budget be adopted, appropriations made, categorization of taxes and taxes levied, and:

WHEREAS, the requirements of the Local Budget Law and all other laws pertaining to adoption of a budget have been complied with, now therefore;

BE IT RESOLVED, the City Council of the City of Pilot Rock hereby adopts the budget for fiscal year 2023-2024 in the sum of \$4,701,428 now on file at City Hall and;

BE IT RESOLVED, the Pilot Rock City Council hereby imposes taxes provided in the adopted budget at the permanent rate of \$2.8958 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for the tax year 2023-2024 upon the assessed value of all taxable property within the City of Pilot Rock.

	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Rate	\$2.8958 per \$1,000	\$0.00

BE IT RESOLVED, the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated as follows:

General Fund	
Office Department	\$ 90,909
Mayor & Council	\$ 16,426
Overhead	\$ 300,287
Police	\$ 474,711
Street Dept.	\$ 85,462
Library	\$ 1,000
Park	\$ 194,382
Contingency	\$ 14,000
Total	\$1,177,177

Street

Personal Services	\$ 55,000
Materials & Services	\$ 288,856
Small City Allotment Grant	\$ 250,000
Capital Outlay	\$ 50,000
Contingency	\$ 53,000
Total	\$ 696,856

Sewer

Personal Services	\$ 122,700
Materials & Services	\$ 91,764
Capital Outlay	\$ 58,515
Contingency	\$ 3,000
Transfers Out/Lagoon	\$ 163,000
Total	\$ 438,979

Water

Personal Services	\$ 147,500
Materials & Services	\$ 101,200
Capital Outlay	\$ 224,042
Contingency	\$ 3,000
Total	\$ 475,742

Economic Development

Personal Services	\$ 22,150
Materials & Services	\$1,033,524
Capital Outlay	\$ 306,574
Contingency	\$ 7,500
Total	\$1,369,748

Library

Personal Services	\$ 52,200
Materials & Services	\$ 45,100
Capital Outlay	\$ 19,117
Contingency	\$ 10,000
Total	\$ 126,417

Sewer Utility Reserve

Capital Outlay	\$ 148,865
Total	\$ 148,865

Water Utility Reserve

Capital Outlay	\$ 30,042
Total	\$ 30,042

Wastewater Facility Upgrade (Lagoon)

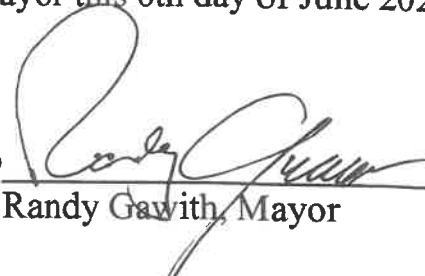
Personal Services	\$ 13,450
Materials & Services	\$ 85,000
Debt Service	\$ 139,152
Total	\$ 237,602

All Funds Combined Total	\$ 4,701,428
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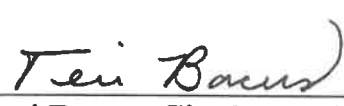
BE IT RESOLVED, the budget officer certifies to the County Clerk, and County Assessor of Umatilla County, Oregon, and to the Oregon Department of revenue, the tax levy made by this resolution and has filed with them such copies as the law requires of the budget as adopted.

PASSED by the Council and APPROVED by the Mayor this 6th day of June 2023.

APPROVED


Randy Gawith, Mayor

ATTEST


Teri Bacus, City Recorder

CITY OF PILOT ROCK

RESOLUTION NO. 702

**A RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE REVENUES**

The City of PILOT ROCK ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2023-2024.

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

APPROVED


Randy Gawith, Mayor

ATTEST


Teri Bacus, City Recorder

I certify that a public hearing before the Budget Committee was held on May 23, 2023. A public hearing before the City Council was held on June 6, 2023, giving citizens an opportunity to comment on use of State Revenue Sharing.


City Recorder