



CITY OF PENDLETON OREGON



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Adopted Budget 2012-2013

CITY OF PENDLETON ADOPTED BUDGET FY 12-13

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**CITY OF PENDLETON
ADOPTED BUDGET
FY12-13**

2012-13 BUDGET COMMITTEE

Bryan Branstetter

Keith May

John Brenne

Kricket Nicholson

Neil Brown

Al Plute

Jayne Clarke

Lonnie Read

Roger Harwerth

Rita Rosenberg

Jane Hill

Mike Short

Phillip Houk

David Weaver

Dave Krumbein

Norm Winter

Becky Marks

Tom Young

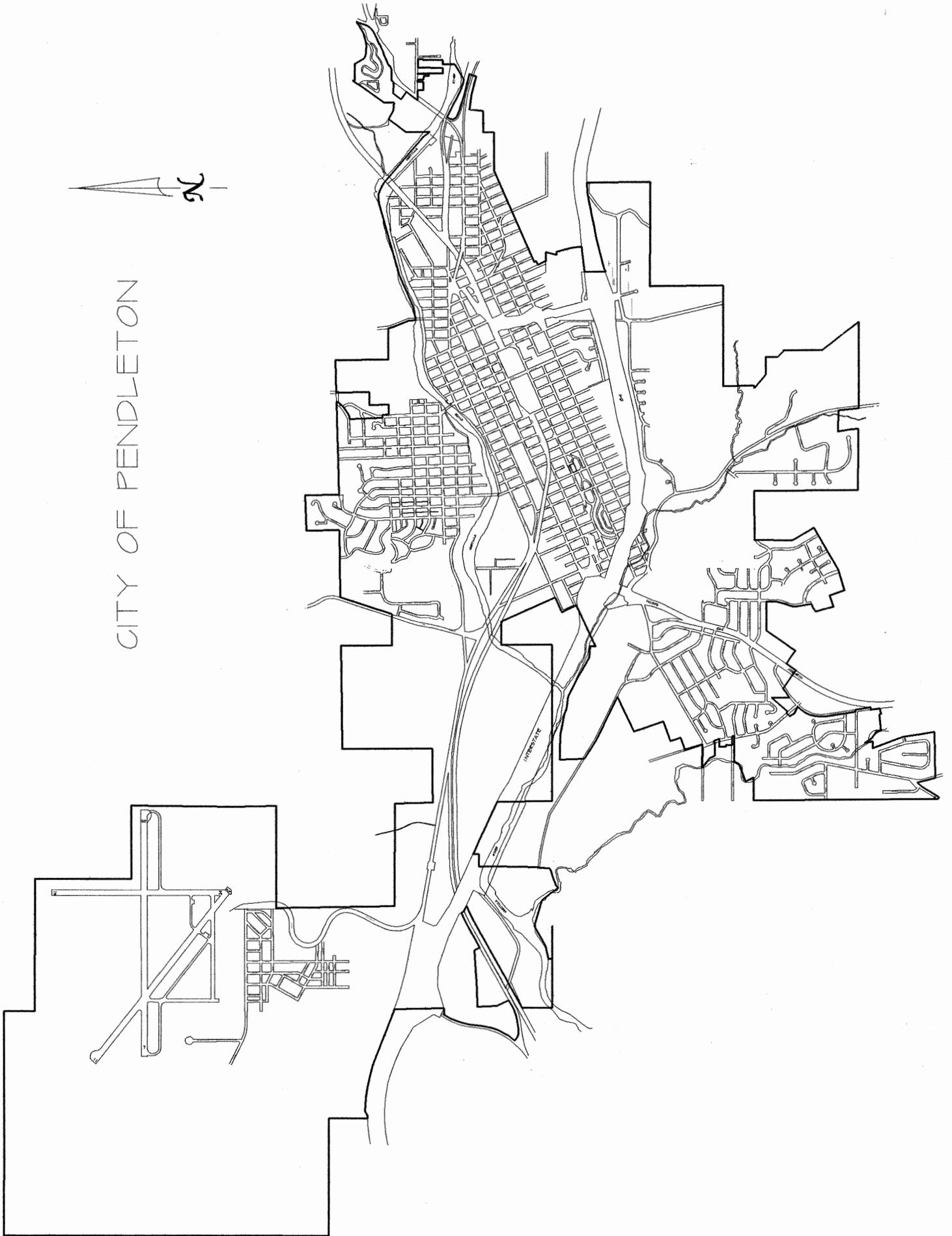
CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter

CITY OF PENDLETON





CITY OF PENDLETON

April 16, 2012

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City of Pendleton Budget Committee,

You are all aware of the financial challenges we face since it was discussed during last year's budget. The story is the same. We struggle to address a reduction in revenues and increased costs. Given my short tenure as your manager, our budget uses reserves to continue existing services, buying us time to propose sustainable strategies. No doubt some of the solutions will be to increase fees and some will include reducing services. I am not overly concerned with the drop in contingency knowing that we will bring to the Budget Committee solid plans to reverse this trend next year.

A few ideas to address this issue in the future are reducing employee staffing levels, increasing fees in planning and water utilities, and implementing franchise fees on cellular phone service. There continues to be a significant road maintenance funding issue that has no apparent solution except to generate additional revenues either at a state or local level. We also are beginning to see significant deterioration at the airport and in some of our facilities.

The City is currently negotiating SEIU and IAFF union contracts. Current inflation indicators show that inflation is between 2.2% and 2.7%, so we are proposing only modest COLA increases.

The City continues to discuss the possibility of combining building code services with the State of Oregon. We have not included this possibility in this budget.

Given the tax structure in Oregon, the only significant possibility of addressing financial challenges for cities is to grow. I appreciate the commitment by this Council to pursue this avenue by supporting the economic development position and addressing the housing issue. I continue to believe that we have much to offer those who want to re-locate into our region and that we must work to remove the obstacles. I have always been an optimist, and working with our staff I have no doubt we will be successful.

Thank you for the opportunity to serve you.

Sincerely,

Robb W. Corbett
Budget Officer

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





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

City of Pendleton

MAYOR and COUNCIL 2011-2013 PRIORITIZED GOALS

1. Assist and facilitate residential development and housing
 - Target: 100 units
2. Focus economic development efforts
 - Locate at least one tenant for Airport Industrial Park
3. Promote and encourage positive public relations and customer service
 - Develop citizen/user feedback survey
4. Develop long-range financial plan to fund city operations for infrastructure maintenance, upgrade and expansion (sewer, water, streets); develop new funding sources
5. Expand eco-friendly strategies
 - Continue to promote alternative energy sources through loan and grant programs
 - Increase curbside recycling options
 - Explore leaf removal
6. Develop strategy to make airport self-sufficient
 - Explore airport urban renewal area or other mechanism
7. Establish safe walking areas to all Pendleton schools
8. Continue to beautify the city
 - Appoint a city arts committee
 - Continue to enhance gateways through landscaping and signage, artwork on overpasses, and bronze statue at Riverfront Plaza
9. Create a committee to evaluate public safety issues and future needs
 - Address visible presence of police in downtown
 - Focus on future needs of fire station

(Developed Saturday, March 26, 2011)

CITIZENS OF PENDLETON

MAYOR & CITY COUNCIL

MUNICIPAL COURT

CITY MANAGER

FINANCE

LEGAL

A-7

CONVENTION CENTER

POLICE

SERVICE

OPERATION

DETECTIVE

SCHOOL RESOURCE OFFICER

FIRE

PREVENTION

SUPPRESSION

AMBULANCE

PARKS, RECREATION & CEMETARY

PARKS

RECREATION

FACILITIES

CEMETERY

ECONOMIC DEVELOPMENT

LIBRARY

PUBLIC WORKS

STREETS

WATER

SEWER

CONSTRUCTION & REPAIR

AIRPORT

COMMUNITY DEVELOPMENT

ENGINEERING

PLANNING

BUILDING

THE BUDGET PROCESS

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

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

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

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

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

CITY OF PENDLETON
Budget Calendar Fiscal 2012

- 2/25 FY 2012 budget forms and financial reports distributed.
- 03/09 Experience estimates for FY11 are due to Finance Director.
- 03/09 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/10 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)
- 04/01** Send notices of budget committee meeting to paper.
- 04/12* 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.) Publish notice on City website.
- 04/19 Begin printing budget.
- 04/19 Preliminary Budget completed.
- 04/26 Budget Committee meeting and State Revenue Sharing Budget.
- 04/28 Second budget committee meeting (if necessary).
- 05/03 Third budget committee meeting (if necessary).
- 05/05 Fourth budget committee meeting (if necessary).
- 05/25* Send budget summaries and notice of Council hearing to paper.
- 05/31 Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Department of Revenue forms.
- 06/07 Budget Hearing before the City Council.
- 06/07 Budget proposed for adoption at this time.
- 07/01 Budget and proper state budget forms submitted to County Assessor.

* Publishing dates

** Newspaper deadline dates

HOW TO READ THE BUDGET

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

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

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

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

The City has 37 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, 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.

City Fuel Tax Fund

The fund receives the four cents per gallon City fuel tax. The revenue can only be used for the design, construction, and debt/interest associated with the Airport Connector Road.

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 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. Expenses for the solar loan program will be paid through this fund. The funds come from old Urban Development Aid grant payments and from housing rehabilitation loans that total less than \$25,000 in receipts each fiscal year.

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 Toursim Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks, Facilities, and Cemetery Capital Equipment Reserve Fund

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

Fire/Ambulance Capital Reserve Fund

This fund accounts for the monies held in reserve for the future replacement of 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.

City/County Public Safety Fund

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

Horne Special Trust Fund

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

Debt Service Fund

This fund keeps 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. There are two issues of general obligation debt unpaid as of June 30, 2011. One bond issue is for the Helen McCune City Hall/Library renovation project and the other is for the Parks and Recreation improvements.

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.

HB2001 Road Projects Construction Fund

Oregon legislature, through HB2001, approved \$2,500,000 for Umatilla County road projects as part of a \$0.06 per gallon fuel tax increase. Legislative intent was for additional roads in the vicinity of the new Airport Road connector located between Exit 202 and the 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 operations.

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

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.

Wastewater Treatment Plant Capital Projects Fund

The WWTP Capital Projects Fund was created at the time of the sale of sewer construction revenue bonds. The fund accounts for the proceeds and the construction expenses of the bonds.

Wastewater Treatment Plant Rate Stabilization Fund

The Wastewater Treatment Plant (WWTP) Rate Stabilization Fund was created in FY08 per the Revenue Bond Declaration Statement. Net revenues from the Sewer Fund may be transferred to this fund at the discretion of the City. Interest earnings on the investments shall be credited to the Sewer operating fund.

Wastewater Treatment Plant Rate Reserve Fund

The Wastewater Treatment Plant (WWTP) Reserve Fund was created in FY08 as a reserve fund for one year's payment on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects.

Wastewater Treatment Plant Debt Service Fund

The Wastewater Treatment Plant (WWTP) Debt Service Fund was created in FY08 as a debt service fund for payment of the semi-annual payments on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects

Airport Fund

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

Cemetery Fund

Revenues are from grave sales, opening and closing fees, and interest earnings from the endowments held by the Cemetery and Mausoleum Perpetual Care Fund. Expenditures include all operating expenses associated with the cemetery.

Internal Service Funds

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

Construction and Repair 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, diesel and equipment replacement.

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, 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.

Eastern Oregon Drug Task Force Agency Fund

This fund is a pass-through fund for the state grant Justice Assistance. The monies are received into this fund and then by the direction of State Police, the funds are disbursed to the participating law enforcement agencies for drug enforcement.

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY10	ACTUAL FY11	BUDGET FY12	ADOPTED FY13
General Fund	\$15,117,141	\$13,759,634	\$14,438,600	\$13,613,950
State Tax Street Fund	1,526,641	1,529,390	1,724,000	1,840,350
City Fuel Tax Fund	415,836	515,508	427,700	550,000
Bike Fund	12,398	12,887	12,130	15,600
Library Fund	646,945	654,194	661,500	599,800
Library Special Trust Fund	691,391	664,170	636,000	655,600
City Transportation Fund	530,904	529,488	300,000	306,700
Community Development Block Grant Fund	795,929	2,571	752,500	752,500
Community Development Fund	160,054	32,407	4,848,500	1,021,500
Sidewalk Repair Fund	(169,682)	(176,346)	308,500	160,500
Pendleton Convention Center Fund	536,475	619,885	837,200	853,950
Pendleton Convention Center TPAC Fund	(102,441)	(68,088)	80,000	112,000
Pendleton Youth Comm. Fund	3,739	3,856	2,600	0
Police Interagency Special Revolving Fund	536,318	510,467	237,250	235,200
Development Fees Fund	888,366	639,685	664,575	1,049,160
Parks Equipment Capital Reserve Fund	54,397	52,471	65,600	54,750
Fire/Ambulance Capital Reserve Fund	146,789	13,995	556,100	199,400
Parks Trust Fund	190,489	196,179	138,000	104,000
City/County Public Safety Fd	147,152	155,820	168,200	200,800
Home Special Trust Fund	0	0	0	20,275
LID Construction Fund	1,436,139	115,563	1,129,000	652,200
Keystone Capital Construction Fd	405,155	3,549,298	1,251,000	0
Airport Connector Rd (Barnhart) Construction	1,250,447	0	100,000	0
Quinney Bridge Construction Fund	310,175	1,802,861	1,075,000	0
HB2001 Road Projects Construction Fund	0	0	2,050,000	1,650,000
Library Permanent Trust Fund	141,588	141,346	141,600	143,400
Cemetery & Maus. Perp. Care Trust Fd.	720,459	742,125	732,125	762,525
Debt Service Fund	730,328	553,858	534,300	520,935
Water Fund	3,621,354	3,846,258	6,452,000	6,710,500
Sewer Fund	4,884,590	5,546,587	6,251,200	5,506,950
Sewer Capital Reserve Fund	1,817,405	3,178,890	6,098,400	3,541,000
WWTP Capital Projects Fund	10,869,210	11,061,039	3,468,400	620,600
WWTP Bond Reserve Fund	744,698	744,698	744,698	744,698
WWTP Debt Service Fund	743,203	743,998	742,898	744,700
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(279,908)	932,850	3,423,100	3,601,050
Cemetery Fund	297,028	263,134	264,500	286,050
Construction & Repair Fund	1,617,055	1,474,222	1,334,550	1,333,400
Central Services Fund	2,849,068	2,808,294	2,862,800	2,793,590
Pend. Foundation Trust Fund	199,718	209,098	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	81,285	82,093	110,000	35,000
	<u>\$55,017,837</u>	<u>\$57,894,385</u>	<u>\$66,314,526</u>	<u>\$52,682,633</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY10	ACTUAL FY11	BUDGET FY12	ADOPTED FY13
General Fund	\$12,406,893	\$11,279,722	\$14,438,600	\$13,613,950
State Tax Street Fund	1,349,509	1,223,817	1,724,000	1,840,350
City Fuel Tax Fund	309,996	250,000	427,700	550,000
Bike Fund	8,000	8,000	12,130	15,600
Library Fund	511,049	528,603	661,500	599,800
Library Special Trust Fund	44,353	26,435	636,000	655,600
City Transportation Program Fund	268,679	203,427	300,000	306,700
Community Development Block Grant Fund	793,371	0	752,500	752,500
Community Development Fund	412,655	347,930	4,848,500	1,021,500
Sidewalk Repair Fund	66,617	4,729	308,500	160,500
Pendleton Convention Center Fund	636,932	723,100	837,200	853,950
Pendleton Convention Center TPAC Fund	45,905	2,392	80,000	112,000
Pendleton Youth Comm. Fund	1,060	2,312	2,600	0
Police Interagency Special Revolving Fd	229,418	411,611	237,250	235,200
Development Fees Fund	273,485	63,674	664,575	1,049,160
Parks Equipment Capital Reserve Fund	43,000	17,850	65,600	54,750
Fire/Ambulance Capital Reserve Fund	259,510	202,374	556,100	199,400
Parks Trust Fund	0	31,711	138,000	104,000
City/County Public Safety Fd	51,948	26,310	168,200	200,800
Horne Special Trust Fund	0	0	0	20,275
LID Construction Fund	1,573,733	139,235	1,129,000	652,200
Keystone Capital Development Fd	209,486	2,304,829	1,251,000	0
Airport Connector Rd (Barnhart) Construction Fd	1,250,447	0	100,000	0
Quinney Bridge Construction Fund	170,856	1,652,043	1,075,000	0
HB2001 Road Project Construction Fund	0	0	2,050,000	1,650,000
Library Permanent Trust Fund	990	768	141,600	143,400
Cemetery & Maus. Perp. Care Trust Fd	9,489	11,171	732,125	762,525
Debt Service Fund	666,518	497,220	534,300	520,935
Water Fund	2,857,249	2,942,849	6,452,000	6,710,500
Sewer Fund	3,221,401	4,110,244	6,251,200	5,506,950
Sewer Capital Reserve Fund	0	1,002,901	6,098,400	3,541,000
WWTP Capital Projects Fund	3,415,470	7,155,901	3,468,400	620,600
WWTP Bond Reserve Fund	0	0	744,698	744,698
WWTP Debt Service Fund	743,193	743,998	742,898	744,700
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,759,867	1,143,193	3,423,100	3,601,050
Cemetery Fund	233,200	248,621	264,500	286,050
Construction & Repair Fund	1,097,619	1,098,427	1,334,550	1,333,400
Central Services Fund	2,474,087	2,299,613	2,862,800	2,793,590
Pendleton Foundation Trust Fund	145,840	163,756	240,000	240,000
Eastern Oregon Drug Task Force Agency	81,285	82,093	110,000	35,000
	<u>\$37,623,110</u>	<u>\$40,950,859</u>	<u>\$66,314,526</u>	<u>\$52,682,633</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2013 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$2,261,500	\$5,676,000	\$675	\$3,053,700	\$901,700
State Tax Street Fund	445,600				1,196,500
City Fuel Tax Fund	261,000	288,000			
Bike Fund	6,200				9,330
Library Fund	110,150			18,000	398,430
Library Special Trust Fund	640,000				
City Transportation Fund	31,000				254,100
CDBG Fund	2,500				750,000
Community Development Fd	485,000				
Sidewalk Repair Fund	0		22,450		
Pendleton Convention Center Fund	0	390,000		50,000	
PCC TPAC Fund	10,500	90,000			
Horne Special Trust Fund	0				
Police Interagency Special Revolving Fund	73,000				156,000
Development Fees Fund	738,600		560	300,000	
Parks Equipment Capital Reserve Fund	42,500				
Fire/Ambulance Capital Reserve Fund	0			159,000	0
Parks Trust Fund	99,000			2,000	
City/County Public Safety Fd	140,000				
Library Permanent Trust Fund	140,600				
Cemetery & Maus. Perp. Care Tr. Fd.	733,800			3,725	
LID Construction Fund	(88,300)		180,000		
HB2001 Road Projects Construction Fd	0				1,650,000
Debt Service Fund	46,000	474,635			
Water Fund	775,300				2,600,000
Sewer Fund	782,225				816,000
Sewer Capital Reserve Fund	2,336,000				0
WWTP Capital Projects Fund	620,100				
WWTP Bond Reserve Fund	744,698				
WWTP Debt Service Fund					
WWTP Rate Stabilization Fund	450,000				
Airport Fund					650,000
Cemetery Fund	23,300			121,550	
Construction & Repair Fund	138,700				
Central Services Fund	226,000	15,000		28,100	25,000
Pendleton Foundation Trust Fund	5,000				
EO Drug Task Force Agency Fd.	0				35,000
TOTAL RESOURCES	<u>\$12,279,973</u>	<u>\$6,933,635</u>	<u>\$203,685</u>	<u>\$3,736,075</u>	<u>\$9,442,060</u>

<u>CHARGES FOR SERVICES</u>	<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$1,146,875	\$312,000	\$114,500	\$147,000	\$13,613,950	General Fund
197,230		1,020		1,840,350	State Tax Street Fund
		1,000		550,000	City Fuel Tax Fund
		70		15,600	Bike Fund
		29,830	43,390	599,800	Library Fund
		12,800	2,800	655,600	Library Special Trust Fund
		1,600	20,000	306,700	City Transportation Fund
		0		752,500	CDBG Fund
		536,500	0	1,021,500	Community Development Fd
		138,050		160,500	Sidewalk Repair Fund
257,000		156,950		853,950	Pendleton Convention Center Fund
		11,500		112,000	PCC TPAC Fund
		100	20,175	20,275	Horne Special Trust Fund
		6,200		235,200	Police Interagency Spec Rev Fund
		10,000		1,049,160	Development Fees Fund
		250	12,000	54,750	Parks Equipment Capital Reserve Fd
		40,400	0	199,400	Fire/Ambulance Capital Reserve Fund
		3,000		104,000	Parks Trust Fund
60,000		800		200,800	City/County Public Safety Fd
		2,800		143,400	Library Permanent Trust Fund
		25,000		762,525	Cemetery & Maus. Perp. Care Tr. Fd.
		560,500		652,200	LID Construction Fund
				1,650,000	HB2001 Road Projects Construction Fd
		300		520,935	Debt Service Fund
3,328,500		6,700		6,710,500	Water Fund
3,813,000		95,725		5,506,950	Sewer Fund
		5,000	1,200,000	3,541,000	Sewer Capital Reserve Fund
		500		620,600	WWTP Capital Projects Fund
				744,698	WWTP Bond Reserve Fund
			744,700	744,700	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
381,000		2,491,440	78,610	3,601,050	Airport Fund
6,000		200	135,000	286,050	Cemetery Fund
1,162,170		32,530		1,333,400	Construction & Repair Fund
2,491,690		7,800		2,793,590	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
				35,000	EO Drug Task Force Agency Fd.
<u>\$12,843,465</u>	<u>\$312,000</u>	<u>\$4,528,065</u>	<u>\$2,403,675</u>	<u>\$52,682,633</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED BUDGET EXPENDITURES BY OBJECT GROUP
2013 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE
GENERAL FUND				
Municipal Court	\$153,990	\$171,480	\$11,820	\$3,710
Police Department	2,924,470	1,196,550		144,860
Fire/Ambulance Department	2,838,850	489,930		148,120
Parks Division	729,020	367,035		19,560
Recreation Division	259,830	156,570		5,530
Aquatic Division	194,878	265,932		1,830
Planning Divison	189,650	128,230		6,590
Building Division	209,350	49,000		7,550
Economic Development Department		243,000		
Non-Departmental		360,500	85,250	217,000
TOTAL GENERAL FUND	7,500,038	3,428,227	97,070	554,750
STATE TAX STREET FUND	356,840	727,020	580,000	0
CITY FUEL TAX FUND				550,000
BIKE FUND		8,000		
LIBRARY FUND	416,270	104,900	10,000	
LIBRARY SPECIAL TRUST FUND		25,000		
CITY TRANSPORTATION FUND		236,700	50,000	
CDBG GRANT FUND		752,500		
COMMUNITY DEVELOPMENT FUND		248,500		103,000
SIDEWALK REPAIR FUND		500	25,000	135,000
PENDLETON CONVENTION CTR. FUND	318,450	406,500		120,000
PCC TPAC FUND			110,000	2,000
HORNE SPECIAL TRUST FUND		200		
POLICE INTERAGENCY SPECIAL REVOLVING FD		235,200		
DEVELOPMENT FEES FUND			1,049,160	
PARKS EQUIPMENT CAPITAL RESERVE FD			38,000	
FIRE EQUIPMENT CAPITAL RESERVE FD			60,000	95,000
PARKS TRUST FUND			60,000	
CITY/COUNTY PUBLIC SAFETY FD		150,800		
LID CONSTRUCTION FUND		1,000	500,000	151,200
HB2001 ROAD PROJECTS CONSTRUCTION FD			1,650,000	
LIBRARY PERMANENT TRUST FUND				
CEMETERY & MAUS. PERP. CARE TR. FD.				
DEBT SERVICE FUND				502,125
WATER FUND	471,600	1,781,550	3,600,000	515,225
SEWER FUND	479,400	1,636,530	800,000	406,000
SEWER CAPITAL RESERVE FUND			1,200,000	
WWTP CAPITAL PROJECTS FUND			620,600	
WWTP BOND RESERVE FUND				
WWTP DEBT SERVICE FUND				744,700
WWTP RATE STABILIZATION FUND				
AIRPORT FUND	265,070	199,070	774,210	2,350,000
CEMETERY FUND	160,525	101,150		
CONSTRUCTION & REPAIR FUND	852,760	190,010	231,500	
CENTRAL SERVICES FUND				
City Manager's Office	322,850	16,650		
Mayor and City Council	20,000	31,000		
Insurance		254,500		
Legal Department	182,500	78,350	7,800	
Finance Department	442,600	130,900	5,000	
Engineering Division	371,050	37,650		
Facilities Division	390,700	150,325		
Information Technology	0	151,500	27,000	
TOTAL CENTRAL SERVICES FUND	1,729,700	850,875	39,800	0
PENDLETON FOUNDATION TRUST FUND		240,000		
EASTERN OREGON DRUG TASK FORCE FD		35,000		
TOTAL EXPENDITURES	\$12,550,653	\$11,359,232	\$11,495,340	\$6,229,000

INTERFUND TRANSFERS	CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
		\$341,000		\$341,000	GENERAL FUND
		4,265,880		4,265,880	Municipal Court
		3,476,900		3,476,900	Police Department
		1,115,615		1,115,615	Fire/Ambulance Department
		421,930		421,930	Parks Division
		462,640		462,640	Recreation Division
		324,470		324,470	Aquatic Division
		265,900		265,900	Planning Division
		243,000		243,000	Building Division
202,600	1,796,465	2,661,815	34,800	2,696,615	Economic Development Department
202,600	1,796,465	13,579,150	34,800	13,613,950	Non-Departmental
					TOTAL GENERAL FUND
10,060	166,430	1,840,350	0	1,840,350	STATE TAX STREET FUND
		550,000		550,000	CITY FUEL TAX FUND
		8,000	7,600	15,600	BIKE FUND
13,080	55,550	599,800		599,800	LIBRARY FUND
		25,000	630,600	655,600	LIBRARY SPECIAL TRUST FUND
	20,000	306,700		306,700	CITY TRANSPORTATION FUND
		752,500		752,500	CDBG GRANT FUND
		351,500	670,000	1,021,500	COMMUNITY DEVELOPMENT FUND
		160,500		160,500	SIDEWALK REPAIR FUND
9,000		853,950		853,950	PENDLETON CONVENTION CTR. FUND
		112,000		112,000	PCC TPAC FUND
		200	20,075	20,275	HORNE SPECIAL TRUST FUND
		235,200		235,200	POLICE INTERAGENCY SPECIAL REVOLVING FD
		1,049,160		1,049,160	DEVELOPMENT FEES FUND
		38,000	16,750	54,750	PARKS EQUIPMENT CAPITAL RESERVE FD
44,400		199,400		199,400	FIRE EQUIPMENT CAPITAL RESERVE FD
		60,000	44,000	104,000	PARKS TRUST FUND
		150,800	50,000	200,800	CITY/COUNTY PUBLIC SAFETY FD
		652,200		652,200	LID CONSTRUCTION FUND
		1,650,000		1,650,000	HB2001 ROAD PROJECTS CONSTRUCTION FD
2,800		2,800	140,600	143,400	LIBRARY PERMANENT TRUST FUND
25,000		25,000	737,525	762,525	CEMETERY & MAUS. PERP. CARE TR. FD.
		502,125	18,810	520,935	DEBT SERVICE FUND
11,870	230,255	6,610,500	100,000	6,710,500	WATER FUND
1,957,700	227,320	5,506,950		5,506,950	SEWER FUND
		1,200,000	2,341,000	3,541,000	SEWER CAPITAL RESERVE FUND
		620,600		620,600	WWTP CAPITAL PROJECTS FUND
		0	744,698	744,698	WWTP BOND RESERVE FUND
		744,700		744,700	WWTP DEBT SERVICE FUND
		0	450,000	450,000	WWTP RATE STABILIZATION FUND
8,790	3,910	3,601,050		3,601,050	AIRPORT FUND
24,375		286,050		286,050	CEMETERY FUND
24,480	15,000	1,313,750	19,650	1,333,400	CONSTRUCTION & REPAIR FUND
					CENTRAL SERVICES FUND
		339,500		339,500	City Manager's Office
		51,000		51,000	Mayor and City Council
62,520	103,695	420,715		420,715	Insurance
		268,650		268,650	Legal Department
		578,500		578,500	Finance Department
		408,700		408,700	Engineering Division
7,000		548,025		548,025	Facilities Division
		178,500		178,500	Information Technology
69,520	103,695	2,793,590		2,793,590	TOTAL CENTRAL SERVICES FUND
		240,000		240,000	PENDLETON FOUNDATION TRUST FUND
		35,000		35,000	EASTERN OREGON DRUG TASK FORCE FD
\$2,403,675	\$2,618,625	\$46,656,525	\$6,026,108	\$52,682,633	TOTAL EXPENDITURES

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2012 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,438,600	\$202,500	\$2,222,770	\$23,200	\$11,990,130
STATE TAX STREET FUND	1,724,000	10,010	105,915	0	1,608,075
CITY FUEL TAX FUND	427,700			2,700	425,000
BIKE FUND	12,130			4,130	8,000
LIBRARY FUND	661,500	12,890	35,150		613,460
LIBRARY TRUST FUND	636,000			599,000	37,000
CITY TRANSPORTATION FUND	300,000		20,000		280,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	752,500		2,500		750,000
COMMUNITY DEVELOPMENT FUND	4,848,500			666,000	4,182,500
SIDEWALK REPAIR FUND	308,500				308,500
PENDLETON CONVENTION CTR FUND	837,200	8,520			828,680
PENDLETON CTR TPAC FUND	80,000				80,000
PENDLETON YOUTH COMMISSION	2,600				2,600
POLICE INTERAGENCY SPECIAL REVOLVING FD	237,250	0			237,250
DEVELOPMENT FEES FUND	664,575				664,575
PARKS EQUIPMENT CAPITAL RESERVE FD	65,600			25,600	40,000
FIRE EQUIPMENT CAPITAL RESERVE FD	556,100				556,100
PARKS TRUST FUND	138,000			63,000	40,000
CITY/COUNTY PUBLIC SAFETY FD	168,200	10,400			157,800
					0
LID CONSTRUCTION FUND	1,129,000		2,300		1,126,700
KEYSTONE CAPITAL DEVELOPMENT FD	1,251,000	1,241,000			10,000
AIRPORT CONNECTOR RD CONSTRUCTION FD	100,000				100,000
QUINNEY BRIDGE CONSTRUCTION FD	1,075,000				1,075,000
HB2001 ROAD PROJECTS CONSTRUCTION FD	2,050,000				2,050,000
					0
LIBRARY PERMANENT TRUST FDD	141,600	1,000		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	732,125	15,000		717,125	0
DEBT SERVICE FUND	534,300			28,565	505,735
WATER FUND	6,452,000	11,430	457,230		5,983,340
SEWER FUND	6,251,200	1,755,628	499,957		3,995,615
SEWER CAPITAL RESERVE FUND	6,098,400			2,746,400	3,352,000
WWTP CAPITAL PROJECTS FUND	3,468,400				3,468,400
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	742,898				742,898
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,423,100	8,200			3,414,900
CEMETERY FUND	264,500	3,820			260,680
CONSTRUCTION & REPAIR FUND	1,334,550	22,670	100,780		1,211,100
CENTRAL SERVICES FUND	2,862,800	66,100	77,630		2,719,070
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	110,000				110,000
TOTAL EXPENDITURES	\$66,314,526	\$3,369,168	\$3,524,232	\$6,211,018	\$53,175,108

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2013 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$13,613,950	\$202,600	\$1,796,465	\$34,800	\$11,580,085
STATE TAX STREET FUND	1,840,350	10,060	166,430		1,663,860
CITY FUEL TAX FUND	550,000				550,000
BIKE FUND	15,600			7,600	8,000
LIBRARY FUND	599,800	13,080	55,550		531,170
LIBRARY TRUST FUND	655,600			630,600	25,000
CITY TRANSPORTATION FUND	306,700		20,000		286,700
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	752,500				752,500
COMMUNITY DEVELOPMENT FUND	1,021,500			670,000	351,500
SIDEWALK REPAIR FUND	160,500				160,500
PENDLETON CONVENTION CTR FUND	853,950	9,000			844,950
PENDLETON CTR TPAC FUND	112,000				112,000
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL REVOLVING FD	235,200	0			235,200
DEVELOPMENT FEES FUND	1,049,160				1,049,160
PARKS EQUIPMENT CAPITAL RESERVE FD	54,750			16,750	38,000
FIRE EQUIPMENT CAPITAL RESERVE FD	199,400	44,400			155,000
PARKS TRUST FUND	104,000			44,000	38,000
CITY/COUNTY PUBLIC SAFETY FD	200,800			50,000	150,800
					0
LID CONSTRUCTION FUND	652,200				652,200
HB 2001 ROAD PROJECTS CONSTRUCTION FD	1,650,000				1,650,000
LIBRARY PERMANENT TRUST FDD	143,400	2,800		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	762,525	25,000		737,525	0
DEBT SERVICE FUND	520,935			18,810	502,125
WATER FUND	6,710,500	11,870	230,255	100,000	6,368,375
SEWER FUND	5,506,950	1,957,700	227,320		3,321,930
SEWER CAPITAL RESERVE FUND	3,541,000			2,341,000	1,200,000
WWTP CAPITAL PROJECTS FUND	620,600				620,600
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	744,700				744,700
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,601,050	8,790	3,910		3,588,350
CEMETERY FUND	286,050	24,375			261,675
CONSTRUCTION & REPAIR FUND	1,333,400	24,480	15,000	19,650	1,274,270
CENTRAL SERVICES FUND	2,793,590	69,520	103,695		2,620,375
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	35,000				35,000
TOTAL EXPENDITURES	\$52,682,633	\$2,403,675	\$2,618,625	\$6,026,108	\$41,612,225

CITY OF PENDLETON

INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY10	ACTUAL FY11	BUDGET FY12	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY13	APPROVED BUDGET FY13	ADOPTED BUDGET FY13
52,810	77,190	54,400	From General Fund			
20,000	20,000	20,000	To Library Fund	33,390	33,390	33,390
22,000	34,007	22,000	To City Transportation Fund	20,000	20,000	20,000
40,520	0		To Parks Equipment Capital Res.	5,000	5,000	5,000
			To Fire Capital Equipment Res.			
			To Airport Fund	34,210	34,210	34,210
125,000	74,000	106,100	To Cemetery Fund	110,000	110,000	110,000
			From Street Fund			
5,780	8,830	10,010	To General Fund -PERS	10,060	10,060	10,060
			From Library Fund			
8,140	9,350	12,890	To General Fund -PERS	13,080	13,080	13,080
			From Local Community Dev Fund			
			To Community Rehab Fund			
			From Pendleton Convention Center Fund			
5,820	6,060	8,520	To General Fund -PERS	9,000	9,000	9,000
			To PCC TPAC			
			From Police Interagency Special Revolving			
3,600	128,600		To General Fund			
			From Fire Equipment Reserve Fd			
			To Airport Fund	44,400	44,400	44,400
			From City/County Public Safety Fund			
8,500		10,400	To General Fund	0	0	0
			From Keystone Capital Dev. Fund			
		1,241,000	To Community Dev. Fund	0	0	0
			From Library Permanent Trust Fund			
990	768	1,000	To Library Special Trust Fund	2,800	2,800	2,800
			From Water Fund			
7,550	7,990	11,430	To General Fund -PERS	11,870	11,870	11,870
			From Sewer Fund			
9,090	9,730	12,730	To General Fund -PERS	13,000	13,000	13,000
500,000	1,352,000	1,000,000	To Sewer Capital Reserve Fund	1,200,000	1,200,000	1,200,000
743,193	743,998	742,898	To WWTP Debt Fund	744,700	744,700	744,700
			To WWTP Rate Stabilization Fund			
			From Airport Fund			
4,870	5,090	8,200	To General Fund - PERS	8,790	8,790	8,790
			From Cemetery Fund			
2,580	2,710	3,820	To General Fund - PERS	4,200	4,200	4,200
			To Horne Trust Fund	20,175	20,175	20,175
			From Construction & Repair Fund			
14,670	15,700	22,670	To General Fund - PERS	24,480	24,480	24,480
			From Central Service Fund			
31,380	32,840	49,100	To General Fund - PERS	52,520	52,520	52,520
			To Transportation Fund			
7,000	7,000	7,000	To Parks Equipment Reserve Fund	7,000	7,000	7,000
	10,000	10,000	To Library Fund	10,000	10,000	10,000
			From Cemetery Perp. Care Fund			
9,489	11,171	15,000	To Cemetery Fund	25,000	25,000	25,000
<u>\$1,622,982</u>	<u>\$2,557,034</u>	<u>\$3,369,168</u>	Total Interfund Transfers	<u>\$2,403,675</u>	<u>\$2,403,675</u>	<u>\$2,403,675</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY13 PAYMENTS		BALANCE
				PRINCIPAL	INTEREST	OUTSTANDING 6/30/13
DEBT SERVICE FUND						
General Obligation Refunding						
Helen McCune Renovation Bonds						
Series 1998	6/01/98	1/1/14	2,110,000	245,000	23,500	255,000
General Obligation Refunding						
Facility Bonds						
Series 2005	12/01/04	01/01/16	1,945,000	200,000	33,625	655,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds						
Series 2005	09/29/05	06/01/28	7,160,000	155,000	329,741	6,510,000
REVENUE BONDS						
Wastewater Revenue Bonds	12/18/07	01/15/28	9,980,000	395,000	349,598	8,165,000
Series 2007						
TOTAL CITY BONDED DEBT			<u><u>21,195,000</u></u>	<u><u>995,000</u></u>	<u><u>736,464</u></u>	<u><u>15,585,000</u></u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

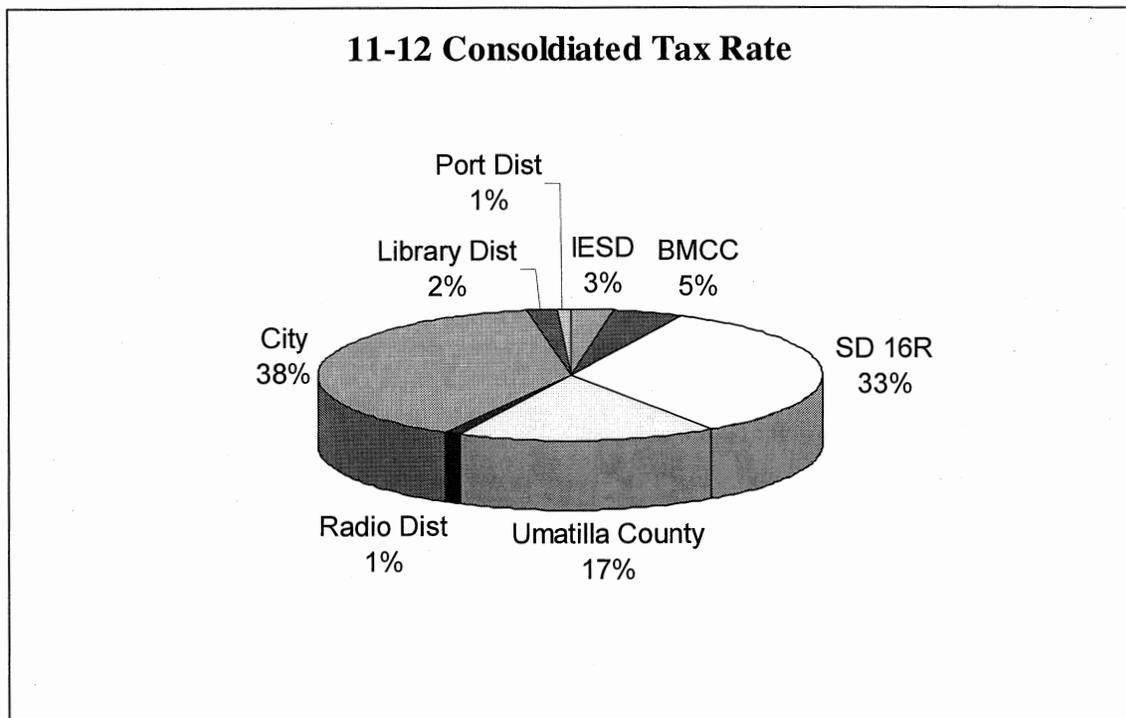
	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ADOPTED BUDGET FY13
Tax raised by Permanent Rate \$6.5771	\$4,513,432	\$4,705,606	\$4,776,320	\$4,888,960	\$5,327,056
Debt Service	620,490	692,266	495,200	509,611	483,655
TOTAL REQUEST	\$5,133,922	\$5,397,872	\$5,271,520	\$5,398,571	\$5,810,711
Assessed Valuation (AV)	\$686,234,478	\$715,453,102	\$749,775,063	\$778,788,356	\$809,939,890
Increase in Assessed Valuation	4.0%	4.3%	4.8%	3.9%	4.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.4813	\$7.5447	\$7.2376	\$7.2315	\$7.1742
"Compressed" Rate per \$1000 (with M5 limitatio	\$7.4813	\$7.5447	\$7.2376	\$7.2315	\$7.1742
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$4,513,432	\$4,705,606	\$4,776,320	\$4,888,960	\$5,327,056
Loss Due to Measure 5 Limitation	(6,770)	(13,152)	(15,411)	(37,153)	(39,997)
	4,506,662	4,692,454	4,760,909	4,851,807	5,287,059
Not collected first year (Discounts) (6.0%)	(270,400)	(281,547)	(285,655)	(291,108)	(317,224)
Estimated Current Tax Revenues for General Fund	\$4,236,262	\$4,410,907	\$4,475,254	\$4,560,699	\$4,969,835

*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
TAX RATE
For Tax Year July 1, 2011 to June 30, 2012

	Tax Rate	"Compressed" Tax Rate With Limitation (per \$1000 AV)
Taxes by District		
EDUCATION:		
Education Service District	\$0.6156	\$0.5021
Blue Mountain Community College	0.6611	0.5392
School District #16R	4.4537	3.6325
School District #16R Special Levy	<u>0.4000</u>	<u>0.3262</u>
Education Total:	6.1304	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	\$2.8155
Port of Umatilla	0.1539	\$0.1521
City of Pendleton	6.5771	\$6.5005
County Radio District	0.1700	\$0.1680
Umatilla Special Library District	<u>0.3682</u>	<u>\$0.3639</u>
General Government Total:	10.1179	10.0000
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.2557	0.2557
School District #16R Bond	2.1972	2.1972
BMCC Bond	0.2955	0.2955
City of Pendleton Bond	<u>0.6804</u>	<u>0.6804</u>
Excluded From Limitation:	<u>3.4288</u>	<u>3.4288</u>
2011-2012 Property Tax Totals	<u><u>\$19.6771</u></u>	<u><u>\$18.4288</u></u>

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2488

BE IT RESOLVED;

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as presented to the Pendleton City Council at their meeting of June 5, 2012 is adopted in the amount of \$52,682,633 as the budget for fiscal year 2012-2013.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2012-2013 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$483,655 for General Obligation Bonded Debt on the assessed value of all taxable property within the incorporated boundaries of the City of Pendleton.

Section 3. Categorize the Tax. That the City Council hereby categorizes the taxes provided for the adopted budget for fiscal year 2012-2013 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$483,655

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2012-2013:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 341,000
Police Department	4,265,880
Fire/Ambulance Department	3,476,900
Parks, Recreation & Aquatic Div.	2,000,185
Planning and Building Div.	590,370
Economic Development Department	243,000
Non-Departmental	445,750
Transfers	202,600
Debt Service	217,000
Contingency	<u>1,796,465</u>
TOTAL GENERAL FUND	<u>\$13,579,150</u>
 <u>STATE TAX STREET FUND</u>	
Personnel	\$356,840
Materials & Services	727,020
Capital Outlay	580,000
Interfund Transfers	10,060
Contingency	<u>166,430</u>
TOTAL STATE TAX STREET FUND	<u>\$1,840,350</u>
 <u>CITY FUEL TAX FUND</u>	
Debt Service	<u>\$550,000</u>
TOTAL CITY FUEL TAX FUND	<u>\$550,000</u>

Resolution #2488
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BIKE FUND

Materials & Services	<u>\$8,000</u>
TOTAL BIKE FUND	<u>\$8,000</u>

LIBRARY FUND

Personnel	\$416,270
Materials & Services	104,900
Capital Outlay	10,000
Interfund Transfers	13,080
Contingency	<u>55,550</u>
TOTAL LIBRARY FUND	<u>\$599,800</u>

LIBRARY SPECIAL TRUST FUND

Materials & Services	\$25,000
Capital Outlay	<u>0</u>
TOTAL LIBRARY SPECIAL TRUST FUND	<u>\$ 25,000</u>

CITY TRANSPORTATION PROGRAM FUND

Materials and Services	\$236,700
Capital Outlay	50,000
Contingency	<u>20,000</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$306,700</u>

CDBG GRANT FUND

Materials and Services	<u>\$752,500</u>
TOTAL CDBG GRANT FUND	<u>\$752,500</u>

COMMUNITY DEVELOPMENT FUND

Materials and Services	\$ 248,500
Debt Service	<u>103,000</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$ 351,500</u>

SIDEWALK REPAIR LOAN FUND

Materials & Service	\$ 500
Capital Outlay	25,000
Debt Service	<u>135,000</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$160,500</u>

PENDLETON CONVENTION CENTER FUND

Personnel	\$318,450
Materials & Services	406,500
Debt Service	120,000
Interfund Transfers	<u>9,000</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$853,950</u>

PCC TPAC FUND

Capital Outlay	\$ 110,000
Debt Service	<u>2,000</u>
TOTAL PCC TPAC FUND	<u>\$112,000</u>

HORNE SPECIAL TRUST FUND

Materials and Services	<u>\$ 200</u>
TOTAL HORNE SPECIAL TRUST FUND	<u>\$ 200</u>

<u>POLICE INTERAGENCY SPECIAL REVOLVING FUND</u>	
Materials & Services	<u>\$235,200</u>
TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND	<u>\$235,200</u>
<u>DEVELOPMENT FEES FUND</u>	
Capital Outlay	<u>\$1,049,160</u>
TOTAL DEVELOPMENT FEES FUND	<u>\$1,049,160</u>
<u>PARKS EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	<u>\$38,000</u>
TOTAL PARKS EQUIPMENT CAPITAL RESERVE FUND	<u>\$38,000</u>
<u>FIRE/AMBULANCE EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	\$ 60,000
Debt Service	95,000
Interfund Transfer	<u>44,400</u>
TOTAL FIRE/AMBULANCE EQUIP CAPITAL RESERVE FD	<u>\$ 199,400</u>
<u>PARKS TRUST FUND</u>	
Capital Outlay	<u>\$ 60,000</u>
TOTAL PARKS TRUST FUND	<u>\$ 60,000</u>
<u>CITY/COUNTY PUBLIC SAFETY FUND</u>	
Materials & Services	<u>\$150,800</u>
TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND	<u>\$150,800</u>
<u>LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND</u>	
Materials and Services	\$ 1,000
Capital Outlay	500,000
Debt Service	<u>151,200</u>
TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND	<u>\$ 652,200</u>
<u>HB2001 ROAD PROJECT CONSTRUCTION FUND</u>	
Capital Outlay	<u>\$1,650,000</u>
TOTAL HB2001 ROAD PROJECT CONSTRUCTION FUND	<u>\$1,650,000</u>
<u>LIBRARY PERMANENT TRUST FUND</u>	
Interfund Transfers	<u>\$ 2,800</u>
TOTAL LIBRARY PERMANENT TRUST FUND	<u>\$ 2,800</u>
<u>CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND</u>	
Interfund Transfers	<u>\$25,000</u>
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$25,000</u>
<u>DEBT SERVICE FUND</u>	
Debt Service	<u>\$502,125</u>
TOTAL DEBT SERVICE FUND	<u>\$502,125</u>
<u>WATER FUND</u>	
Personnel	\$ 471,600
Materials & Services	1,781,550
Capital Outlay	3,600,000
Debt Service	515,225
Interfund Transfer	11,870
Contingency	<u>230,255</u>
TOTAL WATER FUND	<u>\$6,610,500</u>

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<u>SEWER FUND</u>	
Personnel	\$ 479,400
Materials & Services	1,636,530
Capital Outlay	800,000
Debt Service	406,000
Interfund Transfer	1,957,700
Contingency	<u>227,320</u>
TOTAL SEWER FUND	<u>\$5,506,950</u>
 <u>SEWER CAPITAL RESERVE FUND</u>	
Capital Outlay	<u>\$1,200,000</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$1,200,000</u>
 <u>WWTP CAPITAL PROJECTS FUND</u>	
Capital Outlay	\$ 620,600
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$ 620,600</u>
 <u>WTPP DEBT SERVICE FUND</u>	
Debt Service	<u>\$744,700</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$744,700</u>
 <u>AIRPORT FUND</u>	
Personnel	\$ 265,070
Materials & Services	199,070
Capital Outlay	774,210
Debt Service	2,350,000
Contingency	3,910
Interfund Transfer	<u>8,790</u>
TOTAL AIRPORT FUND	<u>\$3,601,050</u>
 <u>CEMETERY FUND</u>	
Personnel	\$ 160,525
Materials & Services	101,150
Interfund Transfer	<u>24,375</u>
TOTAL CEMETERY FUND	<u>\$286,050</u>
 <u>CONSTRUCTION AND REPAIR FUND</u>	
Personnel	\$ 852,760
Materials & Services	190,010
Capital Outlay	231,500
Interfund Transfer	24,480
Contingency	<u>15,000</u>
TOTAL CONSTRUCTION AND REPAIR FUND	<u>\$1,313,750</u>
 <u>CENTRAL SERVICES FUND</u>	
City Manager's Office	\$339,500
Mayor, City Council, and Commissions	51,000
Insurance Division	254,500
Legal Department	268,650
Finance Department	578,500
Engineering Division	408,700
Facilities Division	548,025
Information Technology	178,500
Interfund Transfers	62,520
Contingency	<u>103,695</u>
TOTAL CENTRAL SERVICES FUND	<u>\$2,793,590</u>

PENDLETON FOUNDATION TRUST FUND

Materials and Services	<u>\$240,000</u>
TOTAL PENDLETON FOUNDATION TRUST FUND	<u>\$240,000</u>

EASTERN OREGON DRUG TASK FORCE FUND

Materials and Services	<u>\$ 35,000</u>
TOTAL EASTERN OREGON DRUG TASK FORCE FUND	<u>\$ 35,000</u>

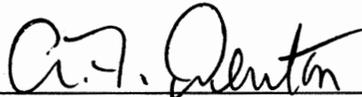
THIS resolution is effective on July 1, 2012

PASSED by the City Council and approved by the Mayor this 5th day of June, 2012.



Phillip W. Houk, Mayor

Attested to:



Andrea F. Denton, City Recorder

Approved as to form:



Nancy Kerns, Acting City Attorney



BUDGET COMMITTEE RESOLUTION

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

WHEREAS, the proposed FY12-13 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

WHEREAS, ORS 294.406 requires the budget committee approve an amount or rate for ad valorem property taxes for all funds within the budget.

THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE for the fiscal year 2012-2013, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund, and the levy of \$483,655 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded debt.

PASSED by vote of the Budget Committee and Approved by the Chairman May 3, 2012

APPROVED: _____


Lonnie Read, Chairman

ATTEST: _____


Jayne Clarke, Budget Committee Secretary

APPROVED AS TO FORM: _____


Nancy Kerns, City Attorney



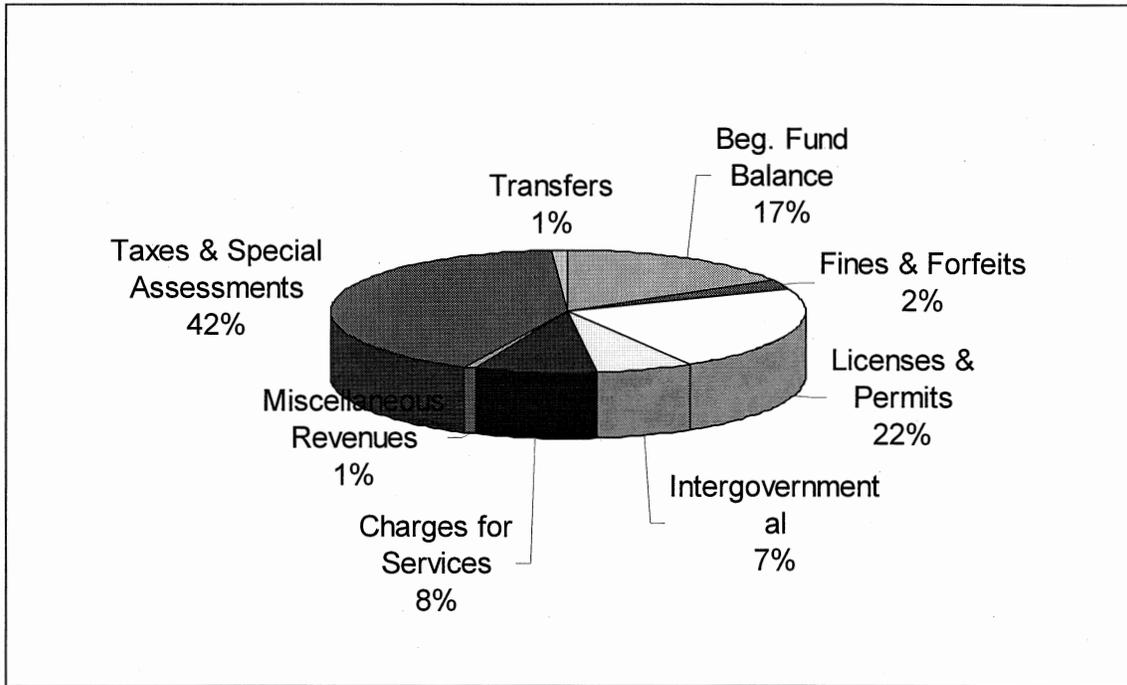
CITY OF PENDLETON

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; Planning; Building; Economic Development; and Non-Departmental.

CITY OF PENDLETON

General Fund Revenues



General Fund Revenues Fiscal Year 2013

Beg. Fund Balance	\$2,261,500
Fines & Forfeits	312,000
Licenses & Permits	3,053,700
Intergovernmental	901,700
Charges for Services	1,146,875
Miscellaneous Revenues	114,500
Taxes & Special Assessments	5,676,675
Transfers	146,990
	\$13,613,940

CITY OF PENDLETON

GENERAL FUND RESOURCE SUMMARY

Description of Revenue Sources

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

Other Taxes refers to the General Fund's share of the Transient Room Tax (TRT) authorized by City ordinance. The total transient 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% TRT, a nightly room tax of \$1.50 per night or \$.50 per RV space was passed effective January 1, 2007. Fifty-five percent of the room tax collections go to the Chamber of Commerce for tourism promotion and 45% goes to the Convention Center for capital improvement projects. The nightly room tax term is Tourist Promotion Assessment Charge or TPAC.

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; 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 fees make up 18 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; 9-1-1 telephone tax revenues; 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 the Vert facility and from the rental of various other small pieces of property which are owned by the City. These revenues are classified as Charges for Services. Revenue from ambulance runs is classified as Charges for Services. The City leases out the old police station on SW Court to the County for \$36,000 annually and also rents out a building in the new public safety complex to the Oregon State Police for \$112,675 annually.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY13 Projections of Revenues

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

Miscellaneous Revenues to the General Fund include receipts for the sale of surplus equipment and land; excise taxes from the pay telephones owned by the City; 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 FY13 is projected at \$2,261,500 based on a review of all revenues and expenditures for FY12 as of March 1, 2012.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 4%; estimated non-collections on current property tax at approximately 6%; for a total tax assessment estimate of \$5,327,056. Collections on delinquent property taxes are estimated at \$180,000.

Actual FY10	Actual FY11	Budget FY12	Resources	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			Property Taxes			
\$4,357,253	\$4,447,700	\$4,806,400	Current Property Taxes	\$4,969,800	\$4,969,800	\$4,969,800
233,642	191,901	180,000	Delinquent Property Taxes	180,000	180,000	180,000
<u>\$4,590,895</u>	<u>\$4,639,601</u>	<u>\$4,986,400</u>	Total Property Taxes	<u>\$5,149,800</u>	<u>\$5,149,800</u>	<u>\$5,149,800</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$806,200 TRT revenues. The General Funds is expected to receive \$416,200 of the TRT and \$110,000 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$112,000 of the TRT and \$110,000 of the collected TPAC for FY13.

FY13 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 FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			FRANCHISE FEES			
\$421,973	\$423,215	\$450,000	Cascade Natural Gas	\$400,000	\$400,000	\$400,000
910,938	989,353	950,000	Pacific Power	1,050,000	1,050,000	1,050,000
89,652	79,418	80,000	Qwest	75,000	75,000	75,000
114,619	114,696	120,000	Charter Comm.	110,000	110,000	110,000
281,548	288,895	300,000	Pendleton Sanitary Service	290,000	290,000	290,000
5,171	4,309	4,500	Umatilla Electric Co-op	4,500	4,500	4,500
8,369	6,731	8,000	Other Franchise payments	8,000	8,000	8,000
492,513	481,915	502,250	City of Pendleton Utilities	498,500	498,500	498,500
<u>\$2,324,783</u>	<u>\$2,388,532</u>	<u>\$2,414,750</u>	Total Franchise Fees	<u>\$2,436,000</u>	<u>\$2,436,000</u>	<u>\$2,436,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY13 Projections of Revenues (con't)

Recreation Fees have been projected based on the history of operation of the Family Aquatic Center. A rate increase was instituted this spring.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
RECREATION FEES						
\$4,565	\$6,505	\$6,300	Adult Sports	\$6,500	\$6,500	\$6,500
11,277	15,738	17,000	Gymnastic Programs	20,000	20,000	20,000
4,993	4,638	5,500	Parks Reservations	5,500	5,500	5,500
9,715	13,125	12,000	Swimming Pool - Lessons	13,000	13,000	13,000
36,671	51,572	45,000	Swimming Pool - Season Passes	55,000	55,000	55,000
107,598	121,545	116,000	Swimming Pool - Gen Admin	124,000	124,000	124,000
63,702	66,717	72,500	Swimming Pool - Concessions	74,000	74,000	74,000
10,668	6,855	9,500	Swimming Pool - Private Parties	7,000	7,000	7,000
3,200	3,970	5,000	Swimming Pool - Other	5,000	5,000	5,000
30,078	26,636	26,000	Other Recreation Programs	27,000	27,000	27,000
2,541	3,074	2,800	Ice Skating Rink	2,800	2,800	2,800
817	1,785	1,500	Recreation Concessions	1,600	1,600	1,600
2,670	1,795	9,500	Recreation Sponsorships	2,500	2,500	2,500
\$288,495	\$323,955	\$328,600	Total Recreation Fees	\$343,900	\$343,900	\$343,900

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 \$130,000, are again proposed as a General Fund resource. State revenues for FY13 also include \$50,000 for the highway exchange maintenance contract and \$90,000 is budgeted for comprehensive plan updates for goal 5, 9, 10 & 11. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
STATE/FEDERAL REVENUES						
\$25,544	\$26,021	\$25,400	Cigarette Tax	\$23,000	\$23,000	\$23,000
197,158	187,888	209,500	Liquor Tax	217,300	217,300	217,300
88,159	102,205	86,500	9-1-1 Telephone Tax	41,000	41,000	41,000
126,600	151,059	120,000	State Revenue Sharing	130,000	130,000	130,000
1,740	1,763	2,400	Victims Assistance Grant	2,400	2,400	2,400
6,535	0	0	Drug Task Force Grant	0	0	0
1,700	0	0	DUII OT Grant	0	0	0
0	0	0	DEQ Grant	0	0	0
52,155	2,706	25,000	Forest Fire Reimbursements	25,000	25,000	25,000
20,200	47,340	50,000	Park Grants	0	0	0
0	38,000	0	Federal Grant - Fire	0	0	0
0	100,000	40,000	DLCDC Grants	90,000	90,000	90,000
0	0	0	Federal Grant - Veterans Assistance	0	0	0
0	0	0	State Lottery Grant - Skateboard	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
8,598	12,244	5,600	ODOT Grants	6,000	6,000	6,000
0	1,813	2,000	Police Grants	2,000	2,000	2,000
\$578,389	\$721,039	\$616,400	Total State Revenues	\$586,700	\$586,700	\$586,700

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY13 Projections of Revenues (con't)

The FY13 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
OTHER AGENCIES						
\$100,000	\$0	\$0	Pendleton Development Commission	\$0	\$0	\$0
277,550	276,160	285,000	Rural Fire Districts	315,000	315,000	315,000
0	0	0	Other agencies	0	0	0
76,503	115,093	7,500	Umatilla County	0	0	0
<u>\$454,053</u>	<u>\$391,253</u>	<u>\$292,500</u>	Total Other Agencies	<u>\$315,000</u>	<u>\$315,000</u>	<u>\$315,000</u>

Ambulance revenues are budgeted at a 16 percent decrease to more accurately reflect the historical net receipts after Medicare and collection writeoffs. The old police station lease and the OSP office rental are reflected in Police Building Rentals.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
CHARGES FOR SERVICES						
\$0	\$6,000	\$38,000	Old Police Building Rental	\$36,000	\$36,000	\$36,000
\$2,000	\$4,700	\$5,000	Gun Range rental	\$2,700	\$2,700	\$2,700
0	101,750	111,800	Police OSP Building Rental	112,675	112,675	112,675
9,350	12,183	10,000	Land/Building Rental	6,500	6,500	6,500
6,678	9,626	6,000	McCune Gym Rental	8,000	8,000	8,000
10,622	15,220	7,500	Vert Rental	7,500	7,500	7,500
28,650	149,479	178,300	Total Other Chgs. for Serv.	173,375	173,375	173,375
1,685,912	1,633,809	1,819,000	Ambulance Fees	1,700,000	1,700,000	1,700,000
66,240	67,505	67,000	FireMed Memberships	72,500	72,500	72,500
-36,289	-38,518	-32,000	FireMed Adjustments	-39,000	-39,000	-39,000
-577,006	-534,778	-530,000	Write-Off Medicare/Welfare	-560,000	-560,000	-560,000
-164,697	-195,723	-166,000	Write-Off Collections	-200,000	-200,000	-200,000
974,160	932,295	1,158,000	Total Ambulance Fees	973,500	973,500	973,500
<u>\$1,002,810</u>	<u>\$1,081,774</u>	<u>\$1,336,300</u>	Total Charges for Services	<u>\$1,146,875</u>	<u>\$1,146,875</u>	<u>\$1,146,875</u>

Fines and Forfeitures are based on projected as decreased revenues due the change the Oregon Legislature made in processing & collection of fines and this change is expected to decrease revenues to the City by 20% this year. 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 or County. Those fees are not reflected below.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
FINES AND FORFEITURES						
\$271,620	\$250,497	\$260,000	Court Fines	\$225,000	\$225,000	\$225,000
500	878	2,500	Court Fines-Bail	1,000	1,000	1,000
4,929	3,080	5,000	State Court Fines	2,000	2,000	2,000
5,133	4,611	5,000	Parking Fines	3,000	3,000	3,000
21,575	23,497	25,000	Collection Agency	25,000	25,000	25,000
56,597	64,029	63,000	Court Cost Recovery	56,000	56,000	56,000
<u>\$360,354</u>	<u>\$346,592</u>	<u>\$360,500</u>	Total City Fines	<u>\$312,000</u>	<u>\$312,000</u>	<u>\$312,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY13 Projections of Revenues (con't)

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. The City and the State of Oregon are still negotiating on building code enforcement beyond the City limits. FY13 budget does not reflect possible state revenues. Total revenues are estimated at \$119,700.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
BUILDING AND PLANNING						
\$76,462	\$44,576	\$60,000	Building Permits	\$50,000	\$50,000	\$50,000
67,045	34,254	60,000	Plan Review	40,000	40,000	40,000
6,817	8,291	6,000	Mechanical Permits	6,000	6,000	6,000
15,484	10,215	16,000	Plumbing Permits	15,000	15,000	15,000
1,420	1,263	2,900	Other Building Permits	2,800	2,800	2,800
0	0	196,000	State Electrical Permits	0	0	0
0	0	30,000	State Plumbing Permits	0	0	0
0	0	187,500	State Structural Permits	0	0	0
0	0	9,300	State Mechanical Permits	0	0	0
0	0	9,200	State Mfg. Dwelling Permits	0	0	0
1,400	1,000	1,200	Conditional Uses	1,200	1,200	1,200
1,100	800	1,200	Variances	1,200	1,200	1,200
725	605	800	Partitions & Subdivisions	800	800	800
2,209	1,996	7,200	Other Planning Permits	2,700	2,700	2,700
\$172,662	\$103,000	\$587,300	Total Building & Planning	\$119,700	\$119,700	\$119,700

St. Anthony's Hospital has agreed to share half the costs which are not reimbursed by grant funds for the Care-Ride program provided through the Fire Department. This amount is included in reimbursement of expenses.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
MISCELLANEOUS REVENUES						
\$2,081	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
12,007	0	0	Sale of Equipment	0	0	0
4,264	3,546	4,000	Lien Search Fees	4,000	4,000	4,000
18,248	30,728	33,000	Donations	10,500	10,500	10,500
11,829	10,000	0	Donations - Westgate Leadership	0	0	0
26,630	23,762	65,080	Miscellaneous	30,000	30,000	30,000
93,927	47,451	50,000	Reimbursement of Expense	50,000	50,000	50,000
78,076	25,127	25,000	Investment Income	20,000	20,000	20,000
\$247,062	\$140,614	\$177,080	Total Miscellaneous Revenues	\$114,500	\$114,500	\$114,500

Budgeted transfers proposed in FY13 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$147,000.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$3,438,843	\$2,710,253	\$2,510,100	BEGINNING FUND BALANCE	\$2,261,500	\$2,261,500	\$2,261,500
			TAXES			
4,590,895	4,639,601	4,986,400	Property Taxes	5,149,800	5,149,800	5,149,800
521,997	542,894	535,000	TRT Taxes	526,200	526,200	526,200
5,112,892	5,182,495	5,521,400	TOTAL TAXES	5,676,000	5,676,000	5,676,000
982	849	700	SPECIAL ASSESSMENTS	675	675	675
			LICENSES AND PERMITS			
8,172	7,367	9,000	Dog Licenses	9,000	9,000	9,000
109,466	107,100	108,850	Business Licenses	114,100	114,100	114,100
2,324,783	2,388,532	2,414,750	Franchise Fees	2,436,000	2,436,000	2,436,000
167,228	98,599	576,900	Building Fees	113,800	113,800	113,800
5,434	4,401	10,900	Planning Fees	5,900	5,900	5,900
288,495	323,955	328,600	Recreation Programs	343,900	343,900	343,900
26,662	27,911	27,250	Other Fees	31,000	31,000	31,000
2,930,240	2,957,865	3,476,250	TOTAL LICENSES & PERMITS	3,053,700	3,053,700	3,053,700
			INTERGOVERNMENTAL REVENUE			
578,390	721,039	616,400	State Revenue	586,700	586,700	586,700
454,053	391,253	292,500	Other Agencies	315,000	315,000	315,000
1,032,443	1,112,292	908,900	TOTAL INTERGOV'T REV.	901,700	901,700	901,700
1,002,811	1,081,774	1,336,300	CHARGES FOR SERVICES	1,146,875	1,146,875	1,146,875
360,354	346,592	360,500	FINES AND FORFEITURES	312,000	312,000	312,000
247,062	140,614	177,080	MISCELLANEOUS REVENUES	114,500	114,500	114,500
101,980	226,900	147,370	TRANSFERS	147,000	147,000	147,000
\$14,227,607	\$13,759,634	\$14,438,600	TOTAL FUND RESOURCES	\$13,613,950	\$13,613,950	\$13,613,950

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

Description of Current Services

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

FY13 Proposed Budget

The police department's proposed budget for FY12 maintains existing personnel services. Reductions have been made to materials and services in order to offset rising personnel cost. The biggest challenge(s) for the police department in FY13 will be managing fluctuating cost(s) such as fuel. The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet and make necessary repairs to police facilities.. Those expenditures can be found in non-departmental capital.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$1,759,224	\$1,894,205	\$1,876,250	Salaries and Wages	1,965,795	1,965,795	1,965,795
307,592	354,116	405,450	Insurance	380,440	380,440	380,440
399,381	420,352	481,700	Public Employees Retirement	511,525	511,525	511,525
-159,680	-158,400	-137,600	less PERS bond pymt	-144,860	-144,860	-144,860
206,437	186,357	205,000	Other Employer-paid Taxes	211,570	211,570	211,570
2,512,953	2,696,630	2,830,800	Total Personal Services	2,924,470	2,924,470	2,924,470
MATERIALS AND SERVICES						
22,702	19,386	22,000	Contract Services - Dogs	22,000	22,000	22,000
398,420	461,522	494,000	County Dispatch Service	450,500	450,500	450,500
43,533	54,694	44,000	Gasoline	55,000	55,000	55,000
16,587	17,539	15,000	Building Utilities	16,500	16,500	16,500
19,709	14,924	17,500	Telephone and Teletype	17,500	17,500	17,500
28,172	8,277	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
22,620	12,084	8,000	Repairs and Maintenance	5,000	5,000	5,000
15,482	11,996	13,000	Uniforms and Cleaning	10,000	10,000	10,000
9,783	8,742	8,000	Crisis Response	5,000	5,000	5,000
23,097	16,684	15,000	Travel and Training	15,000	15,000	15,000
69,107	85,129	62,210	Other Materials and Services	48,800	48,800	48,800
471,050	509,020	559,240	Central Services Charges	526,250	526,250	526,250
1,140,262	1,219,997	1,282,950	Total Materials and Services	1,196,550	1,196,550	1,196,550
0	0	0	CAPITAL OUTLAY	0		
159,680	158,400	137,600	DEBT SERVICE	144,860	144,860	144,860
\$3,812,895	\$4,075,027	\$4,251,350	Total Police Department	\$4,265,880	\$4,265,880	\$4,265,880

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

<u>Actual FY10</u>	<u>Actual FY11</u>	<u>Budget FY12</u>	<u>POSITION</u>	<u>Adopted Budget FY13</u>
1	1	1	Police Chief	1
1	1	1	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
2	2	2	Corporal	2
2	2	2	Patrol Detective	2
10	10	10	Patrol Officer	10
1	1	1	Community Services Officer	1
1	1	1	DARE/Gang Officer, SRO	1
1	1	1	Code Enforcement Officer	1
3	3	3	Police Assistant	3
0	0	1/3	Part-time FTE	1/4
27	27	27 1/3	Total	27 1/4

Additional capital outlay as mentioned in the narrative are proposed in the Non-Departmental Capital Outlay.

**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 treatment and transport by ambulance as well as fire and rescue response. Pendleton also provides ALS Ambulance response for our ambulance service area (ASA) of approximately 1600 square miles. This not only includes the City of Pendleton but also Pilot Rock, Reith, Ukiah and other unincorporated areas in Umatilla County. We receive no tax money for any of these areas other than the ones which lie within a rural fire protection or water districts that contract with us to provide fire and ambulance coverage. Those include Riverside Fire District, Lower McKay Creek FPD, McKay Dam FPD and the Reith Water District. We also provide fire and ambulance response to 40 contracted properties which are within a 10 mile radius of Pendleton.

FY13 Proposed Budget

For FY13, the proposed budget continues a fulltime non-shift position which was in the last budget. I have met with all of the personnel and have set goals for the upcoming budget year. However, after several meetings with city administration it is apparent that the upcoming year will be a challenge. All departments have been requested to trim their existing budgets from the current FY 2011-12 when preparing for FY 2012-13. This will reflect a reduction in the Operations budget of at least 25%. This will be a difficult challenge considering the ever increasing costs of fuel, supplies and utilities.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
1,776,813	1,752,599	\$1,905,500	Salaries and Wages	\$1,952,500	\$1,952,500	\$1,952,500
253,613	279,183	385,700	Insurance	368,770	368,770	368,770
342,920	340,457	441,720	Public Employees Retirement	443,250	443,250	443,250
-153,240	-160,310	-143,220	less PERS bond pymt	-148,120	-148,120	-148,120
202,672	179,906	209,900	Other Employer-paid Taxes	222,450	222,450	222,450
2,422,778	2,391,835	2,799,600	Total Personal Services	2,838,850	2,838,850	2,838,850
MATERIALS AND SERVICES						
15,750	39,759	7,200	Consultants	0	0	0
10,015	31,616	9,000	Contract Services	6,750	6,750	6,750
23,308	25,332	21,750	Building Utilities	23,500	23,500	23,500
9,414	7,264	7,200	FireMed Campaign Expenses	6,000	6,000	6,000
28,168	33,041	27,000	Gasoline and Diesel	27,000	27,000	27,000
30,888	32,930	32,000	Medical Equipment and Supplies	18,000	18,000	18,000
11,713	15,221	13,000	Uniforms and Cleaning	11,000	11,000	11,000
45,731	31,564	39,000	Equipment Maint. Supplies	23,000	23,000	23,000
10,553	15,910	9,500	Building Materials	8,000	8,000	8,000
23,193	20,557	20,000	Personal Protective Equipment	15,000	15,000	15,000
11,884	25,813	18,500	Travel and Training	16,000	16,000	16,000
47,564	59,580	73,640	Other Materials and Services	47,570	47,570	47,570
197,220	246,640	285,590	Central Services Charges	288,110	288,110	288,110
465,402	585,227	563,380	Total Materials and Services	489,930	489,930	489,930
6,220	6,729	0	CAPITAL OUTLAY	0	0	0
153,240	160,311	143,220	DEBT SERVICE	148,120	148,120	148,120
\$3,047,640	\$3,144,102	\$3,506,200	TOTAL FIRE/AMB. DEPT.	\$3,476,900	\$3,476,900	\$3,476,900

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

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Fire Chief	1
			Asst. Fire Chief/Fire	
1	1	1	Marshal	1
3	3	3	Captain	3
6	6	6	Lieutenant	6
9	9	9	Fire Fighter	9
0	1/2	1	Fire Fighter 8 hr	1
1	1	1	Senior Account Clerk	1
		7/10	Part-Time/Reserves FTE	7/10
21	21 1/2	22 7/10	Total	22 7/10

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

Description of Current Services

Parks Division maintains twenty public park areas and twenty landscaped sites, the River Walk 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, 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.

FY13 Proposed Budget

The proposed budget for FY13 for the Parks Division contains no changes in personnel service levels. However, this budget reflects a cut of \$28,385 from Maintenance and Supplies (16.9% less than FY11-12).

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
453,467	485,440	\$504,000	Salaries and Wages	\$523,030	\$523,030	\$523,030
81,850	101,283	125,000	Insurance	124,740	124,740	124,740
25,649	28,377	55,170	Public Employees Retirement	38,980	38,980	38,980
-11,320	-11,950	-17,870	less PERS bond pymt	-19,560	-19,560	-19,560
71,312	65,830	58,500	Other Employer-paid Taxes	61,830	61,830	61,830
620,958	668,980	724,800	Total Personal Services	729,020	729,020	729,020
MATERIALS AND SERVICES						
26,176	32,130	22,000	Electricity	22,000	22,000	22,000
22,531	21,261	22,500	Gasoline and Diesel	25,000	25,000	25,000
39,641	26,689	29,000	Repairs and Maintenance	24,000	24,000	24,000
7,231	8,320	5,250	Tools and Minor Equipment	5,250	5,250	5,250
19,608	16,834	19,000	Equipment Maint. Supplies	19,615	19,615	19,615
24,262	21,755	20,000	Horticultural Supplies	14,000	14,000	14,000
3,652	3,900	4,500	Janitorial Supplies	4,000	4,000	4,000
14,904	10,501	10,500	Irrigation Supplies	7,500	7,500	7,500
23,354	24,094	23,500	Operating Supplies	19,000	19,000	19,000
1,633	2,468	3,000	Travel and Training	1,500	1,500	1,500
27,096	34,854	36,210	Other Materials and Services	25,400	25,400	25,400
202,640	130,740	174,770	Central Services Charges	199,770	199,770	199,770
412,728	333,546	370,230	Total Materials and Services	367,035	367,035	367,035
0	0	0	CAPITAL OUTLAY	0	0	0
11,320	11,950	17,870	DEBT SERVICE -PERS	19,560	19,560	19,560
\$1,045,006	\$1,014,476	\$1,112,900	TOTAL PARKS DIVISION	\$1,115,615	\$1,115,615	\$1,115,615

Actual FY10	Actual FY11	Budget FY12	Position	Adopted Budget FY13
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
3/4	3/4	3/4	Parks/Cemetery Foreman	3/4
1	1	1	Special Projects Coordinator	1
2	3	3	Utility Worker III	3
2	2	2	Utility Worker II	2
3	2	2	Utility Worker I	2
1/4	1/4	1/4	Senior Secretary	1/4
0	0	3 3/4	Part-time FTE's	3 3/4
9 1/4	9 1/4	13	Total	13

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

Description of Current Services

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

FY13 Proposed Budget

The reduced budget for FY13 for the Recreation Division will present challenges to maintain the level of quality and programs. Division staff provides staffing and materials for programming for all ages, including gymnastics, summer drama, arts, trips, ice rink, "no-fee" programs such as Adventure Playground, gym drop-ins and Til Taylor pool. This budget reflects a cut of \$14,895 (5.9% less than FY11-12).

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$170,616	\$186,520	\$179,500	Salaries and Wages	\$197,748	\$197,748	\$197,748
34,036	31,756	33,500	Insurance	31,252	31,252	31,252
9,430	10,309	17,000	Public Employees Retirement	16,520	16,520	16,520
-4,020	-4,260	-5,500	less PERS bond pymt	-5,530	-5,530	-5,530
19,464	19,869	19,000	Other Employer-paid Taxes	19,840	19,840	19,840
229,525	244,195	243,500	Total Personal Services	259,830	259,830	259,830
MATERIALS AND SERVICES						
11,730	18,039	15,000	Contract Services	18,000	18,000	18,000
6,927	6,425	7,500	Electricity	7,000	7,000	7,000
2,278	994	1,000	Resale Merchandise	1,000	1,000	1,000
20,028	18,131	40,500	Recreation Programs	30,000	30,000	30,000
9,405	3,855	4,000	Repairs and Maintenance	1,000	1,000	1,000
349	1,179	1,200	Program Supplies	1,400	1,400	1,400
1,340	2,418	2,200	Travel and Training	1,000	1,000	1,000
31,588	37,440	22,180	Other Materials and Services	18,120	18,120	18,120
66,210	75,720	83,520	Central Services Charges	79,050	79,050	79,050
138,125	146,162	177,100	Total Materials and Services	156,570	156,570	156,570
4,020	4,260	5,500	DEBT SERVICE - PERS	5,530	5,530	5,530
\$371,670	\$394,617	\$426,100	TOTAL RECREATION DIVISION	\$421,930	\$421,930	\$421,930

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1	1	1	Recreation Supervisor 2	1
3/4	3/4	3/4	Recreation Supervisor 1	3/4
1/4	1/4	1/4	Senior Secretary	1/4
0	0	2 1/3	Part-time FTE's	3
2 1/4	2 1/4	4 7/12	Total	5 1/4

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

Description of Current Services

The Aquatic Center program includes a wide variety of lessons and daily recreational swimming throughout an expanded summer season including pre-season parties, lessons, corporate picnics, shelter reservations and a wide variety of lessons and daily recreational swimming throughout the summer season.

FY13 Proposed Budget

The proposed budget for FY13 for the Aquatic Center provides for normal operations and maintenance. Personal Services includes ¼ of the full time program supervisor as well as all part-time pool.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
169,216	166,079	\$165,600	Salaries and Wages	\$169,898	\$169,898	\$169,898
1,214	3,923	3,900	Insurance	4,470	4,470	4,470
2,189	2,065	1,620	Public Employees Retirement	3,650	3,650	3,650
-330	-350	-370	less PERS bond pymt	-1,830	-1,830	-1,830
20,751	17,626	18,700	Other Employer-paid Taxes	18,690	18,690	18,690
\$193,041	\$189,343	\$189,450	Total Personal Services	\$194,878	\$194,878	\$194,878
MATERIALS AND SERVICES						
19,029	22,573	19,000	Electricity	19,500	19,500	19,500
42,490	65,442	50,000	Natural Gas	53,000	53,000	53,000
39,584	41,249	41,500	Resale Merchandise	42,000	42,000	42,000
17,150	16,447	13,500	Repairs and Maintenance	15,000	15,000	15,000
2,758	3,175	3,500	Janitorial Supplies	3,500	3,500	3,500
36,828	39,855	36,000	Swimming Pool Supplies	38,572	38,572	38,572
4,655	4,331	4,000	Water Charges	4,000	4,000	4,000
11,996	14,534	19,700	Other Materials and Services	17,150	17,150	17,150
56,230	84,310	95,080	Central Services Charges	73,210	73,210	73,210
230,720	291,916	282,280	Total Materials and Services	265,932	265,932	265,932
330	350	370	DEBT SERVICE - PERS	1,830	1,830	1,830
\$424,091	\$481,609	\$472,100	TOTAL AQUATIC CENTER DIVISION	\$462,640	\$462,640	\$462,640

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/4	1/4	1/4	Recreation Supervisor 1	1/4
0	0	8	Part-Time FTE's	8
1/4	1/4	8 1/4	Total	8 1/4

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$8,250.

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

Description of Current Services

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

The Department makes application for and administers economic development grants, and provides liaison, in conjunction with the City Manager, with RCDC, Oregon Business Development Department, GEODC, CTUIR, and Umatilla County economic development activities.

FY13 Proposed Budget

This department was created to provide liaison to enhance economic development. The Airport Manager and the City Manager oversee this department. There is \$185,000 in consultant fees budgeted this year for contribution to the economic development consultant position which is vacant at budget preparation time.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
MATERIALS AND SERVICES						
\$110,004	\$73,336	\$140,000	Consultants	\$185,000	\$185,000	\$185,000
0	0	0	Commitments to Airport/Downtown	55,000	55,000	55,000
2,945	906	2,000	Other Expense	2,000	2,000	2,000
13	1	100	Postage	100	100	100
424	457	500	Telephone	500	500	500
0	186	100	Office Supplies	100	100	100
488	1,877	300	Travel and Training	300	300	300
113,874	76,763	143,000	Total Materials and Services	243,000	243,000	243,000
0	0	10000	CAPITAL OUTLAY	0	0	0
\$113,874	\$76,763	\$153,000	TOTAL ECONOMIC DEV. DEPT.	\$243,000	\$243,000	\$243,000

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

PLANNING DIVISION

Description of Current Services

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

FY13 Proposed Budget

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

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$120,429	\$126,704	\$131,700	Salaries and Wages	\$129,400	\$129,400	\$129,400
26,858	28,367	36,500	Insurance	36,500	36,500	36,500
9,361	9,850	18,650	Public Employees Retirement	19,190	19,190	19,190
-4950	-5150	-6,050	less PERS bond pymt	-6,590	-6,590	-6,590
9,594	14,722	11,150	Other Employer-paid Taxes	11,150	11,150	11,150
161,291	174,494	191,950	Total Personal Services	189,650	189,650	189,650
MATERIALS AND SERVICES						
1,186	2,793	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	0	40,000	Consultants	90,000	90,000	90,000
1517	1618	1,700	Recording & Legal	1,700	1,700	1,700
1,973	1,982	2,000	Postage	2,000	2,000	2,000
865	1569	1,000	Travel and Training	1,000	1,000	1,000
6,080	5,443	8,440	Other Materials and Services	6,400	6,400	6,400
43,490	25,610	11,010	Central Services Charges	23,630	23,630	23,630
55,111	39,015	67,650	Total Materials and Services	128,230	128,230	128,230
0	0	0	CAPITAL OUTLAY	0	0	0
4,950	5,150	6,050	DEBT SERVICE - PERS	6,590	6,590	6,590
\$221,352	\$218,659	\$265,650	Total Planning	\$324,470	\$324,470	\$324,470

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	0	Engineering Aide	0
1	1	1	Planning Aide	1
1/6	1/6	1/6	Senior Secretary	1/6
0	0	1/6	Part-Time FTE's	0
2 1/3	2 1/3	2 1/2		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 and safety codes adopted by the City. The adopted codes enforced are the Oregon Structural Specialty Code, Oregon Residential Specialty Code, Oregon Mechanical Specialty Code, Housing Code, Dangerous Building Code and the Oregon Manufactured Dwelling and Park Specialty Code. The Building Division inspects projects involving new construction, additions, alterations, and remodels of all types of buildings.

FY13 Proposed Budget

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

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$139,871	\$142,305	\$287,900	Salaries and Wages	\$145,250	\$145,250	\$145,250
26,687	34,722	86,000	Insurance	35,000	35,000	35,000
7,751	9,164	42,000	Public Employees Retirement	22,600	22,600	22,600
-3930	-4710	-7,000	less PERS bond pymt	-7,550	-7,550	-7,550
12,980	17,283	26,400	Other Employer-paid Taxes	14,050	14,050	14,050
183,359	198,764	435,300	Total Personal Services	209,350	209,350	209,350
MATERIALS AND SERVICES						
11,311	7,522	38,500	Contract Services	11,250	11,250	11,250
0	0	8,000	Gasoline	0	0	0
3,700	3,700	3,700	Equipment Rental	3,700	3,700	3,700
25	2,197	6,000	Travel and Training	2,000	2,000	2,000
6,820	6,245	21,650	Other Materials and Services	4,540	4,540	4,540
44,440	21,310	14,650	Central Services Charges	27,510	27,510	27,510
66,296	40,974	92,500	Total Materials and Services	49,000	49,000	49,000
CAPITAL OUTLAY						
0	0	0		0	0	0
3930	4710	7,000	DEBT SERVICE-PERS	7,550	7,550	7,550
\$253,585	\$244,448	\$534,800	Total Building	\$265,900	\$265,900	\$265,900

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
			City Engineer/Community Development	
1/6	1/6	1/6	Dir	1/6
1	1	1	Building Official	1
1	1	3	Building Inspector	1
1/6	1/6	0	Aide	1/6
0	0	1	Office Asst	0
0	0	1/10	Part-time FTE's	4/25
1/6	1/6	0	Senior Secretary	0
2 1/2	2 1/2	5 4/15	Total	2 37/75

**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.

FY13 Proposed Budget

Proposed Materials and Services include \$45,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$110,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay has been substantially reduced to minimum for maintenance due to the budget constraints. The City bonded the majority of the PERS unfunded liability in September 2005. \$147,000 is part of debt service shown below for the other funds share of the PERS bond payment. There is \$1,500 budgeted for the flower baskets on Main Street.

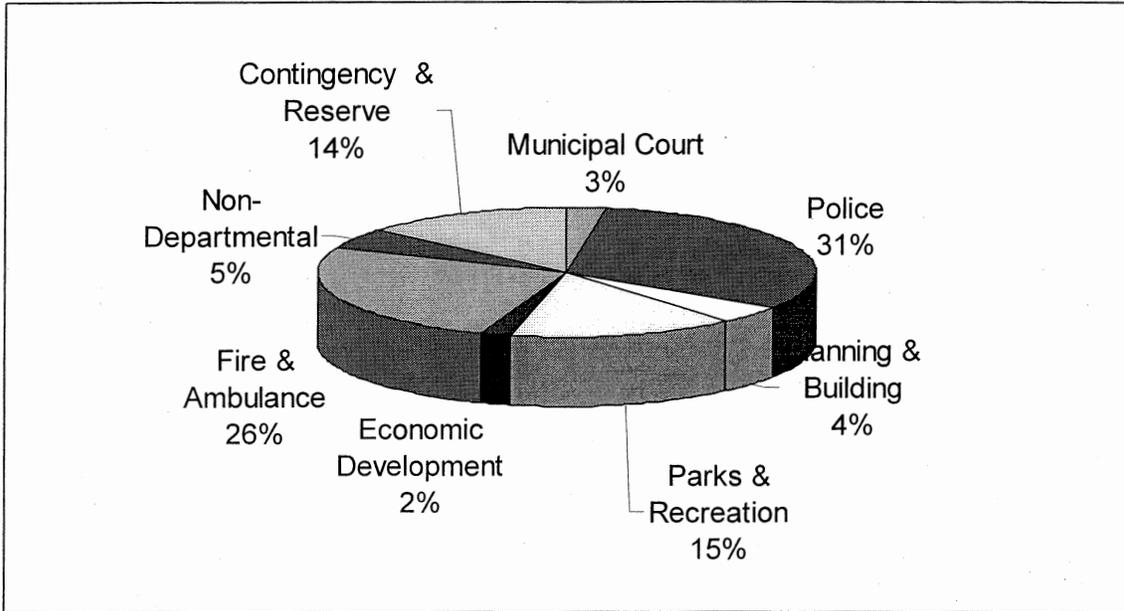
Actual FY10	Actual FY11	Budget FY12		Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
108,864	114,605	112,000	Chamber of Commerce TRT	112,000	112,000	112,000
120,557	120,289	120,000	Chamber of Commerce TPAC	110,000	110,000	110,000
27,000	0	31,500	Promotion - Arts	45,000	45,000	45,000
10,000	10,000	2,500	County Detox Center	2,500	2,500	2,500
2,000	0	2,000	BMCC Pool Support	2,000	2,000	2,000
2,500	0	0	Animal Control	0	0	0
3,701	4,171	2,500	Christmas Decorations	2,500	2,500	2,500
62,460	62,460	62,460	Direct Facilities - Vert	65,000	65,000	65,000
2,680	2,869	1,500	Flower Baskets	1,500	1,500	1,500
2,400	2,400	2,400	Victims Assistance - DVS	2,400	2,400	2,400
0	100,000	0	Planning Consultant	0	0	0
17,601	2,642	6,000	Senior Center	6,000	6,000	6,000
21,458	20,040	20,000	Community Enhancement	6,000	6,000	6,000
1,403	3,822	5,000	Safety Equipment/Repairs	1,000	1,000	1,000
940	0	7,000	ADA Accessibility	1,000	1,000	1,000
0	0	0	Umatilla River Flood Survey	0	0	0
0	0	0	Water/Electric Damage City Hall	0	0	0
1,886	1,376	0	Leadership Westgate	0	0	0
207	12,407	18,000	Rental Expenses	3,000	3,000	3,000
1,853	0	20,000	Attorney's Fees - Litigation	0	0	0
41,052	38,685	44,100	Other Miscellaneous Exp.	600	600	600
428,562	495,766	456,960	Total Materials and Services	360,500	360,500	360,500
1,083,768	472,253	249,800	CAPITAL OUTLAY	85,250	85,250	85,250
136,090	167,636	209,370	DEBT SERVICE - PERS/USDA	217,000	217,000	217,000
			INTERFUND TRANSFERS			
20,000	20,000	20,000	City Transportation Prog. Fund	20,000	20,000	20,000
52,810	77,190	54,400	Library Fund - operating subsidy	33,390	33,390	33,390
0	0	0	Community Development	0	0	0
22,000	34,007	22,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
40,520	0	0	Fire/Amb. Equip. Reserve Fd	0	0	0
0	0	0	AIP payment to Airport	34,210	34,210	34,210
125,000	74,000	106,100	Cemetery Fund - oper. subsidy	110,000	110,000	110,000
260,330	205,197	202,500	Total Interfund Transfers	202,600	202,600	202,600
0	0	2,222,770	CONTINGENCY	1,796,465	1,796,465	1,796,465
0	0	23,200	RESERVE FOR USDA LOAN	34,800	34,800	34,800
\$1,908,750	\$1,340,852	\$3,364,600	TOTAL NON-DEPARTMENTAL	\$2,696,615	\$2,696,615	\$2,696,615

**CITY OF PENDLETON
GENERAL FUND EXPENDITURE SUMMARY
NON-DEPARTMENTAL (continued)**

Capital Outlay:	
Police Car Replacement	\$28,000
McCune City Hall Roof Repair	30,000
Vert improvements	6,000
McCune Gym Roof Repair	13,000
Swimming pool repairs	8,250
Total	<u>\$85,250</u>

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2013

Municipal Court	\$341,000
Police	4,265,880
Planning & Building	590,370
Parks & Recreation	2,000,185
Economic Development	243,000
Fire & Ambulance	3,476,900
Non-Departmental	662,750
Contingency & Reserve	1,831,255
Transfers	202,600
	\$13,613,940

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.

City Fuel Tax Fund. Revenue is derived from the four cents per gallon city fuel tax. The fuel tax can only be used for design, construction, and debt/interest associated with the Airport Connector Road construction.

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 Fund. This fund is set up to provide funding for local community development projects. This fund also collects the payments from housing rehab loans and makes the funds available for additional housing rehab loans.

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 Youth Commission Fund. This fund accounts for monies associated with the Pendleton Youth Commission.

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

Fire Capital Reserve Fund. This fund accounts for the monies held in reserve for the future replacement of 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.

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

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

Description of Revenue Sources

Resources for the State Tax Street Fund come primarily from the City's share of State of Oregon gasoline tax revenues and secondarily from Federal Aid Urban (FAU) pass through funds from the Feds to the State to the city for preservation only related 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.

FY13 Projections of Revenues

Projection of \$931,500 gas tax apportionment from the State gas tax revenues is included in the amounts below and incorporates the projected share from HB2001 legislative funding – city's share of \$0.06 per gallon statewide fuel tax increase. Federal Aid Urban (FAU) allocation for street preservation work is about \$265,000.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$224,991	\$177,132	\$206,000	BEGINNING WORKING CAPITAL	\$445,600	\$445,600	\$445,600
			INTERGOVERNMENTAL			
			REVENUES			
718,461	836,489	936,500	State Revenues - Gas Tax	931,500	931,500	931,500
199,871	260,957	392,000	State Revenues - Other	265,000	265,000	265,000
0	0	0	Other - Umatilla Co.	0	0	0
918,332	1,097,446	1,328,500	Total Intergov. Revenues	1,196,500	1,196,500	1,196,500
			CHARGES FOR SERVICES			
97,030	0	2,000	Services to Outside Agencies	1,100	1,100	1,100
2,775	3,667	3,000	Land/Building Rental	3,000	3,000	3,000
193,832	246,703	183,115	Charges to Other Departments	193,130	193,130	193,130
293,637	250,370	188,115	Total Charges for Services	197,230	197,230	197,230
89,681	19,442	1,385	MISCELLANEOUS REVENUES	1,020	1,020	1,020
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
\$1,526,641	\$1,544,390	\$1,724,000	TOTAL FUND RESOURCES	\$1,840,350	\$1,840,350	\$1,840,350

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
2	2	1	Utility Worker II	1
1	1	2	Utility Worker I	2
0	0	2 1/5	Part-time Help	1 1/5
4 1/2	4 1/2	6 5/7	Total	5 5/7

**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 61 miles of paved city streets, 5 miles of oil mat roads, 3 miles of gravel roads, and 1 mile of dirt road; the cleaning of 5 miles of county paved roads 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.

FY13 Proposed Budget

The proposed budget for FY13 for the State Tax Street Fund provides for operating services at higher levels than prior years from HB2001 legislative effective January 2011. \$0.06 per gallon statewide fuel tax increase generated about \$200,000 in additional revenue to this fund.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$240,553	\$257,133	\$312,850	Salaries and Wages	\$241,000	\$241,000	\$241,000
40,344	26,980	73,600	Insurance	57,100	57,100	57,100
12,630	18,029	30,920	Public Employees Retirement	30,300	30,300	30,300
-5,780	-8,830	-10,020	less PERS bond pymt	-10,060	-10,060	-10,060
43,847	35,922	50,200	Other Employer-paid Taxes	38,500	38,500	38,500
331,594	329,234	457,550	Total Personal Services	356,840	356,840	356,840
MATERIALS AND SERVICES						
172,468	191,445	180,000	Street Lights	190,000	190,000	190,000
22,666	24,392	40,000	Street Supplies	40,000	40,000	40,000
19,817	25,301	21,000	Electricity	21,000	21,000	21,000
151,750	85,440	76,900	Equipment Rental	150,000	150,000	150,000
24,683	42,424	60,000	Repairs and Maintenance	60,000	60,000	60,000
1,085	283	2,000	Travel and Training	2,000	2,000	2,000
56,447	24,196	32,575	Other Materials and Services	33,120	33,120	33,120
179,530	160,600	135,150	Central Services Charges	176,960	176,960	176,960
56,950	60,415	51,900	C&R Fund Personnel Charge	53,940	53,940	53,940
685,396	614,496	599,525	Total Materials and Services	727,020	727,020	727,020
326,738	271,257	550,000	CAPITAL OUTLAY	580,000	580,000	580,000
0	0	1,000	DEBT SERVICE	0	0	0
0	0	105,915	CONTINGENCY	166,430	166,430	166,430
5,780	8,830	10,010	TRANSFER TO GEN FUND - PERS	10,060	10,060	10,060
\$1,349,508	\$1,223,817	\$1,724,000	TOTAL FUND EXPENDITURES	\$1,840,350	\$1,840,350	\$1,840,350

Capital Outlay: Street Preservation \$580,000
Includes pothole patching, SW Isaac Avenue – SW 8th to SW 10th, SW 15th Street – Frazer to Goodwin, NW Carden Avenue – NW 10th Street to Northgate, LED & globe replacement on Main Street; and Engineering Design Standards Manual.

**CITY OF PENDLETON
RESOURCE SUMMARY
CITY FUEL TAX FUND**

Description of Revenue Sources

The primary revenue source for the City Fuel Tax is the four cents per gallon fuel tax per Council Resolution #2390. The net revenue shall be used only for the design, construction, and debt/interest associated with Airport Connector Road.

FY13 Projections of Revenues

FY13 projections for revenue are based on estimate for collection of the City gas tax revenues, and \$1,000 income on investment. Dependent on usage of gas in the high priced economy, the fuel tax may be paid off during FY13.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$105,839	\$11,700	BEGINNING WORKING CAPITAL	\$261,000	\$261,000	\$261,000
414,767	408,813	415,000	CITY FUEL TAX	288,000	288,000	288,000
1,068	855	1,000	MISCELLANEOUS REVENUES	1,000	1,000	1,000
\$415,835	\$515,507	\$427,700	TOTAL FUND RESOURCES	\$550,000	\$550,000	\$550,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CITY FUEL TAX FUND**

Description of Current Services

This creates a fuel tax fund per Council Resolution #2390. The net revenue shall be used only for the design, construction, and debt/interest associated with Airport Connector Road.

FY13 Proposed Budget

The FY13 budget provides for debt service on the State of Oregon loan for the Airport Connector Road. It is hoped that the debt will be paid off in this fiscal year.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$309,996	\$250,000	\$425,000	DEBT SERVICE	\$550,000	\$550,000	\$550,000
0	0	2,700	RESERVE FOR FUTURE DEBT SERVICE	0		
\$309,996	\$250,000	\$427,700	TOTAL FUND EXPENDITURES	\$550,000	\$550,000	\$550,000

**CITY OF PENDLETON
RESOURCE SUMMARY
BIKE FUND**

Description of Revenue Sources

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

FY13 Projections of Revenues

FY13 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$70 income on investment.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$5,092	\$4,398	\$2,735	BEGINNING WORKING CAPITAL	\$6,200	\$6,200	\$6,200
INTERGOVERNMENTAL REVENUES						
7,257	8,449	9,365	State Revenues - Gas Tax	9,330	9,330	9,330
0	0	0	State Revenues - Bicycle Grant	0		
7,257	8,449	9,365	Total Intergov. Revenues	9,330	9,330	9,330
49	40	30	MISCELLANEOUS REVENUES	70	70	70
\$12,398	\$12,887	\$12,130	TOTAL FUND RESOURCES	\$15,600	\$15,600	\$15,600

**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.

FY13 Proposed Budget

The FY13 budget for Materials and Services proposes \$8,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$8,000	\$8,000	\$8,000	Street supplies	\$8,000	\$8,000	\$8,000
0	0	4,130	UNAPPROPRIATED FUND BAL.	7,600	7,600	7,600
\$8,000	\$8,000	\$12,130	TOTAL FUND EXPENDITURES	\$15,600	\$15,600	\$15,600

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY FUND**

Description of Revenue Sources

The majority of funding for Pendleton Public Library comes from the Umatilla County Special Library District. The District levies a tax rate of .3682 per \$1,000 of assessed value and distributes 80% of the funds to the 12 cities in the District that operate public libraries. The distribution is made based on a formula which relates funding for personnel, materials and Internet services to a population of 23,500 for Pendleton. The Library applies for an annual per capita grant for children's services from the Oregon State Library.

FY13 Projections of Revenues

Property tax revenues from the Library District are projected at \$396,430, a 2.2% increase from FY 2012. This includes an additional \$4,945 which will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$2,000.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$143,269	\$135,893	\$156,800	BEGINNING WORKING CAPITAL	\$110,150	\$110,150	\$110,150
18,015	16,102	20,000	LICENSES AND PERMITS	18,000	18,000	18,000
INTERGOVERNMENTAL REVENUES						
44,328	17,443	2,000	State Revenues - State Lib. Grants	2,000	2,000	2,000
0	0	0	Umatilla County Grants	0	0	0
360,700	379,058	388,200	Other - Um. Co. Spec. Lib. Dist.	396,430	396,430	396,430
405,028	396,501	390,200	Total Intergov. Revenues	398,430	398,430	398,430
MISCELLANEOUS REVENUES						
8,942	7,000	18,100	Library Donations	17,000	17,000	17,000
16,641	9,983	12,000	Friends of the Library	12,000	12,000	12,000
1,279	780	0	Miscellaneous Revenues	830	830	830
960	745	0	Investment Income	0	0	0
27,822	18,508	30,100	Total Miscellaneous Revenues	29,830	29,830	29,830
52,810	77,190	54,400	TRANSFER FROM General Fund	33,390	33,390	33,390
	10,000	10,000	- Central Service Fd	10,000	10,000	10,000
\$646,944	\$654,194	\$661,500	TOTAL FUND RESOURCES	\$599,800	\$599,800	\$599,800

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Library Director	1
1	1	1	Librarian	1
1/2	5/8	5/8	Youth Childrens Librarian	5/8
4/9	4/9	4/9	Volunteer Coordinator	1/2
2 1/2	2 5/8	2 5/8	Library Asst II	2 5/8
1 2/3	2	2	Library Asst I	2 1/6
1 2/7	1 2/7	1 2/7	Library Aide Part-time	6/7
8 3/7	9	9	TOTAL	8 3/4

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is "to provide guided access to resources that educate, inform and inspire citizens of all ages and offer pro-active services to help Pendleton remain a literate, successful and desirable community in which to live." The library has 14,000 registered borrowers in a service area of 23,500 people. Library holdings include more than 62,000 items in book, magazine, microfilm, DVD, CD and electronic format; and access to the World Wide Web through 20 public Internet computers. Introductory classes are provided on computer and information literacy skills for adults and students. The library enhances it's 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 64 public, academic and high school libraries in 12 Eastern Oregon Counties. The library is open 54 hours, six days each week.

FY13 Proposed Budget

The FY13 budget reflects a response to the double-digit increase in demand for library services. Personal Services includes continuation of the Volunteer Coordinator position, shared between the Library, Police and Parks and Recreation. This position recruits, screens and places volunteers to enhance city staff's ability to respond to service needs. The remainder of the budget supports a commitment to improving and updating the library collection through electronic resources; and continuing a plan to refurbish public space within the library.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$280,220	\$303,995	\$323,400	Salaries and Wages	\$319,000	\$319,000	\$319,000
27,212	31,057	93,500	Insurance	35,000	35,000	35,000
17,832	19,109	39,750	Public Employees Retirement	39,800	39,800	39,800
-8,140	-9,350	-12,890	less PERS bond pymt	-13,080	-13,080	-13,080
22,698	23,838	25,900	Other Employer-paid Taxes	35,550	35,550	35,550
339,822	368,649	469,660	Total Personal Services	416,270	416,270	416,270
MATERIALS AND SERVICES						
18,197	9,892	8,000	Library Books	10,000	10,000	10,000
4,979	4,616	5,000	Library Periodicals	4,000	4,000	4,000
2,795	5,020	6,000	Library Reference	3,000	3,000	3,000
42,180	6,920	0	Contract Services	0	0	0
602	251	1,000	Equipment Maintenance	1,000	1,000	1,000
15,395	14,715	24,900	Office Supplies - Printing	13,000	13,000	13,000
2,041	768	2,500	Travel and Training	1,500	1,500	1,500
16,980	14,733	25,500	Other Materials and Services	22,510	22,510	22,510
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
43,420	77,190	54,400	Central Services Charges	33,390	33,390	33,390
163,089	150,604	143,800	Total Materials and Services	104,900	104,900	104,900
0	0	0	CAPITAL OUTLAY	10,000	10,000	10,000
8,140	9,350	12,890	TRANSFER TO GEN FUND-PERS	13,080	13,080	13,080
0	0	35,150	CONTINGENCY	55,550	55,550	55,550
\$511,051	\$528,603	\$661,500	TOTAL FUND EXPENDITURES	\$599,800	\$599,800	\$599,800

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

Description of Revenue Sources

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. City Council action has kept the original amount of each bequest separate and only interest or annual donations into the funds are expended. The original amount of the six funds held by the City totals \$585,655

FY13 Projections of Revenues

Revenue projections for FY13 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 \$3,200 this year. The permanent trust is expected to add \$1,000 for a total of \$4,200.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$662,620	\$647,038	\$628,000	BEGINNING WORKING CAPITAL	\$640,000	\$640,000	\$640,000
			MISCELLANEOUS REVENUES			
939	2,202	1,000	Donations	0	0	0
26,842	14,161	6,000	Investment Income	12,800	12,800	12,800
27,781	16,363	7,000	Total Miscellaneous Revenues	12,800	12,800	12,800
990	768	1,000	TRFR -LIBRARY PERM. TR	2,800	2,800	2,800
\$691,391	\$664,169	\$636,000	TOTAL FUND RESOURCES	\$655,600	\$655,600	\$655,600

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

Description of Current Services

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

FY13 Proposed Budget

The proposed expenditures for FY13 total \$25,000 for materials and services.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$27,345	\$23,189	\$30,000	Library Books - Donations	\$25,000	\$25,000	\$25,000
0	0	0	Library Books - Rental	0	0	0
2,157	3,246	0	Office Supplies & Repair	0	0	0
29,502	26,435	30,000	Total Materials and Services	25,000	25,000	25,000
14,851	0	7,000	CAPITAL OUTLAY	0	0	0
0	0	0	RESERVE	0	0	0
0	0	599,000	Unappropriated Fund Balance	630,600	630,600	630,600
\$44,353	\$26,435	\$636,000	TOTAL FUND EXPENDITURES	\$655,600	\$655,600	\$655,600

**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 Stimulus dollars through ODOT, and the State of Oregon Small Cities/Rural Program.

FY13 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY13 program. Projections for the State of Oregon's Small Cities Program grant for FY13 include \$72,800 for the City's program. This grant requires a 46% percent match. The budget also includes \$20,000 program subsidy/transfer from the General Fund. The City has one approved senior/disabled grant for \$44,000 and one pending operating ODOT 5310/Discretionary grants for \$35,900 for the upcoming year. The City has been awarded a 90% grant for a replacement van.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Proposal Budget FY13	Adopted Budget FY13
203,700	262,224	\$47,600	BEGINNING WORKING CAPITAL	\$31,000	\$31,000	\$31,000
			CHARGES FOR SERVICES			
0	1,746	0	Farebox	0	0	0
			INTERGOVERNMENTAL REVENUES			
60,295	84,516	112,000	State Revenues - Sm. Cities/Rural	72,800	72,800	72,800
26,883	41,935	45,000	State Revenues - STG	44,000	44,000	44,000
153,833	44,722	19,400	State Revenues - ARRA/Discretionary	85,300	85,300	85,300
51,139	67,218	50,000	Other - Um. Co. Spec. Trans.	52,000	52,000	52,000
292,150	238,391	226,400	Total Intergov. Revenues	254,100	254,100	254,100
15,053	7,127	6,000	MISCELLANEOUS REVENUES	1,600	1,600	1,600
			TRANSFERS IN			
20,000	20,000	20,000	General Fund	20,000	20,000	20,000
0	0	0	Central Service Fund	0	0	0
\$530,903	\$529,488	\$300,000	TOTAL FUND RESOURCES	\$306,700	\$306,700	\$306,700

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

Description of Current Services

The City's Transportation Program Fund provides limited transportation services to seniors and disabled citizens and a bus program for the general public. The senior/disabled services take the form of subsidized taxi rides. Citizens, who have been determined by the City to be eligible for the program, receive a packet of taxi tickets. One ticket plus a small fee paid of \$1.75 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.

FY13 Proposed Budget

The proposed budget for FY13 for the senior/disabled taxi voucher program budgets for approximately 9,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week. The program also provides for a driver to drive the wheelchair accessible bus for transportation of the seniors to the Senior Meal site five days a week and transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$50,000 for taxi tickets and \$156,700 for the bus program. The majority of the funding is based on a 46 percent match. If the City does not receive enough match dollars, the program will be reduced accordingly. The City is also paying the insurance and upkeep and maintenance costs for the wheel-chair accessible bus for transportation of disabled citizens under this program. The price of fuel greatly affects the number of rides available due to budget constraints.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Proposal Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$92,635	\$100,562	\$200,000	Contract Serv. - Bus Services	\$156,700	\$156,700	\$156,700
35,487	47,349	50,000	Contract Serv. - Taxi Tickets	50,000	50,000	50,000
9,540	11,757	0	Consultants - Mobility Mgmt	0	0	0
3,000	0	3,000	Single Audit	2,000	2,000	2,000
4,748	9,198	5,000	Insurance & Maintenance	7,000	7,000	7,000
1,249	1,723	5,000	Postage and Program Supplies	4,000	4,000	4,000
21,601	1,023	2,000	Other Expense	2,000	2,000	2,000
			Direct Charge for Finance			
10,400	11,950	15,000	Services	15,000	15,000	15,000
178,660	183,562	280,000	Total Materials and Services	236,700	236,700	236,700
90,019	19,864	0	CAPITAL OUTLAY	50,000	50,000	50,000
0	0	20,000	CONTINGENCY	20,000	20,000	20,000
\$268,679	\$203,426	\$300,000	TOTAL FUND EXPENDITURES	\$306,700	\$306,700	\$306,700

**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.

FY13 Projections of Revenues

The City has been awarded another Community Development Block Grant. According to the federal regulations for these funds, they must be administered by a 3rd party non-profit. These funds would be used for job creation according to the regulations of the CDBG program which provided low interest loans to companies that created new entry level jobs in Pendleton.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$61,031	\$2,557	\$2,500	BEGINNING FUND BALANCE	\$2,500	\$2,500	\$2,500
			INTERGOVERNMENTAL REVENUES			
734,871	0	750,000	State Revenues -Ore. Com. Dev. Gr.	750,000	750,000	750,000
0	0	0	County Revenues	0		
734,871	0	750,000	Total Intergovernmental Revenues	750,000	750,000	750,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
27	13	0	Investment Income	0	0	0
27	13	0	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$795,929	\$2,570	\$752,500	TOTAL FUND RESOURCES	\$752,500	\$752,500	\$752,500

**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.

FY13 Proposed Budget

The City has been awarded another Community Development Block Grant. According to the federal regulations for these funds, they must be administered by a 3rd party non profit. These funds would be used for job creation according to the regulations of the CDBG program which provide low interest loans for companies that create new entry level jobs.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$793,371	\$0	\$750,000	Business Loan Program	\$752,500	\$752,500	\$752,500
793,371	0	750,000	Total Materials and Services	752,500	752,500	752,500
0	0	2,500	CONTINGENCY	0	0	0
\$793,371	\$0	\$752,500	TOTAL FUND EXPENDITURES	\$752,500	\$752,500	\$752,500

**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.

FY13 Projections of Revenues

The budget projects one housing loan payoff for FY13. Income consists of monthly payments from the woodstove program and repayment of residential solar loans. This year, the City may borrow the remainder of the \$200,000 from the Sewer Rate Stabilization Fund to support Phase Two of the residential solar program.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$110,112	(\$252,602)	\$0	BEGINNING WORKING CAPITAL	\$485,000	\$485,000	\$485,000
			MISCELLANEOUS REVENUES			
2841	0	0	HUD Rehab Loan Repayments	0	0	0
0	0	20,000	CDGB Loan Repayments	20,000	20,000	20,000
25,697	32,751	23,000	Woodstove Repayments	25,000	25,000	25,000
0	197,089	395,000	Solar Repayments Residential	90,000	90,000	90,000
0	0	1,000,000	Solar Repayments Business	0	0	0
0	0	1,594,500	Interfund Loan Proceeds	401,500	401,500	401,500
20619	55169	0	Miscellaneous Revenues	0	0	0
785	0	0	Investment Income	0	0	0
49,942	285,009	3,032,500	Total Miscellaneous Revenues	536,500	536,500	536,500
0	0	1,241,000	TRFR FROM KEYSTONE CONSTRUCT	0	0	0
0	0	0	TRFR FROM LOCAL COMMUNITY FUND	0	0	0
\$160,054	\$32,407	\$4,273,500	TOTAL FUND RESOURCES	\$1,021,500	\$1,021,500	\$1,021,500

**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 air quality around the Pendleton city area.

FY13 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. The City is also using this fund to pay the interest on a loan for approximately 40 solar installations in Pendleton from Phase I. The solar loans are scheduled to be paid back in four years with one-half of the loan funds due within one year. Solarize Pendleton Phase II is designed to offer 22 new \$9,000 loans to our citizens for residential solar installations this budget year.

Actual FY10	Actual FY11	Budget FY12		Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
MATERIALS AND SERVICES						
\$35,698	\$49,028	\$80,000	Woodstove Replacements	\$40,000	\$40,000	\$40,000
360,000	144,000	674,000	Solar Loans Residential	200,000	200,000	200,000
0	142,795	1,000,000	Solar Loans Business	0	0	0
16,957	7,558	3,500	Other Expense	8,500	8,500	8,500
412,655	343,381	1,757,500	Total Materials and Services	248,500	248,500	248,500
0	0	575,000	CAPITAL OUTLAY	0	0	0
0	4,549	1,275,000	DEBT SERVICE - Interfund Loan	103,000	103,000	103,000
0	0	666,000	RESERVE	670,000	670,000	670,000
\$412,655	\$347,930	\$4,273,500	TOTAL FUND EXPENDITURES	\$1,021,500	\$1,021,500	\$1,021,500

**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.

FY13 Projections of Revenues

FY13 proposes sidewalk owner repayments to cover the assessments of \$22,450. The budget allows for \$25,000 for a new sidewalk phase for this coming year.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
(\$216,651)	(\$239,299)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	277,450	Inter-fund Proceeds	138,000	138,000	138,000
44,265	59,902	31,000	Assessment Principal & Interest	22,450	22,450	22,450
2614	0	0	Sidewalk Loan Repayments	0	0	0
85	45	50	Miscellaneous Income	50	50	50
5	6	0	Investment Income	0	0	0
46,969	59,953	308,500	Total Miscellaneous Revenues	160,500	160,500	160,500
(\$169,682)	(\$179,346)	\$308,500	TOTAL FUND RESOURCES	\$160,500	\$160,500	\$160,500

**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.

FY13 Proposed Budget

The FY13 budget for Materials and Services proposes \$500 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below. Sidewalk replacement program for \$25,000 has been budgeted.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS & SERVICES			
\$326	\$447	\$500	Other Expenses	\$500	\$500	\$500
\$326	\$447	\$500	Total Materials & Services	\$500	\$500	\$500
58,400	0	100,000	CAPITAL OUTLAY	25,000	25,000	25,000
7,891	4,282	208,000	DEBT SERVICE	135,000	135,000	135,000
\$66,617	\$4,729	\$308,500	TOTAL FUND EXPENDITURES	\$160,500	\$160,500	\$160,500

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

Description of Revenue Sources

The purpose of the Pendleton Convention Center (PCC) is to increase commerce in the City of Pendleton by attracting people to the community for conventions, trade shows, meetings, etc. The center also services as community meeting place for local events and entertainment opportunities. The Pendleton Convention Center is allocated 48.375% of the receipts of the City transient room tax (TRT). The transient room tax was raised in the fall of 2002 to eight percent from seven percent. 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.

FY13 Projection of Revenues

The total TRT received by the City is projected at \$806,200 this year. The PCC gets 48.375% of that total. Catering revenues for FY13 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
(\$52,039)	(\$100,454)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			TAXES			
376,163	396,103	388,000	Transient Room Taxes	390,000	390,000	390,000
0	0	0	TPAC	0	0	0
376,163	396,103	388,000	Total Taxes	390,000	390,000	390,000
			LICENSES AND PERMITS			
36,214	33,180	35,000	General Business License	35,000	35,000	35,000
13,980	14,555	15,000	Employee-based Bus. License	15,000	15,000	15,000
50,194	47,735	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
14,812	34,342	25,000	PCC Rental - Conventions	25,000	25,000	25,000
21,284	28,705	25,000	PCC Rental - Community	25,000	25,000	25,000
0	35	0	PCC Rental - Other	0	0	0
1,773	3,102	2,000	PCC Rental - Equipment	2,000	2,000	2,000
4,926	5,671	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
97,977	192,259	200,000	Catering/Concessions	200,000	200,000	200,000
140,772	264,114	257,000	Total Charges for Services	257,000	257,000	257,000
			MISCELLANEOUS REVENUES			
11,023	2,125	0	Donations	0	0	0
0	0	130,000	Interfund Loan Proceeds	141,950	141,950	141,950
150	0	0	Other Miscellaneous Income	0	0	0
10,210	10,211	12,000	Reimbursement of Expense	15,000	15,000	15,000
2	51	200	Investment Income	0	0	0
21,385	12,387	142,200	Total Miscellaneous Revenues	156,950	156,950	156,950
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$536,475	\$619,885	\$837,200	TOTAL FUND RESOURCES	\$853,950	\$853,950	\$853,950

**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).

FY13 Proposed Budget

The proposed FY13 budget for the Pendleton Convention Center Fund includes all aspects of this operation Temporary personnel hired through personnel agencies for event setups is budgeted separately under contract services. It is estimated that this budget contains approximately \$50,000 for marketing. The marketing line item has traditionally only included advertising, travel and promotional publications. Marketing expense should also include such items as the 800 telephone number and long distance telephone expenses, and at least 25% of the Convention Center Manager and secretary's salary.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$221,918	\$241,534	\$234,770	Salaries and Wages	\$240,250	\$240,250	\$240,250
34,546	36,483	64,300	Insurance	37,400	37,400	37,400
11,551	14,034	26,270	Public Employees Retirement	26,900	26,900	26,900
-5,820	-6,060	-8,520	less PERS bond pymt	-9,000	-9,000	-9,000
27,576	21,381	22,200	Other Employee Paid Taxes	22,900	22,900	22,900
289,770	307,372	339,020	Total Personal	318,450	318,450	318,450
MATERIALS AND SERVICES						
84,467	173,381	175,000	Contractual Serv. - Concessionaire	175,000	175,000	175,000
6,642	11,421	7,000	Contract Services	13,000	13,000	13,000
33,042	36,651	35,000	Electricity	35,000	35,000	35,000
21,711	19,277	25,000	Natural Gas	25,000	25,000	25,000
10,396	10,217	10,000	Marketing	10,000	10,000	10,000
19,014	21,924	15,000	Repairs and Maintenance	15,000	15,000	15,000
6,005	8,799	5,000	Janitorial Supplies	5,000	5,000	5,000
19,082	9,727	10,000	Event Supplies	10,000	10,000	10,000
19,906	23,418	23,720	Other Materials and Services	23,070	23,070	23,070
69,890	86,750	83,940	Central Services Charges	95,430	95,430	95,430
290,155	401,564	389,660	Total Materials and Services	406,500	406,500	406,500
47,550	5,290	0	CAPITAL OUTLAY	0	0	0
3,634	2,814	100,000	DEBT SERVICE	120,000	120,000	120,000
5,820	6,060	8,520	TRANSFER TO-Gen Fd -PERS	9,000	9,000	9,000
0	0	0	CONTINGENCY	0	0	0
\$636,929	\$723,100	\$837,200	TOTAL FUND EXPENDITURES	\$853,950	\$853,950	\$853,950

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Convention Manager	1
2	2	2	Utility Worker I	2
0	0	0	Building Maintenance	
0	0	0	Tech	0
1	1	1	Senior Secretary	1
0	0	1 1/16	Part-Time FTE's	1 1/16
4	4	5 1/16		5 1/16

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

Description of Revenue Sources

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$1.50 per room per day. The original TPAC ordinance was approved for 5 years and was due to expire Jan. 1, 2012. The City Council approved extending the ordinance for 2 additional years and changed the percentage split to the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% to the PCC for capital improvements. This fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY13 Projections of Revenues

The TPAC projected for FY13 is \$90,000. Effective January 1, 2012, the TPAC for the Convention was raised by five percent.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
-\$182,817	-\$148,347	\$0	BEGINNING FUND BALANCE	\$10,500	\$10,500	\$10,500
80,371	80,252	80,000	TAXES - TPAC	90,000	90,000	90,000
			MISCELLANEOUS REVENUES			
		0	Loan Dollars	11,500	11,500	11,500
5	7	0	Investment Income	0	0	0
5	7	0	Total Miscellaneous Revenues	11,500	11,500	11,500
0	0	0	TRANSFER FROM PCC	0	0	0
-\$102,441	-\$68,088	\$80,000	TOTAL FUND RESOURCES	\$112,000	\$112,000	\$112,000

**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 \$1.50 per room per day. The proceeds will be divided between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% to the PCC for capital improvements. (See Ordinance renewal in "Description of Revenue Sources"). This fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY13 Proposed Budget

The TPAC made improvements over the last two year with interfund loan dollars. The interfund loan and interest due is reflected in the expenditure line items. Below is a summary of the improvements made under the approval of the Pendleton Convention Center Commission. It is expected that \$110,000 of capital improvements could be funded by June 30, 2013.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$38,919	\$0	\$8,500	CAPITAL OUTLAY	\$110,000	\$110,000	\$110,000
6,986	2,392	71,500	DEBT SERVICE	2,000	2,000	2,000
0	0	0	RESERVE FOR TPAC	0	0	0
\$45,905	\$2,392	\$80,000	TOTAL FUND EXPENDITURES	\$112,000	\$112,000	\$112,000

Capital FY13

New Carpet West Meeting Rooms	\$26,300
Remodel Lobby Business Office	15,000
Kitchen GP4 Replacement	15,000
Main Hall Roof	<u>53,700</u>
	\$110,000

Capital Purchased FY07-09

Gas Pack	\$5,013
GP 5/8 Analysis for main heating/cooling units	3,208
Stage Panels	10,000
Software for HVAC units	11,816
PCC Design Remodel	7,500
Interior	250,000
Mens Restrooms	46,700
HVAC unit Main Hall	<u>75,000</u>
Total	\$409,237

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

Description of Revenue Sources

Funding sources for the Police Interagency Special Revolving Fund are assets and/or drug proceeds seized/forfeited as the result of drug-related investigations as well as Federal and State reimbursement grants.

FY13 Projections of Revenues

The Blue Mountain Enforcement Narcotics Team (BENT) expects to continue receiving reimbursement dollars from the Oregon Department of Justice for marijuana eradication, limited funds from the Bureau of Justice Assistance (JAG) as a participant in the Eastern Oregon Regional Drug Task Force and the Office of National Drug Control Policy as a designated High Intensity Drug Trafficking Area (HIDTA). All of the aforementioned grant initiatives are intended to support drug investigations aimed at the disruption and/or dismantling of drug trafficking organizations (DTO) in Umatilla and Morrow Counties

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$256,278	\$306,901	\$94,500	BEGINNING FUND BALANCE	\$73,000	\$73,000	\$73,000
159,781	192,502	129,950	INTERGOVERNMENTAL	156,000	156,000	156,000
			MISCELLANEOUS REVENUES			
91,510	9,371	10,000	Asset Forfeitures - BENT	5,000	5,000	5,000
474	61	300	Restitution - BENT	200	200	200
25,916	0	500	Miscellaneous	0	0	0
2,360	1,632	2,000	Investment Income	1,000	1,000	1,000
120,260	11,064	12,800	Total Miscellaneous Revenues	6,200	6,200	6,200
\$536,319	\$510,467	\$237,250	TOTAL FUND REVENUES	\$235,200	\$235,200	\$235,200

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

Description of Current Services

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

FY13 Proposed Budget

The proposed FY13 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 FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Drug Enforcement	\$0	\$0	\$0
92,577	84,981	72,000	HIDTA Expense	90,000	90,000	90,000
35,512	35,800	50,000	Marijuana Eradication	30,000	30,000	30,000
12,758	21,098	24,950	JAG Bryne Grant	25,000	25,000	25,000
			Organized Crime Enforcement			
45,168	2,700	20,000	Grant	45,000	45,000	45,000
39,803	49,554	70,300	Other Materials & Services	45,200	45,200	45,200
225,818	194,133	237,250	Total Materials and Services	235,200	235,200	235,200
0	88,877	0	CAPITAL OUTLAY	0	0	0
3,600	128,600	0	TRANSFERS TO GENERAL FD	0	0	0
\$229,418	\$411,610	\$237,250	TOTAL FUND EXPENDITURES	\$235,200	\$235,200	\$235,200

**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.

FY13 Projections of Revenues

System Development Fees Fund consists of revenues from the following three sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income. In FY13, fees will be derived from new hospital development near Hwy 395 and SW 37th Street and new pharmacy development near SW 20th Street and SW Court Avenue.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$853,731	\$614,880	\$574,000	BEGINNING FUND BALANCE	\$738,600	\$738,600	\$738,600
LICENSES AND PERMITS						
13,959	14,032	75,000	Traffic Impact Fees	300,000	300,000	300,000
4,136	1,823	575	Assessment Payments	560	560	560
18,095	15,855	75,575	Total Licenses and Permits	300,560	300,560	300,560
MISCELLANEOUS REVENUES						
0	0	0	Reimbursement of Expense	0	0	0
16,539	8,950	15,000	Investment Income	10,000	10,000	10,000
16,539	8,950	15,000	Total Miscellaneous Revenues	10,000	10,000	10,000
TRANSFERS						
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
\$888,365	\$639,685	\$664,575	TOTAL FUND RESOURCES	\$1,049,160	\$1,049,160	\$1,049,160

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

Description of Current Services

The System Development Fees Fund holds system development fees in reserve until the development of the infrastructure it was assessed for is made.

FY13 Proposed Budget

The FY13 budget for the System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY12	Adopted Budget FY12
\$273,485	\$63,674	\$664,575	CAPITAL OUTLAY	\$1,049,160	\$1,049,160	\$1,049,160
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
\$273,485	\$63,674	\$664,575	TOTAL FUND EXPENDITURES	\$1,049,160	\$1,049,160	\$1,049,160

Capital Outlay is undetermined but would be based on Transportation System Plan \$1,049,160

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

Description of Revenue Sources

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

FY13 Projections of Revenues

Resources are comprised of beginning capital from previous years, transfers from other funds, surplus equipment sales and investment proceeds. The purpose of this fund is to provide a mechanism for distributing the cost of equipment replacement over a number of years, or the life expectancy of the equipment. The transfer from the General Fund has been reduced this year due to budget constraints.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$25,272	\$11,397	\$36,200	BEGINNING FUND BALANCE	\$42,500	\$42,500	\$42,500
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Equipment	0	0	0
125	67	400	Investment Income	250	250	250
125	67	400	Total Miscellaneous Revenues	250	250	250
			TRANSFERS			
22,000	34,007	22,000	From General Fund	5,000	5,000	5,000
7,000	7,000	7,000	From Central Services - Facilities	7,000	7,000	7,000
29,000	41,007	29,000	Total Transfers	12,000	12,000	12,000
\$54,397	\$52,471	\$65,600	TOTAL FUND RESOURCES	\$54,750	\$54,750	\$54,750

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

Description of Current Services

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

FY13 Proposed Budget

The proposed FY13 budget for the Parks Equipment Capital Reserve Fund has \$40,000 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$43,000	\$17,850	\$40,000	CAPITAL OUTLAY	\$38,000	\$38,000	\$38,000
0	0	25,600	RESERVE FOR EQUIP. REPL.	16,750	16,750	16,750
\$43,000	\$17,850	\$65,600	TOTAL FUND EXPENDITURES	\$54,750	\$54,750	\$54,750

Capital Outlay:

Purchase Used Forklift	\$18,000
Purchase One Ton Dump Truck	<u>20,000</u>
Total	\$38,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 FIRE & AMBULANCE CAPITAL RESERVE FUND**

Description of Revenue Sources

Resources for the Fire & Ambulance Capital Reserve Fund are from fire-related water meter fees and transfer from the General Fund.

FY13 Projections of Revenues

Fire Capital Reserve Fund consists of revenues from the following sources: 1) Fire Replacement Fee - a fee placed on all water meters dedicated to Fire Department capital improvements. FY13 is the seventeenth full year of program of billing a monthly surcharge based upon water meter size. This fee has historically been reviewed and increased every five years. We are proposing a \$.50 increase in the fee for 2012 and also adding a provision to do an annual increase based on the most current CPI. 2) The transfer from the general fund for ambulance replacement is five percent of projected revenues, but due to budget constraints, there is no transfer this year. 3) Interest income also contributes when there is a cash balance in the fund. This year, the fund requires interfund loans to balance the fund.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
(\$23,232)	(\$112,722)	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
			LICENSES AND PERMITS			
126,497	126,712	126,700	Fire Eq. Replacement Fee	159,000	159,000	159,000
126,497	126,712	126,700	Total Licenses and Permits	159,000	159,000	159,000
0	0	148,500	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	280,900	Interfund Proceeds	40,400	40,400	40,400
3000	0	0	Sale of Equipment	0	0	0
4	4	0	Investment Income	0	0	0
3,004	4	280,900	Total Miscellaneous Revenues	40,400	40,400	40,400
40,520	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$146,789	\$13,994	\$556,100	TOTAL FUND RESOURCES	\$199,400	\$199,400	\$199,400

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

Description of Current Services

The Fire & Ambulance Capital Reserve Fund holds funds in reserve for the replacement of Fire and Ambulance equipment and rolling stock.

FY13 Proposed Budget

The FY13 budgets a capital outlay of \$20,000 for modifications to the rescue truck and \$40,000 to purchase technical rescue equipment. Projected expenditures will result in borrowing of an interfund loan with a balance at the end of the fiscal year of approximately \$40,400 still due.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$254,950	\$198,234	\$176,100	CAPITAL OUTLAY	\$60,000	\$60,000	\$60,000
4,560	4,140	380,000	DEBT SERVICE	95,000	95,000	95,000
0	0	0	Trfrs to Airport Fd for Station	44,400	44,400	44,400
0	0	0	RESERVE FOR EQUIP. REPL.	0		
\$259,510	\$202,374	\$556,100	TOTAL FUND EXPENDITURES	\$199,400	\$199,400	\$199,400

Capital Outlay:

Modifications to Rescue Truck	\$20,000
Purchase Technical Rescue Equipment	40,000
Total	\$60,000

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

Description of Revenue Sources

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

FY13 Projections of Revenues

Revenue projections for FY13 for the Parks Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The Parks Trust Fund derives revenues primarily from dedicated gifts, donations, bequests, payments in lieu of parkland in new development and interest on investment of unexpended Fund resources. Revenues are deposited in the Parks Trust Fund if they are donations or bequests given to the City of Pendleton for specific parks-related capital purpose or dedicated to the acquisition of park equipment.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$180,286	\$190,490	\$134,500	BEGINNING WORKING CAPITAL	\$99,000	\$99,000	\$99,000
			LICENSES AND PERMITS			
1,242	1,656	500	Future Park Dev. Build. Fees	2,000	2,000	2,000
1,242	1,656	500	Total Licenses and Permits	2,000	2,000	2,000
			MISCELLANEOUS REVENUES			
7,655	3,017	2,000	Donations and Grants	2,500	2,500	2,500
1,306	1,016	1,000	Investment Income	500	500	500
8,961	4,033	3,000	Total Miscellaneous Revenues	3,000	3,000	3,000
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$190,489	\$196,179	\$138,000	TOTAL FUND RESOURCES	\$104,000	\$104,000	\$104,000

**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.

FY13 Proposed Budget

The proposed budget appropriation of \$60,000 is marked for grant matches for park development projects.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$31,711	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	75,000	CAPITAL OUTLAY	60,000	60,000	60,000
			OTHER			
0	0	63,000	Reserve for Future Development	44,000	44,000	44,000
\$0	\$31,711	\$138,000	TOTAL FUND EXPENDITURES	\$104,000	\$104,000	\$104,000

Capital Outlay:
Undetermined Outlay \$60,000

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

Description of Revenue Sources

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

FY13 Projections of Revenues

The City of Pendleton pays \$5,000 monthly into the City/County Public Safety Fund, which is a portion of the monthly fee charged to the City for dispatch services provided by the County.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$86,479	\$95,204	\$107,200	BEGINNING FUND BALANCE	\$140,000	\$140,000	\$140,000
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
MISCELLANEOUS REVENUES						
673	616	1,000	Investment Income	800	800	800
673	616	1,000	Total Miscellaneous Revenues	800	800	800
\$147,152	\$155,820	\$168,200	TOTAL FUND RESOURCES	\$200,800	\$200,800	\$200,800

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

Description of Current Services

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

FY13 Proposed Budget

The FY13 budget for the City/County Public Safety Fund provides for the purchase/maintenance of dispatch equipment, computer equipment and other law enforcement related projects.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$43,448	\$26,310	\$157,800	MATERIALS & SVCS	\$150,800	\$150,800	\$150,800
0	0	0	CAPITAL OUTLAY	0	0	0
8,500	0	10,400	TRANSFER TO GENERAL FD	0	0	0
0	0	0	RESERVE FOR EQUIP.	50,000	50,000	50,000
\$51,948	\$26,310	\$168,200	TOTAL FUND EXPENDITURES	\$200,800	\$200,800	\$200,800

**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.

FY13 Projections of Revenues

Revenue projections for FY13 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
			Investment Income	100	100	100
0	0	0	Total Miscellaneous Revenues	100	100	100
			TRFR -Cemetery Fund	20,175	20,175	20,175
\$0	\$0	\$0	TOTAL FUND RESOURCES	\$20,275	\$20,275	\$20,275

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

Description of Current Services

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

FY13 Proposed Budget

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

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
			Flower & Related Expenses	\$200	\$200	\$200
0	0	0	Total Materials and Services	200	200	200
			RESERVE	20,075	20,075	20,075
\$0	\$0	\$0	TOTAL FUND EXPENDITURES	\$20,275	\$20,275	\$20,275



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 the Armory renovation, the McCune City Hall/Library renovation project and the Park and Recreation 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.

FY13 Projections of Revenues

Revenue projections for FY13 for the Debt Service Fund are based on a gross property tax levy for debt service of \$483,655. The current property tax revenues from this levy are projected at 94% collection for a total of \$454,635. This levy will result in sufficient current property tax receipts to provide debt service for the City Hall/Library Refunding Debt Series 1998 and Parks and Recreation Bond Refunding Series 2005. Since the original bond issues were voter approved for capital construction, all of these bond series are not subject to the property tax limitation. Collections on delinquent taxes are estimated at \$20,000.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$48,558	\$63,810	\$35,000	BEGINNING FUND BALANCE	\$46,000	\$46,000	\$46,000
			TAXES			
641,473	461,126	479,100	Current Property Taxes	454,635	454,635	454,635
39,355	28,615	20,000	Delinquent Property Taxes	20,000	20,000	20,000
680,828	489,741	499,100	Total Taxes	474,635	474,635	474,635
			MISCELLANEOUS REVENUES			
941	308	200	Investment Income	300	300	300
941	308	200	Total Miscellaneous Revenues	300	300	300
\$730,327	\$553,859	\$534,300	TOTAL FUND RESOURCES	\$520,935	\$520,935	\$520,935

**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 City Hall/Library Renovation Refunding Bond Series 1998 and the Parks and Recreation refunding bond issue Series 2005.

FY13 Proposed Budget

The proposed budget for FY13 in the Debt Service Fund seeks to appropriate \$445,000 for principal and \$57,125 for interest. The unappropriated balance is required to fulfill the City Hall and Park & Rec bond payments due on 7/1/13.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
DEBT SERVICE						
\$155,000	\$0	\$0	Principal - Series 1996 Refunding	\$0	\$0	\$0
8,215	0	0	Interest - Series 1996 Refunding	0	0	0
215,000	220,000	235,000	Principal - Series 1998 Refunding	245,000	245,000	245,000
54,103	47,900	34,310	Interest - Series 1998 Refunding Due dates on 7/1 and 1/1	23,500	23,500	23,500
180,000	185,000	195,000	Principal - Series 2005 Refunding	200,000	200,000	200,000
54,200	44,320	41,425	Interest - Series 2005 Refunding Due dates on 7/1 and 1/1	33,625	33,625	33,625
0	0	0	Registrar/ Paying Agent Fees	0	0	0
666,518	497,220	505,735	Total Debt Service	502,125	502,125	502,125
0	0	28,565	UNAPPROPRIATED FD. BAL.	18,810	18,810	18,810
\$666,518	\$497,220	\$534,300	TOTAL FUND EXPENDITURES	\$520,935	\$520,935	\$520,935



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.

Keystone Development Capital Fund. This fund is set up to provide funding for Keystone development project. The funds come from a local bank loan and intergovernmental loans and grants.

Quinney Bridge Construction Fund. This fund is set up to provide for the replacement of SW Quinney Avenue Bridge located between Southgate Place and SW 44th Street.

HB2001 Road Projects Construction Fund. This fund provides for the six cents per gallon additional State fuel tax allocated through Umatilla County to the City of Pendleton. It is the funding mechanism for construction of additional roads in the vicinity of the new Airport Connector Road.

**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.

FY13 Projections of Revenues

FY13 revenue projections include loan proceeds for \$560,500 and un-bonded assessment payments for \$180,000.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$11,679	(\$137,595)	(\$20,000)	BEGINNING FUND BALANCE	(\$88,300)	(\$88,300)	(\$88,300)
			SPECIAL ASSESSMENTS			
120,188	252,981	229,000	Principal & Interest	180,000	180,000	180,000
			MISCELLANEOUS REVENUES			
1,300,000	0	920,000	External Bank Loan Proceeds	560,500	560,500	560,500
0	0	0	Interfund Loan Proceeds	0	0	0
4,272	177	0	Miscellaneous Income	0	0	0
\$1,436,139	\$115,563	\$1,129,000	TOTAL FUND RESOURCES	\$652,200	\$652,200	\$652,200

**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.

FY13 Proposed Budget

The proposed budget for FY13 includes \$500,000 for undetermined projects.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$324	\$93	\$1,000	MATERIALS AND SERVICES	\$1,000	\$1,000	\$1,000
1510597	12684	1,000,000	CAPITAL OUTLAY	500,000	500,000	500,000
62,812	126,458	125,700	DEBT SERVICE	151,200	151,200	151,200
0	0	2,300	CONTINGENCY	0	0	0
\$1,573,733	\$139,235	\$1,129,000	TOTAL FUND EXPENDITURES	\$652,200	\$652,200	\$652,200

Capital

Undetermined LIDS	<u>500,000</u>
Total	\$500,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 HB2001 ROAD PROJECTS CONSTRUCTION FUND**

Description of Revenue Sources

Oregon legislature, through HB2001, approved \$2,500,000 for Umatilla County road projects as part of a \$0.06 per gallon fuel tax increase. Legislative intent was for additional roads in the vicinity of the new Airport Road connector located between Exit 202 and the airport. Umatilla County provided \$2,200,000 to the city to be used at the City's discretion for projects.

FY13 Projections of Revenues

Revenues were expected in FY11. Due to ballot initiative process to repeal the legislative action, revenue was not made available in FY11. ODOT moved forward with assuming liability for expenditure of revenue should a ballot initiative process gain momentum. Revenues will be expended in FY11, FY12, and FY13.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
0	0	2,050,000	INTERGOVERNMENTAL REV.	1,650,000	1,650,000	1,650,000
0	0	0	MISCELLANEOUS REVENUES Investment Income	0	0	0
\$0	\$0	\$2,050,000	TOTAL FUND RESOURCES	\$1,650,000	\$1,650,000	\$1,650,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
HB 2001 ROAD PROJECTS CONSTRUCTION FUND**

Description of Current Services

Projects listed in order of Council priority are: reconstruct Stage Gulch Road from new Airport Road to Daniel Road; reconstruct NW C Avenue from Airport Road to NW 52nd Street; overlay NW 50th Street from NW C Avenue to NW A Avenue (Airport Road); overlay and improve storm drainage for Airport Road from Westgate Avenue to NW A Avenue (Airport Road); reconstruct Daniel Road from Stage Gulch Road to eastern boundary of new airport business park; and if funds are still available, construct an airport business park road on the east boundary beginning at the new Airport Road and/or reconfigure the NW A Avenue / Airport Road existing intersection.

FY13 Proposed Budget

FY13 budget is based on full expenditure of funds for plans, specifications, and estimate in preparation of bid documents by city staff, construction of the road improvements by contractor, and construction engineering management by city staff.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURES CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$0	\$0	\$2,050,000	CAPITAL OUTLAY	\$1,650,000	\$1,650,000	\$1,650,000
\$0	\$0	\$2,050,000	TOTAL FUND EXPENDITURES	\$1,650,000	\$1,650,000	\$1,650,000



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 Berkeley fund, received from the estate of Norborne Berkeley in 1992, is restrictive per the terms of the will that donated the funds to the Library. The Neva Lane fund and John and Annie Hill fund transferred from the County Library also have restricted uses.

FY13 Projections of Revenues

Revenue projections for FY13 for the Library Permanent Trust Fund are based on the actual interest revenue for the previous fiscal years, taking into consideration the future trends in interest rates.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$140,598	\$140,598	\$140,600	BEGINNING FUND BALANCE	\$140,600	\$140,600	\$140,600
			MISCELLANEOUS REVENUES			
990	748	1,000	Investment Income	2,800	2,800	2,800
990	748	1,000	Total Miscellaneous Revenues	2,800	2,800	2,800
\$141,588	\$141,346	\$141,600	TOTAL FUND RESOURCES	\$143,400	\$143,400	\$143,400

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

Description of Current Services

The Norborne Berkeley Estate stipulated that the interest of the Florence Berkeley fund was to be used to purchase "books and other publications". 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".

FY13 Proposed Budget

The proposed expenditure for FY13 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. Since all three funds stipulate the use of the funds for purchasing materials, the amount is allocated as part of the materials and services expenditure.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
990	768	\$1,000	TRF to LIBRARY SPECIAL TR	\$2,800	\$2,800	\$2,800
OTHER						
0	0	140,600	Unappropriated Fund Balance	140,600	140,600	140,600
\$990	\$768	\$141,600	TOTAL FUND EXPENDITURES	\$143,400	\$143,400	\$143,400

**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.

FY13 Projections of Revenues

Revenue projections for FY13 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$679,321	\$710,970	\$714,000	BEGINNING FUND BALANCE	\$733,800	\$733,800	\$733,800
			LICENSES AND PERMITS			
5,350	2,978	2,800	Sale of Graves	3,600	3,600	3,600
0	0	0	Sale of Crypts	0	0	0
128	0	325	Sale of Niches	125	125	125
5,478	2,978	3,125	Total Licenses and Permits	3,725	3,725	3,725
			MISCELLANEOUS REVENUES			
35,660	28,177	15,000	Investment Income	25,000	25,000	25,000
35,660	28,177	15,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$720,459	\$742,125	\$732,125	TOTAL FUND RESOURCES	\$762,525	\$762,525	\$762,525

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

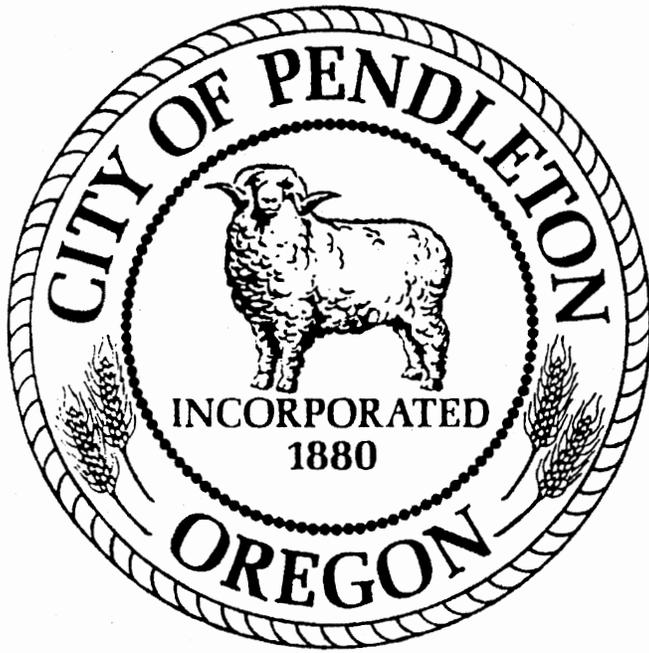
Description of Current Services

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.

FY13 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 FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			OTHER			
\$9,489	\$11,171	\$15,000	Interfund Transfer -Cemetery	\$25,000	\$25,000	\$25,000
9,489	11,171	15,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	717,125	Unappropriated Fund Balance	737,525	737,525	737,525
\$9,489	\$11,171	\$732,125	TOTAL FUND EXPENDITURES	\$762,525	\$762,525	\$762,525



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.

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.

Wastewater Treatment Plant Capital Projects Fund. This fund provides for WWTP capital projects which are funded by WWTP Revenue bond funds.

Wastewater Treatment Plant Rate Stabilization Fund. This fund receives net revenues from the Sewer Fund which may be transferred at the discretion of the City for any use available as allowed by the Sewer Fund.

Wastewater Treatment Plant Reserve Fund. This fund holds a reserve payment equal to one year's payment due on the WWTP revenue bonded debt.

Wastewater Treatment Plant Debt Service Fund. This fund was created by the revenue bond covenants to provide for the semi-annual debt service payments.

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

Cemetery Fund. Revenues are from grave sales, opening and closing fees, and interest earnings from the endowments held by the Cemetery and Mausoleum Perpetual Care Fund. Expenditures include all operating expenses associated with the cemetery.

**CITY OF PENDLETON
RESOURCE SUMMARY
WATER FUND**

Description of Revenue Sources

Revenue for the Water Fund is primarily derived from user charges for water services. Rates charged to the consumer for water charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the water distribution system, wells, and water treatment plant.

FY13 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.9%. Anticipated loans are for funding Airport booster station upgrades and water line extension, along with a mesh wireless water meter register system to better serve the customers. Established rates still do not address adequate reserves for future replacement of existing infrastructure, with the primary expense related to future replacement of drinking water filtration membranes

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			BEGINNING WORKING CAPITAL			
\$262,612	\$794,104	\$943,800		\$775,300	\$775,300	\$775,300
0	0	0	INTERGOVERNMENTAL	0	0	0
0	0	1,500,000	State of Oregon - OTIB	0	0	0
0	0	0	State of Oregon - SPW Loan	2,600,000	2,600,000	2,600,000
0	2,500	100,000	State of Oregon - Energy Trust	0	0	0
0	2,500	1,600,000	Total Intergovernmental	2,600,000	2,600,000	2,600,000
			CHARGES FOR SERVICES			
3,246,868	2,980,651	3,250,000	Water Consumers	3,250,000	3,250,000	3,250,000
6,658	6,669	6,600	Fire Protection Fee Collection	6,500	6,500	6,500
1,668	4,594	2,000	Water Meter in/out	2,000	2,000	2,000
27,238	21,698	40,000	New Services	20,000	20,000	20,000
10,776	1,149	6,000	Services to Outside Agencies	1,500	1,500	1,500
35,435	25,206	25,000	Land Rental	30,000	30,000	30,000
7,853	19,614	10,000	Charges to Other Departments	18,500	18,500	18,500
3,336,496	3,059,581	3,339,600	Total Charges for Services	3,328,500	3,328,500	3,328,500
			MISCELLANEOUS REVENUES			
0	0	550,000	Interfund Loan Proceeds	0	0	0
21,206	-12,059	17,500	Other Miscellaneous Revenues	5,500	5,500	5,500
1040	2131	1,100	Investment Income	1,200	1,200	1,200
22,246	-9,928	568,600	Total Miscellaneous Revenues	6,700	6,700	6,700
\$3,621,354	\$3,846,257	\$6,452,000	TOTAL FUND RESOURCES	\$6,710,500	\$6,710,500	\$6,710,500

**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 treatment plant (WTP). The water aquifer and storage and recovery (ASR) project and the water treatment plant continue to provide a benefit to the community and our water resources.

FY13 Proposed Budget

The proposed budget for FY13 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$1,500,000 for upgrades to the Airport Booster Station and extension of a waterline to the new industrial lands for future development. Capital outlay also includes borrowing \$1,100,000 for upgrading the water meter registers to a mesh wireless system – eliminating the need for meter reading services. Capital outlay is listed on the next page. The long-term 75-year capital replacement program is still not funded. Market value of replacement membranes is about \$70,000 per membrane cassette or \$3.6 million for the existing 48 membranes cassettes. Water Fund borrowed from Sewer Fund to purchase replacement membranes in FY12 with a debt service of about \$65,700 for 10-years.

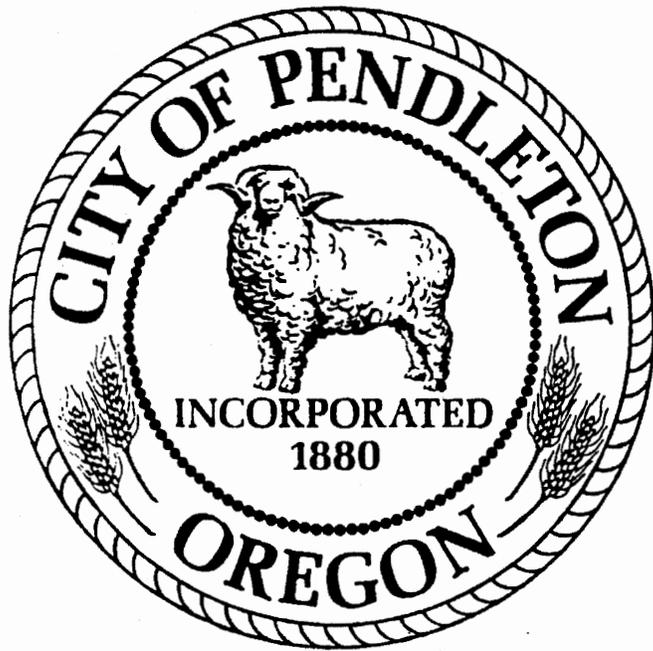
Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$306,844	\$283,820	\$319,900	Salaries and Wages	\$320,400	\$320,400	\$320,400
62,003	72,348	97,500	Insurance	87,700	87,700	87,700
16,777	18,917	35,430	Public Employees Retirement	35,520	35,520	35,520
-7,550	-7,990	-11,430	less PERS bond pymt	-11,870	-11,870	-11,870
46,150	36,450	39,300	Other Employer-paid Taxes	39,300	39,300	39,300
424,223	403,545	480,700	Total Personal Services	471,050	471,050	471,050
MATERIALS AND SERVICES						
27,226	27,120	45,000	Chemical Analysis	45,000	45,000	45,000
49,583	49,826	60,000	Contract/Consultants	60,000	60,000	60,000
380,138	379,083	430,000	Electricity	330,000	330,000	330,000
233,005	213,134	233,800	Franchise Fee to City	231,950	231,950	231,950
-5,646	-659	30,000	Inventory	30,000	30,000	30,000
111,458	144,545	100,000	Repairs & Maintenance	100,000	100,000	100,000
4,806	10,019	5,000	Travel and Training	7,500	7,500	7,500
59,518	56,247	75,000	Chemical Supplies	75,000	75,000	75,000
131,230	73,890	66,500	Equipment Rent	120,000	120,000	120,000
71,404	54,127	67,200	Other Materials and Services	63,500	63,500	63,500
314,590	311,460	279,540	Central Services Charges	349,860	349,860	349,860
285,750	303,768	349,650	C & R Personnel Charge	400,460	400,460	400,460
1,663,062	1,622,560	1,741,690	Total Materials and Services	1,813,270	1,813,270	1,813,270
281,549	458,870	3,110,000	CAPITAL OUTLAY	3,600,000	3,600,000	3,600,000
OTHER						
450,864	449,883	650,950	Debt Service	515,225	515,225	515,225
7,550	7,990	11,430	Interfund Transfers	11,870	11,870	11,870
0	0	457,230	Contingency	199,085	199,085	199,085
0	0	0	Reserve for Future Improvements	100,000	100,000	100,000
\$2,827,248	\$2,942,849	\$6,452,000	TOTAL FUND EXPENDITURES	\$6,710,500	\$6,710,500	\$6,710,500

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

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13	Salary Range FY13
1	1	1	Water Superintendent	1	\$4,603-6,148
1	1	1	Water Technician	1	\$2,890-3,555
1	1	1	Utility Worker III	0	\$3,075-3,910
1	3	2	Utility Worker II	2	\$2,890-3,668
2	0	1	Utility Worker II	2	\$2,890-3,668
0	0	1 1/6	Part-time FTE	1 1/5	
6	6	7 1/6	Total	7 1/5	

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Water Superintendent	1
1	1	1	Water Technician	1
1	1	1	Utility Worker III	0
1	3	2	Utility Worker II	2
2	0	1	Utility Worker II	2
0	0	1 1/6	Part-time FTE	1 1/5
6	6	7 1/6	Total	7 1/5

Capital Outlay:	
WTP & Well supply	\$80,000
Booster station upgrade	650,000
Waterline replacement	703,200
Membranes Replacement	236,300
Reservoir Upgrades	20,500
Water meter replacement	1,100,000
Distribution Extension	650,000
Management Plans & Studies	120,000
SCADA Upgrades	40,000
Total	<u><u>\$3,600,000</u></u>



**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

Revenues for the Sewer Fund is primarily derived form user charges for sewer services. Rates charged to the consumer for sewer charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the sewer collection system and the wastewater treatment plant and provide bond debt service for the Sewer revenue bonds.

FY13 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 1.3%. Based on residential sewer rates, the City ranked 17th lowest of 48 Oregon cities surveyed in May 2010. This includes the rate increase established in January 2008 for the WWTP upgrades. Reimbursement on State and Energy Trust of Oregon tax incentives for the methane gas electrical project is expected at \$500,000 and third-party solar system installation is expected at \$1,000,000.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$1,123,980	\$1,663,190	\$904,000	BEGINNING WORKING CAPITAL	\$782,225	\$782,225	\$782,225
0	0	1,500,000	INTERGOVERNMENTAL GRANTS	816,000	816,000	816,000
			CHARGES FOR SERVICES			
3,612,500	3,697,063	3,715,000	Sewer Charges	3,735,000	3,735,000	3,735,000
0	0	-0-	Special Connection Fees	-0-	-0-	-0-
1,805	25	-0-	Services to Outside Agencies	-0-	-0-	-0-
11,722	9,341	2,000	Services to Other Departments	5,000	5,000	5,000
85,347	134,602	40,000	Lab Testing Fees	35,000	35,000	35,000
0	0	30,000	Septage Hauling Fees	15,000	15,000	15,000
0	0	40,000	FOG Tipping	15,000	15,000	15,000
7,610	7,966	8,200	Land Rental	8,000	8,000	8,000
3,718,984	3,848,997	3,835,200	Total Charges for Services	3,813,000	3,813,000	3,813,000
			MISCELLANEOUS REVENUES			
29,843	3,727	-0-	Other Miscellaneous Income	65725	65725	65725
11,782	30,672	12,000	Investment Income	30,000	30,000	30,000
41,625	34,399	12,000	Total Miscellaneous Revenues	95,725	95,725	95,725
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$4,884,589	\$5,546,586	\$6,251,200	TOTAL FUND RESOURCES	\$5,506,950	\$5,506,950	\$5,506,950

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER FUND**

Description of Current Services

The Sewer Fund provides for the on-going replacement and maintenance expenses related to the sewer collection system and the wastewater treatment plant.

FY13 Proposed Budget

The proposed budget for the Sewer Fund maintains operating services consistent with prior years. Capital outlay includes replacement and rehabilitation of the sewer collection system, with a focus on inflow/infiltration (I/I) from groundwater seeping into the collection system piping; major equipment replacement for secondary clarifier drives; master planning services, with development of an engineering design standards manual; and remodel of the Public Works Shops due in part to black mold.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$316,372	\$308,191	\$324,000	Salaries and Wages	\$326,000	\$326,000	\$326,000
73,474	73,001	97,800	Insurance	89,400	89,400	89,400
25,204	20,735	39,230	Public Employees Retirement	38,900	38,900	38,900
-9,730	-9,730	-12,730	less PERS bond pymt	-13,000	-13,000	-13,000
45,002	35,772	37,900	Other Employer-paid Taxes	38,100	38,100	38,100
450,322	427,969	486,200	Total Personal Services	479,400	479,400	479,400
MATERIALS AND SERVICES						
113,500	133,928	180,000	Electricity	125,000	125,000	125,000
259,508	268,781	268,450	Franchise Fee to City	266,560	266,560	266,560
1,430	-6,506	7,500	Inventory	10,000	10,000	10,000
0	18,765	5,000	Consultants	5,000	5,000	5,000
43,174	47,087	60,000	Repairs & Maintenance	60,000	60,000	60,000
4,226	5,958	5,000	Travel and Training	10,000	10,000	10,000
74,212	85,619	80,000	Sanitation Supplies	75,000	75,000	75,000
72,240	40,670	66,500	Equipment Rent	85,000	85,000	85,000
77,639	98,630	96,100	Other Materials and Services	86,690	86,690	86,690
144,650	151,210	183,115	Sewer Collection Fee	193,130	193,130	193,130
331,240	319,480	296,950	Central Service Charge	357,570	357,570	357,570
326,750	346,930	352,800	C&R Personnel Charge	362,580	362,580	362,580
1,448,569	1,510,552	1,601,415	Total Materials and Services	1,636,530	1,636,530	1,636,530
70,224	65,995	1,502,000	CAPITAL OUTLAY	800,000	800,000	800,000
0	0	406,000	DEBT SERVICE	406,000	406,000	406,000
TRFR TO OTHER FUNDS - Gen Fd						
9,090	9,730	12,730	PERS	13,000	13,000	13,000
500,000	1,352,000	1,000,000	-Sewer Capital Reserve	1,200,000	1,200,000	1,200,000
743,193	743,998	742,898	- WWTP Bond Debt Service	744,700	744,700	744,700
0	0	0	- WWTP Stabilization Fund	0	0	0
1,252,283	2,105,728	1,755,628		1,957,700	1,957,700	1,957,700
0	0	499,957	CONTINGENCY	227,320	227,320	227,320
\$3,221,398	\$4,110,244	\$6,251,200	TOTAL FUND EXPENDITURES	\$5,506,950	\$5,506,950	\$5,506,950

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

Actual FY10	Actual FY11	Budget FY12	Position	Adopted Budget FY13
1	1	1	Superintendent	1
1	0	0	Special Projects Manager	0
1	1	1	Lab Technician	1
1	1	1	WWTP Technician	0
1	1	3	Operator II	1
1	1	0	Operator I	3
0	0	3/4	Part-Time FTE	9/10
6	5	6 3/4	Total	6 9/10

Capital Outlay:

Sewer collection system rehab/replacement	\$400,000
Major Equipment Replacement	200,000
Management Plans & Studies	120,000
Building remodel	80,000
Total	\$800,000

Debt Service:

CWSRF Debt \$2,400,000 2.77%	\$158,000
CWSRF Debt \$2,250,000 2.77%	148,000
ARRA SRF Debt \$2,000,000 0%	100,000
Total	\$406,000



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

Description of Revenue Sources

The Sewer Capital Reserve Fund was created in FY93 as a reserve fund to accumulate monies for the construction of major Sewer Fund projects. 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.

FY13 Projections of Revenues

Investment interest income of \$5,000 incorporated into the budget. \$1,200,000 will be transferred from Sewer Fund into the Sewer Capital Reserve Fund in FY13.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$1,308,082	\$1,817,405	\$2,828,400	BEGINNING WORKING CAPITAL	\$2,336,000	\$2,336,000	\$2,336,000
			MISCELLANEOUS REVENUES			
0	0	2,250,000	SRF Loan Proceeds	0	0	0
9,323	9,485	20,000	Interest Income	5,000	5,000	5,000
500,000	1,352,000	1,000,000	TRFR FROM SEWER FD	1,200,000	1,200,000	1,200,000
\$1,817,405	\$3,178,890	\$6,098,400	TOTAL FUND RESOURCES	\$3,541,000	\$3,541,000	\$3,541,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 WASTEWATER TREATMENT PLANT CAPITAL PROJECTS FUND**

Description of Revenue Sources

The Wastewater Treatment Plant (WWTP) Capital Project Fund was created in FY08 as a capital project fund for the construction of major Sewer Fund projects. Resources for the Sewer Capital Reserve Fund are proceeds from a Sewer Revenue Bond sale in December 2007, 2009 Clean Water State Revolving Fund (CWSRF) American Reinvestment and Recovery Act (ARRA) loan, 2010 CWSRF loan, and interest earnings on the investment of the Fund's cash balances.

FY13 Projections of Revenues

The resources for this capital project fund came from the WWTP Revenue Bond sale in December 2007 for proceeds just under \$10,000,000. It also is derived from CWSRF loans for proceeds in the amounts of \$2,000,000 as grant, \$2,000,000 at zero percent interest, and \$2,400,000 at 2.77% interest. These funds are being used to construct WWTP upgrades to comply with the requirements imposed by Department of Environmental Quality (DEQ).

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			BEGINNING WORKING CAPITAL			
\$7,909,781	\$7,453,740	\$3,448,400		\$620,100	\$620,100	\$620,100
			MISCELLANEOUS REVENUES			
2,845,404	3,554,599	0	Loan Proceeds			
114,028	52,700	20,000	Investment Income	500	500	500
2,959,432	3,607,299	20,000	Total Miscellaneous Revenues	500	500	500
\$10,869,213	\$11,061,039	\$3,468,400	TOTAL FUND RESOURCES	\$620,600	\$620,600	\$620,600

Overall Project Revenues:

- \$ 9,980,000: Bonds (4.27%, 20-years, \$745,000 annual payment)
- \$ 2,000,000: ARRA CWSRF: (Principle forgiveness, no annual payment)
- \$ 2,000,000: ARRA CWSRF: (0%, 20-years, \$100,000 annual payment)
- \$ 2,400,000: CWSRF (2.77%, 20-years, \$158,000 annual payment)
- \$ 2,250,000: CWSRF Amendment (2.77%, 20-years, \$148,000 annual payment)
- \$ 530,000: Local capital reserve
- \$19,150,000: Total**

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WASTEWATER TREATMENT PLANT CAPITAL PROJECTS FUND**

Description of Current Services

The Wastewater Treatment Plant (WWTP) Capital Projects Fund was created as a new fund in the FY08 budget. The Sewer Capital Reserve Fund provides for future major WWTP projects.

FY13 Proposed Budget

The proposed budget for the WWTP Capital Project Fund reflects expenditures for the WWTP facility upgrades to address permits issues. The FY13 budget reflects the remaining total capital outlay projections for the WWTP facility upgrades to complete these improvements. Work, utilizing the bond and CWSRF funding, is expected to be completed within FY13.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$122	\$121	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
3,415,348	7,155,780	3,468,400	CAPITAL OUTLAY	620,600	620,600	620,600
0	0	0	RESERVE FOR FUTURE NEEDS	0	0	0
\$3,415,470	\$7,155,901	\$3,468,400	TOTAL FUND EXPENDITURES	\$620,600	\$620,600	\$620,600

Overall Project Expenditures:

- \$ 3,000,000: Engineering**
- \$ 9,500,000: Schedule A - Liquids Stream**
- \$ 5,650,000: Schedule A - Solids Stream, including Power Production & portion of Phase II Membrane Bioreactor (MBR)**
- \$ 450,000: Schedule B - Outfall Relocation**
- \$ 550,000: Membrane Purchase**
- \$19,150,000: Total**

Notes:

- Bonds: January 2008 bond revenue (required rate increase)
- ARRA: American Recovery and Reinvestment Act (Stimulus Funds)
- CWSRF: Clean Water State Revolving Fund
- \$1,750,000: Portion of Phase II MBR with membrane purchase

**CITY OF PENDLETON
 RESOURCE SUMMARY
 WASTEWATER TREATMENT PLANT DEBT SERVICE FUND**

Description of Revenue Sources

The Wastewater Treatment Plant (WWTP) Debt Service Fund was created in FY08 as a debt service fund for payment of the semi-annual payments on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects.

FY13 Projections of Revenues

Revenue is transferred in just prior to the required payments from the Sewer Fund which is the pledge for the debt service.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$4	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
743,193	743,998	742,898	TRANSFER FROM SEWER FD	744,700	744,700	744,700
\$743,197	\$743,998	\$742,898	TOTAL FUND RESOURCES	\$744,700	\$744,700	\$744,700

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WASTEWATER TREATMENT PLANT DEBT SERVICE FUND**

Description of Current Services

The Wastewater Treatment Plant (WWTP) Debt Service Fund was created in FY08 as a debt service fund for payment of the semi-annual payments on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants.

FY13 Proposed Budget

Semi-annual debt service payments are made from this fund to pay for the WWTP Revenue Bonds incurred December 2007.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$743,198	\$743,998	\$742,898	DEBT SERVICE	\$744,700	\$744,700	\$744,700
			TOTAL FUND			
\$743,198	\$743,998	\$742,898	EXPENDITURES	\$744,700	\$744,700	\$744,700

**CITY OF PENDLETON
 RESOURCE SUMMARY
 WASTEWATER TREATMENT PLANT BOND RESERVE FUND**

Description of Revenue Sources

The Wastewater Treatment Plant (WWTP) Bond Reserve Fund was created in FY08 as a reserve fund for one year's payment on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects

FY13 Projections of Revenues

There is no revenue credited to this account. Interest is credited to WWTP Capital Projects Fund.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			BEGINNING WORKING CAPITAL			
\$744,698	\$744,698	\$744,698		\$744,698	\$744,698	\$744,698
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,698	TOTAL FUND RESOURCES	\$744,698	\$744,698	\$744,698

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WASTEWATER TREATMENT PLANT BOND RESERVE FUND**

Description of Current Services

The Wastewater Treatment Plant (WWTP) Bond Reserve Fund was created in FY08 as a reserve fund for one year's payment on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects

FY13 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$744,698	RESERVE FOR FUTURE NEEDS	\$744,698	\$744,698	\$744,698
\$0	\$0	\$744,698	TOTAL FUND EXPENDITURES	\$744,698	\$744,698	\$744,698

**CITY OF PENDLETON
 RESOURCE SUMMARY
 WASTEWATER TREATMENT PLANT RATE STABILIZATION FUND**

Description of Revenue Sources

The Wastewater Treatment Plant (WWTP) Rate Stabilization Fund was created in FY08 per the Revenue Bond Declaration Statement. Net revenues from the Sewer Fund may be transferred to this fund at the discretion of the City. Interest earnings on the investments shall be credited to the Sewer operating fund.

FY13 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$450,000	\$450,000	\$450,000	BEGINNING WORKING CAPITAL	\$450,000	\$450,000	\$450,000
0	0	0	TRANSFER FROM SEWER FD	0	0	0
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$450,000	\$450,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WASTEWATER TREATMENT PLANT RATE STABILIZATION FUND**

Description of Current Services

The Wastewater Treatment Plant (WWTP) Rate Stabilization Fund was created in FY08 per the Revenue Bond Declaration Statement. Net revenues from the Sewer Fund may be transferred to this fund at the discretion of the City. Interest earnings on the investments shall be credited to the Sewer operating fund.

FY13 Proposed Budget

A reserve of \$450,000 is expected to be available for debt service or other needs per the Bond Declaration Statement.

Actual FY09	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

**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 four general categories aviation land and facilities rental; terminal space rental and concessions fees; commercial land and buildings rentals; and residential apartments and trailer spaces rental. The Airport Fund also receives revenues from major contracts related to farm land operations. The Airport continues in a transition period phasing out residential and changing to commercial/industrial usage and upgrading older, underutilized buildings. FAA recently approved a 3 – 5 year mandatory plan to phase out of all strictly residential uses. While we will meet the needs of all clients, our primary target is long term commercial and industrial leases that will provide sustained, annual revenue to support airport operations. We currently have one building vacant.

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 has been approved to collect the 5% through passenger facility change (PFC) of \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately. This year the Airport is applying for grant funds for the rehabilitation of Taxiway F. We also anticipate beginning the process of applying for FAA grants funds for a Master Plan Update and a mandatory wildlife assessment that will not begin prior to October 1, 2012.

FY13 Projections of Resources

The FY12-13 budget provides for the continued transition from residential to commercial/industrial uses. However, these may be looked at much more closely until budget conditions improve. The FY 12-13 budget continues incremental increases in lease rates and charges, where they are indicated or were formerly deferred.

Charges for services for aviation, commercial and residential uses are projected based on the slight increase in rents for FY 12-13.

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

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
-\$1,938,129	-\$2,039,775	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES						
63,034	0	0	Federal Revenues - Tower	0	0	0
-6,744	0	0	Federal Revenues - TSA	0	0	0
1,095,570	600,614	870,000	Federal Revenues - AIP grants	650,000	650,000	650,000
57,432	34,260	45,790	State Revenues - Grants	0	0	0
1,209,292	634,874	915,790	Total Intergov. Revenues	650,000	650,000	650,000
CHARGES FOR SERVICES						
37,335	30,780	30,000	Residential Rents	25,000	25,000	25,000
40,084	47,260	47,000	Aviation Rents	50,000	50,000	50,000
175,645	171,523	170,000	Commercial Rents	170,000	170,000	170,000
26,928	21,926	20,000	Landing Fees	20,000	20,000	20,000
49,882	54,996	65,000	Terminal Rents	55,000	55,000	55,000
68,996	77,748	70,000	Farm Land Operations	40,000	40,000	40,000
1,025	6,017	10,000	Fuel Flowage Fees	1,000	1,000	1,000
13,595	20,934	20,000	Passenger Facilities Charge	20,000	20,000	20,000
413,490	431,184	432,000	Total Charges for Services	381,000	381,000	381,000
MISCELLANEOUS REVENUES						
35,418	35,418	36,000	Sale of Land/Buildings	35,000	35,000	35,000
14	5,447	6,500	Other Miscellaneous Income	1,000	1,000	1,000
8	2	120	Investment Income	0	0	0
0	0	2,032,690	Interfund Loan Proceeds	2,455,440	2,455,440	2,455,440
35,440	40,867	2,075,310	Total Miscellaneous Revenues	2,491,440	2,491,440	2,491,440
TRANSFERS						
0	0	0	Transfer from Fire Equipmt Fd	44,400	44,400	44,400
0	0	0	Transfer From the General Fund	34,210	34,210	34,210
0	0	0	Total Transfers	78,610	78,610	78,610
-\$279,907	-\$932,850	\$3,423,100	TOTAL FUND RESOURCES	\$3,601,050	\$3,601,050	\$3,601,050

**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 and the airport's industrial park and other support properties. Administrative and business management operations include short and long term leasing of marketable properties and right, and associated accounts receivable functions. The Department also operates and maintains the airfield itself, consisting of over 100 paved acres of runways, taxiways, and aprons plus NAVAIDs, markings, lighting systems and safety areas; the terminal building and parking areas; 40 other City-owned buildings located on airport property; 14 pieces of major equipment including rolling stock; and several hundred acres of non-farm, non-aeronautical grounds including entrance roadsides and vacant lots. A special objective of the Airport Fund is to contribute to the growth of the community's economic base through industrial development.

FY13 Proposed Budget

The proposed FY13 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Project (AIP) 22 is designated for rehabilitation of taxiway F.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONAL SERVICES						
187,078	189,257	\$191,500	Salaries and Wages	\$194,760	\$194,760	\$194,760
32,129	33,932	48,000	Insurance	35,000	35,000	35,000
10,747	11,041	25,200	Public Employees Retirement	26,300	26,300	26,300
-4,870	-5,090	-8,200	less PERS bond pymt	-8,790	-8,790	-8,790
16,119	15,646	17,600	Other Employer-paid Taxes	17,800	17,800	17,800
241,203	244,787	274,100	Total Personal Services	265,070	265,070	265,070
MATERIALS AND SERVICES						
63,034	0	0	Contract - Tower	0	0	0
49,919	49,341	43,000	Electricity and Natural Gas	38,000	38,000	38,000
216	395	1,000	Marketing	1,000	1,000	1,000
14,416	22,530	22,000	Repairs and Maintenance	19,500	19,500	19,500
1,533	2,213	2,500	Airport ARFF Training	1,500	1,500	1,500
3,250	2,596	3,000	Street Lights	3,000	3,000	3,000
16,395	17,393	14,600	Water and Garbage	14,600	14,600	14,600
3,406	2,026	3,000	Travel and Training	3,000	3,000	3,000
46,854	32,776	38,110	Other Materials and Services	38,630	38,630	38,630
76,090	76,090	55,790	Central Services Charges	79,840	79,840	79,840
275,114	205,359	183,000	Total Materials and Services	199,070	199,070	199,070
1,157,671	645,210	915,800	CAPITAL OUTLAY	774,210	774,210	774,210
81,009	42,747	2,042,000	DEBT SERVICE	2,350,000	2,350,000	2,350,000
0	0	0	CONTINGENCY	3,910	3,910	3,910
TRFR TO GENERAL FUND-						
4,870	5,090	8,200	PERS	8,790	8,790	8,790
\$1,759,867	\$1,143,193	\$3,423,100	TOTAL FUND EXPENDITURES	\$3,601,050	\$3,601,050	\$3,601,050

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

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Airport Manager	1
1	1	1	Airport Operations Specialist 3	1
1	1	1	Senior Secretary	1
3	3	3	Total	3

Capital Outlay:

AIP 22	\$684,210
Grass Mower	50,000
Repair Roof	40,000
Total	\$774,210

**CITY OF PENDLETON
RESOURCE SUMMARY
CEMETERY FUND**

Description of Revenue Sources

The Cemetery Fund accounts for the operation and maintenance of Olney Cemetery, the Olney Memorial Garden and Treehaven Pet Cemetery. Fund revenues are from the sales and opening/closing of graves, liners, niches and other interment products, stone marker sales and installation fees. Other charges include rent payments on the Cemetery house and related undeveloped cemetery property. Cemetery operations are also supported by the interest earnings on the endowments held by the Cemetery and Mausoleum Perpetual Care Trust Fund.

FY13 Projections of Resources

The City is hopeful that the increase in "options" for cremation with the glass niches and cremation spaces in the Garden will boost revenues. Also, increased Endowment returns are expected to a realignment of fund investments.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$16,548	\$63,826	\$14,700	BEGINNING WORKING CAPITAL	\$23,300	\$23,300	\$23,300
			LICENSES AND PERMIT			
40,647	31,807	35,000	Sexton Fees	35,000	35,000	35,000
10,970	11,835	6,250	Stone Setting Fees	8,500	8,500	8,500
31,227	15,355	26,000	Sale of Graves	24,000	24,000	24,000
19,340	16,695	18,000	Sale of Grave Liners	18,000	18,000	18,000
1625	375	750	Other Grave Liners	750	750	750
727	950	2,300	Sale of Niches	2,500	2,500	2,500
32,075	32,382	32,000	Sale of Grave Markers	32,000	32,000	32,000
1,910	450	800	Sale of Pet Graves/Supplies	800	800	800
138,521	109,849	121,100	Total Licenses and Permits	121,550	121,550	121,550
			CHARGES FOR SERVICES			
7,174	3,775	7,500	Land Rental	6,000	6,000	6,000
7,174	3,775	7,500	Total Charges for Services	6,000	6,000	6,000
			MISCELLANEOUS REVENUES			
0	0	58000	Sale of Land	0	0	0
263	409	0	Other Misc. Income	0	0	0
33	104	100	Investment Income	200	200	200
296	513	58,100	Total Miscellaneous Revenues	200	200	200
			TRANSFERS			
9,488	11,171	15,000	Cem. Perp. Care Trust Fund	25,000	25,000	25,000
125,000	74,000	48,100	General Fund	110,000	110,000	110,000
134,488	85,171	63,100	Total Transfers	135,000	135,000	135,000
\$297,027	\$263,134	\$264,500	TOTAL FUND RESOURCES	\$286,050	\$286,050	\$286,050

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY FUND**

Description of Current Services

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

FY13 Proposed Budget

The FY13 budget aims at maintaining service levels.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
102,443	108,392	\$111,500	Salaries and Wages	\$113,740	\$113,740	\$113,740
19,317	18,500	28,000	Insurance	25,000	25,000	25,000
5,914	6,413	11,865	Public Employees Retirement	12,600	12,600	12,600
-2,580	-2,710	-3,820	less PERS bond pymt	-4,200	-4,200	-4,200
11,496	13,375	12,900	Other Employer-paid Taxes	13,385	13,385	13,385
136,590	143,970	160,445	Total Personal Services	160,525	160,525	160,525
MATERIALS AND SERVICES						
42,671	24,781	34,000	Cemetery Supplies	34,000	34,000	34,000
0	0	1,500	Grave Buy Back	750	750	750
7,098	7,123	8,000	Equipment Maint. Supplies	8,000	8,000	8,000
3,122	6,481	4,500	Repair and Maintenance	4,200	4,200	4,200
6,351	11,108	8,700	Gasoline and Diesel	8,000	8,000	8,000
587	298	500	Horticultural Supplies	0	0	0
1,418	4,210	3,500	Irrigation Supplies	4,000	4,000	4,000
152	160	1,000	Travel and Training	500	500	500
19,292	27,000	18,945	Other Materials and Services	17,980	17,980	17,980
13,340	20,780	19,590	Central Services Charges	23,720	23,720	23,720
94,031	101,941	100,235	Total Materials and Services	101,150	101,150	101,150
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE	0	0	0
2,580	2,710	3,820	TRFR TO GENERAL FD - PERS Transfer to Horne Trust	4,200	4,200	4,200
0	0	0	CONTINGENCY	20,175	20,175	20,175
0	0	0		0	0	0
\$233,201	\$248,621	\$264,500	TOTAL FUND EXPENDITURES	\$286,050	\$286,050	\$286,050

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1/4	1/4	1/4	Parks/Cemetery Foreman	1/4
1	1	1	Utility Worker II	1
1/4	1/4	1/4	Senior Secretary	1/4
0	0	0	Part-Time FTE	9/10
1 3/4	1 3/4	1 3/4	Total	2 13/20



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.

Construction and Repair 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.

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, Legal Department, Finance Department, Engineering Division, Facilities Division and Information Technology Division.

**CITY OF PENDLETON
RESOURCE SUMMARY
CONSTRUCTION AND REPAIR FUND**

Description of Revenue Sources

Revenues for the Construction and Repair Fund are derived by charging other Public Works divisions a Construction and Repair (C&R) 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, and parks, is owned by the Construction and Repair Fund and is leased to the Public Works and other City Departments. These revenues provide funds for operation, maintenance, and replacement of the equipment when needed.

FY13 Projections of Revenues

\$366,100 in equipment rental charges is used to maintain and replace the fleet. \$788,570 in C&R 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 FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$554,997	\$519,436	\$391,000	BEGINNING WORKING CAPITAL	\$138,700	\$138,700	\$138,700
			CHARGES FOR SERVICES			
8,226	3,657	2,900	Land & Equipment Rental	7,500	7,500	7,500
367,763	210,700	180,000	Equipment Rental - City	366,100	366,100	366,100
5,216	2,391	750	Labor and Overhead - City	0	0	0
951	0	0	Materials - City	0	0	0
669,450	711,113	749,400	C&R Personnel Charge	788,570	788,570	788,570
1,051,606	927,861	933,050	Total Charges for Services	1,162,170	1,162,170	1,162,170
			MISCELLANEOUS REVENUES			
6,266	3,727	500	Sale of Land/Equipment	20,000	20,000	20,000
325	20,441	0	Reimbursement of Expense	10,530	10,530	10,530
3,861	2,757	10,000	Investment Income	2,000	2,000	2,000
10,452	26,925	10,500	Total Miscellaneous Revenues	32,530	32,530	32,530
\$1,617,055	\$1,474,222	\$1,334,550	TOTAL FUND RESOURCES	\$1,333,400	\$1,333,400	\$1,333,400

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CONSTRUCTION AND REPAIR FUND**

Description of Current Services

The Construction and Repair 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.

FY13 Proposed Budget

The proposed budget for FY13 for the C&R Fund maintains operating services consistent with prior years. Replacement of the 1-ton water crew truck and an air compressor are carried over from for FY11. Other items include replacement of a 1996 dump truck (used), 1999 1-ton crew truck (new), sewer TV truck (used ambulance), and provide a new vehicle for engineering (used). Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$508,495	\$575,358	\$564,400	Salaries and Wages	\$583,000	\$583,000	\$583,000
101,131	121,848	159,500	Insurance	149,000	149,000	149,000
31,409	32,715	69,970	Public Employees Retirement	76,320	76,320	76,320
-14,670	-15,700	-22,670	less PERS bond pymt	-24,480	-24,480	-24,480
52,268	53,717	63,800	Other Employer-paid Taxes	68,920	68,920	68,920
678,632	767,938	835,000	Total Personal Services	852,760	852,760	852,760
MATERIALS AND SERVICES						
56,201	67,022	100,000	Gasoline and Diesel	70,000	70,000	70,000
37,419	45,746	40,000	Direct Repair Supplies	50,000	50,000	50,000
22,711	17,383	22,000	Repair and Maintenance	22,000	22,000	22,000
12,537	15,093	15,000	Building Utilities	15,000	15,000	15,000
3,785	3,792	5,000	Travel and Training	5,000	5,000	5,000
17,034	17,219	20,050	Other Materials and Services	19,750	19,750	19,750
7,550	7,330	8,550	Central Services Charges	8,260	8,260	8,260
157,237	173,585	210,600	Total Materials and Services	190,010	190,010	190,010
247,079	141,204	205,500	CAPITAL OUTLAY	231,500	231,500	231,500
14,670	15,700	22,670	TRFR TO GENERAL FD - PERS	24,480	24,480	24,480
0	0	60,780	CONTINGENCY	15,000	15,000	15,000
0	0	0	RESERVE FOR EQUIPT. REPL	19,650	19,650	19,650
\$1,097,618	\$1,098,427	\$1,334,550	TOTAL FUND EXPENDITURES	\$1,333,400	\$1,333,400	\$1,333,400

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Public Works Director	1
1/2	1/2	1/2	Public Works Supervisor	1/2
1	1	1	Regulatory Specialist	1
1	1	1	Control Systems Manager	1
1	1	1	Purchasing Agent	1
2	2	2	Utility Worker III	1
1	1	1	Mechanic	1
1	2	1	Utility Worker II	2
1	0	1	Utility Worker I	1
1/3	1/3	1/2	Senior Secretary	1/2
0	0	1/4	Part-Time FTE	1/4
9 5/6	9 5/6	10 1/4	Total	10 1/4

Capital Outlay as described above: \$231,500

**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.

FY13 Projections of Revenues

Charges for Services are based upon the allocations of services provided as documented in Appendix A. Licenses and Permits include engineering fees and business license collection fee. Charges for Services also include \$65,000 for the Vert and \$16,500 for Library utilities. Intergovernmental revenue is expected at \$15,000 from the Pendleton Development Commission for administration and materials for the Commission and \$10,000 from the Department of Justice Grant for the County Victim's Assistance department.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$298,314	\$374,981	\$441,800	BEG. WORKING CAPITAL	\$226,000	\$226,000	\$226,000
			LICENSES AND PERMITS			
13,980	13,555	15,000	Business License Collection Fees	15,000	15,000	15,000
56,052	9,357	20,000	Engineering Inspection Fees	20,000	20,000	20,000
0	18,001	8,000	LID Engineering Inspection Fees	0	0	0
7,478	1,750	2,000	Excavation Permits	2,500	2,500	2,500
650	400	500	Sewer Tap Fees	500	500	500
15,857	21,603	10,200	Other Engineering Fees	5,100	5,100	5,100
94,017	64,666	55,700	Total Licenses and Permits	43,100	43,100	43,100
130,917	37,204	41,000	INTERGOVERNMENTAL	25,000	25,000	25,000
			CHARGES FOR SERVICES			
78,960	78,960	78,960	Charges for Facilities	81,500	81,500	81,500
0	0	0	Charges for Financial Services	0	0	0
1,152,660	1,161,890	1,297,940	General Fund	1,288,910	1,288,910	1,288,910
179,530	160,600	135,150	State Tax Street Fund	176,960	176,960	176,960
43,420	77,190	54,400	Library Fund	33,390	33,390	33,390
10,400	11,976	0	Transportation Fund	0	0	0
69,890	86,750	83,940	Convention Center Fund	95,430	95,430	95,430
314,590	311,460	279,540	Water Fund	346,520	346,520	346,520
331,240	319,480	296,950	Sewer Fund	357,570	357,570	357,570
87,310	76,090	55,790	Airport Fund	79,840	79,840	79,840
13,340	20,780	19,590	Cemetery Fund	23,310	23,310	23,310
7,550	7,330	8,550	Construction and Repair Fund	8,260	8,260	8,260
2,288,890	2,312,506	2,310,810	Total Charges for Services	2,491,690	2,491,690	2,491,690
36,928	18,937	13,490	MISCELLANEOUS REVENUES	7,800	7,800	7,800
\$2,849,066	\$2,808,294	\$2,862,800	TOTAL FUND RESOURCES	\$2,793,590	\$2,793,590	\$2,793,590

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

Description of Current Services

The City Manager's Office 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. Responsibilities include preparing City Council agenda materials for Council meetings; preparing regular and special management reports; processing citizen inquiries and service requests; working with citizens and the media for public relations and information programs; maintaining intergovernmental relations with various federal, state, local and private agencies; developing and maintaining a sound personnel program; representing the Council during contract negotiations; and functioning as the Budget Officer. The Manager is responsible for the enforcement of ordinances and the expenditures of funds in accordance with the budget. The City Manager also makes recommendations to the Mayor and Council on legislation, financial programs, capital improvements, economic development and other administrative matters.

FY13 Proposed Budget

Due to budget constraints, the materials and services portion of the City Manager's budget has been substantially reduced. Budget FY12 had a supplemental budget approved after July 1, 2011 for the City Manager transition.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$227,415	\$235,521	\$334,500	Salaries and Wages	\$237,500	\$237,500	\$237,500
31,499	31,100	43,200	Insurance	44,650	44,650	44,650
13,896	14,460	31,510	Public Employees Retirement	32,500	32,500	32,500
-6,060	-6,300	-10,210	less PERS bond pymt	-11,000	-11,000	-11,000
17,062	17,200	19,100	Other Employer-paid Taxes	19,200	19,200	19,200
283,813	291,981	418,100	Total Personal Services	322,850	322,850	322,850
MATERIALS AND SERVICES						
3,600	3,600	3,600	Car Allowance	3,600	3,600	3,600
0	0	0	Consultants	0	0	0
1,649	1,848	1,700	Dues and Subscriptions	1,700	1,700	1,700
1,191	1,759	1,800	Telephone	1,800	1,800	1,800
4,742	7,918	4,200	Office Supplies and Printing	2,000	2,000	2,000
2,177	1,624	2,000	Employee Training	0	0	0
5,448	4,937	5,000	Travel and Training	2,000	2,000	2,000
9,580	8,475	9,700	Other Materials and Services	5,550	5,550	5,550
28,387	30,161	28,000	Total Materials and Services	16,650	16,650	16,650
0	0	0	CAPITAL OUTLAY	0	0	0
\$312,200	\$322,142	\$446,100	TOTAL CITY MANAGER'S	\$339,500	\$339,500	\$339,500

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	City Manager	1
1	1	1	Administrative Services Officer	1
1	1	1	Administrative Assistant	1
3	3	3	Total	3

**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.

FY13 Proposed Budget

The proposed budget for FY13 within this department provides for continued City participation in the League of Oregon Cities activities, Local Government Personnel Institute (LGIP) and National League of Cities. The council approved a pay increase during FY12 which is reflected in the salaries and wages. The budget is reduced from adopted FY12 budget. The FY12 budget was increased by council for expenses associated with the City Manager search.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			PERSONNEL SERVICES			
\$10,325	\$10,321	\$13,100	Salaries and Wages	\$17,500	\$17,500	\$17,500
590	575	1,220	Public Employees Retirement	1,800	1,800	1,800
-400	-400	-620	less PERS bond pymt	-600	-600	-600
1,045	813	1,100	Other Employer-paid Taxes	1,300	1,300	1,300
11,560	11,309	14,800	Total Personal Services	20,000	20,000	20,000
			MATERIALS AND SERVICES			
12,708	14,107	15,500	Dues and Subscriptions	15,500	15,500	15,500
1,174	223	3,000	Mayor/Council Expense	3,000	3,000	3,000
5,868	13,081	10,000	Travel and Training	10,000	10,000	10,000
924	1,173	26,000	Other Materials and Services	2,500	2,500	2,500
20,674	28,584	54,500	Total Materials and Services	31,000	31,000	31,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$32,234	\$39,893	\$69,300	TOTAL MAYOR AND COUNCIL	\$51,000	\$51,000	\$51,000

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
			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
INSURANCE DIVISION**

Description of Current Services

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

FY13 Proposed Budget

Property and liability insurance rates tend to be fairly constant with a slight increase in one and decrease in another this year. In FY 11, we received a sizeable dividend from CIS that offset the premium costs that year.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$12,723	\$13,363	\$12,000	Health Care Committee	\$12,000	\$12,000	\$12,000
799	0	2,500	Early Return to Work	1,000	1,000	1,000
266,864	148,092	241,500	Insurance - Property & Liability	241,500	241,500	241,500
280,386	161,455	256,000	Total Materials and Services	254,500	254,500	254,500
			TRANSFERS OUT			
0	10,000	10,000	- To Library Fund	10,000	10,000	10,000
31,380	32,840	49,100	- To General Fund for PERS	52,520	52,520	52,520
0	0	57,630	CONTINGENCY FOR CS FUND	103,695	103,695	103,695
\$311,766	\$194,295	\$362,730	TOTAL INSURANCE DIVISION	\$410,715	\$410,715	\$410,715

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

Description of Current Services

The City Attorney is the legal advisor to the City Council, City Commissions, and City staff. The City Attorney's office is the City prosecutor for violations of City ordinances, and assists and advises the City's Police Department. The City Attorney provides legal and staff assistance to many City committees including the Airport Commission, Planning Commission, and Sanitary Regulatory Board. The department is also responsible for the preparation and review of the City's ordinances, resolutions, and contracts. The City Attorneys represent the City before courts, including the City's Municipal Court, and State Circuit and Appellate Courts. The City Attorney also assists City staff in dealings with Oregon Legislature and State and Federal administrative agencies.

FY13 Proposed Budget

The proposed budget includes one full-time City attorney and one contracted attorney consultant.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$177,910	\$181,264	\$190,950	Salaries and Wages	\$137,000	\$137,000	\$137,000
20,899	22,071	24,700	Insurance	22,700	22,700	22,700
6,987	7,249	16,600	Public Employees Retirement	18,200	18,200	18,200
-3280	-3290	-5,400	less PERS bond pymt	-6,050	-6,050	-6,050
13,542	14,326	15,050	Other Employer-paid Taxes	10,650	10,650	10,650
216,058	221,620	241,900	Total Personal Services	182,500	182,500	182,500
MATERIALS AND SERVICES						
0	0	0	Contract Services	60,000	60,000	60,000
1,790	1,865	2,500	Equipment Maintenance Contract	2,800	2,800	2,800
4,829	3,268	6,000	Dues and Subscriptions	5,500	5,500	5,500
5,025	2,331	4,000	Travel and Training	4,000	4,000	4,000
5,312	5,444	5,950	Other Materials and Services	6,050	6,050	6,050
16,956	12,908	18,450	Total Materials and Services	78,350	78,350	78,350
0	0	0	CAPITAL OUTLAY	7,800	7,800	7,800
\$233,014	\$234,528	\$260,350	TOTAL LEGAL DEPARTMENT	\$268,650	\$268,650	\$268,650

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/2	1/2	1/2	City Attorney	1
1	1	1	Asst. City Attorney	0
1	1	1	Executive Secretary	1
2 1/2	2 1/2	2 1/2	Total	2

Capital Outlay: Upgrade Full Court Software \$7,800

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

Description of Current Services

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

FY13 Proposed Budget

The proposed budget for FY13 for the Finance Department maintains similar service levels as in previous years with no increase from FY12. The amount of work and requests for services to the Finance Department has put a strain on the ability to provide reports/services which are not critical to the immediate operations of the City. Due to budget constraints, a request for additional ¼ time staff was denied.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$270,151	\$292,318	\$310,600	Salaries and Wages	\$320,500	\$320,500	\$320,500
47,222	41,612	82,400	Insurance	69,500	69,500	69,500
16,860	16,607	38,000	Public Employees Retirement	39,700	39,700	39,700
-8110	-8670	-12,300	less PERS bond pymt	-13,100	-13,100	-13,100
21,797	24,532	25,000	Other Employer-paid Taxes	26,000	26,000	26,000
347,920	366,399	443,700	Total Personal Services	442,600	442,600	442,600
MATERIALS AND SERVICES						
34,053	42,980	42,000	Audit Fees	44,000	44,000	44,000
4,311	4,613	4,400	Legal Notices - Budget	4,000	4,000	4,000
11,751	12,252	14,500	Equipment Maint. Contracts	14,500	14,500	14,500
35,633	33,031	38,000	Postage	38,000	38,000	38,000
6,764	11,659	13,000	Office Supplies and Printing	13,000	13,000	13,000
1,056	1,756	2,500	Travel and Training	2,000	2,000	2,000
13,947	13,169	15,150	Other Materials and Services	15,400	15,400	15,400
107,515	119,460	129,550	Total Materials and Services	130,900	130,900	130,900
0	8,882	5,000	CAPITAL OUTLAY	5,000	5,000	5,000
\$455,435	\$494,741	\$578,250	TOTAL FINANCE DEPT.	\$578,500	\$578,500	\$578,500

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
2 1/2	2 1/2	2 3/4	Senior Account Clerk	3 3/4
1	1	1	Account Clerk	0
0	0	2/5	Part-Time FTE	2/5
5 1/2	5 1/2	6 1/7	Total	6 1/7

Capital Outlay: Accounting Automated PO system \$5,000

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

Description of Current Services

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

FY13 Proposed Budget

The proposed budget for FY13 for the Engineering Division's materials and services is very similar to the previous year. The City Engineer also oversees the Planning and Building Divisions, so the budget reflects only a portion for the City Engineer's salary.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$239,598	\$235,536	\$253,000	Salaries and Wages	\$262,300	\$262,300	\$262,300
56,476	57,558	63,800	Insurance	59,700	59,700	59,700
14,629	15,160	35,030	Public Employees Retirement	35,500	35,500	35,500
-6,950	-7,380	-11,360	less PERS bond Pymt	-11,850	-11,850	-11,850
23,127	23,090	26,500	Other Employer-paid Taxes	25,400	25,400	25,400
326,880	323,965	366,970	Total Personal Services	371,050	371,050	371,050
MATERIALS AND SERVICES						
3,340	3,660	3,660	Car Allowance	3,650	3,650	3,650
0	0	1,000	Consultants	1,000	1,000	1,000
1,151	1,068	2,500	Repairs and Maintenance	2,500	2,500	2,500
1,902	2,916	2,600	Engineering Supplies	2,700	2,700	2,700
6,600	7,000	7,200	Equipment Rent	7,400	7,400	7,400
2,318	1,115	3,500	Travel and Training	3,500	3,500	3,500
15,051	10,189	16,700	Other Materials and Services	16,900	16,900	16,900
30,362	25,948	37,160	Total Materials and Services	37,650	37,650	37,650
0	26,060	0	CAPITAL OUTLAY	0	0	0
\$357,242	\$375,973	\$404,130	TOTAL ENGINEERING DIV.	\$408,700	\$408,700	\$408,700

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
			City Engineer/Community Dev	
1	2/3	2/3	Director	2/3
1	1	1	Associate Engineer	1
1	1	1	Engineering Technician III	1
1	1	1	Engineering Technician I	1
1/2	0	0	Engineering Aide	0
0	1/6	0	Aide	0
1/3	1/3	1/3	Senior Secretary	1/3
0	0	1/4	Part-time FTE's	1/4
4 5/6	4 1/6	4 1/4	Total	4 1/4

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

Description of Current Services

The Facilities Department is responsible for three primary activities related to City facilities: 1) daily custodial activities, 2) operation of heating and cooling, and 3) general building maintenance and repairs for City Hall/Library, airport, McCune Recreation Center, Pendleton Convention Center, Vert, Aquatic Center and the fire and police stations.

FY13 Proposed Budget

The proposed FY13 budget for the Facilities Department maintains current levels. Funding sources for this department are shown on Page Appendix A-12.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
PERSONNEL SERVICES						
\$278,364	\$263,536	\$276,300	Salaries and Wages	\$279,100	\$279,100	\$279,100
46,372	46,989	72,400	Insurance	61,000	61,000	61,000
14,980	15,705	29,180	Public Employees Retirement	29,500	29,500	29,500
-6,580	-6,800	-9,180	less PERS bond pymt	-9,900	-9,900	-9,900
29,581	26,011	30,000	Other Employer-paid Taxes	31,000	31,000	31,000
362,717	345,441	398,700	Total Personal Services	390,700	390,700	390,700
MATERIALS AND SERVICES						
48,587	54,165	43,500	Electricity	58,500	58,500	58,500
19,533	18,958	13,000	Natural Gas	19,000	19,000	19,000
25,144	17,566	18,500	Building Repairs and Maint.	19,500	19,500	19,500
17,437	13,494	17,000	Janitorial Supplies	16,500	16,500	16,500
116	3364	1,000	Travel and Training	3,000	3,000	3,000
5,368	6,282	5,000	Tools & Minor Equipment	5,000	5,000	5,000
18,338	24,455	26,800	Other Materials and Services	28,825	28,825	28,825
134,523	138,284	124,800	Total Materials and Services	150,325	150,325	150,325
0	0	0	CAPITAL OUTLAY	0	0	0
7,000	7,000	7,000	TRANSFER TO PARK EQUIP. FD	7,000	7,000	7,000
\$504,240	\$490,725	\$530,500	TOTAL FACILITIES DIVISION	\$548,025	\$548,025	\$548,025

Actual FY10	Actual FY11	Budget FY12	POSITION	Adopted Budget FY13
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1	1	1	Facilities Supervisor	1
1	1	1	Facilities Maint. Tech III	1
2	2	1	Utility Worker II	1
0	0	1	Utility Worker I	1
1/4	1/4	1/4	Senior Secretary	1/4
0	0	2 1/9	Part-Time FTE	2 1/9
4 1/2	4 1/2	6 3/5	Total	6 3/5

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

Description of Current Services

The Information Technology Division funds the City's computer and technology requirements which support more than one department within the City.

FY13 Proposed Budget

The proposed budget provides for full-time information/computer technology support contracted with ESD for the City of Pendleton. It also provides funding for upgrades and repairs to the main telephone system and incidental computer repairs and upgrades not attributed to one sole department. Included this year are budgeted funds for repair of the City security camera system that was installed two years ago. Capital outlay provides for replacement of city computer servers, storage and back up, improvements to City Hall wi-fi, fiber for the Recreation Center and the Vert, and upgrade for City virus software. The County also benefits from the Bureau of Justice grant for \$10,000 for their victim services division.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$41,599	\$95,194	\$102,840	Contract Services	\$113,000	\$113,000	\$113,000
			Other Tech Expense- County Victims			
5442	5522	20,000	Services	10,000	10,000	10,000
3342	1840	3,500	Telephone Equipment	8,500	8,500	8,500
0	0	0	Repair & Maintenance	10,000	10,000	10,000
8,450	9,506	8,000	Minor Equipment/Maintenance Contracts	10,000	10,000	10,000
58,833	112,062	134,340	Total Materials and Services	151,500	151,500	151,500
209,120	25,252	47,100	CAPITAL OUTLAY	27,000	27,000	27,000
\$267,953	#####	\$181,440	TOTAL INFORMATIO TECH. DIV.	\$178,500	\$178,500	\$178,500

Capital

Replace City Server/Battery backup	\$10,500
Network fiber to Rec Center & Vert	\$5,000
Wifi switches for City Hall	\$6,500
Anti-Virus Software upgrade	5,000
	<u>\$27,000</u>

CITY OF PENDLETON

AGENCY FUNDS

Agency 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.

Eastern Oregon Drug Task Force Agency Fund. This fund is a pass-through fund for the state grant Edward J. Burns Memorial Funds. The monies are received into this fund and then by the direction of State Police, the funds are disbursed to the participating law enforcement agencies for drug enforcement.

**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.

FY13 Projections of Revenues

Revenue projections for FY13 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$1,768	\$53,878	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
197,827	155,027	232,500	Donations (Outside Trust Proceeds)	232,500	232,500	232,500
123	193	2,500	Investment Income - City	2,500	2,500	2,500
197,950	155,220	235,000	Total Miscellaneous Revenues	235,000	235,000	235,000
\$199,718	\$209,098	\$240,000	TOTAL FUND RESOURCES	\$240,000	\$240,000	\$240,000

**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.

FY13 Proposed Budget

The proposed budget for FY13 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
			Distributions Directed			
\$145,840	\$163,756	\$240,000	By Trustees	\$240,000	\$240,000	\$240,000
145,840	163,756	240,000	Total Materials and Services	240,000	240,000	240,000
\$145,840	\$163,756	\$240,000	TOTAL FUND EXPENDITURES	\$240,000	\$240,000	\$240,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 EASTERN OREGON DRUG TASK FORCE FUND**

Description of Revenue Sources

The Eastern Oregon Drug Task Force Fund (EODTF) revenue source is the Justice Assistance Grant (JAG) managed by the State of Oregon. The City is the JAG grantee, which requires the City to act as a pass-through agency for the receipt and disbursement of JAG funds to the seven other Northeast Oregon Counties forming EORDTF.

FY13 Projections of Revenues

The Edward Byrne Memorial grant dollars that have traditionally been the source of reimbursement for the EORDTF were renamed Justice Assistance Grant (JAG). JAG dollars are allocated through a competitive grant initiative process on a biennium basis. Awarded grant dollars will be disbursed by the City on a reimbursement basis to the three other multi-jurisdictional drug task forces that form the EORDTF. It is expected that this grant will not be renewed in the upcoming federal budget.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES						
81,285	82,093	110,000	State of Oregon Grant	35,000	35,000	35,000
\$81,285	\$82,093	\$110,000	TOTAL FUND RESOURCES	\$35,000	\$35,000	\$35,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
EASTERN OREGON DRUG TASK FORCE FUND**

Description of Current Services

The Eastern Oregon Drug Task Force Fund's (EODTF) primary revenue source is the Justice Assistance Grant (JAG) managed by the State of Oregon. The City is the JAG grantee, which requires the City to act as a pass-through agency for the receipt, disbursement, accounting and auditing of JAG funds allocated to the eight Northeast Oregon Counties forming EODTF. JAG funds are used for drug enforcement in Northeast Oregon.

FY13 Proposed Budget

The City disburses the JAG funds as directed, and acts only as a pass-through agency. There is \$500 administrative fee charged to the EORDTF budget for bookkeeping/audit fees payable to the City of Pendleton as the grantee. It is expected that this is the remaining funds of the current grant and the grant will not be renewed.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$81,285	\$82,093	\$109,500	Drug Enforcement	\$34,500	\$34,500	\$34,500
0	0	500	Central Services Charges	500	500	500
81,285	82,093	110,000	Total Materials and Services	35,000	35,000	35,000
\$81,285	\$82,093	\$110,000	TOTAL FUND EXPENDITURES	\$35,000	\$35,000	\$35,000



CITY OF PENDLETON

CLOSED FUNDS

Pendleton Youth Commission Fund. This fund accounts for monies associated with the Pendleton Youth Commission.

Keystone Development Capital Fund. This fund is set up to provide funding for Keystone development project. The funds come from a local bank loan and intergovernmental loans and grants.

Airport Connector Road (Barnhart) Construction Fund. This fund accounts for the construction of the Airport Connector Road. The majority of the funds for this project are federal dollars.

Quinney Bridge Construction Fund. This fund is set up to provide for the replacement of SW Quinney Avenue Bridge located between Southgate Place and SW 44th Street.

**CITY OF PENDLETON
 PENDLETON YOUTH COMMISSION FUND
 (CLOSED)**

Description of Revenue Sources

Revenues for the Pendleton Youth Commission Fund come primarily from two sources; recreation fees, such as admission charges to the youth attending Youth Commission sponsored dances or other activities, and donations, including funds raised through events such as the golf tournament. The Youth Commission is no longer active and most of the activities have been transferred to the Recreation Department.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$2,964	\$2,462	\$1,500	BEGINNING WORKING CAPITAL			
			MISCELLANEOUS REVENUES			
750	883	1,100	Donations			
7	0	0	Miscellaneous Income			
18	112	0	Investment Income			
775	995	1,100	Total Miscellaneous Revenues	0	0	0
\$3,739	\$3,457	\$2,600	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

The Pendleton Youth Commission Fund accounts for the activities of the Pendleton Youth Commission in its efforts to provide recreational, educational, and social activities for the youth of Pendleton.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURE CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
			MATERIALS AND SERVICES			
\$0	\$0	\$600	Other Expenses			
0	0	0	Recreation programs			
1,060	1,547	2,000	Halloween Party			
0	0	0	Golf Tournament			
1,060	1,547	2,600	Total Materials and Services	0	0	0
\$1,060	\$1,547	\$2,600	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
KEYSTONE DEVELOPMENT CAPITAL FUND
(CLOSED)**

Description of Revenue Sources

The City borrowed funds and built the Keystone building in 2004. Following completion of the building, Keystone employed 125 employees to work at the plant. The City of Pendleton has sold the Keystone Building for \$3,130,000 this spring. This fund will close at the end of FY12.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$143,576	\$195,669	\$1,250,000	BEGIN FUND BALANCE			
260,400	234,500	0	CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
0	3,117,130	0	Land/Bldg Sales			
1,179	1,999	1,000	Investment Income			
1,179	3,119,129	1,000	Total Miscellaneous Revenues	0	0	0
\$405,155	\$3,549,298	\$1,251,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

This fund was set up to provide funding for the Keystone development project. The funds came from a local bank to develop the building. The City of Pendleton has sold the Keystone building to Keystone. The balance of the fund will be transferred to the Community Development Fund and placed in reserves.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURES CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$8,991	\$0	MATERIALS & SERVICES			
0	0	6,005	CAPITAL OUTLAY			
209,486	2,295,838	0	DEBT SERVICE			
0	0	1,244,995	TRANSFER TO COMMUNITY DEV FD			
0	0	0	RESERVE FOR FUTURE DEV			
\$209,486	\$2,304,829	\$1,251,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
AIRPORT CONNECTOR ROAD CONSTRUCTION FUND
(CLOSED)**

Description of Revenue Sources

This fund is set up to provide funding for the Airport Connector Road Project. The funding is derived from an Oregon Transportation Infrastructure Bank loan to assist with the funding above \$5,500,000 in federal grants. The City was approved for a loan in November 2008 to cover the necessary funding for the 4-mile ODOT project shortfall and an additional 1-mile project by the City of Pendleton. This project is now completed.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
(\$113,784)	\$0	\$0	BEGIN FUND BALANCE			
			MISCELLANEOUS REVENUES			
1,364,231	0	100,000	Loan Proceeds			
0	0	0	Investment Income			
1,364,231	0	100,000	Total Miscellaneous Revenues	0	0	0
\$1,250,447	\$0	\$100,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

This fund is set up to provide funding for the Airport Connector Road Construction. Federal monies are handled by ODOT and remainder of funding is to be supplied by the City of Pendleton through ODOT OTIB loan.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURES CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$1,250,447	\$0	\$100,000	CAPITAL OUTLAY			
\$1,250,447	\$0	\$100,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
QUINNEY BRIDGE CONSTRUCTION FUND
(CLOSED)**

Description of Revenue Sources

This fund is set up to provide for the replacement of SW Quinney Avenue Bridge located between Southgate Place and SW 44th Street. The overall project is approved for about \$2,700,000 from Oregon Transportation Investment Act III funds returning to ODOT from other OTIA III projects. Additional funds are derived from a Umatilla County contribution and revenue from Water and Sewer Funds for other infrastructure improvements. The sale of the old pedestrian footbridge to the City of Heppner also provided additional revenues in FY11. The project is now completed.

Actual FY10	Actual FY11	Budget FY12	RESOURCES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$2,447	\$139,320	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
291,398	1,652,043	1,070,000	INTERGOVERNMENTAL REV.	0	0	0
			MISCELLANEOUS REVENUES			
16,331	11,498	5,000	Investment Income	0	0	0
\$310,176	#####	\$1,075,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

This fund is set up to provide funding for Quinney Bridge Construction Fund. This project is being funded from OTIA III project savings and interest earnings for completed projects from around the state. Funds are expected to expended in early FY12, as the project completion date is August 2011.

Actual FY10	Actual FY11	Budget FY12	EXPENDITURES CATEGORIES	Proposed Budget FY13	Approved Budget FY13	Adopted Budget FY13
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$170,856	\$1,652,043	\$1,075,000	CAPITAL OUTLAY	\$0	\$0	\$0
\$170,856	\$1,652,043	\$1,075,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0



City of Pendleton

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY13

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Plan.	Build.	Total GENERAL FUND
City Manager's Office General Administration	\$361,500	\$6,510	\$83,510	\$70,850	\$2,530	\$21,330	\$7,590	\$8,680	\$5,060	\$5,420	\$211,480
Transfers Out	20,000	360	4,620	3,920	140	1,180	420	480	280	300	\$11,700
Mayor, City Council	51,600	930	11,970	10,110	360	3,040	1,080	1,240	720	770	30,220
Insurance											
Cost of Claims - Liab.	129,800		32,450	4,020	4,020	12,200	1,950	11,680	0	130	66,450
Property Insurance	124,700		4,360	4,240		9,850	3,990	3,740			26,180
	254,500	0	36,810	8,260	4,020	22,050	5,940	15,420	0	130	92,630
Legal Services											
City Attorney	80,080	1,440	18,580	15,700	560	4,720	1,680	1,920	1,120	1,200	46,920
City Negotiator	26,690	720	7,100	6,410		2,940	80	0	400	400	18,050
City Prosecutor	133,470	53,390	80,080								133,470
Risk Manager	26,690		6,660	830	830	2,510	400	2,400	0	30	13,660
	266,930	55,550	112,420	22,940	1,390	10,170	2,160	4,320	1,520	1,630	212,100
Finance											
Utilities Billing/Coll.	96,090										
Payroll	68,740	1,650	12,650	13,610		6,670	5,430	4,810	890	1,100	46,810
Payables	96,290	1,160	13,770	6,260	2,790	15,600	5,200	3,850	1,540	1,250	51,420
General Accounting	300,510	5,410	69,720	58,900	2,100	17,730	6,310	7,210	4,210	4,510	176,100
	561,630	8,220	96,140	78,770	4,890	40,000	16,940	15,870	6,640	6,860	274,330
Engineering											
Engineering Services	392,440		31,400	0		27,470			11,770	7,850	78,490
GIS/ Aerial Map Project	0		0	0		0			0	0	0
	392,440		31,400	0	0	27,470	0	0	11,770	7,850	78,490
Facilities											
City Hall	242,960	4,370	56,370	47,620	1,700	14,330	5,100	5,830	3,400	3,640	142,360
Other City Facilities	233,440		73,070	4,440		56,260	38,980	17,270			190,020
	476,400	4,370	129,440	52,060	1,700	70,590	44,080	23,100	3,400	3,640	332,380
Information Technology											
Operations	168,500	3,030	39,090	33,030	1,180	9,940	3,540	4040	2,360	2,530	98,740
Capital Outlay	0	0	0	0	0	0					0
	168,500	3,030	39,090	33,030	1,180	9,940	3,540	4,040	2,360	2,530	98,740
Less credit on Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Adjustment from FY11	(143,310)	(7,590)	(19,150)	(7,930)	(110)	(6,000)	(2,700)	60	(8,120)	(1,620)	(53,160)
	\$2,410,190	\$71,380	\$526,250	\$272,010	\$16,100	\$199,770	\$79,050	\$73,210	\$23,630	\$27,510	\$1,288,910

STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY & REPAIR FUND	CONSTR. FUND	TOTAL
\$21,330	\$13,380	\$14,820	\$44,460	\$41,210	\$9,400	\$5,420		\$361,500
1,180	740	820	2,460	2,280	520	300		20,000
3,040	1,940	2,060	6,350	5,880	1,340	770		51,600
6,750	0	0	27,000	28,300	1,300	0		129,800
	8,600	11,850	32,180	25,690	18,830	1370		124,700
6,750	8,600	11,850	59,180	53,990	20,130	1,370	0	254,500
4,720	2,980	3,200	9,850	9,130	2,080	1,200		80,080
1,410	1,790	1,070	1,790	1,410	720	450		26,690
								133,470
1,390	0	0	5,550	5,820	270	0		26,690
7,520	4,770	4,270	17,190	16,360	3,070	1,650	0	266,930
			44,780	51,310				96,090
3,370	5,360	3,440	4,190	2,890	1,510	1,170		68,740
4,040	3,950	6,640	13,290	8,380	4,720	3,850		96,290
17,730	11,120	12,020	36,960	34,260	7,810	4,510		300,510
25,140	20,430	22,100	99,220	96,840	14,040	9,530	0	561,630
98,110		7,850	90,260	105,960	11,770			392,440
0			0	0				0
98,110	0	7,850	90,260	105,960	11,770	0	0	392,440
14,330	8,990	9,720	29,900	27,700	6,320	3,640	wtc	242,960
		17,270		4,440	13,070	0	8,640	233,440
14,330	8,990	26,990	29,900	32,140	19,390	3,640	8,640	476,400
9,940	6,230	6,740	20,730	19,210	4,380	2,530	0	168,500
		0						0
9,940	6,230	6,740	20,730	19,210	4,380	2,530	0	168,500
0	0	0	0	0	0	0	0	0
(10,380)	(31,690)	(2,070)	(23,230)	(16,300)	(4,200)	(1,900)	(380)	(143,310)
\$176,960	\$33,390	\$95,430	\$346,520	\$357,570	\$79,840	\$23,310	\$8,260	\$2,410,190

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY13**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$344,850
Materials and Services			16,650
Capital Outlay			0
			<u>\$361,500</u>

Transfers Out to Other Funds & Contingency \$20,000

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION
FY12 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY12)

General Fund			
Municipal Court	\$277,820	1.8%	\$6,510
Police	3,689,610	23.1%	83,510
Fire	3,103,580	19.6%	70,850
Ambulance	117,030	0.7%	2,530
Parks	938,130	5.9%	21,330
Recreation	326,080	2.1%	7,590
Aquatic Center	377,020	2.4%	8,680
Planning	214,640	1.4%	5,060
Building	236,150	1.5%	5,420
Total General Fund	9,280,060	58.5%	211,480
State Tax Street Fund	931,935	5.9%	21,330
Library Fund & Trust	592,050	3.7%	13,380
Transportation Fund	0	0.0%	0
Convention Center Fund	653,290	4.1%	14,820
Water Fund	1,954,280	12.3%	44,460
Sewer Fund	1,803,395	11.4%	41,210
Airport Fund	409,510	2.6%	9,400
Cemetery Fund	244,910	1.5%	5,420
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$361,500</u>

TRANSFERS OUT

Basis of allocation: GENERAL ADMINISTRATION
FY12 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY12)

General Fund			
Municipal Court	\$277,820	1.8%	\$360
Police	3,689,610	23.1%	\$4,620
Fire	3,103,580	19.6%	\$3,920
Ambulance	117,030	0.7%	\$140
Parks	938,130	5.9%	\$1,180
Recreation	326,080	2.1%	\$420
Aquatic Center	377,020	2.4%	\$480
Planning	214,640	1.4%	\$280
Building	236,150	1.5%	\$300
Total General Fund	9,280,060	58.5%	\$11,700
State Tax Street Fund	931,935	5.9%	\$1,180
Library Fund & Trust	592,050	3.7%	\$740
Sr/Disabled Transportation Fund	0	0.0%	\$0
Convention Center Fund	653,290	4.1%	\$820
Water Fund	1,954,280	12.3%	\$2,460
Sewer Fund	1,803,395	11.4%	\$2,280
Airport Fund	409,510	2.6%	\$520
Cemetery Fund	244,910	1.5%	\$300
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$20,000</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY13**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$20,600
Materials and Services	31,000
Capital Outlay	<u>0</u>
	<u><u>\$51,600</u></u>

basis of allocation: GENERAL ADMINISTRATION
FY12 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY12)

General Fund			
Municipal Court	\$277,820	1.8%	\$930
Police	3,689,610	23.2%	11,970
Fire	3,103,580	19.6%	10,110
Ambulance	117,030	0.7%	360
Parks	938,130	5.9%	3,040
Recreation	326,080	2.1%	1,080
Aquatic Center	377,020	2.4%	1,240
Planning	214,640	1.4%	720
Building	236,150	1.5%	770
Total General Fund	9,280,060	58.6%	30,220
State Tax Street Fund	931,935	5.9%	3,040
Library Fund	592,050	3.7%	1,940
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	653,290	4.0%	2,060
Water Fund	1,954,280	12.3%	6,350
Sewer Fund	1,803,395	11.4%	5,880
Airport Fund	409,510	2.6%	1,340
Cemetery Fund	244,910	1.5%	770
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$51,600</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY13**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$188,580
Materials and Services			78,350
Capital Outlay			0
			<u>\$266,930</u>

City Attorney	30.0%	80,080
City Negotiator	10.0%	26,690
City Prosecutor	50.0%	133,470
Risk Manager	10.0%	26,690
	<u>100.0%</u>	<u>\$266,930</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY12 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY12)

General Fund			
Municipal Court	\$277,820	1.8%	\$1,440
Police	3,689,610	23.2%	18,580
Fire	3,103,580	19.6%	15,700
Ambulance	117,030	0.7%	560
Parks	938,130	5.9%	4,720
Recreation	326,080	2.1%	1,680
Aquatic Center	377,020	2.4%	1,920
Planning	214,640	1.4%	1,120
Building	236,150	1.5%	1,200
	<u>9,280,060</u>	<u>58.6%</u>	<u>46,920</u>
State Tax Street Fund	931,935	5.9%	4,720
Library Fund	592,050	3.7%	2,980
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	653,290	4.0%	3,200
Water Fund	1,954,280	12.3%	9,850
Sewer Fund	1,803,395	11.4%	9,130
Airport Fund	409,510	2.6%	2,080
Cemetery Fund	244,910	1.5%	1,200
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$80,080</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY13**

CITY NEGOTIATOR \$26,690
Basis of Allocation: Union Members

General Fund			
Municipal Court	2.00	2.7%	\$720
Police	20.00	26.6%	7,100
Fire	18.00	24.0%	6,410
Parks	8.25	11.0%	2,940
Recreation	0.25	0.3%	80
Planning	1.16	1.5%	400
Building	1.16	1.5%	400
Total General Fund	<u>50.82</u>	<u>67.6%</u>	<u>18,050</u>
State Tax Street Fund	4.00	5.3%	1,410
Library Fund	5.00	6.7%	1,790
Convention Center	3.00	4.0%	1,070
Water Fund	5.00	6.7%	1,790
Sewer Fund	4.00	5.3%	1,410
Airport Fund	2.00	2.7%	720
Cemetery Fund	1.25	1.7%	450
	<u>75.07</u>	<u>100.0%</u>	<u>\$26,690</u>

CITY PROSECUTOR \$133,470
Basis of Allocation: 100% General Fund

Municipal Court		40%	\$53,390
Police		60%	80,080
		<u>100%</u>	<u>\$133,470</u>

RISK MANAGER \$26,690
Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund			
Police	\$18,627	25.0%	\$6,660
Fire	2,337	3.1%	830
Ambulance	2,337	3.1%	830
Parks	7,012	9.4%	2,510
Recreation	1,091	1.5%	400
Aquatic Center	6,700	9.0%	2,400
Planning	36	0.0%	0
Building	79	0.1%	30
Total General Fund	<u>\$38,219</u>	<u>51.2%</u>	<u>13,660</u>
Street Fund	3,896	5.2%	1,390
Convention Center Fund	7	0.0%	0
Water Fund	15,582	20.8%	5,550
Sewer Fund	16,299	21.8%	5,820
Airport Fund	779	1.0%	270
Cemetery Fund	16	0.0%	0
	<u>\$74,798</u>	<u>100.0%</u>	<u>\$26,690</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY13**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$455,730
Materials and Services			130,900
Capital Outlay			<u>5,000</u>
			591,630
less direct charges for services - Business Licences/ Transportation			<u>(30,000)</u>
			<u>\$561,630</u>

Utilities Billing/Collections			\$96,090
Payroll			\$68,740
Payables			\$96,290
General Accounting			<u>300,510</u>
			<u>\$561,630</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$3,328,500	46.6%	\$44,780
Sewer Fund	<u>3,813,000</u>	<u>53.4%</u>	<u>51,310</u>
	<u>\$7,141,500</u>	<u>100.0%</u>	<u>\$96,090</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2011

General Fund			
Municipal Court	65	2.4%	\$1,650
Police	497	18.4%	12,650
Fire	534	19.8%	13,610
Parks	260	9.7%	6,670
Recreation	213	7.9%	5,430
Aquatic Center	189	7.0%	4,810
Planning	34	1.3%	890
Building	43	1.6%	1,100
Total General Fund	<u>1,835</u>	<u>68.1%</u>	<u>46,810</u>
State Tax Street Fund	131	4.9%	3,370
Library Fund	210	7.8%	5,360
Convention Center	134	5.0%	3,440
Water Fund	164	6.1%	4,190
Sewer Fund	114	4.2%	2,890
Airport Fund	60	2.2%	1,510
Cemetery Fund	<u>46</u>	<u>1.7%</u>	<u>1,170</u>
	<u>2,694</u>	<u>100.0%</u>	<u>\$68,740</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY13**

PAYABLES \$96,290
Basis of Allocation: INVOICES PROCESSED
Number of Invoices Processed for Fiscal Year 09-10

General Fund			
Municipal Court	120	1.2%	\$1,160
Police	1385	14.3%	13,770
Fire	631	6.5%	6,260
Ambulance	277	2.9%	2,790
Parks	1562	16.2%	15,600
Recreation	526	5.4%	5,200
Aquatic Center	388	4.0%	3,850
Planning	159	1.6%	1,540
Building	121	1.3%	1,250
Total General Fund	5,169	53.4%	51,420
State Tax Street Fund	403	4.2%	4,040
Library Fund	398	4.1%	3,950
Sr/Disabled Transportation Fund	0	0.0%	0
Pendleton Convention Center Fund	668	6.9%	6,640
Water Fund	1329	13.8%	13,290
Sewer Fund	840	8.7%	8,380
Airport Fund	473	4.9%	4,720
Cemetery Fund	383	4.0%	3,850
	<u>9,663</u>	<u>100.0%</u>	<u>\$96,290</u>

GENERAL ACCOUNTING \$300,510
basis of allocation: GENERAL ADMINISTRATION
FY12 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY12)

General Fund			
Municipal Court	\$277,820	1.8%	\$5,410
Police	3,689,610	23.2%	69,720
Fire	3,103,580	19.6%	58,900
Ambulance	117,030	0.7%	2,100
Parks	938,130	5.9%	17,730
Recreation	326,080	2.1%	6,310
Aquatic Center	377,020	2.4%	7,210
Planning	214,640	1.4%	4,210
Building	236,150	1.5%	4,510
	9,280,060	58.60%	176,100
State Tax Street Fund	931,935	5.9%	17,730
Library Fund	592,050	3.7%	11,120
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	653,290	4.0%	12,020
Water Fund	1,954,280	12.3%	36,960
Sewer Fund	1,803,395	11.4%	34,260
Airport Fund	409,510	2.6%	7,810
Cemetery Fund	244,910	1.5%	4,510
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$300,510</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY13**

INSURANCE

Materials and Services			<u>\$254,500</u>
			<u>\$254,500</u>
Cost of Claims - Liability			129,800
Base Insurance - Property			<u>124,700</u>
			<u>\$254,500</u>

COST OF CLAIMS - LIABILITY

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

General Fund			<u>\$129,800</u>
Police	\$18,627	25.0%	\$32,450
Fire	2,337	3.1%	4,020
Ambulance	2,337	3.1%	4,020
Parks	7,012	9.4%	12,200
Recreation	1,091	1.5%	1,950
Aquatic Center	6,700	9.0%	11,680
Planning	36	0.0%	0
Building	79	0.1%	130
Total General Fund	<u>38,219</u>	<u>51.2%</u>	<u>66,450</u>
Street Fund	3,896	5.2%	6,750
Convention Center	7	0.0%	0
Water Fund	15,582	20.8%	27,000
Sewer Fund	16,299	21.8%	28,300
Airport	779	1.0%	1,300
Cemetery	16	0.0%	0
	<u>\$74,798</u>	<u>100.0%</u>	<u>\$129,800</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			<u>\$124,700</u>
Police	\$3,252,000	3.5%	\$4,360
Fire	3,161,433	3.4%	\$4,240
Parks	7,300,217	7.9%	\$9,850
Recreation	2,931,200	3.2%	\$3,990
Aquatic Center	2,739,760	3.0%	\$3,740
Total General Fund	<u>19,384,610</u>	<u>21.0%</u>	<u>26,180</u>
Library Fund	6,301,350	6.9%	\$8,600
Convention Center Fund	8,693,650	9.5%	\$11,850
Water Fund	23,743,769	25.8%	\$32,180
Sewer Fund	18,902,745	20.6%	\$25,690
Airport Fund	13,954,781	15.1%	\$18,830
Cemetery Fund	973,423	1.1%	\$1,370
	<u>\$91,954,328</u>	<u>100.0%</u>	<u>\$124,700</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY13**

ENGINEERING		
Personal Services & PERS bond pymt		\$382,890
Materials and Services		37,650
Capital Outlay		<u>0</u>
		420,540
less Charges for Services		(28,100)
		<u>\$392,440</u>
Engineering Services		\$392,440
Capital Outlay		<u>0</u>
		\$392,440

ENGINEERING SERVICES \$392,440
 Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES
 Engineer's Estimate of Proportional Share of Work To Be Performed

General Fund		
Police	8.0%	\$31,400
Fire	0.0%	0
Parks	7.0%	27,470
Planning	3.0%	11,770
Building	2.0%	<u>7,850</u>
General Fund	20.0%	78,490
State Tax Street Fund	25.0%	98,110
PCC Fund	2.0%	7,850
Water Fund	23.0%	90,260
Sewer Fund	27.0%	105,960
Airport	3.0%	<u>11,770</u>
	<u>100.0%</u>	<u>\$392,440</u>

CAPITAL PROJECTS \$0
 Basis of Allocation: FORMULA FROM CIP
 Costs Allocated as per agree to in CIP document

General Fund		
Police	0.0%	\$0
Fire	0.0%	0
Parks	0.0%	0
Planning	0.0%	0
Building	0.0%	<u>0</u>
General Fund	0.0%	0
State Tax Street Fund	33.3%	0
Water Fund	33.3%	0
Sewer Fund	33.3%	<u>0</u>
	<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY13**

FACILITIES

Personal Services & PERS bond pymt			\$400,570
Materials and Services			150,330
Capital			0
Interfund Transfer			7,000
			<u>557,900</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(65,000)
			<u>\$476,400</u>

CITY HALL

OTHER CITY FACILITIES

\$242,960
<u>233,440</u>
<u>\$476,400</u>

OTHER CITY FACILITIES

<u>\$233,440</u>

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided

General Fund

Police	17	31.3%	\$73,070
Fire	1	1.9%	4,440
Parks	13.0	24.1%	56,260
Recreation	9.0	16.7%	38,980
Aquatic Center	4.0	7.4%	17,270
Total General Fund	<u>44</u>	<u>81.4%</u>	<u>190,020</u>
Pendleton Convention Center	4	7.4%	17,270
Sewer Fund	1	1.9%	4,440
Airport Fund	3	5.6%	13,070
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	8,640
	<u>54</u>	<u>100.0%</u>	<u>\$233,440</u>

CITY HALL

basis of allocation: GENERAL ADMINISTRATION

FY12 Budgeted Personal Services and Materials and Services

(less Central Service Allocation for FY12)

General Fund

Municipal Court	\$277,820	1.8%	\$4,370
Police	3,689,610	23.2%	56,370
Fire	3,103,580	19.6%	47,620
Ambulance	117,030	0.7%	1,700
Parks	938,130	5.9%	14,330
Recreation	326,080	2.1%	5,100
Aquatic Center	377,020	2.4%	5,830
Planning	214,640	1.4%	3,400
Building	236,150	1.5%	3,640
	9,280,060	58.6%	142,360
State Tax Street Fund	931,935	5.9%	14,330
Library Fund	592,050	3.7%	8,990
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	653,290	4.0%	9,720
Water Fund	1,954,280	12.3%	29,900
Sewer Fund	1,803,395	11.4%	27,700
Airport Fund	409,510	2.6%	6,320
Cemetery Fund	244,910	1.5%	3,640
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$242,960</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY13**

Information Technology			\$151,500
Materials & Services			27,000
Capital Outlay			<u>\$178,500</u>
Minus technology grants in Materials & Services			(10,000)
			<u>\$168,500</u>

Materials & Services & Capital
basis of allocation: GENERAL ADMINISTRATION \$168,500

General Fund			
Municipal Court	\$277,820	1.8%	\$3,030
Police	\$3,689,610	23.2%	\$39,090
Fire	\$3,103,580	19.6%	\$33,030
Ambulance	\$117,030	0.7%	\$1,180
Parks	\$938,130	5.9%	\$9,940
Recreation	\$326,080	2.1%	\$3,540
Aquatic Center	\$377,020	2.4%	\$4,040
Planning	\$214,640	1.4%	\$2,360
Building	\$236,150	1.5%	\$2,530
	<u>9,280,060</u>	<u>58.6%</u>	<u>98,740</u>
State Tax Street Fund	931,935	5.9%	\$9,940
Library Fund	592,050	3.7%	\$6,230
Sr/Disabled Transportation Fund	0	0.0%	\$0
Convention Center Fund	653,290	4.0%	\$6,740
Water Fund	1,954,280	12.3%	\$20,730
Sewer Fund	1,803,395	11.4%	\$19,210
Airport Fund	409,510	2.6%	\$4,380
Cemetery Fund	244,910	1.5%	\$2,530
	<u>\$15,869,430</u>	<u>100.0%</u>	<u>\$168,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY11 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Planning	Building
City Manager's Office	(\$4,510)	(\$410)	\$4,380	\$2,570	\$310	\$1,090	\$590	\$3,650	(2,120)	(\$60)
Mayor, City Council	(7,510)	(170)	(1,070)	(950)	(10)	(260)	(70)	330	(390)	(120)
Insurance										
Cost of Claims - Liab.	(4,170)		(1,050)	(140)	(130)	(430)	(240)	(850)	(10)	(10)
Base Insurance - Prop.	15,050		460	600		690	360	520		
	10,880	0	(590)	460	(130)	260	120	(330)	(10)	(10)
Legal Services										
City Attorney	(5,890)	(160)	(410)	(460)	20	(90)	0	560	(470)	(90)
City Negotiator	(2,350)	(60)	(620)	(580)		(260)	(10)	0	(30)	(30)
City Prosecutor	(11,760)	(4,710)	(7,050)							
Risk Manager	(3,540)		(860)	(110)	-100	(350)	(190)	(690)	(10)	(20)
	(23,540)	(4,930)	(8,940)	(1,150)	(80)	(700)	(200)	(130)	(510)	(140)
Finance										
Utilities Billing/Coll.	(13,590)									
Payroll	(8,280)	(230)	(1,470)	(1,530)		(810)	(650)	(630)	(90)	(130)
Payables	(11,290)	(110)	(1,620)	(670)	(310)	(1,690)	(580)	(600)	(170)	(130)
General Accounting	(44,410)	(1,040)	(5,920)	(5,140)	(30)	(1,370)	(330)	2,370	(2,520)	(660)
	(77,570)	(1,380)	(9,010)	(7,340)	(340)	(3,870)	(1,560)	1,140	(2,780)	(920)
Engineering										
Engineering Services	1,350		190	0		40			10	10
GIS/Aerial Map Project	(7,540)		0	0		0			0	0
	(6,190)	0	190	0	0	40	0	0	10	10
Facilities										
City Hall	(10,640)	(390)	770	220	140	260	220	2,170	(1,480)	(160)
Other City Facilities	(10,240)		(3,220)	(190)		(2,460)	(1,710)	(750)		
	(20,880)	(390)	(2,450)	30	140	(2,200)	(1,490)	1,420	(1,480)	(160)
Information Technology										
Operations	(14,140)	(330)	(1,710)	(1,580)	0	(410)	(90)	820	(840)	(220)
Capital Projects	150	20	50	30		50				
	(13,990)	(310)	(1,660)	(1,550)	0	(360)	(90)	820	(840)	(220)
	(\$143,310)	(\$7,590)	(\$19,150)	(\$7,930)	(\$110)	(\$6,000)	(\$2,700)	\$6,900	(\$8,120)	(\$1,620)

Total GENERAL FUND	STREET FUND	LIBRARY FUND	SR/DIS TRANS FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY & REPAIR FUND	CONSTR. FUND	TOTAL
\$10,000	(\$930)	(\$9,060)	(\$1,770)	\$490	(\$2,240)	\$210	(\$1,150)	(\$60)		(\$4,510)
(\$2,710)	(500)	(1,480)	(330)	(230)	(1,110)	(690)	(340)	(120)		(7,510)
(\$2,860)	(140)			0	(600)	(520)	(50)	0		(4,170)
\$2,630		1,070		1,570	4,200	2,610	2,880	90		15,050
(230)	(140)	1,070	0	1,570	3,600	2,090	2,830	90	0	10,880
(\$1,100)	(450)	(1,890)	(400)	(120)	(1,010)	(490)	(340)	(90)		(5,890)
(\$1,590)	(120)	(160)		(60)	(150)	(170)	(60)	(40)		(2,350)
(\$11,760)										(11,760)
(\$2,330)	(110)		(150)	0	(480)	(430)	(40)	0		(3,540)
(\$16,780)	(680)	(2,050)	(550)	(180)	(1,640)	(1,090)	(440)	(130)	0	(23,540)
					(6,430)	(7,160)				(13,590)
(\$5,540)	(380)	(700)		(450)	(460)	(330)	(240)	(180)		(8,280)
(\$5,880)	(520)	(430)	(80)	(880)	(1,590)	(890)	(560)	(460)		(11,290)
(\$14,640)	(3,050)	(9,590)	(2,150)	(1,260)	(6,820)	(4,110)	(2,130)	(660)		(44,410)
(\$26,060)	(3,950)	(10,720)	(2,230)	(2,590)	(15,300)	(12,490)	(2,930)	(1,300)	0	(77,570)
\$250	340			30	320	370	40			1,350
\$0	(2,520)				(2,510)	(2,510)				(7,540)
250	(2,180)	0	0	30	(2,190)	(2,140)	40	0	0	(6,190)
\$1,750	(1,020)	(6,170)	(1,250)	(10)	(2,150)	(680)	(950)	(160)		(10,640)
(\$8,330)				(760)		(200)	(570)	0	(380)	(10,240)
(6,580)	(1,020)	(6,170)	(1,250)	(770)	(2,150)	(880)	(1,520)	(160)	(380)	(20,880)
(\$4,360)	(980)	(3,280)	(710)	(390)	(2,200)	(1,310)	(690)	(220)		(14,140)
\$150										150
(4,210)	(980)	(3,280)	(710)	(390)	(2,200)	(1,310)	(690)	(220)	0	(13,990)
(\$46,320)	(\$10,380)	(\$31,690)	(\$6,840)	(\$2,070)	(\$23,230)	(\$16,300)	(\$4,200)	(\$1,900)	(\$380)	(\$143,310)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY11 Variances**

			FY11 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			\$298,281	\$309,450	(\$11,169)
Materials and Services			30,162	33,500	(3,338)
Transfer Out to Library			10,000	0	10,000
			<u>\$338,440</u>	<u>\$342,950</u>	<u>(\$4,510)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY11 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY11)					
General Fund					
Municipal Court	231,251	1.6%	\$5,420	\$5,830	(\$410)
Police	3,566,007	24.4%	\$82,570	78,190	4,380
Fire	2,770,780	18.9%	\$63,960	61,390	2,570
Ambulance	119,952	0.8%	\$2,710	2,400	310
Parks	883,736	6.0%	\$20,300	19,210	1,090
Recreation	318,896	2.2%	\$7,450	6,860	590
Aquatic Center	397,299	2.7%	\$9,140	5,490	3,650
Planning	193,048	1.3%	\$4,400	6,520	(2,120)
Building	223,138	1.5%	\$5,080	5,140	(60)
Total General Fund	8,704,107	59.40%	201,030	191,030	10,000
State Tax Street Fund	791,959	5.4%	\$18,280	19,210	(930)
Library Fund	469,413	3.2%	\$10,830	19,890	(9,060)
Transportation Fund	171,612	1.2%	\$4,060	5,830	(1,770)
Convention Center Fund	628,245	4.3%	\$14,550	14,060	490
Water Fund	1,722,634	11.7%	\$39,600	41,840	(2,240)
Sewer Fund	1,576,740	10.7%	\$36,210	36,000	210
Airport Fund	379,144	2.6%	\$8,800	9,950	(1,150)
Cemetery Fund	225,130	1.5%	\$5,080	5,140	(60)
	<u>\$14,668,984</u>	<u>100.00%</u>	<u>\$338,440</u>	<u>\$342,950</u>	<u>(\$4,510)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY11 Variances**

	FY11 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$11,708	\$14,600	(\$2,890)
Materials and Services	28,585	33,200	(\$4,620)
Capital	0	0	\$0
	<u>\$40,290</u>	<u>\$47,800</u>	<u>(\$7,510)</u>

basis of allocation: GENERAL ADMINISTRATION
FY11 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY11)

General Fund					
Municipal Court	231,251	1.6%	\$640	\$810	(\$170)
Police	3,566,007	24.4%	\$9,830	10,900	(1,070)
Fire	2,770,780	18.9%	\$7,610	8,560	(950)
Ambulance	119,952	0.8%	\$320	330	(10)
Parks	883,736	6.0%	\$2,420	2,680	(260)
Recreation	318,896	2.2%	\$890	960	(70)
Aquatic Center	397,299	2.7%	\$1,090	760	330
Planning	193,048	1.3%	\$520	910	(390)
Building	223,138	1.5%	\$600	720	(120)
Total General Fund	8,704,107	59.4%	23,920	26,630	(2,710)
State Tax Street Fund	791,959	5.4%	\$2,180	2,680	(500)
Library Fund	469,413	3.2%	\$1,290	2,770	(1,480)
Transportation Fund	171,612	1.2%	\$480	810	(330)
Convention Center Fund	628,245	4.3%	\$1,730	1,960	(230)
Water Fund	1,722,634	11.7%	\$4,720	5,830	(1,110)
Sewer Fund	1,576,740	10.7%	\$4,320	5,010	(690)
Airport Fund	379,144	2.6%	\$1,050	1,390	(340)
Cemetery Fund	225,130	1.5%	\$600	720	(120)
	<u>14,668,984</u>	<u>100.0%</u>	<u>\$40,290</u>	<u>\$47,800</u>	<u>(\$7,510)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY11 Variances**

			FY11 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$224,910	\$238,390	(\$13,480)
Materials and Services			12,908	17,950	(\$5,040)
Capital			0	5,000	(\$5,000)
			<u>\$237,818</u>	<u>\$261,340</u>	<u>(\$23,520)</u>
City Attorney			\$59,450	\$65,340	(\$5,890)
City Negotiator			23,780	26,130	(2,350)
City Prosecutor			118,910	130,670	(11,760)
Risk Manager			35,660	39,200	(3,540)
			<u>\$237,800</u>	<u>\$261,340</u>	<u>(\$23,540)</u>
CITY ATTORNEY			<u>\$59,450</u>	<u>\$65,340</u>	<u>(\$5,890)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY11 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY11)					
General Fund					
Municipal Court (less assessments)	231,251	1.6%	\$950	\$1,110	(\$160)
Police	3,566,007	24.4%	14,490	14,900	(410)
Fire	2,770,780	18.9%	11,240	11,700	(460)
Ambulance	119,952	0.8%	480	460	20
Parks	883,736	6.0%	3,570	3,660	(90)
Recreation	318,896	2.2%	1,310	1,310	0
Aquatic Center	397,299	2.7%	1,610	1,050	560
Planning	193,048	1.3%	770	1,240	(470)
Building	223,138	1.5%	890	980	(90)
	<u>8,704,107</u>	<u>59.4%</u>	<u>35,310</u>	<u>36,410</u>	<u>(1,100)</u>
State Tax Street Fund	791,959	5.4%	3,210	3,660	(450)
Library Fund	469,413	3.2%	1,900	3,790	(1,890)
Transportation Fund	171,612	1.2%	710	1,110	(400)
Convention Center Fund	628,245	4.3%	2,560	2,680	(120)
Water Fund	1,722,634	11.7%	6,960	7,970	(1,010)
Sewer Fund	1,576,740	10.7%	6,360	6,850	(490)
Airport Fund	379,144	2.6%	1,550	1,890	(340)
Cemetery Fund	225,130	1.5%	890	980	(90)
	<u>14,668,984</u>	<u>100.0%</u>	<u>\$59,450</u>	<u>\$65,340</u>	<u>(\$5,890)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY11 Variances**

CITY NEGOTIATOR			<u>\$23,780</u>	<u>\$26,130</u>	<u>(\$2,350)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.6%	\$620	\$680	(\$60)
Police	20.00	26.3%	6,250	6,870	(620)
Fire	19.00	25.0%	5,950	6,530	(580)
Parks	8.25	10.8%	2,560	2,820	(260)
Recreation	0.25	0.3%	70	80	(10)
Planning	1.16	1.5%	360	390	(30)
Building	1.16	1.5%	360	390	(30)
Total General Fund	51.82	68.0%	16,170	17,760	(1,590)
State Tax Street Fund	4.00	5.3%	1,260	1,380	(120)
Library Fund	6.00	8.0%	1,900	2,060	(160)
Convention Center	2.00	2.6%	620	680	(60)
Water Fund	5.00	6.6%	1,570	1,720	(150)
Sewer Fund	4.00	5.3%	1,260	1,430	(170)
Airport Fund	2.00	2.6%	620	680	(60)
Cemetery Fund	1.25	1.6%	380	420	(40)
	<u>76.07</u>	<u>100.0%</u>	<u>\$23,780</u>	<u>\$26,130</u>	<u>(\$2,350)</u>
CITY PROSECUTOR			<u>\$118,910</u>	<u>\$130,670</u>	<u>(\$11,760)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$47,560	\$52,270	(\$4,710)
Police		60.0%	71,350	78,400	(7,050)
		<u>100.0%</u>	<u>\$118,910</u>	<u>\$130,670</u>	<u>(\$11,760)</u>
RISK MANAGER			<u>\$35,660</u>	<u>\$39,200</u>	<u>(\$3,540)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$18,255	24.0%	\$8,550	\$9,410	(\$860)
Fire	2,401	3.2%	1,140	1,250	(110)
Ambulance	2,157	2.8%	1,000	1,100	(100)
Parks	7,474	9.8%	3,490	3,840	(350)
Recreation	4,140	5.4%	1,930	2,120	(190)
Aquatic Center	15,000	19.7%	7,030	7,720	(690)
Planning	116	0.2%	70	80	(10)
Building	279	0.4%	140	160	(20)
Total General Fund	49,822	65.5%	23,350	25,680	(2,330)
Street Fund	2,480	3.3%	1,180	1,290	(110)
Transportation Fund	3,228	4.2%	1,500	1,650	(150)
Convention Center Fund	7	0.0%	0	0	0
Water Fund	10,433	13.7%	4,890	5,370	(480)
Sewer Fund	9,278	12.2%	4,350	4,780	(430)
Airport Fund	801	1.1%	390	430	(40)
Cemetery Fund	16	0.0%	0	0	0
	<u>76,065</u>	<u>100.0%</u>	<u>35,660</u>	<u>39,200</u>	<u>(3,540)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY11 Variances**

			FY11 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$375,069	\$450,620	(\$75,551)
Materials and Services			119,460	127,800	(8,340)
Capital			8,882	9,000	(118)
			<u>503,411</u>	<u>587,420</u>	<u>(84,009)</u>
less direct charges for services - Business Licenses			<u>(13,555)</u>	<u>(20,000)</u>	<u>6,445</u>
			<u>\$489,856</u>	<u>\$567,420</u>	<u>(\$77,564)</u>
Utilities Billing/Collections			\$85,830	\$99,420	(\$13,590)
Payroll			52,300	60,580	(8,280)
Payables			71,270	82,560	(11,290)
General Accounting			280,450	324,860	(44,410)
			<u>\$489,850</u>	<u>\$567,420</u>	<u>(\$77,570)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$85,830</u>	<u>\$99,420</u>	<u>(\$13,590)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,336,496	47.3%	\$40,600	\$47,030	(\$6,430)
Sewer Fund	3,718,984	52.7%	45,230	52,390	(7,160)
	<u>7,055,480</u>	<u>100.0%</u>	<u>\$85,830</u>	<u>\$99,420</u>	<u>(\$13,590)</u>
PAYROLL			<u>\$52,300</u>	<u>\$60,580</u>	<u>(\$8,280)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2010					
General Fund					
Municipal Court	71	2.8%	\$1,470	\$1,700	(\$230)
Police	458	17.8%	9,310	10,780	(1,470)
Fire	476	18.5%	9,680	11,210	(1,530)
Parks	250	9.7%	5,070	5,880	(810)
Recreation	201	7.8%	4,080	4,730	(650)
Aquatic Center	194	7.6%	3,970	4,600	(630)
Planning	29	1.1%	580	670	(90)
Building	41	1.6%	840	970	(130)
Total General Fund	<u>1720</u>	<u>66.9%</u>	<u>35,000</u>	<u>40,540</u>	<u>(5,540)</u>
State Tax Street Fund	115	4.5%	2,350	2,730	(380)
Library Fund	217	8.4%	4,390	5,090	(700)
Convention Center	141	5.5%	2,880	3,330	(450)
Water Fund	145	5.6%	2,930	3,390	(460)
Sewer Fund	104	4.1%	2,140	2,470	(330)
Airport Fund	71	2.8%	1,460	1,700	(240)
Cemetery Fund	56	2.2%	1,150	1,330	(180)
	<u>2,569</u>	<u>100.0%</u>	<u>\$52,300</u>	<u>\$60,580</u>	<u>(\$8,280)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY11 Variances**

			FY11 Average	Budget As Allocated	Variance
PAYABLES			<u>\$71,270</u>	<u>\$82,560</u>	<u>(\$11,290)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 08-09					
General Fund					
Municipal Court	104	1.1%	\$800	\$910	(\$110)
Police	1,358	13.6%	9,690	11,310	(1,620)
Fire	642	6.6%	4,700	5,370	(670)
Ambulance	263	2.7%	1,920	2,230	(310)
Parks	1,486	15.0%	10,690	12,380	(1,690)
Recreation	509	5.1%	3,630	4,210	(580)
Aquatic Center	524	5.3%	3,780	4,380	(600)
Planning	153	1.5%	1,070	1,240	(170)
Building	104	1.1%	780	910	(130)
Total General Fund	<u>5,143</u>	<u>52.0%</u>	<u>37,060</u>	<u>42,940</u>	<u>(5,880)</u>
State Tax Street Fund	455	4.6%	3,280	3,800	(520)
Library Fund	372	3.8%	2,710	3,140	(430)
Transportation Fund	70	0.7%	500	580	(80)
Pendleton Convention Center Fund	768	7.8%	5,560	6,440	(880)
Water Fund	1,392	14.1%	10,050	11,640	(1,590)
Sewer Fund	801	8.0%	5,700	6,590	(890)
Airport Fund	484	4.9%	3,490	4,050	(560)
Cemetery Fund	404	4.1%	2,920	3,380	(460)
	<u>9,889</u>	<u>100.0%</u>	<u>\$71,270</u>	<u>\$82,560</u>	<u>(\$11,290)</u>
GENERAL ACCOUNTING			<u>\$280,450</u>	<u>324,860</u>	<u>(\$44,410)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY11 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY11)					
General Fund					
Municipal Court	231,251	1.6%	\$4,480	\$5,520	(\$1,040)
Police	3,566,007	24.3%	68,150	74,070	(5,920)
Fire	2,770,780	18.9%	53,010	58,150	(5,140)
Ambulance	119,952	0.8%	2,240	2,270	(30)
Parks	883,736	6.0%	16,830	18,200	(1,370)
Recreation	318,896	2.2%	6,170	6,500	(330)
Aquatic Center	397,299	2.7%	7,570	5,200	2,370
Planning	193,048	1.3%	3,650	6,170	(2,520)
Building	223,138	1.5%	4,210	4,870	(660)
	<u>8,704,107</u>	<u>59.3%</u>	<u>166,310</u>	<u>180,950</u>	<u>(14,640)</u>
State Tax Street Fund	791,959	5.4%	15,140	18,190	(3,050)
Library Fund	469,413	3.3%	9,250	18,840	(9,590)
Transportation Fund	171,612	1.2%	3,370	5,520	(2,150)
Convention Center Fund	628,245	4.3%	12,060	13,320	(1,260)
Water Fund	1,722,634	11.7%	32,810	39,630	(6,820)
Sewer Fund	1,576,740	10.7%	30,010	34,120	(4,110)
Airport Fund	379,144	2.6%	7,290	9,420	(2,130)
Cemetery Fund	225,130	1.5%	4,210	4,870	(660)
	<u>14,668,984</u>	<u>100.0%</u>	<u>\$280,450</u>	<u>\$324,860</u>	<u>(\$44,410)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
Adjustment for FY11 Variances**

			FY11 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$280,386</u>	<u>\$269,500</u>	<u>\$10,886</u>
Cost of Claims - Liability			144,061	148,220	(4,170)
Base Insurance - Property			<u>136,325</u>	<u>121,280</u>	<u>15,050</u>
			<u>\$280,386</u>	<u>\$269,500</u>	<u>\$10,886</u>
COST OF CLAIMS - LIABILITY					
			<u>\$144,060</u>	<u>\$148,220</u>	<u>(\$4,170)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	18,255	25.1%	\$36,160	\$37,200	(\$1,050)
Fire	2,401	3.3%	4,750	4,890	(140)
Ambulance	2,157	3.0%	4,320	4,450	(130)
Parks	7,474	10.3%	14,840	15,270	(430)
Recreation	4,140	5.7%	8,210	8,450	(240)
Aquatic Center	15,000	20.6%	29,680	30,530	(850)
Planning	116	0.2%	290	300	(10)
Building	279	0.4%	580	590	(10)
Total General Fund	<u>49,822</u>	<u>68.6%</u>	<u>98,830</u>	<u>101,680</u>	<u>(2,860)</u>
Street Fund					
Street Fund	2,480	3.4%	4,900	5,040	(140)
Convention Center	7	0.0%	0	0	0
Water Fund					
Water Fund	10,433	14.3%	20,600	21,200	(600)
Sewer Fund					
Sewer Fund	9,278	12.6%	18,150	18,670	(520)
Airport					
Airport	801	1.1%	1,580	1,630	(50)
Cemetery					
Cemetery	16	0.0%	0	0	0
	<u>72,837</u>	<u>100.0%</u>	<u>\$144,060</u>	<u>\$148,220</u>	<u>(\$4,170)</u>
BASE INSURANCE - PROPERTY					
			<u>\$136,330</u>	<u>\$121,280</u>	<u>\$15,050</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	1,962,690	3.1%	4,220	3,760	460
Fire	2,492,604	4.0%	5,450	4,850	600
Parks	2,871,152	4.6%	6,270	5,580	690
Recreation	2,078,010	3.2%	4,360	4,000	360
Aquatic Center	2,111,196	3.4%	4,640	4,120	520
Total General Fund	<u>11,515,652</u>	<u>18.3%</u>	<u>24,940</u>	<u>22,310</u>	<u>2,630</u>
Library Fund					
Library Fund	4,437,754	7.1%	9,680	8,610	1,070
Convention Center Fund					
Convention Center Fund	6,534,866	10.4%	14,180	12,610	1,570
Water Fund					
Water Fund	17,535,820	27.9%	38,040	33,840	4,200
Sewer Fund					
Sewer Fund	10,968,619	17.4%	23,720	21,110	2,610
Airport Fund					
Airport Fund	11,536,532	18.3%	24,950	22,070	2,880
Cemetery Fund					
Cemetery Fund	394,435	0.6%	820	730	90
	<u>62,923,678</u>	<u>100.0%</u>	<u>\$136,330</u>	<u>\$121,280</u>	<u>\$15,050</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY11 Variances**

	FY11 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$331,345	\$352,280	(\$20,935)
Materials and Services	25,947	36,000	(10,053)
Capital Outlay	26,060	33,600	(7,540)
	<u>383,352</u>	<u>421,880</u>	<u>(38,528)</u>
less Charges for Services	(51,111)	(83,450)	32,339
	0	0	0
	<u>\$332,241</u>	<u>\$338,430</u>	<u>(\$6,189)</u>
Engineering Services	\$306,181	\$304,830	\$1,350
GIS/Aerial Mapping CIP	26,060	33,600	(\$7,540)
	<u>\$332,241</u>	<u>\$338,430</u>	<u>(\$6,190)</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		15.0%	\$190
Fire		0.0%	0
Parks		3.0%	40
Planning		1.0%	10
Building		1.0%	10
			<u>250</u>
General Fund		20.0%	250
State Tax Street Fund		25.0%	340
PCC Fund		2.0%	30
Water Fund		23.0%	320
Sewer Fund		27.0%	370
Airport		3.0%	40
			<u>\$1,350</u>
		100.0%	
GIS/ AERIAL MAPPING PROJECT			
Basis of Allocation: FORMULA FROM CIP			
Costs allocated as per agree to in CIP document			
General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
			<u>0</u>
General Fund		0.0%	0
State Tax Street Fund		33.4%	(2,520)
Water Fund		33.3%	(2,510)
Sewer Fund		33.3%	(2,510)
			<u>(\$7,540)</u>
		100.0%	

**CITY OF PENDLETON
APPENDIX A**

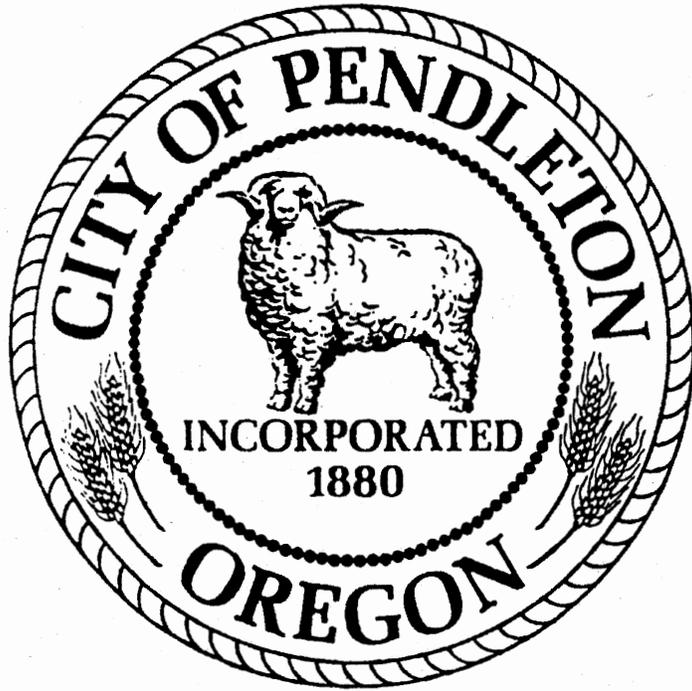
Allocation of Information Technology

			FY11 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY					
Materials and Services			\$112,062	\$135,000	(\$22,938)
Capital Outlay			25,251	25,100	151
			137,313	160,100	(22,787)
less technology grants			(17,203)	(26,000)	8,797
			<u>\$120,110</u>	<u>\$134,100</u>	<u>(\$13,990)</u>
Materials & Services			<u>\$94,857</u>	<u>\$109,000</u>	<u>(\$14,140)</u>
INFORMATION TECHNOLOGY OPERATIONS					
Basis of allocation: GENERAL ADMINISTRATION					
FY11 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY11)					
General Fund					
Municipal Court	231,251	1.6%	\$1,520	\$1,850	(\$330)
Police	3,566,007	24.4%	\$23,140	24,850	(1,710)
Fire	2,770,780	18.9%	\$17,930	19,510	(1,580)
Ambulance	119,952	0.8%	\$760	760	0
Parks	883,736	6.0%	\$5,690	6,100	(410)
Recreation	318,896	2.2%	\$2,090	2,180	(90)
Aquatic Center	397,299	2.7%	\$2,560	1,740	820
Planning	193,048	1.3%	\$1,230	2,070	(840)
Building	223,138	1.5%	\$1,420	1,640	(220)
Total General Fund	8,704,107	59.40%	56,340	60,700	(4,360)
State Tax Street Fund	791,959	5.4%	\$5,120	6,100	(980)
Library Fund	469,413	3.2%	\$3,040	6,320	(3,280)
Transportation Fund	171,612	1.2%	\$1,140	1,850	(710)
Convention Center Fund	628,245	4.3%	\$4,080	4,470	(390)
Water Fund	1,722,634	11.7%	\$11,100	13,300	(2,200)
Sewer Fund	1,576,740	10.7%	\$10,150	11,460	(1,310)
Airport Fund	379,144	2.6%	\$2,470	3,160	(690)
Cemetery Fund	225,130	1.5%	\$1,420	1,640	(220)
	<u>14,668,984</u>	<u>100.00%</u>	<u>\$94,860</u>	<u>\$109,000</u>	<u>(\$14,140)</u>
CAPITAL PROJECTS			<u>\$25,251</u>	<u>\$25,100</u>	<u>\$150</u>
Basis of Allocation: FORMULA FROM CIP					
Costs allocated as per agree to in CIP document					
General Fund					
Court				10.0%	\$20
Police				35.0%	\$50
Fire				20.0%	\$30
Parks				35.0%	\$50
General Fund				100.0%	150

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY11 Variances**

		Actual FY11	Budget As		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$352,241	\$391,825	(\$39,584)	
Materials and Services		138,284	119,575	18,709	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		<u>497,525</u>	<u>518,400</u>	<u>(20,875)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(62,460)	(62,460)	0	
		<u>\$418,565</u>	<u>\$439,440</u>	<u>(\$20,880)</u>	
CITY HALL		<u>\$213,470</u>	<u>\$224,110</u>	<u>(\$10,640)</u>	
OTHER CITY FACILITIES		<u>205,095</u>	<u>215,330</u>	<u>(10,240)</u>	
		<u>\$418,565</u>	<u>\$439,440</u>	<u>(\$20,880)</u>	
OTHER CITY FACILITIES		<u>\$205,100</u>	<u>\$215,330</u>	<u>(\$10,240)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$64,180	\$67,400	(\$3,220)	
Fire	1.9%	\$3,900	\$4,090	(\$190)	
Parks	24.1%	49,430	51,890	(2,460)	
Recreation	16.7%	34,250	35,960	(1,710)	
Aquatic Center	7.4%	15,180	15,930	(750)	
Total General Fund	81.4%	<u>166,940</u>	<u>175,270</u>	<u>(8,330)</u>	
Pendleton Convention Center	7.4%	15,180	15,930	(760)	
Sewer Fund	1.9%	3,900	4,100	(200)	
Airport Fund	5.6%	11,490	12,060	(570)	
Cemetery	0.0%	0	0	0	
Construction and Repair Fund	3.7%	7,590	7,970	(380)	
	100.0%	<u>\$205,100</u>	<u>\$215,330</u>	<u>(\$10,240)</u>	
CITY HALL		<u>\$213,470</u>	<u>\$224,110</u>	<u>(\$10,640)</u>	
basis of allocation: GENERAL ADMINISTRATION FY11 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY11)					
General Fund					
Municipal Court (less assessments)	231,251	1.6%	\$3,420	\$3,810	(\$390)
Police	3,566,007	24.3%	51,870	51,100	770
Fire	2,770,780	18.9%	40,340	40,120	220
Ambulance	119,952	0.8%	1,710	1,570	140
Parks	883,736	6.0%	12,810	12,550	260
Recreation	318,896	2.2%	4,700	4,480	220
Aquatic Center	397,299	2.7%	5,760	3,590	2,170
Planning	193,048	1.3%	2,780	4,260	(1,480)
Building	223,138	1.5%	3,200	3,360	(160)
	<u>8,704,107</u>	59.3%	<u>126,590</u>	<u>124,840</u>	<u>1,750</u>
State Tax Street Fund	791,959	5.4%	11,530	12,550	(1,020)
Library Fund	469,413	3.2%	6,830	13,000	(6,170)
Sr/Disabled Transportation Fund	171,612	1.2%	2,560	3,810	(1,250)
Convention Center Fund	628,245	4.3%	9,180	9,190	(10)
Water Fund	1,722,634	11.8%	25,190	27,340	(2,150)
Sewer Fund	1,576,740	10.7%	22,840	23,520	(680)
Airport Fund	379,144	2.6%	5,550	6,500	(950)
Cemetery Fund	225,130	1.5%	3,200	3,360	(160)
	<u>14,668,984</u>	100.0%	<u>\$213,470</u>	<u>\$224,110</u>	<u>(\$10,640)</u>



CITY OF PENDLETON

APPENDIX B

GLOSSARY

Appropriation

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

Audit

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

Bancroft Bonds

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

Bond

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

Capital

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

Contingency

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

CPI-U

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

Department

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

Depreciation

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

Enterprise Fund

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

Felony

Crimes punishable by imprisonment in state penitentiary.

Fiscal Year (FY)

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

Fixed Assets

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

Full Time Equivalency (FTE)

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

Fund

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

General Fund

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

General Obligation Bonds

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

G.I.S.

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

Interfund Transfers

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

Intergovernmental Revenue

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

Library District

See Umatilla County Special Library District

Local Improvement District (LID)

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

Local Option Levy

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

Travel and Training

Cost of any schools or work shops attended.

Measure 5

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

Measure 50

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

Mill

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

Minor Equipment

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

Misdemeanor

Crimes punishable by fine or internment in county jail.

Object

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

Oregon Revised Statutes (ORS)

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

Oregon State Library Suggested Minimum Criteria

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

Part Time

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

Consultants

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

Program

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

Recidivism

A falling back into criminal habits, especially after punishment.

Reserve

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

Resources Forward

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

Salaries and Wages

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

SCADA

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

SPWF

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

Special Library District

See Umatilla County Special Library District

Transportation

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

Umatilla County Special Library District

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

Unappropriated Reserve

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

User Fee

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

