



**CITY OF PENDLETON
ADOPTED BUDGET
FY 09-10**

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**CITY OF PENDLETON
ADOPTED BUDGET
FY 09-10**

2009-10 BUDGET COMMITTEE

Steven Bjerke

Dave Krumbein

John Boston

Becky Marks

Bryan Branstetter

John McBee

John Brenne

Justin Pearce

Dan Ceniga

Lonnie Read

Bill Dawson

Mike Short

Rhonda Hamby

Neal Simpson

Phillip Houk

Steve Taylor

David Weaver

CITY MANAGER

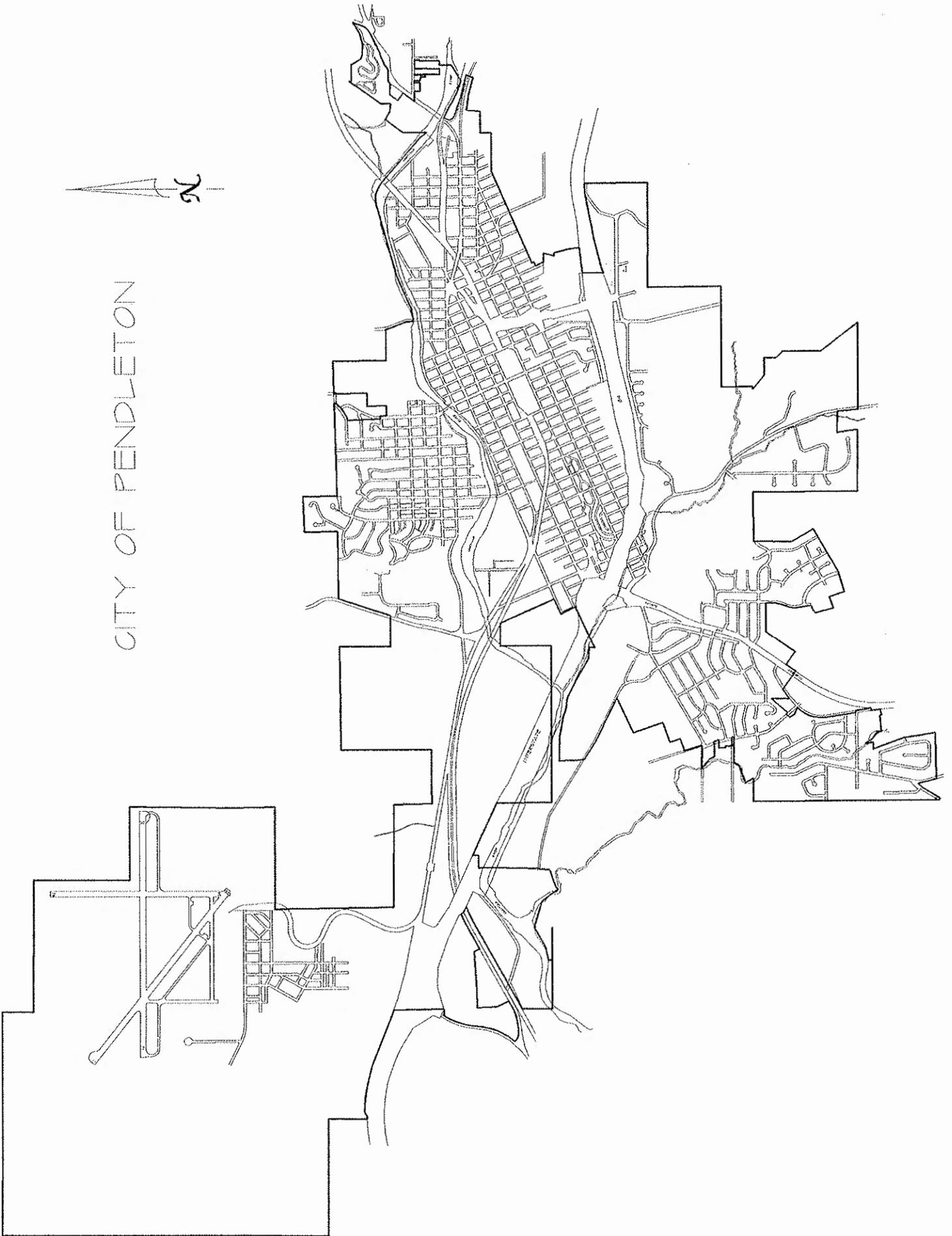
Larry Lehman

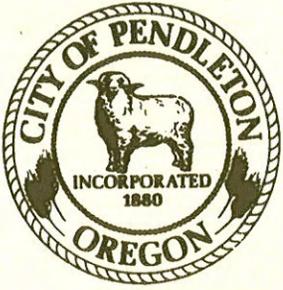
FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON





CITY OF PENDLETON

April 8, 2009

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Dear Budget Committee Members:

During these difficult economic times one wonders where to begin the budget process. Do we try to reduce expenditures and keep everything in balance or do we try to take advantage of the tough times and try to accomplish projects while the costs of doing such projects is reduced?

An example of the reduced costs would be the McKay Sewer Line. The engineer's estimate last year was \$400,000, but recently received bids ranged from \$214,000 to \$380,000.

This budget reflects the latter. Recessions, and even depressions, come and go. In a period of one to three years, it is very likely the economy will again be strong and growing. If we are wrong with this assumption and everything goes south, we just get there a little quicker.

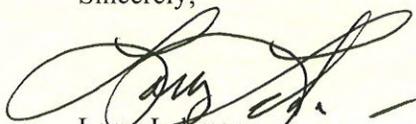
It is fortunate the City of Pendleton has reasonable reserves and a good credit record to be able to either pay for or finance the public improvements outlined in the budget. These improvements include the new wastewater treatment plant, new roads at the Sunridge Estates subdivision, the last mile of the Barnhart Road project, the water line to the new industrial properties at the Airport, McKay Creek sewer line, Quinny Bridge, solar and turbines, Roy Raley restrooms, improvements at Community Park, as well as other projects outlined in the Department budgets.

The budget calls for no increase in wages for the non-union and OPEU members. In lieu of wages, it is proposed each employee be granted a one-time vacation allowance of 32 hours. This vacation can only be used as the workload allows. The Police Association members have indicated they understand the tough financial times that exist and have agreed to reduce their pay increase as called for in the Association contract from 5% in July to 2.5% in July and 2.5% in January. The members of the International Firefighters Union have agreed to modify the union contract to delay the hiring of an additional fire fighter for at least one year, and to modify the wage increase from 4% in July to 2% in July and 2% in January.

Overall the PERS costs are reduced approximately 40% this year, due to earnings of the PERS investments prior to the current huge losses on the stock market. PERS has also computed the rates we pay based on classification of employees instead of a flat, blended rate. In the budgets you will notice some large changes in the PERS rates due to these two actions. PERS has also indicated a rate increase of 50% for FY 2011/12.

Health insurance costs continue to rise with an increase of 12% for medical coverage. Other City insurances have either no increase or a slight decrease/increase.

Sincerely,


Larry Lehman
City Manager

A-3

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





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

City of Pendleton
2009 – 2011 MAYOR and COUNCIL GOALS

Focus Economic Development Efforts

- Attract tenants for available lands at Airport, Industrial Park, Downtown, and other available sites.
- Work with Port to have IDR bonds ready with 15-day notice.
- Finalize plan to retire debt on loan to complete Airport Connector Road project and infrastructure.

Assist and facilitate residential development.*

Develop long-range financial plan to fund City operations for infrastructure maintenance, upgrade and expansion.

Provide a suitable public safety facility – large enough to house other law enforcement tenants (OSP, Crime Lab, for instance).

Install security cameras on the River Parkway and elsewhere, as needed.

Develop strategies to make Airport self-sufficient.

- *Promote and market the Airport*

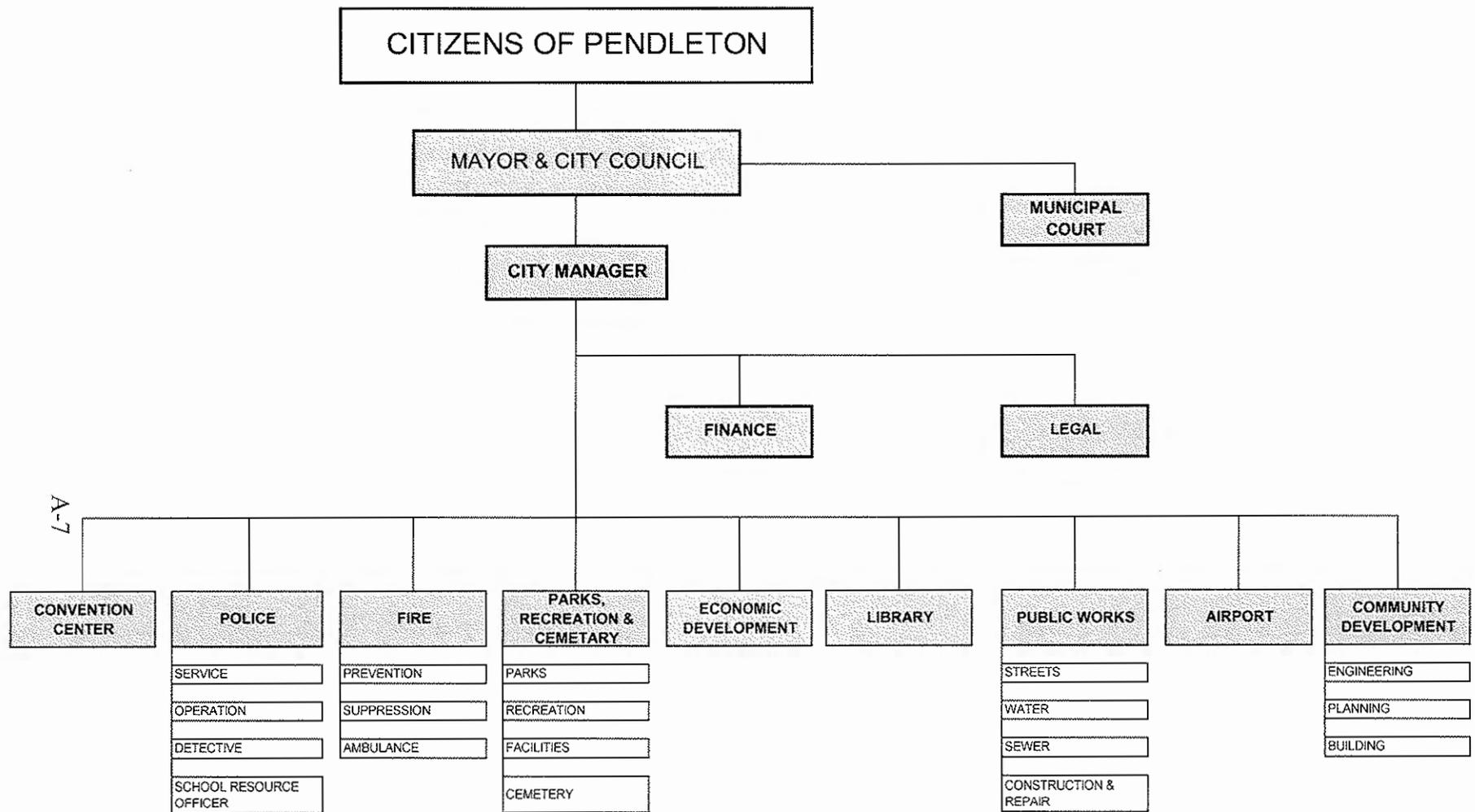
Work on establishing safe walking areas to all Pendleton schools.

Continue to enhance gateways through landscaping and signage.

Hotel by the Convention Center.

Enhance City signage.

- *Focus on identity, history, tourist directions, and areas of town*



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 2010

- 2/13 FY 2010 budget forms and financial reports distributed.
- 03/13 Last day to submit Departmental Budget requests to the Finance Director. Department Heads are responsible for meeting this deadline.
- 03/13 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets.
- 04/08** Send notices of first budget committee meeting to paper.
- 04/15 Begin printing budget.
- 04/15* 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.)
- 04/17 Preliminary Budget completed.
- 04/22* Publish second notice of hearing before the City Council (not less than 5 days nor more than 30 days).
- 04/28 Budget Committee meeting and State Revenue Sharing Budget.
- 04/30 Second budget committee meeting (if necessary).
- 05/05 Third budget committee meeting (if necessary).
- 05/07 Fourth budget committee meeting (if necessary).
- 05/19* Send budget summaries and notice of Council hearing to paper.
- 05/26 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.
- 06/02 Budget Hearing before the City Council.
- 06/02 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 38 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

State Tax Street Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

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

Pendleton Youth Commission Fund

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

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 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.

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 three issues of general obligation debt unpaid as of June 30, 2008. One bond issue is for the armory renovation, one is for the Helen McCune City Hall/Library renovation project and the last 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.

Keystone Development Capital Fund

This fund accounts for the purchase of land and construction of the Keystone building.

Airport Connector Road (Barnhart) Construction Fund

This fund accounts for the construction of the Barnhart Road. The majority of the funds for this project are federal dollars.

Quinney Bridge Construction Fund

This fund accounts for the construction of the Quinney Bridge between Southgate Place and SW 44th. ODOT funds are the resources for this

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, and Facilities Division.

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 FY07	ACTUAL FY08	BUDGET FY09	ADOPTED FY10
General Fund	\$12,718,999	\$13,693,896	\$15,081,650	\$14,434,300
State Tax Street Fund	1,340,841	1,489,593	1,869,650	1,995,750
Bike Fund	18,321	16,264	14,320	12,800
Library Fund	535,423	586,645	634,750	646,100
Library Special Trust Fund	713,154	731,046	703,800	672,200
City Transportation Fund	333,803	282,490	330,300	463,700
Community Development Block Grant Fund	0	112,988	852,500	833,500
Community Development Fund	225,583	67,997	126,000	124,800
Local Community Development Fund	165,676	5,781	95,000	0
Airport Revolving Loan Fund	3,311	0	0	0
Sidewalk Repair Fund	(98,173)	(78,696)	615,500	306,500
Pendleton Convention Center Fund	576,273	742,547	872,200	780,000
Pendleton Convention Center TPAC Fund	0	0	400,000	225,000
Pendleton Youth Comm. Fund	5,442	3,457	4,250	4,250
Police Interagency Special Revolving Fund	388,471	425,812	351,500	347,000
Development Fees Fund	670,147	796,835	875,170	959,000
Parks Equipment Capital Reserve Fund	42,490	58,502	51,525	54,600
Fire Capital Reserve Fund	140,623	318,667	625,000	465,700
Parks Trust Fund	171,698	189,393	181,000	168,000
County Dispatch Capital Equipment Fd	124,808	152,806	130,000	143,500
LID Construction Fund	(70,458)	(28,998)	307,500	1,967,000
Keystone Capital Construction Fd	399,110	446,864	3,502,300	409,000
Airport Connector Rd (Barnhart) Construction	0	0	6,740,000	3,690,000
Quinney Bridge Construction Fund	0	0	379,500	2,687,600
Library Permanent Trust Fund	146,406	146,555	145,030	145,000
Cemetery & Maus. Perp. Care Trust Fd.	670,272	679,263	675,400	685,375
Debt Service Fund	778,647	771,445	712,460	712,630
Water Fund	2,328,943	2,279,294	3,409,400	6,041,500
Sewer Fund	2,285,854	3,352,431	5,021,500	4,776,000
Sewer Capital Reserve Fund	570,786	281,488	1,311,880	1,820,250
WWTP Capital Projects Fund	0	9,443,089	8,717,000	12,740,000
WWTP Bond Reserve Fund	0	744,698	744,698	744,698
WWTP Debt Service Fund	0	228,647	742,675	743,200
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	(373,631)	(930,995)	3,815,120	3,572,000
Cemetery Fund	311,971	343,716	367,500	273,000
Construction & Repair Fund	1,359,413	1,537,405	1,537,680	1,548,700
Central Services Fund	2,561,780	2,348,421	2,658,840	2,764,000
Pend. Foundation Trust Fund	222,693	234,862	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	125,022	66,179	35,000	95,000
	<u>\$29,393,698</u>	<u>\$41,540,387</u>	<u>\$65,327,598</u>	<u>\$68,741,653</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY07	ACTUAL FY08	BUDGET FY09	ADOPTED FY10
General Fund	\$9,543,803	\$9,890,698	\$15,081,650	\$14,434,300
State Tax Street Fund	838,237	968,378	1,869,650	1,995,750
Bike Fund	10,000	10,000	14,320	12,800
Library Fund	378,544	423,540	634,750	646,100
Library Special Trust Fund	37,508	62,837	703,800	672,200
City Transportation Program Fund	169,551	261,742	330,300	463,700
Community Development Block Grant Fund	0	7,500	852,500	833,500
Community Development Fund	171,377	47,222	126,000	124,800
Local Community Development Fund	20,762	58,138	95,000	0
Sidewalk Repair Fund	6,908	197,521	615,500	306,500
Airport Revolving Loan Fund	3,311	0	0	0
Pendleton Convention Center Fund	643,796	685,752	872,200	780,000
Pendleton Conventio Center TPAC Fund	0	0	400,000	225,000
Pendleton Youth Comm. Fund	2,980	655	4,250	4,250
Police Interagency Special Revolving Fd	176,457	108,230	351,500	347,000
Development Fees Fund	8,723	0	875,170	959,000
Parks Equipment Capital Reserve Fund	14,765	19,667	51,525	54,600
Fire Capital Reserve Fund	0	153,584	625,000	465,700
Parks Trust Fund	0	0	181,000	168,000
City/County Public Safety Fd	36,577	79,365	130,000	143,500
LID Construction Fund	11,641	3,766	307,500	1,967,000
Keystone Capital Development Fd	221,107	356,679	3,502,300	409,000
Airport Connector Rd (Barnhart) Construction Fd	0	0	6,740,000	3,690,000
Quinney Bridge Construction Fund	0	0	379,500	2,687,600
Library Permanent Trust Fund	6,000	6,149	145,030	145,000
Cemetery & Maus. Perp. Care Trust Fd	20,822	16,632	675,400	685,375
Debt Service Fund	674,443	664,193	712,460	712,630
Water Fund	2,783,130	3,086,075	3,409,400	6,041,500
Sewer Fund	1,642,706	1,755,196	5,021,500	4,776,000
Sewer Capital Reserve Fund	301,100	0	1,311,880	1,820,250
WWTP Capital Projects Fund	0	491,465	8,717,000	12,740,000
WWTP Bond Reserve Fund	0	744,698	744,698	744,698
WWTP Debt Service Fund	0	0	742,675	743,200
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,368,041	942,060	3,815,120	3,572,000
Cemetery Fund	272,738	288,586	367,500	273,000
Construction & Repair Fund	928,271	1,014,840	1,537,680	1,548,700
Central Services Fund	2,197,135	2,178,200	2,658,840	2,764,000
Pendleton Foundation Trust Fund	186,570	214,071	240,000	240,000
Eastern Oregon Drug Task Force Agency	125,022	66,179	35,000	95,000
	<u>\$22,802,025</u>	<u>\$24,803,618</u>	<u>\$65,327,598</u>	<u>\$68,741,653</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2010 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$3,500,000	\$5,105,000	\$770	\$2,998,750	\$1,120,800
State Tax Street Fund	375,000				1,452,600
Bike Fund	5,450				7,200
Library Fund	129,000			20,000	411,275
Library Special Trust Fund	646,700				
City Transportation Fund	20,000				417,700
CDBG Fund	82,500				750,000
Community Development Fund	88,800				
Local Community Development Fd	0				
Sidewalk Repair Fund			30,000		
Pendleton Convention Center Fund		380,000		55,000	
PCC TPAC Fund	0	80,000			
Pendleton Youth Commission Fund	2,700				
Police Interagency Special Revolving Fund	222,000				106,000
Development Fees Fund	866,830		2,170	75,000	
Parks Equipment Capital Reserve Fund	25,000				
Fire Capital Reserve Fund	0			133,600	68,400
Parks Trust Fund	162,000			500	
City/County Public Safety Fd	81,500				
Library Permanent Trust Fund	140,500				
Cemetery & Maus. Perp. Care Tr. Fd.	665,500			4,875	
LID Construction Fund	0		207,000		
Keystone Capital Development Fd	143,600				
Airport Connector Road Construction Fd	0				
Quinney Bridge Construction Fund	353,600				2,324,000
Debt Service Fund	45,000	667,230			
Water Fund	0				1,500,000
Sewer Fund	1,034,000				
Sewer Capital Reserve Fund	1,307,250				
WWTP Capital Projects Fund	7,690,000				5,000,000
WWTP Bond Reserve Fund	744,698				
WWTP Debt Service Fund	0				
WWTP Rate Stabilization Fund	450,000				
Airport Fund	0				1,051,000
Cemetery Fund	0			100,650	
Construction & Repair Fund	450,000				
Central Services Fund	260,000	20,000		46,450	136,500
Pendleton Foundation Trust Fund	10,000				
EO Drug Task Force Agency Fd.	0				95,000
TOTAL RESOURCES	\$19,501,628	\$6,252,230	\$239,940	\$3,434,825	\$14,440,475

CHARGES FOR SERVICES	FINES & FORFEITURES	MISC. REVENUES	TRANSFERS	TOTAL RESOURCES	
\$1,026,200	\$371,000	\$218,300	\$93,480	\$14,434,300	General Fund
156,150		12,000		1,995,750	State Tax Street Fund
		150		12,800	Bike Fund
		33,015	52,810	646,100	Library Fund
		21,000	4,500	672,200	Library Special Trust Fund
		6,000	20,000	463,700	City Transportation Fund
		1,000		833,500	CDBG Fund
		36,000		124,800	Housing Rehabilitation Revolving Loan
				0	Local Community Development Fd
		276,500		306,500	Sidewalk Repair Fund
267,000		78,000		780,000	Pendleton Conven. Center Fund
		145,000		225,000	PCC TPAC Fund
		1,550		4,250	Pendleton Youth Comm. Fund
		19,000		347,000	Police Interagency Spec.Rev Fund
		15,000		959,000	Development Fees Fund
		600	29,000	54,600	Parks Equipment Capital Reserve Fd
		223,180	40,520	465,700	Fire Capital Reserve Fund
		5,500		168,000	Parks Trust Fund
60,000		2,000		143,500	City/County Public Safety Fd
		4,500		145,000	Library Permanent Trust Fund
		15,000		685,375	Cemetery & Maus. Perp. Care Tr. Fd.
		1,760,000		1,967,000	LID Construction Fund
260,400		5,000		409,000	Keystone Capital Development Fd
		3,690,000		3,690,000	Airport Connector Road Construction Fd
		10,000		2,687,600	Quinney Bridge Construction Fund
		400		712,630	Debt Service Fund
		1,324,900		6,041,500	Water Fund
3,216,600		45,000		4,776,000	Sewer Fund
3,697,000		13,000	500,000	1,820,250	Sewer Capital Reserve Fund
		50,000		12,740,000	WWTP Capital Projects Fund
				744,698	WWTP Bond Reserve Fund
			743,200	743,200	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
407,000		2,114,000		3,572,000	Airport Fund
7,000		25,350	140,000	273,000	Cemetery Fund
		20,730		1,548,700	Construction & Repair Fund
1,077,970		10,360		2,764,000	Central Services Fund
2,290,690					
		230,000		240,000	Pend. Foundation Trust Fund
				95,000	EO Drug Task Force Agency Fd.
\$12,466,010	\$371,000	\$10,412,035	\$1,623,510	\$68,741,653	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF AOPTED BUDGET EXPENDITURES BY OBJECT GROUP
2010 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE
GENERAL FUND				
Municipal Court	\$147,330	\$184,440	\$7,500	\$2,780
Police Department	2,575,660	1,180,210		159,680
Fire/Ambulance Department	2,447,690	461,770	7,500	153,240
Parks Division	656,565	400,415		11,320
Recreation Division	231,290	139,390		4,020
Aquatic Division	179,190	233,480		330
Planning Division	180,550	110,050		4,950
Building Division	196,780	76,990		3,930
Economic Development Department		120,000		
Non-Departmental		474,360	747,500	89,880
TOTAL GENERAL FUND	6,615,055	3,381,105	762,500	430,130
STATE TAX STREET FUND	327,650	694,350	740,000	
BIKE FUND		8,000	0	
LIBRARY FUND	370,560	190,120	0	
LIBRARY SPECIAL TRUST FUND		30,000	39,200	
CITY TRANSPORTATION FUND		275,775	167,925	
CDBG GRANT FUND		830,500		3,000
COMMUNITY DEVELOPMENT FUND		124,800		
SIDEWALK REPAIR FUND		500	70,000	236,000
PENDLETON CONVENTION CTR. FUND	307,290	391,090	15,000	60,800
PCC TPAC FUND				225,000
PENDLETON YOUTH COMMISSION FUND		4,250		
POLICE INTERAGENCY SPECIAL REVOLVING FD		343,400		
DEVELOPMENT FEES FUND			959,000	
PARKS EQUIPMENT CAPITAL RESERVE FD			45,000	
FIRE EQUIPMENT CAPITAL RESERVE FD			355,700	110,000
PARKS TRUST FUND			125,000	
CITY/COUNTY PUBLIC SAFETY FD		43,500		
LID CONSTRUCTION FUND		2,000	1,775,000	190,000
KEYSTONE CAPITAL DEVELOPMENT FD		10,000		209,500
AIRPORT CONNECTOR ROAD CONSTRUCTION FD			3,690,000	
QUINNEY BRIDGE CONSTRUCTION FD			2,687,600	
LIBRARY PERMANENT TRUST FUND				
CEMETERY & MAUS. PERP. CARE TR. FD.				
DEBT SERVICE FUND				666,520
WATER FUND	428,400	1,755,570	2,770,100	1,079,880
SEWER FUND	451,600	1,486,680	1,345,000	
SEWER CAPITAL RESERVE FUND				
WWTP CAPITAL PROJECTS FUND		5,000	11,245,000	
WWTP BOND RESERVE FUND				
WWTP DEBT SERVICE FUND				743,200
WWTP RATE STABILIZATION FUND				
AIRPORT FUND	250,910	275,220	981,000	2,060,000
CEMETERY FUND	145,370	94,050	31,000	
CONSTRUCTION & REPAIR FUND	736,800	179,300	262,100	
CENTRAL SERVICES FUND				
City Manager's Office	292,100	33,500		
Mayor and City Council	13,800	33,200		
Insurance		289,500		
Legal Department	228,900	16,600	5,000	
Finance Department	415,550	113,150		
Engineering Division	342,050	38,950		
Facilities Division	374,000	129,000		
Information Technology	0	87,000	200,000	
TOTAL CENTRAL SERVICES FUND	1,666,400	740,900	205,000	0
PENDLETON FOUNDATION TRUST FUND		240,000		
EASTERN OREGON DRUG TASK FORCE FD		95,000		
TOTAL EXPENDITURES	\$11,300,035	\$11,201,110	\$28,271,125	\$6,014,030

INTERFUND TRANSFERS	CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
		\$342,050		\$342,050	GENERAL FUND
		3,915,550		3,915,550	Municipal Court
		3,070,200		3,070,200	Police Department
		1,068,300		1,068,300	Fire/Ambulance Department
		374,700		374,700	Parks Division
		413,000		413,000	Recreation Division
		295,550		295,550	Aquatic Division
		277,700		277,700	Planning Division
		120,000		120,000	Building Division
260,330	2,985,180	4,557,250		4,557,250	Economic Development Department
260,330	2,985,180	14,434,300	0	14,434,300	Non-Departmental
					TOTAL GENERAL FUND
5,780	150,000	1,917,780	77,970	1,995,750	STATE TAX STREET FUND
		8,000	4,800	12,800	BIKE FUND
8,140	77,280	646,100		646,100	LIBRARY FUND
		69,200	603,000	672,200	LIBRARY SPECIAL TRUST FUND
	20,000	463,700		463,700	SENIOR TRANSPORTATION FUND
		833,500		833,500	CDBG GRANT FUND
		124,800		124,800	COMMUNITY DEVELOPMENT FUND
		306,500		306,500	SIDEWALK REPAIR FUND
5,820		780,000		780,000	PENDLETON CONVENTION CTR. FUND
		225,000		225,000	PCC TPAC FUND
		4,250		4,250	PENDLETON YOUTH COMMISSION FUND
3,600		347,000		347,000	POLICE INTERAGENCY SPECIAL REVOLVING FD
		959,000		959,000	DEVELOPMENT FEES FUND
		45,000	9,600	54,600	PARKS EQUIPMENT CAPITAL RESERVE FD
		465,700		465,700	FIRE EQUIPMENT CAPITAL RESERVE FD
		125,000	43,000	168,000	PARKS TRUST FUND
		43,500	100,000	143,500	CITY/COUNTY PUBLIC SAFETY FD
		1,967,000		1,967,000	LID CONSTRUCTION FUND
		219,500	189,500	409,000	KEYSTONE CAPITAL DEVELOPMENT FD
		3,690,000		3,690,000	AIRPORT CONNECTOR ROAD CONSTRUCTION FD
		2,687,600		2,687,600	QUINNEY BRIDGE CONSTRUCTION FD
		4,500	140,500	145,000	LIBRARY PERMANENT TRUST FUND
15,000		15,000	670,375	685,375	CEMETERY & MAUS. PERP. CARE TR. FD.
		666,520	46,110	712,630	DEBT SERVICE FUND
7,550	0	6,041,500		6,041,500	WATER FUND
1,252,290	240,430	4,776,000		4,776,000	SEWER FUND
		0	1,820,250	1,820,250	SEWER CAPITAL RESERVE FUND
		11,250,000	1,490,000	12,740,000	WWTP CAPITAL PROJECTS FUND
		0	744,698	744,698	WWTP BOND RESERVE FUND
		743,200		743,200	WWTP DEBT SERVICE FUND
		0	450,000	450,000	WWTP RATE STABILIZATION FUND
4,870		3,572,000		3,572,000	AIRPORT FUND
2,580		273,000		273,000	CEMETERY FUND
14,670	175,000	1,367,870	180,830	1,548,700	CONSTRUCTION & REPAIR FUND
		325,600		325,600	CENTRAL SERVICES FUND
		47,000		47,000	City Manager's Office
31,380	113,320	434,200		434,200	Mayor and City Council
		250,500		250,500	Insurance
		528,700		528,700	Legal Department
		381,000		381,000	Finance Department
7,000		510,000		510,000	Engineering Division
		287,000		287,000	Facilities Division
38,380	113,320	2,764,000		2,764,000	Information Technology
		240,000		240,000	TOTAL CENTRAL SERVICES FUND
		95,000		95,000	PENDLETON FOUNDATION TRUST FUND
					EASTERN OREGON DRUG TASK FORCE FD
\$1,623,510	\$3,761,210	\$62,171,020	\$6,570,633	\$68,741,653	TOTAL EXPENDITURES

**CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2009 Fiscal Year**

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$15,081,650	\$318,890	\$3,260,000		\$11,502,760
STATE TAX STREET FUND	1,869,650	5,400	50,000	132,955	1,681,295
BIKE FUND	14,320			6,320	8,000
LIBRARY FUND	634,750	4,500	77,520		552,730
LIBRARY TRUST FUND	703,800			633,800	70,000
CITY TRANSPORTATION FUND	330,300		21,650		308,650
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	852,500				852,500
COMMUNITY REHABILITATION FUND	126,000				126,000
LOCAL COMMUNITY DEVELOPMENT FD	95,000	95,000			0
SIDEWALK REPAIR FUND	615,500				615,500
PENDLETON CONVENTION CTR FUND	872,200	104,700			767,500
PENDLETON CONVENTION CTR. TPAC FUND	400,000			0	400,000
PENDLETON YOUTH COMMISSION FUND	4,250				4,250
POLICE INTERAGENCY SPECIAL REVOLVING FD	351,500	3,600			347,900
DEVELOPMENT FEES FUND	875,170	440,000			435,170
PARKS EQUIPMENT CAPITAL RESERVE FD	51,525			6,525	45,000
FIRE EQUIPMENT CAPITAL RESERVE FD	625,000	42,105			582,895
PARKS TRUST FUND	181,000			141,000	40,000
CITY/COUNTY PUBLIC SAFETY FD	130,000	30,000		40,000	60,000
LID CONSTRUCTION FUND	307,500				307,500
KEYSTONE CAPITAL DEVELOPMENT FD	3,502,300		182,800		3,319,500
AIRPORT CONNECTOR RD CONSTRUCTION FD	6,740,000				6,740,000
QUINNEY BRIDGE CONSTRUCTION FD	379,500				379,500
LIBRARY PERMANENT TRUST FDD	145,030	5,600		139,430	0
CEMETERY & MAUS. PERP. CARE TR. FD.	675,400	20,000		655,400	0
DEBT SERVICE FUND	712,460			54,152	658,308
WATER FUND	3,409,400	8,550	206,055		3,194,795
SEWER FUND	5,021,500	2,188,680	197,680		2,635,140
SEWER CAPITAL RESERVE FUND	1,311,880			1,311,880	0
WWTP CAPITAL PROJECTS FUND	8,717,000			5,400,000	3,317,000
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	742,675				742,675
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,815,120	200			3,814,920
CEMETERY FUND	367,500	3,400	21,740		342,360
CONSTRUCTION & REPAIR FUND	1,537,680	3,000	50,000	407,850	1,076,830
CENTRAL SERVICES FUND	2,658,840	44,720	86,170		2,527,950
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	35,000				35,000
TOTAL EXPENDITURES	\$65,327,598	\$3,318,345	\$4,153,615	\$10,124,010	\$47,731,628

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2010 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,434,300	\$260,330	\$2,985,180		\$11,188,790
STATE TAX STREET FUND	1,995,750	5,780	150,000	77,970	1,762,000
BIKE FUND	12,800			4,800	8,000
LIBRARY FUND	646,100	8,140	77,280		560,680
LIBRARY TRUST FUND	672,200			603,000	69,200
CITY TRANSPORTATION FUND	463,700		20,000		443,700
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	833,500				833,500
COMMUNITY REHABILITATION FUND	124,800				124,800
LOCAL COMMUNITY DEVELOPMENT FD	0				0
SIDEWALK REPAIR FUND	306,500				306,500
PENDLETON CONVENTION CTR FUND	780,000	5,820			774,180
PENDLETON CONVENTION CTR. TPAC FUND	225,000				225,000
PENDLETON YOUTH COMMISSION FUND	4,250				4,250
POLICE INTERAGENCY SPECIAL REVOLVING FD	347,000	3,600			343,400
DEVELOPMENT FEES FUND	959,000				959,000
PARKS EQUIPMENT CAPITAL RESERVE FD	54,600			9,600	45,000
FIRE EQUIPMENT CAPITAL RESERVE FD	465,700				465,700
PARKS TRUST FUND	168,000			43,000	125,000
CITY/COUNTY PUBLIC SAFETY FD	143,500			300,000	43,500
LID CONSTRUCTION FUND	1,967,000				1,967,000
KEYSTONE CAPITAL DEVELOPMENT FD	409,000			189,500	219,500
AIRPORT CONNECTOR RD CONSTRUCTION FD	3,690,000				3,690,000
QUINNEY BRIDGE CONSTRUCTION FD	2,687,600				2,687,600
LIBRARY PERMANENT TRUST FDD	145,000	4,500		140,500	0
CEMETERY & MAUS. PERP. CARE TR. FD.	685,375	35,000		670,375	0
DEBT SERVICE FUND	712,630			46,110	666,520
WATER FUND	6,041,500	7,550			6,033,950
SEWER FUND	4,776,000	1,252,290	240,430		3,283,280
SEWER CAPITAL RESERVE FUND	1,820,250			1,820,250	0
WWTP CAPITAL PROJECTS FUND	12,740,000			1,490,000	11,250,000
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	743,200				743,200
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,572,000	4,870			3,567,130
CEMETERY FUND	273,000	2,580			270,420
CONSTRUCTION & REPAIR FUND	1,548,700	14,670	175,000	180,830	1,178,200
CENTRAL SERVICES FUND	2,764,000	38,380	113,320		2,612,300
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	95,000				95,000
TOTAL EXPENDITURES	\$68,741,653	\$1,623,510	\$3,761,210	\$6,570,633	\$56,786,300

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY07	ACTUAL FY08	BUDGET FY09	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY10	APPROVED BUDGET FY10	ADOPTED BUDGET FY10
29,680	58,980	49,210	From General Fund			
20,000	20,000	20,000	To Library Fund	52,810	52,810	52,810
0	27,000		To City Transportation Fund	20,000	20,000	20,000
11,750	22,000	22,000	To Community Development			
48,070	36,750	38,590	To Parks Equipment Capital Res.	22,000	22,000	22,000
		27,090	To Fire Capital Equipment Res.	40,520	40,520	40,520
121,805	139,750	162,000	To Airport Fund			
			To Cemetery Fund	125,000	125,000	125,000
			From Street Fund			
9,680	4,860	5,400	To General Fund -PERS	5,780	5,780	5,780
			From Library Fund			
11,000	3,420	4,500	To General Fund -PERS	8,140	8,140	8,140
			From Housing Rehab Fund			
16,144		0	To Community Development Fund			
0		0	To CDBG Fund			
			From Local Community Dev Fund			
0	35,500	95,000	To Community Rehab Fund			
			To Community Development Block Grant			
			From Airport Revolving Loan Fd			
3,311		0	To Airport Fund			
			From Pendleton Convention Center Fund			
8,180	6,445	7,450	To General Fund -PERS	5,820	5,820	5,820
		97,250	To PCC TPAC			
			From Police Interagency Special Revolving			
		3,600	To General Fund	3,600	3,600	3,600
			From System Dev Fees Fd			
0		440,000	To Barnhart Rd Fund			
			From Fire Equipment Reserve Fd			
		42,105	To Airport Fund			
			From City/County Public Safety Fund			
	60,000	30,000	To General Fund			
			From Library Permanent Trust Fund			
6,000	6,149	5,600	To Library Special Trust Fund	4,500	4,500	4,500
			From Water Fund			
17,200	7,550	8,550	To General Fund -PERS	7,550	7,550	7,550
			To SDC Fund			
			From Sewer Fund			
12,100	9,870	10,100	To General Fund -PERS	9,090	9,090	9,090
			To SDC Fund			
		1,020,780	To Sewer Capital Reserve Fund	500,000	500,000	500,000
	228,647	707,800	To WWTP Debt Fund	743,200	743,200	743,200
		450,000	To WWTP Rate Stabilization Fund			
			From Sewer Capital Reserve Fund			
301,100			To Sewer Fund			
			From Airport Fund			
9,280	70	200	To General Fund - PERS	4,870	4,870	4,870
			From Cemetery Fund			
4,460	3,035	3,400	To General Fund - PERS	2,580	2,580	2,580
			From Construction & Repair Fund			
21,380	3,220	3,000	To General Fund - PERS	14,670	14,670	14,670
			From Central Service Fund			
52,070	21,930	22,000	To General Fund - PERS	31,380	31,380	31,380
8,400	12,080	15,720	To Transportation Fund			
7,000	7,000	7,000	To Parks Equipment Reserve Fund	7,000	7,000	7,000
0		0	To State Tax Street Fund			
			From Cemetery Perp. Care Fund			
20,822	16,632	20,000	To Cemetery Fund	15,000	15,000	15,000
\$739,432	\$730,888	\$3,318,345	Total Interfund Transfers	\$1,623,510	\$1,623,510	\$1,623,510

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY10 PAYMENTS		BALANCE OUTSTANDING 6/30/09
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding Armory Renovation Bonds Series 1996	2/12/96	6/1/10	1,305,000	155,000	8,215	0
General Obligation Refunding Helen McCune Renovation Bonds Series 1998	6/01/98	1/1/14	2,110,000	215,000	54,103	955,000
General Obligation Refunding Facility Bonds Series 2005	12/01/04	01/01/16	1,945,000	180,000	54,200	1,235,000
PERS DEBT GENERAL FUND						
Limited Tax Pension Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	85,000	345,129	6,895,000
REVENUE BONDS						
Wastewater Revenue Bonds Series 2007	12/18/07	01/15/28	9,980,000	355,000	388,198	9,310,000
TOTAL CITY BONDED DEBT			<u>22,500,000</u>	<u>990,000</u>	<u>849,844</u>	<u>18,395,000</u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	ADOPTED BUDGET FY10
Tax raised by Permanent Rate \$6.5771	\$4,099,412	\$4,268,250	4,331,203	\$4,513,432	\$4,693,970
Debt Service	651,710	697,847	674,000	620,490	692,266
TOTAL REQUEST	\$4,751,122	\$4,966,097	\$5,005,203	\$5,133,922	\$5,386,236
Assessed Valuation (AV)	\$623,285,630	\$649,879,762	659,813,884	\$686,234,478	\$706,821,512
Increase in Assessed Valuation	2.6%	4.3%	1.5%	4.0%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.6227	\$7.6509	\$7.5986	\$7.4813	\$7.5565
"Compressed" Rate per \$1000 (with M5 limitation)	\$7.6227	\$7.6509	\$7.5986	\$7.4813	\$7.5565
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$4,099,412	\$4,268,250	4,331,203	\$4,513,432	\$4,693,970
Loss Due to Measure 5 Limitation	0	(5,961)	(8,463)	(6,770)	(12,020)
	4,099,412	4,262,289	4,322,740	4,506,662	4,681,950
Not collected first year (Discounts) (6.0%)	(204,971)	(315,409)	(319,883)	(270,400)	(280,917)
Estimated Current Tax Revenues for General Fund	\$3,894,441	\$3,946,880	\$4,002,857	\$4,236,262	\$4,401,033

*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

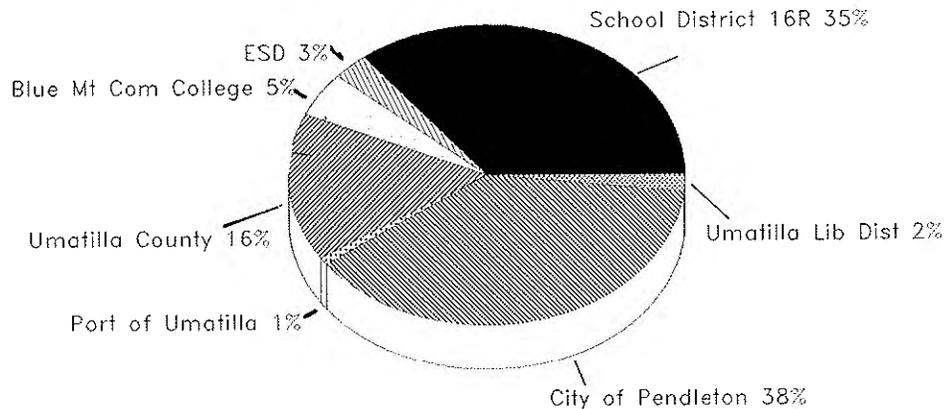
TAX RATE

For Tax Year July 1, 2008 to June 30, 2009

	Tax Rate	"Compressed" Tax Rate With Limitation (per \$1000 AV)
Taxes by District		
EDUCATION:		
Education Service District	\$0.5633	\$0.4634
Blue Mountain Community College	0.6611	0.5438
School District #16R	4.4537	3.6637
School District #16R Special Levy	0.4000	0.3291
Education Total:	6.0781	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8487
Port of Umatilla	0.1539	0.1539
City of Pendleton	6.5771	6.5771
Umatilla Special Library District	0.3682	0.3682
General Government Total:	9.9479	9.9479
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.2617	0.2617
School District #16R Bond	2.1005	2.1005
BMCC Bond	0.3021	0.3021
City of Pendleton Bond	0.9041	0.9041
Excluded From Limitation:	3.5684	3.5684
2008-2009 Property Tax Totals	\$19.5944	\$18.5163

Information as provided by the Umatilla County Assessor's Office

08-09 Consolidated Tax Rate Tax Rate with Limitation



RESOLUTION # 2374

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 2, 2009 is adopted in the amount of \$68,741,653 as the budget for fiscal year 2009-2010.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2009-2010 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$692,266 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 2009-2010 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$692,266

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2009-2010:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 342,050
Police Department	3,915,550
Fire/Ambulance Department	3,070,200
Parks, Recreation & Aquatic Div..	1,856,000
Planning and Building Div.	573,250
Economic Development Department	120,000
Non-Departmental	1,482,190
Debt Service	89,880
Contingency	<u>2,985,180</u>
TOTAL GENERAL FUND	<u>\$14,434,300</u>
<u>STATE TAX STREET FUND</u>	
Personnel	\$327,650
Materials & Services	694,350
Capital Outlay	740,000
Interfund Transfers	5,780
Contingency	<u>150,000</u>
TOTAL STATE TAX STREET FUND	<u>\$1,917,780</u>

Resolution #2374
 FY 09-10 Budget Resolution
 Page 2

<u>BIKE FUND</u>	
Materials & Services	\$8,000
TOTAL BIKE FUND	<u>\$8,000</u>
<u>LIBRARY FUND</u>	
Personnel	\$370,560
Materials & Services	190,120
Capital Outlay	0
Interfund Transfers	8,140
Contingency	<u>77,280</u>
TOTAL LIBRARY FUND	<u>\$646,100</u>
<u>LIBRARY SPECIAL TRUST FUND</u>	
Materials & Services	\$30,000
Capital Outlay	<u>39,200</u>
TOTAL LIBRARY SPECIAL TRUST FUND	<u>\$ 69,200</u>
<u>CITY TRANSPORTATION PROGRAM FUND</u>	
Materials and Services	\$275,775
Capital Outlay	167,925
Contingency	<u>20,000</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$463,700</u>
<u>CDBG GRANT FUND</u>	
Materials and Services	\$ 830,500
Debt Service	<u>3,000</u>
TOTAL CDBG GRANT FUND	<u>\$833,500</u>
<u>COMMUNITY DEVELOPMENT FUND</u>	
Materials and Services	<u>\$124,800</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$124,800</u>
<u>SIDEWALK REPAIR LOAN FUND</u>	
Materials & Service	\$ 500
Capital Outlay	70,000
Debt Service	<u>236,000</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$306,500</u>
<u>PENDLETON CONVENTION CENTER FUND</u>	
Personnel	\$307,290
Materials & Services	391,090
Capital Outlay	15,000
Debt Service	60,800
Interfund Transfers	<u>5,820</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$780,000</u>
<u>PCC TPAC FUND</u>	
Debt Service	<u>\$225,000</u>
TOTAL PCC TPAC FUND	<u>\$225,000</u>

Resolution #2374
 FY 09-10 Budget Resolution
 Page 3

<u>PENDLETON YOUTH COMMISSION FUND</u>	
Materials and Services	<u>\$ 4,250</u>
TOTAL PENDLETON YOUTH COMMISSION FUND	<u>\$ 4,250</u>
<u>POLICE INTERAGENCY SPECIAL REVOLVING FUND</u>	
Materials & Services	\$343,400
Intefund Transfers	<u>3,600</u>
TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND	<u>\$347,000</u>
<u>DEVELOPMENT FEES FUND</u>	
Capital Outlay	<u>\$ 959,000</u>
TOTAL DEVELOPMENT FEES FUND	<u>\$ 959,000</u>
<u>PARKS EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	<u>\$45,000</u>
TOTAL PARKS EQUIPMENT CAPITAL RESERVE FUND	<u>\$45,000</u>
<u>FIRE EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	\$355,700
Debt Service	<u>110,000</u>
TOTAL FIRE EQUIPMENT CAPITAL RESERVE FUND	<u>\$ 465,700</u>
<u>PARKS TRUST FUND</u>	
Capital Outlay	<u>\$125,000</u>
TOTAL PARKS TRUST FUND	<u>\$125,000</u>
<u>CITY/COUNTY PUBLIC SAFETY FUND</u>	
Materials & Services	<u>\$43,500</u>
TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND	<u>\$43,500</u>
<u>LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND</u>	
Materials and Services	\$ 2,000
Capital Outlay	1,775,000
Debt Service	<u>190,000</u>
TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND	<u>\$1,967,000</u>
<u>KEYSTONE CAPITAL DEVELOPMENT FUND</u>	
Materials & Services	\$ 10,000
Debt Service	<u>209,500</u>
TOTAL KEYSTONE CAPITAL DEVELOPMENT FUND	<u>\$ 219,500</u>
<u>AIRPORT CONNECTOR ROAD CONSTRUCTION FUND</u>	
Capital Outlay	<u>\$3,690,000</u>
TOTAL AIRPORT CONNECTOR ROAD CONSTRUCTION FUND	<u>\$3,690,000</u>
<u>QUINNEY BRIDGE CONSTRUCTION FUND</u>	
Capital Outlay	<u>\$2,687,600</u>
TOTAL QUINNEY BRIDGE CONSTRUCTION FUND	<u>\$2,687,600</u>
<u>LIBRARY PERMANENT TRUST FUND</u>	
Interfund Transfers	<u>\$ 4,500</u>
TOTAL LIBRARY PERMANENT TRUST FUND	<u>\$ 4,500</u>

<u>CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND</u>	
Interfund Transfers	<u>\$15,000</u>
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$15,000</u>
<u>DEBT SERVICE FUND</u>	
Debt Service	<u>\$666,520</u>
TOTAL DEBT SERVICE FUND	<u>\$666,520</u>
<u>WATER FUND</u>	
Personnel	\$ 428,400
Materials & Services	1,755,570
Capital Outlay	2,770,100
Debt Service	1,079,880
Interfund Transfer	7,550
Contingency	<u>-0-</u>
TOTAL WATER FUND	<u>\$6,041,500</u>
<u>SEWER FUND</u>	
Personnel	\$ 451,600
Materials & Services	1,486,680
Capital Outlay	1,345,000
Interfund Transfer	1,252,290
Contingency	<u>240,430</u>
TOTAL SEWER FUND	<u>\$4,776,000</u>
<u>WWTP CAPITAL PROJECTS FUND</u>	
Materials & Services	\$ 5,000
Capital Outlay	<u>11,245,000</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$11,250,000</u>
<u>WTPP DEBT SERVICE FUND</u>	
Debt Service	<u>\$743,200</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$743,200</u>
<u>AIRPORT FUND</u>	
Personnel	\$ 250,910
Materials & Services	275,220
Capital Outlay	981,000
Debt Service	2,060,000
Interfund Transfer	<u>4,870</u>
TOTAL AIRPORT FUND	<u>\$3,572,000</u>
<u>CEMETERY FUND</u>	
Personnel	\$ 145,370
Materials & Services	94,050
Capital Outlay	31,000
Interfund Transfer	2,580
Contingency	<u>-0-</u>
TOTAL CEMETERY FUND	<u>\$273,000</u>

CONSTRUCTION AND REPAIR FUND

Personnel	\$ 736,800
Materials & Services	179,300
Capital Outlay	262,100
Interfund Transfer	14,670
Contingency	<u>175,000</u>
TOTAL CONSTRUCTION AND REPAIR FUND	<u>\$1,367,870</u>

CENTRAL SERVICES FUND

City Manager's Office	\$325,600
Mayor, City Council, and Commissions	47,000
Insurance Division	289,500
Legal Department	250,500
Finance Department	528,700
Engineering Division	381,000
Facilities Division	510,000
Information Technology	287,000
Interfund Transfers	31,380
Contingency	<u>113,320</u>
TOTAL CENTRAL SERVICES FUND	<u>\$2,764,000</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>\$95,000</u>
TOTAL EASTERN OREGON DRUG TASK FORCE FUND	<u>\$95,000</u>

THIS resolution is effective on July 1, 2009.

PASSED by the City Council and approved by the Mayor this 2nd day of June, 2009.

Attested to:

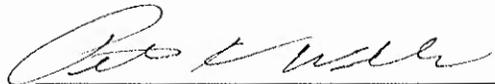


Judi Zoske, City Recorder



Phillip W. Houk, Mayor

Approved as to form:



Peter H. Wells, City Attorney

bud09/adopts10.res

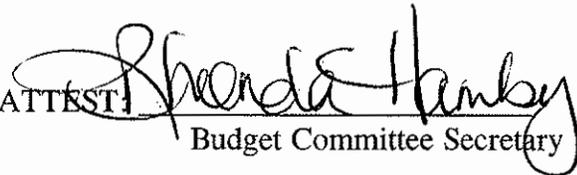
PENDLETON DEVELOPMENT COMMISSION
URBAN RENEWAL AGENCY

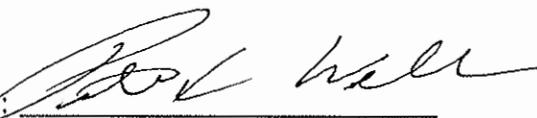
BUDGET COMMITTEE RESOLUTION

BE IT RESOLVED that the Budget Committee for the Pendleton Development Commission Urban Renewal Agency hereby approves the request to the Umatilla County Assessor for the Pendleton Downtown Riverfront Urban Renewal Area for the maximum amount of revenue that may be raised by dividing the taxes under section 1c, Article IX of the Oregon Constitution and ORS Chapter 457.

PASSED by vote of the Budget Committee and Approved by the Chairman May 7, 2009.

APPROVED: 
Acting Chairman

ATTEST: 
Budget Committee Secretary

APPROVED AS TO FORM: 
Peter H. Wells, City Attorney

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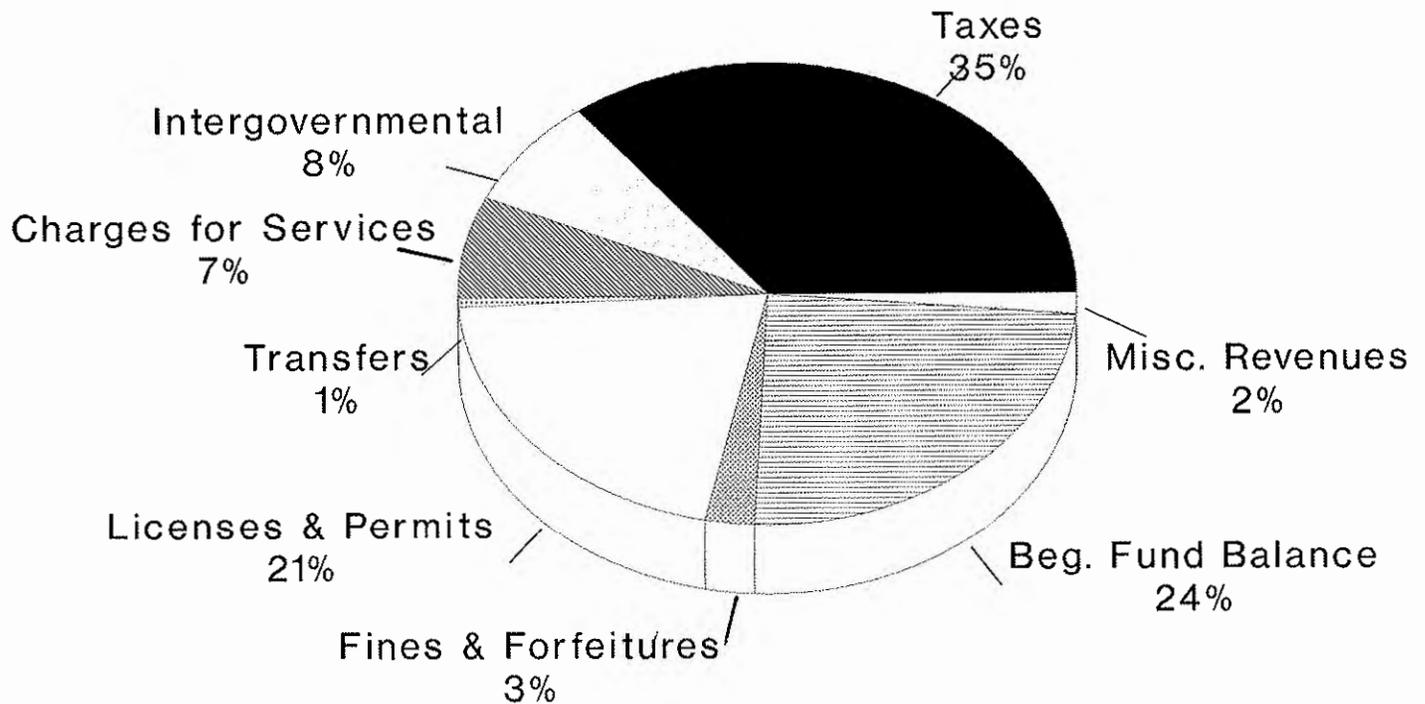
GENERAL FUND

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 2010

Beg. Fund Balance	\$3,500,000
Taxes & Special Assessments	5,105,770
Licenses & Permits	2,998,750
Intergovernmental	1,120,800
Charges for Services	1,026,200
Fines & Forfeits	371,000
Miscellaneous Revenues	218,300
Transfers	93,480
Total	\$14,434,300

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. Sixty percent of the room tax collections go to the Chamber of Commerce for tourism promotion and 40% 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 17 percent of total General Fund revenues. Franchise fees and the collection of those fees directly by cities are under close examination by utilities for legislative changes.

State Revenues to the General Fund includes the City's share of state-imposed cigarette and liquor taxes; state revenue sharing; 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.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY10 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 FY10 is projected at \$3,500,000 based on a review of all revenues and expenditures for FY09 as of March 20, 2009.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 3%; estimated non-collections on current property tax at approximately 6%; for a total revenue estimate of \$4,757,158. Collections on delinquent property taxes are estimated at \$180,000.

Actual FY07	Actual FY08	Budget FY09	Resources	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			Property Taxes			
\$3,960,833	\$4,076,482	\$4,293,200	Current Property Taxes	\$4,400,000	\$4,400,000	\$4,400,000
205,760	155,814	200,000	Delinquent Property Taxes	180,000	180,000	180,000
<u>\$4,166,592</u>	<u>\$4,232,296</u>	<u>\$4,493,200</u>	Total Property Taxes	<u>\$4,580,000</u>	<u>\$4,580,000</u>	<u>\$4,580,000</u>

Transient Room Tax revenues are projected based on collection of \$785,000 TRT revenues and per night room tax for the Chamber's tourism promotion at \$109,900.

FY10 revenues from Franchise Fees for non-City owned utilities are projected at an increase over the last four years. The City franchise rate for all utilities including City water and sewer utilities is seven percent.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			FRANCHISE FEES			
\$498,006	\$520,133	\$520,000	Cascade Natural Gas	\$532,000	\$532,000	\$532,000
738,567	847,441	830,000	Pacific Power	870,000	870,000	870,000
116,965	110,280	107,100	Qwest	110,000	110,000	110,000
117,515	97,451	100,000	Charter Comm.	120,000	120,000	120,000
293,556	296,122	310,000	Pendleton Sanitary Service	300,000	300,000	300,000
4,578	3,416	4,000	Umatilla Electric Co-op	4,000	4,000	4,000
483	727	1,000	Other Franchise payments	2,000	2,000	2,000
340,034	409,229	479,550	City of Pendleton Utilities	475,700	475,700	475,700
<u>\$2,109,704</u>	<u>\$2,284,799</u>	<u>\$2,351,650</u>	Total Franchise Fees	<u>\$2,413,700</u>	<u>\$2,413,700</u>	<u>\$2,413,700</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY10 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 three summers ago.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
RECREATION FEES						
\$3,355	\$5,275	\$8,500	Adult Sports	\$8,500	\$8,500	\$8,500
-0-	7,605	8,900	Gymnastic Programs	9,000	9,000	9,000
4,073	6,575	3,250	Parks Reservations	6,000	6,000	6,000
8,494	7,455	12,000	Swimming Pool - Lessons	12,000	12,000	12,000
40,980	38,547	45,000	Swimming Pool - Season Passes	40,000	40,000	40,000
113,585	110,246	115,000	Swimming Pool - Gen Admin	115,000	115,000	115,000
67,933	63,963	70,000	Swimming Pool - Concessions	70,000	70,000	70,000
7,569	12,886	10,000	Swimming Pool - Private Parties	10,000	10,000	10,000
3,390	1,905	3,500	Swimming Pool - Other	7,000	7,000	7,000
22,435	19,003	28,650	Other Recreation Programs	29,000	29,000	29,000
4,972	5,441	9,000	Ice Skating Rink	4,000	4,000	4,000
2,000	16,125	7,200	Recreation Sponsorships	5,200	5,200	5,200
<u>\$278,786</u>	<u>\$295,026</u>	<u>\$321,000</u>	Total Recreation Fees	<u>\$315,700</u>	<u>\$315,700</u>	<u>\$315,700</u>

Proposed revenues from State liquor and cigarette taxes are projected at the per capita data provided by the State Revenue Office. These projections are consistent with prior years. State revenue sharing funds estimated at \$110,000, are again proposed as a General Fund resource. State Revenues for FY10 also include \$50,000 for the highway exchange maintenance contract, \$170,000 is budgeted for park grants through Lottery funds, and \$25,400 is budgeted for the reimbursement of drug enforcement expenses through the JAG grant. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
STATE REVENUES						
\$33,972	\$26,272	\$28,150	Cigarette Tax	\$24,500	\$24,500	\$24,500
198,672	183,608	212,000	Liquor Tax	202,500	202,500	202,500
67,207	134,857	91,800	9-1-1 Telephone Tax	90,000	90,000	90,000
142,608	98,505	136,000	State Revenue Sharing	110,000	110,000	110,000
1,218	1,687	2,400	Victims Assistance Grant	2,400	2,400	2,400
36,142	36,178	0	Drug Task Force Grant	25,400	25,400	25,400
2,767	3,240	3,500	DUH OT Grant	2,000	2,000	2,000
0	0	0	DEQ Grant	4,000	4,000	4,000
77,776	93,636	25,000	Forest Fire Reimbursements	25,000	25,000	25,000
0	0	127,500	Park Grants	170,000	170,000	170,000
16,703	0	0	ODOT Grant - Interchange	0	0	0
20,000	20,000	60,000	LCDC Grants	0	0	0
198,000	0	0	Federal Grant RR Restrooms	0	0	0
0	0	71,450	State Lottery Grant - Skateboard	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
2,433	1,500	0	Transportation Grant	0	0	0
2,417	0	9,525	Police Grants	3,000	3,000	3,000
<u>\$849,915</u>	<u>\$649,483</u>	<u>\$817,325</u>	Total State Revenues	<u>\$708,800</u>	<u>\$708,800</u>	<u>\$708,800</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY10 Projections of Revenues (con't)

The FY10 budget estimates rural fire districts contract with Pendleton's fire department for fire protection. Interest and partial principal repayment is budgeted for the \$300,000 loan to Umatilla County.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			OTHER AGENCIES			
\$0	\$0	\$0	Pendleton Development Commission	\$100,000	\$100,000	\$100,000
212,275	240,307	250,000	Rural Fire Districts	235,000	235,000	235,000
24,825	52,683	45,375	Umatilla County	77,000	77,000	77,000
<u>\$237,100</u>	<u>\$292,990</u>	<u>\$295,375</u>	Total Other Agencies	<u>\$412,000</u>	<u>\$412,000</u>	<u>\$412,000</u>

Charges for Services presented below provides comparative ambulance revenues. The proposed gun range rental to other agencies is reflected in Land Rental along with McCune gym rentals to other agencies.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			CHARGES FOR SERVICES			
\$5,610	\$0	\$0	Materials Outside Agencies	\$0	\$0	\$0
6,651	4,654	2,000	Land Rental	14,600	14,600	14,600
130	8,592	8,000	McCune Gym Rental	7,000	7,000	7,000
7,462	8,591	5,000	Vert Rental	5,000	5,000	5,000
19,853	21,837	15,000	Total Other Chgs. for Serv.	26,600	26,600	26,600
1,164,551	1,678,286	1,550,000	Ambulance Fees	1,693,000	1,693,000	1,693,000
62,330	63,055	61,600	FireMed Memberships	61,600	61,600	61,600
-22,853	-19,838	-15,000	FireMed Adjustments	-20,000	-20,000	-20,000
-299,244	-575,760	-425,000	Write-Off Medicare/Welfare	-585,000	-585,000	-585,000
-142,209	-138,591	-130,000	Write-Off Collections	-150,000	-150,000	-150,000
762,575	1,007,152	1,041,600	Total Ambulance Fees	999,600	999,600	999,600
<u>\$782,428</u>	<u>\$1,028,989</u>	<u>\$1,056,600</u>	Total Charges for Services	<u>\$1,026,200</u>	<u>\$1,026,200</u>	<u>\$1,026,200</u>

Fines and Forfeitures are based on projected increased revenues due to the efficiency of the court software and active collection efforts through an agency. 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 FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			FINES AND FORFEITURES			
\$240,862	\$269,751	\$250,000	Court Fines	\$250,000	\$250,000	\$250,000
2,337	125	2,500	Court Fines-Bail	2,500	2,500	2,500
1,694	3,616	1,500	State Court Fines	5,000	5,000	5,000
7,469	6,328	8,500	Parking Fines	8,500	8,500	8,500
79,389	55,436	60,000	Collection Agency	55,000	55,000	55,000
59,758	55,608	50,000	Court Cost Recovery	50,000	50,000	50,000
<u>\$391,509</u>	<u>\$390,864</u>	<u>\$372,500</u>	Total City Fines	<u>\$371,000</u>	<u>\$371,000</u>	<u>\$371,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY10 Projections of Revenues (con't)

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. Total revenues are estimated at \$126,800.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
BUILDING AND PLANNING						
\$55,029	\$57,111	\$75,000	Building Permits	\$55,000	\$55,000	\$55,000
0	0	435,000	Building Permits- Umatilla Co.	0	0	0
52,094	40,186	46,000	Plan Review	36,000	36,000	36,000
6,003	7,211	7,000	Mechanical Permits	6,000	6,000	6,000
16,778	23,390	18,000	Plumbing Permits	16,000	16,000	16,000
2,264	3,341	4,000	Other Building Permits	2,900	2,900	2,900
3,000	1,000	1,300	Conditional Uses	1,200	1,200	1,200
1,500	1,600	1,500	Variances	1,200	1,200	1,200
1,600	1,950	1,250	Partitions & Subdivisions	800	800	800
4,307	4,727	3,950	Other Planning Permits	7,700	7,700	7,700
\$142,575	\$140,515	\$593,000	Total Building & Planning	\$126,800	\$126,800	\$126,800

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

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
MISCELLANEOUS REVENUES						
\$1,426	\$2,082	\$1,425	Sale of Land	\$2,100	\$2,100	\$2,100
-0-	6,949	0	Sale of Equipment	0	0	0
4,866	4,195	4,500	Lien Search Fees	4,500	4,500	4,500
93,283	129,840	46,675	Donations	46,500	46,500	46,500
44,640	35,404	40,200	Miscellaneous	40,200	40,200	40,200
40,230	66,251	25,000	Reimbursement of Expense	25,000	25,000	25,000
165,480	179,434	140,000	Investment Income	100,000	100,000	100,000
\$349,925	\$424,155	\$257,800	Total Miscellaneous Revenues	\$218,300	\$218,300	\$218,300

Budgeted transfers proposed in FY10 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$89,880, and \$3,600 for administration costs for oversight on drug enforcement.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$2,745,801	\$3,175,196	\$3,803,000	BEGINNING FUND BALANCE	\$3,500,000	\$3,500,000	\$3,500,000
			TAXES			
4,166,592	4,232,296	4,493,200	Property Taxes	4,580,000	4,580,000	4,580,000
424,803	524,854	475,000	TRT Taxes	525,000	525,000	525,000
7,337,196	7,932,346	8,771,200	TOTAL TAXES	8,605,000	8,605,000	8,605,000
24,470	6,129	1,000	SPECIAL ASSESSMENTS	770	770	770
			LICENSES AND PERMITS			
12,510	12,179	13,000	Dog Licenses	13,000	13,000	13,000
34,232	92,125	102,300	Business Licenses	102,300	102,300	102,300
2,109,704	2,284,800	2,351,650	Franchise Fees	2,413,700	2,413,700	2,413,700
132,168	131,239	585,000	Building Fees	115,900	115,900	115,900
10,407	9,277	8,000	Planning Fees	10,900	10,900	10,900
278,786	295,027	321,000	Recreation Programs	315,700	315,700	315,700
23,297	23,895	30,700	Other Fees	27,250	27,250	27,250
2,601,104	2,848,542	3,411,650	TOTAL LICENSES & PERMITS	2,998,750	2,998,750	2,998,750
			INTERGOVERNMENTAL REVENUE			
849,915	649,483	817,325	State Revenue	708,800	708,800	708,800
237,100	292,990	295,375	Other Agencies	412,000	412,000	412,000
1,087,015	942,473	1,112,700	TOTAL INTERGOV'T REV.	1,120,800	1,120,800	1,120,800
782,428	1,028,989	1,056,600	CHARGES FOR SERVICES	1,026,200	1,026,200	1,026,200
391,509	390,865	372,500	FINES AND FORFEITURES	371,000	371,000	371,000
349,925	424,155	257,800	MISCELLANEOUS REVENUES	218,300	218,300	218,300
145,350	120,400	98,200	TRANSFERS	93,480	93,480	93,480
\$12,718,997	\$13,693,899	\$15,081,650	TOTAL FUND RESOURCES	\$14,434,300	\$14,434,300	\$14,434,300

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

Description of Current Services

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

FY10 Proposed Budget

The proposed budget for FY10 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required. Funds have been included for court interpreters under contract services. Appropriations for State and County pass-thru assessments for FY10 are included in the Agency Pass-Thru Fund.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$98,454	\$99,879	\$103,600	Salaries and Wages	\$103,400	\$103,400	\$103,400
21,280	24,286	31,000	Insurance	32,000	32,000	32,000
16,076	10,099	11,260	Public Employees Retirement	6,200	6,200	6,200
-5240	-200	-200	less bond payment	-2780	-2780	-2780
7,485	7,513	8,500	Other Employer-paid Taxes	8,510	8,510	8,510
138,055	141,576	154,160	Total Personal Services	147,330	147,330	147,330
MATERIALS AND SERVICES						
2,459	1,157	2,500	Contract Services	2,500	2,500	2,500
78,398	86,336	90,000	Attorney's Fees	90,000	90,000	90,000
2,721	2,723	3,200	Equipment Maint. Contracts	3,200	3,200	3,200
2,241	1,450	3,500	Jury Expenses	3,500	3,500	3,500
3,900	4,301	4,100	Postage	4,300	4,300	4,300
99	756	1,200	Travel and Training	1,500	1,500	1,500
3,537	4,017	6,810	Other Materials and Services	8,060	8,060	8,060
58,440	61,450	75,780	Central Services Charges	71,380	71,380	71,380
151,795	162,190	187,090	Total Materials and Services	184,440	184,440	184,440
0	0	0	CAPITAL OUTLAY	7500	7500	7500
5240	200	200	DEBT SERVICE - PERS	2780	2780	2780
\$295,090	\$303,966	\$341,450	TOTAL MUNICIPAL COURT	\$342,050	\$342,050	\$342,050

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1/2	1/2	1/2	Municipal Judge	1/2	\$4,500
1 3/4	1 3/4	1 3/4	Municipal Court Clerk	1 3/4	\$2,688-3,324
2 1/4	2 1/4	2 1/4	Total	2 1/4	

Capital Outlay: Upgrade of Full Court Software System \$7,500

**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 (SWAT) and lab-site safety services. The police department's priorities are the safety, security and education of the community.

FY010 Proposed Budget

The police department's proposed budget for FY 10 maintains existing personnel services. The most significant increases to materials and services line items are due to rising dispatch costs, a grant initiative awarded to support drug enforcement (JAG), the application of "user fees" to gun range enhancement, the transition from patrol shotguns to rifles and the maintenance fees associated with COPLINK, which is a web-based computer program that will allow the department to share intelligence data with other Oregon and California law enforcement agencies. The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet, replace the in-car video server, improved defensive tactics training equipment and purchase crisis negotiations/communications equipment.

<u>Actual</u> <u>FY07</u>	<u>Actual</u> <u>FY08</u>	<u>Budget</u> <u>FY09</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY10</u>	<u>Approved</u> <u>Budget</u> <u>FY10</u>	<u>Adopted</u> <u>Budget</u> <u>FY10</u>
			PERSONAL SERVICES			
\$1,576,443	\$1,642,890	\$1,643,500	Salaries and Wages	\$1,725,000	\$1,725,000	\$1,725,000
236,754	271,762	362,150	Insurance	375,440	375,440	375,440
347,324	421,607	423,500	Public Employees Retirement	423,000	423,000	423,000
-118,650	-182,210	-180,300	less PERS bond pymt	-159,680	-159,680	-159,680
167,658	167,725	209,500	Other Employer-paid Taxes	211,900	211,900	211,900
2,209,529	2,321,774	2,458,350	Total Personal Services	2,575,660	2,575,660	2,575,660
			MATERIALS AND SERVICES			
22,295	20,317	15,600	Contract Services - Dogs	23,000	23,000	23,000
288,318	333,706	450,150	County Dispatch Service	455,860	455,860	455,860
2,300	0	0	Drug Enforcement	9,350	9,350	9,350
35,351	44,245	38,000	Gasoline	39,000	39,000	39,000
9,385	10,554	8,800	Building Utilities	9,500	9,500	9,500
29,518	26,478	17,500	Telephone and Teletype	17,500	17,500	17,500
33,284	29,679	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
4,571	6,334	10,000	Repairs and Maintenance	15,000	15,000	15,000
24,630	20,416	16,000	Uniforms and Cleaning	16,000	16,000	16,000
7,947	10,145	10,000	Crisis Response	6,000	6,000	6,000
13,849	15,498	18,000	Travel and Training	17,000	17,000	17,000
69,457	88,944	62,590	Other Materials and Services	75,950	75,950	75,950
379,550	388,460	488,460	Central Services Charges	471,050	471,050	471,050
920,455	994,775	1,160,100	Total Materials and Services	1,180,210	1,180,210	1,180,210
0	0	0	CAPITAL OUTLAY	0	0	0
118,650	182,210	180,300	DEBT SERVICE	159,680	159,680	159,680
\$3,248,634	\$3,498,760	\$3,798,750	Total Police Department	\$3,915,550	\$3,915,550	\$3,915,550

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

<u>Actual</u> <u>FY07</u>	<u>Actual</u> <u>FY08</u>	<u>Budget</u> <u>FY09</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY10</u>	<u>Salary</u> <u>Range</u> <u>FY10</u>
1	1	1	Police Chief	1	\$5,650-7508
1	1	1	Lieutenant/Police Manager	1	\$4,819-6,404
4	4	4	Sergeant	4	\$3,942-5,880
0	1	1	Detective Sergeant	1	\$3,942-5,880
3	2	2	Corporal	2	\$3,796-4,874
3	2	2	Patrol Detective	2	\$3,615-4,874
11	10	10	Patrol Officer	10	\$3,443-4,642
0	1	1	Community Services Officer	1	\$3,443-4,642
1	1	1	DARE/Gang Officer, SRO	1	\$3,443-4,642
0	1	1	Code Enforcement Officer	1	\$2,600-3,501
3	3	3	Police Assistant	3	\$2,600-3,501
<u>27</u>	<u>27</u>	<u>27</u>	<u>Total</u>	<u>27</u>	

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 Fire/Ambulance Department's responsibility is to protect lives and property in the City of Pendleton from fires, explosions, transportation accidents, floods, wind storms, natural or man-caused disasters and other emergencies and to provide emergency pre-hospital care and ambulance transportation for Pendleton and east Umatilla County including Pilot Rock, and Ukiah.

FY10 Proposed Budget

For FY10, the proposed budget continues the reduction in staffing and major changes in the use of overtime. The budget includes \$7,500 in capital outlay for door openers at Fire Station 1. There is a planned expenditure of \$3,600 from the Fire Capital Reserve Fund which is the City's matching portion of a federal grant for a new emergency power generator at Fire Station 1.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$1,641,122	1,641,211	\$1,662,500	Salaries and Wages	\$1,741,500	\$1,741,500	\$1,741,500
232,366	259,288	285,200	Insurance	329,700	329,700	329,700
282,663	302,721	314,700	Public Employees Retirement	340,900	340,900	340,900
-98,880	-134,000	-143,800	less PERS bond pymt	-153,240	-153,240	-153,240
155,157	145,128	190,150	Other Employer-paid Taxes	188,830	188,830	188,830
2,212,428	2,214,348	2,308,750	Total Personal Services	2,447,690	2,447,690	2,447,690
MATERIALS AND SERVICES						
7,350	7,350	7,200	Consultants	6,000	6,000	6,000
5,510	6,841	6,000	Contract Services	6,200	6,200	6,200
23,315	25,107	21,500	Building Utilities	21,500	21,500	21,500
7,033	6,134	8,500	FireMed Campaign Expenses	7,000	7,000	7,000
24,905	18,481	27,375	Gasoline and Diesel	27,000	27,000	27,000
25,135	28,469	29,000	Medical Equipment and Supplies	29,000	29,000	29,000
13,764	12,335	13,000	Uniforms and Cleaning	13,000	13,000	13,000
31,563	28,775	38,200	Equipment Maint. Supplies	35,500	35,500	35,500
6,887	9,851	9,000	Building Materials	9,000	9,000	9,000
11,556	12,659	20,000	Personal Protective Equipment	20,000	20,000	20,000
14,366	14,450	25,200	Travel and Training	22,000	22,000	22,000
48,566	76,055	70,285	Other Materials and Services	68,350	68,350	68,350
224,740	195,860	227,860	Central Services Charges	197,220	197,220	197,220
444,690	442,367	503,120	Total Materials and Services	461,770	461,770	461,770
6,364	26,975	16,730	CAPITAL OUTLAY	7,500	7,500	7,500
98,880	134,000	143,800	DEBT SERVICE	153,240	153,240	153,240
\$2,762,363	\$2,817,690	\$2,972,400	TOTAL FIRE/AMB. DEPT.	\$3,070,200	\$3,070,200	\$3,070,200

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

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Fire Chief	1	\$5,650-7,508
			Asst. Fire Chief/Fire		
1	1	1	Marshal	1	\$4,819-6,404
3	3	3	Captain	3	\$22.12-28.55 hr
6	6	6	Lieutenant	6	\$18.91-25.29 hr
9 1/2	9	9	Fire Fighter	9	\$14.88-22.36 hr
2 1/2	0	0	Fire Fighter 12 hr	0	
1	1	1	Senior Account Clerk	1	\$2,688-3,324
24	21	21	Total	21	

**Capital Outlay:
Replace Fire Station 1 Apparatus Bay Doors \$7,500**

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

Description of Current Services

The Parks Division maintains eighteen public park areas and twenty landscaped sites. Maintenance activities include turf mowing, operation of irrigation systems, restroom cleaning, park garbage pick-up, tree maintenance, leaf and snow removal, and related activities to keep the sites attractive and functional.

F10 Proposed Budget

The proposed budget for FY10 for the Parks Division contains no changes in service levels. The funds from the annual ODOT maintenance payment to the City will be reflected in the Parks budget beginning with the proposed budget.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$409,584	464,190	\$446,200	Salaries and Wages	\$463,085	\$463,085	\$463,085
68,090	82,413	120,600	Insurance	125,000	125,000	125,000
55,352	52,642	54,400	Public Employees Retirement	25,200	25,200	25,200
-19,000	-9710	-9300	less PERS bond pymt	-11,320	-11,320	-11,320
44,302	49,816	54,000	Other Employer-paid Taxes	54,600	54,600	54,600
558,328	639,351	665,900	Total Personal Services	656,565	656,565	656,565
MATERIALS AND SERVICES						
25,242	21,012	24,000	Electricity	24,000	24,000	24,000
22,413	24,531	20,000	Gasoline and Diesel	20,000	20,000	20,000
49,191	30,992	32,000	Repairs and Maintenance	31,000	31,000	31,000
8,959	7,411	5,000	Tools and Minor Equipment	5,000	5,000	5,000
20,255	20,438	15,000	Equipment Maint. Supplies	18,000	18,000	18,000
25,580	22,652	27,000	Horticultural Supplies	27,000	27,000	27,000
3,395	5,628	4,250	Janitorial Supplies	4,500	4,500	4,500
12,758	14,393	14,000	Irrigation Supplies	16,500	16,500	16,500
31,364	22,022	24,000	Operating Supplies	24,000	24,000	24,000
687	2,474	2,000	Travel and Training	3,500	3,500	3,500
25,526	22,054	20,150	Other Materials and Services	24,275	24,275	24,275
156,540	172,170	199,860	Central Services Charges	202,640	202,640	202,640
381,910	365,777	387,260	Total Materials and Services	400,415	400,415	400,415
0	0	0	CAPITAL OUTLAY	0	0	0
19,000	9,710	9,300	DEBT SERVICE -PERS	11,320	11,320	11,320
\$959,238	\$1,014,838	\$1,062,460	TOTAL PARKS DIVISION	\$1,068,300	\$1,068,300	\$1,068,300

Actual FY07	Actual FY08	Budget FY09	Position	Adopted Budget FY10	Salary Range FY10
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,650-7,508
1/2	3/4	3/4	Parks/Cemetery Foreman	3/4	\$4,341-5,767
1	1	0	Landscape Designer & Project Mgr.	0	\$4,240-5632
0	1	1	Special Projects Coordinator	1	\$2,956-3,664
3	3	2	Utility Worker III	2	\$2,865-3,544
1	3	2	Utility Worker II	2	\$2,688-3,324
4	2	3	Utility Worker I	3	\$2,450-3,019
1/4	1/4	1/4	Senior Secretary	1/4	\$2,688-3,324
10	11 1/4	9 1/4	Total	9 1/4	

Capital Outlay for park improvements are included in Non-Departmental Capital Outlay.

**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.

FY10 Proposed Budget

The proposed budget for FY10 for the Recreation Division provides staffing and materials for expanded programming for all ages, including gymnastics, summer drama, winter swim lessons (BMCC pool), trips, Movies in the Park, and the ice skating rink. Expenditures have been increased by approximately \$6,000 and revenues by \$8,000 for the ever popular Daddy Daughter Date Night.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$264,195	\$145,394	\$158,250	Salaries and Wages	\$173,900	\$173,900	\$173,900
21,778	29,181	31,000	Insurance	32,100	32,100	32,100
16,429	18,590	18,450	Public Employees Retirement	8,910	8,910	8,910
-6010	-5840	-6,000	less PERS bond pymt	-4,020	-4,020	-4,020
24,827	13,649	18,750	Other Employer-paid Taxes	20,400	20,400	20,400
321,219	200,973	220,450	Total Personal Services	231,290	231,290	231,290
MATERIALS AND SERVICES						
0	0	0	Contract Services	17,000	17,000	17,000
17,058	10,675	9,000	Electricity	7,500	7,500	7,500
43,137	0	0	Natural Gas	0	0	0
36,381	4,784	1,350	Resale Merchandise	2,500	2,500	2,500
28,563	29,706	29,500	Recreation Programs	20,000	20,000	20,000
27,703	8,699	5,250	Repairs and Maintenance	4,000	4,000	4,000
2,415	513	1000	Program Supplies	1,000	1,000	1,000
35,024	0	0	Swimming Pool Supplies	0	0	0
0	2236	2,000	Travel and Training	1,200	1,200	1,200
35,990	21,943	20,430	Other Materials and Services	19,980	19,980	19,980
129,200	81,610	79,560	Central Services Charges	66,210	66,210	66,210
355,471	160,166	148,090	Total Materials and Services	139,390	139,390	139,390
0	0	0	CAPITAL OUTLAY	0	0	0
6010	5840	6,000	DEBT SERVICE - PERS	4,020	4,020	4,020
\$682,700	\$366,979	\$374,540	TOTAL RECREATION DIVISION	\$374,700	\$374,700	\$374,700

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,650-7,508
1	1	1	Recreation Supervisor 2	1	\$3,787-5,036
1	3/4	3/4	Recreation Supervisor 1	3/4	\$2,919-3,895
1/4	1/4	1/4	Senior Secretary	1/4	\$2,688-3,324
2 1/2	2 1/4	2 1/4	Total	2 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.

FY10 Proposed Budget

The proposed budget for FY10 for the Aquatic Center provides for normal operations and maintenance.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			PERSONAL SERVICES			
\$	143,679	\$145,000	Salaries and Wages	\$157,000	\$157,000	\$157,000
		3,450	Insurance	3,600	3,600	3,600
	3,405	1,860	Public Employees Retirement	720	720	720
	-580	-600	less PERS bond pymt	-330	-330	-330
	13,949	16,490	Other Employer-paid Taxes	18,200	18,200	18,200
	\$160,454	\$166,200	Total Personal Services	\$179,190	\$179,190	\$179,190
			MATERIALS AND SERVICES			
	16,568	18,560	Electricity	18,000	18,000	18,000
	43,226	47,000	Natural Gas	48,500	48,500	48,500
	32,060	37,000	Resale Merchandise	40,000	40,000	40,000
	16,748	22,350	Repairs and Maintenance	12,700	12,700	12,700
	994	3,300	Janitorial Supplies	3,300	3,300	3,300
	37,215	44,000	Swimming Pool Supplies	39,000	39,000	39,000
	3,619	4,700	Water Charges	4,700	4,700	4,700
	6,317	9,250	Other Materials and Services	11,050	11,050	11,050
	8,070	62,040	Central Services Charges	56,230	56,230	56,230
	164,817	248,200	Total Materials and Services	233,480	233,480	233,480
	0	0	CAPITAL OUTLAY	0	0	0
	580	\$600	DEBT SERVICE - PERS	\$330	\$330	\$330
			TOTAL AQUATIC CENTER			
\$	\$325,851	\$415,000	DIVISION	\$413,000	\$413,000	\$413,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
0	0	1/4	Recreation Supervisor 1	1/4	\$2,919-3,895
0	0	1/4	Total	1/4	

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$50,000.

**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 Economic Development Department, GEODC, and Umatilla County economic development activities.

FY10 Proposed Budget

This department was created to provide liaison to enhance economic development. The Airport Manager/Economic Development Director and the City Manager oversee this department. There is \$110,000 in contractor fees budgeted this year for contribution to the Chamber towards an economic development position.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$5,000	\$0	\$2,900	Consultants	2,900	2,900	2,900
0	23334	110000	Contractor	110,000	110,000	110,000
0	0	0	Dues and Subscriptions	0	0	0
3,119	4,163	5,000	Other Expense	5,000	5,000	5,000
75	231	100	Postage	100	100	100
738	918	500	Telephone	500	500	500
373	910	1,000	Office Supplies	500	500	500
973	454	500	Travel and Training	1,000	1,000	1,000
10,278	30,010	120,000	Total Materials and Services	120,000	120,000	120,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$10,278	\$30,010	\$120,000	TOTAL ECONOMIC DEV. DEPT.	\$120,000	\$120,000	\$120,000

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

Description of Current Services

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

FY10 Proposed Budget

The proposed budget retains the City Planner as a full time position. The City Engineer will now oversee the work of the planner and the Planning Department, with some assistance from the half-time City Attorney regarding interpretation of local ordinances and State Laws. In addition to the planner, the proposed budget provides for part of the cost of the front office staff and the City Engineer as the division supervisor for the listed staff.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$61,726	\$62,668	\$131,700	Salaries and Wages	\$127,100	\$127,100	\$127,100
7,196	9,992	33,200	Insurance	35,400	35,400	35,400
5,887	7,833	21,220	Public Employees Retirement	11,600	11,600	11,600
-1720	-1920	-8000	less PERS bond pymt	-4,950	-4,950	-4,950
4,750	4,854	11,900	Other Employer-paid Taxes	11,400	11,400	11,400
77,839	83,426	190,020	Total Personal Services	180,550	180,550	180,550
MATERIALS AND SERVICES						
5,526	1,547	3,500	Advertising/Legal Notices	3,500	3,500	3,500
44900	0	75,000	Consultants	50,000	50,000	50,000
48254	41,930	0	Contract Services	0	0	0
977	1536	1,700	Recording & Legal	1,700	1,700	1,700
1229	1,588	2,000	Postage	2,000	2,000	2,000
0	447	1,000	Travel and Training	1,000	1,000	1,000
5,955	3,314	4,950	Other Materials and Services	8,360	8,360	8,360
23,890	24,290	34,430	Central Services Charges	43,490	43,490	43,490
130,731	74,652	122,580	Total Materials and Services	110,050	110,050	110,050
0	0	0	CAPITAL OUTLAY	0	0	0
1,720	1,920	8,000	DEBT SERVICE - PERS	4,950	4,950	4,950
\$210,290	\$159,998	\$320,600	Total Planning	\$295,550	\$295,550	\$295,550

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
0	0	0	City Engineer	1/6	\$5,650-7,508
1	1/4	1	City Planner	1	\$4,240-5,632
1/3	1/4	1/4	Engineering Aide	0	\$2,527-3,115
0	1	1	Planning Aide	1	\$2,527-3,115
0	0	0	Aide	1/6	\$2,118-2,579
1/9	1/9	1/6	Senior Secretary	1/6	\$2,688-3,324
1 4/9	1 11/18	2 5/12		2 1/2	

**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. Also this division assists with the administration of the Nuisance and Solid Waste Ordinance.

FY10 Proposed Budget

This proposed budget reflects the change of the City Engineer now overseeing the Building Division, with a portion of his salary being incorporated within the budget. The Building Division issues the normal building permits along with plumbing permits and then contracts for plumbing inspection services with the State Building Codes Division. The proposed materials and services budget for FY10 is similar to the previous year, except for the high estimated budget for contract services and income for FY09. This was due to some discussions prior to last FY regarding the City possibly taking over the local State Building Codes office. However, those discussions have diminished over that last year. Therefore, it appears at this point in time that this additional responsibility will not be added over the next FY.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$126,592	\$126,435	\$131,000	Salaries and Wages	\$144,030	\$144,030	\$144,030
26,386	30,263	33,200	Insurance	35,400	35,400	35,400
20,062	13,076	14,100	Public Employees Retirement	7,830	7,830	7,830
-6,130	-230	-200	less PERS bond pymt	-3930	-3930	-3930
9,960	9,995	12,400	Other Employer-paid Taxes	13,450	13,450	13,450
176,870	179,539	190,500	Total Personal Services	196,780	196,780	196,780
MATERIALS AND SERVICES						
14,827	19,046	453,500	Contract Services	18,500	18,500	18,500
6,348	6,500	6,500	Equipment Rental	3,700	3,700	3,700
4,156	2,846	3,800	Travel and Training	3,800	3,800	3,800
5,132	3,918	6,570	Other Materials and Services	6,550	6,550	6,550
27,180	29,950	41,130	Central Services Charges	44,440	44,440	44,440
57,643	62,260	511,500	Total Materials and Services	76,990	76,990	76,990
CAPITAL OUTLAY						
0	0	0		0	0	0
DEBT SERVICE-PERS						
6,130	230	200		3,930	3,930	3,930
\$240,643	\$242,028	\$702,200	Total Building	\$277,700	\$277,700	\$277,700

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
0	0	0	City Engineer	1/6	\$5,650-7,508
1	1	1	Building Official	1	\$4,341-5,767
1	1	1	Building Inspector	1	\$3,153-3,919
1/4	1/4	1/4	Engineering Aide	0	\$2,527-3,115
0	0	0	Aide	1/6	\$2,118-2,579
1/6	1/6	1/6	Senior Secretary	1/6	\$2,688-3,324
2 2/5	2 5/12	2 5/12	Total	2 1/2	

**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.

FY10 Proposed Budget

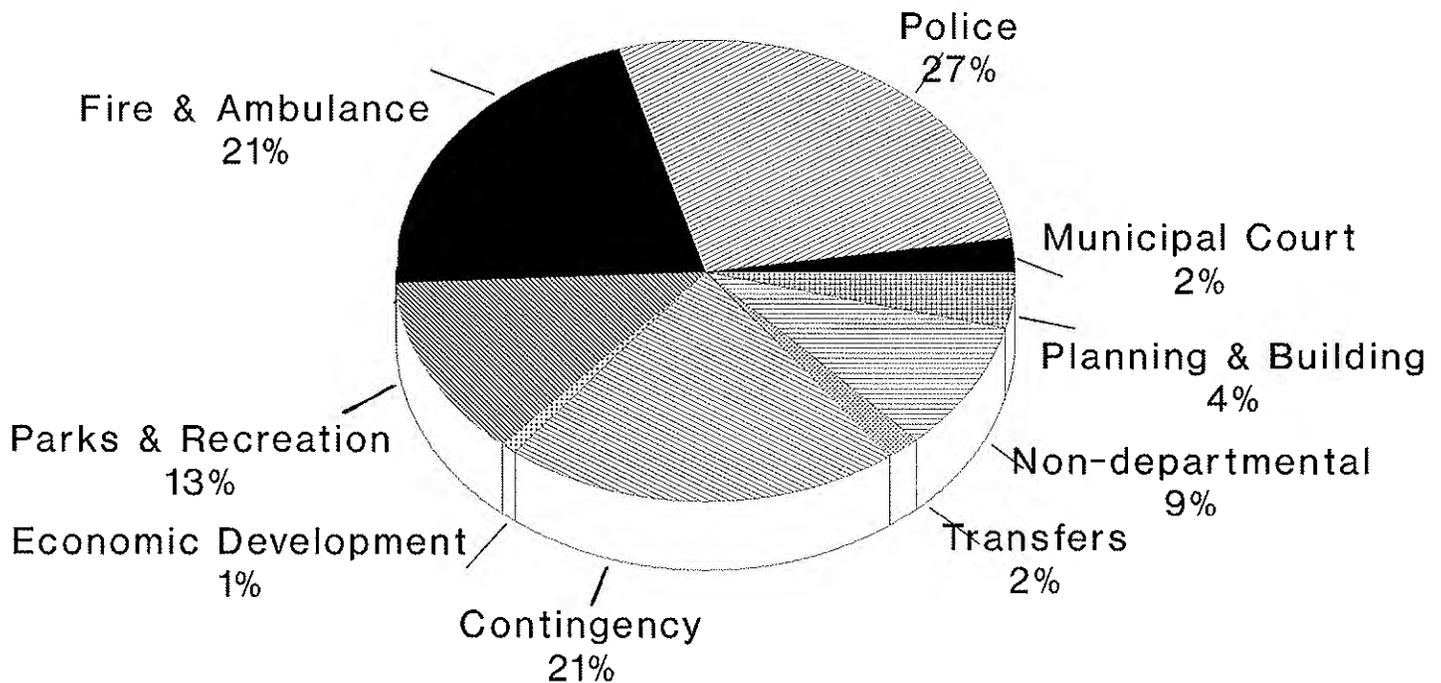
Proposed Materials and Services support is as indicated. \$40,000 has been set aside for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$120,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay includes funding for projects outlined in the Capital Improvements Program document. The City bonded the majority of the PERS unfunded liability in September 2005. \$89,880 is shown below for the other funds share of the PERS bond payment. The other funds transfer monies to the General Fund to help pay the debt. Proposed Interfund Transfers are as indicated.

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
MATERIALS AND SERVICES						
\$99,589	\$107,714	\$99,400	Chamber of Commerce TRT	\$109,900	\$109,900	\$109,900
55,874	127,644	120,000	Chamber of Commerce TPAC	120,000	120,000	120,000
0	0	58,000	Promotion - Arts	40,000	40,000	40,000
10,000	10,000	10,000	County Detox Center	10,000	10,000	10,000
0	0	2,000	BMCC Pool Support	2,000	2,000	2,000
8,000	0	5,000	Animal Control	5,000	5,000	5,000
0	0	5,000	Christmas Decorations	5,000	5,000	5,000
190,000	0	0	RoundUp Restrooms	0	0	0
62,460	62,460	62,460	Direct Facilities - Vert	62,460	62,460	62,460
0	0	7,300	Flower Baskets	3,000	3,000	3,000
2,400	2,400	2,400	Victims Assistance - DVS	2,400	2,400	2,400
0	0	0	Senior Center	6,000	21,000	21,000
12,025	23,076	20,000	Community Enhancement	20,000	20,000	20,000
0	0	5,000	Safety Equipment/Repairs	5,000	5,000	5,000
0	0	7,000	ADA Accessibility	7,000	7,000	7,000
26,315	0	0	AIP payment to Airport	0	0	0
10,201	0	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
21,495	3,695	113,600	Other Miscellaneous Expenditures	52,600	52,600	52,600
498,359	336,989	532,160	Total Materials and Services	465,360	480,360	480,360
234,810	419,135	798,600	CAPITAL OUTLAY	747,500	747,500	747,500
170,090	69,973	64,600	DEBT SERVICE	89,880	89,880	89,880
INTERFUND TRANSFERS						
20,000	20,000	20,000	City Transportation Prog. Fund	20,000	20,000	20,000
29,680	58,980	49,210	Library Fund - operating subsidy	52,810	52,810	52,810
0	27,000	0	Community Development	0	0	0
11,750	22,000	22,000	Parks Equipment Reserve Fund	22,000	22,000	22,000
48,070	36,750	38,590	Fire/Amb. Equip. Reserve Fd	40,520	40,520	40,520
0	0	27,090	AIP payment to Airport	0	0	0
121,805	139,750	162,000	Cemetery Fund - oper. subsidy	125,000	125,000	125,000
231,305	304,480	318,890	Total Interfund Transfers	260,330	260,330	260,330
0	0	3,260,000	CONTINGENCY	3,000,180	2,985,180	2,985,180
\$1,134,564	\$1,130,577	\$4,974,250	TOTAL NON-DEPARTMENTAL	\$4,563,250	\$4,563,250	\$4,563,250

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

Capital Outlay:	
Police car replacements (2)	\$55,000
Building purchase	60,000
Server for In-Car Video	7,700
Wrestling mat for defensive tactics	8,300
City Hall Backup generator	20,000
City Hall/Library Lighting Control Upgrade	15,000
Vert improvements	70,000
Roy Raley Park Improvements	325,000
McCune Gym Improvements	6,500
Community Park Improvements	125,000
Skateboard Park Improvements	5,000
Swimming pool repairs	50,000
Total	<u>\$747,500</u>

City of Pendleton General Fund Expenditures



General Fund Expenditures Fiscal Year 2010

Municipal Court	\$342,050
Police	3,915,550
Fire & Ambulance	3,070,200
Parks & Recreation	1,856,000
Planning & Building	573,250
Economic Development	120,000
Non-Departmental	1,311,740
Transfers	260,330
Contingency	2,985,180
	\$14,434,300



SPECIAL REVENUE FUNDS

CITY OF PENDLETON

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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 establish 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).

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.

FY10 Projections of Revenues

Projection of \$712,600 gas tax apportionment from the State gas tax revenues is included in the amounts below and is about \$4 less per capita than the prior fiscal year projection. The Federal Aid Urban (FAU) allocation for street preservation work is about \$150,000 per year. The combined FAU allocation for FY10 using carry-over from previous calendar year allotments is \$370,000. In addition, the City is receiving about \$370,000 from the American Recovery and Reinvestment Act (federal economic stimulus) for a 2-inch overlay project. These projections are estimates; whereby, revenue and expenses balance for FAU allocations.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$398,921	\$502,604	\$606,200	BEGINNING WORKING CAPITAL	\$375,000	\$375,000	\$375,000
			INTERGOVERNMENTAL			
			REVENUES			
790,253	742,412	758,100	State Revenues - Gas Tax	712,600	712,600	712,600
0	0	330000	State Revenues - Other	740,000	740,000	740,000
0	0	0	Other - Umatilla Co.	0	0	0
790,253	742,412	1,088,100	Total Intergov. Revenues	1,452,600	1,452,600	1,452,600
			CHARGES FOR SERVICES			
5,964	23,833	11,000	Services to Outside Agencies	8,500	8,500	8,500
3,254	3,323	3,000	Land/Building Rental	3,000	3,000	3,000
109,191	170,021	149,350	Charges to Other Departments	144,650	144,650	144,650
118,409	197,177	163,350	Total Charges for Services	156,150	156,150	156,150
33,256	47,400	12,000	MISCELLANEOUS REVENUES	12,000	12,000	12,000
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
\$1,340,839	\$1,489,593	\$1,869,650	TOTAL FUND RESOURCES	\$1,995,750	\$1,995,750	\$1,995,750

**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 60 miles of paved City streets; 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; the lighting of City streets; and the inclement weather services necessary to keep the streets, public stairways, parking lots, bridges, and public sidewalks passable. Capital outlay expenses are provided for street preservation projects and other major improvements.

FY10 Proposed Budget

The proposed budget for FY10 for the State Tax Street Fund provides for operating services at lower levels than prior years. If this trend continues, consideration will have to be given for further reductions in services.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$172,058	\$186,225	\$221,800	Salaries and Wages	\$219,750	\$219,750	\$219,750
37,938	32,880	62,000	Insurance	64,200	64,200	64,200
26,838	22,104	27,500	Public Employees Retirement	12,800	12,800	12,800
-9,680	-4,860	-5,400	less PERS bond pymt	-5,780	-5,780	-5,780
20,979	22,645	39,400	Other Employer-paid Taxes	36,680	36,680	36,680
248,133	258,994	345,300	Total Personal Services	327,650	327,650	327,650
MATERIALS AND SERVICES						
156,198	157,720	150,000	Street Lights	150,000	150,000	150,000
16,995	24,413	45,000	Street Supplies	45,000	45,000	45,000
15,274	17,816	15,500	Electricity	15,500	15,500	15,500
179,064	169,775	174,870	Equipment Rental	151,750	151,750	151,750
6,615	26,551	60,000	Repairs and Maintenance	60,000	60,000	60,000
571	651	2,000	Travel and Training	2,000	2,000	2,000
31,235	20,681	33,620	Other Materials and Services	33,620	33,620	33,620
130,140	122,410	175,710	Central Services Charges	179,530	179,530	179,530
44,330	52,020	54,295	C&R Fund Personnel Charge	56,950	56,950	56,950
580,422	592,037	710,995	Total Materials and Services	694,350	694,350	694,350
0	112,486	625,000	CAPITAL OUTLAY	740,000	740,000	740,000
0	0	50,000	CONTINGENCY	150,000	150,000	150,000
9,680	4,860	5,400	TRANSFER TO GEN FUND -PERS	5,780	5,780	5,780
0	0	132,955	RESERVE	77,970	77,970	77,970
\$838,235	\$968,377	\$1,869,650	TOTAL FUND EXPENDITURES	\$1,995,750	\$1,995,750	\$1,995,750

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1/2	1/2	1/2	Public Works Superintendent	1/2	\$4,341-5,767
1	1	1	Utility Worker III	1	\$2,865-3,664
2	2	2	Utility Worker II	1	\$2,688-3,324
1	1	1	Utility Worker I	2	\$2,450-3,019
4 1/2	4 1/2	4 1/2	Total	4 1/2	

Capital Outlay: Street Preservation \$740,000

**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.

FY10 Projections of Revenues

FY10 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$150 income on investment.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$9,701	\$8,321	\$6,320	BEGINNING WORKING CAPITAL	\$5,450	\$5,450	\$5,450
INTERGOVERNMENTAL REVENUES						
7,982	7,499	7,650	State Revenues - Gas Tax	7,200	7,200	7,200
0	0	0	State Revenues - Bicycle Grant	0	0	0
7,982	7,499	7,650	Total Intergov. Revenues	7,200	7,200	7,200
638	444	350	MISCELLANEOUS REVENUES	150	150	150
\$18,321	\$16,264	\$14,320	TOTAL FUND RESOURCES	\$12,800	\$12,800	\$12,800

**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.

FY10 Proposed Budget

The FY10 budget for Materials and Services proposes \$8,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$10,000	\$10,000	\$8,000	Street supplies	\$8,000	\$8,000	\$8,000
0	0	6,320	UNAPPROPRIATED FUND BAL.	4,800	4,800	4,800
\$10,000	\$10,000	\$14,320	TOTAL FUND EXPENDITURES	\$12,800	\$12,800	\$12,800

**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. The library received a Library Services and Technology Act Grant (LSTA) for \$65,000. A portion of this grant was received in FY 09. The balance of \$45,000 is included under State Revenues. Miscellaneous Revenues includes \$3,900 which will be received from the Gates Foundation and \$5,000 from the National Park Service Collection fund.

FY10 Projections of Revenues

Property tax revenues from the Library District are projected at \$362,775, a 4.5% increase from FY 09. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,500.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$126,876	\$156,880	\$150,000	BEGINNING WORKING CAPITAL	\$129,000	\$129,000	\$129,000
20,085	20,192	20,000	LICENSES AND PERMITS	20,000	20,000	20,000
			INTERGOVERNMENTAL REVENUES			
2,598	3,748	28,500	State Revenues - State Lib. Grants	48,500	48,500	48,500
318,746	325,903	347,200	Other - Um. Co. Spec. Lib. Dist.	362,775	362,775	362,775
321,344	329,651	375,700	Total Intergov. Revenues	411,275	411,275	411,275
			MISCELLANEOUS REVENUES			
16,525	1,275	23,350	Library Donations	18,500	18,500	18,500
11,212	11,794	12,000	Friends of the Library	12,000	12,000	12,000
2,525	890	0	Reading is Fundamental (RIF)	0	0	0
7,176	6,983	4,490	Investment Income	2,515	2,515	2,515
37,438	20,942	39,840	Total Miscellaneous Revenues	33,015	33,015	33,015
			TRANSFER FROM GENERAL FUND			
29,680	58,980	49,210		52,810	52,810	52,810
\$535,423	\$586,645	\$634,750	TOTAL FUND RESOURCES	\$646,100	\$646,100	\$646,100

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Library Director	1	\$4,240-5,632
1	1	1	Librarian	1	\$3,052-3,786
0	1/2	1/2	Youth Childrens Libr	1/2	\$2,865-3,544
0	0	0	Volunteer Coordinator	4/9	\$14/hr
2 1/2	3	2 1/2	Library Aide	2 1/2	\$9.30/hr
1 1/5	1 1/5	1 3/5	Library Asst	1 2/3	\$8.40/hr
1 1/20	1 1/4	1 2/7	Library Aide Part-time	1 2/7	\$8.40/hr
6 3/4	8	7 8/9	TOTAL	8 3/7	

**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 12,000 registered borrowers in a service area of 23,500 people. Library holdings include more than 62,000 items in book, magazine, microfilm, VHS, DVD, CD and electronic format; and access to the World Wide Web through 16 public Internet computers. 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.

FY10 Proposed Budget

The FY10 budget reflects a response to the double-digit increase in demand for library services. Personal Services includes .45 FTE for a new, Volunteer Coordinator position. This position will recruit, screen and place volunteers to enhance staff's ability to respond to service needs. The funds in Contract Services are for the Information Literacy Project Coordinator paid through the Library Services and Technology Act Grant. The increases in Office Supplies and Repairs are due to a change in budget organization. Previously, amounts were for these line items were included in both the Library Fund and the Library Trust. This year, the amounts are combined and listed in the Library Fund only. 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$226,047	\$244,158	\$261,970	Salaries and Wages	\$274,750	\$274,750	\$274,750
22,155	25,001	62,000	Insurance	64,200	64,200	64,200
32,665	22,014	32,200	Public Employees Retirement	17,600	17,600	17,600
-11,000	-3,420	-4,500	less PERS bond pymt	-8,140	-8,140	-8,140
17,583	19,263	21,500	Other Employer-paid Taxes	22,150	22,150	22,150
287,450	307,016	373,170	Total Personal Services	370,560	370,560	370,560
MATERIALS AND SERVICES						
7,820	2,291	15,000	Library Books	20,000	20,000	20,000
3,875	3,364	3,500	Library Periodicals	4,500	4,500	4,500
6,173	4,822	0	Reading is Fundamental (RIF)	0	0	0
0	0	6,000	Library Reference	6,000	6,000	6,000
0	0	20,000	Contract Services	45,000	45,000	45,000
1,959	430	2,500	Equipment Maintenance	2,000	2,000	2,000
3,706	7,020	12,000	Office Supplies - Printing	24,000	24,000	24,000
708	1,065	2,500	Travel and Training	2,500	2,500	2,500
9,672	9,119	37,350	Other Materials and Services	26,200	26,200	26,200
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
29,680	45,380	49,210	Central Services Charges	43,420	43,420	43,420
80,093	89,991	164,560	Total Materials and Services	190,120	190,120	190,120
0	23,113	15,000	CAPITAL OUTLAY	0	0	0
11,000	3,420	4,500	TRANSFER TO GEN FUND- PERS	8,140	8,140	8,140
0	0	77,520	CONTINGENCY	77,280	77,280	77,280
\$378,543	\$423,540	\$634,750	TOTAL FUND EXPENDITURES	\$646,100	\$646,100	\$646,100

**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

FY10 Projections of Revenues

Revenue projections for FY10 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. Due to the current economic downturn and conservative market, the funds are expected to generate \$20,000 this year. The permanent trust is expected to add \$4,500 and donations from the funds not held by the city another \$1,000 for a total of \$25,500.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$659,035	\$659,035	\$670,000	BEGINNING WORKING CAPITAL	\$646,700	\$646,700	\$646,700
			MISCELLANEOUS REVENUES			
1,308	1,308	1,200	Donations	1,000	1,000	1,000
46,811	46,811	27,000	Investment Income	20,000	20,000	20,000
48,119	48,119	28,200	Total Miscellaneous Revenues	21,000	21,000	21,000
6,000	6,000	5,600	TRFR -LIBRARY PERM. TR	4,500	4,500	4,500
\$713,154	\$713,154	\$703,800	TOTAL FUND RESOURCES	\$672,200	\$672,200	\$672,200

**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.

FY10 Proposed Budget

The proposed expenditures for FY10 total \$69,200; \$30,000 for materials and services, and \$39,200 for capital outlay. The Special Trust Fund will no longer show line items for Repairs and Supplies. This amount will be transferred into the Library Fund to streamline the budget tracking process. The capital outlay projects will provide a unified signage system, continued upgrade of the flooring and technology upgrades and replacements.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$22,587	\$31,317	\$40,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
4,740	4,973	0	Library Books - Rental	0	0	0
10,181	5,820	10,000	Office Supplies & Repair	0	0	0
37,508	42,110	50,000	Total Materials and Services	30,000	30,000	30,000
0	20,728	20,000	CAPITAL OUTLAY	39,200	39,200	39,200
0	0	48,145	RESERVE	0	0	0
0	0	585,655	Unappropriated Fund Balance	603,000	603,000	603,000
\$37,508	\$62,838	\$703,800	TOTAL FUND EXPENDITURES	\$672,200	\$672,200	\$672,200

Capital Outlay:

Technology Upgrade	\$10,000
Repainting	5,000
Metal Shelving	7,700
Carpet Upgrade	10,000
Library Signage	6,500
Total	\$39,200

**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.

FY10 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY10 program. Projections for the State of Oregon's Small Cities Program grant for FY10 include \$104,775 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 applied for a operating ODOT discretionary grants of \$57,000 for the upcoming year. The City has also applied for stimulus funds for \$213,925 to replace a City bus, provide a intercity bus for the tribal routes connecting Umatilla County towns, vehicle maintenance funds and a mobility management grant. The City also hopes to apply for a Oregon Department of Energy Grant for \$5,000.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Budget FY10	Budget FY10	Budget FY10
\$107,590	164,251	\$20,000	BEGINNING WORKING CAPITAL	\$20,000	\$20,000	\$20,000
			CHARGES FOR SERVICES			
0	23,616	0	Farebox	0	0	0
			INTERGOVERNMENTAL REVENUES			
83,277	49,327	107,500	State Revenues - Sm. Cities/Rural	104,775	104,775	104,775
44,924	51,918	49,070	State Revenues - STG	57,000	57,000	57,000
0	0	65,000	State Revenues - ARRA	213,925	213,925	213,925
53,625	49,793	47,000	Other - Um. Co. Spec. Trans.	42,000	42,000	42,000
181,826	151,038	268,570	Total Intergov. Revenues	417,700	417,700	417,700
15,986	11,505	6,010	MISCELLANEOUS REVENUES	6,000	6,000	6,000
			TRANSFERS IN			
20,000	20,000	20,000	General Fund	20,000	20,000	20,000
8,400	12,080	15,720	Central Service Fund	0	0	0
\$333,802	\$382,490	\$330,300	TOTAL FUND RESOURCES	\$463,700	\$463,700	\$463,700

**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.

FY10 Proposed Budget

The proposed budget for FY10 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 includes \$75,000 for taxi tickets, \$136,375 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.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Proposal Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$20,732	\$67,652	\$160,760	Contract Serv. - Bus Services	\$136,375	\$136,375	\$136,375
132,609	98,441	55,000	Contract Serv. - Taxi Tickets	75,000	75,000	75,000
0	0	0	Consultants - Mobility Mgmt	23,000	23,000	23,000
3,973	2,967	7,500	Insurance & Maintenance	21,000	21,000	21,000
1,667	1,809	2,500	Postage and Program Supplies	10,000	10,000	10,000
10,570	14,250	17,890	Central Services Charges	10,400	10,400	10,400
169,551	185,119	243,650	Total Materials and Services	275,775	275,775	275,775
0	76,623	65,000	CAPITAL OUTLAY	167,925	167,925	167,925
0	0	21,650	CONTINGENCY	20,000	20,000	20,000
\$169,551	\$261,742	\$330,300	TOTAL FUND EXPENDITURES	\$463,700	\$463,700	\$463,700

Capital Outlay:

Replace City Bus	\$60,000
Bus Shelters (2)	15,000
New 22 passenger Bus	92,925
Total	\$167,925

**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.

FY10 Projections of Revenues

The City received a Community Development Block Grant in 2008. According to the federal regulations for these funds, they must be administered by a 3rd party non-profit. These funds will be used for job creation according to the regulations of the CDBG program. Low interest loans will be made to companies that create new entry level jobs in Pendleton.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$102,500	BEGINNING FUND BALANCE	\$82,500	\$82,500	\$82,500
			INTERGOVERNMENTAL REVENUES			
			State Revenues -Ore. Com. Dev. Gr.	750,000	750,000	750,000
0	0	750,000	County Revenues	0	0	0
	50,000	0				
0	50,000	750,000	Total Intergovernmental Revenues	750,000	750,000	750,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
0	488	0	Investment Income	1,000	1,000	1,000
0	488	0	Total Miscellaneous Revenues	1,000	1,000	1,000
0	62,500	0	INTERFUND TRANSFERS	0	0	0
\$0	\$112,988	\$852,500	TOTAL FUND RESOURCES	\$833,500	\$833,500	\$833,500

**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.

FY10 Proposed Budget

The City received a Community Development Block Grant in 2008. According to the federal regulations for these funds, they must be administered by a 3rd party non profit. The City therefore contracted with Horizon Inc. to be the administrator of the program. These funds will be used for job creation according to the regulations of the CDBG program. Low interest loans will be made to companies that create new entry level jobs in Pendleton.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$0	\$7,500	\$850,500	Housing Rehab Loan	\$830,500	\$830,500	\$830,500
0	7,500	850,500	Total Materials and Services	830,500	830,500	830,500
0	0	2,000	DEBT SERVICE	3,000	3,000	3,000
\$0	\$7,500	\$852,500	TOTAL FUND EXPENDITURES	\$833,500	\$833,500	\$833,500

**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 air quality around the Pendleton city area.

FY10 Projections of Revenues

The budget projects one housing loan payoff for FY10. Income consists of the monthly payments from the woodstove program, interest earned on the fund.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$189,495	\$54,205	\$18,500	BEGINNING WORKING CAPITAL	\$88,800	\$88,800	\$88,800
			MISCELLANEOUS REVENUES			
0	0	0	HUD Rehab Loan Repayments	0	0	0
7,700	0	0	CDGB Loan Repayments	20,000	20,000	20,000
25,873	11,701	12,000	Woodstove repayments	15,000	15,000	15,000
206	125	0	Miscellaneous Revenues	0	0	0
2,308	1,966	500	Investment Income	1,000	1,000	1,000
36,087	13,792	12,500	Total Miscellaneous Revenues	36,000	36,000	36,000
0	0	95,000	TRANSFERS FROM CDBG FUND	0	0	0
\$225,582	\$67,997	\$126,000	TOTAL FUND RESOURCES	\$124,800	\$124,800	\$124,800

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

Description of Current Services

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

FY10 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.

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$3,500	\$47,055	\$70,000	Woodstove Replacements	\$40,000	\$40,000	\$40,000
151,733	167	26,000	Other Expense	84,800	84,800	84,800
155,233	47,222	96,000	Total Materials and Services	124,800	124,800	124,800
0	0	30,000	CAPITAL OUTLAY	0	0	0
16,144	0	0	TRANSFER TO - Comm Dev Fd	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$171,377	\$47,222	\$126,000	TOTAL FUND EXPENDITURES	\$124,800	\$124,800	\$124,800

**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.

FY10 Projections of Revenues

FY10 proposes the inter-fund loans and sidewalk owner repayments to cover the assessments and approximately \$70,000 in additional sidewalk improvements will be made within the City.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
(\$125,207)	(\$105,081)	\$0.00	BEGINNING WORKING CAPITAL	\$0.00	\$0.00	\$0.00
			MISCELLANEOUS REVENUES			
0	0	505,500	Inter-fund Proceeds	271,500	271,500	271,500
26,932	26,283	70,000	Assessment Principal & Interest	30,000	30,000	30,000
0	0	40,000	Sidewalk Loan Repayments	5,000	5,000	5,000
80	75	0	Miscellaneous Income	0	0	0
23	26.45	0	Investment Income	0	0	0
27,035	26,385	615,500	Total Miscellaneous Revenues	306,500	306,500	306,500
(\$98,172)	(\$78,696)	\$615,500	TOTAL FUND RESOURCES	\$306,500	\$306,500	\$306,500

**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.

FY10 Proposed Budget

The FY10 budget for Materials and Services proposes \$500 for operating costs and \$70,000 for repairing of sidewalks and curbs within the City by property owners through a LID process. The most recent sidewalk programs have been financed through an interfund loan and is shown below.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS & SERVICES			
\$185	\$29	\$500	Other Expenses	\$500	\$500	\$500
\$185	\$29	\$500	Total Materials & Services	\$500	\$500	\$500
0	190,875	300,000	CAPITAL OUTLAY	70,000	70,000	70,000
6,723	6,617	315,000	DEBT SERVICE	236,000	236,000	236,000
\$6,908	\$197,521	\$615,500	TOTAL FUND EXPENDITURES	\$306,500	\$306,500	\$306,500

**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. 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.

FY10 Projection of Revenues

The total TRT received by the City is projected at \$785,000 this year. The PCC gets 48.375% of that total. Beginning January 1, 2007, the Tourist Promotion Assessment Charge (TPAC) was implemented with the approval from Pendleton's local motel owners and managers. The TPAC will collect \$1.50 per room per day. The proceeds will be divided 60% to the Pendleton Chamber of Commerce for tourism promotion, and 40% to the PCC for capital improvements. Last year a new fund was established to account for the PCC's share of the TPAC revenue for FY09. Catering revenues for FY10 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
(\$112,202)	(\$67,524)	\$0	BEGINNING WORKING CAPITAL	0	0	0
			TAXES			
345,703	372,110	380,000	Transient Room Taxes	380,000	380,000	380,000
37,250	85,163	0	TPAC	0	0	0
382,953	457,273	380,000	Total Taxes	380,000	380,000	380,000
			LICENSES AND PERMITS			
33,278	35,000	37,000	General Business License	35,000	35,000	35,000
20,570	16,060	20,000	Employee-based Bus. License	20,000	20,000	20,000
53,848	51,060	57,000	Total Licenses and Permits	55,000	55,000	55,000
			CHARGES FOR SERVICES			
29,816	39,495	30,000	PCC Rental - Conventions	30,000	30,000	30,000
22,404	20,243	30,000	PCC Rental - Community	30,000	30,000	30,000
110	160	0	PCC Rental - Other	0	0	0
3,011	2,415	2,000	PCC Rental - Equipment	2,000	2,000	2,000
269	2,833	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
151,763	189,326	250,000	Catering/Concessions	200,000	200,000	200,000
207,373	254,472	317,000	Total Charges for Services	267,000	267,000	267,000
			MISCELLANEOUS REVENUES			
32,500	35,050	0	Donations	0	0	0
0	263	108,200	Interfund Loan Proceeds	67,500	67,500	67,500
0	0	0	Other Miscellaneous Income	0	0	0
11,773	11,538	10,000	Reimbursement of Expense	10,000	10,000	10,000
28	415	0	Investment Income	500	500	500
44,301	47,266	118,200	Total Miscellaneous Revenues	78,000	78,000	78,000
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$576,273	\$742,547	\$872,200	TOTAL FUND RESOURCES	\$780,000	\$780,000	\$780,000

Capital Outlay: Replace Kitchen Vents & Ducts \$15,000

**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).

FY10 Proposed Budget

The proposed FY10 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$184,093	\$201,960	\$210,750	Salaries and Wages	\$221,000	\$221,000	\$221,000
20,580	24,450	55,100	Insurance	57,000	57,000	57,000
22,344	24,539	24,700	Public Employees Retirement	13,500	13,500	13,500
-8,180	-6,445	-7,450	less PERS bond pymt	-5,820	-5,820	-5,820
15,272	16,841	20,700	Other Employee Paid Taxes	21,610	21,610	21,610
234,109	261,345	303,800	Total Personal	307,290	307,290	307,290
MATERIALS AND SERVICES						
125,538	148,896	225,000	Contractual Serv. - concessionaire	175,000	175,000	175,000
2,965	13,587	7,500	Contract Services	7,500	7,500	7,500
32,182	31,304	32,500	Electricity	35,000	35,000	35,000
30,998	25,275	35,500	Natural Gas	35,500	35,500	35,500
11,930	12,673	10,000	Marketing	10,000	10,000	10,000
23,271	28,446	18,750	Repairs and Maintenance	15,000	15,000	15,000
7,465	4,124	4,000	Janitorial Supplies	5,000	5,000	5,000
12,803	7,787	4,000	Event Supplies	10,000	10,000	10,000
17,442	23,895	18,960	Other Materials and Services	28,200	28,200	28,200
61,260	75,550	87,490	Central Services Charges	69,890	69,890	69,890
325,854	371,537	443,700	Total Materials and Services	391,090	391,090	391,090
68164	43,498	15,000	CAPITAL OUTLAY	15000	15000	15000
7,488	2,929	5,000	DEBT SERVICE	60,800	60,800	60,800
8,180	6,445	7,450	TRANSFER TO-Gen Fd -PERS	5,820	5,820	5,820
0	0	97,250	-TPAC Fund	0	0	0
0	0	0	CONTINGENCY	0	0	0
0	0	0	RESERVE FOR CAPITAL TPAC	0	0	0
\$643,795	\$685,754	\$872,200	TOTAL FUND EXPENDITURES	\$780,000	\$780,000	\$780,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Convention Manager	1	\$5,280-7,017
0	0	2	Utility Worker I	2	\$2,450-3,019
1	1	0	Building Maintenance Tech	0	\$2,688-3,324
1	1	1	Senior Secretary	1	\$2,688-3,324
3	3	4		4	

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

Description of Revenue Sources

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$1.50 per room per day. The proceeds will be divided between the Pendleton Chamber of Commerce (60%) for tourism promotion, and 40% to the PCC for capital improvements. This is a new fund to help maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission on a quarterly basis.

FY10 Projections of Revenues

The TPAC projected for FY10 is \$80,000. The remaining TPAC funds collected from the prior years will be transferred into this account from the PCC General Fund.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
0	0	80,000	TAXES - TPAC	80,000	80,000	80,000
		220,750	MISCELLANEOUS REVENUES			
			Loan Dollars	144,800	144,800	144,800
0	0	2,000	Investment Income	200	200	200
0	0	222,750	Total Miscellaneous Revenues	145,000	145,000	145,000
0	0	97,250	TRANSFER FROM PCC	0	0	0
\$0	\$0	\$400,000	TOTAL FUND RESOURCES	\$225,000	\$225,000	\$225,000

**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 (60%) for tourism promotion, and 40% to the PCC for capital improvements. This is a new fund to help maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission on a quarterly basis.

FY10 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.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$400,000	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	225,000	225,000	225,000
0	0	0	RESERVE FOR TPAC	0	0	0
\$0	\$0	\$400,000	TOTAL FUND EXPENDITURES	\$225,000	\$225,000	\$225,000

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 plus Mosi	250,000
Mens Restrooms	46,700
HVAC unit Main Hall	75,000
Total	\$409,237

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PENDLETON YOUTH COMMISSION FUND**

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.

FY10 Projections of Revenues

Projected revenues for FY10 are based on donations from the community.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$4,555	\$2,462	\$2,700	BEGINNING WORKING CAPITAL	\$2,700	\$2,700	\$2,700
			MISCELLANEOUS REVENUES			
750	883	1500	Donations	1,500	1,500	1,500
0	0	0	Miscellaneous Income	0	0	0
137	112	50	Investment Income	50	50	50
887	995	1,550	Total Miscellaneous Revenues	1,550	1,550	1,550
\$5,442	\$3,457	\$4,250	TOTAL FUND RESOURCES	\$4,250	\$4,250	\$4,250

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PENDLETON YOUTH COMMISSION FUND**

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.

FY10 Proposed Budget

The proposed budget for FY10 for the Pendleton Youth Commission Fund is based on information provided by the Pendleton Youth Commission.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
MATERIALS AND SERVICES						
\$750	\$0	\$1,750	Other Expenses	\$1,750	\$1,750	\$1,750
200	0	500	Recreation programs	500	500	500
2030	655	2,000	Halloween Party	2,000	2,000	2,000
0	0	0	Golf Tournament	0	0	0
2,980	655	4,250	Total Materials and Services	4,250	4,250	4,250
\$2,980	\$655	\$4,250	TOTAL FUND EXPENDITURES	\$4,250	\$4,250	\$4,250

**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.

FY10 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, 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. 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.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$241,078	\$212,014	\$225,000	BEGINNING FUND BALANCE	\$222,000	\$222,000	\$222,000
131,174	173,408	106,000	INTERGOVERNMENTAL	106,000	106,000	106,000
			MISCELLANEOUS REVENUES			
3116	15,798	10,000	Assest Forfeitures - BENT	10,000	10,000	10,000
563	952	500	Restitution - BENT	500	500	500
0	12,735	0	Miscellaneous	500	500	500
12,540	10,905	10,000	Investment Income	8,000	8,000	8,000
16,219	40,390	20,500	Total Miscellaneous Revenues	19,000	19,000	19,000
\$388,471	\$425,812	\$351,500	TOTAL FUND REVENUES	\$347,000	\$347,000	\$347,000

**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.

FY10 Proposed Budget

The proposed FY10 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$47,700	\$33,165	\$131,000	Drug Enforcement	\$100,000	\$100,000	\$100,000
122,555	55,996	116,000	HIDTA Expense	110,000	110,000	110,000
0	0	69,000	Reimburse Forfeitures	0	0	0
6,202	67,749	31,900	Other Materials & Services	133,400	133,400	133,400
176,457	156,910	347,900	Total Materials and Services	343,400	343,400	343,400
0	0	3,600	TRANSFERS TO GENERAL FD	3,600	3,600	3,600
\$176,457	\$156,910	\$351,500	TOTAL FUND EXPENDITURES	\$347,000	\$347,000	\$347,000

**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.

FY10 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.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$425,453	\$661,424	\$753,000	BEGINNING FUND BALANCE	\$866,830	\$866,830	\$866,830
LICENSES AND PERMITS						
61,573	66,309	100,000	Traffic Impact Fees	75,000	75,000	75,000
9,828	2,174	2,170	Assessment Payments	2,170	2,170	2,170
71,401	68,483	102,170	Total Licenses and Permits	77,170	77,170	77,170
MISCELLANEOUS REVENUES						
140,136	30,440	0	Reimbursement of Expense	0	0	0
33,157	36,488	20,000	Investment Income	15,000	15,000	15,000
173,293	66,928	20,000	Total Miscellaneous Revenues	15,000	15,000	15,000
TRANSFERS						
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
\$670,147	\$796,835	\$875,170	TOTAL FUND RESOURCES	\$959,000	\$959,000	\$959,000

**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.

FY10 Proposed Budget

The FY10 budget for the System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$8,723	\$0	\$260,170	CAPITAL OUTLAY	\$959,000	\$959,000	\$959,000
0	0	175,000	DEBT SERVICE	0	0	0
\$0	0	\$440,000	TFR TO BARNHART RD ED	0	0	0
\$8,723	\$0	\$875,170	TOTAL FUND EXPENDITURES	\$959,000	\$959,000	\$959,000

Capital Outlay is undetermined but would be based on Transportation System Plan \$959,000

**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.

FY10 Projections of Revenues

Resources are comprised of beginning capital from previous years, transfers from other funds, and investment proceeds. Resources for this fund come from the equipment allocation in the General Fund Parks Department, Facilities Fund and the Cemetery Fund. The purpose of this fund is to provide a mechanism for distributing the cost of equipment replacement over a number of years, or the life expectancy of the equipment.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$22,382	\$27,725	\$21,775	BEGINNING FUND BALANCE	\$25,000	\$25,000	\$25,000
			MISCELLANEOUS REVENUES			
0	651	0	Sale of Equipment	300	300	300
1,358	1,126	750	Investment Income	300	300	300
1,358	1,777	750	Total Miscellaneous Revenues	600	600	600
			TRANSFERS			
11,750	22,000	22,000	From General Fund	22,000	22,000	22,000
7,000	7,000	7,000	From Central Services - Facilities	7,000	7,000	7,000
18,750	29,000	29,000	Total Transfers	29,000	29,000	29,000
\$42,490	\$58,502	\$51,525	TOTAL FUND RESOURCES	\$54,600	\$54,600	\$54,600

**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. Major equipment for Parks and Cemetery is replaced from this fund as the equipment wears out.

FY10 Proposed Budget

The proposed FY10 budget for the Parks Equipment Capital Reserve Fund has \$45,000 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$14,765	\$19,667	\$45,000	CAPITAL OUTLAY	\$45,000	\$45,000	\$45,000
0	0	6,525	RESERVE FOR EQUIP. REPL.	9,600	9,600	9,600
\$14,765	\$19,667	\$51,525	TOTAL FUND EXPENDITURES	\$54,600	\$54,600	\$54,600

Capital Outlay:
To be determined \$45,000

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

Description of Revenue Sources

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

FY10 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. FY10 will be the fourteenth full year of revenue from the water meter fee projected at \$133,600. This is based on an increase in the water meter fee base rate. 2) Transfer from ambulance revenues in the General Fund for replacement of ambulances and other major equipment (Jaws of Life, heart monitors, radios, etc). The transfer from the General Fund is \$24,020; 3) Transfer from fire protection contract revenues in the General Fund equivalent to the water meter fee paid by City residents to share in acquisition and replacement of fire apparatus and other major Fire Department capital expenditures is projected at \$16,500. 4) Revenue from investment of cash in Fire Equipment Capital Reserve Fund is projected at \$580. 5) Grant resources from successful grant applications are projected at \$68,400.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$1,103	\$140,623	\$120,300	BEGINNING FUND BALANCE	\$0	\$0	\$0
			LICENSES AND PERMITS			
88,003	118,265	117,510	Fire Eq. Replacement Fee	133,600	133,600	133,600
88,003	118,265	117,510	Total Licenses and Permits	133,600	133,600	133,600
0	0	142,500	INTERGOVERNMENTAL REV	68,400	68,400	68,400
			MISCELLANEOUS REVENUES			
0	0	198,100	Interfund Proceeds	220,100	220,100	220,100
0	14,175	0	Donations	0	0	0
0	0	0	Sale of Equipment	2,500	2,500	2,500
3,447	8,854	8,000	Investment Income	580	580	580
3,447	23,029	206,100	Total Miscellaneous Revenues	223,180	223,180	223,180
48,070	36,750	38,590	TRANSFER FROM GENERAL FUND	40,520	40,520	40,520
\$140,623	\$318,667	\$625,000	TOTAL FUND RESOURCES	\$465,700	\$465,700	\$465,700

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

Description of Current Services

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

FY10 Proposed Budget

The FY10 budgets a capital outlay of \$355,700 that provides a new wildland fire engine and a new emergency power generator for Fire Station 1. Projected expenditures will result in borrowing of interfund loan with a balance at the end of the fiscal year of approximately \$110,000 still due.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$153,584	\$579,250	CAPITAL OUTLAY	\$355,700	\$355,700	\$355,700
0	0	3,645	DEBT SERVICE	110,000	110,000	110,000
0	0	42,105	Trfrs to Airport Fd for Station	0	0	0
0	0	0	RESERVE FOR EQUIP. REPL.	0	0	0
\$0	\$153,584	\$625,000	TOTAL FUND EXPENDITURES	\$465,700	\$465,700	\$465,700

Capital:	
Replace Fire Engine (Wildland)	\$283,700
Emergency Power Generator Sta 1	<u>72,000</u>
Total	\$355,700

**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.

FY10 Projections of Revenues

Revenue projections for FY10 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 FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget F10
\$154,399	\$171,698	\$169,500	BEGINNING WORKING CAPITAL	\$162,000	\$162,000	\$162,000
			LICENSES AND PERMITS			
4,278	4,554	2,000	Future Park Dev. Build. Fees	500	500	500
4,278	4,554	2,000	Total Licenses and Permits	500	500	500
			MISCELLANEOUS REVENUES			
4,840	5,451	3,000	Donations and Grants	3,000	3,000	3,000
7,974	7,689	6,500	Investment Income	2,500	2,500	2,500
12,814	13,140	9,500	Total Miscellaneous Revenues	5,500	5,500	5,500
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$171,491	\$189,392	\$181,000	TOTAL FUND RESOURCES	\$168,000	\$168,000	\$168,000

**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.

FY10 Proposed Budget

The proposed budget for FY10 requests appropriations of \$125,000 as matching funds for Community West improvements and for a new restroom at Roy Raley Park.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	40,000	CAPITAL OUTLAY	125,000	125,000	125,000
			OTHER			
0	0	141,000	Reserve for Future Development	43,000	43,000	43,000
\$0	\$0	\$181,000	TOTAL FUND EXPENDITURES	\$168,000	\$168,000	\$168,000

Capital Outlay:
Undesignated Park Improvement Match \$125,000

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

Description of Revenue Sources

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

FY10 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 FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$104,786	\$88,231	\$65,000	BEGINNING FUND BALANCE	\$81,500	\$81,500	\$81,500
14,500	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
			MISCELLANEOUS REVENUES			
0	0	0	Interfund Loan Proceeds	0	0	0
5,522	4,575	5,000	Investment Income	2,000	2,000	2,000
5,522	4,575	5,000	Total Miscellaneous Revenues	2,000	2,000	2,000
\$124,808	\$152,806	\$130,000	TOTAL FUND RESOURCES	\$143,500	\$143,500	\$143,500

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

Description of Current Services

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

FY10 Proposed Budget

The FY10 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$36,577	\$19,365	\$60,000	MATERIALS & SVCS	\$43,500	\$43,500	\$43,500
0	0	0	CAPITAL OUTLAY	0	0	0
0	60,000	30,000	TRANSFER TO GENERAL FD	0	0	0
0	0	40,000	RESERVE FOR EQUIP.	100,000	100,000	100,000
\$36,577	\$79,365	\$130,000	TOTAL FUND EXPENDITURES	\$143,500	\$143,500	\$143,500



DEBT SERVICE FUNDS

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.

FY10 Projections of Revenues

Revenue projections for FY10 for the Debt Service Fund are based on a gross property tax levy for debt service of \$692,266. The current property tax revenues from this levy are projected at 94% collection for a total of \$650,730. This levy will result in sufficient current property tax receipts to provide debt service for the Armory Refunding Debt Series 1996, 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 \$16,500.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$83,263	\$104,204	\$110,000	BEGINNING FUND BALANCE	\$45,000	\$45,000	\$45,000
			TAXES			
652,125	634,476	583,260	Current Property Taxes	650,730	650,730	650,730
33,829	24,695	16,500	Delinquent Property Taxes	16,500	16,500	16,500
685,954	659,171	599,760	Total Taxes	667,230	667,230	667,230
			MISCELLANEOUS REVENUES			
9,429	8,070	2,700	Investment Income	400	400	400
9,429	8,070	2,700	Total Miscellaneous Revenues	400	400	400
\$778,646	\$771,445	\$712,460	TOTAL FUND RESOURCES	\$712,630	\$712,630	\$712,630

**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 series 1996 Armory Renovation Refunding bonds, the General Obligation City Hall/Library Renovation Refunding Bond Series 1998, and the Parks and Recreation refunding bond issue Series 2005.

FY10 Proposed Budget

The proposed budget for FY10 in the Debt Service Fund seeks to appropriate \$550,000 for principal and \$116,520 for interest. The unappropriated balance is required to fulfill the City Hall and Park & Rec bond payments due on 7/1/10.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
DEBT SERVICE						
\$130,000	\$135,000	\$145,000	Principal - Series 1996 Refunding	\$155,000	\$155,000	\$155,000
29,140	22,640	15,755	Interest - Series 1996 Refunding	8,215	8,215	8,215
200,000	200,000	200,000	Principal - Series 1998 Refunding	215,000	215,000	215,000
80,803	72,003	63,103	Interest - Series 1998 Refunding	54,105	54,105	54,105
165,000	170,000	175,000	Principal - Series 2005 Refunding	180,000	180,000	180,000
69,500	64,550	59,450	Interest - Series 2005 Refunding	54,200	54,200	54,200
0	0	0	Registrar/ Paying Agent Fees	0	0	0
674,443	664,193	658,308	Total Debt Service	666,520	666,520	666,520
0	0	54,152	UNAPPROPRIATED FD. BAL.	46,110	46,110	46,110
\$674,443	\$664,193	\$712,460	TOTAL FUND EXPENDITURES	\$712,630	\$712,630	\$712,630

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year

27,052	Interest - Series 1998	22,160
27,100	Interest - Series 2005	23,950



CAPITAL PROJECT FUNDS

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.

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
 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.

FY10 Projections of Revenues

FY10 revenue projections for this fund include outside financing of \$1.6 million and interfund loan proceeds for \$160,000 and unbonded assessment payments for \$207,000.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
(\$244,835)	(\$82,099)	(\$37,500)	BEGINNING FUND BALANCE	\$0	\$0	\$0
			SPECIAL ASSESSMENTS			
174,282	52,996	47,000	Principal & Interest	207,000	207,000	207,000
96	105	298,000	MISCELLANEOUS REVENUES	1,760,000	1,760,000	1,760,000
(\$70,457)	(\$28,998)	\$307,500	TOTAL FUND RESOURCES	\$1,967,000	\$1,967,000	\$1,967,000

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

Description of Current Services

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

FY10 Proposed Budget

The proposed budget for FY10 for this fund consists of engineering and construction for LID 437. This LID provides further development of Sunridge Estates and Sunridge Acres with roads, water, sewer, and storm infrastructure, Tahoe Avenue as a new collector road and secondary ingress / egress for the area, and bringing Tutuilla Road from County rural to City arterial standard from SW Athens Way Tahoe Avenue. The budget also includes an additional \$200,000 for additional LID's as they occur.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$80	\$2,000	MATERIALS AND SERVICES	\$2,000	\$2,000	\$2,000
0	0	250,000	CAPITAL OUTLAY	1,775,000	1,775,000	1,775,000
11,480	3,686	55,500	DEBT SERVICE	190,000	190,000	190,000
\$11,480	\$3,766	\$307,500	TOTAL FUND EXPENDITURES	\$1,967,000	\$1,967,000	\$1,967,000

Capital

Sunridge Estates LID	\$1,575,000
Undetermined LIDS	<u>200,000</u>
Total	\$1,775,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 KEYSTONE DEVELOPMENT CAPITAL FUND**

Description of Revenue Sources

This fund was up to provide funding for the Keystone development project. The funds came from a local bank loan.

FY10 Projections of Revenues

Annual rent for the Keystone building is \$260,400.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$131,356	\$178,003	\$236,900	BEGIN FUND BALANCE	\$143,600	\$143,600	\$143,600
260,400	260,400	260,400	CHARGES FOR SERVICES	260,400	260,400	260,400
			MISCELLANEOUS REVENUES			
0	0	3,000,000	Loan Proceeds			
7,354	8,461	5,000	Investment Income	5,000	5,000	5,000
7,354	8,461	3,005,000	Total Miscellaneous Revenues	5,000	5,000	5,000
\$399,110	\$446,864	\$3,502,300	TOTAL FUND RESOURCES	\$409,000	\$409,000	\$409,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
KEYSTONE DEVELOPMENT CAPITAL FUND**

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.

FY10 Proposed Budget

Materials & Services included taxes for the Keystone property. Debt service on the building loan is \$209,500 per year.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURES CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
11621	\$7,193	\$10,000	MATERIALS & SERVICES	\$10,000	\$10,000	\$10,000
0	140,000	3,000,000	CAPITAL OUTLAY	0	0	0
209,486	209,486	309,500	DEBT SERVICE	209,500	209,500	209,500
0	0	182,800	RESERVE FOR FUTURE DEV	189,500	189,500	189,500
\$221,107	\$356,679	\$3,502,300	TOTAL FUND EXPENDITURES	\$409,000	\$409,000	\$409,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 AIRPORT CONNECTOR ROAD CONSTRUCTION FUND**

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.

FY10 Projections of Revenues

FY10 budget does not reflect the amount federal funding being paid by ODOT, it only reflects funding to be spent by the City of Pendleton from the loan proceeds for the project. The road is crucial for development of industry for Pendleton.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
0	0	4,000,000	INTERGOVERNMENTAL REV.	0	0	0
			MISCELLANEOUS REVENUES			
0	0	2,300,000	Loan Proceeds	3,690,000	3,690,000	3,690,000
0	0	0	Investment Income	0	0	0
0	0	2,300,000	Total Miscellaneous Revenues	3,690,000	3,690,000	3,690,000
0	0	440,000	TRANSFER FROM SDC FUND	0	0	0
\$0	\$0	\$6,740,000	TOTAL FUND RESOURCES	\$3,690,000	\$3,690,000	\$3,690,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT CONNECTOR ROAD CONSTRUCTION FUND**

Description of Current Services

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

FY10 Proposed Budget

The Airport Connector Road Construction Fund expenditures for FY10 reflect the remaining cost to complete ODOT's 4-miles of roadway and the City's 1-mile of roadway.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURES CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$6,740,000	CAPITAL OUTLAY	\$3,690,000	\$3,690,000	\$3,690,000
\$0	\$0	\$6,740,000	TOTAL FUND EXPENDITURES	\$3,690,000	\$3,690,000	\$3,690,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 QUINNEY BRIDGE CONSTRUCTION FUND**

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.

FY10 Projections of Revenues

ODOT sent \$376,500 to the City of Pendleton in FY09 and will forward additional funds in FY10 after they are received back from other OTIA III projects being completed around the state.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	BEGIN FUND BALANCE	\$353,600	\$353,600	\$353,600
0	0	376,500	INTERGOVERNMENTAL REV.	2,324,000	2,324,000	2,324,000
0	0	3,000	MISCELLANEOUS REVENUES Investment Income	10,000	10,000	10,000
\$0	\$0	\$379,500	TOTAL FUND RESOURCES	\$2,687,600	\$2,687,600	\$2,687,600

**CITY OF PENDLETON
EXPENDITURE SUMMARY
QUINNEY BRIDGE CONSTRUCTION FUND**

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. As soon as all funds have been received from ODOT, City will bid the project for construction.

FY10 Proposed Budget

The Quinney Bridge Construction Fund expenditures for FY10 assume all budgeted funds will be forwarded from ODOT in FY10.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURES CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$3,000	MATERIALS & SERVICES	\$0	\$0	\$0
\$0	\$0	\$376,500	CAPITAL OUTLAY	\$2,687,600	\$2,687,600	\$2,687,600
\$0	\$0	\$379,500	TOTAL FUND EXPENDITURES	\$2,687,600	\$2,687,600	\$2,687,600



PERMANENT FUNDS

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.

FY10 Projections of Revenues

Revenue projections for FY10 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 FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$139,432	\$140,406	\$139,430	BEGINNING FUND BALANCE	\$140,500	\$140,500	\$140,500
			MISCELLANEOUS REVENUES			
6,974	6,149	5,600	Investment Income	4,500	4,500	4,500
6,974	6,149	5,600	Total Miscellaneous Revenues	4,500	4,500	4,500
\$146,406	\$146,555	\$145,030	TOTAL FUND RESOURCES	\$145,000	\$145,000	\$145,000

**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".

FY10 Proposed Budget

The proposed expenditure for FY10 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
6,000	6,149	5,600	TRF to LIBRARY SPECIAL TR	\$4,500	\$4,500	\$4,500
OTHER						
0	0	139,430	Unappropriated Fund Balance	140,500	140,500	140,500
\$6,000	\$6,149	\$145,030	TOTAL FUND EXPENDITURES	\$145,000	\$145,000	\$145,000

**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.

FY10 Projections of Revenues

Revenue projections for FY10 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal. Other options for investing the Endowment will be investigated and changes considered.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$640,476	\$649,450	\$652,300	BEGINNING FUND BALANCE	\$665,500	\$665,500	\$665,500
			LICENSES AND PERMITS			
3,167	4,107	2,650	Sale of Graves	4,500	4,500	4,500
0	0	0	Sale of Crypts	0	0	0
140	347.25	450	Sale of Niches	375	375	375
3,307	4,454	3,100	Total Licenses and Permits	4,875	4,875	4,875
			MISCELLANEOUS REVENUES			
26,489	25,358	20,000	Investment Income	15,000	15,000	15,000
26,489	25,358	20,000	Total Miscellaneous Revenues	15,000	15,000	15,000
\$670,272	\$679,262	\$675,400	TOTAL FUND RESOURCES	\$685,375	\$685,375	\$685,375

**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.

FY10 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 FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			OTHER			
\$20,822	\$16,532	\$20,000	Interfund Transfer -Cemetery	\$15,000	\$15,000	\$15,000
20,822	16,532	20,000	Total Interfund Transfers	15,000	15,000	15,000
0	0	655,400	Unappropriated Fund Balance	670,375	670,375	670,375
\$20,822	\$16,532	\$675,400	TOTAL FUND EXPENDITURES	\$685,375	\$685,375	\$685,375



ENTERPRISE FUNDS

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.

FY10 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget. Based on residential water rates for 15 units of water usage, the City ranks 25th lowest of 48 Oregon cities last surveyed in May 2008. The \$1.5 million is a EDA grant that has been applied for.

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			RESOURCES			
			BEGINNING WORKING CAPITAL			
(\$797,543)	(\$454,186)	\$0		\$0	\$0	\$0
0	0	0	INTERGOVERNMENTAL	1,500,000	1,500,000	1,500,000
			CHARGES FOR SERVICES			
3,038,268	3,131,654	3,319,760	Water Consumers	3,175,000	3,175,000	3,175,000
4,611	6,224	4,500	Fire Protection Fee Collection	4,500	4,500	4,500
2,323	2,083	1,500	Water Meter in/out	1,500	1,500	1,500
39,131	31,374	40,000	New Services	10,000	10,000	10,000
1,677	11,009	3,600	Services to Outside Agencies	3,600	3,600	3,600
17,509	21,173	18,000	Land Rental	18,000	18,000	18,000
35	8,837	5,000	Charges to Other Departments	4,000	4,000	4,000
3,103,554	3,212,354	3,392,360	Total Charges for Services	3,216,600	3,216,600	3,216,600
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	665,000	665,000	665,000
0	0	0	Interfund Loan Proceeds	652,800	652,800	652,800
22,915	21,095	17,000	Other Miscellaneous Revenues	7,000	7,000	7,000
18	31	40	Investment Income	100	100	100
22,933	21,126	17,040	Total Miscellaneous Revenues	1,324,900	1,324,900	1,324,900
\$2,328,944	\$2,779,294	\$3,409,400	TOTAL FUND RESOURCES	\$6,041,500	\$6,041,500	\$6,041,500

**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.

FY10 Proposed Budget

The proposed budget for FY10 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$2,162,400 for upgrades to the Airport Booster Station and extension of a 24-inch waterline to the new industrial lands for future development, along with purchase of replacement membranes and additional cassette frames for the WTP. Capital outlay also includes \$607,700 for routine capital projects. A long-term 75-year capital replacement program is still not funded.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$311,328	\$309,644	\$366,600	Salaries and Wages	\$294,400	\$294,400	\$294,400
60,905	60,237	96,500	Insurance	85,600	85,600	85,600
50,865	35,434	47,600	Public Employees Retirement	16,700	16,700	16,700
-17,200	-7,550	-8,550	less PERS bond pymt	-7,550	-7,550	-7,550
36,429	46,630	49,150	Other Employer-paid Taxes	39,250	39,250	39,250
442,327	444,394	551,300	Total Personal Services	428,400	428,400	428,400
MATERIALS AND SERVICES						
16,697	26,476	50,000	Chemical Analysis	50,000	50,000	50,000
47,548	47,713	52,500	Contract/Consultants	60,000	60,000	60,000
361,427	353,228	425,000	Electricity	425,000	425,000	425,000
217,250	224,254	237,150	Franchise Fee to City	225,300	225,300	225,300
14,693	23,619	25,000	Inventory	30,000	30,000	30,000
90,939	99,979	85,000	Repairs & Maintenance	85,000	85,000	85,000
2,792	6,248	5,000	Travel and Training	5,000	5,000	5,000
69,264	62,780	75,000	Chemical Supplies	75,000	75,000	75,000
119,148	111,205	114,500	Equipment Rent	131,230	131,230	131,230
39,667	68,740	65,665	Other Materials and Services	68,700	68,700	68,700
300,000	330,370	365,030	Central Services Charges	314,590	314,590	314,590
236,025	252,375	264,140	C & R Personnel Charge	285,750	285,750	285,750
1,515,450	1,606,987	1,763,985	Total Materials and Services	1,755,570	1,755,570	1,755,570
297,825	332,513	300,000	CAPITAL OUTLAY	2,770,100	2,770,100	2,770,100
OTHER						
510,330	497,130	579,510	Debt Service	1,079,880	1,079,880	1,079,880
17,200	7,550	8,550	Interfund Transfers	7,550	7,550	7,550
0	0	206,055	Contingency	0	0	0
\$2,783,132	\$2,888,574	\$3,409,400	TOTAL FUND EXPENDITURES	\$6,041,500	\$6,041,500	\$6,041,500

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

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Water Superintendent	1	\$4,341-5,767
1	1	1	WTP Operator	0	\$4,341-5,767
1	1	1	Water Mechanic	0	\$2,865-3,544
1	1	1	Water Technician	1	\$2,688-3,432
1	1	1	Utility Worker III	1	\$2,865-3,544
1	0	1	Utility Worker II	1	\$2,688-3,324
1	2	1	Utility Worker I	2	\$2,450-3,019
1	0	0	Meter Reader	0	\$2,605-3,217
8	7	7	Total	6	

Capital Outlay:

Air entrainment Well 5	\$135,200
Airport Booster station upgrades	650,000
Airport Water line extension	850,000
Membranes & Cassettes	662,400
Water meter replacement	50,000
Reservoirs	20,500
Waterline replacement	150,000
Hydro-turbines at Wells 1, 5 & 14	210,000
Water Treatment Plant upgrades	42,000
Total	<u><u>\$2,770,100</u></u>



**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

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

FY10 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget. Based on residential sewer rates, the City ranks 18th lowest of 48 Oregon cities last surveyed in May 2008. This includes the rate increase established in January 2008 for the WWTP upgrades.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			BEGINNING WORKING CAPITALS			
\$183,428	\$643,149	\$1,507,000	1,507,000	\$1,034,000	\$1,034,000	\$1,034,000
0	0	0	INTERGOVERNMENTAL GRANTS	0	0	0
			CHARGES FOR SERVICES			
1,676,022	2,576,424	3,400,000	Sewer Charges	3,512,000	3,512,000	3,512,000
8940	-480	-0-	Special Connection Fees	-0-	-0-	-0-
2,988	7,594	-0-	Services to Outside Agencies	-0-	-0-	-0-
1,142	6,013	2000	Services to Other Departments	122,000	122,000	122,000
57,297	57,400	55,000	Lab Testing Fees	55,000	55,000	55,000
8,809	8,204	7,500	Land Rental	8,000	8,000	8,000
1,755,198	2,655,155	3,464,500	Total Charges for Services	3,697,000	3,697,000	3,697,000
			MISCELLANEOUS REVENUES			
10,919	11,245	-0-	Other Miscellaneous Income	-0-	-0-	-0-
35,209	42,882	50,000	Investment Income	45,000	45,000	45,000
46,128	54,127	50,000	Total Miscellaneous Revenues	45,000	45,000	45,000
301100	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$2,285,854	\$3,352,431	\$5,021,500	TOTAL FUND RESOURCES	\$4,776,000	\$4,776,000	\$4,776,000

**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.

FY10 Proposed Budget

The proposed budget for the Sewer Fund maintains operating services consistent with prior years. Capital outlay includes \$845,000 for upgrades to the sewer collection system and minor equipment replacement. Capital outlay also includes development of a methane electric power system utilizing a stirling engine

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$233,878	\$238,906	\$266,000	Salaries and Wages	\$317,500	\$317,500	\$317,500
38,018	43,696	68,900	Insurance	85,600	85,600	85,600
32,311	33,369	38,100	Public Employees Retirement	20,110	20,110	20,110
-12,100	-9,870	-10,100	less PERS bond pymt	-9,090	-9,090	-9,090
24,488	25,680	33,450	Other Employer-paid Taxes	37,480	37,480	37,480
316,595	331,780	396,350	Total Personal Services	451,600	451,600	451,600
MATERIALS AND SERVICES						
76,411	82,354	85,000	Electricity	85,000	85,000	85,000
122,784	184,975	242,400	Franchise Fee to City	250,400	250,400	250,400
1,203	1,524	10,000	Inventory	12,000	12,000	12,000
0	0	55,000	Consultants	50,000	50,000	50,000
54,477	30,560	60,000	Repairs & Maintenance	60,000	60,000	60,000
3,658	5,413	5,000	Travel and Training	5,000	5,000	5,000
64,843	71,682	70,000	Sanitation Supplies	70,000	70,000	70,000
81,648	79,155	81,530	Equipment Rent	72,240	72,240	72,240
56,614	56,039	78,600	Other Materials and Services	79,400	79,400	79,400
99,035	148,120	149,340	Sewer Collection Fee	144,650	144,650	144,650
233,750	156,070	311,570	Central Service Charge	331,240	331,240	331,240
221,680	253,680	265,350	C&R Personnel Charge	326,750	326,750	326,750
1,016,103	1,069,572	1,413,790	Total Materials and Services	1,486,680	1,486,680	1,486,680
294,072	104,940	825,000	CAPITAL OUTLAY	1,345,000	1,345,000	1,345,000
3,836	10,387	0	DEBT SERVICE	0	0	0
12,100	238,517	2,188,680	TRFR TO OTHER FUNDS	1,252,290	1,252,290	1,252,290
0	0	197,680	CONTINGENCY	240,430	240,430	240,430
\$1,642,706	\$1,755,196	\$5,021,500	TOTAL FUND EXPENDITURES	\$4,776,000	\$4,776,000	\$4,776,000

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

Actual FY07	Actual FY08	Budget FY09	Position	Adopted Budget FY10	Salary Range FY10
1	1	1	Superintendent	1	\$4,341-5,767
0	0	0	Special Projects Manager	1	\$4,240-5,632
1	1	1	Lab Technician	1	\$2,956-3,664
1	1	1	WWTP Technician	1	\$3,153-3,919
0	0	1	Operator II	1	\$2,865-3,544
2	2	1	Operator I	1	\$2,688-3,324
5	5	5	Total	6	

Capital Outlay:

Methane Electric Power System Stirling Engine	\$500,000
Sewer Collection Capacity Upgrade	400,000
Sewer collection system rehab/replacement	435,000
Minor Equipment Replacement & Repair	10,000
Total	<u>\$1,345,000</u>

Transfers:

General Fund PERS	\$9,090
Sewer Capital Reserve Fund	500,000
WWTP Debt Service Fund	743,200
Total	<u>\$1,252,290</u>



**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.

FY10 Projections of Revenues

Investment interest income of \$13,000 incorporated into the budget.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$557,305	\$269,686	\$282,600	BEGINNING WORKING CAPITAL	\$1,307,250	\$1,307,250	\$1,307,250
13,481	11,802	8,500	MISCELLANEOUS REVENUES	13,000	13,000	13,000
0	0	1,020,780	TRFR FROM SEWER FD	500,000	500,000	500,000
\$570,786	\$281,488	\$1,311,880	TOTAL FUND RESOURCES	\$1,820,250	\$1,820,250	\$1,820,250

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

Description of Current Services

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

FY10 Proposed Budget

The proposed budget for the Sewer Capital Reserve Fund reflects reserve funding for the WWTP facility upgrades to address permits issues.

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	0	0	0
301,100	0	0	TRANSFER TO SEWER FD	0	0	0
0	0	1,311,880	RESERVE FOR FUTURE NEEDS	1,820,250	1,820,250	1,820,250
\$301,100	\$0	\$1,311,880	TOTAL FUND EXPENDITURES	\$1,820,250	\$1,820,250	\$1,820,250

**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, anticipated 2009 Clean Water State Revolving Fund (CWSRF) loan, and interest earnings on the investment of the Fund's cash balances.

FY10 Projections of Revenues

The resources for this capital project fund came from the WWTP Revenue Bond sale in December 2007 and will also be derived from an anticipated CWSRF loan. The sale of bonds was for proceeds just under \$10,000,000 and the loan is anticipated for \$5,000,000. These funds will be used to construct WWTP upgrades to comply with the requirements imposed by Department of Environmental Quality (DEQ).

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$8,307,000	BEGINNING WORKING CAPITAL	\$7,690,000	\$7,690,000	\$7,690,000
			MISCELLANEOUS REVENUES			
0	9,235,303	0	Other Miscellaneous Income	5,000,000	5,000,000	5,000,000
0	207,786	410,000	Investment Income	50,000	50,000	50,000
0	9,443,089	410,000	Total Miscellaneous Revenues	5,050,000	5,050,000	5,050,000
\$0	\$9,443,089	\$8,717,000	TOTAL FUND RESOURCES	\$12,740,000	\$12,740,000	\$12,740,000

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.

FY10 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$450,000	\$450,000	\$450,000
0	0	450,000	TRANSFER FROM SEWER FD	0	0	0
\$0	\$0	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$450,000	\$450,000

**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.

FY10 Proposed Budget

The proposed budget for the WWTP Capital Project Fund reflects funding for the WWTP facility upgrades to address permits issues. The FY10 budget reflects the total capital outlay projections for the WWTP facility upgrades. The projected FY09 capital outlay of \$3,304,000 reflects consultant expenditures for design and contract documents, along with construction expenses estimated to occur for the remainder of the fiscal year. The FY09 reserve for future needs reflects the remainder of funds available from the December 2007 bond issuance to be applied to future upgrade expenses.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$142,213	\$13,000	MATERIALS & SERVICES	\$5,000	\$5,000	\$5,000
0	349252	3,304,000	CAPITAL OUTLAY	11,245,000	11,245,000	11,245,000
0	0	5,400,000	RESERVE FOR FUTURE NEEDS	1,490,000	1,490,000	1,490,000
\$0	\$491,465	\$8,717,000	TOTAL FUND EXPENDITURES	\$12,740,000	\$12,740,000	\$12,740,000

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.

FY10 Proposed Budget

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

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$450,000	RESERVE FOR FUTURE NEEDS	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

**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

FY10 Projections of Revenues

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

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$744,698	BEGINNING WORKING CAPITAL	\$744,698	\$744,698	\$744,698
\$0	\$744,698	\$0	MISCELLANEOUS REVENUES Loan Proceeds	\$0	\$0	\$0
\$0	\$744,698	\$744,698	TOTAL FUND RESOURCES	\$744,698	\$744,698	\$744,698

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

FY10 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 FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$228,647	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	200	MISCELLANEOUS REVENUES	0	0	0
0	228,647	513,828	TRANSFER FROM SEWER FD	743,200	743,200	743,200
\$0	\$228,647	\$742,675	TOTAL FUND RESOURCES	\$743,200	\$743,200	\$743,200

**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

FY10 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$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

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.

FY10 Proposed Budget

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

Actual FY07	Actual FY08	Budget FY09		Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
0	0	\$742,675	DEBT SERVICE	743,200	743,200	743,200
\$0	\$0	\$742,675	TOTAL FUND EXPENDITURES	\$743,200	\$743,200	\$743,200

**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, and three months of the control tower operation (this revenue however, is offset by the same amount of expenditure as a pass through). Beginning October 1, 2009 the Air Traffic Control Tower will be funded and operated through the FAA National Contract holder for control towers. 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 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%. This year we will continue the project approved in last year's budget, remodel and expansion of the Fire Station #3. The Airport has been approved to collect the 5% through passenger facility change (PFC) of \$3 (we are working on increasing this to \$4.50) per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately.

FY10 Projections of Resources

The FY10 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 10 budget continues incremental increases in lease rates and charges, where they are indicated or were formerly deferred.

Revenue from the Federal Government includes \$70,000 for three months of the air traffic control tower contract. Charges for services for aviation, commercial and residential uses are projected based on the slight increase in rents for FY 10.

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

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
-1,675,426	-1,741,674	0	BEGINNING WORKING CAPITAL	0	0	0
INTERGOVERNMENTAL REVENUES						
242,532	205,355	245,000	Federal Revenues - Tower	70,000	70,000	70,000
48,024	42,231	50,000	Federal Revenues - TSA	0	0	0
512,431	54,642	1,100,000	Federal Revenues - AIP grants	981,000	981,000	981,000
0	0	0	State Revenues - Grants	0	0	0
802,987	302,228	1,395,000	Total Intergov. Revenues	1,051,000	1,051,000	1,051,000
CHARGES FOR SERVICES						
41,129	43,235	52,000	Residential Rents	50,000	50,000	50,000
35,879	34,084	35,000	Aviation Rents	35,000	35,000	35,000
179,766	178,424	225,000	Commercial Rents	180,000	180,000	180,000
23,157	29,082	30,000	Landing Fees	13,300	13,300	13,300
66,895	83,577	75,000	Terminal Rents	51,200	51,200	51,200
60,275	77,160	80,000	Farm Land Operations	50,000	50,000	50,000
2,031	1,351	2,500	Fuel Flowage Fees	2,500	2,500	2,500
18,600	20,953	25,000	Passenger Facilities Charge	25,000	25,000	25,000
427,732	467,865	524,500	Total Charges for Services	407,000	407,000	407,000
MISCELLANEOUS REVENUES						
35,418	35,418	35,418	Sale of Land/Buildings	35,500	35,500	35,500
32,196	2,122	6,000	Other Miscellaneous Income	5,000	5,000	5,000
149	46	150	Investment Income	150	150	150
0	0	1,784,857	Sale of Bonds/ Loan Proceeds	2,073,350	2,073,350	2,073,350
67,763	37,586	1,826,425	Total Miscellaneous Revenues	2,114,000	2,114,000	2,114,000
TRANSFERS						
0	0	42,105	Transfer from Fire Equipt Fd	0	0	0
3,311	0	0	Transfer from Airport Revl Ln Fd	0	0	0
0	0	27,090	Transfer From the General Fund	0	0	0
3,311	0	69,195	Total Transfers	0	0	0
-\$373,633	-\$933,995	\$3,815,120	TOTAL FUND RESOURCES	\$3,572,000	\$3,572,000	\$3,572,000

**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.

FY10 Proposed Budget

The proposed FY10 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay programs simply continue the existing project from the current budget, the remodel and expansion of Fire Station #3.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
223,874	223,522	241,710	Salaries and Wages	\$185,150	\$185,150	\$185,150
24,014	27,564	41,320	Insurance	42,800	42,800	42,800
28,758	17,778	17,980	Public Employees Retirement	11,000	11,000	11,000
-9,280	-70	-200	less PERS bond pymt	-4870	-4870	-4870
19,553	19,249	19,600	Other Employer-paid Taxes	16,830	16,830	16,830
286,919	288,043	320,410	Total Personal Services	250,910	250,910	250,910
MATERIALS AND SERVICES						
240,687	245,516	245,000	Contract - Tower	70,000	70,000	70,000
52,316	45,991	41,000	Electricity and Natural Gas	41,000	41,000	41,000
684	1115	1,500	Marketing	1,500	1,500	1,500
28,940	17,017	21,500	Repairs and Maintenance	22,500	22,500	22,500
3,477	2,020	2,500	Airport ARFF Training	2,500	2,500	2,500
2,750	3,000	3,000	Street Lights	3,000	3,000	3,000
13,529	15,459	15,000	Water and Garbage	15,000	15,000	15,000
5,715	3,208	3,000	Travel and Training	3,000	3,000	3,000
23,228	41,469	37,360	Other Materials and Services	27,610	27,610	27,610
49,470	103,950	104,650	Central Services Charges	89,110	89,110	89,110
420,796	478,745	474,510	Total Materials and Services	275,220	275,220	275,220
544,615	67,711	1,120,000	CAPITAL OUTLAY	981,000	981,000	981,000
106,431	107,491	1,900,000	DEBT SERVICE	2,060,000	2,060,000	2,060,000
9280	70	200	TRFR TO GENERAL FUND-PERS	4870	4870	4870
\$1,368,041	\$942,060	\$3,815,120	TOTAL FUND EXPENDITURES	\$3,572,000	\$3,572,000	\$3,572,000

**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.

FY10 Projections of Resources

Projections for FY10 reflect a downturn in monument sales, resulting from the economy. We are hopeful that the increase in "options" for cremation with the glass niches and cremation spaces in the Garden will boost revenues.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$40,215	\$39,232	\$54,950	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			LICENSES AND PERMIT			
34,922	34,547	30,000	Sexton Fees	30,000	30,000	30,000
800	3,055	500	Stone Setting Fees	2,250	2,250	2,250
19,508	24,369	18,000	Sale of Graves	17,500	17,500	17,500
14,996	17,221	19,000	Sale of Grave Liners	17,000	17,000	17,000
930	875	600	Other Grave Liners	500	500	500
0	0	0	Sale of Crypts	0	0	0
791	2017.75	5000	Sale of Niches	2,500	2,500	2,500
50,140	36,086	48,500	Sale of Grave Markers	30,000	30,000	30,000
242	1945	1175	Sale of Pet Graves/Supplies	900	900	900
120	360	0	Sale of Miscellaneous	0	0	0
122,449	120,476	122,775	Total Licenses and Permits	100,650	100,650	100,650
			CHARGES FOR SERVICES			
5,126	6,677	7,175	Land Rental	7,000	7,000	7,000
5,126	6,677	7,175	Total Charges for Services	7,000	7,000	7,000
			MISCELLANEOUS REVENUES			
1,098	19,516	100	Other Misc. Income	25000	25000	25000
457	1433	500	Investment Income	350	350	350
1,555	20,949	600	Total Miscellaneous Revenues	25,350	25,350	25,350
			TRANSFERS			
20822	16,632	20,000	Cem. Perp. Care Trust Fund	15,000	15,000	15,000
121,805	139,750	162,000	General Fund	125,000	125,000	125,000
142,627	156,382	182,000	Total Transfers	140,000	140,000	140,000
\$311,972	\$343,716	\$367,500	TOTAL FUND RESOURCES	\$273,000	\$273,000	\$273,000

**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

FY10 Proposed Budget

The FY10 budget aims at maintaining service levels.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$101,892	84,731	\$101,300	Salaries and Wages	\$104,500	\$104,500	\$104,500
17,977	19,796	24,110	Insurance	25,000	25,000	25,000
13,602	11,538	12,700	Public Employees Retirement	5,750	5,750	5,750
-4,460	-3,035	-3,400	less PERS bond pymt	-2,580	-2,580	-2,580
9,048	7,710	11,700	Other Employer-paid Taxes	12,700	12,700	12,700
138,059	120,740	146,410	Total Personal Services	145,370	145,370	145,370
MATERIALS AND SERVICES						
38,778	33,708	42,500	Cemetery Supplies	35,180	35,180	35,180
7,806	9,836	8,000	Equipment Maint. Supplies	8,500	8,500	8,500
7,957	3,862	4,500	Repair and Maintenance	5,000	5,000	5,000
4,243	6,968	7,000	Gasoline and Diesel	7,500	7,500	7,500
959	443	600	Horticultural Supplies	500	500	500
1,970	3,002	2,500	Irrigation Supplies	3,690	3,690	3,690
575	420	750	Travel and Training	750	750	750
16,397	21,657	18,520	Other Materials and Services	19,590	19,590	19,590
18,220	19,430	19,580	Central Services Charges	13,340	13,340	13,340
96,905	99,326	103,950	Total Materials and Services	94,050	94,050	94,050
33,315	65,482	92,000	CAPITAL OUTLAY	31,000	31,000	31,000
0	0	0	DEBT SERVICE	0	0	0
4,460	3,035	3,400	TRFR TO GENERAL FD - PERS	2,580	2,580	2,580
0	0	21,740	CONTINGENCY	0	0	0
\$272,739	\$288,583	\$367,500	TOTAL FUND EXPENDITURES	\$273,000	\$273,000	\$273,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,650-7508
1/2	1/4	1/4	Parks/Cemetery Foreman	1/4	\$4,341-5767
0	0	0	Utility Worker III	0	\$2,865-3,544
1	1	1	Utility Worker II	1	\$2,688-3,324
0	0	0	Utility Worker I	0	\$2,450-3,019
1/4	1/4	1/4	Senior Secretaary	1/4	\$2,688-3,324
2	1 3/4	1 3/4	Total	1 3/4	

Capital Outlay:

Column Berium	\$25,000
Tree removal & replacement	6,000



INTERNAL SERVICE FUNDS

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 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.

FY10 Projections of Revenues

\$365,520 in equipment rental charges is based on actual known operating costs for the previous eight years and overall equipment replacement costs. \$669,450 in C&R personnel charges is derived from the Sewer, State Tax Street, and Water Funds. Control Systems Manager position was transferred from Water Fund (WTP Operator) to C&R Fund due to automation work commencing in FY10 with the WWTP upgrade project.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$404,309	\$431,141	\$481,900	BEGINNING WORKING CAPITAL	\$450,000	\$450,000	\$450,000
			CHARGES FOR SERVICES			
3,135	11,578	3,000	Land & Equipment Rental	3,000	3,000	3,000
396,528	377,235	389,700	Equipment Rental - City	365,520	365,520	365,520
7,357	133,174	54,000	Labor and Overhead - City	40,000	40,000	40,000
3,267	0	0	Materials - City	0	0	0
502,035	558,075	583,780	C&R Personnel Charge	669,450	669,450	669,450
912,322	1,080,062	1,030,480	Total Charges for Services	1,077,970	1,077,970	1,077,970
			MISCELLANEOUS REVENUES			
19,446	4,697	300	Sale of Land/Equipment	730	730	730
23,336	21,504	25,000	Investment Income	20,000	20,000	20,000
42,782	26,201	25,300	Total Miscellaneous Revenues	20,730	20,730	20,730
\$1,359,413	\$1,537,404	\$1,537,680	TOTAL FUND RESOURCES	\$1,548,700	\$1,548,700	\$1,548,700

Capital Outlay:	
Replace Sweeper	\$210,000
Replace C&R Crew Truck	37,100
Radio Communication Replacement	15,000
Total	<u>\$262,100</u>

**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 Fund.

FY10 Proposed Budget

The proposed budget for FY10 for the C&R Fund maintains operating services consistent with prior years. Replacement of the vacuum sweeper, C&R crew truck, and radio communication equipment is proposed for FY10. Available funds in Reserve for Equipment and Contingency are the basis for future equipment replacement.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			PERSONAL SERVICES			
\$418,144	\$542,838	\$500,500	Salaries and Wages	\$515,550	\$515,550	\$515,550
72,278	78,569	121,650	Insurance	140,200	140,200	140,200
62,401	48,028	50,500	Public Employees Retirement	32,500	32,500	32,500
-21,380	-3,220	-3,000	less PERS bond pymt	-14,670	-14,670	-14,670
33,148	48,888	55,750	Other Employer-paid Taxes	63,220	63,220	63,220
564,591	715,103	725,400	Total Personal Services	736,800	736,800	736,800
			MATERIALS AND SERVICES			
43,141	64,864	55,000	Gasoline and Diesel	60,000	60,000	60,000
32,864	53,635	50,000	Direct Repair Supplies	50,000	50,000	50,000
13,462	18,083	20,000	Repair and Maintenance	25,000	25,000	25,000
11,699	12,283	11,500	Building Utilities	12,000	12,000	12,000
1,675	5,658	5,000	Travel and Training	5,000	5,000	5,000
17,515	16,838	17,900	Other Materials and Services	19,750	19,750	19,750
5,910	6,130	8,030	Central Services Charges	7,550	7,550	7,550
126,266	177,491	167,430	Total Materials and Services	179,300	179,300	179,300
216,034	119,024	184,000	CAPITAL OUTLAY	262,100	262,100	262,100
21,380	3,220	3,000	TRFR TO GENERAL FD - PERS	14,670	14,670	14,670
0	0	50,000	CONTINGENCY	175,000	175,000	175,000
0	0	407,850	RESERVE FOR EQUIPT. REPL	180,830	180,830	180,830
\$928,271	\$1,014,838	\$1,537,680	TOTAL FUND EXPENDITURES	\$1,548,700	\$1,548,700	\$1,548,700

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Public Works Director	1	\$5,650-7,508
1/2	1/2	1/2	Public Works Supervisor	1/2	\$4,341-5,767
1	1	1	Regulatory Specialist	1	\$4,240-5,632
0	0	0	Control Systems Manager	1	\$4,240-5,632
1	0	0	Public Works Office Manager	0	\$3,153-3,919
0	1	1	Purchasing Agent	1	\$2,865-3,544
2	2	2	Utility Worker III	2	\$2,865-3,664
1	1	1	Mechanic	1	\$2,865-3,544
2	2	1	Utility Worker II	1	\$2,688-3,324
0	0	1	Utility Worker I	1	\$2,450-3,019
1/3	1/3	1/3	Senior Secretary	1/3	\$2,688-3,324
8 5/6	8 5/6	8 5/6	Total	9 5/6	

**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.

FY10 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 \$62,460 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.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$532,097	\$364,644	\$135,000	BEG. WORKING CAPITAL	\$260,000	\$260,000	\$260,000
			LICENSES AND PERMITS			
0	15,280	20,000	Business License Collecton Fees	20,000	20,000	20,000
42,792	11,766	30,000	Engineering Inspection Fees	20,000	20,000	20,000
0	0	10,000	LID Engineering Inspection Fees	20,000	20,000	20,000
816	2,450	2,000	Excavation Permits	2,500	2,500	2,500
975	900	1,000	Sewer Tap Fees	800	800	800
3,362	3,192	3,400	Other Engineering Fees	3,150	3,150	3,150
47,945	33,588	66,400	Total Licenses and Permits	66,450	66,450	66,450
19,216	10,000	15,000	INTERGOVERNMENTAL	136,500	136,500	136,500
			CHARGES FOR SERVICES			
78,960	78,960	78,960	Charges for Facilities	78,960	78,960	78,960
7,000	0	0	Charges for Financial Services	0	0	0
999,540	961,860	1,209,120	General Fund	1,152,660	1,152,660	1,152,660
130,140	122,410	175,710	State Tax Street Fund	179,530	179,530	179,530
29,680	45,380	49,210	Library Fund	43,420	43,420	43,420
10,570	14,250	17,890	Sr/Disabled Transportation Fund	10,400	10,400	10,400
61,260	75,550	87,490	Convention Center Fund	69,890	69,890	69,890
300,000	330,370	365,030	Water Fund	314,590	314,590	314,590
233,750	156,070	311,570	Sewer Fund	331,240	331,240	331,240
49,740	103,950	104,650	Airport Fund	89,110	89,110	89,110
18,220	19,430	19,580	Cemetery Fund	13,340	13,340	13,340
5,910	6,130	8,030	Construction and Repair Fund	7,550	7,550	7,550
1,924,770	1,914,360	2,427,240	Total Charges for Services	2,290,690	2,290,690	2,290,690
37,752	25,829	15,200	MISCELLANEOUS REVENUES	10,360	10,360	10,360
\$2,561,780	\$2,348,421	\$2,658,840	TOTAL FUND RESOURCES	\$2,764,000	\$2,764,000	\$2,764,000

**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.

FY10 Proposed Budget

The proposed budget for FY10 for the City Manager's Office proposes \$3,500 for training opportunities for all departments.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$219,516	\$224,373	\$237,000	Salaries and Wages	\$223,500	\$223,500	\$223,500
24,277	25,347	41,500	Insurance	43,000	43,000	43,000
37,253	25,244	25,810	Public Employees Retirement	13,500	13,500	13,500
-11,950	-1,300	-1,710	less PERS bond pymt	-6,060	-6,060	-6,060
16,014	17,146	19,300	Other Employer-paid Taxes	18,160	18,160	18,160
285,110	290,810	321,900	Total Personal Services	292,100	292,100	292,100
MATERIALS AND SERVICES						
5,100	5,100	5,100	Car Allowance	5,100	5,100	5,100
1,620	2,183	2,500	Dues and Subscriptions	2,500	2,500	2,500
1,769	1,286	2,000	Telephone	2,000	2,000	2,000
3,408	1,988	4,250	Office Supplies and Printing	4,250	4,250	4,250
1,453	1,506	3,500	Employee Training	3,500	3,500	3,500
6,903	4,614	5,000	Travel and Training	5,000	5,000	5,000
14,111	10,785	11,150	Other Materials and Services	11,150	11,150	11,150
34,364	27,462	33,500	Total Materials and Services	33,500	33,500	33,500
0	0	15,000	CAPITAL OUTLAY	0	0	0
\$319,474	\$318,272	\$370,400	TOTAL CITY MANAGER'S	\$325,600	\$325,600	\$325,600

Actual FY07	Actual FY08	Budget FY08	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	City Manager	1	\$9,015
1	1	1	Administrative Services Officer	1	\$4,240-5,632
1	1	1	Administrative Assistant	1	\$2,701-3,589
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.

FY10 Proposed Budget

The proposed budget for FY10 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.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$30,736	\$9,750	\$11,500	Salaries and Wages	\$11,500	\$11,500	\$11,500
463	557	1540	Public Employees Retirement	500	500	500
-170	-170	-1090	less PERS bond pymt	-400	-400	-400
2,486	1,622	1,700	Other Employer-paid Taxes	2,200	2,200	2,200
33,515	11,759	13,650	Total Personal Services	13,800	13,800	13,800
MATERIALS AND SERVICES						
12,230	11,917	14,000	Dues and Subscriptions	14,000	14,000	14,000
2,875	5,867	3,000	Mayor/Council Expense	3,000	3,000	3,000
10,817	5,177	10,000	Travel and Training	10,000	10,000	10,000
1,573	0	6,200	Other Materials and Services	6,200	6,200	6,200
27,495	22,961	33,200	Total Materials and Services	33,200	33,200	33,200
0	0	0	CAPITAL OUTLAY	0	0	0
\$61,010	\$34,720	\$46,850	TOTAL MAYOR AND COUNCIL	\$47,000	\$47,000	\$47,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Mayor	1	\$150
8	8	8	Councilor	8	\$100
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.

FY10 Proposed Budget

The proposed budget for FY10 for the Insurance Division proposes appropriations maintained at current levels for City-wide liability, property, and vehicle insurance and the Health Committee. The transfers and contingency for the entire Central Service Fund is reflected in this division. The PERS bond payment transfer is for all divisions within the Central Service Fund.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$14,028	\$12,761	\$14,000	Health Care Committee	\$14,000	\$14,000	\$14,000
787	751.53	3,000	Early Return to Work	3,000	3,000	3,000
<u>254,705</u>	<u>264,345</u>	<u>272,500</u>	<u>Insurance - Property & Liability</u>	<u>272,500</u>	<u>272,500</u>	<u>272,500</u>
269,520	277,857	289,500	Total Materials and Services	289,500	289,500	289,500
			TRANSFERS OUT			
8,400	12,080	15,720	- To Transportation Fund	0	0	0
52070	21,930	22,000	- To General Fund for PERS	31,380	31,380	31,380
0	0	86,170	CONTINGENCY FOR CS FUND	113,320	113,320	113,320
<u>\$329,990</u>	<u>\$311,867</u>	<u>\$413,390</u>	TOTAL INSURANCE DIVISION	<u>\$434,200</u>	<u>\$434,200</u>	<u>\$434,200</u>

**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.

FY10 Proposed Budget

The proposed budget for the Legal Department proposes to continue the half-time City Attorney and the full-time Assistant City Attorney and Executive Secretary.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$165,321	\$168,591	\$180,600	Salaries and Wages	\$181,900	\$181,900	\$181,900
16,569	17,941	27,550	Insurance	28,500	28,500	28,500
17,743	16,380	14,400	Public Employees Retirement	7,300	7,300	7,300
-6310	-6310	-1,530	less PERS bond pymt	-3,280	-3,280	-3,280
12,592	12,405	14,230	Other Employer-paid Taxes	14,480	14,480	14,480
205,915	209,006	235,250	Total Personal Services	228,900	228,900	228,900
MATERIALS AND SERVICES						
1,790	2,151	2250	Equipment Maintenance Contract	2500	2500	2500
5,465	8,373	5,500	Dues and Subscriptions	5,250	5,250	5,250
4,306	3,291	4,250	Travel and Training	3,250	3,250	3,250
3,504	4,683	5,150	Other Materials and Services	5,600	5,600	5,600
15,065	18,498	17,150	Total Materials and Services	16,600	16,600	16,600
0	0	0	CAPITAL OUTLAY	5,000	5,000	5,000
\$220,980	\$227,504	\$252,400	TOTAL LEGAL DEPARTMENT	\$250,500	\$250,500	\$250,500

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1/2	1	1/2	City Attorney	1/2	\$5,995-7,965
1	1	1	Asst. City Attorney	1	\$5,280-7,017
1	1	1	Executive Secretary	1	\$2,701-3,589
2 1/2	3	2 1/2	Total	2 1/2	

Capital Outlay: Software update for Full Court System \$5,000

**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.

FY10 Proposed Budget

The proposed budget for FY10 for the Finance Department maintains service levels as in previous years. The City's contracted computer maintenance/upgrade support with ESD has been moved to the Information Technology Division. There is a temporary half-time Special Projects Finance Supervisor budgeted within the FY10 to help oversee all the capital improvement projects.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$257,877	\$254,968	\$271,500	Salaries and Wages	\$310,300	\$310,300	\$310,300
32,385	36,621	69,000	Insurance	71,300	71,300	71,300
39,691	28,886	31,850	Public Employees Retirement	17,060	17,060	17,060
-13520	-5190	-4,850	less PERS bond pymt	-8,110	-8,110	-8,110
19,414	18,920	22,000	Other Employer-paid Taxes	25,000	25,000	25,000
335,847	334,204	389,500	Total Personal Services	415,550	415,550	415,550
MATERIALS AND SERVICES						
23,990	25,525	24,100	Audit Fees	28,850	28,850	28,850
3,673	3,853	3,900	Legal Notices - Budget	4,000	4,000	4,000
40,487	40,000	0	Contract Services	0	0	0
10,451	9,929	12,000	Equipment Maint. Contracts	12,000	12,000	12,000
31,562	33,043	38,000	Postage	40,000	40,000	40,000
9,089	10,720	13,000	Office Supplies and Printing	13,000	13,000	13,000
838	2232	3,000	Travel and Training	3,000	3,000	3,000
12,980	12,377	11,450	Other Materials and Services	12,300	12,300	12,300
133,070	137,679	105,450	Total Materials and Services	113,150	113,150	113,150
4,617	0	10,000	CAPITAL OUTLAY	0	0	0
\$473,534	\$471,883	\$504,950	TOTAL FINANCE DEPT.	\$528,700	\$528,700	\$528,700

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	Finance Director	1	\$5,650-7,508
1	1	1	Accounting Supervisor	1	\$3,787-5,036
0	0	0	Special Projects Financial Supervisor	1/2	\$3,033
2 1/2	2 1/2	2 1/2	Senior Account Clerk	2 1/2	\$2,688-3,324
1	1	1	Account Clerk	1	\$2,450-3,019
5 1/2	5 1/2	5 1/2	Total	6	

**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 for the City of Pendleton. This is accomplished 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, sidewalk construction, parking lots, and drainage. Additionally, the Engineering Department reviews, approves, and maintains plats, surveys, and utility records for all city facilities. The Engineering Division provides technical assistance, design, and review of parks projects, economic development and airport projects, planning applications, and other miscellaneous administration activities.

FY10 Proposed Budget The proposed budget for FY10 for the Engineering Division's materials and services is very similar to the previous year. Since the City Engineer is now also overseeing the Planning and Building Divisions, the budget now reflects a reduced portion for the City Engineer's salary.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$241,803	\$256,734	\$269,750	Salaries and Wages	\$249,700	\$249,700	\$249,700
50,034	57,411	66,550	Insurance	60,000	60,000	60,000
37,694	36,753	41,170	Public Employees Retirement	15,800	15,800	15,800
-11660	-11660	-12,410	less PERS bond Pymt	-6,950	-6,950	-6,950
19,446	21,078	25,590	Other Employer-paid Taxes	23,500	23,500	23,500
337,317	360,316	390,650	Total Personal Services	342,050	342,050	342,050
MATERIALS AND SERVICES						
2,700	2,700	2,750	Car Allowance	2,750	2,750	2,750
5,044	720	4,000	Consultants	4,000	4,000	4,000
2,083	956	2,500	Repairs and Maintenance	3,000	3,000	3,000
1,177	1,845	1,600	Engineering Supplies	2,600	2,600	2,600
10,320	10,600	10,600	Equipment Rent	6,600	6,600	6,600
3,528	1,659	3,500	Travel and Training	3,500	3,500	3,500
10,361	9,660	13,900	Other Materials and Services	16,500	16,500	16,500
35,213	28,140	38,850	Total Materials and Services	38,950	38,950	38,950
0	0	0	CAPITAL OUTLAY	0	0	0
\$372,530	\$388,457	\$429,500	TOTAL ENGINEERING DIV.	\$381,000	\$381,000	\$381,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1	1	1	City Engineer	2/3	\$5,650-7,508
1	1	1	Associate Engineer	1	\$4,240-5,632
1	1	1	Engineering Technician III	1	\$3,153-3,919
1	1	1	Engineering Technician I	1	\$2,773-3,432
1/2	1/2	1/2	Engineering Aide	0	\$2,527-3,115
0	0	0	Aide	1/6	\$2,118-2,579
1/3	1/3	1/3	Senior Secretary	1/3	\$2,688-3,324
4 5/6	4 5/6	4 5/6	Total	4 1/6	

**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.

FY10 Proposed Budget

The proposed FY10 budget for the Facilities Department maintains current levels. Capital Outlay for Vert improvements is budgeted in the General Fund. Funding sources for this department are shown on Page Appendix A-12.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
PERSONAL SERVICES						
\$216,785	\$224,649	\$271,600	Salaries and Wages	\$271,000	\$271,000	\$271,000
33,811	38,804	62,000	Insurance	64,200	64,200	64,200
27,262	21,826	20,220	Public Employees Retirement	14,030	14,030	14,030
-8460	-670	-410	less PERS bond pymt	-6580	-6580	-6580
21,678	20,216	30,890	Other Employer-paid Taxes	31,350	31,350	31,350
291,076	304,825	384,300	Total Personal Services	374,000	374,000	374,000
MATERIALS AND SERVICES						
39,067	37,680	43,500	Electricity	43,500	43,500	43,500
22,352	20,859	20,500	Natural Gas	21,000	21,000	21,000
21,607	18,367	20,500	Building Repairs and Maint.	21,000	21,000	21,000
16,375	10,486	16,500	Janitorial Supplies	16,500	16,500	16,500
149	393	750	Travel and Training	1,000	1,000	1,000
6,327	5,743	4,000	Tools & Minor Equipment	4,500	4,500	4,500
15,667	20,143	19,300	Other Materials and Services	21,500	21,500	21,500
121,544	113,671	125,050	Total Materials and Services	129,000	129,000	129,000
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
\$419,620	\$425,496	\$516,350	TOTAL FACILITIES DIVISION	\$510,000	\$510,000	\$510,000

Actual FY07	Actual FY08	Budget FY09	POSITION	Adopted Budget FY10	Salary Range FY10
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,650-7,508
1	1	1	Facilities Supervisor	1	\$4,240-5,632
1	1	2	Utility Worker III	1	\$2,865-3,544
1	1	1	Utility Worker II	2	\$2,688-3,324
1/4	1/4	1/4	Senior Secretary	1/4	\$2,688-3,324
3 1/2	3 1/2	4 1/2	Total	4 1/2	

**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.

FY10 Proposed Budget

The proposed budget provides for the information/computer technology support contracted with ESD for the City of Pendleton. The contract cost was previously a part of the Finance Department budget. 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. Capital outlay provides for the installation of area wide network and cameras along the River Parkway and the library and a mobile data system for the police department. The County will also benefit with the mobile data system through the Bureau of Justice grant for \$102,000. A portion of funding received through a "Library Innovations" grant from ICMA will also be dedicated to the camera network.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$0	\$0	\$40,000	Contract Services	\$40,000	\$40,000	\$40,000
0	0	0	Other Tech Expense- County Mobile Data	31,000	31,000	31,000
0	0	2,000	Telephone Equipment	3,000	3,000	3,000
0	0	13,000	Minor Equipment	13,000	13,000	13,000
0	0	55,000	Total Materials and Services	87,000	87,000	87,000
0	0	70,000	CAPITAL OUTLAY	200,000	200,000	200,000
\$0	\$0	\$125,000	TOTAL INFORMATIO TECH. DIV.	\$287,000	\$287,000	\$287,000

Capital

City Mobile Data System & Wide area network/cameras	\$191,000
Replace City tape backup system	4,000
Replace City Email server	5,000
	<u>5,000</u>
	\$200,000



AGENCY FUNDS

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 of Oregon Justice Assistance Grant. 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.

FY10 Projections of Revenues

Revenue projections for FY10 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$9,761	\$36,123	\$10,000	BEGINNING WORKING CAPITAL	\$10,000	\$10,000	\$10,000
			MISCELLANEOUS REVENUES			
211,120	197,787	227,500	Donations (Outside Trust Proceeds)	227,500	227,500	227,500
2,019	952	2,500	Investment Income - City	2,500	2,500	2,500
213,139	198,739	230,000	Total Miscellaneous Revenues	230,000	230,000	230,000
\$222,900	\$234,862	\$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.

FY10 Proposed Budget

The proposed budget for FY10 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
			Distributions Directed			
\$186,570	\$214,071	\$240,000	By Trustees	\$240,000	\$240,000	\$240,000
186,570	214,071	240,000	Total Materials and Services	240,000	240,000	240,000
\$186,570	\$214,071	\$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.

FY10 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. EORDTF expects to be awarded approximately \$95,000 in FY10. 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.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$0	\$0	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES						
125,022	66,179	35,000	State of Oregon Grant	95,000	95,000	95,000
\$125,022	\$66,179	\$35,000	TOTAL FUND RESOURCES	\$95,000	\$95,000	\$95,000

**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.

FY10 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.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURE CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$124,522	\$65,679	\$34,500	Drug Enforcement	\$94,500	\$94,500	\$94,500
500	500	500	Central Services Charges	500	500	500
125,022	66,179	35,000	Total Materials and Services	95,000	95,000	95,000
\$125,022	\$66,179	\$35,000	TOTAL FUND EXPENDITURES	\$95,000	\$95,000	\$95,000



CITY OF PENDLETON

CLOSED FUNDS

Airport Revolving Loan Fund. This fund accounts provides short term, fixed rate financing for the rehabilitation of airport industrial buildings.

Local Community Development Fund. This fund is set up to provide funding for local community development projects. The funds come from old Urban Development Aid grant payments and from housing rehabilitation loans that total less then \$25,000 in receipts each fiscal year.

CITY OF PENDLETON
AIRPORT REVOLVING LOAN FUND
(Closed Fund)

Description of Revenue Sources

Pendleton Airport Revolving Loan Program (ARLP) is a revolving loan fund administered by the City of Pendleton. The ARLP provides financing for the rehabilitation of airport industrial buildings. The ARLP was established to assist the Airport Industrial Area to improve and upgrade the appearance of their buildings, increase security, assist in business expansion and retention and promote new business opportunities.

This fund will collect the payments made from airport rehabilitation loans and makes the funds available for additional rehab loans.

<u>Actual FY07</u>	<u>Actual FY08</u>	<u>Budget FY09</u>	<u>RESOURCES</u>	<u>Proposed Budget FY10</u>	<u>Approved Budget FY10</u>	<u>Adopted Budget FY10</u>
\$3,311	\$ -0-	\$ -0-	BEGINNING WORKING CAPITAL	\$ -0-	\$ -0-	\$ -0-
			MISCELLANEOUS REVENUES			
-0-	-0-	-0-	Commercial Rents	-0-	-0-	-0-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	Investment Income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-0-	-0-	-0-	Total Miscellaneous Revenues	-0-	-0-	-0-
-0-	-0-	-0-	TRANSFERS FROM AIRPORT FUND	-0-	-0-	-0-
<u>\$3,311</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>TOTAL FUND RESOURCES</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Description of Current Services

The Pendleton Airport Revolving Loan Program (ARLP) is a revolving loan fund administered by the City of Pendleton. The ARLP provides financing for the rehabilitation of airport industrial buildings.

<u>Actual FY07</u>	<u>Actual FY08</u>	<u>Budget FY09</u>	<u>EXPENDITURES CATEGORIES</u>	<u>Proposed Budget FY10</u>	<u>Approved Budget FY10</u>	<u>Adopted Budget FY10</u>
			MATERIALS AND SERVICES			
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	Other Expense	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
-0-	-0-	-0-	Total Materials and Services	-0-	-0-	-0-
3,311	-0-	-0-	TRANSFER TO AIRPORT FUND	-0-	-0-	-0-
-0-	-0-	-0-	CONTINGENCY	-0-	-0-	-0-
<u>\$ 3,311</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>TOTAL FUND EXPENDITURES</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**CITY OF PENDLETON
LOCAL COMMUNITY DEVELOPMENT FUND
(CLOSED FUND)**

Description of Revenue Sources

This fund was set up to provide funding for local community development projects. The funds came from old Urban Development Action grant payments and from housing rehabilitation loans that total less then \$25,000 in receipts each fiscal year. This fund was transferred to the Housing Rehabilitation Fund and the Rehab Fund was renamed as Community Development Fund.

Actual FY07	Actual FY08	Budget FY09	RESOURCES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
\$142,104	\$144,914	\$95,000	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS INCOME			
0	0	0	Other Income	0	0	0
7,428	5,781	0	Investment Income	0	0	0
7,428	5,781	0	Total Miscellaneous Revenues	0	0	0
16,144	0	0	TRFR FROM HOUSING REHAB	0	0	0
\$165,676	\$150,695	\$95,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

This fund receives transfers from the Housing Rehabilitation Fund, Old Urban Development Action Grant repayments of non-federalized money which is available to the City to be used for community development needs.

Actual FY07	Actual FY08	Budget FY09	EXPENDITURES CATEGORIES	Proposed Budget FY10	Approved Budget FY10	Adopted Budget FY10
			MATERIALS AND SERVICES			
\$1,550	\$7,500	\$0	Contract Services	\$0	\$0	\$0
0	0	0	City Sidewalks	0	0	0
19,212	15,138	0	Other Expense	0	0	0
20,762	22,638	0	Total Materials and Services	0	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Total Capital Outlay	0	0	0
0	0	95,000	TRFR TO COMMUNITY REHAD FD	0	0	0
0	35,500	0	TRFR TO COM DEV BLOCK GRANT	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$20,762	\$58,138	\$95,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0



CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY10

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Plan.	Build.	Total GENERAL FUND
City Manager's Office General Administration	\$331,670	\$5,950	\$73,630	\$58,040	\$2,650	\$19,240	\$6,630	\$7,630	\$6,300	\$4,980	\$185,050
Mayor, City Council	47,390	850	10,520	8,290	380	2,750	950	1,090	900	710	26,440
Insurance											
Cost of Claims - Liab.	159,220		48,880	6,370	5,410	25,480	4,140	9,710	320	800	101,110
Property Insurance	130,280		4,040	5,210		5,990	4,300	4,430			23,970
	289,500	0	52,920	11,580	5,410	31,470	8,440	14,140	320	800	125,080
Legal Services											
City Attorney	63,450	1,140	14,090	11,100	510	3,680	1,270	1,460	1,210	950	35,410
City Negotiator	25,380	690	6,500	6,500		2,820	80	0	410	410	17,410
City Prosecutor	126,880	50,750	76,130								126,880
Risk Manager	38,070		11,690	1,520	1,290	6,090	1,000	2,320	80	190	24,180
	253,780	52,580	108,410	19,120	1,800	12,590	2,350	3,780	1,700	1,550	203,880
Finance											
Utilities Billing/Colt.	84,560										
Payroll	50,120	1,250	8,670	9,620		5,610	3,360	3,260	600	550	32,920
Payables	70,630	420	41,600	2,260	920	4,940	1,840	1,550	490	350	54,370
General Accounting	311,500	5,610	69,150	54,510	2,490	18,080	6,230	7,160	5,920	4,670	173,820
	516,810	7,280	119,420	66,390	3,410	28,630	11,430	11,970	7,010	5,570	261,110
Engineering											
Engineering Services	453,900		2,270	2,270		31,770			27,230	27,230	90,770
GIS/ Aerial Map Project	0		0	0		0			0	0	0
	453,900		2,270	2,270	0	31,770	0	0	27,230	27,230	90,770
Facilities											
City Hall	215,100	3,870	47,750	37,640	1,720	12,480	4,300	4,950	4,090	3,230	120,030
Other City Facilities	206,670		64,690	3,930		49,810	34,510	15,290			168,230
	421,770	3,870	112,440	41,570	1,720	62,290	38,810	20,240	4,090	3,230	288,260
Information Technology											
Operations	56,000	1,010	12,430	9,800	450	3,250	1,120	1,290	1,060	840	31,250
Capital Outlay	74,000	7,400	25,900	14,800	0	25,900					74,000
	130,000	8,410	38,330	24,600	450	29,150	1,120	1,290	1,060	840	105,250
Less credit on Fund Balance	(170,000)	(3,060)	(37,740)	(29,750)	(1,360)	(9,860)	(3,400)	(3,910)	(3,230)	(2,550)	(94,860)
Adjustment from FY08	(63,090)	(4,500)	(9,150)	(17,530)	(1,820)	(5,390)	(120)	0	(1,890)	2,080	(38,320)
	\$2,211,730	\$71,380	\$471,050	\$184,580	\$12,640	\$202,640	\$66,210	\$56,230	\$43,490	\$44,440	\$1,152,660

STREET FUND	LIBRARY FUND	SR/DIS TRANS. FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY FUND	CONSTR. & REPAIR FUND	TOTAL
\$18,910	\$11,940	\$4,980	\$13,600	\$43,450	\$33,500	\$15,260	\$4,980		\$331,670
2,700	1,710	710	1,940	6,210	4,790	2,180	710		47,390
6,690			0	25,630	23,720	2,070	0		159,220
	9,250		13,550	36,350	22,670	23,710	780		130,280
6,690	9,250	0	13,550	61,980	46,390	25,780	780	0	289,500
3,620	2,280	950	2,600	8,310	6,410	2,920	950		63,450
1,370	1,730		690	1,730	1,370	670	410		25,380
1,600			0	6,130	5,670	490	0		38,070
6,590	4,010	950	3,290	16,170	13,450	4,080	1,360	0	253,780
				41,860	42,700				84,560
2,460	4,010		2,710	2,960	2,000	2,460	600		50,120
1,340	1,480	420	2,470	4,680	2,630	1,620	1,620		70,630
17,760	11,210	4,670	12,770	40,810	31,460	14,330	4,670		311,500
21,560	16,700	5,090	17,950	90,310	78,790	18,410	6,890	0	516,810
113,480			9,080	104,400	122,550	13,620			453,900
0				0	0				0
113,480	0	0	9,080	104,400	122,550	13,620	0	0	453,900
12,260	7,740	3,230	8,820	28,180	21,730	9,890	3,220		215,100
			15,290		3,930	11,570	0	7,650	206,670
12,260	7,740	3,230	24,110	28,180	25,660	21,460	3,220	7,650	421,770
3,190	2,020	840	2,300	7,340	5,660	2,580	820	0	56,000
			0						74,000
3,190	2,020	840	2,300	7,340	5,660	2,580	820	0	130,000
(9,690)	(6,120)	(2,550)	(6,970)	(22,270)	(17,170)	(7,820)	(2,550)	0	(170,000)
3,840	(3,830)	(2,850)	(8,960)	(21,180)	17,620	(6,440)	(2,870)	(100)	(63,090)
\$179,530	\$43,420	\$10,400	\$69,890	\$314,590	\$331,240	\$89,110	\$13,340	\$7,550	\$2,211,730

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
FY10**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$298,170
Materials and Services			33,500
Capital Outlay			0
			<u>\$331,670</u>

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION
FY09 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY09)

General Fund			
Municipal Court	\$265,670	1.8%	\$5,950
Police	3,310,290	22.2%	73,630
Fire	2,615,075	17.5%	58,040
Ambulance	112,735	0.8%	2,650
Parks	862,600	5.8%	19,240
Recreation	294,980	2.0%	6,630
Aquatic Center	339,960	2.3%	7,630
Planning	286,170	1.9%	6,300
Building	226,070	1.5%	4,980
Total General Fund	8,313,550	55.8%	185,050
State Tax Street Fund	855,985	5.7%	18,910
Library Fund & Trust	543,020	3.6%	11,940
Sr/Disabled Transportation Fund	225,760	1.5%	4,980
Convention Center Fund	617,460	4.1%	13,600
Water Fund	1,958,805	13.1%	43,450
Sewer Fund	1,508,670	10.1%	33,500
Airport Fund	690,470	4.6%	15,260
Cemetery Fund	229,180	1.5%	4,980
	<u>\$14,942,900</u>	<u>100.0%</u>	<u>\$331,670</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
FY10**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$14,190
Materials and Services	33,200
Capital Outlay	0
	<hr/>
	\$47,390
	<hr/> <hr/>

basis of allocation: GENERAL ADMINISTRATION
FY09 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY09)

General Fund			
Municipal Court	\$265,670	1.8%	\$850
Police	3,310,290	22.2%	10,520
Fire	2,615,075	17.5%	8,290
Ambulance	112,735	0.8%	380
Parks	862,600	5.8%	2,750
Recreation	294,980	2.0%	950
Aquatic Center	339,960	2.3%	1,090
Planning	286,170	1.9%	900
Building	226,070	1.5%	710
Total General Fund	8,313,550	55.8%	26,440
State Tax Street Fund	855,985	5.7%	2,700
Library Fund	543,020	3.6%	1,710
Sr/Disabled Transportation Fund	225,760	1.5%	710
Convention Center Fund	617,460	4.1%	1,940
Water Fund	1,958,805	13.1%	6,210
Sewer Fund	1,508,670	10.1%	4,790
Airport Fund	690,470	4.6%	2,180
Cemetery Fund	229,180	1.5%	710
	<hr/>		
	\$14,942,900	100.0%	\$47,390
	<hr/> <hr/>		

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY10**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$232,180
Materials and Services			16,600
Capital Outlay			5,000
			<u>\$253,780</u>

City Attorney	25.0%	63,450
City Negotiator	10.0%	25,380
City Prosecutor	50.0%	126,880
Risk Manager	15.0%	38,070
	<u>100.0%</u>	<u>\$253,780</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY09 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY09)

General Fund

Municipal Court	\$265,670	1.8%	\$1,140
Police	3,310,290	22.2%	14,090
Fire	2,615,075	17.5%	11,100
Ambulance	112,735	0.8%	510
Parks	862,600	5.8%	3,680
Recreation	294,980	2.0%	1,270
Aquatic Center	339,960	2.3%	1,460
Planning	286,170	1.9%	1,210
Building	226,070	1.5%	950
	<u>8,313,550</u>	<u>55.8%</u>	<u>35,410</u>
State Tax Street Fund	855,985	5.7%	3,620
Library Fund	543,020	3.6%	2,280
Sr/Disabled Transportation Fund	225,760	1.5%	950
Convention Center Fund	617,460	4.1%	2,600
Water Fund	1,958,805	13.1%	8,310
Sewer Fund	1,508,670	10.1%	6,410
Airport Fund	690,470	4.6%	2,920
Cemetery Fund	229,180	1.5%	950
	<u>\$14,942,900</u>	<u>100.0%</u>	<u>\$63,450</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY10**

CITY NEGOTIATOR \$25,380
Basis of Allocation: Union Members

General Fund			
Municipal Court	2.00	2.7%	\$690
Police	19.00	25.6%	6,500
Fire	19.00	25.6%	6,500
Parks	8.25	11.1%	2,820
Recreation	0.25	0.3%	80
Planning	1.16	1.6%	410
Building	1.16	1.6%	410
Total General Fund	<u>50.82</u>	<u>68.5%</u>	<u>17,410</u>
State Tax Street Fund	4.00	5.4%	1,370
Library Fund	5.00	6.8%	1,730
Convention Center	2.00	2.7%	690
Water Fund	5.00	6.8%	1,730
Sewer Fund	4.00	5.4%	1,370
Airport Fund	2.00	2.7%	670
Cemetery Fund	1.25	1.7%	410
	<u>74.07</u>	<u>100.0%</u>	<u>\$25,380</u>

CITY PROSECUTOR \$126,880
Basis of Allocation: 100% General Fund

Municipal Court		40%	\$50,750
Police		60%	76,130
		<u>100%</u>	<u>\$126,880</u>

RISK MANAGER \$38,070
Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund			
Police	\$20,043	30.7%	\$11,690
Fire	2,629	4.0%	1,520
Ambulance	2,195	3.4%	1,290
Parks	10,458	16.0%	6,090
Recreation	1,682	2.6%	1,000
Aquatic Center	4,000	6.1%	2,320
Planning	127	0.2%	80
Building	305	0.5%	190
Total General Fund	<u>\$41,439</u>	<u>63.5%</u>	<u>24,180</u>
Street Fund	2,717	4.2%	1,600
Convention Center Fund	8	0.0%	0
Water Fund	10,483	16.1%	6,130
Sewer Fund	9,704	14.9%	5,670
Airport Fund	878	1.3%	490
Cemetery Fund	17	0.0%	0
	<u>\$65,246</u>	<u>100.0%</u>	<u>\$38,070</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY10**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$423,660
Materials and Services			113,150
Capital Outlay			0
			<u>536,810</u>
less direct charges for services - Business Licences			(20,000)
			<u>\$516,810</u>

Utilities Billing/Collections			\$84,560
Payroll			\$50,120
Payables			\$70,630
General Accounting			311,500
			<u>\$516,810</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES \$84,560

Water Fund	\$3,392,360	49.5%	\$41,860
Sewer Fund	3,464,500	50.5%	42,700
	<u>\$6,856,860</u>	<u>100.0%</u>	<u>\$84,560</u>

PAYROLL

Basis: PAYROLL CHECKS \$50,120

Total Number of Payroll Checks Written for
Each Department for Calender Year 2008

General Fund			
Municipal Court	68	2.5%	\$1,250
Police	463	17.3%	8,670
Fire	513	19.2%	9,620
Parks	298	11.2%	5,610
Recreation	178	6.7%	3,360
Aquatic Center	175	6.5%	3,260
Planning	32	1.2%	600
Building	30	1.1%	550
Total General Fund	1,757	65.7%	32,920
State Tax Street Fund	131	4.9%	2,460
Library Fund	213	8.0%	4,010
Convention Center	143	5.4%	2,710
Water Fund	157	5.9%	2,960
Sewer Fund	108	4.0%	2,000
Airport Fund	132	4.9%	2,460
Cemetery Fund	31	1.2%	600
	<u>2,672</u>	<u>100.0%</u>	<u>\$50,120</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY10**

PAYABLES \$70,630
 Basis of Allocation: INVOICES PROCESSED
 Number of Invoices Processed for Fiscal Year 05-06

General Fund			
Municipal Court	123	0.6%	\$420
Police	12152	58.9%	41,600
Fire	656	3.2%	2,260
Ambulance	267	1.3%	920
Parks	1444	7.0%	4,940
Recreation	539	2.6%	1,840
Aquatic Center	450	2.2%	1,550
Planning	149	0.7%	490
Building	101	0.5%	350
Total General Fund	15,881	77.0%	54,370
State Tax Street Fund	395	1.9%	1,340
Library Fund	441	2.1%	1,480
Sr/Disabled Transportation Fund	118	0.6%	420
Pendleton Convention Center Fund	716	3.5%	2,470
Water Fund	1361	6.6%	4,680
Sewer Fund	770	3.7%	2,630
Airport Fund	473	2.3%	1,620
Cemetery Fund	470	2.3%	1,620
	<u>20,625</u>	<u>100.0%</u>	<u>\$70,630</u>

GENERAL ACCOUNTING \$311,500
 basis of allocation: GENERAL ADMINISTRATION
 FY09 Budgeted Personal Services and Materials and Services
 (less Central Service Allocation for FY09)

General Fund			
Municipal Court	\$265,670	1.8%	\$5,610
Police	3,310,290	22.2%	69,150
Fire	2,615,075	17.5%	54,510
Ambulance	112,735	0.8%	2,490
Parks	862,600	5.8%	18,080
Recreation	294,980	2.0%	6,230
Aquatic Center	339,960	2.3%	7,160
Planning	286,170	1.9%	5,920
Building	226,070	1.5%	4,670
	8,313,550	55.80%	173,820
State Tax Street Fund	855,985	5.7%	17,760
Library Fund	543,020	3.6%	11,210
Sr/Disabled Transportation Fund	225,760	1.5%	4,670
Convention Center Fund	617,460	4.1%	12,770
Water Fund	1,958,805	13.1%	40,810
Sewer Fund	1,508,670	10.1%	31,460
Airport Fund	690,470	4.6%	14,330
Cemetery Fund	229,180	1.5%	4,670
	<u>\$14,942,900</u>	<u>100.0%</u>	<u>\$311,500</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY10**

INSURANCE

Materials and Services			\$289,500
			<u>\$289,500</u>
Cost of Claims - Liability			159,220
Base Insurance - Property			<u>130,280</u>
			<u>\$289,500</u>

COST OF CLAIMS - LIABILITY

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

General Fund			\$159,220
Police	\$20,043	30.7%	\$48,880
Fire	2,629	4.0%	6,370
Ambulance	2,195	3.4%	5,410
Parks	10,458	16.0%	25,480
Recreation	1,682	2.6%	4,140
Aquatic Center	4,000	6.1%	9,710
Planning	127	0.2%	320
Building	305	0.5%	800
Total General Fund	<u>41,439</u>	<u>63.5%</u>	<u>101,110</u>
Street Fund	2,717	4.2%	6,690
Convention Center	8	0.0%	0
Water Fund	10,483	16.1%	25,630
Sewer Fund	9,704	14.9%	23,720
Airport	878	1.3%	2,070
Cemetery	17	0.0%	0
	<u>\$65,246</u>	<u>100.0%</u>	<u>\$159,220</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			\$130,280
Police	\$1,962,690	3.1%	\$4,040
Fire	2,492,604	4.0%	\$5,210
Parks	2,871,152	4.6%	\$5,990
Recreation	2,078,010	3.3%	\$4,300
Aquatic Center	2,111,196	3.4%	\$4,430
Total General Fund	<u>11,515,652</u>	<u>18.4%</u>	<u>23,970</u>
Library Fund	4,437,754	7.1%	\$9,250
Convention Center Fund	6,534,866	10.4%	\$13,550
Water Fund	17,535,820	27.9%	\$36,350
Sewer Fund	10,968,619	17.4%	\$22,670
Airport Fund	11,536,532	18.2%	\$23,710
Cemetery Fund	394,435	0.6%	\$780
	<u>\$62,923,678</u>	<u>100.0%</u>	<u>\$130,280</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY10**

ENGINEERING

Personal Services & PERS bond pymt		\$349,000
Materials and Services		38,950
Capital Outlay		0
		<u>387,950</u>
less Charges for Services		46,450
Stimulus LID		19,500
		<u>\$453,900</u>
Engineering Services		\$453,900
GIS/ Aerial Mapping CIP		0
		<u>\$453,900</u>

ENGINEERING SERVICES

		<u>\$453,900</u>
Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES		
Engineer's Estimate of Proportional Share of Work To Be Performed		

General Fund

Police	0.5%	\$2,270
Fire	0.5%	2,270
Parks	7.0%	31,770
Planning	6.0%	27,230
Building	6.0%	27,230
General Fund	20.0%	90,770

State Tax Street Fund	25.0%	113,480
PCC Fund	2.0%	9,080
Water Fund	23.0%	104,400
Sewer Fund	27.0%	122,550
Airport	3.0%	13,620
	<u>100.0%</u>	<u>\$453,900</u>

GIS/ AERIAL MAPPING PROJECT

		<u>\$0</u>
Basis of Allocation: FORMULA FROM CIP		
Costs Allocated as per agree to in CIP document		

General Fund

Police	5.0%	\$0
Fire	5.0%	0
Parks	5.0%	0
Planning	9.0%	0
Building	1.0%	0
General Fund	25.0%	0

State Tax Street Fund	25.0%	0
Water Fund	25.0%	0
Sewer Fund	25.0%	0
	<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY10**

FACILITIES

Personal Services & PERS bond pymt			\$380,580
Materials and Services			113,150
Capital			0
Interfund Transfer			7,000
			500,730
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(62,460)
			<u>\$421,770</u>

CITY HALL

			\$215,100
OTHER CITY FACILITIES			206,670
			<u>\$421,770</u>

OTHER CITY FACILITIES

Basis of Allocation: ESTIMATED VALUE RECEIVED			\$206,670
Director's Estimate of Value Received for Services Provided			

General Fund

Police	17	31.3%	\$64,690
Fire	1	1.9%	3,930
Parks	13.0	24.1%	49,810
Recreation	9.0	16.7%	34,510
Aquatic Center	4.0	7.4%	15,290
Total General Fund	44	81.4%	168,230
Pendleton Convention Center	4	7.4%	15,290
Sewer Fund	1	1.9%	3,930
Airport Fund	3	5.6%	11,570
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	7,650
	54	100.0%	<u>\$206,670</u>

CITY HALL

basis of allocation: GENERAL ADMINISTRATION			\$215,100
FY09 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY09)			

General Fund

Municipal Court	\$265,670	1.8%	\$3,870
Police	3,310,290	22.2%	47,750
Fire	2,615,075	17.5%	37,640
Ambulance	112,735	0.8%	1,720
Parks	862,600	5.8%	12,480
Recreation	294,980	2.0%	4,300
Aquatic Center	339,960	2.3%	4,950
Planning	286,170	1.9%	4,090
Building	226,070	1.5%	3,230
	8,313,550	55.8%	120,030
State Tax Street Fund	855,985	5.7%	12,260
Library Fund	543,020	3.6%	7,740
Sr/Disabled Transportation Fund	225,760	1.5%	3,230
Convention Center Fund	617,460	4.1%	8,820
Water Fund	1,958,805	13.1%	28,180
Sewer Fund	1,508,670	10.1%	21,730
Airport Fund	690,470	4.6%	9,890
Cemetery Fund	229,180	1.5%	3,220
	<u>\$14,942,900</u>	<u>100.0%</u>	<u>\$215,100</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY10**

Information Technology			
Materials & Services			\$87,000
Capital Outlay			200,000
			<u>\$287,000</u>
Minus technology grants			(157,000)
			<u>\$130,000</u>
Materials & Services			<u>\$56,000</u>
basis of allocation: GENERAL ADMINISTRATION			

General Fund			
Municipal Court	\$265,670	1.8%	\$1,010
Police	\$3,310,290	22.2%	\$12,430
Fire	\$2,615,075	17.5%	\$9,800
Ambulance	\$112,735	0.8%	\$450
Parks	\$862,600	5.8%	\$3,250
Recreation	\$294,980	2.0%	\$1,120
Aquatic Center	\$339,960	2.3%	\$1,290
Planning	\$286,170	1.9%	\$1,060
Building	\$226,070	1.5%	\$840
	<u>8,313,550</u>	<u>55.8%</u>	<u>31,250</u>
State Tax Street Fund	855,985	5.7%	\$3,190
Library Fund	543,020	3.6%	\$2,020
Sr/Disabled Transportation Fund	225,760	1.5%	\$840
Convention Center Fund	617,460	4.1%	\$2,300
Water Fund	1,958,805	13.1%	\$7,340
Sewer Fund	1,508,670	10.1%	\$5,660
Airport Fund	690,470	4.6%	\$2,580
Cemetery Fund	229,180	1.5%	\$820
	<u>\$14,942,900</u>	<u>100.0%</u>	<u>\$56,000</u>

CAPITAL PROJECTS'			<u>\$74,000</u>
Basis of Allocation: FORMULA FROM CIP			
Costs Allocated as per agree to in CIP document			

General Fund			
Court		10.0%	\$7,400
Police		35.0%	\$25,900
Fire		20.0%	\$14,800
Parks		35.0%	\$25,900
General Fund		<u>100.0%</u>	<u>74,000</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY08 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Planning	Building
City Manager's Office	(\$21,010)	(\$380)	\$560	(\$4,560)	(\$480)	(\$1,660)	\$1,400	(1,560)	\$0
Mayor, City Council	(10,810)	(190)	(1,740)	(2,090)	(90)	(730)	(230)	(290)	(120)
Insurance									
Cost of Claims - Liab.	3,380		980	90	180	470	470	10	30
Base Insurance - Prop.	(15,040)		-470	-600		(670)	(1,010)		
	(11,660)	0	510	(510)	180	(200)	(540)	10	30
Legal Services									
City Attorney	(3,690)	(60)	120	(760)	(100)	(290)	200	(280)	0
City Negotiator	(1,480)	(60)	(390)	(700)		550	0	(80)	(280)
City Prosecutor	(7,370)	(2,950)	(4,420)						
Risk Manager	(2,230)		(620)	(60)	-100	(290)	(290)	(110)	(20)
	(14,770)	(3,070)	(5,310)	(1,520)	(200)	(30)	(90)	(470)	(300)
Finance									
Utilities Billing/Coll.	(10,200)								
Payroll	(5,790)	(120)	(1,010)	(1,180)		(640)	(680)	(50)	(100)
Payables	(8,110)	(130)	(1,170)	(740)	(360)	(1,630)	(780)	(110)	(100)
General Accounting	(27,500)	(510)	(1,920)	(5,640)	(470)	(2,010)	420	(1,380)	(170)
	(51,600)	(760)	(4,100)	(7,560)	(830)	(4,280)	(1,040)	(1,540)	(370)
Engineering									
Engineering Services	54,810		100	110		2,520		2,740	2,740
GIS/Aerial Map Project	0		0	0		0		0	0
	54,810	0	100	110	0	2,520	0	2,740	2,740
Facilities									
City Hall	(5,350)	(100)	1,670	(1,350)	(400)	(360)	1,030	(780)	100
Other City Facilities	(2,700)		(840)	(50)		(650)	(650)		
	(8,050)	(100)	830	(1,400)	(400)	(1,010)	380	(780)	100
	(\$63,090)	(\$4,500)	(\$9,150)	(\$17,530)	(\$1,820)	(\$5,390)	(\$120)	(\$1,890)	\$2,080

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
(\$6,680)	(\$3,170)	(\$610)	(\$970)	(\$2,220)	(\$6,050)	\$1,060	(\$1,710)	(\$660)		(\$21,010)
(\$5,480)	(860)	(310)	(240)	(620)	(1,880)	(590)	(620)	(210)		(10,810)
\$2,230 (\$2,750)	170	(1,070)		0 (1,570)	400 (4,200)	510 (2,620)	70 (2,750)	0 (80)		3,380 (15,040)
(520)	170	(1,070)	0	(1,570)	(3,800)	(2,110)	(2,680)	(80)	0	(11,660)
(\$1,170) (\$960) (\$7,370) (\$1,490)	(560) (150)	(100) (190)	(170)	(400) (70)	(1,080) 150	200 (150)	(300) (70)	(110) (40)		(3,690) (1,480) (7,370) (2,230)
(\$10,990)	(810)	(290)	(170)	(470)	(1,190)	(290)	(410)	(150)	0	(14,770)
(\$3,780) (\$5,020) (\$11,680)	(260) (400)	(440) (410)	(90)	(300) (660)	(14,620) (310) (730)	4,420 (220) (500)	(300) 340	(180) (640)		(10,200) (5,790) (8,110)
(\$20,480)	(3,810)	(1,400)	(1,030)	(2,950)	(22,200)	3,640	(1,860)	(1,510)	0	(51,600)
\$8,210 \$0	13,700 0				16,450 0	14,810 0	1,640			54,810 0
8,210	13,700	0	0	0	16,450	14,810	1,640	0	0	54,810
(\$190) (\$2,190)	(1,380)	(150)	(440)	(940) (190)	(2,510)	1,150 (50)	(630) (170)	(260) 0	(100)	(5,350) (2,700)
(2,380)	(1,380)	(150)	(440)	(1,130)	(2,510)	1,100	(800)	(260)	(100)	(8,050)
(\$38,320)	\$3,840	(\$3,830)	(\$2,850)	(\$8,960)	(\$21,180)	\$17,620	(\$6,440)	(\$2,870)	(\$100)	(\$63,090)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY08 Variances**

			FY08 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services minus PERS bond			\$289,480	\$304,750	(\$15,270)
Materials and Services			27,463	33,200	(5,737)
Capital Outlay			0	0	0
			<u>\$316,940</u>	<u>\$337,950</u>	<u>(\$21,010)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY08 Actual Personal Services and Materials and Services					
(less Central Service Allocation for FY08)					
General Fund					
Municipal Court	242,516	1.8%	\$5,700	\$6,080	(\$380)
Police	3,110,300	23.1%	\$73,220	72,660	560
Fire	2,494,458	18.5%	\$58,640	63,200	(4,560)
Ambulance	100,397	0.7%	\$2,220	2,700	(480)
Parks	842,668	6.3%	\$19,970	21,630	(1,660)
Recreation	603,150	4.6%	\$14,580	13,180	1,400
Planning	135,709	1.0%	\$3,170	4,730	(1,560)
Building	212,078	1.6%	\$5,070	5,070	0
Total General Fund	7,741,276	57.60%	182,570	189,250	(6,680)
State Tax Street Fund	733,481	5.4%	\$17,110	20,280	(3,170)
Library Fund	397,156	2.9%	\$9,190	9,800	(610)
Transportation Fund	185,119	1.4%	\$4,440	5,410	(970)
Convention Center Fund	557,332	4.1%	\$12,990	15,210	(2,220)
Water Fund	1,728,560	12.8%	\$40,570	46,620	(6,050)
Sewer Fund	1,255,152	9.4%	\$29,790	28,730	1,060
Airport Fund	662,908	4.9%	\$15,530	17,240	(1,710)
Cemetery Fund	203,672	1.5%	\$4,750	5,410	(660)
	<u>\$13,464,656</u>	<u>100.00%</u>	<u>\$316,940</u>	<u>\$337,950</u>	<u>(\$21,010)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY08 Variances**

	FY08 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$11,870	\$14,740	(\$2,870)
Materials and Services	22,961	30,900	(\$7,940)
Capital	0	0	\$0
	<u>\$34,830</u>	<u>\$45,640</u>	<u>(\$10,810)</u>

basis of allocation: GENERAL ADMINISTRATION
FY08 Actual Personal Services and Materials and Services
(less Central Service Allocation for FY08)

General Fund					
Municipal Court	242,516	1.8%	\$630	\$820	(\$190)
Police	3,110,300	23.2%	\$8,070	9,810	(1,740)
Fire	2,494,458	18.5%	\$6,440	8,530	(2,090)
Ambulance	100,397	0.8%	\$280	370	(90)
Parks	842,668	6.3%	\$2,190	2,920	(730)
Recreation	603,150	4.5%	\$1,570	1,800	(230)
Planning	135,709	1.0%	\$350	640	(290)
Building	212,078	1.6%	\$560	680	(120)
Total General Fund	7,741,276	57.7%	20,090	25,570	(5,480)
State Tax Street Fund	733,481	5.4%	\$1,880	2,740	(860)
Library Fund	397,156	2.9%	\$1,010	1,320	(310)
Transportation Fund	185,119	1.4%	\$490	730	(240)
Convention Center Fund	557,332	4.1%	\$1,430	2,050	(620)
Water Fund	1,728,560	12.8%	\$4,460	6,340	(1,880)
Sewer Fund	1,255,152	9.3%	\$3,240	3,830	(590)
Airport Fund	662,908	4.9%	\$1,710	2,330	(620)
Cemetery Fund	203,672	1.5%	\$520	730	(210)
	<u>13,464,656</u>	<u>100.0%</u>	<u>\$34,830</u>	<u>\$45,640</u>	<u>(\$10,810)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY08 Variances**

			FY08 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$210,046	\$228,150	(\$18,100)
Materials and Services			18,498	15,150	\$3,350
Capital				0	\$0
			<u>\$228,544</u>	<u>\$243,300</u>	<u>(\$14,760)</u>
City Attorney			\$57,140	\$60,830	(\$3,690)
City Negotiator			22,850	24,330	(1,480)
City Prosecutor			114,270	121,640	(7,370)
Risk Manager			34,270	36,500	(2,230)
			<u>\$228,530</u>	<u>\$243,300</u>	<u>(\$14,770)</u>
CITY ATTORNEY			<u>\$57,140</u>	<u>\$60,830</u>	<u>(\$3,690)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY08 Actual Personal Services and Materials and Services					
(less Central Service Allocation for FY08)					
General Fund					
Municipal Court (less assessments)	242,516	1.8%	\$1,030	\$1,090	(\$60)
Police	3,110,300	23.2%	13,260	13,140	120
Fire	2,494,458	18.6%	10,630	11,390	(760)
Ambulance	100,397	0.7%	400	500	(100)
Parks	842,668	6.3%	3,600	3,890	(290)
Recreation	603,150	4.5%	2,570	2,370	200
Planning	135,709	1.0%	570	850	(280)
Building	212,078	1.6%	910	910	0
	<u>7,741,276</u>	<u>57.7%</u>	<u>32,970</u>	<u>34,140</u>	<u>(1,170)</u>
State Tax Street Fund	733,481	5.4%	3,090	3,650	(560)
Library Fund	397,156	2.9%	1,660	1,760	(100)
Transportation Fund	185,119	1.4%	800	970	(170)
Convention Center Fund	557,332	4.1%	2,340	2,740	(400)
Water Fund	1,728,560	12.8%	7,310	8,390	(1,080)
Sewer Fund	1,255,152	9.3%	5,310	5,110	200
Airport Fund	662,908	4.9%	2,800	3,100	(300)
Cemetery Fund	203,672	1.5%	860	970	(110)
	<u>13,464,656</u>	<u>100.0%</u>	<u>\$57,140</u>	<u>\$60,830</u>	<u>(\$3,690)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY08 Variances**

CITY NEGOTIATOR			<u>\$22,850</u>	<u>\$24,330</u>	<u>(\$1,480)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.6%	\$590	\$650	(\$60)
Police	20.00	26.1%	5,960	6,350	(390)
Fire	21.00	27.6%	6,310	7,010	(700)
Parks	8.25	10.8%	2,470	1,920	550
Recreation	0.25	0.3%	70	70	0
Planning	0.42	0.5%	110	190	(80)
Building	1.42	1.9%	430	710	(280)
Total General Fund	<u>53.34</u>	<u>69.8%</u>	<u>15,940</u>	<u>16,900</u>	<u>(960)</u>
State Tax Street Fund	4.00	5.2%	1,190	1,340	(150)
Library Fund	5.00	6.5%	1,490	1,680	(190)
Convention Center	2.00	2.6%	590	660	(70)
Water Fund	5.00	6.5%	1,490	1,340	150
Sewer Fund	4.00	5.2%	1,190	1,340	(150)
Airport Fund	2.00	2.6%	590	660	(70)
Cemetery Fund	1.25	1.6%	370	410	(40)
	<u>76.59</u>	<u>100.0%</u>	<u>\$22,850</u>	<u>\$24,330</u>	<u>(\$1,480)</u>
CITY PROSECUTOR			<u>\$114,270</u>	<u>\$121,640</u>	<u>(\$7,370)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$45,710	\$48,660	(\$2,950)
Police		60.0%	68,560	72,980	(4,420)
		<u>100.0%</u>	<u>\$114,270</u>	<u>\$121,640</u>	<u>(\$7,370)</u>
RISK MANAGER			<u>\$34,270</u>	<u>\$36,500</u>	<u>(\$2,230)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$16,277	29.1%	\$9,990	\$10,610	(\$620)
Fire	1,557	2.8%	960	1,020	(60)
Ambulance	2910	5.2%	1,800	1,900	(100)
Parks	7,678	13.7%	4,710	5,000	(290)
Recreation	7,675	13.7%	4,710	5,000	(290)
Planning	171	0.3%		110	(110)
Building	413	0.7%	240	260	(20)
Total General Fund	<u>36,681</u>	<u>65.5%</u>	<u>22,410</u>	<u>23,900</u>	<u>(1,490)</u>
Street Fund	2,793	5.0%	1,730	1,830	(100)
Convention Center Fund	10	0.0%	0	0	0
Water Fund	6,571	11.9%	4,080	4,340	(260)
Sewer Fund	8,660	15.5%	5,320	5,660	(340)
Airport Fund	1,185	2.1%	730	770	(40)
Cemetery Fund	23	0.0%	0	0	0
	<u>55,923</u>	<u>100.0%</u>	<u>34,270</u>	<u>36,500</u>	<u>(2,230)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY08 Variances**

			FY08 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$337,524	\$376,190	(\$38,666)
Materials and Services			137,679	145,600	(7,921)
Capital			0	5,000	(5,000)
			475,203	526,790	(51,587)
less direct charges for services - Business Licenses			(7,000)	(7,000)	0
			<u>\$468,203</u>	<u>\$519,790</u>	<u>(\$51,587)</u>
Utilities Billing/Collections			\$92,440	\$102,640	(\$10,200)
Payroll			52,570	58,360	(5,790)
Payables			73,570	81,680	(8,110)
General Accounting			249,610	277,110	(27,500)
			<u>\$468,190</u>	<u>\$519,790</u>	<u>(\$51,600)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$92,440</u>	<u>\$102,640</u>	<u>(\$10,200)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,212,354	54.7%	\$50,560	\$65,180	(\$14,620)
Sewer Fund	2,655,155	45.3%	41,880	37,460	4,420
	<u>5,867,509</u>	<u>100.0%</u>	<u>\$92,440</u>	<u>\$102,640</u>	<u>(\$10,200)</u>
PAYROLL			<u>\$52,570</u>	<u>\$58,360</u>	<u>(\$5,790)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2006					
General Fund					
Municipal Court	51	1.9%	\$990	\$1,110	(\$120)
Police	452	17.4%	9,150	10,160	(1,010)
Fire	533	20.5%	10,780	11,960	(1,180)
Parks	287	11.0%	5,780	6,420	(640)
Recreation	308	11.9%	6,260	6,940	(680)
Planning	25	1.0%	530	580	(50)
Building	43	1.7%	890	990	(100)
Total General Fund	<u>1699</u>	<u>65.4%</u>	<u>34,380</u>	<u>38,160</u>	<u>(3,780)</u>
State Tax Street Fund	118	4.5%	2,370	2,630	(260)
Library Fund	194	7.5%	3,940	4,380	(440)
Convention Center	134	5.2%	2,730	3,030	(300)
Water Fund	141	5.4%	2,840	3,150	(310)
Sewer Fund	99	3.8%	2,000	2,220	(220)
Airport Fund	132	5.1%	2,680	2,980	(300)
Cemetery Fund	81	3.1%	1,630	1,810	(180)
	<u>2,598</u>	<u>100.0%</u>	<u>\$52,570</u>	<u>\$58,360</u>	<u>(\$5,790)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY08 Variances**

			FY07 Average	Budget As Allocated	Variance
PAYABLES					
Basis of Allocation: INVOICES PROCESSED			\$73,570	\$81,680	(\$8,110)
Number of Invoices Processed for Fiscal Year 05-06					
General Fund					
Municipal Court	157	1.6%	\$1,180	\$1,310	(\$130)
Police	1,037	10.5%	7,720	8,890	(1,170)
Fire	791	8.2%	6,030	6,770	(740)
Ambulance	331	3.4%	2,500	2,860	(360)
Parks	1,573	16.1%	11,850	13,480	(1,630)
Recreation	745	7.6%	5,590	6,370	(780)
Planning	133	1.4%	1,030	1,140	(110)
Building	115	1.2%	880	980	(100)
Total General Fund	4,882	50.0%	36,780	41,800	(5,020)
State Tax Street Fund	382	3.9%	2,870	3,270	(400)
Library Fund	391	4.0%	2,940	3,350	(410)
Transportation Fund	108	1.1%	810	900	(90)
Pendleton Convention Center Fund	598	6.1%	4,490	5,150	(660)
Water Fund	1,391	14.2%	10,460	11,190	(730)
Sewer Fund	890	9.1%	6,690	7,190	(500)
Airport Fund	663	6.8%	5,000	4,660	340
Cemetery Fund	474	4.8%	3,530	4,170	(640)
	9,779	100.0%	\$73,570	\$81,680	(\$8,110)
GENERAL ACCOUNTING					
basis of allocation: GENERAL ADMINISTRATION			\$249,610	277,110	(\$27,500)
FY08 Actual Personal Services and Materials and Services (less Central Service Allocation for FY08)					
General Fund					
Municipal Court	242,516	1.8%	\$4,480	\$4,990	(\$510)
Police	3,110,300	23.1%	57,660	59,580	(1,920)
Fire	2,494,458	18.5%	46,180	51,820	(5,640)
Ambulance	100,397	0.7%	1,750	2,220	(470)
Parks	842,668	6.3%	15,730	17,740	(2,010)
Recreation	603,150	4.5%	11,230	10,810	420
Planning	135,709	1.0%	2,500	3,880	(1,380)
Building	212,078	1.6%	3,990	4,160	(170)
	7,741,276	57.5%	143,520	155,200	(11,680)
State Tax Street Fund	733,481	5.4%	13,480	16,630	(3,150)
Library Fund	397,156	3.0%	7,490	8,040	(550)
Transportation Fund	185,119	1.4%	3,490	4,430	(940)
Convention Center Fund	557,332	4.2%	10,480	12,470	(1,990)
Water Fund	1,728,560	12.8%	31,960	38,500	(6,540)
Sewer Fund	1,255,152	9.3%	23,220	23,280	(60)
Airport Fund	662,908	4.9%	12,230	14,130	(1,900)
Cemetery Fund	203,672	1.5%	3,740	4,430	(690)
	13,464,656	100.0%	\$249,610	\$277,110	(\$27,500)

**CITY OF PENDLETON
APPENDIX A**

Allocation of Insurance

Adjustment for FY08 Variances

			FY08 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			\$277,857	\$289,500	(\$11,643)
Cost of Claims - Liability			162,613	159,220	3,380
Base Insurance - Property			115,244	130,280	(15,040)
			\$277,857	\$289,500	(\$11,660)
COST OF CLAIMS - LIABILITY					
			\$162,610	\$159,220	\$3,380
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	16,277	29.1%	\$47,310	\$46,330	\$980
Fire	1,557	2.8%	4,550	4,460	90
Ambulance	2,910	5.3%	8,620	8,440	180
Parks	7,678	13.7%	22,280	21,810	470
Recreation	7,675	13.7%	22,280	21,810	470
Planning	171	0.3%	490	480	10
Building	413	0.7%	1,140	1,110	30
Total General Fund	36,681	65.6%	106,670	104,440	2,230
Street Fund	2,793	5.0%	8,130	7,960	170
Convention Center	10	0.0%	0	0	0
Water Fund	6,571	11.8%	19,190	18,790	400
Sewer Fund	8,660	15.5%	25,200	24,690	510
Airport	1,185	2.1%	3,410	3,340	70
Cemetery	23	0.0%	0	0	0
	55,923	100.0%	\$162,600	\$159,220	\$3,380
BASE INSURANCE - PROPERTY					
			\$115,240	\$130,280	(\$15,040)
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	1,962,690	3.1%	3,570	4,040	(470)
Fire	2,492,604	4.0%	4,610	5,210	(600)
Parks	2,871,152	4.5%	5,190	5,860	(670)
Recreation	4,189,206	6.7%	7,720	8,730	(1,010)
Total General Fund	11,515,652	18.3%	21,090	23,840	(2,750)
Library Fund	4,437,754	7.1%	8,180	9,250	(1,070)
Convention Center Fund	6,534,866	10.4%	11,980	13,550	(1,570)
Water Fund	17,535,820	27.9%	32,150	36,350	(4,200)
Sewer Fund	10,968,619	17.4%	20,050	22,670	(2,620)
Airport Fund	11,536,532	18.3%	21,090	23,840	(2,750)
Cemetery Fund	394,435	0.6%	700	780	(80)
	62,923,678	100.0%	\$115,240	\$130,280	(\$15,040)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY08 Variances**

	FY08 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$376,036	\$378,430	(\$2,394)
Materials and Services	28,141	38,550	(10,409)
Capital Outlay	0	0	0
	404,177	416,980	(12,803)
less Charges for Services	(33,588)	(41,200)	7,612
less Barnhart Road Engineering	0	(60,000)	60,000
	<u>\$370,589</u>	<u>\$315,780</u>	<u>\$54,809</u>
Engineering Services	\$370,589	\$315,780	\$54,810
GIS/Aerial Mapping CIP	0	0	\$0
	<u>\$370,589</u>	<u>\$315,780</u>	<u>\$54,810</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	0.2%	\$100
Fire	0.2%	110
Parks	4.6%	2,520
Planning	5.0%	2,740
Building	5.0%	2,740
General Fund	15.0%	8,210
State Tax Street Fund	25.0%	13,700
Water Fund	30.0%	16,450
Sewer Fund	27.0%	14,810
Airport	3.0%	1,640
	100.0%	\$54,810

GIS/ AERIAL MAPPING PROJECT

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

General Fund		
Police	5.0%	\$0
Fire	5.0%	0
Parks	5.0%	0
Planning	9.0%	0
Building	1.0%	0
General Fund	25.0%	0
State Tax Street Fund	25.0%	0
Water Fund	25.0%	0
Sewer Fund	25.0%	0
	100.0%	\$0

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY08 Variances**

		Actual FY08	Budget As		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$307,255	\$308,170	(\$915)	
Materials and Services		113,671	120,800	(7,129)	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		427,926	435,970	(8,044)	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(62,460)	(62,460)	0	
		<u>\$348,966</u>	<u>\$357,010</u>	<u>(\$8,040)</u>	
CITY HALL		\$176,733	\$182,080	(\$5,350)	
OTHER CITY FACILITIES		172,233	174,930	(2,700)	
		<u>\$348,966</u>	<u>\$357,010</u>	<u>(\$8,050)</u>	
OTHER CITY FACILITIES		\$172,230	\$174,930	(\$2,700)	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$53,910	\$54,750	(\$840)	
Fire	1.9%	\$3,270	\$3,320	(\$50)	
Parks	24.1%	41,510	42,160	(650)	
Recreation	24.1%	41,510	42,160	(650)	
Total General Fund	81.4%	140,200	142,390	(2,190)	
Pendleton Convention Center	7.4%	12,750	12,940	(190)	
Sewer Fund	1.9%	3,270	3,320	(50)	
Airport Fund	5.6%	9,640	9,810	(170)	
Cemetery	0.0%	0	0	0	
Construction and Repair Fund	3.7%	6,370	6,470	(100)	
	100.0%	<u>\$172,230</u>	<u>\$174,930</u>	<u>(\$2,700)</u>	
CITY HALL		\$176,730	\$182,080	(\$5,350)	
basis of allocation: GENERAL ADMINISTRATION FY08 Actual Personal Services and Materials and Services (less Central Service Allocation for FY08)					
General Fund					
Municipal Court (less assessments)	242,516	1.8%	\$3,180	\$3,280	(\$100)
Police	3,110,300	23.1%	40,820	39,150	1,670
Fire	2,494,458	18.5%	32,700	34,050	(1,350)
Ambulance	100,397	0.7%	1,240	1,640	(400)
Parks	842,668	6.4%	11,300	11,660	(360)
Recreation	603,150	4.6%	8,130	7,100	1,030
Planning	135,709	1.0%	1,770	2,550	(780)
Building	212,078	1.6%	2,830	2,730	100
	7,741,276	57.7%	101,970	102,160	(190)
State Tax Street Fund	733,481	5.4%	9,540	10,920	(1,380)
Library Fund	397,156	2.9%	5,130	5,280	(150)
Sr/Disabled Transportation Fund	185,119	1.4%	2,470	2,910	(440)
Convention Center Fund	557,332	4.1%	7,250	8,190	(940)
Water Fund	1,728,560	12.8%	22,620	25,130	(2,510)
Sewer Fund	1,255,152	9.3%	16,440	15,290	1,150
Airport Fund	662,908	4.9%	8,660	9,290	(630)
Cemetery Fund	203,672	1.5%	2,650	2,910	(260)
	<u>13,464,656</u>	100.0%	<u>\$176,730</u>	<u>\$182,080</u>	<u>(\$5,350)</u>

CITY OF PENDLETON

APPENDIX B

GLOSSARY

Appropriation

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

Audit

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

Bancroft Bonds

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

Bond

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

Capital

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

Contingency

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

CPI-U

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

Department

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

Depreciation

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

Enterprise Fund

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

Felony

Crimes punishable by imprisonment in state penitentiary.

Fiscal Year (FY)

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

Fixed Assets

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

Full Time Equivalency (FTE)

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

Fund

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

General Fund

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

General Obligation Bonds

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

G.I.S.

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

Interfund Transfers

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

Intergovernmental Revenue

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

Library District

See Umatilla County Special Library District

Local Improvement District (LID)

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

Local Option Levy

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

Travel and Training

Cost of any schools or work shops attended.

Measure 5

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

Measure 50

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

Mill

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

Minor Equipment

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

Misdemeanor

Crimes punishable by fine or internment in county jail.

Object

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

Oregon Revised Statutes (ORS)

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

Oregon State Library Suggested Minimum Criteria

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

Part Time

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

Consultants

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

Program

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

Recidivism

A falling back into criminal habits, especially after punishment.

Reserve

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

Resources Forward

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

Salaries and Wages

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

SCADA

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

SPWF

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

Special Library District

See Umatilla County Special Library District

Transportation

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

Umatilla County Special Library District

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

Unappropriated Reserve

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

User Fee

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