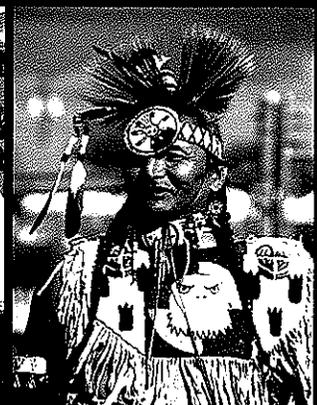
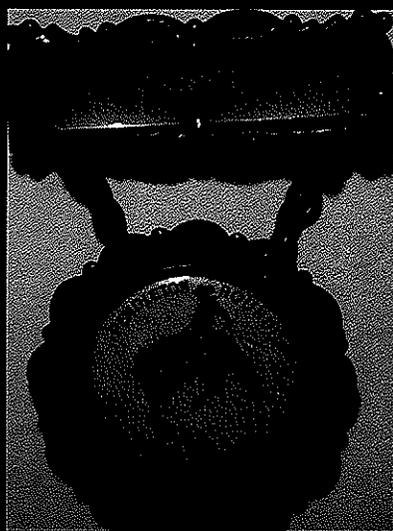
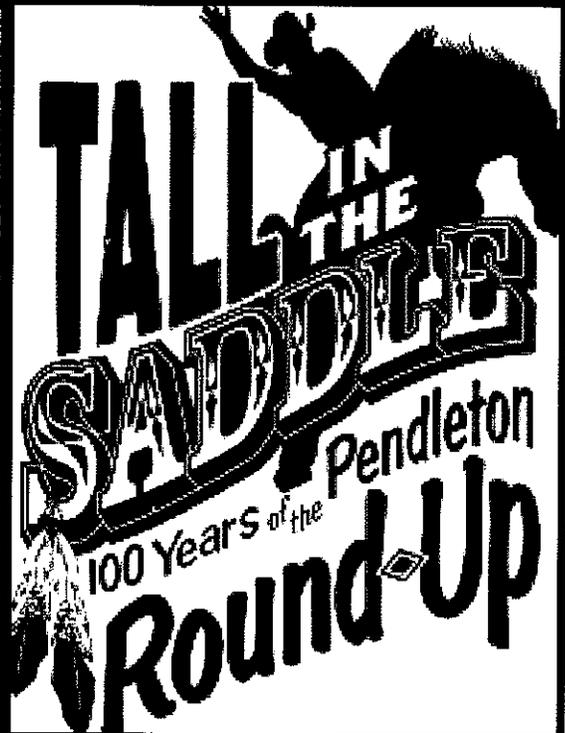
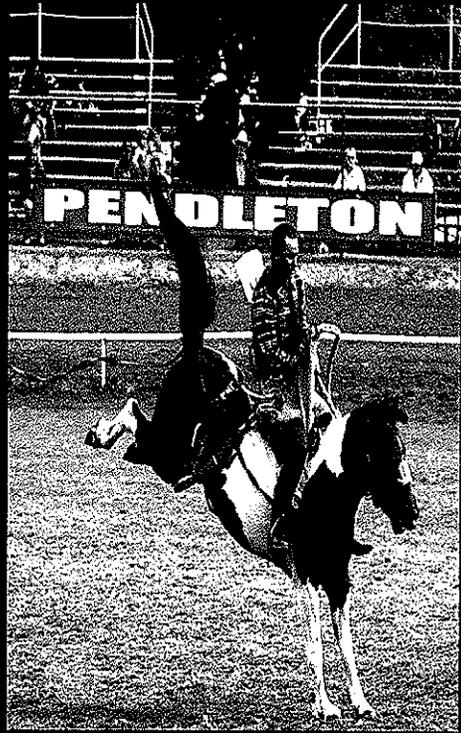


City of Pendleton



Approved Budget
2010-2011





**CITY OF PENDLETON
ADOPTED BUDGET
FY 10-11**

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**CITY OF PENDLETON
ADOPTED BUDGET
FY10-11**

2010-11 BUDGET COMMITTEE

Steven Bjerke

Dave Krumbein

John Boston

Becky Marks

Bryan Branstetter

Kricket Nicholson

John Brenne

Justin Pearce

Dan Ceniga

Lonnie Read

Jayne Clarke

Mike Short

Bill Dawson

Neal Simpson

Roger Harwerth

Steve Taylor

Phillip Houk

David Weaver

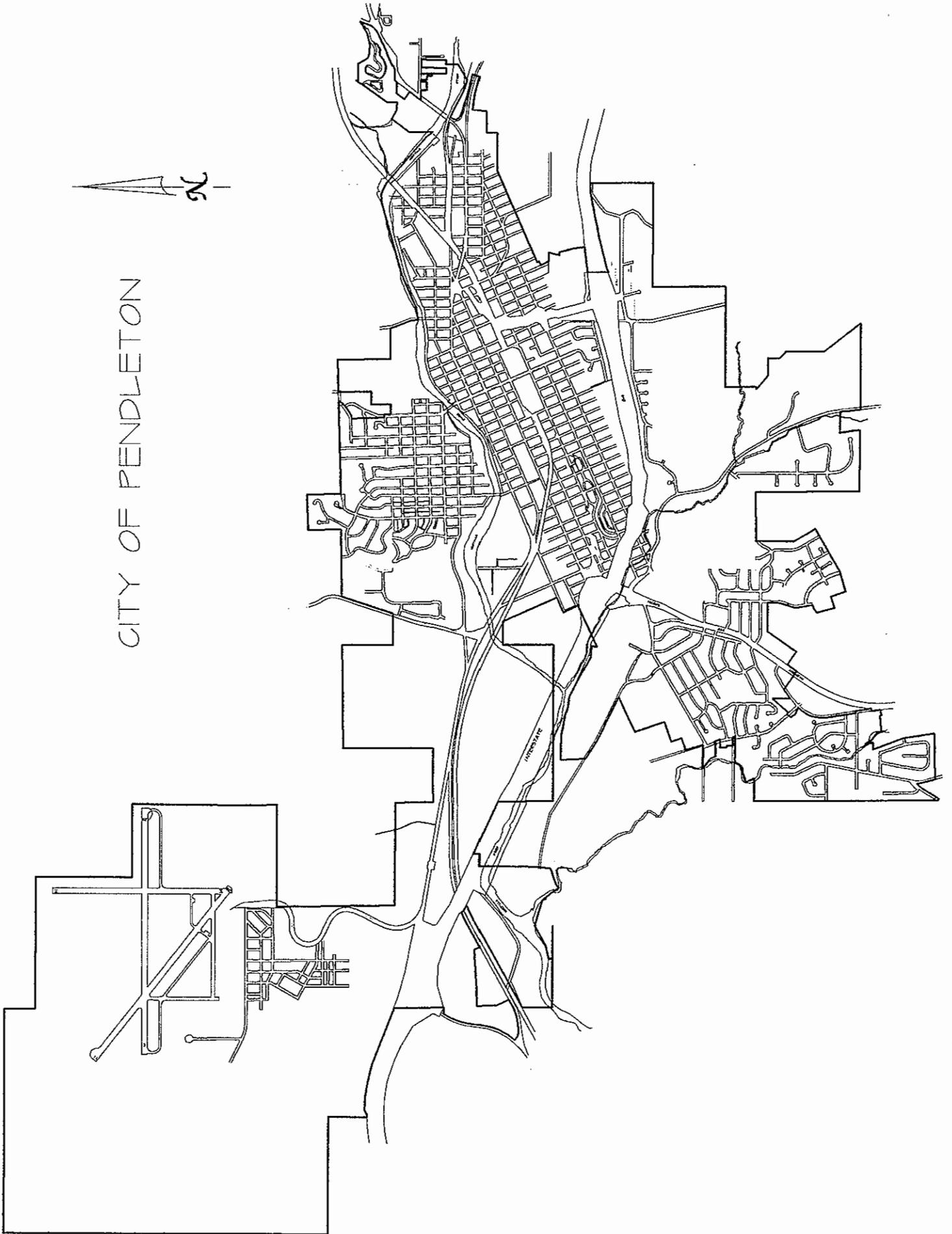
CITY MANAGER

Larry Lehman

FINANCE DIRECTOR

Linda K. Carter

CITY OF PENDLETON





CITY OF PENDLETON

Office of the City Manager
500 S.W. Dorion Avenue
Pendleton, Oregon 97801-2090
Telephone (541) 966-0201
FAX (541) 966-0231
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www.pendleton.or.us

April 20, 2010

City of Pendleton Budget Committee:

The City of Pendleton has fared reasonably well during what is classified as the worst recession since the 1930's. The City has not been forced to make reductions in basic services and has, through the assistance of federal and state dollars, been able to stimulate the economy with dollars for jobs. This includes the construction of the \$16 million Wastewater Treatment Plant upgrades, \$1.6 million local improvement district at Sunridge Estates, remodel for the new police station, new restrooms at Roy Raley Park and ODOT's \$5 million worth of work on Court and Dorion Avenues. These projects began in FY 09/10 and will continue in FY 10/11, as well as additional roadwork on Tutuilla and Airport Road and Quinney Bridge.

The proposed General Fund budget is designed to continue operations at the current level. The good news is the amount needed for the City's liability/property/auto insurances decreased by 10% and health insurance is budgeted at an 8% increase, the lowest increase in more than ten years. The General Fund budget does contain a new employee in the Fire Department as agreed to in their labor agreement. Wage increases for the police are budgeted at 5%, fire/ambulance 4%, SEIU 2% and non-union 4%. The non-union employees did not receive a wage increase last fiscal year and the 4% keeps them equal to SEIU. If General Fund revenues are received as projected and expenditures as budgeted, the City will end the fiscal year with the same carryover/contingency as we began the fiscal year.

The budget calls for a new Solarize Pendleton loan program and continues the wood stove replacement program.

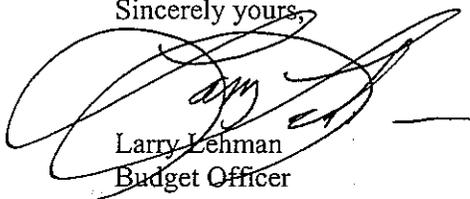
The Information Technology budget allows for an increase with the ESD to expand their service from two to five days per week.

The budget does not include any increase in water and sewer rates or any other increase in fees or taxes. The Pendleton Convention Center bonds were paid off this current fiscal year, so they are not included in the budget. This will result in a reduction of 23 cents per \$1,000 of assessed value on the property taxes.

The amount estimated to be received from the State for the Street Fund is increased due to the new fuel tax imposed by the State Legislature.

Considering the difficult economic times, I feel this budget accomplishes many community improvements and maintains essential services.

Sincerely yours,

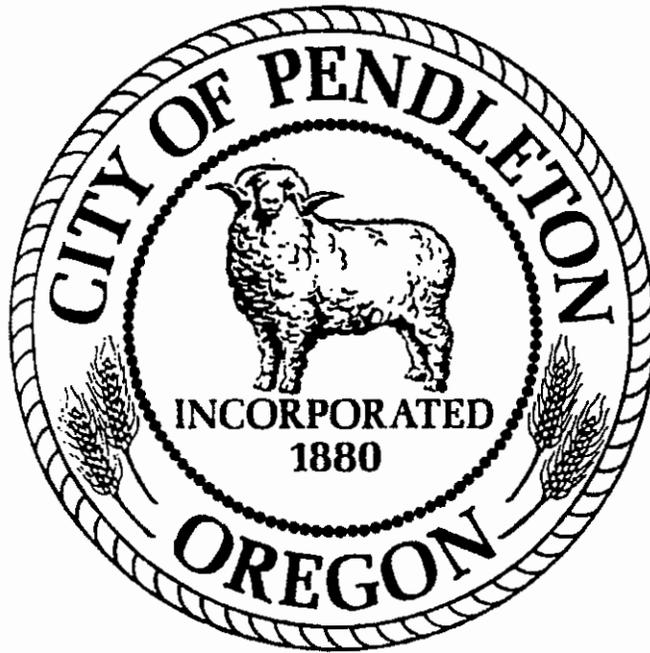


Larry Lehman
Budget Officer

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*

CITIZENS OF PENDLETON

MAYOR & CITY COUNCIL

MUNICIPAL COURT

CITY MANAGER

FINANCE

LEGAL

A-7

CONVENTION CENTER

POLICE
SERVICE
OPERATION
DETECTIVE
SCHOOL RESOURCE OFFICER

FIRE
PREVENTION
SUPPRESSION
AMBULANCE

PARKS, RECREATION & CEMETARY
PARKS
RECREATION
FACILITIES
CEMETERY

ECONOMIC DEVELOPMENT

LIBRARY

PUBLIC WORKS
STREETS
WATER
SEWER
CONSTRUCTION & REPAIR

AIRPORT

COMMUNITY DEVELOPMENT
ENGINEERING
PLANNING
BUILDING

THE BUDGET PROCESS

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

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

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

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

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

CITY OF PENDLETON
Budget Calendar Fiscal 2011

- 3/01 FY 2011 budget forms and financial reports distributed.
- 03/05 Experience estimates for FY10 are due to Finance Director.
- 03/11 Last day to submit Departmental Budget requests to the Finance Director. Department Heads are responsible for meeting this deadline.
- 03/15 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets.
- 04/01** Send notices of first budget committee meeting to paper.
- 04/13 Begin printing budget.
- 04/21* 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.)
- 04/23 Preliminary Budget completed.
- 04/27* Publish second notice of hearing before the City Council (not less than 5 days nor more than 30 days).
- 05/04 Budget Committee meeting and State Revenue Sharing Budget.
- 05/06 Second budget committee meeting (if necessary).
- 05/11 Third budget committee meeting (if necessary).
- 05/13 Fourth budget committee meeting (if necessary).
- 05/25* Send budget summaries and notice of Council hearing to paper.
- 06/01 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.
- 06/15 Budget Hearing before the City Council.
- 06/15 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 39 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.

City Fuel Tax Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

This fund is set up to provide funding for local community development projects and provide funding for the woodstove rehabilitation program. Expenses for the solar loan program will be paid through this fund. The funds come from old Urban Development Aid grant payments and from housing rehabilitation loans that total less than \$25,000 in receipts each fiscal year.

Sidewalk Repair Loan Fund

This fund provides loans to property owners for an incentive to repair their deteriorating sidewalks within the City.

Pendleton Convention Center Fund

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

Pendleton Convention Center Toursim Promotion Assessment Charge Fund

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

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.

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 construction project.

HB2001 Road Projects Construction Fund

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

Permanent Funds

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

Sewer Fund

Revenues consist mainly of sewer charges. Expenditures are made for normal operations and capital.

Sewer Capital Reserve Fund

These funds are set aside from sewer utility revenues for the construction of major sewer system improvements which may be demanded by the EPA and DEQ.

Wastewater Treatment Plant Capital Projects Fund

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

Wastewater Treatment Plant Rate Stabilization Fund

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

Wastewater Treatment Plant Rate Reserve Fund

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

Wastewater Treatment Plant Debt Service Fund

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

Airport Fund

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

Cemetery Fund

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

Internal Service Funds

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

Construction and Repair Fund

Revenues principally consist of rental or equipment, contract labor and overhead charges to other City funds and departments. Expenditures are made for wages, supplies, gas, diesel and equipment replacement.

Central Services Fund

Revenues consist primarily of charges for central administrative support services. Expenses are for operating expenses within the City Manager's Office, Mayor and City Council Department, Insurance Division, Legal Department, Finance Department, Engineering Division, 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 FY08	ACTUAL FY09	BUDGET FY10	ADOPTED FY11
General Fund	\$13,693,896	\$14,342,473	\$14,506,800	\$14,512,100
State Tax Street Fund	1,489,593	1,366,217	2,045,750	1,417,000
City Fuel Tax Fund	0	0	500,000	426,800
Bike Fund	16,264	13,092	12,800	14,200
Library Fund	586,645	619,779	646,100	659,000
Library Special Trust Fund	731,046	712,001	672,200	677,000
City Transportation Fund	282,490	397,078	463,700	332,500
Community Development Block Grant Fund	112,988	107,531	833,500	23,000
Community Development Fund	67,997	173,710	574,800	350,000
Local Community Development Fund	5,781	489	0	0
Sidewalk Repair Fund	(78,696)	(125,686)	306,500	252,600
Pendleton Convention Center Fund	742,547	751,065	855,000	834,900
Pendleton Convention Center TPAC Fund	0	171,274	275,000	158,000
Pendleton Youth Comm. Fund	3,457	4,510	4,250	3,500
Police Interagency Special Revolving Fund	425,812	432,855	347,000	458,500
Development Fees Fund	796,835	853,732	959,000	661,650
Parks Equipment Capital Reserve Fund	58,502	68,610	54,600	53,400
Fire Capital Reserve Fund	318,667	346,746	465,700	224,500
Parks Trust Fund	189,393	200,700	168,000	167,200
County Dispatch Capital Equipment Fd	152,806	134,839	143,500	144,000
LID Construction Fund	(28,998)	14,373	1,967,000	612,625
Keystone Capital Construction Fd	446,864	353,062	409,000	460,800
Airport Connector Rd (Barnhart) Construction	0	65,000	3,690,000	0
Quinney Bridge Construction Fund	0	133,986	2,687,600	2,535,750
HB2001 Road Projects Construction Fund	0	0	1,025,000	2,200,000
Library Permanent Trust Fund	146,555	143,378	145,000	144,600
Cemetery & Maus. Perp. Care Trust Fd.	679,263	699,322	685,375	731,150
Debt Service Fund	771,445	706,865	712,630	535,088
Water Fund	2,279,294	3,080,836	6,041,500	6,343,500
Sewer Fund	3,352,431	5,315,489	4,776,000	6,152,600
Sewer Capital Reserve Fund	281,488	1,308,082	1,820,250	4,332,480
WWTP Capital Projects Fund	9,443,089	9,247,537	12,740,000	9,499,550
WWTP Bond Reserve Fund	744,698	744,698	744,698	744,698
WWTP Debt Service Fund	228,647	228,647	743,200	743,998
WWTP Rate Stabilization Fund	0	450,000	450,000	450,000
Airport Fund	(930,995)	(895,767)	3,791,000	3,626,100
Cemetery Fund	343,716	339,783	273,000	259,100
Construction & Repair Fund	1,537,405	1,566,702	1,548,700	1,621,750
Central Services Fund	2,348,421	2,641,692	2,764,000	2,818,300
Pend. Foundation Trust Fund	234,862	191,877	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	66,179	67,205	95,000	105,000
	<u>\$41,540,387</u>	<u>\$46,973,782</u>	<u>\$71,183,153</u>	<u>\$65,526,939</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY08	ACTUAL FY09	BUDGET FY10	ADOPTED FY11
General Fund	\$9,890,698	\$10,903,630	\$14,506,800	\$14,512,100
State Tax Street Fund	968,378	1,141,226	2,045,750	1,417,000
City Fuel Tax Fund	0	0	500,000	426,800
Bike Fund	10,000	8,000	12,800	14,200
Library Fund	423,540	476,509	646,100	659,000
Library Special Trust Fund	62,837	49,380	672,200	677,000
City Transportation Program Fund	261,742	193,368	463,700	332,500
Community Development Block Grant Fund	7,500	46,500	833,500	23,000
Community Development Fund	47,222	63,598	574,800	350,000
Local Community Development Fund	58,138	93,046	0	0
Sidewalk Repair Fund	197,521	90,966	306,500	252,600
Pendleton Convention Center Fund	685,752	803,102	855,000	834,900
Pendleton Convention Center TPAC Fund	0	354,091	275,000	158,000
Pendleton Youth Comm. Fund	655	1,547	4,250	3,500
Police Interagency Special Revolving Fd	108,230	182,577	347,000	458,500
Development Fees Fund	0	0	959,000	661,650
Parks Equipment Capital Reserve Fund	19,667	43,338	54,600	53,400
Fire Capital Reserve Fund	153,584	369,978	465,700	224,500
Parks Trust Fund	0	20,414	168,000	167,200
City/County Public Safety Fd	79,365	48,360	143,500	144,000
LID Construction Fund	3,766	2,695	1,967,000	612,625
Keystone Capital Development Fd	356,679	209,486	409,000	460,800
Airport Connector Rd (Barnhart) Construction Fd	0	178,784	3,690,000	0
Quinney Bridge Construction Fund	0	111,539	2,687,600	2,535,750
HB2001 Road Project Construction Fund	0	0	1,025,000	2,200,000
Library Permanent Trust Fund	6,149	2,780	145,000	144,600
Cemetery & Maus. Perp. Care Trust Fd	16,632	20,000	685,375	731,150
Debt Service Fund	664,193	658,308	712,630	535,088
Water Fund	3,086,075	2,818,225	6,041,500	6,343,500
Sewer Fund	1,755,196	4,191,508	4,776,000	6,152,600
Sewer Capital Reserve Fund	0	0	1,820,250	4,332,480
WWTP Capital Projects Fund	491,465	1,337,755	12,740,000	9,499,550
WWTP Bond Reserve Fund	744,698	0	744,698	744,698
WWTP Debt Service Fund	0	742,471	743,200	743,998
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	942,060	1,042,362	3,791,000	3,626,100
Cemetery Fund	288,586	323,237	273,000	259,100
Construction & Repair Fund	1,014,840	1,011,705	1,548,700	1,621,750
Central Services Fund	2,178,200	2,343,375	2,764,000	2,818,300
Pendleton Foundation Trust Fund	214,071	190,109	240,000	240,000
Eastern Oregon Drug Task Force Agency	66,179	67,205	95,000	105,000
	<u>\$24,803,618</u>	<u>\$30,141,174</u>	<u>\$71,183,153</u>	<u>\$65,526,939</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2011 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$2,567,500	\$5,312,750	\$600	\$3,033,850	\$1,266,500
State Tax Street Fund	151,000				1,015,000
City Fuel Tax Fund	800	425,000			
Bike Fund	5,400				8,700
Library Fund	135,000			20,000	392,200
Library Special Trust Fund	644,000				
City Transportation Fund	20,000				286,500
CDBG Fund	0				20,000
Community Development Fd	86,000				
Sidewalk Repair Fund	0		40,000		
Pendleton Convention Center Fund	0	388,000		50,000	
PCC TPAC Fund		80,000			
Pendleton Youth Commission Fund	2,700				
Police Interagency Special Revolving Fund	292,500				145,000
Development Fees Fund	569,500		2,150	75,000	
Parks Equipment Capital Reserve Fund	24,200				
Fire Capital Reserve Fund	0			140,300	
Parks Trust Fund	163,200			500	
City/County Public Safety Fd	82,000				
Library Permanent Trust Fund	140,600				
Cemetery & Maus. Perp. Care Tr. Fd.	698,000			3,150	
LID Construction Fund	(226,000)		169,000		
Keystone Capital Development Fd	197,400				
Quinney Bridge Construction Fd	2,527,750				
HB2001 Road Projects Construction Fd.	0				2,200,000
Debt Service Fund	49,000	485,488			
Water Fund	359,000				2,600,000
Sewer Fund	1,395,400				1,000,000
Sewer Capital Reserve Fund	1,818,480				
WWTP Capital Projects Fund	8,031,800				1,400,000
WWTP Bond Reserve Fund	744,698				
WWTP Debt Service Fund					
WWTP Rate Stabilization Fund	450,000				
Airport Fund					1,066,800
Cemetery Fund	28,500			108,425	
Construction & Repair Fund	554,000				
Central Services Fund	312,000	20,000		83,450	46,000
Pendleton Foundation Trust Fund	5,000				
EO Drug Task Force Agency Fd.	0				105,000
TOTAL RESOURCES	<u>\$21,829,428</u>	<u>\$6,711,238</u>	<u>\$211,750</u>	<u>\$3,514,675</u>	<u>\$11,551,700</u>

CHARGES FOR SERVICES	FINES & FORFEITURES	MISC. REVENUES	TRANSFERS	TOTAL RESOURCES	
\$1,226,500	\$356,500	\$551,000	\$196,900	\$14,512,100	General Fund
249,500		1,500		1,417,000	State Tax Street Fund
		1,000		426,800	City Fuel Tax Fund
		100		14,200	Bike Fund
		24,610	87,190	659,000	Library Fund
		29,000	4,000	677,000	Library Special Trust Fund
		6,000	20,000	332,500	City Transportation Fund
		3,000		23,000	CDBG Fund
		264,000		350,000	Community Development Fd
		212,600		252,600	Sidewalk Repair Fund
257,000		139,900		834,900	Pendleton Convention Center Fund
		78,000		158,000	PCC TPAC Fund
		800		3,500	Pendleton Youth Comm. Fund
		21,000		458,500	Police Interagency Spec Rev Fund
		15,000		661,650	Development Fees Fund
		200	29,000	53,400	Parks Equipment Capital Reserve Fd
		26,055	58,145	224,500	Fire Capital Reserve Fund
		3,500		167,200	Parks Trust Fund
60,000		2,000		144,000	City/County Public Safety Fd
		4,000		144,600	Library Permanent Trust Fund
		30,000		731,150	Cemetery & Maus. Perp. Care Tr. Fd.
		669,625		612,625	LID Construction Fund
260,400		3,000		460,800	Keystone Capital Development Fd
		8,000		2,535,750	Quinney Bridge Construction Fd
				2,200,000	HB2001 Road Projects Construction Fd
		600		535,088	Debt Service Fund
3,365,000		19,500		6,343,500	Water Fund
3,745,200		12,000		6,152,600	Sewer Fund
		14,000	2,500,000	4,332,480	Sewer Capital Reserve Fund
		67,750		9,499,550	WWTP Capital Projects Fund
				744,698	WWTP Bond Reserve Fund
			743,998	743,998	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
430,500		2,128,800		3,626,100	Airport Fund
7,000		175	115,000	259,100	Cemetery Fund
1,056,490		11,260		1,621,750	Construction & Repair Fund
2,343,480		13,370		2,818,300	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
				105,000	EO Drug Task Force Agency Fd.
<u>\$13,001,070</u>	<u>\$356,500</u>	<u>\$4,596,345</u>	<u>\$3,754,233</u>	<u>\$65,526,939</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED BUDGET EXPENDITURES BY OBJECT GROUP

2011 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE
GENERAL FUND				
Municipal Court	\$153,800	\$180,640	\$8,000	\$2,910
Police Department	2,685,210	1,207,990		158,400
Fire/Ambulance Department	2,531,850	520,950	6,750	160,350
Parks Division	687,330	357,980		11,950
Recreation Division	233,180	144,810		4,260
Aquatic Division	182,500	268,990		350
Planning Division	184,200	116,750		5,150
Building Division	205,360	54,480		4,710
Economic Development Department		113,000	7,000	
Non-Departmental		637,460	704,650	168,300
TOTAL GENERAL FUND	6,863,430	3,603,050	726,400	516,380
STATE TAX STREET FUND	436,650	626,050	150,000	
CITY FUEL TAX FUND				425,000
BIKE FUND		8,000		
LIBRARY FUND	443,440	167,690		
LIBRARY SPECIAL TRUST FUND		30,000	7,000	
CITY TRANSPORTATION FUND		297,500	15,000	
CDBG GRANT FUND		23,000		
COMMUNITY DEVELOPMENT FUND		110,000		240,000
SIDEWALK REPAIR FUND		500	100	252,000
PENDLETON CONVENTION CTR. FUND	319,390	402,450	7,000	100,000
PCC TPAC FUND				158,000
PENDLETON YOUTH COMMISSION FUND		3,500		
POLICE INTERAGENCY SPECIAL REVOLVING FD		318,900	41,000	
DEVELOPMENT FEES FUND			661,650	
PARKS EQUIPMENT CAPITAL RESERVE FD			40,000	
FIRE EQUIPMENT CAPITAL RESERVE FD			58,500	166,000
PARKS TRUST FUND			60,000	
CITY/COUNTY PUBLIC SAFETY FD		103,000		
LID CONSTRUCTION FUND		1,000	250,000	361,625
KEYSTONE CAPITAL DEVELOPMENT FD		10,000		209,500
QUINNEY BRIDGE CONSTRUCTION FD			2,535,750	
HB2001 ROAD PROJECT CONSTRUCTION FD			2,200,000	
LIBRARY PERMANENT TRUST FUND				
CEMETERY & MAUS. PERP. CARE TR. FD.				
DEBT SERVICE FUND				497,220
WATER FUND	448,320	1,661,870	3,357,325	739,285
SEWER FUND	479,970	1,545,055	590,200	
SEWER CAPITAL RESERVE FUND			1,800,000	
WWTP CAPITAL PROJECTS FUND		2,500	9,497,050	
WWTP BOND RESERVE FUND				
WWTP DEBT SERVICE FUND				743,998
WWTP RATE STABILIZATION FUND				
AIRPORT FUND	263,500	200,710	1,066,800	2,090,000
CEMETERY FUND	152,200	103,705		
CONSTRUCTION & REPAIR FUND	783,690	167,930	80,000	
CENTRAL SERVICES FUND				
City Manager's Office	303,150	33,500		
Mayor and City Council	14,200	33,200		
Insurance		269,500		
Legal Department	235,100	17,950	5,000	
Finance Department	441,950	127,800	9,000	
Engineering Division	354,900	36,000	33,600	
Facilities Division	385,025	119,575		
Information Technology	0	135,000	25,100	
TOTAL CENTRAL SERVICES FUND	1,734,325	772,525	72,700	0
PENDLETON FOUNDATION TRUST FUND				240,000
EASTERN OREGON DRUG TASK FORCE FD		105,000		
TOTAL EXPENDITURES	\$11,924,715	\$10,503,935	\$23,216,475	\$6,499,008

INTERFUND TRANSFERS	CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
		\$345,350		\$345,350	GENERAL FUND
		4,051,600		4,051,600	Municipal Court
		3,219,900		3,219,900	Police Department
		1,057,260		1,057,260	Fire/Ambulance Department
		382,250		382,250	Parks Division
		451,840		451,840	Recreation Division
		306,100		306,100	Aquatic Division
		264,550		264,550	Planning Division
		120,000		120,000	Building Division
262,335	2,528,905	4,301,650	11,600	4,313,250	Economic Development Department
262,335	2,528,905	14,500,500	11,600	14,512,100	Non-Departmental
					TOTAL GENERAL FUND
8,830	195,470	1,417,000	0	1,417,000	STATE TAX STREET FUND
		425,000	1,800	426,800	CITY FUEL TAX FUND
		8,000	6,200	14,200	BIKE FUND
9,350	38,520	659,000		659,000	LIBRARY FUND
		37,000	640,000	677,000	LIBRARY SPECIAL TRUST FUND
	20,000	332,500		332,500	CITY TRANSPORTATION FUND
		23,000		23,000	CDBG GRANT FUND
		350,000		350,000	COMMUNITY DEVELOPMENT FUND
		252,600		252,600	SIDEWALK REPAIR FUND
6,060		834,900		834,900	PENDLETON CONVENTION CTR. FUND
		158,000		158,000	PCC TPAC FUND
		3,500		3,500	PENDLETON YOUTH COMMISSION FUND
98,600		458,500		458,500	POLICE INTERAGENCY SPECIAL REVOLVING FD
		661,650		661,650	DEVELOPMENT FEES FUND
		40,000	13,400	53,400	PARKS EQUIPMENT CAPITAL RESERVE FD
		224,500		224,500	FIRE EQUIPMENT CAPITAL RESERVE FD
		60,000	107,200	167,200	PARKS TRUST FUND
		103,000	41,000	144,000	CITY/COUNTY PUBLIC SAFETY FD
		612,625		612,625	LID CONSTRUCTION FUND
		219,500	241,300	460,800	KEYSTONE CAPITAL DEVELOPMENT FD
		2,535,750		2,535,750	QUINNEY BRIDGE CONSTRUCTION FD
		2,200,000		2,200,000	HB2001 ROAD PROJECT CONSTRUCTION FD
4,000		4,000	140,600	144,600	LIBRARY PERMANENT TRUST FUND
30,000		30,000	701,150	731,150	CEMETERY & MAUS. PERP. CARE TR. FD.
		497,220	37,868	535,088	DEBT SERVICE FUND
7,990	128,910	6,343,500		6,343,500	WATER FUND
3,253,728	283,647	6,152,600		6,152,600	SEWER FUND
		1,800,000	2,532,480	4,332,480	SEWER CAPITAL RESERVE FUND
		9,499,550		9,499,550	WWTP CAPITAL PROJECTS FUND
		0	744,698	744,698	WWTP BOND RESERVE FUND
		743,998		743,998	WWTP DEBT SERVICE FUND
		0	450,000	450,000	WWTP RATE STABILIZATION FUND
5,090		3,626,100		3,626,100	AIRPORT FUND
2,710	485	259,100		259,100	CEMETERY FUND
15,700	175,000	1,222,320	399,430	1,621,750	CONSTRUCTION & REPAIR FUND
					CENTRAL SERVICES FUND
		336,650		336,650	City Manager's Office
		47,400		47,400	Mayor and City Council
42,840	188,910	501,250		501,250	Insurance
		258,050		258,050	Legal Department
		578,750		578,750	Finance Department
		424,500		424,500	Engineering Division
7,000		511,600		511,600	Facilities Division
		160,100		160,100	Information Technology
49,840	188,910	2,818,300		2,818,300	TOTAL CENTRAL SERVICES FUND
		240,000		240,000	PENDLETON FOUNDATION TRUST FUND
		105,000		105,000	EASTERN OREGON DRUG TASK FORCE FD
\$3,754,233	\$3,559,847	\$59,458,213	\$6,068,726	\$65,526,939	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,506,800	\$260,330	\$2,445,180		\$11,801,290
STATE TAX STREET FUND	2,045,750	5,780	150,000	77,970	1,812,000
CITY FUEL TAX FUND	500,000				500,000
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	574,800				574,800
SIDEWALK REPAIR FUND	306,500				306,500
PENDLETON CONVENTION CTR FUND	855,000	5,820			849,180
PENDLETON CTR TPAC FUND	275,000				275,000
PENDLETON YOUTH COMMISSION	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	45,000
CITY/COUNTY PUBLIC SAFETY FD	143,500	8,500		91,500	43,500
					0
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
HB2001 ROAD PROJECTS CONSTRUCTION FD	1,025,000				1,025,000
LIBRARY PERMANENT TRUST FDD	145,000	4,500		140,500	0
CEMETERY & MAUS PERP CARE TR. FD	685,375	15,000		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	3,791,000	4,870			3,786,130
CEMETERY FUND	273,000	2,580			270,420
CONSTRUCTION & REPAIR FUND	1,548,700	14,670	111,100	180,830	1,242,100
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	\$71,183,153	\$1,632,010	\$3,157,310	\$6,562,133	\$59,751,700

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2011 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,512,100	\$262,335	\$2,528,905	\$11,600	\$11,709,260
STATE TAX STREET FUND	1,417,000	8,830	195,470		1,212,700
CITY FUEL TAX FUND	426,800			1,800	425,000
BIKE FUND	14,200			6,200	8,000
LIBRARY FUND	659,000	9,350	38,520		611,130
LIBRARY TRUST FUND	677,000			640,000	37,000
CITY TRANSPORTATION FUND	332,500		20,000		312,500
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	23,000				23,000
COMMUNITY DEVELOPEMENT FUND	350,000				350,000
SIDEWALK REPAIR FUND	252,600				252,600
PENDLETON CONVENTION CTR FUND	834,900	6,060			828,840
PENDLETON CTR TPAC FUND	158,000				158,000
PENDLETON YOUTH COMMISSION	3,500				3,500
POLICE INTERAGENCY SPECIAL REVOLVING FD	458,500	98,600			359,900
DEVELOPMENT FEES FUND	661,650				661,650
PARKS EQUIPMENT CAPITAL RESERVE FD	53,400			13,400	40,000
FIRE EQUIPMENT CAPITAL RESERVE FD	224,500				224,500
PARKS TRUST FUND	167,200			107,200	40,000
CITY/COUNTY PUBLIC SAFETY FD	144,000			41,000	103,000
					0
LID CONSTRUCTION FUND	612,625				612,625
KEYSTONE CAPITAL DEVELOPMENT FD	460,800			241,300	219,500
QUINNEY BRIDGE CONSTRUCTION FD	2,535,750				2,535,750
HB2001 ROAD PROJECTS CONSTRUCTION FD	2,200,000				2,200,000
					0
LIBRARY PERMANENT TRUST FDD	144,600	4,000		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	731,150	30,000		701,150	0
					0
DEBT SERVICE FUND	535,088			37,868	497,220
					0
WATER FUND	6,343,500	7,990	128,910		6,206,600
SEWER FUND	6,152,600	3,253,728	283,647		2,615,225
SEWER CAPITAL RESERVE FUND	4,332,480			2,532,480	1,800,000
WWTP CAPITAL PROJECTS FUND	9,499,550				9,499,550
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	743,998				743,998
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,626,100	5,090			3,621,010
CEMETERY FUND	259,100	2,710	485		255,905
					0
CONSTRUCTION & REPAIR FUND	1,621,750	15,700	175,000	399,430	1,031,620
CENTRAL SERVICES FUND	2,818,300	49,840	188,910		2,579,550
					0
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	105,000				105,000
TOTAL EXPENDITURES	\$65,526,939	\$3,754,233	\$3,559,847	\$6,068,726	\$52,124,133

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY08	ACTUAL FY09	BUDGET FY10	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY11	APPROVED BUDGET FY11	ADOPTED BUDGET FY11
			From General Fund			
58,980	49,210	52,810	To Library Fund	77,190	77,190	77,190
20,000	20,000	20,000	To City Transportation Fund	20,000	20,000	20,000
27,000			To Community Development			
22,000	22,000	22,000	To Parks Equipment Capital Res.	22,000	22,000	22,000
36,750	38,590	40,520	To Fire Capital Equipment Res.	58,145	58,145	58,145
	27,090		To Airport Fund			
139,750	146,000	125,000	To Cemetery Fund	85,000	85,000	85,000
			From Street Fund			
4,860	5,400	5,780	To General Fund -PERS	8,830	8,830	8,830
			From Library Fund			
3,420	4,500	8,140	To General Fund -PERS	9,350	9,350	9,350
			From Local Community Dev Fund			
	93,046		To Community Rehab Fund			
35,500			To Community Development Block Grant			
			From Pendleton Convention Center Fund			
6,445	7,450	5,820	To General Fund -PERS	6,060	6,060	6,060
	88,425		To PCC TPAC			
			From Police Interagency Special Revolving			
	3,600	3,600	To General Fund	98,600	98,600	98,600
			From Fire Equipment Reserve Fd			
	42,105		To Airport Fund			
			From City/County Public Safety Fund			
60,000	30,000	8,500	To General Fund			
			From Library Permanent Trust Fund			
6,149	2,780	4,500	To Library Special Trust Fund	4,000	4,000	4,000
			From Water Fund			
7,550	8,550	7,550	To General Fund -PERS	7,990	7,990	7,990
			To SDC Fund			
			From Sewer Fund			
9,870	10,100	9,090	To General Fund -PERS	9,730	9,730	9,730
			To SDC Fund			
	1,020,780	500,000	To Sewer Capital Reserve Fund	2,500,000	2,500,000	2,500,000
228,647	513,828	743,200	To WWTP Debt Fund	743,998	743,998	743,998
	450,000		To WWTP Rate Stabilization Fund			
			From Airport Fund			
70	200	4,870	To General Fund - PERS	5,090	5,090	5,090
			From Cemetery Fund			
3,035	3,400	2,580	To General Fund - PERS	2,710	2,710	2,710
			From Construction & Repair Fund			
3,220	3,000	14,670	To General Fund - PERS	15,700	15,700	15,700
			From Central Service Fund			
21,930	22,000	31,380	To General Fund - PERS	32,840	32,840	32,840
12,080	15,720		To Transportation Fund			
7,000	7,000	7,000	To Parks Equipment Reserve Fund	7,000	7,000	7,000
			To Library Fund	10,000	10,000	10,000
			From Cemetery Perp. Care Fund			
16,632	20,000	15,000	To Cemetery Fund	30,000	30,000	30,000
<u>\$730,888</u>	<u>\$2,654,774</u>	<u>\$1,632,010</u>	Total Interfund Transfers	<u>\$3,754,233</u>	<u>\$3,754,233</u>	<u>\$3,754,233</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>AMOUNT ISSUED</u>	<u>FY11 PAYMENTS PRINCIPAL INTEREST</u>		<u>BALANCE OUTSTANDING 6/30/11</u>
DEBT SERVICE FUND						
General Obligation Refunding						
Helen McCune Renovation Bonds Series 1998	6/01/98	1/1/14	2,110,000	220,000	44,320	735,000
General Obligation Refunding						
Facility Bonds Series 2005	12/01/04	01/01/16	1,945,000	185,000	47,900	1,050,000
PERS DEBT GENERAL FUND						
Limited Tax Pension Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	105,000	341,358	6,790,000
REVENUE BONDS						
Wastewater Revenue Bonds Series 2007	12/18/07	01/15/28	9,980,000	370,000	373,998	8,940,000
TOTAL CITY BONDED DEBT			<u>21,195,000</u>	<u>880,000</u>	<u>807,576</u>	<u>17,515,000</u>

PROPERTY TAX SUMMARY

	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ADOPTED BUDGET FY11
Tax raised by Permanent Rate \$6.5771	\$4,268,250	4,331,203	\$4,513,432	\$4,705,606	\$4,903,242
Debt Service	697,847	674,000	620,490	692,266	495,200
TOTAL REQUEST	\$4,966,097	\$5,005,203	\$5,133,922	\$5,397,872	\$5,398,442
Assessed Valuation (AV)	\$649,879,762	659,813,884	\$686,234,478	\$715,453,102	\$745,502,132
Increase in Assessed Valuation	4.3%	1.5%	4.0%	4.3%	4.2%
Tax Rate per \$1000 (without M5 limitation)	\$7.6509	\$7.5986	\$7.4813	\$7.5447	\$7.2414
"Compressed" Rate per \$1000 (with M5 limitation)	\$7.6509	\$7.5986	\$7.4813	\$7.5447	\$7.2414
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$4,268,250	4,331,203	\$4,513,432	\$4,705,606	\$4,903,242
Loss Due to Measure 5 Limitation	(5,961)	(8,463)	(6,770)	(13,152)	(12,020)
	4,262,289	4,322,740	4,506,662	4,692,454	4,891,222
Not collected first year (Discounts) (6.0%)	(315,409)	(319,883)	(270,400)	(281,547)	(293,473)
Estimated Current Tax Revenues for General Fund	\$3,946,880	\$4,002,857	\$4,236,262	\$4,410,907	\$4,597,749

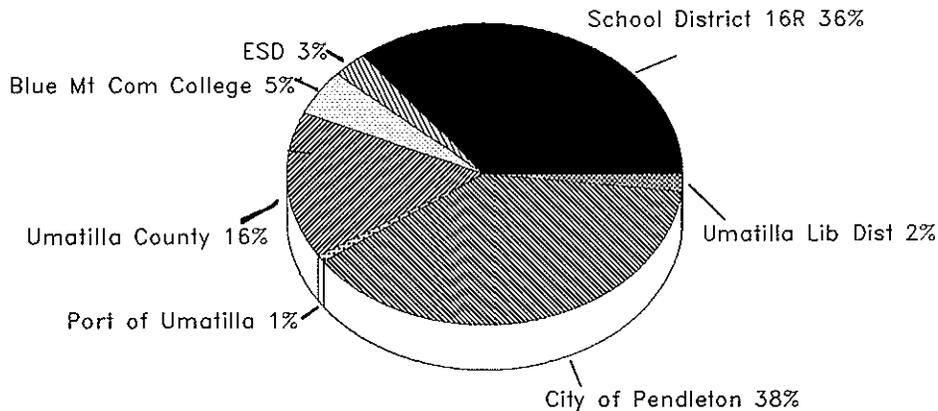
*1997 saw a complete change in tax structure with the passage of Measure 50. The tax system went from levy-based to rate-based system. Assessed value is limited to three percent growth with few exceptions. Pendleton's permanent tax rate is \$6.5771. Taxes levied for bonds are not affected by the permanent rate.

CITY OF PENDLETON
TAX RATE
For Tax Year July 1, 2009 to June 30, 2010

	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:	<u>6.0781</u>	<u>5.0000</u>
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:	<u>9.9479</u>	<u>9.9479</u>
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.2651	0.2651
School District #16R Bond	2.1482	2.1482
BMCC Bond	0.3059	0.3059
City of Pendleton Bond	0.9675	0.9675
Excluded From Limitation:	<u>3.6867</u>	<u>3.6867</u>
2009-2010 Property Tax Totals	<u><u>\$19.7127</u></u>	<u><u>\$18.6346</u></u>

Information as provided by the Umatilla County Assessor's Office

09-10 Consolidated Tax Rate
Tax Rate with Limitation



RESOLUTION # 2413

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 15, 2010 is adopted in the amount of \$65,526,939 as the budget for fiscal year 2010-2011.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2010-2011 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$495,200 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 2010-2011 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$495,200

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2010-2011:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 345,350
Police Department	4,051,600
Fire/Ambulance Department	3,219,900
Parks, Recreation & Aquatic Div.	1,891,350
Planning and Building Div.	570,650
Economic Development Department	120,000
Non-Departmental	1,604,445
Debt Service	168,300
Contingency	<u>2,528,905</u>
TOTAL GENERAL FUND	<u>\$14,500,500</u>
 <u>STATE TAX STREET FUND</u>	
Personnel	\$436,650
Materials & Services	626,050
Capital Outlay	150,000
Interfund Transfers	8,830
Contingency	<u>195,470</u>
TOTAL STATE TAX STREET FUND	<u>\$1,417,000</u>

Resolution #2413
 FY 10-11 Budget Resolution
 Page 2

CITY FUEL TAX FUND

Debt Service	<u>\$425,000</u>
TOTAL CITY FUEL TAX FUND	<u>\$425,000</u>

BIKE FUND

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

LIBRARY FUND

Personnel	\$443,440
Materials & Services	167,690
Interfund Transfers	9,350
Contingency	<u>38,520</u>
TOTAL LIBRARY FUND	<u>\$659,000</u>

LIBRARY SPECIAL TRUST FUND

Materials & Services	\$30,000
Capital Outlay	<u>7,000</u>
TOTAL LIBRARY SPECIAL TRUST FUND	<u>\$ 37,000</u>

CITY TRANSPORTATION PROGRAM FUND

Materials and Services	\$297,500
Capital Outlay	15,000
Contingency	<u>20,000</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$332,500</u>

CDBG GRANT FUND

Materials and Services	<u>\$23,000</u>
TOTAL CDBG GRANT FUND	<u>\$23,000</u>

COMMUNITY DEVELOPMENT FUND

Materials and Services	\$110,000
Debt Service	<u>240,000</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$350,000</u>

SIDEWALK REPAIR LOAN FUND

Materials & Service	\$ 500
Capital Outlay	100
Debt Service	<u>252,000</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$252,600</u>

PENDLETON CONVENTION CENTER FUND

Personnel	\$319,390
Materials & Services	402,450
Capital Outlay	7,000
Debt Service	100,000
Interfund Transfers	<u>6,060</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$834,900</u>

PCC TPAC FUND

Debt Service	<u>\$158,000</u>
TOTAL PCC TPAC FUND	<u>\$158,000</u>

PENDLETON YOUTH COMMISSION FUND

Materials and Services	<u>\$ 3,500</u>
TOTAL PENDLETON YOUTH COMMISSION FUND	<u>\$ 3,500</u>

<u>POLICE INTERAGENCY SPECIAL REVOLVING FUND</u>	
Materials & Services	\$318,900
Capital Outlay	41,000
Intefund Transfers	98,600
TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND	<u>\$458,500</u>
<u>DEVELOPMENT FEES FUND</u>	
Capital Outlay	\$ 661,650
TOTAL DEVELOPMENT FEES FUND	<u>\$ 661,650</u>
<u>PARKS EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	\$40,000
TOTAL PARKS EQUIPMENT CAPITAL RESERVE FUND	<u>\$40,000</u>
<u>FIRE EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	\$ 58,500
Debt Service	166,000
TOTAL FIRE EQUIPMENT CAPITAL RESERVE FUND	<u>\$ 224,500</u>
<u>PARKS TRUST FUND</u>	
Capital Outlay	\$ 60,000
TOTAL PARKS TRUST FUND	<u>\$ 60,000</u>
<u>CITY/COUNTY PUBLIC SAFETY FUND</u>	
Materials & Services	\$103,000
TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND	<u>\$103,000</u>
<u>LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND</u>	
Materials and Services	\$ 1,000
Capital Outlay	250,000
Debt Service	361,625
TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND	<u>\$,612,625</u>
<u>KEYSTONE CAPITAL DEVELOPMENT FUND</u>	
Materials & Services	\$ 10,000
Debt Service	209,500
TOTAL KEYSTONE CAPITAL DEVELOPMENT FUND	<u>\$ 219,500</u>
<u>QUINNEY BRIDGE CONSTRUCTION FUND</u>	
Capital Outlay	\$2,535,750
TOTAL QUINNEY BRIDGE CONSTRUCTION FUND	<u>\$2,535,750</u>
<u>HB2001 ROAD PROJECT CONSTRUCTION FUND</u>	
Capital Outlay	\$2,200,000
TOTAL HB2001 ROAD PROJECT CONSTRUCTION FUND	<u>\$2,200,000</u>
<u>LIBRARY PERMANENT TRUST FUND</u>	
Interfund Transfers	\$ 4,000
TOTAL LIBRARY PERMANENT TRUST FUND	<u>\$ 4,000</u>
<u>CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND</u>	
Interfund Transfers	\$30,000
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$30,000</u>

Resolution #2413
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DEBT SERVICE FUND

Debt Service	<u>\$497,220</u>
TOTAL DEBT SERVICE FUND	<u>\$497,220</u>

WATER FUND

Personnel	\$ 448,120
Materials & Services	1,661,870
Capital Outlay	3,357,325
Debt Service	739,285
Interfund Transfer	7,990
Contingency	<u>128,910</u>
TOTAL WATER FUND	<u>\$6,343,500</u>

SEWER FUND

Personnel	\$ 479,970
Materials & Services	1,545,055
Capital Outlay	590,200
Interfund Transfer	3,253,728
Contingency	<u>283,647</u>
TOTAL SEWER FUND	<u>\$6,152,600</u>

SEWER CAPITAL RESERVE FUND

Capital Outlay	<u>\$1,800,000</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$1,800,000</u>

WWTP CAPITAL PROJECTS FUND

Materials & Services	\$ 2,500
Capital Outlay	<u>9,497,050</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$ 9,499,550</u>

WTP DEBT SERVICE FUND

Debt Service	<u>\$743,998</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$743,998</u>

AIRPORT FUND

Personnel	\$ 263,500
Materials & Services	200,710
Capital Outlay	1,066,800
Debt Service	2,090,000
Interfund Transfer	<u>5,090</u>
TOTAL AIRPORT FUND	<u>\$3,626,100</u>

CEMETERY FUND

Personnel	\$ 152,200
Materials & Services	103,705
Interfund Transfer	2,710
Contingency	<u>485</u>
TOTAL CEMETERY FUND	<u>\$259,100</u>

CONSTRUCTION AND REPAIR FUND

Personnel	\$ 783,690
Materials & Services	167,930
Capital Outlay	80,000
Interfund Transfer	15,700
Contingency	<u>175,000</u>
TOTAL CONSTRUCTION AND REPAIR FUND	<u>\$1,222,320</u>

CENTRAL SERVICES FUND

City Manager's Office	\$336,650
Mayor, City Council, and Commissions	47,400
Insurance Division	269,500
Legal Department	258,050
Finance Department	578,750
Engineering Division	424,500
Facilities Division	504,600
Information Technology	160,100
Interfund Transfers	49,840
Contingency	188,910
TOTAL CENTRAL SERVICES FUND	<u>\$2,818,300</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>\$105,000</u>
TOTAL EASTERN OREGON DRUG TASK FORCE FUND	<u>\$105,000</u>

THIS resolution is effective on July 1, 2010

PASSED by the City Council and approved by the Mayor this 15th day of June, 2010.

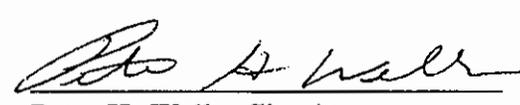

Council President For Phillip W. Houk, Mayor

Attested to:


Andrea F. Denton, City Recorder



Approved as to form:


Peter H. Wells, City Attorney

BUDGET COMMITTEE RESOLUTION

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

WHEREAS, the proposed FY10-11 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

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

THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE for the fiscal year 2010-2011, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund, and the levy of \$495,200 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded debt.

PASSED by vote of the Budget Committee and Approved by the Chairman May 13, 2010.

APPROVED: Bill Dawson
Bill Dawson, Chairman

ATTEST: Jayne Clarke
Jayne Clarke, Budget Committee Secretary

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



GENERAL FUND

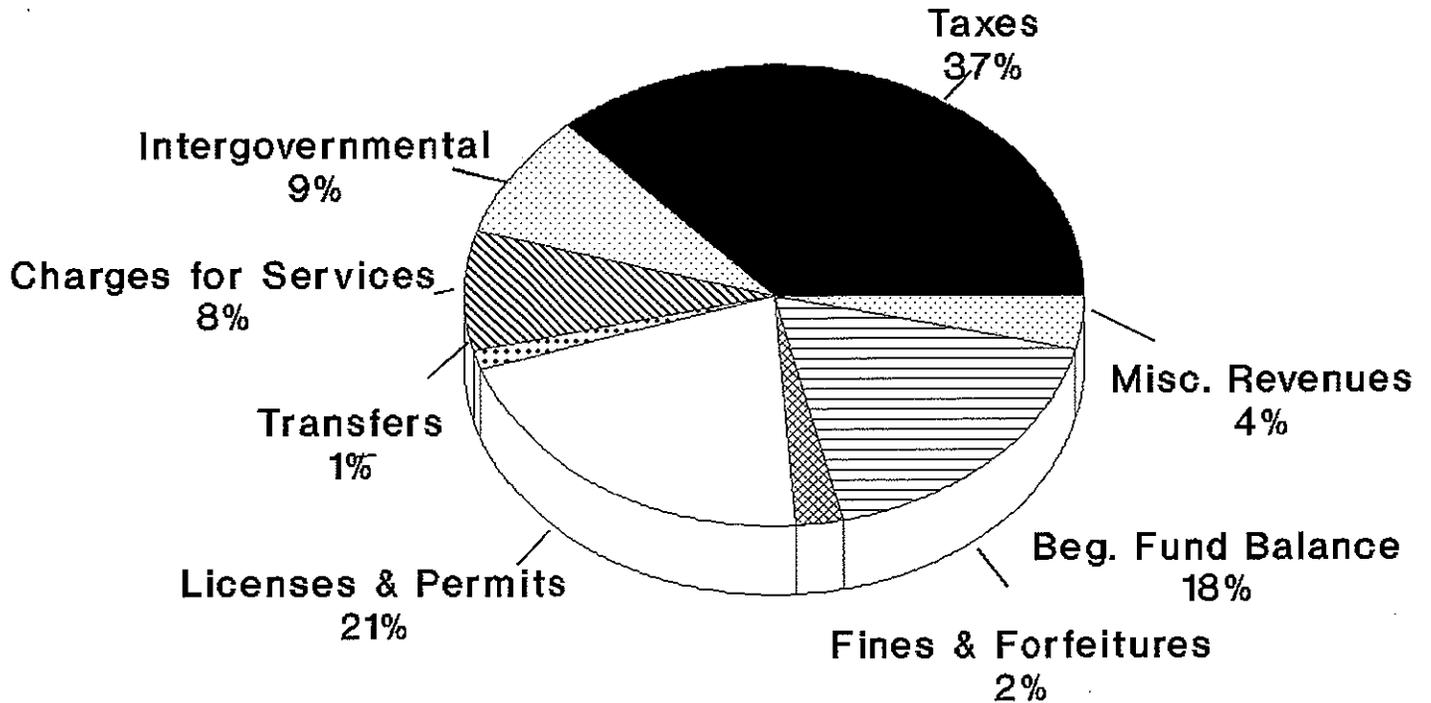


CITY OF PENDLETON

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 2011

Beg. Fund Balance	\$2,567,500
Taxes & Special Assessments	5,313,350
Licenses & Permits	3,033,850
Intergovernmental	1,266,500
Charges for Services	1,226,500
Fines & Forfeits	356,500
Miscellaneous Revenues	551,000
Transfers	196,900
Total	\$14,512,100

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**

FY11 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 FY11 is projected at \$2,567,500 based on a review of all revenues and expenditures for FY10 as of March 20, 2010.

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 \$4,903,242. Collections on delinquent property taxes are estimated at \$180,000.

Actual FY08	Actual FY09	Budget FY10	Resources	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			Property Taxes			
\$4,076,482	\$4,164,227	\$4,400,000	Current Property Taxes	\$4,597,750	\$4,597,750	\$4,597,750
155,814	139,595	180,000	Delinquent Property Taxes	180,000	180,000	180,000
<u>\$4,232,296</u>	<u>\$4,303,822</u>	<u>\$4,580,000</u>	Total Property Taxes	<u>\$4,777,750</u>	<u>\$4,777,750</u>	<u>\$4,777,750</u>

Transient Room Tax revenues are projected based on collection of \$803,000 TRT revenues and per night room tax for the Chamber's tourism promotion at \$112,000.

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			FRANCHISE FEES			
\$520,133	\$584,028	\$532,000	Cascade Natural Gas	\$575,000	\$575,000	\$575,000
847,441	876,052	870,000	Pacific Power	900,000	900,000	900,000
110,280	113,303	110,000	Qwest	105,000	105,000	105,000
97,451	114,194	120,000	Charter Comm.	120,000	120,000	120,000
296,122	234,315	300,000	Pendleton Sanitary Service	235,000	235,000	235,000
3,416	4,351	4,000	Umatilla Electric Co-op	4,800	4,800	4,800
727	1,287	2,000	Other Franchise payments	6,485	6,485	6,485
409,229	476,944	475,700	City of Pendleton Utilities	497,715	497,715	497,715
<u>\$2,284,799</u>	<u>\$2,404,474</u>	<u>\$2,413,700</u>	Total Franchise Fees	<u>\$2,444,000</u>	<u>\$2,444,000</u>	<u>\$2,444,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY11 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 four summers ago.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
RECREATION FEES						
\$5,275	\$3,185	\$8,500	Adult Sports	\$3,500	\$3,500	\$3,500
7,605	8,677	9,000	Gymnastic Programs	13,000	13,000	13,000
6,575	5,194	6,000	Parks Reservations	5,500	5,500	5,500
7,455	10,300	12,000	Swimming Pool - Lessons	12,000	12,000	12,000
38,547	41,991	40,000	Swimming Pool - Season Passes	40,000	40,000	40,000
110,246	110,784	115,000	Swimming Pool - Gen Admin	115,000	115,000	115,000
63,962	58,819	70,000	Swimming Pool - Concessions	72,500	72,500	72,500
12,886	6,582	10,000	Swimming Pool - Private Parties	9,500	9,500	9,500
1,905	3,235	5,000	Swimming Pool - Other	5,000	5,000	5,000
19,003	20,989	27,600	Other Recreation Programs	22,500	22,500	22,500
5,441	2,616	4,000	Ice Skating Rink	3,500	3,500	3,500
0	2,328	3,400	Recreation Concessions	2,000	2,000	2,000
16,125	7,240	5,200	Recreation Sponsorships	4,500	4,500	4,500
\$295,025	\$281,940	\$315,700	Total Recreation Fees	\$308,500	\$308,500	\$308,500

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 \$128,000, are again proposed as a General Fund resource. State Revenues for FY11 also include \$50,000 for the highway exchange maintenance contract and \$90,000 is budgeted for park grants through State Park funds. Federal grants are for a fire station generator and providing women's veteran services at BMCC. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget. A LCDC planning grant for comprehensive plan update is also budgeted for FY11.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
STATE/FEDERAL REVENUES						
\$26,272	\$29,423	\$24,500	Cigarette Tax	\$23,500	\$23,500	\$23,500
183,608	221,892	202,500	Liquor Tax	245,000	245,000	245,000
134,857	91,500	90,000	9-1-1 Telephone Tax	87,400	87,400	87,400
98,505	122,512	110,000	State Revenue Sharing	128,000	128,000	128,000
1,687	1,740	2,400	Victims Assistance Grant	2,400	2,400	2,400
36,178	6,679	25,400	Drug Task Force Grant	0	0	0
3,240	4,040	2,000	DUII OT Grant	0	0	0
0	4,972	4,000	DEQ Grant	0	0	0
93,636	36,373	25,000	Forest Fire Reimbursements	25,000	25,000	25,000
0	182,300	170,000	Park Grants	90,000	90,000	90,000
0	0	0	Federal Grant - Fire	0	38,000	38,000
20,000	0	0	LCDC Grants	75,000	75,000	75,000
0	0	0	Federal Grant - Veterans Assistance	0	148,500	148,500
0	39,526	0	State Lottery Grant - Skateboard	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
1,500	0	0	Transportation Grant	0	0	0
0	2,750	3,000	Police Grants	0	0	0
\$649,483	\$793,707	\$708,800	Total State Revenues	\$726,300	\$912,800	\$912,800

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY11 Projections of Revenues (con't)

The FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
OTHER AGENCIES						
\$0	\$0	\$100,000	Pendleton Development Commission	\$0	\$0	\$0
240,307	231,957	235,000	Rural Fire Districts	277,000	277,000	277,000
52,683	89,772	77,000	Umatilla County	76,700	76,700	76,700
<u>\$292,990</u>	<u>\$321,729</u>	<u>\$412,000</u>	Total Other Agencies	<u>\$353,700</u>	<u>\$353,700</u>	<u>\$353,700</u>

Charges for Services presented below provides comparative ambulance revenues. The old police station lease or rental to other agencies is reflected in Land Rental along with McCune gym rentals and gun range rentals.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
CHARGES FOR SERVICES						
\$0	\$1,908	\$0	Materials Outside Agencies	\$0	\$0	\$0
4,654	9,543	14,600	Land Rental	133,000	133,000	133,000
8,592	7,887	7,000	McCune Gym Rental	5,500	5,500	5,500
8,591	7,712	5,000	Vert Rental	5,000	5,000	5,000
21,837	27,050	26,600	Total Other Chgs. for Serv.	143,500	143,500	143,500
1,678,286	1,538,540	1,693,000	Ambulance Fees	1,700,000	1,700,000	1,700,000
63,055	63,765	61,600	FireMed Memberships	63,000	63,000	63,000
-19,838	-40,408	-20,000	FireMed Adjustments	-30,000	-30,000	-30,000
-575,760	-546,813	-585,000	Write-Off Medicare/Welfare	-495,000	-495,000	-495,000
-138,591	-157,034	-150,000	Write-Off Collections	-155,000	-155,000	-155,000
1,007,152	858,050	999,600	Total Ambulance Fees	1,083,000	1,083,000	1,083,000
<u>\$1,028,989</u>	<u>\$885,100</u>	<u>\$1,026,200</u>	Total Charges for Services	<u>\$1,226,500</u>	<u>\$1,226,500</u>	<u>\$1,226,500</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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
FINES AND FORFEITURES						
\$269,751	\$264,646	\$250,000	Court Fines	\$260,000	\$260,000	\$260,000
125	594	2,500	Court Fines-Bail	2,500	2,500	2,500
3,616	5,206	5,000	State Court Fines	5,000	5,000	5,000
6,328	3,453	8,500	Parking Fines	6,000	6,000	6,000
55,436	54,744	55,000	Collection Agency	25,000	25,000	25,000
55,608	61,577	50,000	Court Cost Recovery	58,000	58,000	58,000
<u>\$390,864</u>	<u>\$390,220</u>	<u>\$371,000</u>	Total City Fines	<u>\$356,500</u>	<u>\$356,500</u>	<u>\$356,500</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY11 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 \$135,800.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			BUILDING AND PLANNING			
\$57,111	\$46,055	\$55,000	Building Permits	\$60,000	\$60,000	\$60,000
40,186	34,958	36,000	Plan Review	40,000	40,000	40,000
7,211	5,527	6,000	Mechanical Permits	6,000	6,000	6,000
23,390	12,399	16,000	Plumbing Permits	16,000	16,000	16,000
3,341	3,254	2,900	Other Building Permits	2,900	2,900	2,900
1,000	1,200	1,200	Conditional Uses	1,200	1,200	1,200
1,600	600	1,200	Variances	1,200	1,200	1,200
1,950	1,100	800	Partitions & Subdivisions	800	800	800
4,727	2,752	7,700	Other Planning Permits	7,700	7,700	7,700
\$140,515	\$107,845	\$126,800	Total Building & Planning	\$135,800	\$135,800	\$135,800

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. Donations are increased hoping to find \$250,000 in funding for Vert improvements.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MISCELLANEOUS REVENUES			
\$2,082	\$2,081	\$2,100	Sale of Land/Building	\$27,100	\$27,100	\$27,100
6,949	0	0	Sale of Equipment	0	0	0
4,195	4,617	4,500	Lien Search Fees	4,500	4,500	4,500
129,840	38,386	51,500	Donations	320,800	320,800	320,800
0	0	0	Donations - Westgate Leadership	3,500	3,500	3,500
35,404	34,679	40,200	Miscellaneous	40,100	40,100	40,100
66,251	92,932	75,000	Reimbursement of Expense	75,000	75,000	75,000
179,434	113,760	100,000	Investment Income	80,000	80,000	80,000
\$424,155	\$286,455	\$273,300	Total Miscellaneous Revenues	\$551,000	\$551,000	\$551,000

Budgeted transfers proposed in FY11 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$98,300, \$3,600 for administration costs for oversight on drug enforcement, and \$95,000 from the Police Interagency Special Revolving Fund for the construction of a pole building at the new police station.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$3,175,196	\$3,803,198	\$3,500,000	BEGINNING FUND BALANCE	\$2,567,500	\$2,567,500	\$2,567,500
			TAXES			
4,232,296	4,303,822	4,580,000	Property Taxes	4,777,750	4,777,750	4,777,750
524,854	523,565	525,000	TRT Taxes	535,000	535,000	535,000
7,932,346	8,630,585	8,605,000	TOTAL TAXES	7,880,250	7,880,250	7,880,250
6,129	960	770	SPECIAL ASSESSMENTS	600	600	600
			LICENSES AND PERMITS			
12,179	9,870	13,000	Dog Licenses	11,000	11,000	11,000
92,125	105,945	102,300	Business Licenses	107,300	107,300	107,300
2,284,800	2,404,475	2,413,700	Franchise Fees	2,444,000	2,444,000	2,444,000
131,239	102,194	115,900	Building Fees	124,900	124,900	124,900
9,277	5,652	10,900	Planning Fees	10,900	10,900	10,900
295,027	281,940	315,700	Recreation Programs	308,500	308,500	308,500
23,895	25,441	27,250	Other Fees	27,250	27,250	27,250
2,848,542	2,935,517	2,998,750	TOTAL LICENSES & PERMITS	3,033,850	3,033,850	3,033,850
			INTERGOVERNMENTAL REVENUE			
649,483	793,707	708,800	State Revenue	726,300	912,800	912,800
292,990	321,729	412,000	Other Agencies	353,700	353,700	353,700
942,473	1,115,436	1,120,800	TOTAL INTERGOV'T REV.	1,080,000	1,266,500	1,266,500
1,028,989	885,099	1,035,200	CHARGES FOR SERVICES	1,226,500	1,226,500	1,226,500
390,865	390,220	371,000	FINES AND FORFEITURES	356,500	356,500	356,500
424,155	286,455	273,300	MISCELLANEOUS REVENUES	551,000	551,000	551,000
120,400	98,200	101,980	TRANSFERS	196,900	196,900	196,900
\$13,693,899	\$14,342,472	\$14,506,800	TOTAL FUND RESOURCES	\$14,325,600	\$14,512,100	\$14,512,100

**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.

FY11 Proposed Budget

The proposed budget for FY11 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 FY11 are included in the Agency Pass-Thru Fund. Capital Outlay consists of an update for the court software program, Full Court.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$99,879	\$102,825	\$103,400	Salaries and Wages	\$107,200	\$107,200	\$107,200
24,286	26,516	32,000	Insurance	34,300	34,300	34,300
10,099	10,353	6,200	Public Employees Retirement	6,430	6,430	6,430
-200	-200	-2780	less bond payment	-2,910	-2,910	-2,910
7,513	7,649	8,510	Other Employer-paid Taxes	8,780	8,780	8,780
141,576	147,142	147,330	Total Personal Services	153,800	153,800	153,800
MATERIALS AND SERVICES						
1,157	393	2,500	Contract Services	2,500	2,500	2,500
86,336	72,403	90,000	Attorney's Fees	86,000	86,000	86,000
2,723	2,685	3,200	Equipment Maint. Contracts	5,500	5,500	5,500
1,450	1,670	3,500	Jury Expenses	3,500	3,500	3,500
4,301	4,128	4,300	Postage	5,500	5,500	5,500
756	0	1,500	Travel and Training	1,500	1,500	1,500
4,017	4,777	8,060	Other Materials and Services	7,600	7,600	7,600
61,450	75,780	71,380	Central Services Charges	68,540	68,540	68,540
162,190	161,836	184,440	Total Materials and Services	180,640	180,640	180,640
0	0	7500	CAPITAL OUTLAY	8,000	8,000	8,000
200	200	2780	DEBT SERVICE - PERS	2,910	2,910	2,910
\$303,966	\$309,178	\$342,050	TOTAL MUNICIPAL COURT	\$345,350	\$345,350	\$345,350

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
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	\$2,819-3,468
2 1/4	2 1/4	2 1/4	Total	2 1/4	

Capital Outlay: Upgrade of Full Court Software System \$8,000

**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.

FY11 Proposed Budget

The police department's proposed budget for FY11 maintains existing personnel services. The most significant increases to materials and services line items are due to rising dispatch costs, the transition from patrol shotguns to rifles and maintenance fees associated professional development (accreditation, policy enhancement and daily training). The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet and office equipment.

<u>Actual FY08</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed Budget FY11</u>	<u>Approved Budget FY11</u>	<u>Adopted Budget FY11</u>
			PERSONAL SERVICES			
\$1,642,890	\$1,711,613	\$1,775,000	Salaries and Wages	\$1,804,380	\$1,804,380	\$1,804,380
271,762	298,529	375,440	Insurance	421,580	421,580	421,580
421,607	428,585	423,000	Public Employees Retirement	418,880	418,880	418,880
-182,210	-180,141	-159,680	less PERS bond pymt	-158,400	-158,400	-158,400
167,725	168,982	211,900	<u>Other Employer-paid Taxes</u>	<u>198,770</u>	<u>198,770</u>	<u>198,770</u>
2,321,774	2,427,567	2,625,660	Total Personal Services	2,685,210	2,685,210	2,685,210
			MATERIALS AND SERVICES			
20,317	22,661	23,000	Contract Services - Dogs	23,000	23,000	23,000
333,706	360,997	455,860	County Dispatch Service	470,000	470,000	470,000
44,245	40,753	39,000	Gasoline	40,000	40,000	40,000
10,554	10,274	9,500	Building Utilities	17,000	17,000	17,000
26,478	17,819	17,500	Telephone and Teletype	17,500	17,500	17,500
29,679	29,060	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
6,334	2,942	15,000	Repairs and Maintenance	8,000	8,000	8,000
20,416	14,930	16,000	Uniforms and Cleaning	14,000	14,000	14,000
10,145	7,924	14,500	Crisis Response	8,000	8,000	8,000
15,498	23,917	17,000	Travel and Training	15,000	15,000	15,000
88,944	82,373	85,300	Other Materials and Services	61,470	61,470	61,470
388,460	488,460	471,050	Central Services Charges	509,020	509,020	509,020
994,775	1,102,111	1,188,710	<u>Total Materials and Services</u>	<u>1,207,990</u>	<u>1,207,990</u>	<u>1,207,990</u>
0	0	0	CAPITAL OUTLAY	0	0	0
182,210	180,141	159,680	DEBT SERVICE	158,400	158,400	158,400
<u>\$3,498,760</u>	<u>\$3,709,819</u>	<u>\$3,974,050</u>	Total Police Department	<u>\$4,051,600</u>	<u>\$4,051,600</u>	<u>\$4,051,600</u>

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

<u>Actual FY08</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>POSITION</u>	<u>Adopted Budget FY11</u>	<u>Salary Range FY11</u>
1	1	1	Police Chief	1	\$5,846-7808
1	1	1	Lieutenant/Police Manager	1	\$5,012-6,660
4	4	4	Sergeant	4	\$4,100-6,482
1	1	1	Detective Sergeant	1	\$4,100-6,482
2	2	2	Corporal	2	\$3,888-5,119
2	2	2	Patrol Detective	2	\$3,888-5,119
10	10	10	Patrol Officer	10	\$3,703-4,875
1	1	1	Community Services Officer	1	\$3,703-4,875
1	1	1	DARE/Gang Officer, SRO	1	\$3,703-4,875
1	1	1	Code Enforcement Officer	1	\$2,797-3,676
3	3	3	Police Assistant	3	\$2,797-3,676
27	27	27	Total	27	

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. Beginning with this budget, a new area of responsibility has been added; the City of Pendleton, in partnership with Hermiston Fire and Emergency Services, is providing technical hazardous materials response and service is a major portion of Eastern Oregon. See the note below regarding expenditure and revenue in respect to this new program

FY11 Proposed Budget

For FY11, the proposed budget continues adds a fulltime non-shift position at mid-year. The budget includes \$6,750 in capital outlay for painting the exterior of Fire Station 1 and the drill tower. The expenditure for CareRide, the non-emergency alternative to an ambulance, continues to see significant increase. It is important to note that an Oregon Transportation grant covers 50% of this expenditure. The City and St. Anthony Hospital cover the remaining 50% equally. There is a new planned expenditure of \$25,000 in the General Fund which is payment for personnel hours spent on hazardous materials training and response. The City will receive an equal amount in revenue from the State of Oregon.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
1,641,211	1,737,537	\$1,741,500	Salaries and Wages	\$1,812,500	\$1,812,500	\$1,812,500
259,288	247,862	329,700	Insurance	337,200	337,200	337,200
302,721	324,491	340,900	Public Employees Retirement	353,500	353,500	353,500
-134,000	-143,800	-153,240	less PERS bond pymt	-160,350	-160,350	-160,350
145,128	163,556	188,830	Other Employer-paid Taxes	189,000	189,000	189,000
2,214,348	2,329,647	2,447,690	Total Personal Services	2,531,850	2,531,850	2,531,850
MATERIALS AND SERVICES						
7,350	7,200	6,000	Consultants	7,200	7,200	7,200
6,841	9,102	6,200	Contract Services	9,000	9,000	9,000
25,107	24,910	21,500	Building Utilities	21,750	21,750	21,750
6,134	6,352	7,000	FireMed Campaign Expenses	7,200	7,200	7,200
18,481	23,776	27,000	Gasoline and Diesel	27,000	27,000	27,000
28,469	32,374	29,000	Medical Equipment and Supplies	29,000	29,000	29,000
12,335	9,433	13,000	Uniforms and Cleaning	13,000	13,000	13,000
28,775	37,870	35,500	Equipment Maint. Supplies	39,000	39,000	39,000
9,851	7,628	9,000	Building Materials	9,000	9,000	9,000
12,659	13,199	20,000	Personal Protective Equipment	20,000	20,000	20,000
14,450	8,070	22,000	Travel and Training	22,000	22,000	22,000
76,055	62,158	68,350	Other Materials and Services	70,160	70,160	70,160
195,860	227,860	197,220	Central Services Charges	246,640	246,640	246,640
442,367	469,932	461,770	Total Materials and Services	520,950	520,950	520,950
26,975	13,080	7,500	CAPITAL OUTLAY	6,750	6,750	6,750
134,000	143,673	153,240	DEBT SERVICE	160,350	160,350	160,350
\$2,817,690	\$2,956,332	\$3,070,200	TOTAL FIRE/AMB. DEPT.	\$3,219,900	\$3,219,900	\$3,219,900

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

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Fire Chief	1	\$5,846-7,808
			Asst. Fire Chief/Fire		
1	1	1	Marshal	1	\$5,012-6,660
3	3	3	Captain	3	\$23.45-29.69 hr
6	6	6	Lieutenant	6	\$20.06-26.30 hr
9	9	9	Fire Fighter	9	\$15.76-23.25 hr
0	0	0	Fire Fighter 8 hr	1/2	\$15.76-23.25 hr
1	1	1	Senior Account Clerk	1	\$2,819-3,468
21	21	21	Total	21 1/2	

Capital Outlay:
Paint Fire Station 1 & Tower **\$6,750**

**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.

F11 Proposed Budget

The proposed budget for FY11 for the Parks Division contains no changes in service levels.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			PERSONAL SERVICES			
464,190	439,382	\$463,085	Salaries and Wages	\$481,100	\$481,100	\$481,100
82,413	83,431	125,000	Insurance	137,400	137,400	137,400
52,642	50,208	25,200	Public Employees Retirement	26,320	26,320	26,320
-9710	-9292	-11,320	less PERS bond pymt	-11,950	-11,950	-11,950
49,816	46,329	54,600	Other Employer-paid Taxes	54,460	54,460	54,460
639,351	610,058	656,565	Total Personal Services	687,330	687,330	687,330
			MATERIALS AND SERVICES			
21,012	22,527	24,000	Electricity	22,000	22,000	22,000
24,531	21,775	20,000	Gasoline and Diesel	18,000	18,000	18,000
30,992	20,003	31,000	Repairs and Maintenance	31,000	31,000	31,000
7,411	7,280	5,000	Tools and Minor Equipment	5,500	5,500	5,500
20,438	19,824	18,000	Equipment Maint. Supplies	20,000	20,000	20,000
22,652	22,652	27,000	Horticultural Supplies	24,000	24,000	24,000
5,628	4,600	4,500	Janitorial Supplies	4,700	4,700	4,700
14,393	13,892	16,500	Irrigation Supplies	8,000	8,000	8,000
22,022	22,022	24,000	Operating Supplies	24,500	24,500	24,500
2,474	2,317	3,500	Travel and Training	3,000	3,000	3,000
22,054	38,523	24,275	Other Materials and Services	35,540	35,540	35,540
172,170	199,860	202,640	Central Services Charges	161,740	161,740	161,740
365,777	395,275	400,415	Total Materials and Services	357,980	357,980	357,980
0	0	0	CAPITAL OUTLAY	0	0	0
9,710	9,292	11,320	DEBT SERVICE -PERS	11,950	11,950	11,950
\$1,014,838	\$1,014,625	\$1,068,300	TOTAL PARKS DIVISION	\$1,057,260	\$1,057,260	\$1,057,260

Actual FY08	Actual FY09	Budget FY10	Position	Adopted Budget FY11	Salary Range FY11
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,846-7,808
3/4	3/4	3/4	Parks/Cemetary Foreman	3/4	\$4,515-5,998
1	0	0	Landscape Designer & Project Mgr.	0	\$4,410-5,857
1	1	1	Special Projects Coordinator	1	\$3,093-3,815
3	2	2	Utility Worker III	3	\$3,000-3,815
3	2	2	Utility Worker II	2	\$2,819-3,578
2	3	3	Utility Worker I	2	\$2,577-3,255
1/4	1/4	1/4	Senior Secretary	1/4	\$2,819-3,468
11 1/4	9 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.

FY11 Proposed Budget

The proposed budget for FY11 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.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$145,394	\$165,381	\$173,900	Salaries and Wages	\$176,850	\$176,850	\$176,850
29,181	31,991	32,100	Insurance	35,350	35,350	35,350
18,590	19,854	8,910	Public Employees Retirement	5,140	5,140	5,140
-5840	-5995	-4,020	less PERS bond pymt	-4,260	-4,260	-4,260
13,649	16,584	20,400	Other Employer-paid Taxes	20,100	20,100	20,100
200,973	227,815	231,290	Total Personal Services	233,180	233,180	233,180
MATERIALS AND SERVICES						
0	0	17,000	Contract Services	15,000	15,000	15,000
10,675	6,008	7,500	Electricity	7,500	7,500	7,500
4,784	2,488	2,500	Resale Merchandise	2,000	2,000	2,000
29,706	26,745	20,000	Recreation Programs	20,500	20,500	20,500
8,699	4,511	4,000	Repairs and Maintenance	4,000	4,000	4,000
513	510	1,000	Program Supplies	1,000	1,000	1,000
2236	1032	1,200	Travel and Training	1,250	1,250	1,250
21,943	23,280	19,980	Other Materials and Services	17,840	17,840	17,840
81,610	79,560	66,210	Central Services Charges	75,720	75,720	75,720
160,166	144,134	139,390	Total Materials and Services	144,810	144,810	144,810
0	0	0	CAPITAL OUTLAY	0	0	0
5840	5995	4,020	DEBT SERVICE - PERS	4,260	4,260	4,260
\$366,979	\$377,944	\$374,700	TOTAL RECREATION DIVISION	\$382,250	\$382,250	\$382,250

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,846-7,808
1	1	1	Recreation Supervisor 2	1	\$3,938-5,237
3/4	3/4	3/4	Recreation Supervisor 1	3/4	\$3,036-4,051
1/4	1/4	1/4	Senior Secretary	1/4	\$2,819-3,468
2 1/4	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.

FY11 Proposed Budget

The proposed budget for FY11 for the Aquatic Center provides for normal operations and maintenance. Personnel also includes the temporary lifeguard positions at the Aquatic Center.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
143,679	156,216	\$157,000	Salaries and Wages	\$161,300	\$161,300	\$161,300
0	0	3,600	Insurance	4,000	4,000	4,000
3,405	5,129	720	Public Employees Retirement	750	750	750
-580	-599	-330	less PERS bond pymt	-350	-350	-350
13,949	15,292	18,200	Other Employer-paid Taxes	16,800	16,800	16,800
\$160,454	\$176,038	\$179,190	Total Personal Services	\$182,500	\$182,500	\$182,500
MATERIALS AND SERVICES						
16,568	18,126	18,000	Electricity	18,000	18,000	18,000
43,226	43,573	48,500	Natural Gas	48,000	48,000	48,000
32,060	42,344	40,000	Resale Merchandise	41,000	41,000	41,000
16,748	18,578	12,700	Repairs and Maintenance	13,000	13,000	13,000
994	1,617	3,300	Janitorial Supplies	3,500	3,500	3,500
37,215	25,021	39,000	Swimming Pool Supplies	39,000	39,000	39,000
3,619	4,041	4,700	Water Charges	4,000	4,000	4,000
6,317	18,998	16,050	Other Materials and Services	18,180	18,180	18,180
8,070	62,040	56,230	Central Services Charges	84,310	84,310	84,310
164,817	234,338	238,480	Total Materials and Services	268,990	268,990	268,990
0	0	0	CAPITAL OUTLAY	0	0	0
580	599	330	DEBT SERVICE - PERS	350	350	350
\$325,851	\$410,975	\$418,000	TOTAL AQUATIC CENTER DIVISION	\$451,840	\$451,840	\$451,840

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1/4	1/4	1/4	Recreation Supervisor 1	1/4	\$3,036-4,051
1/4	1/4	1/4	Total	1/4	

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$47,000.

**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 its 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.

FY11 Proposed Budget

This department was created to provide liaison to enhance economic development. The Airport Manager and the City Manager oversee this department. There is \$110,000 in consultant fees budgeted this year for contribution to the RCDC for the full-time economic development position.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
MATERIALS AND SERVICES						
\$0	\$105,004	\$110,000	Consultants	\$110,000	\$110,000	\$110,000
23334	0	2,900	Contractor	0	0	0
4,163	5,282	5,000	Other Expense	2,000	2,000	2,000
231	1	100	Postage	100	100	100
918	497	500	Telephone	500	500	500
910	1,005	500	Office Supplies	100	100	100
454	102	1,000	Travel and Training	300	300	300
30,010	111,891	120,000	Total Materials and Services	113,000	113,000	113,000
0	0	0	CAPITAL OUTLAY	7000	7000	7000
\$30,010	\$111,891	\$120,000	TOTAL ECONOMIC DEV. DEPT.	\$120,000	\$120,000	\$120,000

Capital Outlay:

Office room construction \$7,000

**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.

FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$62,668	\$94,552	\$127,100	Salaries and Wages	\$129,500	\$129,500	\$129,500
9,992	20,835	35,400	Insurance	36,000	36,000	36,000
7,833	18,679	11,600	Public Employees Retirement	11,350	11,350	11,350
-1920	-7993	-4,950	less PERS bond pymt	-5,150	-5,150	-5,150
4,854	8,983	11,400	Other Employer-paid Taxes	12,500	12,500	12,500
83,426	135,056	180,550	Total Personal Services	184,200	184,200	184,200
MATERIALS AND SERVICES						
1,547	3,518	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	0	50,000	Consultants	75,000	75,000	75,000
41,930	0	0	Contract Services	0	0	0
1536	622	1,700	Recording & Legal	1,700	1,700	1,700
1,588	1,796	2,000	Postage	2,000	2,000	2,000
447	836	1,000	Travel and Training	1,000	1,000	1,000
3,314	7,308	8,360	Other Materials and Services	7,940	7,940	7,940
24,290	34,430	43,490	Central Services Charges	25,610	25,610	25,610
74,652	48,510	110,050	Total Materials and Services	116,750	116,750	116,750
0	0	0	CAPITAL OUTLAY	0	0	0
1,920	7,993	4,950	DEBT SERVICE - PERS	5,150	5,150	5,150
\$159,998	\$191,559	\$295,550	Total Planning	\$306,100	\$306,100	\$306,100

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
0	0	1/6	City Engineer/Community Development		
			Dir	1/6	\$5,846-7,808
1/4	1	1	City Planner	1	\$4,410-5,857
1/4	1/4	0	Engineering Aide	0	\$2,655-3,255
1	1	1	Planning Aide	1	\$2,655-3,255
0	0	1/6	Aide	1/6	\$2,111-2,559
1/9	1/6	1/6	Senior Secretary	1/6	\$2,819-3,468
1 11/18	2 5/12	2 1/2		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.

FY11 Proposed Budget

The City Engineer now oversees the Building Division, with a portion of his salary being incorporated within the budget. The Building Division issues the building and plumbing permits, however we contract the plumbing inspection services with the State Building Codes Division. The proposed materials and services budget for FY11 is similar to the previous year.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$126,435	\$124,596	\$144,030	Salaries and Wages	\$150,000	\$150,000	\$150,000
30,263	29,420	35,400	Insurance	36,000	36,000	36,000
13,076	15,155	7,830	Public Employees Retirement	10,370	10,370	10,370
-230	-200	-3930	less PERS bond pymt	-4710	-4710	-4710
9,995	11,789	13,450	Other Employer-paid Taxes	13,700	13,700	13,700
179,539	180,760	196,780	Total Personal Services	205,360	205,360	205,360
MATERIALS AND SERVICES						
19,046	8,702	18,500	Contract Services	18,500	18,500	18,500
6,500	6,500	3,700	Equipment Rental	3,700	3,700	3,700
2,846	1,339	3,800	Travel and Training	3,800	3,800	3,800
3,918	6,366	6,550	Other Materials and Services	7,170	7,170	7,170
29,950	41,130	44,440	Central Services Charges	21,310	21,310	21,310
62,260	64,037	76,990	Total Materials and Services	54,480	54,480	54,480
CAPITAL OUTLAY						
0	0	0		0	0	0
DEBT SERVICE-PERS						
230	200	3,930		4,710	4,710	4,710
\$242,028	\$244,997	\$277,700	Total Building	\$264,550	\$264,550	\$264,550

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
0	0	1/6	City Engineer/Community Development Dir	1/6	\$5,846-7,808
1	1	1	Building Official	1	\$4,515-5,998
1	1	1	Building Inspector	1	\$3,294-4,075
1/4	1/4	0	Engineering Aide	0	\$2,655-3,255
0	0	1/6	Aide	1/6	\$2,111-2,559
1/6	1/6	1/6	Senior Secretary	1/6	\$2,819-3,468
2 5/12	2 5/12	2 1/2	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.

FY11 Proposed Budget

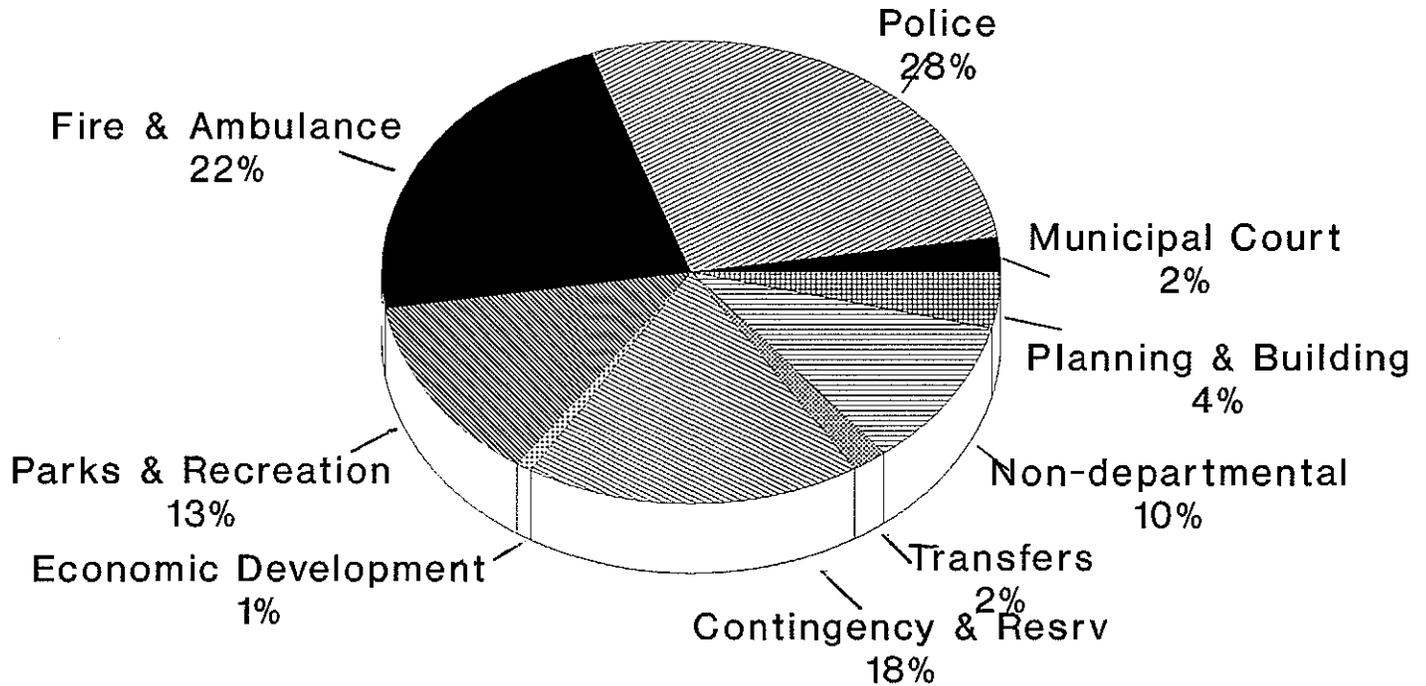
Proposed Materials and Services include \$18,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$120,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay includes funding for projects outlined in the Capital Improvements Program document. The City bonded the majority of the PERS unfunded liability in September 2005. \$98,300 is part of debt service shown below for the other funds share of the PERS bond payment. There is no budget for the flower baskets on Main Street. The Urban Renewal District purchased the brackets and the City taxpayers have provided the majority of the funding for the past three years. During prior discussions on permanent funding, it was the council's desire that outside funding be obtained.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$107,714	\$108,788	\$109,900	Chamber of Commerce TRT	\$112,000	\$112,000	\$112,000
127,644	122,410	120,000	Chamber of Commerce TPAC	120,000	120,000	120,000
0	3,000	40,000	Promotion - Arts	18,000	18,000	18,000
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
0	5,000	5,000	Animal Control	2,500	2,500	2,500
0	6,322	5,000	Christmas Decorations	5,000	5,000	5,000
62,460	62,460	62,460	Direct Facilities - Vert	62,460	62,460	62,460
0	3,000	3,000	Flower Baskets	0	0	0
2,400	2,400	2,400	Victims Assistance - DVS	2,400	2,400	2,400
0	0	0	Women's Veterans Grant Pass-thru	0	148,500	148,500
0	6,000	21,000	Senior Center	6,000	6,000	6,000
23,076	6,853	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
0	47,788	0	Umatilla River Flood Survey	0	40,000	40,000
0	48,655	0	Water/Electric Damage City Hall	0	0	0
0	0	0	Leadership Westgate	3,500	3,500	3,500
0	0	0	Rental Expenses	9,000	9,000	9,000
0	2,355	15,000	Attorney's Fees - Litigation	20,000	20,000	20,000
3,695	13,511	46,600	Other Miscellaneous Exp.	44,100	44,100	44,100
336,989	448,542	474,360	Total Materials and Services	448,960	637,460	637,460
419,135	760,116	1,246,500	CAPITAL OUTLAY	666,650	704,650	704,650
69,973	64,760	139,880	DEBT SERVICE - PERS/USDA	168,300	168,300	168,300
			INTERFUND TRANSFERS			
20,000	20,000	20,000	City Transportation Prog. Fund	20,000	20,000	20,000
58,980	49,210	52,810	Library Fund - operating subsidy	77,190	77,190	77,190
27,000	0	0	Community Development	0	0	0
22,000	22,000	22,000	Parks Equipment Reserve Fund	22,000	22,000	22,000
36,750	38,590	40,520	Fire/Amb. Equip. Reserve Fd	58,145	58,145	58,145
0	27,090	0	AIP payment to Airport	0	0	0
139,750	146,000	125,000	Cemetery Fund - oper. subsidy	85,000	85,000	85,000
304,480	302,890	260,330	Total Interfund Transfers	262,335	262,335	262,335
0	0	2,445,180	CONTINGENCY	2,568,905	2,528,905	2,528,905
0	0	0	RESERVE FOR USDA LOAN	11,600	11,600	11,600
\$1,130,577	\$1,576,308	\$4,566,250	TOTAL NON-DEPARTMENTAL	\$4,126,750	\$4,313,250	\$4,313,250

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

Capital Outlay:	
Police car replacements (2)	\$55,000
Police Pole Building Construction	95,000
Land Purchase	55,000
Copy Machine - Police	5,500
Parks/Cemetery Phones	6,250
Electronic Reader Board	35,000
Vert improvements	250,000
Various Park Improvements	16,400
McCune Gym Improvements	21,500
Fire Generator	38,000
Community Park Improvements	80,000
Swimming pool repairs	47,000
Total	<u>\$704,650</u>

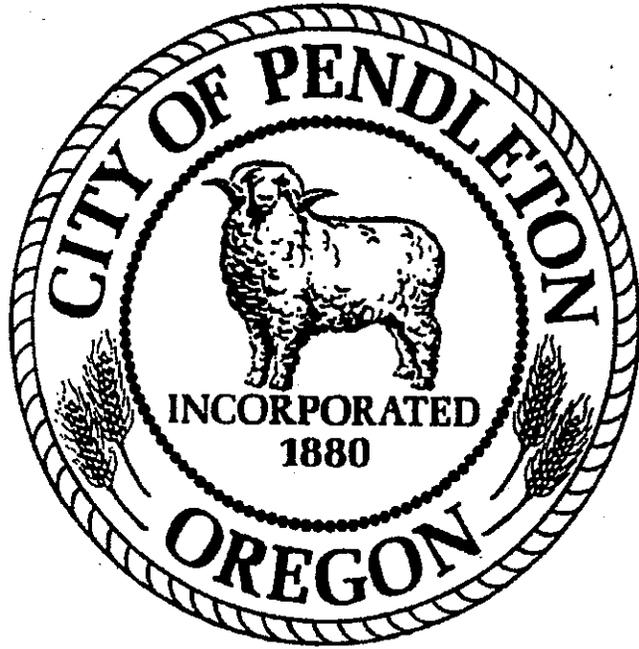
City of Pendleton General Fund Expenditures



General Fund Expenditures Fiscal Year 2011

Municipal Court	\$345,350
Police	4,051,600
Fire & Ambulance	3,219,900
Parks & Recreation	1,891,350
Planning & Building	570,650
Economic Development	120,000
Non-Departmental	1,510,410
Transfers	262,335
Contingency & Reserve	2,540,505
	\$14,512,100

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.

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

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

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

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

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

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

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

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

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

Police Interagency Special Revolving Fund. This fund accounts for monies received from the sale of drug-related asset forfeitures.

System Development Fees Fund. This fund accounts for monies received from traffic impact fees assessed at the time of new development.

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

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

Parks Trust Fund. This fund receives planning fees restricted for future park development, grants, and donations, which are specifically dedicated to park-related capital items.

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

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

Description of Revenue Sources

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

The State Tax Street Fund also charges the Sewer Fund for services related to inspections and repair of sewer collection system. Miscellaneous Revenues includes interest on investments.

FY11 Projections of Revenues

Projection of \$865,000 gas tax apportionment from the State gas tax revenues is included in the amounts below and incorporates the projected share from HB2001 legislative funding – city's share of \$0.06 per gallon statewide fuel tax increase. Federal Aid Urban (FAU) allocation for street preservation work is about \$150,000 per year.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$502,604	\$521,216	\$375,000	BEGINNING WORKING CAPITAL	\$151,000	\$151,000	\$151,000
			INTERGOVERNMENTAL			
			REVENUES			
742,412	659,950	712,600	State Revenues - Gas Tax	865,000	865,000	865,000
0	0	740,000	State Revenues - Other	150,000	150,000	150,000
0	0	0	Other - Umatilla Co.	0	0	0
742,412	659,950	1,452,600	Total Intergov. Revenues	1,015,000	1,015,000	1,015,000
			CHARGES FOR SERVICES			
23,833	10,058	8,500	Services to Outside Agencies	5,590	5,590	5,590
3,323	3,171	3,000	Land/Building Rental	3,000	3,000	3,000
170,021	159,140	194,650	Charges to Other Departments	240,910	240,910	240,910
197,177	172,369	206,150	Total Charges for Services	249,500	249,500	249,500
47,400	12,682	12,000	MISCELLANEOUS REVENUES	1,500	1,500	1,500
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
\$1,489,593	\$1,366,217	\$2,045,750	TOTAL FUND RESOURCES	\$1,417,000	\$1,417,000	\$1,417,000

**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 64 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

FY11 Proposed Budget

The proposed budget for FY11 for the State Tax Street Fund provides for operating services at higher levels than prior years if the HB2001 legislative funding is not repealed by ballot initiative process. If repealed, expenditures will continue to be reduced for operating services in comparison to prior years

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$186,225	\$217,096	\$269,750	Salaries and Wages	\$307,500	\$307,500	\$307,500
32,880	44,159	64,200	Insurance	70,820	70,820	70,820
22,104	23,131	12,800	Public Employees Retirement	19,460	19,460	19,460
-4860	-5400	-5,780	less PERS bond pymt	-8,830	-8,830	-8,830
22,645	27,662	36,680	Other Employer-paid Taxes	47,700	47,700	47,700
258,994	306,647	377,650	Total Personal Services	436,650	436,650	436,650
MATERIALS AND SERVICES						
157,720	158,193	150,000	Street Lights	165,000	165,000	165,000
24,413	47,930	45,000	Street Supplies	40,000	40,000	40,000
17,816	17,082	15,500	Electricity	20,000	20,000	20,000
169,775	184,876	151,750	Equipment Rental	85,440	85,440	85,440
26,551	44,154	60,000	Repairs and Maintenance	60,000	60,000	60,000
651	1,217	2,000	Travel and Training	2,000	2,000	2,000
20,681	20,255	33,620	Other Materials and Services	32,595	32,595	32,595
122,410	175,710	179,530	Central Services Charges	160,600	160,600	160,600
52,020	54,295	56,950	C&R Fund Personnel Charge	60,415	60,415	60,415
592,037	703,712	694,350	Total Materials and Services	626,050	626,050	626,050
112,486	125,466	740,000	CAPITAL OUTLAY	150,000	150,000	150,000
0	0	150,000	CONTINGENCY	195,470	195,470	195,470
4,860	5,400	5,780	TRANSFER TO GEN FUND -PERS	8,830	8,830	8,830
0	0	77,970	RESERVE	0	0	0
\$968,377	\$1,141,225	\$2,045,750	TOTAL FUND EXPENDITURES	\$1,417,000	\$1,417,000	\$1,417,000

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1/2	1/2	1/2	Public Works Superintendent	1/2	\$4,515-5,998
1	1	1	Utility Worker III	1	\$3,000-3,815
2	2	1	Utility Worker II	1	\$2,819-3,578
1	1	2	Utility Worker I	2	\$2,436-3,255
4 1/2	4 1/2	4 1/2	Total	4 1/2	

Capital Outlay: Street Preservation \$150,000

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

Description of Revenue Sources

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

FY11 Projections of Revenues

FY11 projections for revenue are based on estimate for collection of the City gas tax revenues, and \$1,000 income on investment.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$800	\$800	\$800
0	0	500,000	CITY FUEL TAX	425,000	425,000	425,000
0	0	0	MISCELLANEOUS REVENUES	1,000	1,000	1,000
\$0	\$0	\$500,000	TOTAL FUND RESOURCES	\$426,800	\$426,800	\$426,800

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

Description of Current Services

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

FY11 Proposed Budget

The FY11 budget provides for debt service on the State of Oregon loan for the Airport Connector Road.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$500,000	DEBT SERVICE	\$425,000	\$425,000	\$425,000
0	0	0	RESERVE FOR FUTURE DEBT SERVICE	1,800	1,800	1,800
\$0	\$0	\$500,000	TOTAL FUND EXPENDITURES	\$426,800	\$426,800	\$426,800

**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.

FY11 Projections of Revenues

FY11 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$100 income on investment.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$8,321	\$6,264	\$5,450	BEGINNING WORKING CAPITAL	\$5,400	\$5,400	\$5,400
INTERGOVERNMENTAL REVENUES						
7,499	6,666	7,200	State Revenues - Gas Tax	8,700	8,700	8,700
0	0	0	State Revenues - Bicycle Grant	0	0	0
7,499	6,666	7,200	Total Intergov. Revenues	8,700	8,700	8,700
444	162	150	MISCELLANEOUS REVENUES	100	100	100
\$16,264	\$13,092	\$12,800	TOTAL FUND RESOURCES	\$14,200	\$14,200	\$14,200

**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.

FY11 Proposed Budget

The FY11 budget for Materials and Services proposes \$8,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$10,000	\$8,000	\$8,000	Street supplies	\$8,000	\$8,000	\$8,000
0	0	4,800	UNAPPROPRIATED FUND BAL.	6,200	6,200	6,200
\$10,000	\$8,000	\$12,800	TOTAL FUND EXPENDITURES	\$14,200	\$14,200	\$14,200

**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. Miscellaneous Revenues \$5,000 from the National Park Service Collection fund.

FY11 Projections of Revenues

Property tax revenues from the Library District are projected at \$370,000, a 2% increase from FY 2010. An additional \$8,188 will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,000 and the balance of the Library Services and Technology Grant.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$156,880	\$163,106	\$129,000	BEGINNING WORKING CAPITAL	\$135,000	\$135,000	\$135,000
20,192	18,570	20,000	LICENSES AND PERMITS	20,000	20,000	20,000
			INTERGOVERNMENTAL REVENUES			
3,748	7,689	48,500	State Revenues - State Lib. Grants	3,000	3,000	14,000
325,903	346,859	362,775	Other - Um. Co. Spec. Lib. Dist.	378,200	378,200	378,200
329,651	354,548	411,275	Total Intergov. Revenues	381,200	381,200	392,200
			MISCELLANEOUS REVENUES			
1,275	20,900	18,500	Library Donations	10,000	10,000	10,000
11,794	10,779	12,000	Friends of the Library	12,000	12,000	12,000
890	0	0	Reading is Fundamental (RIF)	0	0	0
6,983	2,666	2,515	Investment Income	2,610	2,610	2,610
20,942	34,345	33,015	Total Miscellaneous Revenues	24,610	24,610	24,610
58,980	49,210	52,810	TRANSFER FROM General Fund - Central Service	77,190	77,190	77,190
			Fd	10,000	10,000	10,000
\$586,645	\$619,778	\$646,100	TOTAL FUND RESOURCES	\$648,000	\$648,000	\$659,000

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Library Director	1	\$4,386-5,857
1	1	1	Librarian	1	\$3,036-4,051
1/2	1/2	1/2	Youth Childrens Libr	5/8	\$3,000-3,692
0	0	4/9	Volunteer Coordinator	4/9	\$14/hr
3	2 1/2	2 1/2	Library Asst II	2 5/8	\$2,577-3,157
1 1/5	1 3/5	1 2/3	Library Asst I	2	\$9.30-\$9.50/hr
1 1/4	1 2/7	1 2/7	Library Aide Part-time	1 2/7	\$8.40/hr
8	7 8/9	8 3/7	TOTAL	9	

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is "to provide guided access to resources that educate, inform and inspire citizens of all ages and offer pro-active services to help Pendleton remain a literate, successful and desirable community in which to live." The library has 14,000 registered borrowers in a service area of 23,500 people. Library holdings include more than 62,000 items in book, magazine, microfilm, DVD, CD and electronic format; and access to the World Wide Web through 20 public Internet computers. 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.

FY11 Proposed Budget

The FY11 budget reflects a response to the double-digit increase in demand for library services. Personal Services includes continuation of the Volunteer Coordinator position, shared between the Library, Police and Parks and Recreation. This position recruits, screens and places volunteers to enhance city staff's ability to respond to service needs. 19 additional hours of clerical staff time has been added for stability at the busy circulation desk. Five additional hours of professional librarian time has been added for service in to children and teens. 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$244,158	\$266,017	\$274,750	Salaries and Wages	\$312,330	\$312,330	\$312,330
25,001	26,868	64,200	Insurance	95,000	95,000	95,000
22,014	29,021	17,600	Public Employees Retirement	20,600	20,600	20,600
-3,420	-4,500	-8,140	less PERS bond pymt	-9,350	-9,350	-9,350
19,263	20,961	22,150	Other Employer-paid Taxes	24,860	24,860	24,860
307,016	338,368	370,560	Total Personal Services	443,440	443,440	443,440
MATERIALS AND SERVICES						
2,291	12,305	20,000	Library Books	8,000	8,000	8,000
3,364	3,620	4,500	Library Periodicals	5,000	5,000	5,000
4,822	0	0	Reading is Fundamental (RIF)	0	0	0
0	455	6,000	Library Reference	6,000	6,000	6,000
0	11,286	45,000	Contract Services	0	0	11,000
430	823	2,000	Equipment Maintenance	1,000	1,000	1,000
7,020	18,027	24,000	Office Supplies - Printing	15,000	15,000	15,000
1,065	1,240	2,500	Travel and Training	2,500	2,500	2,500
9,119	20,176	26,200	Other Materials and Services	25,500	25,500	25,500
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
45,380	49,210	43,420	Central Services Charges	77,190	77,190	77,190
89,991	133,643	190,120	Total Materials and Services	156,690	156,690	167,690
23,113	0	0	CAPITAL OUTLAY	0	0	0
3,420	4,500	8,140	TRANSFER TO GEN FUND- PERS	9,350	9,350	9,350
0	0	77,280	CONTINGENCY	38,520	38,520	38,520
\$423,540	\$476,511	\$646,100	TOTAL FUND EXPENDITURES	\$648,000	\$648,000	\$659,000

**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

FY11 Projections of Revenues

Revenue projections for FY11 for the Library Special Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The funds are expected to generate \$28,000 this year. The permanent trust is expected to add \$4,000 for a total of \$32,000.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$675,646	\$668,208	\$646,700	BEGINNING WORKING CAPITAL	\$644,000	\$644,000	\$644,000
			MISCELLANEOUS REVENUES			
1,258	1,462	1,000	Donations	1,000	1,000	1,000
47,992	39,551	20,000	Investment Income	28,000	28,000	28,000
49,250	41,013	21,000	Total Miscellaneous Revenues	29,000	29,000	29,000
6,149	2,780	4,500	TRFR -LIBRARY PERM. TR	4,000	4,000	4,000
\$731,045	\$712,001	\$672,200	TOTAL FUND RESOURCES	\$677,000	\$677,000	\$677,000

**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.

FY11 Proposed Budget

The proposed expenditures for FY11 total \$37,000; \$30,000 for materials and services, and \$7,000 for capital outlay. Capital outlay will focus entirely on computers as part of the upgrade and replacement schedule.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$31,317	\$30,121	\$30,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
4,973	0	0	Library Books - Rental	0	0	0
5,820	10,458	0	Office Supplies & Repair	0	0	0
42,110	40,579	30,000	Total Materials and Services	30,000	30,000	30,000
20,728	8,801	39,200	CAPITAL OUTLAY	7,000	7,000	7,000
0	0	0	RESERVE	0	0	0
0	0	603,000	Unappropriated Fund Balance	640,000	640,000	640,000
\$62,838	\$49,380	\$672,200	TOTAL FUND EXPENDITURES	\$677,000	\$677,000	\$677,000

Capital Outlay:

Technology Upgrade

\$7,000

**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.

FY11 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY11 program. Projections for the State of Oregon's Small Cities Program grant for FY11 include \$108,500 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 two operating ODOT discretionary grants of a total of \$70,000 for the upcoming year, one is passed through from the County. The City also has remaining stimulus funds of \$56,000 for vehicle maintenance funds, bus shelters, and a mobility management grant. The City also hopes to apply for an Oregon Department of Energy Grant for \$5,000.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Proposal Budget FY11	Adopted Budget FY11
164,251	120,748	\$20,000	BEGINNING WORKING CAPITAL	\$20,000	\$20,000	\$20,000
			CHARGES FOR SERVICES			
23,616	0	0	Farebox	0	0	0
			INTERGOVERNMENTAL REVENUES			
49,327	59,280	104,775	State Revenues - Sm. Cities/Rural	108,500	108,500	108,500
51,918	43,550	57,000	State Revenues - STG	40,000	40,000	40,000
0	72,888	213,925	State Revenues - ARRA	56,000	56,000	56,000
49,793	48,558	42,000	Other - Um. Co. Spec. Trans.	82,000	82,000	82,000
151,038	224,276	417,700	Total Intergov. Revenues	286,500	286,500	286,500
11,505	16,324	6,000	MISCELLANEOUS REVENUES	6,000	6,000	6,000
			TRANSFERS IN			
20,000	20,000	20,000	General Fund	20,000	20,000	20,000
12,080	15,720	0	Central Service Fund	0	0	0
\$382,490	\$397,068	\$463,700	TOTAL FUND RESOURCES	\$332,500	\$332,500	\$332,500

**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.

FY11 Proposed Budget

The proposed budget for FY11 for the senior/disabled taxi voucher program budgets for approximately 9,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week. The program also provides for a driver to drive the wheelchair accessible bus for transportation of the seniors to the Senior Meal site five days a week and transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$67,000 for taxi tickets and \$166,350 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. ARRA Stimulus funds are specifically for repair and rehabilitation of the buses and vans, bus shelters installation and a mobility management study.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Proposal Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$67,652	\$78,919	\$136,375	Contract Serv. - Bus Services	\$166,350	\$166,350	\$166,350
98,441	28,675	75,000	Contract Serv. - Taxi Tickets	67,000	67,000	67,000
0	0	23,000	Consultants - Mobility Mgmt	21,000	21,000	21,000
2,967	4,131	21,000	Insurance & Maintenance	20,000	20,000	20,000
1,809	1,806	10,000	Postage and Program Supplies	11,200	11,200	11,200
14,250	17,890	10,400	Central Services Charges	11,950	11,950	11,950
185,119	131,421	275,775	Total Materials and Services	297,500	297,500	297,500
76,623	61,947	167,925	CAPITAL OUTLAY	15,000	15,000	15,000
0	0	20,000	CONTINGENCY	20,000	20,000	20,000
\$261,742	\$193,368	\$463,700	TOTAL FUND EXPENDITURES	\$332,500	\$332,500	\$332,500

Capital Outlay:

Bus Shelters (2) 15,000

**CITY OF PENDLETON
RESOURCE SUMMARY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Description of Revenue Sources

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

FY11 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 are being used for job creation according to the regulations of the CDBG program which provided low interest loans to companies that created new entry level jobs in Pendleton. This should be the final year of the current Block Grant.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$105,488	\$82,500	BEGINNING FUND BALANCE	\$20,000	\$20,000	\$20,000
			INTERGOVERNMENTAL REVENUES			
			State Revenues -Ore. Com. Dev. Gr.	0	0	0
0	0	750,000	County Revenues	0	0	0
50,000	0	0	Total Intergovernmental Revenues	0	0	0
50,000	0	750,000	MISCELLANEOUS REVENUES			
			Miscellaneous Income	3,000	3,000	3,000
0	0	0	Investment Income	0	0	0
488	2,043	1,000	Total Miscellaneous Revenues	3,000	3,000	3,000
488	2,043	1,000	INTERFUND TRANSFERS			
62,500	0	0	TOTAL FUND RESOURCES	0	0	0
\$112,988	\$107,531	\$833,500		\$23,000	\$23,000	\$23,000

**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.

FY11 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 were used for job creation according to the regulations of the CDBG program which provided low interest loans for companies that created new entry level jobs. This should close out the most recent loan program.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$7,500	\$46,500	\$830,500	Housing Rehab Loan	\$23,000	\$23,000	\$23,000
7,500	46,500	830,500	Total Materials and Services	23,000	23,000	23,000
0	0	3,000	DEBT SERVICE	0		
\$7,500	\$46,500	\$833,500	TOTAL FUND EXPENDITURES	\$23,000	\$23,000	\$23,000

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

Description of Revenue Sources

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

FY11 Projections of Revenues

The budget projects one housing loan payoff for FY11. Income consists of the monthly payments from the woodstove program, interest earned on the fund. The City expects half of the amount of the solar loans to be repaid during this fiscal year. This year, there is a \$450,000 loan from the Sewer Rate Stabilization Fund to support the solarize Pendleton project.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			RESOURCES			
\$54,205	\$20,774	\$88,800	BEGINNING WORKING CAPITAL	\$86,000	\$86,000	\$86,000
			MISCELLANEOUS REVENUES			
0	0	0	HUD Rehab Loan Repayments	0	0	0
0	20,400	20,000	CDGB Loan Repayments	20,000	20,000	20,000
11,701	32,812	15,000	Woodstove Repayments	18,000	18,000	18,000
0	0	0	Solar Repayments	225,000	225,000	225,000
0	0	450,000	Interfund Loan Proceeds	450,000	0	0
125	5000	0	Miscellaneous Revenues	0	0	0
1,966	1,678	1,000	Investment Income	1,000	1,000	1,000
13,792	59,890	486,000	Total Miscellaneous Revenues	714,000	264,000	264,000
			TRANSFERS FROM LOCAL COMMUNITY FUND			
0	93046	0		0	0	0
\$67,997	\$173,710	\$574,800	TOTAL FUND RESOURCES	\$800,000	\$350,000	\$350,000

**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.

FY11 Proposed Budget

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City is also using this fund to pay the interest on a \$450,000 loan for 50 solar installations in Pendleton. The solar loans are scheduled to be paid back in four years with one-half of the loan funds due within one year.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$47,055	\$43,218	\$40,000	Woodstove Replacements	\$40,000	\$40,000	\$40,000
0	0	450,000	Solar Loans	450,000	0	0
167	20,380	84,800	Other Expense	70,000	70,000	70,000
47,222	63,598	574,800	Total Materials and Services	560,000	110,000	110,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE - Interfund Loan	240,000	240,000	240,000
0	0	0	CONTINGENCY	0	0	0
\$47,222	\$63,598	\$574,800	TOTAL FUND EXPENDITURES	\$800,000	\$350,000	\$350,000

**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.

FY11 Projections of Revenues

FY11 proposes sidewalk owner repayments to cover the assessments of \$40,000. No new programs budgeted for this coming year.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
(\$105,081)	(\$276,217)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	271,500	Inter-fund Proceeds	212,500	212,500	212,500
26,283	67,884	30,000	Assessment Principal & Interest	40,000	40,000	40,000
0	82607	5,000	Sidewalk Loan Repayments	0	0	0
75	20	0	Miscellaneous Income	100	100	100
26.45	20	0	Investment Income	0	0	0
26,385	150,531	306,500	Total Miscellaneous Revenues	252,600	252,600	252,600
(\$78,696)	(\$125,686)	\$306,500	TOTAL FUND RESOURCES	\$252,600	\$252,600	\$252,600

**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.

FY11 Proposed Budget

The FY11 budget for Materials and Services proposes \$500 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below. There is not a program budgeted for FY11.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS & SERVICES			
\$29	\$247	\$500	Other Expenses	\$500	\$500	\$500
\$29	\$247	\$500	Total Materials & Services	\$500	\$500	\$500
190,875	79,523	70,000	CAPITAL OUTLAY	100	100	100
6,617	11,195	236,000	DEBT SERVICE	252,000	252,000	252,000
\$197,521	\$90,965	\$306,500	TOTAL FUND EXPENDITURES	\$252,600	\$252,600	\$252,600

**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.

FY11 Projection of Revenues

The total TRT received by the City is projected at \$803,000 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 are divided 60% to the Pendleton Chamber of Commerce for tourism promotion, and 40% to the PCC for capital improvements. In fiscal year 2009, a new fund was established to account for the PCC's share of the TPAC revenue. Catering revenues for FY11 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
(\$67,524)	\$56,794	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			TAXES			
372,110	375,901	380,000	Transient Room Taxes	388,000	388,000	388,000
85163	0	0	TPAC	0	0	0
457,273	375,901	380,000	Total Taxes	388,000	388,000	388,000
			LICENSES AND PERMITS			
35,000	34,665	35,000	General Business License	35,000	35,000	35,000
16,060	14,820	20,000	Employee-based Bus. License	15,000	15,000	15,000
51,060	49,485	55,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
39,495	36,890	30,000	PCC Rental - Conventions	25,000	25,000	25,000
20,243	15,867	30,000	PCC Rental - Community	25,000	25,000	25,000
160	278	0	PCC Rental - Other	0	0	0
2,415	2,146	2,000	PCC Rental - Equipment	2,000	2,000	2,000
2,833	1,777	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
189,326	201,521	200,000	Catering/Concessions	200,000	200,000	200,000
254,472	258,479	267,000	Total Charges for Services	257,000	257,000	257,000
			MISCELLANEOUS REVENUES			
35,050	0	0	Donations	0	0	0
263	0	142,500	Interfund Loan Proceeds	127,700	127,700	127,700
0	0	0	Other Miscellaneous Income	12000	12000	12000
11,538	10,320	10,000	Reimbursement of Expense	0	0	0
415	85	500	Investment Income	200	200	200
47,266	10,405	153,000	Total Miscellaneous Revenues	139,900	139,900	139,900
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$742,547	\$751,064	\$855,000	TOTAL FUND RESOURCES	\$834,900	\$834,900	\$834,900

Capital Outlay: Replace GP7, Lobby HVAC Unit

\$7,000

**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).

FY11 Proposed Budget

The proposed FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$201,960	\$217,578	\$221,000	Salaries and Wages	\$228,000	\$228,000	\$228,000
24,450	33,505	57,000	Insurance	63,100	63,100	63,100
24,539	26,321	13,500	Public Employees Retirement	13,370	13,370	13,370
-6,445	-7,450	-5,820	less PERS bond pymt	-6,060	-6,060	-6,060
16,841	18,403	21,610	Other Employee Paid Taxes	20,980	20,980	20,980
261,345	288,357	307,290	Total Personal	319,390	319,390	319,390
MATERIALS AND SERVICES						
148,896	178,591	175,000	Contractual Serv. - concessionaire	175,000	175,000	175,000
13,587	8,267	7,500	Contract Services	5,000	5,000	5,000
31,304	30,224	35,000	Electricity	35,000	35,000	35,000
25,275	27,174	35,500	Natural Gas	35,500	35,500	35,500
12,673	14,139	10,000	Marketing	10,000	10,000	10,000
28,446	35,117	15,000	Repairs and Maintenance	15,000	15,000	15,000
4,124	7,249	5,000	Janitorial Supplies	5,000	5,000	5,000
7,787	8,376	10,000	Event Supplies	10,000	10,000	10,000
23,895	18,402	28,200	Other Materials and Services	25,200	25,200	25,200
75,550	87,490	69,890	Central Services Charges	86,750	86,750	86,750
371,537	415,029	391,090	Total Materials and Services	402,450	402,450	402,450
43,498	0	90,000	CAPITAL OUTLAY	7,000	7,000	7,000
2,929	3,842	60,800	DEBT SERVICE	100,000	100,000	100,000
6,445	7,450	5,820	TRANSFER TO-Gen Fd -PERS	6,060	6,060	6,060
0	88425	0	-TPAC Fund	0	0	0
0	0	0	CONTINGENCY	0	0	0
0	0	0	RESERVE FOR CAPITAL TPAC	0	0	0
\$685,754	\$803,103	\$855,000	TOTAL FUND EXPENDITURES	\$834,900	\$834,900	\$834,900

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Convention Manager	1	\$5,464-7,298
0	2	2	Utility Worker I	2	\$2,577-3,157
1	0	0	Building Maintenance Tech	0	\$2,819-3,468
1	1	1	Senior Secretary	1	\$2,819-3,468
3	4	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.

FY11 Projections of Revenues

The TPAC projected for FY11 is \$80,000. The remaining TPAC funds collected from the prior years will be transferred into this account from the PCC General Fund.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
0	81,607	80,000	TAXES - TPAC	80,000	80,000	80,000
		194,800	MISCELLANEOUS REVENUES			
		200	Loan Dollars	78,000	78,000	78,000
0	1,242	200	Investment Income	0	0	0
0	1,242	195,000	Total Miscellaneous Revenues	78,000	78,000	78,000
0	88,425	0	TRANSFER FROM PCC	0	0	0
\$0	\$171,274	\$275,000	TOTAL FUND RESOURCES	\$158,000	\$158,000	\$158,000

**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.

FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$354,091	\$50,000	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	225,000	DEBT SERVICE	158,000	158,000	158,000
0	0	0	RESERVE FOR TPAC	0	0	0
\$0	\$354,091	\$275,000	TOTAL FUND EXPENDITURES	\$158,000	\$158,000	\$158,000

Capital Purchased FY07-09

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

FY11 Projections of Revenues

Projected revenues for FY11 are based on donations from the community.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$2,462	\$2,802	\$2,700	BEGINNING WORKING CAPITAL	\$2,700	\$2,700	\$2,700
			MISCELLANEOUS REVENUES			
883	1,654	1,500	Donations	750	750	750
0	0	0	Miscellaneous Income	0	0	0
112	54	50	Investment Income	50	50	50
995	1,708	1,550	Total Miscellaneous Revenues	800	800	800
\$3,457	\$4,510	\$4,250	TOTAL FUND RESOURCES	\$3,500	\$3,500	\$3,500

**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.

FY11 Proposed Budget

The proposed budget for FY11 for the Pendleton Youth Commission Fund is based on information provided by the Pendleton Youth Commission.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
MATERIALS AND SERVICES						
\$0	\$0	\$1,750	Other Expenses	\$1,000	\$1,000	\$1,000
0	0	500	Recreation programs	500	500	500
655	1,547	2,000	Halloween Party	2,000	2,000	2,000
0	0	0	Golf Tournament	0	0	0
655	1,547	4,250	Total Materials and Services	3,500	3,500	3,500
\$655	\$1,547	\$4,250	TOTAL FUND EXPENDITURES	\$3,500	\$3,500	\$3,500

**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.

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$212,014	\$235,433	\$222,000	BEGINNING FUND BALANCE	\$292,500	\$292,500	\$292,500
173,408	128,604	106,000	INTERGOVERNMENTAL	145,000	145,000	145,000
			MISCELLANEOUS REVENUES			
15,798	39,551	10,000	Asset Forfeitures - BENT	15,000	15,000	15,000
952	2,132	500	Restitution - BENT	500	500	500
12,735	22,721	500	Miscellaneous	500	500	500
10,905	4,414	8,000	Investment Income	5,000	5,000	5,000
40,390	68,818	19,000	Total Miscellaneous Revenues	21,000	21,000	21,000
\$425,812	\$432,855	\$347,000	TOTAL FUND REVENUES	\$458,500	\$458,500	\$458,500

**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.

FY11 Proposed Budget

The proposed FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$33,165	\$10,300	\$100,000	Drug Enforcement	\$20,000	\$20,000	\$20,000
55,996	86,018	100,000	HIDTA Expense	90,000	90,000	90,000
67,186	8,983	10,000	Marijuana Eradication	40,000	40,000	40,000
	9,278		JAG Bryne Grant	14,000	14,000	14,000
0	0	0	Organized Crime Enforcement Grant	50,000	50,000	50,000
563	64,398	133,400	Other Materials & Services	104,900	104,900	104,900
156,910	178,977	343,400	Total Materials and Services	318,900	318,900	318,900
0	0	0	CAPITAL OUTLAY	41,000	41,000	41,000
0	3,600	3,600	TRANSFERS TO GENERAL FD	98,600	98,600	98,600
\$156,910	\$182,577	\$347,000	TOTAL FUND EXPENDITURES	\$458,500	\$458,500	\$458,500

CAPITAL OUTLAY Raid Van and Chasis \$41,000

**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.

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$661,424	\$796,835	\$866,830	BEGINNING FUND BALANCE	\$569,500	\$569,500	\$569,500
LICENSES AND PERMITS						
66,309	23,630	75,000	Traffic Impact Fees	75,000	75,000	75,000
2,174	2,174	2,170	Assessment Payments	2,150	2,150	2,150
68,483	25,804	77,170	Total Licenses and Permits	77,150	77,150	77,150
MISCELLANEOUS REVENUES						
30,440	0	0	Reimbursement of Expense	0	0	0
36,488	31,092	15,000	Investment Income	15,000	15,000	15,000
66,928	31,092	15,000	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
\$796,835	\$853,731	\$959,000	TOTAL FUND RESOURCES	\$661,650	\$661,650	\$661,650

**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.

FY11 Proposed Budget

The FY11 budget for the System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$959,000	CAPITAL OUTLAY	\$661,650	\$661,650	\$661,650
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
\$0	\$0	\$959,000	TOTAL FUND EXPENDITURES	\$661,650	\$661,650	\$661,650

Capital Outlay is undetermined but would be based on Transportation System Plan \$661,650

**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.

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$27,725	\$38,835	\$25,000	BEGINNING FUND BALANCE	\$24,200	\$24,200	\$24,200
MISCELLANEOUS REVENUES						
651	0	300	Sale of Equipment	0	0	0
1126	775	300	Investment Income	200	200	200
1,777	775	600	Total Miscellaneous Revenues	200	200	200
TRANSFERS						
22,000	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
29,000	29,000	29,000	Total Transfers	29,000	29,000	29,000
\$58,502	\$68,610	\$54,600	TOTAL FUND RESOURCES	\$53,400	\$53,400	\$53,400

**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.

FY11 Proposed Budget

The proposed FY11 budget for the Parks Equipment Capital Reserve Fund has \$40,000 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$19,667	\$43,338	\$45,000	CAPITAL OUTLAY	\$40,000	\$40,000	\$40,000
0	0	9,600	RESERVE FOR EQUIP. REPL.	13,400	13,400	13,400
\$19,667	\$43,338	\$54,600	TOTAL FUND EXPENDITURES	\$53,400	\$53,400	\$53,400

Capital Outlay:
To be determined \$40,000

**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.

FY11 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. FY11 will be the fifteenth full year of revenue from the water meter fee projected at \$140,300. 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 \$41,145; 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 \$17,000. 4) Revenue from investment of cash in Fire Equipment Capital Reserve Fund is projected at \$0 as the planned purchases will require an inter-fund loan and there will not be significant cash reserves collecting interest.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$140,623	\$165,083	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
			LICENSES AND PERMITS			
118,265	126,039	133,600	Fire Eq. Replacement Fee	140,300	140,300	140,300
118,265	126,039	133,600	Total Licenses and Permits	140,300	140,300	140,300
0	0	68,400	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	220,100	Interfund Proceeds.	26,055	26,055	26,055
14,175	14,952	0	Donations	0	0	0
0	0	2,500	Sale of Equipment	0	0	0
8,854	2,082	580	Investment Income	0	0	0
23,029	17,034	223,180	Total Miscellaneous Revenues	26,055	26,055	26,055
36,750	38,590	40,520	TRANSFER FROM GENERAL FUND	58,145	58,145	58,145
\$318,667	\$346,746	\$465,700	TOTAL FUND RESOURCES	\$224,500	\$224,500	\$224,500

**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.

FY11 Proposed Budget

The FY11 budgets a capital outlay of \$58,500 that provides a staff vehicle replacement and a power-assist stretcher. Projected expenditures will result in borrowing of a interfund loan with a balance at the end of the fiscal year of approximately \$166,000 still due.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$153,584	\$327,407	\$355,700	CAPITAL OUTLAY	\$58,500	\$58,500	\$58,500
0	466	110,000	DEBT SERVICE	166,000	166,000	166,000
0	42,105	0	Trfrs to Airport Fd for Station	0	0	0
0	0	0	RESERVE FOR EQUIP. REPL.	0	0	0
\$153,584	\$369,978	\$465,700	TOTAL FUND EXPENDITURES	\$224,500	\$224,500	\$224,500

Capital:	
Replace Staff Vehicle	\$46,500
Power Assist Stretcher	<u>12,000</u>
Total	\$58,500

**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.

FY11 Projections of Revenues

Revenue projections for FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$171,698	\$189,393	\$162,000	BEGINNING WORKING CAPITAL	\$163,200	\$163,200	\$163,200
			LICENSES AND PERMITS			
4,554	1,380	500	Future Park Dev. Build. Fees	500	500	500
4,554	1,380	500	Total Licenses and Permits	500	500	500
			MISCELLANEOUS REVENUES			
5,451	5,902	3,000	Donations and Grants	2,500	2,500	2,500
7,689	4,025	2,500	Investment Income	1,000	1,000	1,000
13,140	9,927	5,500	Total Miscellaneous Revenues	3,500	3,500	3,500
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$189,392	\$200,700	\$168,000	TOTAL FUND RESOURCES	\$167,200	\$167,200	\$167,200

**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.

FY11 Proposed Budget

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

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	20,414	125,000	CAPITAL OUTLAY	60,000	60,000	60,000
			OTHER			
0	0	43,000	Reserve for Future Development	107,200	107,200	107,200
\$0	\$20,414	\$168,000	TOTAL FUND EXPENDITURES	\$167,200	\$167,200	\$167,200

Capital Outlay:
Undesignated Park Improvement Match \$60,000

**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.

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$88,231	\$73,440	\$81,500	BEGINNING FUND BALANCE	\$82,000	\$82,000	\$82,000
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
			MISCELLANEOUS REVENUES			
0	0	0	Interfund Loan Proceeds	0	0	0
4,575	1,399	2,000	Investment Income	2,000	2,000	2,000
4,575	1,399	2,000	Total Miscellaneous Revenues	2,000	2,000	2,000
\$152,806	\$134,839	\$143,500	TOTAL FUND RESOURCES	\$144,000	\$144,000	\$144,000

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

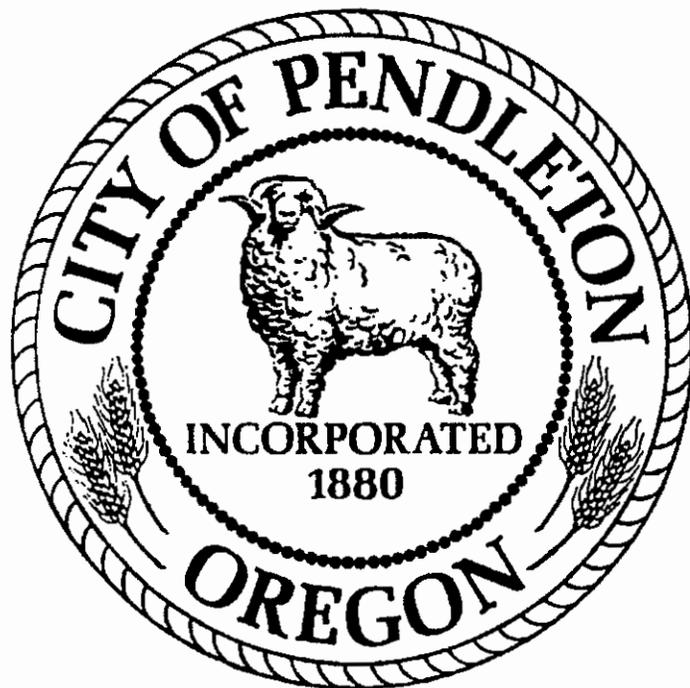
Description of Current Services

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.

FY11 Proposed Budget

The FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$19,365	\$18,360	\$43,500	MATERIALS & SVCS	\$103,000	\$103,000	\$103,000
0	0	0	CAPITAL OUTLAY	0	0	0
60,000	30,000	8,500	TRANSFER TO GENERAL FD	0	0	0
0	0	91,500	RESERVE FOR EQUIP.	41,000	41,000	41,000
\$79,365	\$48,360	\$143,500	TOTAL FUND EXPENDITURES	\$144,000	\$144,000	\$144,000



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.

FY11 Projections of Revenues

Revenue projections for FY11 for the Debt Service Fund are based on a gross property tax levy for debt service of \$495,200. The current property tax revenues from this levy are projected at 94% collection for a total of \$465,488. This levy will result in sufficient current property tax receipts to provide debt service for the City Hall/Library Refunding Debt Series 1998 and Parks and Recreation Bond Refunding Series 2005. Since the original bond issues were voter approved for capital construction, all of these bond series are not subject to the property tax limitation. Collections on delinquent taxes are estimated at \$20,000.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$104,204	\$107,252	\$45,000	BEGINNING FUND BALANCE	\$49,000	\$49,000	\$49,000
			TAXES			
634,476	573,954	650,730	Current Property Taxes	465,488	465,488	465,488
24,695	22,028	16,500	Delinquent Property Taxes	20,000	20,000	20,000
659,171	595,982	667,230	Total Taxes	485,488	485,488	485,488
			MISCELLANEOUS REVENUES			
8,070	3,631	400	Investment Income	600	600	600
8,070	3,631	400	Total Miscellaneous Revenues	600	600	600
\$771,445	\$706,865	\$712,630	TOTAL FUND RESOURCES	\$535,088	\$535,088	\$535,088

**CITY OF PENDLETON
EXPENDITURE SUMMARY
DEBT SERVICE FUND**

Description of Current Services

The Debt Service Fund accounts for the payments of principal, interest and registrar's fees related to the General Obligation City Hall/Library Renovation Refunding Bond Series 1998 and the Parks and Recreation refunding bond issue Series 2005.

FY11 Proposed Budget

The proposed budget for FY11 in the Debt Service Fund seeks to appropriate \$405,000 for principal and \$92,220 for interest. The unappropriated balance is required to fulfill the City Hall and Park & Rec bond payments due on 7/1/11.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
DEBT SERVICE						
\$135,000	\$145,000	\$155,000	Principal - Series 1996 Refunding	\$0	\$0	\$0
22,640	15,755	8,215	Interest - Series 1996 Refunding	0	0	0
200,000	200,000	215,000	Principal - Series 1998 Refunding	220,000	220,000	220,000
72,003	63,103	54,105	Interest - Series 1998 Refunding	47,900	47,900	47,900
170,000	175,000	180,000	Principal - Series 2005 Refunding	185,000	185,000	185,000
64,550	59,450	54,200	Interest - Series 2005 Refunding	44,320	44,320	44,320
0	0	0	Registrar/ Paying Agent Fees	0	0	0
664,193	658,308	666,520	Total Debt Service	497,220	497,220	497,220
0	0	46,110	UNAPPROPRIATED FD. BAL.	37,868	37,868	37,868
\$664,193	\$658,308	\$712,630	TOTAL FUND EXPENDITURES	\$535,088	\$535,088	\$535,088

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year	
22,160	Interest - Series 1998
23,950	Interest - Series 2005



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.

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

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

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

Description of Revenue Sources

The Local Improvement District Construction Fund accounts for the construction of local improvement district (LID) projects. Revenues include proceeds from the sale of bonds or temporary borrowing and payments on pre-assessments prior to final assessment.

FY11 Projections of Revenues

FY11 revenue projections for this fund includes interfund loan proceeds for \$669,625 and unbonded assessment payments for \$169,000.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
(\$82,099)	(\$32,764)	\$0	BEGINNING FUND BALANCE	(\$226,000)	(\$226,000)	(\$226,000)
			SPECIAL ASSESSMENTS			
52,996	46,994	207,000	Principal & Interest	169,000	169,000	169,000
105	144	1,760,000	MISCELLANEOUS REVENUES	669,625	669,625	669,625
(\$28,998)	\$14,374	\$1,967,000	TOTAL FUND RESOURCES	\$612,625	\$612,625	\$612,625

**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.

FY11 Proposed Budget

The proposed budget for FY11 includes an additional \$200,000 for additional LID's if they occur. LID 437 is expected to be finished by fiscal year end FY10. This LID provided 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.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$80	\$129	\$2,000	MATERIALS AND SERVICES	\$1,000	\$1,000	\$1,000
0	1849	1,775,000	CAPITAL OUTLAY	250,000	250,000	250,000
3,686	717	190,000	DEBT SERVICE	361,625	361,625	361,625
\$3,766	\$2,695	\$1,967,000	TOTAL FUND EXPENDITURES	\$612,625	\$612,625	\$612,625

Capital	
Undetermined LIDS	<u>250,000</u>
Total	\$250,000

**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.

FY11 Projections of Revenues

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

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$178,003	\$90,185	\$143,600	BEGIN FUND BALANCE	\$197,400	\$197,400	\$197,400
260,400	260,400	260,400	CHARGES FOR SERVICES	260,400	260,400	260,400
			MISCELLANEOUS REVENUES			
0	0		Loan Proceeds			
8,461	2,477	5,000	Investment Income	3,000	3,000	3,000
8,461	2,477	5,000	Total Miscellaneous Revenues	3,000	3,000	3,000
\$446,864	\$353,062	\$409,000	TOTAL FUND RESOURCES	\$460,800	\$460,800	\$460,800

**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.

FY11 Proposed Budget

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

Actual FY08	Actual FY09	Budget FY10	EXPENDITURES CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$7,193	\$0	\$10,000	MATERIALS & SERVICES	\$10,000	\$10,000	\$10,000
140,000	0	0	CAPITAL OUTLAY	0	0	0
209,486	209,486	209,500	DEBT SERVICE	209,500	209,500	209,500
0	0	189,500	RESERVE FOR FUTURE DEV	241,300	241,300	241,300
\$356,679	\$209,486	\$409,000	TOTAL FUND EXPENDITURES	\$460,800	\$460,800	\$460,800

**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. Additional funds are derived from a Umatilla County contribution and revenue from Water and Sewer Funds for other infrastructure improvements

FY11 Projections of Revenues

Revenues include remaining OTIA III project funds not spent in FY10, along with: Umatilla County's contribution of \$120,000; Water Fund; Sewer Fund; and investment income.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$353,600	BEGIN FUND BALANCE	\$2,527,750	\$2,527,750	\$2,527,750
0	111,539	2,324,000	INTERGOVERNMENTAL REV.	0	0	0
			MISCELLANEOUS REVENUES			
0	2,447	10,000	Investment Income	8,000	8,000	8,000
\$0	\$113,986	\$2,687,600	TOTAL FUND RESOURCES	\$2,535,750	\$2,535,750	\$2,535,750

**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

FY11 Proposed Budget

Quinney Bridge Construction Fund expenditures are for replacement of the existing Umatilla County bridge with a new bridge; roadway improvements from Southgate Place to SW 44th; upgrades to storm drainage system; new 12-inch water line; upgrades to sanitary sewer; and new sidewalks on both sides from intersection to intersection.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURES CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$0	\$111,539	\$2,687,600	CAPITAL OUTLAY	\$2,535,750	\$2,535,750	\$2,535,750
\$0	\$111,539	\$2,687,600	TOTAL FUND EXPENDITURES	\$2,535,750	\$2,535,750	\$2,535,750

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

Description of Revenue Sources

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

FY11 Projections of Revenues

Revenues were expected in FY10. Due to ballot initiative process to repeal the legislative action, revenue is expected from ODOT after failure of ballot initiative signature gathering or the outcome of a vote in November 2010. If initiative fails, revenue will come to the city for projects in FY11.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
0	0	1,025,000	INTERGOVERNMENTAL REV.	2,200,000	2,200,000	2,200,000
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	0	0	0
\$0	\$0	\$1,025,000	TOTAL FUND RESOURCES	\$2,200,000	\$2,200,000	\$2,200,000

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

Description of Current Services

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

FY11 Proposed Budget

FY11 budget is based on full expenditure of funds for plans, specifications, and estimate in preparation of bid documents by city staff, construction of the road improvements by contractor, and construction engineering management by city staff.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURES CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$0	\$0	\$1,025,000	CAPITAL OUTLAY	\$2,200,000	\$2,200,000	\$2,200,000
\$0	\$0	\$1,025,000	TOTAL FUND EXPENDITURES	\$2,200,000	\$2,200,000	\$2,200,000



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.

FY11 Projections of Revenues

Revenue projections for FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$140,406	\$140,406	\$140,500	BEGINNING FUND BALANCE	\$140,600	\$140,600	\$140,600
			MISCELLANEOUS REVENUES			
6,149	2,972	4,500	Investment Income	4,000	4,000	4,000
6,149	2,972	4,500	Total Miscellaneous Revenues	4,000	4,000	4,000
\$146,555	\$143,378	\$145,000	TOTAL FUND RESOURCES	\$144,600	\$144,600	\$144,600

**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".

FY11 Proposed Budget

The proposed expenditure for FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
6,149	2,780	\$4,500	TRF to LIBRARY SPECIAL TR	\$4,000	\$4,000	\$4,000
OTHER						
0	0	140,500	Unappropriated Fund Balance	140,600	140,600	140,600
\$6,149	\$2,780	\$145,000	TOTAL FUND EXPENDITURES	\$144,600	\$144,600	\$144,600

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

Description of Revenue Sources

The Cemetery and Mausoleum Perpetual Care Trust Fund receives 15% of all grave and mausoleum sales. The interest this fund earns is used to finance cemetery operations.

FY11 Projections of Revenues

Revenue projections for FY11 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$649,450	\$662,631	\$665,500	BEGINNING FUND BALANCE	\$698,000	\$698,000	\$698,000
			LICENSES AND PERMITS			
4,107	4,410	4,500	Sale of Graves	2,775	2,775	2,775
0	0	0	Sale of Crypts	0	0	0
347.25	163	375	Sale of Niches	375	375	375
4,454	4,573	4,875	Total Licenses and Permits	3,150	3,150	3,150
			MISCELLANEOUS REVENUES			
25,358	32,118	15,000	Investment Income	30,000	30,000	30,000
25,358	32,118	15,000	Total Miscellaneous Revenues	30,000	30,000	30,000
\$679,262	\$699,322	\$685,375	TOTAL FUND RESOURCES	\$731,150	\$731,150	\$731,150

**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.

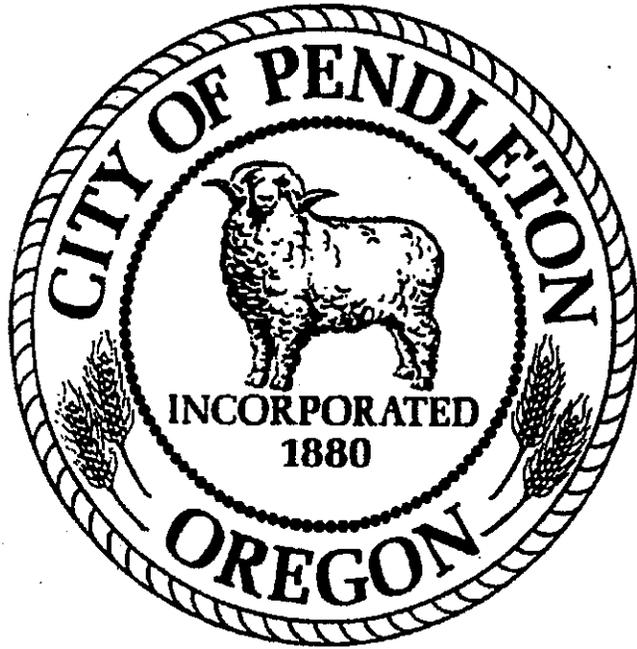
FY11 Proposed Budget

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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			OTHER			
\$16,632	\$20,000	\$15,000	Interfund Transfer -Cemetery	\$30,000	\$30,000	\$30,000
16,632	20,000	15,000	Total Interfund Transfers	30,000	30,000	30,000
0	0	670,375	Unappropriated Fund Balance	701,150	701,150	701,150
\$16,632	\$20,000	\$685,375	TOTAL FUND EXPENDITURES	\$731,150	\$731,150	\$731,150



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.

FY11 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 0.1% for no net increase from FY10 rates. Based on residential water rates for 15 units of water usage, the City ranks 20th lowest of 48 Oregon cities last surveyed in May 2010. State of Oregon loans will help fund capital projects listed on page 84.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			BEGINNING WORKING CAPITAL			
(\$454,186)	(\$109,280)	\$0		\$359,000	\$359,000	\$359,000
0	27,165	0	INTERGOVERNMENTAL	0	0	0
		1,500,000	State of Oregon - OTIB	1,500,000	1,500,000	1,500,000
			State of Oregon - SPW Loan	1,000,000	1,000,000	1,000,000
			State of Oregon - Energy Trust	100,000	100,000	100,000
0	27,165	1,500,000	Total Intergovernmental	2,600,000	2,600,000	2,600,000
			CHARGES FOR SERVICES			
3,131,654	3,104,356	3,175,000	Water Consumers	3,300,000	3,300,000	3,300,000
6,224	6,634	4,500	Fire Protection Fee Collection	6,500	6,500	6,500
2,083	3,008	1,500	Water Meter in/out	1,500	1,500	1,500
31,374	20,030	10,000	New Services	30,000	30,000	30,000
11,009	8,378	3,600	Services to Outside Agencies	5,000	5,000	5,000
21,173	14,921	18,000	Land Rental	18,000	18,000	18,000
8,837	3,765	4,000	Charges to Other Departments	4,000	4,000	4,000
3,212,354	3,161,091	3,216,600	Total Charges for Services	3,365,000	3,365,000	3,365,000
			MISCELLANEOUS REVENUES			
0	0	665,000	Loan Proceeds	0	0	0
0	0	652,800	Interfund Loan Proceeds	0	0	0
21,095	1,845	7,000	Other Miscellaneous Revenues	19,000	19,000	19,000
31	14	100	Investment Income	500	500	500
21,126	1,859	1,324,900	Total Miscellaneous Revenues	19,500	19,500	19,500
\$2,779,294	\$3,080,835	\$6,041,500	TOTAL FUND RESOURCES	\$6,343,500	\$6,343,500	\$6,343,500

**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.

FY11 Proposed Budget

The proposed budget for FY11 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$2,500,000 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 \$857,325 for replacement of water lines, water meter replacement, reservoir upgrades, addressing air entrainment at Well 5, and installing micro-hydro turbines at three ASR wells. A long-term 75-year capital replacement program is still not funded.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$309,644	\$339,320	\$294,400	Salaries and Wages	\$307,200	\$307,200	\$307,200
60,237	68,389	85,600	Insurance	94,500	94,500	94,500
35,434	40,595	16,700	Public Employees Retirement	17,610	17,610	17,610
-7550	-8550	-7,550	less PERS bond pymt	-7,990	-7,990	-7,990
+	38,656	39,250	Other Employer-paid Taxes	36,800	36,800	36,800
397,764	478,410	428,400	Total Personal Services	448,120	448,120	448,120
MATERIALS AND SERVICES						
26,476	38,472	50,000	Chemical Analysis	40,000	40,000	40,000
47,713	48,770	60,000	Contract/Consultants	55,000	55,000	55,000
353,228	321,432	425,000	Electricity	375,000	375,000	375,000
224,254	221,013	225,300	Franchise Fee to City	235,550	235,550	235,550
23,619	15,912	30,000	Inventory	30,000	30,000	30,000
99,979	80,495	85,000	Repairs & Maintenance	85,000	85,000	85,000
6,248	3,506	5,000	Travel and Training	5,000	5,000	5,000
62,780	64,972	75,000	Chemical Supplies	75,000	75,000	75,000
111,205	114,500	131,230	Equipment Rent	73,890	73,890	73,890
68,740	61,370	68,700	Other Materials and Services	72,200	72,200	72,200
330,370	365,030	314,590	Central Services Charges	311,460	311,460	311,460
252,375	264,140	285,750	C & R Personnel Charge	303,770	303,770	303,770
1,606,987	1,599,612	1,755,570	Total Materials and Services	1,661,870	1,661,870	1,661,870
332,513	260,634	2,770,100	CAPITAL OUTLAY	3,357,325	3,357,325	3,357,325
OTHER						
497,130	471,016	1,079,880	Debt Service	739,285	739,285	739,285
7,550	8,550	7,550	Interfund Transfers	7,990	7,990	7,990
0	0	0	Contingency	128,910	128,910	128,910
\$2,841,944	\$2,818,222	\$6,041,500	TOTAL FUND EXPENDITURES	\$6,343,500	\$6,343,500	\$6,343,500

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

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Water Superintendent	1	\$4,515-5,998
1	1	0	WTP Operator	0	\$4,410-5,857
1	1	0	Water Mechanic	0	\$2,819-3,468
1	1	1	Water Technician	1	\$2,819-3,468
1	1	1	Utility Worker III	1	\$3,000-3,815
0	1	1	Utility Worker II	3	\$2,819-3,578
2	1	2	Utility Worker I	0	\$2,577-3,255
7	7	6	Total	6	

Capital Outlay:

Air entrainment - Stillman	\$400,000
Airport booster station upgrades	650,000
Waterline replacement	100,000
Membranes & Cassettes	1,000,000
Water meter replacement	50,000
Reservoirs upgrades	20,500
Additional waterlines Airport Booster Station	850,000
WTP & well supply	40,000
Kinematic GPS Base Station	5,000
Plotter/Scanner/Copier	6,200
SCADA system upgrades	25,625
ASR wells - hydro turbines	210,000
Total	<u><u>\$3,357,325</u></u>



**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

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

FY11 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 0.1 % for no net increase from FY10 rates. Based on residential sewer rates, the City ranks 17th lowest of 48 Oregon cities surveyed in May 2010. This includes the rate increase established in January 2008 for the WWTP upgrades. Reimbursement on State and Energy Trust of Oregon tax incentives for the methane gas electrical project is expected at one million.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$643,149	\$1,597,235	\$1,034,000	BEGINNING WORKING CAPITAL	\$1,395,400	\$1,395,400	\$1,395,400
0	0	0	INTERGOVERNMENTAL GRANTS	1,000,000	1,000,000	1,000,000
CHARGES FOR SERVICES						
2,576,424	3,593,132	3,512,000	Sewer Charges	3,680,000	3,680,000	3,680,000
-480	100	-0-	Special Connection Fees	-0-	-0-	-0-
7,594	0	-0-	Services to Outside Agencies	-0-	-0-	-0-
6,013	1,487	122,000	Services to Other Departments	2,000	2,000	2,000
57,400	54,695	55,000	Lab Testing Fees	55,000	55,000	55,000
8,204	8,231	8,000	Land Rental	8,200	8,200	8,200
2,655,155	3,657,645	3,697,000	Total Charges for Services	3,745,200	3,745,200	3,745,200
MISCELLANEOUS REVENUES						
11,245	16,835	-0-	Other Miscellaneous Income	-0-	-0-	-0-
42,882	43,774	45,000	Investment Income	12,000	12,000	12,000
54,127	60,609	45,000	Total Miscellaneous Revenues	12,000	12,000	12,000
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$3,352,431	\$5,315,489	\$4,776,000	TOTAL FUND RESOURCES	\$6,152,600	\$6,152,600	\$6,152,600

**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.

FY11 Proposed Budget

The proposed budget for the Sewer Fund maintains operating services consistent with prior years. Capital outlay includes \$579,000 for upgrades to the sewer collection system; minor equipment replacement; and management plan and sampling related to SB 737 (legislative requirement).

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$238,906	\$276,901	\$317,500	Salaries and Wages	\$335,700	\$335,700	\$335,700
43,696	54,050	85,600	Insurance	94,900	94,900	94,900
33,369	34,400	20,110	Public Employees Retirement	21,450	21,450	21,450
-9870	-9090	-9,090	less PERS bond pymt	-9,730	-9,730	-9,730
25,680	29,462	37,480	Other Employer-paid Taxes	37,650	37,650	37,650
331,780	385,723	451,600	Total Personal Services	479,970	479,970	479,970
MATERIALS AND SERVICES						
82,354	108,326	85,000	Electricity	180,000	180,000	180,000
184,975	255,931	250,400	Franchise Fee to City	262,165	262,165	262,165
1,524	7,371	12,000	Inventory	12,000	12,000	12,000
0	0	50,000	Consultants	5,000	5,000	5,000
30,560	39,948	60,000	Repairs & Maintenance	60,000	60,000	60,000
5,413	5,073	5,000	Travel and Training	5,000	5,000	5,000
71,682	76,302	70,000	Sanitation Supplies	80,000	80,000	80,000
79,155	81,530	72,240	Equipment Rent	40,670	40,670	40,670
56,039	71,699	79,400	Other Materials and Services	82,600	82,600	82,600
148,120	149,340	144,650	Sewer Collection Fee	151,210	151,210	151,210
156,070	311,570	331,240	Central Service Charge	319,480	319,480	319,480
253,680	265,350	326,750	C&R Personnel Charge	346,930	346,930	346,930
1,069,572	1,372,440	1,486,680	Total Materials and Services	1,545,055	1,545,055	1,545,055
104,940	438,637	1,345,000	CAPITAL OUTLAY	590,200	590,200	590,200
10,387	0	0	DEBT SERVICE	0	0	0
TRFR TO OTHER FUNDS - Gen Fd						
238,517	10,100	9,090	PERS	9,730	9,730	9,730
0	1,020,780	500,000	-Sewer Capital Reserve	2,500,000	2,500,000	2,500,000
0	513,828	743,200	- WWTP Bond Debt Service	743,998	743,998	743,998
0	450,000	0	- WWTP Stabilization Fund	0	0	0
238,517	1,994,708	1,252,290		3,253,728	3,253,728	3,253,728
0	0	240,430	CONTINGENCY	283,647	283,647	283,647
\$1,755,196	\$4,191,508	\$4,776,000	TOTAL FUND EXPENDITURES	\$6,152,600	\$6,152,600	\$6,152,600

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

Actual FY08	Actual FY09	Budget FY10	Position	Adopted Budget FY11	Salary Range FY11
1	1	1	Superintendent	1	\$4,515-5,998
0	0	1	Special Projects Manager	1	\$4,410-5,857
1	1	1	Lab Technician	1	\$3,093-3,815
1	1	1	WWTP Technician	1	\$3,294-4,075
0	1	1	Operator II	1	\$3,000-3,692
2	1	1	Operator I	1	\$2,819-3,468
5	5	6	Total	6	

Capital Outlay:

Sewer Collection Capacity Upgrade	400,000
Management Plans and Studies	21,000
Sewer collection system rehab/replacement	148,000
Kinematic GPS base system	5,000
Plotter/scanner/copier	6,200
Minor Equipment Replacement & Repair	10,000
Total	\$590,200



**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.

FY11 Projections of Revenues

Investment interest income of \$14,000 incorporated into the budget. \$2,500,000 will be transferred from Sewer Fund into the Sewer Capital Reserve Fund in FY11.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$269,686	\$281,488	\$1,307,250	BEGINNING WORKING CAPITAL	\$1,818,480	\$1,818,480	\$1,818,480
11,802	5,814	13,000	MISCELLANEOUS REVENUES	14,000	14,000	14,000
0	1,020,780	500,000	TRFR FROM SEWER FD	2,500,000	2,500,000	2,500,000
\$281,488	\$1,308,082	\$1,820,250	TOTAL FUND RESOURCES	\$4,332,480	\$4,332,480	\$4,332,480

**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.

FY11 Proposed Budget

The proposed budget for the Sewer Capital Reserve Fund reflects reserve funding for the WWTP facility upgrades to address permits issues. Expenditure is related to improvements approved by Council for a waste-to-energy project added to the original scope of work. Energy incentives are expected in FY12 to reimburse expenses.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$0	CAPITAL OUTLAY	\$1,800,000	\$1,800,000	\$1,800,000
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO SEWER FD	0	0	0
0	0	1,820,250	RESERVE FOR FUTURE NEEDS	2,532,480	2,532,480	2,532,480
\$0	\$0	\$1,820,250	TOTAL FUND EXPENDITURES	\$4,332,480	\$4,332,480	\$4,332,480

Capital Outlay:

WWTP Plant Improvements \$1,800,000

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

Description of Revenue Sources

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

FY11 Projections of Revenues

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

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$8,951,624	\$7,690,000	BEGINNING WORKING CAPITAL	\$8,031,800	\$8,031,800	\$8,031,800
			MISCELLANEOUS REVENUES			
9,235,303	0	5,000,000	Other Miscellaneous Income	1,400,000	1,400,000	1,400,000
207,786	295,913	50,000	Investment Income	67,750	67,750	67,750
9,443,089	295,913	5,050,000	Total Miscellaneous Revenues	1,467,750	1,467,750	1,467,750
\$9,443,089	\$9,247,537	\$12,740,000	TOTAL FUND RESOURCES	\$9,499,550	\$9,499,550	\$9,499,550

**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.

FY11 Proposed Budget

The proposed budget for the WWTP Capital Project Fund reflects expenditures for the WWTP facility upgrades to address permits issues. The FY11 budget reflects the remaining total capital outlay projections for the WWTP facility upgrades to complete these improvements. Work is expected to be completed within FY11.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$142,213	\$121	\$5,000	MATERIALS & SERVICES	\$2,500	\$2,500	\$2,500
349,252	1,337,634	11,245,000	CAPITAL OUTLAY	9,497,050	9,497,050	9,497,050
0	0	1,490,000	RESERVE FOR FUTURE NEEDS	0	0	0
\$491,465	\$1,337,755	\$12,740,000	TOTAL FUND EXPENDITURES	\$9,499,550	\$9,499,550	\$9,499,550

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

Description of Revenue Sources

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

FY11 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$228,647	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
228,647	513,828	743,200	TRANSFER FROM SEWER FD	743,998	743,998	743,998
\$228,647	\$742,475	\$743,200	TOTAL FUND RESOURCES	\$743,998	\$743,998	\$743,998

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

Description of Current Services

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

FY11 Proposed Budget

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

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
0	742,471	743,200	DEBT SERVICE	743,998	743,998	743,998
\$0	\$742,471	\$743,200	TOTAL FUND EXPENDITURES	\$743,998	\$743,998	\$743,998

**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

FY11 Projections of Revenues

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

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			BEGINNING WORKING CAPITAL			
\$0	\$744,698	\$744,698		\$744,698	\$744,698	\$744,698
			MISCELLANEOUS REVENUES			
\$744,698	\$0	\$0	Loan Proceeds	\$0	\$0	\$0
\$744,698	\$744,698	\$744,698	TOTAL FUND RESOURCES	\$744,698	\$744,698	\$744,698

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

Description of Current Services

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

FY11 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	744,698	RESERVE FOR FUTURE NEEDS	744,698	744,698	744,698
\$0	\$0	\$744,698	TOTAL FUND EXPENDITURES	\$744,698	\$744,698	\$744,698

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

Description of Revenue Sources

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

FY11 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$0	\$0	\$450,000	BEGINNING WORKING CAPITAL	\$450,000	\$450,000	\$450,000
0	450,000	0	TRANSFER FROM SEWER FD	0	0	0
\$0	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$450,000	\$450,000

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

Description of Current Services

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

FY11 Proposed Budget

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

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			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
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). As of October 1, 2009, the Air Traffic Control Tower was 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 \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately.

FY11 Projections of Resources

The FY11 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 11 budget continues incremental increases in lease rates and charges, where they are indicated or were formerly deferred.

Revenue from the Federal Government for pass-through costs (Air Traffic Control Tower and Law Enforcement Officers for security check in) have been totally phased out. This year, and retroactively for the last year, the Airport is applying for grants funds from the State Department of Aviation specifically for paying the 5% match requirement for AIP grant projects. Charges for services for aviation, commercial and residential uses are projected based on the slight increase in rents for FY 11.

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

Actual FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
-\$1,741,674	-\$1,873,056	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES						
205,355	251,050	70,000	Federal Revenues - Tower	0	0	0
45,231	17,056	0	Federal Revenues - TSA	0	0	0
54,642	193,456	1,200,000	Federal Revenues - AIP grants	1,016,000	1,016,000	1,016,000
0	0	0	State Revenues - Grants	50,800	50,800	50,800
305,228	461,562	1,270,000	Total Intergov. Revenues	1,066,800	1,066,800	1,066,800
CHARGES FOR SERVICES						
43,235	42,032	50,000	Residential Rents	51,000	51,000	51,000
34,084	39,964	35,000	Aviation Rents	39,000	39,000	39,000
178,424	172,756	180,000	Commercial Rents	165,000	165,000	165,000
29,082	20,842	13,300	Landing Fees	27,000	27,000	27,000
83,577	67,621	51,200	Terminal Rents	62,000	62,000	62,000
77,160	51,922	50,000	Farm Land Operations	70,000	70,000	70,000
1,351	1,668	2,500	Fuel Flowage Fees	1,500	1,500	1,500
20,953	7,746	25,000	Passenger Facilities Charge	15,000	15,000	15,000
467,865	404,551	407,000	Total Charges for Services	430,500	430,500	430,500
MISCELLANEOUS REVENUES						
35,418	35,418	35,500	Sale of Land/Buildings	35,420	35,420	35,420
2,122	6,547	5,000	Other Miscellaneous Income	7,500	7,500	7,500
46	15	150	Investment Income	100	100	100
0	0	2,073,350	Sale of Bonds/ Loan Proceeds	2,085,780	2,085,780	2,085,780
37,586	41,980	2,114,000	Total Miscellaneous Revenues	2,128,800	2,128,800	2,128,800
TRANSFERS						
0	42,105	0	Transfer from Fire Equipmt Fd	0	0	0
0	0	0	Transfer from Airport Revl Ln Fd	0	0	0
0	27,090	0	Transfer From the General Fund	0	0	0
0	69,195	0	Total Transfers	0	0	0
-\$930,995	-\$895,767	\$3,791,000	TOTAL FUND RESOURCES	\$3,626,100	\$3,626,100	\$3,626,100

**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.

FY11 Proposed Budget

The proposed FY11 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay programs provide for crack sealing, fog sealing, remarking of Runway 7/25, our primary runway, and the replacement of three vehicle security gates.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
223,522	205,428	\$185,150	Salaries and Wages	\$192,050	\$192,050	\$192,050
27,564	30,218	42,800	Insurance	47,500	47,500	47,500
17,778	18,565	11,000	Public Employees Retirement	11,240	11,240	11,240
-70	-200	-4,870	less PERS bond pymt	-4,090	-4,090	-4,090
19,249	16,844	16,830	Other Employer-paid Taxes	16,800	16,800	16,800
288,043	270,855	250,910	Total Personal Services	263,500	263,500	263,500
MATERIALS AND SERVICES						
245,516	251,050	70,000	Contract - Tower	0	0	0
45,991	47,444	41,000	Electricity and Natural Gas	41,000	41,000	41,000
1115	2347	1,500	Marketing	1,000	1,000	1,000
17,017	24,660	22,500	Repairs and Maintenance	22,000	22,000	22,000
2,020	3,772	2,500	Airport ARFF Training	2,500	2,500	2,500
3,000	3,000	3,000	Street Lights	3,000	3,000	3,000
15,459	15,764	15,000	Water and Garbage	15,000	15,000	15,000
3,208	1,844	3,000	Travel and Training	3,000	3,000	3,000
41,469	32,970	27,610	Other Materials and Services	37,120	37,120	37,120
103,950	87,550	89,110	Central Services Charges	76,090	76,090	76,090
478,745	470,402	275,220	Total Materials and Services	200,710	200,710	200,710
67,711	203,638	1,200,000	CAPITAL OUTLAY	1,066,800	1,066,800	1,066,800
107,491	97,267	2,060,000	DEBT SERVICE	2,090,000	2,090,000	2,090,000
70	200	4870	TRFR TO GENERAL FUND-PERS	5,090	5,090	5,090
\$942,060	\$1,042,362	\$3,791,000	TOTAL FUND EXPENDITURES	\$3,626,100	\$3,626,100	\$3,626,100

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

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Airport Manager	1	\$5,464-7,298
1	1	1	Airport Operations Specialist 3	1	\$3,000-3,692
1	1	1	Senior Secretary	1	\$2,819-3,468
3	3	3	Total	3	

Capital Outlay:

AIP 19 Runway 725 rehab, fog seal, crack seal	\$866,800
Replace three vehicle security gates	<u>200,000</u>
Total	\$1,066,800

**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.

FY11 Projections of Resources

We are hopeful that the increase in "options" for cremation with the glass niches and cremation spaces in the Garden will boost revenues.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			RESOURCES			
			BEGINNING WORKING CAPITAL			
\$39,232	\$55,133	\$0		\$28,500	\$28,500	\$28,500
			LICENSES AND PERMIT			
			Sexton Fees	30,000	30,000	30,000
34,547	31,270	30,000	Stone Setting Fees	6,000	6,000	6,000
3,055	3,728	2,250	Sale of Graves	24,000	24,000	24,000
24,369	27,939	17,500	Sale of Grave Liners	16,000	16,000	16,000
17,221	16,218	17,000	Other Grave Liners	750	750	750
875	625	500	Sale of Crypts	0	0	0
0	0	0	Sale of Niches	2,125	2,125	2,125
2017.75	872	2,500	Sale of Grave Markers	28,500	28,500	28,500
36,086	28,618	30,000	Sale of Pet Graves/Supplies	1050	1050	1050
1945	1821	900	Sale of Miscellaneous	0	0	0
360	0	0	Total Licenses and Permits	108,425	108,425	108,425
120,476	111,091	100,650				
			CHARGES FOR SERVICES			
			Land Rental	7,000	7,000	7,000
6,677	7,174	7,000	Total Charges for Services	7,000	7,000	7,000
6,677	7,174	7,000				
			MISCELLANEOUS REVENUES			
			Other Misc. Income	0	0	0
19,516	0	25000	Investment Income	175	175	175
1433	386	350	Total Miscellaneous Revenues	175	175	175
20,949	386	25,350				
			TRANSFERS			
			Cem. Perp. Care Trust Fund	30,000	30,000	30,000
16,632	20,000	15,000	General Fund	85,000	85,000	85,000
139,750	146,000	125,000	Total Transfers	115,000	115,000	115,000
156,382	166,000	140,000				
\$343,716	\$339,784	\$273,000	TOTAL FUND RESOURCES	\$259,100	\$259,100	\$259,100

**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

FY11 Proposed Budget

The FY11 budget aims at maintaining service levels.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
84,731	97,835	\$104,500	Salaries and Wages	\$109,300	\$109,300	\$109,300
19,796	18,216	25,000	Insurance	27,620	27,620	27,620
11,538	12,237	5,750	Public Employees Retirement	5,990	5,990	5,990
-3,035	-3,400	-2,580	less PERS bond pymt	-2,710	-2,710	-2,710
7,710	9,205	12,700	Other Employer-paid Taxes	12,000	12,000	12,000
120,740	134,094	145,370	Total Personal Services	152,200	152,200	152,200
MATERIALS AND SERVICES						
33,708	37,919	35,180	Cemetery Supplies	35,000	35,000	35,000
0	0	0	Grave Buy Back	2,000	2,000	2,000
9,836	8,072	8,500	Equipment Maint. Supplies	9,000	9,000	9,000
3,862	4,343	5,000	Repair and Maintenance	5,500	5,500	5,500
6,968	6,531	7,500	Gasoline and Diesel	7,500	7,500	7,500
443	122	500	Horticultural Supplies	500	500	500
3,002	2,213	3,690	Irrigation Supplies	3,000	3,000	3,000
420	797	750	Travel and Training	1000	1000	1000
21,657	19,783	19,590	Other Materials and Services	19,425	19,425	19,425
19,430	19,580	13,340	Central Services Charges	20,780	20,780	20,780
99,326	99,360	94,050	Total Materials and Services	103,705	103,705	103,705
65,482	86,382	31,000	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE	0	0	0
3,035	3,400	2,580	TRFR TO GENERAL FD - PERS	2,710	2,710	2,710
0	0	0	CONTINGENCY	485	485	485
\$288,583	\$323,236	\$273,000	TOTAL FUND EXPENDITURES	\$259,100	\$259,100	\$259,100

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,846-7808
1/4	1/4	1/4	Parks/Cemetery Foreman	1/4	\$4,515-5998
1	1	1	Utility Worker II	1	\$2,819-3,578
1/4	1/4	1/4	Senior Secretaary	1/4	\$2,819-3,468
1 3/4	1 3/4	1 3/4	Total	1 3/4	



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, and Facilities 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.

FY11 Projections of Revenues

\$165,520 in equipment rental charges is based on a reduction in charges for FY11. Staff will be reassessing charges in preparation of the FY12 budget. \$798,270 in C&R Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources. 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 FY08	Actual FY09	Budget FY10	RESOURCES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$431,141	\$522,567	\$450,000	BEGINNING WORKING CAPITAL	\$554,000	\$554,000	\$554,000
			CHARGES FOR SERVICES			
11,578	11,604	3,000	Land & Equipment Rental	3,000	3,000	3,000
377,235	388,000	365,520	Equipment Rental - City	165,520	165,520	165,520
133,174	44,748	40,000	Labor and Overhead - City	89,700	89,700	89,700
0	0	0	Materials - City	0	0	0
558,075	583,785	669,450	C&R Personnel Charge	798,270	798,270	798,270
1,080,062	1,028,137	1,077,970	Total Charges for Services	1,056,490	1,056,490	1,056,490
			MISCELLANEOUS REVENUES			
4,697	3,727	730	Sale of Land/Equipment	1,260	1,260	1,260
21,504	12,270	20,000	Investment Income	10,000	10,000	10,000
26,201	15,997	20,730	Total Miscellaneous Revenues	11,260	11,260	11,260
\$1,537,404	\$1,566,701	\$1,548,700	TOTAL FUND RESOURCES	\$1,621,750	\$1,621,750	\$1,621,750

Capital Outlay:

Replace water truck with utility box	\$75,000
Replace air compressor	5,000
Total	<u>\$80,000</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.

FY11 Proposed Budget

The proposed budget for FY11 for the C&R Fund maintains operating services consistent with prior years. Replacement of the 1-ton water crew truck and an air compressor are proposed for FY11. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$542,838	\$492,463	\$544,550	Salaries and Wages	\$546,400	\$546,400	\$546,400
78,569	89,179	140,200	Insurance	155,550	155,550	155,550
48,028	46,879	32,500	Public Employees Retirement	34,640	34,640	34,640
-3,220	-3,000	-14,670	less PERS bond pymt	-15,700	-15,700	-15,700
48,888	47,676	63,220	Other Employer-paid Taxes	62,800	62,800	62,800
715,103	673,197	765,800	Total Personal Services	783,690	783,690	783,690
MATERIALS AND SERVICES						
64,864	51,520	60,000	Gasoline and Diesel	60,000	60,000	60,000
53,635	42,088	50,000	Direct Repair Supplies	50,000	50,000	50,000
18,083	20,925	25,000	Repair and Maintenance	20,000	20,000	20,000
12,283	14,609	12,000	Building Utilities	13,300	13,300	13,300
5,658	4,104	5,000	Travel and Training	5,000	5,000	5,000
16,838	21,473	19,750	Other Materials and Services	12,300	12,300	12,300
6,130	8,030	7,550	Central Services Charges	7,330	7,330	7,330
177,491	162,748	179,300	Total Materials and Services	167,930	167,930	167,930
119,024	172,760	297,000	CAPITAL OUTLAY	80,000	80,000	80,000
3,220	3,000	14,670	TRFR TO GENERAL FD - PERS	15,700	15,700	15,700
0	0	111,100	CONTINGENCY	175,000	175,000	175,000
0	0	180,830	RESERVE FOR EQUIPT. REPL	399,430	399,430	399,430
\$1,014,838	\$1,011,705	\$1,548,700	TOTAL FUND EXPENDITURES	\$1,621,750	\$1,621,750	\$1,621,750

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Public Works Director	1	\$5,846-7,808
1/2	1/2	1/2	Public Works Supervisor	1/2	\$4,515-5,998
1	1	1	Regulatory Specialist	1	\$4,410-5857
0	0	1	Control Systems Manager	1	\$4,515-5,998
1	1	1	Purchasing Agent	1	\$3,000-3,692
2	2	2	Utility Worker III	2	\$3,000-3,815
1	1	1	Mechanic	1	\$3,000-3,692
2	1	1	Utility Worker II	2	\$2,819-3,578
0	1	1	Utility Worker I	0	\$2,577-3,255
1/3	1/3	1/3	Senior Secretary	1/3	\$2,819-3,468
8 5/6	8 5/6	9 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.

FY11 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 \$20,000 from the Pendleton Development Commission for administration and materials for the Commission and \$26,000 from the Department of Justice Grant for the County Victim's Assistance department.

Actual FY08	Actual FY09	Budget FY10		Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
\$364,644	\$170,222	\$260,000	RESOURCES			
			BEG. WORKING CAPITAL	\$312,000	\$312,000	\$312,000
			LICENSES AND PERMITS			
15,280	14,820	20,000	Business License Collecton Fees	20,000	20,000	20,000
11,766	12,540	20,000	Engineering Inspection Fees	60,000	60,000	60,000
0	0	20,000	LID Engineering Inspection Fees	10,000	10,000	10,000
2,450	3,557	2,500	Excavation Permits	2,500	2,500	2,500
900	525	800	Sewer Tap Fees	800	800	800
3,192	4,451	3,150	Other Engineering Fees	10,150	10,150	10,150
33,588	35,893	66,450	Total Licenses and Permits	103,450	103,450	103,450
10,000	15,000	136,500	INTERGOVERNMENTAL	46,000	46,000	46,000
			CHARGES FOR SERVICES			
78,960	78,960	78,960	Charges for Facilities	78,960	78,960	78,960
0	0	0	Charges for Financial Services	0	0	0
961,860	1,209,120	1,152,660	General Fund	1,185,810	1,185,810	1,185,810
122,410	175,710	179,530	State Tax Street Fund	159,690	159,690	159,690
45,380	49,210	43,420	Library Fund	76,280	76,280	76,280
14,250	17,890	10,400	Transportation Fund	11,950	11,950	11,950
75,550	87,490	69,890	Convention Center Fund	85,870	85,870	85,870
330,370	365,030	314,590	Water Fund	312,370	312,370	312,370
156,070	311,570	331,240	Sewer Fund	319,420	319,420	319,420
103,950	87,550	89,110	Airport Fund	47,510	47,510	47,510
19,430	19,580	13,340	Cemetery Fund	58,290	58,290	58,290
6,130	8,030	7,550	Construction and Repair Fund	7,330	7,330	7,330
1,914,360	2,410,140	2,290,690	Total Charges for Services	2,343,480	2,343,480	2,343,480
25,829	10,436	10,360	MISCELLANEOUS REVENUES	13,370	13,370	13,370
\$2,348,421	\$2,641,691	\$2,764,000	TOTAL FUND RESOURCES	\$2,818,300	\$2,818,300	\$2,818,300

**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.

FY11 Proposed Budget

The proposed budget for FY11 for the City Manager's Office proposes \$3,500 for training opportunities for all departments.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$224,373	\$244,032	\$223,500	Salaries and Wages	\$229,250	\$229,250	\$229,250
25,347	19,254	43,000	Insurance	48,000	48,000	48,000
25,244	18,153	13,500	Public Employees Retirement	13,900	13,900	13,900
-1,300	-1,710	-6,060	less PERS bond pymt	-6,300	-6,300	-6,300
17,146	18,194	18,160	Other Employer-paid Taxes	18,300	18,300	18,300
290,810	297,923	292,100	Total Personal Services	303,150	303,150	303,150
MATERIALS AND SERVICES						
5,100	3,600	5,100	Car Allowance	5,100	5,100	5,100
2,183	2,273	2,500	Dues and Subscriptions	2,500	2,500	2,500
1,286	1,550	2,000	Telephone	2,000	2,000	2,000
1,988	4,262	4,250	Office Supplies and Printing	4,250	4,250	4,250
1,506	2,971	3,500	Employee Training	3,500	3,500	3,500
4,614	6,772	5,000	Travel and Training	5,000	5,000	5,000
10,785	9,373	11,150	Other Materials and Services	11,150	11,150	11,150
27,462	30,801	33,500	Total Materials and Services	33,500	33,500	33,500
0	15,371	0	CAPITAL OUTLAY	0	0	0
\$318,272	\$344,095	\$325,600	TOTAL CITY MANAGER'S	\$336,650	\$336,650	\$336,650

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	City Manager	1	\$9,376
1	1	1	Administrative Services Officer	1	\$4,410-5,857
1	1	1	Administrative Assistant	1	\$2,809-3,733
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.

FY11 Proposed Budget

The proposed budget for FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$9,750	\$10,400	\$11,500	Salaries and Wages	\$11,500	\$11,500	\$11,500
557	1,618	500	Public Employees Retirement	900	900	900
-170	-1090	-400	less PERS bond pymt	-400	-400	-400
1,622	811	2,200	Other Employer-paid Taxes	2,200	2,200	2,200
11,759	11,739	13,800	Total Personal Services	14,200	14,200	14,200
MATERIALS AND SERVICES						
11,917	11,476	14,000	Dues and Subscriptions	14,000	14,000	14,000
5,867	4,229	3,000	Mayor/Council Expense	3,000	3,000	3,000
5,177	9,577	10,000	Travel and Training	10,000	10,000	10,000
0	9,448	6,200	Other Materials and Services	6,200	6,200	6,200
22,961	34,730	33,200	Total Materials and Services	33,200	33,200	33,200
0	0	0	CAPITAL OUTLAY	0	0	0
\$34,720	\$46,469	\$47,000	TOTAL MAYOR AND COUNCIL	\$47,400	\$47,400	\$47,400

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
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.

FY11 Proposed Budget

The amount budgeted for property & liability insurance has been reduced by \$20,000 due to low losses by the City of Pendleton and the City/County Insurance Services as a group. 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. The transfer to the Library Fund supports 2/3's of the volunteer coordinator position.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
MATERIALS AND SERVICES						
\$12,761	\$12,635	\$14,000	Health Care Committee	\$14,000	\$14,000	\$14,000
752	0	3,000	Early Return to Work	3,000	3,000	3,000
264,345	257,471	272,500	Insurance - Property & Liability	252,500	252,500	252,500
277,857	270,106	289,500	Total Materials and Services	269,500	269,500	269,500
TRANSFERS OUT						
12,080	15,720	0	- To Transportation Fund	0	0	0
0	0	0	- To Library Fund	10,000	10,000	10,000
21,930	22,000	31,380	- To General Fund for PERS	32,840	32,840	32,840
0	0	113,320	CONTINGENCY FOR CS FUND	198,910	188,910	188,910
\$311,867	\$307,826	\$434,200	TOTAL INSURANCE DIVISION	\$501,250	\$491,250	\$491,250

**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.

FY11 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 FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$168,591	\$176,999	\$181,900	Salaries and Wages	\$184,620	\$184,620	\$184,620
17,941	19,668	28,500	Insurance	32,050	32,050	32,050
16,380	15,348	7,300	Public Employees Retirement	7,260	7,260	7,260
-6310	-1530	-3,280	less PERS bond pymt	-3,290	-3,290	-3,290
12,405	13,122	14,480	Other Employer-paid Taxes	14,460	14,460	14,460
209,006	223,607	228,900	Total Personal Services	235,100	235,100	235,100
MATERIALS AND SERVICES						
2,151	1,790	2500	Equipment Maintenance Contract	2500	2500	2500
8,373	5,343	5,250	Dues and Subscriptions	6,000	6,000	6,000
3,291	973	3,250	Travel and Training	4,000	4,000	4,000
4,683	5,974	5,600	Other Materials and Services	5,450	5,450	5,450
18,498	14,080	16,600	Total Materials and Services	17,950	17,950	17,950
0	0	5,000	CAPITAL OUTLAY	5,000	5,000	5,000
\$227,504	\$237,687	\$250,500	TOTAL LEGAL DEPARTMENT	\$258,050	\$258,050	\$258,050

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1/2	1/2	City Attorney	1/2	\$6,202-8,284
1	1	1	Asst. City Attorney	1	\$5,280-7,298
1	1	1	Executive Secretary	1	\$2,809-3,733
3	2 1/2	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.

FY11 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 was moved to the Information Technology Division in FY10. There is a temporary half-time Special Projects Finance Supervisor budgeted within the FY11 to help oversee all the capital improvement projects.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$254,968	\$262,103	\$310,300	Salaries and Wages	\$325,900	\$325,900	\$325,900
36,621	44,626	71,300	Insurance	79,300	79,300	79,300
28,886	30,205	17,060	Public Employees Retirement	19,120	19,120	19,120
-5190	-4850	-8,110	less PERS bond pymt	-8,670	-8,670	-8,670
18,920	21,454	25,000	Other Employer-paid Taxes	26,300	26,300	26,300
334,204	353,538	415,550	Total Personal Services	441,950	441,950	441,950
MATERIALS AND SERVICES						
25,525	26,978	28,850	Audit Fees	34,500	34,500	34,500
3,853	4,103	4,000	Legal Notices - Budget	4,300	4,300	4,300
40,000	0	0	Contract Services	0	0	0
9,929	10,889	12,000	Equipment Maint. Contracts	13,200	13,200	13,200
33,043	34,429	40,000	Postage	45,000	45,000	45,000
10,720	10,579	13,000	Office Supplies and Printing	13,000	13,000	13,000
2,232	1,877	3,000	Travel and Training	3,000	3,000	3,000
12,377	10,228	12,300	Other Materials and Services	14,800	14,800	14,800
137,679	99,083	113,150	Total Materials and Services	127,800	127,800	127,800
0	9,483	0	CAPITAL OUTLAY	9,000	9,000	9,000
\$471,883	\$462,104	\$528,700	TOTAL FINANCE DEPT.	\$578,750	\$578,750	\$578,750

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	1	Finance Director	1	\$5,846-7,808
1	1	1	Accounting Supervisor	1	\$3,938-5,237
0	0	1/2	Special Projects Financial Supervisor	1/2	\$3,155
2 1/2	2 1/2	2 1/2	Senior Account Clerk	2 1/2	\$2,819-3,468
1	1	1	Account Clerk	1	\$2,577-3,157
5 1/2	5 1/2	6	Total	6	

Capital Outlay: Payroll System Upgrade \$9,000

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

Description of Current Services

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

FY11 Proposed Budget

The proposed budget for FY11 for the Engineering Division's materials and services is very similar to the previous year. The City Engineer also oversees the Planning and Building Divisions, so the budget reflects only a portion for the City Engineer's salary.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$256,734	\$260,179	\$249,700	Salaries and Wages	\$257,500	\$257,500	\$257,500
57,411	58,592	60,000	Insurance	63,500	63,500	63,500
36,753	32,447	15,800	Public Employees Retirement	16,280	16,280	16,280
-11660	-6950	-6,950	less PERS bond Pymt	-7,380	-7,380	-7,380
21,078	23,103	23,500	Other Employer-paid Taxes	15,000	25,000	25,000
360,316	367,371	342,050	Total Personal Services	344,900	354,900	354,900
MATERIALS AND SERVICES						
2,700	2,700	2,750	Car Allowance	2,700	2,700	2,700
720	0	4,000	Consultants	1,000	1,000	1,000
956	0	3,000	Repairs and Maintenance	2,500	2,500	2,500
1,845	3,306	2,600	Engineering Supplies	2,600	2,600	2,600
10,600	10,600	6,600	Equipment Rent	7,000	7,000	7,000
1,659	2,995	3,500	Travel and Training	3,500	3,500	3,500
9,660	10,273	16,500	Other Materials and Services	16,700	16,700	16,700
28,140	29,874	38,950	Total Materials and Services	36,000	36,000	36,000
0	15,159	0	CAPITAL OUTLAY	33,600	33,600	33,600
\$388,457	\$412,403	\$381,000	TOTAL ENGINEERING DIV.	\$414,500	\$424,500	\$424,500

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1	1	2/3	City Engineer/Community Dev Director	2/3	\$5,846-7,808
1	1	1	Associate Engineer	1	\$4,410-5,857
1	1	1	Engineering Technician III	1	\$3,294-4,075
1	1	1	Engineering Technician I	1	\$2,906-3,578
1/2	1/2	0	Engineering Aide	0	\$2,655-3,255
0	0	1/6	Aide	1/6	\$2,111-2,559
1/3	1/3	1/3	Senior Secretary	1/3	\$2,819-3,468
4 5/6	4 5/6	4 1/6	Total	4 1/6	
Capital:	Kinematic GPS Base Station			\$15,000	
	Plotter/Scanner/Copier			18,600	

**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.

FY11 Proposed Budget

The proposed FY11 budget for the Facilities Department maintains current levels. Funding sources for this department are shown on Page Appendix A-12.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
PERSONAL SERVICES						
\$224,649	\$258,463	\$271,000	Salaries and Wages	\$276,500	\$276,500	\$276,500
38,804	40,369	64,200	Insurance	71,000	71,000	71,000
21,826	36,785	14,030	Public Employees Retirement	15,000	15,000	15,000
-670	-12410	-6580	less PERS bond pymt	-6800	-6800	-6800
20,216	23,643	31,350	Other Employer-paid Taxes	29,325	29,325	29,325
304,825	346,851	374,000	Total Personal Services	385,025	385,025	385,025
MATERIALS AND SERVICES						
37,680	39,561	43,500	Electricity	43,500	43,500	43,500
20,859	25,389	21,000	Natural Gas	13,000	13,000	13,000
18,367	23,454	21,000	Building Repairs and Maint.	21,000	21,000	21,000
10,486	19,355	16,500	Janitorial Supplies	16,500	16,500	16,500
393	0	1,000	Travel and Training	1,000	1,000	1,000
5,743	4,090	4,500	Tools & Minor Equipment	4,500	4,500	4,500
20,143	16,050	21,500	Other Materials and Services	20,075	20,075	20,075
113,671	127,899	129,000	Total Materials and Services	119,575	119,575	119,575
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
\$425,496	\$481,750	\$510,000	TOTAL FACILITIES DIVISION	\$511,600	\$511,600	\$511,600

Actual FY08	Actual FY09	Budget FY10	POSITION	Adopted Budget FY11	Salary Range FY11
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,846-7,808
1	1	1	Facilities Supervisor	1	\$4,515-5,998
1	2	1	Facilities Maint. Tech III	1	\$3,000-3,692
1	1	2	Utility Worker II	2	\$2,819-3,578
1/4	1/4	1/4	Senior Secretary	1/4	\$2,819-3,468
3 1/2	4 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.

FY11 Proposed Budget

The proposed budget provides for full-time 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 replacement of city computer servers, storage and back up and upgrade for City email software. The County also benefits from the Bureau of Justice grant for \$26,000 for their victim services division.

Actual FY08	Actual FY09	Budget FY10	EXPENDITURE CATEGORIES	Proposed Budget FY11	Approved Budget FY11	Adopted Budget FY11
			MATERIALS AND SERVICES			
\$0	\$40,000	\$40,000	Contract Services	\$96,000	\$96,000	\$96,000
0	0	31,000	Other Tech Expense- County Victims Services	26,000	26,000	26,000
0	243	3,000	Telephone Equipment	3,000	3,000	3,000
0	10,798	13,000	Minor Equipment	10,000	10,000	10,000
0	51,041	87,000	Total Materials and Services	135,000	135,000	135,000
0	0	200,000	CAPITAL OUTLAY	25,100	25,100	25,100
\$0	\$51,041	\$287,000	TOTAL INFORMATIO TECH. DIV.	\$160,100	\$160,100	\$160,100

Capital

Replace City Backup Server	\$5,000
Replace City DAS Backup System	10,000
Replace City Email Software & Licenses	<u>10,100</u>
	<u>\$25,100</u>

City of Pendleton

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY11

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Plan.	Build.	Total GENERAL FUND
City Manager's Office General Administration	\$342,950	\$5,830	\$78,190	\$61,390	\$2,400	\$19,210	\$6,860	\$5,490	\$6,520	\$5,140	\$191,030
Transfers Out	10,000	170	2,280	1,790	70	560	200	160	190	150	\$5,570
Mayor, City Council	47,800	810	10,900	8,560	330	2,680	960	760	910	720	26,630
Insurance											
Cost of Claims - Liab.	148,220		37,200	4,890	4,450	15,270	8,450	30,530	300	590	101,680
Property Insurance	121,280		3,760	4,850		5,580	4,000	4,120			22,310
	269,500	0	40,960	9,740	4,450	20,850	12,450	34,650	300	590	123,990
Legal Services											
City Attorney	65,340	1,110	14,900	11,700	460	3,660	1,310	1,050	1,240	980	36,410
City Negotiator	26,130	680	6,870	6,530		2,820	80	0	390	390	17,760
City Prosecutor	130,670	52,270	78,400								130,670
Risk Manager	39,200		9,410	1,250	1,100	3,840	2,120	7,720	80	160	25,680
	261,340	54,060	109,580	19,480	1,560	10,320	3,510	8,770	1,710	1,530	210,520
Finance											
Utilities Billing/Coll.	99,420										
Payroll	60,580	1,700	10,780	11,210		5,880	4,730	4,600	670	970	40,540
Payables	82,560	910	11,310	5,370	2,230	12,380	4,210	4,380	1,240	910	42,940
General Accounting	324,860	5,520	74,070	58,150	2,270	18,200	6,500	5,200	6,170	4,870	180,950
	567,420	8,130	96,160	74,730	4,500	36,460	15,440	14,180	8,080	6,750	264,430
Engineering											
Engineering Services	304,830		45,720	0		9,140			3,050	3,050	60,960
GIS/ Aerial Map Project	33,600		0	0		0			0	0	0
	338,430		45,720	0	0	9,140	0	0	3,050	3,050	60,960
Facilities											
City Hall	224,110	3,810	51,100	40,120	1,570	12,550	4,480	3,590	4,260	3,360	124,840
Other City Facilities	215,330		67,400	4,090		51,890	35,960	15,930			175,270
	439,440	3,810	118,500	44,210	1,570	64,440	40,440	19,520	4,260	3,360	300,110
Information Technology											
Operations	109,000	1,850	24,850	19,510	760	6,100	2,180	1,740	2,070	1,640	60,700
Capital Outlay	25,100	2,500	8,790	5,020	0	8,790					25,100
	134,100	4,350	33,640	24,530	760	14,890	2,180	1,740	2,070	1,640	85,800
Less credit on Fund Balance Adjustment from FY09	0 (146,460)	0 (8,620)	0 (26,910)	0 (10,740)	0 (2,690)	0 (16,810)	0 (6,320)	0 (960)	0 (1,480)	0 (1,620)	0 (76,150)
	\$2,264,520	\$68,540	\$509,020	\$233,690	\$12,950	\$161,740	\$75,720	\$84,310	\$25,610	\$21,310	\$1,192,890

STREET FUND	LIBRARY FUND	SR/DIS TRANS. FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY & REPAIR FUND	CONSTR. FUND	TOTAL
\$19,210	\$19,890	\$5,830	\$14,060	\$41,840	\$36,000	\$9,950	\$5,140		\$342,950
560	580	170	410	1,220	1,050	290	150		10,000
2,680	2,770	810	1,960	5,830	5,010	1,390	720		47,800
5,040			0	21,200	18,670	1,630	0		148,220
	8,610		12,610	33,840	21,110	22,070	730		121,280
5,040	8,610	0	12,610	55,040	39,780	23,700	730	0	269,500
3,660	3,790	1110	2,680	7,970	6,850	1,890	980		65,340
1,380	2,060		680	1,720	1,430	680	420		26,130
1,290		1650	0	5,370	4,780	430	0		130,670
6,330	5,850	2,760	3,360	15,060	13,060	3,000	1,400	0	39,200
									261,340
2,730	5,090		3,330	47,030	52,390				99,420
3,800	3,140	580	6,440	3,390	2,470	1,700	1,330		60,580
18,190	18,840	5,520	13,320	11,640	6,590	4,050	3,380		82,560
24,720	27,070	6,100	23,090	39,630	34,120	9,420	4,870		324,860
24,720	27,070	6,100	23,090	101,690	95,570	15,170	9,580	0	567,420
76,210			6,100	70,110	82,310	9,140			304,830
11,200				11,200	11,200				33,600
87,410	0	0	6,100	81,310	93,510	9,140	0	0	338,430
12,550	13,000	3,810	9,190	27,340	23,520	6,500	3,360		224,110
			15,930		4,100	12,060	0	7,970	215,330
12,550	13,000	3,810	25,120	27,340	27,620	18,560	3,360	7,970	439,440
6,100	6,320	1,850	4,470	13,300	11,460	3,160	1,640	0	109,000
			0						25,100
6,100	6,320	1,850	4,470	13,300	11,460	3,160	1,640	0	134,100
0	0	0	0	0	0	0	0	0	0
(4,000)	(6,900)	(9,380)	(4,430)	(31,170)	(3,580)	(8,270)	(1,940)	(640)	(146,460)
\$160,600	\$77,190	\$11,950	\$86,750	\$311,460	\$319,480	\$76,090	\$20,780	\$7,330	\$2,264,520

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY11**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$309,450
Materials and Services			33,500
Capital Outlay			0
			<u>\$342,950</u>

Transfers Out to Other Funds

\$10,000

GENERAL ADMINISTRATION

\$342,950

Basis of allocation: GENERAL ADMINISTRATION

FY10 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY10)

General Fund

Municipal Court	\$263,170	1.7%	\$5,830
Police	3,503,000	22.8%	78,190
Fire	2,757,430	17.9%	61,390
Ambulance	108,050	0.7%	2,400
Parks	865,660	5.6%	19,210
Recreation	308,490	2.0%	6,860
Aquatic Center	252,060	1.6%	5,490
Planning	286,170	1.9%	6,520
Building	233,260	1.5%	5,140
Total General Fund	8,577,290	55.7%	191,030
State Tax Street Fund	855,985	5.6%	19,210
Library Fund & Trust	898,250	5.8%	19,890
Transportation Fund	265,375	1.7%	5,830
Convention Center Fund	634,310	4.1%	14,060
Water Fund	1,876,930	12.2%	41,840
Sewer Fund	1,616,130	10.5%	36,000
Airport Fund	441,890	2.9%	9,950
Cemetery Fund	228,660	1.5%	5,140
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$342,950</u>

TRANSFERS OUT

\$10,000

Basis of allocation: GENERAL ADMINISTRATION

FY10 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY10)

General Fund

Municipal Court	\$263,170	1.7%	\$170
Police	3,503,000	22.8%	\$2,280
Fire	2,757,430	17.9%	\$1,790
Ambulance	108,050	0.7%	\$70
Parks	865,660	5.6%	\$560
Recreation	308,490	2.0%	\$200
Aquatic Center	252,060	1.6%	\$160
Planning	286,170	1.9%	\$190
Building	233,260	1.5%	\$150
Total General Fund	8,577,290	55.7%	\$5,570
State Tax Street Fund	855,985	5.6%	\$560
Library Fund & Trust	898,250	5.8%	\$580
Str/Disabled Transportation Fund	265,375	1.7%	\$170
Convention Center Fund	634,310	4.1%	\$410
Water Fund	1,876,930	12.2%	\$1,220
Sewer Fund	1,616,130	10.5%	\$1,050
Airport Fund	441,890	2.9%	\$290
Cemetery Fund	228,660	1.5%	\$150
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$10,000</u>

APPENDIX A

Allocation of Mayor, City Council Department FY11

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt
Materials and Services
Capital Outlay

basis of allocation: GENERAL ADMINISTRATION
FY10 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY10)

General Fund		
Municipal Court	\$263,170	1.7%
Police	3,503,000	22.8%
Fire	2,757,430	17.9%
Ambulance	108,050	0.7%
Parks	865,660	5.6%
Recreation	308,490	2.0%
Aquatic Center	252,060	1.6%
Planning	286,170	1.9%
Building	233,260	1.5%
Total General Fund	8,577,290	55.7%
State Tax Street Fund	855,985	5.6%
Library Fund	898,250	5.8%
Sr/Disabled Transportation Fund	265,375	1.7%
Convention Center Fund	634,310	4.1%
Water Fund	1,876,930	12.2%
Sewer Fund	1,616,130	10.5%
Airport Fund	441,890	2.9%
Cemetery Fund	228,660	1.5%
	<u>\$15,394,820</u>	<u>100.0%</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY11**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$238,390
Materials and Services		17,950
Capital Outlay		5,000
		<u>\$261,340</u>

City Attorney	25.0%	65,340
City Negotiator	10.0%	26,130
City Prosecutor	50.0%	130,670
Risk Manager	15.0%	39,200
	<u>100.0%</u>	<u>\$261,340</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY10 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY10)

			<u>\$65,340</u>
General Fund			
Municipal Court	\$263,170	1.7%	\$1,110
Police	3,503,000	22.8%	14,900
Fire	2,757,430	17.9%	11,700
Ambulance	108,050	0.7%	460
Parks	865,660	5.6%	3,660
Recreation	308,490	2.0%	1,310
Aquatic Center	252,060	1.6%	1,050
Planning	286,170	1.9%	1,240
Building	233,260	1.5%	980
	<u>8,577,290</u>	<u>55.7%</u>	<u>36,410</u>
State Tax Street Fund	855,985	5.6%	3,660
Library Fund	898,250	5.8%	3,790
Sr/Disabled Transportation Fund	265,375	1.7%	1,110
Convention Center Fund	634,310	4.1%	2,680
Water Fund	1,876,930	12.2%	7,970
Sewer Fund	1,616,130	10.5%	6,850
Airport Fund	441,890	2.9%	1,890
Cemetery Fund	228,660	1.5%	980
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$65,340</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY11**

CITY NEGOTIATOR			<u>\$26,130</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	2.00	2.6%	\$680
Police	20.00	26.3%	6,870
Fire	19.00	25.0%	6,530
Parks	8.25	10.8%	2,820
Recreation	0.25	0.3%	80
Planning	1.16	1.5%	390
Building	<u>1.16</u>	<u>1.5%</u>	<u>390</u>
Total General Fund	51.82	68.0%	17,760
State Tax Street Fund	4.00	5.3%	1,380
Library Fund	6.00	7.9%	2,060
Convention Center	2.00	2.6%	680
Water Fund	5.00	6.6%	1,720
Sewer Fund	4.00	5.4%	1,430
Airport Fund	2.00	2.6%	680
Cemetery Fund	<u>1.25</u>	<u>1.6%</u>	<u>420</u>
	<u>76.07</u>	<u>100.0%</u>	<u>\$26,130</u>
CITY PROSECUTOR			<u>\$130,670</u>
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$52,270
Police		<u>60%</u>	<u>78,400</u>
		<u>100%</u>	<u>\$130,670</u>
RISK MANAGER			<u>\$39,200</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$18,255	24.0%	\$9,410
Fire	2,401	3.2%	1,250
Ambulance	2,157	2.8%	1,100
Parks	7,474	9.8%	3,840
Recreation	4,140	5.4%	2,120
Aquatic Center	15,000	19.7%	7,720
Planning	116	0.2%	80
Building	<u>279</u>	<u>0.4%</u>	<u>160</u>
Total General Fund	\$49,822	65.5%	25,680
Street Fund	2,480	3.3%	1,290
Transportation Fund	3,228	4.2%	1,650
Convention Center Fund	7	0.0%	0
Water Fund	10,433	13.7%	5,370
Sewer Fund	9,278	12.2%	4,780
Airport Fund	801	1.1%	430
Cemetery Fund	<u>16</u>	<u>0.0%</u>	<u>0</u>
	<u>\$76,065</u>	<u>100.0%</u>	<u>\$39,200</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY11**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$450,620
Materials and Services			127,800
Capital Outlay			<u>9,000</u>
			587,420
less direct charges for services - Business Licences			<u>(20,000)</u>
			<u>\$567,420</u>

Utilities Billing/Collections			\$99,420
Payroll			\$60,580
Payables			\$82,560
General Accounting			<u>324,860</u>
			<u>\$567,420</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$3,365,000	47.3%	\$47,030
Sewer Fund	<u>3,745,200</u>	<u>52.7%</u>	<u>52,390</u>
	<u>\$7,110,200</u>	<u>100.0%</u>	<u>\$99,420</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2009

General Fund			\$60,580
Municipal Court	71	2.8%	\$1,700
Police	458	17.8%	10,780
Fire	476	18.5%	11,210
Parks	250	9.7%	5,880
Recreation	201	7.8%	4,730
Aquatic Center	194	7.6%	4,600
Planning	29	1.1%	670
Building	41	1.6%	970
Total General Fund	1,720	66.9%	40,540
State Tax Street Fund	115	4.5%	2,730
Library Fund	217	8.4%	5,090
Convention Center	141	5.5%	3,330
Water Fund	145	5.6%	3,390
Sewer Fund	104	4.1%	2,470
Airport Fund	71	2.8%	1,700
Cemctery Fund	56	2.2%	1,330
	<u>2,569</u>	<u>100.0%</u>	<u>\$60,580</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY11**

PAYABLES			<u>\$82,560</u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 08-09			
General Fund			
Municipal Court	104	1.1%	\$910
Police	1358	13.7%	11,310
Fire	642	6.5%	5,370
Ambulance	263	2.7%	2,230
Parks	1486	15.0%	12,380
Recreation	509	5.1%	4,210
Aquatic Center	524	5.3%	4,380
Planning	153	1.5%	1,240
Building	104	1.1%	910
Total General Fund	5,143	52.0%	42,940
State Tax Street Fund	455	4.6%	3,800
Library Fund	372	3.8%	3,140
Sr/Disabled Transportation Fund	70	0.7%	580
Pendleton Convention Center Fund	768	7.8%	6,440
Water Fund	1392	14.1%	11,640
Sewer Fund	801	8.0%	6,590
Airport Fund	484	4.9%	4,050
Cemetery Fund	404	4.1%	3,380
	<u>9,889</u>	<u>100.0%</u>	<u>\$82,560</u>

GENERAL ACCOUNTING			<u>\$324,860</u>
basis of allocation: GENERAL ADMINISTRATION			
FY10 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY10)			
General Fund			
Municipal Court	\$263,170	1.7%	\$5,520
Police	3,503,000	22.8%	74,070
Fire	2,757,430	17.9%	58,150
Ambulance	108,050	0.7%	2,270
Parks	865,660	5.6%	18,200
Recreation	308,490	2.0%	6,500
Aquatic Center	252,060	1.6%	5,200
Planning	286,170	1.9%	6,170
Building	233,260	1.5%	4,870
	8,577,290	55.70%	180,950
State Tax Street Fund	855,985	5.6%	18,190
Library Fund	898,250	5.8%	18,840
Sr/Disabled Transportation Fund	265,375	1.7%	5,520
Convention Center Fund	634,310	4.1%	13,320
Water Fund	1,876,930	12.2%	39,630
Sewer Fund	1,616,130	10.5%	34,120
Airport Fund	441,890	2.9%	9,420
Cemetery Fund	228,660	1.5%	4,870
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$324,860</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY11**

INSURANCE

Materials and Services

\$269,500
\$269,500

Cost of Claims - Liability
Base Insurance - Property

148,220
121,280
\$269,500

COST OF CLAIMS - LIABILITY

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

\$148,220

General Fund

Police	\$18,255	25.1%	\$37,200
Fire	2,401	3.3%	4,890
Ambulance	2,157	3.0%	4,450
Parks	7,474	10.3%	15,270
Recreation	4,140	5.7%	8,450
Aquatic Center	15,000	20.6%	30,530
Planning	116	0.2%	300
Building	279	0.4%	590
Total General Fund	<u>49,822</u>	<u>68.6%</u>	<u>101,680</u>

Street Fund	2,480	3.4%	5,040
Convention Center	7	0.0%	0
Water Fund	10,433	14.3%	21,200
Sewer Fund	9,278	12.6%	18,670
Airport	801	1.1%	1,630
Cemetery	16	0.0%	0
	<u>\$72,837</u>	<u>100.0%</u>	<u>\$148,220</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

\$121,280

General Fund

Police	\$1,962,690	3.1%	\$3,760
Fire	2,492,604	4.0%	\$4,850
Parks	2,871,152	4.6%	\$5,580
Recreation	2,078,010	3.3%	\$4,000
Aquatic Center	2,111,196	3.4%	\$4,120
Total General Fund	<u>11,515,652</u>	<u>18.4%</u>	<u>22,310</u>

Library Fund	4,437,754	7.1%	\$8,610
Convention Center Fund	6,534,866	10.4%	\$12,610
Water Fund	17,535,820	27.9%	\$33,840
Sewer Fund	10,968,619	17.4%	\$21,110
Airport Fund	11,536,532	18.2%	\$22,070
Cemetery Fund	394,435	0.6%	\$730
	<u>\$62,923,678</u>	<u>100.0%</u>	<u>\$121,280</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY11**

ENGINEERING

Personal Services & PERS bond pymt		\$352,280
Materials and Services		36,000
Capital Outlay		33,600
		<u>421,880</u>
less Charges for Services		(83,450)

\$338,430

Engineering Services		\$304,830
Capital Outlay		33,600
		<u>\$338,430</u>

ENGINEERING SERVICES

\$304,830

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

General Fund

Police	15.0%	\$45,720
Fire	0.0%	0
Parks	3.0%	9,140
Planning	1.0%	3,050
Building	1.0%	3,050
General Fund	20.0%	60,960

State Tax Street Fund	25.0%	76,210
PCC Fund	2.0%	6,100
Water Fund	23.0%	70,110
Sewer Fund	27.0%	82,310
Airport	3.0%	9,140
	<u>100.0%</u>	<u>\$304,830</u>

GIS/ AERIAL MAPPING PROJECT

\$33,600

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

General Fund

Police	0.0%	\$0
Fire	0.0%	0
Parks	0.0%	0
Planning	0.0%	0
Building	0.0%	0
General Fund	0.0%	0

State Tax Street Fund	33.3%	11,200
Water Fund	33.3%	11,200
Sewer Fund	33.3%	11,200
	<u>100.0%</u>	<u>\$33,600</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY11**

FACILITIES

Personal Services & PERS bond pymt			\$391,825
Materials and Services			119,575
Capital			0
Interfund Transfer			7,000
			<u>518,400</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(62,460)
			<u>\$439,440</u>

CITY HALL

CITY HALL			\$224,110
OTHER CITY FACILITIES			215,330
			<u>\$439,440</u>

OTHER CITY FACILITIES

Basis of Allocation: ESTIMATED VALUE RECEIVED
Director's Estimate of Value Received for Services Provided

General Fund			
Police	17	31.3%	\$67,400
Fire	1	1.9%	4,090
Parks	13.0	24.1%	51,890
Recreation	9.0	16.7%	35,960
Aquatic Center	4.0	7.4%	15,930
Total General Fund	<u>44</u>	<u>81.4%</u>	<u>175,270</u>
Pendleton Convention Center	4	7.4%	15,930
Sewer Fund	1	1.9%	4,100
Airport Fund	3	5.6%	12,060
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	7,970
	<u>54</u>	<u>100.0%</u>	<u>\$215,330</u>

CITY HALL

basis of allocation: GENERAL ADMINISTRATION
FY10 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY10)

General Fund			
Municipal Court	\$263,170	1.7%	\$3,810
Police	3,503,000	22.8%	51,100
Fire	2,757,430	17.9%	40,120
Ambulance	108,050	0.7%	1,570
Parks	865,660	5.6%	12,550
Recreation	308,490	2.0%	4,480
Aquatic Center	252,060	1.6%	3,590
Planning	286,170	1.9%	4,260
Building	233,260	1.5%	3,360
	<u>8,577,290</u>	<u>55.7%</u>	<u>124,840</u>
State Tax Street Fund	855,985	5.6%	12,550
Library Fund	898,250	5.8%	13,000
Sr/Disabled Transportation Fund	265,375	1.7%	3,810
Convention Center Fund	634,310	4.1%	9,190
Water Fund	1,876,930	12.2%	27,340
Sewer Fund	1,616,130	10.5%	23,520
Airport Fund	441,890	2.9%	6,500
Cemetery Fund	228,660	1.5%	3,360
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$224,110</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY11**

Information Technology			
Materials & Services			\$135,000
Capital Outlay			<u>25,100</u>
			<u>\$160,100</u>
Minus technology grants in Materials & Services			(26,000)
			<u>\$134,100</u>

Materials & Services			<u>\$109,000</u>
basis of allocation: GENERAL ADMINISTRATION			

General Fund			
Municipal Court	\$263,170	1.7%	\$1,850
Police	\$3,503,000	22.8%	\$24,850
Fire	\$2,757,430	17.9%	\$19,510
Ambulance	\$108,050	0.7%	\$760
Parks	\$865,660	5.6%	\$6,100
Recreation	\$308,490	2.0%	\$2,180
Aquatic Center	\$252,060	1.6%	\$1,740
Planning	\$286,170	1.9%	\$2,070
Building	<u>\$233,260</u>	<u>1.5%</u>	<u>\$1,640</u>
	8,577,290	55.7%	60,700
State Tax Street Fund	855,985	5.6%	\$6,100
Library Fund	898,250	5.8%	\$6,320
Sr/Disabled Transportation Fund	265,375	1.7%	\$1,850
Convention Center Fund	634,310	4.1%	\$4,470
Water Fund	1,876,930	12.2%	\$13,300
Sewer Fund	1,616,130	10.5%	\$11,460
Airport Fund	441,890	2.9%	\$3,160
Cemetery Fund	<u>228,660</u>	<u>1.5%</u>	<u>\$1,640</u>
	<u>\$15,394,820</u>	<u>100.0%</u>	<u>\$109,000</u>

CAPITAL PROJECTS'			<u>\$25,100</u>
Basis of Allocation: FORMULA FROM CIP			
Costs Allocated as per agree to in CIP document			

General Fund			
Court		10.0%	\$2,500
Police		35.0%	\$8,790
Fire		20.0%	\$5,020
Parks		<u>35.0%</u>	<u>\$8,790</u>
General Fund		<u>100.0%</u>	<u>25,100</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY09 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Planning	Building
City Manager's Office	(\$28,020)	(\$1,970)	(\$3,850)	(\$2,980)	(\$570)	(\$3,110)	(\$580)	\$790	(300)	(\$420)
Mayor, City Council	(380)	(190)	190	200	(40)	(210)	0	180	(10)	0
Insurance										
Cost of Claims - Liab.	(10,630)		(3,090)	(300)	(550)	(1,450)	(700)	(760)	(30)	(70)
Base Insurance - Prop.	(8,780)		-270	-350		(400)	(290)	(300)		
	(19,410)	0	(3,360)	(650)	(550)	(1,850)	(990)	(1,060)	(30)	(70)
Legal Services										
City Attorney	(4,060)	(320)	(600)	(380)	(90)	(490)	(80)	160	(50)	(60)
City Negotiator	(1,620)	(50)	(450)	(400)		(180)	(10)	0	(10)	(30)
City Prosecutor	(8,120)	(3,240)	(4,880)							
Risk Manager	(2,440)		(710)	(70)	-140	(340)	(170)	(170)	0	(20)
	(16,240)	(3,610)	(6,640)	(850)	(230)	(1,010)	(260)	(10)	(60)	(110)
Finance										
Utilities Billing/Coll.	(7,960)									
Payroll	(5,140)	(120)	(930)	(850)		(580)	(110)	(530)	(80)	(90)
Payables	(6,820)	(110)	(1,030)	(640)	(310)	(1,410)	(670)	0	(90)	(80)
General Accounting	(22,600)	(1,420)	(3,380)	(2,640)	(420)	(2,360)	(470)	480	(250)	(340)
	(42,520)	(1,650)	(5,340)	(4,130)	(730)	(4,350)	(1,250)	(50)	(420)	(510)
Engineering										
Engineering Services	(4,880)		(10)	(10)		(220)			(240)	(240)
GIS/Aerial Map Project	0		0	0		0			0	0
	(4,880)	0	(10)	(10)	0	(220)	0	0	(240)	(240)
Facilities										
City Hall	(17,860)	(1,200)	(2,540)	(1,980)	(570)	(1,930)	(380)	450	(420)	(270)
Other City Facilities	(17,150)		(5,360)	(340)		(4,130)	(2,860)	(1,260)		
	(35,010)	(1,200)	(7,900)	(2,320)	(570)	(6,060)	(3,240)	(810)	(420)	(270)
Information Technology										
Materials & Service	(3,960)	(290)	(580)	(410)	(80)	(450)	(90)	120	(50)	(60)
Capital Outlay	(50,000)	(5,000)	(15,000)	(10,000)		(10,000)	0	0		
	(53,960)	(5,290)	(15,580)	(10,410)	(80)	(10,450)	(90)	120	(50)	(60)
	(\$146,460)	(\$8,620)	(\$26,910)	(\$10,740)	(\$2,690)	(\$16,810)	(\$6,320)	(\$960)	(\$1,480)	(\$1,620)

Total GENERAL FUND	STREET FUND	LIBRARY FUND	SR/DIS TRANS FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CONSTR. CEMETERY & REPAIR FUND	TOTAL
(\$12,990)	(\$560)	(\$1,980)	(\$3,580)	(\$520)	(\$8,200)	\$2,320	(\$2,070)	(\$440)	(\$28,020)
\$120	120	(150)	(430)	80	(600)	610	(120)	(10)	(380)
(\$6,950)	(530)			0	(1,260)	(1,670)	(220)	0	(10,630)
(\$1,610)		(620)		(910)	(2,450)	(1,540)	(1,600)	(50)	(8,780)
(\$8,560)	(530)	(620)	0	(910)	(3,710)	(3,210)	(1,820)	(50)	(19,410)
(\$1,910)	(50)	(320)	(600)	(60)	(1,190)	460	(320)	(70)	(4,060)
(\$1,130)	(90)	(110)		(50)	(110)	(70)	(40)	(20)	(1,620)
(\$8,120)									(8,120)
(\$1,620)	(120)			0	(280)	(370)	(50)	0	(2,440)
(\$12,780)	(260)	(430)	(600)	(110)	(1,580)	20	(410)	(90)	(16,240)
					(4,280)	(3,680)			(7,960)
(\$3,290)	(230)	(410)		(280)	(310)	(200)	(270)	(150)	(5,140)
(\$4,340)	(350)	(350)	(90)	(570)	(580)	(380)	400	(560)	(6,820)
(\$10,800)	(570)	(1,740)	(2,520)	(500)	(5,850)	1,320	(1,580)	(360)	(22,600)
(\$18,430)	(1,150)	(2,500)	(2,610)	(1,350)	(11,020)	(2,940)	(1,450)	(1,070)	(42,520)
(\$720)	(1,220)				(1,460)	(1,330)	(150)		(4,880)
\$0	0				0	0			0
(720)	(1,220)	0	0	0	(1,460)	(1,330)	(150)	0	(4,880)
(\$8,840)	(400)	(1,220)	(2,160)	(360)	(4,600)	1,290	(1,290)	(280)	(17,860)
(\$13,950)				(1,260)		(340)	(960)	0	(17,150)
(22,790)	(400)	(1,220)	(2,160)	(1,620)	(4,600)	950	(2,250)	(280)	(35,010)
(\$1,890)	(80)	(290)	(530)	(70)	(1,140)	350	(300)	(10)	(3,960)
(\$40,000)				0		(10,000)	0	0	(50,000)
(41,890)	(80)	(290)	(530)	(70)	(1,140)	(9,650)	(300)	(10)	(53,960)
(\$76,150)	(\$4,000)	(\$6,900)	(\$9,380)	(\$4,430)	(\$31,170)	(\$3,580)	(\$8,270)	(\$1,940)	(\$146,460)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY09 Variances**

			FY09 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services minus PERS bond			\$297,923	\$323,610	(\$25,687)
Materials and Services			30,801	33,500	(2,699)
Capital Outlay			15,371	15,000	371
			<u>\$344,100</u>	<u>\$372,110</u>	<u>(\$28,020)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY09 Actual Personal Services and Materials and Services					
(less Central Service Allocation for FY09)					
General Fund					
Municipal Court	233,397	1.7%	\$5,850	\$7,820	(\$1,970)
Police	3,221,359	23.0%	\$79,140	82,990	(3,850)
Fire	2,610,692	18.6%	\$64,000	66,980	(2,980)
Ambulance	104,699	0.7%	\$2,410	2,980	(570)
Parks	814,765	5.8%	\$19,960	23,070	(3,110)
Recreation	298,384	2.1%	\$7,230	7,810	(580)
Aquatic Center	348,935	2.5%	\$8,600	7,810	790
Planning	157,128	1.1%	\$3,790	4,090	(300)
Building	203,867	1.5%	\$5,160	5,580	(420)
Total General Fund	7,993,226	57.00%	196,140	209,130	(12,990)
State Tax Street Fund	840,049	6.0%	\$20,650	21,210	(560)
Library Fund	427,300	3.1%	\$10,670	12,650	(1,980)
Transportation Fund	113,531	0.8%	\$2,750	6,330	(3,580)
Convention Center Fund	623,346	4.5%	\$15,480	16,000	(520)
Water Fund	1,680,456	12.0%	\$41,290	49,490	(8,200)
Sewer Fund	1,456,693	10.3%	\$35,440	33,120	2,320
Airport Fund	653,907	4.7%	\$16,170	18,230	(2,070)
Cemetery Fund	217,274	1.6%	\$5,510	5,950	(440)
	<u>\$14,005,782</u>	<u>100.00%</u>	<u>\$344,100</u>	<u>\$372,110</u>	<u>(\$28,020)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY09 Variances**

	FY09 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$11,740	\$13,650	(\$1,910)
Materials and Services	34,730	33,200	\$1,530
Capital	0	0	\$0
	<u>\$46,470</u>	<u>\$46,850</u>	<u>(\$380)</u>

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

General Fund					
Municipal Court	233,397	1.7%	\$790	\$980	(\$190)
Police	3,221,359	23.0%	\$10,690	10,500	190
Fire	2,610,692	18.6%	\$8,640	8,440	200
Ambulance	104,699	0.7%	\$330	370	(40)
Parks	814,765	5.8%	\$2,700	2,910	(210)
Recreation	298,384	2.1%	\$980	980	0
Aquatic	348,935	2.5%	\$1,160	980	180
Planning	157,128	1.1%	\$510	520	(10)
Building	203,867	1.5%	\$700	700	0
Total General Fund	7,993,226	57.0%	26,500	26,380	120
State Tax Street Fund	840,049	6.0%	\$2,790	2,670	120
Library Fund	427,300	3.1%	\$1,440	1,590	(150)
Transportation Fund	113,531	0.8%	\$370	800	(430)
Convention Center Fund	623,346	4.5%	\$2,090	2,010	80
Water Fund	1,680,456	12.0%	\$5,580	6,180	(600)
Sewer Fund	1,456,693	10.3%	\$4,780	4,170	610
Airport Fund	653,907	4.7%	\$2,180	2,300	(120)
Cemetery Fund	217,274	1.6%	\$740	750	(10)
	<u>14,005,782</u>	<u>100.0%</u>	<u>\$46,470</u>	<u>\$46,850</u>	<u>(\$380)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY09 Variances**

			FY09 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$223,607	\$236,780	(\$13,170)
Materials and Services			14,080	17,150	(\$3,070)
Capital				0	\$0
			<u>\$237,687</u>	<u>\$253,930</u>	<u>(\$16,240)</u>
City Attorney			\$59,420	\$63,480	(\$4,060)
City Negotiator			23,770	25,390	(1,620)
City Prosecutor			118,840	126,960	(8,120)
Risk Manager			35,650	38,090	(2,440)
			<u>\$237,680</u>	<u>\$253,920</u>	<u>(\$16,240)</u>
			<u>\$59,420</u>	<u>\$63,480</u>	<u>(\$4,060)</u>
CITY ATTORNEY					
basis of allocation: GENERAL ADMINISTRATION					
FY09 Actual Personal Services and Materials and Services					
(less Central Service Allocation for FY09)					
General Fund					
Municipal Court (less assessments)	233,397	1.7%	\$1,010	\$1,330	(\$320)
Police	3,221,359	23.0%	13,670	14,270	(600)
Fire	2,610,692	18.6%	11,050	11,430	(380)
Ambulance	104,699	0.7%	420	510	(90)
Parks	814,765	5.8%	3,450	3,940	(490)
Recreation	298,384	2.1%	1,250	1,330	(80)
Aquatic	348,935	2.5%	1,490	1,330	160
Planning	157,128	1.1%	650	700	(50)
Building	203,867	1.5%	890	950	(60)
	<u>7,993,226</u>	<u>57.0%</u>	<u>33,880</u>	<u>35,790</u>	<u>(1,910)</u>
State Tax Street Fund	840,049	6.0%	3,570	3,620	(50)
Library Fund	427,300	3.1%	1,840	2,160	(320)
Transportation Fund	113,531	0.8%	480	1,080	(600)
Convention Center Fund	623,346	4.5%	2,670	2,730	(60)
Water Fund	1,680,456	12.0%	7,130	8,320	(1,190)
Sewer Fund	1,456,693	10.3%	6,110	5,650	460
Airport Fund	653,907	4.7%	2,790	3,110	(320)
Cemetery Fund	217,274	1.6%	950	1,020	(70)
	<u>14,005,782</u>	<u>100.0%</u>	<u>\$59,420</u>	<u>\$63,480</u>	<u>(\$4,060)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY09 Variances**

CITY NEGOTIATOR			<u>\$23,770</u>	<u>\$25,390</u>	<u>(\$1,620)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.7%	\$640	\$690	(\$50)
Police	19.00	25.8%	6,130	6,580	(450)
Fire	19.00	26.0%	6,180	6,580	(400)
Parks	8.25	11.2%	2,660	2,840	(180)
Recreation	0.25	0.3%	70	80	(10)
Aquatic	0.00	0.0%	0	0	0
Planning	0.42	0.6%	140	150	(10)
Building	1.42	1.9%	450	480	(30)
Total General Fund	50.34	68.5%	16,270	17,400	(1,130)
State Tax Street Fund	4.00	5.4%	1,280	1,370	(90)
Library Fund	5.00	6.8%	1,620	1,730	(110)
Convention Center	2.00	2.7%	640	690	(50)
Water Fund	5.00	6.8%	1,620	1,730	(110)
Sewer Fund	4.00	5.4%	1,300	1,370	(70)
Airport Fund	2.00	2.7%	640	680	(40)
Cemetery Fund	1.25	1.7%	400	420	(20)
	<u>73.59</u>	<u>100.0%</u>	<u>\$23,770</u>	<u>\$25,390</u>	<u>(\$1,620)</u>
CITY PROSECUTOR			<u>\$118,840</u>	<u>\$126,960</u>	<u>(\$8,120)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$47,540	\$50,780	(\$3,240)
Police		60.0%	71,300	76,180	(4,880)
		<u>100.0%</u>	<u>\$118,840</u>	<u>\$126,960</u>	<u>(\$8,120)</u>
RISK MANAGER			<u>\$35,650</u>	<u>\$38,090</u>	<u>(\$2,440)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$16,277	29.1%	\$10,370	\$11,080	(\$710)
Fire	1,557	2.8%	1,000	1,070	(70)
Ambulance	2,910	5.2%	1,850	1,990	(140)
Parks	7,678	13.7%	4,880	5,220	(340)
Recreation	3,675	6.6%	2,350	2,520	(170)
Aquatic	4,000	7.2%	2,570	2,740	(170)
Planning	171	0.3%	110	110	0
Building	413	0.7%	250	270	(20)
Total General Fund	36,681	65.6%	23,380	25,000	(1,620)
Street Fund	2,793	5.0%	1,780	1,900	(120)
Convention Center Fund	10	0.0%	0	0	0
Water Fund	6,571	11.8%	4,210	4,490	(280)
Sewer Fund	8,660	15.5%	5,530	5,900	(370)
Airport Fund	1,185	2.1%	750	800	(50)
Cemetery Fund	23	0.0%	0	0	0
	<u>55,923</u>	<u>100.0%</u>	<u>35,650</u>	<u>38,090</u>	<u>(2,440)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY09 Variances**

			FY09 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$353,538	\$394,350	(\$40,812)
Materials and Services			99,083	105,450	(6,367)
Capital			9,483	10,000	(517)
			462,104	509,800	(47,696)
less direct charges for services - Business Licenses			(14,820)	(20,000)	5,180
			<u>\$447,284</u>	<u>\$489,800</u>	<u>(\$42,516)</u>
Utilities Billing/Collections			\$83,620	\$91,580	(\$7,960)
Payroll			\$54,210	59,350	(5,140)
Payables			\$71,830	78,650	(6,820)
General Accounting			\$237,620	260,220	(22,600)
			<u>\$447,280</u>	<u>\$489,800</u>	<u>(\$42,520)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$83,620</u>	<u>\$91,580</u>	<u>(\$7,960)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,106,600	53.7%	\$44,900	\$49,180	(\$4,280)
Sewer Fund	2,674,500	46.3%	38,720	42,400	(3,680)
	<u>5,781,100</u>	<u>100.0%</u>	<u>\$83,620</u>	<u>\$91,580</u>	<u>(\$7,960)</u>
PAYROLL			<u>\$54,210</u>	<u>\$59,350</u>	<u>(\$5,140)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calender 2007					
General Fund					
Municipal Court	55	2.2%	\$1,190	\$1,310	(\$120)
Police	443	18.2%	9,870	10,800	(930)
Fire	402	16.6%	9,000	9,850	(850)
Parks	272	11.2%	6,070	6,650	(580)
Recreation	48	2.0%	1,080	1,190	(110)
Aquatic	249	10.3%	5,580	6,110	(530)
Planning	37	1.5%	810	890	(80)
Building	44	1.8%	980	1,070	(90)
Total General Fund	1550	63.8%	34,580	37,870	(3,290)
State Tax Street Fund	109	4.5%	2,440	2,670	(230)
Library Fund	191	7.9%	4,280	4,690	(410)
Convention Center	133	5.5%	2,980	3,260	(280)
Water Fund	145	6.0%	3,250	3,560	(310)
Sewer Fund	99	4.1%	2,230	2,430	(200)
Airport Fund	126	5.2%	2,820	3,090	(270)
Cemetery Fund	74	3.0%	1,630	1,780	(150)
	<u>2,427</u>	<u>100.0%</u>	<u>\$54,210</u>	<u>\$59,350</u>	<u>(\$5,140)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY09 Variances**

			FY09 Average	Budget As Allocated	Variance
PAYABLES			<u>\$71,830</u>	<u>\$78,650</u>	<u>(\$6,820)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 05-06					
General Fund					
Municipal Court	157	1.6%	\$1,150	\$1,260	(\$110)
Police	1,037	10.5%	7,540	8,570	(1,030)
Fire	791	8.2%	5,890	6,530	(640)
Ambulance	331	3.4%	2,440	2,750	(310)
Parks	1,573	16.1%	11,570	12,980	(1,410)
Recreation	745	7.6%	5,460	6,130	(670)
Aquatic	0	0.0%	0	0	0
Planning	133	1.4%	1,010	1,100	(90)
Building	115	1.2%	860	940	(80)
Total General Fund	<u>4,882</u>	<u>50.0%</u>	<u>35,920</u>	<u>40,260</u>	<u>(4,340)</u>
State Tax Street Fund	382	3.9%	2,800	3,150	(350)
Library Fund	391	4.0%	2,870	3,220	(350)
Transportation Fund	108	1.1%	790	880	(90)
Pendleton Convention Center Fund	598	6.1%	4,380	4,950	(570)
Water Fund	1,391	14.2%	10,200	10,780	(580)
Sewer Fund	890	9.1%	6,540	6,920	(380)
Airport Fund	663	6.8%	4,880	4,480	400
Cemetery Fund	474	4.8%	3,450	4,010	(560)
	<u>9,779</u>	<u>100.0%</u>	<u>\$71,830</u>	<u>\$78,650</u>	<u>(\$6,820)</u>
GENERAL ACCOUNTING			<u>\$237,620</u>	<u>260,220</u>	<u>(\$22,600)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY09 Actual Personal Services and Materials and Services (less Central Service Allocation for FY09)					
General Fund					
Municipal Court	233,397	1.7%	\$4,040	\$5,460	(\$1,420)
Police	3,221,359	23.0%	54,650	58,030	(3,380)
Fire	2,610,692	18.6%	44,200	46,840	(2,640)
Ambulance	104,699	0.7%	1,660	2,080	(420)
Parks	814,765	5.8%	13,780	16,140	(2,360)
Recreation	298,384	2.1%	4,990	5,460	(470)
Aquatic	348,935	2.5%	5,940	5,460	480
Planning	157,128	1.1%	2,610	2,860	(250)
Building	203,867	1.5%	3,560	3,900	(340)
	<u>7,993,226</u>	<u>57.0%</u>	<u>135,430</u>	<u>146,230</u>	<u>(10,800)</u>
State Tax Street Fund	840,049	6.0%	14,260	14,830	(570)
Library Fund	427,300	3.1%	7,370	9,110	(1,740)
Transportation Fund	113,531	0.8%	1,900	4,420	(2,520)
Convention Center Fund	623,346	4.5%	10,690	11,190	(500)
Water Fund	1,680,456	12.0%	28,510	34,360	(5,850)
Sewer Fund	1,456,693	10.3%	24,490	23,170	1,320
Airport Fund	653,907	4.7%	11,170	12,750	(1,580)
Cemetery Fund	217,274	1.6%	3,800	4,160	(360)
	<u>14,005,782</u>	<u>100.0%</u>	<u>\$237,620</u>	<u>\$260,220</u>	<u>(\$22,600)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Insurance

Adjustment for FY09 Variances

			FY09 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$270,106</u>	<u>\$289,500</u>	<u>(\$19,394)</u>
Cost of Claims - Liability			148,600	159,220	(10,630)
Base Insurance - Property			<u>121,500</u>	<u>130,280</u>	<u>(8,780)</u>
			<u>\$270,100</u>	<u>\$289,500</u>	<u>(\$19,410)</u>
COST OF CLAIMS - LIABILITY					
			<u>\$148,600</u>	<u>\$159,220</u>	<u>(\$10,630)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	16,277	29.1%	\$43,240	\$46,330	(\$3,090)
Fire	1,557	2.8%	4,160	4,460	(300)
Ambulance	2,910	5.2%	7,730	8,280	(550)
Parks	7,678	13.7%	20,360	21,810	(1,450)
Recreation	3,675	6.6%	9,810	10,510	(700)
Aquatic	4,000	7.2%	10,700	11,460	(760)
Planning	171	0.3%	450	480	(30)
Building	413	0.7%	1,040	1,110	(70)
Total General Fund	<u>36,681</u>	<u>65.6%</u>	<u>97,490</u>	<u>104,440</u>	<u>(6,950)</u>
Street Fund	2,793	5.0%	7,430	7,960	(530)
Convention Center	10	0.0%	0	0	0
Water Fund	6,571	11.8%	17,530	18,790	(1,260)
Sewer Fund	8,660	15.5%	23,030	24,690	(1,670)
Airport	1,185	2.1%	3,120	3,340	(220)
Cemetery	23	0.0%	0	0	0
	<u>55,923</u>	<u>100.0%</u>	<u>\$148,600</u>	<u>\$159,220</u>	<u>(\$10,630)</u>
BASE INSURANCE - PROPERTY					
			<u>\$121,500</u>	<u>\$130,280</u>	<u>(\$8,780)</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	1,962,690	3.1%	3,770	4,040	(270)
Fire	2,492,604	4.0%	4,860	5,210	(350)
Parks	2,871,152	4.6%	5,590	5,990	(400)
Recreation	2,078,010	3.3%	4,010	4,300	(290)
Recreation	2,111,196	3.4%	4,130	4,430	(300)
Total General Fund	<u>11,515,652</u>	<u>18.4%</u>	<u>22,360</u>	<u>23,970</u>	<u>(1,610)</u>
Library Fund	4,437,754	7.1%	8,630	9,250	(620)
Convention Center Fund	6,534,866	10.4%	12,640	13,550	(910)
Water Fund	17,535,820	27.9%	33,900	36,350	(2,450)
Sewer Fund	10,968,619	17.4%	21,130	22,670	(1,540)
Airport Fund	11,536,532	18.2%	22,110	23,710	(1,600)
Cemetery Fund	394,435	0.6%	730	780	(50)
	<u>62,923,678</u>	<u>100.0%</u>	<u>\$121,500</u>	<u>\$130,280</u>	<u>(\$8,780)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY09 Variances**

	FY09 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$367,370	\$403,060	(\$35,690)
Materials and Services	28,874	38,550	(9,676)
Capital Outlay	15,159	0	15,159
	<u>411,403</u>	<u>441,610</u>	<u>(30,207)</u>
less Charges for Services	(21,073)	(46,400)	25,327
less Barnhart Road Engineering	0	0	0
	<u>\$390,330</u>	<u>\$395,210</u>	<u>(\$4,880)</u>
Engineering Services	\$390,330	\$395,210	(\$4,880)
GIS/Aerial Mapping CIP	0	0	\$0
	<u>\$390,330</u>	<u>\$395,210</u>	<u>(\$4,880)</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%	(\$10)
Fire		0.2%	(10)
Parks		4.6%	(220)
Planning		5.0%	(240)
Building		5.0%	(240)
		<u>15.0%</u>	<u>(720)</u>
General Fund		15.0%	(720)
State Tax Street Fund		25.0%	(1,220)
Water Fund		30.0%	(1,460)
Sewer Fund		27.0%	(1,330)
Airport		3.0%	(150)
		<u>100.0%</u>	<u>(\$4,880)</u>

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
		<u>25.0%</u>	<u>0</u>
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
Adjustment for FY09 Variances**

		Actual FY09	Budget As		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$346,851	\$384,710	(\$37,859)	
Materials and Services		127,899	125,050	2,849	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		481,750	516,760	(35,010)	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(62,460)	(62,460)	0	
		<u>\$402,790</u>	<u>\$437,800</u>	<u>(\$35,010)</u>	
CITY HALL		<u>\$205,422</u>	<u>\$223,280</u>	<u>(\$17,860)</u>	
OTHER CITY FACILITIES		<u>197,368</u>	<u>214,520</u>	<u>(17,150)</u>	
		<u>\$402,790</u>	<u>\$437,800</u>	<u>(\$35,010)</u>	
OTHER CITY FACILITIES		<u>\$197,370</u>	<u>\$214,520</u>	<u>(\$17,150)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$61,780	\$67,140	(\$5,360)	
Fire	1.9%	\$3,750	\$4,090	(\$340)	
Parks	24.1%	47,570	51,700	(4,130)	
Recreation	16.7%	32,960	35,820	(2,860)	
Aquatic	7.4%	14,610	15,870	(1,260)	
Total General Fund	81.4%	<u>160,670</u>	<u>174,620</u>	<u>(13,950)</u>	
Pendleton Convention Center	7.4%	14,610	15,870	(1,260)	
Sewer Fund	1.9%	3,740	4,080	(340)	
Airport Fund	5.6%	11,050	12,010	(960)	
Cemetery	0.0%	0	0	0	
Construction and Repair Fund	3.7%	7,300	7,940	(640)	
	<u>100.0%</u>	<u>\$197,370</u>	<u>\$214,520</u>	<u>(\$17,150)</u>	
CITY HALL		<u>\$205,420</u>	<u>\$223,280</u>	<u>(\$17,860)</u>	
basis of allocation: GENERAL ADMINISTRATION FY09 Actual Personal Services and Materials and Services (less Central Service Allocation for FY09)					
General Fund					
Municipal Court (less assessments)	233,397	1.7%	\$3,490	\$4,690	(\$1,200)
Police	3,221,359	23.0%	47,250	49,790	(2,540)
Fire	2,610,692	18.6%	38,210	40,190	(1,980)
Ambulance	104,699	0.7%	1,440	2,010	(570)
Parks	814,765	5.8%	11,910	13,840	(1,930)
Recreation	298,384	2.1%	4,310	4,690	(380)
Aquatic	348,935	2.5%	5,140	4,690	450
Planning	157,128	1.1%	2,260	2,680	(420)
Building	203,867	1.5%	3,080	3,350	(270)
	<u>7,993,226</u>	<u>57.0%</u>	<u>117,090</u>	<u>125,930</u>	<u>(8,840)</u>
State Tax Street Fund	840,049	6.0%	12,330	12,730	(400)
Library Fund	427,300	3.1%	6,370	7,590	(1,220)
Sr/Disabled Transportation Fund	113,531	0.8%	1,640	3,800	(2,160)
Convention Center Fund	623,346	4.5%	9,240	9,600	(360)
Water Fund	1,680,456	12.0%	24,650	29,250	(4,600)
Sewer Fund	1,456,693	10.3%	21,160	19,870	1,290
Airport Fund	653,907	4.7%	9,650	10,940	(1,290)
Cemetery Fund	217,274	1.6%	3,290	3,570	(280)
	<u>14,005,782</u>	<u>100.0%</u>	<u>\$205,420</u>	<u>\$223,280</u>	<u>(\$17,860)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
Adjustment for FY09 Variances**

	FY09 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$51,041	\$55,000	(\$3,960)
Capital Outlay	0	50,000	(50,000)
	<u>\$51,040</u>	<u>\$105,000</u>	<u>(\$53,960)</u>

GENERAL ADMINISTRATION

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

General Fund					
Municipal Court	233,397	1.7%	\$870	\$1,160	(\$290)
Police	3,221,359	23.0%	\$11,740	12,320	(580)
Fire	2,610,692	18.6%	\$9,490	9,900	(410)
Ambulance	104,699	0.7%	\$360	440	(80)
Parks	814,765	5.8%	\$2,960	3,410	(450)
Recreation	298,384	2.1%	\$1,070	1,160	(90)
Aquatic	348,935	2.5%	\$1,280	1,160	120
Planning	157,128	1.1%	\$560	610	(50)
Building	203,867	1.5%	\$770	830	(60)
Total General Fund	<u>7,993,226</u>	<u>57.00%</u>	<u>29,100</u>	<u>30,990</u>	<u>(1,890)</u>
State Tax Street Fund	840,049	6.0%	\$3,060	3,140	(80)
Library Fund	427,300	3.1%	\$1,580	1,870	(290)
Transportation Fund	113,531	0.8%	\$410	940	(530)
Convention Center Fund	623,346	4.5%	\$2,300	2,370	(70)
Water Fund	1,680,456	12.0%	\$6,120	7,260	(1,140)
Sewer Fund	1,456,693	10.3%	\$5,250	4,900	350
Airport Fund	653,907	4.7%	\$2,400	2,700	(300)
Cemetery Fund	217,274	1.6%	\$820	830	(10)
	<u>14,005,782</u>	<u>100.00%</u>	<u>\$51,040</u>	<u>\$55,000</u>	<u>(\$3,960)</u>

CAPITAL PROJECTS

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

General Fund		
Court	10.0%	(\$5,000)
Police	30.0%	(\$15,000)
Fire	20.0%	(\$10,000)
Parks	20.0%	(\$10,000)
General Fund	80.0%	(40,000)
Pendleton Convention Center	20.0%	(\$10,000)
	100.0%	(\$50,000)



CITY OF PENDLETON

APPENDIX B

GLOSSARY

Appropriation

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

Audit

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

Bancroft Bonds

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

Bond

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

Capital

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

Contingency

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

CPI-U

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

Department

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

Depreciation

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

Enterprise Fund

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

Felony

Crimes punishable by imprisonment in state penitentiary.

Fiscal Year (FY)

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

Fixed Assets

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

Full Time Equivalency (FTE)

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

Fund

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

General Fund

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

General Obligation Bonds

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

G.I.S.

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

Interfund Transfers

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

Intergovernmental Revenue

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

Library District

See Umatilla County Special Library District

Local Improvement District (LID)

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

Local Option Levy

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

Travel and Training

Cost of any schools or work shops attended.

Measure 5

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

Measure 50

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

Mill

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

Minor Equipment

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

Misdemeanor

Crimes punishable by fine or internment in county jail.

Object

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

Oregon Revised Statutes (ORS)

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

Oregon State Library Suggested Minimum Criteria

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

Part Time

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

Consultants

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

Program

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

Recidivism

A falling back into criminal habits, especially after punishment.

Reserve

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

Resources Forward

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

Salaries and Wages

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

SCADA

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

SPWF

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

Special Library District

See Umatilla County Special Library District

Transportation

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

Umatilla County Special Library District

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

Unappropriated Reserve

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

User Fee

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

