

**CITY OF PENDLETON  
ADOPTED BUDGET  
FY 11-12**

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**CITY OF PENDLETON  
ADOPTED BUDGET  
FY11-12**

**2011-12 BUDGET COMMITTEE**

**Bryan Branstetter**

**Becky Marks**

**John Brenne**

**Keith May**

**Neil Brown**

**Kricket Nicholson**

**Dan Ceniga**

**Justin Pearce**

**Jayne Clarke**

**Al Plute**

**Bill Dawson**

**Lonnie Read**

**Roger Harwerth**

**Mike Short**

**Phillip Houk**

**Neal Simpson**

**Dave Krumbein**

**David Weaver**

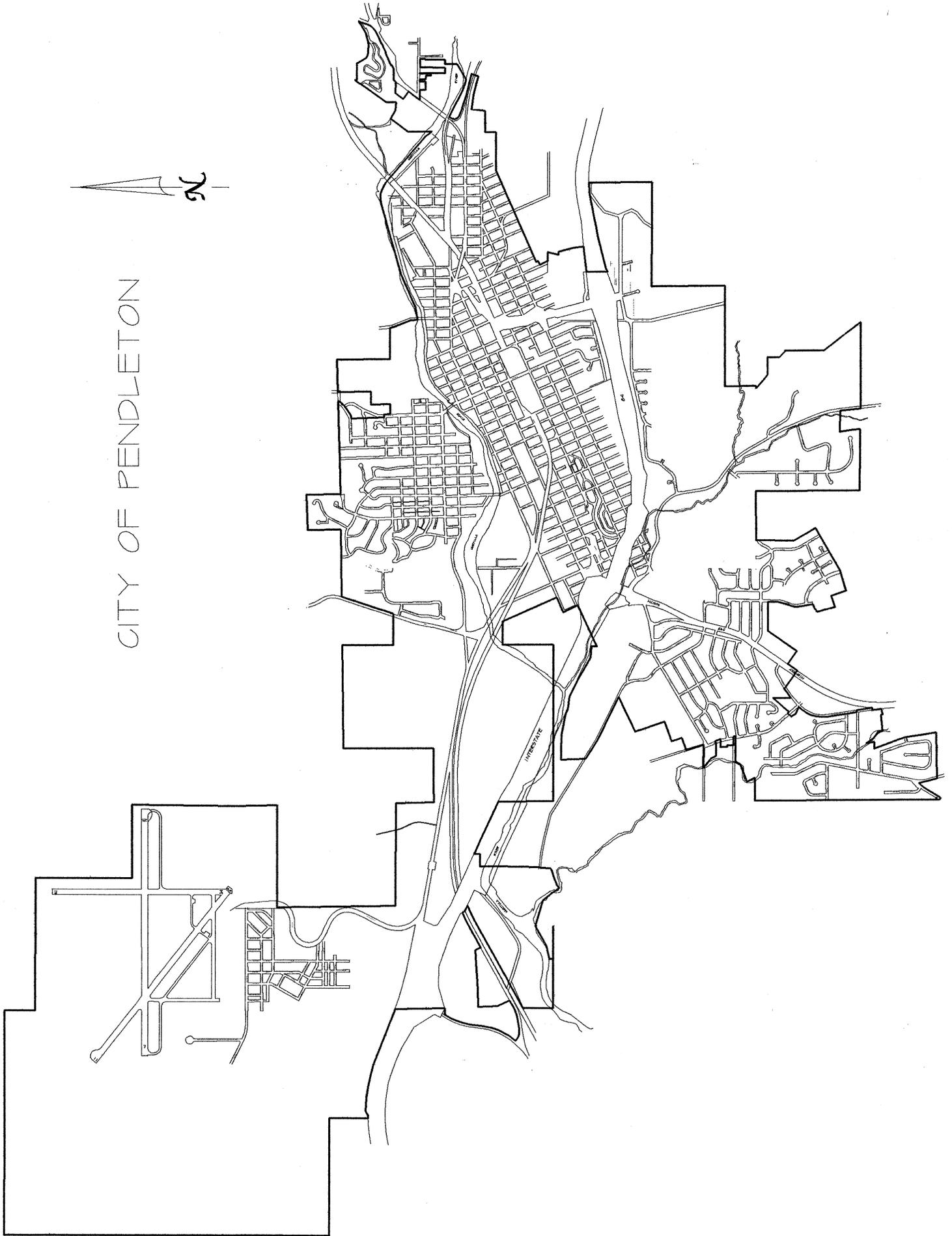
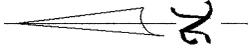
**CITY MANAGER**

**Larry Lehman**

**FINANCE DIRECTOR**

**Linda K. Carter**

CITY OF PENDLETON





# CITY OF PENDLETON

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April 7, 2011

City of Pendleton Budget Committee:

This has been one of the most interesting budgets to develop. We have both good news and bad news. When we first started work on the budget it looked pretty bad, but we are able to offer the Budget Committee a budget that allows the City to continue operations without reductions in service or personnel.

The difficult areas lay with increased costs. PERS costs have increased 78.8% from \$538,020 to \$962,030. Then there is also the PERS bond that increases from \$446,360 to \$461,620. The increase in the PERS rate is due to the evaluation of the system that was done in 2009. We will have these rates for this fiscal year and next. We are hopeful that the evaluation done for FY 13/14 and FY 14/15 will result in a reduction of rates.

The other area that increased costs is wages. The SEIU contract calls for a 2 ½ % increase and the Fire Union Contract calls for a 4% increase. The City is currently under negotiations with the Police Association. The budget includes a 2% increase for the non-union employees.

Now the positive areas. The non-union employees have agreed to change health insurance plans to a High Deductible Health Plan with Health Savings Account (HSA). This avoids a \$20,000 increase in rates for the current plan and allows a \$20,000 decrease in insurance costs compared to the current year. We are hopeful the unionized employees will switch to this program as their contracts expire.

The City of Pendleton has received a \$148,500 grant from the Federal Health Services Administration for a new ambulance. These funds will be used for the purchase of a new ambulance that is scheduled for this coming fiscal year. This allows the City to reduce the amount transferred from the General Fund to the Fire/Ambulance Equipment Replacement Fund.

The City of Pendleton is currently working on a contract with the Oregon State Building Codes division for the City to assume responsibility for building code enforcement for most of Umatilla County and electrical code enforcement for Morrow County. The agreements have not been approved by the Council as of this message. If it works as planned, the City should be able to net approximately \$100,000 per year. We have included this in the budget.

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



Department Heads have worked very hard to keep costs low. This budget is not balanced. If revenue comes in as expected, and expenditures as planned, the operating carryover will decrease by \$250,000 or by roughly 10%. Considering where we are in the recession and all the projects that have been completed in the past eighteen months, I am pleased to report that the City of Pendleton has not had to have layoffs, furlough days, salary freezes or reductions.

The goal is to slow down the increase in personnel costs over the next two years to allow revenues to catch up with expenditures.

Sincerely yours,



Larry Lehman  
Budget Officer



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

# City of Pendleton

## MAYOR and COUNCIL 2011-2013 PRIORITIZED GOALS

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

(Developed Saturday, March 26, 2011)

CITIZENS OF PENDLETON

MAYOR & CITY COUNCIL

MUNICIPAL COURT

CITY MANAGER

FINANCE

LEGAL

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CONVENTION CENTER

POLICE

SERVICE

OPERATION

DETECTIVE

SCHOOL RESOURCE OFFICER

FIRE

PREVENTION

SUPPRESSION

AMBULANCE

PARKS, RECREATION & CEMETARY

PARKS

RECREATION

FACILITIES

CEMETERY

ECONOMIC DEVELOPMENT

LIBRARY

PUBLIC WORKS

STREETS

WATER

SEWER

CONSTRUCTION & REPAIR

AIRPORT

COMMUNITY DEVELOPMENT

ENGINEERING

PLANNING

BUILDING

## ***THE BUDGET PROCESS***

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

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

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

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

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

**CITY OF PENDLETON**  
**Budget Calendar Fiscal 2012**

- 2/25 FY 2012 budget forms and financial reports distributed.
- 03/09 Experience estimates for FY11 are due to Finance Director.
- 03/09 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/10 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets. Department Heads are responsible for fully completed excel budget worksheets at budget meetings. (Three copies)
- 04/01\*\* Send notices of budget committee meeting to paper.
- 04/15 Begin printing budget.
- 04/12\* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.)
- 04/19 Preliminary Budget completed.
- 04/19\* Publish second notice of hearing before the City Council (not less than 5 days nor more than 30 days).
- 04/26 Budget Committee meeting and State Revenue Sharing Budget.
- 04/28 Second budget committee meeting (if necessary).
- 05/03 Third budget committee meeting (if necessary).
- 05/05 Fourth budget committee meeting (if necessary).
- 05/25\* Send budget summaries and notice of Council hearing to paper.
- 05/31 Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Department of Revenue forms.
- 06/07 Budget Hearing before the City Council.
- 06/07 Budget proposed for adoption at this time.
- 07/01 Budget and proper state budget forms submitted to County Assessor.

\* Publishing dates

\*\* Newspaper deadline dates

## ***HOW TO READ THE BUDGET***

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

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

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

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

The City has 40 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

### **GOVERNMENTAL FUNDS**

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

#### **General Fund**

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

## **Special Revenue Funds**

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

### **State Tax Street Fund**

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

### **City Fuel Tax Fund**

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

### **Bike Fund**

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

### **Library Fund**

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

### **Library Special Trust Fund**

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

### **Transportation Services Fund**

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

### **Community Development Block Grant Fund**

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

### **Community Development Fund**

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

**Sidewalk Repair Loan Fund**

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

**Pendleton Convention Center Fund**

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

**Pendleton Convention Center Toursim Promotion Assessment Charge Fund**

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

**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 two issues of general obligation debt unpaid as of June 30, 2010. One bond issue is for the Helen McCune City Hall/Library renovation project and the other is for the Parks and Recreation improvements.

## **Capital Project Funds**

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

### **Local Improvement District Construction Fund**

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

### **Keystone Development Capital Fund**

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

### **Airport Connector Road (Barnhart) Construction Fund**

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

### **Quinney Bridge Construction Fund**

This fund accounts for the construction of the Quinney Bridge between Southgate Place and SW 44<sup>th</sup>. 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, Facilities Division, and Information Technology.

**Agency Funds**

These funds account for assets held by a governmental unit in a custodial capacity for individuals, private organizations, other governmental units and/or other funds.

**Pendleton Foundation Trust Fund**

This fund is used to receive and distribute unrestricted income from the Pendleton Foundation Trust as provided by Ordinance No. 2699.

**Eastern Oregon Drug Task Force Agency Fund**

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

# CITY OF PENDLETON

## SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY09	ACTUAL FY10	BUDGET FY11	ADOPTED FY12
General Fund	\$14,342,473	\$15,117,141	\$14,553,400	\$14,374,600
State Tax Street Fund	1,366,217	1,526,641	1,417,000	1,724,000
City Fuel Tax Fund	0	415,836	426,800	427,700
Bike Fund	13,092	12,398	14,200	12,130
Library Fund	619,779	646,945	678,200	651,600
Library Special Trust Fund	712,001	691,391	677,000	636,000
City Transportation Fund	397,078	530,904	332,500	300,000
Community Development Block Grant Fund	107,531	795,929	23,000	752,500
Community Development Fund	173,710	160,054	950,000	4,273,500
Local Community Development Fund	489	0	0	0
Sidewalk Repair Fund	(125,686)	(169,682)	252,600	308,500
Pendleton Convention Center Fund	751,065	536,475	864,900	837,200
Pendleton Convention Center TPAC Fund	171,274	(102,441)	158,000	80,000
Pendleton Youth Comm. Fund	4,510	3,739	3,500	2,600
Police Interagency Special Revolving Fund	432,855	536,318	508,500	237,250
Development Fees Fund	853,732	888,366	661,650	664,575
Parks Equipment Capital Reserve Fund	68,610	54,397	53,400	65,600
Fire Capital Reserve Fund	346,746	146,789	418,500	556,100
Parks Trust Fund	200,700	190,489	167,200	138,000
County Dispatch Capital Equipment Fd	134,839	147,152	144,000	168,200
LID Construction Fund	14,373	1,436,139	612,625	1,129,000
Keystone Capital Construction Fd	353,062	405,155	2,660,800	1,251,000
Airport Connector Rd (Barnhart) Construction	65,000	1,250,447	100,000	100,000
Quinney Bridge Construction Fund	133,986	310,175	2,535,750	1,075,000
HB2001 Road Projects Construction Fund	0	0	2,200,000	2,050,000
Library Permanent Trust Fund	143,378	141,588	144,600	141,600
Cemetery & Maus. Perp. Care Trust Fd.	699,322	720,459	731,150	732,125
Debt Service Fund	706,865	730,328	535,088	534,300
Water Fund	3,080,836	3,621,354	6,343,500	6,452,000
Sewer Fund	5,315,489	4,884,590	6,152,600	6,251,200
Sewer Capital Reserve Fund	1,308,082	1,817,405	4,332,480	6,098,400
WWTP Capital Projects Fund	9,247,537	10,869,210	9,499,550	3,468,400
WWTP Bond Reserve Fund	744,698	744,698	744,698	744,698
WWTP Debt Service Fund	228,647	743,203	743,998	742,898
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(895,767)	(279,908)	3,626,100	3,423,100
Cemetery Fund	339,783	297,028	259,100	264,500
Construction & Repair Fund	1,566,702	1,617,055	1,621,750	1,334,550
Central Services Fund	2,641,692	2,849,068	2,840,800	2,862,800
Pend. Foundation Trust Fund	191,877	199,718	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	67,205	81,285	105,000	110,000
	<u>\$46,973,782</u>	<u>\$55,017,837</u>	<u>\$68,783,939</u>	<u>\$65,665,626</u>

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED EXPENDITURES BY FUND**

	<u>ACTUAL FY09</u>	<u>ACTUAL FY10</u>	<u>BUDGET FY11</u>	<u>ADOPTED FY12</u>
General Fund	\$10,903,630	\$12,406,893	\$14,553,400	\$14,374,600
State Tax Street Fund	1,141,226	1,349,509	1,417,000	1,724,000
City Fuel Tax Fund	0	309,996	426,800	427,700
Bike Fund	8,000	8,000	14,200	12,130
Library Fund	476,509	511,049	678,200	651,600
Library Special Trust Fund	49,380	44,353	677,000	636,000
City Transportation Program Fund	193,368	268,679	332,500	300,000
Community Development Block Grant Fund	46,500	793,371	23,000	752,500
Community Development Fund	63,598	412,655	950,000	4,273,500
Local Community Development Fund	93,046	93,046	0	0
Sidewalk Repair Fund	90,966	66,617	252,600	308,500
Pendleton Convention Center Fund	803,102	636,932	864,900	837,200
Pendleton Convention Center TPAC Fund	354,091	45,905	158,000	80,000
Pendleton Youth Comm. Fund	1,547	1,060	3,500	2,600
Police Interagency Special Revolving Fd	182,577	229,418	508,500	237,250
Development Fees Fund	0	273,485	661,650	664,575
Parks Equipment Capital Reserve Fund	43,338	43,000	53,400	65,600
Fire Capital Reserve Fund	369,978	259,510	418,500	556,100
Parks Trust Fund	20,414	0	167,200	138,000
City/County Public Safety Fd	48,360	51,948	144,000	168,200
LID Construction Fund	2,695	1,573,733	612,625	1,129,000
Keystone Capital Development Fd	209,486	209,486	2,660,800	1,251,000
Airport Connector Rd (Barnhart) Construction Fd	178,784	1,250,447	100,000	100,000
Quinney Bridge Construction Fund	111,539	170,856	2,535,750	1,075,000
HB2001 Road Project Construction Fund	0	0	2,200,000	2,050,000
Library Permanent Trust Fund	2,780	990	144,600	141,600
Cemetery & Maus. Perp. Care Trust Fd	20,000	9,489	731,150	732,125
Debt Service Fund	658,308	666,518	535,088	534,300
Water Fund	2,818,225	2,857,249	6,343,500	6,452,000
Sewer Fund	4,191,508	3,221,401	6,152,600	6,251,200
Sewer Capital Reserve Fund	0	0	4,332,480	6,098,400
WWTP Capital Projects Fund	1,337,755	3,415,470	9,499,550	3,468,400
WWTP Bond Reserve Fund	0	0	744,698	744,698
WWTP Debt Service Fund	742,471	743,193	743,998	742,898
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,042,362	1,759,867	3,626,100	3,423,100
Cemetery Fund	323,237	233,200	259,100	264,500
Construction & Repair Fund	1,011,705	1,097,619	1,621,750	1,334,550
Central Services Fund	2,343,375	2,474,087	2,840,800	2,862,800
Pendleton Foundation Trust Fund	190,109	145,840	240,000	240,000
Eastern Oregon Drug Task Force Agency	67,205	81,285	105,000	110,000
	<u>\$30,141,174</u>	<u>\$37,716,156</u>	<u>\$68,783,939</u>	<u>\$65,665,626</u>

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED RESOURCES BY SOURCE**  
**2012 Fiscal Year**

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$2,510,100	\$5,521,400	\$700	\$3,459,750	\$861,400
State Tax Street Fund	206,000				1,328,500
City Fuel Tax Fund	11,700	415,000			
Bike Fund	2,735				9,365
Library Fund	156,800			20,000	390,200
Library Special Trust Fund	628,000				
City Transportation Fund	47,600				226,400
CDBG Fund	2,500				750,000
Community Development Fd	0				
Sidewalk Repair Fund	0		31,000		
Pendleton Convention Center Fund	0	388,000		50,000	
PCC TPAC Fund		80,000			
Pendleton Youth Commission Fund	1,500				
Police Interagency Special Revolving Fund	94,500				129,950
Development Fees Fund	574,000		575	75,000	
Parks Equipment Capital Reserve Fund	36,200				
Fire Capital Reserve Fund	0			126,700	148,500
Parks Trust Fund	134,500			500	
City/County Public Safety Fd	107,200				
Library Permanent Trust Fund	140,600				
Cemetery & Maus. Perp. Care Tr. Fd.	714,000			3,125	
LID Construction Fund	(20,000)		229,000		
Keystone Capital Development Fd	1,250,000				
Airport Connector Road Construction Fd	0				
Quinney Bridge Construction Fd	0				1,070,000
HB2001 Road Projects Construction Rd	0				2,050,000
Debt Service Fund	35,000	499,100			
Water Fund	943,800				1,600,000
Sewer Fund	904,000				1,500,000
Sewer Capital Reserve Fund	2,828,400				2,250,000
WWTP Capital Projects Fund	3,448,400				
WWTP Bond Reserve Fund	744,698				
WWTP Debt Service Fund					
WWTP Rate Stabilization Fund	450,000				
Airport Fund					915,790
Cemetery Fund	14,700			121,100	
Construction & Repair Fund	391,000				
Central Services Fund	441,800	15,000		40,700	41,000
Pendleton Foundation Trust Fund	5,000				
EO Drug Task Force Agency Fd.	0				110,000
<b>TOTAL RESOURCES</b>	<u>\$16,804,733</u>	<u>\$6,918,500</u>	<u>\$261,275</u>	<u>\$3,896,875</u>	<u>\$13,381,105</u>

CHARGES FOR SERVICES	FINES & FORFEITURES	MISC. REVENUES	TRANSFERS	TOTAL RESOURCES	
\$1,336,300	\$360,500	\$177,080	\$147,370	\$14,374,600	General Fund
188,115		1,385		1,724,000	State Tax Street Fund
		1,000		427,700	City Fuel Tax Fund
		30		12,130	Bike Fund
		20,200	64,400	651,600	Library Fund
		7,000	1,000	636,000	Library Special Trust Fund
		6,000	20,000	300,000	City Transportation Fund
		0		752,500	CDBG Fund
		3,032,500	1,241,000	4,273,500	Community Development Fd
		277,500		308,500	Sidewalk Repair Fund
257,000		142,200		837,200	Pendleton Convention Center Fund
		0		80,000	PCC TPAC Fund
		1,100		2,600	Pendleton Youth Comm. Fund
		12,800		237,250	Police Interagency Spec Rev Fund
		15,000		664,575	Development Fees Fund
		400	29,000	65,600	Parks Equipment Capital Reserve Fd
		280,900	0	556,100	Fire Capital Reserve Fund
		3,000		138,000	Parks Trust Fund
60,000		1,000		168,200	City/County Public Safety Fd
		1,000		141,600	Library Permanent Trust Fund
		15,000		732,125	Cemetery & Maus. Perp. Care Tr. Fd.
		920,000		1,129,000	LID Construction Fund
		1,000		1,251,000	Keystone Capital Development Fd
		100,000		100,000	Airport Connector Road Construction Fd
		5,000		1,075,000	Quinney Bridge Construction Fd
				2,050,000	HB2001 Road Projects Construction Rd
		200		534,300	Debt Service Fund
3,339,600		568,600		6,452,000	Water Fund
3,835,200		12,000		6,251,200	Sewer Fund
		20,000	1,000,000	6,098,400	Sewer Capital Reserve Fund
		20,000		3,468,400	WWTP Capital Projects Fund
				744,698	WWTP Bond Reserve Fund
			742,898	742,898	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
432,000		2,075,310		3,423,100	Airport Fund
7,500		58,100	63,100	264,500	Cemetery Fund
933,050		10,500		1,334,550	Construction & Repair Fund
2,310,810		13,490		2,862,800	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
				110,000	EO Drug Task Force Agency Fd.
<u>\$12,699,575</u>	<u>\$360,500</u>	<u>\$8,034,295</u>	<u>\$3,308,768</u>	<u>\$65,665,626</u>	TOTAL RESOURCES

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED BUDGET EXPENDITURES BY OBJECT GROUP**

**2012 Fiscal Year**

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE
<b>GENERAL FUND</b>				
Municipal Court	\$162,580	\$184,680	\$0	\$4,640
Police Department	2,830,800	1,280,450		137,600
Fire/Ambulance Department	2,799,600	558,380		143,220
Parks Division	724,800	370,230		17,870
Recreation Division	243,500	160,600		5,500
Aquatic Division	189,450	282,280		370
Planning Division	191,950	27,650		6,050
Building Division	435,300	92,500		7,000
Economic Development Department		143,000	10,000	
Non-Departmental		456,960	249,800	209,370
<b>TOTAL GENERAL FUND</b>	<b>7,577,980</b>	<b>3,556,730</b>	<b>259,800</b>	<b>531,620</b>
STATE TAX STREET FUND	457,550	599,525	550,000	1,000
CITY FUEL TAX FUND				425,000
BIKE FUND		8,000		
LIBRARY FUND	469,660	133,900		
LIBRARY SPECIAL TRUST FUND		30,000	7,000	
CITY TRANSPORTATION FUND		280,000		
CDBG GRANT FUND		750,000		
COMMUNITY DEVELOPMENT FUND		1,757,500		1,275,000
SIDEWALK REPAIR FUND		500	100,000	208,000
PENDLETON CONVENTION CTR. FUND	339,020	389,660		100,000
PCC TPAC FUND			8,500	71,500
PENDLETON YOUTH COMMISSION FUND		2,600		
POLICE INTERAGENCY SPECIAL REVOLVING FD		237,250		
DEVELOPMENT FEES FUND			664,575	
PARKS EQUIPMENT CAPITAL RESERVE FD			40,000	
FIRE EQUIPMENT CAPITAL RESERVE FD			176,100	380,000
PARKS TRUST FUND			75,000	
CITY/COUNTY PUBLIC SAFETY FD		160,200		
LID CONSTRUCTION FUND		1,000	1,000,000	125,700
KEYSTONE CAPITAL DEVELOPMENT FD		0	10,000	0
AIRPORT CONNECTOR ROAD CONSTR FD			100,000	
QUINNEY BRIDGE CONSTRUCTION FD			1,075,000	
HB2001 ROAD PROJECTS CONSTRUCTION FD			2,050,000	
LIBRARY PERMANENT TRUST FUND				
CEMETERY & MAUS. PERP. CARE TR. FD.				
DEBT SERVICE FUND				505,735
WATER FUND	480,700	1,741,690	3,110,000	650,950
SEWER FUND	486,200	1,601,415	1,502,000	406,000
SEWER CAPITAL RESERVE FUND			3,352,000	
WWTP CAPITAL PROJECTS FUND			3,468,400	
WWTP BOND RESERVE FUND				
WWTP DEBT SERVICE FUND				742,898
WWTP RATE STABILIZATION FUND				
AIRPORT FUND	274,100	183,000	915,800	2,042,000
CEMETERY FUND	160,445	100,235		
CONSTRUCTION & REPAIR FUND	835,000	170,600	205,500	
<b>CENTRAL SERVICES FUND</b>				
City Manager's Office	320,100	28,000		
Mayor and City Council	14,800	29,500		
Insurance		256,000		
Legal Department	241,900	18,450		
Finance Department	443,700	129,550	5,000	
Engineering Division	366,970	37,160		
Facilities Division	398,700	144,800		
Information Technology	0	134,340	47,100	
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>1,786,170</b>	<b>777,800</b>	<b>52,100</b>	<b>0</b>
PENDLETON FOUNDATION TRUST FUND		240,000		
EASTERN OREGON DRUG TASK FORCE FD		110,000		
<b>TOTAL EXPENDITURES</b>	<b>\$12,866,825</b>	<b>\$12,831,605</b>	<b>\$18,721,775</b>	<b>\$7,465,403</b>

INTERFUND TRANSFERS	CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
		\$351,900		\$351,900	GENERAL FUND
		4,248,850		4,248,850	Municipal Court
		3,501,200		3,501,200	Police Department
		1,112,900		1,112,900	Fire/Ambulance Department
		409,600		409,600	Parks Division
		472,100		472,100	Recreation Division
		225,650		225,650	Aquatic Division
		534,800		534,800	Planning Division
		153,000		153,000	Building Division
		3,341,400	23,200	3,364,600	Economic Development Department
144,500	2,280,770	14,351,400	23,200	14,374,600	Non-Departmental
					TOTAL GENERAL FUND
10,010	105,915	1,724,000	0	1,724,000	STATE TAX STREET FUND
		425,000	2,700	427,700	CITY FUEL TAX FUND
		8,000	4,130	12,130	BIKE FUND
12,890	35,150	651,600		651,600	LIBRARY FUND
		37,000	599,000	636,000	LIBRARY SPECIAL TRUST FUND
	20,000	300,000		300,000	CITY TRANSPORTATION FUND
	2,500	752,500		752,500	CDBG GRANT FUND
		3,032,500	1,241,000	4,273,500	COMMUNITY DEVELOPMENT FUND
		308,500		308,500	SIDEWALK REPAIR FUND
8,520		837,200		837,200	PENDLETON CONVENTION CTR. FUND
		80,000		80,000	PCC TPAC FUND
		2,600		2,600	PENDLETON YOUTH COMMISSION FUND
		237,250		237,250	POLICE INTERAGENCY SPECIAL REVOLVING FD
		664,575		664,575	DEVELOPMENT FEES FUND
		40,000	25,600	65,600	PARKS EQUIPMENT CAPITAL RESERVE FD
		556,100		556,100	FIRE EQUIPMENT CAPITAL RESERVE FD
		75,000	63,000	138,000	PARKS TRUST FUND
8,000		168,200		168,200	CITY/COUNTY PUBLIC SAFETY FD
	2,300	1,129,000		1,129,000	LID CONSTRUCTION FUND
1,241,000		1,251,000		1,251,000	KEYSTONE CAPITAL DEVELOPMENT FD
		100,000		100,000	AIRPORT CONNECTOR ROAD CONSTR FD
		1,075,000		1,075,000	QUINNEY BRIDGE CONSTRUCTION FD
		2,050,000		2,050,000	HB2001 ROAD PROJECTS CONSTRUCTION FD
1,000		1,000	140,600	141,600	LIBRARY PERMANENT TRUST FUND
15,000		15,000	717,125	732,125	CEMETERY & MAUS. PERP. CARE TR. FD.
		505,735	28,565	534,300	DEBT SERVICE FUND
11,430	457,230	6,452,000		6,452,000	WATER FUND
1,755,628	499,957	6,251,200		6,251,200	SEWER FUND
		3,352,000	2,746,400	6,098,400	SEWER CAPITAL RESERVE FUND
		3,468,400		3,468,400	WWTP CAPITAL PROJECTS FUND
		0	744,698	744,698	WWTP BOND RESERVE FUND
		742,898		742,898	WWTP DEBT SERVICE FUND
		0	450,000	450,000	WWTP RATE STABILIZATION FUND
8,200		3,423,100		3,423,100	AIRPORT FUND
3,820		264,500		264,500	CEMETERY FUND
22,670	100,780	1,334,550		1,334,550	CONSTRUCTION & REPAIR FUND
		348,100		348,100	CENTRAL SERVICES FUND
		44,300		44,300	City Manager's Office
59,100	180,630	495,730		495,730	Mayor and City Council
		260,350		260,350	Insurance
		578,250		578,250	Legal Department
		404,130		404,130	Finance Department
7,000		550,500		550,500	Engineering Division
		181,440		181,440	Facilities Division
66,100	180,630	2,862,800		2,862,800	Information Technology
		240,000		240,000	TOTAL CENTRAL SERVICES FUND
		110,000		110,000	PENDLETON FOUNDATION TRUST FUND
					EASTERN OREGON DRUG TASK FORCE FD
<b>\$3,308,768</b>	<b>\$3,685,232</b>	<b>\$58,879,608</b>	<b>\$6,786,018</b>	<b>\$65,665,626</b>	<b>TOTAL EXPENDITURES</b>

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,553,400	\$262,335	\$2,443,905	\$11,600	\$11,835,560
STATE TAX STREET FUND	1,417,000	8,830	0		1,408,170
CITY FUEL TAX FUND	426,800			1,800	425,000
BIKE FUND	14,200			6,200	8,000
LIBRARY FUND	678,200	9,350	38,520		630,330
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 DEVELOPMENT FUND	950,000				950,000
SIDEWALK REPAIR FUND	252,600				252,600
PENDLETON CONVENTION CTR FUND	864,900	6,060			858,840
PENDLETON CTR TPAC FUND	158,000				158,000
PENDLETON YOUTH COMMISSION	3,500				3,500
POLICE INTERAGENCY SPECIAL REVOLVING FD	508,500	128,600			379,900
DEVELOPMENT FEES FUND	661,650				661,650
PARKS EQUIPMENT CAPITAL RESERVE FD	53,400			13,400	40,000
FIRE EQUIPMENT CAPITAL RESERVE FD	418,500				418,500
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	2,660,800			241,300	2,419,500
QUINNEY BRIDGE CONSTRUCTION FD	2,535,750				2,535,750
HB2001 ROAD PROJECTS CONSTRUCTION FD	2,200,000				2,200,000
AIRPORT CONNECTOR CONSTRUCTION FD	100,000				100,000
LIBRARY PERMANENT TRUST FUND	144,600	4,000		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	731,150	30,000		701,150	0
DEBT SERVICE FUND	535,088			37,868	497,220
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
CONSTRUCTION & REPAIR FUND	1,639,250	15,700	70,500	399,430	1,153,620
CENTRAL SERVICES FUND	2,823,300	49,840	163,910		2,609,550
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	105,000				105,000
<b>TOTAL EXPENDITURES</b>	<b>\$68,783,939</b>	<b>\$3,784,233</b>	<b>\$3,149,877</b>	<b>\$6,068,726</b>	<b>\$55,761,103</b>

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,374,600	\$144,500	\$2,280,770	\$23,200	\$11,926,130
STATE TAX STREET FUND	1,724,000	10,010	105,915	0	1,608,075
CITY FUEL TAX FUND	427,700			2,700	425,000
BIKE FUND	12,130			4,130	8,000
LIBRARY FUND	651,600	12,890	35,150		603,560
LIBRARY TRUST FUND	636,000			599,000	37,000
CITY TRANSPORTATION FUND	300,000		20,000		280,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	752,500		2,500		750,000
COMMUNITY DEVELOPMENT FUND	4,273,500			1,241,000	3,032,500
SIDEWALK REPAIR FUND	308,500				308,500
PENDLETON CONVENTION CTR FUND	837,200	8,520			828,680
PENDLETON CTR TPAC FUND	80,000				80,000
PENDLETON YOUTH COMMISSION	2,600				2,600
POLICE INTERAGENCY SPECIAL REVOLVING FD	237,250	0			237,250
DEVELOPMENT FEES FUND	664,575				664,575
PARKS EQUIPMENT CAPITAL RESERVE FD	65,600			25,600	40,000
FIRE EQUIPMENT CAPITAL RESERVE FD	556,100				556,100
PARKS TRUST FUND	138,000			63,000	40,000
CITY/COUNTY PUBLIC SAFETY FD	168,200	8,000			160,200
					0
LID CONSTRUCTION FUND	1,129,000		2,300		1,126,700
KEYSTONE CAPITAL DEVELOPMENT FD	1,251,000	1,241,000			10,000
AIRPORT CONNECTOR RD CONSTRUCTION FD	100,000				100,000
QUINNEY BRIDGE CONSTRUCTION FD	1,075,000				1,075,000
HB2001 ROAD PROJECTS CONSTRUCTION FD	2,050,000				2,050,000
					0
LIBRARY PERMANENT TRUST FDD	141,600	1,000		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	732,125	15,000		717,125	0
DEBT SERVICE FUND	534,300			28,565	505,735
WATER FUND	6,452,000	11,430	457,230		5,983,340
SEWER FUND	6,251,200	1,755,628	499,957		3,995,615
SEWER CAPITAL RESERVE FUND	6,098,400			2,746,400	3,352,000
WWTP CAPITAL PROJECTS FUND	3,468,400				3,468,400
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	742,898				742,898
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,423,100	8,200			3,414,900
CEMETERY FUND	264,500	3,820			260,680
CONSTRUCTION & REPAIR FUND	1,334,550	22,670	100,780		1,211,100
CENTRAL SERVICES FUND	2,862,800	66,100	180,630		2,616,070
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	110,000				110,000
<b>TOTAL EXPENDITURES</b>	<b>\$65,665,626</b>	<b>\$3,308,768</b>	<b>\$3,685,232</b>	<b>\$6,786,018</b>	<b>\$51,850,608</b>

**CITY OF PENDLETON**  
**INTERFUND TRANSFERS -- ALL FUNDS**

<b>ACTUAL FY09</b>	<b>ACTUAL FY10</b>	<b>BUDGET FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>PROPOSED BUDGET FY12</b>	<b>APPROVED BUDGET FY12</b>	<b>ADOPTED BUDGET FY12</b>
			From General Fund			
49,210	52,810	77,190	To Library Fund	54,400	54,400	54,400
20,000	20,000	20,000	To City Transportation Fund	20,000	20,000	20,000
22,000	22,000	22,000	To Parks Equipment Capital Res.	22,000	22,000	22,000
38,590	40,520	58,145	To Fire Capital Equipment Res.			
27,090			To Airport Fund			
146,000	125,000	85,000	To Cemetery Fund	48,100	48,100	48,100
			From Street Fund			
5,400	5,780	8,830	To General Fund -PERS	10,010	10,010	10,010
			From Library Fund			
4,500	8,140	9,350	To General Fund -PERS	12,890	12,890	12,890
			From Local Community Dev Fund			
93,046			To Community Rehab Fund			
			From Pendleton Convention Center Fund			
7,450	5,820	6,060	To General Fund -PERS	8,520	8,520	8,520
88,425			To PCC TPAC			
			From Police Interagency Special Revolving			
3,600	3,600	98,600	To General Fund			
			From Fire Equipment Reserve Fd			
42,105			To Airport Fund			
			From City/County Public Safety Fund			
30,000	8,500		To General Fund	8,000	8,000	8,000
			From Keystone Capital Dev. Fund			
			To Community Dev. Fund	1,241,000	1,241,000	1,241,000
			From Library Permanent Trust Fund			
2,780	990	4,000	To Library Special Trust Fund	1,000	1,000	1,000
			From Water Fund			
8,550	7,550	7,990	To General Fund -PERS	11,430	11,430	11,430
			From Sewer Fund			
10,100	9,090	9,730	To General Fund -PERS	12,730	12,730	12,730
1,020,780	500,000	2,500,000	To Sewer Capital Reserve Fund	1,000,000	1,000,000	1,000,000
513,828	743,193	743,998	To WWTP Debt Fund	742,898	742,898	742,898
450,000			To WWTP Rate Stabilization Fund			
			From Airport Fund			
200	4,870	5,090	To General Fund - PERS	8,200	8,200	8,200
			From Cemetery Fund			
3,400	2,580	2,710	To General Fund - PERS	3,820	3,820	3,820
			From Construction & Repair Fund			
3,000	14,670	15,700	To General Fund - PERS	22,670	22,670	22,670
			From Central Service Fund			
22,000	31,380	32,840	To General Fund - PERS	49,100	49,100	49,100
15,720			To Transportation Fund			
7,000	7,000	7,000	To Parks Equipment Reserve Fund	7,000	7,000	7,000
		10,000	To Library Fund	10,000	10,000	10,000
			From Cemetery Perp. Care Fund			
20,000	9,489	30,000	To Cemetery Fund	15,000	15,000	15,000
<u>\$2,654,774</u>	<u>\$1,622,982</u>	<u>\$3,754,233</u>	Total Interfund Transfers	<u>\$3,308,768</u>	<u>\$3,308,768</u>	<u>\$3,308,768</u>

**CITY OF PENDLETON**

**CURRENT BONDED DEBT -- ALL FUNDS**

FUND/Bond Issue	ISSUE	MATURITY	AMOUNT	FY12 PAYMENTS		BALANCE
	DATE	DATE	ISSUED	PRINCIPAL	INTEREST	OUTSTANDING 6/30/12
<b>DEBT SERVICE FUND</b>						
General Obligation Refunding						
Helen McCune Renovation Bonds						
Series 1998	6/01/98	1/1/14	2,110,000	235,000	34,310	500,000
General Obligation Refunding						
Facility Bonds	12/01/04	01/01/16	1,945,000	195,000	41,425	855,000
Series 2005						
<b>PERS DEBT GENERAL FUND</b>						
Limited Tax Pension						
Obligation Bonds	09/29/05	06/01/28	7,160,000	125,000	336,616	6,665,000
Series 2005						
<b>REVENUE BONDS</b>						
Wastewater Revenue Bonds	12/18/07	01/15/28	9,980,000	380,000	362,898	8,560,000
Series 2007						
<b>TOTAL CITY BONDED DEBT</b>			<u>21,195,000</u>	<u>935,000</u>	<u>775,249</u>	<u>16,580,000</u>

# CITY OF PENDLETON

## PROPERTY TAX SUMMARY

	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ADOPTED BUDGET FY12
Tax raised by Permanent Rate \$6.5771	4,331,203	\$4,513,432	\$4,705,606	\$4,776,320	\$5,128,599
Debt Service	674,000	620,490	692,266	495,200	509,680
<b>TOTAL REQUEST</b>	<b>\$5,005,203</b>	<b>\$5,133,922</b>	<b>\$5,397,872</b>	<b>\$5,271,520</b>	<b>\$5,638,279</b>
Assessed Valuation (AV)	659,813,884	\$686,234,478	\$715,453,102	\$749,775,063	\$779,766,066
Increase in Assessed Valuation	1.5%	4.0%	4.3%	4.8%	4.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.5986	\$7.4813	\$7.5447	\$7.2376	\$7.2307
"Compressed" Rate per \$1000 (with M5 limitatio	\$7.5986	\$7.4813	\$7.5447	\$7.2376	\$7.2307
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	4,331,203	\$4,513,432	\$4,705,606	\$4,776,320	\$5,128,599
Loss Due to Measure 5 Limitation	(8,463)	(6,770)	(13,152)	(15,411)	(15,400)
	4,322,740	4,506,662	4,692,454	4,760,909	5,113,199
Not collected first year (Discounts) (6.0%)	(319,883)	(270,400)	(281,547)	(285,655)	(306,792)
Estimated Current Tax Revenues for General Fund	\$4,002,857	\$4,236,262	\$4,410,907	\$4,475,254	\$4,806,407

\*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

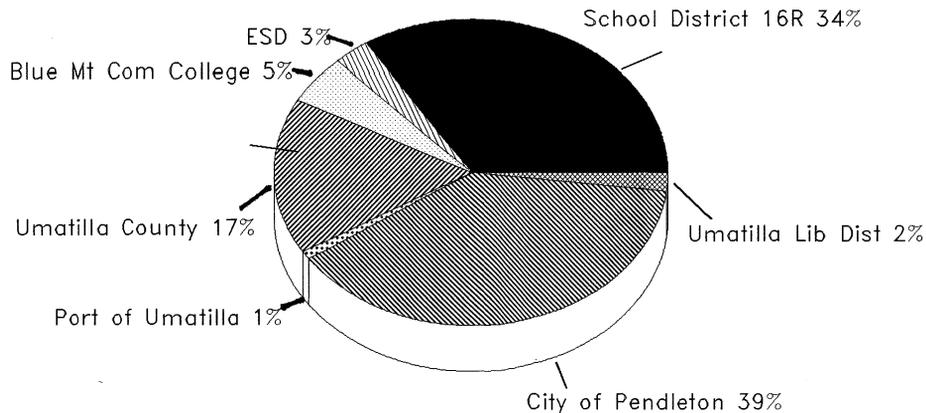
## TAX RATE

For Tax Year July 1, 2010 to June 30, 2011

	Tax Rate	"Compressed" Tax Rate With Limitation (per \$1000 AV)
<b>Taxes by District</b>		
<b>EDUCATION:</b>		
Education Service District	\$0.5633	\$0.4634
Blue Mountain Community College	0.6611	0.5438
School District #16R	4.4537	3.6637
School District #16R Special Levy	0.4000	0.3291
Education Total:	6.0781	5.0000
<b>GENERAL GOVERNMENT:</b>		
Umatilla County	2.8487	2.8487
Port of Umatilla	0.1539	0.1539
City of Pendleton	6.5771	6.5771
Umatilla Special Library District	0.3682	0.3682
General Government Total:	9.9479	9.9479
<b>EXCLUDED FROM LIMITATION:</b>		
Umatilla County Bond	0.2582	0.2582
School District #16R Bond	1.5444	1.5444
BMCC Bond	0.3124	0.3124
City of Pendleton Bond	0.6797	0.6797
Excluded From Limitation:	2.7947	2.7947
<b>2010-2011 Property Tax Totals</b>	<b>\$18.8207</b>	<b>\$17.7426</b>

Information as provided by the Umatilla County Assessor's Office

## 10-11 Consolidated Tax Rate Tax Rate with Limitation



**RESOLUTION # 2447**

BE IT RESOLVED;

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as amended and presented to the Pendleton City Council at their meeting of June 7, 2011 is adopted in the amount of \$65,665,626 as the budget for fiscal year 2011-2012.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2011-2012 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$509,680 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 2011-2012 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$509,680

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2011-2012:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 351,900
Police Department	4,248,850
Fire/Ambulance Department	3,501,200
Parks, Recreation & Aquatic Div.	1,994,600
Planning and Building Div.	760,450
Economic Development Department	153,000
Non-Departmental	706,760
Transfers	144,500
Debt Service	209,370
Contingency	<u>2,280,770</u>
TOTAL GENERAL FUND	<u>\$14,351,400</u>
 <u>STATE TAX STREET FUND</u>	
Personnel	\$457,550
Materials & Services	599,525
Capital Outlay	550,000
Debt Service	1,000
Interfund Transfers	10,010
Contingency	<u>105,915</u>
TOTAL STATE TAX STREET FUND	<u>\$1,724,000</u>

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	\$469,660
Materials & Services	133,900
Interfund Transfers	12,890
Contingency	<u>35,150</u>
TOTAL LIBRARY FUND	<u>\$651,600</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	\$280,000
Contingency	<u>20,000</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$300,000</u>

CDBG GRANT FUND

Materials and Services	\$750,000
Contingency	<u>2,500</u>
TOTAL CDBG GRANT FUND	<u>\$752,500</u>

COMMUNITY DEVELOPMENT FUND

Materials and Services	\$1,757,500
Debt Service	<u>1,275,000</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$3,032,500</u>

SIDEWALK REPAIR LOAN FUND

Materials & Service	\$ 500
Capital Outlay	100,000
Debt Service	<u>208,000</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$308,500</u>

PENDLETON CONVENTION CENTER FUND

Personnel	\$339,020
Materials & Services	389,660
Debt Service	100,000
Interfund Transfers	<u>8,520</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$837,200</u>

PCC TPAC FUND

Capital Outlay	\$ 8,500
Debt Service	<u>71,500</u>
TOTAL PCC TPAC FUND	<u>\$ 80,000</u>

PENDLETON YOUTH COMMISSION FUND

Materials and Services	<u>\$ 2,600</u>
TOTAL PENDLETON YOUTH COMMISSION FUND	<u>\$ 2,600</u>

POLICE INTERAGENCY SPECIAL REVOLVING FUND  
 Materials & Services \$237,250  
 TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND \$237,250

DEVELOPMENT FEES FUND  
 Capital Outlay \$ 664,575  
 TOTAL DEVELOPMENT FEES FUND \$ 664,575

PARKS EQUIPMENT CAPITAL RESERVE FUND  
 Capital Outlay \$40,000  
 TOTAL PARKS EQUIPMENT CAPITAL RESERVE FUND \$40,000

FIRE EQUIPMENT CAPITAL RESERVE FUND  
 Capital Outlay \$ 176,100  
 Debt Service 380,000  
 TOTAL FIRE EQUIPMENT CAPITAL RESERVE FUND \$ 556,100

PARKS TRUST FUND  
 Capital Outlay \$ 75,000  
 TOTAL PARKS TRUST FUND \$ 75,000

CITY/COUNTY PUBLIC SAFETY FUND  
 Materials & Services \$160,200  
 Interfund Transfers 8,000  
 TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND \$168,200

LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND  
 Materials and Services \$ 1,000  
 Capital Outlay 1,000,000  
 Debt Service 125,700  
 Contingency 2,300  
 TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND \$1,129,000

KEYSTONE CAPITAL DEVELOPMENT FUND  
 Capital Outlay \$ 10,000  
 Interfund Transfers 1,241,000  
 TOTAL KEYSTONE CAPITAL DEVELOPMENT FUND \$1,251,000

AIRPORT CONNECTOR ROAD CONSTRUCTION FD  
 Capital Outlay \$100,000  
 TOTAL AIRPORT CONNECTOR ROAD CONSTRUCT FD \$100,000

QUINNEY BRIDGE CONSTRUCTION FUND  
 Capital Outlay \$1,075,000  
 TOTAL QUINNEY BRIDGE CONSTRUCTION FUND \$1,075,000

HB2001 ROAD PROJECT CONSTRUCTION FUND  
 Capital Outlay \$2,050,000  
 TOTAL HB2001 ROAD PROJECT CONSTRUCTION FUND \$2,050,000

LIBRARY PERMANENT TRUST FUND  
 Interfund Transfers \$ 1,000  
 TOTAL LIBRARY PERMANENT TRUST FUND \$ 1,000

<u>CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND</u>	
Interfund Transfers	<u>\$15,000</u>
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$15,000</u>

<u>DEBT SERVICE FUND</u>	
Debt Service	<u>\$505,735</u>
TOTAL DEBT SERVICE FUND	<u>\$505,735</u>

<u>WATER FUND</u>	
Personnel	\$ 480,700
Materials & Services	1,741,690
Capital Outlay	3,110,000
Debt Service	650,950
Interfund Transfer	11,430
Contingency	<u>457,230</u>
TOTAL WATER FUND	<u>\$6,452,000</u>

<u>SEWER FUND</u>	
Personnel	\$ 486,200
Materials & Services	1,601,415
Capital Outlay	1,502,000
Debt Service	406,000
Interfund Transfer	1,755,628
Contingency	<u>499,957</u>
TOTAL SEWER FUND	<u>\$6,251,200</u>

<u>SEWER CAPITAL RESERVE FUND</u>	
Capital Outlay	<u>\$3,352,000</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$3,352,000</u>

<u>WWTP CAPITAL PROJECTS FUND</u>	
Capital Outlay	<u>\$ 3,468,400</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$ 3,468,400</u>

<u>WTP DEBT SERVICE FUND</u>	
Debt Service	<u>\$742,898</u>
TOTAL SEWER CAPITAL RESERVE FUND	<u>\$742,898</u>

<u>AIRPORT FUND</u>	
Personnel	\$ 274,100
Materials & Services	183,000
Capital Outlay	915,800
Debt Service	2,042,000
Interfund Transfer	<u>8,200</u>
TOTAL AIRPORT FUND	<u>\$3,423,100</u>

<u>CEMETERY FUND</u>	
Personnel	\$ 160,445
Materials & Services	100,235
Interfund Transfer	<u>3,820</u>
TOTAL CEMETERY FUND	<u>\$264,500</u>

CONSTRUCTION AND REPAIR FUND

Personnel	\$ 835,000
Materials & Services	170,600
Capital Outlay	205,500
Interfund Transfer	22,670
Contingency	<u>100,780</u>
TOTAL CONSTRUCTION AND REPAIR FUND	<u>\$1,334,550</u>

CENTRAL SERVICES FUND

City Manager's Office	\$348,100
Mayor, City Council, and Commissions	44,300
Insurance Division	256,000
Legal Department	260,350
Finance Department	578,250
Engineering Division	404,130
Facilities Division	543,500
Information Technology	181,440
Interfund Transfers	66,100
Contingency	<u>180,630</u>
TOTAL CENTRAL SERVICES FUND	<u>\$2,862,800</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

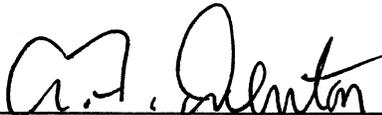
Materials and Services	<u>\$110,000</u>
TOTAL EASTERN OREGON DRUG TASK FORCE FUND	<u>\$110,000</u>

THIS resolution is effective on July 1, 2011

PASSED by the City Council and approved by the Mayor this 7th day of June, 2011.

  
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 FY11-12 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

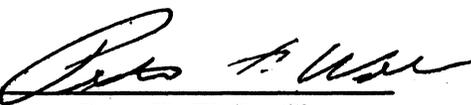
**WHEREAS**, ORS 294.406 requires the budget committee approve an amount or rate for ad valorem property taxes for all funds within the budget.

**THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE** for the fiscal year 2011-2012, 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 \$509,680 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded debt.

**PASSED** by vote of the Budget Committee and Approved by the Chairman May 3, 2011

APPROVED:   
Bill Dawson, Chairman

ATTEST:   
Jayne Clarke, Budget Committee Secretary

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



***GENERAL FUND***

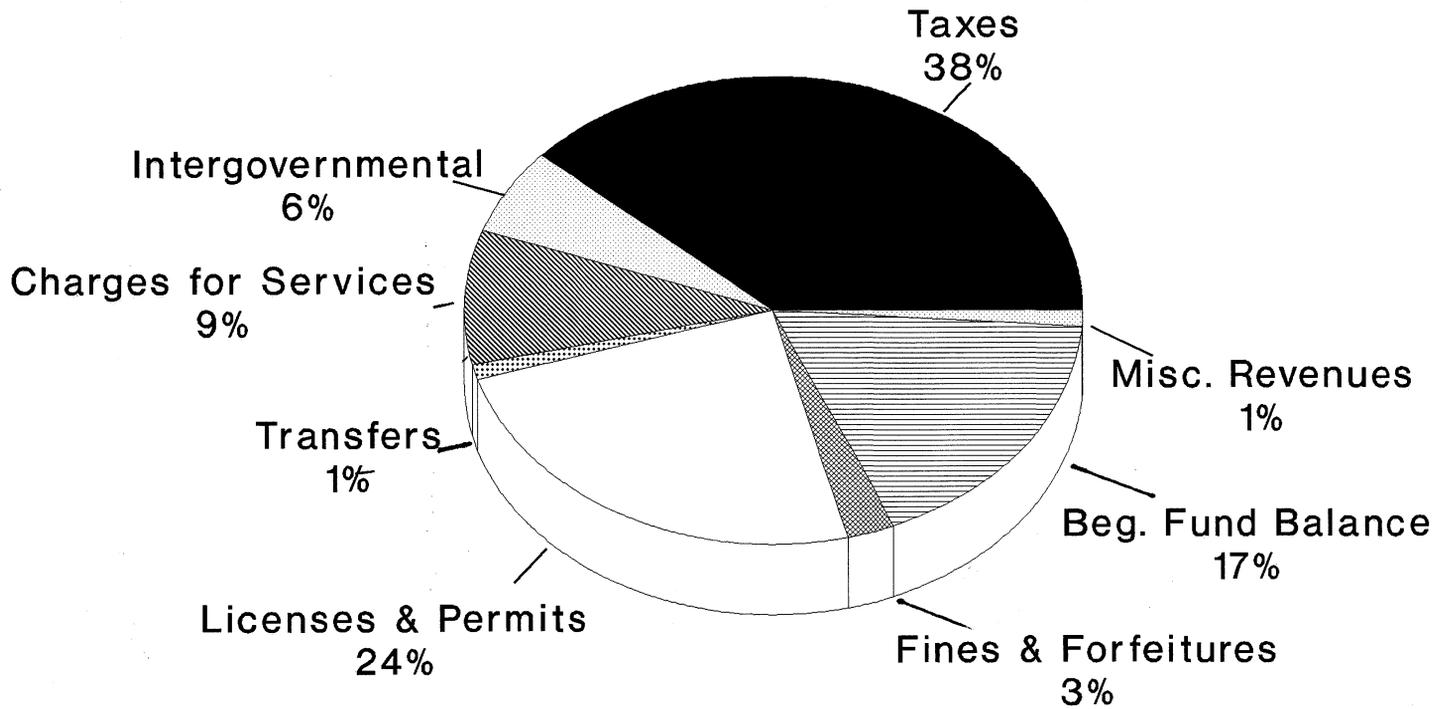


# **CITY OF PENDLETON**

## **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 2012

Beg. Fund Balance	\$2,510,100
Taxes & Special Assessments	5,522,100
Licenses & Permits	3,459,750
Intergovernmental	861,400
Charges for Services	1,336,300
Fines & Forfeits	360,500
Miscellaneous Revenues	177,080
Transfers	147,370
	<b>\$14,374,600</b>

# **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. The City leases out the old police station on SW Court to the County for \$36,000 annually and also rents out a building in the new public safety complex to the Oregon State Police for \$108,000 annually.

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY12 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 FY12 is projected at \$2,510,100 based on a review of all revenues and expenditures for FY11 as of March 21, 2011.

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 \$5,128,599. Collections on delinquent property taxes are estimated at \$180,000.

Actual FY09	Actual FY10	Budget FY11	Resources	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>Property Taxes</b>			
\$4,164,227	\$4,357,253	\$4,597,750	Current Property Taxes	\$4,806,400	\$4,806,400	\$4,806,400
139,595	233,642	180,000	Delinquent Property Taxes	180,000	180,000	180,000
<u>\$4,303,822</u>	<u>\$4,590,895</u>	<u>\$4,777,750</u>	<b>Total Property Taxes</b>	<u>\$4,986,400</u>	<u>\$4,986,400</u>	<u>\$4,986,400</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$803,000 TRT revenues. The General Funds is expected to receive \$415,000 of the TRT and \$112,000 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$112,000 of the TRT and \$120,000 of the collected TPAC for FY12.

FY12 revenues from Franchise Fees for non-City owned utilities are projected at a slight decrease over the last year. The City franchise rate for all utilities including City water and sewer utilities is seven percent.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>FRANCHISE FEES</b>			
\$584,028	\$421,973	\$575,000	Cascade Natural Gas	\$450,000	\$450,000	\$450,000
876,052	910,938	900,000	Pacific Power	950,000	950,000	950,000
113,303	89,652	105,000	Qwest	80,000	80,000	80,000
114,194	114,619	120,000	Charter Comm.	120,000	120,000	120,000
234,315	281,548	235,000	Pendleton Sanitary Service	300,000	300,000	300,000
4,351	5,171	4,800	Umatilla Electric Co-op	4,500	4,500	4,500
1,287	8,369	6,485	Other Franchise payments	8,000	8,000	8,000
476,944	492,513	497,715	City of Pendleton Utilities	502,250	502,250	502,250
<u>\$2,404,474</u>	<u>\$2,324,783</u>	<u>\$2,444,000</u>	<b>Total Franchise Fees</b>	<u>\$2,414,750</u>	<u>\$2,414,750</u>	<u>\$2,414,750</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY12 Projections of Revenues (con't)**

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>RECREATION FEES</b>						
\$3,185	\$4,565	\$3,500	Adult Sports	\$3,300	\$3,300	\$3,300
8,677	11,277	13,000	Gymnastic Programs	13,500	13,500	13,500
5,194	4,993	5,500	Parks Reservations	5,500	5,500	5,500
10,300	9,715	12,000	Swimming Pool - Lessons	12,000	12,000	12,000
41,991	36,671	40,000	Swimming Pool - Season Passes	45,000	45,000	45,000
110,784	107,598	115,000	Swimming Pool - Gen Admin	116,000	116,000	116,000
58,819	63,702	72,500	Swimming Pool - Concessions	72,500	72,500	72,500
6,582	10,668	9,500	Swimming Pool - Private Parties	9,500	9,500	9,500
3,235	3,200	5,000	Swimming Pool - Other	5,000	5,000	5,000
20,989	30,078	22,500	Other Recreation Programs	23,000	23,000	23,000
2,616	2,541	3,500	Ice Skating Rink	2,800	2,800	2,800
2,328	817	2,000	Recreation Concessions	1,500	1,500	1,500
7,240	2,670	4,500	Recreation Sponsorships	2,500	2,500	2,500
<b>\$281,940</b>	<b>\$288,495</b>	<b>\$308,500</b>	<b>Total Recreation Fees</b>	<b>\$312,100</b>	<b>\$312,100</b>	<b>\$312,100</b>

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 \$120,000, are again proposed as a General Fund resource. State Revenues for FY12 also include \$50,000 for the highway exchange maintenance contract and \$50,000 is budgeted for park grants through State Park funds. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>STATE/FEDERAL REVENUES</b>						
\$29,423	\$25,544	\$23,500	Cigarette Tax	\$25,400	\$25,400	\$25,400
221,892	197,158	245,000	Liquor Tax	209,500	209,500	209,500
91,500	88,159	87,400	9-1-1 Telephone Tax	86,500	86,500	86,500
122,512	126,600	128,000	State Revenue Sharing	120,000	120,000	120,000
1,740	1,740	2,400	Victims Assistance Grant	2,400	2,400	2,400
6,679	6,535	0	Drug Task Force Grant	0	0	0
4,040	1,700	0	DUII OT Grant	0	0	0
4,972	0	0	DEQ Grant	0	0	0
36,373	52,155	25,000	Forest Fire Reimbursements	25,000	25,000	25,000
182,300	20,200	90,000	Park Grants	50,000	50,000	50,000
0	0	186,500	Federal Grant - Fire	0	0	0
0	0	75,000	LCDC Grants	0	0	0
0	0	0	Federal Grant - Veterans Assistance	0	0	0
39,526	0	0	State Lottery Grant - Skateboard	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
0	8,598	0	ODOT Grants	5,600	5,600	5,600
2,750	0	0	Police Grants	2,000	2,000	2,000
<b>\$793,707</b>	<b>\$578,389</b>	<b>\$912,800</b>	<b>Total State Revenues</b>	<b>\$576,400</b>	<b>\$576,400</b>	<b>\$576,400</b>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY12 Projections of Revenues (con't)**

The FY12 budget estimates rural fire districts contract with Pendleton's fire department for fire protection. The \$300,000 loan to Umatilla County has been paid off.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>OTHER AGENCIES</b>			
\$0	\$100,000	\$0	Pendleton Development Commission	\$0	\$0	\$0
231,957	277,550	277,000	Rural Fire Districts	285,000	285,000	285,000
0	0	8,000	Other agencies	0	0	0
89,772	76,503	80,000	Umatilla County	0	0	0
<b>\$321,729</b>	<b>\$454,053</b>	<b>\$365,000</b>	<b>Total Other Agencies</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>

Ambulance revenues are budgeted at a seven percent increase based on a recent rate increase approved by Council. The old police station lease and the OSP office rental is reflected in Police Building Rentals.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>CHARGES FOR SERVICES</b>			
\$1,908	\$0	\$0	Materials Outside Agencies	\$0	\$0	\$0
0	0	111,000	Police Building Rentals	147,800	147,800	147,800
9,543	11,350	22,000	Land/Building Rental	17,000	17,000	17,000
7,887	6,678	5,500	McCune Gym Rental	6,000	6,000	6,000
7,712	10,622	5,000	Vert Rental	7,500	7,500	7,500
27,050	28,650	143,500	<b>Total Other Chgs. for Serv.</b>	<b>178,300</b>	<b>178,300</b>	<b>178,300</b>
1,538,540	1,685,912	1,700,000	Ambulance Fees	1,819,000	1,819,000	1,819,000
63,765	66,240	63,000	FireMed Memberships	67,000	67,000	67,000
-40,408	-36,289	-30,000	FireMed Adjustments	-32,000	-32,000	-32,000
-546,813	-577,006	-495,000	Write-Off Medicare/Welfare	-530,000	-530,000	-530,000
-157,034	-164,697	-155,000	Write-Off Collections	-166,000	-166,000	-166,000
858,050	974,160	1,083,000	<b>Total Ambulance Fees</b>	<b>1,158,000</b>	<b>1,158,000</b>	<b>1,158,000</b>
<b>\$885,100</b>	<b>\$1,002,810</b>	<b>\$1,226,500</b>	<b>Total Charges for Services</b>	<b>\$1,336,300</b>	<b>\$1,336,300</b>	<b>\$1,336,300</b>

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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>FINES AND FORFEITURES</b>			
\$264,646	\$271,620	\$260,000	Court Fines	\$260,000	\$260,000	\$260,000
594	500	2,500	Court Fines-Bail	2,500	2,500	2,500
5,206	4,929	5,000	State Court Fines	5,000	5,000	5,000
3,453	5,133	6,000	Parking Fines	5,000	5,000	5,000
54,744	21,575	25,000	Collection Agency	25,000	25,000	25,000
61,577	56,597	58,000	Court Cost Recovery	63,000	63,000	63,000
<b>\$390,220</b>	<b>\$360,354</b>	<b>\$356,500</b>	<b>Total City Fines</b>	<b>\$360,500</b>	<b>\$360,500</b>	<b>\$360,500</b>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY12 Projections of Revenues (con't)**

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. The City is entering into an agreement with the State of Oregon to assume responsibilities for building code enforcement beyond the City limits. Total revenues are estimated at \$587,800.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>BUILDING AND PLANNING</b>						
\$46,055	\$76,462	\$60,000	Building Permits	\$60,000	\$60,000	\$60,000
34,958	67,045	40,000	Plan Review	60,000	60,000	60,000
5,527	6,817	6,000	Mechanical Permits	6,000	6,000	6,000
12,399	15,484	16,000	Plumbing Permits	16,000	16,000	16,000
3,254	1,420	2,900	Other Building Permits	2,900	2,900	2,900
0	0	0	State Electrical Permits	196,000	196,000	196,000
0	0	0	State Plumbing Permits	30,000	30,000	30,000
0	0	0	State Structural Permits	187,500	187,500	187,500
0	0	0	State Mechanical Permits	9,300	9,300	9,300
0	0	0	State Mfg. Dwelling Permits	9,200	9,200	9,200
1,200	1,400	1,200	Conditional Uses	1,200	1,200	1,200
600	1,100	1,200	Variances	1,200	1,200	1,200
1,100	725	800	Partitions & Subdivisions	800	800	800
2,752	2,209	7,700	Other Planning Permits	7,700	7,700	7,700
<b>\$107,845</b>	<b>\$172,662</b>	<b>\$135,800</b>	<b>Total Building &amp; Planning</b>	<b>\$587,800</b>	<b>\$587,800</b>	<b>\$587,800</b>

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. The City is looking for contributions to help fund the next RARE student through the University of Oregon.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>MISCELLANEOUS REVENUES</b>						
\$2,081	\$2,081	\$27,100	Sale of Land/Building	\$0	\$0	\$0
0	12,007	0	Sale of Equipment	0	0	0
4,617	4,264	4,500	Lien Search Fees	4,000	4,000	4,000
38,386	18,248	320,800	Donations	20,000	20,000	33,000
0	11,829	3,500	Donations - Westgate Leadership	0	0	0
34,679	26,630	40,100	Miscellaneous	65,080	65,080	65,080
92,932	93,927	75,000	Reimbursement of Expense	50,000	50,000	50,000
113,760	78,076	80,000	Investment Income	25,000	25,000	25,000
<b>\$286,455</b>	<b>\$247,062</b>	<b>\$551,000</b>	<b>Total Miscellaneous Revenues</b>	<b>\$164,080</b>	<b>\$164,080</b>	<b>\$177,080</b>

Budgeted transfers proposed in FY12 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$139,370 and \$8,000 from the City/County Public Safety Fund for improvements at the gun range.

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$3,803,198	\$3,438,843	\$2,567,500	BEGINNING FUND BALANCE	\$2,510,100	\$2,510,100	\$2,510,100
			<b>TAXES</b>			
4,303,822	4,590,895	4,777,750	Property Taxes	4,986,400	4,986,400	4,986,400
523,565	521,997	535,000	TRT Taxes	535,000	535,000	535,000
4,827,387	5,112,892	5,312,750	TOTAL TAXES	5,521,400	5,521,400	5,521,400
960	982	600	SPECIAL ASSESSMENTS	700	700	700
			<b>LICENSES AND PERMITS</b>			
9,870	8,172	11,000	Dog Licenses	9,000	9,000	9,000
105,945	109,466	107,300	Business Licenses	108,850	108,850	108,850
2,404,475	2,324,783	2,444,000	Franchise Fees	2,414,750	2,414,750	2,414,750
102,194	167,228	124,900	Building Fees	576,900	576,900	576,900
5,652	5,434	10,900	Planning Fees	10,900	10,900	10,900
281,940	288,495	308,500	Recreation Programs	312,100	312,100	312,100
25,441	26,662	27,250	Other Fees	27,250	27,250	27,250
2,935,517	2,930,240	3,033,850	TOTAL LICENSES & PERMITS	3,459,750	3,459,750	3,459,750
			<b>INTERGOVERNMENTAL REVENUE</b>			
793,707	578,390	912,800	State Revenue	576,400	576,400	576,400
321,729	454,053	365,000	Other Agencies	285,000	285,000	285,000
1,115,436	1,032,443	1,277,800	TOTAL INTERGOV'T REV.	861,400	861,400	861,400
885,099	1,002,811	1,226,500	CHARGES FOR SERVICES	1,336,300	1,336,300	1,336,300
390,220	360,354	356,500	FINES AND FORFEITURES	360,500	360,500	360,500
286,455	247,062	551,000	MISCELLANEOUS REVENUES	164,080	164,080	177,080
98,200	101,980	226,900	TRANSFERS	147,370	147,370	147,370
<b>\$14,342,472</b>	<b>\$14,227,607</b>	<b>\$14,553,400</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$14,361,600</b>	<b>\$14,361,600</b>	<b>\$14,374,600</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 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 FY12 are included in the Agency Pass-Thru Fund.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$102,825	\$105,366	\$107,200	Salaries and Wages	\$109,700	\$109,700	\$109,700
26,516	28,134	34,300	Insurance	35,000	35,000	35,000
10,353	6,057	6,430	Public Employees Retirement	14,340	14,340	14,340
-200	-2780	-2,910	less bond payment	-4,640	-4,640	-4,640
7,649	7,718	8,780	Other Employer-paid Taxes	1,180	1,180	8,180
147,142	144,495	153,800	Total Personal Services	155,580	155,580	162,580
<b>MATERIALS AND SERVICES</b>						
393	452	2,500	Contract Services	2,000	2,000	2,000
72,403	83,177	86,000	Attorney's Fees	86,000	86,000	86,000
2,685	2,685	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
1,670	1,550	3,500	Jury Expenses	2,500	2,500	2,500
4,128	5,558	5,500	Postage	5,500	5,500	5,500
0	656	1,500	Travel and Training	1,500	1,500	1,500
4,777	5,759	7,600	Other Materials and Services	7,600	7,600	7,600
75,780	71,380	68,540	Central Services Charges	74,080	74,080	74,080
161,836	171,217	180,640	Total Materials and Services	184,680	184,680	184,680
0	0	8,000	CAPITAL OUTLAY	0	0	0
200	2780	2,910	DEBT SERVICE - PERS	4,640	4,640	4,640
\$309,178	\$318,492	\$345,350	TOTAL MUNICIPAL COURT	\$344,900	\$344,900	\$351,900

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/2	1/2	1/2	Municipal Judge	1/2	\$4,600
1 3/4	1 3/4	1 3/4	Municipal Court Clerk	1 3/4	\$2,890-3,555
2 1/4	2 1/4	2 1/4	Total	2 1/4	

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The police department's proposed budget for FY12 maintains existing personnel services. The most significant increases to materials and services line items are due to rising dispatch costs 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 gun range capacity. Those expenditures can be found in non-departmental capital.

<u>Actual</u> <u>FY09</u>	<u>Actual</u> <u>FY10</u>	<u>Budget</u> <u>FY11</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY12</u>	<u>Approved</u> <u>Budget</u> <u>FY12</u>	<u>Adopted</u> <u>Budget</u> <u>FY12</u>
			<b>PERSONAL SERVICES</b>			
\$1,711,613	\$1,759,224	\$1,814,380	Salaries and Wages	\$1,876,250	\$1,876,250	\$1,876,250
298,529	307,592	421,580	Insurance	405,450	405,450	405,450
428,585	399,381	418,880	Public Employees Retirement	502,150	481,700	481,700
-180,141	-159,680	-158,400	less PERS bond pymt	-137,600	-137,600	-137,600
168,982	206,437	198,770	Other Employer-paid Taxes	205,000	205,000	205,000
<u>2,427,567</u>	<u>2,512,953</u>	<u>2,695,210</u>	<b>Total Personal Services</b>	<b>2,851,250</b>	<b>2,830,800</b>	<b>2,830,800</b>
			<b>MATERIALS AND SERVICES</b>			
22,661	22,702	23,000	Contract Services - Dogs	22,000	22,000	22,000
360,997	398,420	472,000	County Dispatch Service	491,500	491,500	491,500
40,753	43,533	55,000	Gasoline	44,000	44,000	44,000
10,274	16,587	17,000	Building Utilities	15,000	15,000	15,000
17,819	19,709	17,500	Telephone and Teletype	17,500	17,500	17,500
29,060	28,172	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
2,942	22,620	8,000	Repairs and Maintenance	8,000	8,000	8,000
14,930	15,482	14,000	Uniforms and Cleaning	13,000	13,000	13,000
7,924	9,783	8,000	Crisis Response	8,000	8,000	8,000
23,917	23,097	15,000	Travel and Training	15,000	15,000	15,000
82,373	69,107	62,770	Other Materials and Services	62,210	62,210	62,210
488,460	471,050	509,020	Central Services Charges	559,240	559,240	559,240
<u>1,102,111</u>	<u>1,140,262</u>	<u>1,226,290</u>	<b>Total Materials and Services</b>	<b>1,280,450</b>	<b>1,280,450</b>	<b>1,280,450</b>
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
180,141	159,680	158,400	<b>DEBT SERVICE</b>	137,600	137,600	137,600
<u>\$3,709,819</u>	<u>\$3,812,895</u>	<u>\$4,079,900</u>	<b>Total Police Department</b>	<b>\$4,269,300</b>	<b>\$4,248,850</b>	<b>\$4,248,850</b>

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

<u>Actual FY09</u>	<u>Actual FY10</u>	<u>Budget FY11</u>	<u>POSITION</u>	<u>Adopted Budget FY12</u>	<u>Salary Range FY12</u>
1	1	1	Police Chief	1	\$5,992-8,004
1	1	1	Lieutenant/Police Manager	1	\$5,511-7,236
4	4	4	Sergeant	4	\$4,975-6,644
1	1	1	Detective Sergeant	1	\$4,975-6,644
2	2	2	Corporal	2	\$3,966-5,247
2	2	2	Patrol Detective	2	\$3,966-5,247
10	10	10	Patrol Officer	10	\$3,777-4,973
1	1	1	Community Services Officer	1	\$3,777-4,973
1	1	1	DARE/Gang Officer, SRO	1	\$3,777-4,973
1	1	1	Code Enforcement Officer	1	\$2,853-3,750
3	3	3	Police Assistant	3	\$2,853-3,750
<b>27</b>	<b>27</b>	<b>27</b>	<b>Total</b>	<b>27</b>	

**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. Continuing with this budget, 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

**FY12 Proposed Budget**

For FY12, the proposed budget continues a fulltime non-shift position which was added in March 2011 per IAFF contract. 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 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
1,737,537	1,776,813	\$1,812,500	Salaries and Wages	\$1,905,500	\$1,905,500	\$1,905,500
247,862	253,613	337,200	Insurance	385,700	385,700	385,700
324,491	342,920	353,500	Public Employees Retirement	441,720	441,720	441,720
-143,800	-153,240	-160,350	less PERS bond pymt	-143,220	-143,220	-143,220
163,556	202,672	189,000	Other Employer-paid Taxes	209,900	209,900	209,900
2,329,647	2,422,778	2,531,850	Total Personal Services	2,799,600	2,799,600	2,799,600
<b>MATERIALS AND SERVICES</b>						
7,200	15,750	7,200	Consultants	7,200	7,200	7,200
9,102	10,015	9,000	Contract Services	9,000	9,000	9,000
24,910	24,910	21,750	Building Utilities	21,750	21,750	21,750
6,352	23,308	7,200	FireMed Campaign Expenses	7,200	7,200	7,200
23,776	28,168	27,000	Gasoline and Diesel	27,000	27,000	27,000
32,374	30,888	32,000	Medical Equipment and Supplies	32,000	32,000	32,000
9,433	11,713	13,000	Uniforms and Cleaning	13,000	13,000	13,000
37,870	45,731	39,000	Equipment Maint. Supplies	39,000	39,000	39,000
7,628	10,553	9,000	Building Materials	9,500	9,500	9,500
13,199	23,193	20,000	Personal Protective Equipment	20,000	20,000	20,000
8,070	11,884	22,000	Travel and Training	18,500	18,500	18,500
62,158	32,069	67,160	Other Materials and Services	68,640	68,640	68,640
227,860	197,220	246,640	Central Services Charges	285,590	285,590	285,590
469,932	465,402	520,950	Total Materials and Services	558,380	558,380	558,380
13,080	6,220	6,750	CAPITAL OUTLAY	0	0	0
143,673	153,240	160,350	DEBT SERVICE	143,220	143,220	143,220
<b>\$2,956,332</b>	<b>\$3,047,640</b>	<b>\$3,219,900</b>	<b>TOTAL FIRE/AMB. DEPT.</b>	<b>\$3,501,200</b>	<b>\$3,501,200</b>	<b>\$3,501,200</b>

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

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Fire Chief	1	\$5,992-8,004
1	1	1	Asst. Fire Chief/Fire Marshal	1	\$5,111-6,827
3	3	3	Captain	3	\$24.39-30.88 hr
6	6	6	Lieutenant	6	\$20.86-27.35 hr
9	9	9	Fire Fighter	9	\$16.40-24.18 hr
0	0	1/2	Fire Fighter 8 hr	1	\$16.40-24.18 hr
1	1	1	Senior Account Clerk	1	\$2,890-3,555
<b>21</b>	<b>21</b>	<b>21 1/2</b>	<b>Total</b>	<b>22</b>	

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

**Description of Current Services**

The Parks Division maintains twenty 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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the Parks Division contains no changes in service levels.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
439,382	453,467	\$481,100	Salaries and Wages	\$504,000	\$504,000	\$504,000
83,431	81,850	137,400	Insurance	125,000	125,000	125,000
50,208	25,649	26,320	Public Employees Retirement	55,170	55,170	55,170
-9292	-11,320	-11,950	less PERS bond pymt	-17,870	-17,870	-17,870
46,329	71,312	54,460	Other Employer-paid Taxes	58,500	58,500	58,500
610,058	620,958	687,330	Total Personal Services	724,800	724,800	724,800
<b>MATERIALS AND SERVICES</b>						
22,527	26,176	22,000	Electricity	22,000	22,000	22,000
21,775	22,531	18,000	Gasoline and Diesel	22,500	22,500	22,500
20,003	39,641	31,000	Repairs and Maintenance	29,000	29,000	29,000
7,280	7,231	5,500	Tools and Minor Equipment	5,250	5,250	5,250
19,824	19,608	20,000	Equipment Maint. Supplies	19,000	19,000	19,000
22,652	24,262	24,000	Horticultural Supplies	20,000	20,000	20,000
4,600	3,652	4,700	Janitorial Supplies	4,500	4,500	4,500
13,892	14,904	8,000	Irrigation Supplies	10,500	10,500	10,500
22,022	23,354	24,500	Operating Supplies	23,500	23,500	23,500
2,317	1,633	3,000	Travel and Training	3,000	3,000	3,000
38,523	27,096	35,540	Other Materials and Services	36,210	36,210	36,210
199,860	202,640	161,740	Central Services Charges	174,770	174,770	174,770
395,275	412,728	357,980	Total Materials and Services	370,230	370,230	370,230
0	0	0	CAPITAL OUTLAY	0	0	0
9,292	11,320	11,950	DEBT SERVICE -PERS	17,870	17,870	17,870
<b>\$1,014,625</b>	<b>\$1,045,006</b>	<b>\$1,057,260</b>	<b>TOTAL PARKS DIVISION</b>	<b>\$1,112,900</b>	<b>\$1,112,900</b>	<b>\$1,112,900</b>

Actual FY09	Actual FY10	Budget FY11	Position	Adopted Budget FY12	Salary Range FY12
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,992-8004
3/4	3/4	3/4	Parks/Cemetary Foreman	3/4	\$4,603-6,148
1	1	1	Special Projects Coordinator	1	\$3,170-3,910
2	2	3	Utility Worker III	3	\$3,075-3,910
2	2	2	Utility Worker II	2	\$2,890-3,668
3	3	2	Utility Worker I	2	\$2,641-3,336
1/4	1/4	1/4	Senior Secretary	1/4	\$2,890-3,555
9 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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the Recreation Division provides staffing and materials for programming for all ages, including gymnastics, summer drama, swim lessons, trips, and the ice skating rink.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$165,381	\$170,616	\$176,850	Salaries and Wages	\$179,500	\$179,500	\$179,500
31,991	34,036	35,350	Insurance	33,500	33,500	33,500
19,854	9,430	5,140	Public Employees Retirement	17,000	17,000	17,000
-5995	-4,020	-4,260	less PERS bond pymt	-5,500	-5,500	-5,500
16,584	19,464	20,100	Other Employer-paid Taxes	19,000	19,000	19,000
227,815	229,525	233,180	Total Personal Services	243,500	243,500	243,500
<b>MATERIALS AND SERVICES</b>						
0	11,730	15,000	Contract Services	15,000	15,000	15,000
6,008	6,927	7,500	Electricity	7,500	7,500	7,500
2,488	2,278	2,000	Resale Merchandise	1,000	1,000	1,000
26,745	20,028	20,500	Recreation Programs	21,500	21,500	24,000
4,511	9,405	4,000	Repairs and Maintenance	4,000	4,000	4,000
510	349	1,000	Program Supplies	1,200	1,200	1,200
1,032	1,340	1,250	Travel and Training	2,200	2,200	2,200
23,280	31,588	17,840	Other Materials and Services	22,180	22,180	22,180
79,560	66,210	75,720	Central Services Charges	83,520	83,520	83,520
144,134	138,125	144,810	Total Materials and Services	158,100	158,100	160,600
0	0	0	CAPITAL OUTLAY	0	0	0
5995	4,020	4,260	DEBT SERVICE - PERS	5,500	5,500	5,500
<b>\$377,944</b>	<b>\$371,670</b>	<b>\$382,250</b>	<b>TOTAL RECREATION DIVISION</b>	<b>\$407,100</b>	<b>\$407,100</b>	<b>\$409,600</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,992-8,004
1	1	1	Recreation Supervisor 2	1	\$4,019-5,368
3/4	3/4	3/4	Recreation Supervisor 1	3/4	\$3,109-4,152
1/4	1/4	1/4	Senior Secretary	1/4	\$2,890-3,555
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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the Aquatic Center provides for normal operations and maintenance. Personnel Services includes 1/2 of the full-time program supervisor as well as all part-time pool staff.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
156,216	169,216	\$161,300	Salaries and Wages	\$165,600	\$165,600	\$165,600
0	1,214	4,000	Insurance	3,900	3,900	3,900
5,129	2,189	750	Public Employees Retirement	1,620	1,620	1,620
-599	-330	-350	less PERS bond pymt	-370	-370	-370
15,292	20,751	16,800	Other Employer-paid Taxes	18,700	18,700	18,700
<b>\$176,038</b>	<b>\$193,041</b>	<b>\$182,500</b>	<b>Total Personal Services</b>	<b>\$189,450</b>	<b>\$189,450</b>	<b>\$189,450</b>
<b>MATERIALS AND SERVICES</b>						
18,126	19,029	18,000	Electricity	19,000	19,000	19,000
43,573	42,490	48,000	Natural Gas	50,000	50,000	50,000
42,344	39,584	41,000	Resale Merchandise	41,500	41,500	41,500
18,578	17,150	13,000	Repairs and Maintenance	13,500	13,500	13,500
1,617	2,758	3,500	Janitorial Supplies	3,500	3,500	3,500
25,021	36,828	39,000	Swimming Pool Supplies	36,000	36,000	36,000
4,041	4,655	4,000	Water Charges	4,000	4,000	4,000
18,998	11,996	18,180	Other Materials and Services	19,700	19,700	19,700
62,040	56,230	84,310	Central Services Charges	95,080	95,080	95,080
234,338	230,720	268,990	Total Materials and Services	282,280	282,280	282,280
0	0	0	CAPITAL OUTLAY	0	0	0
599	330	350	DEBT SERVICE - PERS	370	370	370
<b>\$410,975</b>	<b>\$424,091</b>	<b>\$451,840</b>	<b>TOTAL AQUATIC CENTER DIVISION</b>	<b>\$472,100</b>	<b>\$472,100</b>	<b>\$472,100</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/4	1/4	1/4	Recreation Supervisor 1	1/4	\$3,109-4152
1/4	1/4	1/4	Total	1/4	

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$41,000.

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

**Description of Current Services**

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

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

**FY12 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 \$140,000 in consultant fees budgeted this year for contribution to the RCDC for the full-time economic development position which is vacant at budget preparation time.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>MATERIALS AND SERVICES</b>						
\$105,004	\$110,004	\$110,000	Consultants	\$140,000	\$140,000	\$140,000
0	0	0	Contractor	0	0	0
5,282	2,945	2,000	Other Expense	2,000	2,000	2,000
1	13	100	Postage	100	100	100
497	424	500	Telephone	500	500	500
1,005	0	100	Office Supplies	100	100	100
102	488	300	Travel and Training	300	300	300
111,891	113,874	113,000	Total Materials and Services	143,000	143,000	143,000
0	0	7000	CAPITAL OUTLAY	10000	10000	10000
\$111,891	\$113,874	\$120,000	TOTAL ECONOMIC DEV. DEPT.	\$153,000	\$153,000	\$153,000

**Capital Outlay:**

Office room construction            \$10,000

**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.

**FY12 Proposed Budget**

The proposed budget retains the City Planner as a full time position. The Community Development Director/City Engineer now oversees 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 Community Development Director/City Engineer as the division supervisor for the listed staff.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$94,552	\$120,429	\$129,500	Salaries and Wages	\$131,700	\$131,700	\$131,700
20,835	26,858	36,000	Insurance	36,500	36,500	36,500
18,679	9,361	11,350	Public Employees Retirement	18,650	18,650	18,650
-7993	-4950	-5,150	less PERS bond pymt	-6,050	-6,050	-6,050
8,983	9,594	12,500	Other Employer-paid Taxes	11,150	11,150	11,150
135,056	161,291	184,200	Total Personal Services	191,950	191,950	191,950
<b>MATERIALS AND SERVICES</b>						
3,518	1,186	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	0	75,000	Consultants	0	0	0
622	1517	1,700	Recording & Legal	1,700	1,700	1,700
1,796	1,973	2,000	Postage	2,000	2,000	2,000
836	865	1,000	Travel and Training	1,000	1,000	1,000
7,308	6,080	7,940	Other Materials and Services	8,440	8,440	8,440
34,430	43,490	25,610	Central Services Charges	11,010	11,010	11,010
48,510	55,111	116,750	Total Materials and Services	27,650	27,650	27,650
0	0	0	CAPITAL OUTLAY	0	0	0
7,993	4,950	5,150	DEBT SERVICE - PERS	6,050	6,050	6,050
\$191,559	\$221,352	\$306,100	Total Planning	\$225,650	\$225,650	\$225,650

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
0	1/6	1/6	City Engineer/Community Development Dir	1/6	\$5,992-8,004
1	1	1	City Planner	1	\$4,495-6,004
1/4	0	0	Engineering Aide	0	\$2,721-3,336
1	1	1	Planning Aide	1	\$2,721-3,336
0	1/6	1/6	Aide	0	\$2,164-2,623
1/6	1/6	1/6	Senior Secretary	1/6	\$2,890-3,555
2 5/12	2 1/2	2 1/2		2 1/3	

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

**Description of Current Services**

The Building Division provides staff for the administration of the various construction and safety codes adopted by the City. The adopted codes enforced are the Oregon Structural Specialty Code, Oregon Residential Specialty Code, Oregon Mechanical Specialty Code, Housing Code, Dangerous Building Code and the Oregon Manufactured Dwelling and Park Specialty Code. The Building Division inspects projects involving new construction, additions, alterations, and remodels of all types of buildings.

**FY12 Proposed Budget**

The Community Development Director/City Engineer oversees the Building Division, with a portion of his salary being incorporated within the budget. This year it is proposed that the City take over the State Building Codes Division for this region. If this proposal is finalized, all building, plumbing and electrical permits the City, as well as for Umatilla County, will go through the City's Building Division. Also, electrical permits for Morrow County will go through the City Building Division. Since the City would be assuming the employees from the State Building Codes office, there will be an additional 2-2/3 FTE's added to the Division.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$124,596	\$139,871	\$150,000	Salaries and Wages	\$287,900	\$287,900	\$287,900
29,420	26,687	36,000	Insurance	86,000	86,000	86,000
15,155	7,751	10,370	Public Employees Retirement	42,000	42,000	42,000
-200	-3930	-4710	less PERS bond pymt	-7,000	-7,000	-7,000
11,789	12,980	13,700	Other Employer-paid Taxes	26,400	26,400	26,400
180,760	183,359	205,360	Total Personal Services	435,300	435,300	435,300
<b>MATERIALS AND SERVICES</b>						
8,702	11,311	18,500	Contract Services	38,500	38,500	38,500
0	0	0	Gasoline	8,000	8,000	8,000
6,500	3,700	3,700	Equipment Rental	3,700	3,700	3,700
1,339	25	3,800	Travel and Training	6,000	6,000	6,000
6,366	6,820	7,170	Other Materials and Services	21,650	21,650	21,650
41,130	44,440	21,310	Central Services Charges	14,650	14,650	14,650
64,037	66,296	54,480	Total Materials and Services	92,500	92,500	92,500
0	0	0	CAPITAL OUTLAY	0	0	0
200	3930	4,710	DEBT SERVICE-PERS	7,000	7,000	7,000
\$244,997	\$253,585	\$264,550	Total Building	\$534,800	\$534,800	\$534,800

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
0	1/6	1/6	City Engineer/Community Development Dir	1/6	\$5,992-8,004
1	1	1	Building Official	1	\$4,603-6,148
1	1	1	Building Inspector	3	\$3,376-5,075
1/4	0	0	Engineering Aide	0	\$2,721-3,336
0	1/6	1/6	Aide	0	\$2,294-2,776
0	0	0	Office Asst	1	\$2,497-3,039
1/6	1/6	1/6	Senior Secretary	0	\$2,890-3,555
2 5/12	2 1/2	2 1/2	Total	5 1/6	

**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.

**FY12 Proposed Budget**

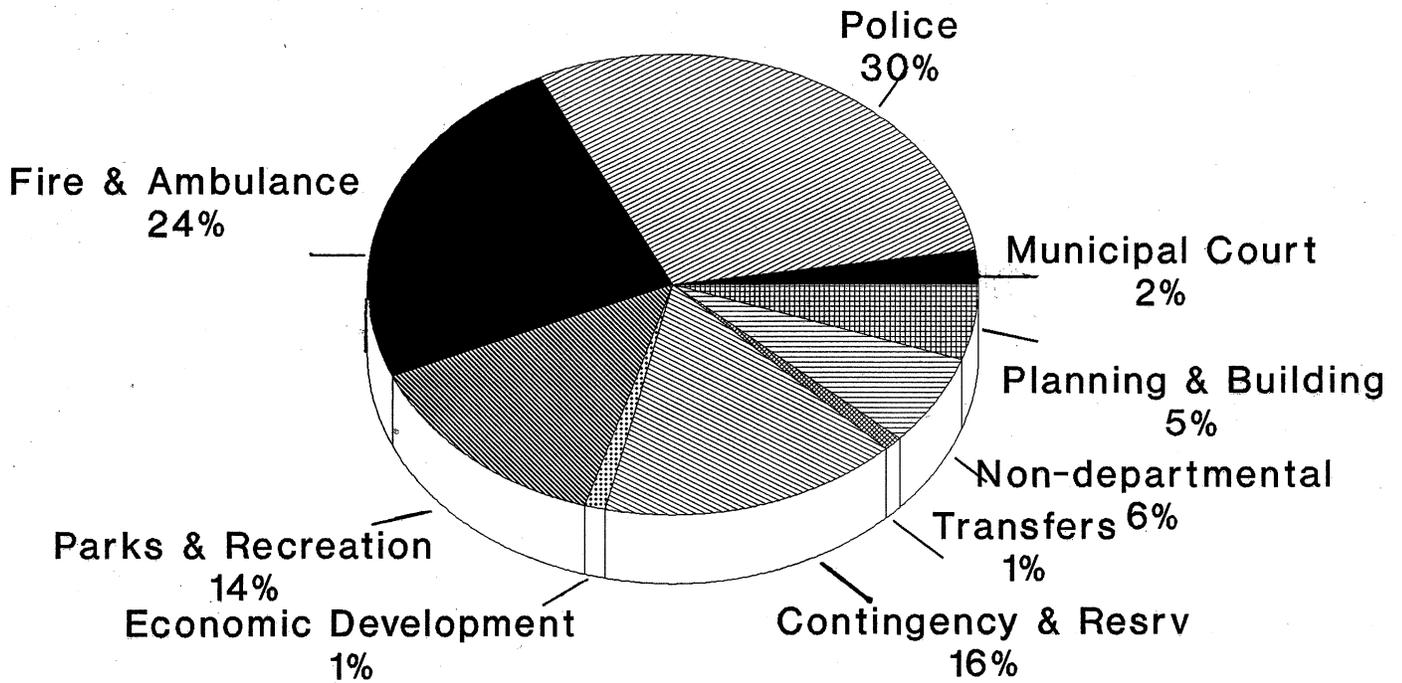
Proposed Materials and Services include \$31,500 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$120,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay includes funding for projects outlined in the Capital Improvements Program document. The City bonded the majority of the PERS unfunded liability in September 2005. \$139,370 is part of debt service shown below for the other funds share of the PERS bond payment. There is \$1,500 budgeted for the flower baskets on Main Street. The Urban Renewal District purchased the brackets and the City taxpayers have provided the majority of the funding for the past four years. During prior discussions on permanent funding, it was the council's desire that outside funding be obtained.

Actual FY09	Actual FY10	Budget FY11		Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$108,788	\$108,864	\$112,000	Chamber of Commerce TRT	\$112,000	\$112,000	\$112,000
122,410	120,557	120,000	Chamber of Commerce TPAC	120,000	120,000	120,000
3,000	27,000	18,000	Promotion - Arts	31,500	31,500	31,500
10,000	10,000	10,000	County Detox Center	2,500	2,500	2,500
0	2,000	2,000	BMCC Pool Support	2,000	2,000	2,000
5,000	2,500	2,500	Animal Control	0	0	0
6,322	3,701	5,000	Christmas Decorations	2,500	2,500	2,500
62,460	62,460	62,460	Direct Facilities - Vert	62,460	62,460	62,460
3,000	2,680	0	Flower Baskets	1,500	1,500	1,500
2,400	2,400	2,400	Victims Assistance - DVS	2,400	2,400	2,400
0	0	148,500	Women's Veterans Grant Pass-thru	0	0	0
6,000	17,601	6,000	Senior Center	6,000	6,000	6,000
6,853	21,458	20,000	Community Enhancement	20,000	20,000	20,000
0	1,403	5,000	Safety Equipment/Repairs	5,000	5,000	5,000
0	940	7,000	ADA Accessibility	7,000	7,000	7,000
47,788	0	40,000	Umatilla River Flood Survey	0	0	0
48,655	0	0	Water/Electric Damage City Hall	0	0	0
0	1,886	3,500	Leadership Westgate	0	0	0
0	207	9,000	Rental Expenses	18,000	18,000	18,000
2,355	1,853	20,000	Attorney's Fees - Litigation	20,000	20,000	20,000
13,511	41,052	44,100	Other Miscellaneous Exp.	44,100	44,100	44,100
448,542	428,562	637,460	Total Materials and Services	456,960	456,960	456,960
760,116	1,083,768	802,650	<b>CAPITAL OUTLAY</b>	239,300	239,300	249,800
64,760	136,090	168,300	<b>DEBT SERVICE - PERS/USDA</b>	209,370	209,370	209,370
			<b>INTERFUND TRANSFERS</b>			
20,000	20,000	20,000	City Transportation Prog. Fund	20,000	20,000	20,000
49,210	52,810	77,190	Library Fund - operating subsidy	54,400	54,400	54,400
0	0	0	Community Development	0	0	0
22,000	22,000	22,000	Parks Equipment Reserve Fund	22,000	22,000	22,000
38,590	40,520	58,145	Fire/Amb. Equip. Reserve Fd	0	0	0
27,090	0	0	AIP payment to Airport	0	0	0
146,000	125,000	85,000	Cemetery Fund - oper. subsidy	48,100	48,100	48,100
302,890	260,330	262,335	Total Interfund Transfers	144,500	144,500	144,500
0	0	2,468,905	<b>CONTINGENCY</b>	2,267,320	2,287,770	2,280,770
0	0	11,600	<b>RESERVE FOR USDA LOAN</b>	23,200	23,200	23,200
<b>\$1,576,308</b>	<b>\$1,908,750</b>	<b>\$4,351,250</b>	<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$3,340,650</b>	<b>\$3,361,100</b>	<b>\$3,364,600</b>

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

Capital Outlay:	
Police Staff Car Replacements (1)	\$25,000
Building Inspector Staff Cars (3)	30,000
In-car Video System	16,000
Vert improvements	30,000
Grecian Heights Park Improvements	77,800
Riverfront Plaza Improvements	10,000
McCune Gym Improvements	12,000
Gun Range Improvements	7,500
Swimming pool repairs	41,000
Total	<u>\$249,300</u>

# City of Pendleton General Fund Expenditures



General Fund Expenditures  
Fiscal Year 2012

Municipal Court	\$351,900
Police	4,248,850
Fire & Ambulance	3,501,200
Parks & Recreation	1,994,600
Planning & Building	760,450
Economic Development	153,000
Non-Departmental Transfers	939,330
Contingency & Reserve	2,280,770
<b>Total</b>	<b>\$14,374,600</b>

***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.

**FY12 Projections of Revenues**

Projection of \$936,500 gas tax apportionment from the State gas tax revenues is included in the amounts below and incorporates the projected share from HB2001 legislative funding – city's share of \$0.06 per gallon statewide fuel tax increase. Federal Aid Urban (FAU) allocation for street preservation work is about \$392,000. Transfer of State Police from State general fund to State gas tax may discontinue receipt of City's FAU allocation.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$521,216	\$224,991	\$151,000	BEGINNING WORKING CAPITAL	\$206,000	\$206,000	\$206,000
<b>INTERGOVERNMENTAL REVENUES</b>						
659,950	718,461	865,000	State Revenues - Gas Tax	936,500	936,500	936,500
0	199,871	150,000	State Revenues - Other	392,000	392,000	392,000
0	0	0	Other - Umatilla Co.	0	0	0
659,950	918,332	1,015,000	Total Intergov. Revenues	1,328,500	1,328,500	1,328,500
<b>CHARGES FOR SERVICES</b>						
10,058	97,030	5,590	Services to Outside Agencies	2,000	2,000	2,000
3,171	2,775	3,000	Land/Building Rental	3,000	3,000	3,000
159,140	193,832	240,910	Charges to Other Departments	183,115	183,115	183,115
172,369	293,637	249,500	Total Charges for Services	188,115	188,115	188,115
12,682	89,681	1,500	MISCELLANEOUS REVENUES	1,385	1,385	1,385
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
<b>\$1,366,217</b>	<b>\$1,526,641</b>	<b>\$1,417,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,724,000</b>	<b>\$1,724,000</b>	<b>\$1,724,000</b>

**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 66 miles of paved city streets; grading of four miles of gravel roads; 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

**FY12 Proposed Budget**

The proposed budget for FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$217,096	\$240,553	\$307,500	Salaries and Wages	\$312,850	\$312,850	\$312,850
44,159	40,344	70,820	Insurance	73,600	73,600	73,600
23,131	12,630	19,460	Public Employees Retirement	30,920	30,920	30,920
-5,400	-5,780	-8,830	less PERS bond pymt	-10,020	-10,020	-10,020
27,662	43,847	47,700	Other Employer-paid Taxes	50,200	50,200	50,200
306,647	331,594	436,650	Total Personal Services	457,550	457,550	457,550
<b>MATERIALS AND SERVICES</b>						
158,193	172,468	165,000	Street Lights	180,000	180,000	180,000
47,930	22,666	40,000	Street Supplies	40,000	40,000	40,000
17,082	19,817	20,000	Electricity	21,000	21,000	21,000
184,876	151,750	85,440	Equipment Rental	76,900	76,900	76,900
44,154	24,683	60,000	Repairs and Maintenance	60,000	60,000	60,000
1,217	1,085	2,000	Travel and Training	2,000	2,000	2,000
20,255	56,447	32,595	Other Materials and Services	32,575	32,575	32,575
175,710	179,530	160,600	Central Services Charges	135,150	135,150	135,150
54,295	56,950	60,415	C&R Fund Personnel Charge	51,900	51,900	51,900
703,712	685,396	626,050	Total Materials and Services	599,525	599,525	599,525
125,466	326,738	345,470	CAPITAL OUTLAY	550,000	550,000	550,000
0	0	0	DEBT SERVICE	1,000	1,000	1,000
0	0	0	CONTINGENCY	105,915	105,915	105,915
5,400	5,780	8,830	TRANSFER TO GEN FUND -PERS	10,010	10,010	10,010
<b>\$1,141,225</b>	<b>\$1,349,508</b>	<b>\$1,417,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,724,000</b>	<b>\$1,724,000</b>	<b>\$1,724,000</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/2	1/2	1/2	Public Works Superintendent	1/2	\$4,603-6,148
1	1	1	Utility Worker III	1	\$3,075-3,910
2	2	1	Utility Worker II	1	\$2,890-3,668
1	1	2	Utility Worker I	2	\$2,641-3,336
4 1/2	4 1/2	4 1/2	Total	4 1/2	

Capital Outlay: Street Preservation \$550,000  
Including pothole patching, SW Quinney Ave, SW 17<sup>th</sup> Carden and Northgate.

**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.

**FY12 Projections of Revenues**

FY12 projections for revenue are based on estimate for collection of the City gas tax revenues, and \$1,000 income on investment.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>RESOURCES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$0	\$0	\$800	BEGINNING WORKING CAPITAL	\$11,700	\$11,700	\$11,700
0	414,767	425,000	CITY FUEL TAX	415,000	415,000	415,000
0	1,068	1,000	MISCELLANEOUS REVENUES	1,000	1,000	1,000
<b>\$0</b>	<b>\$415,835</b>	<b>\$426,800</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$427,700</b>	<b>\$427,700</b>	<b>\$427,700</b>

**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.

**FY12 Proposed Budget**

The FY12 budget provides for debt service on the State of Oregon loan for the Airport Connector Road.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$0	\$309,996	\$425,000	DEBT SERVICE	\$425,000	\$425,000	\$425,000
0	0	1,800	RESERVE FOR FUTURE DEBT SERVICE	2,700	2,700	2,700
<b>\$0</b>	<b>\$309,996</b>	<b>\$426,800</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$427,700</b>	<b>\$427,700</b>	<b>\$427,700</b>

**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.

**FY12 Projections of Revenues**

FY12 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$30 income on investment.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$6,264	\$5,092	\$5,400	BEGINNING WORKING CAPITAL	\$2,735	\$2,735	\$2,735
<b>INTERGOVERNMENTAL REVENUES</b>						
6,666	7,257	8,700	State Revenues - Gas Tax	9,365	9,365	9,365
0	0	0	State Revenues - Bicycle Grant	0	0	0
6,666	7,257	8,700	Total Intergov. Revenues	9,365	9,365	9,365
162	49	100	MISCELLANEOUS REVENUES	30	30	30
<b>\$13,092</b>	<b>\$12,398</b>	<b>\$14,200</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$12,130</b>	<b>\$12,130</b>	<b>\$12,130</b>

**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.

**FY12 Proposed Budget**

The FY12 budget for Materials and Services proposes \$8,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
			<b>MATERIALS AND SERVICES</b>			
\$8,000	\$8,000	\$8,000	Street supplies	\$8,000	\$8,000	\$8,000
0	0	6,200	UNAPPROPRIATED FUND BAL.	4,130	4,130	4,130
<b>\$8,000</b>	<b>\$8,000</b>	<b>\$14,200</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$12,130</b>	<b>\$12,130</b>	<b>\$12,130</b>

**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.

**FY12 Projections of Revenues**

Property tax revenues from the Library District are projected at \$388,200, a 2.5% increase from FY 2011. This includes an additional \$7,568 which will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$2,000.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$163,106	\$143,269	\$135,000	BEGINNING WORKING CAPITAL	\$156,800	\$156,800	\$156,800
18,570	18,015	20,000	LICENSES AND PERMITS	20,000	20,000	20,000
INTERGOVERNMENTAL REVENUES						
7,689	44,328	14,000	State Revenues - State Lib. Grants	2,000	2,000	2,000
0	0	19,200	Umatilla County Grants	0	0	0
346,859	360,700	378,200	Other - Um. Co. Spec. Lib. Dist.	388,200	388,200	388,200
354,548	405,028	411,400	Total Intergov. Revenues	390,200	390,200	390,200
MISCELLANEOUS REVENUES						
20,900	8,942	10,000	Library Donations	8,200	8,200	8,200
10,779	16,641	12,000	Friends of the Library	12,000	12,000	12,000
0	1,279	0	Miscellaneous Revenues	0	0	0
2,666	960	2,610	Investment Income	0	0	0
34,345	27,822	24,610	Total Miscellaneous Revenues	20,200	20,200	20,200
49,210	52,810	77,190	TRANSFER FROM General Fund	54,400	54,400	54,400
		10,000	- Central Service Fd	10,000	10,000	10,000
\$619,778	\$646,944	\$678,200	TOTAL FUND RESOURCES	\$651,600	\$651,600	\$651,600

Actual FY09	Actual FY10	Budget FY10	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Library Director	1	\$4,495-6,004
1	1	1	Librarian	1	\$3,109-4,152
1/2	1/2	5/8	Youth Childrens Libr	5/8	\$3,075-3,785
0	4/9	4/9	Volunteer Coordinator	4/9	\$14/hr
2 1/2	2 1/2	2 5/8	Library Asst II	2 5/8	\$2,641-3,236
1 3/5	1 2/3	2	Library Asst I	2	\$9.30-\$9.50/hr
1 2/7	1 2/7	1 2/7	Library Aide Part-time	1 2/7	\$8.50/hr
7 8/9	8 3/7	9	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. Introductory classes are provided on computer and information literacy skills for adults and students. The library enhances it's print and non-print media through a wide variety of lectures and activity programs for children and adults. Membership in the SAGE automated computer catalog provides library patrons access to over a million items in 64 public, academic and high school libraries in 12 Eastern Oregon Counties. The library is open 54 hours, six days each week.

**FY12 Proposed Budget**

The FY12 budget reflects a response to the double-digit increase in demand for library services. Personal Services includes continuation of the Volunteer Coordinator position, shared between the Library, Police and Parks and Recreation. This position recruits, screens and places volunteers to enhance city staff's ability to respond to service needs. The remainder of the budget supports a commitment to improving and updating the library collection through electronic resources; and continuing a plan to refurbish public space within the library.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$266,017	\$280,220	\$312,330	Salaries and Wages	\$323,400	\$323,400	\$323,400
26,868	27,212	95,000	Insurance	93,500	93,500	93,500
29,021	17,832	20,600	Public Employees Retirement	39,750	39,750	39,750
-4,500	-8,140	-9,350	less PERS bond pymt	-12,890	-12,890	-12,890
20,961	22,698	24,860	Other Employer-paid Taxes	25,900	25,900	25,900
338,368	339,822	443,440	Total Personal Services	469,660	469,660	469,660
<b>MATERIALS AND SERVICES</b>						
12,305	18,197	8,000	Library Books	8,000	8,000	8,000
3,620	4,979	5,000	Library Periodicals	5,000	5,000	5,000
455	2,795	6,000	Library Reference	6,000	6,000	6,000
11,286	42,180	11,000	Contract Services	0	0	0
823	602	1,000	Equipment Maintenance	1,000	1,000	1,000
18,027	15,395	15,000	Office Supplies - Printing	15,000	15,000	15,000
1,240	2,041	2,500	Travel and Training	2,500	2,500	2,500
20,176	16,980	44,700	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
49,210	43,420	77,190	Central Services Charges	54,400	54,400	54,400
133,643	163,089	186,890	Total Materials and Services	133,900	133,900	133,900
0	0	0	CAPITAL OUTLAY	0	0	0
4,500	8,140	9,350	TRANSFER TO GEN FUND-PERS	12,890	12,890	12,890
0	0	38,520	CONTINGENCY	35,150	35,150	35,150
<b>\$476,511</b>	<b>\$511,051</b>	<b>\$678,200</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$651,600</b>	<b>\$651,600</b>	<b>\$651,600</b>

**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

**FY12 Projections of Revenues**

Revenue projections for FY12 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 \$6,000 this year. . The permanent trust is expected to add \$1,000 for a total of \$7,000.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$668,208	\$662,620	\$644,000	BEGINNING WORKING CAPITAL	\$628,000	\$628,000	\$628,000
MISCELLANEOUS REVENUES						
1,462	939	1,000	Donations	1,000	1,000	1,000
39,551	26,842	28,000	Investment Income	6,000	6,000	6,000
41,013	27,781	29,000	Total Miscellaneous Revenues	7,000	7,000	7,000
2,780	990	4,000	TRFR -LIBRARY PERM. TR	1,000	1,000	1,000
<b>\$712,001</b>	<b>\$691,391</b>	<b>\$677,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$636,000</b>	<b>\$636,000</b>	<b>\$636,000</b>

**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.

**FY12 Proposed Budget**

The proposed expenditures for FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$30,121	\$27,345	\$30,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
0	0	0	Library Books - Rental	0	0	0
10,458	2,157	0	Office Supplies & Repair	0	0	0
40,579	29,502	30,000	Total Materials and Services	30,000	30,000	30,000
8,801	14,851	7,000	CAPITAL OUTLAY	7,000	7,000	7,000
0	0	0	RESERVE	0	0	0
0	0	640,000	Unappropriated Fund Balance	599,000	599,000	599,000
\$49,380	\$44,353	\$677,000	TOTAL FUND EXPENDITURES	\$636,000	\$636,000	\$636,000

**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.

**FY12 Projections of Revenues**

The City has applied for a grant from County Special Transportation Fund for the FY12 program. Projections for the State of Oregon's Small Cities Program grant for FY12 include \$112,000 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 pending operating ODOT 5310/Discretionary grants of a total of \$64,400 for the upcoming year. The City also hopes to apply for an Oregon Department of Energy Grant for \$5,000.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Proposal Budget FY12	Adopted Budget FY12
120,748	203,700	\$20,000	BEGINNING WORKING CAPITAL	\$47,600	\$47,600	\$47,600
			<b>CHARGES FOR SERVICES</b>			
0	0	0	Farebox	0	0	0
			<b>INTERGOVERNMENTAL REVENUES</b>			
59,280	60,295	108,500	State Revenues - Sm. Cities/Rural	112,000	112,000	112,000
43,550	26,883	40,000	State Revenues - STG	45,000	45,000	45,000
72,888	153,833	56,000	State Revenues - ARRA/Discretionary	19,400	19,400	19,400
48,558	51,139	82,000	Other - Um. Co. Spec. Trans.	50,000	50,000	50,000
224,276	292,150	286,500	Total Intergov. Revenues	226,400	226,400	226,400
16,324	15,053	6,000	MISCELLANEOUS REVENUES	6,000	6,000	6,000
			<b>TRANSFERS IN</b>			
20,000	20,000	20,000	General Fund	20,000	20,000	20,000
15,720	0	0	Central Service Fund	0	0	0
<b>\$397,068</b>	<b>\$530,903</b>	<b>\$332,500</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the senior/disabled taxi voucher program budgets for approximately 9,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week. The program also provides for a driver to drive the wheelchair accessible bus for transportation of the seniors to the Senior Meal site five days a week and transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$50,000 for taxi tickets and \$200,000 for the bus program. The majority of the funding is based on a 46 percent match. If the City does not receive enough match dollars, the program will be reduced accordingly. The City is also paying the insurance and upkeep and maintenance costs for the wheel-chair accessible bus for transportation of disabled citizens under this program.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Proposal Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$78,919	\$92,635	\$166,350	Contract Serv. - Bus Services	\$200,000	\$200,000	\$200,000
28,675	35,487	67,000	Contract Serv. - Taxi Tickets	50,000	50,000	50,000
0	9,540	21,000	Consultants - Mobility Mgmt	0	0	0
0	3,000	0	Single Audit	3,000	3,000	3,000
4,131	4,748	20,000	Insurance & Maintenance	5,000	5,000	5,000
1,806	1,249	5,000	Postage and Program Supplies	5,000	5,000	5,000
0	21,601	1,200	Other Expense	17,000	17,000	17,000
17,890	10,400	11,950	Central Services Charges	0	0	0
131,421	178,660	292,500	Total Materials and Services	280,000	280,000	280,000
61,947	90,019	20,000	CAPITAL OUTLAY	0	0	0
0	0	20,000	CONTINGENCY	20,000	20,000	20,000
<b>\$193,368</b>	<b>\$268,679</b>	<b>\$332,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

**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.

**FY12 Projections of Revenues**

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$105,488	\$61,031	\$20,000	BEGINNING FUND BALANCE	\$2,500	\$2,500	\$2,500
			<b>INTERGOVERNMENTAL REVENUES</b>			
0	734,871	0	State Revenues -Ore. Com. Dev. Gr.	750,000	750,000	750,000
0	0	0	County Revenues	0	0	0
0	734,871	0	Total Intergovernmental Revenues	750,000	750,000	750,000
			<b>MISCELLANEOUS REVENUES</b>			
0	0	3,000	Miscellaneous Income	0	0	0
2,043	27	0	Investment Income	0	0	0
2,043	27	3,000	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$107,531	\$795,929	\$23,000	TOTAL FUND RESOURCES	\$752,500	\$752,500	\$752,500

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

**Description of Current Services**

The Community Development Block Grant (CDBG) Fund provides appropriations to support grants received by the City for housing rehabilitation and provide funding for other community development activities.

**FY12 Proposed Budget**

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

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
			<b>MATERIALS AND SERVICES</b>			
\$46,500	\$793,371	\$23,000	Business Loan Program	\$750,000	\$750,000	\$750,000
46,500	793,371	23,000	Total Materials and Services	750,000	750,000	750,000
0	0	0	CONTINGENCY	2,500	2,500	2,500
<b>\$46,500</b>	<b>\$793,371</b>	<b>\$23,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$752,500</b>	<b>\$752,500</b>	<b>\$752,500</b>

**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.

**FY12 Projections of Revenues**

The budget projects one housing loan payoff for FY12. Income consists of monthly payments from the woodstove program and repayment of residential solar loans. This year, the City will borrow the remainder of the \$450,000 from the Sewer Rate Stabilization Fund to support Phase Two of the residential solar program and \$1 million from the Sewer Capital Improvement Fund for the business solar program. The City will delay the construction of the new sewer outfall until 2013 to allow these funds to be loaned out for less than one year. The proceeds from the sale of the Keystone building is being transferred into this fund to help with future development within the City.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$20,774	\$110,112	\$86,000	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	2841	0	HUD Rehab Loan Repayments	0	0	0
20,400	0	20,000	CDGB Loan Repayments	20,000	20,000	20,000
32,812	25,697	18,000	Woodstove Repayments	23,000	23,000	23,000
0	0	225,000	Solar Repayments Residential	395,000	395,000	395,000
0	0	0	Solar Repayments Business	1,000,000	1,000,000	1,000,000
0	0	600,000	Interfund Loan Proceeds	1,594,500	1,594,500	1,594,500
5000	20619	0	Miscellaneous Revenues	0	0	0
1,678	785	1,000	Investment Income	0	0	0
59,890	49,942	864,000	Total Miscellaneous Revenues	3,032,500	3,032,500	3,032,500
0	0	0	TRFR FROM KEYSTONE CONSTRUCT	1,241,000	1,241,000	1,241,000
93,046	0	0	TRFR FROM LOCAL COMMUNITY FUND	0	0	0
<b>\$173,710</b>	<b>\$160,054</b>	<b>\$950,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$4,273,500</b>	<b>\$4,273,500</b>	<b>\$4,273,500</b>

**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.

**FY12 Proposed Budget**

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City will continue to make wood stove loans and a few woodstove grants to low income citizens. The City is also using this fund to pay the interest on a loan for approximately 40 solar installations in Pendleton from Phase I. The solar loans are scheduled to be paid back in four years with one-half of the loan funds due within one year. Solarize Pendleton Phase II is designed to offer 75 new \$9,000 loans to our citizens for residential solar installations, and one million one-year loans to businesses for solar installations.

Actual FY09	Actual FY10	Budget FY11		Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$43,218	\$35,698	\$40,000	Woodstove Replacements	\$80,000	\$80,000	\$80,000
0	360,000	600,000	Solar Loans Residential	674,000	674,000	674,000
0	0	0	Solar Loans Business	1,000,000	1,000,000	1,000,000
20,380	16,957	70,000	Other Expense	3,500	3,500	3,500
63,598	412,655	710,000	Total Materials and Services	1,757,500	1,757,500	1,757,500
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
0	0	240,000	DEBT SERVICE - Interfund Loan	1,275,000	1,275,000	1,275,000
0	0	0	<b>RESERVE</b>	1,241,000	1,241,000	1,241,000
\$63,598	\$412,655	\$950,000	<b>TOTAL FUND EXPENDITURES</b>	\$4,273,500	\$4,273,500	\$4,273,500

**CITY OF PENDLETON  
RESOURCE SUMMARY  
SIDEWALK REPAIR LOAN FUND**

**Description of Revenue Sources**

The primary purpose of this fund is to provide interest free loans for the first two years of the loan or cash discounts to property owners for an incentive to repair their deteriorating sidewalks in the City. A transfer from the Street Fund provided the seed money for the program. The loans will be made to the property owner for a term of approximately 10 years and semi-annual payments will be made to the Sidewalk Repair Fund.

**FY12 Projections of Revenues**

FY12 proposes sidewalk owner repayments to cover the assessments of \$31,000. The budget allows for \$100,000 for a new sidewalk phase for this coming year.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
(\$276,217)	(\$216,651)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	212,500	Inter-fund Proceeds	277,450	277,450	277,450
67,884	44,265	40,000	Assessment Principal & Interest	31,000	31,000	31,000
82607	2614	0	Sidewalk Loan Repayments	0	0	0
20	85	100	Miscellaneous Income	50	50	50
20	5	0	Investment Income	0	0	0
<b>150,531</b>	<b>46,969</b>	<b>252,600</b>	<b>Total Miscellaneous Revenues</b>	<b>308,500</b>	<b>308,500</b>	<b>308,500</b>
<b>(\$125,686)</b>	<b>(\$169,682)</b>	<b>\$252,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$308,500</b>	<b>\$308,500</b>	<b>\$308,500</b>

**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.

**FY12 Proposed Budget**

The FY12 budget for Materials and Services proposes \$500 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below. Sidewalk replacement program for \$100,000 has been budgeted.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
<b>MATERIALS &amp; SERVICES</b>						
<b>\$247</b>	<b>\$326</b>	<b>\$500</b>	<b>Other Expenses</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>\$247</b>	<b>\$326</b>	<b>\$500</b>	<b>Total Materials &amp; Services</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>79,523</b>	<b>58,400</b>	<b>100</b>	<b>CAPITAL OUTLAY</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>11,195</b>	<b>7,891</b>	<b>252,000</b>	<b>DEBT SERVICE</b>	<b>208,000</b>	<b>208,000</b>	<b>208,000</b>
<b>\$90,965</b>	<b>\$66,617</b>	<b>\$252,600</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$308,500</b>	<b>\$308,500</b>	<b>\$308,500</b>

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

**Description of Revenue Sources**

The purpose of the Pendleton Convention Center (PCC) is to increase commerce in the City of Pendleton by attracting people to the community for conventions, trade shows, meetings, etc. The center also services as community meeting place for local events and entertainment opportunities. The Pendleton Convention Center is allocated 48.375% of the receipts of the City transient room tax (TRT). The transient room tax was raised in the fall of 2002 to eight percent from seven percent. The Pendleton Convention Center is also allocated half of the base fee for business licenses and all the employee tax above the base business license rate. Other revenue sources include user fees and concession income. Miscellaneous Revenues are investment earnings and donations.

**FY12 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 FY12 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$56,794	(\$52,039)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			<b>TAXES</b>			
375,901	376,163	388,000	Transient Room Taxes	388,000	388,000	388,000
0	0	0	TPAC	0	0	0
375,901	376,163	388,000	Total Taxes	388,000	388,000	388,000
			<b>LICENSES AND PERMITS</b>			
34,665	36,214	35,000	General Business License	35,000	35,000	35,000
14,820	13,980	15,000	Employee-based Bus. License	15,000	15,000	15,000
49,485	50,194	50,000	Total Licenses and Permits	50,000	50,000	50,000
			<b>CHARGES FOR SERVICES</b>			
36,890	14,812	25,000	PCC Rental - Conventions	25,000	25,000	25,000
15,867	21,284	25,000	PCC Rental - Community	25,000	25,000	25,000
278	0	0	PCC Rental - Other	0	0	0
2,146	1,773	2,000	PCC Rental - Equipment	2,000	2,000	2,000
1,777	4,926	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
201,521	97,977	230,000	Catering/Concessions	200,000	200,000	200,000
258,479	140,772	287,000	Total Charges for Services	257,000	257,000	257,000
			<b>MISCELLANEOUS REVENUES</b>			
0	11,023	0	Donations	0	0	0
0	0	127,700	Interfund Loan Proceeds	130,000	130,000	130,000
0	150	12000	Other Miscellaneous Income	0	0	0
10,320	10,210	0	Reimbursement of Expense	12,000	12,000	12,000
85	2	200	Investment Income	200	200	200
10,405	21,385	139,900	Total Miscellaneous Revenues	142,200	142,200	142,200
0	0	0	TRFR FROM GENERAL FUND	0	0	0
<b>\$751,064</b>	<b>\$536,475</b>	<b>\$864,900</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$837,200</b>	<b>\$837,200</b>	<b>\$837,200</b>

**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).

**FY12 Proposed Budget**

The proposed FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$217,578	\$221,918	\$228,000	Salaries and Wages	\$234,770	\$234,770	\$234,770
33,505	34,546	63,100	Insurance	64,300	64,300	64,300
26,321	11,551	13,370	Public Employees Retirement	26,270	26,270	26,270
-7,450	-5,820	-6,060	less PERS bond pymt	-8,520	-8,520	-8,520
18,403	27,576	20,980	Other Employee Paid Taxes	22,200	22,200	22,200
288,357	289,770	319,390	<b>Total Personal</b>	<b>339,020</b>	<b>339,020</b>	<b>339,020</b>
<b>MATERIALS AND SERVICES</b>						
178,591	84,467	205,000	Contractual Serv. - Concessionaire	175,000	175,000	175,000
8,267	6,642	5,000	Contract Services	7,000	7,000	7,000
30,224	33,042	35,000	Electricity	35,000	35,000	35,000
27,174	21,711	35,500	Natural Gas	25,000	25,000	25,000
14,139	10,396	10,000	Marketing	10,000	10,000	10,000
35,117	19,014	15,000	Repairs and Maintenance	15,000	15,000	15,000
7,249	6,005	5,000	Janitorial Supplies	5,000	5,000	5,000
8,376	19,082	10,000	Event Supplies	10,000	10,000	10,000
18,402	19,906	25,200	Other Materials and Services	23,720	23,720	23,720
87,490	69,890	86,750	Central Services Charges	83,940	83,940	83,940
415,029	290,155	432,450	<b>Total Materials and Services</b>	<b>389,660</b>	<b>389,660</b>	<b>389,660</b>
0	47,550	7,000	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
3,842	3,634	100,000	<b>DEBT SERVICE</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
7,450	5,820	6,060	<b>TRANSFER TO-Gen Fd -PERS</b>	<b>8,520</b>	<b>8,520</b>	<b>8,520</b>
88,425	0	0	<b>-TPAC Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	<b>CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$803,103</b>	<b>\$636,929</b>	<b>\$864,900</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$837,200</b>	<b>\$837,200</b>	<b>\$837,200</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Convention Manager	1	\$5,601-7,480
2	2	2	Utility Worker I	2	\$2,641-3,236
0	0	0	Building Maintenance Tech	0	\$2,890-3,555
1	1	1	Senior Secretary	1	\$2,890-3,555
4	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 fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

**FY12 Projections of Revenues**

The TPAC projected for FY12 is \$80,000. The remaining TPAC funds collected from the prior years will be transferred into this account from the PCC General Fund. The TPAC ordinance expires this fall. This budget assumes the ordinance will be renewed.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	-\$182,817	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
81,607	80,371	80,000	TAXES - TPAC	80,000	80,000	80,000
			MISCELLANEOUS REVENUES			
		78,000	Loan Dollars	0	0	0
1,242	5	0	Investment Income	0	0	0
1,242	5	78,000	Total Miscellaneous Revenues	0	0	0
88,425	0	0	TRANSFER FROM PCC	0	0	0
<b>\$171,274</b>	<b>-\$102,441</b>	<b>\$158,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>

**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 fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

**FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$354,091	\$38,919	\$0	CAPITAL OUTLAY	\$8,500	\$8,500	\$8,500
0	6,986	158,000	DEBT SERVICE	71,500	71,500	71,500
0	0	0	RESERVE FOR TPAC	0	0	0
<b>\$354,091</b>	<b>\$45,905</b>	<b>\$158,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>

**Capital**

Replace Lobby HVAC \$8,500

**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
<b>Total</b>	<b>\$409,237</b>

**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.

**FY12 Projections of Revenues**

Projected revenues for FY12 are based on donations from the community.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$2,802	\$2,964	\$2,700	BEGINNING WORKING CAPITAL	\$1,500	\$1,500	\$1,500
			MISCELLANEOUS REVENUES			
1,654	750	750	Donations	1,100	1,100	1,100
0	7	0	Miscellaneous Income	0	0	0
54	18	50	Investment Income	0	0	0
<b>1,708</b>	<b>775</b>	<b>800</b>	<b>Total Miscellaneous Revenues</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>\$4,510</b>	<b>\$3,739</b>	<b>\$3,500</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$2,600</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the Pendleton Youth Commission Fund is based on information provided by the Pendleton Youth Commission.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>MATERIALS AND SERVICES</b>						
\$0	\$0	\$1,000	Other Expenses	\$600	\$600	\$600
0	0	500	Recreation programs	0	0	0
1,547	1,060	2,000	Halloween Party	2,000	2,000	2,000
0	0	0	Golf Tournament	0	0	0
1,547	1,060	3,500	Total Materials and Services	2,600	2,600	2,600
<b>1,547</b>	<b>1,060</b>	<b>3,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>

**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.

**FY12 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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$235,433	\$256,278	\$292,500	BEGINNING FUND BALANCE	\$94,500	\$94,500	\$94,500
128,604	159,781	195,000	INTERGOVERNMENTAL	129,950	129,950	129,950
MISCELLANEOUS REVENUES						
39,551	91,510	15,000	Asset Forfeitures - BENT	10,000	10,000	10,000
2,132	474	500	Restitution - BENT	300	300	300
22,721	25,916	500	Miscellaneous	500	500	500
4,414	2,360	5,000	Investment Income	2,000	2,000	2,000
68,818	120,260	21,000	Total Miscellaneous Revenues	12,800	12,800	12,800
<b>\$432,855</b>	<b>\$536,319</b>	<b>\$508,500</b>	<b>TOTAL FUND REVENUES</b>	<b>\$237,250</b>	<b>\$237,250</b>	<b>\$237,250</b>

**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.

**FY12 Proposed Budget**

The proposed FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$10,300	\$0	\$20,000	Drug Enforcement	\$0	\$0	\$0
86,018	92,577	90,000	HIDTA Expense	72,000	72,000	72,000
8,983	35,512	40,000	Marijuana Eradication	50,000	50,000	50,000
9,278	12,758	14,000	JAG Bryne Grant	24,950	24,950	24,950
0	45,168	50,000	Organized Crime Enforcement Grant	20,000	20,000	20,000
64,398	39,803	74,900	Other Materials & Services	70,300	70,300	70,300
178,977	225,818	288,900	Total Materials and Services	237,250	237,250	237,250
0	0	91,000	CAPITAL OUTLAY	0	0	0
3,600	3,600	128,600	TRANSFERS TO GENERAL FD	0	0	0
<b>\$182,577</b>	<b>\$229,418</b>	<b>\$508,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$237,250</b>	<b>\$237,250</b>	<b>\$237,250</b>

**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.

**FY12 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$796,835	\$853,731	\$569,500	BEGINNING FUND BALANCE	\$574,000	\$574,000	\$574,000
<b>LICENSES AND PERMITS</b>						
23,630	13,959	75,000	Traffic Impact Fees	75,000	75,000	75,000
2,174	4,136	2,150	Assessment Payments	575	575	575
25,804	18,095	77,150	Total Licenses and Permits	75,575	75,575	75,575
<b>MISCELLANEOUS REVENUES</b>						
0	0	0	Reimbursement of Expense	0	0	0
31,092	16,539	15,000	Investment Income	15,000	15,000	15,000
31,092	16,539	15,000	Total Miscellaneous Revenues	15,000	15,000	15,000
<b>TRANSFERS</b>						
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
<b>\$853,731</b>	<b>\$888,365</b>	<b>\$661,650</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$664,575</b>	<b>\$664,575</b>	<b>\$664,575</b>

**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.

**FY12 Proposed Budget**

The FY12 budget for the System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$0	\$273,485	\$661,650	CAPITAL OUTLAY	\$664,575	\$664,575	\$664,575
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
<b>\$0</b>	<b>\$273,485</b>	<b>\$661,650</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$664,575</b>	<b>\$664,575</b>	<b>\$664,575</b>

Capital Outlay is undetermined but would be based on Transportation System Plan \$664,575

**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.

**FY12 Projections of Revenues**

Resources are comprised of beginning capital from previous years, transfers from other funds, surplus equipment sales and investment proceeds. The purpose of this fund is to provide a mechanism for distributing the cost of equipment replacement over a number of years, or the life expectancy of the equipment.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$38,835	\$25,272	\$24,200	BEGINNING FUND BALANCE	\$36,200	\$36,200	\$36,200
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Equipment	0	0	0
775	125	200	Investment Income	400	400	400
775	125	200	Total Miscellaneous Revenues	400	400	400
			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
<b>\$68,610</b>	<b>\$54,397</b>	<b>\$53,400</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$65,600</b>	<b>\$65,600</b>	<b>\$65,600</b>

**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.

**FY12 Proposed Budget**

The proposed FY12 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.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$43,338	\$43,000	\$40,000	CAPITAL OUTLAY	\$40,000	\$40,000	\$40,000
0	0	13,400	RESERVE FOR EQUIP. REPL.	25,600	25,600	25,600
<b>\$43,338</b>	<b>\$43,000</b>	<b>\$53,400</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$65,600</b>	<b>\$65,600</b>	<b>\$65,600</b>

Capital Outlay:  
To be determined

\$40,000

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

**Description of Revenue Sources**

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

**FY12 Projections of Revenues**

Fire & Ambulance Capital Reserve Fund consists of revenues from Fire Replacement Fee - a fee placed on all water meters dedicated to Fire Department capital improvements. For FY12, revenue from the water meter fee is projected at \$126,700. A federal grant for a purchase of an ambulance is budgeted in this fund. This is a reimbursement grant and the delivery date of the ambulance is this summer, either June but most likely July 2011. 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$165,083	(\$23,232)		\$0 BEGINNING FUND BALANCE	\$0	\$0	\$0
			LICENSES AND PERMITS			
126,039	126,497	140,300	Fire Eq. Replacement Fee	126,700	126,700	126,700
126,039	126,497	140,300	Total Licenses and Permits	126,700	126,700	126,700
0	0		0 INTERGOVERNMENTAL REV	148,500	148,500	148,500
			MISCELLANEOUS REVENUES			
0	0	220,055	Interfund Proceeds	280,900	280,900	280,900
14,952	0	0	Donations	0	0	0
0	3000	0	Sale of Equipment	0	0	0
2,082	4	0	Investment Income	0	0	0
17,034	3,004	220,055	Total Miscellaneous Revenues	280,900	280,900	280,900
38,590	40,520	58,145	TRANSFER FROM GENERAL FUND	0	0	0
\$346,746	\$146,789	\$418,500	TOTAL FUND RESOURCES	\$556,100	\$556,100	\$556,100

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The FY12 budgets a capital outlay of \$27,600 for a power-assist stretcher and accessories, and \$148,500 for an ambulance with a delivery date sometime between June and July of 2011. Projected expenditures will result in borrowing of an interfund loan with a balance at the end of the fiscal year of approximately \$285,000 still due.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$327,407	\$254,950	\$252,500	CAPITAL OUTLAY	\$176,100	\$176,100	\$176,100
466	4,560	166,000	DEBT SERVICE	380,000	380,000	380,000
42,105	0	0	Trfrs to Airport Fd for Station	0	0	0
0	0	0	RESERVE FOR EQUIP. REPL.	0	0	0
<b>\$369,978</b>	<b>\$259,510</b>	<b>\$418,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$556,100</b>	<b>\$556,100</b>	<b>\$556,100</b>

Capital:	
Ambulance	\$148,500
Power Assist Stretcher	27,600
Total	\$176,100

**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.

**FY12 Projections of Revenues**

Revenue projections for FY12 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$189,393	\$180,286	\$163,200	BEGINNING WORKING CAPITAL	\$134,500	\$134,500	\$134,500
<b>LICENSES AND PERMITS</b>						
1,380	1,242	500	Future Park Dev. Build. Fees	500	500	500
1,380	1,242	500	Total Licenses and Permits	500	500	500
<b>MISCELLANEOUS REVENUES</b>						
5,902	7,655	2,500	Donations and Grants	2,000	2,000	2,000
4,025	1,306	1,000	Investment Income	1,000	1,000	1,000
9,927	8,961	3,500	Total Miscellaneous Revenues	3,000	3,000	3,000
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
<b>\$200,700</b>	<b>\$190,489</b>	<b>\$167,200</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$138,000</b>	<b>\$138,000</b>	<b>\$138,000</b>

**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.

**FY12 Proposed Budget**

The proposed budget appropriation of \$75,000 is marked for grant matches for park development projects.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY11</b>	<b>Approved Budget FY11</b>	<b>Adopted Budget FY11</b>
\$0	\$0		\$0 MATERIALS AND SERVICES	\$0	\$0	\$0
20,414	0	60,000	CAPITAL OUTLAY	75,000	75,000	75,000
			OTHER			
0	0	107,200	Reserve for Future Development	63,000	63,000	63,000
<b>\$20,414</b>	<b>\$0</b>	<b>\$167,200</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$138,000</b>	<b>\$138,000</b>	<b>\$138,000</b>

Capital Outlay:  
Grecian Heights Park Improvement Match \$75,000

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

**Description of Revenue Sources**

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

**FY12 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$73,440	\$86,479	\$82,000	BEGINNING FUND BALANCE	\$107,200	\$107,200	\$107,200
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
			MISCELLANEOUS REVENUES			
1,399	673	2,000	Investment Income	1,000	1,000	1,000
1,399	673	2,000	Total Miscellaneous Revenues	1,000	1,000	1,000
<b>\$134,839</b>	<b>\$147,152</b>	<b>\$144,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$168,200</b>	<b>\$168,200</b>	<b>\$168,200</b>

**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.

**FY12 Proposed Budget**

The FY12 budget for the City/County Public Safety Fund provides for the purchase/maintenance of dispatch equipment, computer equipment, and other law enforcement related projects. The transfer to General Fund provides for upgrades at the gun range.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$18,360	\$43,448	\$103,000	MATERIALS & SVCS	\$160,200	\$160,200	\$160,200
0	0	0	CAPITAL OUTLAY	0	0	0
30,000	8,500	0	TRANSFER TO GENERAL FD	8,000	8,000	8,000
0	0	41,000	RESERVE FOR EQUIP.	0	0	0
<b>\$48,360</b>	<b>\$51,948</b>	<b>\$144,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$168,200</b>	<b>\$168,200</b>	<b>\$168,200</b>



***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.

**FY12 Projections of Revenues**

Revenue projections for FY12 for the Debt Service Fund are based on a gross property tax levy for debt service of \$507,846. The current property tax revenues from this levy are projected at 94% collection for a total of \$479,100. 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$107,252	\$48,558	\$49,000	BEGINNING FUND BALANCE	\$35,000	\$35,000	\$35,000
TAXES						
573,954	641,473	465,488	Current Property Taxes	479,100	479,100	479,100
22,028	39,355	20,000	Delinquent Property Taxes	20,000	20,000	20,000
595,982	680,828	485,488	Total Taxes	499,100	499,100	499,100
MISCELLANEOUS REVENUES						
3,631	941	600	Investment Income	200	200	200
3,631	941	600	Total Miscellaneous Revenues	200	200	200
<b>\$706,865</b>	<b>\$730,327</b>	<b>\$535,088</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$534,300</b>	<b>\$534,300</b>	<b>\$534,300</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 in the Debt Service Fund seeks to appropriate \$430,000 for principal and \$75,735 for interest. The unappropriated balance is required to fulfill the City Hall and Park & Rec bond payments due on 7/1/12.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>DEBT SERVICE</b>						
\$145,000	\$155,000	\$0	Principal - Series 1996 Refunding	\$0	\$0	\$0
15,755	8,215	0	Interest - Series 1996 Refunding	0	0	0
200,000	215,000	220,000	Principal - Series 1998 Refunding	235,000	235,000	235,000
63,103	54,103	47,900	Interest - Series 1998 Refunding	34,310	34,310	34,310
175,000	180,000	185,000	Principal - Series 2005 Refunding	195,000	195,000	195,000
59,450	54,200	44,320	Interest - Series 2005 Refunding	41,425	41,425	41,425
0	0	0	Registrar/ Paying Agent Fees	0	0	0
658,308	666,518	497,220	Total Debt Service	505,735	505,735	505,735
0	0	37,868	UNAPPROPRIATED FD. BAL.	28,565	28,565	28,565
658,308	666,518	535,088	TOTAL FUND EXPENDITURES	534,300	534,300	534,300

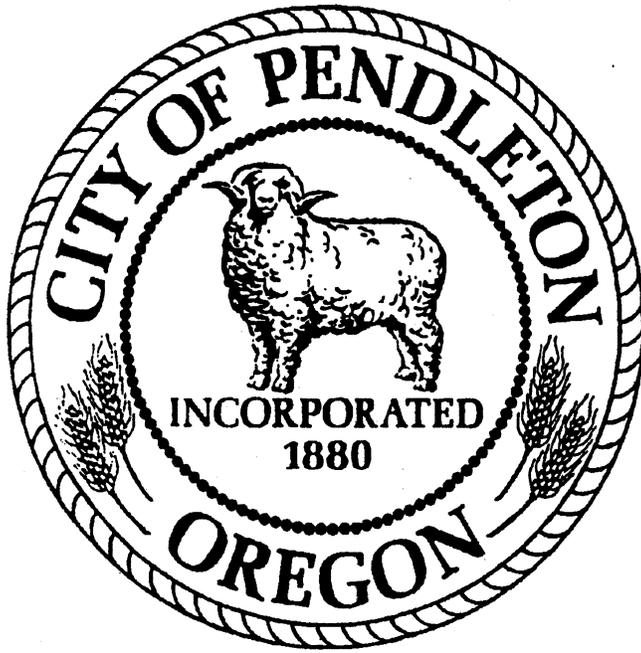
**UNAPPROPRIATED FD. BAL. DETAIL**

Due date of 7/1 each year

17,155 Interest - Series 1998	11,750
20,713 Interest - Series 2005	16,813



***CAPITAL PROJECT FUNDS***



# CITY OF PENDLETON

## CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Local Improvement District Construction Fund. This fund accounts for the construction of local improvements throughout the City.

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

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

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

**FY12 Projections of Revenues**

FY12 revenue projections for this fund includes loan proceeds for \$920,000 and unbonded assessment payments for \$229,000.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
(\$32,764)	\$11,679	(\$226,000)	BEGINNING FUND BALANCE	(\$20,000)	(\$20,000)	(\$20,000)
			SPECIAL ASSESSMENTS			
46,994	120,188	169,000	Principal & Interest	229,000	229,000	229,000
			MISCELLANEOUS REVENUES			
0	1,300,000	0	External Bank Loan Proceeds	920,000	920,000	920,000
0	0	669,625	Interfund Loan Proceeds	0	0	0
144	4,272	0	Miscellaneous Income	0	0	0
<b>\$14,374</b>	<b>\$1,436,139</b>	<b>\$612,625</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,129,000</b>	<b>\$1,129,000</b>	<b>\$1,129,000</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 includes \$1,000,000 for projects that may be related to a new street at the 7-acre parcel next to the cemetery, extension of SW Perkins Avenue from SW 18<sup>th</sup> to Tutuilla Road, or extension of NW King Avenue from NW Horn to Hwy 37 ( Northgate Avenue).

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$129	\$324	\$1,000	MATERIALS AND SERVICES	\$1,000	\$1,000	\$1,000
1849	1510597	250,000	CAPITAL OUTLAY	1,000,000	1,000,000	1,000,000
717	62,812	361,625	DEBT SERVICE	125,700	125,700	125,700
0	0	0	CONTINGENCY	2,300	2,300	2,300
<b>\$2,695</b>	<b>\$1,573,733</b>	<b>\$612,625</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,129,000</b>	<b>\$1,129,000</b>	<b>\$1,129,000</b>

<b>Capital</b>	
Undetermined LIDS	<u>1,000,000</u>
<b>Total</b>	<b>\$1,000,000</b>

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

**Description of Revenue Sources**

The City borrowed funds and built the Keystone building in 2004. Following completion of the building, Keystone employed 125 employees to work at the plant.

**FY12 Projections of Revenues**

The City of Pendleton has sold the Keystone Building for \$3,130,000 this spring. This fund will close FY12.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$90,185	\$143,576	\$197,400	BEGIN FUND BALANCE	\$1,250,000	\$1,250,000	\$1,250,000
260,400	260,400	260,400	CHARGES FOR SERVICES	0	0	0
			MISCELLANEOUS REVENUES			
0	0	2,200,000	Land/Bldg Sales	0	0	0
2,477	1,179	3,000	Investment Income	1,000	1,000	1,000
2,477	1,179	2,203,000	Total Miscellaneous Revenues	1,000	1,000	1,000
<b>\$353,062</b>	<b>\$405,155</b>	<b>\$2,660,800</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,251,000</b>	<b>\$1,251,000</b>	<b>\$1,251,000</b>

**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.

**FY12 Proposed Budget**

The City of Pendleton has sold the Keystone building to Keystone. The City will provide some lighting improvements to the property as a part of the sale agreement. The balance of the fund will be transferred to the Community Development Fund and placed in reserves.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURES CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	\$0	\$10,000	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	0	CAPITAL OUTLAY	10,000	10,000	10,000
209,486	209,486	2,409,500	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO COMMUNITY DEV FD	1,241,000	1,241,000	1,241,000
0	0	241,300	RESERVE FOR FUTURE DEV	0	0	0
<b>\$209,486</b>	<b>\$209,486</b>	<b>\$2,660,800</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,251,000</b>	<b>\$1,251,000</b>	<b>\$1,251,000</b>

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

**Description of Revenue Sources**

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

**FY12 Projections of Revenues**

Possible additional funding may be required from the ODOT OTIB loan to close Airport Connector Road with ODOT oversight contractors. OTIB loan funds would be used to cover the costs if they materialize. The project is considered closed except for a dispute between the State of Oregon and a contractor.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	(\$113,784)		\$0 BEGIN FUND BALANCE	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
65,000	1,364,231	100,000	Loan Proceeds	100,000	100,000	100,000
0	0	0	Investment Income	0	0	0
65,000	1,364,231	100,000	Total Miscellaneous Revenues	100,000	100,000	100,000
\$65,000	\$1,250,447	\$100,000	TOTAL FUND RESOURCES	\$100,000	\$100,000	\$100,000

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

**Description of Current Services**

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

**FY12 Proposed Budget**

Possible funding costs to close Airport Connector Road with ODOT oversight contractors. OTIB loan funds would be used to cover the costs if they materialize. The project is considered closed except for a dispute between the State of Oregon and a contractor.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURES CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$178,784	\$1,250,447	\$100,000	CAPITAL OUTLAY	\$100,000	\$100,000	\$100,000
<b>\$178,784</b>	<b>\$1,250,447</b>	<b>\$100,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

**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 44<sup>th</sup> Street. The overall project is approved for about \$2,700,000 from Oregon Transportation Investment Act III funds returning to ODOT from other OTIA III projects. Additional funds are derived from a Umatilla County contribution and revenue from Water and Sewer Funds for other infrastructure improvements. The sale of the old pedestrian footbridge to the City of Heppner also provided additional revenues in FY11.

**FY12 Projections of Revenues**

Revenues include remaining OTIA III project funds not spent in FY10 and FY11, along with: Umatilla County's contribution of \$120,000; Water Fund; Sewer Fund; payment from City of Heppner; and investment income.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	\$2,447	\$2,527,750	BEGIN FUND BALANCE	\$0	\$0	\$0
111,539	291,398	0	INTERGOVERNMENTAL REV.	1,070,000	1,070,000	1,070,000
			MISCELLANEOUS REVENUES			
2,447	16,331	8,000	Investment Income	5,000	5,000	5,000
<b>\$113,986</b>	<b>\$310,176</b>	<b>\$2,535,750</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,075,000</b>	<b>\$1,075,000</b>	<b>\$1,075,000</b>

**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. Funds are expected to expended in early FY12, as the project completion date is August 2011.

**FY12 Proposed Budget**

Quinney Bridge Construction Fund expenditures are to complete the replacement of the existing Umatilla County bridge with a new bridge; roadway improvements from Southgate Place to SW 44<sup>th</sup>; 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 FY09	Actual FY10	Budget FY11	EXPENDITURES CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$111,539	\$170,856	\$2,535,750	CAPITAL OUTLAY	\$1,075,000	\$1,075,000	\$1,075,000
\$111,539	\$170,856	\$2,535,750	TOTAL FUND EXPENDITURES	\$1,075,000	\$1,075,000	\$1,075,000

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

**Description of Revenue Sources**

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

**FY12 Projections of Revenues**

Revenues were expected in FY10. Due to ballot initiative process to repeal the legislative action, revenue was not made available in FY10. ODOT moved forward with assuming liability for expenditure of revenue should a ballot initiative process gain momentum. Revenues will be expended in FY11 and FY12, with possible carry-over for FY13.

Actual FY09	Actual FY09	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	\$0		\$0 BEGIN FUND BALANCE	\$0	\$0	\$0
0	0	2,200,000	INTERGOVERNMENTAL REV.	2,050,000	2,050,000	2,050,000
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>\$2,200,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$2,050,000</b>	<b>\$2,050,000</b>	<b>\$2,050,000</b>

**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 52<sup>nd</sup> Street; overlay NW 50<sup>th</sup> 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.

**FY12 Proposed Budget**

FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURES CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$0	\$0		\$0 MATERIALS & SERVICES	\$0	\$0	\$0
\$0	\$0	\$2,200,000	CAPITAL OUTLAY	\$2,050,000	\$2,050,000	\$2,050,000
\$0	\$0	\$2,200,000	TOTAL FUND EXPENDITURES	\$2,050,000	\$2,050,000	\$2,050,000



***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.

**FY12 Projections of Revenues**

Revenue projections for FY12 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$140,406	\$140,598	\$140,600	BEGINNING FUND BALANCE	\$140,600	\$140,600	\$140,600
			MISCELLANEOUS REVENUES			
2,972	990	4,000	Investment Income	1,000	1,000	1,000
2,972	990	4,000	Total Miscellaneous Revenues	1,000	1,000	1,000
\$143,378	\$141,588	\$144,600	TOTAL FUND RESOURCES	\$141,600	\$141,600	\$141,600

**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".

**FY12 Proposed Budget**

The proposed expenditure for FY12 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.

<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
				<b>FY12</b>	<b>FY12</b>	<b>FY12</b>
2,780	990	\$4,000	TRF to LIBRARY SPECIAL TR	\$1,000	\$1,000	\$1,000
			<b>OTHER</b>			
0	0	140,600	Unappropriated Fund Balance	140,600	140,600	140,600
<b>\$2,780</b>	<b>\$990</b>	<b>\$144,600</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$141,600</b>	<b>\$141,600</b>	<b>\$141,600</b>

**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.

**FY12 Projections of Revenues**

Revenue projections for FY12 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$662,631	\$679,321	\$698,000	BEGINNING FUND BALANCE	\$714,000	\$714,000	\$714,000
			LICENSES AND PERMITS			
4,410	5,350	2,775	Sale of Graves	2,800	2,800	2,800
0	0	0	Sale of Crypts	0	0	0
163	128	375	Sale of Niches	325	325	325
4,573	5,478	3,150	Total Licenses and Permits	3,125	3,125	3,125
			MISCELLANEOUS REVENUES			
32,118	35,660	30,000	Investment Income	15,000	15,000	15,000
32,118	35,660	30,000	Total Miscellaneous Revenues	15,000	15,000	15,000
\$699,322	\$720,459	\$731,150	TOTAL FUND RESOURCES	\$732,125	\$732,125	\$732,125

**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.

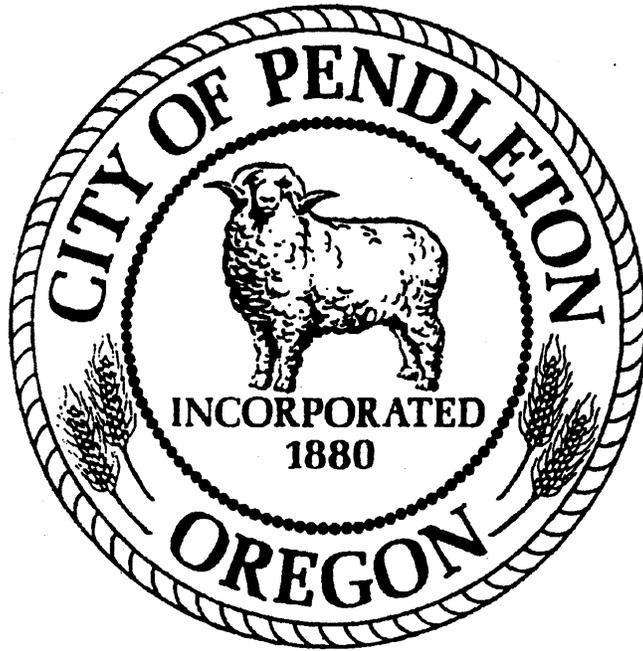
**FY12 Proposed Budget**

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.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
			<b>OTHER</b>			
\$20,000	\$9,489	\$30,000	Interfund Transfer -Cemetery	\$15,000	\$15,000	\$15,000
20,000	9,489	30,000	Total Interfund Transfers	15,000	15,000	15,000
0	0	701,150	Unappropriated Fund Balance	717,125	717,125	717,125
<b>\$20,000</b>	<b>\$9,489</b>	<b>\$731,150</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$732,125</b>	<b>\$732,125</b>	<b>\$732,125</b>



***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.

**FY12 Projections of Resources**

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 1.3%. 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. Loans will help fund capital projects and about \$100,000 is available in energy incentives for power production projects.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
(\$109,280)	\$262,612	\$359,000	BEGINNING WORKING CAPITAL	\$943,800	\$943,800	\$943,800
27,165	0	0	INTERGOVERNMENTAL	0	0	0
0	0	1,500,000	State of Oregon - OTIB	1,500,000	1,500,000	1,500,000
0	0	1,000,000	State of Oregon - SPW Loan	0	0	0
0	0	100,000	State of Oregon - Energy Trust	100,000	100,000	100,000
27,165	0	2,600,000	Total Intergovernmental	1,600,000	1,600,000	1,600,000
<b>CHARGES FOR SERVICES</b>						
3,104,356	3,246,868	3,300,000	Water Consumers	3,250,000	3,250,000	3,250,000
6,634	6,658	6,500	Fire Protection Fee Collection	6,600	6,600	6,600
3,008	1,668	1,500	Water Meter in/out	2,000	2,000	2,000
20,030	27,238	30,000	New Services	40,000	40,000	40,000
8,378	10,776	5,000	Services to Outside Agencies	6,000	6,000	6,000
14,921	35,435	18,000	Land Rental	25,000	25,000	25,000
3,765	7,853	4,000	Charges to Other Departments	10,000	10,000	10,000
3,161,091	3,336,496	3,365,000	Total Charges for Services	3,339,600	3,339,600	3,339,600
<b>MISCELLANEOUS REVENUES</b>						
0	0	0	Loan Proceeds	0	0	0
0	0	0	Interfund Loan Proceeds	550,000	550,000	550,000
1,845	21,206	19,000	Other Miscellaneous Revenues	17,500	17,500	17,500
14	1040	500	Investment Income	1,100	1,100	1,100
1,859	22,246	19,500	Total Miscellaneous Revenues	568,600	568,600	568,600
<b>\$3,080,835</b>	<b>\$3,621,354</b>	<b>\$6,343,500</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$6,452,000</b>	<b>\$6,452,000</b>	<b>\$6,452,000</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$1,500,000 for upgrades to the Airport Booster Station and extension of a waterline to the new industrial lands for future development. Capital outlay also includes \$1,060,000 for waterline replacement at SW Quinney Bridge project, Stillman Well air entrainment project, waterline replacement, on-going meter replacement, conversion of two wells to ASR, membrane cassette replacement parts, and retrofitting ASR wells for power production. A long-term 75-year capital replacement program is still not funded.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$339,320	\$306,844	\$307,200	Salaries and Wages	\$319,900	\$319,900	\$319,900
68,389	62,003	94,500	Insurance	97,500	97,500	97,500
40,595	16,777	17,610	Public Employees Retirement	35,430	35,430	35,430
-8,550	-7,550	-7,990	less PERS bond pymt	-11,430	-11,430	-11,430
38,656	46,150	36,800	Other Employer-paid Taxes	39,300	39,300	39,300
<b>478,410</b>	<b>424,223</b>	<b>448,120</b>	<b>Total Personal Services</b>	<b>480,700</b>	<b>480,700</b>	<b>480,700</b>
<b>MATERIALS AND SERVICES</b>						
38,472	27,226	40,000	Chemical Analysis	45,000	45,000	45,000
48,770	49,583	55,000	Contract/Consultants	60,000	60,000	60,000
321,432	380,138	375,000	Electricity	430,000	430,000	430,000
221,013	233,005	235,550	Franchise Fee to City	233,800	233,800	233,800
15,912	-5,646	30,000	Inventory	30,000	30,000	30,000
80,495	111,458	85,000	Repairs & Maintenance	100,000	100,000	100,000
3,506	4,806	5,000	Travel and Training	5,000	5,000	5,000
64,972	59,518	75,000	Chemical Supplies	75,000	75,000	75,000
114,500	131,230	73,890	Equipment Rent	66,500	66,500	66,500
61,370	71,404	72,200	Other Materials and Services	67,200	67,200	67,200
365,030	314,590	311,460	Central Services Charges	279,540	279,540	279,540
264,140	285,750	303,770	C & R Personnel Charge	349,650	349,650	349,650
<b>1,599,612</b>	<b>1,663,062</b>	<b>1,661,870</b>	<b>Total Materials and Services</b>	<b>1,741,690</b>	<b>1,741,690</b>	<b>1,741,690</b>
<b>260,634</b>	<b>281,549</b>	<b>3,357,325</b>	<b>CAPITAL OUTLAY</b>	<b>3,110,000</b>	<b>3,110,000</b>	<b>3,110,000</b>
<b>OTHER</b>						
471,016	450,864	739,285	Debt Service	650,950	650,950	650,950
8,550	7,550	7,990	Interfund Transfers	11,430	11,430	11,430
0	0	128,910	Contingency	457,230	457,230	457,230
<b>\$2,818,222</b>	<b>\$2,827,248</b>	<b>\$6,343,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$6,452,000</b>	<b>\$6,452,000</b>	<b>\$6,452,000</b>

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

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>POSITION</b>	<b>Adopted Budget FY12</b>	<b>Salary Range FY12</b>
1	1	1	Water Superintendent	1	\$4,603-6,148
1	0	0	WTP Operator	0	\$4,603-6,148
1	0	0	Water Mechanic	0	\$2,890-3,555
1	1	1	Water Technician	1	\$2,890-3,555
1	1	1	Utility Worker III	1	\$3,075-3,910
1	1	3	Utility Worker II	2	\$2,890-3,668
1	2	0	Utility Worker I	1	\$2,641-3,336
<b>7</b>	<b>6</b>	<b>6</b>	<b>Total</b>	<b>6</b>	

**Capital Outlay:**

Stillman well air entrainment	\$400,000
Airport booster station and waterline	1,500,000
Waterline replacement	200,000
Membranes & Cassettes	550,000
Water meter replacement	50,000
Well #8/#4 ASR conversion	60,000
SW Quinney waterline	100,000
Hydro fit at various wells	250,000
<b>Total</b>	<b><u>\$3,110,000</u></b>



**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.

**FY12 Projections of Resources**

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$1,597,235	\$1,123,980	\$1,395,400	BEGINNING WORKING CAPITAL	\$904,000	\$904,000	\$904,000
0	0	1,000,000	INTERGOVERNMENTAL GRANTS	1,500,000	1,500,000	1,500,000
<b>CHARGES FOR SERVICES</b>						
3,593,132	3,612,500	3,680,000	Sewer Charges	3,715,000	3,715,000	3,715,000
100	0	-0-	Special Connection Fees	-0-	-0-	-0-
0	1,805	-0-	Services to Outside Agencies	-0-	-0-	-0-
1,487	11,722	2,000	Services to Other Departments	2,000	2,000	2,000
54,695	85,347	55,000	Lab Testing Fees	40,000	40,000	40,000
0	0	0	Septage Hauling Fees	30,000	30,000	30,000
0	0	0	FOG Tipping	40,000	40,000	40,000
8,231	7,610	8,200	Land Rental	8,200	8,200	8,200
3,657,645	3,718,984	3,745,200	Total Charges for Services	3,835,200	3,835,200	3,835,200
<b>MISCELLANEOUS REVENUES</b>						
16,835	29,843	-0-	Other Miscellaneous Income	-0-	-0-	-0-
43,774	11,782	12,000	Investment Income	12,000	12,000	12,000
60,609	41,625	12,000	Total Miscellaneous Revenues	12,000	12,000	12,000
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
<b>\$5,315,489</b>	<b>\$4,884,589</b>	<b>\$6,152,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$6,251,200</b>	<b>\$6,251,200</b>	<b>\$6,251,200</b>

**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.

**FY12 Proposed Budget**

The proposed budget for the Sewer Fund maintains operating services consistent with prior years. Capital outlay includes \$1,500,000 for a third-party owned 200 kW DC solar system, replacement and rehabilitation of the sewer collection system, and costs associated with toxics sampling and development of a reduction plan.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$276,901	\$316,372	\$335,700	Salaries and Wages	\$324,000	\$324,000	\$324,000
54,050	73,474	94,900	Insurance	97,800	97,800	97,800
34,400	25,204	21,450	Public Employees Retirement	39,230	39,230	39,230
-9,090	-9,730	-9,730	less PERS bond pymt	-12,730	-12,730	-12,730
29,462	45,002	37,650	Other Employer-paid Taxes	37,900	37,900	37,900
385,723	450,322	479,970	Total Personal Services	486,200	486,200	486,200
<b>MATERIALS AND SERVICES</b>						
108,326	113,500	180,000	Electricity	180,000	180,000	180,000
255,931	259,508	262,165	Franchise Fee to City	268,450	268,450	268,450
7,371	1,430	12,000	Inventory	7,500	7,500	7,500
0	0	5,000	Consultants	5,000	5,000	5,000
39,948	43,174	60,000	Repairs & Maintenance	60,000	60,000	60,000
5,073	4,226	5,000	Travel and Training	5,000	5,000	5,000
76,302	74,212	80,000	Sanitation Supplies	80,000	80,000	80,000
81,530	72,240	40,670	Equipment Rent	66,500	66,500	66,500
71,699	77,639	82,600	Other Materials and Services	96,100	96,100	96,100
149,340	144,650	151,210	Sewer Collection Fee	183,115	183,115	183,115
311,570	331,240	319,480	Central Service Charge	296,950	296,950	296,950
265,350	326,750	346,930	C&R Personnel Charge	352,800	352,800	352,800
1,372,440	1,448,569	1,545,055	Total Materials and Services	1,601,415	1,601,415	1,601,415
438,637	70,224	590,200	CAPITAL OUTLAY	1,502,000	1,502,000	1,502,000
0	0	0	DEBT SERVICE	406,000	406,000	406,000
<b>TRFR TO OTHER FUNDS</b>						
10,100	9,090	9,730	- Gen Fd PERS	12,730	12,730	12,730
1,020,780	500,000	2,500,000	-Sewer Capital Reserve	1,000,000	1,000,000	1,000,000
513,828	743,193	743,998	- WWTP Bond Debt Service	742,898	742,898	742,898
450,000	0	0	- WWTP Stabilization Fund	0	0	0
1,994,708	1,252,283	3,253,728		1,755,628	1,755,628	1,755,628
0	0	283,647	CONTINGENCY	499,957	499,957	499,957
\$4,191,508	\$3,221,398	\$6,152,600	TOTAL FUND EXPENDITURES	\$6,251,200	\$6,251,200	\$6,251,200

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

Actual FY09	Actual FY10	Budget FY11	Position	Adopted Budget FY12	Salary Range FY12
1	1	1	Superintendent	1	\$4,603-6,148
0	1	0	Special Projects Manager	0	\$4,495-6,004
1	1	1	Lab Technician	1	\$3,170-3,910
1	1	1	WWTP Technician	1	\$3,376-4,177
1	1	1	Operator II	3	\$3,075-3,785
1	1	1	Operator I	0	\$2,890-3,555
5	6	5	Total	6	

**Capital Outlay:**

Sewer collection system rehab/replacement	\$400,000
Toxins sampling and reduction plan	100,000
Phase II Solar project	1,000,000
Minor Equipment	2,000
<b>Total</b>	<b>\$1,502,000</b>

**Debt Service:**

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



**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.

**FY12 Projections of Revenues**

Investment interest income of \$20,000 incorporated into the budget. \$1,000,000 will be transferred from Sewer Fund into the Sewer Capital Reserve Fund in FY12.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$281,488	\$1,308,082	\$1,818,480	BEGINNING WORKING CAPITAL	\$2,828,400	\$2,828,400	\$2,828,400
			MISCELLANEOUS REVENUES			
0	0	0	SRF Loan Proceeds	2,250,000	2,250,000	2,250,000
5,814	9,323	14,000	Interest Income	20,000	20,000	20,000
1,020,780	500,000	2,500,000	TRFR FROM SEWER FD	1,000,000	1,000,000	1,000,000
<b>\$1,308,082</b>	<b>\$1,817,405</b>	<b>\$4,332,480</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$6,098,400</b>	<b>\$6,098,400</b>	<b>\$6,098,400</b>



**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.

**FY12 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$8,951,624	\$7,909,781	\$8,031,800	BEGINNING WORKING CAPITAL	\$3,448,400	\$3,448,400	\$3,448,400
MISCELLANEOUS REVENUES						
0	2,845,404	1,400,000	Loan Proceeds	0	0	0
295,913	114,028	67,750	Investment Income	20,000	20,000	20,000
295,913	2,959,432	1,467,750	Total Miscellaneous Revenues	20,000	20,000	20,000
<b>\$9,247,537</b>	<b>\$10,869,213</b>	<b>\$9,499,550</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,468,400</b>	<b>\$3,468,400</b>	<b>\$3,468,400</b>

**Overall Project Revenues:**

- \$ 9,980,000: Bonds (4.27%, 20-years, \$745,000 annual payment)
- \$ 2,000,000: ARRA CWSRF: (Principle forgiveness, no annual payment)
- \$ 2,000,000: ARRA CWSRF: (0%, 20-years, \$100,000 annual payment)
- \$ 2,400,000: CWSRF (2.77%, 20-years, \$158,000 annual payment)
- \$ 2,250,000: CWSRF (2.77%, 20-years, \$148,000 annual payment)
- \$ 230,000: local capital reserves
- \$18,850,000: Total**

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The proposed budget for the WWTP Capital Project Fund reflects expenditures for the WWTP facility upgrades to address permits issues. The FY12 budget reflects the remaining total capital outlay projections for the WWTP facility upgrades to complete these improvements. Work, utilizing the bond and CWSRF funding, is expected to be completed within FY12.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$121	\$122	\$2,500	MATERIALS & SERVICES	\$0	\$0	\$0
1,337,634	3,415,348	9,497,050	CAPITAL OUTLAY	3,468,400	3,468,400	3,468,400
0	0	0	RESERVE FOR FUTURE NEEDS	0	0	0
<b>\$1,337,755</b>	<b>\$3,415,470</b>	<b>\$9,499,550</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,468,400</b>	<b>\$3,468,400</b>	<b>\$3,468,400</b>

**Overall Project Expenditures:**

- \$ 3,000,000: Engineering
- \$ 9,500,000: Schedule A - Liquids Stream
- \$ 4,800,000: Schedule A - Solids Stream, including Power Production
- \$ 1,000,000: Schedule B - Outfall Relocation
- \$ 550,000: Membrane Purchase
- \$18,850,000: Total**

**Notes:**

- Bonds: January 2008 bond revenue (required rate increase)
- ARRA: American Recovery and Reinvestment Act (Stimulus Funds)
- CWSRF: Clean Water State Revolving Fund

**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

**FY12 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.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>RESOURCES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$228,647	\$4	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
513,828	743,193	743,998	TRANSFER FROM SEWER FD	742,898	742,898	742,898
<b>\$742,475</b>	<b>\$743,197</b>	<b>\$743,998</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$742,898</b>	<b>\$742,898</b>	<b>\$742,898</b>

**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.

**FY12 Proposed Budget**

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

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$742,471	\$743,198	\$743,998	DEBT SERVICE	\$742,898	\$742,898	\$742,898
			TOTAL FUND			
\$742,471	\$743,198	\$743,998	EXPENDITURES	\$742,898	\$742,898	\$742,898

**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

**FY12 Projections of Revenues**

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			BEGINNING WORKING CAPITAL			
\$744,698	\$744,698	\$744,698		\$744,698	\$744,698	\$744,698
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,698	TOTAL FUND RESOURCES	\$744,698	\$744,698	\$744,698

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

**Description of Current Services**

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

**FY12 Proposed Budget**

These funds are held solely for the debt service reserve.

Actual FY08	Actual FY09	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$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.

**FY12 Projections of Revenues**

There is no budgeted transfer for this budget year.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>RESOURCES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
			<b>BEGINNING WORKING CAPITAL</b>			
\$0	\$450,000	\$450,000		\$450,000	\$450,000	\$450,000
450,000	0	0	<b>TRANSFER FROM SEWER FD</b>	0	0	0
<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>

**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.

**FY12 Proposed Budget**

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

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

**CITY OF PENDLETON  
RESOURCE SUMMARY  
AIRPORT FUND**

**Description of Revenue Sources**

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

The Airport fund receives grants and entitlement funds from the Federal Aviation Administration (FAA) for airport capital improvements. FAA pays for 95% of the improvements with the sponsor (City) covering the remaining 5%. The Airport has been approved to collect the 5% through passenger facility change (PFC) of \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately. This year the Airport is applying for grant funds from the State Department of Aviation specifically for paying the 5% match requirement for AIP grant projects which is purchase of a new Airport Rescue Fire Fighting vehicle

**FY12 Projections of Resources**

The FY11-12 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 11-12 budget continues incremental increases in lease rates and charges, where they are indicated or were formerly deferred.

Charges for services for aviation, commercial and residential uses are projected based on the slight increase in rents for FY 11-12.

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
-\$1,873,056	-\$1,938,129	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>						
251,050	63,034	0	Federal Revenues - Tower	0	0	0
17,056	-6,744	0	Federal Revenues - TSA	0	0	0
193,456	1,095,570	1,016,000	Federal Revenues - AIP grants	870,000	870,000	870,000
0	57,432	50,800	State Revenues - Grants	45,790	45,790	45,790
461,562	1,209,292	1,066,800	Total Intergov. Revenues	915,790	915,790	915,790
<b>CHARGES FOR SERVICES</b>						
42,032	37,335	51,000	Residential Rents	30,000	30,000	30,000
39,964	40,084	39,000	Aviation Rents	47,000	47,000	47,000
172,756	175,645	165,000	Commercial Rents	170,000	170,000	170,000
20,842	26,928	27,000	Landing Fees	20,000	20,000	20,000
67,621	49,882	62,000	Terminal Rents	65,000	65,000	65,000
51,922	68,996	70,000	Farm Land Operations	70,000	70,000	70,000
1,668	1,025	1,500	Fuel Flowage Fees	10,000	10,000	10,000
7,746	13,595	15,000	Passenger Facilities Charge	20,000	20,000	20,000
404,551	413,490	430,500	Total Charges for Services	432,000	432,000	432,000
<b>MISCELLANEOUS REVENUES</b>						
35,418	35,418	35,420	Sale of Land/Buildings	36,000	36,000	36,000
6,547	14	7,500	Other Miscellaneous Income	6,500	6,500	6,500
15	8	100	Investment Income	120	120	120
0	0	2,085,780	Sale of Bonds/ Loan Proceeds	2,032,690	2,032,690	2,032,690
41,980	35,440	2,128,800	Total Miscellaneous Revenues	2,075,310	2,075,310	2,075,310
<b>TRANSFERS</b>						
42,105	0	0	Transfer from Fire Equipt Fd	0	0	0
0	0	0	Transfer from Airport Revl Ln Fd	0	0	0
27,090	0	0	Transfer From the General Fund	0	0	0
69,195	0	0	Total Transfers	0	0	0
-\$895,767	-\$279,907	\$3,626,100	<b>TOTAL FUND RESOURCES</b>	<b>\$3,423,100</b>	<b>\$3,423,100</b>	<b>\$3,423,100</b>

**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.

**FY12 Proposed Budget**

The proposed FY12 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay programs includes the purchase of one Airport Rescue Fire Fighting truck.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
205,428	187,078	\$192,050	Salaries and Wages	\$191,500	\$191,500	\$191,500
30,218	32,129	47,500	Insurance	48,000	48,000	48,000
18,565	10,747	11,240	Public Employees Retirement	25,200	25,200	25,200
-200	-4,870	-4,090	less PERS bond pymt	-8,200	-8,200	-8,200
16,844	16,119	16,800	Other Employer-paid Taxes	17,600	17,600	17,600
270,855	241,203	263,500	Total Personal Services	274,100	274,100	274,100
<b>MATERIALS AND SERVICES</b>						
251,050	63,034	0	Contract - Tower	0	0	0
47,444	49,919	46,000	Electricity and Natural Gas	43,000	43,000	43,000
2347	216	1,000	Marketing	1,000	1,000	1,000
24,660	14,416	32,000	Repairs and Maintenance	22,000	22,000	22,000
3,772	1,533	2,500	Airport ARFF Training	2,500	2,500	2,500
3,000	3,250	3,000	Street Lights	3,000	3,000	3,000
15,764	16,395	20,000	Water and Garbage	14,600	14,600	14,600
1,844	3,406	3,000	Travel and Training	3,000	3,000	3,000
32,970	46,854	37,120	Other Materials and Services	38,110	38,110	38,110
87,550	76,090	76,090	Central Services Charges	55,790	55,790	55,790
470,402	275,114	220,710	Total Materials and Services	183,000	183,000	183,000
203,638	1,157,671	1,046,800	CAPITAL OUTLAY	915,800	915,800	915,800
97,267	81,009	2,090,000	DEBT SERVICE	2,042,000	2,042,000	2,042,000
200	4,870	5,090	TRFR TO GENERAL FUND-PERS	8,200	8,200	8,200
<b>\$1,042,362</b>	<b>\$1,759,867</b>	<b>\$3,626,100</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,423,100</b>	<b>\$3,423,100</b>	<b>\$3,423,100</b>

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

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>POSITION</b>	<b>Adopted Budget FY12</b>	<b>Salary Range FY12</b>
1	1	1	Airport Manager	1	\$5,601-7,480
1	1	1	Airport Operations Specialist 3	1	\$3,075-3,785
1	1	1	Senior Secretary	1	\$2,890-3,555
3	3	3	Total	3	

**Capital Outlay:**

AIP Replacement of ARFF Truck **\$915,800**

**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.

**FY12 Projections of Resources**

The City is hopeful that the increase in "options" for cremation with the glass niches and cremation spaces in the Garden will boost revenues.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$55,133	\$16,548	\$28,500	BEGINNING WORKING CAPITAL	\$14,700	\$14,700	\$14,700
<b>LICENSES AND PERMIT</b>						
31,270	40,647	30,000	Sexton Fees	35,000	35,000	35,000
3,728	10,970	6,000	Stone Setting Fees	6,250	6,250	6,250
27,939	31,227	24,000	Sale of Graves	26,000	26,000	26,000
16,218	19,340	16,000	Sale of Grave Liners	18,000	18,000	18,000
625	1625	750	Other Grave Liners	750	750	750
0	0	0	Sale of Crypts	0	0	0
872	727	2,125	Sale of Niches	2,300	2,300	2,300
28,618	32,075	28,500	Sale of Grave Markers	32,000	32,000	32,000
1,821	1,910	1,050	Sale of Pet Graves/Supplies	800	800	800
111,091	138,521	108,425	Total Licenses and Permits	121,100	121,100	121,100
<b>CHARGES FOR SERVICES</b>						
7,174	7,174	7,000	Land Rental	7,500	7,500	7,500
7,174	7,174	7,000	Total Charges for Services	7,500	7,500	7,500
<b>MISCELLANEOUS REVENUES</b>						
0	0	0	Sale of Land	58000	58000	58000
0	263	0	Other Misc. Income	0	0	0
386	33	175	Investment Income	100	100	100
386	296	175	Total Miscellaneous Revenues	58,100	58,100	58,100
<b>TRANSFERS</b>						
20,000	9,488	30,000	Cem. Perp. Care Trust Fund	15,000	15,000	15,000
146,000	125,000	85,000	General Fund	48,100	48,100	48,100
166,000	134,488	115,000	Total Transfers	63,100	63,100	63,100
<b>\$339,784</b>	<b>\$297,027</b>	<b>\$259,100</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$264,500</b>	<b>\$264,500</b>	<b>\$264,500</b>

**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.

**FY12 Proposed Budget**

The FY12 budget aims at maintaining service levels.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
97,835	102,443	\$109,300	Salaries and Wages	\$111,500	\$111,500	\$111,500
18,216	19,317	27,620	Insurance	28,000	28,000	28,000
12,237	5,914	5,990	Public Employees Retirement	11,865	11,865	11,865
-3,400	-2,580	-2,710	less PERS bond pymt	-3,820	-3,820	-3,820
9,205	11,496	12,000	Other Employer-paid Taxes	12,900	12,900	12,900
134,094	136,590	152,200	Total Personal Services	160,445	160,445	160,445
<b>MATERIALS AND SERVICES</b>						
37,919	42,671	35,000	Cemetery Supplies	34,000	34,000	34,000
0	0	2,000	Grave Buy Back	1,500	1,500	1,500
8,072	7,098	9,000	Equipment Maint. Supplies	8,000	8,000	8,000
4,343	3,122	5,500	Repair and Maintenance	4,500	4,500	4,500
6,531	6,351	7,500	Gasoline and Diesel	8,700	8,700	8,700
122	587	500	Horticultural Supplies	500	500	500
2,213	1,418	3,000	Irrigation Supplies	3,500	3,500	3,500
797	152	1000	Travel and Training	1,000	1,000	1,000
19,783	19,292	19,425	Other Materials and Services	18,945	18,945	18,945
19,580	13,340	20,780	Central Services Charges	19,590	19,590	19,590
99,360	94,031	103,705	Total Materials and Services	100,235	100,235	100,235
86,382	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE	0	0	0
3,400	2,580	2,710	TRFR TO GENERAL FD - PERS	3,820	3,820	3,820
0	0	485	CONTINGENCY	0	0	0
\$323,236	\$233,201	\$259,100	TOTAL FUND EXPENDITURES	\$264,500	\$264,500	\$264,500

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,992-8,004
1/4	1/4	1/4	Parks/Cemetery Foreman	1/4	\$4,603-6,148
1	1	1	Utility Worker II	1	\$2,890-3,668
1/4	1/4	1/4	Senior Secretary	1/4	\$2,890-3,555
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, Facilities Division and Information Technology Division.

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

**Description of Revenue Sources**

Revenues for the Construction and Repair Fund are derived by charging other Public Works divisions a Construction and Repair Personnel Charge and other City funds via construction projects for labor performed by the construction crews and for their equipment used. Most City equipment, except fire, police, and parks, is owned by the Construction and Repair Fund and is leased to the Public Works and other City Departments. These revenues provide funds for operation, maintenance, and replacement of the equipment when needed.

**FY12 Projections of Revenues**

\$180,000 in equipment rental charges is based on a reduction in charges for FY12. \$749,400 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 FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$522,567	\$554,997	\$554,000	BEGINNING WORKING CAPITAL	\$391,000	\$391,000	\$391,000
			<b>CHARGES FOR SERVICES</b>			
11,604	8,226	3,000	Land & Equipment Rental	2,900	2,900	2,900
388,000	367,763	165,520	Equipment Rental - City	180,000	180,000	180,000
44,748	5,216	89,700	Labor and Overhead - City	750	750	750
0	951	0	Materials - City	0	0	0
583,785	669,450	798,270	C&R Personnel Charge	749,400	749,400	749,400
1,028,137	1,051,606	1,056,490	Total Charges for Services	933,050	933,050	933,050
			<b>MISCELLANEOUS REVENUES</b>			
3,727	6,266	500	Sale of Land/Equipment	500	500	500
0	325	18,260	Reimbursement of Expense	0	0	0
12,270	3,861	10,000	Investment Income	10,000	10,000	10,000
15,997	10,452	28,760	Total Miscellaneous Revenues	10,500	10,500	10,500
<b>\$1,566,701</b>	<b>\$1,617,055</b>	<b>\$1,639,250</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,334,550</b>	<b>\$1,334,550</b>	<b>\$1,334,550</b>

**Capital Outlay:**

Replace V83 truck with utility box	\$75,000
Replace V56 dump truck with a used similar vehicle	\$45,000
Replace V61 with new one ton truck	\$34,500
Replace Z114 sewer TV truck with a used ambulance	\$40,000
Purchase used vehicle for Engineering depart.	11,000
<b>Total</b>	<b>\$205,500</b>

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the C&R Fund maintains operating services consistent with prior years. Replacement of the 1-ton water crew truck and an air compressor are carried over from for FY11. Other items include replacement of a 1996 dump truck (used), 1999 1-ton crew truck (new), sewer TV truck (used ambulance), and provide a new vehicle for engineering (used). Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$492,463	\$508,495	\$546,400	Salaries and Wages	\$564,400	\$564,400	\$564,400
89,179	101,131	155,550	Insurance	159,500	159,500	159,500
46,879	31,409	34,640	Public Employees Retirement	69,970	69,970	69,970
-3,000	-14,670	-15,700	less PERS bond pymt	-22,670	-22,670	-22,670
47,676	52,268	62,800	Other Employer-paid Taxes	63,800	63,800	63,800
673,197	678,632	783,690	Total Personal Services	835,000	835,000	835,000
<b>MATERIALS AND SERVICES</b>						
51,520	56,201	70,000	Gasoline and Diesel	60,000	60,000	60,000
42,088	37,419	50,000	Direct Repair Supplies	40,000	40,000	40,000
20,925	22,711	20,000	Repair and Maintenance	22,000	22,000	22,000
14,609	12,537	13,300	Building Utilities	15,000	15,000	15,000
4,104	3,785	5,000	Travel and Training	5,000	5,000	5,000
21,473	17,034	12,300	Other Materials and Services	20,050	20,050	20,050
8,030	7,550	7,330	Central Services Charges	8,550	8,550	8,550
162,748	157,237	177,930	Total Materials and Services	170,600	170,600	170,600
172,760	247,079	192,000	CAPITAL OUTLAY	205,500	205,500	205,500
3,000	14,670	15,700	TRFR TO GENERAL FD - PERS	22,670	22,670	22,670
0	0	70,500	CONTINGENCY	100,780	100,780	100,780
0	0	399,430	RESERVE FOR EQUIPT. REPL	0	0	0
<b>\$1,011,705</b>	<b>\$1,097,618</b>	<b>\$1,639,250</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,334,550</b>	<b>\$1,334,550</b>	<b>\$1,334,550</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Public Works Director	1	\$5,992-8,004
1/2	1/2	1/2	Public Works Supervisor	1/2	\$4,603-6,148
1	1	1	Regulatory Specialist	1	\$4,495-6,004
0	1	1	Control Systems Manager	1	\$4,603-6,148
1	1	1	Purchasing Agent	1	\$3,075-3,785
2	2	2	Utility Worker III	2	\$3,075-3,910
1	1	1	Mechanic	1	\$3,075-3,785
1	1	2	Utility Worker II	1	\$2,890-3,668
1	1	0	Utility Worker I	1	\$2,641-3,336
1/3	1/3	1/3	Senior Secretary	1/2	\$2,890-3,555
8 5/6	9 5/6	9 5/6	Total	10	

**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.

**FY12 Projections of Revenues**

Charges for Services are based upon the allocations of services provided as documented in Appendix A. Licenses and Permits include engineering fees and business license collection fee. Charges for Services also include \$62,460 for the Vert and \$16,500 for Library utilities. Intergovernmental revenue is expected at \$15,000 from the Pendleton Development Commission for administration and materials for the Commission and \$26,000 from the Department of Justice Grant for the County Victim's Assistance department.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$170,222	\$298,314	\$312,000	BEG. WORKING CAPITAL	\$441,800	\$441,800	\$441,800
			LICENSES AND PERMITS			
14,820	13,980	20,000	Business License Collection Fees	15,000	15,000	15,000
12,540	56,052	60,000	Engineering Inspection Fees	20,000	20,000	20,000
0	0	10,000	LID Engineering Inspection Fees	8,000	8,000	8,000
3,557	7,478	2,500	Excavation Permits	2,000	2,000	2,000
525	650	800	Sewer Tap Fees	500	500	500
4,451	15,857	10,150	Other Engineering Fees	10,200	10,200	10,200
35,893	94,017	103,450	Total Licenses and Permits	55,700	55,700	55,700
15,000	130,917	46,000	INTERGOVERNMENTAL	41,000	41,000	41,000
			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
1,209,120	1,152,660	1,185,810	General Fund	1,297,940	1,297,940	1,297,940
175,710	179,530	159,690	State Tax Street Fund	135,150	135,150	135,150
49,210	43,420	76,280	Library Fund	54,400	54,400	54,400
17,890	10,400	11,950	Transportation Fund	0	0	0
87,490	69,890	85,870	Convention Center Fund	83,940	83,940	83,940
365,030	314,590	312,370	Water Fund	279,540	279,540	279,540
311,570	331,240	319,420	Sewer Fund	296,950	296,950	296,950
87,550	87,310	47,510	Airport Fund	55,790	55,790	55,790
19,580	13,340	58,290	Cemetery Fund	19,590	19,590	19,590
8,030	7,550	7,330	Construction and Repair Fund	8,550	8,550	8,550
2,410,140	2,288,890	2,343,480	Total Charges for Services	2,310,810	2,310,810	2,310,810
10,436	36,928	18,370	MISCELLANEOUS REVENUES	13,490	13,490	13,490
\$2,641,691	\$2,849,066	\$2,823,300	TOTAL FUND RESOURCES	\$2,862,800	\$2,862,800	\$2,862,800

**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.

**FY12 Proposed Budget**

The proposed budget for FY12 for the City Manager's Office proposes \$2,000 for training opportunities for all departments.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$244,032	\$227,415	\$229,250	Salaries and Wages	\$236,500	\$236,500	\$236,500
19,254	31,499	48,000	Insurance	43,200	43,200	43,200
18,153	13,896	13,900	Public Employees Retirement	31,510	31,510	31,510
-1,710	-6,060	-6,300	less PERS bond pymt	-10,210	-10,210	-10,210
18,194	17,062	18,300	Other Employer-paid Taxes	19,100	19,100	19,100
297,923	283,813	303,150	Total Personal Services	320,100	320,100	320,100
<b>MATERIALS AND SERVICES</b>						
3,600	3,600	5,100	Car Allowance	3,600	3,600	3,600
2,273	1,649	2,500	Dues and Subscriptions	1,700	1,700	1,700
1,550	1,191	2,000	Telephone	1,800	1,800	1,800
4,262	4,742	4,250	Office Supplies and Printing	4,200	4,200	4,200
2,971	2,177	3,500	Employee Training	2,000	2,000	2,000
6,772	5,448	5,000	Travel and Training	5,000	5,000	5,000
9,373	9,580	11,150	Other Materials and Services	9,700	9,700	9,700
30,801	28,387	33,500	Total Materials and Services	28,000	28,000	28,000
15,371	0	0	CAPITAL OUTLAY	0	0	0
\$344,095	\$312,200	\$336,650	TOTAL CITY MANAGER'S	\$348,100	\$348,100	\$348,100

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	1 City Manager	1	\$9,609
1	1	1	1 Administrative Services Officer	1	\$4,495-6,004
1	1	1	1 Administrative Assistant	1	\$3,109-4,152
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.

**FY12 Proposed Budget**

The proposed budget for FY12 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. It includes funds for a \$25 per month pay increase for the council members and the mayor starting January 1<sup>st</sup>.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$10,400	\$10,325	\$11,500	Salaries and Wages	\$13,100	\$13,100	\$13,100
1,618	590	900	Public Employees Retirement	1,220	1,220	1,220
-1090	-400	-400	less PERS bond pymt	-620	-620	-620
811	1,045	2,200	Other Employer-paid Taxes	1,100	1,100	1,100
11,739	11,560	14,200	<b>Total Personal Services</b>	<b>14,800</b>	<b>14,800</b>	<b>14,800</b>
<b>MATERIALS AND SERVICES</b>						
11,476	12,708	14,000	Dues and Subscriptions	15,500	15,500	15,500
4,229	1,174	3,000	Mayor/Council Expense	3,000	3,000	3,000
9,577	5,868	10,000	Travel and Training	10,000	10,000	10,000
9,448	924	6,200	Other Materials and Services	1,000	1,000	1,000
34,730	20,674	33,200	<b>Total Materials and Services</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
<b>\$46,469</b>	<b>\$32,234</b>	<b>\$47,400</b>	<b>TOTAL MAYOR AND COUNCIL</b>	<b>\$44,300</b>	<b>\$44,300</b>	<b>\$44,300</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Mayor	1	\$175
8	8	8	Councilor	8	\$125
9	9	9	<b>Total</b>	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.

**FY12 Proposed Budget**

This is the second year City County Insurance services has returned dividends to participating cities. This along with some minor reductions in the rates has allowed insurance premiums to be reduced in spite of increases in property values and additional properties such as the new police complex.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$12,635	\$12,723	\$14,000	Health Care Committee	\$12,000	\$12,000	\$12,000
0	799	3,000	Early Return to Work	2,500	2,500	2,500
257,471	266,864	252,500	Insurance - Property & Liability	241,500	241,500	241,500
270,106	280,386	269,500	Total Materials and Services	256,000	256,000	256,000
			<b>TRANSFERS OUT</b>			
15,720	0	0	- To Transportation Fund	0	0	0
0	0	10,000	- To Library Fund	10,000	10,000	10,000
22,000	31,380	32,840	- To General Fund for PERS	49,100	49,100	49,100
0	0	163,910	CONTINGENCY FOR CS FUND	200,630	200,630	180,630
<b>\$307,826</b>	<b>\$311,766</b>	<b>\$466,250</b>	<b>TOTAL INSURANCE DIVISION</b>	<b>\$505,730</b>	<b>\$505,730</b>	<b>\$485,730</b>

**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.

**FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$176,999	\$177,910	\$184,620	Salaries and Wages	\$190,950	\$190,950	\$190,950
19,668	20,899	32,050	Insurance	24,700	24,700	24,700
15,348	6,987	7,260	Public Employees Retirement	16,600	16,600	16,600
-1530	-3280	-3,290	less PERS bond pymt	-5,400	-5,400	-5,400
13,122	13,542	14,460	Other Employer-paid Taxes	15,050	15,050	15,050
223,607	216,058	235,100	Total Personal Services	241,900	241,900	241,900
<b>MATERIALS AND SERVICES</b>						
1,790	1,790	2500	Equipment Maintenance Contract	2,500	2,500	2,500
5,343	4,829	6,000	Dues and Subscriptions	6,000	6,000	6,000
973	5,025	4,000	Travel and Training	4,000	4,000	4,000
5,974	5,312	5,450	Other Materials and Services	5,950	5,950	5,950
14,080	16,956	17,950	Total Materials and Services	18,450	18,450	18,450
0	0	5,000	<b>CAPITAL OUTLAY</b>	0	0	0
\$237,687	\$233,014	\$258,050	<b>TOTAL LEGAL DEPARTMENT</b>	\$260,350	\$260,350	\$260,350

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/2	1/2	1/2	City Attorney	1/2	\$6,357-8,491
1	1	1	Asst. City Attorney	1	\$5,601-7,480
1	1	1	Executive Secretary	1	\$2,865-3,826
2 1/2	2 1/2	2 1/2	Total	2 1/2	

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The proposed budget for FY12 for the Finance Department maintains similar 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.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$262,103	\$270,151	\$325,900	Salaries and Wages	\$310,600	\$310,600	\$310,600
44,626	47,222	79,300	Insurance	82,400	82,400	82,400
30,205	16,860	19,120	Public Employees Retirement	38,000	38,000	38,000
-4850	-8110	-8,670	less PERS bond pymt	-12,300	-12,300	-12,300
21,454	21,797	26,300	Other Employer-paid Taxes	25,000	25,000	25,000
353,538	347,920	441,950	Total Personal Services	443,700	443,700	443,700
<b>MATERIALS AND SERVICES</b>						
26,978	34,053	34,500	Audit Fees	42,000	42,000	42,000
4,103	4,311	4,300	Legal Notices - Budget	4,400	4,400	4,400
10,889	11,751	13,200	Equipment Maint. Contracts	14,500	14,500	14,500
34,429	35,633	45,000	Postage	38,000	38,000	38,000
10,579	6,764	13,000	Office Supplies and Printing	13,000	13,000	13,000
1,877	1,056	3,000	Travel and Training	2,500	2,500	2,500
10,228	13,947	14,800	Other Materials and Services	15,150	15,150	15,150
99,083	107,515	127,800	Total Materials and Services	129,550	129,550	129,550
9,483	0	9,000	CAPITAL OUTLAY	5,000	5,000	5,000
\$462,104	\$455,435	\$578,750	TOTAL FINANCE DEPT.	\$578,250	\$578,250	\$578,250

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	1	Finance Director	1	\$5,992-8,004
1	1	1	Accounting Supervisor	1	\$4,019-5,368
0	0	1/2	Special Projects Financial Supervisor	0	\$3,155
2 1/2	2 1/2	2 1/2	Senior Account Clerk	2 3/4	\$2,890-3,555
1	1	1	Account Clerk	1	\$2,641-3,236
5 1/2	5 1/2	6	Total	5 3/4	

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

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The proposed budget for FY12 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 FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$260,179	\$239,598	\$257,500	Salaries and Wages	\$253,000	\$253,000	\$253,000
58,592	56,476	63,500	Insurance	63,800	63,800	63,800
32,447	14,629	16,280	Public Employees Retirement	35,030	35,030	35,030
-6,950	-6,950	-7,380	less PERS bond Pymt	-11,360	-11,360	-11,360
23,103	23,127	25,000	Other Employer-paid Taxes	26,500	26,500	26,500
367,371	326,880	354,900	Total Personal Services	366,970	366,970	366,970
<b>MATERIALS AND SERVICES</b>						
2,700	3,340	2,700	Car Allowance	3,660	3,660	3,660
0	0	1,000	Consultants	1,000	1,000	1,000
0	1,151	2,500	Repairs and Maintenance	2,500	2,500	2,500
3,306	1,902	2,600	Engineering Supplies	2,600	2,600	2,600
10,600	6,600	7,000	Equipment Rent	7,200	7,200	7,200
2,995	2,318	3,500	Travel and Training	3,500	3,500	3,500
10,273	15,051	16,700	Other Materials and Services	16,700	16,700	16,700
29,874	30,362	36,000	Total Materials and Services	37,160	37,160	37,160
15,159	0	33,600	CAPITAL OUTLAY	0	0	0
\$412,403	\$357,242	\$424,500	TOTAL ENGINEERING DIV.	\$404,130	\$404,130	\$404,130

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1	1	2/3	City Engineer/Community Dev Director	2/3	\$5,992-8,004
1	1	1	Associate Engineer	1	\$4,495-6,004
1	1	1	Engineering Technician III	1	\$3,376-4,177
1	1	1	Engineering Technician I	1	\$2,979-3,668
1/2	1/2	0	Engineering Aide	0	\$2,721-3,336
0	0	1/6	Aide	0	\$2,164-2,623
1/3	1/3	1/3	Senior Secretary	1/3	\$2,890-3,555
4 5/6	4 5/6	4 1/6	Total	4	

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The proposed FY12 budget for the Facilities Department maintains current levels. Funding sources for this department are shown on Page Appendix A-12.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>PERSONAL SERVICES</b>						
\$258,463	\$278,364	\$276,500	Salaries and Wages	\$276,300	\$276,300	\$276,300
40,369	46,372	71,000	Insurance	72,400	72,400	72,400
36,785	14,980	15,000	Public Employees Retirement	29,180	29,180	29,180
-12,410	-6,580	-6,800	less PERS bond pymt	-9,180	-9,180	-9,180
23,643	29,581	29,325	Other Employer-paid Taxes	30,000	30,000	30,000
<b>346,851</b>	<b>362,717</b>	<b>385,025</b>	<b>Total Personal Services</b>	<b>398,700</b>	<b>398,700</b>	<b>398,700</b>
<b>MATERIALS AND SERVICES</b>						
39,561	48,587	58,500	Electricity	43,500	43,500	58,500
25,389	19,533	23,000	Natural Gas	13,000	13,000	18,000
23,454	25,144	21,000	Building Repairs and Maint.	18,500	18,500	18,500
19,355	17,437	16,500	Janitorial Supplies	17,000	17,000	17,000
0	116	1,000	Travel and Training	1,000	1,000	1,000
4,090	5,368	4,500	Tools & Minor Equipment	5,000	5,000	5,000
16,050	18,338	20,075	Other Materials and Services	26,800	26,800	26,800
<b>127,899</b>	<b>134,523</b>	<b>144,575</b>	<b>Total Materials and Services</b>	<b>124,800</b>	<b>124,800</b>	<b>144,800</b>
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
<b>\$481,750</b>	<b>\$504,240</b>	<b>\$536,600</b>	<b>TOTAL FACILITIES DIVISION</b>	<b>\$530,500</b>	<b>\$530,500</b>	<b>\$550,500</b>

Actual FY09	Actual FY10	Budget FY11	POSITION	Adopted Budget FY12	Salary Range FY12
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4	\$5,992-8,004
1	1	1	Facilities Supervisor	1	\$4,603-6,148
2	1	1	Facilities Maint. Tech III	1	\$3,075-3,785
1	2	2	Utility Worker II	1	\$2,890-3,668
0	0	0	Utility Worker I	1	\$2,641-3,236
1/4	1/4	1/4	Senior Secretary	1/4	\$2,890-3,555
<b>4 1/2</b>	<b>4 1/2</b>	<b>4 1/2</b>	<b>Total</b>	<b>4 1/2</b>	

**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.

**FY12 Proposed Budget**

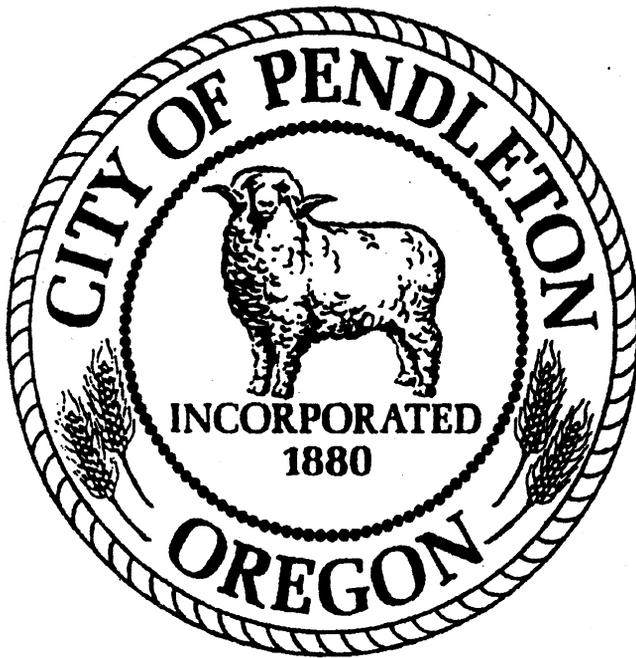
The proposed budget provides for full-time information/computer technology support contracted with ESD for the City of Pendleton. The contract cost was previously a part of the Finance Department budget. It also provides funding for upgrades and repairs to the main telephone system and incidental computer 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 \$20,000 for their victim services division.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			<b>MATERIALS AND SERVICES</b>			
\$40,000	\$41,599	\$96,000	Contract Services	\$102,840	\$102,840	\$102,840
0	5442	26,000	Other Tech Expense- County Victims Services	20,000	20,000	20,000
243	3342	3,000	Telephone Equipment	3,500	3,500	3,500
10,798	8,450	10,000	Minor Equipment/Maintenance Contracts	8,000	8,000	8,000
51,041	58,833	135,000	Total Materials and Services	134,340	134,340	134,340
0	209120	30,100	<b>CAPITAL OUTLAY</b>	47,100	47,100	47,100
\$51,041	\$267,953	\$165,100	<b>TOTAL INFORMATIO TECH. DIV.</b>	<b>\$181,440</b>	<b>\$181,440</b>	<b>\$181,440</b>

**Capital**

Replace City Backup Server	\$5,000
Replace City computers	\$7,100
Upgrade Microsoft Office city wide	35,000
	<u>\$47,100</u>

***AGENCY FUNDS***



# CITY OF PENDLETON

## AGENCY FUNDS

Agency Funds account for assets held by a governmental unit in a custodial capacity for individuals, private organizations, other governmental units and/or other funds.

Pendleton Foundation Trust Fund. This fund is used to receive and distribute unrestricted income from the Pendleton Foundation Trust as provided by Ordinance No. 2699.

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

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

**Description of Revenue Sources**

The City of Pendleton performs the treasury function for the Pendleton Foundation Trust. The major investment trustees forward to the City on an annual basis, the funds available for distribution by the Foundation. The City then distributes these as directed by the Pendleton Foundation Trust Committee.

**FY12 Projections of Revenues**

Revenue projections for FY12 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$20,791	\$1,768	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
MISCELLANEOUS REVENUES						
170,493	197,827	232,500	Donations (Outside Trust Proceeds)	232,500	232,500	232,500
593	123	2,500	Investment Income - City	2,500	2,500	2,500
171,086	197,950	235,000	Total Miscellaneous Revenues	235,000	235,000	235,000
<b>\$191,877</b>	<b>\$199,718</b>	<b>\$240,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The proposed budget for FY12 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
<b>MATERIALS AND SERVICES</b>						
<b>Distributions Directed</b>						
<b>\$190,109</b>	<b>\$145,840</b>	<b>\$240,000</b>	<b>By Trustees</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>
<b>190,109</b>	<b>145,840</b>	<b>240,000</b>	<b>Total Materials and Services</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
<b>\$190,109</b>	<b>\$145,840</b>	<b>\$240,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>

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

**Description of Revenue Sources**

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

**FY12 Projections of Revenues**

The Edward Byrne Memorial grant dollars that have traditionally been the source of reimbursement for the EORDTF were renamed Justice Assistance Grant (JAG). JAG dollars are allocated through a competitive grant initiative process on a biennium basis. EORDTF expects to be awarded approximately \$110,000 in FY12. Awarded grant dollars will be disbursed by the City on a reimbursement basis to the three other multi-jurisdictional drug task forces that form the EORDTF.

<b>Actual FY09</b>	<b>Actual FY10</b>	<b>Budget FY11</b>	<b>RESOURCES</b>	<b>Proposed Budget FY12</b>	<b>Approved Budget FY12</b>	<b>Adopted Budget FY12</b>
\$0	\$0	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
<b>INTERGOVERNMENTAL REVENUES</b>						
67,205	81,285	105,000	State of Oregon Grant	110,000	110,000	110,000
<b>\$67,205</b>	<b>\$81,285</b>	<b>\$105,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>

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

**Description of Current Services**

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

**FY12 Proposed Budget**

The City disburses the JAG funds as directed, and acts only as a pass-through agency. There is \$500 administrative fee charged to the EORDTF budget for bookkeeping/audit fees payable to the City of Pendleton as the grantee.

Actual FY09	Actual FY10	Budget FY11	EXPENDITURE CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
<b>MATERIALS AND SERVICES</b>						
\$67,205	\$81,285	\$104,500	Drug Enforcement	\$109,500	\$109,500	\$109,500
0	0	500	Central Services Charges	500	500	500
67,205	81,285	105,000	Total Materials and Services	110,000	110,000	110,000
<b>\$67,205</b>	<b>\$81,285</b>	<b>\$105,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>



# **CITY OF PENDLETON**

## **CLOSED FUNDS**

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

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

**Description of Revenue Sources**

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

Actual FY09	Actual FY10	Budget FY11	RESOURCES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
\$92,557	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS INCOME			
0	0	0	Other Income	0	0	0
489	0	0	Investment Income	0	0	0
489	0	0	Total Miscellaneous Revenues	0	0	0
0	0	0	TRFR FROM HOUSING REHAB	0	0	0
\$93,046	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

**Description of Current Services**

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

Actual FY09	Actual FY10	Budget FY11	EXPENDITURES CATEGORIES	Proposed Budget FY12	Approved Budget FY12	Adopted Budget FY12
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Contract Services	\$0	\$0	\$0
0	0	0	City Sidewalks	0	0	0
0	0	0	Other Expense	0	0	0
0	0	0	Total Materials and Services	0	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Total Capital Outlay	0	0	0
93,046	0	0	TRFR TO COMMUNITY REHAD FD	0	0	0
0	0	0	TRFR TO COM DEV BLOCK GRANT	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$93,046	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

# **City of Pendleton**

## **APPENDIX A**

**CITY OF PENDLETON  
CENTRAL SERVICE FUND**

**SUMMARY OF ALLOCATION FY12**

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Plan.	Build.	Total GENERAL FUND
City Manager's Office											
General Administration	\$358,300	\$6,450	\$84,200	\$67,360	\$2,870	\$21,140	\$7,170	\$8,600	\$6,810	\$5,730	\$210,330
Transfers Out	10,000	180	2,350	1,880	80	590	200	240	190	160	\$5,870
Mayor, City Council	44,950	810	10,520	8,450	360	2,650	900	1,080	850	720	26,340
Insurance											
Cost of Claims - Liab.	140,800		35,340	4,650	4,220	14,500	8,030	29,000	280	560	96,580
Property Insurance	115,200		3,570	4,610		5,300	3,800	3,920			21,200
	256,000	0	38,910	9,260	4,220	19,800	11,830	32,920	280	560	117,780
Legal Services											
City Attorney	66,440	1,200	15,610	12,490	530	3,920	1,330	1,590	1,260	1,060	38,990
City Negotiator	26,580	720	6,720	6,720		2,930	80	0	400	400	17,970
City Prosecutor	132,880	53,150	79,730								132,880
Risk Manager	39,860		9,950	1,320	1,200	4,110	2,270	8,210	80	160	27,300
	265,760	55,070	112,010	20,530	1,730	10,960	3,680	9,800	1,740	1,620	217,140
Finance											
Utilities Billing/Coll.	96,120										
Payroll	56,755	1,530	9,655	10,780		5,510	4,030	4,030	680	740	36,955
Payables	78,910	950	11,280	5,130	2,290	12,780	4,260	3,160	1,260	1,030	42,140
General Accounting	333,765	6,010	78,095	62,740	2,670	19,690	6,680	8,010	6,340	5,340	195,575
	565,550	8,490	99,030	78,650	4,960	37,980	14,970	15,200	8,280	7,110	274,670
Engineering											
Engineering Services	374,780		56,220	0		11,240			3,750	3,750	74,960
GIS/ Aerial Map Project	0		0	0		0			0	0	0
	374,780		56,220	0	0	11,240	0	0	3,750	3,750	74,960
Facilities											
City Hall	234,980	4,230	54,990	44,180	1,880	13,860	4,700	5,640	4,460	3,760	137,700
Other City Facilities	225,760		70,660	4,290		54,410	37,700	16,710			183,770
	460,740	4,230	125,650	48,470	1,880	68,270	42,400	22,350	4,460	3,760	321,470
Information Technology											
Operations	155,440	2,800	36,370	29,220	1,240	9,330	3,110	3,730	2,950	2,490	91,240
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	155,440	2,800	36,370	29,220	1,240	9,330	3,110	3,730	2,950	2,490	91,240
Less credit on Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Adjustment from FY10	(259,670)	(3,950)	(6,020)	4,570	(140)	(7,190)	(740)	1,160	(18,300)	(11,250)	(41,860)
	\$2,231,850	\$74,080	\$559,240	\$268,390	\$17,200	\$174,770	\$83,520	\$95,080	\$11,010	\$14,650	\$1,297,940

STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY FUND	CONSTR. & REPAIR FUND	TOTAL
\$21,500	\$13,260	\$15,050	\$42,640	\$40,480	\$9,310	\$5,730		\$358,300
600	370	420	1,190	1,130	260	160		10,000
2,700	1,660	1,890	5,390	5,080	1,170	720		44,950
4,790		0	20,140	17,740	1,550	0		140,800
	8,180	11,980	32,140	20,040	20,970	690		115,200
4,790	8,180	11,980	52,280	37,780	22,520	690	0	256,000
3,990	2,460	2,790	7,910	7,510	1,730	1,060		66,440
1,410	1,780	1,060	1,780	1,410	720	450		26,580
1,360		0	5,700	5,060	440	0		132,880
6,760	4,240	3,850	15,390	13,980	2,890	1,510	0	39,860
			44,700	51,420				96,120
2,550	4,600	4,650	2,890	2,440	1,310	1,360		56,755
3,310	3,240	5,440	10,890	6,860	3,870	3,160		78,910
20,030	12,350	14,020	39,720	38,050	8,680	5,340		333,765
25,890	20,190	24,110	98,200	98,770	13,860	9,860	0	565,550
93,700		7,500	86,200	101,190	11,230			374,780
0			0	0				0
93,700	0	7,500	86,200	101,190	11,230	0	0	374,780
14,100	8,690	9,870	27,960	26,790	6,110	3,760		234,980
		16,710		4,290	12,640	0	8,350	225,760
14,100	8,690	26,580	27,960	31,080	18,750	3,760	8,350	460,740
9,330	5,750	6,530	18,500	17,560	4,040	2,490	0	155,440
		0						0
9,330	5,750	6,530	18,500	17,560	4,040	2,490	0	155,440
0	0	0	0	0	0	0	0	0
(44,220)	(7,940)	(13,970)	(68,210)	(50,100)	(28,240)	(5,330)	200	(259,670)
\$135,150	\$54,400	\$83,940	\$279,540	\$296,950	\$55,790	\$19,590	\$8,550	\$2,231,850

**CITY OF PENDLETON**

**APPENDIX A**

**Allocation of City Manager's Office & Transfers  
FY12**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$330,300
Materials and Services			28,000
Capital Outlay			0
			<u>\$358,300</u>
Transfers Out to Other Funds			<u>\$10,000</u>
			<u>\$358,300</u>

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION

FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

General Fund

Municipal Court	\$268,810	1.8%	\$6,450
Police	3,542,580	23.5%	84,200
Fire	2,851,460	18.8%	67,360
Ambulance	115,050	0.8%	2,870
Parks	895,520	5.9%	21,140
Recreation	306,530	2.0%	7,170
Aquatic Center	367,530	2.4%	8,600
Planning	280,490	1.9%	6,810
Building	243,240	1.6%	5,730
Total General Fund	8,871,210	58.7%	210,330
State Tax Street Fund	910,930	6.0%	21,500
Library Fund & Trust	562,490	3.7%	13,260
Transportation Fund	0	0.0%	0
Convention Center Fund	641,150	4.2%	15,050
Water Fund	1,806,520	11.9%	42,640
Sewer Fund	1,715,275	11.3%	40,480
Airport Fund	393,210	2.6%	9,310
Cemetery Fund	237,835	1.6%	5,730
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$358,300</u>

TRANSFERS OUT

Basis of allocation: GENERAL ADMINISTRATION

FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

General Fund

Municipal Court	\$268,810	1.8%	\$180
Police	3,542,580	23.5%	\$2,350
Fire	2,851,460	18.8%	\$1,880
Ambulance	115,050	0.8%	\$80
Parks	895,520	5.9%	\$590
Recreation	306,530	2.0%	\$200
Aquatic Center	367,530	2.4%	\$240
Planning	280,490	1.9%	\$190
Building	243,240	1.6%	\$160
Total General Fund	8,871,210	58.7%	\$5,870
State Tax Street Fund	910,930	6.0%	\$600
Library Fund & Trust	562,490	3.7%	\$370
Sr/Disabled Transportation Fund	0	0.0%	\$0
Convention Center Fund	641,150	4.2%	\$420
Water Fund	1,806,520	11.9%	\$1,190
Sewer Fund	1,715,275	11.3%	\$1,130
Airport Fund	393,210	2.6%	\$260
Cemetery Fund	237,835	1.6%	\$160
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$10,000</u>

**APPENDIX A**

**Allocation of Mayor, City Council Department  
FY12**

**MAYOR, CITY COUNCIL**

Personal Services & PERS bond pymt	\$15,450
Materials and Services	29,500
Capital Outlay	<u>0</u>
	<u>\$44,950</u>

basis of allocation: GENERAL ADMINISTRATION  
FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

General Fund			
Municipal Court	\$268,810	1.8%	\$810
Police	3,542,580	23.4%	10,520
Fire	2,851,460	18.8%	8,450
Ambulance	115,050	0.8%	360
Parks	895,520	5.9%	2,650
Recreation	306,530	2.0%	900
Aquatic Center	367,530	2.4%	1,080
Planning	280,490	1.9%	850
Building	243,240	1.6%	720
Total General Fund	<u>8,871,210</u>	<u>58.6%</u>	<u>26,340</u>
State Tax Street Fund	910,930	6.0%	2,700
Library Fund	562,490	3.7%	1,660
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	641,150	4.2%	1,890
Water Fund	1,806,520	12.0%	5,390
Sewer Fund	1,715,275	11.3%	5,080
Airport Fund	393,210	2.6%	1,170
Cemetery Fund	237,835	1.6%	720
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$44,950</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
FY12**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$247,300
Materials and Services			18,450
Capital Outlay			0
			<u>\$265,750</u>

City Attorney	25.0%	66,440
City Negotiator	10.0%	26,580
City Prosecutor	50.0%	132,880
Risk Manager	15.0%	39,860
	<u>100.0%</u>	<u>\$265,760</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION  
FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

General Fund			
Municipal Court	\$268,810	1.8%	\$1,200
Police	3,542,580	23.5%	15,610
Fire	2,851,460	18.8%	12,490
Ambulance	115,050	0.8%	530
Parks	895,520	5.9%	3,920
Recreation	306,530	2.0%	1,330
Aquatic Center	367,530	2.4%	1,590
Planning	280,490	1.9%	1,260
Building	243,240	1.6%	1,060
	8,871,210	58.7%	38,990
State Tax Street Fund	910,930	6.0%	3,990
Library Fund	562,490	3.7%	2,460
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	641,150	4.2%	2,790
Water Fund	1,806,520	11.9%	7,910
Sewer Fund	1,715,275	11.3%	7,510
Airport Fund	393,210	2.6%	1,730
Cemetery Fund	237,835	1.6%	1,060
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$66,440</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department (con't)  
FY12**

CITY NEGOTIATOR \$26,580  
Basis of Allocation: Union Members

General Fund			
Municipal Court	2.00	2.7%	\$720
Police	19.00	25.3%	6,720
Fire	19.00	25.3%	6,720
Parks	8.25	11.0%	2,930
Recreation	0.25	0.3%	80
Planning	1.16	1.5%	400
Building	1.16	1.5%	400
Total General Fund	<u>50.82</u>	<u>67.6%</u>	<u>17,970</u>
State Tax Street Fund	4.00	5.3%	1,410
Library Fund	5.00	6.7%	1,780
Convention Center	3.00	4.0%	1,060
Water Fund	5.00	6.7%	1,780
Sewer Fund	4.00	5.3%	1,410
Airport Fund	2.00	2.7%	720
Cemetery Fund	1.25	1.7%	450
	<u>75.07</u>	<u>100.0%</u>	<u>\$26,580</u>

CITY PROSECUTOR \$132,880  
Basis of Allocation: 100% General Fund

Municipal Court		40%	\$53,150
Police		60%	79,730
		<u>100%</u>	<u>\$132,880</u>

RISK MANAGER \$39,860  
Basis of Allocation: LIABILITY CLAIMS HISTORY  
Weighted Average of Claims since FY89

General Fund			
Police	\$18,255	25.0%	\$9,950
Fire	2,401	3.3%	1,320
Ambulance	2,157	3.0%	1,200
Parks	7,474	10.3%	4,110
Recreation	4,140	5.7%	2,270
Aquatic Center	15,000	20.6%	8,210
Planning	116	0.2%	80
Building	279	0.4%	160
Total General Fund	<u>\$49,822</u>	<u>68.5%</u>	<u>27,300</u>
Street Fund	2,480	3.4%	1,360
Transportation Fund	0	0.0%	0
Convention Center Fund	7	0.0%	0
Water Fund	10,433	14.3%	5,700
Sewer Fund	9,278	12.7%	5,060
Airport Fund	801	1.1%	440
Cemetery Fund	16	0.0%	0
	<u>\$72,837</u>	<u>100.0%</u>	<u>\$39,860</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
FY12**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$456,000
Materials and Services			129,550
Capital Outlay			<u>5,000</u>
			590,550
less direct charges for services - Business Licences/ Transportation			<u>(25,000)</u>
			<u>\$565,550</u>

Utilities Billing/Collections			\$96,120
Payroll			\$56,755
Payables			\$78,910
General Accounting			<u>333,765</u>
			<u>\$565,550</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$3,339,600	46.5%	\$44,700
Sewer Fund	<u>3,835,200</u>	<u>53.5%</u>	<u>51,420</u>
	<u>\$7,174,800</u>	<u>100.0%</u>	<u>\$96,120</u>

PAYROLL

Basis: PAYROLL CHECKS

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

General Fund			\$56,755
Municipal Court	72	2.7%	\$1,530
Police	456	17.0%	9,655
Fire	510	19.0%	10,780
Parks	260	9.7%	5,510
Recreation	192	7.1%	4,030
Aquatic Center	191	7.1%	4,030
Planning	33	1.2%	680
Building	35	1.3%	740
Total General Fund	1,749	65.1%	36,955
State Tax Street Fund	122	4.5%	2,550
Library Fund	217	8.1%	4,600
Convention Center	220	8.2%	4,650
Water Fund	138	5.1%	2,890
Sewer Fund	117	4.3%	2,440
Airport Fund	62	2.3%	1,310
Cemetery Fund	65	2.4%	1,360
	<u>2,690</u>	<u>100.0%</u>	<u>\$56,755</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department (con't)  
FY12**

PAYABLES \$78,910  
Basis of Allocation: INVOICES PROCESSED  
Number of Invoices Processed for Fiscal Year 09-10

General Fund			
Municipal Court	120	1.2%	\$950
Police	1385	14.3%	11,280
Fire	631	6.5%	5,130
Ambulance	277	2.9%	2,290
Parks	1562	16.2%	12,780
Recreation	526	5.4%	4,260
Aquatic Center	388	4.0%	3,160
Planning	159	1.6%	1,260
Building	121	1.3%	1,030
Total General Fund	5,169	53.4%	42,140
State Tax Street Fund	403	4.2%	3,310
Library Fund	398	4.1%	3,240
Sr/Disabled Transportation Fund	0	0.0%	0
Pendleton Convention Center Fund	668	6.9%	5,440
Water Fund	1329	13.8%	10,890
Sewer Fund	840	8.7%	6,860
Airport Fund	473	4.9%	3,870
Cemetery Fund	383	4.0%	3,160
	<u>9,663</u>	<u>100.0%</u>	<u>\$78,910</u>

GENERAL ACCOUNTING \$333,765  
basis of allocation: GENERAL ADMINISTRATION  
FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

General Fund			
Municipal Court	\$268,810	1.8%	\$6,010
Police	3,542,580	23.4%	78,095
Fire	2,851,460	18.8%	62,740
Ambulance	115,050	0.8%	2,670
Parks	895,520	5.9%	19,690
Recreation	306,530	2.0%	6,680
Aquatic Center	367,530	2.4%	8,010
Planning	280,490	1.9%	6,340
Building	243,240	1.6%	5,340
	8,871,210	58.60%	195,575
State Tax Street Fund	910,930	6.0%	20,030
Library Fund	562,490	3.7%	12,350
Sr/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	641,150	4.2%	14,020
Water Fund	1,806,520	11.9%	39,720
Sewer Fund	1,715,275	11.4%	38,050
Airport Fund	393,210	2.6%	8,680
Cemetery Fund	237,835	1.6%	5,340
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$333,765</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Insurance  
FY12**

**INSURANCE**

Materials and Services			<u>\$256,000</u>
			<u>\$256,000</u>
Cost of Claims - Liability			140,800
Base Insurance - Property			<u>115,200</u>
			<u>\$256,000</u>

**COST OF CLAIMS - LIABILITY**

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

General Fund			<u>\$140,800</u>
Police	\$18,255	25.1%	\$35,340
Fire	2,401	3.3%	4,650
Ambulance	2,157	3.0%	4,220
Parks	7,474	10.3%	14,500
Recreation	4,140	5.7%	8,030
Aquatic Center	15,000	20.6%	29,000
Planning	116	0.2%	280
Building	279	0.4%	560
Total General Fund	<u>49,822</u>	<u>68.6%</u>	<u>96,580</u>
Street Fund	2,480	3.4%	4,790
Convention Center	7	0.0%	0
Water Fund	10,433	14.3%	20,140
Sewer Fund	9,278	12.6%	17,740
Airport	801	1.1%	1,550
Cemetery	16	0.0%	0
	<u>\$72,837</u>	<u>100.0%</u>	<u>\$140,800</u>

**BASE INSURANCE - PROPERTY**

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			<u>\$115,200</u>
Police	\$1,962,690	3.1%	\$3,570
Fire	2,492,604	4.0%	\$4,610
Parks	2,871,152	4.6%	\$5,300
Recreation	2,078,010	3.3%	\$3,800
Aquatic Center	2,111,196	3.4%	\$3,920
Total General Fund	<u>11,515,652</u>	<u>18.4%</u>	<u>21,200</u>
Library Fund	4,437,754	7.1%	\$8,180
Convention Center Fund	6,534,866	10.4%	\$11,980
Water Fund	17,535,820	27.9%	\$32,140
Sewer Fund	10,968,619	17.4%	\$20,040
Airport Fund	11,536,532	18.2%	\$20,970
Cemetery Fund	394,435	0.6%	\$690
	<u>\$62,923,678</u>	<u>100.0%</u>	<u>\$115,200</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
FY12**

ENGINEERING

Personal Services & PERS bond pymt		\$378,320
Materials and Services		37,160
Capital Outlay		<u>0</u>
		415,480
less Charges for Services		(40,700)
		<u><u>\$374,780</u></u>

Engineering Services		\$374,780
Capital Outlay		<u>0</u>
		<u>\$374,780</u>

ENGINEERING SERVICES

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

General Fund		
Police	15.0%	\$56,220
Fire	0.0%	0
Parks	3.0%	11,240
Planning	1.0%	3,750
Building	1.0%	<u>3,750</u>
General Fund	20.0%	74,960
State Tax Street Fund	25.0%	93,700
PCC Fund	2.0%	7,500
Water Fund	23.0%	86,200
Sewer Fund	27.0%	101,190
Airport	3.0%	<u>11,230</u>
	<u>100.0%</u>	<u><u>\$374,780</u></u>

CAPITAL PROJECTS

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

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

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Facilities Division  
FY12**

**FACILITIES**

Personal Services & PERS bond pymt			\$407,900
Materials and Services			124,800
Capital			0
Interfund Transfer			7,000
			<u>539,700</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(62,460)
			<u>\$460,740</u>

**CITY HALL**

**OTHER CITY FACILITIES**

**OTHER CITY FACILITIES**

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

**General Fund**

Police	17	31.3%	\$70,660
Fire	1	1.9%	4,290
Parks	13.0	24.1%	54,410
Recreation	9.0	16.7%	37,700
Aquatic Center	4.0	7.4%	16,710
Total General Fund	<u>44</u>	<u>81.4%</u>	<u>183,770</u>
Pendleton Convention Center	4	7.4%	16,710
Sewer Fund	1	1.9%	4,290
Airport Fund	3	5.6%	12,640
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	8,350
	<u>54</u>	<u>100.0%</u>	<u>\$225,760</u>

**CITY HALL**

basis of allocation: GENERAL ADMINISTRATION  
FY11 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY11)

**General Fund**

Municipal Court	\$268,810	1.8%	\$4,230
Police	3,542,580	23.4%	54,990
Fire	2,851,460	18.8%	44,180
Ambulance	115,050	0.8%	1,880
Parks	895,520	5.9%	13,860
Recreation	306,530	2.0%	4,700
Aquatic Center	367,530	2.4%	5,640
Planning	280,490	1.9%	4,460
Building	243,240	1.6%	3,760
	<u>8,871,210</u>	<u>58.6%</u>	<u>137,700</u>
State Tax Street Fund	910,930	6.0%	14,100
Library Fund	562,490	3.7%	8,690
Str/Disabled Transportation Fund	0	0.0%	0
Convention Center Fund	641,150	4.2%	9,870
Water Fund	1,806,520	11.9%	27,960
Sewer Fund	1,715,275	11.4%	26,790
Airport Fund	393,210	2.6%	6,110
Cemetery Fund	237,835	1.6%	3,760
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$234,980</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology  
FY12**

Information Technology			
Materials & Services			\$134,340
Capital Outlay			<u>47,100</u>
			<u>\$181,440</u>
Minus technology grants in Materials & Services			(26,000)
			<u>\$155,440</u>
Materials & Services & Capital			<u>\$155,440</u>
basis of allocation: GENERAL ADMINISTRATION			
General Fund			
Municipal Court	\$268,810	1.8%	\$2,800
Police	\$3,542,580	23.4%	\$36,370
Fire	\$2,851,460	18.8%	\$29,220
Ambulance	\$115,050	0.8%	\$1,240
Parks	\$895,520	6.0%	\$9,330
Recreation	\$306,530	2.0%	\$3,110
Aquatic Center	\$367,530	2.4%	\$3,730
Planning	\$280,490	1.9%	\$2,950
Building	\$243,240	1.6%	\$2,490
	<u>8,871,210</u>	<u>58.7%</u>	<u>91,240</u>
State Tax Street Fund	910,930	6.0%	\$9,330
Library Fund	562,490	3.7%	\$5,750
Sr/Disabled Transportation Fund	0	0.0%	\$0
Convention Center Fund	641,150	4.2%	\$6,530
Water Fund	1,806,520	11.9%	\$18,500
Sewer Fund	1,715,275	11.3%	\$17,560
Airport Fund	393,210	2.6%	\$4,040
Cemetery Fund	237,835	1.6%	\$2,490
	<u>\$15,138,620</u>	<u>100.0%</u>	<u>\$155,440</u>

**CITY OF PENDLETON  
CENTRAL SERVICE FUND**

**SUMMARY OF ADJUSTMENT FOR FY10 VARIANCES**

	<b>TOTAL TO BE ALLOCATED</b>	<b>Munic. Court</b>	<b>Police</b>	<b>Fire</b>	<b>Ambulance</b>	<b>Parks</b>	<b>Recr.</b>	<b>Aquatic</b>	<b>Planning</b>	<b>Building</b>
City Manager's Office	(\$13,400)	(\$540)	\$220	\$2,730	(\$100)	(\$460)	\$50	\$650	(2,480)	(\$210)
Mayor, City Council	(14,770)	(300)	(2,970)	(2,060)	(120)	(820)	(260)	(240)	(510)	(220)
<b>Insurance</b>										
Cost of Claims - Liab.	17,280		5,310	690	590	2,760	450	1,060	30	80
Base Insurance - Prop.	(26,400)		-820	-1050		(1,210)	(980)	(900)		
	(9,120)	0	4,490	(360)	590	1,550	(530)	160	30	80
<b>Legal Services</b>										
City Attorney	(4,380)	(140)	(390)	170	(40)	(190)	(30)	80	(500)	(60)
City Negotiator	(1,750)	(50)	(450)	(450)		(220)	(10)	0	(30)	(30)
City Prosecutor	(8,730)	(3,490)	(5,240)							
Risk Manager	(2,640)		(810)	(100)	-90	(420)	(80)	(160)	(10)	(10)
	(17,500)	(3,680)	(6,890)	(380)	(130)	(830)	(120)	(80)	(540)	(100)
<b>Finance</b>										
Utilities Billing/Coll.	(11,010)									
Payroll	(6,520)	(140)	(1,130)	(1,250)		(730)	(440)	(430)	(80)	(70)
Payables	(9,190)	(60)	(5,470)	(230)	(120)	(640)	(240)	(200)	(60)	(40)
General Accounting	(40,530)	(1,010)	(6,280)	(2,750)	(320)	(2,090)	(540)	(110)	(2,670)	(610)
	(67,250)	(1,210)	(12,880)	(4,230)	(440)	(3,460)	(1,220)	(740)	(2,810)	(720)
<b>Engineering</b>										
Engineering Services	(169,750)		(860)	(850)		(11,880)			(10,190)	(10,190)
GIS/Aerial Map Project	0		0	0		0			0	0
	(169,750)	0	(860)	(850)	0	(11,880)	0	0	(10,190)	(10,190)
<b>Facilities</b>										
City Hall	4,720	(130)	3,250	4,340	40	480	320	770	(1,450)	70
Other City Facilities	5,370		1,680	100		1,290	900	400		
	10,090	(130)	4,930	4,440	40	1,770	1,220	1,170	(1,450)	70
<b>Information Technology</b>										
Operations	2,830	(10)	1,220	1,440	20	220	120	240	(350)	40
Capital Projects	19,200	1,920	6,720	3,840		6,720				
	22,030	1,910	7,940	5,280	20	6,940	120	240	(350)	40
	<u>(\$259,670)</u>	<u>(\$3,950)</u>	<u>(\$6,020)</u>	<u>\$4,570</u>	<u>(\$140)</u>	<u>(\$7,190)</u>	<u>(\$740)</u>	<u>\$1,160</u>	<u>(\$18,300)</u>	<u>(\$11,250)</u>

Total GENERAL FUND	STREET FUND	LIBRARY FUND	SR/DIS TRANS FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY & REPAIR FUND	CONSTR. FUND	TOTAL
(\$140)	(\$130)	(\$1,440)	(\$1,160)	(\$2,140)	(\$3,980)	\$1,510	(\$5,710)	(\$210)		(\$13,400)
(\$7,500)	(770)	(630)	(320)	(770)	(2,160)	(1,200)	(1,200)	(220)		(14,770)
\$10,970	720			0	2,790	2,580	220	0		17,280
(\$4,960)		(1,870)		(2,750)	(7,370)	(4,590)	(4,700)	(160)		(26,400)
6,010	720	(1,870)	0	(2,750)	(4,580)	(2,010)	(4,480)	(160)	0	(9,120)
(\$1,100)	(130)	(330)	(240)	(470)	(990)	90	(1,150)	(60)		(4,380)
(\$1,240)	(90)	(120)		(50)	(120)	(90)	(30)	(10)		(1,750)
(\$8,730)										(8,730)
(\$1,680)	(110)			0	(430)	(390)	(30)	0		(2,640)
(\$12,750)	(330)	(450)	(240)	(520)	(1,540)	(390)	(1,210)	(70)	0	(17,500)
					(7,730)	(3,280)				(11,010)
(\$4,270)	(320)	(520)		(360)	(390)	(260)	(320)	(80)		(6,520)
(\$7,060)	(170)	(190)	(50)	(320)	(620)	(360)	(210)	(210)		(9,190)
(\$16,380)	(1,770)	(2,270)	(1,420)	(3,020)	(7,210)	(1,650)	(6,200)	(610)		(40,530)
(\$27,710)	(2,260)	(2,980)	(1,470)	(3,700)	(15,950)	(5,550)	(6,730)	(900)	0	(67,250)
(\$33,970)	(42,440)			(3,400)	(39,030)	(45,820)	(5,090)			(169,750)
\$0	0				0	0				0
(33,970)	(42,440)	0	0	(3,400)	(39,030)	(45,820)	(5,090)	0	0	(169,750)
\$7,690	710	(490)	(590)	(910)	(920)	2,450	(3,300)	80		4,720
\$4,370				400		100	300	0	200	5,370
12,060	710	(490)	(590)	(510)	(920)	2,550	(3,000)	80	200	10,090
\$2,940	280	(80)	(130)	(180)	(50)	810	(820)	60		2,830
\$19,200										19,200
22,140	280	(80)	(130)	(180)	(50)	810	(820)	60	0	22,030
(\$41,860)	(\$44,220)	(\$7,940)	(\$3,910)	(\$13,970)	(\$68,210)	(\$50,100)	(\$28,240)	(\$1,420)	\$200	(\$259,670)

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of City Manager's Office  
Adjustment for FY10 Variances**

			FY10 Actual	Budget As Allocated	Variance
<b>CITY MANAGER'S OFFICE</b>					
Personal Services plus PERS bond			\$289,883	\$298,170	(\$8,287)
Materials and Services			28,387	33,500	(5,113)
Capital Outlay			0	0	0
			<u>\$318,270</u>	<u>\$331,670</u>	<u>(\$13,400)</u>
<b>GENERAL ADMINISTRATION</b>					
Basis of allocation: GENERAL ADMINISTRATION					
FY10 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY10)					
<b>General Fund</b>					
Municipal Court	247,112	1.7%	\$5,410	\$5,950	(\$540)
Police	3,341,845	23.2%	\$73,850	73,630	220
Fire	2,735,309	19.1%	\$60,800	58,040	2,730
Ambulance	108,890	0.8%	\$2,550	2,650	(100)
Parks	842,366	5.9%	\$18,780	19,240	(460)
Recreation	305,460	2.1%	\$6,680	6,630	50
Aquatic Center	367,862	2.6%	\$8,280	7,630	650
Planning	177,862	1.2%	\$3,820	6,300	(2,480)
Building	209,145	1.5%	\$4,770	4,980	(210)
Total General Fund	8,335,851	58.10%	184,940	185,050	(140)
State Tax Street Fund	843,240	5.9%	\$18,780	18,910	(130)
Library Fund	467,631	3.3%	\$10,500	11,940	(1,440)
Transportation Fund	178,660	1.2%	\$3,820	4,980	(1,160)
Convention Center Fund	515,856	3.6%	\$11,460	13,600	(2,140)
Water Fund	1,780,245	12.4%	\$39,470	43,450	(3,980)
Sewer Fund	1,576,740	11.0%	\$35,010	33,500	1,510
Airport Fund	433,877	3.0%	\$9,550	15,260	(5,710)
Cemetery Fund	219,861	1.5%	\$4,770	4,980	(210)
	<u>\$14,351,961</u>	<u>100.00%</u>	<u>\$318,300</u>	<u>\$331,670</u>	<u>(\$13,400)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Mayor, City Council Department  
Adjustment for FY10 Variances**

	FY10 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$11,950	\$14,190	(\$2,240)
Materials and Services	20,675	33,200	(\$12,530)
Capital	0	0	\$0
	<u>\$32,630</u>	<u>\$47,390</u>	<u>(\$14,770)</u>

basis of allocation: GENERAL ADMINISTRATION  
FY10 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY10)

General Fund					
Municipal Court	247,112	1.7%	\$550	\$850	(\$300)
Police	3,341,845	23.2%	\$7,560	10,520	(2,970)
Fire	2,735,309	19.1%	\$6,230	8,290	(2,060)
Ambulance	108,890	0.8%	\$260	380	(120)
Parks	842,366	5.9%	\$1,930	2,750	(820)
Recreation	305,460	2.1%	\$690	950	(260)
Aquatic Center	367,862	2.6%	\$850	1,090	(240)
Planning	177,862	1.2%	\$390	900	(510)
Building	209,145	1.5%	\$490	710	(220)
Total General Fund	8,335,851	58.1%	18,950	26,440	(7,500)
State Tax Street Fund	843,240	5.9%	\$1,930	2,700	(770)
Library Fund	467,631	3.3%	\$1,080	1,710	(630)
Transportation Fund	178,660	1.2%	\$390	710	(320)
Convention Center Fund	515,856	3.6%	\$1,170	1,940	(770)
Water Fund	1,780,245	12.4%	\$4,050	6,210	(2,160)
Sewer Fund	1,576,740	11.0%	\$3,590	4,790	(1,200)
Airport Fund	433,877	3.0%	\$980	2,180	(1,200)
Cemetery Fund	219,861	1.5%	\$490	710	(220)
	<u>14,351,961</u>	<u>100.0%</u>	<u>\$32,630</u>	<u>\$47,390</u>	<u>(\$14,770)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
Adjustment for FY10 Variances**

			FY10 Actual	Budget As Allocated	Variance
<b>LEGAL SERVICES</b>					
Personal Services Plus PERS			\$219,337	\$232,180	(\$12,840)
Materials and Services			16,956	16,600	\$360
Capital				5,000	(\$5,000)
			<u>\$236,293</u>	<u>\$253,780</u>	<u>(\$17,490)</u>
City Attorney			\$59,070	\$63,450	(\$4,380)
City Negotiator			23,630	25,380	(1,750)
City Prosecutor			118,150	126,880	(8,730)
Risk Manager			35,430	38,070	(2,640)
			<u>\$236,280</u>	<u>\$253,780</u>	<u>(\$17,500)</u>
CITY ATTORNEY			<u>\$59,070</u>	<u>\$63,450</u>	<u>(\$4,380)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY10 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY10)					
General Fund					
Municipal Court (less assessments)	247,112	1.7%	\$1,000	\$1,140	(\$140)
Police	3,341,845	23.2%	13,700	14,090	(390)
Fire	2,735,309	19.1%	11,270	11,100	170
Ambulance	108,890	0.8%	470	510	(40)
Parks	842,366	5.9%	3,490	3,680	(190)
Recreation	305,460	2.1%	1,240	1,270	(30)
Aquatic Center	367,862	2.6%	1,540	1,460	80
Planning	177,862	1.2%	710	1210	(500)
Building	209,145	1.5%	890	950	(60)
	<u>8,335,851</u>	<u>58.1%</u>	<u>34,310</u>	<u>35,410</u>	<u>(1,100)</u>
State Tax Street Fund	843,240	5.9%	3,490	3,620	(130)
Library Fund	467,631	3.3%	1,950	2,280	(330)
Transportation Fund	178,660	1.2%	710	950	(240)
Convention Center Fund	515,856	3.6%	2,130	2,600	(470)
Water Fund	1,780,245	12.4%	7,320	8,310	(990)
Sewer Fund	1,576,740	11.0%	6,500	6,410	90
Airport Fund	433,877	3.0%	1,770	2,920	(1,150)
Cemetery Fund	219,861	1.5%	890	950	(60)
	<u>14,351,961</u>	<u>100.0%</u>	<u>\$59,070</u>	<u>\$63,450</u>	<u>(\$4,380)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department (con't)  
Adjustment for FY10 Variances**

CITY NEGOTIATOR			<u>\$23,630</u>	<u>\$25,380</u>	<u>(\$1,750)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.7%	\$640	\$690	(\$50)
Police	19.00	25.6%	6,050	6,500	(450)
Fire	19.00	25.6%	6,050	6,500	(450)
Parks	8.25	11.1%	2,600	2,820	(220)
Recreation	0.25	0.3%	70	80	(10)
Planning	1.16	1.6%	380	410	(30)
Building	1.16	1.6%	380	410	(30)
Total General Fund	<u>50.82</u>	<u>68.5%</u>	<u>16,170</u>	<u>17,410</u>	<u>(1,240)</u>
State Tax Street Fund	4.00	5.4%	1,280	1,370	(90)
Library Fund	5.00	6.8%	1,610	1,730	(120)
Convention Center	2.00	2.7%	640	690	(50)
Water Fund	5.00	6.8%	1,610	1,730	(120)
Sewer Fund	4.00	5.4%	1,280	1,370	(90)
Airport Fund	2.00	2.7%	640	670	(30)
Cemetery Fund	1.25	1.7%	400	410	(10)
	<u>74.07</u>	<u>100.0%</u>	<u>\$23,630</u>	<u>\$25,380</u>	<u>(\$1,750)</u>
CITY PROSECUTOR			<u>\$118,150</u>	<u>\$126,880</u>	<u>(\$8,730)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$47,260	\$50,750	(\$3,490)
Police		60.0%	70,890	76,130	(5,240)
		<u>100.0%</u>	<u>\$118,150</u>	<u>\$126,880</u>	<u>(\$8,730)</u>
RISK MANAGER			<u>\$35,430</u>	<u>\$38,070</u>	<u>(\$2,640)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	\$20,043	30.7%	\$10,880	\$11,690	(\$810)
Fire	2,629	4.0%	1,420	1,520	(100)
Ambulance	2195	3.4%	1,200	1290	(90)
Parks	10,458	16.0%	5,670	6,090	(420)
Recreation	1,682	2.6%	920	1000	(80)
Aquatic Center	4,000	6.1%	2,160	2320	(160)
Planning	127	0.2%	70	80	(10)
Building	305	0.5%	180	190	(10)
Total General Fund	<u>41,439</u>	<u>63.5%</u>	<u>22,500</u>	<u>24,180</u>	<u>(1,680)</u>
Street Fund	2,717	4.2%	1,490	1,600	(110)
Convention Center Fund	8	0.0%	0	0	0
Water Fund	10,483	16.1%	5,700	6,130	(430)
Sewer Fund	9,704	14.9%	5,280	5,670	(390)
Airport Fund	878	1.3%	460	490	(30)
Cemetery Fund	17	0.0%	0	0	0
	<u>65,246</u>	<u>100.0%</u>	<u>35,430</u>	<u>38,070</u>	<u>(2,640)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
Adjustment for FY10 Variances**

			FY10 Actual	Budget As Allocated	Variance
<b>FINANCE DEPARTMENT</b>					
Personal Services plus PERS bond			\$356,030	\$423,660	(\$67,630)
Materials and Services			107,515	113,150	(5,635)
Capital			0	0	0
			463,545	536,810	(73,265)
less direct charges for services - Business Licenses			(13,980)	(20,000)	6,020
			<u>\$449,565</u>	<u>\$516,810</u>	<u>(\$67,245)</u>
Utilities Billing/Collections			\$73,550	\$84,560	(\$11,010)
Payroll			43,600	50,120	(6,520)
Payables			61,440	70,630	(9,190)
General Accounting			270,970	311,500	(40,530)
			<u>\$449,560</u>	<u>\$516,810</u>	<u>(\$67,250)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$73,550</u>	<u>\$84,560</u>	<u>(\$11,010)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,161,091	46.4%	\$34,130	\$41,860	(\$7,730)
Sewer Fund	3,657,645	53.6%	39,420	42,700	(3,280)
	<u>6,818,736</u>	<u>100.0%</u>	<u>\$73,550</u>	<u>\$84,560</u>	<u>(\$11,010)</u>
PAYROLL			<u>\$43,600</u>	<u>\$50,120</u>	<u>(\$6,520)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2008					
General Fund					
Municipal Court	68	2.5%	\$1,110	\$1,250	(\$140)
Police	463	17.3%	7,540	8,670	(1,130)
Fire	513	19.2%	8,370	9,620	(1,250)
Parks	298	11.2%	4,880	5,610	(730)
Recreation	178	6.7%	2,920	3,360	(440)
Aquatic Center	175	6.5%	2,830	3,260	(430)
Planning	32	1.2%	520	600	(80)
Building	30	1.1%	480	550	(70)
Total General Fund	<u>1757</u>	<u>65.7%</u>	<u>28,650</u>	<u>32,920</u>	<u>(4,270)</u>
State Tax Street Fund	131	4.9%	2,140	2,460	(320)
Library Fund	213	8.0%	3,490	4,010	(520)
Convention Center	143	5.4%	2,350	2,710	(360)
Water Fund	157	5.9%	2,570	2,960	(390)
Sewer Fund	108	4.0%	1,740	2,000	(260)
Airport Fund	132	4.9%	2,140	2,460	(320)
Cemetery Fund	31	1.2%	520	600	(80)
	<u>2,672</u>	<u>100.0%</u>	<u>\$43,600</u>	<u>\$50,120</u>	<u>(\$6,520)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department (con't)  
Adjustment for FY10 Variances**

			FY10 Average	Budget As Allocated	Variance
<b>PAYABLES</b>			<u>\$61,440</u>	<u>\$70,630</u>	<u>(\$9,190)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 07-08					
<b>General Fund</b>					
Municipal Court	123	0.6%	\$360	\$420	(\$60)
Police	12,152	58.8%	36,130	41,600	(5,470)
Fire	656	3.3%	2,030	2,260	(230)
Ambulance	267	1.3%	800	920	(120)
Parks	1,444	7.0%	4,300	4,940	(640)
Recreation	539	2.6%	1,600	1,840	(240)
Aquatic Center	450	2.2%	1,350	1,550	(200)
Planning	149	0.7%	430	490	(60)
Building	101	0.5%	310	350	(40)
<b>Total General Fund</b>	<b>15,881</b>	<b>77.0%</b>	<b>47,310</b>	<b>54,370</b>	<b>(7,060)</b>
State Tax Street Fund	395	1.9%	1,170	1,340	(170)
Library Fund	441	2.1%	1,290	1,480	(190)
Transportation Fund	118	0.6%	370	420	(50)
Pendleton Convention Center Fund	716	3.5%	2,150	2,470	(320)
Water Fund	1,361	6.6%	4,060	4,680	(620)
Sewer Fund	770	3.7%	2,270	2,630	(360)
Airport Fund	473	2.3%	1,410	1,620	(210)
Cemetery Fund	470	2.3%	1,410	1,620	(210)
	<u>20,625</u>	<u>100.0%</u>	<u>\$61,440</u>	<u>\$70,630</u>	<u>(\$9,190)</u>
<b>GENERAL ACCOUNTING</b>			<u>\$270,970</u>	<u>311,500</u>	<u>(\$40,530)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY10 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY10)					
<b>General Fund</b>					
Municipal Court	247,112	1.7%	\$4,600	\$5,610	(\$1,010)
Police	3,341,845	23.2%	62,870	69,150	(6,280)
Fire	2,735,309	19.1%	51,760	54,510	(2,750)
Ambulance	108,890	0.8%	2,170	2,490	(320)
Parks	842,366	5.9%	15,990	18,080	(2,090)
Recreation	305,460	2.1%	5,690	6,230	(540)
Aquatic Center	367,862	2.6%	7,050	7,160	(110)
Planning	177,862	1.2%	3,250	5,920	(2,670)
Building	209,145	1.5%	4,060	4,670	(610)
	<u>8,335,851</u>	<u>58.1%</u>	<u>157,440</u>	<u>173,820</u>	<u>(16,380)</u>
State Tax Street Fund	843,240	5.9%	15,990	17,760	(1,770)
Library Fund	467,631	3.3%	8,940	11,210	(2,270)
Transportation Fund	178,660	1.2%	3,250	4,670	(1,420)
Convention Center Fund	515,856	3.6%	9,750	12,770	(3,020)
Water Fund	1,780,245	12.4%	33,600	40,810	(7,210)
Sewer Fund	1,576,740	11.0%	29,810	31,460	(1,650)
Airport Fund	433,877	3.0%	8,130	14,330	(6,200)
Cemetery Fund	219,861	1.5%	4,060	4,670	(610)
	<u>14,351,961</u>	<u>100.0%</u>	<u>\$270,970</u>	<u>\$311,500</u>	<u>(\$40,530)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Insurance**

**Adjustment for FY10 Variances**

			FY10 Actual	Budget As Allocated	Variance
<b>INSURANCE</b>					
Materials and Services			<u>\$280,386</u>	<u>\$289,500</u>	<u>(\$9,114)</u>
Cost of Claims - Liability			176,507	159,220	17,280
Base Insurance - Property			<u>103,879</u>	<u>130,280</u>	<u>(26,400)</u>
			<u>\$280,386</u>	<u>\$289,500</u>	<u>(\$9,120)</u>
<b>COST OF CLAIMS - LIABILITY</b>					
			<u>\$176,510</u>	<u>\$159,220</u>	<u>\$17,280</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
<b>General Fund</b>					
Police	20,043	30.7%	\$54,200	\$48,880	\$5,310
Fire	2,629	4.0%	7,060	6,370	690
Ambulance	2,195	3.4%	6,000	5,410	590
Parks	10,458	16.0%	28,240	25,480	2,760
Recreation	1,682	2.6%	4,590	4,140	450
Aquatic Center	4,000	6.1%	10,770	9,710	1,060
Planning	127	0.2%	350	320	30
Building	305	0.5%	880	800	80
Total General Fund	<u>41,439</u>	<u>63.5%</u>	<u>112,090</u>	<u>101,110</u>	<u>10,970</u>
Street Fund	2,717	4.2%	7,410	6,690	720
Convention Center	8	0.0%	0	0	0
Water Fund	10,483	16.1%	28,420	25,630	2,790
Sewer Fund	9,704	14.9%	26,300	23,720	2,580
Airport	878	1.3%	2,290	2,070	220
Cemetery	17	0.0%	0	0	0
	<u>65,246</u>	<u>100.0%</u>	<u>\$176,510</u>	<u>\$159,220</u>	<u>\$17,280</u>
<b>BASE INSURANCE - PROPERTY</b>					
			<u>\$103,880</u>	<u>\$130,280</u>	<u>(\$26,400)</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
<b>General Fund</b>					
Police	1,962,690	3.1%	3,220	4,040	(820)
Fire	2,492,604	4.0%	4,160	5,210	(1,050)
Parks	2,871,152	4.6%	4,780	5,990	(1,210)
Recreation	2,078,010	3.2%	3,320	4,300	(980)
Aquatic Center	2,111,196	3.4%	3,530	4,430	(900)
Total General Fund	<u>11,515,652</u>	<u>18.3%</u>	<u>19,010</u>	<u>23,970</u>	<u>(4,960)</u>
Library Fund	4,437,754	7.1%	7,380	9,250	(1,870)
Convention Center Fund	6,534,866	10.4%	10,800	13,550	(2,750)
Water Fund	17,535,820	27.9%	28,980	36,350	(7,370)
Sewer Fund	10,968,619	17.4%	18,080	22,670	(4,590)
Airport Fund	11,536,532	18.3%	19,010	23,710	(4,700)
Cemetery Fund	394,435	0.6%	620	780	(160)
	<u>62,923,678</u>	<u>100.0%</u>	<u>\$103,880</u>	<u>\$130,280</u>	<u>(\$26,400)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
Adjustment for FY10 Variances**

	FY10 Actual	Budget As Allocated	Variance
<b>ENGINEERING</b>			
Personal Services plus PERS Bond	\$333,830	\$349,000	(\$15,170)
Materials and Services	30,362	38,950	(8,588)
Capital Outlay	0	0	0
	<u>364,192</u>	<u>387,950</u>	<u>(23,758)</u>
less Charges for Services	(80,037)	46,450	(126,487)
less Stimulus LID	0	19,500	(19,500)
	<u>\$284,155</u>	<u>\$453,900</u>	<u>(\$169,745)</u>
Engineering Services	\$284,155	\$453,900	(\$169,750)
GIS/Aerial Mapping CIP	0	0	\$0
	<u>\$284,155</u>	<u>\$453,900</u>	<u>(\$169,750)</u>

**ENGINEERING SERVICES**

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

<b>General Fund</b>			
Police		0.5%	(\$860)
Fire		0.5%	(850)
Parks		7.0%	(11,880)
Planning		6.0%	(10,190)
Building		6.0%	(10,190)
		<u>20.0%</u>	<u>(33,970)</u>
General Fund		20.0%	(33,970)
State Tax Street Fund		25.0%	(42,440)
PCC Fund		2.0%	(3,400)
Water Fund		23.0%	(39,030)
Sewer Fund		27.0%	(45,820)
Airport		3.0%	(5,090)
		<u>100.0%</u>	<u>(\$169,750)</u>

**GIS/ AERIAL MAPPING PROJECT**

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

<b>General Fund</b>			
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 FY10 Variances**

		Actual FY10	Budget As		
<b>FACILITIES</b>					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$369,297	\$380,580	(\$11,283)	
Materials and Services		134,523	113,150	21,373	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		510,820	500,730	10,090	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(62,460)	(62,460)	0	
		<u>\$431,860</u>	<u>\$421,770</u>	<u>\$10,090</u>	
<b>CITY HALL</b>		<u>\$219,820</u>	<u>\$215,100</u>	<u>\$4,720</u>	
<b>OTHER CITY FACILITIES</b>		<u>212,040</u>	<u>206,670</u>	<u>5,370</u>	
		<u>\$431,860</u>	<u>\$421,770</u>	<u>\$10,090</u>	
<b>OTHER CITY FACILITIES</b>		<u>\$212,040</u>	<u>\$206,670</u>	<u>\$5,370</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
<b>General Fund</b>					
Police	31.3%	\$66,370	\$64,690	\$1,680	
Fire	1.9%	\$4,030	\$3,930	\$100	
Parks	24.1%	51,100	49,810	1,290	
Recreation	16.7%	35,410	34,510	900	
Aquatic Center	7.4%	15,690	15,290	400	
Total General Fund	81.4%	172,600	168,230	4,370	
<b>Pendleton Convention Center</b>					
Sewer Fund	7.4%	15,690	15,290	400	
Airport Fund	1.9%	4,030	3,930	100	
Cemetery	5.6%	11,870	11,570	300	
Construction and Repair Fund	0.0%	0	0	0	
	3.7%	7,850	7,650	200	
	100.0%	<u>\$212,040</u>	<u>\$206,670</u>	<u>\$5,370</u>	
<b>CITY HALL</b>		<u>\$219,820</u>	<u>\$215,100</u>	<u>\$4,720</u>	
basis of allocation: GENERAL ADMINISTRATION FY10 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY10)					
<b>General Fund</b>					
Municipal Court (less assessments)	247,112	1.7%	\$3,740	\$3,870	(\$130)
Police	3,341,845	23.2%	51,000	47,750	3,250
Fire	2,735,309	19.1%	41,980	37,640	4,340
Ambulance	108,890	0.8%	1,760	1,720	40
Parks	842,366	5.9%	12,960	12,480	480
Recreation	305,460	2.1%	4,620	4,300	320
Aquatic Center	367,862	2.6%	5,720	4,950	770
Planning	177,862	1.2%	2,640	4,090	(1,450)
Building	209,145	1.5%	3,300	3,230	70
	8,335,851	58.1%	127,720	120,030	7,690
<b>State Tax Street Fund</b>					
Library Fund	843,240	5.9%	12,970	12,260	710
Sr/Disabled Transportation Fund	467,631	3.3%	7,250	7,740	(490)
Convention Center Fund	178,660	1.2%	2,640	3,230	(590)
	515,856	3.6%	7,910	8,820	(910)
<b>Water Fund</b>					
Sewer Fund	1,780,245	12.4%	27,260	28,180	(920)
Airport Fund	1,576,740	11.0%	24,180	21,730	2,450
Cemetery Fund	433,877	3.0%	6,590	9,890	(3,300)
	219,861	1.5%	3,300	3,220	80
	<u>14,351,961</u>	<u>100.0%</u>	<u>\$219,820</u>	<u>\$215,100</u>	<u>\$4,720</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology**

			FY10 Actual	Budget As Allocated	Variance
<b>INFORMATION TECHNOLOGY</b>					
Materials and Services			\$58,834	\$87,000	(\$28,166)
Capital Outlay			209,121	200,000	9,121
			267,955	287,000	(19,045)
less technology grants			(115,917)	(157,000)	41,083
			<u>\$152,038</u>	<u>\$130,000</u>	<u>\$22,038</u>
Materials & Services			<u>\$58,830</u>	<u>\$56,000</u>	<u>\$2,830</u>
<b>INFORMATION TECHNOLOGY OPERATIONS</b>					
Basis of allocation: GENERAL ADMINISTRATION					
FY10 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY10)					
<b>General Fund</b>					
Municipal Court	247,112	1.7%	\$1,000	\$1,010	(\$10)
Police	3,341,845	23.2%	\$13,650	12,430	1,220
Fire	2,735,309	19.1%	\$11,240	9,800	1,440
Ambulance	108,890	0.8%	\$470	450	20
Parks	842,366	5.9%	\$3,470	3,250	220
Recreation	305,460	2.1%	\$1,240	1,120	120
Aquatic Center	367,862	2.6%	\$1,530	1,290	240
Planning	177,862	1.2%	\$710	1,060	(350)
Building	209,145	1.5%	\$880	840	40
Total General Fund	<u>8,335,851</u>	<u>58.10%</u>	<u>34,190</u>	<u>31,250</u>	<u>2,940</u>
State Tax Street Fund	843,240	5.9%	\$3,470	3,190	280
Library Fund	467,631	3.3%	\$1,940	2,020	(80)
Transportation Fund	178,660	1.2%	\$710	840	(130)
Convention Center Fund	515,856	3.6%	\$2,120	2,300	(180)
Water Fund	1,780,245	12.4%	\$7,290	7,340	(50)
Sewer Fund	1,576,740	11.0%	\$6,470	5,660	810
Airport Fund	433,877	3.0%	\$1,760	2,580	(820)
Cemetery Fund	219,861	1.5%	\$880	820	60
	<u>\$14,351,961</u>	<u>100.00%</u>	<u>\$58,830</u>	<u>\$56,000</u>	<u>\$2,830</u>
<b>CAPITAL PROJECTS</b>			<u>\$93,200</u>	<u>\$74,000</u>	<u>\$19,200</u>
Basis of Allocation: FORMULA FROM CIP					
Costs allocated as per agree to in CIP document					
<b>General Fund</b>					
Court				10.0%	\$1,920
Police				35.0%	\$6,720
Fire				20.0%	\$3,840
Parks				35.0%	\$6,720
General Fund				<u>100.0%</u>	<u>19,200</u>



**CITY OF PENDLETON**

**APPENDIX B**

## ***GLOSSARY***

### **Appropriation**

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

### **Audit**

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

### **Bancroft Bonds**

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

### **Bond**

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

### **Capital**

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

### **Contingency**

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

### **CPI-U**

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

### **Department**

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

### **Depreciation**

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

### **Enterprise Fund**

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

### **Felony**

Crimes punishable by imprisonment in state penitentiary.

### **Fiscal Year (FY)**

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

### **Fixed Assets**

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

**Full Time Equivalency (FTE)**

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

**Fund**

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

**General Fund**

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

**General Obligation Bonds**

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

**G.I.S.**

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

**Interfund Transfers**

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

**Intergovernmental Revenue**

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

**Library District**

See Umatilla County Special Library District

**Local Improvement District (LID)**

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

**Local Option Levy**

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

**Travel and Training**

Cost of any schools or work shops attended.

**Measure 5**

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

**Measure 50**

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

**Mill**

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

**Minor Equipment**

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

**Misdemeanor**

Crimes punishable by fine or internment in county jail.

**Object**

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

**Oregon Revised Statutes (ORS)**

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

**Oregon State Library Suggested Minimum Criteria**

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

**Part Time**

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

**Consultants**

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

**Program**

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

**Recidivism**

A falling back into criminal habits, especially after punishment.

**Reserve**

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

**Resources Forward**

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

**Salaries and Wages**

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

**SCADA**

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

**SPWF**

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

**Special Library District**

See Umatilla County Special Library District

**Transportation**

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

**Umatilla County Special Library District**

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

**Unappropriated Reserve**

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

**User Fee**

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

