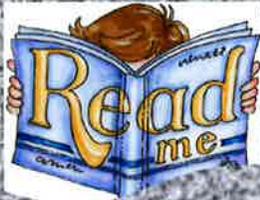


City of Pendleton

Pendleton  Public Library



Cover By Grams Photos

Adopted Budget
2016-2017



CITY OF PENDLETON ADOPTED BUDGET FY 16-17

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**CITY OF PENDLETON
ADOPTED BUDGET
FY16-17**

2016-17 BUDGET COMMITTEE

John Brenne

Kricket Nicholson

Neil Brown

Vincent Papol

Paul Chalmers

Al Plute

Jayne Clarke

Camille Preus

Roger Harwerth

Rita Rosenberg

Phillip Houk

Mike Short

Dave Krumbein

John Turner

Becky Marks

Chuck Wood

McKennon McDonald

Tom Young

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

Office of City Manager
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Pendleton, Oregon 97801-2090
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TDD Phone (541) 966-0230
Website: www.pendleton.or.us

City of Pendleton Budget Committee,

The proposed Fiscal Year 2016 – 2017 budget attempts to maintain our current level of services while we continue to discuss ways to address our long and short term capital needs. While we might expect increases in revenues associated with new construction and legislation, we cannot be entirely sure of our future given increases in future personnel costs.

Emergency Services

Our ability to maintain existing services was bolstered last year with the addition of staffing. This also resulted in increased revenues in Emergency Medical Services (EMS). With the recent change in outsourcing billing services, staffing changes, and changes in the medical billing, it has been difficult to project our revenues. This year, the Oregon legislature adopted legislation that promises significantly more revenue by replacing Medicaid dollars that have historically be written off by the agency.

Because of this, I am proposing we promote the newly hired single role paramedics to firefighter-paramedic positions. This will enable the organization to better protect the community by making more certified firefighters available during each shift, while maintaining the staffing to respond to EMS calls.

As part of our efforts to plan for the future in the police department, I am proposing we create an additional lieutenant position within the current workforce, enabling our staff to obtain more experience in administration responsibilities.

Non-emergency General Fund Services

Parks and recreation continues to work to find ways to do more with less. Having had the most reductions in staffing levels of any other city department, they have relied upon technology to increase efficiencies, focused themselves on increasing revenues at the pool while reducing costs, and worked harder to create revenue to support programming.

Community development has generated increased revenues associated with increased construction activity and expanding the skills of our staff. Becoming certified in multiple areas has enabled us to assume inspection services previously under the control of the State of Oregon.

The municipal court has overcome a period of change with the contracting of a prosecutor, and a new judge, and this year will be investing in software upgrades.

Central Services

This year the facilities department re-assessed their work demands resulting in changes to the central service fees across the City. They continue to have demands upon them that exceed their ability to respond, but have invested in software that tracks work orders and maintenance schedules enabling maintenance costs to be tracked and updated automatically, which will be helpful for future budget purposes.



The finance department is still in the midst of a major software upgrade. We will not know the full impact this will have until later in this coming year when the full upgrade is completed. In the meantime it is the priority of this budget to maintain adequate resources to see this project through to its completion.

Public Works

We are entering into a season of construction as new revenues are allowing long overdue work to be done on our infrastructure. Every effort will be put into completing the 2 year road projects and implementing the water and sewer master plans.

The recent announcement by the APWA that our own Bob Patterson was recognized as a "Top Ten Public Works Leader", means our ability to put new utility revenues back into replacing old water and sewer lines is in good hands. The department has had the past two years to integrate technology upgrades through GIS mapping, and is now incorporating work orders and maintenance data as well.

Special Revenue Funds

Nothing has been more dramatic than the changes at the airport and economic development. Grant funds continue to come in to support the emerging UAS Test Range, and congress has just approved legislation extending the monopoly. While results on the ground have been slow, we continue to see high profile opportunities that whet the appetite for things to come. Assistance is proposed to be provided by assigning the Associate Engineer position to serve as airfield and test range operations manager.

The convention center has reversed its financial position and we are now proposing an enhanced marketing effort under the oversight of the economic development department. Efforts are being made to strengthen the ties with Roundup and Happy Canyon in hopes of expanding the number of events in Pendleton that will bring more visitors.

The library continues to operate efficiently and has been the recipient of grant dollars allowing technology upgrades to support programming. Several weeks were spent working with the library district to address funding issues which I hope will result in a long term increase in revenues available to local operations.

Conclusion

In my opinion, housing continues to be the constraint that is holding back industry already demanding more workers, adding to the strain from hundreds of new jobs created over the past four years. While growth is not ultimately the solution to our financial challenges, these challenges are eased because of it.

As I reflect on the goals we have been working toward these past few years, I can reflect with some level of pride on the accomplishments we have made. Funding public services has always been challenging, as it should be. These challenges force us to constantly self examine the services we provide and how we provide them, enabling us to find ways to innovate and change.

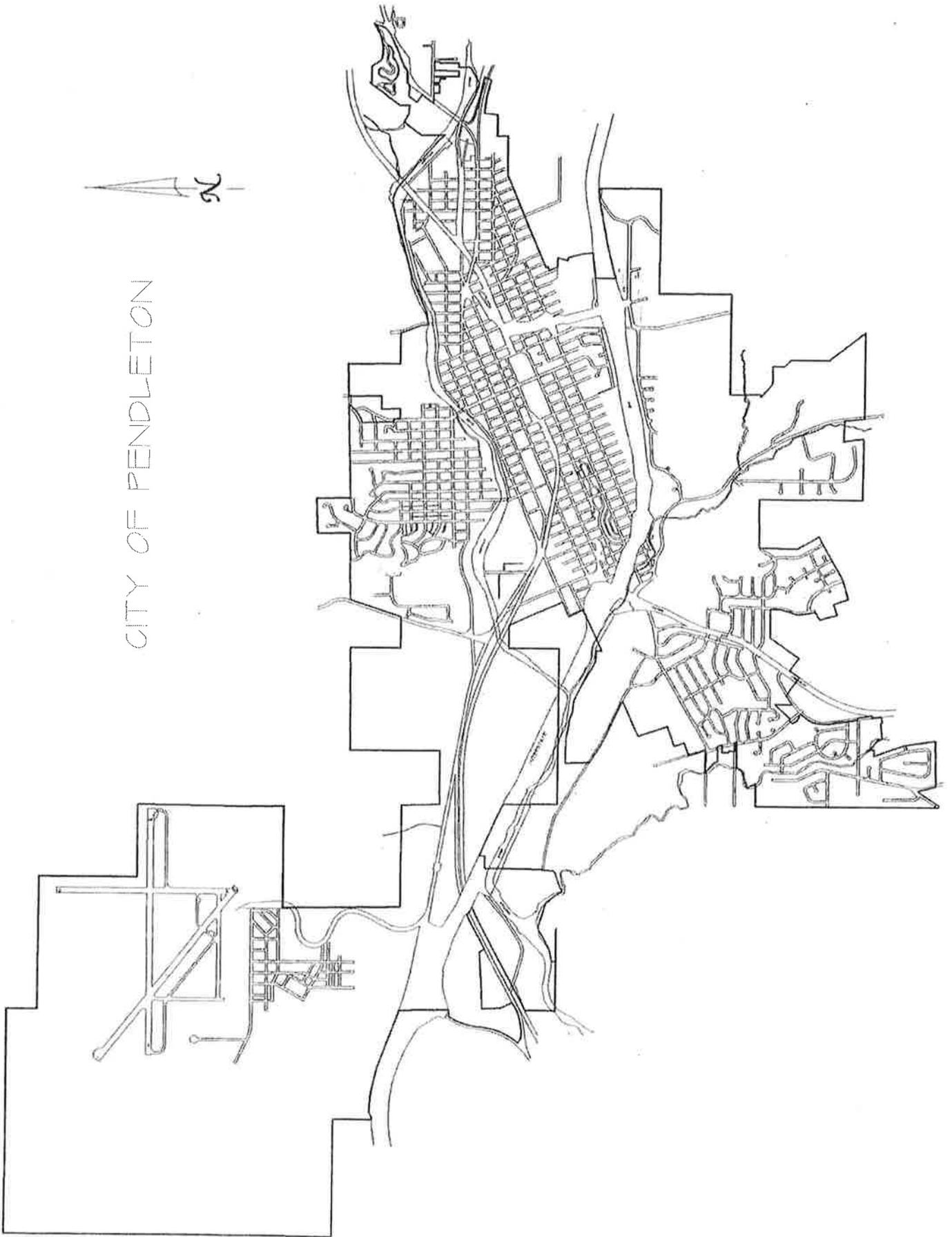
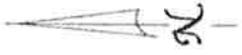
Respectfully submitted,



Robb Corbett, City Manager



CITY OF PENDLETON



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

Pendleton - Premier City in Eastern Oregon

Mayor & City Council 2014-2016 Goals

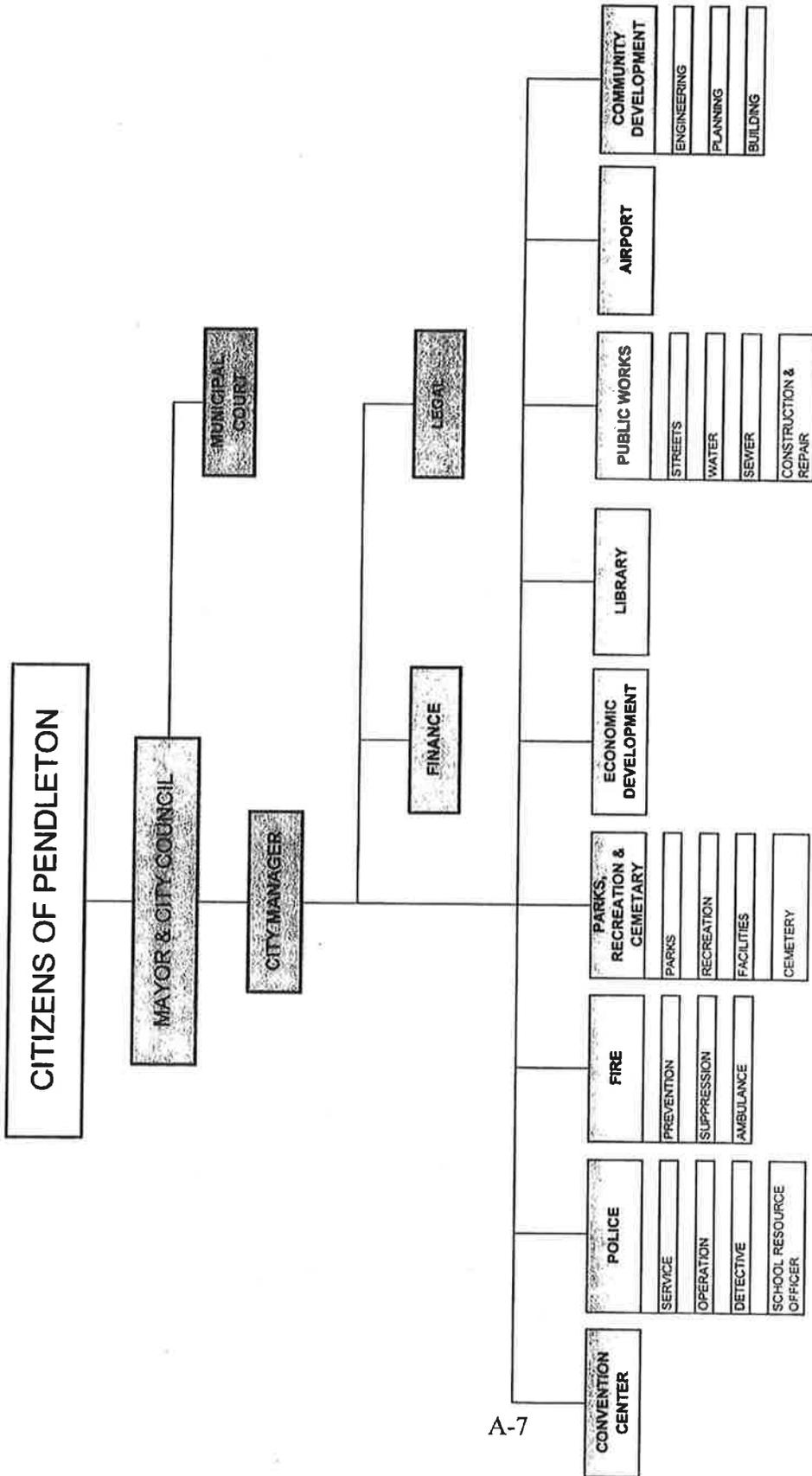
Goal: Increase number of jobs & median income by:

- Increasing quality housing by 100 units.
- Attracting additional qualified workers and enhancing opportunities for the workforce.
- Sustain, improve or build new infrastructure, including industrial.
- Creating a vibrant business and community environment.

Goal: Improve communication and delivery of services to the community so that local citizens believe that local government works in/for Pendleton.

Goal: Balance the operational budget at the airport/industrial park by increasing revenue & implementing cost saving measures to make it an economic engine.

Goal: Emphasize/enhance commitment to public safety.



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 2017

- 2/26 FY 2017 budget forms and financial reports distributed.
- 03/09 Experience estimates for FY17 are due to Finance Director.
- 03/11 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/15 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)
- 04/08 Final budget numbers delivered to Finance Director
- 04/13** Send notices of budget committee meeting to paper.
- 04/18 Begin printing budget.
- 04/19* 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.) Website notice 10 days before hearing.
- 04/20 Preliminary Budget completed.
- 04/26 Budget Committee meeting and State Revenue Sharing Budget.
- 04/28 Second budget committee meeting (if necessary).
- 05/3 Third budget committee meeting (if necessary).
- 05/05 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/06 Fifth budget committee meeting (if necessary).
- 05/20* Send budget summaries and notice of Council hearing to paper.
- 05/27 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 34 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, Cemetery, 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.

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

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

Sidewalk Repair Loan Fund

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

Pendleton Convention Center Fund

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

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

This fund accounts for the monies held in reserve for the future replacement of fire and ambulance equipment and police vehicles.

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 established to provide an avenue to purchase the mutually needed public safety equipment in FY02.

Horne Special Trust Fund

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

Debt Service Fund

This fund keeps track of the money needed to pay off general obligation bonds sold by the City of Pendleton.

Debt Service Fund

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. All debt was paid off in January, 2016.

Capital Project Funds

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

Local Improvement District Construction Fund

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

HB2001 Road Projects Construction Fund

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

Permanent Funds

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

Water Capital Reserve Fund

These funds are set aside from water utility revenues for the construction of major water system improvements.

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 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.

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.

PW Administration and Fleet 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, and diesel and equipment replacement. This fund was formerly known as the Construction and Repair Fund.

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, PDC Administration, 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.

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

| | ACTUAL FY14 | ACTUAL FY15 | BUDGET FY16 | ADOPTED FY17 |
|---|-------------------|-------------------|-------------------|-------------------|
| General Fund | 13,862,517 | 14,922,238 | 15,922,450 | 15,799,780 |
| State Tax Street Fund | 1,953,216 | 2,184,705 | 2,525,300 | 3,084,850 |
| Bike Fund | 16,782 | 18,508 | 18,350 | 18,850 |
| Library Fund | 602,180 | 614,039 | 699,000 | 737,330 |
| Library Special Trust Fund | 663,020 | 101,862 | 115,425 | 112,800 |
| City Transportation Fund | 653,552 | 742,557 | 416,900 | 416,000 |
| Community Development Block Grant Fund | 11,376 | 2,639 | 2,600 | 2,600 |
| Community Development Fund | 966,330 | 723,869 | 432,500 | 433,400 |
| Sidewalk Repair Fund | (67,368) | (56,084) | 60,300 | 33,300 |
| Pendleton Convention Center Fund | 505,760 | 619,111 | 870,700 | 844,300 |
| Pendleton Convention Center TPAC Fund | 136,007 | 1,050,029 | 322,400 | 300,500 |
| Police Interagency Special Revolving Fund | 191,247 | 218,724 | 196,000 | 191,000 |
| Development Fees Fund | 826,553 | 890,407 | 911,900 | 1,014,500 |
| Parks Equipment Capital Reserve Fund | 58,348 | 26,384 | 31,350 | 36,600 |
| Public Safety Capital Reserve Fund | 124,270 | 232,032 | 247,025 | 364,100 |
| Parks Trust Fund | 129,608 | 134,475 | 116,500 | 120,500 |
| City/County Public Safety Fd | 256,386 | 94,393 | 149,950 | 121,500 |
| Horne Special Trust Fund | 20,344 | 20,357 | 20,275 | 20,275 |
| Hospital Road Fund | 377,740 | 0 | 0 | 0 |
| LID Construction Fund | 855,670 | 54,627 | 882,550 | 657,125 |
| HB2001 Road Projects Construction Fund | 459,697 | 13,536 | 875,300 | 883,550 |
| Library Permanent Trust Fund | 140,872 | 6,121 | 6,130 | 6,120 |
| Cemetery & Maus. Perp. Care Trust Fd. | 772,566 | 761,450 | 797,150 | 753,000 |
| Debt Service Fund | 517,715 | 250,438 | 238,625 | 10,000 |
| Water Fund | 3,527,061 | 4,194,049 | 7,024,300 | 7,494,900 |
| Water Capital Reserve Fund | 0 | 0 | 501,000 | 1,002,000 |
| Sewer Fund | 5,889,263 | 4,941,049 | 5,140,500 | 8,194,100 |
| Sewer Capital Reserve Fund | 3,176,611 | 3,355,833 | 3,618,600 | 3,392,600 |
| WWTP Capital Projects Fund | 141,418 | 141,418 | 0 | 0 |
| WWTP Bond Reserve Fund | 744,697 | 744,697 | 744,700 | 744,700 |
| WWTP Debt Service Fund | 740,773 | 744,573 | 744,698 | 743,923 |
| WWTP Rate Stabilization Fund | 450,000 | 450,000 | 450,000 | 450,000 |
| Airport Fund | (425,697) | (1,179,972) | 5,293,400 | 5,132,250 |
| PW Administration & Fleet Fund | 1,547,300 | 1,682,661 | 1,649,900 | 1,871,375 |
| Central Services Fund | 3,210,924 | 3,126,899 | 3,470,650 | 3,406,450 |
| Pend. Foundation Trust Fund | 195,775 | 265,154 | 240,000 | 250,000 |
| | <u>43,232,513</u> | <u>42,092,778</u> | <u>54,736,428</u> | <u>58,644,278</u> |

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

| | ACTUAL FY14 | ACTUAL FY15 | BUDGET FY16 | ADOPTED FY17 |
|---|---------------------|---------------------|---------------------|---------------------|
| General Fund | \$11,389,697 | \$12,309,019 | \$15,922,450 | \$15,799,780 |
| State Tax Street Fund | 1,142,726 | 1,431,097 | 2,525,300 | 3,084,850 |
| Bike Fund | 8,000 | 9,500 | 18,350 | 18,850 |
| Library Fund | 512,093 | 454,851 | 699,000 | 737,330 |
| Library Special Trust Fund | 598,519 | 28,585 | 115,425 | 112,800 |
| City Transportation Program Fund | 256,189 | 366,976 | 416,900 | 416,000 |
| Community Development Block Grant Fund | 8,750 | 0 | 2,600 | 2,600 |
| Community Development Fund | 378,722 | 320,315 | 432,500 | 433,400 |
| Sidewalk Repair Fund | 1,757 | 678 | 60,300 | 33,300 |
| Pendleton Convention Center Fund | 635,322 | 668,186 | 870,700 | 844,300 |
| Pendleton Convention Center TPAC Fund | 8,305 | 831,031 | 322,400 | 300,500 |
| Police Interagency Special Revolving Fd | 118,626 | 142,110 | 196,000 | 191,000 |
| Development Fees Fund | 6,796 | 12,384 | 911,900 | 1,014,500 |
| Parks Equipment Capital Reserve Fund | 37,181 | 0 | 31,350 | 36,600 |
| Public Safety Capital Reserve Fund | 57,663 | 232,685 | 247,025 | 364,100 |
| Parks Trust Fund | 1,200 | 23,910 | 116,500 | 120,500 |
| City/County Public Safety Fd | 222,534 | 17,500 | 149,950 | 121,500 |
| Horne Special Trust Fund | 87 | 60 | 20,275 | 20,275 |
| Hospital Road Fund | 377,740 | 0 | 0 | 0 |
| LID Construction Fund | 1,064,815 | 224,171 | 882,550 | 657,125 |
| HB2001 Road Project Construction Fund | 446,521 | 18 | 875,300 | 883,550 |
| Library Permanent Trust Fund | 134,782 | 30 | 6,130 | 6,120 |
| Cemetery & Maus. Perp. Care Trust Fd | 6,009 | 12,028 | 797,150 | 753,000 |
| Debt Service Fund | 502,610 | 232,225 | 238,625 | 10,000 |
| Water Fund | 3,453,048 | 3,934,667 | 7,024,300 | 7,494,900 |
| Water Capital Reserve Fund | 0 | 0 | 501,000 | 1,002,000 |
| Sewer Fund | 4,769,448 | 4,246,027 | 5,140,500 | 8,194,100 |
| Sewer Capital Reserve Fund | 0 | 0 | 3,618,600 | 3,392,600 |
| WWTP Capital Projects Fund | 0 | 141,419 | 0 | 0 |
| WWTP Bond Reserve Fund | 0 | 0 | 744,700 | 744,700 |
| WWTP Debt Service Fund | 740,773 | 744,573 | 744,698 | 743,923 |
| WWTP Rate Stabilization Fund | 0 | 0 | 450,000 | 450,000 |
| Airport Fund | 1,753,081 | 1,028,684 | 5,293,400 | 5,132,250 |
| PW Administration & Fleet Fund | 1,237,579 | 1,477,876 | 1,649,900 | 1,871,375 |
| Central Services Fund | 2,639,262 | 3,011,734 | 3,470,650 | 3,406,450 |
| Pendleton Foundation Trust Fund | 146,395 | 187,303 | 240,000 | 250,000 |
| | <u>\$32,656,231</u> | <u>\$32,089,643</u> | <u>\$54,736,428</u> | <u>\$58,644,278</u> |

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2017 Fiscal Year

| | BEG. WORKING CAPITAL | TAXES | SPECIAL ASSESSMENTS | LICENSES & PERMITS | INTERGOV- ERNMENTAL | CHARGES FOR SERVICES |
|---|-------------------------|--------------------|------------------------|-----------------------|------------------------|-------------------------|
| General Fund | \$2,623,000 | \$6,073,060 | \$0 | \$3,591,580 | \$754,500 | \$2,003,070 |
| State Street Fund | 593,000 | 0 | | | 1,823,590 | 483,100 |
| Bike Fund | 9,000 | | | | 9,800 | |
| Library Fund | 169,440 | | | 16,000 | 413,690 | |
| Library Special Trust Fund | 80,570 | | | | | |
| City Transportation Fund | 36,000 | | | 20,000 | 335,000 | |
| CDBG Fund | 2,600 | | | | | |
| Community Development Fd | 421,000 | | | | | |
| Sidewalk Repair Fund | 0 | | 8,000 | | | |
| Pendleton Convention Center Fund | 32,300 | 490,000 | | 50,000 | | 258,000 |
| PCC TPAC Fund | 202,000 | 98,000 | | | | |
| Home Special Trust Fund | 20,175 | | | | | |
| Police Interagency Special Revolving Fu | 80,600 | | | | 105,000 | 4,800 |
| Development Fees Fund | 928,000 | | 7,500 | 75,000 | | |
| Parks Equipment Capital Reserve Fund | 31,500 | | | | | |
| Public Safety Capital Reserve Fund | 72,000 | | | 171,000 | 0 | |
| Parks Trust Fund | 114,000 | | | 4,000 | | |
| City/County Public Safety Fd | 61,000 | | | | | 60,000 |
| Library Permanent Trust Fund | 6,090 | | | | | |
| Cemetery & Maus. Perp. Care Tr. Fd. | 725,000 | | | 3,000 | | |
| LID Construction Fund | 0 | | 121,400 | | | |
| HB2001 Road Projects Construction Fd | 13,500 | | | | 870,000 | |
| Debt Service Fund | 10,000 | | | | | |
| Water Fund | 214,800 | | | | 0 | 4,743,100 |
| Water Capital Reserve Fund | 500,000 | | | | | |
| Sewer Fund | 220,300 | | | | 0 | 4,465,800 |
| Sewer Capital Reserve Fund | 3,372,600 | | | | | |
| WWTP Bond Reserve Fund | 744,700 | | | | | |
| WWTP Debt Service Fund | 0 | | | | | |
| WWTP Rate Stabilization Fund | 450,000 | | | | | |
| Airport Fund | 0 | | | | 1,023,750 | 497,500 |
| PW Administration & Fleet Fund | 272,000 | | | | | 4,450 |
| Central Services Fund | 153,000 | 14,000 | | 14,540 | 60,460 | 0 |
| Pendleton Foundation Trust Fund | 5,000 | | | | | |
| TOTAL RESOURCES | <u>\$12,163,175</u> | <u>\$6,675,060</u> | <u>\$136,900</u> | <u>\$3,945,120</u> | <u>\$5,395,790</u> | <u>\$12,519,820</u> |

| <u>FINES & FORFEITURES</u> | <u>MISC. REVENUES</u> | <u>Donations</u> | <u>Internal Charges</u> | <u>Debt</u> | <u>TRANSFERS</u> | <u>TOTAL RESOURCES</u> | |
|------------------------------------|---------------------------|------------------|-----------------------------|--------------------|--------------------|----------------------------|-----------------------------------|
| \$385,000 | \$121,420 | \$30,350 | | | \$217,800 | \$15,799,780 | General Fund |
| | 2,060 | | 183,100 | | | 3,084,850 | State Street Fund |
| | 50 | | | | | 18,850 | Bike Fund |
| | 530 | 31,000 | | | 106,670 | 737,330 | Library Fund |
| | 400 | 31,800 | | | 30 | 112,800 | Library Special Trust Fund |
| | 2,500 | | | | 22,500 | 416,000 | City Transportation Fund |
| | 0 | | | | | 2,600 | CDBG Fund |
| | 12,400 | | | | 0 | 433,400 | Community Development Fd |
| | 25,300 | | | | | 33,300 | Sidewalk Repair Fund |
| | 14,000 | | | | | 844,300 | Pendleton Convention Center Fun |
| | 500 | | | | | 300,500 | PCC TPAC Fund |
| | 100 | | | | 0 | 20,275 | Horne Special Trust Fund |
| | 600 | | | | | 191,000 | Police Interagency Spec Rev Fund |
| | 4,000 | | | | | 1,014,500 | Development Fees Fund |
| | 100 | | | | 5,000 | 36,600 | Parks Equipment Capital Reserve |
| | 0 | | | | 121,100 | 364,100 | Public Safety Capital Reserve Fun |
| | 500 | 2,000 | | | | 120,500 | Parks Trust Fund |
| | 500 | | | | | 121,500 | City/County Public Safety Fd |
| | 30 | | | | | 6,120 | Library Permanent Trust Fund |
| | 25,000 | | | | | 753,000 | Cemetery & Maus. Perp. Care Tr. |
| | 25 | | | 535,700 | | 657,125 | LID Construction Fund |
| | 50 | | | | | 883,550 | HB2001 Road Projects Constructi |
| | | | | | | 10,000 | Debt Service Fund |
| | 37,000 | | | 2,500,000 | | 7,494,900 | Water Fund |
| | 2,000 | | | | 500,000 | 1,002,000 | Water Capital Reserve Fund |
| | 8,000 | | | 3,500,000 | | 8,194,100 | Sewer Fund |
| | 20,000 | | | | 0 | 3,392,600 | Sewer Capital Reserve Fund |
| | 0 | | | | | 744,700 | WWTP Bond Reserve Fund |
| | | | | | 743,923 | 743,923 | WWTP Debt Service Fund |
| | | | | | | 450,000 | WWTP Rate Stabilization Fund |
| | 1,000 | | 1,155,000 | 2,347,105 | 107,895 | 5,132,250 | Airport Fund |
| | 4,000 | | 1,470,925 | | 120,000 | 1,871,375 | PW Administration & Fleet Fund |
| | 9,700 | | 3,154,750 | | | 3,406,450 | Central Services Fund |
| | 2,500 | 242,500 | | | | 250,000 | Pend. Foundation Trust Fund |
| <u>\$385,000</u> | <u>\$294,265</u> | <u>\$337,650</u> | <u>\$5,963,775</u> | <u>\$8,882,805</u> | <u>\$1,944,918</u> | <u>\$58,644,278</u> | TOTAL RESOURCES |

CITY OF PENDLETON
SUMMARY OF PROPOSED EXPENDITURES BY OBJECT GROUP
2017 Fiscal Year

| | PERSONAL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | DEBT SERVICE | INTERFUND TRANSFERS |
|---|----------------------|-------------------------|---------------------|--------------------|------------------------|
| GENERAL FUND | | | | | |
| Municipal Court | \$151,750 | \$186,150 | \$23,600 | \$4,550 | |
| Police Department | 3,181,160 | 1,036,310 | | 158,430 | |
| Fire/Ambulance Department | 3,010,530 | 797,310 | | 146,310 | |
| Parks Division | 699,730 | 368,520 | | 24,650 | |
| Recreation Division | 298,240 | 203,860 | | 7,400 | |
| Aquatic Division | 192,570 | 372,550 | | 2,880 | |
| Cemetery Division | 152,700 | 119,640 | | 5,560 | |
| Planning Division | 211,040 | 68,310 | | 7,400 | |
| Building Division | 300,400 | 64,600 | | 12,350 | |
| Economic Development Department | | 56,200 | | | |
| Non-Departmental | | 462,850 | 291,000 | 262,800 | 363,165 |
| TOTAL GENERAL FUND | 8,198,120 | 3,736,300 | 314,600 | 632,330 | 363,165 |
| STATE TAX STREET FUND | 357,165 | 783,630 | 1,750,000 | 0 | 15,580 |
| BIKE FUND | | 9,600 | 9,250 | | |
| LIBRARY FUND | 382,070 | 172,270 | 60,000 | 1,000 | 21,380 |
| LIBRARY SPECIAL TRUST FUND | | 36,000 | | | |
| CITY TRANSPORTATION FUND | | 378,500 | | | |
| CDBG GRANT FUND | | 0 | | | |
| COMMUNITY DEVELOPMENT FUND | | 114,000 | | | |
| SIDEWALK REPAIR FUND | | 300 | 0 | 33,000 | |
| PENDLETON CONVENTION CTI | 298,565 | 481,580 | | 0 | 7,610 |
| PCC TPAC FUND | | | 190,000 | 75,235 | |
| HORNE SPECIAL TRUST FUND | | 200 | | | |
| POLICE INTERAGENCY SPECIAL REVOLVING FD | | 191,000 | | | |
| DEVELOPMENT FEES FUND | | | 1,014,500 | | |
| PARKS EQUIPMENT CAPITAL RESERVE FD | | | 36,600 | | |
| PUBLIC SAFETY CAPITAL RESERVE FD | | | 362,000 | 2,100 | |
| PARKS TRUST FUND | | | 30,000 | | |
| CITY/COUNTY PUBLIC SAFETY FD | | 45,000 | 76,500 | | |
| LID CONSTRUCTION FUND | | 800 | 500,000 | 156,325 | |
| HB2001 ROAD PROJECTS CONSTRUCTION FD | | | 883,450 | 100 | |
| LIBRARY PERMANENT TRUST FUND | | | | | 30 |
| CEMETERY & MAUS. PERP. CARE TR. FD. | | | | | 25,000 |
| DEBT SERVICE FUND | | | | 0 | |
| WATER FUND | 539,060 | 2,492,905 | 3,127,500 | 625,585 | 518,200 |
| WATER CAPITAL RESERVE FD | | | | | |
| SEWER FUND | 598,210 | 2,316,790 | 3,730,000 | 640,574 | 879,213 |
| SEWER CAPITAL RESERVE FUND | | | 550,000 | | |
| WWTB BOND RESERVE FUND | | | | | |
| WWTP DEBT SERVICE FUND | | | | 743,923 | |
| WWTP RATE STABILIZATION FUND | | | | | |
| AIRPORT FUND | 309,200 | 495,480 | 1,993,420 | 2,323,000 | 11,150 |
| PW ADMINISTRATION & FLEET | 1,137,080 | 237,425 | 455,000 | | 41,870 |
| CENTRAL SERVICES FUND | | | | | |
| City Manager's Office | 394,550 | 38,800 | | | |
| Mayor and City Council | 19,150 | 33,850 | | | |
| PDC Administration | 30,050 | 4,950 | | | |
| Insurance | | 381,500 | | | 61,720 |
| Legal Department | 222,800 | 74,900 | 16,000 | | |
| Finance Department | 569,250 | 161,400 | 20,000 | | |
| Engineering Division | 393,165 | 37,460 | 15,000 | | |
| Facilities Division | 413,600 | 190,400 | | | |
| Information Technology | 0 | 178,500 | 22,000 | | |
| TOTAL CENTRAL SERVICES | 2,042,565 | 1,101,760 | 73,000 | 0 | 61,720 |
| PENDLETON FOUNDATION TRUST FUND | | 250,000 | | | |
| TOTAL EXPENDITURES | \$13,862,035 | \$12,843,540 | \$15,155,820 | \$5,233,172 | \$1,944,918 |

| CONTINGENCY | APPROPRIATION TOTAL | Unappropriated/ Reserve | Resource Total | |
|--------------------|------------------------|----------------------------|---------------------|--------------------------------------|
| | \$366,050 | | \$366,050 | GENERAL FUND |
| | 4,375,900 | | 4,375,900 | Municipal Court |
| | 3,954,150 | | 3,954,150 | Police Department |
| | 1,092,900 | | 1,092,900 | Fire/Ambulance Department |
| | 509,500 | | 509,500 | Parks Division |
| | 568,000 | | 568,000 | Recreation Division |
| | 277,900 | | 277,900 | Aquatic Division |
| | 286,750 | | 286,750 | Cemetery Division |
| | 377,350 | | 377,350 | Planning Division |
| | 56,200 | | 56,200 | Building Division |
| | | | | Economic Development Department |
| 2,206,265 | 3,586,080 | 349,000 | 3,935,080 | Non-Departmental |
| 2,206,265 | 15,450,780 | 349,000 | 15,799,780 | TOTAL GENERAL FUND |
| 178,475 | 3,084,850 | 0 | 3,084,850 | STATE TAX STREET FUND |
| | 18,850 | 0 | 18,850 | BIKE FUND |
| 100,610 | 737,330 | | 737,330 | LIBRARY FUND |
| 0 | 36,000 | 76,800 | 112,800 | LIBRARY SPECIAL TRUST FUND |
| 37,500 | 416,000 | | 416,000 | CITY TRANSPORTATION FUND |
| 2,600 | 2,600 | | 2,600 | CDBG GRANT FUND |
| 0 | 114,000 | 319,400 | 433,400 | COMMUNITY DEVELOPMENT FUND |
| | 33,300 | | 33,300 | SIDEWALK REPAIR FUND |
| 56,545 | 844,300 | | 844,300 | PENDLETON CONVENTION CTR. FUND |
| 35,265 | 300,500 | 0 | 300,500 | PCC TPAC FUND |
| | 200 | 20,075 | 20,275 | HORNE SPECIAL TRUST FUND |
| | 191,000 | | 191,000 | POLICE INTERAGENCY SPECIAL REVOLVING |
| | 1,014,500 | | 1,014,500 | DEVELOPMENT FEES FUND |
| | 36,600 | | 36,600 | PARKS EQUIPMENT CAPITAL RESERVE FD |
| | 364,100 | 0 | 364,100 | PUBLIC SAFETY CAPITAL RESERVE FD |
| | 30,000 | 90,500 | 120,500 | PARKS TRUST FUND |
| | 121,500 | | 121,500 | CITY/COUNTY PUBLIC SAFETY FD |
| | 657,125 | | 657,125 | LID CONSTRUCTION FUND |
| | 883,550 | | 883,550 | HB2001 ROAD PROJECTS CONSTRUCTION FI |
| | 30 | 6,090 | 6,120 | LIBRARY PERMANENT TRUST FUND |
| | 25,000 | 728,000 | 753,000 | CEMETERY & MAUS. PERP. CARE TR. FD. |
| | 0 | 10,000 | 10,000 | DEBT SERVICE FUND |
| 191,650 | 7,494,900 | | 7,494,900 | WATER FUND |
| | 0 | 1,002,000 | 1,002,000 | WATER CAPITAL RESERVE FD |
| 29,313 | 8,194,100 | | 8,194,100 | SEWER FUND |
| | 550,000 | 2,842,600 | 3,392,600 | SEWER CAPITAL RESERVE FUND |
| | 0 | 744,700 | 744,700 | WWTB BOND RESERVE FUND |
| | 743,923 | | 743,923 | WWTP DEBT SERVICE FUND |
| | 0 | 450,000 | 450,000 | WWTP RATE STABILIZATION FUND |
| | 5,132,250 | | 5,132,250 | AIRPORT FUND |
| | 1,871,375 | | 1,871,375 | PW ADMINISTRATION & FLEET FUND |
| | | | | CENTRAL SERVICES FUND |
| | 433,350 | | 433,350 | City Manager's Office |
| | 53,000 | | 53,000 | Mayor and City Council |
| | 35,000 | | 35,000 | PDC Administration |
| 127,405 | 570,625 | | 570,625 | Insurance |
| | 313,700 | | 313,700 | Legal Department |
| | 750,650 | | 750,650 | Finance Department |
| | 445,625 | | 445,625 | Engineering Division |
| | 604,000 | | 604,000 | Facilities Division |
| | 200,500 | | 200,500 | Information Technology |
| 127,405 | 3,406,450 | | 3,406,450 | TOTAL CENTRAL SERVICES FUND |
| | 250,000 | | 250,000 | PENDLETON FOUNDATION TRUST FUND |
| \$2,965,628 | \$52,005,113 | \$6,639,165 | \$58,644,278 | TOTAL EXPENDITURES |

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2017 Fiscal Year

| | Resource Total | Transfers | Contingency | Unappropriated/ Reserve | Net Expenditures |
|------------------------------|---------------------|--------------------|--------------------|----------------------------|---------------------|
| GENERAL FUND | \$15,799,780 | \$363,165 | \$2,206,265 | \$349,000 | \$12,881,350 |
| STATE TAX STREET FUND | 3,084,850 | 15,580 | 178,475 | | 2,890,795 |
| BIKE FUND | 18,850 | | | | 18,850 |
| LIBRARY FUND | 737,330 | 21,380 | 100,610 | | 615,340 |
| LIBRARY TRUST FUND | 112,800 | | 0 | 76,800 | 36,000 |
| CITY TRANSPORTATION FUND | 416,000 | | 37,500 | | 378,500 |
| COMMUNITY DEVELOPMENT BLA | 2,600 | | 2,600 | | 0 |
| COMMUNITY DEVELOPMENT FUI | 433,400 | | | 319,400 | 114,000 |
| SIDEWALK REPAIR FUND | 33,300 | | | | 33,300 |
| PENDLETON CONVENTION CTR F | 844,300 | 7,610 | 56,545 | | 780,145 |
| PENDLETON CTR TPAC FUND | 300,500 | | 35,265 | 0 | 265,235 |
| HORNE SPECIAL TRUST FUND | 20,275 | | | 20,075 | 200 |
| POLICE INTERAGENCY SPECIAL I | 191,000 | | | | 191,000 |
| DEVELOPMENT FEES FUND | 1,014,500 | | | | 1,014,500 |
| PARKS EQUIPMENT CAPITAL RES | 36,600 | | | | 36,600 |
| PUBLIC SAFETY EQUIPMENT CAF | 364,100 | | | | 364,100 |
| PARKS TRUST FUND | 120,500 | | | 90,500 | 36,600 |
| CITY/COUNTY PUBLIC SAFETY FI | 121,500 | | | | 121,500 |
| LID CONSTRUCTION FUND | 657,125 | | | | 657,125 |
| HB 2001 ROAD PROJECTS CONSTI | 883,550 | | | | 883,550 |
| LIBRARY PERMANENT TRUST FD | 6,120 | 30 | | 6,090 | 0 |
| CEMETERY & MAUS. PERP. CARE | 753,000 | 25,000 | | 728,000 | 0 |
| DEBT SERVICE FUND | 10,000 | | | 10,000 | 0 |
| WATER FUND | 7,494,900 | 518,200 | 191,650 | | 6,785,050 |
| WATER CAPITAL RESERVE FUND | 1,002,000 | | | 1,002,000 | 0 |
| SEWER FUND | 8,194,100 | 879,213 | 29,313 | | 7,285,574 |
| SEWER CAPITAL RESERVE FUND | 3,392,600 | | | 2,842,600 | 550,000 |
| WWTP REVENUE BOND RESERVE | 744,700 | | | 744,700 | 0 |
| WWTP REVENUE BOND DEBT SEI | 743,923 | | | | 743,923 |
| WWTP RATE STABILIZATION FUN | 450,000 | | | 450,000 | 0 |
| AIRPORT FUND | 5,132,250 | 11,150 | | | 5,121,100 |
| CONSTRUCTION & REPAIR FUND | 1,871,375 | 41,870 | | | 1,829,505 |
| CENTRAL SERVICES FUND | 3,406,450 | 61,720 | 127,405 | | 3,217,325 |
| PENDLETON FOUNDATION TRUS' | 250,000 | | | | 250,000 |
| TOTAL EXPENDITURES | \$58,644,278 | \$1,944,918 | \$2,965,628 | \$6,639,165 | \$47,101,167 |

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2016 Fiscal Year

| | Resource Total | Transfers | Contingency | Unappropriated/ Reserve | Net Expenditures |
|------------------------------|----------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| GENERAL FUND | \$15,922,450 | \$227,390 | \$2,458,895 | \$42,000 | \$13,194,165 |
| STATE TAX STREET FUND | 2,525,300 | 13,750 | 191,415 | | 2,320,135 |
| BIKE FUND | 18,350 | | | 8,750 | 9,600 |
| LIBRARY FUND | 699,000 | 15,060 | 144,650 | | 539,290 |
| LIBRARY TRUST FUND | 115,425 | | 82,925 | 2,500 | 30,000 |
| CITY TRANSPORTATION FUND | 416,900 | | 30,700 | | 386,200 |
| COMMUNITY DEVELOPMENT BL | 2,600 | | 2,600 | | 0 |
| COMMUNITY DEVELOPMENT FUI | 432,500 | | 291,500 | | 141,000 |
| SIDEWALK REPAIR FUND | 60,300 | | | | 60,300 |
| PENDLETON CONVENTION CTR F | 870,700 | 6,710 | 0 | | 863,990 |
| PENDLETON CTR TPAC FUND | 322,400 | | | 192,165 | 130,235 |
| HORNE SPECIAL TRUST FUND | 20,275 | | | 20,075 | 200 |
| POLICE INTERAGENCY SPECIAL I | 196,000 | | | | 196,000 |
| DEVELOPMENT FEES FUND | 911,900 | | | | 911,900 |
| PARKS EQUIPMENT CAPITAL RES | 31,350 | | | | 31,350 |
| PUBLIC SAFETY EQUIPMENT CAF | 247,025 | | | 56,025 | 191,000 |
| PARKS TRUST FUND | 116,500 | | | 86,500 | 31,350 |
| CITY/COUNTY PUBLIC SAFETY FI | 149,950 | | | | 149,950 |
| LID CONSTRUCTION FUND | 882,550 | | | | 882,550 |
| HB 2001 ROAD PROJECTS CONSTI | 875,300 | | | | 875,300 |
| LIBRARY PERMANENT TRUST FD | 6,130 | 1,325 | | 4,805 | 0 |
| CEMETERY & MAUS. PERP. CARE | 797,150 | 25,000 | | 772,150 | 0 |
| DEBT SERVICE FUND | 238,625 | | | | 238,625 |
| WATER FUND | 7,024,300 | 266,010 | 26,715 | | 6,731,575 |
| WATER CAPITAL RESERVE FUND | 501,000 | | | 501,000 | 0 |
| SEWER FUND | 5,140,500 | 757,888 | 23,712 | | 4,358,900 |
| SEWER CAPITAL RESERVE FUND | 3,618,600 | | | 3,068,600 | 550,000 |
| WWTP CAPITAL PROJECTS FUND | 0 | | | | 0 |
| WWTP REVENUE BOND RESERVE | 744,700 | | | 744,700 | 0 |
| WWTP REVENUE BOND DEBT SEI | 744,698 | | | | 744,698 |
| WWTP RATE STABILIZATION FUN | 450,000 | | | 450,000 | 0 |
| AIRPORT FUND | 5,293,400 | 9,330 | | | 5,284,070 |
| CONSTRUCTION & REPAIR FUND | 1,649,900 | 36,640 | 50,000 | 192,565 | 1,370,695 |
| CENTRAL SERVICES FUND | 3,470,650 | 72,700 | 151,690 | | 3,246,260 |
| PENDLETON FOUNDATION TRUS' | 240,000 | | | | 240,000 |
| TOTAL EXPENDITURES | <u>\$54,736,428</u> | <u>\$1,431,803</u> | <u>\$3,454,802</u> | <u>\$6,141,835</u> | <u>\$43,709,338</u> |

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

| ACTUAL FY14 | ACTUAL FY15 | BUDGET FY16 | EXPENDITURE CATEGORIES | PROPOSED BUDGET FY17 | APPROVED BUDGET FY17 | ADOPTED BUDGET FY17 |
|--------------------|--------------------|--------------------|---|----------------------------|----------------------------|---------------------------|
| | | | From General Fund | | | |
| 63,030 | 58,040 | 60,890 | To Library Fund | 106,670 | 106,670 | 106,670 |
| 22,500 | 22,500 | 22,500 | To City Transportation Fund | 22,500 | 22,500 | 22,500 |
| 5,000 | 5,000 | 5,000 | To Parks Equipment Capital Re: | 5,000 | 5,000 | 5,000 |
| | | 52,000 | To Public Safety Equipment Cap | 121,100 | 121,100 | 121,100 |
| 76,900 | 85,000 | 87,000 | To Airport Fund | 107,895 | 107,895 | 107,895 |
| 13,251 | 0 | 0 | To Cemetery Fund | 0 | 0 | 0 |
| | | | From Street Fund | | | |
| 11,570 | 12,010 | 13,750 | To General Fund -PERS | 15,580 | 15,580 | 15,580 |
| | | | From Library Fund | | | |
| 11,470 | 11,830 | 15,060 | To General Fund -PERS | 21,380 | 21,380 | 21,380 |
| | | | From Community Dev Fund | | | |
| 322,700 | 272,000 | 0 | To Airport Fund | 0 | 0 | 0 |
| | | | From Pendleton Convention Center Fund | | | |
| 7,690 | 6,520 | 6,710 | To General Fund -PERS | 7,610 | 7,610 | 7,610 |
| | | | From Public Safety Equipment Reserve Fd | | | |
| 0 | 0 | 0 | To Airport Fund | 0 | 0 | 0 |
| | | | From Library Permanent Trust Fund | | | |
| 294 | 30 | 1,325 | To Library Special Trust Fund | 30 | 30 | 30 |
| | | | From Water Fund | | | |
| 14,210 | 11,170 | 16,010 | To General Fund -PERS | 18,200 | 18,200 | 18,200 |
| | 250,000 | 250,000 | To Water Capital Reserve Fd | 500,000 | 500,000 | 500,000 |
| | | | From Sewer Fund | | | |
| 14,690 | 15,610 | 13,190 | To General Fund -PERS | 15,290 | 15,290 | 15,290 |
| 500,000 | 400,000 | 0 | To Sewer Capital Reserve Fund | 0 | 0 | 0 |
| | | | To PW Fleet Fund | 120,000 | 120,000 | 120,000 |
| 740,775 | 744,573 | 744,698 | To WWTP Debt Fund | 743,923 | 743,923 | 743,923 |
| | | | From Sewer Capital Project Fund | | | |
| | 141,500 | 0 | To Sewer Capital Reserve Fund | 0 | 0 | 0 |
| | | | From Airport Fund | | | |
| 8,800 | 8,560 | 9,330 | To General Fund - PERS | 11,150 | 11,150 | 11,150 |
| | | | From Construction & Repair Fund | | | |
| 27,770 | 29,280 | 36,640 | To General Fund - PERS | 41,870 | 41,870 | 41,870 |
| 0 | 193,835 | | To Street Fund | | | |
| | | | From Central Service Fund | | | |
| 60,800 | 66,260 | 72,700 | To General Fund - PERS | 61,720 | 61,720 | 61,720 |
| 7,000 | 0 | 0 | To Parks Equipment Reserve Fu | 0 | 0 | 0 |
| | | | From Cemetery Perp. Care Fund | | | |
| 6,009 | 13,000 | 25,000 | To General Fund | 25,000 | 25,000 | 25,000 |
| <u>\$1,914,459</u> | <u>\$2,346,718</u> | <u>\$1,431,803</u> | Total Interfund Transfers | <u>\$1,944,918</u> | <u>\$1,944,918</u> | <u>\$1,944,918</u> |

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

| FUND/Bond Issue | ISSUE DATE | MATURITY DATE | AMOUNT ISSUED | FY17 PAYMENTS | | BALANCE OUTSTANDING 6/30/2017 |
|--|-----------------------|--------------------------|----------------------------|-------------------------|-------------------------|--|
| | | | | PRINCIPAL | INTEREST | |
| PERS DEBT GENERAL FUND | | | | | | |
| Limited Tax Pension Obligation Bonds Series 2005 | 09/29/05 | 06/01/28 | 7,160,000 | 270,000 | 292,328 | 5,880,000 |
| REVENUE BONDS | | | | | | |
| Wastewater Revenue E Series 2007 | 12/18/07 | 01/15/28 | 9,980,000 | 455,000 | 288,923 | 6,895,000 |
| TOTAL CITY BONDED DEBT | | | <u><u>\$17,140,000</u></u> | <u><u>\$725,000</u></u> | <u><u>\$581,251</u></u> | <u><u>\$12,775,000</u></u> |

CITY OF PENDLETON

PROPERTY TAX SUMMARY

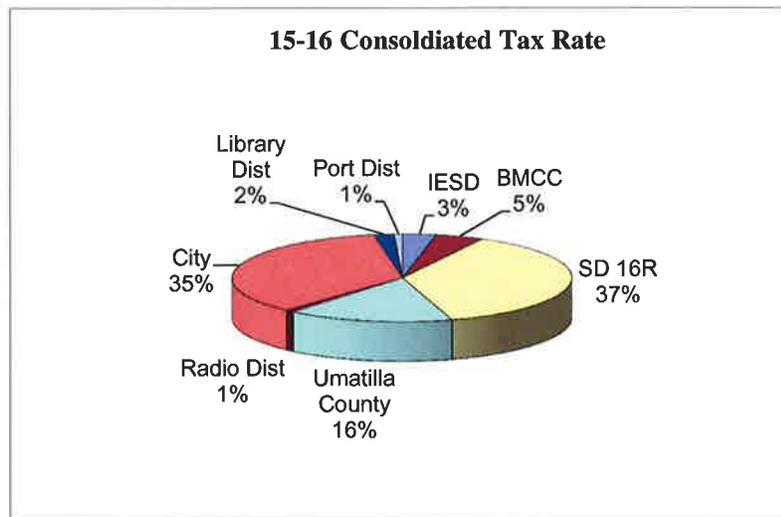
| | ACTUAL FY13 | ACTUAL FY14 | ACTUAL FY15 | ACTUAL FY16 | ADOPTED BUDGET FY17 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------------|
| Tax raised by Permanent Rate \$6.5771 | \$4,997,805 | \$5,120,818 | \$5,290,361 | \$5,466,607 | \$5,650,269 |
| Debt Service | 483,603 | 486,000 | 227,340 | 238,643 | 0 |
| TOTAL REQUEST | \$5,481,408 | \$5,606,818 | \$5,517,701 | \$5,705,250 | \$5,650,269 |
| Assessed Valuation (AV) | \$766,878,307 | \$787,809,220 | \$814,232,697 | \$842,237,315 | \$859,082,061 |
| Increase in Assessed Valuation | 2.4% | 2.7% | 3.4% | 3.4% | 2.0% |
| Tax Rate per \$1000 (without M5 limitation) | \$7.2077 | \$7.1940 | \$6.8563 | \$6.8604 | \$6.5771 |
| "Compressed" Rate per \$1000 (with M | \$7.0877 | \$7.0399 | \$6.6964 | \$6.6865 | \$6.4772 |
| Impact of M5 Property Tax Limitation | | | | | |
| Tax raised by Permanent Rate \$6.5771 | \$4,997,805 | \$5,120,818 | \$5,290,361 | \$5,466,607 | \$5,650,269 |
| Loss Due to Measure 5 Limitation | (46,032) | (60,681) | (65,289) | (73,604) | (85,844) |
| | 4,951,773 | 5,060,137 | 5,225,072 | 5,393,003 | 5,564,425 |
| Not collected first year (Discounts) (6. | (297,106) | (303,608) | (313,504) | (323,580) | (333,865) |
| Estimated Current Tax Revenues for General Fund | \$4,654,667 | \$4,756,529 | \$4,911,568 | \$5,069,423 | \$5,230,560 |

*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
For Tax Year July 1, 2015 to June 30, 2016

| Taxes by District | Tax Rate | "Compressed" Tax Rate Limitation (per \$1000 AV) |
|--------------------------------------|------------------|---|
| EDUCATION: | | |
| Education Service District | \$0.6156 | \$0.5021 |
| Blue Mountain Community College | 0.6611 | 0.5392 |
| School District #16R | 4.4537 | 3.6325 |
| School District #16R Special Levy | 0.4000 | 0.3262 |
| Education Total: | 6.1304 | 5.0000 |
| GENERAL GOVERNMENT: | | |
| Umatilla County | 2.8487 | 2.8155 |
| Port of Umatilla | 0.1539 | 0.1521 |
| City of Pendleton | 6.5771 | 6.5005 |
| County Radio District | 0.1700 | 0.1680 |
| Umatilla Special Library District | 0.3682 | 0.3639 |
| General Government Total: | 10.1179 | 10.0000 |
| EXCLUDED FROM LIMITATION: | | |
| Umatilla County Bond | 0.1885 | 0.1885 |
| School District #16R Bond | 2.4151 | 2.4151 |
| BMCC Bond | 0.2331 | 0.2331 |
| City of Pendleton Bond | 0.2833 | 0.2833 |
| Excluded From Limitation: | 3.1200 | 3.1200 |
| 2015-2016 Property Tax Totals | \$19.3683 | \$18.1200 |

Information as provided by the Umatilla County Assessor's Office



RESOLUTION NO. 2645

BE IT RESOLVED:

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as presented to the Pendleton City Council at their meeting of June 7, 2016 is adopted in the amount of \$58,644,278 as the budget for fiscal year 2016-2017.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2016-2017 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund 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 2016-2017 as follows:

| | Subject to the General Government Limitation | Excluded from the Limitation |
|--------------|--|---------------------------------|
| General Fund | \$6.5771/\$1,000 | -0- |

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2016-2017:

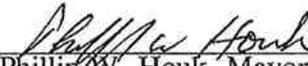
| | Appropriation |
|--|-----------------------------------|
| General Fund | |
| Municipal Court | \$366,050 |
| Police | 4,375,900 |
| Fire | 3,954,150 |
| Parks, Recreation, Aquatic Center and Cemetery | 2,448,300 |
| Planning & Building | 664,100 |
| Economic Development | 56,200 |
| Non-Departmental | 753,850 |
| Transfers | 363,165 |
| Debt Service | 262,800 |
| Contingency | 2,206,265 |
| Total | <u><u>\$15,450,780</u></u> |
| Street Fund | \$3,084,850 |
| Bike Fund | \$18,850 |
| Library Fund | \$737,330 |
| Library Special Trust Fund | \$36,000 |
| City Transportation Fund | \$416,000 |

| | |
|--|--------------------|
| Community Development Block Grant Fund | \$2,600 |
| Community Development Fund | \$114,000 |
| Sidewalk Repair Loan Fund | \$33,300 |
| Pendleton Convention Center Fund | \$844,300 |
| PCC TPAC Fund | \$300,500 |
| Police Interagency Special Revolving Fund | \$191,000 |
| System Development Fees Fund | \$1,014,500 |
| Parks & Cemetery Capital Equipment Reserve Fund | \$36,600 |
| Public Safety Capital Reserve Fund | \$364,100 |
| Parks Trust Fund | \$30,000 |
| City/County Public Safety Fund | \$121,500 |
| Horne Special Trust Cemetery Fund | \$200 |
| Local Improvement District Construction Fund | \$657,125 |
| HB 2001 Road Projects Construction Fund | \$883,550 |
| Library Permanent Trust Fund | \$30 |
| Cemetery & Mausoleum Perpetual Care Trust Fund | \$25,000 |
| Water Fund | \$7,494,900 |
| Sewer Fund | \$8,194,100 |
| Sewer Capital Reserve Fund | \$550,000 |
| Wastewater Treatment Plant Debt Service Fund | \$743,923 |
| Airport Fund | \$5,132,250 |
| PW Administration & Fleet Fund | \$1,871,375 |

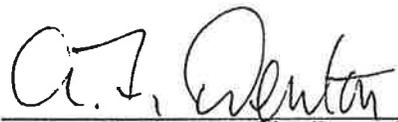
| | |
|---------------------------------------|---------------|
| Central Service Fund | |
| City Manager | \$433,350 |
| City Council | 53,000 |
| PDC Administration | 35,000 |
| Insurance | 381,500 |
| Legal | 313,700 |
| Finance | 750,650 |
| Engineering | 445,625 |
| Facilities | 604,000 |
| Information Technology | 200,500 |
| Contingency | 127,405 |
| Interfund Transfers | 61,720 |
| Total | \$3,406,450 |
| Pendleton Foundation Trust | \$250,000 |

THIS resolution is effective on July 1, 2016.

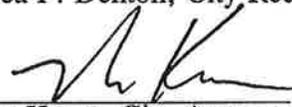
PASSED by the City Council and approved by the Mayor this 7th day of June, 2016.


Phillip W. Houk, Mayor

Attested to:


Andrea F. Denton, City Recorder

Approved as to form:


Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION

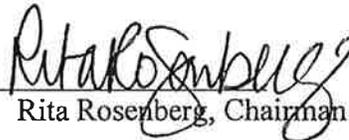
WHEREAS, the City of Pendleton has a permanent tax rate of \$6.5771 and authority to levy taxes; and

WHEREAS, the proposed FY16-17 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

WHEREAS, ORS 294.428 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 2016-2017, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund.

PASSED by vote of the Budget Committee and Approved by the Chairman May 5th, 2016.

APPROVED: 
Rita Rosenberg, Chairman

ATTEST: 
Cricket Nicholson, Budget Committee Secretary

APPROVED AS TO FORM: 
Nancy Kerns, City Attorney



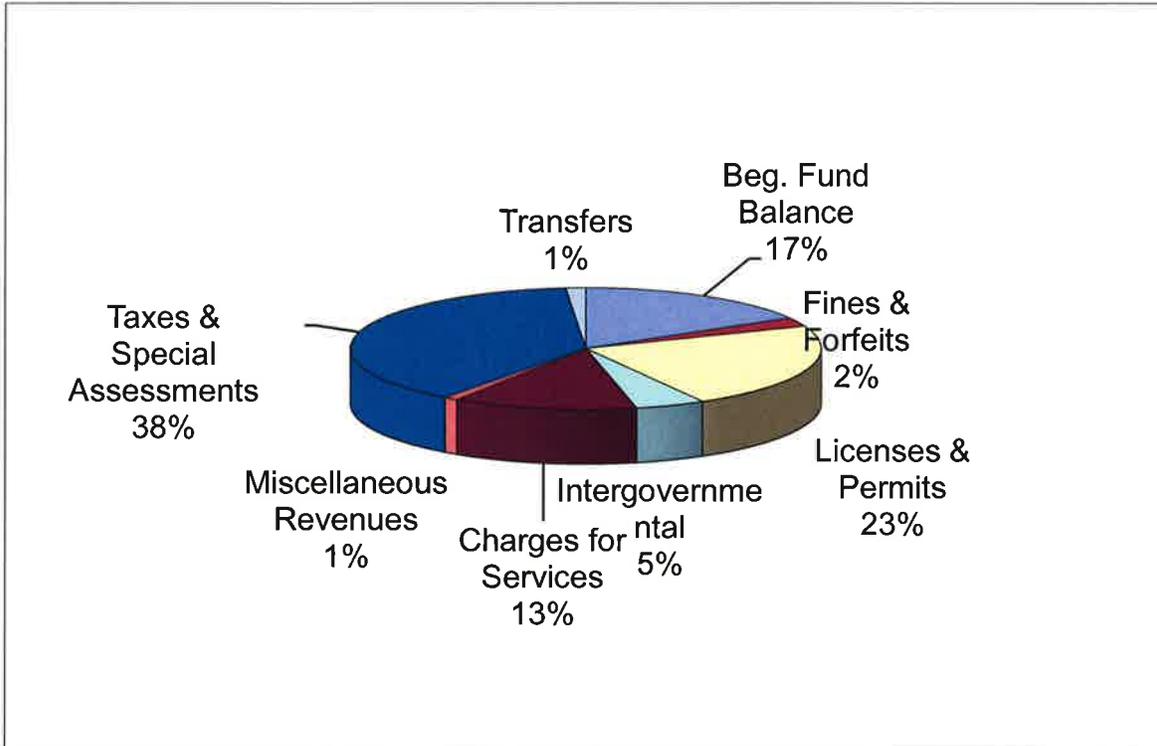
CITY OF PENDLETON

GENERAL FUND

The General Fund accounts for all financial resources except those to be accounted for in another fund. Revenues include: Taxes; Licenses and Permits; Intergovernmental Revenue; Fines and Forfeitures; Miscellaneous Revenues; and Interfund Transfers. Expenditures are for Municipal Court; Police; Fire; Ambulance; Parks; Recreation; Aquatic; Cemetery; Planning; Building; Economic Development; and Non-Departmental.

CITY OF PENDLETON

General Fund Revenues



General Fund Revenues Fiscal Year 2017

| | |
|-----------------------------|---------------------|
| Beg. Fund Balance | \$2,623,000 |
| Fines & Forfeits | 385,000 |
| Licenses & Permits | 3,591,580 |
| Intergovernmental | 754,500 |
| Charges for Services | 2,003,070 |
| Miscellaneous Revenues | 151,770 |
| Taxes & Special Assessments | 6,073,060 |
| Transfers | 217,800 |
| Total Revenues | <u>\$15,799,780</u> |

CITY OF PENDLETON

GENERAL FUND RESOURCE SUMMARY

Description of Revenue Sources

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

Other Taxes refers to the General Fund's share of the Transient Room Tax (TRT) authorized by City ordinance. The total transient room tax levied by the City of Pendleton is 8% of the gross hotel/motel room charge. Fifty-one and five-eighths percent of the total tax received by the City is committed as general revenues to the General Fund. Of this amount, 1.75 percent is set aside for art and 14% is paid to the Pendleton Chamber of Commerce for tourism promotion. The remaining 48.375 percent of the tax collected is, as directed by ordinance, used for the support of the Pendleton Convention Center. In addition to the 8% TRT, a nightly room tax of \$1.50 per night or \$.50 per RV space was passed effective January 1, 2007. Fifty-five percent of the room tax collections go to the Chamber of Commerce for tourism promotion and 45% goes to the Convention Center for capital improvement projects. The nightly room tax term is Tourist Promotion Assessment Charge or TPAC.

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; cemetery sales; 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 16 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; 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 rents out a building in the public safety complex to the Oregon State Police.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY17 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; 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 FY17 is projected at \$2,623,000 based on a review of all revenues and expenditures for FY15 as of March 1, 2016.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 2%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$5,650,269. Collections on delinquent property taxes are estimated at \$200,000.

| Actual FY14 | Actual FY15 | Budget FY16 | Resources | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|-----------------------------|----------------------------|----------------------------|---------------------------|
| | | | Property Taxes | | | |
| \$4,829,572 | \$4,979,086 | \$5,124,250 | Current Property Taxes | \$5,230,560 | \$5,230,560 | \$5,230,560 |
| 218,476 | 217,503 | 200,000 | Delinquent Property Taxes | 200,000 | 200,000 | 200,000 |
| <u>\$5,048,048</u> | <u>\$5,196,589</u> | <u>\$5,324,250</u> | Total Property Taxes | <u>\$5,430,560</u> | <u>\$5,430,560</u> | <u>\$5,430,560</u> |

Transient Room Tax (TRT) revenues are projected based on total collection of \$1,012,500 TRT revenues. The General Funds is expected to receive \$522,500 of the TRT and \$120,000 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$141,750 of the TRT and \$120,000 of the collected TPAC for FY17.

FY17 revenues from Franchise Fees for non-City owned utilities are projected at a slight increase over the last year. The City franchise rate for all utilities including City water and sewer utilities is seven percent.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|-----------------------------|----------------------------|----------------------------|---------------------------|
| | | | FRANCHISE FEES | | | |
| \$337,658 | \$296,037 | \$331,000 | Cascade Natural Gas | \$320,000 | \$320,000 | \$320,000 |
| 1,165,208 | 1,155,264 | 1,150,000 | Pacific Power | 1,155,000 | 1,155,000 | 1,155,000 |
| 59,341 | 53,037 | 46,000 | Century Link | 46,000 | 46,000 | 46,000 |
| 120,776 | 126,515 | 128,000 | Charter Comm. | 130,000 | 130,000 | 130,000 |
| 301,370 | 281,387 | 328,000 | Pendleton Sanitary Service | 245,000 | 245,000 | 245,000 |
| 3,924 | 6,337 | 5,000 | Umatilla Electric Co-op | 5,000 | 5,000 | 5,000 |
| 24,292 | 39,240 | 30,000 | Other Franchise payments | 50,000 | 50,000 | 50,000 |
| 522,028 | 547,863 | 560,490 | City of Pendleton Utilities | 643,230 | 643,230 | 643,230 |
| <u>\$2,534,597</u> | <u>\$2,505,681</u> | <u>\$2,578,490</u> | Total Franchise Fees | <u>\$2,594,230</u> | <u>\$2,594,230</u> | <u>\$2,594,230</u> |

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY17 Projections of Revenues (con't)

Recreation Fees have been projected based on the history of operation of the Family Aquatic Center. Other recreation programs have made a major contribution to the overall rec fees.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------|------------------|---------------------------------|----------------------------|----------------------------|---------------------------|
| RECREATION FEES | | | | | | |
| \$8,026 | \$8,922 | \$9,000 | Adult Sports | \$10,500 | \$10,500 | \$10,500 |
| 21,432 | 13,814 | 17,500 | Gymnastic Programs | 15,500 | 15,500 | 15,500 |
| 5,875 | 8,211 | 7,000 | Parks Reservations | 8,000 | 8,000 | 8,000 |
| 19,040 | 11,183 | 15,000 | Swimming Pool - Lessons | 15,000 | 15,000 | 15,000 |
| 69,164 | 63,109 | 65,000 | Swimming Pool - Season Passes | 65,000 | 65,000 | 65,000 |
| 135,466 | 149,525 | 135,000 | Swimming Pool - Gen Admin | 135,000 | 135,000 | 135,000 |
| 61,204 | 70,211 | 70,000 | Swimming Pool - Concessions | 70,000 | 70,000 | 70,000 |
| 4,735 | 8,444 | 9,000 | Swimming Pool - Private Parties | 9,000 | 9,000 | 9,000 |
| 10,270 | 3,203 | 5,500 | Swimming Pool - Other | 4,500 | 4,500 | 4,500 |
| 48,526 | 58,500 | 60,300 | Other Recreation Programs | 60,300 | 60,300 | 60,300 |
| 4,445 | 4,641 | 6,250 | Ice Skating Rink | 5,500 | 5,500 | 5,500 |
| 2,741 | 2,770 | 4,000 | Recreation Concessions | 4,000 | 4,000 | 4,000 |
| 10,130 | 6,287 | 6,000 | Recreation Sponsorships | 12,750 | 12,750 | 12,750 |
| \$401,054 | \$408,820 | \$409,550 | Total Recreation Fees | \$415,050 | \$415,050 | \$415,050 |

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 \$165,000, are again proposed as a General Fund resource. State revenues for FY17 also include \$34,000 for the highway exchange maintenance contract.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-----------------------------|----------------------------|----------------------------|---------------------------|
| STATE/FEDERAL REVENUES | | | | | | |
| \$22,535 | \$22,349 | \$19,540 | Cigarette Tax | \$20,200 | \$20,200 | \$20,200 |
| 234,647 | 240,958 | 269,050 | Liquor Tax | 250,300 | 250,300 | 250,300 |
| 0 | 0 | 0 | 9-1-1 Telephone Tax | 0 | 0 | 0 |
| 154,650 | 159,777 | 180,000 | State Revenue Sharing | 165,000 | 165,000 | 165,000 |
| 0 | 0 | 0 | Victims Assistance Grant | 0 | 0 | 0 |
| 0 | 0 | 0 | Drug Task Force Grant | 0 | 0 | 0 |
| 0 | 0 | 0 | DEQ Grant | 0 | 0 | 0 |
| 79,800 | 160,336 | 224,000 | Forest Fire Reimbursements | 0 | 0 | 0 |
| 0 | 5,767 | 7,000 | Park Grants | 0 | 0 | 0 |
| 0 | 0 | 0 | ODOT Public Transit Grants | 0 | 0 | 0 |
| 10,000 | 0 | 208,000 | DLCDC Grants | 0 | 0 | 0 |
| 50,000 | 0 | 36,000 | ODOT Exchange Contract | 34,000 | 34,000 | 34,000 |
| 6,975 | 4,038 | 1,950 | Police Grants | 0 | 0 | 0 |
| \$558,607 | \$593,225 | \$945,540 | Total State Revenues | \$469,500 | \$469,500 | \$469,500 |

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY17 Projections of Revenues (con't)

The FY17 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|-----------------------------|----------------------------|----------------------------|---------------------------|
| | | | OTHER AGENCIES | | | |
| \$271,064 | \$283,562 | \$283,000 | Rural Fire Districts | \$285,000 | \$285,000 | \$285,000 |
| 0 | 0 | 0 | Other agencies | 0 | 0 | 0 |
| 6,000 | 0 | 0 | Umatilla County | 0 | 0 | 0 |
| <u>\$277,064</u> | <u>\$283,562</u> | <u>\$283,000</u> | Total Other Agencies | <u>\$285,000</u> | <u>\$285,000</u> | <u>\$285,000</u> |

Ambulance revenues are budgeted the same as last year to more accurately reflect the historical net receipts after Medicare and collection writeoffs. The OSP office rental are reflected in Police Building Rentals.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | CHARGES FOR SERVICES | | | |
| \$36,000 | \$36,000 | \$40,000 | Old Police Building Rental | \$0 | \$0 | \$0 |
| \$2,700 | \$2,700 | \$2,700 | Gun Range rental | \$2,700 | \$2,700 | \$2,700 |
| 113,513 | 114,368 | 115,170 | Police OSP Building Rental | 115,170 | 115,170 | 115,170 |
| 7,678 | 12,128 | 13,385 | Land/Building Rental | 13,200 | 13,200 | 13,200 |
| 9,010 | 11,152 | 11,000 | McCune Gym Rental | 15,000 | 15,000 | 15,000 |
| 10,557 | 9,942 | 12,000 | Vert Rental | 12,000 | 12,000 | 12,000 |
| 179,458 | 186,290 | 194,255 | Total Other Chgs. for Serv. | 158,070 | 158,070 | 158,070 |
| 2,487,181 | 2,774,623 | 2,990,000 | Ambulance Fees | 3,400,000 | 3,400,000 | 3,400,000 |
| 77,155 | 88,979 | 77,250 | FireMed Memberships | 80,000 | 80,000 | 80,000 |
| -15,255 | -67,768 | -56,000 | FireMed Adjustments | -20,000 | -20,000 | -20,000 |
| -1,243,877 | -1,310,713 | -1,273,200 | Write-Off Medicare/Welfare | -1,400,000 | -1,400,000 | -1,400,000 |
| -188,518 | -311,909 | -280,500 | Write-Off Collections | -215,000 | -215,000 | -215,000 |
| 1,116,686 | 1,173,212 | 1,457,550 | Total Ambulance Fees | 1,845,000 | 1,845,000 | 1,845,000 |
| <u>\$1,296,144</u> | <u>\$1,359,502</u> | <u>\$1,651,805</u> | Total Charges for Services | <u>\$2,003,070</u> | <u>\$2,003,070</u> | <u>\$2,003,070</u> |

Fines and Forfeitures are based on projected to increase revenues due to the most recent historical data. 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. Those fees are not reflected below.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|------------------------------|----------------------------|----------------------------|---------------------------|
| | | | FINES AND FORFEITURES | | | |
| \$322,893 | \$293,840 | \$315,000 | Court Fines | \$315,000 | \$315,000 | \$315,000 |
| 1,569 | 508 | 1,000 | Court Fines-Bail | 1,000 | 1,000 | 1,000 |
| 899 | 3,145 | 1,000 | State Court Fines | 2,000 | 2,000 | 2,000 |
| 2,348 | 972 | 2,000 | Parking Fines | 2,000 | 2,000 | 2,000 |
| 18,257 | 9,765 | 15,000 | Collection Agency | 10,000 | 10,000 | 10,000 |
| 58,342 | 54,194 | 56,000 | Court Cost Recovery | 55,000 | 55,000 | 55,000 |
| <u>\$404,308</u> | <u>\$362,424</u> | <u>\$390,000</u> | Total City Fines | <u>\$385,000</u> | <u>\$385,000</u> | <u>\$385,000</u> |

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY17 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 providing building inspections for Wallowa County. FY17 budget does not reflect possible state revenues. Total revenues are estimated at \$330,000.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------------|------------------|------------------|--------------------------------------|----------------------------|----------------------------|---------------------------|
| BUILDING AND PLANNING | | | | | | |
| \$98,096 | \$196,775 | \$115,000 | Building Permits | \$100,000 | \$100,000 | \$100,000 |
| 85,260 | 178,571 | 80,000 | Plan Review | 85,000 | 85,000 | 85,000 |
| 14,255 | 20,896 | 15,000 | Mechanical Permits | 15,000 | 15,000 | 15,000 |
| 0 | 51,568 | 45,000 | Electrical Permits | 40,000 | 40,000 | 40,000 |
| 24,083 | 33,595 | 22,000 | Plumbing Permits | 20,000 | 20,000 | 20,000 |
| 4,066 | 4,226 | 4,000 | Other Building Permits | 3,700 | 3,700 | 3,700 |
| 10,178 | 16,769 | 20,000 | Building Official Services | 12,000 | 12,000 | 12,000 |
| 27,113 | 30,669 | 30,000 | Other Agency Services | 44,000 | 44,000 | 44,000 |
| 3,160 | 790 | 2,000 | Conditional Uses | 2,000 | 2,000 | 2,000 |
| 1,520 | 2,562 | 1,500 | Variances | 1,500 | 1,500 | 1,500 |
| 4,045 | 6,110 | 2,000 | Partitions & Subdivisions | 3,000 | 3,000 | 3,000 |
| 3,465 | 7,504 | 3,800 | Other Planning Permits | 3,800 | 3,800 | 3,800 |
| \$275,241 | \$550,035 | \$340,300 | Total Building & Planning | \$330,000 | \$330,000 | \$330,000 |

Miscellaneous revenues can include donations from Wildhorse and Pendleton Foundation along with other receipts that don't belong in any other category, including investment income.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| MISCELLANEOUS REVENUES | | | | | | |
| \$0 | \$0 | \$0 | Sale of Land/Building | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | Sale of Equipment | 0 | 0 | 0 |
| 3,817 | 3,794 | 3,200 | Lien Search Fees | 3,220 | 3,220 | 3,220 |
| 77,901 | 51,455 | 33,950 | Donations | 30,350 | 30,350 | 30,350 |
| 22,945 | 31,887 | 32,675 | Miscellaneous | 38,200 | 38,200 | 38,200 |
| 65,983 | 64,920 | 65,000 | Reimbursement of Expense | 65,000 | 65,000 | 65,000 |
| 23,540 | 16,851 | 15,000 | Investment Income | 15,000 | 15,000 | 15,000 |
| \$194,186 | \$168,907 | \$149,825 | Total Miscellaneous Revenues | \$151,770 | \$151,770 | \$151,770 |

Budgeted transfers proposed in FY17 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$192,800.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|----------------------------------|----------------------------|----------------------------|---------------------------|
| \$2,422,584 | \$2,472,821 | \$2,809,700 | BEGINNING FUND BALANCE | \$2,623,000 | \$2,623,000 | \$2,623,000 |
| | | | TAXES | | | |
| 5,048,048 | 5,196,589 | 5,324,250 | Property Taxes | 5,430,560 | 5,430,560 | 5,430,560 |
| 558,227 | 588,916 | 591,000 | TRT Taxes | 642,500 | 642,500 | 642,500 |
| 5,606,275 | 5,785,505 | 5,915,250 | TOTAL TAXES | 6,073,060 | 6,073,060 | 6,073,060 |
| 0 | 0 | 0 | SPECIAL ASSESSMENTS | 0 | 0 | 0 |
| | | | LICENSES AND PERMITS | | | |
| 8,171 | 6,864 | 7,000 | Dog Licenses | 7,400 | 7,400 | 7,400 |
| 104,070 | 102,438 | 107,050 | Business Licenses | 122,250 | 122,250 | 122,250 |
| 2,534,598 | 2,505,682 | 2,578,490 | Franchise Fees | 2,594,230 | 2,594,230 | 2,594,230 |
| 263,051 | 533,070 | 331,000 | Building Fees | 319,700 | 319,700 | 319,700 |
| 12,190 | 16,966 | 9,300 | Planning Fees | 10,300 | 10,300 | 10,300 |
| 105,707 | 126,016 | 103,550 | Cemetery Fees | 94,150 | 94,150 | 94,150 |
| 401,054 | 408,821 | 409,550 | Recreation Programs | 415,050 | 415,050 | 415,050 |
| 23,520 | 23,167 | 23,000 | Other Fees | 28,500 | 28,500 | 28,500 |
| 3,452,361 | 3,723,024 | 3,568,940 | TOTAL LICENSES & PERMITS | 3,591,580 | 3,591,580 | 3,591,580 |
| | | | INTERGOVERNMENTAL REVENUE | | | |
| 558,606 | 593,225 | 945,540 | State Revenue | 469,500 | 469,500 | 469,500 |
| 277,064 | 283,562 | 283,000 | Other Agencies | 285,000 | 285,000 | 285,000 |
| 835,670 | 876,787 | 1,228,540 | TOTAL INTERGOV'T REV. | 754,500 | 754,500 | 754,500 |
| 1,296,143 | 1,359,503 | 1,651,805 | CHARGES FOR SERVICES | 2,003,070 | 2,003,070 | 2,003,070 |
| 404,308 | 362,424 | 390,000 | FINES AND FORFEITURES | 385,000 | 385,000 | 385,000 |
| 194,187 | 168,907 | 149,825 | MISCELLANEOUS REVENUES | 151,770 | 151,770 | 151,770 |
| 163,009 | 173,268 | 208,390 | TRANSFERS | 217,800 | 217,800 | 217,800 |
| \$14,374,537 | \$14,922,239 | \$15,922,450 | TOTAL FUND RESOURCES | \$15,799,780 | \$15,799,780 | \$15,799,780 |

**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.

FY17 Proposed Budget

The proposed budget for FY17 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. Insurance is adjusted to what the employee currently has for coverage not as full-family as prior years. Materials and services have been reduced to minimum levels of service due to budget constraints.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$122,281 | \$110,152 | \$107,000 | Salaries and Wages | \$108,000 | \$108,000 | \$108,000 |
| 21,995 | 25,195 | 27,800 | Insurance | 27,570 | 27,570 | 27,570 |
| 11,606 | 10,662 | 12,200 | Public Employees Retirement | 12,000 | 12,000 | 12,000 |
| (4,200) | (4,390) | (4,050) | less bond payment | (4,550) | (4,550) | (4,550) |
| 9,226 | 8,094 | 8,400 | Other Employer-paid Taxes | 8,730 | 8,730 | 8,730 |
| 160,909 | 149,714 | 151,350 | Total Personal Services | 151,750 | 151,750 | 151,750 |
| MATERIALS AND SERVICES | | | | | | |
| 535 | 295 | 5,750 | Contract Services | 4,000 | 4,000 | 4,000 |
| 68,511 | 71,421 | 81,000 | Attorney's Fees | 78,000 | 78,000 | 78,000 |
| 3,417 | 3,204 | 4,000 | Equipment Maint. Contracts | 6,000 | 6,000 | 6,000 |
| 1,190 | 1,280 | 1,500 | Jury Expenses | 1,500 | 1,500 | 1,500 |
| 3,882 | 3,187 | 5,500 | Postage | 5,500 | 5,500 | 5,500 |
| 21 | 95 | 2,000 | Travel and Training | 2,000 | 2,000 | 2,000 |
| 5,798 | 11,755 | 10,320 | Other Materials and Services | 10,320 | 10,320 | 10,320 |
| 62,390 | 76,950 | 91,880 | Central Services Charges | 78,830 | 78,830 | 78,830 |
| 145,744 | 168,187 | 201,950 | Total Materials and Services | 186,150 | 186,150 | 186,150 |
| 0 | 0 | 6,000 | CAPITAL OUTLAY | 23,600 | 23,600 | 23,600 |
| 4,200 | 4,390 | 4,050 | DEBT SERVICE - PERS | 4,550 | 4,550 | 4,550 |
| \$310,853 | \$322,291 | \$363,350 | TOTAL MUNICIPAL COURT | \$366,050 | \$366,050 | \$366,050 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------|---------------------------|
| 1/2 | 1/2 | 1/2 | Municipal Judge | 1/2 |
| 1 3/4 | 1 3/4 | 1 1/2 | Municipal Court Clerk | 1 1/2 |
| 2 1/4 | 2 1/4 | 2 | Total | 2 |

Capital Outlay:

FullCourt software upgrade \$23,600

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

FY17 Proposed Budget

The police department's FY17 proposes a modest increase. The most significant change(s) to the materials and services line items are due equipment replacement needs and a newly negotiated dispatch payment formula (Police& Fire) agreed upon by all users of County dispatch services. The new payment formula is based on assessed value versus the population methodology used in the past. The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet and mobile computing capabilities.

| <u>Actual</u> <u>FY14</u> | <u>Actual</u> <u>FY15</u> | <u>Budget</u> <u>FY16</u> | <u>EXPENDITURE CATEGORIES</u> | <u>Proposed</u> <u>Budget</u> <u>FY17</u> | <u>Approved</u> <u>Budget</u> <u>FY17</u> | <u>Adopted</u> <u>Budget</u> <u>FY17</u> |
|------------------------------|------------------------------|------------------------------|-------------------------------------|---|---|--|
| | | | PERSONNEL SERVICES | | | |
| \$1,874,819 | \$1,919,909 | 2,095,550 | Salaries and Wages | 2,094,740 | 2,094,740 | 2,094,740 |
| 342,369 | 364,721 | 420,360 | Insurance | 457,120 | 457,120 | 457,120 |
| 455,587 | 489,221 | 533,590 | Public Employees Retirement | 540,970 | 540,970 | 540,970 |
| (139,650) | (154,105) | (155,715) | less PERS bond pymt | (158,430) | (158,430) | (158,430) |
| 196,047 | 267,150 | 240,790 | Other Employer-paid Taxes | 246,760 | 246,760 | 246,760 |
| 2,729,172 | 2,886,897 | 3,134,575 | Total Personal Services | 3,181,160 | 3,181,160 | 3,181,160 |
| | | | MATERIALS AND SERVICES | | | |
| 21,477 | 20,903 | 22,000 | Contract Services - Dogs | 20,000 | 20,000 | 20,000 |
| 353,180 | 279,924 | 284,770 | County Dispatch Service | 377,600 | 377,600 | 377,600 |
| 53,647 | 51,713 | 57,000 | Gasoline | 54,000 | 54,000 | 54,000 |
| 17,395 | 20,493 | 20,000 | Building Utilities | 20,000 | 20,000 | 20,000 |
| 12,259 | 14,070 | 16,000 | Telephone and Teletype | 17,000 | 17,000 | 17,000 |
| 20,161 | 15,419 | 25,000 | Equipment Maint. Supplies | 28,000 | 28,000 | 28,000 |
| 5,048 | 10,076 | 8,000 | Repairs and Maintenance | 6,000 | 6,000 | 6,000 |
| 13,230 | 11,294 | 11,000 | Uniforms and Cleaning | 12,500 | 12,500 | 12,500 |
| 2,441 | 5,957 | 6,000 | Crisis Response | 6,000 | 6,000 | 6,000 |
| 11,390 | 12,161 | 15,000 | Travel and Training | 15,000 | 15,000 | 15,000 |
| 59,921 | 68,614 | 66,310 | Other Materials and Services | 60,500 | 60,500 | 60,500 |
| 455,600 | 437,660 | 514,130 | Central Services Charges | 419,710 | 419,710 | 419,710 |
| 1,025,749 | 948,285 | 1,045,210 | Total Materials and Services | 1,036,310 | 1,036,310 | 1,036,310 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 139,650 | 154,105 | 155,715 | DEBT SERVICE | 158,430 | 158,430 | 158,430 |
| \$3,894,571 | \$3,989,287 | \$4,335,500 | Total Police Department | \$4,375,900 | \$4,375,900 | \$4,375,900 |

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

| <u>Actual</u> <u>FY14</u> | <u>Actual</u> <u>FY15</u> | <u>Budget</u> <u>FY16</u> | <u>POSITION</u> | <u>Adopted</u> <u>Budget</u> <u>FY17</u> |
|------------------------------|------------------------------|------------------------------|----------------------------|--|
| 1 | 1 | 1 | Police Chief | 1 |
| 1 | 1 | 1 | Lieutenant/Police Manager | 2 |
| 4 | 4 | 4 | Sergeant | 4 |
| 1 | 1 | 1 | Detective Sergeant | 1 |
| 2 | 2 | 4 | Corporal | 4 |
| 2 | 2 | 2 | Patrol Detective | 2 |
| 10 | 10 | 9 | Patrol Officer | 8 |
| 1 | 1 | 1 | Community Services Officer | 1 |
| 1 | 1 | 1 | DARE/Gang Officer, SRO | 1 |
| 1 | 1 | 1 | Code Enforcement Officer | 1 |
| 3 | 3 | 3 | Police Assistant | 3 |
| 1/4 | 1/4 | 1/4 | Part-time FTE | 1/4 |
| 27 1/4 | 27 1/4 | 28 1/4 | Total | 28 1/4 |

Additional capital outlay of 3 police car replacements (\$75,000) and mobile computer replacements (\$37,000) in the Public Safety Capital Equipment Fund.

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

Description of Current Services

The Pendleton Fire & Ambulance Department protects lives and property by providing Advanced Life Support (ALS) medical treatment/transport and fire/rescue response. Pendleton Fire & Ambulance's Ambulance Service Area (ASA) is approximately 2000 square miles...including the City of Pendleton, Pilot Rock, Reith, Ukiah and other unincorporated areas within Umatilla County. Revenue is generate through medical billing, a water meter assessment fee and rural fire protection contracts with the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and the Reith Water District.

FY17 Proposed Budget

The FY17 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response, while improving the ability to accommodate revenue generating medical transfer requests, which are currently going to other agencies.

| Actual FY14 | Actual FY15 | Budget FY14 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|--------------------|--------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| 1,906,711 | 2,070,710 | \$2,266,830 | Salaries and Wages | \$2,096,000 | \$2,096,000 | \$2,096,000 |
| 308,908 | 301,927 | 341,930 | Insurance | 383,440 | 383,440 | 383,440 |
| 422,276 | 440,915 | 441,560 | Public Employees Retirement | 400,000 | 400,000 | 400,000 |
| -155,740 | -155,920 | (147,710) | less PERS bond pymt | (146,310) | (146,310) | (146,310) |
| 204,872 | 285,400 | 252,360 | Other Employer-paid Taxes | 277,400 | 277,400 | 277,400 |
| 2,687,026 | 2,943,031 | 3,154,970 | Total Personal Services | 3,010,530 | 3,010,530 | 3,010,530 |
| MATERIALS AND SERVICES | | | | | | |
| 0 | 0 | 114,000 | Consultants | 90,000 | 90,000 | 90,000 |
| 33,303 | 33,303 | 28,000 | Building Utilities | 28,000 | 28,000 | 28,000 |
| 7,442 | 7,442 | 7,500 | FireMed Campaign Expenses | 13,000 | 13,000 | 13,000 |
| 45,443 | 45,443 | 46,200 | Gasoline and Diesel | 42,000 | 42,000 | 42,000 |
| 40,024 | 40,024 | 40,000 | Medical Equipment and Supplies | 44,000 | 44,000 | 44,000 |
| 13,531 | 13,531 | 14,500 | Uniforms and Cleaning | 15,000 | 15,000 | 15,000 |
| 92,111 | 92,111 | 55,000 | Equipment Maint. Supplies | 60,000 | 60,000 | 60,000 |
| 7,413 | 7,413 | 11,000 | Building Materials | 12,000 | 12,000 | 12,000 |
| 30,400 | 30,400 | 15,000 | Personal Protective Equipment | 15,000 | 15,000 | 15,000 |
| 30,398 | 30,398 | 55,000 | Travel and Training | 71,000 | 71,000 | 71,000 |
| 64,842 | 64,842 | 66,300 | Other Materials and Services | 76,800 | 76,800 | 76,800 |
| 297,450 | 297,450 | 365,730 | Central Services Charges | 330,510 | 330,510 | 330,510 |
| 662,356 | 662,356 | 818,230 | Total Materials and Services | 797,310 | 797,310 | 797,310 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 155,740 | 155,920 | 144,300 | DEBT SERVICE | 146,310 | 146,310 | 146,310 |
| \$3,505,122 | \$3,761,307 | \$4,117,500 | TOTAL FIRE/AMB. DEPT. | \$3,954,150 | \$3,954,150 | \$3,954,150 |

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

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------|------------------------------------|
| 1 | 1 | 1 | Fire Chief | 1 |
| 0 | 0 | 0 | Fire Operations Chief | 0 |
| 1 | 1 | 1 | Fire Marshal/Asst Chief | 1 |
| 3 | 3 | 3 | Captain | 3 |
| 6 | 6 | 3 | Lieutenant | 3 |
| 9 | 9 | 12 | Fire Fighter/Paramedic | 15 |
| 1 | 1 | 0 | Fire Fighter 8 hr | 0 |
| 0 | 0 | 3 | Paramedic | 0 |
| 1 | 1 | 1 | Office Specialist III | 1 |
| 7/10 | 7/10 | 7/10 | Part-Time/Reserves FTE | 7/10 |
| 22 7/10 | 22 7/10 | 24 7/10 | Total | 24 7/10 |

Proposed capital is in the Public Safety Equipment Fund for an ambulance, heart monitors and jaws of life and other medical equipment.

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

Description of Current Services

Parks Division maintains twenty public park areas and twenty landscaped sites, the River Walk, City Hall, Convention Center, Airport terminal, Police department facility and the freeway interchanges. Maintenance activities include turf mowing, operation/repair of irrigation systems, park shelter and restroom cleaning, park garbage pick-up, tree maintenance, leaf and snow removal, graffiti removal, and related activities to keep the sites attractive and functional. In addition to seasonal maintenance, they also build retaining walls, create new landscaping areas, walkways, etc.

FY17 Proposed Budget

The proposed budget for FY17 for the Parks Division contains no changes in service levels though clearly decisions and more prioritization of tasks will need to be made in staffing and supplies as we are doing more with less.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|--------------------|--------------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$411,404 | \$462,396 | \$455,910 | Salaries and Wages | \$490,410 | \$490,410 | \$490,410 |
| 100,635 | 95,934 | 109,700 | Insurance | 109,700 | 109,700 | 109,700 |
| 52,079 | 51,198 | 68,400 | Public Employees Retirement | 68,400 | 68,400 | 68,400 |
| (20,410) | (18,300) | (25,320) | less PERS bond pymt | (24,650) | (24,650) | (24,650) |
| 63,579 | 73,527 | 55,850 | Other Employer-paid Taxes | 55,870 | 55,870 | 55,870 |
| 607,286 | 664,754 | 664,540 | Total Personal Services | 699,730 | 699,730 | 699,730 |
| MATERIALS AND SERVICES | | | | | | |
| 36,600 | 34,872 | 24,000 | Electricity | 21,000 | 21,000 | 21,000 |
| 22,308 | 21,933 | 26,500 | Gasoline and Diesel | 17,000 | 17,000 | 17,000 |
| 18,925 | 21,322 | 23,000 | Repairs and Maintenance | 58,000 | 58,000 | 58,000 |
| 5,100 | 4,108 | 3,500 | Tools and Minor Equipment | 4,000 | 4,000 | 4,000 |
| 20,399 | 18,656 | 19,000 | Equipment Maint. Supplies | 21,000 | 21,000 | 21,000 |
| 20,537 | 16,018 | 14,000 | Horticultural Supplies | 15,000 | 15,000 | 15,000 |
| 3,350 | 6,701 | 6,500 | Janitorial Supplies | 7,000 | 7,000 | 7,000 |
| 10,575 | 8,737 | 8,500 | Irrigation Supplies | 9,500 | 9,500 | 9,500 |
| 19,710 | 18,540 | 19,000 | Operating Supplies | 20,000 | 20,000 | 20,000 |
| 1,936 | 1,412 | 1,500 | Travel and Training | 2,500 | 2,500 | 2,500 |
| 25,561 | 28,470 | 28,310 | Other Materials and Services | 33,920 | 33,920 | 33,920 |
| 206,230 | 200,700 | 214,930 | Central Services Charges | 159,600 | 159,600 | 159,600 |
| 391,232 | 381,469 | 388,740 | Total Materials and Services | 368,520 | 368,520 | 368,520 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 20,410 | 18,300 | 25,320 | DEBT SERVICE -PERS | 24,650 | 24,650 | 24,650 |
| \$1,018,929 | \$1,064,523 | \$1,078,600 | TOTAL PARKS DIVISION | \$1,092,900 | \$1,092,900 | \$1,092,900 |

| Actual FY14 | Actual FY15 | Budget FY16 | Position | Adopted Budget FY17 |
|----------------|----------------|-----------------|------------------------------|---------------------------|
| 1/4 | 1/4 | 1/3 | Parks/Rec./Cemetery Dir. | 1/3 |
| 3/4 | 0 | 0 | Parks/Cemetery Foreman | 0 |
| 1 | 1 | 1 | Special Projects Coordinator | 1 |
| 2 | 2 | 1 | Utility Worker III | 2 |
| 2 | 2 | 2 | Utility Worker II | 0 |
| 2 | 2 | 3 | Utility Worker I | 4 |
| 1/4 | 1/4 | 1/3 | Office Specialist 3 | 1/3 |
| 3 3/4 | 4 1/4 | 4 1/4 | Part-time FTE's | 4 1/4 |
| 12 | 11 3/4 | 11 81/89 | Total | 11 81/89 |

**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.

FY17 Proposed Budget

Division staff provides staffing and materials for programming for all ages, including gymnastics, yoga, summer art, science and sports camps, trips, ice rink, "no-fee" programs such as Movies in the Park, open gym and Til Taylor pool. "Low-fee" programs such as summer adventure camp and tot-time, and soccer, softball and basketball leagues and tournaments and many other programs that are too numerous to mention. This year's budget has been designed to support our continued success in increasing revenues.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$187,818 | \$202,635 | \$217,500 | Salaries and Wages | \$219,530 | \$219,530 | \$219,530 |
| 33,890 | 38,532 | 40,850 | Insurance | 40,850 | 40,850 | 40,850 |
| 17,290 | 17,012 | 19,500 | Public Employees Retirement | 20,040 | 20,040 | 20,040 |
| (6,800) | (1,440) | (6,570) | less PERS bond pymt | (7,400) | (7,400) | (7,400) |
| 19,551 | 28,343 | 25,180 | Other Employer-paid Taxes | 25,220 | 25,220 | 25,220 |
| 251,749 | 285,081 | 296,460 | Total Personal Services | 298,240 | 298,240 | 298,240 |
| MATERIALS AND SERVICES | | | | | | |
| 13,983 | 22,288 | 26,500 | Contract Services | 26,500 | 26,500 | 26,500 |
| 7,619 | 8,250 | 8,300 | Electricity | 8,300 | 8,300 | 8,300 |
| 1,841 | 4,924 | 2,500 | Resale Merchandise | 4,000 | 4,000 | 4,000 |
| 30,833 | 28,430 | 43,500 | Recreation Programs | 43,500 | 43,500 | 43,500 |
| 8,006 | 14,409 | 11,500 | Repairs and Maintenance | 10,000 | 10,000 | 10,000 |
| 2,637 | 911 | 1,600 | Program Supplies | 1,500 | 1,500 | 1,500 |
| 0 | 500 | 1,750 | Scholarship Awards | 1,750 | 1,750 | 1,750 |
| 2,308 | 1,899 | 1,500 | Travel and Training | 1,500 | 1,500 | 1,500 |
| 38,385 | 28,726 | 24,330 | Other Materials and Services | 26,830 | 26,830 | 26,830 |
| 85,380 | 90,510 | 83,890 | Central Services Charges | 79,980 | 79,980 | 79,980 |
| 177,009 | 200,847 | 205,370 | Total Materials and Services | 203,860 | 203,860 | 203,860 |
| 6,800 | 7,240 | 6,570 | DEBT SERVICE - PERS | 7,400 | 7,400 | 7,400 |
| \$435,559 | \$493,168 | \$508,400 | TOTAL RECREATION DIVISION | \$509,500 | \$509,500 | \$509,500 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-------------------------------|---------------------------|
| 1/4 | 1/4 | 1/3 | Parks/Rec./Cemetery Dir. | 1/3 |
| 1 | 1 | 1 | Recreation Supervisor 2 | 1 |
| 3/4 | 3/4 | 2/3 | Parks & Recreation Supervisor | 2/3 |
| 3/4 | 0 | 0 | Recreation Supervisor 1 | 0 |
| 1/4 | 1/4 | 1/3 | Office Specialist 3 | 1/3 |
| 3 | 3 | 3 1/4 | Part-time FTE's | 3 3/7 |

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

Description of Current Services

The Aquatic Center program includes a wide variety of lessons, party rentals, shelter rentals, special events and daily recreational swimming throughout an expanded summer season. Lessons are offered morning hours along with evenings Monday through Thursday. Party rental are available 8pm to 10pm daily and 9am to noon Friday- Sunday. Shelter rental are available daily during open hours. Special event at the Aquatic Center include movie nights, teen activity nights, aquatic blast free day, and a doggie dip day. Recreational swimming is available Monday –Sunday noon to 8pm daily.

FY17 Proposed Budget

The proposed budget for FY17 for the Aquatic Center provides for normal operations and maintenance. Personal Services includes 1/3 of the full time program supervisor as well as all part-time pool.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|--------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | PERSONNEL SERVICES | | | |
| \$158,427 | \$157,181 | \$167,500 | Salaries and Wages | \$162,000 | \$162,000 | \$162,000 |
| 3,762 | 3,574 | 7,925 | Insurance | 7,950 | 7,950 | 7,950 |
| 2,757 | 3,401 | 7,610 | Public Employees Retirement | 7,180 | 7,180 | 7,180 |
| (1,400) | (1,440) | (2,570) | less PERS bond pymt | (2,880) | (2,880) | (2,880) |
| 15,594 | 22,733 | 18,525 | Other Employer-paid Taxes | 18,320 | 18,320 | 18,320 |
| \$179,140 | \$185,448 | \$198,990 | Total Personal Services | \$192,570 | \$192,570 | \$192,570 |
| | | | MATERIALS AND SERVICES | | | |
| 19,353 | 27,634 | 21,000 | Electricity | 21,500 | 21,500 | 21,500 |
| 33,599 | 23,841 | 40,000 | Natural Gas | 41,000 | 41,000 | 41,000 |
| 44,591 | 40,614 | 45,500 | Resale Merchandise | 47,000 | 47,000 | 47,000 |
| 17,027 | 14,956 | 15,000 | Repairs and Maintenance | 15,000 | 15,000 | 15,000 |
| 0 | 7,800 | 20,000 | Til Taylor | 20,000 | 20,000 | 20,000 |
| 2,721 | 1,938 | 3,700 | Janitorial Supplies | 3,800 | 3,800 | 3,800 |
| 40,259 | 42,328 | 40,100 | Swimming Pool Supplies | 41,000 | 41,000 | 41,000 |
| 25,977 | 9,179 | 0 | Tools & Minor Equipment | 15,000 | 15,000 | 15,000 |
| 13,130 | 9,156 | 27,950 | Other Materials and Services | 19,400 | 19,400 | 19,400 |
| 61,870 | 53,330 | 125,820 | Central Services Charges | 148,850 | 148,850 | 148,850 |
| 258,527 | 230,776 | 339,070 | Total Materials and Services | 372,550 | 372,550 | 372,550 |
| 1,400 | 1,440 | 2,570 | DEBT SERVICE - PERS | 2,880 | 2,880 | 2,880 |
| \$439,067 | \$417,665 | \$540,630 | TOTAL AQUATIC CENTER DIVISION | \$568,000 | \$568,000 | \$568,000 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-------------------------------|---------------------------|
| 0 | 1/4 | 1/3 | Parks & Recreation Supervisor | 1/3 |
| 1/4 | 0 | 0 | Recreation Supervisor 1 | 0 |
| 8 | 8 | 7 | Part-Time FTE's | 7 |
| 8 1/4 | 8 1/4 | 7 1/3 | Total | 7 1/3 |

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY DIVISION**

Description of Current Services

The Cemetery Division, now in the General 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

FY17 Proposed Budget

The FY17 budget aims at maintaining service levels.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$71,040 | \$99,594 | \$107,200 | Salaries and Wages | \$107,200 | \$107,200 | \$107,200 |
| 15,414 | 17,428 | 23,300 | Insurance | 23,300 | 23,300 | 23,300 |
| 9,441 | 12,797 | 14,670 | Public Employees Retirement | 15,070 | 15,070 | 15,070 |
| (3,170) | (4,290) | (4,950) | less PERS bond pymt | (5,560) | (5,560) | (5,560) |
| 8,910 | 13,527 | 12,680 | Other Employer-paid Taxes | 12,690 | 12,690 | 12,690 |
| 101,634 | 139,055 | 152,900 | Total Personal Services | 152,700 | 152,700 | 152,700 |
| MATERIALS AND SERVICES | | | | | | |
| 34,191 | 29,429 | 27,000 | Cemetery Supplies | 28,000 | 28,000 | 28,000 |
| 1,757 | 3,033 | 2,500 | Marketing | 2,000 | 2,000 | 2,000 |
| 9,092 | 11,091 | 11,000 | Equipment Maint. Supplies | 12,000 | 12,000 | 12,000 |
| 5,356 | 11,474 | 9,000 | Repair and Maintenance | 8,000 | 8,000 | 8,000 |
| 11,862 | 9,673 | 12,500 | Gasoline and Diesel | 10,000 | 10,000 | 10,000 |
| 2,396 | 1,831 | 2,500 | Irrigation Supplies | 3,000 | 3,000 | 3,000 |
| 21 | 0 | 500 | Travel and Training | 500 | 500 | 500 |
| 22,537 | 20,892 | 22,920 | Other Materials and Services | 24,150 | 24,150 | 24,150 |
| 24,520 | 21,370 | 27,430 | Central Services Charges | 31,990 | 31,990 | 31,990 |
| 111,732 | 108,793 | 115,350 | Total Materials and Services | 119,640 | 119,640 | 119,640 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 0 | 0 | 4,950 | DEBT SERVICE | 5,560 | 5,560 | 5,560 |
| 0 | 0 | 0 | TRFR TO GENERAL FD - PERS | 0 | 0 | 0 |
| 3,170 | 4,290 | 0 | Transfer to Horne Trust | 0 | 0 | 0 |
| 0 | 0 | 0 | CONTINGENCY | 0 | 0 | 0 |
| \$216,536 | \$252,138 | \$273,200 | TOTAL DIV EXPENDITURES | \$277,900 | \$277,900 | \$277,900 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|--------------------------|---------------------------|
| 1/4 | 1/4 | 1/3 | Parks/Rec./Cemetery Dir. | 1/3 |
| 1/4 | 0 | 0 | Parks/Cemetery Foreman | 0 |
| 1 | 1 | 1 | Utility Worker II | 1 |
| 1/4 | 1/4 | 1/3 | Office Specialist 3 | 1/3 |
| 7/12 | 7/10 | 7/10 | Part-Time FTE | 7/10 |
| 2 1/3 | 2 1/5 | 2 9/25 | Total | 2 9/25 |

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

PLANNING DIVISION

Description of Current Services

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

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$140,813 | \$146,097 | \$160,800 | Salaries and Wages | \$163,000 | \$163,000 | \$163,000 |
| 24,789 | 19,063 | 28,600 | Insurance | 21,700 | 21,700 | 21,700 |
| 19,743 | 20,592 | 19,170 | Public Employees Retirement | 19,400 | 19,400 | 19,400 |
| (7,980) | (8,350) | (6,470) | less PERS bond pymt | (7,400) | (7,400) | (7,400) |
| 10,432 | 11,967 | 14,100 | Other Employer-paid Taxes | 14,340 | 14,340 | 14,340 |
| 187,798 | 189,368 | 216,200 | Total Personal Services | 211,040 | 211,040 | 211,040 |
| MATERIALS AND SERVICES | | | | | | |
| 2,233 | 1,976 | 3,500 | Advertising/Legal Notices | 3,500 | 3,500 | 3,500 |
| 9,500 | 0 | 208,000 | Consultants | 0 | 0 | 0 |
| 374 | 834 | 1,700 | Recording & Legal | 1,700 | 1,700 | 1,700 |
| 756 | 514 | 2,000 | Postage | 3,000 | 3,000 | 3,000 |
| 21 | 1,743 | 2,000 | Travel and Training | 2,000 | 2,000 | 2,000 |
| 6,091 | 5,382 | 7,350 | Other Materials and Services | 7,350 | 7,350 | 7,350 |
| 35,660 | 31,900 | 29,730 | Central Services Charges | 50,760 | 50,760 | 50,760 |
| 54,635 | 42,349 | 254,280 | Total Materials and Services | 68,310 | 68,310 | 68,310 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 7,980 | 8,350 | 6,470 | DEBT SERVICE - PERS | 7,400 | 7,400 | 7,400 |
| \$250,413 | \$240,067 | \$476,950 | Total Planning | \$286,750 | \$286,750 | \$286,750 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|---|---------------------------|
| 1/6 | 1/6 | 1/6 | City Engineer/Community Development Dir | 1/6 |
| 1 | 1 | 1 | City Planner | 1 |
| 0 | 1 | 1 | Permit Technician | 1 |
| 1/6 | 1/6 | 1/6 | Office Specialist III | 1/6 |
| 1/10 | 1/10 | 1/10 | Part-Time FTE's | 1/4 |
| 1 13/30 | 2 13/30 | 2 13/30 | | 2 7/12 |

**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.

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY14 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$145,198 | \$188,423 | \$203,800 | Salaries and Wages | \$222,300 | \$222,300 | \$222,300 |
| 23,599 | 31,888 | 35,650 | Insurance | 36,200 | 36,200 | 36,200 |
| 17,192 | 19,676 | 29,620 | Public Employees Retirement | 32,250 | 32,250 | 32,250 |
| (8,530) | (8,920) | (10,670) | less PERS bond pymt | (12,350) | (12,350) | (12,350) |
| 12,772 | 19,897 | 20,240 | Other Employer-paid Taxes | 22,000 | 22,000 | 22,000 |
| 190,231 | 250,963 | 278,640 | Total Personal Services | 300,400 | 300,400 | 300,400 |
| MATERIALS AND SERVICES | | | | | | |
| 2,507 | 17,989 | 18,000 | Contract Services | 6,000 | 6,000 | 6,000 |
| 3,700 | 3,700 | 3,700 | Equipment Rental | 3,700 | 3,700 | 3,700 |
| 1,982 | 3,115 | 3,500 | Travel and Training | 4,500 | 4,500 | 4,500 |
| 7,066 | 10,645 | 9,300 | Other Materials and Services | 9,500 | 9,500 | 9,500 |
| 27,850 | 24,400 | 34,640 | Central Services Charges | 40,900 | 40,900 | 40,900 |
| 43,105 | 59,849 | 69,140 | Total Materials and Services | 64,600 | 64,600 | 64,600 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 8,530 | 8,920 | 10,670 | DEBT SERVICE-PERS | 12,350 | 12,350 | 12,350 |
| \$241,865 | \$319,732 | \$358,450 | Total Building | \$377,350 | \$377,350 | \$377,350 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|---|---------------------------|
| 1/6 | 1/6 | 1/6 | City Engineer/Community Development Dir | 1/6 |
| 1 | 1 | 1 | Building Official | 1 |
| 1 | 1 | 1 | Building Inspector II | 1 |
| 0 | 0 | 0 | Building Inspector I | 1 |
| 1/6 | 0 | 0 | Aide | 0 |
| 4/25 | 1/4 | 4/25 | Part-time FTE's | 1/4 |
| 2 37/75 | 2 5/12 | 2 16/49 | Total | 3 5/12 |

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

Description of Current Services

Economic Development Department responsibilities include the recruitment of quality industries to Pendleton that will generate new family wage jobs and a more diverse economy for Pendleton and its residents. The department provides business retention and expansion services to the local businesses, disseminates information about State, Federal and other financial assistance programs to new and/or existing businesses, manages and promotes City's Enterprise Zone, markets 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 liaisons with the City Manager, RCDC, Business Oregon, GEODC, CTUIR, and Umatilla County economic development.

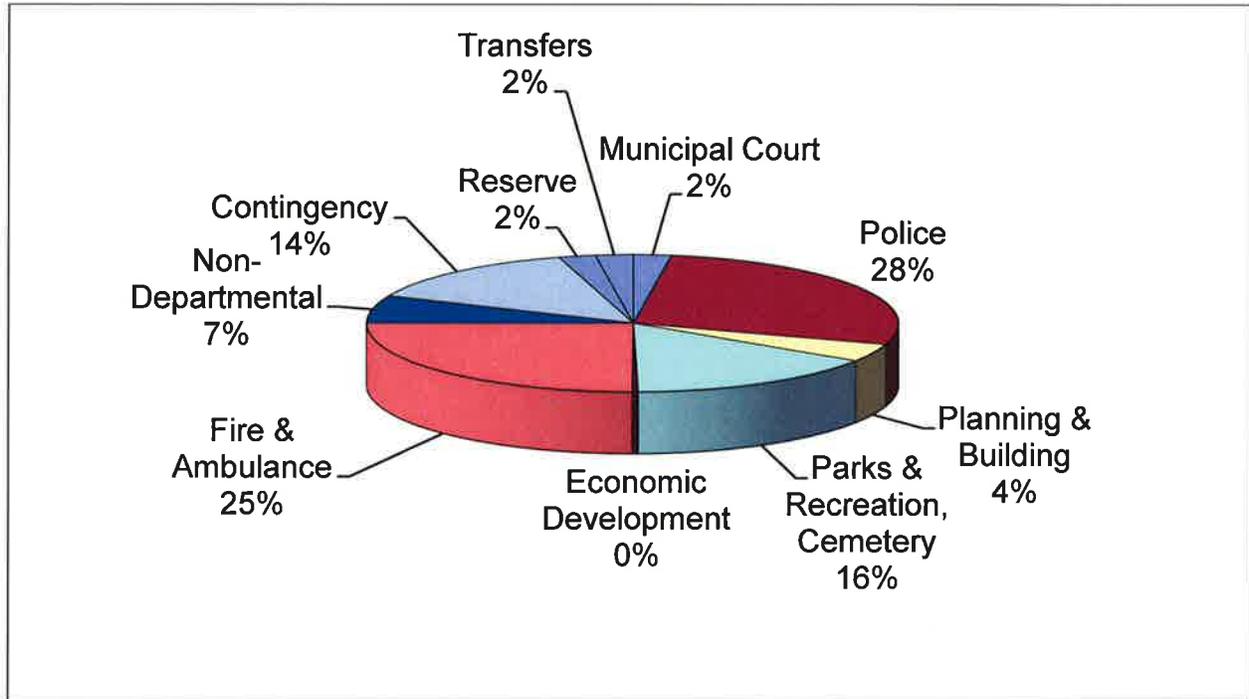
FY17 Proposed Budget

This department was created to provide liaison to enhance economic development. The Airport Manager and the City Manager oversee this department

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$0 | \$0 | \$0 | Consultants | \$0 | \$0 | \$0 |
| 7,661 | 9,223 | 15,000 | Other Expense | 15,000 | 15,000 | 15,000 |
| 250 | 1,200 | 3,500 | Dues & Subscriptions | 3,500 | 3,500 | 3,500 |
| 0 | 13,543 | 20,000 | Marketing | 20,000 | 20,000 | 20,000 |
| 12 | 88 | 4,070 | Postage & Printing | 3,760 | 3,760 | 3,760 |
| 430 | 531 | 500 | Telephone | 500 | 500 | 500 |
| 2,737 | 301 | 3,500 | Office Supplies | 2,500 | 2,500 | 2,500 |
| 6,935 | 5,517 | 7,500 | Travel and Training | 6,500 | 6,500 | 6,500 |
| 2,400 | 1,200 | 20,000 | Commitments to Downtown | 0 | 0 | 0 |
| 16,550 | 3,670 | 1,930 | Central Service Charge | 4,440 | 4,440 | 4,440 |
| 36,975 | 35,274 | 76,000 | Total Materials and Services | 56,200 | 56,200 | 56,200 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| \$36,975 | \$35,274 | \$76,000 | TOTAL ECONOMIC DEV. DEPT. | \$56,200 | \$56,200 | \$56,200 |

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2017

| | |
|------------------------------|---------------------|
| Municipal Court | \$366,050 |
| Police | 4,375,900 |
| Planning & Building | 664,100 |
| Parks & Recreation, Cemetery | 2,448,300 |
| Economic Development | 56,200 |
| Fire & Ambulance | 3,954,150 |
| Non-Departmental | 1,016,650 |
| Contingency | 2,206,265 |
| Reserve | 349,000 |
| Transfers | 363,165 |
| TOTAL | \$15,799,780 |

**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.

FY17 Proposed Budget

Proposed Materials and Services include \$55,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$120,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay has been outlined below. The City bonded the majority of the PERS unfunded liability in September 2005. \$192,800 is part of debt service shown below for the other funds share of the PERS bond payment. There is \$1,500 budgeted for the flower baskets on Main Street.

| Actual FY14 | Actual FY15 | Budget FY16 | | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|----------------------------------|----------------------------|----------------------------|---------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$120,623 | \$131,309 | \$127,725 | Chamber of Commerce TRT | \$141,750 | \$141,750 | \$141,750 |
| 113,310 | 119,301 | 120,000 | Chamber of Commerce TPAC | 120,000 | 120,000 | 120,000 |
| 35,000 | 53,553 | 55,000 | Promotion - Arts | 55,000 | 55,000 | 55,000 |
| 0 | 0 | 0 | County Detox Center | 0 | 0 | 0 |
| 2,500 | 2,500 | 2,500 | Christmas Decorations | 2,500 | 2,500 | 2,500 |
| 65,000 | 65,000 | 65,000 | Direct Facilities - Vert | 65,000 | 65,000 | 65,000 |
| 0 | 900 | 1,500 | Flower Baskets | 1,500 | 1,500 | 1,500 |
| 12,297 | 0 | 0 | Airport Hazardeous Cleanup | 0 | 0 | 0 |
| 2,705 | 2,829 | 4,000 | Senior Center | 4,000 | 4,000 | 4,000 |
| 3,690 | 14,352 | 18,000 | Community Enhancement | 18,000 | 18,000 | 18,000 |
| 0 | 0 | 1,000 | Safety Equipment/Repairs | 1,000 | 1,000 | 1,000 |
| 0 | 0 | 1,000 | ADA Accessibility | 1,000 | 1,000 | 1,000 |
| 20,500 | 1,500 | 22,000 | RARE Program | 22,000 | 22,000 | 22,000 |
| 7,015 | 8,161 | 12,000 | Rental Expenses | 6,000 | 6,000 | 6,000 |
| 33,074 | 36,219 | 40,000 | Attorney's Fees - Litigation | 15,000 | 15,000 | 15,000 |
| 22,530 | 10,667 | 10,100 | Other Miscellaneous Exp. | 10,100 | 10,100 | 10,100 |
| 438,244 | 446,291 | 479,825 | Total Materials and Services | 462,850 | 462,850 | 462,850 |
| 196,836 | 473,210 | 325,100 | CAPITAL OUTLAY | 291,000 | 291,000 | 291,000 |
| 224,045 | 230,573 | 260,660 | DEBT SERVICE - PERS/USDA | 262,800 | 262,800 | 262,800 |
| | | | INTERFUND TRANSFERS | | | |
| 22,500 | 22,500 | 22,500 | City Transportation Prog. Fund | 22,500 | 22,500 | 22,500 |
| 63,030 | 58,040 | 60,890 | Library Fund - operating subsidy | 106,670 | 106,670 | 106,670 |
| 5,000 | 5,000 | 5,000 | Parks Equipment Reserve Fund | 5,000 | 5,000 | 5,000 |
| 0 | 0 | 52,000 | Public Safety Equipment Fund | 121,100 | 121,100 | 121,100 |
| 55,000 | 55,000 | 62,000 | Econ. Dev. Support to Airport | 62,000 | 62,000 | 62,000 |
| 21,900 | 30,000 | 25,000 | AIP payment to Airport | 45,895 | 45,895 | 45,895 |
| 13,251 | 0 | 0 | Cemetery Fund - oper. subsidy | 0 | 0 | 0 |
| 180,681 | 170,540 | 227,390 | Total Interfund Transfers | 363,165 | 363,165 | 363,165 |
| 0 | 0 | 2,458,895 | CONTINGENCY | 2,506,265 | 2,206,265 | 2,206,265 |
| 0 | 0 | 0 | RESERVE FOR PERS | 0 | 300,000 | 300,000 |
| 0 | 0 | 42,000 | RESERVE FOR USDA LOAN | 49,000 | 49,000 | 49,000 |
| \$1,039,806 | \$1,320,614 | \$3,793,870 | TOTAL NON-DEPARTMENTAL | \$3,935,080 | \$3,935,080 | \$3,935,080 |

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

| | |
|-----------------------------------|-------------------------|
| Capital Outlay: | |
| Cemetery Software | \$30,000 |
| Copier | 7,000 |
| Police Building HVAC/Water Heater | 80,000 |
| OSP Building HVAC | 40,000 |
| Parkway Camera Replacements | 10,000 |
| City Hall AC Computer Room | 12,000 |
| Aquatic Slides Gel Coat | 70,000 |
| Aquatic Center | 35,000 |
| Basketball Court | 7,000 |
| Total | <u>\$291,000</u> |



CITY OF PENDLETON

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Horne Special Trust Fund. The David Horne Special Trust fund was donated to the City of Pendleton Olney Cemetery in 2011. This trust fund is to provide flowers for relatives of David Horne on Memorial Day.

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

Description of Revenue Sources

Resources for the State Tax Street Fund come from the City's share of State of Oregon gasoline tax revenues, recently implemented Street Utility Maintenance Fee, and 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.

FY17 Projections of Revenues

\$980,000 is the projection for the gas tax apportionment (99%) from the State gas tax revenues; \$480,000 is the projection from the recently implemented Street Utility Maintenance Fee; \$75,000 is Umatilla County's annual contribution for 8th Street Bridge Project; and \$495,000 is the projection for the Federal Aid Urban (FAU) allocation. Beginning working capital outlay includes carry-over from previous years.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------------------|----------------------------|----------------------------|---------------------------|
| | | | BEGINNING WORKING CAPITAL | | | |
| \$528,514 | \$841,252 | \$847,300 | | \$593,000 | \$593,000 | \$593,000 |
| | | | INTERGOVERNMENTAL REVENUES | | | |
| 947,628 | 956,759 | 950,400 | State Revenues - Gas Tax | 980,000 | 980,000 | 980,000 |
| 240,684 | 5,361 | 246,000 | State Revenues - Other | 768,590 | 768,590 | 768,590 |
| 0 | 0 | 75,000 | Other - Umatilla Co. | 75,000.00 | 75,000.00 | 75,000.00 |
| 1,188,312 | 962,120 | 1,271,400 | Total Intergov. Revenues | 1,823,590 | 1,823,590 | 1,823,590 |
| | | | CHARGES FOR SERVICES | | | |
| 0 | 106 | 222,900 | Street Utility Fee | 480,000 | 480,000 | 480,000 |
| 0 | 106 | 0 | Services to Outside Agencies | 0 | 0 | 0 |
| 3,018 | 3,103 | 3,100 | Land/Building Rental | 3,100 | 3,100 | 3,100 |
| 213,300 | 181,045 | 177,600 | Charges to Other Departments | 183,100 | 183,100 | 183,100 |
| 216,318 | 184,360 | 403,600 | Total Charges for Services | 666,200 | 666,200 | 666,200 |
| 20,072 | 3,244 | 3,000 | MISCELLANEOUS REVENUES | 2,060 | 2,060 | 2,060 |
| 0 | 193835 | 0 | TRSFER FROM OTHER FUNDS | 0 | 0 | 0 |
| \$1,953,216 | \$2,184,811 | \$2,525,300 | TOTAL FUND RESOURCES | \$3,084,850 | \$3,084,850 | \$3,084,850 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------------|---------------------------|
| 1/2 | 1/2 | 1/2 | Public Works Superintendent | 1/2 |
| 1 | 1 | 1 | Utility Worker III | 1 |
| 1 | 0 | 0 | Utility Worker II | 1 |
| 2 | 3 | 3 | Utility Worker I | 2 |
| 1/2 | 1/2 | 1/2 | Part-time Help | 1/2 |
| 5 | 5 | 5 | Total | 5 |

**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 80 miles of paved city streets, about 6 miles of gravel roads, about 1 mile of dirt roads, and some concrete roads; the cleaning of some county paved roads remaining in the city; the cleaning of a major portion of 17 miles of state highway in the city; the cleaning and maintenance of the city's sanitary sewer system including TV inspection services; the cleaning and maintenance of the city's storm drainage catch basins; costs for city street lights; and the inclement weather services necessary to keep the streets, public stairways, parking lots, bridges, and public sidewalks passable.

FY17 Proposed Budget

The proposed budget for FY17 for the State Tax Street Fund provides for on-going maintenance and preservation projects related to arterial and collector streets. Preservation projects are about 30% of the level necessary to maintain the street system in "good" condition. Implementation of recent Street Utility Maintenance Fee is underway and assists with 20% of the preservation need – city staff is maintaining a running 2-year list of projects identified for this fee on the city's webpage. May 2013 pavement assessment defined a \$16 million backlog in preservation need. Another pavement assessment is in process.

| Actual | Actual | Budget | | Proposed | Approved | Adopted |
|--------------------|--------------------|--------------------|-------------------------------------|--------------------|--------------------|--------------------|
| FY14 | FY15 | FY16 | EXPENDITURE CATEGORIES | FY17 | FY17 | FY17 |
| | | | PERSONNEL SERVICES | | | |
| \$216,889 | \$216,019 | \$241,520 | Salaries and Wages | \$248,640 | \$248,640 | \$248,640 |
| 36,666 | 42,480 | 41,930 | Insurance | 41,950 | 41,950 | 41,950 |
| 29,830 | 29,975 | 40,420 | Public Employees Retirement | 40,980 | 40,980 | 40,980 |
| (11,570) | (12,010) | (13,750) | less PERS bond pymt | (15,580) | (15,580) | (15,580) |
| 31,046 | 46,191 | 38,735 | Other Employer-paid Taxes | 41,175 | 41,175 | 41,175 |
| 302,862 | 322,655 | 348,855 | Total Personal Services | 357,165 | 357,165 | 357,165 |
| | | | MATERIALS AND SERVICES | | | |
| 206,376 | 191,339 | 195,000 | Street Lights | 200,000 | 200,000 | 200,000 |
| 12,768 | 7,740 | 40,000 | Street Supplies | 40,000 | 40,000 | 40,000 |
| 22,525 | 20,817 | 22,500 | Electricity | 22,500 | 22,500 | 22,500 |
| 153,500 | 112,400 | 79,800 | Equipment Rental | 81,800 | 81,800 | 81,800 |
| 12,783 | 34,058 | 60,000 | Repairs and Maintenance | 60,000 | 60,000 | 60,000 |
| 5,021 | 1,789 | 5,000 | Travel and Training | 5,000 | 5,000 | 5,000 |
| 19,707 | 20,966 | 47,850 | Other Materials and Services | 57,750 | 57,750 | 57,750 |
| 145,790 | 143,400 | 221,330 | Central Services Charges | 229,950 | 229,950 | 229,950 |
| 64,035 | 77,070 | 76,900 | PW Admin & Fleet Charge | 86,630 | 86,630 | 86,630 |
| 642,505 | 609,579 | 748,380 | Total Materials and Services | 783,630 | 783,630 | 783,630 |
| 185,789 | 486,852 | 1,222,900 | CAPITAL OUTLAY | 1,750,000 | 1,750,000 | 1,750,000 |
| 0 | 0 | 0 | DEBT SERVICE | 0 | 0 | 0 |
| 0 | 0 | 191,415 | CONTINGENCY | 178,475 | 178,475 | 178,475 |
| 11,570 | 12,010 | 13,750 | TRANSFER TO GEN FUND - PERS | 15,580 | 15,580 | 15,580 |
| \$1,142,726 | \$1,431,096 | \$2,525,300 | TOTAL FUND EXPENDITURES | \$3,084,850 | \$3,084,850 | \$3,084,850 |

Capital Outlay: Street Preservation: \$1,750,000 consisting of \$400,000: Collector/Arterial; \$480,000: Residential streets (utility fee); \$520,000: 10.27% match 8th Street Bridge Project; \$150,000, Master Plan (pavement & utility assessment); and \$200,000: 10.27% match for north side Interchange Area Management Plan Exit 209 Project.

**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.

FY17 Projections of Revenues

FY17 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$50 income on investment.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------------------|-----------------|-----------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| \$7,157 | \$8,782 | \$8,700 | BEGINNING WORKING CAPITAL | \$9,000 | \$9,000 | \$9,000 |
| INTERGOVERNMENTAL REVENUES | | | | | | |
| 9,572 | 9,664 | 9,600 | State Revenues - Gas Tax | 9,800 | 9,800 | 9,800 |
| 0 | 0 | 0 | State Revenues - Bicycle Grant | 0 | 0 | 0 |
| 9,572 | 9,664 | 9,600 | Total Intergov. Revenues | 9,800 | 9,800 | 9,800 |
| 53 | 61 | 50 | MISCELLANEOUS REVENUES | 50 | 50 | 50 |
| \$16,782 | \$18,507 | \$18,350 | TOTAL FUND RESOURCES | \$18,850 | \$18,850 | \$18,850 |

**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.

FY17 Proposed Budget

The FY17 budget for Materials and Services proposes \$18,850 for maintenance, sweeping, painting and sign repair of the existing City bike lanes, along with River Parkway black top patching.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$8,000 | \$9,500 | \$9,600 | Street supplies | \$9,600 | \$9,600 | \$9,600 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 9,250 | 9,250 | 9,250 |
| 0 | 0 | 8,750 | UNAPPROPRIATED FUND BAL. | 0 | 0 | 0 |
| \$8,000 | \$9,500 | \$18,350 | TOTAL FUND EXPENDITURES | \$18,850 | \$18,850 | \$18,850 |

CAPITAL OUTLAY: \$9,250 Levee black top patch cracks

**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. Due to an accounting error on the part of the Library District, the libraries have been asked to use the FY16 budget figures to allow the District to balance their budget. The Library applies for an annual per capita grant for children's services from the Oregon State Library.

FY17 Projections of Revenues

Property tax revenues from the Library District are projected at \$410,848. This includes an additional \$2,848 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 \$2,842.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|------------------------------------|----------------------------|----------------------------|---------------------------|
| \$69,192 | \$90,088 | \$156,440 | BEGINNING WORKING CAPITAL | \$169,440 | \$169,440 | \$169,440 |
| 13,256 | 14,941 | 16,000 | LICENSES AND PERMITS | 16,000 | 16,000 | 16,000 |
| | | | INTERGOVERNMENTAL REVENUES | | | |
| 2,794 | 2,999 | 3,300 | State Revenues - State Lib. Grants | 2,842 | 2,842 | 2,842 |
| 0 | 0 | 0 | Other Agencies | 0 | 0 | 0 |
| 414,549 | 425,623 | 427,850 | Other - Um. Co. Spec. Lib. Dist. | 410,848 | 410,848 | 410,848 |
| 417,343 | 428,622 | 431,150 | Total Intergov. Revenues | 413,690 | 413,690 | 413,690 |
| | | | MISCELLANEOUS REVENUES | | | |
| 16,750 | 10,286 | 13,000 | Library Donations | 13,000 | 13,000 | 13,000 |
| 21,940 | 11,000 | 21,000 | Friends of the Library | 18,000 | 18,000 | 18,000 |
| 94 | 272 | 0 | Miscellaneous Revenues | 0 | 0 | 0 |
| 575 | 790 | 520 | Investment Income | 530 | 530 | 530 |
| 39,359 | 22,348 | 34,520 | Total Miscellaneous Revenues | 31,530 | 31,530 | 31,530 |
| 63,030 | 58,040 | 60,890 | TRANSFER FROM General Fund | 106,670 | 106,670 | 106,670 |
| 0 | 0 | 0 | - Central Service Fd | 0 | 0 | 0 |
| \$602,180 | \$614,039 | \$699,000 | TOTAL FUND RESOURCES | \$737,330 | \$737,330 | \$737,330 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|---------------------------|---------------------------|
| 1 | 0 | 1 | Library Director | 1 |
| 1 | 1 | 1 | Asst. Librarian | 1 |
| 3/4 | 1 | 0 | Youth Childrens Librarian | 0 |
| 2 5/8 | 2 5/8 | 2 5/8 | Library Asst II | 2 5/8 |
| 2 1/6 | 2 7/8 | 2 1/8 | Library Asst I | 2 1/8 |
| 19/20 | 23/39 | 17/20 | Library Aide Part-time | 17/20 |
| 8 29/59 | 8 2/21 | 7 49/81 | TOTAL | 7 49/81 |

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is “offer traditional, innovative, and universal access to the world’s knowledge and ideas.” The library has 14,000 registered borrowers in a service area of 23,700 people. Library holdings include more than 48,000 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 its 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 77 public, academic and high school libraries in 15 Eastern Oregon Counties. The library is open 54 hours, six days each week.

FY17 Proposed Budget

The FY17 budget reflects the library’s plan to make best use of resources by targeting them to where there is the greatest demand for service. Personnel will be prioritized to direct customer care, with special emphasis on the needs of children and families.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$272,895 | \$259,395 | \$300,800 | Salaries and Wages | \$296,250 | \$296,250 | \$296,250 |
| 36,238 | 31,919 | 37,160 | Insurance | 37,550 | 37,550 | 37,550 |
| 31,583 | 31,834 | 46,000 | Public Employees Retirement | 46,000 | 46,000 | 46,000 |
| (11,470) | (11,830) | (15,060) | less PERS bond pymt | (21,380) | (21,380) | (21,380) |
| 21,206 | 21,152 | 25,300 | Other Employer-paid Taxes | 23,650 | 23,650 | 23,650 |
| 350,452 | 332,470 | 394,200 | Total Personal Services | 382,070 | 382,070 | 382,070 |
| MATERIALS AND SERVICES | | | | | | |
| 13,086 | 7,975 | 10,000 | Library Books | 15,000 | 15,000 | 15,000 |
| 1,683 | 2,228 | 1,000 | Library Periodicals | 2,000 | 2,000 | 2,000 |
| 1,347 | 1,597 | 1,500 | Library Reference | 1,000 | 1,000 | 1,000 |
| 13,080 | 0 | 0 | Contract Services | 0 | 0 | 0 |
| 0 | 1,189 | 1,000 | Equipment Maintenance | 1,000 | 1,000 | 1,000 |
| 8,166 | 14,355 | 10,000 | Office Supplies - Printing | 8,000 | 8,000 | 8,000 |
| 195 | 1,124 | 1,500 | Travel and Training | 1,700 | 1,700 | 1,700 |
| 16,583 | 7,535 | 15,700 | Other Materials and Services | 20,400 | 20,400 | 20,400 |
| 16,500 | 16,500 | 16,500 | Direct Facility Charge | 16,500 | 16,500 | 16,500 |
| 63,030 | 58,040 | 60,890 | Central Services Charges | 106,670 | 106,670 | 106,670 |
| 133,670 | 110,543 | 118,090 | Total Materials and Services | 172,270 | 172,270 | 172,270 |
| 16,500 | 0 | 26,000 | CAPITAL OUTLAY | 60,000 | 60,000 | 60,000 |
| 0 | 8 | 1,000 | DEBT SERVICE | 1,000 | 1,000 | 1,000 |
| 11,470 | 11,830 | 15,060 | TRANSFER TO GEN FUND-PERS | 21,380 | 21,380 | 21,380 |
| 0 | 0 | 144,650 | CONTINGENCY | 100,610 | 100,610 | 100,610 |
| \$512,092 | \$454,851 | \$699,000 | TOTAL FUND EXPENDITURES | \$737,330 | \$737,330 | \$737,330 |

Capital Outlay:

| | |
|--------------------|-----------------|
| Carpet Replacement | <u>\$60,000</u> |
| | \$60,000 |

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

Description of Revenue Sources

The Donald Daughs, Jessie Furnish, Berkeley, Pozegar, and Sam Sturgis funds were transferred to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library. \$30,000 was retained by PFOL for contingency. Contingency funds will be held in the PFOL account and made available to the library through PFOL's payment for goods and services needed to support library programs, events or equipment.

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. All trust funds held by OCF are expected to generate a distribution at 4% this year, yielding \$31,000. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY17 Projections of Revenues

Revenue projections for FY17 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 interest of half a percent this year, yielding \$400. The permanent trust is expected to add \$30 for a total of \$430. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

| Actual FY14 | Actual FY15 | Budget FY16 | | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | RESOURCES | | | |
| \$651,974 | \$64,502 | \$77,300 | BEGINNING WORKING CAPITAL | \$80,570 | \$80,570 | \$80,570 |
| | | | MISCELLANEOUS REVENUES | | | |
| 888 | 32,363 | 31,800 | Donations | 31,800 | 31,800 | 31,800 |
| 9,865 | 4,968 | 5,000 | Investment Income | 400 | 400 | 400 |
| 10,753 | 37,331 | 36,800 | Total Miscellaneous Revenues | 32,200 | 32,200 | 32,200 |
| 294 | 30 | 1,325 | TRFR -LIBRARY PERM. TR | 30 | 30 | 30 |
| \$663,021 | \$101,863 | \$115,425 | TOTAL FUND RESOURCES | \$112,800 | \$112,800 | \$112,800 |

**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. The principal of the trust fund remaining the City is \$2,500.

FY17 Proposed Budget

The proposed expenditures for FY17 total \$36,000 for materials and services.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$15,152 | \$28,585 | \$30,000 | Library Books - Donations | \$32,000 | \$32,000 | \$32,000 |
| 0 | 0 | 0 | Library Books - Rental | 0 | 0 | 0 |
| 583,366 | 0 | 0 | Release of Trust Funds | 0 | 0 | 0 |
| 0 | 0 | 0 | Office Supplies & Repair | 4,000 | 4,000 | 4,000 |
| 598,518 | 28,585 | 30,000 | Total Materials and Services | 36,000 | 36,000 | 36,000 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 0 | 0 | 0 | Contingency | 0 | 0 | 0 |
| 0 | 0 | 85,425 | Unappropriated Fund Balance | 76,800 | 76,800 | 76,800 |
| \$598,518 | \$28,585 | \$115,425 | TOTAL FUND EXPENDITURES | \$112,800 | \$112,800 | \$112,800 |

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

FY17 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY17 program. Projections for the State of Oregon's Small Cities Program grant for FY17 include \$125,000 for the City's program. This grant requires a 46% percent match. The budget also includes \$22,500 program subsidy/transfer from the General Fund. The City also has an operating ODOT 5310/Discretionary grant for \$120,000 for the upcoming year. The County STF Grant has not been awarded yet.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Proposal Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|-----------------------------------|----------------------------|----------------------------|---------------------------|
| \$389,378 | \$397,364 | \$36,000 | BEGINNING WORKING CAPITAL | \$36,000 | \$36,000 | \$36,000 |
| | | | CHARGES FOR SERVICES | | | |
| 20,557 | 22,413 | 15,000 | Farebox | 20,000 | 20,000 | 20,000 |
| | | | INTERGOVERNMENTAL REVENUES | | | |
| 103,213 | 86,785 | 118,700 | State Revenues - Sm. Cities/Rural | 125,000 | 125,000 | 125,000 |
| 64,391 | 124,861 | 111,515 | State Revenues - 5310 | 120,000 | 120,000 | 120,000 |
| 565 | 761 | 0 | State Revenues - Discretionary | 0 | 0 | 0 |
| 41,250 | 80,400 | 108,205 | Other - Um. Co. Spec. Trans. | 90,000 | 90,000 | 90,000 |
| 209,419 | 292,807 | 338,420 | Total Intergov. Revenues | 335,000 | 335,000 | 335,000 |
| 11,198 | 7,473 | 4,980 | MISCELLANEOUS REVENUES | 2,500 | 2,500 | 2,500 |
| | | | TRANSFERS IN | | | |
| 22,500 | 22,500 | 22,500 | General Fund | 22,500 | 22,500 | 22,500 |
| 0 | 0 | 0 | Central Service Fund | 0 | 0 | 0 |
| \$653,052 | \$742,557 | \$416,900 | TOTAL FUND RESOURCES | \$416,000 | \$416,000 | \$416,000 |

**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.

FY17 Proposed Budget

The proposed budget for FY17 for the senior/disabled taxi voucher program budgets for approximately 16,000 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 \$120,000 for taxi tickets and \$190,000 for the various dial-a-ride programs. The Care-Ride program for medical transportation has been moved to this fund from the Fire/Ambulance Department

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 buses and vans for transportation of disabled citizens under this program. The price of fuel greatly affects the number of rides available due to budget constraints.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Proposal Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| MATERIALS AND SERVICES | | | | | | |
| \$137,761 | \$158,844 | \$223,200 | Contract Serv. - Van Services | \$190,000 | \$190,000 | \$190,000 |
| 64,852 | 53,934 | 90,000 | Contract Serv. - Taxi Tickets | 120,000 | 120,000 | 120,000 |
| 10,828 | 14,569 | 15,000 | Contract Serv. - Care Ride | 15,000 | 15,000 | 15,000 |
| 0 | 0 | 2,000 | Single Audit | 2,000 | 2,000 | 2,000 |
| 0 | 0 | 7,000 | Marketing | 7,000 | 7,000 | 7,000 |
| 8,147 | 3,754 | 14,000 | Insurance & Maintenance | 11,500 | 11,500 | 11,500 |
| 1,206 | 1,734 | 5,000 | Postage and Program Supplies | 5,000 | 5,000 | 5,000 |
| 1,605 | 2,112 | 5,000 | Other Expense | 3,000 | 3,000 | 3,000 |
| 25,000 | 25,000 | 25,000 | Direct Charge for Finance Services | 25,000 | 25,000 | 25,000 |
| 249,399 | 259,947 | 386,200 | Total Materials and Services | 378,500 | 378,500 | 378,500 |
| 6,790 | 107,030 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 0 | 0 | 30,700 | CONTINGENCY | 37,500 | 37,500 | 37,500 |
| \$256,189 | \$366,977 | \$416,900 | TOTAL FUND EXPENDITURES | \$416,000 | \$416,000 | \$416,000 |

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

Description of Revenue Sources

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

FY17 Projections of Revenues

There is no project grant budgeted for FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---|-------------------------------------|-------------------------------------|------------------------------------|
| \$2,613 | \$2,526 | \$2,600 | BEGINNING FUND BALANCE | \$2,600 | \$2,600 | \$2,600 |
| | | | INTERGOVERNMENTAL REVENUES | | | |
| 8,750 | 0 | 0 | State Revenues -Orc. Com. Dev. Gr. | 0 | 0 | 0 |
| 0 | 0 | 0 | County Revenues | 0 | 0 | 0 |
| 8,750 | 0 | 0 | Total Intergovernmental Revenues | 0 | 0 | 0 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 0 | Miscellaneous Income | 0 | 0 | 0 |
| 13 | 0 | 0 | Investment Income | 0 | 0 | 0 |
| 13 | 0 | 0 | Total Miscellaneous Revenues | 0 | 0 | 0 |
| 0 | 0 | 0 | INTERFUND TRANSFERS | 0 | 0 | 0 |
| \$11,376 | \$2,526 | \$2,600 | TOTAL FUND RESOURCES | \$2,600 | \$2,600 | \$2,600 |

**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.

FY17 Proposed Budget

There is no project budgeted for FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$8,750 | \$0 | \$0 | Business Loan Program | \$0 | \$0 | \$0 |
| 8,750 | 0 | 0 | Total Materials and Services | 0 | 0 | 0 |
| 0 | 0 | 2,600 | RESERVE | 2,600 | 0 | 0 |
| \$8,750 | \$0 | \$2,600 | TOTAL FUND EXPENDITURES | \$2,600 | \$0 | \$0 |

**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.

FY17 Projections of Revenues

Income consists of monthly payments from the woodstove program and repayment of residential solar loans.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$774,318 | \$587,609 | \$309,950 | BEGINNING WORKING CAPITAL | \$421,000 | \$421,000 | \$421,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 50,000 | 0 | 0 | Sale of Land | 0 | 0 | 0 |
| 16,070 | 0 | 0 | HUD Rehab Loan Repayments | 0 | 0 | 0 |
| 0 | 0 | 0 | CDGB Loan Repayments | 0 | 0 | 0 |
| 35,555 | 20,375 | 21,000 | Woodstove Repayments | 8,000 | 8,000 | 8,000 |
| 78,561 | 113,250 | 100,500 | Solar Repayments | 1,900 | 1,900 | 1,900 |
| 0 | 0 | 0 | Loan Proceeds | 0 | 0 | 0 |
| 8,113 | 150 | 50 | Miscellaneous Revenues | 0 | 0 | 0 |
| 3,713 | 2,485 | 1,000 | Investment Income | 2,500 | 2,500 | 2,500 |
| 192,012 | 136,260 | 122,550 | Total Miscellaneous Revenues | 12,400 | 12,400 | 12,400 |
| 0 | 0 | 0 | TRFR FROM OTHER FUNDS | 0 | 0 | 0 |
| \$966,330 | \$723,869 | \$432,500 | TOTAL FUND RESOURCES | \$433,400 | \$433,400 | \$433,400 |

**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.

FY17 Proposed Budget

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City will continue to make wood stove loans to citizens. City helped finance approximately 40 solar installations in Pendleton from Phase I. The residential solar loans are scheduled to be paid back in four years. Commercial solar loans are paid back in one year.

| Actual FY14 | Actual FY15 | Budget FY16 | | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$3,500 | \$3,200 | \$20,000 | Woodstove Replacements | \$20,000 | \$20,000 | \$20,000 |
| 0 | 9,001 | 36,000 | Solar Loans Residential | 9,000 | 9,000 | 9,000 |
| 0 | 79,000 | 75,000 | Solar Loans Business | 75,000 | 75,000 | 75,000 |
| 0 | 25,000 | 0 | Consultants | 0 | 0 | 0 |
| 1,480 | 3,114 | 10,000 | Other Expense | 10,000 | 10,000 | 10,000 |
| 4,980 | 119,315 | 141,000 | Total Materials and Services | 114,000 | 114,000 | 114,000 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 51,042 | 0 | 0 | DEBT SERVICE | 0 | 0 | 0 |
| 322,700 | 201,000 | 0 | TRANSFER TO AIRPORT FD | 0 | 0 | 0 |
| 0 | 0 | 291,500 | CONTINGENCY | 0 | 0 | 0 |
| 0 | 0 | 0 | RESERVE | 319,400 | 319,400 | 319,400 |
| \$378,722 | \$320,315 | \$432,500 | TOTAL FUND EXPENDITURES | \$433,400 | \$433,400 | \$433,400 |

**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.

FY17 Projections of Revenues

FY17 proposes sidewalk owner repayments to cover the assessments of \$8,000. There is no proposed sidewalk LID in this year's budget.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--|-------------------------------------|-------------------------------------|------------------------------------|
| (\$97,714) | (\$69,125) | \$0 | BEGINNING WORKING CAPITAL | \$0 | \$0 | \$0 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 47,500 | Inter-fund Proceeds | 25,000 | 25,000 | 25,000 |
| 30,269 | 13,022 | 12,800 | Assessment Principal & Interest | 8,000 | 8,000 | 8,000 |
| 0 | 0 | 0 | Sidewalk Loan Repayments | 0 | 0 | 0 |
| 75 | 15 | 0 | Miscellaneous Income | 0 | 0 | 0 |
| 3 | 4 | 0 | Investment Income | 0 | 0 | 0 |
| 30,347 | 13,041 | 60,300 | Total Miscellaneous Revenues | 33,000 | 33,000 | 33,000 |
| (\$67,367) | (\$56,084) | \$60,300 | TOTAL FUND RESOURCES | \$33,000 | \$33,000 | \$33,000 |

**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.

FY17 Proposed Budget

The FY17 budget for Materials and Services proposes \$300 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below as Debt Service. There is no program proposed for this current year.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|-----------------|---------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | MATERIALS & SERVICES | | | |
| \$0 | \$36 | \$300 | Other Expenses | \$300 | \$300 | \$300 |
| \$0 | \$36 | \$300 | Total Materials & Services | \$300 | \$300 | \$300 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 1,757 | 642 | 60,000 | DEBT SERVICE | 33,000 | 33,000 | 33,000 |
| \$1,757 | \$678 | \$60,300 | TOTAL FUND EXPENDITURES | \$33,300 | \$33,300 | \$33,300 |

**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.

FY17 Projection of Revenues

The total TRT received by the City is projected at \$1,012,500 this year. The PCC gets 48.375% of that total. Catering revenues for FY17 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| -\$158,540 | -\$129,561 | \$0 | BEGINNING WORKING CAPITAL | \$32,300 | \$32,300 | \$32,300 |
| | | | TAXES | | | |
| 416,811 | 440,657 | 441,350 | Transient Room Taxes | 490,000 | 490,000 | 490,000 |
| 0 | 0 | 0 | TPAC | 0 | 0 | 0 |
| 416,811 | 440,657 | 441,350 | Total Taxes | 490,000 | 490,000 | 490,000 |
| | | | LICENSES AND PERMITS | | | |
| 33,740 | 33,438 | 35,000 | General Business License | 35,000 | 35,000 | 35,000 |
| 14,185 | 14,540 | 15,000 | Employee-based Bus. License | 15,000 | 15,000 | 15,000 |
| 47,925 | 47,978 | 50,000 | Total Licenses and Permits | 50,000 | 50,000 | 50,000 |
| | | | CHARGES FOR SERVICES | | | |
| 29,825 | 34,338 | 45,000 | PCC Rental - Conventions | 40,000 | 40,000 | 40,000 |
| 14,149 | 11,044 | 5,000 | PCC Rental - Community | 10,000 | 10,000 | 10,000 |
| 10 | 53 | 500 | PCC Rental - Other | 500 | 500 | 500 |
| 3,153 | 3,549 | 3,500 | PCC Rental - Equipment | 3,500 | 3,500 | 3,500 |
| 2,734 | 3,468 | 4,500 | PCC Parking Lot Rental | 4,000 | 4,000 | 4,000 |
| 131,432 | 186,464 | 200,000 | Catering/Concessions | 200,000 | 200,000 | 200,000 |
| 181,303 | 238,916 | 258,500 | Total Charges for Services | 258,000 | 258,000 | 258,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 7233 | 0 | 10200 | Donations | 0 | 0 | 0 |
| 0 | 0 | 96,650 | Interfund Loan Proceeds | 0 | 0 | 0 |
| 0 | 0 | 0 | Other Miscellaneous Income | 0 | 0 | 0 |
| 11,023 | 21,116 | 14,000 | Reimbursement of Expense | 14,000 | 14,000 | 14,000 |
| 5 | 5 | 0 | Investment Income | 0 | 0 | 0 |
| 18,261 | 21,121 | 120,850 | Total Miscellaneous Revenues | 14,000 | 14,000 | 14,000 |
| 0 | 0 | 0 | TRFR FROM GENERAL FUND | 0 | 0 | 0 |
| \$505,760 | \$619,111 | \$870,700 | TOTAL FUND RESOURCES | \$844,300 | \$844,300 | \$844,300 |

**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).

FY17 Proposed Budget

The proposed FY17 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.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$201,202 | \$208,688 | \$227,750 | Salaries and Wages | \$231,775 | \$231,775 | \$231,775 |
| 26,848 | 29,084 | 31,290 | Insurance | 31,400 | 31,400 | 31,400 |
| 12,847 | 20,223 | 19,720 | Public Employees Retirement | 20,000 | 20,000 | 20,000 |
| (7,690) | (6,520) | (6,710) | less PERS bond pymt | (7,610) | (7,610) | (7,610) |
| 19,939 | 24,920 | 21,750 | Other Employee Paid Taxes | 23,000 | 23,000 | 23,000 |
| 253,146 | 276,395 | 293,800 | Total Personal | 298,565 | 298,565 | 298,565 |
| MATERIALS AND SERVICES | | | | | | |
| 124,020 | 161,462 | 160,000 | Contractual Serv. - Concessionaire | 178,000 | 178,000 | 178,000 |
| 13,753 | 16,949 | 10,000 | Contract Services | 42,000 | 42,000 | 42,000 |
| 43,653 | 47,927 | 45,000 | Electricity | 45,000 | 45,000 | 45,000 |
| 21,481 | 15,748 | 20,000 | Natural Gas | 20,000 | 20,000 | 20,000 |
| 8,677 | 8,213 | 10,000 | Marketing | 35,000 | 35,000 | 35,000 |
| 15,690 | 19,552 | 15,000 | Repairs and Maintenance | 17,000 | 17,000 | 17,000 |
| 6,680 | 5,401 | 7,000 | Janitorial Supplies | 7,000 | 7,000 | 7,000 |
| 10,185 | 5,738 | 17,700 | Event Supplies | 10,000 | 10,000 | 10,000 |
| 29,099 | 22,813 | 29,400 | Other Materials and Services | 27,400 | 27,400 | 27,400 |
| 96,980 | 79,904 | 84,590 | Central Services Charges | 100,180 | 100,180 | 100,180 |
| 370,219 | 383,705 | 398,690 | Total Materials and Services | 481,580 | 481,580 | 481,580 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 4,267 | 1,565 | 171,500 | DEBT SERVICE | 0 | 0 | 0 |
| 7,690 | 6,520 | 6,710 | TRANSFER TO-Gen Fd -PERS | 7,610 | 7,610 | 7,610 |
| 0 | 0 | 0 | CONTINGENCY | 56,545 | 56,545 | 56,545 |
| \$635,322 | \$668,186 | \$870,700 | TOTAL FUND EXPENDITURES | \$844,300 | \$844,300 | \$844,300 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------|---------------------------|
| 1/2 | 1/2 | 1/2 | Convention Manager | 1/3 |
| 2 | 2 | 2 | Utility Worker II | 2 |
| 1 | 1 | 1 | Office Specialist III | 1 |
| 1 1/16 | 1 1/16 | 1 11/25 | Part-Time FTE's | 1 1/2 |
| 4 9/16 | 4 9/16 | 4 47/50 | | 4 5/6 |

**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 TPAC ordinance is set to expire when the PCC Eastside Expansion loan is paid for. The TPAC is split between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% to the PCC for capital improvements. This fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY17 Projections of Revenues

The TPAC projected for FY17 is \$98,000. The majority of the City's share of TPAC dollars are committed to the debt service payment on the Pendleton Convention Center Eastside Expansion Project.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$42,927 | \$127,702 | \$214,000 | BEGINNING FUND BALANCE | \$202,000 | \$202,000 | \$202,000 |
| 92,704 | 95,040 | 98,190 | TAXES - TPAC | 98,000 | 98,000 | 98,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 10,000 | Donations | | | |
| 0 | 825,000 | 0 | Loan Dollars | 0 | 0 | 0 |
| 376 | 2,287 | 210 | Investment Income | 500 | 500 | 500 |
| 376 | 827,287 | 10,210 | Total Miscellaneous Revenues | 500 | 500 | 500 |
| 0 | 0 | 0 | TRANSFER FROM PCC | 0 | 0 | 0 |
| \$136,007 | \$1,050,029 | \$322,400 | TOTAL FUND RESOURCES | \$300,500 | \$300,500 | \$300,500 |

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

Description of Current Services

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$1.50 per room per day. The proceeds will be divided between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% to the PCC for capital improvements. (See Ordinance renewal in "Description of Revenue Sources"). This fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY17 Proposed Budget

The PCC Eastside Expansion project finished spring 2015. The City financed the expansion through a local bank and the TPAC fees are the committed revenue source for the repayment of the 15 year loan.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|------------------|------------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| \$0 | \$0 | \$0 | MATERIALS & SERVICES | \$0 | \$0 | \$0 |
| 8,305 | 793,413 | 55,000 | CAPITAL OUTLAY | 190,000 | 190,000 | 190,000 |
| 0 | 37,617 | 75,235 | DEBT SERVICE | 75,235 | 75,235 | 75,235 |
| 0 | 0 | 192,165 | RESERVE FOR TPAC | 35,265 | 35,265 | 35,265 |
| \$8,305 | \$831,030 | \$322,400 | TOTAL FUND EXPENDITURES | \$300,500 | \$300,500 | \$300,500 |

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 |

Total **\$409,237**

Capital Outlay FY13-15

| | |
|---|--------------------|
| East side rooms expansion and roof repair FY15 | \$928,000 |
| Expansion furniture FY15 | \$33,000 |
| Bond Counsel Fees for Financing FY14 | \$8,305 |
| RV panel electrical hookups FY13 | \$5,124 |
| Viking Oven (\$5,300 grant) FY13 | \$17,000 |
| West side carpet FY13 | 28,198 |
| Kitchen HVAC/AC replacement FY13 | 14,807 |
| | \$1,034,434 |

Capital Outlay FY17

| | |
|------------------|-----------|
| Roof Replacement | \$190,000 |
|------------------|-----------|

**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.

FY17 Projections of Revenues

The Blue Mountain Enforcement Narcotics Team (BENT) expects to continue receiving reimbursement dollars from the Office of National Drug Control Policy as a designated High Intensity Drug Trafficking Area (HIDTA). The aforementioned grant initiative is intended to support drug investigations aimed at the disruption and/or dismantling of drug trafficking organizations (DTO) in Umatilla and Morrow Counties

| Actual FY14 | Actual FY15 | Budget FY16 | | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| | | | RESOURCES | | | |
| \$56,513 | \$72,622 | \$84,600 | BEGINNING FUND BALANCE | \$80,600 | \$80,600 | \$80,600 |
| 121,111 | 136,600 | 106,000 | INTERGOVERNMENTAL | 105,000 | 105,000 | 105,000 |
| 4,400 | 5,200 | 4,800 | CHARGES FOR SERVICES - Rent | 4,800 | 4,800 | 4,800 |
| | | | MISCELLANEOUS REVENUES | | | |
| 8,423 | 3,212 | 0 | Asset Forfeitures - BENT | 0 | 0 | 0 |
| 163 | 437 | 100 | Restitution - BENT | 100 | 100 | 100 |
| 0 | 0 | 0 | Miscellaneous | 0 | 0 | 0 |
| 638 | 653 | 500 | Investment Income | 500 | 500 | 500 |
| 9,224 | 4,302 | 600 | Total Miscellaneous Revenues | 600 | 600 | 600 |
| \$191,248 | \$218,724 | \$196,000 | TOTAL FUND REVENUES | \$191,000 | \$191,000 | \$191,000 |

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

Description of Current Services

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

FY17 Proposed Budget

The proposed FY17 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 FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$93,842 | \$127,295 | \$110,000 | HIDTA Expense | \$105,000 | \$105,000 | \$105,000 |
| 11,374 | 5,765 | 5,000 | Marijuana Eradication | 0 | 0 | 0 |
| 0 | 0 | 20,000 | Organized Crime Enforcement Grant | 25,000 | 25,000 | 25,000 |
| 13,410 | 9,050 | 61,000 | Other Materials & Services | 61,000 | 61,000 | 61,000 |
| 118,626 | 142,110 | 196,000 | Total Materials and Services | 191,000 | 191,000 | 191,000 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 0 | 0 | 0 | TRANSFERS TO GENERAL FD | 0 | 0 | 0 |
| \$118,626 | \$142,110 | \$196,000 | TOTAL FUND EXPENDITURES | \$191,000 | \$191,000 | \$191,000 |

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

Description of Revenue Sources

Resources for the System Development Fees Fund are from development fees assessed at the time of new development.

FY17 Projections of Revenues

System Development Fees Fund consists of revenues from the following three transportations related sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income. An overall review and assessment of these fees is underway as part of a master planning effort. City staff will be completing an update to the 2007 Transportation Plan for bike, pedestrian, and transit elements in FY16. Water, sewer, and storm system development fees, if implemented in FY17, would require separate system development fee funds to be created..

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$700,446 | \$819,757 | \$823,350 | BEGINNING FUND BALANCE | \$928,000 | \$928,000 | \$928,000 |
| LICENSES AND PERMITS | | | | | | |
| 114,157 | 57,889 | 75,000 | Traffic Impact Fees | 75,000 | 75,000 | 75,000 |
| 574 | 6,018 | 6,025 | Assessment Payments | 7,500 | 7,500 | 7,500 |
| 114,731 | 63,907 | 81,025 | Total Licenses and Permits | 82,500 | 82,500 | 82,500 |
| MISCELLANEOUS REVENUES | | | | | | |
| 0 | 0 | 0 | Reimbursement of Expense | 0 | 0 | 0 |
| 11,376 | 6,744 | 7,525 | Investment Income | 4,000 | 4,000 | 4,000 |
| 11,376 | 6,744 | 7,525 | Total Miscellaneous Revenues | 4,000 | 4,000 | 4,000 |
| TRANSFERS | | | | | | |
| 0 | 0 | 0 | From Water Fund | 0 | 0 | 0 |
| 0 | 0 | 0 | From Sewer Fund | 0 | 0 | 0 |
| \$826,553 | \$890,408 | \$911,900 | TOTAL FUND RESOURCES | \$1,014,500 | \$1,014,500 | \$1,014,500 |

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

Description of Current Services

The transportation System Development Fees Fund holds system development fees in reserve until the development of the infrastructure it was assessed for is made. Separate system development fees have been developed for water, sewer, and storm systems through a master planning effort. These system development fees have not been implemented in FY16, but maybe phased in beginning in FY17, along with formation of a storm utility fund.

FY17 Proposed Budget

The FY17 budget for the transportation System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan. All funds are placed in capital outlay for an expansion or extension project(s) that may occur within a fiscal year.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$6,796 | \$12,383 | \$911,900 | CAPITAL OUTLAY | \$1,014,500 | \$1,014,500 | \$1,014,500 |
| 0 | 0 | 0 | DEBT SERVICE | 0 | 0 | 0 |
| 0 | 0 | 0 | TFR TO BARNHART RD FD | 0 | 0 | 0 |
| \$6,796 | \$12,383 | \$911,900 | TOTAL FUND EXPENDITURES | \$1,014,500 | \$1,014,500 | \$1,014,500 |

Capital Outlay is undetermined but would be based on Transportation System Plan \$1,014,500

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

Description of Revenue Sources

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

FY17 Projections of Revenues

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

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|------------------------------------|----------------------------|----------------------------|---------------------------|
| \$46,143 | \$21,167 | \$26,250 | BEGINNING FUND BALANCE | \$31,500 | \$31,500 | \$31,500 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 99 | 0 | Sale of Equipment | 0 | 0 | 0 |
| 205 | 118 | 100 | Investment Income | 100 | 100 | 100 |
| 205 | 217 | 100 | Total Miscellaneous Revenues | 100 | 100 | 100 |
| | | | TRANSFERS | | | |
| 5,000 | 5,000 | 5,000 | From General Fund | 5,000 | 5,000 | 5,000 |
| 7,000 | 0 | 0 | From Central Services - Facilities | 0 | 0 | 0 |
| 12,000 | 5,000 | 5,000 | Total Transfers | 5,000 | 5,000 | 5,000 |
| \$58,348 | \$26,384 | \$31,350 | TOTAL FUND RESOURCES | \$36,600 | \$36,600 | \$36,600 |

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

Description of Current Services

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

FY17 Proposed Budget

The proposed FY17 budget for the Parks Equipment Capital Reserve Fund has \$36,600 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$37,181 | \$0 | \$31,350 | CAPITAL OUTLAY | \$36,600 | \$36,600 | \$36,600 |
| 0 | 0 | 0 | RESERVE FOR EQUIP. REPL. | 0 | 0 | 0 |
| \$37,181 | \$0 | \$31,350 | TOTAL FUND EXPENDITURES | \$36,600 | \$36,600 | \$36,600 |

Capital Outlay:

| | |
|-----------------------|-----------------|
| Used vehicle | \$16,600 |
| Purchase a lawn mower | <u>20,000</u> |
| Total | \$36,600 |

**CITY OF PENDLETON
RESOURCE SUMMARY
PUBLIC SAFETY CAPITAL RESERVE FUND**

Description of Revenue Sources

This fund was formerly known as the Fire & Ambulance Capital Reserve Fund. The change now combines police and fire/ambulance capital equipment purchases. Revenues used to support this fund are collected through a water meter assessment fee and annual payments from the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and Reith Water District.

FY17 Projections of Revenues

The proposed FY 17 budget sustains traditional billing formulas. The water line/meter size dictates the billing rate for the properties paying water meter assessment fee while the Water/Fire Districts identified above pay a percentage of the overall operational budget. A General Fund transfer is budgeted based on ambulance revenues dedicated towards equipment replacement.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| (\$39,024) | \$66,607 | \$0 | BEGINNING FUND BALANCE | \$72,000 | \$72,000 | \$72,000 |
| | | | LICENSES AND PERMITS | | | |
| 163,215 | 164,986 | 195,000 | Public Safety Replacement Fee | 171,000 | 171,000 | 171,000 |
| 163,215 | 164,986 | 195,000 | Total Licenses and Permits | 171,000 | 171,000 | 171,000 |
| 0 | 0 | 0 | INTERGOVERNMENTAL REV | 0 | 0 | 0 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 0 | Interfund Loans | 0 | 0 | 0 |
| 79 | 439 | 25 | Investment Income | 0 | 0 | 0 |
| 79 | 439 | 25 | Total Miscellaneous Revenues | 0 | 0 | 0 |
| 0 | 0 | 52,000 | TRANSFER FROM GENERAL FUND | 121,100 | 121,100 | 121,100 |
| \$124,270 | \$232,032 | \$247,025 | TOTAL FUND RESOURCES | \$364,100 | \$364,100 | \$364,100 |

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PUBLIC SAFETY CAPITAL RESERVE FUND**

Description of Current Services

This fund combines police and fire/ambulance capital and fleet purchases. Funds are held in reserve for the replacement of public safety equipment and rolling stock when available.

FY17 Proposed Budget

FY17 replacement needs are listed below.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$57,543 | \$232,670 | \$190,000 | CAPITAL OUTLAY | \$362,000 | \$362,000 | \$362,000 |
| 120 | 15 | 1,000 | DEBT SERVICE | 2,100 | 2,100 | 2,100 |
| 0 | 0 | 0 | Trfrs to Airport Fd for Station | 0 | 0 | 0 |
| 0 | 0 | 56,025 | RESERVE FOR EQUIP. REPL. | 0 | 0 | 0 |
| \$57,663 | \$232,685 | \$247,025 | TOTAL FUND EXPENDITURES | \$364,100 | \$364,100 | \$364,100 |

Capital Outlay:

| | |
|------------------------------------|------------------|
| Patrol Car Replacement (3) | \$75,000 |
| Mobile Computer Replacement | \$37,000 |
| Ambulance | \$145,000 |
| Jaws of Life | \$25,000 |
| Heart Monitors | 70,000 |
| Misc Medical Equipment | 10,000 |
| Total | \$362,000 |

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

Description of Revenue Sources

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

FY17 Projections of Revenues

Revenue projections for FY17 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 FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| \$121,357 | \$128,408 | \$110,000 | BEGINNING WORKING CAPITAL | \$114,000 | \$114,000 | \$114,000 |
| | | | LICENSES AND PERMITS | | | |
| 5,244 | 2,208 | 4,000 | Future Park Dev. Build. Fees | 4,000 | 4,000 | 4,000 |
| 5,244 | 2,208 | 4,000 | Total Licenses and Permits | 4,000 | 4,000 | 4,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 2,404 | 3,287 | 2,000 | Donations and Grants | 2,000 | 2,000 | 2,000 |
| 603 | 572 | 500 | Investment Income | 500 | 500 | 500 |
| 3,007 | 3,859 | 2,500 | Total Miscellaneous Revenues | 2,500 | 2,500 | 2,500 |
| 0 | 0 | 0 | INTERFUND TRFR - GENERAL FD | 0 | 0 | 0 |
| \$129,608 | \$134,475 | \$116,500 | TOTAL FUND RESOURCES | \$120,500 | \$120,500 | \$120,500 |

**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.

FY17 Proposed Budget

The proposed budget appropriation of \$30,000 is marked for grant matches for park development projects.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$1,200 | \$0 | \$0 | MATERIALS AND SERVICES | \$0 | \$0 | \$0 |
| 0 | 23,910 | 30,000 | CAPITAL OUTLAY | 30,000 | 30,000 | 30,000 |
| | | | OTHER | | | |
| 0 | 0 | 86,500 | Reserve for Future Development | 90,500 | 90,500 | 90,500 |
| \$1,200 | \$23,910 | \$116,500 | TOTAL FUND EXPENDITURES | \$120,500 | \$120,500 | \$120,500 |

Capital Outlay:
Undetermined Outlay \$30,000

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

Description of Revenue Sources

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

FY17 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 FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$195,483 | \$33,852 | \$89,450 | BEGINNING FUND BALANCE | \$61,000 | \$61,000 | \$61,000 |
| 60,000 | 60,000 | 60,000 | CHARGES FOR SERVICES | 60,000 | 60,000 | 60,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 903 | 541 | 500 | Investment Income | 500 | 500 | 500 |
| 903 | 541 | 500 | Total Miscellaneous Revenues | 500 | 500 | 500 |
| \$256,386 | \$94,393 | \$149,950 | TOTAL FUND RESOURCES | \$121,500 | \$121,500 | \$121,500 |

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

Description of Current Services

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

FY17 Proposed Budget

The FY17 budget for the City/County Public Safety Fund provides for the purchase/maintenance of dispatch equipment, computer equipment and other law enforcement related projects.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$143,817 | \$0 | \$144,950 | MATERIALS & SVCS | \$45,000 | \$45,000 | \$45,000 |
| 78,717 | 17,500 | 5,000 | CAPITAL OUTLAY | 76,500 | 76,500 | 76,500 |
| 0 | 0 | 0 | TRANSFER TO GENERAL FD | 0 | 0 | 0 |
| 0 | 0 | 0 | RESERVE FOR EQUIP. | 0 | 0 | 0 |
| \$222,534 | \$17,500 | \$149,950 | TOTAL FUND EXPENDITURES | \$121,500 | \$121,500 | \$121,500 |

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

Description of Revenue Sources

The David Horne Special Trust Fund was donated to the City of Pendleton Olney Cemetery in 2011. The trust is to provide funds for placing flowers on Horne relative gravesites on Memorial Day, The original amount of the donation was \$20,000 plus interest.

FY17 Projections of Revenues

Revenue projections for FY17 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$20,246 | \$20,257 | \$20,175 | BEGINNING WORKING CAPITAL | \$20,175 | \$20,175 | \$20,175 |
| MISCELLANEOUS REVENUES | | | | | | |
| 97 | 100 | 100 | Investment Income | 100 | 100 | 100 |
| 97 | 100 | 100 | Total Miscellaneous Revenues | 100 | 100 | 100 |
| 0 | 0 | 0 | TRFR -Cemetery Fund | 0 | 0 | 0 |
| \$20,343 | \$20,357 | \$20,275 | TOTAL FUND RESOURCES | \$20,275 | \$20,275 | \$20,275 |

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

Description of Current Services

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

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| 87 | 60 | \$200 | Flower & Related Expenses | \$200 | \$200 | \$200 |
| 87 | 60 | 200 | Total Materials and Services | 200 | 200 | 200 |
| | | 20,075 | RESERVE | 20,075 | 20,075 | 20,075 |
| \$87 | \$60 | \$20,275 | TOTAL FUND EXPENDITURES | \$20,275 | \$20,275 | \$20,275 |



CITY OF PENDLETON

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term principal and interest on bonds.

Debt Service Fund. This fund provides for taxation and repayment of general obligation bonds associated with 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.

FY17 Projections of Revenues

All General Obligation Bonds have been paid off. The fund may see activity within the next year so it will not be closed.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------|------------------|------------------|------------------------------|----------------------------|----------------------------|---------------------------|
| \$35,150 | \$15,105 | \$4,315 | BEGINNING FUND BALANCE | \$10,000 | \$10,000 | \$10,000 |
| | | | TAXES | | | |
| 458,393 | 213,975 | 232,310 | Current Property Taxes | 0 | 0 | 0 |
| 23,539 | 21,222 | 2,000 | Delinquent Property Taxes | 0 | 0 | 0 |
| 481,932 | 235,197 | 234,310 | Total Taxes | 0 | 0 | 0 |
| | | | MISCELLANEOUS REVENUES | | | |
| 633 | 136 | 0 | Investment Income | 0 | 0 | 0 |
| 633 | 136 | 0 | Total Miscellaneous Revenues | 0 | 0 | 0 |
| \$517,715 | \$250,438 | \$238,625 | TOTAL FUND RESOURCES | \$10,000 | \$10,000 | \$10,000 |

**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 Parks and Recreation refunding bond issue Series 2005.

FY17 Proposed Budget

All General Obligations bonds have been paid off.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|---------------------|----------------|----------------|--|----------------------------|----------------------------|---------------------------|
| DEBT SERVICE | | | | | | |
| \$255,000 | \$0 | \$0 | Principal - Series 1998 Refunding | \$0 | \$0 | \$0 |
| 11,985 | 0 | 0 | Interest - Series 1998 Refunding Due dates on 7/1 and 1/1 | 0 | 0 | 0 |
| 210,000 | 215,000 | 230,000 | Principal - Series 2005 Refunding | 0 | 0 | 0 |
| 25,625 | 17,225 | 8,625 | Interest - Series 2005 Refunding Due dates on 7/1 and 1/1 | 0 | 0 | 0 |
| 0 | 0 | 0 | Registrar/ Paying Agent Fees | 0 | 0 | 0 |
| 502,610 | 232,225 | 238,625 | Total Debt Service | 0 | 0 | 0 |
| 0 | 0 | 0 | UNAPPROPRIATED FD. BAL. | 10,000 | 10,000 | 10,000 |
| \$502,610 | \$232,225 | \$238,625 | TOTAL FUND EXPENDITURES | \$10,000 | \$10,000 | \$10,000 |

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year

0 Interest - 0



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.

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.

FY17 Projections of Revenues

FY17 revenue projections include un-bonded assessment payments for \$121,400 and interest. External bank loan proceeds would be obtained if a LID project was approved by the Council.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| (\$12,981) | (\$209,145) | \$0 | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 |
| | | | SPECIAL ASSESSMENTS | | | |
| 218,726 | 186,762 | 157,550 | Principal & Interest | 121,400 | 121,400 | 121,400 |
| | | | INTERGOVERNMENTAL | | | |
| 562,951 | 29,629 | | State Revolving Loan | | | |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 725,000 | External Bank Loan Proceeds | 535,700 | 535,700 | 535,700 |
| 0 | 0 | 0 | Interfund Loan Proceeds | 0 | 0 | 0 |
| 86,974 | 47,381 | 0 | Miscellaneous Income | 25 | 25 | 25 |
| \$855,670 | \$54,627 | \$882,550 | TOTAL FUND RESOURCES | \$657,125 | \$657,125 | \$657,125 |

**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.

FY17 Proposed Budget

The proposed budget for FY17 includes \$500,000 for undetermined projects. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|------------------|------------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| \$360 | \$108 | \$800 | MATERIALS AND SERVICES | \$800 | \$800 | \$800 |
| 935,273 | 93,161 | 500,000 | CAPITAL OUTLAY | 500,000 | 500,000 | 500,000 |
| 129,183 | 130,902 | 381,750 | DEBT SERVICE | 156,325 | 156,325 | 156,325 |
| 0 | 0 | 0 | CONTINGENCY | 0 | 0 | 0 |
| \$1,064,816 | \$224,171 | \$882,550 | TOTAL FUND EXPENDITURES | \$657,125 | \$657,125 | \$657,125 |

Capital Outlay:
Undetermined at budget print date \$500,000
Total \$500,000

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

Description of Revenue Sources

Oregon legislature, through HB2001, approved \$2,500,000 for Umatilla County road projects as part of a \$0.06 per gallon fuel tax increase in 2009. Legislative intent was for additional roads in the vicinity of the Airport Road connector located between Exit 202 and the existing airport industrial lands. Umatilla County provided \$2,200,000 to the city to be used at the City’s discretion for projects.

FY17 Projections of Revenues

Remaining available revenues are planned to be expended in FY16/FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$2,084 | \$13,175 | \$13,970 | BEGIN FUND BALANCE | \$13,500 | \$13,500 | \$13,500 |
| 457,600 | 297 | 861,280 | INTERGOVERNMENTAL REV. | 870,000 | 870,000 | 870,000 |
| 13 | 64 | 50 | MISCELLANEOUS REVENUES | 50 | 50 | 50 |
| 0 | 0 | 0 | TRANSFERS IN - City Fuel Tax Fd | 0 | 0 | 0 |
| \$459,697 | \$13,536 | \$875,300 | TOTAL FUND RESOURCES | \$883,550 | \$883,550 | \$883,550 |

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

Description of Current Services

Remaining approved expenditures are primarily targeted for straightening, reconstructing, and looping NW H Avenue and NW 49th Street from Airport Road (eastside) to NW “A” Avenue. If funding still remains within the budget, then other interior streets will be addressed in the same vicinity for improvements.

FY17 Proposed Budget

FY17 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. The remaining expenditure of HB2001 funds has been delayed to address underground utilities in the first half of FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURES CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$0 | MATERIALS & SERVICES | \$0 | \$0 | \$0 |
| 446,147 | 0 | 874,805 | CAPITAL OUTLAY | 883,450 | 883,450 | 883,450 |
| 374 | 18 | 495 | DEBT SERVICE | 100 | 100 | 100 |
| \$446,521 | \$18 | \$875,300 | TOTAL FUND EXPENDITURES | \$883,550 | \$883,550 | \$883,550 |



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 Florence Berkley, Donald Daughs, Jessie Furnish, Dorothy Pozegar, and Samuel Sturgis funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library. The Neva Lane fund and John and Annie Hill fund transferred from the County Library also have restricted uses. The principal of the remaining trust at the City is \$4,805.98

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. The funds are expected to generate interest at 4% this year and the interest income will be deposited into the Library Special Trust Fund.

FY17 Projections of Revenues

Revenue projections for FY17 for the Library Permanent Trust Fund is interest on the remaining principal.

| Actual | Actual | Budget | | Proposed | Approved | Adopted |
|---------------|---------------|---------------|------------------------------|-----------------|-----------------|----------------|
| FY14 | FY15 | FY16 | RESOURCES | Budget | Budget | Budget |
| | | | | FY17 | FY17 | FY17 |
| \$140,578 | \$6,090 | \$6,100 | BEGINNING FUND BALANCE | \$6,090 | \$6,090 | \$6,090 |
| | | | MISCELLANEOUS REVENUES | | | |
| 294 | 30 | 30 | Investment Income | 30 | 30 | 30 |
| 294 | 30 | 30 | Total Miscellaneous Revenues | 30 | 30 | 30 |
| \$140,872 | \$6,120 | \$6,130 | TOTAL FUND RESOURCES | \$6,120 | \$6,120 | \$6,120 |

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

Description of Current Services

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". The Florence Berkley, Donald Daughs, Jessie Furnish, Dorothy Pozegar, and Samuel Sturgis funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library.

FY17 Proposed Budget

The proposed expenditure for FY17 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. The two funds stipulate the use of the funds for purchasing materials, the amount is allocated as part of the materials and services expenditure in the Special Trust Fund.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | Materials & Services | | | |
| \$134,488 | \$0 | \$0 | Release of Trust Funds | \$0 | \$0 | \$0 |
| 294 | 30 | 1,325 | TRF to LIBRARY SPECIAL TR | 30 | 30 | 30 |
| 0 | 0 | 4,805 | Unappropriated Fund Balance | 6,090 | 6,090 | 6,090 |
| \$134,782 | \$30 | \$6,130 | TOTAL FUND EXPENDITURES | \$6,120 | \$6,120 | \$6,120 |

**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.

FY17 Projections of Revenues

Revenue projections for FY17 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$729,538 | \$766,557 | \$769,000 | BEGINNING FUND BALANCE | \$725,000 | \$725,000 | \$725,000 |
| | | | LICENSES AND PERMITS | | | |
| 3,464 | 3,020 | 3,000 | Sale of Graves | 2,850 | 2,850 | 2,850 |
| 0 | 0 | 0 | Sale of Crypts | 0 | 0 | 0 |
| 109 | 158 | 150 | Sale of Niches | 150 | 150 | 150 |
| 3,573 | 3,178 | 3,150 | Total Licenses and Permits | 3,000 | 3,000 | 3,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 39,455 | -8,285 | 25,000 | Investment Income | 25,000 | 25,000 | 25,000 |
| 39,455 | -8,285 | 25,000 | Total Miscellaneous Revenues | 25,000 | 25,000 | 25,000 |
| \$772,566 | \$761,450 | \$797,150 | TOTAL FUND RESOURCES | \$753,000 | \$753,000 | \$753,000 |

**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.

FY17 Proposed Budget

The interest earned on the investment of the Fund's cash balances is transferred on a quarterly basis to the Cemetery Fund to provide partial revenue support for Cemetery operations.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | OTHER | | | |
| \$6,009 | \$12,028 | \$25,000 | Interfund Transfer - General Fund | \$25,000 | \$25,000 | \$25,000 |
| 6,009 | 12,028 | 25,000 | Total Interfund Transfers | 25,000 | 25,000 | 25,000 |
| 0 | 0 | 772,150 | Unappropriated Fund Balance | 728,000 | 728,000 | 728,000 |
| \$6,009 | \$12,028 | \$797,150 | TOTAL FUND EXPENDITURES | \$753,000 | \$753,000 | \$753,000 |



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.

Water Capital Reserve Fund. These funds are set aside from water utility revenues for the construction of major water system improvements.

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 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.

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.

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

**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. Master plan was completed and adopted in FY16. Rates were adjusted in accordance with the financial recommendations from the master plan to address replacement of aging infrastructure, staffing, and operation & maintenance needs.

FY17 Projections of Resources

Water rates were increased December 2015 and will be increased again on January of each year for the next 4-years in accordance with the financial recommendations from the adopted master plan. For residential water service, the overall rate increase amounts to \$4/month growing to \$6/month over the 5-year period.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| (\$121,058) | \$48,297 | \$101,300 | BEGINNING WORKING CAPITAL | \$214,800 | \$214,800 | \$214,800 |
| 0 | 0 | | INTERGOVERNMENTAL | | | |
| 0 | 0 | | State of Oregon - OTIB | | | |
| 0 | 0 | 2,500,000 | State of Oregon - SPW Loan | 1,500,000 | 1,500,000 | 1,500,000 |
| 0 | 0 | | State of Oregon - Other Agency | 1,000,000 | 1,000,000 | 1,000,000 |
| 0 | 0 | 2,500,000 | Total Intergovernmental | 2,500,000 | 2,500,000 | 2,500,000 |
| | | | CHARGES FOR SERVICES | | | |
| 3,464,690 | 3,946,795 | 4,256,000 | Water Consumers | 4,644,100 | 4,644,100 | 4,644,100 |
| 8,588 | 8,683 | 7,000 | Fire Protection Fee Collection | 9,000 | 9,000 | 9,000 |
| 6,362 | 7,198 | 5,000 | Water Meter in/out | 5,000 | 5,000 | 5,000 |
| 45,552 | 60,048 | 45,000 | New Services | 25,000 | 25,000 | 25,000 |
| 2,785 | 1,524 | 4,500 | Services to Outside Agencies | 5,000 | 5,000 | 5,000 |
| 52,081 | 38,502 | 55,000 | Land Rental | 45,000 | 45,000 | 45,000 |
| 17,035 | 12,384 | 10,000 | Charges to Other Departments | 10,000 | 10,000 | 10,000 |
| 3,597,093 | 4,075,134 | 4,382,500 | Total Charges for Services | 4,743,100 | 4,743,100 | 4,743,100 |
| | | | MISCELLANEOUS REVENUES | | | |
| 50,845 | 69,725 | 39,000 | Other Miscellaneous Revenues | 36,500 | 36,500 | 36,500 |
| 181 | 892 | 1,500 | Investment Income | 500 | 500 | 500 |
| 51,026 | 70,617 | 40,500 | Total Miscellaneous Revenues | 37,000 | 37,000 | 37,000 |
| \$3,527,061 | \$4,194,048 | \$7,024,300 | TOTAL FUND RESOURCES | \$7,494,900 | \$7,494,900 | \$7,494,900 |

**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 filtration plant (WFP). The aquifer and storage and recovery (ASR) program and the water filtration plant continue to provide a benefit to the community and our water resources.

FY17 Proposed Budget

The proposed budget for FY17 for the Water Fund slightly increases overall operating services as compared to prior years. Capital outlay includes borrowing \$1,500,000 overall master planning identified projects and \$1,000,000 in grant funds for extension of a waterline to the western airport industrial lands. Capital outlay is summarized on the next page. Water rates were increased in mid-FY 16 per the recommended master plan financial analysis for the water system. Water rates will be increased again January 2017 in accordance with the financial analysis.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|--------------------|--------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| 276,482 | 292,969 | \$360,050 | Salaries and Wages | \$362,600 | \$362,600 | \$362,600 |
| 53,222 | 65,524 | 101,460 | Insurance | 97,530 | 97,530 | 97,530 |
| 33,345 | 33,440 | 47,050 | Public Employees Retirement | 47,820 | 47,820 | 47,820 |
| (14,210) | (13,140) | (16,010) | less PERS bond pymt | (18,200) | (18,200) | (18,200) |
| 32,470 | 44,549 | 46,980 | Other Employer-paid Taxes | 49,310 | 49,310 | 49,310 |
| 381,308 | 423,342 | 539,530 | Total Personal Services | 539,060 | 539,060 | 539,060 |
| MATERIALS AND SERVICES | | | | | | |
| 45,907 | 26,923 | 50,000 | Chemical Analysis | 50,000 | 50,000 | 50,000 |
| 59,059 | 30,608 | 35,000 | Contract/Consultants | 35,000 | 35,000 | 35,000 |
| 522,314 | 594,935 | 565,000 | Electricity | 570,000 | 570,000 | 570,000 |
| 249,845 | 284,013 | 311,900 | Franchise Fee to City | 331,320 | 331,320 | 331,320 |
| -10,696 | 576 | 25,000 | Inventory | 25,000 | 25,000 | 25,000 |
| 95,321 | 146,299 | 100,000 | Repairs & Maintenance | 125,000 | 125,000 | 125,000 |
| 11,695 | 8,352 | 10,000 | Travel and Training | 11,000 | 11,000 | 11,000 |
| 71,344 | 115,112 | 85,000 | Chemical Supplies | 85,000 | 85,000 | 85,000 |
| 125,000 | 130,000 | 135,000 | Equipment Rent | 138,375 | 138,375 | 138,375 |
| 54,299 | 100,440 | 82,140 | Other Materials and Services | 92,850 | 92,850 | 92,850 |
| 394,400 | 379,630 | 527,800 | Central Services Charges | 549,040 | 549,040 | 549,040 |
| 397,460 | 444,700 | 446,300 | PW Admin & Fleet Charge | 480,320 | 480,320 | 480,320 |
| 2,015,949 | 2,261,588 | 2,373,140 | Total Materials and Services | 2,492,905 | 2,492,905 | 2,492,905 |
| 577,208 | 776,561 | 3,120,000 | CAPITAL OUTLAY | 3,127,500 | 3,127,500 | 3,127,500 |
| OTHER | | | | | | |
| 464,373 | 462,005 | 698,905 | Debt Service | 625,585 | 625,585 | 625,585 |
| 14,210 | 11,170 | 266,010 | Interfund Transfers | 518,200 | 518,200 | 518,200 |
| 0 | 0 | 26,715 | Contingency | 191,650 | 191,650 | 191,650 |
| 0 | 0 | | Reserve for Future Improvements | | | |
| \$3,453,048 | \$3,934,666 | \$7,024,300 | TOTAL FUND EXPENDITURES | \$7,494,900 | \$7,494,900 | \$7,494,900 |

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

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|----------------------|---------------------------|
| 1 | 1 | 1 | Water Superintendent | 1 |
| 0 | 0 | 0 | Water Technician | 0 |
| 2 | 2 | 2 | Utility Worker III | 2 |
| 1 | 1 | 1 | Utility Worker II | 2 |
| 2 | 1 | 2 | Utility Worker I | 1 |
| 1 1/4 | 1 1/4 | 1 2/5 | Part-time FTE | 1 1/2 |
| 7 1/4 | 6 1/4 | 7 2/5 | Total | 7 1/2 |

Capital Outlay:

| | |
|---|---------------------------|
| Master Planning Identified Projects | \$1,500,000 |
| Airport Significant Industrial Area Grant | 1,000,000 |
| Water Line Replacement | 400,000 |
| Machinery/Equipment | 5,000 |
| Furnishing and Office Equipment | 7,500 |
| Major Repairs | 15,000 |
| Meter Replacement | 200,000 |
| Total | <u><u>\$3,127,500</u></u> |



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

Description of Revenue Sources

Water Capital Reserve Fund was created as a reserve fund to accumulate monies for major construction projects or infrastructure and equipment replacement. Resources for the Water Capital Reserve Fund include transfers from the Water Fund and interest earnings on the investment of the Fund's cash balances.

FY17 Projections of Revenues

Transfer of \$500,000 from Water Fund is targeted for membrane replacement and other infrastructure. Membranes replacement is the largest single expense for the water system with the original membranes now 13-years old. The life operational life expectancy is still to be determined.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$250,500 | BEGINNING WORKING CAPITAL | \$500,000 | \$500,000 | \$500,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 500 | Investment Income | 2000 | 2000 | 2000 |
| 0 | 0 | 500 | Total Miscellaneous Revenues | 2000 | 2000 | 2000 |
| 0 | 0 | 250,000 | TRANSFERS FROM WATER FUND | 500,000 | 500,000 | 500,000 |
| \$0 | \$0 | \$501,000 | TOTAL FUND RESOURCES | \$1,002,000 | \$1,002,000 | \$1,002,000 |

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

Description of Current Services

Water Capital Reserve Fund was created as a reserve fund to accumulate monies for major construction projects or infrastructure and equipment replacement. Resources for the Water Capital Reserve Fund include transfers from the Water Fund and interest earnings on the investment of the Fund's cash balances.

FY17 Proposed Budget

The proposed budget for the Water Capital Reserve fund proposes funds to be kept in reserve for the future water membrane purchases and other infrastructure considerations. There are no expenses planned for FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$0 | CAPITAL OUTLAY | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | TRANSFER TO WATER FUND | 0 | 0 | 0 |
| | | | OTHER | | | |
| 0 | 0 | 501,000 | Reserve | 1,002,000 | 1,002,000 | 1,002,000 |
| \$0 | \$0 | \$501,000 | TOTAL FUND EXPENDITURES | \$1,002,000 | \$1,002,000 | \$1,002,000 |

**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

Revenues for the Sewer Fund is primarily derived from user charges for sewer services. Rates charged to the consumer for sewer charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the sewer collection system and the Resource Recovery Facility (RRF). Master plan was completed and adopted in FY16. Rates were adjusted in accordance with the financial recommendations from the master plan to address replacement of aging infrastructure, staffing, and operation & maintenance needs.

FY17 Projections of Resources

Sewer rates were increased December 2015 and will be increased again on January of each year for the next 4-years in accordance with the financial recommendations from the adopted master plan. For residential sewer service, the overall rate increase amounts to \$3/month growing to \$4.50/month over the 5-year period.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| \$1,368,872 | \$1,119,815 | \$495,000 | BEGINNING WORKING CAPITAL | \$220,300 | \$220,300 | \$220,300 |
| 588,030 | 0 | 500,000 | INTERGOVERNMENTAL GRANTS | 3,500,000 | 3,500,000 | 3,500,000 |
| | | | CHARGES FOR SERVICES | | | |
| 3,767,735 | 3,614,358 | 3,904,800 | Sewer Charges | 4,314,800 | 4,314,800 | 4,314,800 |
| 0 | 22,075 | 0 | Special Connection Fees | 0 | 0 | 0 |
| 900 | 645 | 0 | Services to Outside Agencies | 0 | 0 | 0 |
| 17,099 | 9,008 | 10,000 | Services to Other Departments | 10,000 | 10,000 | 10,000 |
| 39,778 | 35,832 | 40,000 | Lab Testing Fees | 40,000 | 40,000 | 40,000 |
| 73388 | 119585 | 85,000 | Septage Hauling Fees | 90,000 | 90,000 | 90,000 |
| 0 | 0 | 1,000 | FOG Tipping | 1,000 | 1,000 | 1,000 |
| 7,375 | 8,493 | 6,500 | Land Rental | 10,000 | 10,000 | 10,000 |
| 3,906,275 | 3,809,996 | 4,047,300 | Total Charges for Services | 4,465,800 | 4,465,800 | 4,465,800 |
| | | | MISCELLANEOUS REVENUES | | | |
| 1,926 | 2,186 | 68,200 | Other Miscellaneous Income | 3,000 | 3,000 | 3,000 |
| 24,160 | 9,052 | 30,000 | Investment Income | 5,000 | 5,000 | 5,000 |
| 26,086 | 11,238 | 98,200 | Total Miscellaneous Revenues | 8,000 | 8,000 | 8,000 |
| 0 | 0 | 0 | TRANSFER IN - SEWER RES FD | 0 | 0 | 0 |
| \$5,889,263 | \$4,941,049 | \$5,140,500 | TOTAL FUND RESOURCES | \$8,194,100 | \$8,194,100 | \$8,194,100 |

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER FUND**

Description of Current Services

Sewer Fund provides for the on-going replacement and maintenance expenses related to the sewer collection system and the Resource Recovery Facility (RRF - used to be known as the wastewater treatment plant). It also currently provides for on-going costs related to the levee system certification, levee maintenance, and storm drainage systems. A stormwater utility master plan was completed and adopted in FY16. A separate Stormwater Fund may be created and implemented in FY17. This would separate sanitary sewer from storm sewer for future revenue and expense considerations.

FY17 Proposed Budget

The proposed budget for the Sewer Fund has incorporated increased operating costs for the new Resource Recovery Facility. New equipment and additional buildings require more upkeep. Capital outlay focuses on \$3,000,000 in loans for addressing master plan identified projects and \$500,000 in grant for further west airport industrial land sewer system development. \$75,000 is targeted for an update to the 2007 Facility Plan for the RRF.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------------|--------------------|--------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$323,542 | \$334,724 | \$401,730 | Salaries and Wages | \$420,250 | \$420,250 | \$420,250 |
| 92,781 | 94,816 | 121,125 | Insurance | 107,640 | 107,640 | 107,640 |
| 40,445 | 38,506 | 38,780 | Public Employees Retirement | 39,920 | 39,920 | 39,920 |
| (14,690) | (15,610) | (13,190) | less PERS bond pymt | (15,290) | (15,290) | (15,290) |
| 33,686 | 48,366 | 33,640 | Other Employer-paid Taxes | 45,690 | 45,690 | 45,690 |
| 475,763 | 500,801 | 582,085 | Total Personal Services | 598,210 | 598,210 | 598,210 |
| MATERIALS AND SERVICES | | | | | | |
| 133,646 | 114,038 | 135,000 | Electricity | 135,000 | 135,000 | 135,000 |
| 272,183 | 263,850 | 287,800 | Franchise Fee to City | 311,910 | 311,910 | 311,910 |
| 477 | -1,124 | 12,500 | Inventory | 12,500 | 12,500 | 12,500 |
| 6,251 | 6,251 | 5,000 | Consultants | 10,000 | 10,000 | 10,000 |
| 121,523 | 82,350 | 100,000 | Repairs & Maintenance | 125,000 | 125,000 | 125,000 |
| 11,004 | 7,914 | 10,000 | Travel and Training | 10,000 | 10,000 | 10,000 |
| 49,705 | 49,187 | 50,000 | Sanitation Supplies | 55,000 | 55,000 | 55,000 |
| 87,000 | 134,500 | 158,200 | Equipment Rent | 162,155 | 162,155 | 162,155 |
| 104,857 | 119,695 | 130,000 | Chemical Supplies | 130,000 | 130,000 | 130,000 |
| 101,175 | 89,611 | 125,050 | Other Materials and Services | 134,500 | 134,500 | 134,500 |
| 197,400 | 163,110 | 175,555 | Sewer Collection Fee | 181,065 | 181,065 | 181,065 |
| 398,110 | 390,970 | 526,520 | Central Service Charge | 550,870 | 550,870 | 550,870 |
| 365,300 | 443,350 | 444,000 | PW Admin & Fleet Charge | 498,790 | 498,790 | 498,790 |
| 1,848,631 | 1,863,703 | 2,159,625 | Total Materials and Services | 2,316,790 | 2,316,790 | 2,316,790 |
| 762,849 | 695,305 | 1,140,000 | CAPITAL OUTLAY | 3,730,000 | 3,730,000 | 3,730,000 |
| 426,742 | 426,036 | 477,190 | DEBT SERVICE | 640,574 | 640,574 | 640,574 |
| TRFR TO OTHER FUNDS - Gen Fd | | | | | | |
| 14,690 | 15,610 | 13,190 | PERS | 15,290 | 15,290 | 15,290 |
| 0 | 0 | 0 | -PW Fleet Fund | 120,000 | 120,000 | 120,000 |
| 500,000 | 0 | 0 | -Sewer Capital Reserve | 0 | 0 | 0 |
| 740,773 | 744,573 | 744,698 | - WWTP Bond Debt Service | 743,923 | 743,923 | 743,923 |
| 1,255,463 | 760,183 | 757,888 | | 879,213 | 879,213 | 879,213 |
| 0 | 0 | 23,712 | CONTINGENCY | 29,313 | 29,313 | 29,313 |
| \$4,769,448 | \$4,246,028 | \$5,140,500 | TOTAL FUND EXPENDITURES | \$8,194,100 | \$8,194,100 | \$8,194,100 |

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

| Actual FY14 | Actual FY15 | Budget FY16 | Position | Adopted Budget FY17 |
|----------------|----------------|----------------|----------------|---------------------------|
| 1 | 1 | 1 | Superintendent | 1 |
| 1 | 1 | 1 | Lab Technician | 1 |
| 0 | 1 | 1 | RRF Technician | 0 |
| 1 | 1 | 0 | Operator II | 1 |
| 3 | 3 | 4 | Operator I | 4 |
| 1 1/3 | 1 1/3 | 1 1/2 | Part-Time FTE | 1 1/3 |
| 7 1/3 | 8 1/3 | 8 1/2 | Total | 8 1/3 |

Capital Outlay:

| | |
|--|--------------------|
| Airport Significant Industrial Area Improvements | \$500,000 |
| Master Planning Identified Projects | \$3,000,000 |
| Sewer Main Replacements | \$75,000 |
| Facility Update Review | \$75,000 |
| Machinery Equipment | 25,000 |
| Major Repairs | 50,000 |
| Furnishings & Office Equipment | 5,000 |
| Total | \$3,730,000 |

Debt Service:

| | |
|------------------------------|------------------|
| CWSRF Debt \$4,650,000 2.77% | \$330,674 |
| ARRA SRF Debt \$2,000,000 0% | 108,250 |
| State SPW Debt \$500,000 | 201,650 |
| Total | \$640,574 |



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

Description of Revenue Sources

Sewer Capital Reserve Fund was created in FY93 as a reserve fund to accumulate monies for the construction of future major projects and / or equipment replacement. 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.

FY17 Projections of Revenues

Investment interest income of \$20,000 incorporated into the budget. No transfers are planned in FY17.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$2,645,194 | \$3,176,611 | \$3,598,600 | BEGINNING WORKING CAPITAL | \$3,372,600 | \$3,372,600 | \$3,372,600 |
| | | | MISCELLANEOUS REVENUES | | | |
| 31,418 | 37,803 | 20,000 | Interest Income | 20,000 | 20,000 | 20,000 |
| 0 | 141,419 | 0 | TRFR FROM WWTP CAPITAL BOND FD | 0 | 0 | 0 |
| 500,000 | 0 | 0 | TRFR FROM SEWER FD | 0 | 0 | 0 |
| \$3,176,612 | \$3,355,833 | \$3,618,600 | TOTAL FUND RESOURCES | \$3,392,600 | \$3,392,600 | \$3,392,600 |

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

Description of Current Services

Sewer Capital Reserve Fund was created as a new fund in the FY93 budget. The Sewer Capital Reserve Fund is a reserve fund for future major Sewer Fund projects. The 2008 bond revenues required about \$400,000 per year as a dedicated reserve contribution for future Phase II consideration for Resource Recovery Facility (RRF) upgrades. These upgrades are associated with further construction of a membrane bioreactor (MBR) within the footprint from Phase I construction. This construction is targeted for the future based on additional regulatory requirements.

FY17 Proposed Budget

The proposed budget for the Sewer Capital Reserve Fund reflects reserve funding for future completion of the Phase II – MBR upgrades, along with other infrastructure replacement. The expected MBR budget was between \$7 to \$9 million for construction in FY17, FY18, and / or FY19. Presently, no new regulatory requirements require the MBR upgrade. An update to the 2007 Facility Plan will address this consideration as it relates to projected regulatory changes. Also, a portion of the Phase II – MBR upgrades was completed with the Phase I upgrades as part of moving membranes from the water filtration plant to the RRF for extending use (retirement program).

| Actual FY14 | Actual FY15 | Budget FY16 | | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$550,000 | CAPITAL OUTLAY | \$550,000 | \$550,000 | \$550,000 |
| 0 | 0 | 0 | DEBT SERVICE | 0 | 0 | 0 |
| 0 | 0 | 0 | TRANSFER TO SEWER FD | 0 | 0 | 0 |
| 0 | 0 | 3,068,600 | RESERVE FOR FUTURE NEEDS | 2,842,600 | 2,842,600 | 2,842,600 |
| \$0 | \$0 | \$3,618,600 | TOTAL FUND EXPENDITURES | \$3,392,600 | \$3,392,600 | \$3,392,600 |

**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 was previously credited to WWTP Capital Projects Fund and is now credited to Sewer Capital Reserve Fund. The WWTP Capital Projects Fund was used during construction of Phase I improvements completed between 2011/13.

FY17 Projections of Revenues

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

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-----------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$0 | BEGINNING WORKING CAPITAL | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | MISCELLANEOUS REVENUES | 0 | 0 | 0 |
| 740,773 | 744,573 | 744,698 | TRANSFER FROM SEWER FD | 743,923 | 743,923 | 743,923 |
| 740,773 | 744,573 | 744,698 | TOTAL FUND RESOURCES | 743,923 | 743,923 | 743,923 |

**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.

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$740,773 | \$744,573 | \$744,698 | DEBT SERVICE | \$743,923 | \$743,923 | \$743,923 |
| | | | TOTAL FUND | | | |
| \$740,773 | \$744,573 | \$744,698 | EXPENDITURES | \$743,923 | \$743,923 | \$743,923 |

**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

FY17 Projections of Revenues

There is no revenue credited to this account. Interest was credited to WWTP Capital Projects Fund and is now credited to the Sewer Capital Reserve Fund.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$744,698 | \$744,698 | \$744,700 | BEGINNING WORKING CAPITAL | \$744,700 | \$744,700 | \$744,700 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 0 | Loan Proceeds | 0 | 0 | 0 |
| \$744,698 | \$744,698 | \$744,700 | TOTAL FUND RESOURCES | \$744,700 | \$744,700 | \$744,700 |

**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

FY17 Proposed Budget

These funds are held solely for the debt service reserve.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$744,700 | RESERVE FOR FUTURE NEEDS | \$744,700 | \$744,700 | \$744,700 |
| \$0 | \$0 | \$744,700 | TOTAL FUND EXPENDITURES | \$744,700 | \$744,700 | \$744,700 |

**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.

FY17 Projections of Revenues

There is no budgeted transfer for this budget year.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$450,000 | \$450,000 | \$450,000 | BEGINNING WORKING CAPITAL | \$450,000 | \$450,000 | \$450,000 |
| 0 | 0 | 0 | TRANSFER FROM SEWER FD | 0 | 0 | 0 |
| \$450,000 | \$450,000 | \$450,000 | TOTAL FUND RESOURCES | \$450,000 | \$450,000 | \$450,000 |

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

Description of Current Services

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

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$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 three general categories: aviation land and facilities rental; terminal space rental and concessions fees; commercial land and buildings rentals. The Airport Fund also receives revenues from farm land operation (contracted out). The Airport has completely phased out residential, which was a substantial loss of revenue. In addition, those residential buildings were deemed unsalvageable and have been demolished.

Eastern Oregon Regional Airport's UAS range (one of only three on West Coast) is anticipated to become a large revenue generator for the airport. The test range will generate revenue from private unmanned vehicle companies that are required to fly inside the designated test ranges. Our long term goal remains the establishment of long term commercial and industrial leases that will provide sustained, annual revenue to support all airport operations.

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 charges (PFC's) 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 will receive grant funds for the development of a master plan and wildlife mitigation plan. In addition, the Airport was awarded \$1.6 million grant/loan package by the State of Oregon for the purpose of constructing much-needed facilities to lease. All new lease revenue will go to the Airport. In addition, the Pendleton UAS Range is currently part of a \$3.5 million grant request for the State's 15-16 biennium. If awarded in full, Pendleton is slated to receive \$800,000 for range operations.

FY17 Projections of Resources

The FY16-17 budget provides for the transition into becoming a top flight UAS testing range. The UAS industry is a rapidly emerging segment of aviation, the only growth area in aviation, and should open opportunities for new grants and outside investment. The FY 16-17 budget continues automatic annual increases in lease rates and charges.

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

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-----------------------------------|----------------|----------------|--------------------------------|----------------------------|----------------------------|---------------------------|
| -\$2,214,576 | -\$2,178,778 | \$0 | BEGINNING WORKING CAPITAL | \$0 | \$0 | \$0 |
| INTERGOVERNMENTAL REVENUES | | | | | | |
| 23,704 | 25,837 | 0 | Federal Revenues - Other | 0 | 0 | 0 |
| 876,683 | 180,883 | 501,828 | Federal Revenues - AIP grants | 278,750 | 278,750 | 278,750 |
| 0 | 40,000 | 1,700,000 | State Revenues - Grants/Loans | 1,700,000 | 1,700,000 | 1,700,000 |
| 15,000 | 0 | 150,000 | Other Agency -Grants | 200,000 | 200,000 | 200,000 |
| 915,387 | 246,720 | 2,351,828 | Total Intergov. Revenues | 2,178,750 | 2,178,750 | 2,178,750 |
| CHARGES FOR SERVICES | | | | | | |
| 5,575 | 0 | 0 | Residential Rents | 0 | 0 | 0 |
| 48,078 | 49,874 | 84,300 | Aviation Rents | 80,000 | 80,000 | 80,000 |
| 0 | 0 | 75,000 | UAS Range Rents | 25,000 | 25,000 | 25,000 |
| 204,624 | 187,045 | 181,000 | Commercial Rents | 211,000 | 211,000 | 211,000 |
| 17,280 | 17,256 | 16,000 | Landing Fees | 16,000 | 16,000 | 16,000 |
| 54,711 | 51,579 | 61,730 | Terminal Rents | 60,000 | 60,000 | 60,000 |
| 48,105 | 66,543 | 70,000 | Farm Land Operations | 70,000 | 70,000 | 70,000 |
| 2,157 | 1,573 | 2,500 | Fuel Flowage Fees | 2,500 | 2,500 | 2,500 |
| 0 | 0 | 0 | Fuel Facilities Rent | 11,000 | 11,000 | 11,000 |
| 18,130 | 20,055 | 22,000 | Passenger Facilities Charge | 22,000 | 22,000 | 22,000 |
| 398,660 | 393,925 | 512,530 | Total Charges for Services | 497,500 | 497,500 | 497,500 |
| MISCELLANEOUS REVENUES | | | | | | |
| 70,836 | 68,259 | 0 | Sale of Land/Buildings | 0 | 0 | 0 |
| 4,299 | 3,860 | 1,000 | Other Miscellaneous Income | 1,000 | 1,000 | 1,000 |
| 96 | 41 | 0 | Investment Income | 0 | 0 | 0 |
| 0 | 0 | 2,341,042 | Interfund Loan Proceeds | 2,347,105 | 2,347,105 | 2,347,105 |
| 75,231 | 72,160 | 2,342,042 | Total Miscellaneous Revenues | 2,348,105 | 2,348,105 | 2,348,105 |
| TRANSFERS | | | | | | |
| 322,700 | 201,000 | 0 | Transfer from Community Dev Fd | 0 | 0 | 0 |
| 76,900 | 85,000 | 87,000 | Transfer From the General Fund | 107,895 | 107,895 | 107,895 |
| 399,600 | 286,000 | 87,000 | Total Transfers | 107,895 | 107,895 | 107,895 |
| -\$425,698 | -\$1,179,973 | \$5,293,400 | TOTAL FUND RESOURCES | \$5,132,250 | \$5,132,250 | \$5,132,250 |

**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 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; 36 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.

FY17 Proposed Budget

The proposed FY17 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Projects (AIP) 24 is the Airport Master Plan update and 23, Wildlife Hazard Assessment.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | PERSONAL SERVICES | | | |
| \$207,648 | \$176,316 | \$197,200 | Salaries and Wages | \$229,000 | \$229,000 | \$229,000 |
| 30,497 | 29,106 | 35,700 | Insurance | 38,500 | 38,500 | 38,500 |
| 19,771 | 20,398 | 27,430 | Public Employees Retirement | 30,650 | 30,650 | 30,650 |
| (8,800) | (8,560) | (9,330) | less PERS bond pymt | (11,150) | (11,150) | (11,150) |
| 16,970 | 17,466 | 18,000 | Other Employer-paid Taxes | 22,200 | 22,200 | 22,200 |
| 266,085 | 234,726 | 269,000 | Total Personal Services | 309,200 | 309,200 | 309,200 |
| | | | MATERIALS AND SERVICES | | | |
| 42,518 | 45,022 | 41,180 | Electricity and Natural Gas | 41,500 | 41,500 | 41,500 |
| 210,495 | 216,015 | 150,000 | Consultants | 200,000 | 200,000 | 200,000 |
| 34,065 | 31,574 | 30,000 | Marketing | 15,000 | 15,000 | 15,000 |
| 23,591 | 39,852 | 43,000 | Repairs and Maintenance | 46,500 | 46,500 | 46,500 |
| 0 | 6,354 | 0 | Airport ARFF Training | 0 | 0 | 0 |
| 3,952 | 3,120 | 3,200 | Street Lights | 3,200 | 3,200 | 3,200 |
| 512 | 0 | 0 | Garbage | 0 | 0 | 0 |
| 3,357 | 4,932 | 5,000 | Travel and Training | 5,000 | 5,000 | 5,000 |
| 36,893 | 31,928 | 52,790 | Other Materials and Services | 43,290 | 43,290 | 43,290 |
| 81,790 | 99,900 | 118,660 | Central Services Charges | 140,990 | 140,990 | 140,990 |
| 437,173 | 478,697 | 443,830 | Total Materials and Services | 495,480 | 495,480 | 495,480 |
| 996,746 | 283,041 | 2,248,240 | CAPITAL OUTLAY | 1,993,420 | 1,993,420 | 1,993,420 |
| 44,277 | 23,660 | 2,323,000 | DEBT SERVICE | 2,323,000 | 2,323,000 | 2,323,000 |
| 0 | 0 | 0 | CONTINGENCY | 0 | 0 | 0 |
| 8,800 | 8,560 | 9,330 | TRFR TO GENERAL FUND-PERS | 11,150 | 11,150 | 11,150 |
| \$1,753,082 | \$1,028,684 | \$5,293,400 | TOTAL FUND EXPENDITURES | \$5,132,250 | \$5,132,250 | \$5,132,250 |

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

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|---------------------------------|------------------------------------|
| 1 | 1 | 1 | Airport Director | 2/3 |
| 0 | 0 | 0 | Associate Engineer | 1/2 |
| 1 | 1 | 1 | Airport Operations Specialist 1 | 1 |
| 1 | 1 | 1 | Office Specialist 3 | 1 |
| 1/2 | 1/2 | 1/2 | Part-time | 7/9 |
| 3.5 | 3.5 | 3.5 | Total | 3 17/18 |

Capital Outlay:

| | |
|--------------------------------------|--------------------|
| AIP 24 Master Plan | \$184,210 |
| UAS Hangers and Buildings | 1,700,000 |
| AIP 23 Wildlife Hazard Assessment | <u>109,210</u> |
| Total | \$1,993,420 |



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.

PW Administration and Fleet 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. This fund was formerly known as the Construction & Repair Fund.

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

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PW ADMINISTRATION AND FLEET FUND**

Description of Revenue Sources

Revenues for the PW Administration and Fleet Fund are derived by charging other Public Works divisions a 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 Fleet 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.

FY17 Projections of Revenues

\$403,430 in equipment rental charges is used to maintain and replace the fleet. \$1,065,740 in PW 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. This has increased over previous years with the transfer of the utility locate position (existing) from Water Fund, FY15 addition of a Geographical Information System (GIS) Technician, FY17 addition of utility worker for operation & maintenance related to preventative maintenance management software, and the addition of a part-time administrative assistant. The two new positions are related to the water and sewer master plan recommendations for staffing levels. \$120,000 transfer from Sewer Fund is to assist with the purchase of the new vacuum/jet truck.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | BEGINNING WORKING CAPITAL | | | |
| \$338,280 | \$309,721 | \$277,000 | | \$272,000 | \$272,000 | \$272,000 |
| | | | CHARGES FOR SERVICES | | | |
| 3,018 | 3,102 | 4,350 | Land & Equipment Rental | 4,450 | 4,450 | 4,450 |
| 376,600 | 400,000 | 395,000 | Equipment Rental - City | 403,430 | 403,430 | 403,430 |
| 0 | 2,240 | 1,600 | Labor and Overhead - City | 1,500 | 1,500 | 1,500 |
| 0 | 0 | 0 | Materials - City | 255 | 255 | 255 |
| 826,795 | 965,120 | 967,200 | PW Admin Personnel Charge | 1,065,740 | 1,065,740 | 1,065,740 |
| 1,206,413 | 1,370,462 | 1,368,150 | Total Charges for Services | 1,475,375 | 1,475,375 | 1,475,375 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 1,500 | Sale of Land/Equipment | 1,000 | 1,000 | 1,000 |
| 438 | 50 | 1,000 | Reimbursement of Expense | 1,000 | 1,000 | 1,000 |
| 2,169 | 2,427 | 2,250 | Investment Income | 2,000 | 2,000 | 2,000 |
| 2,607 | 2,477 | 4,750 | Total Miscellaneous Revenues | 4,000 | 4,000 | 4,000 |
| 0 | 0 | 0 | Transfer from Sewer Fund | 120,000 | 120,000 | 120,000 |
| \$1,547,300 | \$1,682,660 | \$1,649,900 | TOTAL FUND RESOURCES | \$1,871,375 | \$1,871,375 | \$1,871,375 |

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PW ADMINISTRATION AND FLEET FUND**

Description of Current Services

The PW Administration and Fleet Fund provides equipment to various departments on a rental basis, and provides construction labor and office, inventory, and other administrative services to the General, Water, Sewer, and State Tax Street Funds.

FY17 Proposed Budget

The proposed budget for FY17 for the Fleet Fund maintains operating services. FY17 includes replacement costs are a new combo vacuum/jet truck and a used road grader for the street department. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement. \$120,000 from Sewer Fund is being transferred to assist with purchase of the new vacuum/jet truck. Existing vacuum/jet truck will remain in the fleet and is intended to be used for water and storm utility work. Existing road grader is very old and simply needs to be replaced.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$596,456 | \$669,932 | \$730,620 | Salaries and Wages | \$786,810 | \$786,810 | \$786,810 |
| 124,360 | 135,251 | 161,180 | Insurance | 187,730 | 187,730 | 187,730 |
| 74,716 | 81,093 | 107,690 | Public Employees Retirement | 109,810 | 109,810 | 109,810 |
| (27,770) | (29,280) | (36,640) | less PERS bond pymt | (41,870) | (41,870) | (41,870) |
| 65,570 | 101,743 | 84,865 | Other Employer-paid Taxes | 94,600 | 94,600 | 94,600 |
| 833,333 | 958,739 | 1,047,715 | Total Personal Services | 1,137,080 | 1,137,080 | 1,137,080 |
| MATERIALS AND SERVICES | | | | | | |
| 86,668 | 79,049 | 85,000 | Gasoline and Diesel | 85,000 | 85,000 | 85,000 |
| 48,800 | 59,397 | 50,000 | Direct Repair Supplies | 57,000 | 57,000 | 57,000 |
| 14,108 | 15,738 | 22,000 | Repair and Maintenance | 22,000 | 22,000 | 22,000 |
| 14,575 | 11,782 | 15,500 | Building Utilities | 15,500 | 15,500 | 15,500 |
| 4,925 | 8,621 | 5,000 | Travel and Training | 6,000 | 6,000 | 6,000 |
| 17,539 | 21,201 | 27,080 | Other Materials and Services | 26,965 | 26,965 | 26,965 |
| 8,370 | 22,760 | 21,250 | Central Services Charges | 24,960 | 24,960 | 24,960 |
| 194,985 | 218,548 | 225,830 | Total Materials and Services | 237,425 | 237,425 | 237,425 |
| 181,491 | 77,473 | 97,150 | CAPITAL OUTLAY | 455,000 | 455,000 | 455,000 |
| 27,770 | 223,115 | 36,640 | TRFRS TO OTHER FUNDS | 41,870 | 41,870 | 41,870 |
| 0 | 0 | 50,000 | CONTINGENCY | 0 | 0 | 0 |
| 0 | 0 | 192,565 | RESERVE FOR EQUIPT. REPL | 0 | 0 | 0 |
| \$1,237,579 | \$1,477,875 | \$1,649,900 | TOTAL FUND EXPENDITURES | \$1,871,375 | \$1,871,375 | \$1,871,375 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------------|---------------------------|
| 1 | 1 | 1 | Public Works Director | 1 |
| 1/2 | 1/2 | 1/2 | Public Works Superintendent | 1/2 |
| 1 | 1 | 1 | Regulatory Specialist | 1 |
| 1 | 1 | 1 | CS Manager | 1 |
| 1 | 1 | 1 | Purchasing Agent | 1 |
| 1 | 1 | 2 | Utility Worker III | 1 |
| 1 | 1 | 1 | Mechanic | 1 |
| 2 | 2 | 1 | Utility Worker II | 4 |
| 1 | 2 | 2 | Utility Worker I | 1 |
| 0 | 1 | 1 | GIS Technician | 1 |
| 1/2 | 1/2 | 1/2 | Office Specialist III | 1/2 |
| 0 | 0 | 0 | Office Specialist I | 1/4 |
| 1/2 | 1/2 | 1/2 | Engineering Intern | 1/2 |
| 1/4 | 1/4 | 1/4 | Part-Time FTE | 1/4 |
| 10 3/4 | 12 3/4 | 12 3/4 | Total | 14 |

Capital Outlay: \$455,000 as follows: \$390,000 vacuum/jet truck (no trade-in) and \$65,000 used road grader.

**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.

FY17 Projections of Revenues

Charges for Services are based upon the allocations of services provided as documented in Appendix A. Licenses and Permits include engineering fees and business license collection fee. Charges for Services also include \$65,000 for the Vert and \$16,500 for Library utilities. Intergovernmental revenue is expected at \$60,460 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$25,000 from the public transportation operations for direct support of personnel and overhead.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|--------------------|--------------------|--------------------|---------------------------------------|----------------------------|----------------------------|---------------------------|
| \$488,000 | \$571,661 | \$200,000 | BEG. WORKING CAPITAL | \$153,000 | \$153,000 | \$153,000 |
| | | | LICENSES AND PERMITS | | | |
| 14,185 | 14,540 | 14,000 | Business License Collection Fees | 14,000 | 14,000 | 14,000 |
| 54,440 | 4,348 | 20,000 | Engineering Inspection Fees | 10,000 | 10,000 | 10,000 |
| 0 | 0 | 10,000 | LID Engineering Inspection Fees | 0 | 0 | 0 |
| 3,000 | 1,300 | 1,000 | Excavation Permits | 2,000 | 2,000 | 2,000 |
| 500 | 1,600 | 500 | Sewer Tap Fees | 500 | 500 | 500 |
| 3,608 | 2,526 | 2,040 | Other Engineering Fees | 2,040 | 2,040 | 2,040 |
| 75,733 | 24,314 | 47,540 | Total Licenses and Permits | 28,540 | 28,540 | 28,540 |
| 60,000 | 40,629 | 54,380 | INTERGOVERNMENTAL | 60,460 | 60,460 | 60,460 |
| | | | CHARGES FOR SERVICES | | | |
| 81,500 | 81,500 | 81,500 | Charges for Facilities | 81,500 | 81,500 | 81,500 |
| 25,000 | 25,000 | 25,000 | Charges for Financial Services | 25,000 | 25,000 | 25,000 |
| 1,273,500 | 1,194,730 | 1,482,030 | General Fund | 1,345,590 | 1,345,590 | 1,345,590 |
| 145,790 | 143,400 | 230,880 | State Tax Street Fund | 229,950 | 229,950 | 229,950 |
| 63,030 | 58,040 | 60,890 | Library Fund | 106,670 | 106,670 | 106,670 |
| 0 | 0 | 0 | Transportation Fund | 0 | 0 | 0 |
| 96,980 | 79,904 | 84,590 | Convention Center Fund | 100,180 | 100,180 | 100,180 |
| 394,400 | 379,630 | 527,800 | Water Fund | 549,040 | 549,040 | 549,040 |
| 398,110 | 390,970 | 526,520 | Sewer Fund | 550,870 | 550,870 | 550,870 |
| 81,790 | 99,900 | 118,660 | Airport Fund | 140,990 | 140,990 | 140,990 |
| 0 | 0 | 0 | Cemetery Fund (moved to General Fund) | 0 | 0 | 0 |
| 8,370 | 22,760 | 21,250 | Construction and Repair Fund | 24,960 | 24,960 | 24,960 |
| 2,568,470 | 2,475,834 | 3,159,120 | Total Charges for Services | 3,154,750 | 3,154,750 | 3,154,750 |
| 18,720 | 14,461 | 9,610 | MISCELLANEOUS REVENUES | 9,700 | 9,700 | 9,700 |
| \$3,210,923 | \$3,126,899 | \$3,470,650 | TOTAL FUND RESOURCES | \$3,406,450 | \$3,406,450 | \$3,406,450 |

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

Description of Current Services

The Administration Department includes the City Manager's Office, City Recorder's Office and Human Resources. The City Manager 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; is responsible for public relations; maintaining intergovernmental relations with various federal, state, local and private agencies; and functioning as the Budget Officer. The City Manager also makes recommendations to the Mayor and Council on legislation, financial programs, capital improvements, economic development and other administrative matters. The City Recorder's Office maintains the City's records in accordance with all relevant statutes; and is responsible for preparing the Council agendas and minutes; and is the City elections officer. The Human Resources department is responsible for maintaining a sound personnel program including labor relations; work comp and safety; recruitment and hiring; class and comp; training; discipline and discharge; and the development of personnel policies. Also, the Volunteer Coordinator position and responsibilities are now in this department this year.

FY17 Proposed Budget

Proposed budget is relatively similar to last year's budget. Funds are budgeted to codify City ordinances making them easier to understand and maintain. This will be a large upfront cost with small annual maintenance costs moving forward.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$253,103 | \$267,847 | \$271,900 | Salaries and Wages | \$288,200 | \$288,200 | \$288,200 |
| 42,669 | 45,284 | 52,300 | Insurance | 52,400 | 52,400 | 52,400 |
| 32,603 | 35,108 | 39,750 | Public Employees Retirement | 40,000 | 40,000 | 40,000 |
| (11,900) | (13,140) | (13,600) | less PERS bond pymt | (12,570) | (12,570) | (12,570) |
| 19,436 | 25,319 | 25,100 | Other Employer-paid Taxes | 26,520 | 26,520 | 26,520 |
| 335,910 | 360,418 | 375,450 | Total Personal Services | 394,550 | 394,550 | 394,550 |
| MATERIALS AND SERVICES | | | | | | |
| 4,650 | 5,700 | 5,700 | Car Allowance | 5,700 | 5,700 | 5,700 |
| 1,929 | 2,584 | 2,500 | Dues and Subscriptions | 2,500 | 2,500 | 2,500 |
| 1,401 | 2,076 | 2,000 | Equipment Maintenance | 10,800 | 10,800 | 10,800 |
| 4,004 | 3,338 | 3,500 | Office Supplies and Printing | 3,500 | 3,500 | 3,500 |
| 285 | 196 | 1,000 | Volunteer Supplies | 1,000 | 1,000 | 1,000 |
| 1,916 | 2,426 | 3,000 | Telephone | 3,000 | 3,000 | 3,000 |
| 6,563 | 7,960 | 7,000 | Travel and Training | 7,000 | 7,000 | 7,000 |
| 2,962 | 1,747 | 5,300 | Other Materials and Services | 5,300 | 5,300 | 5,300 |
| 23,710 | 26,027 | 30,000 | Total Materials and Services | 38,800 | 38,800 | 38,800 |
| 0 | 8,400 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| \$359,621 | \$394,845 | \$405,450 | TOTAL CITY MANAGER'S | \$433,350 | \$433,350 | \$433,350 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|----------------------------|---------------------------|
| 1 | 1 | 1 | City Manager | 1 |
| 1 | 1 | 1 | City Recorder/HR Manager | 1 |
| 1 | 1 | 1 | Administrative Assistant | 1 |
| 0 | 0 | 0 | Public Information Officer | 1/2 |
| 2/5 | 2/5 | 2/5 | Volunteer Coordinator | 2/5 |
| 3 2/5 | 3 2/5 | 3 2/5 | Total | 3 8/9 |

**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.

FY17 Proposed Budget

The proposed budget for FY17 within this department provides for continued City participation in the League of Oregon Cities activities, Local Government Personnel Institute (LGIP) and National League of Cities.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$16,625 | \$17,424 | \$17,500 | Salaries and Wages | \$17,500 | \$17,500 | \$17,500 |
| 895 | -3,341 | 0 | Public Employees Retirement | 200 | 200 | 200 |
| (900) | 0 | 0 | less PERS bond pymt | 0 | 0 | 0 |
| 1,297 | 1,706 | 1,450 | Other Employer-paid Taxes | 1,450 | 1,450 | 1,450 |
| 17,917 | 15,789 | 18,950 | Total Personal Services | 19,150 | 19,150 | 19,150 |
| MATERIALS AND SERVICES | | | | | | |
| 14,115 | 13,446 | 15,500 | Dues and Subscriptions | 15,500 | 15,500 | 15,500 |
| 3,359 | 1,179 | 3,000 | Mayor/Council Expense | 3,000 | 3,000 | 3,000 |
| 16,543 | 12,403 | 13,000 | Travel and Training | 13,000 | 13,000 | 13,000 |
| 681 | 1,391 | 2,500 | Other Materials and Services | 2,350 | 2,350 | 2,350 |
| 34,698 | 28,419 | 34,000 | Total Materials and Services | 33,850 | 33,850 | 33,850 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| \$52,615 | \$44,208 | \$52,950 | TOTAL MAYOR AND COUNCIL | \$53,000 | \$53,000 | \$53,000 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|------------------------|----------------|----------------|-----------|---------------------------|
| Not presented as FTE's | | | | |
| 1 | 1 | 1 | Mayor | 1 |
| 8 | 8 | 8 | Councilor | 8 |
| 9 | 9 | 9 | Total | 9 |

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
PENDLETON DEVELOPMENT COMMISSION ADMINISTRATION**

Description of Current Services

The Pendleton Development Commission (PDC) desires to create a part-time position proposed as the Associate Director position for the Commission. The City has been providing administration to the PDC Board. The City has administrative functions already in place to payroll and supporting duties. Duplication of services is kept to the minimum with this new division.

FY17 Proposed Budget

Provides for part-time PDC Associate Director position and overhead and payroll directly related to the position. Central Service Fund is reimbursed through a direct charge to PDC for this division.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| | | | PERSONNEL SERVICES | | | |
| | \$11,126 | \$27,800 | Salaries and Wages | \$26,400 | \$26,400 | \$26,400 |
| | | 0 | Insurance | 0 | 0 | 0 |
| | | 0 | Public Employees Retirement | 3,090 | 3,090 | 3,090 |
| | | 0 | less PERS bond pymt | (1,540) | (1,540) | (1,540) |
| | 650 | 2,200 | Other Employer-paid Taxes | 2,100 | 2,100 | 2,100 |
| 0 | 11,776 | 30,000 | Total Personal Services | 30,050 | 30,050 | 30,050 |
| | | | MATERIALS AND SERVICES | | | |
| | 0 | 450 | Dues and Subscriptions | 350 | 350 | 350 |
| | 2,609 | 550 | Office Supplies and Printing | 500 | 500 | 500 |
| | 50 | 1,500 | Travel and Training | 1,500 | 1,500 | 1,500 |
| | 3,024 | 2,500 | Other Materials and Services | 2,600 | 2,600 | 2,600 |
| 0 | 5,683 | 5,000 | Total Materials and Services | 4,950 | 4,950 | 4,950 |
| \$0 | \$17,459 | \$35,000 | TOTAL PDC ADMINISTRATION | \$35,000 | \$35,000 | \$35,000 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|--------------------|---------------------------|
| | 1/2 | 1/2 | PDC Administration | 1/2 |
| 0 | 1/2 | 1/2 | Total | 1/2 |

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

Description of Current Services

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

FY17 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. The last couple of years have seen a significant rise in costs for three reasons: 1) rates have increased; 2) The City has added about \$17 million in property value; and 3) There have been a greater-than-average number of property & liability claims.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|----------------------------------|----------------------------|----------------------------|---------------------------|
| MATERIALS AND SERVICES | | | | | | |
| \$12,683 | \$14,020 | \$12,000 | Health Care Committee | \$12,000 | \$14,000 | \$14,000 |
| 0 | 3,322 | 1,000 | Early Return to Work | 1,000 | 1,000 | 1,000 |
| 288,281 | 358,567 | 366,500 | Insurance - Property & Liability | 366,500 | 366,500 | 366,500 |
| 300,964 | 375,909 | 379,500 | Total Materials and Services | 379,500 | 381,500 | 381,500 |
| TRANSFERS OUT | | | | | | |
| 0 | 0 | 0 | - To Library Fund | 0 | 0 | 0 |
| 60,800 | 66,260 | 72,700 | - To General Fund for PERS | 61,720 | 61,720 | 61,720 |
| 0 | 0 | 151,690 | CONTINGENCY FOR CS FUND | 129,405 | 127,405 | 127,405 |
| \$361,764 | \$442,169 | \$603,890 | TOTAL INSURANCE DIVISION | \$570,625 | \$570,625 | \$570,625 |

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

Description of Current Services

The Legal Departments consists of one full time attorney, a full time paralegal and a contract attorney who provides services as the Municipal Court Prosecutor. The City Attorney is the advisor to the City Council, Commissions and City Departments and staff. The City Attorney's office prosecutes crimes in the Municipal Court and works with the Police Department in criminal and ordinance enforcement matters. The City Attorney provides legal assistance and services to Committees such as the Airport Commission, Planning Commission, Sanitary Regulatory Board and the PDC. The department reviews and prepares documents and leases for all departments, represents the City in litigation and insurance matters, and works extensively with the City's ordinances, resolutions and contracts.

FY17 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$154,151 | \$148,971 | \$158,000 | Salaries and Wages | \$159,760 | \$159,760 | \$159,760 |
| 24,967 | 29,039 | 28,000 | Insurance | 27,650 | 27,650 | 27,650 |
| 19,985 | 21,114 | 31,770 | Public Employees Retirement | 31,830 | 31,830 | 31,830 |
| (7,050) | (7,480) | (10,720) | less PERS bond pymt | (10,720) | (10,720) | (10,720) |
| 11,075 | 12,894 | 14,050 | Other Employer-paid Taxes | 14,280 | 14,280 | 14,280 |
| 203,128 | 204,537 | 221,100 | Total Personal Services | 222,800 | 222,800 | 222,800 |
| MATERIALS AND SERVICES | | | | | | |
| 51,113 | 85,387 | 60,000 | Contract Services | 60,000 | 60,000 | 60,000 |
| 1,708 | 2,366 | 2,400 | Equipment Maintenance Contract | 4,000 | 4,000 | 4,000 |
| 2,486 | 2,822 | 2,500 | Dues and Subscriptions | 2,800 | 2,800 | 2,800 |
| 3,355 | 1,739 | 3,000 | Travel and Training | 3,500 | 3,500 | 3,500 |
| 3,608 | 5,134 | 4,600 | Other Materials and Services | 4,600 | 4,600 | 4,600 |
| 62,270 | 97,448 | 72,500 | Total Materials and Services | 74,900 | 74,900 | 74,900 |
| 0 | 0 | | CAPITAL OUTLAY | 16,000 | 16,000 | 16,000 |
| \$265,398 | \$301,986 | \$293,600 | TOTAL LEGAL DEPARTMENT | \$313,700 | \$313,700 | \$313,700 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|---------------|---------------------------|
| 1 | 1 | 1 | City Attorney | 1 |
| 1 | 1 | 1 | Paralegal | 1 |
| 2 | 2 | 2 | Total | 2 |

Capital Outlay:

Court Software upgrade \$16,000

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

Description of Current Services

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

FY17 Proposed Budget

The proposed budget for FY17 for the Finance reflects the final costs of software conversion for the entire City. Finance also is paying the maintenance fees for all software modules. Capital outlay is any final costs in the computer software conversion process.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------|------------------|-------------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$316,385 | \$329,650 | \$366,400 | Salaries and Wages | \$393,000 | \$393,000 | \$393,000 |
| 59,477 | 74,741 | 93,500 | Insurance | 104,750 | 104,750 | 104,750 |
| 43,226 | 40,662 | 49,200 | Public Employees Retirement | 49,700 | 49,700 | 49,700 |
| -15,700 | -16,460 | -16,600 | less PERS bond pymt | -13,850 | -13,850 | -13,850 |
| 24,740 | 27,497 | 31,300 | Other Employer-paid Taxes | 35,650 | 35,650 | 35,650 |
| 428,128 | 456,091 | 523,800 | Total Personal Services | 569,250 | 569,250 | 569,250 |
| MATERIALS AND SERVICES | | | | | | |
| 37,404 | 46,182 | 48,750 | Audit Fees | 52,000 | 52,000 | 52,000 |
| 3,192 | 3,528 | 3,000 | Legal Notices - Budget | 3,500 | 3,500 | 3,500 |
| 5,653 | 14,116 | 12,000 | Contract Services | 3,500 | 3,500 | 3,500 |
| 13,732 | 13,867 | 41,100 | Equipment Maint. Contracts | 40,000 | 40,000 | 40,000 |
| 40,910 | 40,858 | 32,000 | Postage | 32,000 | 32,000 | 32,000 |
| 10,085 | 15,612 | 12,000 | Office Supplies and Printing | 12,000 | 12,000 | 12,000 |
| 2,517 | 2,480 | 3,000 | Travel and Training | 3,000 | 3,000 | 3,000 |
| 12,338 | 9,816 | 15,400 | Other Materials and Services | 15,400 | 15,400 | 15,400 |
| 125,831 | 146,458 | 167,250 | Total Materials and Services | 161,400 | 161,400 | 161,400 |
| 16,294 | 72,205 | 160,200 | CAPITAL OUTLAY | 20,000 | 20,000 | 20,000 |
| \$570,253 | \$674,754 | \$851,250 | TOTAL FINANCE DEPT. | \$750,650 | \$750,650 | \$750,650 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------|---------------------------|
| 1 | 1 | 1 | Finance Director | 1 |
| 1 | 1 | 5/8 | Accounting Supervisor | 1 1/8 |
| 4 | 4 | 4 | Senior Account Clerk | 4 |
| 0 | 0 | 4/9 | Account Clerk | 4/9 |
| 1/5 | 1/5 | 1/5 | Part-Time FTE | 2/25 |
| 6 1/5 | 6 1/5 | 6 1/4 | Total | 6 2/3 |

Capital Outlay:
Software system upgrade

\$20,000

**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.

FY17 Proposed Budget

The proposed budget for FY17 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. Capital of \$15,000 is for the Kinematic GPS Survey Equipment.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|-------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$229,605 | \$288,406 | \$287,500 | Salaries and Wages | \$267,230 | \$267,230 | \$267,230 |
| 46,277 | 55,039 | 64,950 | Insurance | 66,620 | 66,620 | 66,620 |
| 32,083 | 43,595 | 54,500 | Public Employees Retirement | 45,630 | 45,630 | 45,630 |
| (13,400) | (18,530) | (19,400) | less PERS bond Pymt | (14,340) | (14,340) | (14,340) |
| 20,658 | 29,389 | 28,800 | Other Employer-paid Taxes | 28,025 | 28,025 | 28,025 |
| 315,223 | 397,898 | 416,350 | Total Personal Services | 393,165 | 393,165 | 393,165 |
| MATERIALS AND SERVICES | | | | | | |
| 3,240 | 2,460 | 2,460 | Car Allowance | 2,460 | 2,460 | 2,460 |
| 1,000 | 500 | 1,000 | Consultants | 1,000 | 1,000 | 1,000 |
| 5,266 | 6,410 | 6,600 | Equipment Maint. Contracts | 6,800 | 6,800 | 6,800 |
| 0 | 2,177 | 2,500 | Repairs and Maintenance | 2,500 | 2,500 | 2,500 |
| 1,261 | 3,856 | 2,800 | Engineering Supplies | 2,800 | 2,800 | 2,800 |
| 7,400 | 7,400 | 7,400 | Equipment Rent | 7,400 | 7,400 | 7,400 |
| 1,119 | 961 | 3,500 | Travel and Training | 3,800 | 3,800 | 3,800 |
| 5,444 | 5,596 | 10,700 | Other Materials and Services | 10,700 | 10,700 | 10,700 |
| 24,730 | 29,360 | 36,960 | Total Materials and Services | 37,460 | 37,460 | 37,460 |
| 0 | 0 | 15,000 | CAPITAL OUTLAY | 15,000 | 15,000 | 15,000 |
| \$339,953 | \$427,258 | \$468,310 | TOTAL ENGINEERING DIV. | \$445,625 | \$445,625 | \$445,625 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------------|---------------------------|
| | | | City Engineer/Community Dev | |
| 2/3 | 2/3 | 2/3 | Director | 2/3 |
| 1 | 1 | 1 | Associate Engineer | 1 1/2 |
| 0 | 0 | 0 | Sr Engineering Technician | 1 |
| 1 | 1 | 1 | Engineering Technician III | 0 |
| 1 | 1 | 1 | Engineering Technician I | 0 |
| 1/3 | 1/3 | 1/3 | Office Specialist III | 1/3 |
| 1/4 | 1/4 | 1/4 | Part-time FTE's | 1/4 |
| 4 1/4 | 4 1/4 | 4 1/4 | Total | 3 3/4 |

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

Description of Current Services

The Facilities Department is responsible for the major activities related to City Facilities: 1- Daily Custodial activities. 2- Operation and maintenance of HVAC systems in city facilities. 3- General Building Maintenance and Repairs at City Facilities. 4- Pendleton Family Aquatic Center Mechanical Operation, water quality daily maintenance. 5- General Building maintenance and repairs at City Facilities: City Hall & Library, Airport & Runways, Recreation Center, Pendleton Convention Center HVAC, Vert Complex, Ice Rink, Parks electrical, including 3 fire stations HVAC, Police Department, OSP and multiple city rentals. 6- Management of the Information Technology Division. 7- The Facilities Department provides other departments with IT & electrical quotes, project management, demolition estimates, asbestos removal, throughout the city as needed. And purchases and provides custodial products to all departments as requested

FY17 Proposed Budget

The proposed FY17 budget for the Facilities Department maintains current levels of materials and services. Funding sources for this department are shown on Page Appendix A-12.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | |
| \$274,059 | \$265,948 | \$274,855 | Salaries and Wages | \$281,850 | \$281,850 | \$281,850 |
| 52,236 | 52,216 | 59,420 | Insurance | 62,150 | 62,150 | 62,150 |
| 33,221 | 30,951 | 36,400 | Public Employees Retirement | 42,520 | 42,520 | 42,520 |
| (11,850) | (10,650) | (12,380) | less PERS bond pymt | (11,620) | (11,620) | (11,620) |
| 28,639 | 37,335 | 32,505 | Other Employer-paid Taxes | 38,700 | 38,700 | 38,700 |
| 376,306 | 375,799 | 390,800 | Total Personal Services | 413,600 | 413,600 | 413,600 |
| MATERIALS AND SERVICES | | | | | | |
| 57,290 | 67,582 | 63,000 | Electricity | 65,000 | 65,000 | 65,000 |
| 16,980 | 18,703 | 19,000 | Natural Gas | 20,000 | 20,000 | 20,000 |
| 20,918 | 22,829 | 21,000 | Building Repairs and Maint. | 22,500 | 22,500 | 22,500 |
| 17,285 | 17,183 | 17,500 | Janitorial Supplies | 18,000 | 18,000 | 18,000 |
| 551 | 0 | 3,000 | Travel and Training | 3,000 | 3,000 | 3,000 |
| 4,729 | 3,971 | 6,000 | Tools & Minor Equipment | 6,000 | 6,000 | 6,000 |
| 0 | 12,000 | 7,000 | Equipment Rental Charges | 10,000 | 10,000 | 10,000 |
| 26,070 | 19,700 | 38,400 | Other Materials and Services | 45,900 | 45,900 | 45,900 |
| 143,823 | 161,968 | 174,900 | Total Materials and Services | 190,400 | 190,400 | 190,400 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 7,000 | 0 | 0 | TRANSFER TO PARK EQUIP. FD | 0 | 0 | 0 |
| \$527,129 | \$537,767 | \$565,700 | TOTAL FACILITIES DIVISION | \$604,000 | \$604,000 | \$604,000 |

| Actual FY14 | Actual FY15 | Budget FY16 | POSITION | Adopted Budget FY17 |
|----------------|----------------|----------------|----------------------------|---------------------------|
| 1/4 | 0 | 0 | Parks/Rec./Facilities Dir. | 0 |
| 1 | 1 | 1 | Facilities Supervisor | 1 |
| 1 | 1 | 1 | Facilities Maint. Tech III | 1 |
| 1 | 1 | 1 | Utility Worker II | 1 |
| 1 | 1 | 1 | Utility Worker I | 1 |
| 1/4 | 0 | 0 | Senior Secretary | 0 |
| 2 1/9 | 2 1/9 | 2 1/9 | Part-Time FTE | 2 2/3 |
| 6 3/5 | 6 1/10 | 6 1/10 | Total | 6 2/3 |

**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 all city departments within the city network system inner structure.

FY17 Proposed Budget

The proposed budget provides for full-time information and computer technology support through the Facilities Division contract services with ESD for computer services for the City of Pendleton for all departments. Also provides funding for upgrades and repairs to maintain telephone systems, servers, computers, computer repairs and upgrades as needed. Included this year are budgeted funds for repair and maintenance to LAN network and some reoccurring cost of dark fiber to security cameras annually. Also included is cyber software ongoing licensing. Capital outlay provides for replacement of network servers, switches and server licensing and some Microsoft upgrades. This will also include some ongoing updates for Tyler Technology network provisions as needed.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| \$119,525 | \$136,602 | \$130,000 | Contract Services | \$135,000 | \$135,000 | \$135,000 |
| 1,811 | 3,535 | 8,500 | Telephone Equipment | 8,500 | 8,500 | 8,500 |
| 9,214 | 5,522 | 10,000 | Repair & Maintenance | 10,000 | 10,000 | 10,000 |
| 3,023 | 15,628 | 24,000 | Minor Equipment/Maint. Contracts | 25,000 | 25,000 | 25,000 |
| 133,573 | 161,287 | 172,500 | Total Materials and Services | 178,500 | 178,500 | 178,500 |
| 28,956 | 10,000 | 22,000 | CAPITAL OUTLAY | 22,000 | 22,000 | 22,000 |
| \$162,529 | \$171,287 | \$194,500 | TOTAL INFORMATIO TECH. DIV. | \$200,500 | \$200,500 | \$200,500 |

Capital

Server and antivirus licensing \$22,000



CITY OF PENDLETON

Agency Funds

Agency Funds account for assets held by a government 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 in Ordinance No. 2699.

**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.

FY17 Projections of Revenues

Revenue projections for FY17 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$41,263 | \$49,381 | \$5,000 | BEGINNING WORKING CAPITAL | \$5,000 | \$5,000 | \$5,000 |
| | | | MISCELLANEOUS REVENUES | | | |
| 154,425 | 215,627 | 232,500 | Donations (Outside Trust Proceeds) | 242,500 | 242,500 | 242,500 |
| 87 | 146 | 2,500 | Investment Income - City | 2,500 | 2,500 | 2,500 |
| 154,512 | 215,773 | 235,000 | Total Miscellaneous Revenues | 245,000 | 245,000 | 245,000 |
| \$195,775 | \$265,154 | \$240,000 | TOTAL FUND RESOURCES | \$250,000 | \$250,000 | \$250,000 |

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

Description of Current Services

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

FY17 Proposed Budget

The proposed budget for FY17 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|-------------------------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| MATERIALS AND SERVICES | | | | | | |
| Distributions Directed | | | | | | |
| \$146,395 | \$187,303 | \$240,000 | By Trustees | \$250,000 | \$250,000 | \$250,000 |
| 146,395 | 187,303 | 240,000 | Total Materials and Services | 250,000 | 250,000 | 250,000 |
| \$146,395 | \$187,303 | \$240,000 | TOTAL FUND EXPENDITURES | \$250,000 | \$250,000 | \$250,000 |



CITY OF PENDLETON

CLOSED FUNDS

Wastewater Treatment Plant Capital Projects Fund. This fund provided for WWTP capital projects which were funded by WWTP revenue bond funds.

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
WASTEWATER TREATMENT PLANT CAPITAL PROJECTS FUND
(CLOSED)**

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.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|------------------------------|----------------------------|----------------------------|---------------------------|
| \$141,418 | \$141,418 | \$0 | BEGINNING WORKING CAPITAL | \$0 | \$0 | \$0 |
| | | | MISCELLANEOUS REVENUES | | | |
| 0 | 0 | 0 | Loan Proceeds | 0 | 0 | 0 |
| 0 | 0 | 0 | Business Energy Trust | 0 | 0 | 0 |
| 0 | 0 | 0 | Investment Income | 0 | 0 | 0 |
| 0 | 0 | 0 | Total Miscellaneous Revenues | 0 | 0 | 0 |
| \$141,418 | \$141,418 | \$0 | TOTAL FUND RESOURCES | \$0 | \$0 | \$0 |

FY14 Proposed Budget

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

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|----------------|----------------|----------------|-----------------------------|----------------------------|----------------------------|---------------------------|
| \$0 | \$0 | \$0 | MATERIALS & SERVICES | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | CAPITAL OUTLAY | 0 | 0 | 0 |
| 0 | 141,418 | 0 | TRANSFER TO SEWER CAP RESRV | 0 | 0 | 0 |
| \$0 | \$141,418 | \$0 | TOTAL FUND EXPENDITURES | \$0 | \$0 | \$0 |

Overall Project Expenditures:

\$ 3,000,000: Engineering

\$ 9,500,000: Schedule A - Liquids Stream

\$ 5,650,000: Schedule A - Solids Stream, including Power Production & portion of Phase II Membrane Bioreactor

**CITY OF PENDLETON
EASTERN OREGON DRUG TASK FORCE FUND
(CLOSED)**

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.

| Actual FY14 | Actual FY15 | Budget FY16 | RESOURCES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|-----------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| \$0 | \$0 | \$0 | BEGINNING FUND BALANCE | | | |
| | | | INTERGOVERNMENTAL REVENUES | | | |
| 50,000 | 0 | 0 | State of Oregon Grant | | | |
| \$50,000 | \$0 | \$0 | TOTAL FUND RESOURCES | \$0 | \$0 | \$0 |

FY 17 Proposed Budget

The JAG grant that the City administered the bookkeeping was not renewed after the end of the federal fiscal year in FY13.

| Actual FY14 | Actual FY15 | Budget FY16 | EXPENDITURE CATEGORIES | Proposed Budget FY17 | Approved Budget FY17 | Adopted Budget FY17 |
|------------------------|------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| | | | MATERIALS AND SERVICES | | | |
| | | | Drug Enforcement | | | |
| | | | Central Services Charges | | | |
| 0 | 0 | 0 | Total Materials and Services | 0 | 0 | 0 |
| \$0 | \$0 | \$0 | TOTAL FUND EXPENDITURES | \$0 | \$0 | \$0 |



CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY17

| | TOTAL TO BE | Munic. Court | Police | Fire | Ambulance | Parks | Recr. | Aquatic | Cemetery | Plan. | Build. |
|-----------------------------|----------------|-----------------|------------|------------|-----------|------------|-----------|------------|-----------|-----------|-----------|
| City Manager's Office | | | | | | | | | | | |
| General Administration | \$445,920 | \$6,690 | \$97,210 | \$83,830 | \$6,690 | \$21,850 | \$10,700 | \$10,700 | \$6,240 | \$11,150 | \$7,130 |
| PDC Administration | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mayor, City Council | 53,000 | 800 | 11,550 | 9,960 | 800 | 2,600 | 1,270 | 1,270 | 740 | 1,330 | 850 |
| Insurance | | | | | | | | | | | |
| Cost of Claims - Liab. | 69,180 | | 11,200 | 1,730 | 350 | 14,940 | 2,910 | 1,660 | 0 | 70 | 140 |
| Property Insurance | 310,320 | | 14,270 | 9,310 | | 5,590 | 7,450 | 18,000 | 3720 | | |
| | 379,500 | 0 | 25,470 | 11,040 | 350 | 20,530 | 10,360 | 19,660 | 3,720 | 70 | 140 |
| Legal Services | | | | | | | | | | | |
| City Attorney | 96,450 | 1,450 | 21,040 | 18,130 | 1450 | 4,730 | 2,310 | 2,310 | 1,350 | 2,410 | 1,540 |
| City Negotiator | 32,150 | 320 | 7,060 | 8,580 | | 2,250 | 390 | 0 | 390 | 390 | 390 |
| City Prosecutor | 160,750 | 64,300 | 96,450 | | | | | | | | |
| Risk Manager | 32,150 | 0 | 5,210 | 800 | 160 | 6,880 | 1,350 | 770 | 0 | 30 | 60 |
| | 321,500 | 66,070 | 129,760 | 27,510 | 1,610 | 13,860 | 4,050 | 3,080 | 1,740 | 2,830 | 1,990 |
| Finance | | | | | | | | | | | |
| Utilities Billing/Coll. | 253,930 | | | | | | | | | | |
| Payroll | 145,100 | 3,050 | 22,180 | 30,330 | | 12,190 | 9,720 | 12,910 | 1,890 | 2,180 | 3,340 |
| Payables | 145,100 | 1,600 | 13,060 | 10,590 | 5,370 | 14,950 | 6,960 | 5,950 | 4,930 | 1,600 | 1,890 |
| General Accounting | 181,370 | 2,720 | 39,540 | 34,100 | 2,720 | 8,890 | 4,350 | 4,350 | 2,540 | 4,530 | 2,900 |
| | 725,500 | 7,370 | 74,780 | 75,020 | 8,090 | 36,030 | 21,030 | 23,210 | 9,360 | 8,310 | 8,130 |
| Engineering | | | | | | | | | | | |
| Engineering Services | 430,430 | | 4,300 | 4,300 | | 25,830 | | | | 17,220 | 12,910 |
| GIS/ Aerial Map Project | 15,000 | | 0 | 0 | | 0 | | | | 0 | 0 |
| | 445,430 | | 4,300 | 4,300 | 0 | 25,830 | 0 | 0 | 0 | 17,220 | 12,910 |
| Facilities | | | | | | | | | | | |
| City Hall | 244,360 | 3,670 | 53,260 | 45,940 | 3,670 | 11,970 | 5,860 | 5,860 | 3,420 | 6,110 | 3,910 |
| Other City Facilities | 289,760 | | 30,430 | 14,490 | | 33,900 | 23,760 | 95,620 | 6,950 | | |
| | 534,120 | 3,670 | 83,690 | 60,430 | 3,670 | 45,870 | 29,620 | 101,480 | 10,370 | 6,110 | 3,910 |
| Information Technology | | | | | | | | | | | |
| Operations | 200,500 | 3,010 | 43,710 | 37,690 | 3,010 | 9,820 | 4,810 | 4810 | 2,810 | 5,010 | 3,210 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 200,500 | 3,010 | 43,710 | 37,690 | 3,010 | 9,820 | 4,810 | 4,810 | 2,810 | 5,010 | 3,210 |
| Less credit on Fund Balance | (\$265,000) | (\$7,390) | (\$39,700) | (\$26,140) | (\$2,040) | (\$14,880) | (\$6,910) | (\$13,860) | (\$2,950) | (\$4,390) | (\$3,230) |
| Adjustment from FY15 | 198,240 | (1,390) | (11,060) | 21,310 | 3,380 | (1,910) | 5,050 | (1,500) | (40) | 3,120 | 5,880 |
| | \$3,073,710 | \$78,830 | \$419,710 | \$304,950 | \$25,560 | \$159,600 | \$79,980 | \$148,850 | \$31,990 | \$50,760 | \$40,920 |

| Econ Dev | Total GENERAL FUND | STREET FUND | LIBRARY FUND | CONVEN. CENTER FUND | WATER FUND | SEWER FUND | AIRPORT FUND | PW ADM & FLEET FUND | PENDTN DEVELOP COMMIS | TOTAL |
|----------|--------------------|-------------|--------------|---------------------|------------|------------|--------------|---------------------|-----------------------|-------------|
| \$1,780 | \$263,970 | \$22,740 | \$12,040 | \$15,160 | \$59,770 | \$56,190 | \$11,590 | \$0 | \$4,460 | \$445,920 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 35,000 |
| 210 | \$31,380 | 2,700 | 1,430 | 1,800 | 7,100 | 6,680 | 1,380 | 0 | 530 | 53,000 |
| 0 | \$33,000 | 8,920 | 0 | 140 | 17,780 | 9,200 | 140 | 0 | 0 | 69,180 |
| 0 | \$58,340 | | 13,960 | 23,580 | 67,660 | 114,820 | 31,960 | 0 | 0 | 310,320 |
| 0 | 91,340 | 8,920 | 13,960 | 23,720 | 85,440 | 124,020 | 32,100 | 0 | 0 | 379,500 |
| 390 | \$57,110 | 4,920 | 2,600 | 3,280 | 12,920 | 12,150 | 2,510 | 0 | 960 | 96,450 |
| 0 | \$19,770 | 1,510 | 1,510 | 1,130 | 1,860 | 2,250 | 740 | 3,380 | 0 | 32,150 |
| 0 | \$160,750 | | | | | | | 0 | 0 | 160,750 |
| 0 | \$15,260 | 4,150 | 0 | 60 | 8,260 | 4,360 | 60 | 0 | 0 | 32,150 |
| 390 | 252,890 | 10,580 | 4,110 | 4,470 | 23,040 | 18,760 | 3,310 | 3,380 | 960 | 321,500 |
| | | | | | 132,040 | 121,890 | | 0 | 0 | 253,930 |
| 0 | \$97,790 | 8,560 | 10,590 | 6,530 | 8,420 | 8,710 | 3,340 | 0 | 1,160 | 145,100 |
| 1,160 | \$68,060 | 4,210 | 6,380 | 8,270 | 17,700 | 14,360 | 6,530 | 19,300 | 290 | 145,100 |
| 730 | \$107,370 | 9,250 | 4,900 | 6,170 | 24,300 | 22,850 | 4,720 | | 1,810 | 181,370 |
| 1,890 | 273,220 | 22,020 | 21,870 | 20,970 | 182,460 | 167,810 | 14,590 | 19,300 | 3,260 | 725,500 |
| 0 | \$64,560 | 142,050 | | 0 | 94,690 | 86,090 | 43,040 | | | 430,430 |
| 0 | \$0 | 5,000 | | | 5,000 | 5,000 | | | | 15,000 |
| 0 | 64,560 | 147,050 | 0 | 0 | 99,690 | 91,090 | 43,040 | 0 | 0 | 445,430 |
| 980 | \$144,650 | 12,460 | 6,600 | 8,310 | 32,740 | 30,790 | 6,350 | 0 | 2,460 | 244,360 |
| 0 | \$205,150 | 8,110 | 45,490 | 9,270 | 2,900 | 2,900 | 10,140 | 2,900 | 2,900 | 289,760 |
| 980 | 349,800 | 20,570 | 52,090 | 17,580 | 35,640 | 33,690 | 16,490 | 2,900 | 5,360 | 534,120 |
| 800 | \$118,690 | 10,230 | 5,410 | 6,820 | 26,870 | 25,260 | 5,210 | 0 | 2,010 | 200,500 |
| | \$0 | | | 0 | | | | | | 0 |
| 800 | 118,690 | 10,230 | 5,410 | 6,820 | 26,870 | 25,260 | 5,210 | 0 | 2,010 | 200,500 |
| (\$510) | (\$122,000) | (\$20,660) | (\$9,360) | (\$7,640) | (\$43,880) | (\$44,170) | (\$10,780) | (\$2,160) | (\$4,350) | (265,000) |
| (1,100) | \$21,740 | 5,800 | 5,120 | 17,300 | 72,910 | 71,540 | 24,060 | 1,540 | (21,770) | 198,240 |
| \$4,440 | \$1,345,590 | \$229,950 | \$106,670 | \$100,180 | \$549,040 | \$550,870 | \$140,990 | \$24,960 | \$25,460 | \$3,073,710 |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY17**

| | | |
|------------------------------------|--|------------------|
| CITY MANAGER'S OFFICE | | |
| Personal Services & PERS Bond Pymt | | \$407,120 |
| Materials and Services | | 38,800 |
| Capital Outlay | | 0 |
| | | <u>445,920</u> |
| Contingency Contribution | | \$0 |
| | | <u>\$445,920</u> |

GENERAL ADMINISTRATION
Basis of allocation: GENERAL ADMINISTRATION
FY16 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY16)

| | | | |
|----------------------------------|---------------------|---------------|------------------|
| General Fund | | | |
| Municipal Court | \$265,470 | 1.5% | \$6,690 |
| Police | 3,821,370 | 21.8% | 97,210 |
| Fire | 3,304,270 | 18.8% | 83,830 |
| Ambulance | 256,500 | 1.5% | 6,690 |
| Parks | 863,670 | 4.9% | 21,850 |
| Recreation | 424,510 | 2.4% | 10,700 |
| Aquatic Center | 414,810 | 2.4% | 10,700 |
| Cemetery Fund | 245,770 | 1.4% | 6,240 |
| Planning | 447,220 | 2.5% | 11,150 |
| Building | 281,810 | 1.6% | 7,130 |
| Economic Development | 74,070 | 0.4% | 1,780 |
| Total General Fund | <u>10,399,470</u> | <u>59.2%</u> | <u>263,970</u> |
| State Tax Street Fund | 889,655 | 5.1% | 22,740 |
| Library Fund & Trust | 466,460 | 2.7% | 12,040 |
| Convention Center Fund | 604,410 | 3.4% | 15,160 |
| Water Fund | 2,350,585 | 13.4% | 59,770 |
| Sewer Fund | 2,209,555 | 12.6% | 56,190 |
| Airport Fund | 448,500 | 2.6% | 11,590 |
| Pendleton Development Commission | <u>175,000</u> | <u>1.0%</u> | <u>4,460</u> |
| | <u>\$17,543,635</u> | <u>100.0%</u> | <u>\$445,920</u> |

Allocation of Pendleton Development Commission Div

| | |
|--|-----------------|
| Personal Services | \$30,000 |
| Materials and Services | 5,000 |
| | <u>35,000</u> |
| less Charges for Service from Pendleton Development Commission | <u>(35,000)</u> |
| Allocated Total to Central Service Charges | <u>\$0</u> |

APPENDIX A

**Allocation of Mayor, City Council Department
FY17**

MAYOR, CITY COUNCIL

| | |
|------------------------------------|-----------------|
| Personal Services & PERS bond pymt | \$19,150 |
| Materials and Services | 33,850 |
| Capital Outlay | 0 |
| | <u>\$53,000</u> |

basis of allocation: GENERAL ADMINISTRATION
FY16 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY16)

| | | | |
|----------------------------------|---------------------|---------------|-----------------|
| General Fund | | | |
| Municipal Court | \$265,470 | 1.5% | \$800 |
| Police | 3,821,370 | 21.8% | 11,550 |
| Fire | 3,304,270 | 18.8% | 9,960 |
| Ambulance | 256,500 | 1.5% | 800 |
| Parks | 863,670 | 4.9% | 2,600 |
| Recreation | 424,510 | 2.4% | 1,270 |
| Aquatic Center | 414,810 | 2.4% | 1,270 |
| Cemetery Fund | 245,770 | 1.4% | 740 |
| Planning | 447,220 | 2.5% | 1,330 |
| Building | 281,810 | 1.6% | 850 |
| Economic Development | 74,070 | 0.4% | 210 |
| Total General Fund | <u>10,399,470</u> | <u>59.2%</u> | <u>31,380</u> |
| State Tax Street Fund | 889,655 | 5.1% | 2,700 |
| Library Fund | 466,460 | 2.7% | 1,430 |
| Convention Center Fund | 604,410 | 3.4% | 1,800 |
| Water Fund | 2,350,585 | 13.4% | 7,100 |
| Sewer Fund | 2,209,555 | 12.6% | 6,680 |
| Airport Fund | 448,500 | 2.6% | 1,380 |
| Pendleton Development Commission | 175,000 | 1.0% | 530 |
| | <u>\$17,543,635</u> | <u>100.0%</u> | <u>\$53,000</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY17**

LEGAL SERVICES

| | | | |
|------------------------------------|--|--|------------------|
| Personal Services & PERS bond pymt | | | \$230,600 |
| Materials and Services | | | 74,900 |
| Capital Outlay | | | <u>16,000</u> |
| | | | <u>\$321,500</u> |

| | | | |
|-----------------|---------------|--|------------------|
| City Attorney | 30.0% | | 96,450 |
| City Negotiator | 10.0% | | 32,150 |
| City Prosecutor | 50.0% | | 160,750 |
| Risk Manager | 10.0% | | <u>32,150</u> |
| | <u>100.0%</u> | | <u>\$321,500</u> |

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY16 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY16)

General Fund

| | | | |
|----------------------|---------------|-------------|------------|
| Municipal Court | \$265,470 | 1.5% | \$1,450 |
| Police | 3,821,370 | 21.8% | 21,040 |
| Fire | 3,304,270 | 18.8% | 18,130 |
| Ambulance | 256,500 | 1.5% | 1,450 |
| Parks | 863,670 | 4.9% | 4,730 |
| Recreation | 424,510 | 2.4% | 2,310 |
| Aquatic Center | 414,810 | 2.4% | 2,310 |
| Cemetery | 245,770 | 1.4% | 1,350 |
| Planning | 447,220 | 2.5% | 2,410 |
| Building | 281,810 | 1.6% | 1,540 |
| Economic Development | <u>74,070</u> | <u>0.4%</u> | <u>390</u> |
| | 10,399,470 | 59.2% | 57,110 |

| | | | |
|------------------------|---------|------|-------|
| State Tax Street Fund | 889,655 | 5.1% | 4,920 |
| Library Fund | 466,460 | 2.7% | 2,600 |
| Convention Center Fund | 604,410 | 3.4% | 3,280 |

| | | | |
|----------------------------------|---------------------|---------------|-----------------|
| Water Fund | 2,350,585 | 13.4% | 12,920 |
| Sewer Fund | 2,209,555 | 12.6% | 12,150 |
| Airport Fund | 448,500 | 2.6% | 2,510 |
| Pendleton Development Commission | <u>175,000</u> | <u>1.0%</u> | <u>960</u> |
| | <u>\$17,543,635</u> | <u>100.0%</u> | <u>\$96,450</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY17**

| | | | |
|---|-----------------|---------------|------------------|
| CITY NEGOTIATOR | | | <u>\$32,150</u> |
| Basis of Allocation: Union Members | | | |
| General Fund | | | |
| Municipal Court | 1.00 | 1.0% | \$320 |
| Police | 19.00 | 22.0% | 7,060 |
| Fire | 23.00 | 26.7% | 8,580 |
| Parks | 6.00 | 7.0% | 2,250 |
| Recreation | 1.00 | 1.2% | 390 |
| Cemetery | 1.00 | 1.2% | 390 |
| Planning | 1.00 | 1.2% | 390 |
| Building | 1.00 | 1.2% | 390 |
| Total General Fund | <u>53.00</u> | <u>61.5%</u> | <u>19,770</u> |
| State Tax Street Fund | 4.00 | 4.7% | 1,510 |
| Library Fund | 4.00 | 4.7% | 1,510 |
| Convention Center | 3.00 | 3.5% | 1,130 |
| Water Fund | 5.00 | 5.8% | 1,860 |
| Sewer Fund | 6.00 | 7.0% | 2,250 |
| Airport Fund | 2.00 | 2.3% | 740 |
| PW Admin & Fleet | 9.00 | 10.5% | 3,380 |
| | <u>86.00</u> | <u>100.0%</u> | <u>\$32,150</u> |
| CITY PROSECUTOR | | | <u>\$160,750</u> |
| Basis of Allocation: 100% General Fund | | | |
| Municipal Court | | 40% | \$64,300 |
| Police | | 60% | 96,450 |
| | | <u>100%</u> | <u>\$160,750</u> |
| RISK MANAGER | | | <u>\$32,150</u> |
| Basis of Allocation: LIABILITY CLAIMS HISTORY | | | |
| Weighted Average of Claims since FY89 | | | |
| General Fund | | | |
| Police | \$13,259 | 16.2% | \$5,210 |
| Fire | 2,024 | 2.5% | 800 |
| Ambulance | 450 | 0.5% | 160 |
| Parks | 17,671 | 21.4% | 6,880 |
| Recreation | 3,422 | 4.2% | 1,350 |
| Aquatic Center | 2,000 | 2.4% | 770 |
| Cemetery | 0 | 0.0% | 0 |
| Planning | 77 | 0.1% | 30 |
| Building | 172 | 0.2% | 60 |
| Total General Fund | <u>\$39,075</u> | <u>47.5%</u> | <u>15,260</u> |
| Street Fund | 10,587 | 12.9% | 4,150 |
| Convention Center Fund | 159 | 0.2% | 60 |
| Water Fund | 20,997 | 25.7% | 8,260 |
| Sewer Fund | 10,906 | 13.5% | 4,360 |
| Airport Fund | 126 | 0.2% | 60 |
| | <u>\$81,850</u> | <u>100.0%</u> | <u>\$32,150</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY17**

FINANCE DEPARTMENT

| | | | |
|--|--|--|------------------|
| Personal Services & PERS bond pymt | | | \$583,100 |
| Materials and Services | | | 161,400 |
| Capital Outlay | | | <u>20,000</u> |
| | | | 764,500 |
| less direct charges for services - Business Licences/ Transportation | | | <u>(39,000)</u> |
| | | | <u>\$725,500</u> |

| | | | |
|-------------------------------|--|--|------------------|
| Utilities Billing/Collections | | | \$253,930 |
| Payroll | | | 145,100 |
| Payables | | | 145,100 |
| General Accounting | | | <u>181,370</u> |
| | | | <u>\$725,500</u> |

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

| | | | |
|------------|--------------------|---------------|------------------|
| Water Fund | \$4,171,500 | 52.0% | \$132,040 |
| Sewer Fund | <u>3,852,500</u> | <u>48.0%</u> | <u>121,890</u> |
| | <u>\$8,024,000</u> | <u>100.0%</u> | <u>\$253,930</u> |

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2014

| | | | |
|----------------------------------|--------------|---------------|------------------|
| General Fund | | | \$145,100 |
| Municipal Court | 47 | 2.1% | \$3,050 |
| Police | 337 | 15.3% | 22,180 |
| Fire | 459 | 20.9% | 30,330 |
| Parks | 184 | 8.4% | 12,190 |
| Recreation | 148 | 6.7% | 9,720 |
| Aquatic Center | 195 | 8.9% | 12,910 |
| Cemetery | 29 | 1.3% | 1,890 |
| Planning | 32 | 1.5% | 2,180 |
| Building | 51 | 2.3% | 3,340 |
| Total General Fund | 1,482 | 67.4% | 97,790 |
| State Tax Street Fund | 130 | 5.9% | 8,560 |
| Library Fund | 161 | 7.3% | 10,590 |
| Convention Center | 98 | 4.5% | 6,530 |
| Water Fund | 128 | 5.8% | 8,420 |
| Sewer Fund | 133 | 6.0% | 8,710 |
| Airport Fund | 51 | 2.3% | 3,340 |
| Pendleton Development Commission | 18 | 0.8% | 1,160 |
| | <u>2,201</u> | <u>100.0%</u> | <u>\$145,100</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY17**

| | | | |
|--|---------------|---------------|------------------|
| PAYABLES | | | <u>\$145,100</u> |
| Basis of Allocation: INVOICES PROCESSED | | | |
| Number of Invoices Processed for Fiscal Year 14-15 | | | |
| General Fund | | | |
| Municipal Court | 117 | 1.1% | \$1,600 |
| Police | 933 | 9.0% | 13,060 |
| Fire | 743 | 7.3% | 10,590 |
| Ambulance | 383 | 3.7% | 5,370 |
| Parks | 1071 | 10.3% | 14,950 |
| Recreation | 500 | 4.8% | 6,960 |
| Aquatic Center | 424 | 4.1% | 5,950 |
| Cemetery | 357 | 3.4% | 4,930 |
| Planning | 117 | 1.1% | 1,600 |
| Building | 139 | 1.3% | 1,890 |
| Economic Development | 86 | 0.8% | 1,160 |
| Total General Fund | <u>4,870</u> | <u>46.9%</u> | <u>68,060</u> |
| State Tax Street Fund | 298 | 2.9% | 4,210 |
| Library Fund | 454 | 4.4% | 6,380 |
| Pendleton Convention Center Fund | 587 | 5.7% | 8,270 |
| Water Fund | 1259 | 12.2% | 17,700 |
| Sewer Fund | 1024 | 9.9% | 14,360 |
| Airport Fund | 467 | 4.5% | 6,530 |
| PW Admin & Fleet Fund | 1372 | 13.3% | 19,300 |
| Pendleton Development Commission | 19 | 0.2% | 290 |
| | <u>10,350</u> | <u>100.0%</u> | <u>\$145,100</u> |

| | | | |
|--|---------------------|----------------|------------------|
| GENERAL ACCOUNTING | | | <u>\$181,370</u> |
| basis of allocation: GENERAL ADMINISTRATION | | | |
| FY16 Budgeted Personal Services and Materials and Services | | | |
| (less Central Service Allocation for FY16) | | | |
| General Fund | | | |
| Municipal Court | \$265,470 | 1.5% | \$2,720 |
| Police | 3,821,370 | 21.8% | 39,540 |
| Fire | 3,304,270 | 18.8% | 34,100 |
| Ambulance | 256,500 | 1.5% | 2,720 |
| Parks | 863,670 | 4.9% | 8,890 |
| Recreation | 424,510 | 2.4% | 4,350 |
| Aquatic Center | 414,810 | 2.4% | 4,350 |
| Cemetery | 245,770 | 1.4% | 2,540 |
| Planning | 447,220 | 2.5% | 4,530 |
| Building | 281,810 | 1.6% | 2,900 |
| Economic Development | 74,070 | 0.4% | 730 |
| | <u>10,399,470</u> | <u>59.20%</u> | <u>107,370</u> |
| State Tax Street Fund | 889,655 | 5.1% | 9,250 |
| Library Fund | 466,460 | 2.7% | 4,900 |
| Convention Center Fund | 604,410 | 3.4% | 6,170 |
| Water Fund | 2,350,585 | 13.4% | 24,300 |
| Sewer Fund | 2,209,555 | 12.6% | 22,850 |
| Airport Fund | 448,500 | 2.6% | 4,720 |
| Pendleton Development Commission | 175,000 | 1.0% | 1,810 |
| | <u>\$17,543,635</u> | <u>100.00%</u> | <u>\$181,370</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY17**

| | | | |
|----------------------------|--|--|------------------|
| INSURANCE | | | |
| Materials and Services | | | <u>\$379,500</u> |
| | | | <u>\$379,500</u> |
| Cost of Claims - Liability | | | 69,180 |
| Base Insurance - Property | | | <u>310,320</u> |
| | | | <u>\$379,500</u> |

COST OF CLAIMS - LIABILITY \$69,180
 Basis of Allocation: LIABILITY CLAIMS HISTORY
 Weighted Average of Claims since FY89

| | | | |
|--------------------|-----------------|---------------|-----------------|
| General Fund | | | |
| Police | \$13,259 | 16.2% | \$11,200 |
| Fire | 2,024 | 2.5% | 1,730 |
| Ambulance | 450 | 0.5% | 350 |
| Parks | 17,671 | 21.6% | 14,940 |
| Recreation | 3,422 | 4.2% | 2,910 |
| Aquatic Center | 2,000 | 2.4% | 1,660 |
| Cemetery | 0 | 0.0% | 0 |
| Planning | 77 | 0.1% | 70 |
| Building | 172 | 0.2% | 140 |
| Total General Fund | <u>39,075</u> | <u>47.7%</u> | <u>33,000</u> |
| Street Fund | 10,587 | 12.9% | 8,920 |
| Convention Center | 159 | 0.2% | 140 |
| Water Fund | 20,997 | 25.7% | 17,780 |
| Sewer Fund | 10,906 | 13.3% | 9,200 |
| Airport | 126 | 0.2% | 140 |
| | <u>\$81,850</u> | <u>100.0%</u> | <u>\$69,180</u> |

BASE INSURANCE - PROPERTY \$310,320
 Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

| | | | |
|------------------------|----------------------|---------------|------------------|
| General Fund | | | |
| Police | \$5,623,414 | 4.6% | \$14,270 |
| Fire | 3,688,296 | 3.0% | \$9,310 |
| Parks | 2,272,431 | 1.8% | \$5,590 |
| Recreation | 2,951,136 | 2.4% | \$7,450 |
| Aquatic Center | 7,183,822 | 5.8% | \$18,000 |
| Cemetery | 1,528,702 | 1.2% | \$3,720 |
| Total General Fund | <u>23,247,801</u> | <u>18.8%</u> | <u>58,340</u> |
| Library Fund | 5,549,494 | 4.5% | \$13,960 |
| Convention Center Fund | 9,386,489 | 7.6% | \$23,580 |
| Water Fund | 26,858,278 | 21.8% | \$67,660 |
| Sewer Fund | 45,663,374 | 37.0% | \$114,820 |
| Airport Fund | 12,558,646 | 10.3% | \$31,960 |
| | <u>\$123,264,082</u> | <u>100.0%</u> | <u>\$310,320</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY17**

| | | |
|------------------------------------|--|------------------|
| ENGINEERING | | |
| Personal Services & PERS bond pymt | | \$407,505 |
| Materials and Services | | 37,460 |
| Capital Outlay | | <u>15,000</u> |
| | | 459,965 |
| less Charges for Services | | (14,540) |
| | | <u>\$445,425</u> |
| Engineering Services | | \$430,430 |
| Capital Outlay | | <u>15,000</u> |
| | | \$445,430 |

| | | |
|---|--|------------------|
| ENGINEERING SERVICES | | <u>\$430,430</u> |
| Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES | | |
| Engineer's Estimate of Proportional Share of Work To Be Performed | | |

| | | |
|-----------------------|---------------|------------------|
| General Fund | | |
| Police | 1.0% | \$4,300 |
| Fire | 1.0% | 4,300 |
| Parks | 6.0% | 25,830 |
| Planning | 4.0% | 17,220 |
| Building | 3.0% | <u>12,910</u> |
| General Fund | 15.0% | 64,560 |
| State Tax Street Fund | 33.0% | 142,050 |
| PCC Fund | 0.0% | 0 |
| Water Fund | 22.0% | 94,690 |
| Sewer Fund | 20.0% | 86,090 |
| Airport | 10.0% | <u>43,040</u> |
| | <u>100.0%</u> | <u>\$430,430</u> |

| | | |
|---|--|-----------------|
| CAPITAL PROJECTS | | <u>\$15,000</u> |
| 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% | 5,000 |
| Water Fund | 33.3% | 5,000 |
| Sewer Fund | 33.3% | <u>5,000</u> |
| | <u>100.0%</u> | <u>\$15,000</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY17**

FACILITIES

| | | | |
|---|--|--|------------------|
| Personal Services & PERS bond pymt | | | \$425,220 |
| Materials and Services | | | 190,400 |
| Capital | | | 0 |
| Interfund Transfer | | | 0 |
| | | | <u>615,620</u> |
| less Charges for Services (Library Utilities) | | | (16,500) |
| less Charges for Services (Vert Building) | | | (65,000) |
| | | | <u>\$534,120</u> |

CITY HALL

OTHER CITY FACILITIES

| |
|------------------|
| \$244,360 |
| <u>289,760</u> |
| <u>\$534,120</u> |

OTHER CITY FACILITIES

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

General Fund

| | | | |
|--------------------|--------------|--------------|----------------|
| Police | 847 | 10.5% | \$30,430 |
| Fire | 404 | 5.0% | 14,490 |
| Parks | 947.0 | 11.7% | 33,900 |
| Recreation | 660.0 | 8.2% | 23,760 |
| Aquatic Center | 2,672.5 | 33.0% | 95,620 |
| Cemetery | 191.0 | 2.4% | 6,950 |
| Total General Fund | <u>5,721</u> | <u>70.8%</u> | <u>205,150</u> |

Street Fund

Library Fund

Pendleton Convention Center

| | | |
|-------|-------|--------|
| 223 | 2.8% | 8,110 |
| 1,275 | 15.7% | 45,490 |
| 255 | 3.2% | 9,270 |

Water Fund

Sewer Fund

Airport Fund

PW Admin & Fleet Fund

Pendleton Development Commission

| | | |
|--------------|---------------|------------------|
| 78 | 1.0% | 2,900 |
| 78 | 1.0% | 2,900 |
| 286 | 3.5% | 10,140 |
| 78 | 1.0% | 2,900 |
| 100 | 1.0% | 2,900 |
| <u>8,093</u> | <u>100.0%</u> | <u>\$289,760</u> |

CITY HALL Second Floor

basis of allocation: GENERAL ADMINISTRATION
FY16 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY16)

General Fund

Municipal Court

Police

Fire

Ambulance

Parks

Recreation

Aquatic Center

Cemetery

Planning

Building

Economic Development

| | | |
|-------------------|--------------|----------------|
| \$265,470 | 1.5% | \$3,670 |
| 3,821,370 | 21.8% | 53,260 |
| 3,304,270 | 18.8% | 45,940 |
| 256,500 | 1.5% | 3,670 |
| 863,670 | 4.9% | 11,970 |
| 424,510 | 2.4% | 5,860 |
| 414,810 | 2.4% | 5,860 |
| 245,770 | 1.4% | 3,420 |
| 447,220 | 2.5% | 6,110 |
| 281,810 | 1.6% | 3,910 |
| 74,070 | 0.4% | 980 |
| <u>10,399,470</u> | <u>59.2%</u> | <u>144,650</u> |

State Tax Street Fund

Library Fund

Convention Center Fund

Water Fund

Sewer Fund

Airport Fund

Pendleton Development Commission

| | | |
|---------------------|---------------|------------------|
| 889,655 | 5.1% | 12,460 |
| 466,460 | 2.7% | 6,600 |
| 604,410 | 3.4% | 8,310 |
| 2,350,585 | 13.4% | 32,740 |
| 2,209,555 | 12.6% | 30,790 |
| 448,500 | 2.6% | 6,350 |
| 175,000 | 1.0% | 2,460 |
| <u>\$17,543,635</u> | <u>100.0%</u> | <u>\$244,360</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY17**

| | | | |
|---|---------------------|---------------|------------------|
| Information Technology | | | |
| Materials & Services | | | \$178,500 |
| Capital Outlay | | | <u>22,000</u> |
| | | | <u>\$200,500</u> |
| Minus technology grants in Materials & Services | | | 0 |
| | | | <u>\$200,500</u> |
| | | | <u>\$200,500</u> |
| Materials & Services & Capital basis of allocation: GENERAL ADMINISTRATION | | | |
| General Fund | | | |
| Municipal Court | \$265,470 | 1.5% | \$3,010 |
| Police | \$3,821,370 | 21.8% | \$43,710 |
| Fire | \$3,304,270 | 18.8% | \$37,690 |
| Ambulance | \$256,500 | 1.5% | \$3,010 |
| Parks | \$863,670 | 4.9% | \$9,820 |
| Recreation | \$424,510 | 2.4% | \$4,810 |
| Aquatic Center | \$414,810 | 2.4% | \$4,810 |
| Cemetery | \$245,770 | 1.4% | \$2,810 |
| Planning | \$447,220 | 2.5% | \$5,010 |
| Building | \$281,810 | 1.6% | \$3,210 |
| Economic Development | \$74,070 | 0.4% | \$800 |
| | <u>10,399,470</u> | <u>59.2%</u> | <u>118,690</u> |
| State Tax Street Fund | 889,655 | 5.1% | \$10,230 |
| Library Fund | 466,460 | 2.7% | \$5,410 |
| Convention Center Fund | 604,410 | 3.4% | \$6,820 |
| Water Fund | 2,350,585 | 13.4% | \$26,870 |
| Sewer Fund | 2,209,555 | 12.6% | \$25,260 |
| Airport Fund | 448,500 | 2.6% | \$5,210 |
| Pendleton Development Commission | 175,000 | 1.0% | \$2,010 |
| | <u>\$17,543,635</u> | <u>100.0%</u> | <u>\$200,500</u> |

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY15 VARIANCES

| | TOTAL TO BE ALLOCATED | Munic. Court | Police | Fire | Ambulance | Parks | Recr. | Aquatic | Cemetery | Planning | Building |
|-------------------------------|--------------------------------------|-------------------------|-------------------|-----------------|------------------|------------------|----------------|------------------|-----------------|-----------------|-----------------|
| City Manager's Office | \$11,000 | (\$230) | (\$400) | \$6,640 | \$1,720 | \$180 | \$260 | (\$940) | (\$250) | 140 | \$1,780 |
| Mayor, City Council | (11,090) | (220) | (2,780) | (1,670) | 90 | (630) | (270) | (410) | (210) | (150) | 30 |
| Insurance | | | | | | | | | | | |
| Cost of Claims - Liab. | (73,930) | | (13,210) | (2,210) | (1,400) | (17,390) | (1,920) | (3,330) | 0 | (80) | (150) |
| Base Insurance - Prop. | 170,340 | | 5450 | 6470 | | 7,660 | 4,600 | 3,910 | 690 | 0 | 0 |
| | 96,410 | 0 | (7,760) | 4,260 | (1,400) | (9,730) | 2,680 | 580 | 690 | (80) | (150) |
| Legal Services | | | | | | | | | | | |
| City Attorney | (1,140) | (110) | (1,000) | 800 | 360 | (150) | (20) | (310) | (110) | (10) | 350 |
| City Negotiator | (380) | (10) | (100) | (90) | | (30) | 0 | 0 | 90 | 430 | (540) |
| City Prosecutor | (1,910) | (766) | (1,144) | | | | | | | | |
| Risk Manager | (380) | | (70) | (10) | -10 | (90) | (10) | (20) | 0 | 0 | 0 |
| | (3,810) | (886) | (2,314) | 700 | 350 | (270) | (30) | (330) | (20) | 420 | (190) |
| Finance | | | | | | | | | | | |
| Utilities Billing/Coll. | 17,040 | | | | | | | | | | |
| Payroll | 11,360 | 320 | 2,030 | 1,620 | | 1,290 | 980 | 700 | 170 | 250 | 300 |
| Payables | 11,360 | 130 | 1,130 | 840 | 320 | 1,320 | 660 | 540 | 260 | 120 | 100 |
| General Accounting | 17,040 | 60 | 2,230 | 5,470 | 740 | 710 | 440 | (160) | 60 | 220 | 1,020 |
| | 56,800 | 510 | 5,390 | 7,930 | 1,060 | 3,320 | 2,080 | 1,080 | 490 | 590 | 1,420 |
| Engineering | | | | | | | | | | | |
| Engineering Services | 70,280 | | 770 | 770 | | 5,340 | | | | 2,320 | 1,480 |
| GIS/Aerial Map Project | (15,000) | | 0 | 0 | | 0 | | | | 0 | 0 |
| | 55,280 | 0 | 770 | 770 | 0 | 5,340 | 0 | 0 | 0 | 2,320 | 1,480 |
| Facilities | | | | | | | | | | | |
| City Hall | 3,500 | (180) | (870) | 3,300 | 980 | (60) | 90 | (890) | (190) | 50 | 1,010 |
| Other City Facilities | 3,360 | | 1,050 | 70 | | 810 | 560 | 250 | 0 | | |
| | 6,860 | (180) | 180 | 3,370 | 980 | 750 | 650 | (640) | (190) | 50 | 1,010 |
| Information Technology | | | | | | | | | | | |
| Operations | (13,210) | (380) | (4,150) | (690) | 580 | (870) | (320) | (840) | (550) | (170) | 500 |
| Capital Projects | 0 | 0 | 0 | 0 | | 0 | | | | | |
| | (13,210) | (380) | (4,150) | (690) | 580 | (870) | (320) | (840) | (550) | (170) | 500 |
| | \$198,240 | (\$1,390) | (\$11,060) | \$21,310 | \$3,380 | (\$1,910) | \$5,050 | (\$1,500) | (\$40) | \$3,120 | \$5,880 |

| Econ Dev | Total GENERAL FUND | STREET FUND | LIBRARY FUND | CONVEN. CENTER FUND | WATER FUND | SEWER FUND | AIRPORT FUND | PW AD FLEET FUND | PENDLETON DEVELOP COM | TOTAL |
|-----------|--------------------------|----------------|-----------------|---------------------------|---------------|---------------|-----------------|------------------------|-----------------------------|-----------|
| (\$370) | \$8,530 | (\$1,840) | (\$1,720) | \$1,190 | \$9,890 | \$2,490 | \$10 | \$0 | (\$7,550) | \$11,000 |
| (80) | (\$6,300) | (870) | (540) | (330) | (360) | (1,140) | (470) | 0 | (1,080) | (11,090) |
| 0 | (\$39,690) | (2,730) | | (150) | (19,310) | (11,530) | (520) | 0 | 0 | (73,930) |
| 0 | \$28,780 | | 9,710 | 13,460 | 37,460 | 59,290 | 21,640 | 0 | 0 | 170,340 |
| ** 0 | (10,910) | (2,730) | ** 9,710 | 13,310 | 18,150 | 47,760 | 21,120 | 0 | 0 | 96,410 |
| (90) | (\$290) | (620) | (600) | 140 | 1,810 | 250 | (40) | 0 | (1,790) | (1,140) |
| 0 | (\$250) | (20) | (50) | (10) | (20) | (30) | 0 | 0 | 0 | (380) |
| 0 | (\$1,910) | | | | | | | | | (1,910) |
| 0 | (\$210) | (10) | | 0 | (100) | (60) | 0 | 0 | 0 | (380) |
| (90) | (\$2,660) | (650) | (650) | 130 | 1,690 | 160 | (40) | 0 | (1,790) | (3,810) |
| 0 | \$0 | | | | 15,410 | 1,630 | 0 | 0 | 0 | 17,040 |
| 0 | \$7,660 | 580 | 1,090 | 580 | 750 | 470 | 230 | 0 | 0 | 11,360 |
| 20 | \$5,440 | 420 | 210 | 710 | 1,460 | 1,250 | 430 | 1,420 | 20 | 11,360 |
| (150) | \$10,640 | (240) | (490) | 970 | 6,150 | 2,730 | 650 | 0 | (3,370) | 17,040 |
| (130) | \$23,740 | 760 | 810 | 2,260 | 23,770 | 6,080 | 1,310 | 1,420 | (3,350) | 56,800 |
| | \$10,680 | 19,120 | | 0 | 17,570 | 20,590 | 2,320 | 0 | 0 | 70,280 |
| | \$0 | (5,000) | | | (5,000) | (5,000) | 0 | 0 | 0 | (15,000) |
| 0 | 10,680 | 14,120 | 0 | 0 | 12,570 | 15,590 | 2,320 | 0 | 0 | 55,280 |
| (220) | \$3,020 | (1,230) | (1,080) | 590 | 5,190 | 1,350 | 130 | 0 | (4,470) | 3,500 |
| 0 | \$2,740 | | | 250 | | 70 | 180 | 120 | 0 | 3,360 |
| (220) | 5,760 | (1,230) | (1,080) | 840 | 5,190 | 1,420 | 310 | 120 | (4,470) | 6,860 |
| (210) | (\$7,100) | (1,760) | (1,410) | (100) | 2,010 | (820) | (500) | | (3,530) | (13,210) |
| | \$0 | | | | | | | | | 0 |
| (210) | (7,100) | (1,760) | (1,410) | (100) | 2,010 | (820) | (500) | 0 | (3,530) | (13,210) |
| (\$1,100) | \$21,740 | \$5,800 | \$5,120 | \$17,300 | \$72,910 | \$71,540 | \$24,060 | \$1,540 | (\$21,770) | \$198,240 |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY15 Variances**

| | | | FY15 Actual | Budget As Allocated | Variance |
|--|---------------------|----------------|------------------|---------------------------|------------------|
| CITY MANAGER'S OFFICE | | | | | |
| Personal Services plus PERS bond | | | \$373,558 | \$370,490 | \$3,068 |
| Materials and Services | | | 26,027 | 27,400 | (1,373) |
| Capital Outlay | | | 8,400 | 18,000 | (9,600) |
| | | | <u>\$407,990</u> | <u>\$415,890</u> | <u>(\$7,900)</u> |
| minus contingency | | | | (18,900) | 18,900 |
| GENERAL ADMINISTRATION | | | | | |
| Basis of allocation: GENERAL ADMINISTRATION | | | | | |
| FY15 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY15) | | | | | |
| General Fund | | | | | |
| Municipal Court | 245,341 | 1.5% | \$6,120 | \$6,350 | (\$230) |
| Police | 3,551,627 | 21.6% | \$88,130 | 88,530 | (400) |
| Fire | 3,399,268 | 20.6% | \$84,050 | 77,410 | 6,640 |
| Ambulance | 200,748 | 1.2% | \$4,900 | 3,180 | 1,720 |
| Parks | 863,824 | 5.2% | \$21,220 | 21,040 | 180 |
| Recreation | 402,659 | 2.4% | \$9,790 | 9,530 | 260 |
| Aquatic Center | 364,334 | 2.2% | \$8,980 | 9,920 | (940) |
| Cemetery | 230,768 | 1.4% | \$5,700 | 5,950 | (250) |
| Planning | 208,167 | 1.3% | \$5,300 | 5,160 | 140 |
| Building | 295,332 | 1.8% | \$7,340 | 5,560 | 1,780 |
| Economic Development | 31,604 | 0.2% | \$820 | 1,190 | (370) |
| Total General Fund | <u>9,793,672</u> | <u>59.40%</u> | <u>242,350</u> | <u>233,820</u> | <u>8,530</u> |
| State Tax Street Fund | 800,845 | 4.9% | \$19,990 | 21,830 | (1,840) |
| Library Fund | 396,803 | 2.4% | \$9,790 | 11,510 | (1,720) |
| Convention Center Fund | 586,716 | 3.6% | \$14,690 | 13,500 | 1,190 |
| Water Fund | 2,316,470 | 14.1% | \$57,530 | 47,640 | 9,890 |
| Sewer Fund | 1,936,764 | 11.8% | \$48,140 | 45,650 | 2,490 |
| Airport Fund | 622,083 | 3.7% | \$15,100 | 15,090 | 10 |
| Pendleton Development Commission | 17,459 | 0.1% | \$400 | 7,950 | (7,550) |
| | <u>\$6,677,140</u> | <u>40.60%</u> | <u>\$165,640</u> | <u>\$163,170</u> | <u>\$2,470</u> |
| | <u>\$16,470,811</u> | <u>100.00%</u> | <u>\$407,990</u> | <u>\$396,990</u> | <u>\$11,000</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY15 Variances**

| | FY15 Actual | Budget As Allocated | Variance |
|----------------------------------|-----------------|---------------------------|-------------------|
| MAYOR, CITY COUNCIL | | | |
| Personal Services plus PERS bond | \$15,789 | \$21,300 | (\$5,510) |
| Materials and Services | 28,419 | 34,000 | (\$5,580) |
| Capital | 0 | 0 | \$0 |
| | <u>\$44,210</u> | <u>\$55,300</u> | <u>(\$11,090)</u> |

basis of allocation: GENERAL ADMINISTRATION
FY15 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY15)

| General Fund | | | | | |
|----------------------------------|-------------------|---------------|-----------------|-----------------|-------------------|
| Municipal Court | 245,341 | 1.5% | \$660 | \$880 | (\$220) |
| Police | 3,551,627 | 21.6% | \$9,550 | \$12,330 | (2,780) |
| Fire | 3,399,268 | 20.6% | \$9,110 | \$10,780 | (1,670) |
| Ambulance | 200,748 | 1.2% | \$530 | \$440 | 90 |
| Parks | 863,824 | 5.2% | \$2,300 | \$2,930 | (630) |
| Recreation | 402,659 | 2.4% | \$1,060 | \$1,330 | (270) |
| Aquatic Center | 364,334 | 2.2% | \$970 | \$1,380 | (410) |
| Cemetery | 230,768 | 1.4% | \$620 | \$830 | (210) |
| Planning | 208,167 | 1.3% | \$570 | \$720 | (150) |
| Building | 295,332 | 1.8% | \$800 | \$770 | 30 |
| Economic Development | 31,604 | 0.2% | \$90 | \$170 | (80) |
| Total General Fund | 9,793,672 | 59.4% | 26,260 | 32,560 | (6,300) |
| State Tax Street Fund | 800,845 | 4.9% | \$2,170 | \$3,040 | (870) |
| Library Fund | 396,803 | 2.4% | \$1,060 | \$1,600 | (540) |
| Convention Center Fund | 586,716 | 3.5% | \$1,550 | \$1,880 | (330) |
| Water Fund | 2,316,470 | 14.2% | \$6,280 | \$6,640 | (360) |
| Sewer Fund | 1,936,764 | 11.8% | \$5,220 | \$6,360 | (1,140) |
| Airport Fund | 622,083 | 3.7% | \$1,630 | \$2,100 | (470) |
| Pendleton Development Commission | 17,459 | 0.1% | \$40 | \$1,120 | (1,080) |
| | <u>16,470,811</u> | <u>100.0%</u> | <u>\$44,210</u> | <u>\$55,300</u> | <u>(\$11,090)</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY15 Variances**

| | | | FY15 Actual | Budget As Allocated | Variance |
|--|-------------------|---------------|------------------|---------------------------|------------------|
| LEGAL SERVICES | | | | | |
| Personal Services Plus PERS | | | \$212,017 | \$209,230 | \$2,790 |
| Materials and Services | | | 97,449 | 96,250 | \$1,200 |
| Capital | | | 0 | 7,800 | (\$7,800) |
| | | | <u>\$309,466</u> | <u>\$313,280</u> | <u>(\$3,810)</u> |
| | | | | | |
| City Attorney | | | \$92,840 | \$93,980 | (\$1,140) |
| City Negotiator | | | 30,950 | 31,330 | (380) |
| City Prosecutor | | | 154,730 | 156,640 | (1,910) |
| Risk Manager | | | 30,950 | 31,330 | (380) |
| | | | <u>\$309,470</u> | <u>\$313,280</u> | <u>(\$3,810)</u> |
| | | | | | |
| CITY ATTORNEY | | | <u>\$92,840</u> | <u>\$93,980</u> | <u>(\$1,140)</u> |
| basis of allocation: GENERAL ADMINISTRATION | | | | | |
| FY15 Actual Personal Services and Materials and Services & PERS Bond | | | | | |
| (less Central Service Allocation for FY15) | | | | | |
| | | | | | |
| General Fund | | | | | |
| Municipal Court (less assessments) | 245,341 | 1.5% | \$1,390 | \$1,500 | (\$110) |
| Police | 3,551,627 | 21.6% | 20,050 | 21,050 | (1,000) |
| Fire | 3,399,268 | 20.6% | 19,130 | 18,330 | 800 |
| Ambulance | 200,748 | 1.2% | 1,110 | 750 | 360 |
| Parks | 863,824 | 5.2% | 4,830 | 4,980 | (150) |
| Recreation | 402,659 | 2.4% | 2,230 | 2,250 | (20) |
| Aquatic Center | 364,334 | 2.2% | 2,040 | 2,350 | (310) |
| Cemetery | 230,768 | 1.4% | 1,300 | 1,410 | (110) |
| Planning | 208,167 | 1.3% | 1,210 | 1,220 | (10) |
| Building | 295,332 | 1.8% | 1,670 | 1,320 | 350 |
| Economic Development | 31,604 | 0.2% | 190 | 280 | (90) |
| | <u>9,793,672</u> | <u>59.4%</u> | <u>55,150</u> | <u>55,440</u> | <u>(290)</u> |
| | | | | | |
| State Tax Street Fund | 800,845 | 4.9% | 4,550 | 5,170 | (620) |
| Library Fund | 396,803 | 2.3% | 2,130 | 2,730 | (600) |
| Convention Center Fund | 586,716 | 3.6% | 3,340 | 3,200 | 140 |
| | | | | | |
| Water Fund | 2,316,470 | 14.1% | 13,090 | 11,280 | 1,810 |
| Sewer Fund | 1,936,764 | 11.8% | 10,960 | 10,710 | 250 |
| Airport Fund | 622,083 | 3.8% | 3,530 | 3,570 | (40) |
| Pendleton Development Commission | 17,459 | 0.1% | 90 | 1,880 | (1,790) |
| | <u>16,470,811</u> | <u>100.0%</u> | <u>\$92,840</u> | <u>\$93,980</u> | <u>(\$1,140)</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY15 Variances**

| | | | | | |
|---|---------------|---------------|------------------|------------------|------------------|
| CITY NEGOTIATOR | | | <u>\$30,950</u> | <u>\$31,330</u> | <u>(\$380)</u> |
| Basis of Allocation: Union Members | | | | | |
| General Fund | | | | | |
| Municipal Court | 2.00 | 2.7% | \$840 | \$850 | (\$10) |
| Police | 18.50 | 25.0% | 7,740 | 7,840 | (100) |
| Fire | 19.25 | 25.9% | 8,020 | 8,110 | (90) |
| Parks | 7.50 | 10.1% | 3,130 | 3,160 | (30) |
| Recreation | 0.00 | 0.0% | 0 | 0 | 0 |
| Planning | 2 | 2.7% | 840 | 410 | 430 |
| Building | 0.75 | 1.0% | 310 | 850 | (540) |
| Cemetery | 1.00 | 1.3% | 400 | 310 | 90 |
| Total General Fund | <u>51.00</u> | <u>68.7%</u> | <u>21,280</u> | <u>21,530</u> | <u>(250)</u> |
| State Tax Street Fund | 4.00 | 5.4% | 1,670 | 1,690 | (20) |
| Library Fund | 6.00 | 8.1% | 2,490 | 2,540 | (50) |
| Convention Center | 3.00 | 4.0% | 1,240 | 1,250 | (10) |
| Water Fund | 4.00 | 5.4% | 1,670 | 1,690 | (20) |
| Sewer Fund | 5.00 | 6.7% | 2,070 | 2,100 | (30) |
| Airport Fund | 1.25 | 1.7% | 530 | 530 | 0 |
| | <u>74.25</u> | <u>100.0%</u> | <u>\$30,950</u> | <u>\$31,330</u> | <u>(\$380)</u> |
| CITY PROSECUTOR | | | | | |
| | | | <u>\$154,730</u> | <u>\$156,640</u> | <u>(\$1,910)</u> |
| Basis of Allocation: 100% General Fund | | | | | |
| Municipal Court | | 40.0% | \$61,890 | \$62,656 | (\$766) |
| Police | | 60.0% | 92,840 | 93,984 | (1,144) |
| | | <u>100.0%</u> | <u>\$154,730</u> | <u>\$156,640</u> | <u>(\$1,910)</u> |
| RISK MANAGER | | | | | |
| | | | <u>\$30,950</u> | <u>\$31,330</u> | <u>(\$380)</u> |
| Basis of Allocation: LIABILITY CLAIMS HISTORY | | | | | |
| Weighted Average of Claims since FY89 | | | | | |
| General Fund | | | | | |
| Police | \$15,637 | 17.8% | \$5,510 | \$5,580 | (\$70) |
| Fire | 2,700 | 3.0% | 930 | 940 | (10) |
| Ambulance | 1,679 | 1.9% | 590 | 600 | (10) |
| Parks | 20,884 | 23.6% | 7,300 | 7,390 | (90) |
| Recreation | 2,306 | 2.6% | 800 | 810 | (10) |
| Aquatic Center | 4,000 | 4.5% | 1,390 | 1,410 | (20) |
| Cemetery | 12 | 0.0% | 0 | 0 | 0 |
| Planning | 90 | 0.1% | 30 | 30 | 0 |
| Building | 217 | 0.2% | 60 | 60 | 0 |
| Total General Fund | <u>47,525</u> | <u>53.7%</u> | <u>16,610</u> | <u>16,820</u> | <u>(210)</u> |
| Street Fund | 3,277 | 3.7% | 1,150 | 1,160 | (10) |
| Convention Center Fund | 190 | 0.2% | 60 | 60 | 0 |
| Water Fund | 23,142 | 26.1% | 8,080 | 8,180 | (100) |
| Sewer Fund | 13,771 | 15.6% | 4,830 | 4,890 | (60) |
| Airport Fund | 624 | 0.7% | 220 | 220 | 0 |
| | <u>88,529</u> | <u>100.0%</u> | <u>30,950</u> | <u>31,330</u> | <u>(380)</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY15 Variances**

| | | | FY15 Actual | Budget As Allocated | Variance |
|---|------------------|---------------|------------------|---------------------------|------------------|
| FINANCE DEPARTMENT | | | | | |
| Personal Services plus PERS bond | | | \$472,550 | \$490,960 | (\$18,410) |
| Materials and Services | | | 146,458 | 130,400 | 16,059 |
| Capital | | | 72,205 | 189,000 | (116,795) |
| | | | <u>691,213</u> | <u>810,360</u> | <u>(119,146)</u> |
| less charge for software in FY14 Budget | | | 0 | (175,000) | 175,000 |
| less direct charges for services - Business Licenses/Transportation | | | (39,540) | (40,500) | 960 |
| | | | <u>\$651,673</u> | <u>\$594,860</u> | <u>\$56,814</u> |
| | | | | | |
| Utilities Billing/Collections | | | \$195,500 | \$178,460 | \$17,040 |
| Payroll | | | 130,330 | 118,970 | 11,360 |
| Payables | | | 130,330 | 118,970 | 11,360 |
| General Accounting | | | 195,500 | 178,460 | 17,040 |
| | | | <u>\$651,660</u> | <u>\$594,860</u> | <u>\$56,800</u> |
| | | | | | |
| UTILITIES BILLINGS/COLLECTIONS | | | <u>\$195,500</u> | <u>\$178,460</u> | <u>\$17,040</u> |
| Basis of Allocation: WATER/SEWER FUND REVENUES | | | | | |
| Water Fund | 4,075,134 | 51.7% | \$101,070 | \$85,660 | \$15,410 |
| Sewer Fund | 3,809,996 | 48.3% | 94,430 | 92,800 | 1,630 |
| | <u>7,885,130</u> | <u>100.0%</u> | <u>\$195,500</u> | <u>\$178,460</u> | <u>\$17,040</u> |
| | | | | | |
| PAYROLL | | | <u>\$130,330</u> | <u>\$118,970</u> | <u>\$11,360</u> |
| Basis: PAYROLL CHECKS | | | | | |
| Total Number of Payroll Checks Written for Each Department for Calender 2013 | | | | | |
| General Fund | | | | | |
| Municipal Court | 67 | 2.8% | \$3,650 | \$3,330 | \$320 |
| Police | 424 | 17.9% | 23,330 | 21,300 | 2,030 |
| Fire | 338 | 14.2% | 18,510 | 16,890 | 1,620 |
| Parks | 267 | 11.3% | 14,730 | 13,440 | 1,290 |
| Recreation | 203 | 8.6% | 11,210 | 10,230 | 980 |
| Aquatic Center | 147 | 6.2% | 8,080 | 7,380 | 700 |
| Cemetery | 36 | 1.5% | 1,950 | 1,780 | 170 |
| Planning | 50 | 2.1% | 2,740 | 2,500 | 250 |
| Building | 61 | 2.6% | 3,390 | 3,090 | 300 |
| Total General Fund | <u>1593</u> | <u>67.2%</u> | <u>87,590</u> | <u>79,940</u> | <u>7,660</u> |
| | | | | | |
| State Tax Street Fund | 122 | 5.1% | 6,650 | 6,070 | 580 |
| Library Fund | 228 | 9.6% | 12,510 | 11,420 | 1,090 |
| Convention Center | 122 | 5.1% | 6,650 | 6,070 | 580 |
| | | | | | |
| Water Fund | 161 | 6.8% | 8,840 | 8,090 | 750 |
| Sewer Fund | 99 | 4.2% | 5,470 | 5,000 | 470 |
| Airport Fund | 47 | 2.0% | 2,610 | 2,380 | 230 |
| | <u>2,372</u> | <u>100.0%</u> | <u>\$130,320</u> | <u>\$118,970</u> | <u>\$11,360</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY15 Variances**

| | | | FY15 Average | Budget As Allocated | Variance |
|--|-------------------|---------------|------------------|---------------------------|-----------------|
| PAYABLES | | | <u>\$130,330</u> | <u>\$118,970</u> | <u>\$11,360</u> |
| Basis of Allocation: INVOICES PROCESSED | | | | | |
| Number of Invoices Processed for Fiscal Year 13-14 | | | | | |
| General Fund | | | | | |
| Municipal Court | 105 | 1.0% | \$1,300 | \$1,170 | \$130 |
| Police | 1,064 | 9.9% | 12,910 | 11,780 | 1,130 |
| Fire | 551 | 5.3% | 6,910 | 6,070 | 840 |
| Ambulance | 302 | 2.8% | 3,650 | 3,330 | 320 |
| Parks | 1,250 | 11.6% | 15,120 | 13,800 | 1,320 |
| Recreation | 627 | 5.8% | 7,560 | 6,900 | 660 |
| Aquatic Center | 508 | 4.7% | 6,130 | 5,590 | 540 |
| Cemetery | 250 | 2.3% | 3,000 | 2,740 | 260 |
| Planning | 117 | 1.1% | 1,430 | 1,310 | 120 |
| Building | 102 | 0.9% | 1,170 | 1,070 | 100 |
| Economic Development | 20 | 0.2% | 260 | 240 | 20 |
| Total General Fund | 4,896 | 45.6% | 59,440 | 54,000 | 5,440 |
| State Tax Street Fund | 400 | 3.7% | 4,820 | 4,400 | 420 |
| Library Fund | 434 | 4.0% | 5,210 | 5,000 | 210 |
| Pendleton Convention Center Fund | 673 | 6.3% | 8,210 | 7,500 | 710 |
| Water Fund | 1,387 | 12.9% | 16,810 | 15,350 | 1,460 |
| Sewer Fund | 1,179 | 11.0% | 14,340 | 13,090 | 1,250 |
| Airport Fund | 411 | 3.8% | 4,950 | 4,520 | 430 |
| PW Admin & Fleet Fund | 1,344 | 12.5% | 16,290 | 14,870 | 1,420 |
| Pendleton Development Fund | 22 | 0.2% | 260 | 240 | 20 |
| | <u>10,746</u> | <u>100.0%</u> | <u>\$130,330</u> | <u>\$118,970</u> | <u>\$11,360</u> |
| GENERAL ACCOUNTING | | | <u>\$195,500</u> | <u>178,460</u> | <u>\$17,040</u> |
| basis of allocation: GENERAL ADMINISTRATION | | | | | |
| FY15 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY15) | | | | | |
| General Fund | | | | | |
| Municipal Court | 245,341 | 1.5% | \$2,920 | \$2,860 | \$60 |
| Police | 3,551,627 | 21.5% | 42,030 | 39,800 | 2,230 |
| Fire | 3,399,268 | 20.6% | 40,270 | 34,800 | 5,470 |
| Ambulance | 200,748 | 1.2% | 2,350 | 1,610 | 740 |
| Parks | 863,824 | 5.2% | 10,170 | 9,460 | 710 |
| Recreation | 402,659 | 2.4% | 4,690 | 4,250 | 440 |
| Aquatic Center | 364,334 | 2.2% | 4,300 | 4,460 | (160) |
| Cemetery | 230,768 | 1.4% | 2,740 | 2,680 | 60 |
| Planning | 208,167 | 1.3% | 2,540 | 2,320 | 220 |
| Building | 295,332 | 1.8% | 3,520 | 2,500 | 1,020 |
| Economic Development | 31,604 | 0.2% | 390 | 540 | (150) |
| | <u>9,793,672</u> | <u>59.3%</u> | <u>115,920</u> | <u>105,280</u> | <u>10,640</u> |
| State Tax Street Fund | 800,845 | 4.9% | 9,580 | 9,820 | (240) |
| Library Fund | 396,803 | 2.4% | 4,690 | 5,180 | (490) |
| Convention Center Fund | 586,716 | 3.6% | 7,040 | 6,070 | 970 |
| Water Fund | 2,316,470 | 14.1% | 27,570 | 21,420 | 6,150 |
| Sewer Fund | 1,936,764 | 11.8% | 23,070 | 20,340 | 2,730 |
| Airport | 622,083 | 3.8% | 7,430 | 6,780 | 650 |
| Airport | 17,459 | 0.1% | 200 | 3,570 | (3,370) |
| | <u>16,470,811</u> | <u>100.0%</u> | <u>\$195,500</u> | <u>\$178,460</u> | <u>\$17,040</u> |

**CITY OF PENDLETON
APPENDIX A
Allocation of Insurance
Adjustment for FY15 Variances**

| | | | FY15 Actual | Budget As Allocated | Variance |
|--|--------------------|---------------|------------------|---------------------------|-------------------|
| INSURANCE | | | | | |
| Materials and Services | | | <u>\$375,910</u> | <u>\$279,500</u> | <u>\$96,410</u> |
| Cost of Claims - Liability | | | 51,850 | 125,780 | (73,930) |
| Base Insurance - Property | | | <u>324,060</u> | <u>153,720</u> | <u>170,340</u> |
| | | | <u>\$375,910</u> | <u>\$279,500</u> | <u>\$96,410</u> |
| COST OF CLAIMS - LIABILITY | | | | | |
| | | | <u>\$51,850</u> | <u>\$125,780</u> | <u>(\$73,930)</u> |
| Basis of Allocation: LIABILITY CLAIMS HISTORY | | | | | |
| Weighted Average of Claims since FY89 | | | | | |
| General Fund | | | | | |
| Police | 15,637 | 17.7% | \$9,180 | \$22,390 | (\$13,210) |
| Fire | 2,700 | 3.0% | 1,560 | 3,770 | (2,210) |
| Ambulance | 1,679 | 1.9% | 990 | 2,390 | (1,400) |
| Parks | 20,884 | 23.7% | 12,290 | 29,680 | (17,390) |
| Recreation | 2,306 | 2.6% | 1,350 | 3,270 | (1,920) |
| Aquatic Center | 4,000 | 4.5% | 2,330 | 5,660 | (3,330) |
| Cemetery | 12 | 0.0% | 0 | 0 | 0 |
| Planning | 90 | 0.1% | 50 | 130 | (80) |
| Building | 217 | 0.2% | 100 | 250 | (150) |
| Total General Fund | <u>47,525</u> | <u>53.7%</u> | <u>27,850</u> | <u>67,540</u> | <u>(39,690)</u> |
| Street Fund | | | | | |
| Convention Center | 3,277 | 3.7% | 1,920 | 4,650 | (2,730) |
| Water Fund | 190 | 0.2% | 100 | 250 | (150) |
| Sewer Fund | 23,142 | 26.1% | 13,530 | 32,840 | (19,310) |
| Airport | 13,771 | 15.6% | 8,090 | 19,620 | (11,530) |
| | <u>624</u> | <u>0.7%</u> | <u>360</u> | <u>880</u> | <u>(520)</u> |
| | <u>88,529</u> | <u>100.0%</u> | <u>\$51,850</u> | <u>\$125,780</u> | <u>(\$73,930)</u> |
| BASE INSURANCE - PROPERTY | | | | | |
| | | | <u>\$324,060</u> | <u>\$153,720</u> | <u>\$170,340</u> |
| Basis of Allocation: REPLACEMENT VALUE OF PROPERTY | | | | | |
| General Fund | | | | | |
| Police | 3,612,020 | 3.2% | 10,370 | 4,920 | 5,450 |
| Fire | 4,313,856 | 3.8% | 12,310 | 5,840 | 6,470 |
| Parks | 5,002,328 | 4.5% | 14,580 | 6,920 | 7,660 |
| Recreation | 3,052,714 | 2.7% | 8,750 | 4,150 | 4,600 |
| Aquatic Center | 2,589,390 | 2.3% | 7,450 | 3,540 | 3,910 |
| Cemetery | 476,013 | 0.4% | 1,300 | 610 | 690 |
| Total General Fund | <u>19,046,321</u> | <u>16.9%</u> | <u>54,760</u> | <u>25,980</u> | <u>28,780</u> |
| Library Fund | | | | | |
| Convention Center Fund | 6,414,141 | 5.7% | 18,470 | 8,760 | 9,710 |
| Water Fund | 8,859,906 | 7.9% | 25,600 | 12,140 | 13,460 |
| Sewer Fund | 24,702,522 | 22.0% | 71,290 | 33,830 | 37,460 |
| Airport Fund | 38,982,795 | 34.8% | 112,780 | 53,490 | 59,290 |
| | <u>14,214,391</u> | <u>12.7%</u> | <u>41,160</u> | <u>19,520</u> | <u>21,640</u> |
| | <u>112,220,076</u> | <u>100.0%</u> | <u>\$324,060</u> | <u>\$153,720</u> | <u>\$170,340</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY15 Variances**

| | FY15 Actual | Budget As Allocated | Variance |
|---|-------------------------|---------------------------|------------------------|
| ENGINEERING | | | |
| Personal Services plus PERS Bond | \$416,428 | \$404,580 | \$11,848 |
| Materials and Services | 29,360 | 45,260 | (15,900) |
| Capital Outlay | 0 | 15,000 | (15,000) |
| | <u>445,788</u> | <u>464,840</u> | <u>(19,052)</u> |
| less Charges for Services | (9,773) | (84,100) | 74,327 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u><u>\$436,015</u></u> | <u><u>\$380,740</u></u> | <u><u>\$55,275</u></u> |
| | | | |
| Engineering Services | \$436,015 | \$365,740 | \$70,280 |
| Capital Outlay | 0 | 15,000 | (15,000) |
| | <u><u>\$436,015</u></u> | <u><u>\$380,740</u></u> | <u><u>\$55,280</u></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 | | 1.1% | \$770 |
| Fire | | 1.1% | 770 |
| Parks | | 7.6% | 5,340 |
| Planning | | 3.3% | 2,320 |
| Building | | 2.1% | 1,480 |
| | | <u>15.2%</u> | <u>10,680</u> |
| General Fund | | | |
| State Tax Street Fund | | 27.2% | 19,120 |
| PCC Fund | | 0.0% | 0 |
| Water Fund | | 25.0% | 17,570 |
| Sewer Fund | | 29.3% | 20,590 |
| Airport | | 3.3% | 2,320 |
| | | <u>100.0%</u> | <u>\$70,280</u> |
| | | | |
| GIS/ AERIAL MAPPING PROJECT | | | |
| Basis of Allocation: FORMULA FROM CIP | | | |
| Costs allocated as per agree to in CIP document | | | |
| General Fund | | | |
| Police | | 0.0% | \$0 |
| Fire | | 0.0% | 0 |
| Parks | | 0.0% | 0 |
| Planning | | 0.0% | 0 |
| Building | | 0.0% | 0 |
| | | <u>0.0%</u> | <u>0</u> |
| General Fund | | | |
| State Tax Street Fund | | 33.4% | (5,000) |
| Water Fund | | 33.3% | (5,000) |
| Sewer Fund | | 33.3% | (5,000) |
| | | <u>100.0%</u> | <u>(\$15,000)</u> |

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY15 Variances**

| | | | Actual FY15 | Budget As Allocated | |
|--|-------------------|---------------|------------------|---------------------------|----------------|
| FACILITIES | | | | | |
| | | | Actual | Allocated | Variance |
| Personal Services plus PERS bond | | | \$386,449 | \$368,300 | \$18,149 |
| Materials and Services | | | 161,967 | 168,250 | (6,283) |
| Capital Outlay | | | 0 | 5000 | (5,000) |
| Interfund Transfer | | | 0 | 0 | 0 |
| | | | <u>548,416</u> | <u>541,550</u> | <u>6,866</u> |
| less Charges for Services (Library Utilities) | | | (16,500) | (16,500) | 0 |
| less Charges for Services (Vert Building) | | | (65,000) | (65,000) | 0 |
| | | | <u>\$466,916</u> | <u>\$460,050</u> | <u>\$6,870</u> |
| CITY HALL | | | | | |
| | | | \$238,130 | \$234,630 | \$3,500 |
| OTHER CITY FACILITIES | | | | | |
| | | | <u>228,780</u> | <u>225,420</u> | <u>3,360</u> |
| | | | <u>\$466,916</u> | <u>\$460,050</u> | <u>\$6,870</u> |
| OTHER CITY FACILITIES | | | | | |
| | | | <u>\$228,780</u> | <u>\$225,420</u> | <u>\$3,360</u> |
| Basis of Allocation: ESTIMATED VALUE RECEIVED | | | | | |
| Director's Estimate of Value Received for Services Provided | | | | | |
| General Fund | | | | | |
| Police | 31.3% | | \$71,610 | \$70,560 | \$1,050 |
| Fire | 1.9% | | \$4,350 | \$4,280 | \$70 |
| Parks | 24.1% | | 55,140 | 54,330 | 810 |
| Recreation | 16.7% | | 38,210 | 37,650 | 560 |
| Aquatic Center | 7.4% | | 16,930 | 16,680 | 250 |
| Cemetery | 0.0% | | 0 | 0 | 0 |
| Total General Fund | <u>81.4%</u> | | <u>186,240</u> | <u>183,500</u> | <u>2,740</u> |
| Pendleton Convention Center | 7.4% | | 16,930 | 16,680 | 250 |
| Sewer Fund | 1.9% | | 4,350 | 4,280 | 70 |
| Airport Fund | 5.6% | | 12,800 | 12,620 | 180 |
| PW Admin & Fleet Fund | 3.7% | | 8,460 | 8,340 | 120 |
| | <u>100.0%</u> | | <u>\$228,780</u> | <u>\$225,420</u> | <u>\$3,360</u> |
| CITY HALL | | | | | |
| | | | <u>\$238,130</u> | <u>\$234,630</u> | <u>\$3,500</u> |
| basis of allocation: GENERAL ADMINISTRATION | | | | | |
| FY15 Actual Personal Services and Materials and Services & PERS Bond | | | | | |
| (less Central Service Allocation for FY15) | | | | | |
| General Fund | | | | | |
| Municipal Court (less assessments) | 245,341 | 1.5% | \$3,570 | \$3,750 | (\$180) |
| Police | 3,551,627 | 21.6% | 51,440 | 52,310 | (870) |
| Fire | 3,399,268 | 20.6% | 49,050 | 45,750 | 3,300 |
| Ambulance | 200,748 | 1.2% | 2,860 | 1,880 | 980 |
| Parks | 863,824 | 5.2% | 12,380 | 12,440 | (60) |
| Recreation | 402,659 | 2.4% | 5,720 | 5,630 | 90 |
| Aquatic Center | 364,334 | 2.1% | 4,980 | 5,870 | (890) |
| Cemetery | 230,768 | 1.4% | 3,330 | 3,520 | (190) |
| Planning | 208,167 | 1.3% | 3,100 | 3,050 | 50 |
| Building | 295,332 | 1.8% | 4,290 | 3,280 | 1,010 |
| Economic Development | <u>31,604</u> | <u>0.2%</u> | <u>480</u> | <u>700</u> | <u>(220)</u> |
| | <u>9,793,672</u> | <u>59.3%</u> | <u>141,200</u> | <u>138,180</u> | <u>3,020</u> |
| State Tax Street Fund | 800,845 | 4.9% | 11,670 | 12,900 | (1,230) |
| Library Fund | 396,803 | 2.4% | 5,720 | 6,800 | (1,080) |
| Convention Center Fund | 586,716 | 3.6% | 8,570 | 7,980 | 590 |
| Water Fund | 2,316,470 | 14.1% | 33,580 | 28,390 | 5,190 |
| Sewer Fund | 1,936,764 | 11.8% | 28,100 | 26,750 | 1,350 |
| Airport Fund | 622,083 | 3.8% | 9,050 | 8,920 | 130 |
| Pendleton Development Commission | <u>17,459</u> | <u>0.1%</u> | <u>240</u> | <u>4,710</u> | <u>(4,470)</u> |
| | <u>16,470,811</u> | <u>100.0%</u> | <u>\$238,130</u> | <u>\$234,630</u> | <u>\$3,500</u> |

**CITY OF PENDLETON
APPENDIX A**

Allocation of Information Technology

| | | | FY15 Actual | Budget As Allocated | Variance |
|--|-------------------|----------------|------------------|---------------------------|-------------------|
| INFORMATION TECHNOLOGY | | | | | |
| Materials and Services | | | \$161,287 | \$162,500 | (\$1,213) |
| Capital Outlay | | | <u>10,000</u> | <u>22,000</u> | <u>(12,000)</u> |
| | | | 171,287 | 184,500 | (13,213) |
| less technology grants | | | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | <u>\$171,287</u> | <u>\$184,500</u> | <u>(\$13,213)</u> |
| | | | | | |
| Materials & Services & Capital | | | <u>\$171,290</u> | <u>\$184,500</u> | <u>(\$13,210)</u> |
| | | | | | |
| INFORMATION TECHNOLOGY OPERATIONS | | | | | |
| Basis of allocation: GENERAL ADMINISTRATION | | | | | |
| FY15 Actual Personal Services and Materials and Services & PERS Bond | | | | | |
| (less Central Service Allocation for FY15) | | | | | |
| | | | | | |
| General Fund | | | | | |
| Municipal Court | 245,341 | 1.5% | \$2,570 | \$2,950 | (\$380) |
| Police | 3,551,627 | 21.6% | \$36,990 | 41,140 | (4,150) |
| Fire | 3,399,268 | 20.6% | \$35,290 | 35,980 | (690) |
| Ambulance | 200,748 | 1.2% | \$2,060 | 1,480 | 580 |
| Parks | 863,824 | 5.2% | \$8,910 | 9,780 | (870) |
| Recreation | 402,659 | 2.4% | \$4,110 | 4,430 | (320) |
| Aquatic Center | 364,334 | 2.2% | \$3,770 | 4,610 | (840) |
| Cemetery | 230,768 | 1.4% | \$2,400 | 2,950 | (550) |
| Planning | 208,167 | 1.3% | \$2,230 | 2,400 | (170) |
| Building | 295,332 | 1.8% | \$3,080 | 2,580 | 500 |
| Economic Development | 31,604 | 0.2% | \$340 | 550 | (210) |
| Total General Fund | 9,793,672 | 59.40% | 101,750 | 108,850 | (7,100) |
| | | | | | |
| State Tax Street Fund | 800,845 | 4.9% | \$8,390 | 10,150 | (1,760) |
| Library Fund | 396,803 | 2.3% | \$3,940 | 5,350 | (1,410) |
| Convention Center Fund | 586,716 | 3.6% | \$6,170 | 6,270 | (100) |
| | | | | | |
| Water Fund | 2,316,470 | 14.1% | \$24,150 | 22,140 | 2,010 |
| Sewer Fund | 1,936,764 | 11.8% | \$20,210 | 21,030 | (820) |
| Airport Fund | 622,083 | 3.8% | \$6,510 | 7,010 | (500) |
| Pendleton Development Commission | 17,459 | 0.1% | \$170 | 3,700 | (3,530) |
| | <u>16,470,811</u> | <u>100.00%</u> | <u>\$171,290</u> | <u>\$184,500</u> | <u>(\$13,210)</u> |



CITY OF PENDLETON

APPENDIX B

GLOSSARY

Appropriation

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

Audit

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

Bancroft Bonds

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

Bond

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

Capital

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

Contingency

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

CPI-U

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

Department

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

Depreciation

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

Enterprise Fund

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

Felony

Crimes punishable by imprisonment in state penitentiary.

Fiscal Year (FY)

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

Fixed Assets

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

Full Time Equivalency (FTE)

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

Fund

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

General Fund

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

General Obligation Bonds

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

G.I.S.

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

Interfund Transfers

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

Intergovernmental Revenue

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

Library District

See Umatilla County Special Library District

Local Improvement District (LID)

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

Local Option Levy

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

Travel and Training

Cost of any schools or work shops attended.

Measure 5

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

Measure 50

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

Mill

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

Minor Equipment

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

Misdemeanor

Crimes punishable by fine or internment in county jail.

Object

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

Oregon Revised Statutes (ORS)

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

Oregon State Library Suggested Minimum Criteria

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

Part Time

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

Consultants

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

Program

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

Recidivism

A falling back into criminal habits, especially after punishment.

Reserve

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

Resources Forward

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

Salaries and Wages

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

SCADA

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

SPWF

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

Special Library District

See Umatilla County Special Library District

Transportation

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

Umatilla County Special Library District

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

Unappropriated Reserve

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

User Fee

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

