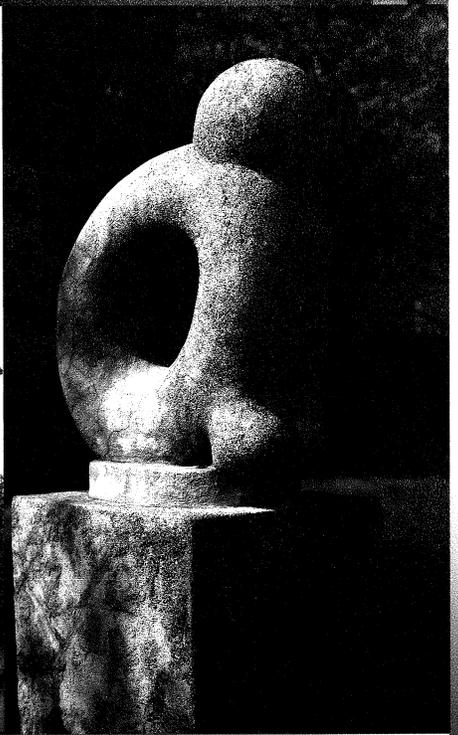
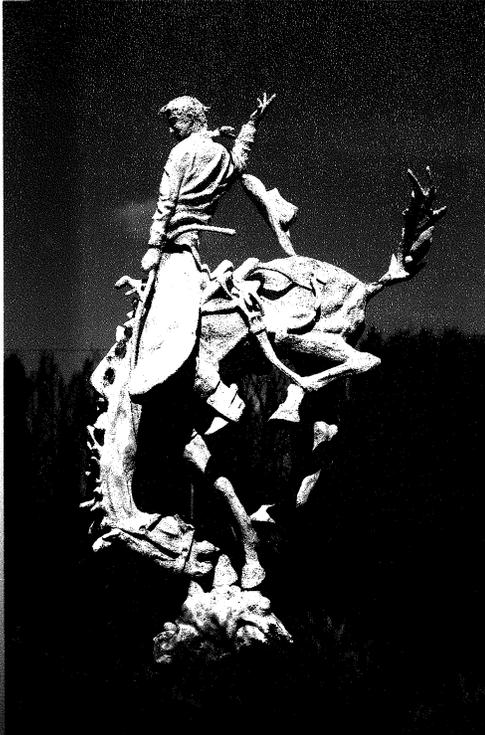
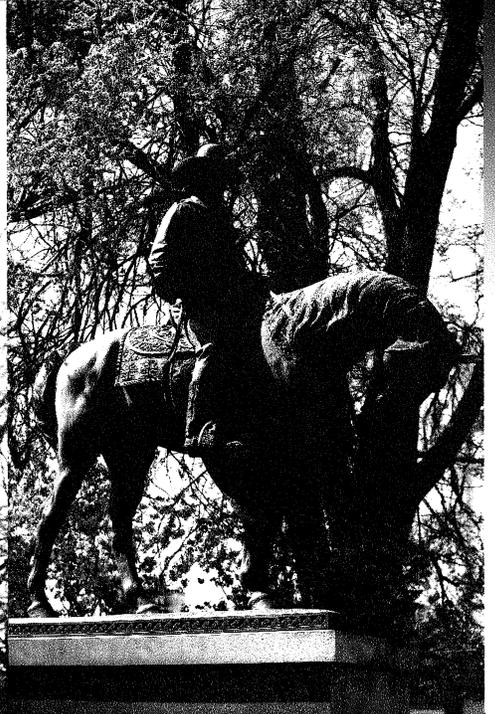


# City of Pendleton



Adopted Budget  
2013-2014



**CITY OF PENDLETON  
ADOPTED BUDGET  
FY 13-14**

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**CITY OF PENDLETON  
ADOPTED BUDGET  
FY13-14**

**2013-14 BUDGET COMMITTEE**

**John Brenne**

**Kricket Nicholson**

**Neil Brown**

**Vincent Papol**

**Jayne Clarke**

**Al Plute**

**Roger Harwerth**

**Teri Prock**

**Jane Hill**

**Lonnie Read**

**Phillip Houk**

**Rita Rosenberg**

**Keith May**

**Mike Short**

**Dave Krumbein**

**Chuck Wood**

**Becky Marks**

**Tom Young**

**CITY MANAGER**

**Robb Corbett**

**FINANCE DIRECTOR**

**Linda K. Carter**



# CITY OF PENDLETON

*Office of the City Manager*  
500 S.W. Dorion Avenue  
Pendleton, Oregon 97801-2090  
Telephone (541) 966-0201  
FAX (541) 966-0231  
TDD Phone (541) 966-0230  
[www.pendleton.or.us](http://www.pendleton.or.us)

City of Pendleton Budget Committee,

I am very pleased to present to you this years balanced budget proposal for your consideration.

This budget does not and cannot address the deferred maintenance which has accumulated for years. The property tax income on which we depend is not enough to sustain all of the services we provide. It is necessary for us to make a decision between eliminating services or making a concentrated effort to add and diversify streams of income to the City to keep up with the rising costs. The discussion of sustainability must become a priority. Business as usual is no longer possible.

The City Council held a work session where they directed me to look at several ideas to help balance the budget which included increasing fees, raising room tax, and combining positions through attrition. Additionally, I have suggested to the Council we might save money by combining municipal court with circuit court and hiring a consultant to look into the feasibility of saving money in the Fire/Ambulance Department through some combination of a myriad of options.

I have implemented increased fees and combined positions. I am budgeting to keep the municipal court with the city with the understanding that if we choose to transfer misdemeanors to circuit court, we can do so with only slight modifications. I have made funds available to pay for professional consulting services to examine emergency services for long term savings.

Of significance to this year's budget is the anticipated passage of state legislation that postpones increases in the City's PERS rate. This past fall we were notified of a 30% increase over the next two years. Senate Bill 822 was passed in the senate on April 11 and has large democratic support going into the house as well as support from the governor. This bill will postpone these increases in hopes that the stock market gains will reduce the unfunded liability and the necessary rate increases next year. I have budgeted for the lower PERS rate because of the high degree of confidence expressed in this bill's passage.

Also of significance is that we are projecting a decline in our beginning fund balance in the General Fund through the end of this year of roughly \$100,000 rather than the \$430,000 budgeted. This is mostly due to higher than expected ambulance revenues, savings in the economic development fund, and postponements in building repairs.

This budget proposes to combine the Airport Manager position with the Economic Development Consultant positions saving on both the costs of the airport and the general fund. I am also proposing to convert the convention center manager position to contract position by continuing an existing contract with the current manager.



Fees have been increased throughout the city and this budget proposes an increase in water fees of 5%. The building department has entered into a contract with Wallowa County to provide plan review and building official services. Previously, the State of Oregon was providing plumbing inspection services in the city and we have put them on notice that we will once again provide that service in house.

I am proposing that the City consider transferring the library trust funds to the Friends of the Library to be invested with the Oregon Community Foundation. This will have the effect of making more interest on the investment benefitting the library operations.

Interfund loans has been a topic of discussion. This budget would result, in my estimation, in an overall decrease in loans from \$3.3M in January to \$3.1M through June 2014.

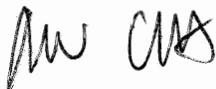
We have budgeted for over \$800,000 in master planning for infrastructure master planning, a local improvement district for the Tutuilla Road, and \$750,000 in maintenance at the airport.

This budget proposes we replace our existing financial software with an upgrade to new software. The estimated cost is \$175,000 and will be paid for largely with funds that have accumulated in the Central Services fund. Most Central Services fees paid by departments for administrative overhead show a slight reduction over last year.

In summary, we still have significant financial challenges in the year ahead. Decision will need to be made with regard to street maintenance, water rates, bonding maintenance and/or improvements, and extending infrastructure to the west airport industrial park.

I continue to be optimistic about our future. I appreciate the teamwork we exhibit working together to improve our community. I feel tremendous support and encouragement from the Council to make Pendleton the premier community in eastern Oregon.

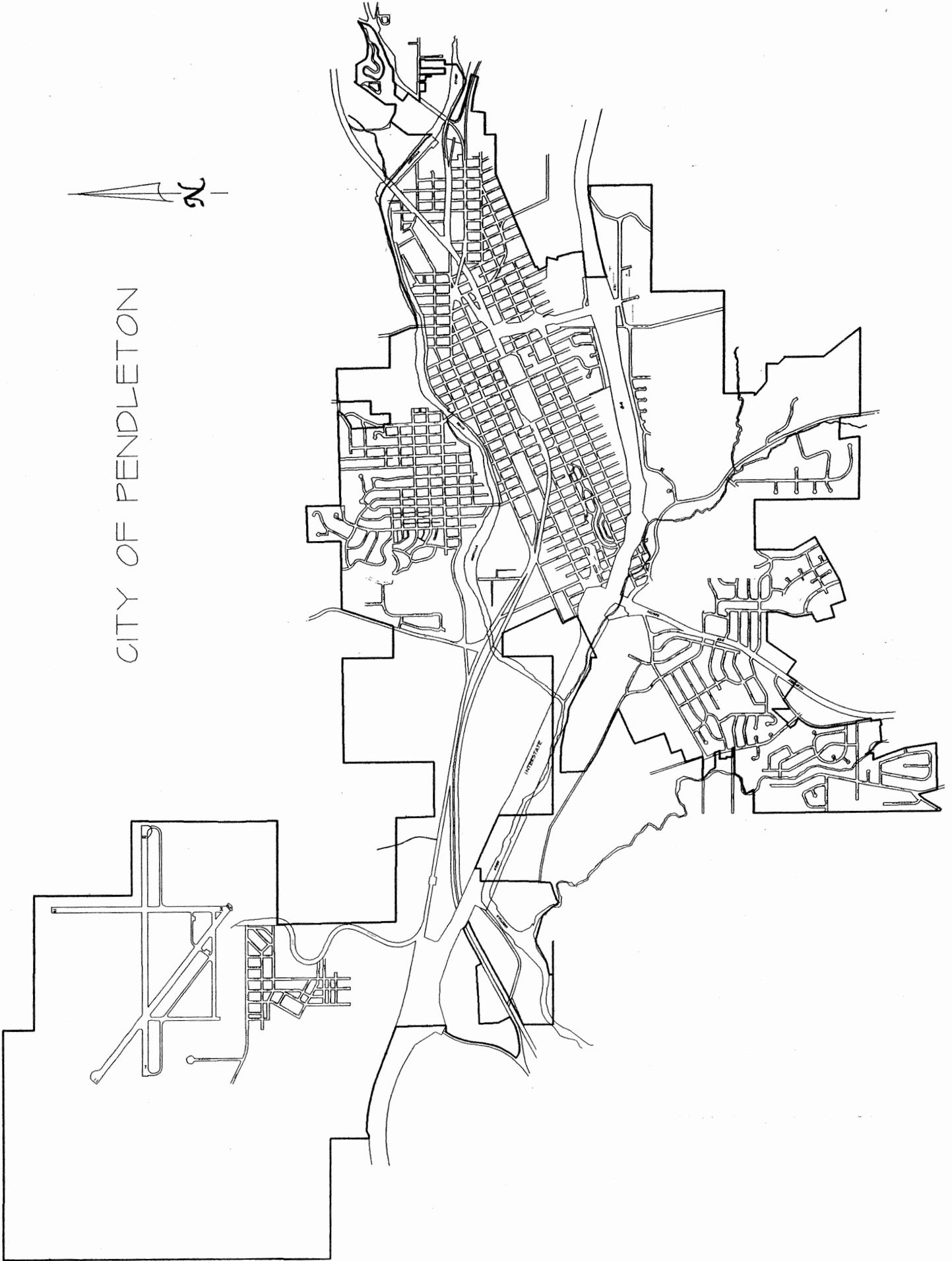
Sincerely,



Robb Corbett, City Manager



CITY OF PENDLETON



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

## ***Pendleton – The Premier City in Eastern Oregon***

### **Mayor & City Council 2013-2015 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 and 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 and enhance commitment to public safety.

CITIZENS OF PENDLETON

MAYOR & CITY COUNCIL

MUNICIPAL COURT

CITY MANAGER

FINANCE

LEGAL

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CONVENTION CENTER

POLICE

SERVICE

OPERATION

DETECTIVE

SCHOOL RESOURCE OFFICER

FIRE

PREVENTION

SUPPRESSION

AMBULANCE

PARKS, RECREATION & CEMETARY

PARKS

RECREATION

FACILITIES

CEMETERY

ECONOMIC DEVELOPMENT

LIBRARY

PUBLIC WORKS

STREETS

WATER

SEWER

CONSTRUCTION & REPAIR

AIRPORT

COMMUNITY DEVELOPMENT

ENGINEERING

PLANNING

BUILDING

## ***THE BUDGET PROCESS***

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

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

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

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

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

**CITY OF PENDLETON**  
***Budget Calendar Fiscal 2014***

- 2/24 FY 2014 budget forms and financial reports distributed.
- 03/07 Experience estimates for FY14 are due to Finance Director.
- 03/14 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/18 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)
- 04/12\*\* Send notices of budget committee meeting to paper.
- 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.
- 04/19 Begin printing budget.
- 04/23 Preliminary Budget completed.
- 04/30 Budget Committee meeting and State Revenue Sharing Budget.
- 05/2 Second budget committee meeting (if necessary).
- 05/07 Third budget committee meeting (if necessary).
- 05/09 Fourth budget committee meeting (if necessary).
- 05/23\* Send budget summaries and notice of Council hearing to paper.
- 05/28 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.
- 06/04 Budget Hearing before the City Council.
- 06/04 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. Expenses for the solar loan program will be paid through this fund. The funds come from old Urban Development Aid grant payments and from housing rehabilitation loans that total less than \$25,000 in receipts each fiscal year.

### **Sidewalk Repair Loan Fund**

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

**Pendleton Convention Center Fund**

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

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

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

**System Development Fees Fund**

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

**Police Interagency Special Revolving Fund**

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

**Parks, Facilities, and Cemetery Capital Equipment Reserve Fund**

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

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

**Horne Special Trust Fund**

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

**Hospital Road Fund**

This fund was established to assist with the pass-through of State Transportation dollars which are allocated to the road construction corresponding with the construction of the new St. Hospital. The dollars are based on job growth.

**Debt Service Fund**

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

**Debt Service Fund**

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. There are two issues of general obligation debt unpaid as of June 30, 2012. One bond issue is for the Helen McCune City Hall/Library renovation project and the other is for Parks improvements.

## **Capital Project Funds**

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

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

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

### **HB2001 Road Projects Construction Fund**

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

## **Permanent Funds**

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

### **Library Trust Fund**

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

### **Cemetery and Mausoleum Perpetual Care Fund**

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

## **PROPRIETARY FUNDS**

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

### **Enterprise Funds**

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

#### **Water Fund**

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

#### **Sewer Fund**

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

**Sewer Capital Reserve Fund**

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

**Wastewater Treatment Plant 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, 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, 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 FY11	ACTUAL FY12	BUDGET FY13	ADOPTED FY14
General Fund	\$13,759,634	\$13,581,100	\$14,144,450	\$13,962,975
State Tax Street Fund	1,529,390	1,616,140	1,840,350	2,055,000
City Fuel Tax Fund	515,508	670,853	550,000	0
Bike Fund	12,887	13,983	15,600	15,655
Library Fund	654,194	618,842	599,800	601,425
Library Special Trust Fund	664,170	665,510	655,600	676,305
City Transportation Fund	529,488	544,684	306,700	376,300
Community Development Block Grant Fund	2,571	2,586	752,500	743,850
Community Development Fund	32,407	1,292,282	1,071,500	963,500
Sidewalk Repair Fund	(176,346)	(125,079)	160,500	102,500
Pendleton Convention Center Fund	619,885	557,819	996,350	860,300
Pendleton Convention Center TPAC Fund	(68,088)	11,068	112,000	750,000
Pendleton Youth Comm. Fund	3,856	3,856	0	0
Police Interagency Special Revolving Fund	510,467	211,824	235,200	182,700
Development Fees Fund	639,685	629,138	1,049,160	999,800
Parks Equipment Capital Reserve Fund	52,471	64,490	54,750	25,250
Public Safety Capital Reserve Fund	13,995	97,610	199,400	174,100
Parks Trust Fund	196,179	174,607	104,000	84,700
City/County Public Safety Fd	155,820	190,373	200,800	255,100
Home Special Trust Fund	0	0	20,275	20,275
Hospital Road Fund	0	0	749,999	550,000
LID Construction Fund	115,563	59,796	652,200	1,091,200
Keystone Capital Construction Fd	3,549,298	3,549,298	0	0
Quinney Bridge Construction Fund	1,802,861	687,458	0	0
HB2001 Road Projects Construction Fund	0	871,050	1,679,400	1,215,000
Library Permanent Trust Fund	141,346	141,381	143,400	142,600
Cemetery & Maus. Perp. Care Trust Fd.	742,125	754,087	762,525	764,225
Debt Service Fund	553,858	558,791	520,935	511,223
Water Fund	3,846,258	4,151,751	6,710,500	3,605,000
Sewer Fund	5,546,587	5,225,536	5,506,950	4,974,825
Sewer Capital Reserve Fund	3,178,890	5,430,895	3,541,000	4,240,450
WWTP Capital Projects Fund	11,061,039	11,061,039	620,600	0
WWTP Bond Reserve Fund	744,698	744,698	744,698	744,700
WWTP Debt Service Fund	743,998	742,898	744,700	740,775
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(932,850)	(1,037,308)	3,601,050	3,145,350
Cemetery Fund	263,134	257,873	286,050	0
PW Administration & Fleet Fund	1,474,222	1,286,635	1,333,400	1,445,000
Central Services Fund	2,808,294	2,974,228	2,794,590	3,094,600
Pend. Foundation Trust Fund	209,098	192,674	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	82,093	93,308	50,000	0
	<u>\$56,028,685</u>	<u>\$59,017,774</u>	<u>\$54,200,932</u>	<u>\$49,804,683</u>

# CITY OF PENDLETON

## SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY11	ACTUAL FY12	BUDGET FY13	ADOPTED FY14
General Fund	\$11,279,722	\$1,137,234	\$14,144,450	\$13,962,975
State Tax Street Fund	1,223,817	1,095,588	1,840,350	2,055,000
City Fuel Tax Fund	250,000	415,000	550,000	0
Bike Fund	8,000	8,000	15,600	15,655
Library Fund	528,603	531,845	599,800	601,425
Library Special Trust Fund	26,435	15,184	655,600	676,305
City Transportation Program Fund	203,427	215,414	306,700	376,300
Community Development Block Gran	0	0	752,500	743,850
Community Development Fund	347,930	177,206	1,071,500	963,500
Sidewalk Repair Fund	4,729	3,156	160,500	102,500
Pendleton Convention Center Fund	723,100	705,743	996,350	860,300
Pendleton Convention Center TPAC F	2,392	857	112,000	750,000
Pendleton Youth Comm. Fund	2,312	2,278	0	0
Police Interagency Special Revolving	411,611	163,177	235,200	182,700
Development Fees Fund	63,674	2,373	1,049,160	999,800
Parks Equipment Capital Reserve Fun	17,850	27,640	54,750	25,250
Public Safety Capital Reserve Fund	202,374	177,955	199,400	174,100
Parks Trust Fund	31,711	58,294	104,000	84,700
City/County Public Safety Fd	26,310	31,188	200,800	255,100
Horne Special Trust Fund	0	0	20,275	20,275
Hospital Road Fund	0	0	749,999	550,000
LID Construction Fund	139,235	125,886	652,200	1,091,200
Keystone Capital Development Fd	2,304,829	1,244,995	0	0
Quinney Bridge Construction Fund	1,652,043	687,458	0	0
HB2001 Road Project Construction F	0	885,988	1,679,400	1,215,000
Library Permanent Trust Fund	768	803	143,400	142,600
Cemetery & Maus. Perp. Care Trust F	11,171	15,000	762,525	764,225
Debt Service Fund	497,220	505,735	520,935	511,223
Water Fund	2,942,849	4,481,206	6,710,500	3,605,000
Sewer Fund	4,110,244	4,146,370	5,506,950	4,974,825
Sewer Capital Reserve Fund	1,002,901	2,455,432	3,541,000	4,240,450
WWTP Capital Projects Fund	7,155,901	3,234,783	620,600	0
WWTP Bond Reserve Fund	0	0	744,698	744,700
WWTP Debt Service Fund	743,998	742,898	744,700	740,775
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,143,193	1,112,103	3,601,050	3,145,350
Cemetery Fund	248,621	261,261	286,050	0
PW Administration & Fleet Fund	1,098,427	1,087,479	1,333,400	1,445,000
Central Services Fund	2,299,613	2,562,433	2,794,590	3,094,600
Pendleton Foundation Trust Fund	163,756	192,181	240,000	240,000
Eastern Oregon Drug Task Force Age	82,093	93,308	50,000	0
	<u>\$40,950,859</u>	<u>\$28,603,452</u>	<u>\$54,200,932</u>	<u>\$49,804,683</u>

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED RESOURCES BY SOURCE**  
**2014 Fiscal Year**

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$2,177,900	\$5,801,900	\$0	\$3,233,805	\$757,750
State Tax Street Fund	528,670				1,323,845
Hospital Road Fund	0	0			550,000
Bike Fund	6,100				9,505
Library Fund	82,300			18,000	413,075
Library Special Trust Fund	647,000				
City Transportation Fund	36,000			15,000	295,700
CDBG Fund	2,600				741,250
Community Development Fd	750,000				
Sidewalk Repair Fund	0		16,500		
Pendleton Convention Center Fund	0	390,000		50,000	
PCC TPAC Fund	60,000	90,000			
Horne Special Trust Fund	20,175				
Police Interagency Special Revolving Fund	41,100				140,000
Development Fees Fund	691,750		550	300,000	
Parks Equipment Capital Reserve Fund	13,000				
Public Safety Capital Reserve Fund	0			174,000	0
Parks Trust Fund	80,700			1,500	
City/County Public Safety Fd	194,500				
Library Permanent Trust Fund	140,600				
Cemetery & Maus. Perp. Care Tr. Fd.	735,500			3,725	
LID Construction Fund	(112,000)		92,000		
HB2001 Road Projects Construction Fd	0				1,215,000
Debt Service Fund	34,033	476,840			
Water Fund	0				
Sewer Fund	826,600				150,000
Sewer Capital Reserve Fund	3,725,450				0
WWTP Bond Reserve Fund	744,700				
WWTP Debt Service Fund					
WWTP Rate Stabilization Fund	450,000				
Airport Fund	0				421,950
PW Administration & Fleet Fund	231,800				
Central Services Fund	390,000	14,000		51,830	60,000
Pendleton Foundation Trust Fund	5,000				
<b>TOTAL RESOURCES</b>	<u>\$12,503,478</u>	<u>\$6,772,740</u>	<u>\$109,050</u>	<u>\$3,847,860</u>	<u>\$6,078,075</u>

<u>CHARGES FOR SERVICES</u>	<u>FINES &amp; FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$1,315,520	\$360,000	\$134,100	\$182,000	\$13,962,975	General Fund
198,400		4,085		2,055,000	State Tax Street Fund
		0		550,000	Hospital Road Fund
		50		15,655	Bike Fund
		25,020	63,030	601,425	Library Fund
		26,000	3,305	676,305	Library Special Trust Fund
		7,100	22,500	376,300	City Transportation Fund
		0		743,850	CDBG Fund
		213,500	0	963,500	Community Development Fd
		86,000		102,500	Sidewalk Repair Fund
257,500		162,800		860,300	Pendleton Convention Center Fund
		600,000		750,000	PCC TPAC Fund
		100	0	20,275	Horne Special Trust Fund
		1,600		182,700	Police Interagency Spec Rev Fund
		7,500		999,800	Development Fees Fund
		250	12,000	25,250	Parks Equipment Capital Reserve Fd
		100	0	174,100	Public Safety Capital Reserve Fund
		2,500		84,700	Parks Trust Fund
60,000		600		255,100	City/County Public Safety Fd
		2,000		142,600	Library Permanent Trust Fund
		25,000		764,225	Cemetery & Maus. Perp. Care Tr. Fd.
		1,111,200		1,091,200	LID Construction Fund
				1,215,000	HB2001 Road Projects Construction Fd
		350		511,223	Debt Service Fund
3,601,000		4,000		3,605,000	Water Fund
3,900,500		97,725		4,974,825	Sewer Fund
		15,000	500,000	4,240,450	Sewer Capital Reserve Fund
		0		744,700	WWTP Bond Reserve Fund
			740,775	740,775	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
400,260		2,263,140	60,000	3,145,350	Airport Fund
1,204,190		9,010		1,445,000	PW Administration & Fleet Fund
2,569,970		8,800		3,094,600	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
				0	0
<u>\$13,507,340</u>	<u>\$360,000</u>	<u>\$5,042,530</u>	<u>\$1,583,610</u>	<u>\$49,804,683</u>	<b>TOTAL RESOURCES</b>

# CITY OF PENDLETON

## SUMMARY OF ADOPTED BUDGET EXPENDITURES BY OBJECT GROUP

**2014 Fiscal Year**

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE
<b>GENERAL FUND</b>				
Municipal Court	\$160,760	\$164,240		\$4,200
Police Department	2,939,800	1,102,410		139,650
Fire/Ambulance Department	2,928,750	525,760		155,740
Parks Division	688,940	375,300		20,410
Recreation Division	280,350	180,500		6,800
Aquatic Division	196,380	240,770		1,400
Cemetery Division	158,640	107,740		3,170
Planning Division	202,550	50,270		7,980
Building Division	205,800	43,470		8,530
Economic Development Department		67,250		
Non-Departmental		408,100	287,400	223,025
<b>TOTAL GENERAL FUND</b>	<b>7,761,970</b>	<b>3,265,810</b>	<b>287,400</b>	<b>570,905</b>
STATE TAX STREET FUND	337,100	719,935	650,000	0
HOSPITAL ROAD FUND			550,000	0
BIKE FUND		8,000		
LIBRARY FUND	413,400	124,030	15,500	1,200
LIBRARY SPECIAL TRUST FUND		610,655		
CITY TRANSPORTATION FUND		335,500	12,000	
CDBG GRANT FUND		743,850		
COMMUNITY DEVELOPMENT FUND		21,000		198,500
SIDEWALK REPAIR FUND		300	0	102,200
PENDLETON CONVENTION CTR. FUND	243,100	415,510		194,000
PCC TPAC FUND			650,000	32,000
HORNE SPECIAL TRUST FUND		200		
POLICE INTERAGENCY SPECIAL REVOLVING FD		182,700		
DEVELOPMENT FEES FUND			999,800	
PARKS EQUIPMENT CAPITAL RESERVE FD			25,000	
PUBLIC SAFETY CAPITAL RESERVE FD			62,500	8,500
PARKS TRUST FUND			45,000	
CITY/COUNTY PUBLIC SAFETY FD		5,100	250,000	
LID CONSTRUCTION FUND		500	800,000	290,700
HB2001 ROAD PROJECTS CONSTRUCTION FD			1,215,000	
LIBRARY PERMANENT TRUST FUND		139,295		
CEMETERY & MAUS. PERP. CARE TR. FD.				
DEBT SERVICE FUND				502,610
WATER FUND	498,650	1,884,910	500,000	638,130
SEWER FUND	508,600	1,775,200	850,000	426,742
SEWER CAPITAL RESERVE FUND				
WWTB BOND RESERVE FUND				
WWTP DEBT SERVICE FUND				740,775
WWTP RATE STABILIZATION FUND				
AIRPORT FUND	250,400	200,150	430,000	2,256,000
PW ADMINISTRATION & FLEET FUND	841,650	200,000	261,500	
<b>CENTRAL SERVICES FUND</b>				
City Manager's Office	343,150	25,900		
Mayor and City Council	21,300	31,000		
Insurance		254,500		
Legal Department	194,400	93,350		
Finance Department	465,000	128,650	195,000	
Engineering Division	384,830	37,660		
Facilities Division	406,250	156,350		
Information Technology	0	148,500	40,000	
<b>TOTAL CENTRAL SERVICES FUND</b>	<b>1,814,930</b>	<b>875,910</b>	<b>235,000</b>	<b>0</b>
PENDLETON FOUNDATION TRUST FUND		240,000		
<b>TOTAL EXPENDITURES</b>	<b>\$12,669,800</b>	<b>\$11,748,555</b>	<b>\$7,838,700</b>	<b>\$5,962,262</b>

INTERFUND TRANSFERS	CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
		\$329,200		\$329,200	GENERAL FUND
		4,181,860		4,181,860	Municipal Court
		3,610,250		3,610,250	Police Department
		1,084,650		1,084,650	Fire/Ambulance Department
		467,650		467,650	Parks Division
		438,550		438,550	Recreation Division
		269,550		269,550	Aquatic Division
		260,800		260,800	Cemetery Division
		257,800		257,800	Planning Division
		67,250		67,250	Building Division
150,530	1,886,360	2,955,415	40,000	2,995,415	Economic Development Department
150,530	1,886,360	13,922,975	40,000	13,962,975	Non-Departmental
					TOTAL GENERAL FUND
11,570	336,395	2,055,000	0	2,055,000	STATE TAX STREET FUND
		550,000		550,000	HOSPITAL ROAD FUND
		8,000	7,655	15,655	BIKE FUND
11,470	35,825	601,425		601,425	LIBRARY FUND
	65,650	676,305	0	676,305	LIBRARY SPECIAL TRUST FUND
	28,800	376,300		376,300	CITY TRANSPORTATION FUND
		743,850		743,850	CDBG GRANT FUND
		219,500	744,000	963,500	COMMUNITY DEVELOPMENT FUND
		102,500		102,500	SIDEWALK REPAIR FUND
7,690		860,300		860,300	PENDLETON CONVENTION CTR. FUND
		682,000	68,000	750,000	PCC TPAC FUND
		200	20,075	20,275	HORNE SPECIAL TRUST FUND
		182,700		182,700	POLICE INTERAGENCY SPECIAL REVOLVING FD
		999,800		999,800	DEVELOPMENT FEES FUND
		25,000	250	25,250	PARKS EQUIPMENT CAPITAL RESERVE FD
		71,000	103,100	174,100	PUBLIC SAFETY CAPITAL RESERVE FD
		45,000	39,700	84,700	PARKS TRUST FUND
		255,100		255,100	CITY/COUNTY PUBLIC SAFETY FD
		1,091,200		1,091,200	LID CONSTRUCTION FUND
		1,215,000		1,215,000	HB2001 ROAD PROJECTS CONSTRUCTION FD
3,305		142,600		142,600	LIBRARY PERMANENT TRUST FUND
25,000		25,000	739,225	764,225	CEMETERY & MAUS. PERP. CARE TR. FD.
		502,610	8,613	511,223	DEBT SERVICE FUND
14,210	69,100	3,605,000		3,605,000	WATER FUND
1,255,465	158,818	4,974,825		4,974,825	SEWER FUND
		0	4,240,450	4,240,450	SEWER CAPITAL RESERVE FUND
		0	744,700	744,700	WWTB BOND RESERVE FUND
		740,775		740,775	WWTP DEBT SERVICE FUND
		0	450,000	450,000	WWTP RATE STABILIZATION FUND
8,800		3,145,350		3,145,350	AIRPORT FUND
27,770	54,080	1,385,000	60,000	1,445,000	PW ADMINISTRATION & FLEET FUND
					CENTRAL SERVICES FUND
		369,050		369,050	City Manager's Office
		52,300		52,300	Mayor and City Council
60,800	100,960	416,260		416,260	Insurance
		287,750		287,750	Legal Department
		788,650		788,650	Finance Department
		422,490		422,490	Engineering Division
7,000		569,600		569,600	Facilities Division
		188,500		188,500	Information Technology
67,800	100,960	3,094,600		3,094,600	TOTAL CENTRAL SERVICES FUND
		240,000		240,000	PENDLETON FOUNDATION TRUST FUND
<b>\$1,583,610</b>	<b>\$2,735,988</b>	<b>\$42,538,915</b>	<b>\$7,265,768</b>	<b>\$49,804,683</b>	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,144,450	\$252,600	\$1,734,165	\$34,800	\$12,122,885
STATE TAX STREET FUND	1,840,350	10,060	166,430		1,663,860
CITY FUEL TAX FUND	550,000	14,400			535,600
BIKE FUND	15,600			7,600	8,000
LIBRARY FUND	599,800	13,080	55,550		531,170
LIBRARY TRUST FUND	655,600			630,600	25,000
CITY TRANSPORTATION FUND	306,700		20,000		286,700
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	752,500				752,500
COMMUNITY DEVELOPMENT FUND	1,071,500			670,000	401,500
SIDEWALK REPAIR FUND	160,500				160,500
PENDLETON CONVENTION CTR FUND	996,350	9,000			987,350
PENDLETON CTR TPAC FUND	112,000				112,000
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL REVOLVING FD	235,200	0			235,200
DEVELOPMENT FEES FUND	1,049,160				1,049,160
PARKS EQUIPMENT CAPITAL RESERVE FD	54,750			16,750	38,000
FIRE EQUIPMENT CAPITAL RESERVE FD	199,400	44,400			155,000
PARKS TRUST FUND	104,000			44,000	38,000
CITY/COUNTY PUBLIC SAFETY FD	200,800			50,000	150,800
HOSPITAL ROAD FUND	749,999				749,999
LID CONSTRUCTION FUND	652,200				652,200
HB 2001 ROAD PROJECTS CONSTRUCTION FD	1,679,400				1,679,400
LIBRARY PERMANENT TRUST FDD	143,400	2,800		140,600	0
CEMETERY & MAUS. PERP. CARE TR. FD.	762,525	25,000		737,525	0
DEBT SERVICE FUND	520,935			18,810	502,125
WATER FUND	6,710,500	11,870	140,255	100,000	6,458,375
SEWER FUND	5,506,950	1,957,700	142,320		3,406,930
SEWER CAPITAL RESERVE FUND	3,541,000			2,341,000	1,200,000
WWTP CAPITAL PROJECTS FUND	620,600				620,600
WWTP REVENUE BOND RESERVE FUND	744,698			744,698	0
WWTP REVENUE BOND DEBT SERVICE FUND	744,700				744,700
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,601,050	8,790	3,910		3,588,350
CEMETERY FUND	286,050	24,375			261,675
CONSTRUCTION & REPAIR FUND	1,333,400	24,480	15,000	19,650	1,274,270
CENTRAL SERVICES FUND	2,794,590	69,520	98,695		2,626,375
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
EASTERN OREGON DRUG TASK FORCE AGENCY FD	50,000				50,000
<b>TOTAL EXPENDITURES</b>	<b>\$54,200,932</b>	<b>\$2,468,075</b>	<b>\$2,376,325</b>	<b>\$6,026,108</b>	<b>\$43,308,424</b>

**CITY OF PENDLETON**  
**SUMMARY OF ADOPTED NET BUDGET EXPENDITURES**  
**2014 Fiscal Year**

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$13,962,975	\$150,530	\$1,890,360	\$40,000	\$11,882,085
STATE TAX STREET FUND	2,055,000	11,570	336,395		1,707,035
CITY FUEL TAX FUND	0				0
BIKE FUND	15,655			7,655	8,000
LIBRARY FUND	601,425	11,470	31,825		558,130
LIBRARY TRUST FUND	676,305		65,650		610,655
CITY TRANSPORTATION FUND	376,300		28,800		347,500
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	743,850				743,850
COMMUNITY DEVELOPMENT FUND	963,500			744,000	219,500
SIDEWALK REPAIR FUND	102,500				102,500
PENDLETON CONVENTION CTR FUND	860,300	7,690			852,610
PENDLETON CTR TPAC FUND	750,000			68,000	682,000
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL REVOLVING FD	182,700	0			182,700
DEVELOPMENT FEES FUND	999,800				999,800
PARKS EQUIPMENT CAPITAL RESERVE FD	25,250			250	25,000
PUBLIC SAFETY EQUIPMENT CAPITAL RESERVE FD	174,100			103,100	71,000
PARKS TRUST FUND	84,700			39,700	45,000
CITY/COUNTY PUBLIC SAFETY FD	255,100				255,100
HOSPITAL ROAD FUND	550,000				550,000
LID CONSTRUCTION FUND	1,091,200				1,091,200
HB 2001 ROAD PROJECTS CONSTRUCTION FD	1,215,000				1,215,000
LIBRARY PERMANENT TRUST FDD	142,600	3,305			139,295
CEMETERY & MAUS. PERP. CARE TR. FD.	764,225	25,000		739,225	0
DEBT SERVICE FUND	511,223			8,613	502,610
WATER FUND	3,605,000	14,210	69,100		3,521,690
SEWER FUND	4,974,825	1,255,465	158,818		3,560,542
SEWER CAPITAL RESERVE FUND	4,240,450			4,240,450	0
WWTP REVENUE BOND RESERVE FUND	744,700			744,700	0
WWTP REVENUE BOND DEBT SERVICE FUND	740,775				740,775
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,145,350	8,800			3,136,550
PW ADMINISTRATION AND FLEET FUND	1,445,000	27,770	54,080	60,000	1,303,150
CENTRAL SERVICES FUND	3,094,600	67,800	100,960		2,925,840
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
<b>TOTAL EXPENDITURES</b>	<b>\$49,804,683</b>	<b>\$1,583,610</b>	<b>\$2,735,988</b>	<b>\$7,265,768</b>	<b>\$38,219,317</b>

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

ACTUAL FY11	ACTUAL FY11	BUDGET FY12	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY14	APPROVED BUDGET FY14	ADOPTED BUDGET FY14
			From General Fund			
77,190	54,400	33,390	To Library Fund	63,030	63,030	63,030
20,000	20,000	20,000	To City Transportation Fund	22,500	22,500	22,500
34,007	22,000	5,000	To Parks Equipment Capital Res.	5,000	5,000	5,000
0			To Fire Capital Equipment Res.			
		34,210	To Airport Fund	60,000	60,000	60,000
74,000	106,000	160,000	To Cemetery Fund	0	0	0
			From Street Fund			
8,830	10,010	10,060	To General Fund -PERS	15,470	11,570	11,570
			From Library Fund			
9,350	12,890	13,080	To General Fund -PERS	11,470	11,470	11,470
			From Local Community Dev Fund			
			To Community Rehab Fund			
			From Pendleton Convention Center Fund			
6,060	8,520	9,000	To General Fund -PERS	7,690	7,690	7,690
			To PCC TPAC			
128,600			From Police Interagency Special Revolving			
			To General Fund			
			From Public Safety Equipment Reserve Fd			
		44,400	To Airport Fund	0	0	0
			From City/County Public Safety Fund			
	8,000	0	To General Fund	0	0	0
			From Keystone Capital Dev. Fund			
	1,244,995	0	To Community Dev. Fund	0	0	0
			From Library Permanent Trust Fund			
768	803	2,800	To Library Special Trust Fund	3,305	3,305	3,305
			From Water Fund			
7,990	11,430	11,870	To General Fund -PERS	14,210	14,210	14,210
			From Sewer Fund			
9,730	12,730	13,000	To General Fund -PERS	14,690	14,690	14,690
1,352,000	1,000,000	1,200,000	To Sewer Capital Reserve Fund	500,000	500,000	500,000
743,998	742,898	744,700	To WWTP Debt Fund	740,775	740,775	740,775
			To WWTP Rate Stabilization Fund			
			From Airport Fund			
5,090	8,200	8,790	To General Fund - PERS	8,800	8,800	8,800
			From Cemetery Fund			
2,710	3,820	4,200	To General Fund - PERS	0	0	0
		20,175	To Horne Trust Fund	0	0	0
			From Construction & Repair Fund			
15,700	22,670	24,480	To General Fund - PERS	27,770	27,770	27,770
			From Central Service Fund			
32,840	49,100	52,520	To General Fund - PERS	60,800	60,800	60,800
			To Transportation Fund			
7,000	7,000	7,000	To Parks Equipment Reserve Fund	7,000	7,000	7,000
10,000	10,000	10,000	To Library Fund	0	0	0
			From Cemetery Perp. Care Fund			
11,171	15,000	25,000	To Cemetery Fund	25,000	25,000	25,000
<u>\$2,557,034</u>	<u>\$3,370,466</u>	<u>\$2,453,675</u>	Total Interfund Transfers	<u>\$1,587,510</u>	<u>\$1,583,610</u>	<u>\$1,583,610</u>

**CITY OF PENDLETON**

**CURRENT BONDED DEBT -- ALL FUNDS**

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY14 PAYMENTS		BALANCE OUTSTANDING 6/30/14
				PRINCIPAL	INTEREST	
<b>DEBT SERVICE FUND</b>						
General Obligation Refunding						
Helen McCune Renovation Bonds						
Series 1998	6/01/98	1/1/14	2,110,000	255,000	11,985	0
General Obligation Refunding						
Facility Bonds	12/01/04	01/01/16	1,945,000	210,000	25,625	445,000
Series 2005						
<b>PERS DEBT GENERAL FUND</b>						
Limited Tax Pension						
Obligation Bonds	09/29/05	06/01/28	7,160,000	180,000	322,591	6,330,000
Series 2005						
<b>REVENUE BONDS</b>						
Wastewater Revenue Bonds	12/18/07	01/15/28	9,980,000	405,000	335,773	7,760,000
Series 2007						
<b>TOTAL CITY BONDED DEBT</b>			<u><u>21,195,000</u></u>	<u><u>1,050,000</u></u>	<u><u>695,974</u></u>	<u><u>14,535,000</u></u>

# CITY OF PENDLETON

## PROPERTY TAX SUMMARY

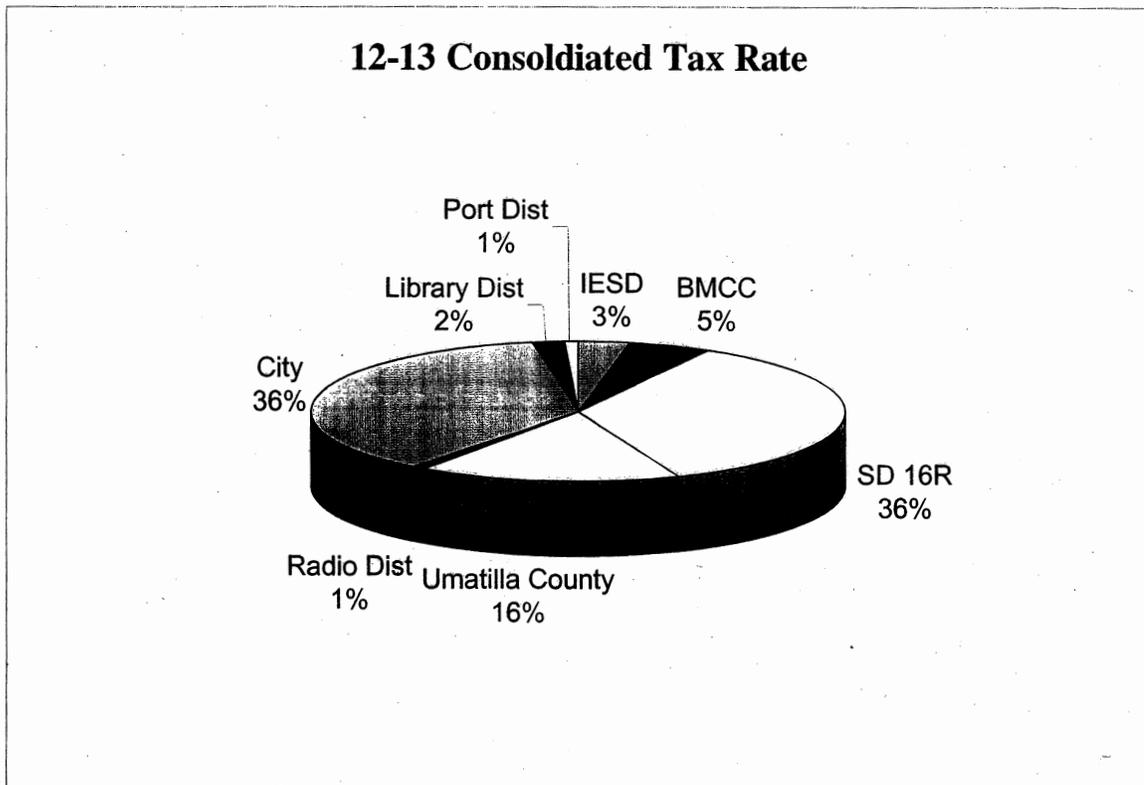
	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ADOPTED BUDGET FY14
Tax raised by Permanent Rate \$6.5771	\$4,513,432	\$4,705,606	\$4,776,320	\$4,888,960	\$5,064,042	\$5,144,712
Debt Service	620,490	692,266	495,200	509,611	483,655	486,000
<b>TOTAL REQUEST</b>	<b>\$5,133,922</b>	<b>\$5,397,872</b>	<b>\$5,271,520</b>	<b>\$5,398,571</b>	<b>\$5,547,697</b>	<b>\$5,630,712</b>
Assessed Valuation (AV)	\$686,234,478	\$715,453,102	\$728,547,646	\$748,979,229	\$766,878,307	\$782,215,873
Increase in Assessed Valuation	4.0%	4.3%	1.8%	2.8%	2.4%	2.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.4813	\$7.5447	\$7.2568	\$7.2575	\$7.2078	\$7.1984
"Compressed" Rate per \$1000 (with M5 limitation)	\$7.4813	\$7.5447	\$7.2568	\$7.2575	\$7.2078	\$7.1984
Impact of M5 Property Tax Limitation						
Tax raised by Permanent Rate \$6.5771	\$4,513,432	\$4,705,606	\$4,776,320	\$4,888,960	\$5,064,042	\$5,144,712
Loss Due to Measure 5 Limitation	(6,770)	(13,152)	(15,411)	(37,153)	(46,032)	(50,000)
	4,506,662	4,692,454	4,760,909	4,851,807	5,018,010	5,094,712
Not collected first year (Discounts) (6.0%)	(270,400)	(281,547)	(285,655)	(291,108)	(301,081)	(305,683)
Estimated Current Tax Revenues for General Fund	\$4,236,262	\$4,410,907	\$4,475,254	\$4,560,699	\$4,716,929	\$4,789,029

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

**CITY OF PENDLETON**  
**TAX RATE**  
For Tax Year July 1, 2012 to June 30, 2013

	Tax Rate	"Compressed" Tax Rate With Limitation (per \$1000 AV)
<b>Taxes by District</b>		
<b>EDUCATION:</b>		
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:	<u>6.1304</u>	<u>5.0000</u>
<b>GENERAL GOVERNMENT:</b>		
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:	<u>10.1179</u>	<u>10.0000</u>
<b>EXCLUDED FROM LIMITATION:</b>		
Umatilla County Bond	0.2490	0.2490
School District #16R Bond	2.1765	2.1765
BMCC Bond	0.2947	0.2947
City of Pendleton Bond	0.6306	0.6306
Excluded From Limitation:	<u>3.3508</u>	<u>3.3508</u>
<b>2012-2013 Property Tax Totals</b>	<u>\$19.5991</u>	<u>\$18.3508</u>

Information as provided by the Umatilla County Assessor's Office



**RESOLUTION # 2528**

BE IT RESOLVED;

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as amended and presented to the Pendleton City Council at their meeting of June 4, 2013 is adopted in the amount of \$49,804,683 as the budget for fiscal year 2013-2014.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2013-2014 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$486,000 for General Obligation Bonded Debt on the assessed value of all taxable property within the incorporated boundaries of the City of Pendleton.

Section 3. Categorize the Tax. That the City Council hereby categorizes the taxes provided for the adopted budget for fiscal year 2013-2014 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$486,000

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2013-2014:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 329,200
Police Department	4,181,860
Fire/Ambulance Department	3,610,250
Parks, Recreation, Aquatic and Cemetery Div.	2,260,400
Planning and Building Div.	518,600
Economic Development Department	67,250
Non-Departmental	695,500
Transfers	150,530
Debt Service	223,025
Contingency	1,886,360
TOTAL GENERAL FUND	<u>\$13,922,975</u>
<u>STATE TAX STREET FUND</u>	
Personnel	\$337,100
Materials & Services	719,935
Capital Outlay	650,000
Interfund Transfers	11,570
Contingency	336,395
TOTAL STATE TAX STREET FUND	<u>\$2,055,000</u>
<u>HOSPITAL ROAD FUND</u>	
Capital Outlay	<u>\$550,000</u>
TOTAL HOSPITAL ROAD FUND	<u>\$550,000</u>

Resolution #2528  
 FY 13-14 Budget Resolution  
 Page 2

<u>BIKE FUND</u>	
Materials & Services	<u>\$8,000</u>
TOTAL BIKE FUND	<u>\$8,000</u>
<u>LIBRARY FUND</u>	
Personnel	\$413,400
Materials & Services	124,030
Capital Outlay	15,500
Debt Service	1,200
Interfund Transfers	11,470
Contingency	<u>35,825</u>
TOTAL LIBRARY FUND	<u>\$601,425</u>
<u>LIBRARY SPECIAL TRUST FUND</u>	
Materials and Services	\$610,655
Contingency	<u>65,650</u>
TOTAL LIBRARY SPECIAL TRUST FUND BIKE FUND	<u>\$676,305</u>
<u>CITY TRANSPORTATION PROGRAM FUND</u>	
Materials and Services	\$335,500
Capital Outlay	12,000
Contingency	<u>28,800</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$376,300</u>
<u>CDBG GRANT FUND</u>	
Materials & Services	<u>\$743,850</u>
TOTAL CDBG GRANT FUND	<u>\$743,850</u>
<u>COMMUNITY DEVELOPMENT FUND</u>	
Materials and Services	\$ 21,000
Debt Service	<u>198,500</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$ 219,500</u>
<u>SIDEWALK REPAIR LOAN FUND</u>	
Materials & Service	\$ 300
Debt Service	<u>102,200</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$102,500</u>
<u>PENDLETON CONVENTION CENTER FUND</u>	
Personnel	\$243,100
Materials & Services	415,510
Debt Service	194,000
Interfund Transfers	<u>7,690</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$860,300</u>
<u>PCC TPAC FUND</u>	
Capital Outlay	\$ 650,000
Debt Service	<u>32,000</u>
TOTAL PCC TPAC FUND	<u>\$682,000</u>
<u>HORNE SPECIAL TRUST FUND</u>	
Materials and Services	\$ 200
TOTAL HORNE SPECIAL TRUST FUND	<u>\$ 200</u>

<u>POLICE INTERAGENCY SPECIAL REVOLVING FUND</u>	
Materials & Services	<u>\$182,700</u>
TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND	<u>\$182,700</u>
<u>DEVELOPMENT FEES FUND</u>	
Capital Outlay	<u>\$ 999,800</u>
TOTAL DEVELOPMENT FEES FUND	<u>\$ 999,800</u>
<u>PARKS EQUIPMENT CAPITAL RESERVE FUND</u>	
Capital Outlay	<u>\$25,000</u>
TOTAL PARKS EQUIPMENT CAPITAL RESERVE FUND	<u>\$25,000</u>
<u>PUBLIC SAFETY CAPITAL RESERVE FUND</u>	
Capital Outlay	\$ 62,500
Debt Service	<u>8,500</u>
TOTAL PUBLIC SAFETY CAPITAL RESERVE FUND	<u>\$ 71,000</u>
<u>PARKS TRUST FUND</u>	
Capital Outlay	<u>\$ 45,000</u>
TOTAL PARKS TRUST FUND	<u>\$ 45,000</u>
<u>CITY/COUNTY PUBLIC SAFETY FUND</u>	
Materials & Services	\$ 5,100
Capital Outlay	<u>250,000</u>
TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND	<u>\$255,100</u>
<u>LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND</u>	
Materials and Services	\$ 500
Capital Outlay	800,000
Debt Service	<u>290,700</u>
TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND	<u>\$1,091,200</u>
<u>HB2001 ROAD PROJECT CONSTRUCTION FUND</u>	
Capital Outlay	<u>\$1,215,000</u>
TOTAL HB2001 ROAD PROJECT CONSTRUCTION FUND	<u>\$1,215,000</u>
<u>LIBRARY PERMANENT TRUST FUND</u>	
Materials & Services	\$ 139,295
Interfund Transfers	<u>3,305</u>
TOTAL LIBRARY PERMANENT TRUST FUND	<u>\$142,600</u>
<u>CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND</u>	
Interfund Transfers	<u>\$25,000</u>
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$25,000</u>
<u>DEBT SERVICE FUND</u>	
Debt Service	<u>\$502,610</u>
TOTAL DEBT SERVICE FUND	<u>\$502,610</u>

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 Page 4

WATER FUND

Personnel	\$ 498,650
Materials & Services	1,884,910
Capital Outlay	500,000
Debt Service	638,130
Interfund Transfer	14,210
Contingency	69,100
<b>TOTAL WATER FUND</b>	<b><u>\$3,605,000</u></b>

SEWER FUND

Personnel	\$ 508,600
Materials & Services	1,775,200
Capital Outlay	850,000
Debt Service	426,742
Interfund Transfer	1,255,465
Contingency	158,818
<b>TOTAL SEWER FUND</b>	<b><u>\$4,974,825</u></b>

WTPP DEBT SERVICE FUND

Debt Service	<u>\$740,775</u>
<b>TOTAL SEWER CAPITAL RESERVE FUND</b>	<b><u>\$740,775</u></b>

AIRPORT FUND

Personnel	\$ 250,400
Materials & Services	200,150
Capital Outlay	430,000
Debt Service	2,256,000
Interfund Transfer	8,800
<b>TOTAL AIRPORT FUND</b>	<b><u>\$3,145,350</u></b>

PW ADMINISTRATION & FLEET FUND

Personnel	\$ 841,650
Materials & Services	200,000
Capital Outlay	261,500
Interfund Transfer	27,770
Contingency	54,080
<b>TOTAL PW ADMIN &amp; FLEET FUND</b>	<b><u>\$1,385,000</u></b>

CENTRAL SERVICES FUND

City Manager's Office	\$369,050
Mayor, City Council, and Commissions	52,300
Insurance Division	254,500
Legal Department	287,750
Finance Department	788,650
Engineering Division	422,490
Facilities Division	562,600
Information Technology	188,500
Interfund Transfers	67,800
Contingency	100,960
<b>TOTAL CENTRAL SERVICES FUND</b>	<b><u>\$3,094,600</u></b>

PENDLETON FOUNDATION TRUST FUND

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

THIS Resolution is effective on July 1, 2013.

PASSED by the City Council and approved by the Mayor this 4<sup>th</sup> date of June, 2013.



Phillip W. Houk  
Phillip W. Houk, Mayor

Attest to:

Andrea F. Denton  
Andrea F. Denton, City Recorder

Approved as to form:

Nancy Kerns  
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 for General Obligation Bonded debt; and

**WHEREAS**, the proposed FY13-14 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

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

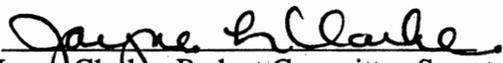
**THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE** for the fiscal year 2013-2014, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund, and the levy of \$486,000 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded debt.

**PASSED** by vote of the Budget Committee and Approved by the Chairman May 14, 2013

APPROVED: \_\_\_\_\_

  
Lonnie Read, Chairman

ATTEST: \_\_\_\_\_

  
Jayne Clarke, Budget Committee Secretary

APPROVED AS TO FORM: \_\_\_\_\_

  
Nancy Kerns, City Attorney



***GENERAL FUND***



# **CITY OF PENDLETON**

## **GENERAL FUND**

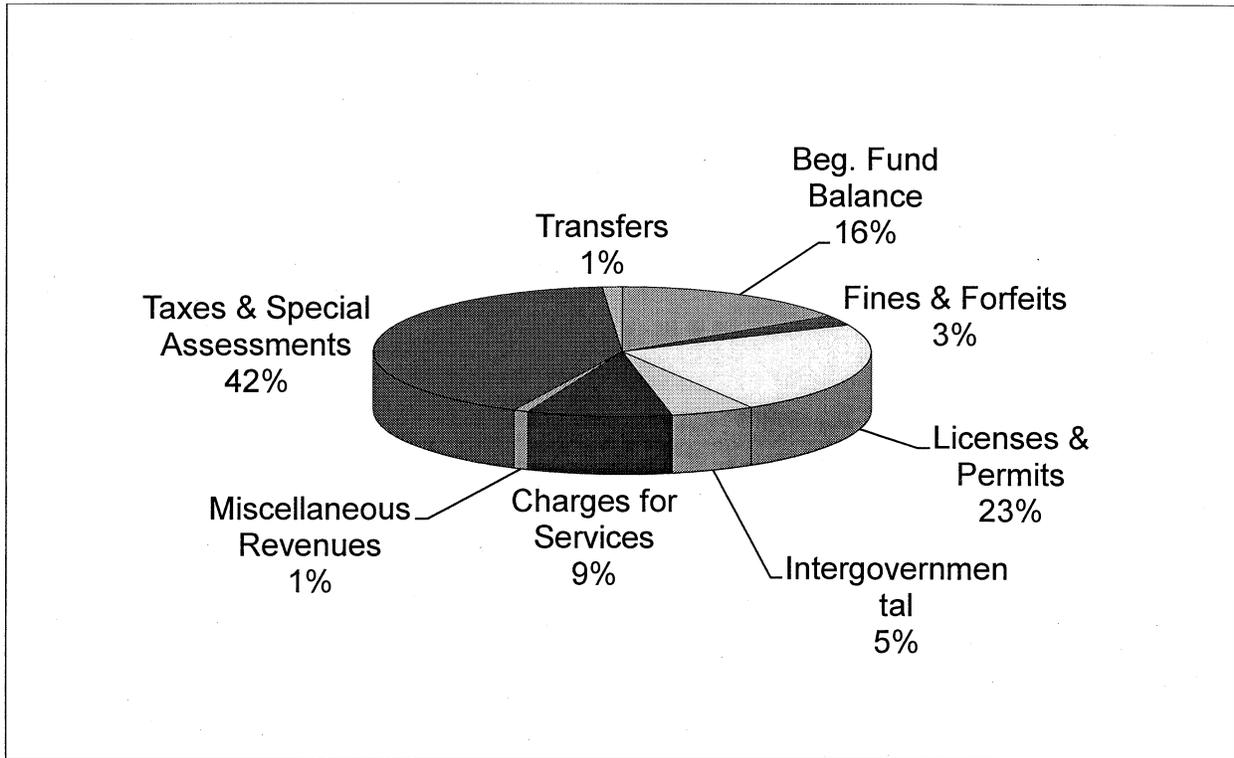
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The General Fund accounts for all financial resources except those to be accounted for in another fund. Revenues include: Taxes; Licenses and Permits; Intergovernmental Revenue; Fines and Forfeitures; Miscellaneous Revenues; and Interfund Transfers.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

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# CITY OF PENDLETON

## General Fund Revenues



### General Fund Revenues Fiscal Year 2014

Beg. Fund Balance	\$2,177,900
Fines & Forfeits	360,000
Licenses & Permits	3,233,805
Intergovernmental	757,750
Charges for Services	1,315,520
Miscellaneous Revenues	134,100
Taxes & Special Assessments	5,801,900
Transfers	182,000
<b>Total Revenues</b>	<b>\$13,962,975</b>

# CITY OF PENDLETON

## GENERAL FUND RESOURCE SUMMARY

### Description of Revenue Sources

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

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

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; recreation program fees related to the swimming pool and adult and youth park programs; and other fees including witness fees, charges for police reports, and revenues from fire suppression contracts. The City charges franchise fees to public utilities for their use of City right-of-ways. These funds can be expended in the manner prescribed by the City Council. These fees are considered an occupational tax based on the gross operating revenue of the utility. The tax rate is seven percent for all utilities. The budgeted fees make up 23 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 leases out the old police station on SW Court to the County for \$36,000 annually and also rents out a building in the new public safety complex to the Oregon State Police for \$113,520 annually.

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY14 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 FY14 is projected at \$2,165,000 based on a review of all revenues and expenditures for FY13 as of March 1, 2013.

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%; for a total tax assessment estimate of \$5,144,712. Collections on delinquent property taxes are estimated at \$180,000.

Actual FY11	Actual FY12	Budget FY13	Resources	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			Property Taxes			
\$4,447,700	\$4,560,905	\$4,969,800	Current Property Taxes	\$5,094,700	\$5,094,700	\$5,094,700
191,901	208,929	180,000	Delinquent Property Taxes	180,000	180,000	180,000
<u>\$4,639,601</u>	<u>\$4,769,834</u>	<u>\$5,149,800</u>	Total Property Taxes	<u>\$5,274,700</u>	<u>\$5,274,700</u>	<u>\$5,274,700</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$806,200 TRT revenues. The General Funds is expected to receive \$402,100 of the TRT and \$110,000 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$114,000 of the TRT and \$110,000 of the collected TPAC for FY14.

FY14 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 FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			FRANCHISE FEES			
\$423,215	\$362,576	\$400,000	Cascade Natural Gas	\$400,000	\$400,000	\$400,000
989,353	991,574	1,050,000	Pacific Power	1,050,000	1,050,000	1,050,000
79,418	67,455	75,000	Qwest	65,000	65,000	65,000
114,696	103,504	110,000	Charter Comm.	110,000	110,000	110,000
288,895	258,810	290,000	Pendleton Sanitary Service	290,000	290,000	290,000
4,309	4,251	4,500	Umatilla Electric Co-op	4,500	4,500	4,500
6,731	16,753	8,000	Other Franchise payments	17,000	17,000	17,000
481,915	485,839	498,500	City of Pendleton Utilities	512,000	512,000	512,000
<u>\$2,388,532</u>	<u>\$2,290,762</u>	<u>\$2,436,000</u>	Total Franchise Fees	<u>\$2,448,500</u>	<u>\$2,448,500</u>	<u>\$2,448,500</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY14 Projections of Revenues (con't)**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>RECREATION FEES</b>						
\$6,505	\$7,320	\$6,500	Adult Sports	\$6,500	\$6,500	\$6,500
15,738	21,518	20,000	Gymnastic Programs	21,000	21,000	21,000
4,638	7,580	5,500	Parks Reservations	7,000	7,000	7,000
13,125	13,065	13,000	Swimming Pool - Lessons	13,000	13,000	13,000
51,572	62,871	55,000	Swimming Pool - Season Passes	58,000	58,000	58,000
121,545	134,641	124,000	Swimming Pool - Gen Admin	128,000	128,000	128,000
66,717	68,474	74,000	Swimming Pool - Concessions	74,000	74,000	74,000
6,855	5,684	7,000	Swimming Pool - Private Parties	8,000	8,000	8,000
3,970	4,902	5,000	Swimming Pool - Other	5,000	5,000	5,000
26,636	29,533	27,000	Other Recreation Programs	32,000	32,000	32,000
3,074	3,782	2,800	Ice Skating Rink	3,200	3,200	3,200
1,785	1,594	1,600	Recreation Concessions	1,200	1,200	1,200
1,795	16,692	2,500	Recreation Sponsorships	7,500	7,500	7,500
<b>\$323,955</b>	<b>\$377,656</b>	<b>\$343,900</b>	<b>Total Recreation Fees</b>	<b>\$364,400</b>	<b>\$364,400</b>	<b>\$364,400</b>

Proposed revenues from State liquor and cigarette taxes are projected at the per capita data provided by the State Revenue Office. These projections are consistent with prior years. State revenue sharing funds estimated at \$130,000, are again proposed as a General Fund resource. State revenues for FY14 also include \$50,000 for the highway exchange maintenance contract and Liquor Tax for \$239,500 based on per capita for the City.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>STATE/FEDERAL REVENUES</b>						
\$26,021	\$24,301	\$23,000	Cigarette Tax	\$22,500	\$22,500	\$22,500
187,888	212,168	217,300	Liquor Tax	239,500	239,500	239,500
102,205	81,227	41,000	9-1-1 Telephone Tax	0	0	0
151,059	137,335	130,000	State Revenue Sharing	130,000	130,000	130,000
1,763	886	2,400	Victims Assistance Grant	0	0	0
0	7,677	0	Drug Task Force Grant	0	0	0
0	1,140	0	DEQ Grant	0	0	0
2,706	2,500	30,000	Forest Fire Reimbursements	0	0	0
47,340	0	0	Park Grants	0	0	0
38,000	0	0	Federal Grant - Fire	0	0	0
100,000	0	90,000	DLCDC Grants	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
12,244	0	6,000	ODOT Grants	0	0	0
1,813	2,295	2,000	Police Grants	750	750	750
<b>\$721,039</b>	<b>\$519,529</b>	<b>\$591,700</b>	<b>Total State Revenues</b>	<b>\$442,750</b>	<b>\$442,750</b>	<b>\$442,750</b>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY14 Projections of Revenues (con't)**

The FY14 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>OTHER AGENCIES</b>			
\$276,160	\$308,527	\$315,000	Rural Fire Districts	\$315,000	\$315,000	\$315,000
0	0	0	Other agencies	0	0	0
115,093	7,162	0	Umatilla County	0	0	0
<u>\$391,253</u>	<u>\$315,689</u>	<u>\$315,000</u>	Total Other Agencies	<u>\$315,000</u>	<u>\$315,000</u>	<u>\$315,000</u>

Ambulance revenues are budgeted at a 17 percent increase with the expectations of the recent rate increase. The old police station lease and the OSP office rental are reflected in Police Building Rentals.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>CHARGES FOR SERVICES</b>			
\$6,000	\$36,000	\$36,000	Old Police Building Rental	\$36,000	\$36,000	\$36,000
\$4,700	\$4,700	\$2,700	Gun Range rental	\$2,700	\$2,700	\$2,700
101,750	111,832	112,675	Police OSP Building Rental	113,520	113,520	113,520
12,183	6,316	6,500	Land/Building Rental	12,800	12,800	12,800
9,626	8,601	8,000	McCune Gym Rental	8,000	8,000	8,000
15,220	12,302	7,500	Vert Rental	7,500	7,500	7,500
149,479	179,751	173,375	Total Other Chgs. for Serv.	180,520	180,520	180,520
1,633,809	1,735,258	1,700,000	Ambulance Fees	2,050,000	2,050,000	2,050,000
67,505	74,590	72,500	FireMed Memberships	70,000	70,000	70,000
-38,518	-28,538	-39,000	FireMed Adjustments	-20,000	-20,000	-20,000
-534,778	-680,527	-560,000	Write-Off Medicare/Welfare	-845,000	-845,000	-845,000
-195,723	-177,002	-200,000	Write-Off Collections	-120,000	-120,000	-120,000
932,295	923,781	973,500	Total Ambulance Fees	1,135,000	1,135,000	1,135,000
<u>\$1,081,774</u>	<u>\$1,103,532</u>	<u>\$1,146,875</u>	Total Charges for Services	<u>\$1,315,520</u>	<u>\$1,315,520</u>	<u>\$1,315,520</u>

Fines and Forfeitures are based on projected increased revenues to reflect the historical upward trend over the last five years. An Agency Pass Thru Fund has been established for all State and County add-on fees which the City must, by law, collect and then send to the State or County. Those fees are not reflected below.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>FINES AND FORFEITURES</b>			
\$250,497	\$273,977	\$225,000	Court Fines	\$268,000	\$268,000	\$268,000
878	678	1,000	Court Fines-Bail	1,000	1,000	1,000
3,080	5,510	2,000	State Court Fines	2,000	2,000	2,000
4,611	2,276	3,000	Parking Fines	3,000	3,000	3,000
23,497	17,046	25,000	Collection Agency	25,000	25,000	25,000
64,029	74,416	56,000	Court Cost Recovery	61,000	61,000	61,000
<u>\$346,592</u>	<u>\$373,903</u>	<u>\$312,000</u>	Total City Fines	<u>\$360,000</u>	<u>\$360,000</u>	<u>\$360,000</u>

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

**FY14 Projections of Revenues (con't)**

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. Total revenues are estimated at \$156,600.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>BUILDING AND PLANNING</b>						
\$44,576	\$141,927	\$50,000	Building Permits	\$60,000	\$60,000	\$60,000
34,254	218,732	40,000	Plan Review	52,000	52,000	52,000
8,291	6,033	6,000	Mechanical Permits	10,000	10,000	10,000
10,215	19,317	15,000	Plumbing Permits	20,000	20,000	20,000
1,263	6,851	2,800	Other Building Permits	8,000	8,000	8,000
1,000	1,200	1,200	Conditional Uses	1,500	1,500	1,500
800	600	1,200	Variances	1,000	1,000	1,000
605	1,075	800	Partitions & Subdivisions	1,500	1,500	1,500
1,996	2,896	2,700	Other Planning Permits	2,600	2,600	2,600
<b>\$103,000</b>	<b>\$398,631</b>	<b>\$119,700</b>	<b>Total Building &amp; Planning</b>	<b>\$156,600</b>	<b>\$156,600</b>	<b>\$156,600</b>

Cemetery Fund has been incorporated into the General Fund where it had originally been years ago. The basis of the incorporation is that many of the same expenses are shared throughout the Parks Department and approximately 50% of the Cemetery's funding came as a transfer from the General Fund.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY13	Adopted Budget FY13
Prior years can be found in the closed fund.						
<b>LICENSES AND PERMIT</b>						
0	0	0	Sexton Fees	\$32,000	\$32,000	\$32,000
0	0	0	Stone Setting Fees	8,500	8,500	8,500
0	0	0	Sale of Graves	20,000	20,000	20,000
0	0	0	Sale of Grave Liners	16,000	16,000	16,000
0	0	0	Other Grave Liners	100	100	100
0	0	0	Sale of Niches	1,800	1,800	1,800
0	0	0	Sale of Grave Markers	29,000	29,000	29,000
0	0	0	Sale of Pet Graves/Supplies	700	700	700
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Cemetery Revenues</b>	<b>\$108,100</b>	<b>\$108,100</b>	<b>\$108,100</b>

\*Many expenses do not directly relate to a particular program so they are classified in Miscellaneous Revenues and are shown below.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>MISCELLANEOUS REVENUES</b>						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
0	150	0	Sale of Equipment	0	0	0
3,546	4,276	4,000	Lien Search Fees	4,000	4,000	4,000
30,728	50,336	10,500	Donations	30,000	30,000	30,000
10,000	0	0	Donations - Westgate Leadership	0	0	0
23,762	36,676	555,500	Miscellaneous	30,100	30,100	30,100
47,451	32,644	50,000	Reimbursement of Expense	50,000	50,000	50,000
25,127	19,284	20,000	Investment Income	20,000	20,000	20,000
<b>\$140,614</b>	<b>\$143,366</b>	<b>\$640,000</b>	<b>Total Miscellaneous Revenues</b>	<b>\$134,100</b>	<b>\$134,100</b>	<b>\$134,100</b>

Budgeted transfers proposed in FY14 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$157,000 and projected Cemetery Trust interest of \$25,000 since the Cemetery is a division of the Parks Department now.

**CITY OF PENDLETON  
GENERAL FUND RESOURCE SUMMARY**

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$2,710,253	\$2,469,287	\$2,261,500	BEGINNING FUND BALANCE	\$2,165,000	\$2,177,900	\$2,177,900
			<b>TAXES</b>			
4,639,601	4,769,834	5,149,800	Property Taxes	5,274,700	5,274,700	5,274,700
542,894	533,217	526,200	TRT Taxes	527,200	527,200	527,200
5,182,495	5,303,052	5,676,000	TOTAL TAXES	5,801,900	5,801,900	5,801,900
849	729	675	SPECIAL ASSESSMENTS	0	0	0
			<b>LICENSES AND PERMITS</b>			
7,367	7,134	9,000	Dog Licenses	8,000	8,000	8,000
107,100	102,296	114,100	Business Licenses	117,200	117,200	117,200
2,388,532	2,290,762	2,436,000	Franchise Fees	2,448,500	2,448,500	2,448,500
98,599	392,860	113,800	Building Fees	150,000	150,000	150,000
4,401	5,770	5,900	Planning Fees	6,600	6,600	6,600
0	0	0	Cemetery Fees	108,100	108,100	108,100
323,955	377,656	343,900	Recreation Programs	364,400	364,400	364,400
27,911	28,162	31,000	Other Fees	31,005	31,005	31,005
2,957,865	3,204,640	3,053,700	TOTAL LICENSES & PERMITS	3,233,805	3,233,805	3,233,805
			<b>INTERGOVERNMENTAL REVENUE</b>			
721,039	519,529	591,700	State Revenue	442,750	442,750	442,750
391,253	315,689	315,000	Other Agencies	315,000	315,000	315,000
1,112,292	835,218	906,700	TOTAL INTERGOV'T REV.	757,750	757,750	757,750
1,081,774	1,103,533	1,146,875	CHARGES FOR SERVICES	1,315,520	1,315,520	1,315,520
346,592	373,903	312,000	FINES AND FORFEITURES	360,000	360,000	360,000
140,614	143,367	640,000	MISCELLANEOUS REVENUES	134,100	134,100	134,100
226,900	147,370	147,000	TRANSFERS	186,000	182,000	182,000
<b>\$13,759,634</b>	<b>\$13,581,099</b>	<b>\$14,144,450</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$13,954,075</b>	<b>\$13,962,975</b>	<b>\$13,962,975</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$102,861	\$114,527	\$117,800	Salaries and Wages	\$123,500	\$123,500	\$123,500
29,771	21,880	18,990	Insurance	19,700	19,700	19,700
6,268	11,906	11,110	Public Employees Retirement	11,900	11,900	11,900
-2910	-4,640	-3,710	less bond payment	(4,200)	(4,200)	(4,200)
7,441	8,624	9,800	Other Employer-paid Taxes	9,860	9,860	9,860
143,431	152,297	153,990	Total Personal Services	160,760	160,760	160,760
<b>MATERIALS AND SERVICES</b>						
420	763	750	Contract Services	750	750	750
73,037	82,735	81,000	Attorney's Fees	81,000	81,000	81,000
2,854	2,865	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
1,420	1,590	1,500	Jury Expenses	1,500	1,500	1,500
3,541	3,471	5,500	Postage	5,500	5,500	5,500
0	696	500	Travel and Training	500	500	500
3,639	5,816	5,350	Other Materials and Services	7,100	7,100	7,100
68,540	74,080	71,380	Central Services Charges	62,390	62,390	62,390
153,451	172,016	171,480	Total Materials and Services	164,240	164,240	164,240
0	0	11,820	CAPITAL OUTLAY	0	0	0
2910	4,640	3,710	DEBT SERVICE - PERS	4,200	4,200	4,200
\$299,792	\$328,953	\$341,000	TOTAL MUNICIPAL COURT	\$329,200	\$329,200	\$329,200

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/2	1/2	1/2	Municipal Judge	1/2
1 3/4	1 3/4	1 3/4	Municipal Court Clerk	1 3/4
2 1/4	2 1/4	2 1/4	Total	2 1/4

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The police department's proposed budget for FY14 maintains existing personnel services. Reductions have been made to materials and services in order to offset rising personnel cost. The biggest challenge(s) for the police department in FY14 will be managing fluxuating cost(s) such as fuel.

<u>Actual FY11</u>	<u>Actual FY12</u>	<u>Budget FY13</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed Budget FY14</u>	<u>Approved Budget FY14</u>	<u>Adopted Budget FY14</u>
			<b>PERSONNEL SERVICES</b>			
\$1,894,205	\$1,870,825	1,965,795	Salaries and Wages	1,983,000	1,983,000	1,983,000
354,116	318,799	380,440	Insurance	349,350	349,350	349,350
420,352	483,842	522,825	Public Employees Retirement	512,300	512,300	512,300
(158,400)	(137,600)	(144,860)	less PERS bond pymt	(139,650)	(139,650)	(139,650)
186,357	191,959	211,570	Other Employer-paid Taxes	234,800	234,800	234,800
2,696,630	2,727,825	2,935,770	Total Personal Services	2,939,800	2,939,800	2,939,800
			<b>MATERIALS AND SERVICES</b>			
19,386	20,532	22,000	Contract Services - Dogs	19,000	19,000	19,000
461,522	464,892	450,500	County Dispatch Service	417,000	417,000	417,000
54,694	60,280	55,000	Gasoline	58,000	58,000	58,000
17,539	18,094	16,500	Building Utilities	17,000	17,000	17,000
14,924	11,172	17,500	Telephone and Teletype	16,510	16,510	16,510
8,277	17,023	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
12,084	3,502	5,000	Repairs and Maintenance	5,000	5,000	5,000
11,996	7,547	10,000	Uniforms and Cleaning	10,000	10,000	10,000
8,742	250	5,000	Crisis Response	6,000	6,000	6,000
16,684	10,163	15,000	Travel and Training	15,000	15,000	15,000
85,129	70,209	48,800	Other Materials and Services	58,300	58,300	58,300
509,020	559,240	526,250	Central Services Charges	455,600	455,600	455,600
1,219,997	1,242,904	1,196,550	Total Materials and Services	1,102,410	1,102,410	1,102,410
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
158,400	137,600	144,860	<b>DEBT SERVICE</b>	139,650	139,650	139,650
<b>\$4,075,027</b>	<b>\$4,108,329</b>	<b>\$4,277,180</b>	<b>Total Police Department</b>	<b>\$4,181,860</b>	<b>\$4,181,860</b>	<b>\$4,181,860</b>

Capital Outlay for Police is included in the Non-department budget of the General Fund and in the Public Safety Equipment Reserve Fund.

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

<u>Actual</u> <u>FY11</u>	<u>Actual</u> <u>FY12</u>	<u>Budget</u> <u>FY13</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY14</u>
1	1	1	Police Chief	1
1	1	1	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
2	2	2	Corporal	2
2	2	2	Patrol Detective	2
10	10	10	Patrol Officer	10
1	1	1	Community Services Officer	1
1	1	1	DARE/Gang Officer, SRO	1
1	1	1	Code Enforcement Officer	1
3	3	3	Police Assistant	3
0	1/3	1/4	Part-time FTE	1/4
<b>27</b>	<b>27 1/3</b>	<b>27 1/4</b>	<b>Total</b>	<b>27 1/4</b>

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

**Description of Current Services**

The Pendleton Fire & Ambulance Department protects lives and property by providing Advanced Life Support treatment and transport by ambulance as well as fire and rescue response. Pendleton also provides ALS Ambulance response for our ambulance service area (ASA) of approximately 1800 square miles. This not only includes the City of Pendleton but also Pilot Rock, Reith, Ukiah and other unincorporated areas in Umatilla County. We receive no tax money for any of these areas other than the ones which lie within a rural fire protection or water districts that contract with us to provide fire and ambulance coverage. Those include Riverside Fire District, Lower McKay Creek FPD, McKay Dam FPD and the Reith Water District. We also provide fire and ambulance response to 40 contracted properties which are within a 10 mile radius of Pendleton.

**FY14 Proposed Budget**

For FY14, the proposed budget continues operations as in previous years. This year's budget reflects a slight increase in the Materials and services budget. However, this is still far below our budgeted amounts from 2 years ago. The personnel service has increased due to negotiated increases in the IAFF contract and the PERS contribution. This budget will again be a challenge given the increasing costs of fuel, supplies and utilities.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
1,752,599	1,897,614	\$1,952,500	Salaries and Wages	\$2,013,000	\$2,013,000	\$2,013,000
279,183	305,149	368,770	Insurance	362,480	362,480	362,480
340,457	436,203	444,250	Public Employees Retirement	470,000	470,000	470,000
-160,310	-143,220	-148,120	less PERS bond pymt	(155,740)	(155,740)	(155,740)
179,906	205,420	222,450	Other Employer-paid Taxes	239,010	239,010	239,010
2,391,835	2,701,166	2,839,850	Total Personal Services	2,928,750	2,928,750	2,928,750
<b>MATERIALS AND SERVICES</b>						
39,759	6,701	0	Consultants	0	0	0
31,616	9,724	6,750	Contract Services	0	0	0
25,332	28,458	23,500	Building Utilities	20,000	20,000	20,000
7,264	7,707	6,000	FireMed Campaign Expenses	7,000	7,000	7,000
33,041	32,373	32,000	Gasoline and Diesel	29,000	29,000	29,000
32,930	31,147	18,000	Medical Equipment and Supplies	28,000	28,000	28,000
15,221	9,584	11,000	Uniforms and Cleaning	10,000	10,000	10,000
31,564	49,612	23,000	Equipment Maint. Supplies	36,000	36,000	36,000
15,910	13,862	8,000	Building Materials	12,000	12,000	12,000
20,557	18,277	15,000	Personal Protective Equipment	12,000	12,000	12,000
25,813	20,098	16,000	Travel and Training	30,000	30,000	30,000
59,580	41,057	47,570	Other Materials and Services	44,310	44,310	44,310
246,640	285,590	288,110	Central Services Charges	297,450	297,450	297,450
585,227	554,189	494,930	Total Materials and Services	525,760	525,760	525,760
6,729	0	0	CAPITAL OUTLAY	0	0	0
160,311	143,220	148,120	DEBT SERVICE	155,740	155,740	155,740
<b>\$3,144,102</b>	<b>\$3,398,575</b>	<b>\$3,482,900</b>	<b>TOTAL FIRE/AMB. DEPT.</b>	<b>\$3,610,250</b>	<b>\$3,610,250</b>	<b>\$3,610,250</b>

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

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Fire Chief	1
			Asst. Fire Chief/Fire	
1	1	1	Marshal	1
3	3	3	Captain	3
6	6	6	Lieutenant	6
9	9	9	Fire Fighter	9
1/2	1	1	Fire Fighter 8 hr	1
1	1	1	Senior Account Clerk	1
	7/10	7/10	Part-Time/Reserves FTE	7/10
21 1/2	22 7/10	22 7/10	Total	22 7/10

Capital Outlay for Fire Department is in the Public Safety Equipment Reserve Fund.

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 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. This budget reflects the cut of a full-time Utility Worker III through attrition.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
485,440	495,698	\$523,030	Salaries and Wages	\$491,100	\$491,100	\$491,100
101,283	101,787	124,740	Insurance	98,450	98,450	98,450
28,377	59,367	38,980	Public Employees Retirement	57,100	57,100	57,100
(11,950)	(17,870)	(19,560)	less PERS bond pymt	(20,410)	(20,410)	(20,410)
65,830	64,909	61,830	Other Employer-paid Taxes	62,700	62,700	62,700
668,980	703,892	729,020	Total Personal Services	688,940	688,940	688,940
<b>MATERIALS AND SERVICES</b>						
32,130	34,915	22,000	Electricity	24,000	24,000	24,000
21,261	32,906	25,000	Gasoline and Diesel	26,500	26,500	26,500
26,689	21,400	24,000	Repairs and Maintenance	22,000	22,000	22,000
8,320	5,330	8,750	Tools and Minor Equipment	3,500	3,500	3,500
16,834	25,004	19,615	Equipment Maint. Supplies	20,000	20,000	20,000
21,755	21,496	14,000	Horticultural Supplies	13,000	13,000	13,000
3,900	4,451	4,000	Janitorial Supplies	6,000	6,000	6,000
10,501	11,824	7,500	Irrigation Supplies	8,000	8,000	8,000
24,094	23,474	19,000	Operating Supplies	19,000	19,000	19,000
2,468	2,071	1,500	Travel and Training	1,500	1,500	1,500
34,854	27,662	25,400	Other Materials and Services	25,570	25,570	25,570
130,740	174,770	199,770	Central Services Charges	206,230	206,230	206,230
333,546	385,303	370,535	Total Materials and Services	375,300	375,300	375,300
0	0	0	CAPITAL OUTLAY	0	0	0
11,950	17,870	19,560	DEBT SERVICE -PERS	20,410	20,410	20,410
<b>\$1,014,476</b>	<b>\$1,107,065</b>	<b>\$1,119,115</b>	<b>TOTAL PARKS DIVISION</b>	<b>\$1,084,650</b>	<b>\$1,084,650</b>	<b>\$1,084,650</b>

Actual FY11	Actual FY12	Budget FY13	Position	Adopted Budget FY14
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
3/4	3/4	3/4	Parks/Cemetary Foreman	3/4
1	1	1	Special Projects Coordinator	1
3	3	3	Utility Worker III	2
2	2	2	Utility Worker II	2
2	2	2	Utility Worker I	2
1/4	1/4	1/4	Senior Secretary	1/4
0	3 3/4	3 3/4	Part-time FTE's	3 3/4
<b>9 1/4</b>	<b>13</b>	<b>13</b>	<b>Total</b>	<b>12</b>

**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.

**FY14 Proposed Budget**

The reduced budget for FY14 for the Recreation Division will present challenges to maintain the level of quality and programs. Division staff provides staffing and materials for programming for all ages, including gymnastics, summer drama, arts, trips, ice rink, "no-fee" programs such as Adventure Playground, gym drop-ins and Til Taylor pool.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$186,520	\$187,411	\$197,748	Salaries and Wages	\$207,700	\$207,700	\$207,700
31,756	34,603	31,252	Insurance	35,630	35,630	35,630
10,309	16,292	16,520	Public Employees Retirement	18,700	18,700	18,700
(4,260)	(5,500)	(5,530)	less PERS bond pymt	(6,800)	(6,800)	(6,800)
19,869	20,541	19,840	Other Employer-paid Taxes	25,120	25,120	25,120
244,195	253,346	259,830	Total Personal Services	280,350	280,350	280,350
<b>MATERIALS AND SERVICES</b>						
18,039	15,876	18,000	Contract Services	17,000	17,000	17,000
6,425	4,086	7,000	Electricity	6,500	6,500	6,500
994	1,043	1,000	Resale Merchandise	1,800	1,800	1,800
18,131	22,077	30,000	Recreation Programs	32,000	32,000	32,000
3,855	2,558	1,000	Repairs and Maintenance	3,900	3,900	3,900
1,179	544	1,400	Program Supplies	1,200	1,200	1,200
2,418	1,717	1,000	Travel and Training	1,500	1,500	1,500
37,440	41,643	18,120	Other Materials and Services	31,220	31,220	31,220
75,720	83,520	79,050	Central Services Charges	85,380	85,380	85,380
146,162	157,188	156,570	Total Materials and Services	180,500	180,500	180,500
4,260	5,500	5,530	DEBT SERVICE - PERS	6,800	6,800	6,800
<b>\$394,617</b>	<b>\$416,034</b>	<b>\$421,930</b>	<b>TOTAL RECREATION DIVISION</b>	<b>\$467,650</b>	<b>\$467,650</b>	<b>\$467,650</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1	1	1	Recreation Supervisor 2	1
3/4	3/4	3/4	Recreation Supervisor 1	3/4
1/4	1/4	1/4	Senior Secretary	1/4
0	2 1/3	3	Part-time FTE's	3
2 1/4	4 7/12	5 1/4	Total	5 1/4

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 for the Aquatic Center provides for normal operations and maintenance. Personal Services includes ¼ of the full time program supervisor as well as all part-time pool. Natural gas is reduced due to the shortened operating season since the local school will be in session longer in the summer.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
166,079	162,450	\$169,898	Salaries and Wages	\$168,000	\$168,000	\$168,000
3,923	2,615	4,470	Insurance	4,180	4,180	4,180
2,065	3,758	3,650	Public Employees Retirement	4,600	4,600	4,600
(350)	(370)	(1,830)	less PERS bond pymt	(1,400)	(1,400)	(1,400)
17,626	18,614	18,690	Other Employer-paid Taxes	21,000	21,000	21,000
\$189,343	\$187,067	\$194,878	Total Personal Services	\$196,380	\$196,380	\$196,380
<b>MATERIALS AND SERVICES</b>						
22,573	24,573	19,500	Electricity	20,000	20,000	20,000
65,442	49,703	53,000	Natural Gas	38,000	38,000	38,000
41,249	42,550	42,000	Resale Merchandise	43,000	43,000	43,000
16,447	17,294	15,000	Repairs and Maintenance	15,000	15,000	15,000
3,175	2,230	3,500	Janitorial Supplies	3,500	3,500	3,500
39,855	40,141	38,572	Swimming Pool Supplies	38,000	38,000	38,000
4,331	4,529	4,000	Water Charges	4,000	4,000	4,000
14,534	21,837	17,150	Other Materials and Services	17,400	17,400	17,400
84,310	95,080	73,210	Central Services Charges	61,870	61,870	61,870
291,916	297,937	265,932	Total Materials and Services	240,770	240,770	240,770
350	370	1,830	DEBT SERVICE - PERS	1,400	1,400	1,400
\$481,609	\$485,374	\$462,640	TOTAL AQUATIC CENTER DIVISION	\$438,550	\$438,550	\$438,550

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/4	1/4	1/4	Recreation Supervisor 1	1/4
0	8	8	Part-Time FTE's	8
1/4	8 1/4	8 1/4	Total	8 1/4

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$30,000.

**CITY OF PENDLETON  
GENERAL FUND 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

**FY14 Proposed Budget**

The FY14 budget aims at maintaining service levels.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
The Cemetery Fund was it's own fund prior to FY14						
<b>PERSONNEL SERVICES</b>						
108,392	105,890	\$113,740	Salaries and Wages	\$112,800	\$112,800	\$112,800
18,500	31,272	25,000	Insurance	20,060	20,060	20,060
6,413	12,169	12,600	Public Employees Retirement	14,800	14,800	14,800
(2,710)	(3,820)	(4,200)	less PERS bond pymt	(3,170)	(3,170)	(3,170)
13,375	11,994	13,385	Other Employer-paid Taxes	14,150	14,150	14,150
143,970	157,504	160,525	Total Personal Services	158,640	158,640	158,640
<b>MATERIALS AND SERVICES</b>						
24,781	43,805	34,000	Cemetery Supplies	30,000	30,000	30,000
0	720	750	Grave Buy Back	750	750	750
7,123	5,942	8,000	Equipment Maint. Supplies	10,000	10,000	10,000
6,481	2,117	4,200	Repair and Maintenance	9,250	9,250	9,250
11,108	8,853	8,000	Gasoline and Diesel	12,000	12,000	12,000
298	340	0	Horticultural Supplies	0	0	0
4,210	2,180	4,000	Irrigation Supplies	2,000	2,000	2,000
160	429	500	Travel and Training	250	250	250
27,000	15,961	17,980	Other Materials and Services	18,970	18,970	18,970
20,780	19,590	23,720	Central Services Charges	24,520	24,520	24,520
101,941	99,937	101,150	Total Materials and Services	107,740	107,740	107,740
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE	3170	3170	3170
2,710	3,820	4,200	TRFR TO GENERAL FD - PERS	0	0	0
		20,175	Trust	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$248,621	\$261,261	\$286,050	TOTAL DIV EXPENDITURES	\$269,550	\$269,550	\$266,380

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1/4	1/4	1/4	Parks/Cemetery Foreman	1/4
1	1	1	Utility Worker II	1
1/4	1/4	1/4	Senior Secretary	1/4
0	0	9/10	Part-Time FTE	7/12
1 3/4	1 3/4	2 13/20	Total	2 1/3

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

**Description of Current Services**

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

**FY14 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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$126,704	\$128,379	\$129,400	Salaries and Wages	\$150,500	\$150,500	\$150,500
28,367	33,830	36,500	Insurance	24,500	24,500	24,500
9,850	17,211	19,190	Public Employees Retirement	22,100	22,100	22,100
(5,150)	(6,050)	(6,590)	less PERS bond pymt	(7,980)	(7,980)	(7,980)
14,722	9,904	11,150	Other Employer-paid Taxes	13,430	13,430	13,430
174,494	183,274	189,650	Total Personal Services	202,550	202,550	202,550
<b>MATERIALS AND SERVICES</b>						
2,793	3,552	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	67,000	90,000	Consultants	0	0	0
1618	1,593	1,700	Recording & Legal	1,700	1,700	1,700
1,982	1,194	2,000	Postage	2,000	2,000	2,000
1569	928	1,000	Travel and Training	500	500	500
5,443	5,546	6,400	Other Materials and Services	6,910	6,910	6,910
25,610	11,010	23,630	Central Services Charges	35,660	35,660	35,660
39,015	90,823	128,230	Total Materials and Services	50,270	50,270	50,270
0	0	0	CAPITAL OUTLAY	0	0	0
5,150	6,050	6,590	DEBT SERVICE - PERS	7,980	7,980	7,980
\$218,659	\$280,147	\$324,470	Total Planning	\$260,800	\$260,800	\$260,800

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	0	Engineering Aide	0
1	1	1	Planning Aide	1
1/6	1/6	1/6	Senior Secretary	1/6
0	1/6	0	Part-Time FTE's	1/10
2 1/3	2 1/2	2 1/3		2 13/30

**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.

**FY14 Proposed Budget**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$142,305	\$136,002	\$145,250	Salaries and Wages	\$147,500	\$147,500	\$147,500
34,722	33,855	35,000	Insurance	28,300	28,300	28,300
9,164	19,348	22,600	Public Employees Retirement	24,000	24,000	24,000
(4,710)	(7,000)	(7,550)	less PERS bond pymt	(8,530)	(8,530)	(8,530)
17,283	12,062	14,050	Other Employer-paid Taxes	14,530	14,530	14,530
198,764	194,267	209,350	Total Personal Services	205,800	205,800	205,800
<b>MATERIALS AND SERVICES</b>						
7,522	14,941	11,250	Contract Services	4,000	4,000	4,000
3,700	3,700	3,700	Equipment Rental	3,700	3,700	3,700
2,197	729	2,000	Travel and Training	2,000	2,000	2,000
6,245	6,337	4,540	Other Materials and Services	5,920	5,920	5,920
21,310	14,650	27,510	Central Services Charges	27,850	27,850	27,850
40,974	40,357	49,000	Total Materials and Services	43,470	43,470	43,470
0	0	0	CAPITAL OUTLAY	0	0	0
4710	7000	7,550	DEBT SERVICE-PERS	8,530	8,530	8,530
\$244,448	\$241,624	\$265,900	Total Building	\$257,800	\$257,800	\$257,800

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
1	1	1	Building Inspector	1
1/6	1/6	1/6	Aide	1/6
0	0	0	Office Asst	0
0	0	4/25	Part-time FTE's	4/25
1/6	1/6	0	Senior Secretary	0
2 1/2	2 1/2	2 37/75	Total	2 37/75

**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, provide business retention and expansion services to the local businesses, disseminate information about State, Federal and other financial assistance programs available to new and/or existing businesses, promotion of the City's Enterprise Zone area, the marketing of Pendleton as a visitor destination in cooperation with the Chamber of Commerce and other visitor groups, and other tasks as they pertain to preserving, increasing and strengthening the Pendleton business climate.

The Department makes application for and administers economic development grants, and provides as a liaison to Roundup City Development Corporation, business, Greater Eastern Oregon Development Corporation, Confederated Tribes of the Umatilla Indian Reservation, and Umatilla County.

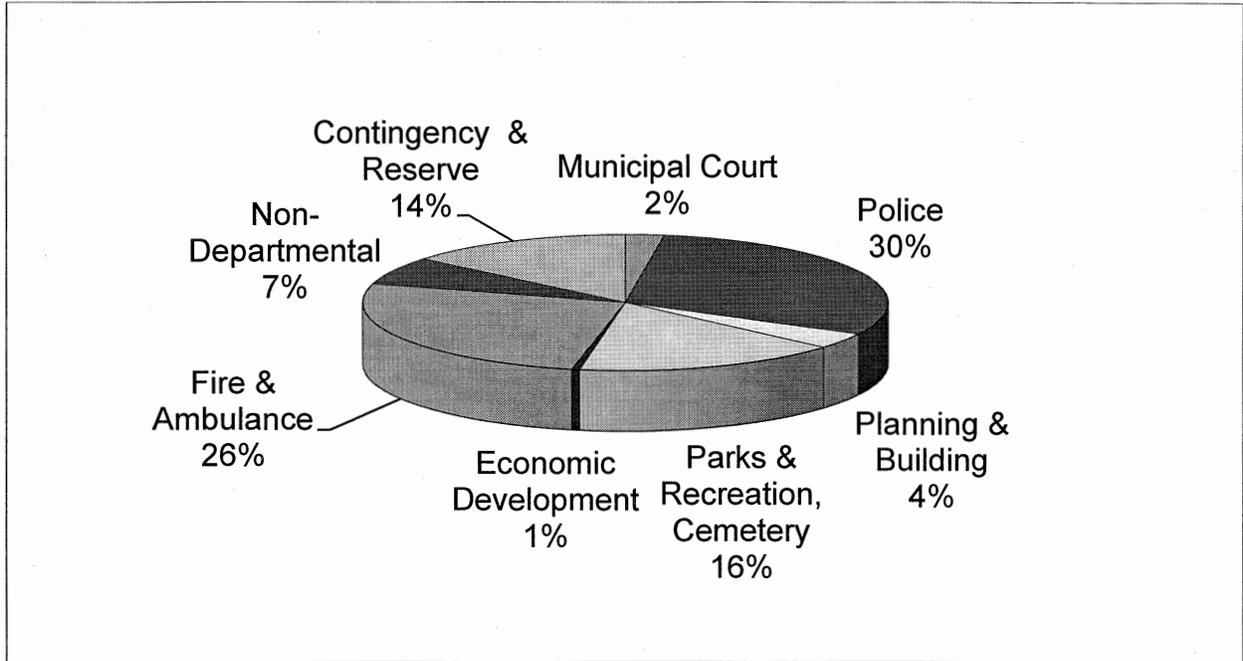
**FY14 Proposed Budget**

This department is proposed to be managed by the Airport Manager/Economic Development. Much of the work is centered in the industrial park located at the Eastern Oregon Regional Airport.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>MATERIALS AND SERVICES</b>						
\$73,336	\$14,940	\$185,000	Consultants	\$0	\$0	\$0
906	1,565	2,000	Other Expense	16,500	16,500	16,500
1	0	100	Postage	0	0	0
457	460	500	Telephone	1,200	1,200	1,200
186	216	100	Office Supplies	3,500	3,500	3,500
1,877	1,487	300	Travel and Training	7,500	7,500	7,500
0	0	55,000	Commitments to Airport/Downtown	22,000	22,000	22,000
0	0	0	Central Service Charge	16,550	16,550	16,550
76,763	18,668	243,000	<b>Total Materials and Services</b>	<b>67,250</b>	<b>67,250</b>	<b>67,250</b>
0	0	0	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$76,763</b>	<b>\$18,668</b>	<b>\$243,000</b>	<b>TOTAL ECONOMIC DEV. DEPT.</b>	<b>\$67,250</b>	<b>\$67,250</b>	<b>\$67,250</b>

# CITY OF PENDLETON

## General Fund Expenditures



### General Fund Expenditures Fiscal Year 2014

Municipal Court	\$329,200
Police	4,181,860
Planning & Building	518,600
Parks & Recreation, Cemetery	2,260,400
Economic Development	67,250
Fire & Ambulance	3,610,250
Non-Departmental	918,525
Contingency & Reserve	1,926,360
Transfers	150,530
<b>TOTAL</b>	<b>\$13,962,975</b>

**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.

**FY14 Proposed Budget**

Proposed Materials and Services include \$45,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$110,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay has been substantially reduced to minimum for maintenance due to the budget constraints. The City bonded the majority of the PERS unfunded liability in September 2005. \$153,025 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 FY11	Actual FY12	Budget FY13		Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>MATERIALS AND SERVICES</b>						
\$114,605	\$114,364	\$112,000	Chamber of Commerce TRT	\$114,000	\$114,000	\$114,000
120,289	112,134	110,000	Chamber of Commerce TPAC	110,000	110,000	110,000
0	955	45,000	Promotion - Arts	45,000	45,000	45,000
10,000	2,500	2,500	County Detox Center	0	0	0
0	0	2,000	BMCC Pool Support	0	0	0
4,171	2,500	2,500	Christmas Decorations	2,500	2,500	2,500
62,460	62,460	65,000	Direct Facilities - Vert	65,000	65,000	65,000
2,869	1,500	1,500	Flower Baskets	1,500	1,500	1,500
2,400	2,400	2,400	Victims Assistance - DVS	0	0	0
100,000	0	0	Planning Consultant	0	0	0
2,642	0	6,000	Senior Center	4,000	4,000	4,000
20,040	12,392	6,000	Community Enhancement	18,000	18,000	18,000
3,822	2,922	1,000	Safety Equipment/Repairs	1,000	1,000	1,000
0	2,190	1,000	ADA Accessibility	1,000	1,000	1,000
0	22,000	22,000	RARE Program	22,000	22,000	22,000
1,376	3,922	0	Leadership Westgate	0	0	0
12,407	11,583	3,000	Rental Expenses	3,000	3,000	3,000
0	9,112	0	Attorney's Fees - Litigation	20,000	20,000	20,000
38,685	7,905	600	Other Miscellaneous Exp.	1,100	1,100	1,100
495,766	370,838	382,500	Total Materials and Services	408,100	408,100	408,100
472,253	203,534	585,250	<b>CAPITAL OUTLAY</b>	274,500	287,400	287,400
167,636	208,693	217,000	<b>DEBT SERVICE - PERS/USDA</b>	223,025	223,025	223,025
<b>INTERFUND TRANSFERS</b>						
20,000	20,000	20,000	City Transportation Prog. Fund	22,500	22,500	22,500
77,190	54,400	33,390	Library Fund - operating subsidy	63,030	63,030	63,030
0	0	0	Community Development	0	0	0
34,007	22,000	5,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
0	0	0	Econ. Dev. Support to Airport	55,000	55,000	55,000
0	0	34,210	AIP payment to Airport	5,000	5,000	5,000
74,000	106,000	160,000	Cemetery Fund - oper. subsidy	0	0	0
205,197	202,400	252,600	Total Interfund Transfers	150,530	150,530	150,530
0	0	1,734,165	<b>CONTINGENCY</b>	1,890,360	1,886,360	1,886,360
0	0	34,800	<b>RESERVE FOR USDA LOAN</b>	40,000	40,000	40,000
<b>\$1,340,852</b>	<b>\$985,465</b>	<b>\$3,206,315</b>	<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$2,986,515</b>	<b>\$2,995,415</b>	<b>\$2,995,415</b>

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

<b>Capital Outlay:</b>	
<b>Replace OSP Building Condensing Units</b>	<b>\$6,000</b>
<b>Control HVAC System</b>	<b>50,000</b>
<b>PD Building Sprinkler Valve Replacement</b>	<b>10,000</b>
<b>Police Car Video Camera Replacement</b>	<b>6,000</b>
<b>Vert Improvements ADA Stage Lift</b>	<b>15,000</b>
<b>Aquatic Center Deck Repairs</b>	<b>15,000</b>
<b>Aquatic Center Concessions Shade Structure</b>	<b>15,000</b>
<b>Pioneer Park Rebuild</b>	<b>150,000</b>
<b>McCune Rec Kitchen Renovation</b>	<b>12,900</b>
<b>McCune Rec Center Repairs</b>	<b>7,500</b>
<b>Total</b>	<b><u>\$287,400</u></b>



***SPECIAL REVENUE FUNDS***



# CITY OF PENDLETON

## SPECIAL REVENUE FUNDS

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

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

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, Facilities and Cemetery 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 and police vehicles. This fund was formerly known as the Fire & Ambulance Capital Reserve Fund.

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.

Hospital Road Fund. This is a pass-through fund for ODOT dollars for the SW 37<sup>th</sup> intersection due to job creation at the hospital.

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

**Description of Revenue Sources**

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

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

**FY14 Projections of Revenues**

Projection of \$940,845 gas tax apportionment from the State gas tax revenues is included in the amounts below and incorporates the projected share from HB2001 legislative funding – city's share of \$0.06 per gallon statewide fuel tax increase. Federal Aid Urban (FAU) allocation for street preservation work is about \$269,000. Other state revenues are \$114,000 from access management funds.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$177,132	\$305,573	\$445,600	BEGINNING WORKING CAPITAL	\$528,670	\$528,670	\$528,670
			INTERGOVERNMENTAL			
			REVENUES			
836,489	895,945	931,500	State Revenues - Gas Tax	940,845	940,845	940,845
260,957	148,979	265,000	State Revenues - Other	383,000	383,000	383,000
0	0	0	Other - Umatilla Co.	0	0	0
1,097,446	1,044,924	1,196,500	Total Intergov. Revenues	1,323,845	1,323,845	1,323,845
			CHARGES FOR SERVICES			
0	15,100	1,100	Services to Outside Agencies	0	0	0
3,667	2,867	3,000	Land/Building Rental	0	0	0
246,703	242,292	193,130	Charges to Other Departments	198,400	198,400	198,400
250,370	260,259	197,230	Total Charges for Services	198,400	198,400	198,400
19,442	5,384	1,020	MISCELLANEOUS REVENUES	4,085	4,085	4,085
0	0	0	TRSFER FROM OTHER FUNDS	0	0	0
\$1,544,390	\$1,616,140	\$1,840,350	TOTAL FUND RESOURCES	\$2,055,000	\$2,055,000	\$2,055,000

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
2	1	1	Utility Worker II	1
1	2	2	Utility Worker I	2
0	2 1/5	1 1/5	Part-time Help	1/2
4 1/2	6 5/7	5 5/7	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 65 miles of paved city streets, 5 miles of oil mat roads, 3 miles of gravel roads, and 1 mile of dirt road; the cleaning of 5 miles of county paved roads in the city; the cleaning of a major portion of 17 miles of state highway in the city; the cleaning and maintenance of the city's sanitary sewer system including TV inspection services; the cleaning and maintenance of the city's storm drainage catch basins; costs for city street lights; and the inclement weather services necessary to keep the streets, public stairways, parking lots, bridges, and public sidewalks passable.

**FY14 Proposed Budget**

The proposed budget for FY14 for the State Tax Street Fund provides for operating services at higher levels than prior years from HB2001 legislative effective January 2011. \$0.06 per gallon statewide fuel tax increase generated about \$200,000 in additional revenue to this fund.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY11	FY12	FY13	EXPENDITURE CATEGORIES	FY14	FY14	FY14
			<b>PERSONNEL SERVICES</b>			
\$257,133	\$228,540	\$241,000	Salaries and Wages	\$234,700	\$234,700	\$234,700
26,980	38,666	57,100	Insurance	40,550	40,550	40,550
18,029	28,270	30,300	Public Employees Retirement	32,750	32,750	32,750
(8,830)	(10,010)	(10,060)	less PERS bond pymt	(11,570)	(11,570)	(11,570)
35,922	38,845	38,500	Other Employer-paid Taxes	40,670	40,670	40,670
329,234	324,310	356,840	Total Personal Services	337,100	337,100	337,100
			<b>MATERIALS AND SERVICES</b>			
191,445	195,521	190,000	Street Lights	195,000	195,000	195,000
24,392	16,318	40,000	Street Supplies	40,000	40,000	40,000
25,301	22,099	21,000	Electricity	22,500	22,500	22,500
85,440	76,900	150,000	Equipment Rental	153,500	153,500	153,500
42,424	56,816	60,000	Repairs and Maintenance	60,000	60,000	60,000
283	694	2,000	Travel and Training	2,000	2,000	2,000
24,196	17,386	33,120	Other Materials and Services	37,110	37,110	37,110
160,600	135,150	176,960	Central Services Charges	145,790	145,790	145,790
60,415	51,900	53,940	C&R Fund Personnel Charge	64,035	64,035	64,035
614,496	572,784	727,020	Total Materials and Services	719,935	719,935	719,935
271,257	188,484	580,000	CAPITAL OUTLAY	650,000	650,000	650,000
0	0	0	DEBT SERVICE	0	0	0
0	0	166,430	CONTINGENCY	336,395	336,395	336,395
8,830	10,010	10,060	TRANSFER TO GEN FUND - PERS	11,570	11,570	11,570
\$1,223,817	\$1,095,588	\$1,840,350	<b>TOTAL FUND EXPENDITURES</b>	<b>\$2,055,000</b>	<b>\$2,055,000</b>	<b>\$2,055,000</b>

Capital Outlay: Street Preservation \$650,000  
Includes pothole patching, SW Isaac Avenue - SW 8<sup>th</sup> to SW 10<sup>th</sup>, SW 15<sup>th</sup> Street - Frazer to Goodwin, NW Carden Avenue - NW 10<sup>th</sup> Street to Northgate, LED & globe replacement on Main Street; and Engineering Design Standards Manual.

**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.

**FY14 Projections of Revenues**

FY14 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$50 income on investment.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$4,398	\$4,887	\$6,200	BEGINNING WORKING CAPITAL	\$6,100	\$6,100	\$6,100
			INTERGOVERNMENTAL REVENUES			
8,449	9,050	9,330	State Revenues - Gas Tax	9,505	9,505	9,505
0	0	0	State Revenues - Bicycle Grant	0	0	0
8,449	9,050	9,330	Total Intergov. Revenues	9,505	9,505	9,505
40	46	70	MISCELLANEOUS REVENUES	50	50	50
<b>\$12,887</b>	<b>\$13,983</b>	<b>\$15,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$15,655</b>	<b>\$15,655</b>	<b>\$15,655</b>

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
BIKE FUND**

**Description of Current Services**

The Bike Fund makes expenditures related to the construction and maintenance of the City's bike lanes.

**FY14 Proposed Budget**

The FY14 budget for Materials and Services proposes \$8,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$8,000	\$8,000	\$8,000	Street supplies	\$8,000	\$8,000	\$8,000
0	0	7,600	UNAPPROPRIATED FUND BAL.	7,655	7,655	7,655
<b>\$8,000</b>	<b>\$8,000</b>	<b>\$15,600</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$15,655</b>	<b>\$15,655</b>	<b>\$15,655</b>

**CITY OF PENDLETON  
RESOURCE SUMMARY  
LIBRARY FUND**

Description of Revenue Sources

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

FY14 Projections of Revenues

Property tax revenues from the Library District are projected at \$390,710 plus an additional \$4,400 which will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$2,465.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$135,893	\$125,591	\$110,150	BEGINNING WORKING CAPITAL	\$82,300	\$82,300	\$82,300
16,102	12,905	18,000	LICENSES AND PERMITS	18,000	18,000	18,000
			INTERGOVERNMENTAL REVENUES			
17,443	2,353	2,000	State Revenues - State Lib. Grants	2,465	2,465	2,465
0	0	0	Other Agencies	15,500	15,500	15,500
379,058	383,558	396,430	Other - Um. Co. Spec. Lib. Dist.	395,110	395,110	395,110
396,501	385,911	398,430	Total Intergov. Revenues	413,075	413,075	413,075
			MISCELLANEOUS REVENUES			
7,000	16,900	17,000	Library Donations	5,000	5,000	5,000
9,983	11,687	12,000	Friends of the Library	20,000	20,000	20,000
780	722	830	Miscellaneous Revenues	0	0	0
745	726	0	Investment Income	20	20	20
18,508	30,035	29,830	Total Miscellaneous Revenues	25,020	25,020	25,020
77,190	54,400	33,390	TRANSFER FROM General Fund	63,030	63,030	63,030
10,000	10,000	10,000	Fd - Central Service	0	0	0
<b>\$654,194</b>	<b>\$618,842</b>	<b>\$599,800</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$601,425</b>	<b>\$601,425</b>	<b>\$601,425</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Library Director	1
1	1	1	Librarian	1
5/8	5/8	5/8	Youth Childrens Librarian	3/4
4/9	4/9	1/2	Volunteer Coordinator	0
2 5/8	2 5/8	2 5/8	Library Asst II	2 5/8
2	2	2 1/6	Library Asst I	2 1/6
1 2/7	1 2/7	6/7	Library Aide Part-time	19/20
9	9	8 3/4	TOTAL	8 29/59

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
LIBRARY FUND**

**Description of Current Services**

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

**FY14 Proposed Budget**

The FY14 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. All line items within library expenditures remain static or have been reduced from FY13. A capital outlay of \$15,500 for a microfilm reader/digitizer will be covered by grant funds.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$303,995	\$308,355	\$319,000	Salaries and Wages	\$308,470	\$308,470	\$308,470
31,057	36,639	35,000	Insurance	51,670	51,670	51,670
19,109	36,406	39,800	Public Employees Retirement	39,700	39,700	39,700
(9,350)	(12,890)	(13,080)	less PERS bond pymt	(11,470)	(11,470)	(11,470)
23,838	23,910	35,550	Other Employer-paid Taxes	25,030	25,030	25,030
368,649	392,420	416,270	Total Personal Services	413,400	413,400	413,400
<b>MATERIALS AND SERVICES</b>						
9,892	11,617	10,000	Library Books	10,000	10,000	10,000
4,616	3,915	4,000	Library Periodicals	2,000	2,000	2,000
5,020	3,995	3,000	Library Reference	1,500	1,500	1,500
6,920	0	0	Contract Services	0	0	0
251	630	1,000	Equipment Maintenance	1,000	1,000	1,000
14,715	19,409	13,000	Office Supplies - Printing	12,000	12,000	12,000
768	1,394	1,500	Travel and Training	1,500	1,500	1,500
14,733	14,675	22,510	Other Materials and Services	16,500	16,500	16,500
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
77,190	54,400	33,390	Central Services Charges	63,030	63,030	63,030
150,604	126,535	104,900	Total Materials and Services	124,030	124,030	124,030
0	0	10,000	CAPITAL OUTLAY	15,500	15,500	15,500
0	0	0	DEBT SERVICE	1,200	1,200	1,200
9,350	12,890	13,080	TRANSFER TO GEN FUND- PERS	15,470	11,470	11,470
0	0	55,550	CONTINGENCY	31,825	35,825	35,825
\$528,603	\$531,845	\$599,800	TOTAL FUND EXPENDITURES	\$601,425	\$601,425	\$601,425

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

**Description of Revenue Sources**

It is proposed that Library Special Trust Funds be moved from the City to the Pendleton Friends of the Library (PFOL), a 501c3 nonprofit corporation. PFOL has established an endowment fund with the Oregon Community Foundation (OCF) to benefit the long term stability of the library. The major portion of the trust funds will be deposited to the endowment, with 5% of the principle 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 interest on the endowment to PFOL. These funds will be presented to the library at the PFOL annual meeting and 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, were applicable. The funds are expected to generate interest at 4% this year, yielding \$26,000. The movement of the Trust Funds and the details of distribution and accounting will be clarified in a legal document, signed by both parties, prior to the transaction. The amount of the principal in the Library Trust funds is \$585,655.

**FY14 Projections of Revenues**

Revenue projections for FY14 for the Library Special Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the trends in interest rates. The funds are expected to generate interest at 4% this year, yielding \$26,000.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$647,038	\$637,735	\$640,000	BEGINNING WORKING CAPITAL	\$647,000	\$647,000	\$647,000
			MISCELLANEOUS REVENUES			
2,202	10,087	0	Donations	0	0	0
14,161	16,885	12,800	Investment Income	26,000	26,000	26,000
16,363	26,972	12,800	Total Miscellaneous Revenues	26,000	26,000	26,000
768	803	2,800	TRFR -LIBRARY PERM. TR	3,305	3,305	3,305
<b>\$664,169</b>	<b>\$665,510</b>	<b>\$655,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$676,305</b>	<b>\$676,305</b>	<b>\$676,305</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed expenditures for FY14 total \$25,000 for library books and audio visual materials. The budget reflects the transfer of Library Trust Funds to the Friends of the Library for investment with the Oregon Community Foundation. The principal of the trust funds is \$585,655.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$23,189	\$15,184	\$25,000	Library Books - Donations	\$25,000	\$25,000	\$25,000
0	0	0	Library Books - Rental	0	0	0
0	0	0	Release of Trust Funds	585,655	585,655	585,655
3,246	0	0	Office Supplies & Repair	0	0	0
26,435	15,184	25,000	<b>Total Materials and Services</b>	<b>610,655</b>	<b>610,655</b>	<b>610,655</b>
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
0	0	0	Contingency	65,650	65,650	65,650
0	0	630,600	Unappropriated Fund Balance	0	0	0
<b>\$26,435</b>	<b>\$15,184</b>	<b>\$655,600</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$676,305</b>	<b>\$676,305</b>	<b>\$676,305</b>

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

**Description of Revenue Sources**

Resources for the City's Transportation Program Fund come primarily from grants from the Umatilla County Special Transportation Fund, Federal Stimulus dollars through ODOT, and the State of Oregon Small Cities/Rural Program.

**FY14 Projections of Revenues**

The City has applied for a grant from County Special Transportation Fund for the FY14 program. Projections for the State of Oregon's Small Cities Program grant for FY14 include \$116,400 for the City's program. This grant requires a 46% percent match and provides for general public transit. The budget also includes \$22,500 program subsidy/transfer from the General Fund. The City has other pending operating ODOT 5310/Discretionary grants for \$124,300 for the upcoming year. 5310 grants are for seniors and people with disabilities. Awards will be made in May.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Proposal Budget FY14	Adopted Budget FY14
262,224	326,061	\$31,000	BEGINNING WORKING CAPITAL	\$36,000	\$36,000	\$36,000
			<b>CHARGES FOR SERVICES</b>			
1,746	11,792	0	Farebox	15,000	15,000	15,000
			<b>INTERGOVERNMENTAL REVENUES</b>			
84,516	57,365	72,800	State Revenues - Sm. Cities/Rural	116,400	116,400	116,400
41,935	49,740	44,000	State Revenues - 5310	124,300	124,300	124,300
44,722	0	85,300	State Revenues - ARRA/Discretionary	0	0	0
67,218	77,782	52,000	Other - Um. Co. Spec. Trans.	55,000	55,000	55,000
238,391	184,887	254,100	Total Intergov. Revenues	295,700	295,700	295,700
7,127	1,944	1,600	MISCELLANEOUS REVENUES	7,100	7,100	7,100
			<b>TRANSFERS IN</b>			
20,000	20,000	20,000	General Fund	22,500	22,500	22,500
0	0	0	Central Service Fund	0	0	0
<b>\$529,488</b>	<b>\$544,684</b>	<b>\$306,700</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$376,300</b>	<b>\$376,300</b>	<b>\$376,300</b>

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

**Description of Current Services**

The City's Transportation Program Fund provides limited transportation services to seniors and disabled citizens and a bus program for the general public. The senior/disabled services take the form of subsidized taxi rides. Citizens, who have been determined by the City to be eligible for the program, receive a packet of taxi tickets. One ticket plus a small fee paid of \$1.75 directly to the taxi company is good for a one-way ride. The general transportation program provides subscription rides to designated places for \$1 per one-way ride.

**FY14 Proposed Budget**

The proposed budget for FY14 for the senior/disabled taxi voucher program budgets for approximately 10,000 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 \$55,500 for taxi tickets and \$228,000 for the dial-a ride programs. The Care-Ride program for medical transportation has been moved to this fund from the Fire/Ambulance Department. Capital Outlay provides for a bus shelter out at Grecian Heights park.

The majority of the funding is based on a 46 percent match. If the City does not receive enough match dollars, the program will be reduced accordingly. The City is also paying the insurance and upkeep and maintenance costs for the wheel-chair accessible bus for transportation of disabled citizens under this program. The price of fuel greatly affects the number of rides available due to budget constraints.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Proposal Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$100,562	\$134,917	\$156,700	Contract Serv. - Bus Services	\$228,000	\$228,000	\$228,000
47,349	45,235	50,000	Contract Serv. - Taxi Tickets	55,500	55,500	55,500
0	0	0	Contract Serv. - Care Ride	10,000	10,000	10,000
11,757	0	0	Consultants - Mobility Mgmt	0	0	0
0	0	2,000	Single Audit	2,000	2,000	2,000
9,198	18,059	7,000	Insurance & Maintenance	8,000	8,000	8,000
1,723	993	4,000	Postage and Program Supplies	5,000	5,000	5,000
1,023	1,210	2,000	Other Expense	2,000	2,000	2,000
11,950	15,000	15,000	Direct Charge for Finance Services	25,000	25,000	25,000
183,562	215,414	236,700	Total Materials and Services	335,500	335,500	335,500
19,864	0	50,000	<b>CAPITAL OUTLAY</b>	12,000	12,000	12,000
0	0	20,000	<b>CONTINGENCY</b>	28,800	28,800	28,800
\$203,426	\$215,414	\$306,700	<b>TOTAL FUND EXPENDITURES</b>	\$376,300	\$376,300	\$376,300

Capital Outlay: Bus Shelter at Grecian Heights Park \$12,000

**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.

**FY14 Projections of Revenues**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$2,557	\$2,571	\$2,500	BEGINNING FUND BALANCE	\$2,600	\$2,600	\$2,600
			<b>INTERGOVERNMENTAL REVENUES</b>			
			State Revenues -Ore. Com. Dev. Gr.	741,250	741,250	741,250
0	0	750,000	County Revenues	0	0	0
0	0	0	Total Intergovernmental Revenues	741,250	741,250	741,250
			<b>MISCELLANEOUS REVENUES</b>			
0	0	0	Miscellaneous Income	0	0	0
13	15	0	Investment Income	0	0	0
13	15	0	Total Miscellaneous Revenues	0	0	0
0	0	0	<b>INTERFUND TRANSFERS</b>	0	0	0
<b>\$2,570</b>	<b>\$2,586</b>	<b>\$752,500</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$743,850</b>	<b>\$743,850</b>	<b>\$743,850</b>

**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.

**FY14 Proposed Budget**

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

<b>Actual FY11</b>	<b>Actual FY12</b>	<b>Budget FY13</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY14</b>	<b>Approved Budget FY14</b>	<b>Adopted Budget FY14</b>
			<b>MATERIALS AND SERVICES</b>			
<b>\$0</b>	<b>\$0</b>	<b>\$752,500</b>	<b>Business Loan Program</b>	<b>\$743,850</b>	<b>\$743,850</b>	<b>\$743,850</b>
<b>0</b>	<b>0</b>	<b>752,500</b>	<b>Total Materials and Services</b>	<b>743,850</b>	<b>743,850</b>	<b>743,850</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$0</b>	<b>\$0</b>	<b>\$752,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$743,850</b>	<b>\$743,850</b>	<b>\$743,850</b>

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

Income consists of monthly payments from the woodstove program and repayment of residential solar loans. A loan from the Horizon Project Incorporated is expected to be paid back by the Olney Cemetery Developers.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
(\$252,602)	(\$315,523)	\$485,000	BEGINNING WORKING CAPITAL	\$750,000	\$750,000	\$750,000
			MISCELLANEOUS REVENUES			
0	0	0	Horizon Loan Repayment	50,000	50,000	50,000
0	18517	0	HUD Rehab Loan Repayments	0	0	0
0	0	20,000	CDGB Loan Repayments	0	0	0
32,751	34,583	25,000	Woodstove Repayments	25,000	25,000	25,000
197,089	293,431	90,000	Solar Repayments Residential	70,000	70,000	70,000
0	0	0	Solar Repayments Business	0	0	0
0	0	401,500	Interfund Loan Proceeds	65,500	65,500	65,500
0	0	50,000	Loan Proceeds	0	0	0
55,169	11,326	0	Miscellaneous Revenues	0	0	0
0	4,953	0	Investment Income	3,000	3,000	3,000
285,009	362,810	586,500	Total Miscellaneous Revenues	213,500	213,500	213,500
0	1,244,995	0	TRFR FROM KEYSTONE CONSTRUCT	0	0	0
0	0	0	TRFR FROM LOCAL COMMUNITY FUND	0	0	0
\$32,407	\$1,292,282	\$1,071,500	TOTAL FUND RESOURCES	\$963,500	\$963,500	\$963,500

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City will continue to make wood stove loans to citizens. The City is also using this fund to pay the interest on a loan for approximately 40 solar installations in Pendleton from Phase I. The solar loans are scheduled to be paid back in four years. The City expects to pay back the Olney Cemetery Project loan in this fiscal year.

Actual FY11	Actual FY12	Budget FY13		Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>MATERIALS AND SERVICES</b>						
\$49,028	\$59,002	\$40,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
144,000	0	200,000	Solar Loans Residential	0	0	0
142,795	99,000	0	Solar Loans Business	0	0	0
0	0	50,000	Consultants			
7,558	12,413	8,500	Other Expense	1,000	1,000	1,000
343,381	170,415	298,500	Total Materials and Services	21,000	21,000	21,000
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
4,549	6,791	103,000	DEBT SERVICE - Interfund Loan	143,000	143,000	143,000
			- External Loan	55,500	55,500	55,500
0	0	670,000	<b>RESERVE</b>	744,000	744,000	744,000
<b>\$347,930</b>	<b>\$177,206</b>	<b>\$1,071,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$963,500</b>	<b>\$963,500</b>	<b>\$963,500</b>

**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.

**FY14 Projections of Revenues**

FY14 proposes sidewalk owner repayments to cover the assessments of \$16,500.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
(\$239,299)	(\$181,074)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	138,000	Inter-fund Proceeds	85,950	85,950	85,950
59,902	55,932	22,450	Assessment Principal & Interest	16,500	16,500	16,500
0	0	0	Sidewalk Loan Repayments	0	0	0
45	60	50	Miscellaneous Income	50	50	50
6	3	0	Investment Income	0	0	0
59,953	55,995	160,500	Total Miscellaneous Revenues	102,500	102,500	102,500
(\$179,346)	(\$125,079)	\$160,500	TOTAL FUND RESOURCES	\$102,500	\$102,500	\$102,500

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

**Description of Current Services**

The primary purpose of this fund is to provide interest free for the first two years of the life of the loan or cash discounts to property owners for an incentive to repair their deteriorating sidewalks in the City.

**FY14 Proposed Budget**

The FY14 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. No sidewalk local improvement district (LID) is planned for FY14.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS &amp; SERVICES</b>			
\$447	\$186	\$500	Other Expenses	\$300	\$300	\$300
\$447	\$186	\$500	Total Materials & Services	\$300	\$300	\$300
0	0	25,000	CAPITAL OUTLAY	0	0	0
4,282	2,970	135,000	DEBT SERVICE	102,200	102,200	102,200
\$4,729	\$3,156	\$160,500	TOTAL FUND EXPENDITURES	\$102,500	\$102,500	\$102,500

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

**Description of Revenue Sources**

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

**FY14 Projection of Revenues**

The total TRT received by the City is projected at \$806,200 this year. The PCC gets 48.375% of that total. Catering revenues for FY14 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
(\$100,454)	(\$103,215)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			TAXES			
396,103	391,441	390,000	Transient Room Taxes	390,000	390,000	390,000
0	0	0	TPAC	0	0	0
396,103	391,441	390,000	Total Taxes	390,000	390,000	390,000
			LICENSES AND PERMITS			
33,180	33,194	35,000	General Business License	35,000	35,000	35,000
14,555	13,800	15,000	Employee-based Bus. License	15,000	15,000	15,000
47,735	46,994	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
34,342	30,235	25,000	PCC Rental - Conventions	25,000	25,000	25,000
28,705	12,789	25,000	PCC Rental - Community	25,000	25,000	25,000
35	5256	0	PCC Rental - Other	500	500	500
3,102	2,203	2,000	PCC Rental - Equipment	2,000	2,000	2,000
5,671	3,670	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
192,259	158,060	200,000	Catering/Concessions	200,000	200,000	200,000
264,114	212,213	257,000	Total Charges for Services	257,500	257,500	257,500
			MISCELLANEOUS REVENUES			
2,125	8	0	Donations	0	0	0
0	0	284,350	Interfund Loan Proceeds	152,800	152,800	152,800
0	0	0	Other Miscellaneous Income	0	0	0
10,211	10,373	15,000	Reimbursement of Expense	10,000	10,000	10,000
51	5	0	Investment Income	0	0	0
12,387	10,386	299,350	Total Miscellaneous Revenues	162,800	162,800	162,800
0	0	0	TRFR FROM GENERAL FUND	0	0	0
<b>\$619,885</b>	<b>\$557,819</b>	<b>\$996,350</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$860,300</b>	<b>\$860,300</b>	<b>\$860,300</b>

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

**Description of Current Services**

The Pendleton Convention Center Fund accounts for the operations, marketing, and maintenance of the Pendleton Convention Center (PCC).

**FY14 Proposed Budget**

The proposed FY14 budget for the Pendleton Convention Center Fund includes all aspects of this operation. Temporary personnel hired through personnel agencies for event setups is budgeted separately under contract services. It is estimated that this budget contains approximately \$50,000 for marketing. The marketing line item has traditionally only included advertising, travel and promotional publications. Marketing expense should also include such items as the 800 telephone number and long distance telephone expenses, and at least 25% of the Convention Center Manager and secretary's salary. The Convention Center Manager is serving as a contract employee and that contract has been extended thru the FY14 year.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$241,534	\$239,767	\$240,250	Salaries and Wages	\$183,500	\$183,500	\$183,500
36,483	38,678	37,400	Insurance	26,900	26,900	26,900
14,034	27,026	28,900	Public Employees Retirement	20,090	20,090	20,090
(6,060)	(8,520)	(9,000)	less PERS bond pymt	(7,690)	(7,690)	(7,690)
21,381	21,473	22,900	Other Employee Paid Taxes	20,300	20,300	20,300
307,372	318,424	320,450	Total Personal	243,100	243,100	243,100
<b>MATERIALS AND SERVICES</b>						
173,381	142,556	175,000	Contractual Serv. - Concessionaire	180,000	180,000	180,000
11,421	21,469	13,000	Contract Services	15,000	15,000	15,000
36,651	42,705	35,000	Electricity	45,000	45,000	45,000
19,277	20,411	25,000	Natural Gas	20,000	20,000	20,000
10,217	10,369	10,000	Marketing	8,000	8,000	8,000
21,924	13,922	15,000	Repairs and Maintenance	15,000	15,000	15,000
8,799	6,864	5,000	Janitorial Supplies	5,000	5,000	5,000
9,727	10,170	10,000	Event Supplies	7,500	7,500	7,500
23,418	23,364	23,070	Other Materials and Services	23,000	23,000	23,000
86,750	83,940	95,430	Central Services Charges	97,010	97,010	97,010
401,564	375,770	406,500	Total Materials and Services	415,510	415,510	415,510
5,290	0	0	CAPITAL OUTLAY	0	0	0
2,814	3,029	260,400	DEBT SERVICE	194,000	194,000	194,000
6,060	8,520	9,000	TRANSFER TO-Gen Fd -PERS	7,690	7,690	7,690
0	0	0	CONTINGENCY	0	0	0
\$723,100	\$705,743	\$996,350	TOTAL FUND EXPENDITURES	\$860,300	\$860,300	\$860,300

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Convention Manager	1/2
2	2	2	Utility Worker I	2
1	1	1	Senior Secretary	1
0	1 1/16	1 1/16	Part-Time FTE's	1 1/16
4	5 1/16	5 1/16		4 9/16

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

The TPAC projected for FY14 is \$90,000. On January 1, 2012, the TPAC for the Convention was raised by five percent.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
-148,347	-70,479	10,500	BEGINNING FUND BALANCE	\$60,000	\$60,000	\$60,000
80,252	81,542	90,000	TAXES - TPAC	90,000	90,000	90,000
		11,500	MISCELLANEOUS REVENUES			
		0	Loan Dollars	600,000	600,000	600,000
7	5	0	Investment Income	0	0	0
7	5	11,500	Total Miscellaneous Revenues	600,000	600,000	600,000
0	0	0	TRANSFER FROM PCC	0	0	0
<b>-68,088</b>	<b>\$11,068</b>	<b>\$112,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>

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

**Description of Current Services**

The Pendleton Convention Center (PCC) Tourism Promotion Assessment Charge (TPAC) was implemented January 1, 2007. The TPAC will collect \$1.50 per room per day. The proceeds will be divided between the Pendleton Chamber of Commerce (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.

**FY14 Proposed Budget**

The TPAC made improvements over the last two year with interfund loan dollars. The interfund loan and interest due is reflected in the expenditure line items. Below is a summary of the improvements made under the approval of the Pendleton Convention Center Commission. It is expected that \$650,000 of capital improvements could be funded by June 30, 2014. The Eastside expansion will be financed through outside bank sources.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$110,000	CAPITAL OUTLAY	\$650,000	\$650,000	\$650,000
2,392	857	2,000	DEBT SERVICE	32,000	32,000	32,000
0	0	0	RESERVE FOR TPAC	68,000	68,000	68,000
			<b>TOTAL FUND</b>			
<b>\$2,392</b>	<b>\$857</b>	<b>\$112,000</b>	<b>EXPENDITURES</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>

**Capital FY14**

East side rooms expansion and roof repair	\$600,000
Front façade upgrade	20,000
Exterior Paint	30,000
<b>Total</b>	<b>\$650,000</b>

**Capital Purchased FY07-09**

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

**CITY OF PENDLETON  
 RESOURCE SUMMARY  
 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.

**FY14 Projections of Revenues**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$306,901	\$98,857	\$73,000	BEGINNING FUND BALANCE	\$41,100	\$41,100	\$41,100
192,502	97,243	156,000	INTERGOVERNMENTAL	140,000	140,000	140,000
			MISCELLANEOUS REVENUES			
9,371	14,469	5,000	Asset Forfeitures - BENT	500	500	500
61	420	200	Restitution - BENT	200	200	200
0	0	0	Miscellaneous	0	0	0
1,632	835	1,000	Investment Income	900	900	900
11,064	15,724	6,200	Total Miscellaneous Revenues	1,600	1,600	1,600
<b>\$510,467</b>	<b>\$211,824</b>	<b>\$235,200</b>	<b>TOTAL FUND REVENUES</b>	<b>\$182,700</b>	<b>\$182,700</b>	<b>\$182,700</b>

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

**Description of Current Services**

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

**FY13 Proposed Budget**

The proposed FY13 drug enforcement budget seeks to appropriate all anticipated revenues as materials and services to the local drug task force for expenses related to drug enforcement activities

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$84,981	\$66,969	\$90,000	HIDTA Expense	\$100,000	\$100,000	\$100,000
35,800	20,659	30,000	Marijuana Eradication	30,000	30,000	30,000
21,098	27,421	25,000	JAG Bryne Grant	0	0	0
2,700	24,965	45,000	Organized Crime Enforcement Grant	20,000	20,000	20,000
49,554	23,162	45,200	Other Materials & Services	32,700	32,700	32,700
194,133	163,176	235,200	Total Materials and Services	182,700	182,700	182,700
88,877	0	0	CAPITAL OUTLAY	0	0	0
128,600	0	0	TRANSFERS TO GENERAL FD	0	0	0
<b>\$411,610</b>	<b>\$163,176</b>	<b>\$235,200</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$182,700</b>	<b>\$182,700</b>	<b>\$182,700</b>

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

System Development Fees Fund consists of revenues from the following three sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income. In FY14, fees will be derived from additional commercial development near the new hospital, potential high-density housing, residential, and other commercial development.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$614,880	\$576,012	\$738,600	BEGINNING FUND BALANCE	\$691,750	\$691,750	\$691,750
<b>LICENSES AND PERMITS</b>						
14,032	41,818	300,000	Traffic Impact Fees	300,000	300,000	300,000
1,823	574	560	Assessment Payments	550	550	550
15,855	42,392	300,560	Total Licenses and Permits	300,550	300,550	300,550
<b>MISCELLANEOUS REVENUES</b>						
0	0	0	Reimbursement of Expense	0	0	0
8,950	10,734	10,000	Investment Income	7,500	7,500	7,500
8,950	10,734	10,000	Total Miscellaneous Revenues	7,500	7,500	7,500
<b>TRANSFERS</b>						
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
<b>\$639,685</b>	<b>\$629,138</b>	<b>\$1,049,160</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$999,800</b>	<b>\$999,800</b>	<b>\$999,800</b>

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

**Description of Current Services**

The System Development Fees Fund holds system development fees in reserve until the development of the transportation infrastructure expansion is made.

**FY14 Proposed Budget**

The FY14 budget for the System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan. These fees are being evaluated in FY14 and are expected to be increased in FY15.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY13	Adopted Budget FY13
\$63,674	\$2,373	\$1,049,160	CAPITAL OUTLAY	\$999,800	\$999,800	\$999,800
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
<b>\$63,674</b>	<b>\$2,373</b>	<b>\$1,049,160</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$999,800</b>	<b>\$999,800</b>	<b>\$999,800</b>

Capital Outlay is undetermined but would be based on Transportation System Plan \$999,800

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$11,397	\$34,621	\$42,500	BEGINNING FUND BALANCE	\$13,000	\$13,000	\$13,000
			MISCELLANEOUS REVENUES			
0	674	0	Sale of Equipment	0	0	0
67	195	250	Investment Income	250	250	250
67	869	250	Total Miscellaneous Revenues	250	250	250
			TRANSFERS			
34,007	22,000	5,000	From General Fund	5,000	5,000	5,000
7,000	7,000	7,000	From Central Services - Facilities	7,000	7,000	7,000
41,007	29,000	12,000	Total Transfers	12,000	12,000	12,000
<b>\$52,471</b>	<b>\$64,490</b>	<b>\$54,750</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$25,250</b>	<b>\$25,250</b>	<b>\$25,250</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed FY14 budget for the Parks Equipment Capital Reserve Fund has \$25,000 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$17,850	\$27,640	\$38,000	CAPITAL OUTLAY	\$25,000	\$25,000	\$25,000
0	0	16,750	RESERVE FOR EQUIP. REPL.	250	250	250
<b>\$17,850</b>	<b>\$27,640</b>	<b>\$54,750</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$25,250</b>	<b>\$25,250</b>	<b>\$25,250</b>

Capital Outlay:

Purchase Tractor-Mower	\$14,000
Purchase 1/2 ton pickup	<u>11,000</u>
<b>Total</b>	<b>\$25,000</b>

**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 incorporates police capital equipment and fire/ambulance capital equipment purchases combined. Resources for the Public Safety Capital Reserve Fund are from water meter fees and transfers from the General Fund.

**FY14 Projections of Revenues**

Public Safety Capital Reserve Fund consists of revenues from the following sources: 1) Public Safety Capital Replacement Fee - a fee placed on all water meters dedicated to public safety capital equipment improvements. This fund derives its funding from billing a monthly surcharge based upon water meter size. This fee has historically been reviewed and increased every five years. A \$.50 increase in the fee was approved in FY13 and also adding a provision to do an annual increase based on the most current CPI. 2) The transfer from the general fund for ambulance replacement is five percent of projected revenues, but due to budget constraints, there is no transfer this year. 3) Interest income also contributes when there is a cash balance in the fund. In FY14, the current interfund loan is expected to be paid in full.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
(\$112,722)	(\$188,380)	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
			LICENSES AND PERMITS			
126,712	125,794	159,000	Public Safety Replacement Fee	174,000	174,000	174,000
126,712	125,794	159,000	Total Licenses and Permits	174,000	174,000	174,000
0	148,500	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	40,400	Interfund Proceeds	0	0	0
0	1,600	0	Sale of Equipment			
0	10,087	0	Donations	0	0	0
4	9	0	Investment Income	100	100	100
4	11,696	40,400	Total Miscellaneous Revenues	100	100	100
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
<b>\$13,994</b>	<b>\$97,610</b>	<b>\$199,400</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$174,100</b>	<b>\$174,100</b>	<b>\$174,100</b>

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

**Description of Current Services**

This fund was formerly known as the Fire & Ambulance Capital Reserve Fund. The change now incorporates police capital equipment and fire/ambulance capital equipment purchases combined. Funds are held in reserve for the replacement of public safety equipment and rolling stock.

**FY14 Proposed Budget**

The FY14 proposes purchase of a police vehicle for \$27,500 and fire staff vehicle for \$35,000. The interfund loan is expected to be paid in full during FY14 and a reserve balance of \$103,100 for future equipment purchases.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$198,234	\$175,000	\$60,000	CAPITAL OUTLAY	\$62,500	\$62,500	\$62,500
4,140	2,955	95,000	DEBT SERVICE	8,500	8,500	8,500
0	0	44,400	Trfrs to Airport Fd for Station	0	0	0
0	0	0	RESERVE FOR EQUIP. REPL.	103,100	103,100	103,100
<b>\$202,374</b>	<b>\$177,955</b>	<b>\$199,400</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$174,100</b>	<b>\$174,100</b>	<b>\$174,100</b>

**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.

**FY14 Projections of Revenues**

Revenue projections for FY14 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 FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$190,490	\$164,467	\$99,000	BEGINNING WORKING CAPITAL	\$80,700	\$80,700	\$80,700
			LICENSES AND PERMITS			
1,656	6,624	2,000	Future Park Dev. Build. Fees	1,500	1,500	1,500
1,656	6,624	2,000	Total Licenses and Permits	1,500	1,500	1,500
			MISCELLANEOUS REVENUES			
3,017	2,865	2,500	Donations and Grants	2,000	2,000	2,000
1,016	651	500	Investment Income	500	500	500
4,033	3,516	3,000	Total Miscellaneous Revenues	2,500	2,500	2,500
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
<b>\$196,179</b>	<b>\$174,607</b>	<b>\$104,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$84,700</b>	<b>\$84,700</b>	<b>\$84,700</b>

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

**Description of Current Services**

The Parks Trust Fund is an expendable trust fund established to account for and hold in trust funds for future park development and amounts donated to the City of Pendleton for specific park-related purposes.

**FY14 Proposed Budget**

The proposed budget appropriation of \$45,000 is marked for grant matches for park development projects.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$31,711	\$58,294	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	60,000	CAPITAL OUTLAY	45,000	45,000	45,000
			OTHER			
0	0	44,000	Reserve for Future Development	39,700	39,700	39,700
<b>\$31,711</b>	<b>\$58,294</b>	<b>\$104,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$84,700</b>	<b>\$84,700</b>	<b>\$84,700</b>

Capital Outlay:  
Undetermined Outlay \$45,000

**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.

**FY14 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 FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$95,204	\$129,509	\$140,000	BEGINNING FUND BALANCE	\$194,500	\$194,500	\$194,500
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
MISCELLANEOUS REVENUES						
616	864	800	Investment Income	600	600	600
616	864	800	Total Miscellaneous Revenues	600	600	600
<b>\$155,820</b>	<b>\$190,373</b>	<b>\$200,800</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$255,100</b>	<b>\$255,100</b>	<b>\$255,100</b>

**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.

**FY14 Proposed Budget**

The FY14 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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$26,310	\$23,188	\$150,800	MATERIALS & SVCS	\$5,100	\$5,100	\$5,100
0	0	0	CAPITAL OUTLAY	250,000	250,000	250,000
0	8,000	0	TRANSFER TO GENERAL FD	0	0	0
0	0	50,000	RESERVE FOR EQUIP.	0	0	0
<b>\$26,310</b>	<b>\$31,188</b>	<b>\$200,800</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$255,100</b>	<b>\$255,100</b>	<b>\$255,100</b>

**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.

**FY14 Projections of Revenues**

Revenue projections for FY14 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
		\$0	BEGINNING WORKING CAPITAL	\$20,175	\$20,175	\$20,175
			MISCELLANEOUS REVENUES			
		100	Investment Income	100	100	100
0	0	100	Total Miscellaneous Revenues	100	100	100
		20,175	TRFR -Cemetery Fund	0		
\$0	\$0	\$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.

**FY14 Proposed Budget**

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

<b>Actual FY11</b>	<b>Actual FY12</b>	<b>Budget FY13</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY14</b>	<b>Approved Budget FY14</b>	<b>Adopted Budget FY14</b>
			<b>MATERIALS AND SERVICES</b>			
		\$200	Flower & Related Expenses	\$200	\$200	\$200
0	0	200	Total Materials and Services	200	200	200
		20,075	RESERVE	20,075	20,075	20,075
\$0	\$0	\$20,275	<b>TOTAL FUND EXPENDITURES</b>	<b>\$20,275</b>	<b>\$20,275</b>	<b>\$20,275</b>

**CITY OF PENDLETON  
RESOURCE SUMMARY  
HOSPITAL ROAD FUND**

**Description of Revenue Sources**

Immediate Opportunity Fund (IOF) grant of \$749,999 was secured from Oregon Department of Transportation to be applied to road construction reimbursement based on job creation for the new St. Anthony Hospital being constructed at the south end of Pendleton. Grant will be used to offset construction costs for SW Anthony Way between Hwy 395 (Southgate) and SW 24<sup>th</sup> Street; SW 37<sup>th</sup> Street Extension between Hwy 395 (Southgate) and Southgate Place; and a signalized intersection.

**FY14 Projections of Revenues**

IOF grant is a pass-through to the City of Pendleton from ODOT to St. Anthony Hospital. Budget reflects expected pass-through funds for FY14.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
0	0	\$749,999	INTERGOVERNMENTAL REVENUES	\$550,000	\$550,000	\$550,000
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	0	0	0
0	0	0	Total Miscellaneous Revenues	0	0	0
\$0	\$0	\$749,999	TOTAL FUND RESOURCES	\$550,000	\$550,000	\$550,000

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
HOSPITAL ROAD FUND**

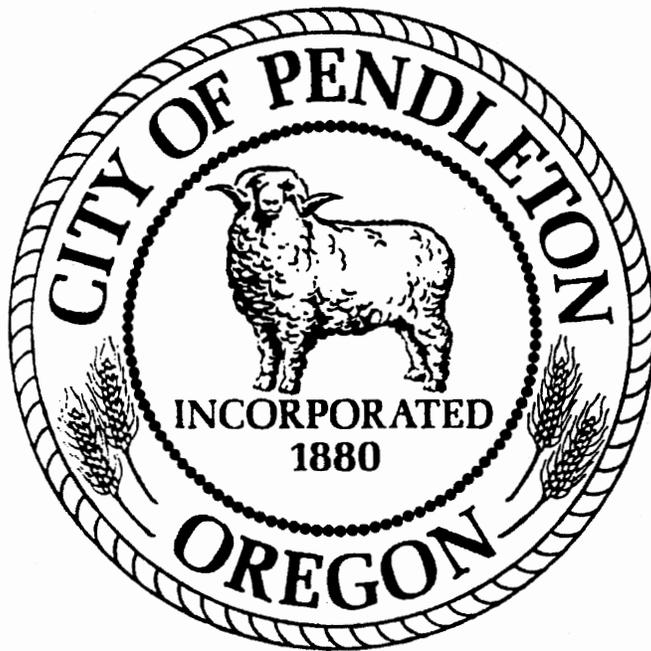
**Description of Current Services**

As road construction progresses, St. Anthony Hospital submits requests for partial reimbursement of expenses. City forwards request to ODOT for payment to City and then City issues payment to St. Anthony Hospital. Four payments are expected with two in FY13 and two in FY14 utilizing the entire grant.

**FY14 Proposed Budget**

FY14 budget reflects remaining grant amount at the end of FY13. Construction and full expenditure of grant funds will occur in 2013 or FY14.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURES CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$749,999	CAPITAL OUTLAY	\$550,000	\$550,000	\$550,000
\$0	\$0	\$749,999	TOTAL FUND EXPENDITURES	\$550,000	\$550,000	\$550,000



***DEBT SERVICE FUNDS***



# **CITY OF PENDLETON**

## **DEBT SERVICE FUNDS**

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

Debt Service Fund. This fund provides for taxation and repayment of general obligation bonds associated with the McCune City Hall/Library renovation project and the Park and Recreation bond issue.

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

**Description of Revenue Sources**

Revenues for the Debt Service Fund come from property tax receipts attributed to the debt service levy and investment interest.

**FY14 Projections of Revenues**

Revenue projections for FY13 for the Debt Service Fund are based on a gross property tax levy for debt service of \$486,000. The current property tax revenues from this levy are projected at 94% collection for a total of \$456,840. This levy will result in sufficient current property tax receipts to provide debt service for the City Hall/Library Refunding Debt Series 1998 and Parks and Recreation Bond Refunding Series 2005. Since the original bond issues were voter approved for capital construction, all of these bond series are not subject to the property tax limitation. Collections on delinquent taxes are estimated at \$20,000.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$63,810	\$56,639	\$46,000	BEGINNING FUND BALANCE	\$34,033	\$34,033	\$34,033
			TAXES			
461,126	475,415	454,635	Current Property Taxes	456,840	456,840	456,840
28,615	26,147	20,000	Delinquent Property Taxes	20,000	20,000	20,000
489,741	501,562	474,635	Total Taxes	476,840	476,840	476,840
			MISCELLANEOUS REVENUES			
308	590	300	Investment Income	350	350	350
308	590	300	Total Miscellaneous Revenues	350	350	350
\$553,859	\$558,791	\$520,935	TOTAL FUND RESOURCES	\$511,223	\$511,223	\$511,223

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 in the Debt Service Fund seeks to appropriate \$465,000 for principal and \$37,610 for interest. The unappropriated balance is required to fulfill Park & Rec bond payment due on 7/1/14.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>DEBT SERVICE</b>						
\$220,000	\$235,000	\$245,000	Principal - Series 1998 Refunding	\$255,000	\$255,000	\$255,000
47,900	34,310	23,500	Interest - Series 1998 Refunding Due dates on 7/1 and 1/1	11,985	11,985	11,985
185,000	195,000	200,000	Principal - Series 2005 Refunding	210,000	210,000	210,000
44,320	41,425	33,625	Interest - Series 2005 Refunding Due dates on 7/1 and 1/1	25,625	25,625	25,625
0	0	0	Registrar/ Paying Agent Fees	0	0	0
497,220	505,735	502,125	Total Debt Service	502,610	502,610	502,610
0	28,565	18,810	UNAPPROPRIATED FD. BAL.	8,613	8,613	8,613
\$497,220	\$534,300	\$520,935	TOTAL FUND EXPENDITURES	\$511,223	\$511,223	\$511,223

**UNAPPROPRIATED FD. BAL.  
DETAIL**

Due date of 7/1 each year		
5,995	Interest - Series 1998	0
12,815	Interest - Series 2005	8,613



***CAPITAL PROJECT FUNDS***



# **CITY OF PENDLETON**

## **CAPITAL PROJECTS FUNDS**

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

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

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.

**FY14 Projections of Revenues**

FY14 revenue projections include loan proceeds for \$800,000 from a financial institution for infrastructure development of 7-acres of property located east of Olney Cemetery and / or 12-acres at Lawman's Gun Range property and un-bonded assessment payments for \$92,000. Both properties are presently owned by the city.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
(\$137,595)	(\$23,672)	(\$88,300)	BEGINNING FUND BALANCE	(\$112,000)	(\$112,000)	(\$112,000)
			SPECIAL ASSESSMENTS			
252,981	83,407	180,000	Principal & Interest	92,000	92,000	92,000
			MISCELLANEOUS REVENUES			
0	0	560,500	External Bank Loan Proceeds	800,000	800,000	800,000
0	0	0	Interfund Loan Proceeds	311,200	311,200	311,200
177	61	0	Miscellaneous Income	0	0	0
<b>\$115,563</b>	<b>\$59,796</b>	<b>\$652,200</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,091,200</b>	<b>\$1,091,200</b>	<b>\$1,091,200</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 includes \$800,000 in infrastructure development of 7-acres of property located east of Olney Cemetery and / or 12-acres at Lawman's Gun Club property.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$93	\$186	\$1,000	MATERIALS AND SERVICES	\$500	\$500	\$500
12684	0	500,000	CAPITAL OUTLAY	800,000	800,000	800,000
126,458	125,700	151,200	DEBT SERVICE	290,700	290,700	290,700
0	0	0	CONTINGENCY	0	0	0
<b>\$139,235</b>	<b>\$125,886</b>	<b>\$652,200</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,091,200</b>	<b>\$1,091,200</b>	<b>\$1,091,200</b>

**Capital**

	<b>Olney Cemetery Infrastructure</b>	<b>\$800,000</b>
<b>Total</b>		<b>\$800,000</b>

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

Revenues were expected in FY11. Due to ballot initiative process to repeal the legislative action, revenue was not made available in FY11. ODOT moved forward with assuming liability for expenditure of revenue should a ballot initiative process gain momentum. Revenues will be expended by 2016.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
0	871,050	1,650,000	INTERGOVERNMENTAL REV.	1,215,000	1,215,000	1,215,000
0	0	15,000	MISCELLANEOUS REVENUES	0	0	0
0	0	14,400	TRANSFERS IN - City Fuel Tax Fd	0	0	0
<b>\$0</b>	<b>\$871,050</b>	<b>\$1,679,400</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,215,000</b>	<b>\$1,215,000</b>	<b>\$1,215,000</b>

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

**Description of Current Services**

Remaining projects listed in order of revised priority are: reconstruct Stage Gulch Road from new Airport Road northerly for about one-half mile; reconstruct / overlay NW H Avenue and NW 49<sup>th</sup> Street from Airport Road to NW A Avenue; Reconstruct NW B Avenue between NW 49<sup>th</sup> Street and NW 52<sup>nd</sup> Street, NW 47<sup>th</sup> Avenue between NW A Avenue and NW B Avenue, and NW 48<sup>th</sup> Avenue between NW A Avenue and NW B Avenue; Reconstruct NW F Avenue between NW 49<sup>th</sup> Street and NW 50<sup>th</sup> Street; and Reconstruct NW 46<sup>th</sup> Street between NW A Avenue and NW B Avenue as funds allow.

**FY14 Proposed Budget**

FY14 budget is based on full expenditure of funds for plans, specifications, and estimate in preparation of bid documents by city staff, construction of the road improvements by contractor, and construction engineering management by city staff.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURES CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	885,988	1,664,400	CAPITAL OUTLAY	1,215,000	1,215,000	1,215,000
0	0	15,000	DEBT SERVICE	0	0	0
<b>\$0</b>	<b>\$885,988</b>	<b>\$1,679,400</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,215,000</b>	<b>\$1,215,000</b>	<b>\$1,215,000</b>



***PERMANENT FUNDS***



# CITY OF PENDLETON

## PERMANENT FUNDS

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

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

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

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

**Description of Revenue Sources**

It is proposed that the Library Permanent Trust be moved from the City to the Pendleton Friends of the Library (PFOL), a 501c3 nonprofit corporation. PFOL has established an endowment fund with the Oregon Community Foundation (OCF) to benefit the long term stability of the library. The principal of the Trust is \$139,295.

OCF will release interest on the endowment to PFOL. These funds will be presented to the library at the PFOL annual meeting and 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. The funds are expected to generate interest at 4% this year. The movement of the Library Permanent Trust and the details of distribution and accounting will be clarified in a legal document, signed by both parties, prior to the transaction.

**FY14 Projections of Revenues**

The proposed expenditure for FY14 transfers interest from the Library Permanent Trust to the Library Special Trust Fund

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$140,598	\$140,578	\$140,600	BEGINNING FUND BALANCE	\$140,600	\$140,600	\$140,600
			MISCELLANEOUS REVENUES			
748	803	2,800	Investment Income	2,000	2,000	2,000
748	803	2,800	Total Miscellaneous Revenues	2,000	2,000	2,000
\$141,346	\$141,381	\$143,400	TOTAL FUND RESOURCES	\$142,600	\$142,600	\$142,600

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

**Description of Current Services**

The Norborne Berkeley Estate stipulated that the interest of the Florence Berkeley fund was to be used to purchase "books and other publications". The Neva Lane fund interest is used to purchase "new novels, fine editions". The John and Annie Hill fund interest is used to purchase "books of lasting value".

**FY14 Proposed Budget**

The proposed expenditure for FY14 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. Since all three funds stipulate the use of the funds for purchasing materials, the amount is allocated as part of the materials and services expenditure. The budget reflects the transfer of Library Trust Funds to the Friends of the Library for investment with the Oregon Community Foundation. The principal of the trust is \$139,295.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$139,295	\$139,295	\$139,295
768	803	2,800	TRF to LIBRARY SPECIAL TR	\$3,305	\$3,305	\$3,305
0	0	140,600	Unappropriated Fund Balance	0	0	0
<b>\$768</b>	<b>\$803</b>	<b>\$143,400</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$142,600</b>	<b>\$142,600</b>	<b>\$142,600</b>

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

**Description of Revenue Sources**

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

**FY14 Projections of Revenues**

Revenue projections for FY14 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$710,970	\$730,955	\$733,800	BEGINNING FUND BALANCE	\$735,500	\$735,500	\$735,500
			LICENSES AND PERMITS			
2,978	4,121	3,600	Sale of Graves	3,600	3,600	3,600
0	0	0	Sale of Crypts	0	0	0
0	43	125	Sale of Niches	125	125	125
2,978	4,164	3,725	Total Licenses and Permits	3,725	3,725	3,725
			MISCELLANEOUS REVENUES			
28,177	18,968	25,000	Investment Income	25,000	25,000	25,000
28,177	18,968	25,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$742,125	\$754,087	\$762,525	TOTAL FUND RESOURCES	\$764,225	\$764,225	\$764,225

**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.

**FY14 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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>OTHER</b>			
\$11,171	\$15,000	\$25,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
11,171	15,000	25,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	737,525	Unappropriated Fund Balance	739,225	739,225	739,225
<b>\$11,171</b>	<b>\$15,000</b>	<b>\$762,525</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$764,225</b>	<b>\$764,225</b>	<b>\$764,225</b>



***ENTERPRISE FUNDS***



# CITY OF PENDLETON

## ENTERPRISE FUNDS

Enterprise Funds account for operations a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water Fund. Revenues are derived from services to consumers. Expenditures are for operation of the water system.

Sewer Fund. Revenues consist mainly of sewer charges. Expenditures are made for normal operations.

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

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

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

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

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

**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.

**FY14 Projections of Resources**

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.3%. FY14 budget accounts for a 5% rate increase effective July 1, 2013. Rate increase does not address adequate reserves for future replacement of existing infrastructure, with the primary expense related to future replacement of drinking water filtration membranes. Major focus in FY14 will be geographical information system (GIS) development, service assessment for the urban growth boundary, and overall funding assessment as part of the master planning services

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>BEGINNING WORKING CAPITAL</b>			
\$794,104	\$903,409	\$775,300		\$0	\$0	\$0
0	0	0	<b>INTERGOVERNMENTAL</b>	0	0	0
0	0	0	State of Oregon - OTIB	0	0	0
0	0	2,600,000	State of Oregon - SPW Loan	0	0	0
2,500	39,370	0	State of Oregon - Energy Trust	0	0	0
2,500	39,370	2,600,000	Total Intergovernmental	0	0	0
			<b>CHARGES FOR SERVICES</b>			
2,980,651	3,125,999	3,250,000	Water Consumers	3,517,500	3,517,500	3,517,500
6,669	6,619	6,500	Fire Protection Fee Collection	6,500	6,500	6,500
4,594	5,175	2,000	Water Meter in/out	2,000	2,000	2,000
21,698	27,664	20,000	New Services	20,000	20,000	20,000
7,049	3,715	1,500	Services to Outside Agencies	5,000	5,000	5,000
25,206	27,211	30,000	Land Rental	40,000	40,000	40,000
13,714	22,182	18,500	Charges to Other Departments	10,000	10,000	10,000
3,059,581	3,218,565	3,328,500	Total Charges for Services	3,601,000	3,601,000	3,601,000
			<b>MISCELLANEOUS REVENUES</b>			
-12,059	-10,347	5,500	Other Miscellaneous Revenues	3,500	3,500	3,500
2131	754	1,200	Investment Income	500	500	500
-9,928	-9,593	6,700	Total Miscellaneous Revenues	4,000	4,000	4,000
<b>\$3,846,257</b>	<b>\$4,151,751</b>	<b>\$6,710,500</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,605,000</b>	<b>\$3,605,000</b>	<b>\$3,605,000</b>

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
WATER FUND**

**Description of Current Services**

The Water Fund provides for on-going replacement and maintenance expenses related to the water distribution system, wells, and the water treatment plant (WTP). The water aquifer and storage and recovery (ASR) project and the water treatment plant continue to provide a benefit to the community and our water resources.

**FY14 Proposed Budget**

The proposed budget for FY14 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes master planning services, design standards development, facility upgrades to the public works shops, on-going purchases for water treatment plant and well supply, waterline replacement, and other purchases for water system facilities. Capital outlay is listed on the next page. The long-term 75-year capital replacement program is still not funded. Market value of replacement membranes is about \$70,000 per membrane cassette or \$3.6 million for the existing 48 membranes cassettes. Water Fund borrowed from Sewer Fund to purchase replacement membranes in FY12 with a debt service of about \$65,700 for 10-years.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$283,820	288870 49/69	\$320,950	Salaries and Wages	\$339,500	\$339,500	\$339,500
72,348	75,373	87,700	Insurance	90,000	90,000	90,000
18,917	32,059	35,520	Public Employees Retirement	39,000	39,000	39,000
(7,990)	(11,430)	(11,870)	less PERS bond pymt	(14,210)	(14,210)	(14,210)
36,450	40,604	39,300	Other Employer-paid Taxes	44,360	44,360	44,360
403,545	425,477	471,600	Total Personal Services	498,650	498,650	498,650
<b>MATERIALS AND SERVICES</b>						
27,120	41,940	60,000	Chemical Analysis	45,000	45,000	45,000
49,826	56,978	60,000	Contract/Consultants	60,000	60,000	60,000
379,083	468,295	405,000	Electricity	350,000	350,000	350,000
213,134	223,747	231,950	Franchise Fee to City	239,645	239,645	239,645
-659	4,868	30,000	Inventory	30,000	30,000	30,000
144,545	82,224	100,000	Repairs & Maintenance	85,000	85,000	85,000
10,019	6,207	7,500	Travel and Training	6,945	6,945	6,945
56,247	99,031	75,000	Chemical Supplies	85,000	85,000	85,000
73,890	66,500	120,000	Equipment Rent	125,000	125,000	125,000
54,127	77,120	63,530	Other Materials and Services	66,460	66,460	66,460
311,460	279,540	346,520	Central Services Charges	394,400	394,400	394,400
303,768	249,650	372,050	C & R Personnel Charge	397,460	397,460	397,460
1,622,560	1,656,100	1,871,550	Total Materials and Services	1,884,910	1,884,910	1,884,910
458,870	1,939,146	3,600,000	CAPITAL OUTLAY	500,000	500,000	500,000
<b>OTHER</b>						
449,883	449,053	515,225	Debt Service	638,130	638,130	638,130
7,990	11,430	11,870	Interfund Transfers	14,210	14,210	14,210
0	0	140,255	Contingency	69,100	69,100	69,100
0	0	100,000	Reserve for Future Improvements	0	0	0
<b>\$2,942,849</b>	<b>\$4,481,206</b>	<b>\$6,710,500</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,605,000</b>	<b>\$3,605,000</b>	<b>\$3,605,000</b>

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

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Water Superintendent	1
1	1	1	Water Technician	0
1	1	0	Utility Worker III	2
3	2	2	Utility Worker II	1
0	1	2	Utility Worker I	2
0	1 1/6	1 1/5	Part-time FTE	1 1/4
6	7 1/6	7 1/5	Total	7 1/4

**Capital Outlay:**

Master Planning Services / Development Standards	\$200,000
Facility Upgrades	75,000
WTP & well supply	40,000
Water line replacement	65,000
Booster Station Upgrades	40,000
Reservoir upgrades	20,000
SCADA replacement	10,000
Meter replacement	50,000
<b>Total</b>	<b><u>\$500,000</u></b>



**CITY OF PENDLETON  
RESOURCE SUMMARY  
SEWER FUND**

**Description of Revenue Sources**

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

**FY14 Projections of Resources**

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.9%. Reimbursement on Energy Trust of Oregon tax incentives for the methane gas electrical project is expected at \$150,000.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$1,663,190	\$1,436,343	\$782,225	BEGINNING WORKING CAPITAL	\$826,600	\$826,600	\$826,600
0	0	816,000	INTERGOVERNMENTAL GRANTS	150,000	150,000	150,000
			<b>CHARGES FOR SERVICES</b>			
3,697,063	3,639,445	3,735,000	Sewer Charges	3,750,000	3,750,000	3,750,000
0	0	-0-	Special Connection Fees	-0-	-0-	-0-
25	0	-0-	Services to Outside Agencies	1000	1000	1000
9,341	16,547	5,000	Services to Other Departments	10,000	10,000	10,000
134,602	69,582	35,000	Lab Testing Fees	60,000	60,000	60,000
0	19862	15,000	Septage Hauling Fees	60,000	60,000	60,000
0	0	15,000	FOG Tipping	10,000	10,000	10,000
7,966	7,432	8,000	Land Rental	9,500	9,500	9,500
3,848,997	3,752,868	3,813,000	Total Charges for Services	3,900,500	3,900,500	3,900,500
			<b>MISCELLANEOUS REVENUES</b>			
3,727	3,727	65,725	Other Miscellaneous Income	65,725	65,725	65,725
30,672	32,598	30,000	Investment Income	32,000	32,000	32,000
34,399	36,325	95,725	Total Miscellaneous Revenues	97,725	97,725	97,725
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$5,546,586	\$5,225,536	\$5,506,950	<b>TOTAL FUND RESOURCES</b>	<b>\$4,974,825</b>	<b>\$4,974,825</b>	<b>\$4,974,825</b>

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
SEWER FUND**

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for the Sewer Fund maintains operating services consistent with prior years. Capital outlay includes master planning services, design standard development, facility upgrades to the public works shops, major equipment purchase, and collection system / storm drainage system replacement and capacity upgrades. Major focus in FY14 will be geographical information system (GIS) development, service assessment for the urban growth boundary, and overall funding assessment as part of the master planning services.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$308,191	\$304,756	\$326,000	Salaries and Wages	\$347,600	\$347,600	\$347,600
73,001	73,877	89,400	Insurance	92,320	92,320	92,320
20,735	34,820	38,900	Public Employees Retirement	40,450	40,450	40,450
(9,730)	(12,730)	(13,000)	less PERS bond pymt	(14,690)	(14,690)	(14,690)
35,772	36,620	38,100	Other Employer-paid Taxes	42,920	42,920	42,920
427,969	437,343	479,400	Total Personal Services	508,600	508,600	508,600
<b>MATERIALS AND SERVICES</b>						
133,928	110,895	125,000	Electricity	125,000	125,000	125,000
268,781	262,092	266,560	Franchise Fee to City	272,335	272,335	272,335
-6,506	6,862	10,000	Inventory	10,000	10,000	10,000
18,765	8,497	5,000	Consultants	5,000	5,000	5,000
47,087	59,227	60,000	Repairs & Maintenance	60,000	60,000	60,000
5,958	6,661	10,000	Travel and Training	10,000	10,000	10,000
85,619	119,655	160,000	Sanitation Supplies	15,000	15,000	15,000
40,670	66,500	85,000	Equipment Rent	87,000	87,000	87,000
0	0	0	Chemical Supplies	130,000	130,000	130,000
98,630	112,638	86,690	Other Materials and Services	100,055	100,055	100,055
151,210	183,115	193,130	Sewer Collection Fee	197,400	197,400	197,400
319,480	296,950	357,570	Central Service Charge	398,110	398,110	398,110
346,930	352,800	362,580	C&R Personnel Charge	365,300	365,300	365,300
1,510,552	1,585,892	1,721,530	Total Materials and Services	1,775,200	1,775,200	1,775,200
65,995	367,507	800,000	CAPITAL OUTLAY	850,000	850,000	850,000
0	0	406,000	DEBT SERVICE	426,742	426,742	426,742
<b>TRFR TO OTHER FUNDS - Gen Fd</b>						
9,730	12,730	13,000	PERS	14,690	14,690	14,690
1,352,000	1,000,000	1,200,000	-Sewer Capital Reserve	500,000	500,000	500,000
743,998	742,898	744,700	- WWTP Bond Debt Service	740,775	740,775	740,775
2,105,728	1,755,628	1,957,700		1,255,465	1,255,465	1,255,465
0	0	142,320	CONTINGENCY	158,818	158,818	158,818
\$4,110,244	\$4,146,370	\$5,506,950	TOTAL FUND EXPENDITURES	\$4,974,825	\$4,974,825	\$4,974,825

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

Actual FY11	Actual FY12	Budget FY13	Position	Adopted Budget FY14
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
1	1	0	WWTP Technician	0
1	3	1	Operator II	1
1	0	3	Operator I	3
0	3/4	9/10	Part-Time FTE	1 1/3
5	6 3/4	6 9/10	Total	7 1/3

**Capital Outlay:**

Master Planning Services / Development Standards	\$430,000
Facility Upgrades	50,000
Major equipment replacement	75,000
Collection / Drainage Replacement	250,000
Collection / Drainage Capacity	45,000
<b>Total</b>	<b>\$850,000</b>

**Debt Service:**

CWSRF Debt \$4,650,000 2.77%	\$321,867
ARRA SRF Debt \$2,000,000 0%	104,875
<b>Total</b>	<b>\$426,742</b>



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

**Description of Revenue Sources**

The Sewer Capital Reserve Fund was created in FY93 as a reserve fund to accumulate monies for the construction of major Sewer Fund projects. Resources for the Sewer Capital Reserve Fund include transfers from the Sewer Fund and interest earnings on the investment of the Fund's cash balances.

**FY14 Projections of Revenues**

Investment interest income of \$15,000 incorporated into the budget. \$500,000 will be transferred from Sewer Fund into the Sewer Capital Reserve Fund in FY14.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$1,817,405	\$2,175,989	\$2,336,000	BEGINNING WORKING CAPITAL	\$3,725,450	\$3,725,450	\$3,725,450
			MISCELLANEOUS REVENUES			
0	2,250,000	0	SRF Loan Proceeds	0	0	0
9,485	4,906	5,000	Interest Income	15,000	15,000	15,000
1,352,000	1,000,000	1,200,000	TRFR FROM SEWER FD	500,000	500,000	500,000
<b>\$3,178,890</b>	<b>\$5,430,895</b>	<b>\$3,541,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$4,240,450</b>	<b>\$4,240,450</b>	<b>\$4,240,450</b>

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

**Description of Current Services**

The Sewer Capital Reserve Fund was created as a new fund in the FY93 budget. The Sewer Capital Reserve Fund is a reserve fund for future major Sewer Fund projects. The 2008 bond revenues required about \$400,000 per year as a dedicated reserve contribution for future Phase II consideration for WWTP upgrades. These upgrades are associated with further construction of a membrane bioreactor within the footprint from Phase I construction in FY18 / FY19.

**FY14 Proposed Budget**

The proposed budget for the Sewer Capital Reserve Fund reflects reserve funding for the completion of the Phase II – Membrane Bioreactor facility upgrades in the future. Expected budget is between \$7 to \$9 million in FY18 / FY19. Master planning services will be assessing a rate strategy for retirement of drinking water membranes to wastewater treatment plant in preparation of future facility upgrades.

Actual FY11	Actual FY12	Budget FY13		Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$1,002,901	\$2,455,432	\$1,200,000	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO SEWER FD	0	0	0
0	0	2,341,000	RESERVE FOR FUTURE NEEDS	4,240,450	4,240,450	4,240,450
<b>\$1,002,901</b>	<b>\$2,455,432</b>	<b>\$3,541,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$4,240,450</b>	<b>\$4,240,450</b>	<b>\$4,240,450</b>

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

**Description of Revenue Sources**

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

**FY14 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 FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
743,998	742,898	744,700	TRANSFER FROM SEWER FD	740,775	740,775	740,775
<b>743,998</b>	<b>742,898</b>	<b>744,700</b>	<b>TOTAL FUND RESOURCES</b>	<b>740,775</b>	<b>740,775</b>	<b>740,775</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$743,998	\$742,898	\$744,700	DEBT SERVICE	\$740,775	\$740,775	\$740,775
			TOTAL FUND			
\$743,998	\$742,898	\$744,700	EXPENDITURES	\$740,775	\$740,775	\$740,775

**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

**FY14 Projections of Revenues**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$744,698	\$744,698	\$744,698	BEGINNING WORKING CAPITAL	\$744,700	\$744,700	\$744,700
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
<b>\$744,698</b>	<b>\$744,698</b>	<b>\$744,698</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$744,700</b>	<b>\$744,700</b>	<b>\$744,700</b>

**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

**FY14 Proposed Budget**

These funds are held solely for the debt service reserve.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$744,698	RESERVE FOR FUTURE NEEDS	\$744,700	\$744,700	\$744,700
\$0	\$0	\$744,698	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.

**FY14 Projections of Revenues**

There is no budgeted transfer for this budget year.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$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
<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

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

<b>Actual FY11</b>	<b>Actual FY12</b>	<b>Budget FY13</b>	<b>EXPENDITURE CATEGORIES</b>	<b>Proposed Budget FY14</b>	<b>Approved Budget FY14</b>	<b>Adopted Budget FY14</b>
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

**CITY OF PENDLETON  
RESOURCE SUMMARY  
AIRPORT FUND**

**Description of Revenue Sources**

The Airport Fund derives revenues from diverse sources. The Airport Fund leases real property in four general categories aviation land and facilities; terminal space and concessions fees; commercial land and buildings; and residential. The Airport Fund also receives revenues from major contracts related to farm land operations. This is the final year residential leases are allowed under a five year old order from the Federal Aviation Administration (FAA). While we will meet the needs of all clients, our primary target is long term commercial and industrial leases that will provide sustained, annual revenue to support airport operations.

The Airport fund receives grants and entitlement funds from the 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 a passenger facility charge (PFC) of \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately.

**FY14 Projections of Resources**

The FY13-14 budget provides for the continued transition from residential to commercial/industrial uses. Anticipated resources for the coming year show a 7% increase due to increased rents and farming operation projections.

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
-2,039,775	-2,076,042	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			INTERGOVERNMENTAL REVENUES			
0	0	0	Federal Revenues - Tower	0	0	0
600,614	606,486	650,000	Federal Revenues - AIP grants	403,750	403,750	403,750
34,260	0	0	State Revenues - Grants	18,200	18,200	18,200
634,874	606,486	650,000	Total Intergov. Revenues	421,950	421,950	421,950
			CHARGES FOR SERVICES			
30,780	32,910	25,000	Residential Rents	11,160	11,160	11,160
47,260	51,621	50,000	Aviation Rents	65,000	65,000	65,000
171,523	167,243	170,000	Commercial Rents	170,000	170,000	170,000
21,926	20,256	20,000	Landing Fees	20,000	20,000	20,000
54,996	53,967	55,000	Terminal Rents	53,100	53,100	53,100
77,748	49,517	40,000	Farm Land Operations	70,000	70,000	70,000
6,017	1,286	1,000	Fuel Flowage Fees	1,000	1,000	1,000
20,934	18,306	20,000	Passenger Facilities Charge	20,000	20,000	20,000
431,184	395,106	381,000	Total Charges for Services	410,260	410,260	410,260
			MISCELLANEOUS REVENUES			
35,418	35,418	35,000	Sale of Land/Buildings	35,000	35,000	35,000
5,447	1,699	1,000	Other Miscellaneous Income	1,050	1,050	1,050
2	25	0	Investment Income	0	0	0
0	0	2,455,440	Interfund Loan Proceeds	2,217,090	2,217,090	2,217,090
40,867	37,142	2,491,440	Total Miscellaneous Revenues	2,253,140	2,253,140	2,253,140
			TRANSFERS			
0	0	44,400	Transfer from Fire Equipmt Fd	0	0	0
0	0	34,210	Transfer From the General Fund	60,000	60,000	60,000
0	0	78,610	Total Transfers	60,000	60,000	60,000
<b>-932,850</b>	<b>-1,037,308</b>	<b>\$3,601,050</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$3,145,350</b>	<b>\$3,145,350</b>	<b>\$3,145,350</b>

**CITY OF PENDLETON  
EXPENDITURE SUMMARY  
AIRPORT FUND**

**Description of Current Services**

A special objective of the Airport is to contribute to the growth of the community's economic base by providing space for industrial businesses to grow. The Airport Fund provides resources for the Airport Department, which is responsible for the overall management of the Airport and the airport's industrial park. 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, consisting of over 100 paved acres of runways, taxiways, and aprons plus NAVAIDs, markings, lighting systems and safety areas. The department manages: the terminal building, parking areas; City-owned buildings: several hundred acres of farm and non-farm and non-aeronautical.

**FY14 Proposed Budget**

The proposed FY14 budget for the Airport Fund maintains current levels of funding for maintenance and increases in personnel. Major changes in this fund include the combining of the Airport Manager position with the Economic Development position. Added staffing will be to hire back the retired airport Senior Secretary, half time and without benefits, to assist in training and FAA compliance.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONAL SERVICES</b>						
189,257	189,800	\$194,760	Salaries and Wages	\$183,000	\$183,000	\$183,000
33,932	32,373	35,000	Insurance	40,000	40,000	40,000
11,041	25,222	26,300	Public Employees Retirement	19,900	19,900	19,900
(5,090)	(8,200)	(8,790)	less PERS bond pymt	(8,800)	(8,800)	(8,800)
15,646	16,254	17,800	Other Employer-paid Taxes	16,300	16,300	16,300
244,787	255,449	265,070	Total Personal Services	250,400	250,400	250,400
<b>MATERIALS AND SERVICES</b>						
49,341	42,821	38,000	Electricity and Natural Gas	40,000	40,000	40,000
395	897	1,000	Marketing	20,000	20,000	20,000
22,530	16,092	37,000	Repairs and Maintenance	20,000	20,000	20,000
2,213	1,059	1,500	Airport ARFF Training	6,000	6,000	6,000
2,596	3,000	3,000	Street Lights	3,000	3,000	3,000
17,393	14,641	14,600	Water and Garbage	1,600	1,600	1,600
2,026	3,262	3,000	Travel and Training	1,000	1,000	1,000
32,776	26,571	46,130	Other Materials and Services	26,760	26,760	26,760
76,090	55,790	79,840	Central Services Charges	81,790	81,790	81,790
205,359	164,133	224,070	Total Materials and Services	200,150	200,150	200,150
645,210	638,961	749,210	CAPITAL OUTLAY	430,000	430,000	430,000
42,747	45,360	2,350,000	DEBT SERVICE	2,256,000	2,256,000	2,256,000
0	0	3,910	CONTINGENCY	0	0	0
5,090	8,200	8,790	TRFR TO GENERAL FUND-PERS	8,800	8,800	8,800
<b>\$1,143,193</b>	<b>\$1,112,103</b>	<b>\$3,601,050</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$3,145,350</b>	<b>\$3,145,350</b>	<b>\$3,145,350</b>

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

<b>Actual FY11</b>	<b>Actual FY12</b>	<b>Budget FY13</b>	<b>POSITION</b>	<b>Adopted Budget FY14</b>
1	1	1	Airport Manager	1
1	1	1	Airport Operations Specialist 3	1
1	1	1	Office Specialist 3	1
0	0	0	Part-time	1/2
3	3	3	Total	3.5

**Capital Outlay:**

AIP 22	\$425,000
Demolition of Apartments	<u>5,000</u>
<b>Total</b>	<b>\$430,000</b>



***INTERNAL SERVICE FUNDS***



# **CITY OF PENDLETON**

## **INTERNAL SERVICE FUNDS**

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other government units, on a cost-reimbursement basis.

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, 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 Public Works Administration and Fleet (formally Construction and Repair) 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 PW Admin & 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.

**FY14 Projections of Revenues**

\$372,900 in equipment rental charges is used to maintain and replace the fleet. \$826,790 in Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$519,436	\$375,795	\$138,700	BEGINNING WORKING CAPITAL	\$231,800	\$231,800	\$231,800
			<b>CHARGES FOR SERVICES</b>			
3,657	5,786	7,500	Land & Equipment Rental	3,000	3,000	3,000
210,700	220,800	366,100	Equipment Rental - City	372,900	372,900	372,900
2,391	220	0	Labor and Overhead - City	1,500	1,500	1,500
0	0	0	Materials - City	0	0	0
711,113	654,350	788,570	C&R Personnel Charge	826,790	826,790	826,790
927,861	881,156	1,162,170	Total Charges for Services	1,204,190	1,204,190	1,204,190
			<b>MISCELLANEOUS REVENUES</b>			
3,727	3,727	20,000	Sale of Land/Equipment	5,000	5,000	5,000
20,441	24,167	10,530	Reimbursement of Expense	2,600	2,600	2,600
2,757	1,790	2,000	Investment Income	1,410	1,410	1,410
26,925	29,684	32,530	Total Miscellaneous Revenues	9,010	9,010	9,010
<b>\$1,474,222</b>	<b>\$1,286,635</b>	<b>\$1,333,400</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$1,445,000</b>	<b>\$1,445,000</b>	<b>\$1,445,000</b>

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

**Description of Current Services**

The Public Works Administration and Fleet Fund (formally Construction and Repair) Fund provides equipment to various departments on a rental basis, and provides construction labor and office, inventory, and other administrative services to the General, Water, Sewer, and State Tax Street Funds.

**FY14 Proposed Budget**

The proposed budget for FY14 for the PW Admin & Fleet Fund maintains operating services consistent with prior years. Capital outlay for FY14 includes trade-in and purchase of a new used front loader at \$125,000; trade-in and purchase of a new 4x4 dump truck at \$86,500; and a used utility bucket truck at \$50,000. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$575,358	\$562,127	\$583,000	Salaries and Wages	\$585,000	\$585,000	\$585,000
121,848	127,312	149,000	Insurance	136,900	136,900	136,900
32,715	70,121	76,320	Public Employees Retirement	77,220	77,220	77,220
(15,700)	(22,670)	(24,480)	less PERS bond pymt	(27,770)	(27,770)	(27,770)
53,717	48,983	68,920	Other Employer-paid Taxes	70,300	70,300	70,300
767,938	785,873	852,760	Total Personal Services	841,650	841,650	841,650
<b>MATERIALS AND SERVICES</b>						
67,022	90,517	70,000	Gasoline and Diesel	80,000	80,000	80,000
45,746	52,659	50,000	Direct Repair Supplies	50,000	50,000	50,000
17,383	13,926	22,000	Repair and Maintenance	22,000	22,000	22,000
15,093	13,050	15,000	Building Utilities	15,000	15,000	15,000
3,792	4,229	5,000	Travel and Training	5,000	5,000	5,000
17,219	12,956	19,750	Other Materials and Services	19,630	19,630	19,630
7,330	8,550	8,260	Central Services Charges	8,370	8,370	8,370
173,585	195,887	190,010	Total Materials and Services	200,000	200,000	200,000
141,204	83,049	231,500	CAPITAL OUTLAY	261,500	261,500	261,500
15,700	22,670	24,480	TRFR TO GENERAL FD - PERS	27,770	27,770	27,770
0	0	15,000	CONTINGENCY	54,080	54,080	54,080
0	0	19,650	RESERVE FOR EQUIPT. REPL	60,000	60,000	60,000
<b>\$1,098,427</b>	<b>\$1,087,479</b>	<b>\$1,333,400</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$1,445,000</b>	<b>\$1,445,000</b>	<b>\$1,445,000</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Public Works Director	1
1/2	1/2	1/2	Public Works Supervisor	1/2
1	1	1	Regulatory Specialist	1
1	1	1	Control Systems Manager	1
1	1	1	Purchasing Agent	1
2	2	1	Utility Worker III	1
1	1	1	Mechanic	1
2	1	2	Utility Worker II	2
0	1	1	Utility Worker I	1
1/3	1/2	1/2	Senior Secretary	1/2
0	0	0	Engineering Intern	1/2
0	1/4	1/4	Part-Time FTE	1/4
<b>9 5/6</b>	<b>10 1/4</b>	<b>10 1/4</b>	<b>Total</b>	<b>10 3/4</b>

Capital Outlay as described above: \$261,500

**CITY OF PENDLETON  
RESOURCE SUMMARY  
CENTRAL SERVICES FUND**

**Description of Revenue Sources**

Revenues for the Central Services Fund are derived by charging other City funds for central administrative support services provided. The charge for each fund is determined by an allocation formula which is included as Appendix A of this budget document. The fund also charges for direct services provided to the General Fund for the operation of the Vert building, and to the Pendleton Convention Center for physical plant maintenance and large event set-up and take-down crews. Other revenues provided to this fund include charges for engineering services to grants and other sources.

**FY14 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 \$60,000 from the Pendleton Development Commission for administration and materials for the Commission and \$26,500 from the public transportation operations for direct support of personnel and overhead.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$374,981	\$508,680	\$226,000	BEG. WORKING CAPITAL	\$390,000	\$390,000	\$390,000
			LICENSES AND PERMITS			
13,555	13,800	15,000	Business License Collection Fees	14,000	14,000	14,000
9,357	70,033	20,000	Engineering Inspection Fees	36,230	36,230	36,230
18,001	0	0	LID Engineering Inspection Fees	10,000	10,000	10,000
1,750	5,853	2,500	Excavation Permits	3,500	3,500	3,500
400	650	500	Sewer Tap Fees	550	550	550
21,603	14,192	5,100	Other Engineering Fees	1,550	1,550	1,550
64,666	104,528	43,100	Total Licenses and Permits	65,830	65,830	65,830
37,204	25,900	25,000	INTERGOVERNMENTAL	60,000	60,000	60,000
			CHARGES FOR SERVICES			
78,960	78,960	81,500	Charges for Facilities	81,500	81,500	81,500
0	15,000	0	Charges for Financial Services	26,500	26,500	26,500
1,161,890	1,297,940	1,288,910	General Fund	1,273,500	1,273,500	1,273,500
160,600	135,150	176,960	State Tax Street Fund	145,790	145,790	145,790
77,190	54,400	33,390	Library Fund	63,030	63,030	63,030
11,976	0	0	Transportation Fund	0	0	0
86,750	83,940	95,430	Convention Center Fund	96,980	96,980	96,980
311,460	279,540	346,520	Water Fund	394,400	394,400	394,400
319,480	296,950	357,570	Sewer Fund	398,110	398,110	398,110
76,090	55,790	79,840	Airport Fund	81,790	81,790	81,790
20,780	19,590	23,310	Cemetery Fund (moved to General Fund)	0	0	0
7,330	8,550	8,260	Construction and Repair Fund	8,370	8,370	8,370
2,312,506	2,325,810	2,491,690	Total Charges for Services	2,569,970	2,569,970	2,569,970
18,937	9,309	8,800	MISCELLANEOUS REVENUES	8,800	8,800	8,800
\$2,808,294	\$2,974,227	\$2,794,590	TOTAL FUND RESOURCES	\$3,094,600	\$3,094,600	\$3,094,600

**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 were added to this department this year.

**FY14 Proposed Budget**

Though increased from last year, the Materials and Services category of the City Manager's budget is still substantially below prior years.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$235,521	\$313,322	\$240,500	Salaries and Wages	\$248,500	\$248,500	\$248,500
31,100	32,782	44,650	Insurance	44,300	44,300	44,300
14,460	38,716	32,500	Public Employees Retirement	42,000	42,000	42,000
(6,300)	(10,200)	(11,000)	less PERS bond pymt	(11,900)	(11,900)	(11,900)
17,200	19,455	19,200	Other Employer-paid Taxes	20,250	20,250	20,250
291,981	394,076	325,850	Total Personal Services	343,150	343,150	343,150
<b>MATERIALS AND SERVICES</b>						
3,600	3,736	3,600	Car Allowance	3,600	3,600	3,600
1,848	2,555	1,700	Dues and Subscriptions	2,500	2,500	2,500
1,759	1,972	1,800	Telephone	3,000	3,000	3,000
7,918	7,405	2,000	Office Supplies and Printing	3,500	3,500	3,500
1,624	1,490	0	Employee Training	0	0	0
0	0	1,000	Volunteer Supplies	1,000	1,000	1,000
4,937	4,019	2,000	Travel and Training	5,000	5,000	5,000
8,475	12,876	5,550	Other Materials and Services	7,300	7,300	7,300
30,161	34,053	17,650	Total Materials and Services	25,900	25,900	25,900
0	0	0	<b>CAPITAL OUTLAY</b>	0	0	0
\$322,142	\$428,129	\$343,500	<b>TOTAL CITY MANAGER'S</b>	<b>\$369,050</b>	<b>\$369,050</b>	<b>\$369,050</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	City Manager	1
1	1	1	Administrative Services Officer	1
1	1	1	Administrative Assistant	1
0	0	0	Volunteer Coordinator	2/5
3	3	3	Total	3 2/5

**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.

**FY14 Proposed Budget**

The proposed budget for FY14 within this department provides for continued City participation in the League of Oregon Cities activities, Local Government Personnel Institute (LGPI) and National League of Cities. The council approved a pay increase during FY12 which is reflected in the salaries and wages. The budget is reduced from adopted FY12 budget. The FY12 budget was increased by council for expenses associated with the City Manager search.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$10,321	\$13,375	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
575	1,210	1,800	Public Employees Retirement	3,250	3,250	3,250
(400)	(620)	(600)	less PERS bond pymt	(900)	(900)	(900)
813	1,273	1,300	Other Employer-paid Taxes	1,450	1,450	1,450
11,309	15,238	20,000	Total Personal Services	21,300	21,300	21,300
<b>MATERIALS AND SERVICES</b>						
14,107	13,152	15,500	Dues and Subscriptions	15,500	15,500	15,500
223	19,380	3,000	Mayor/Council Expense	4,500	4,500	4,500
13,081	10,612	10,000	Travel and Training	10,000	10,000	10,000
1,173	429	2,500	Other Materials and Services	1,000	1,000	1,000
28,584	43,572	31,000	Total Materials and Services	31,000	31,000	31,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$39,893	\$58,810	\$51,000	TOTAL MAYOR AND COUNCIL	\$52,300	\$52,300	\$52,300

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
Not presented as FTE's				
1	1	1	Mayor	1
8	8	8	Councilor	8
9	9	9	Total	9

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

**Description of Current Services**

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

**FY14 Proposed Budget**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$13,363	\$14,389	\$12,000	Health Care Committee	\$0	\$12,000	\$12,000
0	533	1,000	Early Return to Work	1,000	1,000	1,000
148,092	170,707	241,500	Insurance - Property & Liability	241,500	241,500	241,500
161,455	185,629	254,500	Total Materials and Services	242,500	254,500	254,500
			<b>TRANSFERS OUT</b>			
10,000	10,000	10,000	- To Library Fund	0	0	0
32,840	49,100	52,520	- To General Fund for PERS	60,800	60,800	60,800
0	0	98,695	CONTINGENCY FOR CS FUND	112,960	100,960	100,960
<b>\$194,295</b>	<b>\$234,729</b>	<b>\$405,715</b>	<b>TOTAL INSURANCE DIVISION</b>	<b>\$416,260</b>	<b>\$416,260</b>	<b>\$416,260</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget includes one full-time City attorney and one contracted attorney consultant as well as counsel for specialized litigation matters.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$181,264	\$151,911	\$137,000	Salaries and Wages	\$140,800	\$140,800	\$140,800
22,071	22,183	22,700	Insurance	23,500	23,500	23,500
7,249	16,888	18,200	Public Employees Retirement	26,000	26,000	26,000
(3,290)	(5,400)	(6,050)	less PERS bond pymt	(7,050)	(7,050)	(7,050)
14,326	11,420	10,650	Other Employer-paid Taxes	11,150	11,150	11,150
221,620	197,003	182,500	Total Personal Services	194,400	194,400	194,400
<b>MATERIALS AND SERVICES</b>						
0	36,928	60,000	Contract Services	75,000	75,000	75,000
1,865	2,585	2,800	Equipment Maintenance Contract	2,800	2,800	2,800
3,268	3,371	5,500	Dues and Subscriptions	5,500	5,500	5,500
2,331	1,828	4,000	Travel and Training	4,000	4,000	4,000
5,444	6,524	6,050	Other Materials and Services	6,050	6,050	6,050
12,908	51,236	78,350	Total Materials and Services	93,350	93,350	93,350
0	0	7,800	<b>CAPITAL OUTLAY</b>	0	0	0
<b>\$234,528</b>	<b>\$248,239</b>	<b>\$268,650</b>	<b>TOTAL LEGAL DEPARTMENT</b>	<b>\$287,750</b>	<b>\$287,750</b>	<b>\$287,750</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/2	1/2	1	City Attorney	1
1	1	0	Asst. City Attorney	0
1	1	1	Executive Secretary	1
2 1/2	2 1/2	2	Total	2

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 for the Finance Department increases .25 FTE in the department. Part-time help was reduced. Capital outlay is budgeted to replace the financial system software and the water bills printer which also serves as the main printer for all finance staff.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$292,318	\$297,937	\$320,500	Salaries and Wages	\$334,500	\$334,500	\$334,500
41,612	52,837	69,500	Insurance	70,600	70,600	70,600
16,607	33,692	39,700	Public Employees Retirement	48,500	48,500	48,500
-8670	-12300	-13,100	less PERS bond pymt	-15,700	-15,700	-15,700
24,532	26,709	26,000	Other Employer-paid Taxes	27,100	27,100	27,100
366,399	398,875	442,600	Total Personal Services	465,000	465,000	465,000
<b>MATERIALS AND SERVICES</b>						
42,980	40,038	44,000	Audit Fees	43,000	43,000	43,000
4,613	2,614	4,000	Legal Notices - Budget	3,500	3,500	3,500
12,252	13,203	14,500	Equipment Maint. Contracts	14,500	14,500	14,500
33,031	32,830	38,000	Postage	39,000	39,000	39,000
11,659	7,493	13,000	Office Supplies and Printing	12,000	12,000	12,000
1,756	1,352	2,000	Travel and Training	1,750	1,750	1,750
13,169	20,965	15,400	Other Materials and Services	14,900	14,900	14,900
119,460	118,495	130,900	Total Materials and Services	128,650	128,650	128,650
8,882	0	5,000	CAPITAL OUTLAY	195,000	195,000	195,000
\$494,741	\$517,370	\$578,500	TOTAL FINANCE DEPT.	\$788,650	\$788,650	\$788,650

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
2 1/2	2 3/4	3 3/4	Senior Account Clerk	4
1	1	0	Account Clerk	0
0	2/5	2/5	Part-Time FTE	1/5
5 1/2	6 1/7	6 1/7	Total	6 1/5

**Capital Outlay:**

Software system upgrade	\$175,000
Replace water bills printer	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.

**FY14 Proposed Budget**

The proposed budget for FY14 for the Engineering Division's materials and services is very similar to the previous year. The City Engineer also oversees the Planning and Building Divisions, so the budget reflects only a portion for the City Engineer's salary.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$235,536	\$249,240	\$262,300	Salaries and Wages	\$268,500	\$268,500	\$268,500
57,558	51,211	59,700	Insurance	54,930	54,930	54,930
15,160	33,479	35,500	Public Employees Retirement	48,500	48,500	48,500
(7,380)	(11,360)	(11,850)	less PERS bond Pymt	(13,400)	(13,400)	(13,400)
23,090	22,194	25,400	Other Employer-paid Taxes	26,300	26,300	26,300
<b>323,965</b>	<b>344,763</b>	<b>371,050</b>	<b>Total Personal Services</b>	<b>384,830</b>	<b>384,830</b>	<b>384,830</b>
<b>MATERIALS AND SERVICES</b>						
3,660	3,329	3,650	Car Allowance	3,660	3,660	3,660
0	895	1,000	Consultants	1,000	1,000	1,000
1,068	2,356	2,500	Repairs and Maintenance	2,500	2,500	2,500
2,916	2,813	2,700	Engineering Supplies	2,700	2,700	2,700
7,000	7,200	7,400	Equipment Rent	7,400	7,400	7,400
1,115	1,260	3,500	Travel and Training	3,500	3,500	3,500
10,189	10,744	16,900	Other Materials and Services	16,900	16,900	16,900
<b>25,948</b>	<b>28,597</b>	<b>37,650</b>	<b>Total Materials and Services</b>	<b>37,660</b>	<b>37,660</b>	<b>37,660</b>
<b>26,060</b>	<b>0</b>	<b>0</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>\$375,973</b>	<b>\$373,360</b>	<b>\$408,700</b>	<b>TOTAL ENGINEERING DIV.</b>	<b>\$422,490</b>	<b>\$422,490</b>	<b>\$422,490</b>

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
2/3	2/3	2/3	City Engineer/Community Dev Director	2/3
1	1	1	Associate Engineer	1
1	1	1	Engineering Technician III	1
1	1	1	Engineering Technician I	1
0	0	0	Engineering Aide	0
1/6	0	0	Aide	0
1/3	1/3	1/3	Senior Secretary	1/3
0	1/4	1/4	Part-time FTE's	1/4
<b>4 1/6</b>	<b>4 1/4</b>	<b>4 1/4</b>	<b>Total</b>	<b>4 1/4</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed FY14 budget for the Facilities Department maintains current levels. Funding sources for this department are shown on Page Appendix A-12.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
\$263,536	\$274,407	\$279,100	Salaries and Wages	\$292,000	\$292,000	\$292,000
46,989	72,291	63,000	Insurance	51,850	51,850	51,850
15,705	29,032	29,500	Public Employees Retirement	39,500	39,500	39,500
-6,800	-9,180	-9,900	less PERS bond pymt	-11,850	-11,850	-11,850
26,011	8,017	31,000	Other Employer-paid Taxes	34,750	34,750	34,750
345,441	374,567	392,700	Total Personal Services	406,250	406,250	406,250
<b>MATERIALS AND SERVICES</b>						
54,165	61,533	58,500	Electricity	62,000	62,000	62,000
18,958	15,668	19,000	Natural Gas	19,000	19,000	19,000
17,566	22,883	19,500	Building Repairs and Maint.	19,500	19,500	19,500
13,494	12,740	16,500	Janitorial Supplies	17,000	17,000	17,000
3364	715	3,000	Travel and Training	3,000	3,000	3,000
6,282	3,640	5,000	Tools & Minor Equipment	5,000	5,000	5,000
24,455	30,628	28,825	Other Materials and Services	30,850	30,850	30,850
138,284	147,807	150,325	Total Materials and Services	156,350	156,350	156,350
0	0	0	CAPITAL OUTLAY	0	0	0
7,000	7,000	7,000	TRANSFER TO PARK EQUIP. FD	7,000	7,000	7,000
\$490,725	\$529,374	\$550,025	TOTAL FACILITIES DIVISION	\$569,600	\$569,600	\$569,600

Actual FY11	Actual FY12	Budget FY13	POSITION	Adopted Budget FY14
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1	1	1	Facilities Supervisor	1
1	1	1	Facilities Maint. Tech III	1
2	1	1	Utility Worker II	1
0	1	1	Utility Worker I	1
1/4	1/4	1/4	Senior Secretary	1/4
0	2 1/9	2 1/9	Part-Time FTE	2 1/9
4 1/2	6 3/5	6 3/5	Total	6 3/5

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget provides for full-time information/computer technology support contracted with ESD for the City of Pendleton. It also provides funding for upgrades and repairs to the main telephone system and incidental computer repairs and upgrades not attributed to one sole department. Included this year are budgeted funds for repair of the City security camera system that was installed two years ago. Capital outlay provides for replacement of city security video storage server, fiber to City outbuildings, and replace court room video microwave system.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
\$95,194	\$101,223	\$113,000	Contract Services	\$120,000	\$120,000	\$120,000
5522	10900	10,000	Other Tech Expense- County Victims Services	0	0	0
1840	1178	8,500	Telephone Equipment	8,500	8,500	8,500
0	0	10,000	Repair & Maintenance	10,000	10,000	10,000
9,506	12,429	10,000	Minor Equipment/Maintenance Contracts	10,000	10,000	10,000
112,062	125,730	151,500	Total Materials and Services	148,500	148,500	148,500
25,252	31,950	27,000	<b>CAPITAL OUTLAY</b>	40,000	40,000	40,000
<b>\$137,314</b>	<b>\$157,680</b>	<b>\$178,500</b>	<b>TOTAL INFORMATIO TECH. DIV.</b>	<b>\$188,500</b>	<b>\$188,500</b>	<b>\$188,500</b>

**Capital**

Replace City Video Server	\$10,000
Network Fiber to Out Buildings	10,000
Replace Court Room Video system, Microwave	20,000
	<u>\$40,000</u>

# ***AGENCY FUNDS***



# **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.

**FY14 Projections of Revenues**

Revenue projections for FY14 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$53,878	\$45,342	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
155,027	147,123	232,500	Donations (Outside Trust Proceeds)	232,500	232,500	232,500
193	209	2,500	Investment Income - City	2,500	2,500	2,500
155,220	147,332	235,000	Total Miscellaneous Revenues	235,000	235,000	235,000
<b>\$209,098</b>	<b>\$192,674</b>	<b>\$240,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>

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

**Description of Current Services**

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

**FY14 Proposed Budget**

The proposed budget for FY14 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			<b>MATERIALS AND SERVICES</b>			
			Distributions Directed			
\$163,756	\$192,181	\$240,000	By Trustees	\$240,000	\$240,000	\$240,000
163,756	192,181	240,000	Total Materials and Services	240,000	240,000	240,000
<b>\$163,756</b>	<b>\$192,181</b>	<b>\$240,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>



# CITY OF PENDLETON

## CLOSED FUNDS

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

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

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

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

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

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

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  
CITY FUEL TAX FUND  
(CLOSED)**

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$105,839	\$265,508	\$261,000	BEGINNING WORKING CAPITAL			
408,813	404,683	288,000	CITY FUEL TAX			
855	662	1,000	MISCELLANEOUS REVENUES			
<b>\$515,507</b>	<b>\$670,853</b>	<b>\$550,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Description of Current Services**

The fuel tax loan for the Airport Connector Road project was paid off in the April of 2013.

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$250,000	\$415,000	\$550,000	DEBT SERVICE			
0	0	0	RESERVE FOR FUTURE DEBT SERVICE			
<b>\$250,000</b>	<b>\$415,000</b>	<b>\$550,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$2,462	\$1,544	\$0	BEGINNING WORKING CAPITAL			
			MISCELLANEOUS REVENUES			
883	730	0	Donations			
0	0	0	Miscellaneous Income			
112	4	0	Investment Income			
995	734	0	Total Miscellaneous Revenues	0	0	0
\$3,457	\$2,278	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

**Description of Current Services**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Other Expenses			
0	0	0	Recreation programs			
1,547	2,278	0	Halloween Party			
0	0	0	Golf Tournament			
1,547	2,278	0	Total Materials and Services	0	0	0
\$1,547	\$2,278	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

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

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$195,669	\$1,244,469	\$0	BEGIN FUND BALANCE			
234,500	0	0	CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
3,117,130	0	0	Land/Bldg Sales			
1,999	526	0	Investment Income			
3,119,129	526	0	Total Miscellaneous Revenues	0	0	0
\$3,549,298	\$1,244,995	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

**Description of Current Services**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURES CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$8,991	\$0	\$0	MATERIALS & SERVICES			
0	0	0	CAPITAL OUTLAY			
2,295,838	0	0	DEBT SERVICE			
0	1,244,995	0	TRANSFER TO COMMUNITY DEV FD			
0	0	0	RESERVE FOR FUTURE DEV			
\$2,304,829	\$1,244,995	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

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

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$139,320	\$165,818	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
1,652,043	518,498	0	INTERGOVERNMENTAL REV.	0	0	0
			MISCELLANEOUS REVENUES			
11,498	3,142	0	Investment Income	0	0	0
<b>\$1,802,861</b>	<b>\$687,458</b>	<b>\$0</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Description of Current Services**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURES CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$1,652,043	\$687,458	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
<b>\$1,652,043</b>	<b>\$687,458</b>	<b>\$0</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$7,453,740	\$3,905,137	\$620,100	BEGINNING WORKING CAPITAL			
			MISCELLANEOUS REVENUES			
3,554,599	0	0	Loan Proceeds			
0	78,760	0	Business Energy Trust			
52,700	10,141	500	Investment Income			
3,607,299	88,901	500	Total Miscellaneous Revenues	0	0	0
<b>\$11,061,039</b>	<b>\$3,994,038</b>	<b>\$620,600</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$121	\$0	\$0	MATERIALS & SERVICES			
7,155,780	3,234,783	620,600	CAPITAL OUTLAY			
0	0	0	RESERVE FOR FUTURE NEEDS			
<b>\$7,155,901</b>	<b>\$3,234,783</b>	<b>\$620,600</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$0	\$0	\$0	BEGINNING FUND BALANCE			
			INTERGOVERNMENTAL REVENUES			
82,093	93,308	50,000	State of Oregon Grant			
<b>\$82,093</b>	<b>\$93,308</b>	<b>\$50,000</b>	<b>TOTAL FUND RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FY14 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 FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			MATERIALS AND SERVICES			
\$82,093	\$92,808	\$49,500	Drug Enforcement			
0	0	500	Central Services Charges			
82,093	92,808	35,000	Total Materials and Services	0	0	0
<b>\$82,093</b>	<b>\$92,808</b>	<b>\$50,000</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF PENDLETON  
CEMETERY FUND  
(CLOSED AND TRANSFERRED)**

**Description of Revenue Sources**

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

Actual FY11	Actual FY12	Budget FY13	RESOURCES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
\$63,826	\$14,513	\$23,300	BEGINNING WORKING CAPITAL			
			LICENSES AND PERMIT			
				This fund is transferred to the General Fd.		
31,807	24,751	35,000	Sexton Fees			
11,835	8,280	8,500	Stone Setting Fees			
15,355	20,869	24,000	Sale of Graves			
16,695	11,275	18,000	Sale of Grave Liners			
375	375	750	Other Grave Liners			
950	812	2,500	Sale of Niches			
32,382	28,959	32,000	Sale of Grave Markers			
450	480	800	Sale of Pet Graves/Supplies			
109,849	95,802	121,550	Total Licenses and Permits	0	0	0
			CHARGES FOR SERVICES			
3,775	6,360	6,000	Land Rental			
3,775	6,360	6,000	Total Charges for Services	0	0	0
			MISCELLANEOUS REVENUES			
409	20,174	0	Other Misc. Income			
104	23	200	Investment Income			
513	20,197	200	Total Miscellaneous Revenues	0	0	0
			TRANSFERS			
11,171	15,000	25,000	Cem. Perp. Care Trust Fund			
74,000	106,000	110,000	General Fund			
85,171	121,000	135,000	Total Transfers	0	0	0
\$263,134	\$257,872	\$286,050	TOTAL FUND RESOURCES	\$0	\$0	\$0

**CITY OF PENDLETON  
CEMETERY FUND  
(CLOSED AND TRANSFERRED)**

**Description of Current Services**

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

Actual FY11	Actual FY12	Budget FY13	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
<b>PERSONNEL SERVICES</b>						
108,392	105,890	\$113,740	Salaries and Wages	This fund is transferred to the General Fund		
18,500	31,272	25,000	Insurance			
6,413	12,169	12,600	Public Employees Retirement			
-2,710	-3,820	-4,200	less PERS bond pymt			
13,375	11,994	13,385	Other Employer-paid Taxes			
143,970	157,504	160,525	Total Personal Services	0	0	0
<b>MATERIALS AND SERVICES</b>						
24,781	43,805	34,000	Cemetery Supplies			
0	720	750	Grave Buy Back			
7,123	5,942	8,000	Equipment Maint. Supplies			
6,481	2,117	4,200	Repair and Maintenance			
11,108	8,853	8,000	Gasoline and Diesel			
298	340	0	Horticultural Supplies			
4,210	2,180	4,000	Irrigation Supplies			
160	429	500	Travel and Training			
27,000	15,961	17,980	Other Materials and Services			
20,780	19,590	23,720	Central Services Charges			
101,941	99,937	101,150	Total Materials and Services	0	0	0
0	0	0	<b>CAPITAL OUTLAY</b>			
0	0	0	<b>DEBT SERVICE</b>			
2,710	3,820	4,200	TRFR TO GENERAL FD - PERS			
		20,175	Transfer to Horne Trust			
0	0	0	<b>CONTINGENCY</b>			
<b>\$248,621</b>	<b>\$261,261</b>	<b>\$286,050</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# **CITY OF PENDLETON**

## **APPENDIX A**

**CITY OF PENDLETON  
CENTRAL SERVICE FUND**

**SUMMARY OF ALLOCATION FY14**

	<b>TOTAL TO BE</b>	<b>Munic. Court</b>	<b>Police</b>	<b>Fire</b>	<b>Ambulance</b>	<b>Parks</b>	<b>Recr.</b>	<b>Aquatic</b>	<b>Cemetery</b>	<b>Plan.</b>	<b>Build.</b>
City Manager's Office General Administration	\$375,850	\$6,390	\$87,590	\$72,910	\$1,880	\$21,420	\$7,890	\$9,020	\$5,640	\$7,140	\$5,640
Mayor, City Council	53,200	900	12,380	10,320	270	3,030	1,120	1,280	800	1,010	800
Insurance											
Cost of Claims - Liab.	114,530		29,880	3,550	3,550	10,770	1,720	10,310	0	0	1,150
Property Insurance	139,970		4,900	4,760		11,060	4,480	4,200	1,530		
	254,500	0	34,780	8,310	3,550	21,830	6,200	14,510	1,530	0	1,150
Legal Services											
City Attorney	88,440	1,500	20,610	17,160	440	5,040	1,860	2,120	1,320	1,680	1,330
City Negotiator	29,480	770	7,780	6,990		2,830	90	0	470	440	380
City Prosecutor	147,400	58,960	88,440								
Risk Manager	29,480		7,700	910	910	2,770	440	2,650	0	0	290
	294,800	61,230	124,530	25,060	1,350	10,640	2,390	4,770	1,790	2,120	2,000
Finance											
Utilities Billing/Coll.	229,160										
Payroll	152,770	3,820	29,180	20,930		20,170	12,370	11,610	1,830	1,990	2,440
Payables	152,770	1,680	13,440	9,320	4,740	25,360	8,560	7,180	4,280	2,440	1,220
General Accounting	229,150	3,900	53,370	44,460	1,150	13,060	4,810	5,500	3,440	4,350	3,440
	763,850	9,400	95,990	74,710	5,890	58,590	25,740	24,290	9,550	8,780	7,100
Engineering											
Engineering Services	379,580		4,040	4,040		28,270				12,110	8,080
GIS/ Aerial Map Project	0		0	0		0				0	0
	379,580		4,040	4,040	0	28,270	0	0	0	12,110	8,080
Facilities											
City Hall	254,970	4,340	59,410	49,460	1,270	14,530	5,350	6,120	3,820	4,850	3,830
Other City Facilities	244,980		76,680	4,650		59,040	40,910	18,130	0		
	499,950	4,340	136,090	54,110	1,270	73,570	46,260	24,250	3,820	4,850	3,830
Information Technology											
Operations	168,500	2,860	39,260	32,690	840	9,600	3,540	4,040	2,540	3,200	2,530
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	168,500	2,860	39,260	32,690	840	9,600	3,540	4,040	2,540	3,200	2,530
Less credit on Fund Balance	(200,000)	(4,987)	(36,630)	(23,121)	(847)	(16,604)	(6,884)	(4,987)	(1,978)	(2,863)	(2,234)
Adjustment from FY12	(128,260)	(17,740)	(42,430)	27,930	(3,710)	(4,120)	(880)	(15,300)	830	(690)	(1,050)
	\$2,461,970	\$62,390	\$455,600	\$286,960	\$10,490	\$206,230	\$85,380	\$61,870	\$24,520	\$35,660	\$27,850

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CONSTR. & REPAIR FUND	TOTAL
v									
\$5,640	\$231,160	\$21,420	\$12,400	\$15,030	\$45,480	\$41,340	\$9,020		\$375,850
800	\$32,710	3,030	1,760	2,130	6,440	5,850	1,280		53,200
0	\$60,930	3,550	0	0	23,820	25,080	1,150		114,530
0	\$30,930		9,660	13,300	36,110	28,830	21,140		139,970
0	91,860	3,550	9,660	13,300	59,930	53,910	22,290	0	254,500
1,330	\$54,390	5,040	2,920	3,540	10,700	9,730	2,120		88,440
0	\$19,750	1,560	2,320	1,180	1,950	1,950	770		29,480
	\$147,400								147,400
0	\$15,670	910	0	0	6,140	6,470	290		29,480
1,330	237,210	7,510	5,240	4,720	18,790	18,150	3,180	0	294,800
					106,790	122,370			229,160
0	\$104,340	7,180	13,290	8,100	10,080	6,110	3,670		152,770
310	\$78,530	6,720	6,420	10,690	25,050	19,550	5,810		152,770
3,440	\$140,920	13,060	7,560	9,170	27,730	25,210	5,500		229,150
3,750	323,790	26,960	27,270	27,960	169,650	173,240	14,980	0	763,850
0	\$56,540	100,960		8,070	92,870	109,030	12,110		379,580
0	\$0	0			0	0			0
0	56,540	100,960	0	8,070	92,870	109,030	12,110	0	379,580
3,830	\$156,810	14,530	8,410	10,200	30,850	28,050	6,120		254,970
0	\$199,410			18,130		4,660	13,720	9,060	244,980
3,830	356,220	14,530	8,410	28,330	30,850	32,710	19,840	9,060	499,950
2,530	\$103,630	9,600	5,560	6,740	20,390	18,540	4,040	0	168,500
	\$0			0					0
2,530	103,630	9,600	5,560	6,740	20,390	18,540	4,040	0	168,500
(1,330)	(\$102,465)	(11,644)	(5,087)	(9,742)	(31,759)	(32,044)	(6,586)	(673)	(200,000)
0	(\$57,160)	(30,130)	(2,180)	450	(18,240)	(22,620)	1,640	(20)	(128,260)
\$16,550	\$1,273,500	\$145,790	\$63,030	\$96,990	\$394,400	\$398,110	\$81,790	\$8,370	\$2,461,970

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of City Manager's Office & Transfers  
FY14**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$355,050
Materials and Services			20,800
Capital Outlay			0
			<u>\$375,850</u>

Transfers Out to Other Funds & Contingency

\$0

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION

FY13 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY13)

\$375,850

General Fund

Municipal Court	\$269,620	1.7%	\$6,390
Police	3,739,630	23.3%	87,590
Fire	3,111,750	19.4%	72,910
Ambulance	76,040	0.5%	1,880
Parks	915,845	5.7%	21,420
Recreation	342,880	2.1%	7,890
Aquatic Center	389,430	2.4%	9,020
Planning	300,840	1.9%	7,140
Building	238,390	1.5%	5,640
Economic Development	243,000	1.5%	5,640
Total General Fund	9,627,425	60.0%	225,520
State Tax Street Fund	916,960	5.7%	21,420
Library Fund & Trust	525,860	3.3%	12,400
Convention Center Fund	638,520	4.0%	15,030
Water Fund	1,946,330	12.1%	45,480
Sewer Fund	1,771,360	11.0%	41,340
Airport Fund	393,090	2.4%	9,020
Cemetery Fund	242,155	1.5%	5,640
	<u>\$16,061,700</u>	<u>100.0%</u>	<u>\$375,850</u>

**APPENDIX A**

**Allocation of Mayor, City Council Department  
FY14**

**MAYOR, CITY COUNCIL**

Personal Services & PERS bond pymt	\$22,200
Materials and Services	31,000
Capital Outlay	0
	<u>\$53,200</u>

basis of allocation: GENERAL ADMINISTRATION  
FY13 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY13)

General Fund			
Municipal Court	\$269,620	1.7%	\$900
Police	3,739,630	23.3%	12,380
Fire	3,111,750	19.4%	10,320
Ambulance	76,040	0.5%	270
Parks	915,845	5.7%	3,030
Recreation	342,880	2.1%	1,120
Aquatic Center	389,430	2.4%	1,280
Planning	300,840	1.9%	1,010
Building	238,390	1.5%	800
Economic Development	243,000	1.5%	800
Total General Fund	9,627,425	60.0%	31,910
State Tax Street Fund	916,960	5.7%	3,030
Library Fund	525,860	3.3%	1,760
Convention Center Fund	638,520	4.0%	2,130
Water Fund	1,946,330	12.1%	6,440
Sewer Fund	1,771,360	11.0%	5,850
Airport Fund	393,090	2.4%	1,280
Cemetery Fund	242,155	1.5%	800
	<u>\$16,061,700</u>	<u>100.0%</u>	<u>\$53,200</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
FY14**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$201,450
Materials and Services			93,350
Capital Outlay			0
			<u>\$294,800</u>

City Attorney		30.0%	88,440
City Negotiator		10.0%	29,480
City Prosecutor		50.0%	147,400
Risk Manager		10.0%	29,480
		<u>100.0%</u>	<u>\$294,800</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION

FY13 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY13)

General Fund			
Municipal Court	\$269,620	1.7%	\$1,500
Police	3,739,630	23.3%	20,610
Fire	3,111,750	19.4%	17,160
Ambulance	76,040	0.5%	440
Parks	915,845	5.7%	5,040
Recreation	342,880	2.1%	1,860
Aquatic Center	389,430	2.4%	2,120
Planning	300,840	1.9%	1,680
Building	238,390	1.5%	1,330
Economic Development	<u>243,000</u>	<u>1.5%</u>	<u>1,330</u>
	9,627,425	60.0%	53,070
State Tax Street Fund	916,960	5.7%	5,040
Library Fund	525,860	3.3%	2,920
Convention Center Fund	638,520	4.0%	3,540
Water Fund	1,946,330	12.1%	10,700
Sewer Fund	1,771,360	11.0%	9,730
Airport Fund	393,090	2.4%	2,120
Cemetery Fund	<u>242,155</u>	<u>1.5%</u>	<u>1,320</u>
	<u>\$16,061,700</u>	<u>100.0%</u>	<u>\$88,440</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department (con't)  
FY14**

CITY NEGOTIATOR			<u>\$29,480</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	2.00	2.6%	\$770
Police	20.00	26.4%	7,780
Fire	18.00	23.7%	6,990
Parks	7.25	9.6%	2,830
Recreation	0.25	0.3%	90
Planning	1.16	1.5%	440
Building	1.00	1.3%	380
Total General Fund	<u>49.66</u>	<u>65.4%</u>	<u>19,280</u>
State Tax Street Fund	4.00	5.3%	1,560
Library Fund	6.00	7.9%	2,320
Convention Center	3.00	4.0%	1,180
Water Fund	5.00	6.6%	1,950
Sewer Fund	5.00	6.6%	1,950
Airport Fund	2.00	2.6%	770
Cemetery Fund	1.25	1.6%	470
	<u>75.91</u>	<u>100.0%</u>	<u>\$29,480</u>
CITY PROSECUTOR			<u>\$147,400</u>
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$58,960
Police		60%	88,440
		<u>100%</u>	<u>\$147,400</u>
RISK MANAGER			<u>\$29,480</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$17,445	26.1%	\$7,700
Fire	2,093	3.1%	910
Ambulance	2,093	3.1%	910
Parks	6,280	9.4%	2,770
Recreation	978	1.5%	440
Aquatic Center	6,000	9.0%	2,650
Planning	0	0.0%	0
Building	698	1.0%	290
Total General Fund	<u>\$35,587</u>	<u>53.2%</u>	<u>15,670</u>
Street Fund	2,093	3.1%	910
Convention Center Fund	0	0.0%	0
Water Fund	13,956	20.8%	6,140
Sewer Fund	14,654	21.9%	6,470
Airport Fund	698	1.0%	290
Cemetery Fund	0	0.0%	0
	<u>\$66,988</u>	<u>100.0%</u>	<u>\$29,480</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
FY14**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$480,700
Materials and Services			128,650
Capital Outlay			195,000
			<u>804,350</u>
less direct charges for services - Business Licences/ Transportation			<u>(40,500)</u>
			<u>\$763,850</u>

Utilities Billing/Collections			\$229,160
Payroll			152,770
Payables			152,770
General Accounting			229,150
			<u>\$763,850</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$3,328,500	46.6%	\$106,790
Sewer Fund	3,813,000	53.4%	122,370
	<u>\$7,141,500</u>	<u>100.0%</u>	<u>\$229,160</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for  
Each Department for Calender Year 2012

General Fund			\$152,770
Municipal Court	61	2.5%	\$3,820
Police	459	19.1%	29,180
Fire	329	13.7%	20,930
Parks	319	13.2%	20,170
Recreation	195	8.1%	12,370
Aquatic Center	182	7.6%	11,610
Planning	32	1.3%	1,990
Building	39	1.6%	2,440
Total General Fund	1,616	67.1%	102,510
State Tax Street Fund	113	4.7%	7,180
Library Fund	210	8.7%	13,290
Convention Center	127	5.3%	8,100
Water Fund	159	6.6%	10,080
Sewer Fund	97	4.0%	6,110
Airport Fund	57	2.4%	3,670
Cemetery Fund	30	1.2%	1,830
	<u>2,409</u>	<u>100.0%</u>	<u>\$152,770</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department (con't)  
FY14**

PAYABLES \$152,770  
Basis of Allocation: INVOICES PROCESSED  
Number of Invoices Processed for Fiscal Year 09-10

General Fund			
Municipal Court	106	1.1%	\$1,680
Police	845	8.8%	13,440
Fire	586	6.1%	9,320
Ambulance	297	3.1%	4,740
Parks	1591	16.6%	25,360
Recreation	535	5.6%	8,560
Aquatic Center	454	4.7%	7,180
Planning	154	1.6%	2,440
Building	81	0.8%	1,220
Economic Development	17	0.2%	310
Total General Fund	4,666	48.6%	74,250
State Tax Street Fund	421	4.4%	6,720
Library Fund	389	4.2%	6,420
Pendleton Convention Center Fund	674	7.0%	10,690
Water Fund	1578	16.4%	25,050
Sewer Fund	1231	12.8%	19,550
Airport Fund	369	3.8%	5,810
Cemetery Fund	272	2.8%	4,280
	<u>9,600</u>	<u>100.0%</u>	<u>\$152,770</u>

GENERAL ACCOUNTING \$229,150  
basis of allocation: GENERAL ADMINISTRATION  
FY13 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY13)

General Fund			
Municipal Court	\$269,620	1.7%	\$3,900
Police	3,739,630	23.3%	53,370
Fire	3,111,750	19.4%	44,460
Ambulance	76,040	0.5%	1,150
Parks	915,845	5.7%	13,060
Recreation	342,880	2.1%	4,810
Aquatic Center	389,430	2.4%	5,500
Planning	300,840	1.9%	4,350
Building	238,390	1.5%	3,440
Economic Development	243,000	1.5%	3,440
	9,627,425	60.00%	137,480
State Tax Street Fund	916,960	5.7%	13,060
Library Fund	525,860	3.3%	7,560
Convention Center Fund	638,520	4.0%	9,170
Water Fund	1,946,330	12.1%	27,730
Sewer Fund	1,771,360	11.0%	25,210
Airport Fund	393,090	2.4%	5,500
Cemetery Fund	242,155	1.5%	3,440
	<u>\$16,061,700</u>	<u>100.00%</u>	<u>\$229,150</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Insurance  
FY14**

INSURANCE  
Materials and Services

\$254,500  
\$254,500

Cost of Claims - Liability  
Base Insurance - Property

114,530  
139,970  
\$254,500

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

\$114,530

General Fund

Police	\$17,445	26.1%	\$29,880
Fire	2,093	3.1%	3,550
Ambulance	2,093	3.1%	3,550
Parks	6,280	9.4%	10,770
Recreation	978	1.5%	1,720
Aquatic Center	6,000	9.0%	10,310
Planning	0	0.0%	0
Building	698	1.0%	1,150
Total General Fund	<u>35,587</u>	<u>53.2%</u>	<u>60,930</u>
Street Fund	2,093	3.1%	3,550
Convention Center	0	0.0%	0
Water Fund	13,956	20.8%	23,820
Sewer Fund	14,654	21.9%	25,080
Airport	698	1.0%	1,150
Cemetery	0	0.0%	0
	<u>\$66,988</u>	<u>100.0%</u>	<u>\$114,530</u>

BASE INSURANCE - PROPERTY  
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

\$139,970

General Fund

Police	\$3,252,000	3.5%	\$4,900
Fire	3,161,433	3.4%	\$4,760
Parks	7,300,217	7.9%	\$11,060
Recreation	2,931,200	3.2%	\$4,480
Aquatic Center	2,739,760	3.0%	\$4,200
Total General Fund	<u>19,384,610</u>	<u>21.0%</u>	<u>29,400</u>
Library Fund	6,301,350	6.9%	\$9,660
Convention Center Fund	8,693,650	9.5%	\$13,300
Water Fund	23,743,769	25.8%	\$36,110
Sewer Fund	18,902,745	20.6%	\$28,830
Airport Fund	13,954,781	15.1%	\$21,140
Cemetery Fund	973,423	1.1%	\$1,530
	<u>\$91,954,328</u>	<u>100.0%</u>	<u>\$139,970</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
FY14**

ENGINEERING

Personal Services & PERS bond pymt		\$394,240
Materials and Services		37,660
Capital Outlay		0
		<u>431,900</u>
less Charges for Services		(52,324)
		<u>\$376,576</u>

Engineering Services		\$379,580
Capital Outlay		0
		<u>\$379,580</u>

ENGINEERING SERVICES

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

General Fund			<u>\$379,580</u>
Police	1.0%	\$4,040	
Fire	1.0%	4,040	
Parks	7.0%	28,270	
Planning	3.0%	12,110	
Building	2.0%	8,080	
General Fund	14.0%	56,540	
State Tax Street Fund	25.0%	100,960	
PCC Fund	8.0%	8,070	**
Water Fund	23.0%	92,870	
Sewer Fund	27.0%	109,030	
Airport	3.0%	12,110	
	<u>100.0%</u>	<u>\$379,580</u>	

CAPITAL PROJECTS

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

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

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Facilities Division  
FY14**

FACILITIES

Personal Services & PERS bond pymt			\$418,100
Materials and Services			156,350
Capital			0
Interfund Transfer			7,000
			<u>581,450</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(65,000)
			<u>\$499,950</u>

CITY HALL

OTHER CITY FACILITIES

\$254,970
<u>244,980</u>
<u>\$499,950</u>

OTHER CITY FACILITIES

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

General Fund

Police	17	31.3%	\$76,680
Fire	1	1.9%	4,650
Parks	13.0	24.1%	59,040
Recreation	9.0	16.7%	40,910
Aquatic Center	4.0	7.4%	18,130
Total General Fund	<u>44</u>	<u>81.4%</u>	<u>199,410</u>
Pendleton Convention Center	4	7.4%	18,130
Sewer Fund	1	1.9%	4,660
Airport Fund	3	5.6%	13,720
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	9,060
	<u>54</u>	<u>100.0%</u>	<u>\$244,980</u>

CITY HALL

basis of allocation: GENERAL ADMINISTRATION  
FY13 Budgeted Personal Services and Materials and Services  
(less Central Service Allocation for FY13)

General Fund

Municipal Court	\$269,620	1.7%	\$4,340
Police	3,739,630	23.3%	59,410
Fire	3,111,750	19.4%	49,460
Ambulance	76,040	0.5%	1,270
Parks	915,845	5.7%	14,530
Recreation	342,880	2.1%	5,350
Aquatic Center	389,430	2.4%	6,120
Planning	300,840	1.9%	4,850
Building	238,390	1.5%	3,830
Economic Development	243,000	1.5%	3,830
	<u>9,627,425</u>	<u>60.0%</u>	<u>152,990</u>
State Tax Street Fund	916,960	5.7%	14,530
Library Fund	525,860	3.3%	8,410
Convention Center Fund	638,520	4.0%	10,200
Water Fund	1,946,330	12.1%	30,850
Sewer Fund	1,771,360	11.0%	28,050
Airport Fund	393,090	2.4%	6,120
Cemetery Fund	242,155	1.5%	3,820
	<u>\$16,061,700</u>	<u>100.0%</u>	<u>\$254,970</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology  
FY14**

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

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

General Fund			
Municipal Court	\$269,620	1.7%	\$2,860
Police	\$3,739,630	23.3%	\$39,260
Fire	\$3,111,750	19.4%	\$32,690
Ambulance	\$76,040	0.5%	\$840
Parks	\$915,845	5.7%	\$9,600
Recreation	\$342,880	2.1%	\$3,540
Aquatic Center	\$389,430	2.4%	\$4,040
Planning	\$300,840	1.9%	\$3,200
Building	\$238,390	1.5%	\$2,530
Economic Development	\$243,000	1.5%	\$2,530
	<u>9,627,425</u>	<u>60.0%</u>	<u>101,090</u>
State Tax Street Fund	916,960	5.7%	\$9,600
Library Fund	525,860	3.3%	\$5,560
Convention Center Fund	638,520	4.0%	\$6,740
Water Fund	1,946,330	12.1%	\$20,390
Sewer Fund	1,771,360	11.0%	\$18,540
Airport Fund	393,090	2.4%	\$4,040
Cemetery Fund	242,155	1.5%	\$2,540
	<u>\$16,061,700</u>	<u>100.0%</u>	<u>\$168,500</u>

**CITY OF PENDLETON  
CENTRAL SERVICE FUND**

**SUMMARY OF ADJUSTMENT FOR FY12 VARIANCES**

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Planning	Building
City Manager's Office	\$80,040	\$990	\$18,800	\$19,980	\$190	\$6,070	\$2,490	\$2,820	1,070	\$840
Mayor, City Council	14,480	200	3,450	3,380	60	1,030	410	470	220	170
<b>Insurance</b>										
Cost of Claims - Liab.	(96,430)		(24,210)	(3,190)	(2,890)	(9,930)	(5,500)	(19,860)	(190)	(380)
Base Insurance - Prop.	26,050		800	1040		1,200	720	880		
	(70,380)	0	(23,410)	(2,150)	(2,890)	(8,730)	(4,780)	(18,980)	(190)	(380)
<b>Legal Services</b>										
City Attorney	35,020	520	8,130	7,700	180	2,370	900	1,050	570	460
City Negotiator	(1,220)	(40)	(300)	(300)		(130)	0	0	(20)	(20)
City Prosecutor	(44,110)	(17,640)	(26,470)							
Risk Manager	(1,810)		(440)	(60)	-60	(190)	(100)	(370)	0	(10)
	(12,120)	(17,160)	(19,080)	7,340	120	2,050	800	680	550	430
<b>Finance</b>										
Utilities Billing/Coll.	(8,440)									
Payroll	(4,985)	(290)	(125)	(530)		(490)	60	(410)	(10)	90
Payables	(6,930)	(90)	(990)	(380)	(200)	(1,120)	(370)	(280)	(110)	(90)
General Accounting	(29,325)	(840)	(6,855)	(2,160)	(540)	(810)	20	(90)	(860)	(770)
	(49,680)	(1,220)	(7,970)	(3,070)	(740)	(2,420)	(290)	(780)	(980)	(770)
<b>Engineering</b>										
Engineering Services	(80,790)		(12,130)	0		(2,420)			(810)	(810)
GIS/Aerial Map Project	0		0	0		0			0	0
	(80,790)	0	(12,130)	0	0	(2,420)	0	0	(810)	(810)
<b>Facilities</b>										
City Hall	(590)	(250)	90	2,470	(240)	670	460	450	(240)	(240)
Other City Facilities	(560)		(160)	(10)		(140)	(90)	(50)		
	(1,150)	(250)	(70)	2,460	(240)	530	370	400	(240)	(240)
<b>Information Technology</b>										
Operations	(8,660)	(300)	(2,020)	(10)	(210)	(230)	120	90	(310)	(290)
Capital Projects	0	0	0	0		0				
	(8,660)	(300)	(2,020)	(10)	(210)	(230)	120	90	(310)	(290)
	(\$128,260)	(\$17,740)	(\$42,430)	\$27,930	(\$3,710)	(\$4,120)	(\$880)	(\$15,300)	(\$690)	(\$1,050)

Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CEMETERY & REPAIR FUND	CONSTR. FUND	TOTAL
\$53,250	\$770	\$720	\$2,460	\$9,970	\$9,950	\$1,640	\$1,280		\$80,040
\$9,390	330	240	490	1,740	1,750	310	230		14,480
(\$66,150)	(3,280)		0	(13,790)	(12,150)	(1,060)	0		(96,430)
\$4,640		1,850	2,710	7,270	4,540	4,880	160		26,050
(61,510)	(3,280)	1,850	2,710	(6,520)	(7,610)	3,820	160	0	(70,380)
\$21,880	1,180	790	1,370	4,270	4,160	810	560		35,020
(\$810)	(70)	(80)	(50)	(80)	(70)	(40)	(20)		(1,220)
(\$44,110)									(44,110)
(\$1,230)	(70)		0	(260)	(230)	(20)	0		(1,810)
(\$24,270)	1,040	710	1,320	3,930	3,860	750	540	0	(12,120)
				(4,190)	(4,250)				(8,440)
(\$1,705)	(10)	(560)	(2,060)	270	(270)	(170)	(480)		(4,985)
(\$3,630)	(290)	(290)	(470)	(960)	(670)	(340)	(280)		(6,930)
(\$12,905)	(4,500)	(2,610)	(1,540)	(3,190)	(3,040)	(1,070)	(470)		(29,325)
(\$18,240)	(4,800)	(3,460)	(4,070)	(8,070)	(8,230)	(1,580)	(1,230)	0	(49,680)
(\$16,170)	(20,200)		(1,620)	(18,570)	(21,810)	(2,420)			(80,790)
\$0	0			0	0				0
(16,170)	(20,200)	0	(1,620)	(18,570)	(21,810)	(2,420)	0	0	(80,790)
\$3,170	(2,150)	(1,190)	(260)	170	160	(480)	(10)		(590)
(\$450)			(50)		(10)	(30)	0	(20)	(560)
2,720	(2,150)	(1,190)	(310)	170	150	(510)	(10)	(20)	(1,150)
(\$3,160)	(1,840)	(1,050)	(530)	(890)	(680)	(370)	(140)		(8,660)
\$0									0
(3,160)	(1,840)	(1,050)	(530)	(890)	(680)	(370)	(140)	0	(8,660)
(\$57,990)	(\$30,130)	(\$2,180)	\$450	(\$18,240)	(\$22,620)	\$1,640	\$830	(\$20)	(\$128,260)

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of City Manager's Office  
Adjustment for FY12 Variances**

			FY12 Actual	Budget As Allocated	Variance
<b>CITY MANAGER'S OFFICE</b>					
Personal Services plus PERS bond			\$404,286	\$330,300	\$73,986
Materials and Services			34,053	28,000	6,053
Transfer Out to Library			10,000	10,000	0
			<u>\$448,340</u>	<u>\$368,300</u>	<u>\$80,040</u>
<b>GENERAL ADMINISTRATION</b>					
Basis of allocation: GENERAL ADMINISTRATION					
FY12 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY12)					
<b>General Fund</b>					
Municipal Court	254,873	1.7%	\$7,620	\$6,630	\$990
Police	3,549,089	23.5%	\$105,350	86,550	18,800
Fire	3,002,533	19.9%	\$89,220	69,240	19,980
Ambulance	110,450	0.7%	\$3,140	2,950	190
Parks	932,295	6.2%	\$27,800	21,730	6,070
Recreation	332,512	2.2%	\$9,860	7,370	2,490
Aquatic Center	390,294	2.6%	\$11,660	8,840	2,820
Planning	269,136	1.8%	\$8,070	7,000	1,070
Building	226,972	1.5%	\$6,730	5,890	840
Total General Fund	9,068,154	60.10%	269,450	216,200	53,250
State Tax Street Fund	771,954	5.1%	\$22,870	22,100	770
Library Fund	477,444	3.2%	\$14,350	13,630	720
Convention Center Fund	618,773	4.0%	\$17,930	15,470	2,460
Water Fund	1,813,467	12.0%	\$53,800	43,830	9,970
Sewer Fund	1,739,015	11.5%	\$51,560	41,610	9,950
Airport Fund	371,992	2.5%	\$11,210	9,570	1,640
Cemetery Fund	241,670	1.6%	\$7,170	5,890	1,280
	<u>\$15,102,469</u>	<u>100.00%</u>	<u>\$448,340</u>	<u>\$368,300</u>	<u>\$80,040</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Mayor, City Council Department  
Adjustment for FY12 Variances**

	FY12 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$15,858	\$15,450	\$410
Materials and Services	43,572	29,500	\$14,070
Capital	0	0	\$0
	<u>\$59,430</u>	<u>\$44,950</u>	<u>\$14,480</u>

basis of allocation: GENERAL ADMINISTRATION  
FY12 Actual Personal Services and Materials and Services & PERS Bond  
(less Central Service Allocation for FY12)

General Fund					
Municipal Court	254,873	1.7%	\$1,010	\$810	\$200
Police	3,549,089	23.5%	\$13,970	10,520	3,450
Fire	3,002,533	19.9%	\$11,830	8,450	3,380
Ambulance	110,450	0.7%	\$420	360	60
Parks	932,295	6.2%	\$3,680	2,650	1,030
Recreation	332,512	2.2%	\$1,310	900	410
Aquatic Center	390,294	2.6%	\$1,550	1,080	470
Planning	269,136	1.8%	\$1,070	850	220
Building	226,972	1.5%	\$890	720	170
Total General Fund	9,068,154	60.1%	35,730	26,340	9,390
State Tax Street Fund	771,954	5.1%	\$3,030	2,700	330
Library Fund	477,444	3.2%	\$1,900	1,660	240
Convention Center Fund	618,773	4.0%	\$2,380	1,890	490
Water Fund	1,813,467	12.0%	\$7,130	5,390	1,740
Sewer Fund	1,739,015	11.5%	\$6,830	5,080	1,750
Airport Fund	371,992	2.5%	\$1,480	1,170	310
Cemetery Fund	241,670	1.6%	\$950	720	230
	<u>15,102,469</u>	<u>100.0%</u>	<u>\$59,430</u>	<u>\$44,950</u>	<u>\$14,480</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department  
Adjustment for FY12 Variances**

			FY12 Actual	Budget As Allocated	Variance
<b>LEGAL SERVICES</b>					
Personal Services Plus PERS			\$202,403	\$247,300	(\$44,900)
Materials and Services			51,236	18,450	\$32,790
Capital			0	0	\$0
			<u>\$253,639</u>	<u>\$265,750</u>	<u>(\$12,110)</u>
City Attorney			\$101,460	\$66,440	\$35,020
City Negotiator			25,360	26,580	(1,220)
City Prosecutor			88,770	132,880	(44,110)
Risk Manager			38,050	39,860	(1,810)
			<u>\$253,640</u>	<u>\$265,760</u>	<u>(\$12,120)</u>
<b>CITY ATTORNEY</b>			<u>\$101,460</u>	<u>\$66,440</u>	<u>\$35,020</u>
basis of allocation: GENERAL ADMINISTRATION					
FY12 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY12)					
<b>General Fund</b>					
Municipal Court (less assessments)	254,873	1.7%	\$1,720	\$1,200	\$520
Police	3,549,089	23.4%	23,740	15,610	8,130
Fire	3,002,533	19.9%	20,190	12,490	7,700
Ambulance	110,450	0.7%	710	530	180
Parks	932,295	6.2%	6,290	3,920	2,370
Recreation	332,512	2.2%	2,230	1,330	900
Aquatic Center	390,294	2.6%	2,640	1,590	1,050
Planning	269,136	1.8%	1,830	1,260	570
Building	226,972	1.5%	1,520	1,060	460
	<u>9,068,154</u>	<u>60.0%</u>	<u>60,870</u>	<u>38,990</u>	<u>21,880</u>
State Tax Street Fund	771,954	5.1%	5,170	3,990	1,180
Library Fund	477,444	3.2%	3,250	2,460	790
Convention Center Fund	618,773	4.1%	4,160	2,790	1,370
Water Fund	1,813,467	12.0%	12,180	7,910	4,270
Sewer Fund	1,739,015	11.5%	11,670	7,510	4,160
Airport Fund	371,992	2.5%	2,540	1,730	810
Cemetery Fund	241,670	1.6%	1,620	1,060	560
	<u>15,102,469</u>	<u>100.0%</u>	<u>\$101,460</u>	<u>\$66,440</u>	<u>\$35,020</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Legal Department (con't)  
Adjustment for FY12 Variances**

CITY NEGOTIATOR			\$25,360	\$26,580	(\$1,220)
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.7%	\$680	\$720	(\$40)
Police	19.00	25.3%	6,420	6,720	(300)
Fire	19.00	25.3%	6,420	6,720	(300)
Parks	8.25	11.0%	2,800	2,930	(130)
Recreation	0.25	0.3%	80	80	0
Planning	1.16	1.5%	380	400	(20)
Building	1.16	1.5%	380	400	(20)
Total General Fund	50.82	67.6%	17,160	17,970	(810)
State Tax Street Fund	4.00	5.3%	1,340	1,410	(70)
Library Fund	5.00	6.7%	1,700	1,780	(80)
Convention Center	3.00	4.0%	1,010	1,060	(50)
Water Fund	5.00	6.7%	1,700	1,780	(80)
Sewer Fund	4.00	5.3%	1,340	1,410	(70)
Airport Fund	2.00	2.7%	680	720	(40)
Cemetery Fund	1.25	1.7%	430	450	(20)
	75.07	100.0%	\$25,360	\$26,580	(\$1,220)
CITY PROSECUTOR					
			\$88,770	\$132,880	(\$44,110)
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$35,510	\$53,150	(\$17,640)
Police		60.0%	53,260	79,730	(26,470)
		100.0%	\$88,770	\$132,880	(\$44,110)
RISK MANAGER					
			\$38,050	\$39,860	(\$1,810)
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$18,255	25.0%	\$9,510	\$9,950	(\$440)
Fire	2,401	3.3%	1,260	1,320	(60)
Ambulance	2,157	3.0%	1,140	1,200	(60)
Parks	7,474	10.3%	3,920	4,110	(190)
Recreation	4,140	5.7%	2,170	2,270	(100)
Aquatic Center	15,000	20.6%	7,840	8,210	(370)
Planning	116	0.2%	80	80	0
Building	279	0.4%	150	160	(10)
Total General Fund	49,822	68.5%	26,070	27,300	(1,230)
Street Fund	2,480	3.4%	1,290	1,360	(70)
Transportation Fund	0	0.0%	0	0	0
Convention Center Fund	7	0.0%	0	0	0
Water Fund	10,433	14.3%	5,440	5,700	(260)
Sewer Fund	9,278	12.7%	4,830	5,060	(230)
Airport Fund	801	1.1%	420	440	(20)
Cemetery Fund	16	0.0%	0	0	0
	72,837	100.0%	38,050	39,860	(1,810)

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department  
Adjustment for FY12 Variances**

			FY12 Actual	Budget As Allocated	Variance
<b>FINANCE DEPARTMENT</b>					
Personal Services plus PERS bond			\$411,174	\$456,000	(\$44,826)
Materials and Services			118,495	129,550	(11,055)
Capital			0	5,000	(5,000)
			<u>529,669</u>	<u>590,550</u>	<u>(60,881)</u>
less direct charges for services - Business Licenses			(13,800)	(25,000)	11,200
			<u>\$515,869</u>	<u>\$565,550</u>	<u>(\$49,681)</u>
Utilities Billing/Collections			\$87,680	\$96,120	(\$8,440)
Payroll			51,770	56,755	(4,985)
Payables			71,980	78,910	(6,930)
General Accounting			304,440	333,765	(29,325)
			<u>\$515,870</u>	<u>\$565,550</u>	<u>(\$49,680)</u>
<b>UTILITIES BILLINGS/COLLECTIONS</b>			<u>\$87,680</u>	<u>\$96,120</u>	<u>(\$8,440)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,218,565	46.2%	\$40,510	\$44,700	(\$4,190)
Sewer Fund	3,752,869	53.8%	47,170	51,420	(4,250)
	<u>6,971,434</u>	<u>100.0%</u>	<u>\$87,680</u>	<u>\$96,120</u>	<u>(\$8,440)</u>
<b>PAYROLL</b>			<u>\$51,770</u>	<u>\$56,755</u>	<u>(\$4,985)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2011					
<b>General Fund</b>					
Municipal Court	65	2.4%	\$1,240	\$1,530	(\$290)
Police	497	18.4%	9,530	9,655	(125)
Fire	534	19.8%	10,250	10,780	(530)
Parks	260	9.7%	5,020	5,510	(490)
Recreation	213	7.9%	4,090	4,030	60
Aquatic Center	189	7.0%	3,620	4,030	(410)
Planning	34	1.3%	670	680	(10)
Building	43	1.6%	830	740	90
Total General Fund	<u>1835</u>	<u>68.1%</u>	<u>35,250</u>	<u>36,955</u>	<u>(1,705)</u>
State Tax Street Fund	131	4.9%	2,540	2,550	(10)
Library Fund	210	7.8%	4,040	4,600	(560)
Convention Center	134	5.0%	2,590	4,650	(2,060)
Water Fund	164	6.1%	3,160	2,890	270
Sewer Fund	114	4.2%	2,170	2,440	(270)
Airport Fund	60	2.2%	1,140	1,310	(170)
Cemetery Fund	46	1.7%	880	1,360	(480)
	<u>2,694</u>	<u>100.0%</u>	<u>\$51,770</u>	<u>\$56,755</u>	<u>(\$4,985)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Finance Department (con't)  
Adjustment for FY12 Variances**

			FY12 Average	Budget As Allocated	Variance
PAYABLES			<u>\$71,980</u>	<u>\$78,910</u>	<u>(\$6,930)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 09-10					
General Fund					
Municipal Court	120	1.2%	\$860	\$950	(\$90)
Police	1,385	14.3%	10,290	11,280	(990)
Fire	631	6.6%	4,750	5,130	(380)
Ambulance	277	2.9%	2,090	2,290	(200)
Parks	1,562	16.2%	11,660	12,780	(1,120)
Recreation	526	5.4%	3,890	4,260	(370)
Aquatic Center	388	4.0%	2,880	3,160	(280)
Planning	159	1.6%	1,150	1,260	(110)
Building	121	1.3%	940	1,030	(90)
Total General Fund	<u>5,169</u>	<u>53.5%</u>	<u>38,510</u>	<u>42,140</u>	<u>(3,630)</u>
State Tax Street Fund	403	4.2%	3,020	3,310	(290)
Library Fund	398	4.1%	2,950	3,240	(290)
Pendleton Convention Center Fund	668	6.9%	4,970	5,440	(470)
Water Fund	1,329	13.8%	9,930	10,890	(960)
Sewer Fund	840	8.6%	6,190	6,860	(670)
Airport Fund	473	4.9%	3,530	3,870	(340)
Cemetery Fund	383	4.0%	2,880	3,160	(280)
	<u>9,663</u>	<u>100.0%</u>	<u>\$71,980</u>	<u>\$78,910</u>	<u>(\$6,930)</u>
GENERAL ACCOUNTING					
basis of allocation: GENERAL ADMINISTRATION					
FY12 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY12)					
General Fund					
Municipal Court	254,873	1.7%	\$5,170	\$6,010	(\$840)
Police	3,549,089	23.4%	71,240	78,095	(6,855)
Fire	3,002,533	19.9%	60,580	62,740	(2,160)
Ambulance	110,450	0.7%	2,130	2,670	(540)
Parks	932,295	6.2%	18,880	19,690	(810)
Recreation	332,512	2.2%	6,700	6,680	20
Aquatic Center	390,294	2.6%	7,920	8,010	(90)
Planning	269,136	1.8%	5,480	6,340	(860)
Building	226,972	1.5%	4,570	5,340	(770)
	<u>9,068,154</u>	<u>60.0%</u>	<u>182,670</u>	<u>195,575</u>	<u>(12,905)</u>
State Tax Street Fund	771,954	5.1%	15,530	20,030	(4,500)
Library Fund	477,444	3.2%	9,740	12,350	(2,610)
Convention Center Fund	618,773	4.1%	12,480	14,020	(1,540)
Water Fund	1,813,467	12.0%	36,530	39,720	(3,190)
Sewer Fund	1,739,015	11.5%	35,010	38,050	(3,040)
Airport Fund	371,992	2.5%	7,610	8,680	(1,070)
Cemetery Fund	241,670	1.6%	4,870	5,340	(470)
	<u>15,102,469</u>	<u>100.0%</u>	<u>\$304,440</u>	<u>\$333,765</u>	<u>(\$29,325)</u>

**CITY OF PENDLETON  
APPENDIX A  
Allocation of Insurance  
Adjustment for FY12 Variances**

			FY12 Actual	Budget As Allocated	Variance
<b>INSURANCE</b>					
Materials and Services			<u>\$185,629</u>	<u>\$256,000</u>	<u>(\$70,371)</u>
Cost of Claims - Liability			44,381	140,800	(96,430)
Base Insurance - Property			<u>141,248</u>	<u>115,200</u>	<u>26,050</u>
			<u>\$185,629</u>	<u>\$256,000</u>	<u>(\$70,380)</u>
<b>COST OF CLAIMS - LIABILITY</b>					
			<u>\$44,380</u>	<u>\$140,800</u>	<u>(\$96,430)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
<b>General Fund</b>					
Police	18,255	25.1%	\$11,140	\$35,340	(\$24,210)
Fire	2,401	3.3%	1,460	4,650	(3,190)
Ambulance	2,157	3.0%	1,330	4,220	(2,890)
Parks	7,474	10.3%	4,570	14,500	(9,930)
Recreation	4,140	5.7%	2,530	8,030	(5,500)
Aquatic Center	15,000	20.6%	9,140	29,000	(19,860)
Planning	116	0.2%	90	280	(190)
Building	279	0.4%	180	560	(380)
Total General Fund	<u>49,822</u>	<u>68.6%</u>	<u>30,440</u>	<u>96,580</u>	<u>(66,150)</u>
<b>Street Fund</b>					
Convention Center	2,480	3.4%	1,510	4,790	(3,280)
Water Fund	7	0.0%	0	0	0
Sewer Fund	10,433	14.3%	6,350	20,140	(13,790)
Airport	9,278	12.6%	5,590	17,740	(12,150)
Cemetery	801	1.1%	490	1,550	(1,060)
	<u>16</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>72,837</u>	<u>100.0%</u>	<u>\$44,380</u>	<u>\$140,800</u>	<u>(\$96,430)</u>
<b>BASE INSURANCE - PROPERTY</b>					
			<u>\$141,250</u>	<u>\$115,200</u>	<u>\$26,050</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
<b>General Fund</b>					
Police	1,962,690	3.1%	4,370	3,570	800
Fire	2,492,604	4.0%	5,650	4,610	1,040
Parks	2,871,152	4.6%	6,500	5,300	1,200
Recreation	2,078,010	3.2%	4,520	3,800	720
Aquatic Center	2,111,196	3.4%	4,800	3,920	880
Total General Fund	<u>11,515,652</u>	<u>18.3%</u>	<u>25,840</u>	<u>21,200</u>	<u>4,640</u>
<b>Library Fund</b>					
Convention Center Fund	4,437,754	7.1%	10,030	8,180	1,850
Water Fund	6,534,866	10.4%	14,690	11,980	2,710
Sewer Fund	17,535,820	27.9%	39,410	32,140	7,270
Airport Fund	10,968,619	17.4%	24,580	20,040	4,540
Cemetery Fund	11,536,532	18.3%	25,850	20,970	4,880
	<u>394,435</u>	<u>0.6%</u>	<u>850</u>	<u>690</u>	<u>160</u>
	<u>62,923,678</u>	<u>100.0%</u>	<u>\$141,250</u>	<u>\$115,200</u>	<u>\$26,050</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Engineering Division  
Adjustment for FY12 Variances**

	FY12 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$356,123	\$378,320	(\$22,197)
Materials and Services	28,597	37,160	(8,563)
Capital Outlay	0	0	0
	<u>384,720</u>	<u>415,480</u>	<u>(30,760)</u>
less Charges for Services	(90,728)	(40,700)	(50,028)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$293,992</u>	<u>\$374,780</u>	<u>(\$80,788)</u>
Engineering Services	\$293,992	\$374,780	(\$80,790)
Capital Outlay	0	0	\$0
	<u>\$293,992</u>	<u>\$374,780</u>	<u>(\$80,790)</u>

**ENGINEERING SERVICES**

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

General Fund			
Police		15.0%	(\$12,130)
Fire		0.0%	0
Parks		3.0%	(2,420)
Planning		1.0%	(810)
Building		1.0%	(810)
General Fund		<u>20.0%</u>	<u>(16,170)</u>
State Tax Street Fund		25.0%	(20,200)
PCC Fund		2.0%	(1,620)
Water Fund		23.0%	(18,570)
Sewer Fund		27.0%	(21,810)
Airport		3.0%	(2,420)
		<u>100.0%</u>	<u>(\$80,790)</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
General Fund		<u>0.0%</u>	<u>0</u>
State Tax Street Fund		33.4%	0
Water Fund		33.3%	0
Sewer Fund		33.3%	0
		<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Facilities Division  
Adjustment for FY12 Variances**

		Actual FY12	Budget As		
<b>FACILITIES</b>					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$383,747	\$407,900	(\$24,153)	
Materials and Services		147,806	124,800	23,006	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		<u>538,553</u>	<u>539,700</u>	<u>(1,147)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(62,460)	(62,460)	0	
		<u>\$459,593</u>	<u>\$460,740</u>	<u>(\$1,150)</u>	
CITY HALL		\$234,392	\$234,980	(\$590)	
OTHER CITY FACILITIES		225,201	225,760	(560)	
		<u>\$459,593</u>	<u>\$460,740</u>	<u>(\$1,150)</u>	
OTHER CITY FACILITIES		\$225,200	\$225,760	(\$560)	
Basis of Allocation: ESTIMATED VALUE RECEIVED					
Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$70,500	\$70,660	(\$160)	
Fire	1.9%	\$4,280	\$4,290	(\$10)	
Parks	24.1%	54,270	54,410	(140)	
Recreation	16.7%	37,610	37,700	(90)	
Aquatic Center	7.4%	16,660	16,710	(50)	
Total General Fund	81.4%	<u>183,320</u>	<u>183,770</u>	<u>(450)</u>	
Pendleton Convention Center	7.4%	16,660	16,710	(50)	
Sewer Fund	1.9%	4,280	4,290	(10)	
Airport Fund	5.6%	12,610	12,640	(30)	
Cemetery	0.0%	0	0	0	
Construction and Repair Fund	3.7%	8,330	8,350	(20)	
	100.0%	<u>\$225,200</u>	<u>\$225,760</u>	<u>(\$560)</u>	
CITY HALL		\$234,390	\$234,980	(\$590)	
basis of allocation: GENERAL ADMINISTRATION					
FY12 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY12)					
General Fund					
Municipal Court (less assessments)	254,873	1.7%	\$3,980	\$4,230	(\$250)
Police	3,549,089	23.5%	55,080	54,990	90
Fire	3,002,533	19.9%	46,650	44,180	2,470
Ambulance	110,450	0.7%	1,640	1,880	(240)
Parks	932,295	6.2%	14,530	13,860	670
Recreation	332,512	2.2%	5,160	4,700	460
Aquatic Center	390,294	2.6%	6,090	5,640	450
Planning	269,136	1.8%	4,220	4,460	(240)
Building	226,972	1.5%	3,520	3,760	(240)
	<u>9,068,154</u>	<u>60.1%</u>	<u>140,870</u>	<u>137,700</u>	<u>3,170</u>
State Tax Street Fund	771,954	5.1%	11,950	14,100	(2,150)
Library Fund	477,444	3.2%	7,500	8,690	(1,190)
Convention Center Fund	618,773	4.1%	9,610	9,870	(260)
Water Fund	1,813,467	12.0%	28,130	27,960	170
Sewer Fund	1,739,015	11.5%	26,950	26,790	160
Airport Fund	371,992	2.4%	5,630	6,110	(480)
Cemetery Fund	241,670	1.6%	3,750	3,760	(10)
	<u>15,102,469</u>	<u>100.0%</u>	<u>\$234,390</u>	<u>\$234,980</u>	<u>(\$590)</u>

**CITY OF PENDLETON  
APPENDIX A**

**Allocation of Information Technology**

			FY12 Actual	Budget As Allocated	Variance
<b>INFORMATION TECHNOLOGY</b>					
Materials and Services			\$125,730	\$134,340	(\$8,610)
Capital Outlay			31,950	47,100	(15,150)
			<u>157,680</u>	<u>181,440</u>	<u>(23,760)</u>
less technology grants			(10,900)	(26,000)	15,100
			<u>\$146,780</u>	<u>\$155,440</u>	<u>(\$8,660)</u>
Materials & Services & Capital			<u>\$146,780</u>	<u>\$155,440</u>	<u>(\$8,660)</u>
<b>INFORMATION TECHNOLOGY OPERATIONS</b>					
Basis of allocation: GENERAL ADMINISTRATION					
FY12 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY12)					
<b>General Fund</b>					
Municipal Court	254,873	1.7%	\$2,500	\$2,800	(\$300)
Police	3,549,089	23.4%	\$34,350	36,370	(2,020)
Fire	3,002,533	19.9%	\$29,210	29,220	(10)
Ambulance	110,450	0.7%	\$1,030	1,240	(210)
Parks	932,295	6.2%	\$9,100	9,330	(230)
Recreation	332,512	2.2%	\$3,230	3,110	120
Aquatic Center	390,294	2.6%	\$3,820	3,730	90
Planning	269,136	1.8%	\$2,640	2,950	(310)
Building	226,972	1.5%	\$2,200	2,490	(290)
Total General Fund	<u>9,068,154</u>	<u>60.00%</u>	<u>88,080</u>	<u>91,240</u>	<u>(3,160)</u>
State Tax Street Fund	771,954	5.1%	\$7,490	9,330	(1,840)
Library Fund	477,444	3.2%	\$4,700	5,750	(1,050)
Convention Center Fund	618,773	4.1%	\$6,000	6,530	(530)
Water Fund	1,813,467	12.0%	\$17,610	18,500	(890)
Sewer Fund	1,739,015	11.5%	\$16,880	17,560	(680)
Airport Fund	371,992	2.5%	\$3,670	4,040	(370)
Cemetery Fund	241,670	1.6%	\$2,350	2,490	(140)
	<u>15,102,469</u>	<u>100.00%</u>	<u>\$146,780</u>	<u>\$155,440</u>	<u>(\$8,660)</u>



**CITY OF PENDLETON**

**APPENDIX B**

## ***GLOSSARY***

### **Appropriation**

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

### **Audit**

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

### **Bancroft Bonds**

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

### **Bond**

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

### **Capital**

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

### **Contingency**

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

### **CPI-U**

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

### **Department**

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

### **Depreciation**

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

### **Enterprise Fund**

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

### **Felony**

Crimes punishable by imprisonment in state penitentiary.

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

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

### **Fixed Assets**

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

**Full Time Equivalency (FTE)**

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

**Fund**

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

**General Fund**

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

**General Obligation Bonds**

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

**G.I.S.**

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

**Interfund Transfers**

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

**Intergovernmental Revenue**

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

**Library District**

See Umatilla County Special Library District

**Local Improvement District (LID)**

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

**Local Option Levy**

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

**Travel and Training**

Cost of any schools or work shops attended.

**Measure 5**

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

**Measure 50**

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

**Mill**

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

**Minor Equipment**

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

**Misdemeanor**

Crimes punishable by fine or internment in county jail.

**Object**

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

**Oregon Revised Statutes (ORS)**

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

**Oregon State Library Suggested Minimum Criteria**

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

**Part Time**

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

**Consultants**

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

**Program**

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

**Recidivism**

A falling back into criminal habits, especially after punishment.

**Reserve**

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

**Resources Forward**

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

**Salaries and Wages**

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

**SCADA**

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

**SPWF**

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

**Special Library District**

See Umatilla County Special Library District

**Transportation**

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

**Umatilla County Special Library District**

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

**Unappropriated Reserve**

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

**User Fee**

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

