

City of Pendleton

Pendleton's Sister City

心ひとつに 世界に誇る 南相馬の再興を



福島県 MINAMISOMA CITY

南相馬市



Adopted Budget
2014-2015

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CITY OF PENDLETON ADOPTED BUDGET FY 14-15

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**CITY OF PENDLETON
ADOPTED BUDGET
FY14-15**

2014-15 BUDGET COMMITTEE

John Brenne

Kricket Nicholson

Neil Brown

Vincent Papol

Jayne Clarke

Al Plute

Roger Harwerth

Cam Preus

Jane Hill

Rita Rosenbert

Phillip Houk

Chuck Sams

Keith May

Mike Short

Dave Krumbein

Chuck Wood

Becky Marks

Tom Young

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

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City of Pendleton Budget Committee,

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

This year's budget sustains service levels, addresses a large portion of our previously deferred maintenance needs, and significantly increases our general fund reserves, a source of concern these past few years.

We continue to be optimistic about our future. The City Council's primary goal is to increase jobs and income by completing key objectives. As this budget reaches final adoption, a housing project that promises 72 new homes is underway. Many of our larger employers have expanded. The Federal Aviation Administration's designation of the Pan Pacific UAS Test Range Complex as one of six nationally authorized test range sites, of which the Eastern Oregon Regional Airport in Pendleton is a key partner, promises to bring many new high paying jobs and revenue to the airport.

At the direction of the City Council, the City has eliminated six positions over the past two years to reduce costs. We have also been directed to invest in technology to improve our efficiency. We have updated emergency services communication software and are purchasing facility scheduling software for all of our parks facilities. This coming year we will complete our investment in updating our financial software, replace 22 computers, implement GIS, and codification of our City ordinances. We have other plans to consider other additional technology upgrades including maintenance, customer service, and upgrades to our municipal court software.

This coming year we will receive updates to our infrastructure master plans that will enable us to address utility rates and plan for future expansion. This budget proposes \$1.5M be borrowed to extend infrastructure to the airport industrial park lands on the west end of the property.

We will also be placing on the ballot a measure asking for support to make public improvements throughout the city as well as address much needed maintenance. It is also the Councils desire to put forward a solution to our deteriorating roads.

We are proposing 1.5 new positions within the city, that being the proposed half time Associate Director of the PDC recommended by the Advisory Committee to the Pendleton Development Commission, funded entirely by urban renewal funds and a full time technician at the Resource Recovery Facility, funded by sewer user fees. I have been largely unwilling to add staff until the City is able to determine that our funding is stable.



I am very sensitive to the fact that many of our employees are being asked to perform their jobs with inadequate staffing. The biggest challenge to adding staff will be the new PERS rates which will change in FY 16. I will be discussing with senior department heads our future revenue projections and work with them to determine if we can add staff and where that should take place.

Fees have been increased throughout the city and this budget proposes no new increases of our utility rates beyond the required cost of living increase. However we are proposing there be a re-alignment of our water and sewer fees by lowering sewer and increasing water by 7% for a net zero impact to the customer.

Last year I anticipated we would lower the total city inter fund loans from \$3.3M to \$3.1. While I have not seen a report, I estimate the inter fund loan balance to end FY 15 at \$2.45M. The airport fund will drop a modest \$30,000 to \$2.12M primarily due to the loss of residential rent income and a lower than expected crop yield.

I continue to be grateful to serve you as your City Manager and Executive Director. While our task ahead continues to be daunting, I appreciate the support you have given me and the staff to continually improve ourselves and our organization.

I feel that the community is poised to grow. Our greatest challenge continues to be having the time and resources to be able to address a multitude of significant problems so we can focus on changes that will help us shape the premier city we aspire to be. We will continue to push to accomplish the community goals and objectives set before us and to improve customer service and financial health through the use of technology and job creation.

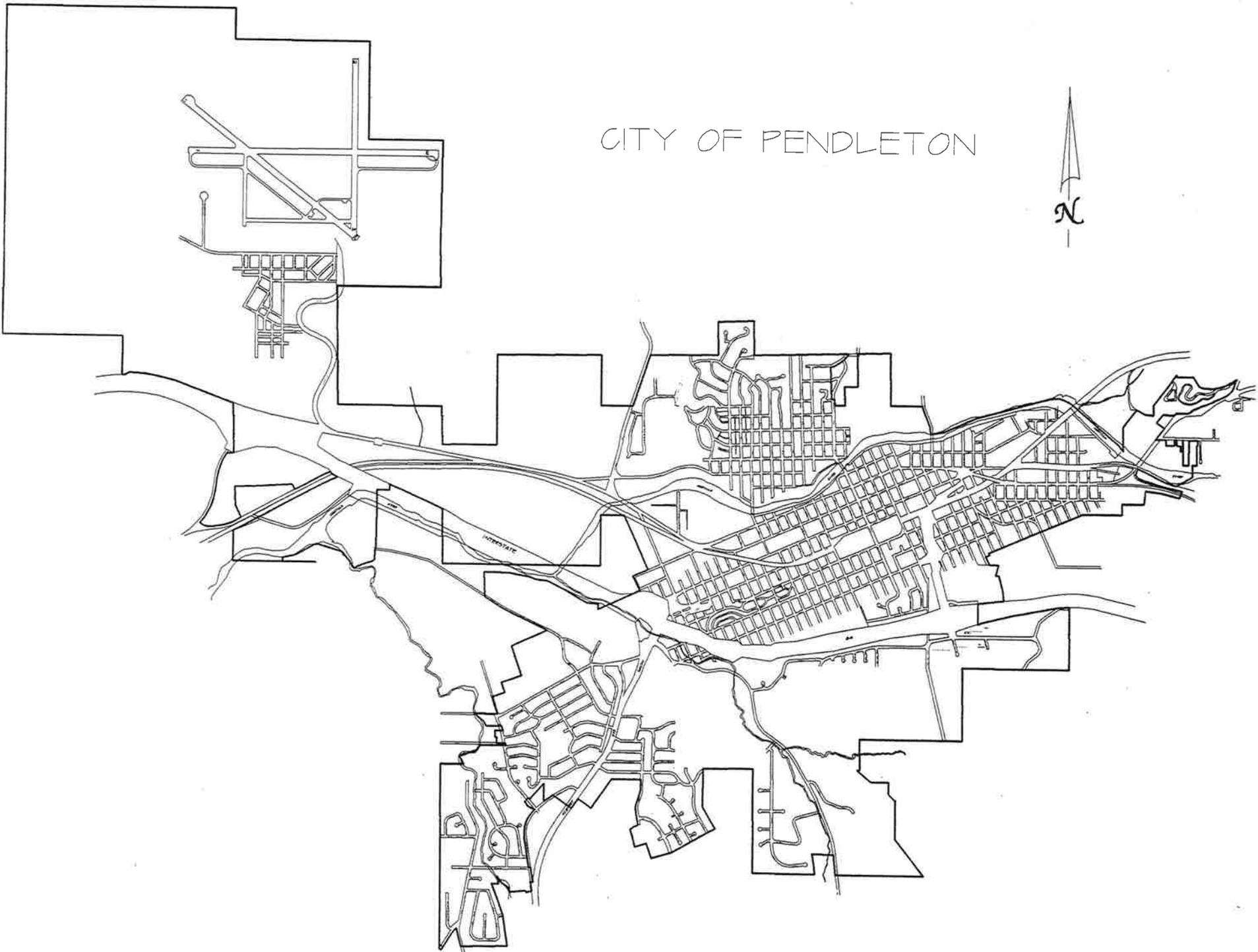
Sincerely,

Robb Corbett

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 2015

- 2/25 FY 2015 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)
- 04/17** Send notices of budget committee meeting to paper.
- 04/18 Begin printing budget.
- 04/23* 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.
- 04/23 Preliminary Budget completed.
- 04/29 Budget Committee meeting and State Revenue Sharing Budget.
- 05/1 Second budget committee meeting (if necessary).
- 05/6 Third budget committee meeting (if necessary).
- 05/08 Fourth budget committee meeting (if necessary).
- 05/09 Fifth 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.
- 06/03 Budget Hearing before the City Council.
- 06/03 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 35 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

State Tax Street Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

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

Sidewalk Repair Loan Fund

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

Pendleton Convention Center Fund

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

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

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

Parks Trust Fund

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

City/County Public Safety Fund

The City/County Public Safety fund was established to provide an avenue to purchase the mutually needed public safety equipment in FY02.

Horne Special Trust Fund

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

Debt Service Fund

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

Debt Service Fund

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. Parks improvements bond is the only issue of general obligation debt unpaid as of January, 2014.

Capital Project Funds

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

Local Improvement District Construction Fund

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

HB2001 Road Projects Construction Fund

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

Permanent Funds

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

Water Capital Reserve Fund

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

Sewer Fund

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

Sewer Capital Reserve Fund

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

Wastewater Treatment Plant Capital Projects Fund

The Wastewater Treatment Plant (WWTP) Capital Projects Fund was set up for the WWTP bond and loan financed infrastructure improvements. It is scheduled to be closed.

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 years payment on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest is credited to WWTP Capital Projects.

Wastewater Treatment Plant Debt Service Fund

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

Airport Fund

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

Internal Service Funds

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

PW Administration and Fleet Fund

Revenues principally consist of rental or equipment, contract labor and overhead charges to other City funds and departments. Expenditures are made for wages, supplies, gas, and diesel and equipment replacement. This fund was formerly known as the Construction and Repair Fund.

Central Services Fund

Revenues consist primarily of charges for central administrative support services. Expenses are for operating expenses within the City Manager's Office, Mayor and City Council Department, PDC Administration, Insurance Division, Legal Department, Finance Department, Engineering Division, Facilities Division, and Information Technology.

Agency Funds

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

Pendleton Foundation Trust Fund

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

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY12	ACTUAL FY13	BUDGET FY14	ADOPTED FY15
General Fund	\$13,581,100	\$14,037,759	\$14,297,325	\$15,347,200
State Tax Street Fund	1,616,140	1,660,200	2,055,000	2,093,800
City Fuel Tax Fund	670,853	532,530	0	0
Bike Fund	13,983	15,157	15,655	18,050
Library Fund	618,842	573,128	602,425	577,320
Library Special Trust Fund	665,510	669,737	676,305	84,270
City Transportation Fund	544,684	640,427	414,000	404,750
Community Development Block Grant Fund	2,586	6,707	743,850	2,600
Community Development Fund	1,292,282	874,016	1,013,500	642,400
Sidewalk Repair Fund	(125,079)	(95,419)	102,500	77,500
Pendleton Convention Center Fund	557,819	561,675	860,300	846,250
Pendleton Convention Center TPAC Fund	11,068	108,086	750,000	752,500
Pendleton Youth Comm. Fund	3,856	0	0	0
Police Interagency Special Revolving Fund	211,824	221,559	182,700	170,400
Development Fees Fund	629,138	701,582	999,800	959,550
Parks Equipment Capital Reserve Fund	64,490	55,233	58,400	25,550
Public Safety Capital Reserve Fund	97,610	61,697	174,100	238,300
Parks Trust Fund	174,607	123,910	84,700	120,500
City/County Public Safety Fd	190,373	217,843	255,100	70,100
Horne Special Trust Fund	0	2,276	20,275	20,275
Hospital Road Fund	0	372,259	550,000	0
LID Construction Fund	59,796	114,334	1,291,200	592,725
Keystone Capital Construction Fd	3,549,298	0	0	0
Quinney Bridge Construction Fund	687,458	0	0	0
HB2001 Road Projects Construction Fund	871,050	25,347	1,217,075	888,580
Library Permanent Trust Fund	141,381	141,405	142,600	6,120
Cemetery & Maus. Perp. Care Trust Fd.	754,087	754,538	764,225	748,750
Debt Service Fund	558,791	537,275	511,223	236,540
Water Fund	4,151,751	3,144,661	3,920,900	5,336,550
Water Capital Reserve Fund	0	0	0	250,500
Sewer Fund	5,225,536	5,210,228	4,974,825	5,003,300
Sewer Capital Reserve Fund	5,430,895	3,000,969	4,240,450	3,714,200
WWTP Capital Projects Fund	11,061,039	762,019	0	141,500
WWTP Bond Reserve Fund	744,698	744,697	744,700	744,700
WWTP Debt Service Fund	742,898	744,598	740,775	744,573
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(1,037,308)	(1,528,341)	4,120,850	3,750,200
Cemetery Fund	257,873	248,045	0	0
PW Administration & Fleet Fund	1,286,635	1,371,199	1,445,000	1,637,000
Central Services Fund	2,974,228	3,010,243	3,197,100	3,270,440
Pend. Foundation Trust Fund	192,674	158,545	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	93,308	49,664	0	0
	<u>\$59,017,774</u>	<u>\$40,279,788</u>	<u>\$51,856,858</u>	<u>\$50,206,993</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY12	ACTUAL FY13	BUDGET FY14	ADOPTED FY15
General Fund	\$11,370,234	\$11,615,148	\$14,297,325	\$15,347,200
State Tax Street Fund	1,095,588	1,131,685	2,055,000	2,093,800
City Fuel Tax Fund	415,000	532,530	0	0
Bike Fund	8,000	8,000	15,655	18,050
Library Fund	531,845	503,936	602,425	577,320
Library Special Trust Fund	15,184	17,763	676,305	84,270
City Transportation Program Fund	215,414	251,048	414,000	404,750
Community Development Block Grant	0	4,094	743,850	2,600
Community Development Fund	177,206	99,698	1,013,500	642,400
Sidewalk Repair Fund	3,156	2,296	102,500	77,500
Pendleton Convention Center Fund	705,743	720,215	860,300	846,250
Pendleton Convention Center TPAC Fund	857	65,159	750,000	752,500
Pendleton Youth Comm. Fund	2,278	0	0	0
Police Interagency Special Revolving	163,177	165,046	182,700	170,400
Development Fees Fund	2,373	1,137	999,800	959,550
Parks Equipment Capital Reserve Fund	27,640	9,090	58,400	25,550
Public Safety Capital Reserve Fund	177,955	100,721	174,100	238,300
Parks Trust Fund	58,294	2,553	84,700	120,500
City/County Public Safety Fund	31,188	22,360	255,100	70,100
Horne Special Trust Fund	0	30	20,275	20,275
Hospital Road Fund	0	372,259	550,000	0
LID Construction Fund	125,886	127,315	1,291,200	592,725
Keystone Capital Development Fund	1,244,995	0	0	0
Quinney Bridge Construction Fund	687,458	0	0	0
HB2001 Road Project Construction Fund	885,988	23,263	1,217,075	888,580
Library Permanent Trust Fund	803	826	142,600	6,120
Cemetery & Maus. Perp. Care Trust Fund	15,000	25,000	764,225	748,750
Debt Service Fund	505,735	502,125	511,223	236,540
Water Fund	4,481,206	3,265,718	3,920,900	5,336,550
Water Capital Reserve Fund	0	0	0	250,500
Sewer Fund	4,146,370	3,841,357	4,974,825	5,003,300
Sewer Capital Reserve Fund	2,455,432	355,776	4,240,450	3,714,200
WWTP Capital Projects Fund	3,234,783	620,600	0	141,500
WWTP Bond Reserve Fund	0	0	744,700	744,700
WWTP Debt Service Fund	742,898	744,597	740,775	744,573
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,112,103	686,234	4,120,850	3,750,200
Cemetery Fund	261,261	261,323	0	0
PW Administration & Fleet Fund	1,087,479	1,032,919	1,445,000	1,637,000
Central Services Fund	2,562,433	2,522,243	3,197,100	3,270,440
Pendleton Foundation Trust Fund	192,181	117,283	240,000	240,000
Eastern Oregon Drug Task Force Agency	93,308	49,664	0	0
	<u>\$38,836,452</u>	<u>\$29,801,012</u>	<u>\$51,856,858</u>	<u>\$50,206,993</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2015 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$3,183,300	\$5,949,700	\$0	\$3,356,470	\$821,000
State Street Fund	645,000	0			1,271,700
Bike Fund	8,400				9,600
Library Fund	59,000			18,000	396,185
Library Special Trust Fund	53,970				
City Transportation Fund	59,800			15,000	302,450
DBG Fund	2,600				
Community Development Fd	575,300				
Sidewalk Repair Fund	0		13,500		
Pendleton Convention Center Fund	0	390,000		50,000	
CC TPAC Fund	662,000	90,000			
Horne Special Trust Fund	20,175				
Police Interagency Special Revolving Fund	48,000				116,000
Development Fees Fund	751,500		550	200,000	
Parks Equipment Capital Reserve Fund	20,350				
Public Safety Capital Reserve Fund	68,300			170,000	0
Parks Trust Fund	113,500			4,500	
City/County Public Safety Fd	9,800				
Library Permanent Trust Fund	6,090				
Cemetery & Maus. Perp. Care Tr. Fd.	732,600			3,150	
JD Construction Fund	(93,000)		176,000		
IB2001 Road Projects Construction Fd	12,000				876,580
Debt Service Fund	4,000	232,340			
Water Fund	2,500				1,500,000
Water Capital Reserve Fund	0				
Sewer Fund	1,213,100				
Sewer Capital Reserve Fund	3,157,700				
WWTP Capital Project Fund	141,500				
WWTP Bond Reserve Fund	744,700				
WWTP Debt Service Fund	0				
WWTP Rate Stabilization Fund	450,000				
Airport Fund	0				705,000
PW Administration & Fleet Fund	265,205				
Central Services Fund	625,490	14,000		84,100	58,170
Pendleton Foundation Trust Fund	5,000				
TOTAL RESOURCES	\$13,547,880	\$6,676,040	\$190,050	\$3,901,220	\$6,056,685

CHARGES FOR SERVICES	FINES & FORFEITURES	MISC. REVENUES	TRANSFERS	TOTAL RESOURCES	
\$1,315,000	\$405,000	\$142,490	\$174,240	\$15,347,200	General Fund
173,100		4,000		2,093,800	State Street Fund
		50		18,050	Bike Fund
		46,095	58,040	577,320	Library Fund
		30,270	30	84,270	Library Special Trust Fund
		5,000	22,500	404,750	City Transportation Fund
		0		2,600	CDBG Fund
		67,100	0	642,400	Community Development Fd
		64,000		77,500	Sidewalk Repair Fund
262,000		144,250		846,250	Pendleton Convention Center Fund
		500		752,500	PCC TPAC Fund
		100	0	20,275	Horne Special Trust Fund
4,800		1,600		170,400	Police Interagency Spec Rev Fund
		7,500		959,550	Development Fees Fund
		200	5,000	25,550	Parks Equipment Capital Reserve Fd
		0	0	238,300	Public Safety Capital Reserve Fund
		2,500		120,500	Parks Trust Fund
60,000		300		70,100	City/County Public Safety Fd
		30		6,120	Library Permanent Trust Fund
		13,000		748,750	Cemetery & Maus. Perp. Care Tr. Fd.
		509,725		592,725	LID Construction Fund
				888,580	HB2001 Road Projects Construction Fd
		200		236,540	Debt Service Fund
3,790,050		44,000		5,336,550	Water Fund
		500	250,000	250,500	Water Capital Reserve Fund
3,694,500		95,700		5,003,300	Sewer Fund
		15,000	541,500	3,714,200	Sewer Capital Reserve Fund
		0		141,500	WWTP Capital Project Fund
			744,573	744,700	WWTP Bond Reserve Fund
				744,573	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
754,000		2,206,200	85,000	3,750,200	Airport Fund
1,365,695		6,100		1,637,000	PW Administration & Fleet Fund
2,481,090		7,590		3,270,440	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
<u>\$13,900,235</u>	<u>\$405,000</u>	<u>\$3,649,000</u>	<u>\$1,880,883</u>	<u>\$50,206,993</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED BUDGET EXPENDITURES BY OBJECT GROUP
2015 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$160,050	\$179,300	\$11,810	\$4,390	
Police Department	2,960,160	965,960		154,105	
Fire/Ambulance Department	2,917,870	565,440		155,920	
Parks Division	630,790	371,310		18,300	
Recreation Division	288,950	208,260		7,240	
Aquatic Division	201,140	266,770		1,440	
Cemetery Division	146,840	107,420		4,290	
Planning Division	212,330	46,520		8,350	
Building Division	212,980	41,100		8,920	
Economic Development Department		77,700			
Non-Departmental		411,100	558,000	231,240	170,540
TOTAL GENERAL FUND	7,732,010	3,240,880	569,810	594,195	170,540
STATE TAX STREET FUND	336,050	737,720	800,000	0	12,010
BIKE FUND		9,500			
LIBRARY FUND	360,620	118,040	26,000	1,000	11,830
LIBRARY SPECIAL TRUST FUND		30,000			
CITY TRANSPORTATION FUND		282,000	94,750		
CDBG GRANT FUND		0			
COMMUNITY DEVELOPMENT FUND		90,000		0	
SIDEWALK REPAIR FUND		300	0	77,200	
PENDLETON CONVENTION CTR. F	263,220	404,510		172,000	6,520
PCC TPAC FUND		2,000	648,000	66,000	
HORNE SPECIAL TRUST FUND		200			
POLICE INTERAGENCY SPECIAL REVOLVING FD		170,400			
DEVELOPMENT FEES FUND			959,550		
PARKS EQUIPMENT CAPITAL RESERVE FD			25,550		
PUBLIC SAFETY CAPITAL RESERVE FD			237,300	1,000	
PARKS TRUST FUND			25,000		
CITY/COUNTY PUBLIC SAFETY FD		5,000	65,100		
LID CONSTRUCTION FUND		500	250,000	342,225	
HB2001 ROAD PROJECTS CONSTRUCTION FD			888,080	500	
LIBRARY PERMANENT TRUST FUND					30
CEMETERY & MAUS. PERP. CARE TR. FD					13,000
DEBT SERVICE FUND				232,225	
WATER FUND	443,030	2,111,980	1,880,000	573,220	261,170
WATER CAPITAL RESERVE FUND					
SEWER FUND	590,290	1,878,585	875,000	426,036	1,160,183
SEWER CAPITAL RESERVE FUND					
WWTP CAPITAL PROJECTS FUND					141,500
WWTB BOND RESERVE FUND					
WWTP DEBT SERVICE FUND				744,573	
WWTP RATE STABILIZATION FUND					
AIRPORT FUND	255,600	648,040	515,000	2,323,000	8,560
PW ADMINISTRATION & FLEET FL	948,180	221,710	306,000		29,280
CENTRAL SERVICES FUND					
City Manager's Office	357,350	27,400	18,000		
Mayor and City Council	18,950	34,000			
PDC Administration	30,000	5,000			
Insurance		279,500			66,260
Legal Department	201,750	96,250	7,800		
Finance Department	474,500	130,400	189,000		
Engineering Division	386,050	45,250	15,000		
Facilities Division	357,650	168,250	5,000		
Information Technology	0	162,500	22,000		
TOTAL CENTRAL SERVICES FUND	1,826,250	948,550	256,800	0	66,260
PENDLETON FOUNDATION TRUST FUND		240,000			
TOTAL EXPENDITURES	\$12,755,250	\$11,139,915	\$8,421,940	\$5,553,174	\$1,880,383

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total.	
	\$356,450		\$356,450	GENERAL FUND
	4,080,225		4,080,225	Municipal Court
	3,639,230		3,639,230	Police Department
	1,020,400		1,020,400	Fire/Ambulance Department
	504,450		504,450	Parks Division
	469,350		469,350	Recreation Division
	258,550		258,550	Aquatic Division
	267,200		267,200	Cemetery Division
	263,000		263,000	Planning Division
	77,700		77,700	Building Division
3,004,765	4,375,645	35,000	4,410,645	Economic Development Department
3,004,765	15,312,200	35,000	15,347,200	Non-Departmental
				TOTAL GENERAL FUND
208,020	2,093,800	0	2,093,800	STATE TAX STREET FUND
	9,500	8,550	18,050	BIKE FUND
59,830	577,320		577,320	LIBRARY FUND
0	30,000	54,270	84,270	LIBRARY SPECIAL TRUST FUND
28,000	404,750		404,750	CITY TRANSPORTATION FUND
	0	2,600	2,600	CDBG GRANT FUND
100,000	190,000	452,400	642,400	COMMUNITY DEVELOPMENT FUND
	77,500		77,500	SIDEWALK REPAIR FUND
	846,250		846,250	PENDLETON CONVENTION CTR. FUND
	716,000	36,500	752,500	PCC TPAC FUND
	200	20,075	20,275	HORNE SPECIAL TRUST FUND
	170,400		170,400	POLICE INTERAGENCY SPECIAL REVOLVING FD
	959,550		959,550	DEVELOPMENT FEES FUND
	25,550		25,550	PARKS EQUIPMENT CAPITAL RESERVE FD
	238,300		238,300	PUBLIC SAFETY CAPITAL RESERVE FD
	25,000	95,500	120,500	PARKS TRUST FUND
	70,100		70,100	CITY/COUNTY PUBLIC SAFETY FD
	592,725		592,725	LID CONSTRUCTION FUND
	888,580		888,580	HB2001 ROAD PROJECTS CONSTRUCTION FD
	30	6,090	6,120	LIBRARY PERMANENT TRUST FUND
	13,000	735,750	748,750	CEMETERY & MAUS. PERP. CARE TR. FD
	232,225	4,315	236,540	DEBT SERVICE FUND
67,150	5,336,550		5,336,550	WATER FUND
	0	250,500	250,500	WATER CAPITAL RESERVE FUND
73,206	5,003,300		5,003,300	SEWER FUND
	0	3,714,200	3,714,200	SEWER CAPITAL RESERVE FUND
	141,500		141,500	WWTP CAPITAL PROJECTS FUND
	0	744,700	744,700	WWTB BOND RESERVE FUND
	744,573		744,573	WWTP DEBT SERVICE FUND
	0	450,000	450,000	WWTP RATE STABILIZATION FUND
	3,750,200		3,750,200	AIRPORT FUND
56,000	1,561,170	75,830	1,637,000	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	402,750		402,750	City Manager's Office
	52,950		52,950	Mayor and City Council
	35,000		35,000	PDC Administration
172,580	518,340		518,340	Insurance
	305,800		305,800	Legal Department
	793,900		793,900	Finance Department
	446,300		446,300	Engineering Division
	530,900		530,900	Facilities Division
	184,500		184,500	Information Technology
172,580	3,270,440		3,270,440	TOTAL CENTRAL SERVICES FUND
	240,000		240,000	PENDLETON FOUNDATION TRUST FUND
\$3,769,551	\$43,520,713	\$6,686,280	\$50,206,993	TOTAL EXPENDITURES

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2015 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$15,347,200	\$170,540	\$3,004,765	\$35,000	\$12,136,895
STATE TAX STREET FUND	2,093,800	12,010	208,020		1,873,770
BIKE FUND	18,050			8,550	9,500
LIBRARY FUND	577,320	11,830	59,830		505,660
LIBRARY TRUST FUND	84,270			54,270	30,000
CITY TRANSPORTATION FUND	404,750		28,000		376,750
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	2,600			2,600	0
COMMUNITY DEVELOPMENT FUND	642,400		100,000	452,400	90,000
SIDEWALK REPAIR FUND	77,500				77,500
PENDLETON CONVENTION CTR FUND	846,250	6,520			839,730
PENDLETON CTR TPAC FUND	752,500			36,500	716,000
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL REVOLVING FD	170,400				170,400
DEVELOPMENT FEES FUND	959,550				959,550
PARKS EQUIPMENT CAPITAL RESERVE FD	25,550				25,550
PUBLIC SAFETY EQUIPMENT CAPITAL RESERVE FD	238,300				238,300
PARKS TRUST FUND	120,500			95,500	25,550
CITY/COUNTY PUBLIC SAFETY FD	70,100				70,100
LID CONSTRUCTION FUND	592,725				592,725
HB 2001 ROAD PROJECTS CONSTRUCTION FD	888,580				888,580
LIBRARY PERMANENT TRUST FDD	6,120	30		6,090	0
CEMETERY & MAUS. PERP. CARE TR. FD.	748,750	13,000		735,750	0
DEBT SERVICE FUND	236,540			4,315	232,225
WATER FUND	5,336,550	261,170	67,150		5,008,230
WATER CAPITAL RESERVE FUND	250,500			250,500	0
SEWER FUND	5,003,300	1,160,183	73,206		3,769,911
SEWER CAPITAL RESERVE FUND	3,714,200			3,714,200	0
WWTP CAPITAL PROJECTS FUND	141,500	141,500			0
WWTP REVENUE BOND RESERVE FUND	744,700			744,700	0
WWTP REVENUE BOND DEBT SERVICE FUND	744,573				744,573
WWTP RATE STABILIZATION FUND	450,000			450,000	0
AIRPORT FUND	3,750,200	8,560			3,741,640
CONSTRUCTION & REPAIR FUND	1,637,000	29,280	56,000	75,830	1,475,890
CENTRAL SERVICES FUND	3,270,440	66,260	172,580		3,031,600
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
TOTAL EXPENDITURES	\$50,206,993	\$1,880,883	\$3,769,551	\$6,686,280	\$37,870,829

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$14,297,325	\$167,430	\$2,101,160	\$40,000	\$11,988,735
STATE TAX STREET FUND	2,055,000	11,570	336,395		1,707,035
BIKE FUND	15,655			7,655	8,000
LIBRARY FUND	602,425	11,470	31,825		559,130
LIBRARY TRUST FUND	676,305		35,825		640,480
CITY TRANSPORTATION FUND	414,000		24,500		389,500
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	743,850				743,850
COMMUNITY DEVELOPMENT FUND	1,013,500	322,700		421,300	269,500
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	58,400			20,400	38,000
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	1,291,200				1,291,200
HB 2001 ROAD PROJECTS CONSTRUCTION FD	1,217,075				1,217,075
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	3,920,900	14,210	0		3,906,690
SEWER FUND	4,974,825	1,255,465	103,818		3,615,542
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	4,120,850	8,800			4,112,050
PW ADMINISTRATION AND FLEET FUND	1,445,000	27,770	54,080	60,000	1,303,150
CENTRAL SERVICES FUND	3,197,100	67,800	158,960		2,970,340
PENDLETON FOUNDATION TRUST FUND	240,000				240,000
TOTAL EXPENDITURES	\$51,856,858	\$1,923,210	\$2,846,563	\$6,963,218	\$40,123,867

CITY OF PENDLETON

INTERFUND TRANSFERS -- ALL FUNDS

<u>ACTUAL FY12</u>	<u>ACTUAL FY13</u>	<u>BUDGET FY14</u>	<u>EXPENDITURE CATEGORIES</u>	<u>PROPOSED BUDGET FY15</u>	<u>APPROVED BUDGET FY15</u>	<u>ADOPTED BUDGET FY15</u>
			From General Fund			
54,400	33,390	63,030	To Library Fund	58,040	58,040	58,040
20,000	20,000	22,500	To City Transportation Fund	22,500	22,500	22,500
22,000	5,000	5,000	To Parks Equipment Capital Res	5,000	5,000	5,000
	34,210	76,900	To Airport Fund	85,000	85,000	85,000
106,000	121,750	0	To Cemetery Fund	0	0	0
			From Street Fund			
10,010	10,060	11,570	To General Fund -PERS	12,010	12,010	12,010
			From Library Fund			
12,890	13,080	11,470	To General Fund -PERS	11,830	11,830	11,830
			From Community Dev Fund			
		322,700	To Airport Fund	0	0	0
			From Pendleton Convention Center Fund			
8,520	9,000	7,690	To General Fund -PERS	6,520	6,520	6,520
			To PCC TPAC			
			From Public Safety Equipment Reserve Fd			
	44,350	0	To Airport Fund	0	0	0
			From City/County Public Safety Fund			
8,000	0	0	To General Fund	0	0	0
			From Keystone Capital Dev. Fund			
1,244,995	0	0	To Community Dev. Fund	0	0	0
			From Library Permanent Trust Fund			
803	826	3,305	To Library Special Trust Fund	30	30	30
			From Water Fund			
11,430	11,870	14,210	To General Fund -PERS	11,170	11,170	11,170
			To Water Capital Reserve Fd	250,000	250,000	250,000
			From Sewer Fund			
12,730	13,000	14,690	To General Fund -PERS	15,610	15,610	15,610
1,000,000	0	500,000	To Sewer Capital Reserve Fund	400,000	400,000	400,000
742,898	744,598	740,775	To WWTP Debt Fund	744,573	744,573	744,573
			To WWTP Rate Stabilization Fund			
			From Sewer Capital Project Fund			
			To Sewer Capital Reserve Fund	141,500	141,500	141,500
			From Airport Fund			
8,200	8,790	8,800	To General Fund - PERS	8,560	8,560	8,560
			From Cemetery Fund			
3,820	4,200	0	To General Fund - PERS	0	0	0
	20,175	0	To Home Trust Fund	0	0	0
			From Construction & Repair Fund			
22,670	24,480	27,770	To General Fund - PERS	29,280	29,280	29,280
			From Central Service Fund			
49,100	52,520	60,800	To General Fund - PERS	66,260	66,260	66,260
7,000	7,000	7,000	To Parks Equipment Reserve Fu	0	0	0
10,000	10,000	0	To Library Fund	0	0	0
			From Cemetery Perp. Care Fund			
15,000	25,000	25,000	To Cemetery Fund	13,000	13,000	13,000
<u>\$3,370,466</u>	<u>\$1,213,299</u>	<u>\$1,923,210</u>	Total Interfund Transfers	<u>\$1,880,883</u>	<u>\$1,880,883</u>	<u>\$1,880,883</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY15 PAYMENTS		BALANCE OUTSTANDING 6/30/2015
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Facility Bonds Series 2005	12/01/04	01/01/16	\$1,945,000	\$215,000	\$17,225	\$230,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	210,000	314,194	6,120,000
REVENUE BONDS						
Wastewater Revenue B12/18/07 Series 2007		01/15/28	9,980,000	425,000	319,573	7,335,000
TOTAL CITY BONDED DEBT			<u><u>\$19,085,000</u></u>	<u><u>\$850,000</u></u>	<u><u>\$650,992</u></u>	<u><u>\$13,685,000</u></u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

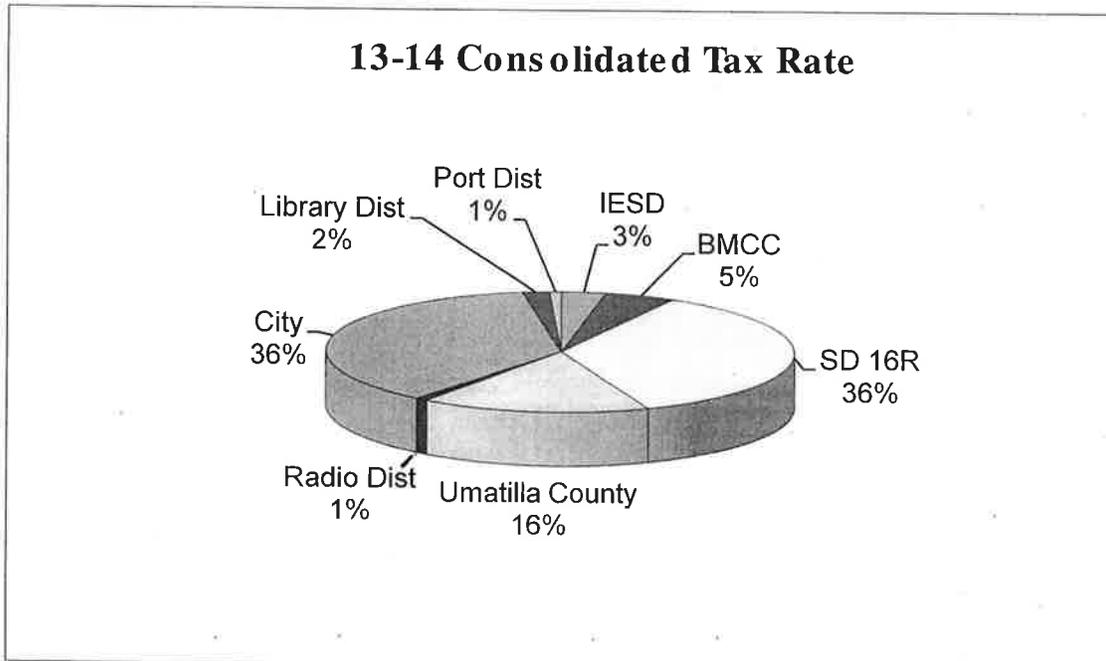
	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	ADOPTED BUDGET FY15
Tax raised by Permanent Rate \$6.5771	\$4,776,320	\$4,888,960	\$4,997,805	\$5,120,818	\$5,285,130
Debt Service	495,200	509,611	483,603	486,000	227,340
TOTAL REQUEST	\$5,271,520	\$5,398,571	\$5,481,408	\$5,606,818	\$5,512,470
Assessed Valuation (AV)	\$728,547,646	\$748,979,229	\$766,878,307	\$787,809,220	\$803,565,404
Increase in Assessed Valuation	1.8%	2.8%	2.4%	2.7%	2.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.2568	\$7.2575	\$7.2077	\$7.1940	\$6.8600
"Compressed" Rate per \$1000 (with M	\$7.2145	\$7.1583	\$7.0877	\$7.0399	\$6.7729
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$4,776,320	\$4,888,960	\$4,997,805	\$5,120,818	\$5,285,130
Loss Due to Measure 5 Limitation	(15,411)	(37,153)	(46,032)	(60,681)	(70,000)
	4,760,909	4,851,807	4,951,773	5,060,137	5,215,130
Not collected first year (Discounts) (6	(285,655)	(291,108)	(297,106)	(303,608)	(312,908)
Estimated Current Tax Revenues for General Fund	\$4,475,254	\$4,560,699	\$4,654,667	\$4,756,529	\$4,902,222

*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, 2013 to June 30, 2014

	Tax Rate	"Compressed" Tax Rate With Limitation (per \$1000 AV)
Taxes by District		
EDUCATION:		
Education Service District	\$0.6156	\$0.5021
Blue Mountain Community College	0.6611	0.5392
School District #16R	4.4537	3.6325
School District #16R Special Levy	0.4000	0.3262
Education Total:	6.1304	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8155
Port of Umatilla	0.1539	0.1521
City of Pendleton	6.5771	6.5005
County Radio District	0.1700	0.1680
Umatilla Special Library District	0.3682	0.3639
General Government Total:	10.1179	10.0000
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.2095	0.2095
School District #16R Bond	2.2499	2.2499
BMCC Bond	0.2884	0.2884
City of Pendleton Bond	0.6169	0.6169
Excluded From Limitation:	3.3647	3.3647
2013-2014 Property Tax Totals	\$19.6130	\$18.3647

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2560

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 3, 2014 is adopted in the amount of \$50,206,993 as the budget for fiscal year 2014-2015.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2014-2015 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$227,340 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 2014-2015 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$6.5771/\$1,000	\$0
Debt Service Fund	-0-	\$227,340

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2014-2015:

	<u>Appropriation</u>
<u>GENERAL FUND</u>	
Municipal Court	\$ 356,450
Police Department	4,080,225
Fire/Ambulance Department	3,639,230
Parks, Recreation, Aquatic and Cemetery Div.	2,252,750
Planning and Building Div.	530,200
Economic Development Department	77,700
Non-Departmental	969,100
Transfers	170,540
Debt Service	231,240
Contingency	<u>3,004,765</u>
TOTAL GENERAL FUND	<u>\$15,312,200</u>
 <u>STATE TAX STREET FUND</u>	
Personnel	\$336,050
Materials & Services	737,720
Capital Outlay	800,000
Interfund Transfers	12,010
Contingency	<u>208,020</u>
TOTAL STATE TAX STREET FUND	<u>\$2,093,800</u>
 <u>BIKE FUND</u>	
Materials & Services	<u>\$9,500</u>
TOTAL BIKE FUND	<u>\$9,500</u>

Resolution #2560
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 Page 2

LIBRARY FUND

Personnel	\$360,620
Materials & Services	118,040
Capital Outlay	26,000
Debt Service	1,000
Interfund Transfers	11,830
Contingency	<u>59,830</u>
TOTAL LIBRARY FUND	<u>\$577,320</u>

LIBRARY SPECIAL TRUST FUND

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

CITY TRANSPORTATION PROGRAM FUND

Materials and Services	\$282,000
Capital Outlay	94,750
Contingency	<u>28,000</u>
TOTAL CITY TRANSPORTATION PROGRAM FUND	<u>\$404,750</u>

COMMUNITY DEVELOPMENT FUND

Materials and Services	\$ 90,000
Contingency	<u>100,000</u>
TOTAL COMMUNITY REHABILITATION FUND	<u>\$ 190,000</u>

SIDEWALK REPAIR LOAN FUND

Materials & Service	\$ 300
Debt Service	<u>77,200</u>
TOTAL SIDEWALK REPAIR LOAN FUND	<u>\$77,500</u>

PENDLETON CONVENTION CENTER FUND

Personnel	\$263,220
Materials & Services	404,510
Debt Service	172,000
Interfund Transfers	<u>6,520</u>
TOTAL PENDLETON CONVENTION CENTER FUND	<u>\$846,250</u>

PCC TPAC FUND

Materials & Services	\$ 2,000
Capital Outlay	648,000
Debt Service	<u>66,000</u>
TOTAL PCC TPAC FUND	<u>\$716,000</u>

HORNE SPECIAL TRUST FUND

Materials and Services	<u>\$ 200</u>
TOTAL HORNE SPECIAL TRUST FUND	<u>\$ 200</u>

POLICE INTERAGENCY SPECIAL REVOLVING FUND

Materials & Services	<u>\$170,400</u>
TOTAL POLICE INTERAGENCY SPECIAL REVOLVING FUND	<u>\$170,400</u>

DEVELOPMENT FEES FUND

Capital Outlay	<u>\$ 959,550</u>
TOTAL DEVELOPMENT FEES FUND	<u>\$ 959,550</u>

PARKS & CEMETERY EQUIPMENT CAPITAL RESERVE FUND

Capital Outlay	\$25,550
TOTAL PARKS & CEMETERY EQUIPMENT CAPITAL RESERVE FUND	<u>\$25,000</u>

PUBLIC SAFETY CAPITAL RESERVE FUND

Capital Outlay	\$ 237,300
Debt Service	1,000
TOTAL PUBLIC SAFETY CAPITAL RESERVE FUND	<u>\$ 238,300</u>

PARKS TRUST FUND

Capital Outlay	\$ 25,000
TOTAL PARKS TRUST FUND	<u>\$ 25,000</u>

CITY/COUNTY PUBLIC SAFETY FUND

Materials & Services	\$ 5,000
Capital Outlay	65,100
TOTAL COUNTY DISPATCH CAPITAL EQUIP. FUND	<u>\$ 70,100</u>

LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND

Materials and Services	\$ 500
Capital Outlay	250,000
Debt Service	342,225
TOTAL LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND	<u>\$ 592,725</u>

HB2001 ROAD PROJECT CONSTRUCTION FUND

Capital Outlay	\$ 888,080
Debt Service	500
TOTAL HB2001 ROAD PROJECT CONSTRUCTION FUND	<u>\$ 888,580</u>

LIBRARY PERMANENT TRUST FUND

Interfund Transfers	30
TOTAL LIBRARY PERMANENT TRUST FUND	<u>\$ 30</u>

CEMETERY and MAUSOLEUM PERPETUAL CARE TRUST FUND

Interfund Transfers	\$13,000
TOTAL CEMETERY & MAUSOLEUM PERPETUAL CARE TRUST FD	<u>\$13,000</u>

DEBT SERVICE FUND

Debt Service	\$232,225
TOTAL DEBT SERVICE FUND	<u>\$232,225</u>

WATER FUND

Personnel	\$ 443,030
Materials & Services	2,111,980
Capital Outlay	1,880,000
Debt Service	573,220
Interfund Transfer	261,170
Contingency	67,150
TOTAL WATER FUND	<u>\$5,336,530</u>

Resolution #2560
 FY 14-15 Budget Resolution
 Page 4

SEWER FUND

Personnel	\$ 590,290
Materials & Services	1,878,585
Capital Outlay	875,000
Debt Service	426,036
Interfund Transfer	1,160,183
Contingency	73,206
TOTAL SEWER FUND	<u>\$5,003,300</u>

WWTP CAPITAL PROJECTS FUND

Interfund Transfers	<u>\$ 141,500</u>
TOTAL WWTP CAPITAL PROJECTS FUND	<u>\$ 141,500</u>

WTP DEBT SERVICE FUND

Debt Service	<u>\$744,573</u>
TOTAL WTP DEBT SERVICE FUND	<u>\$744,573</u>

AIRPORT FUND

Personnel	\$ 255,600
Materials & Services	648,040
Capital Outlay	515,000
Debt Service	2,323,000
Interfund Transfer	8,560
TOTAL AIRPORT FUND	<u>\$3,750,200</u>

PW ADMINISTRATION & FLEET FUND

Personnel	\$ 948,180
Materials & Services	221,710
Capital Outlay	306,000
Interfund Transfer	29,280
Contingency	56,000
TOTAL PW ADMIN & FLEET FUND	<u>\$1,561,170</u>

CENTRAL SERVICES FUND

City Manager's Office	\$402,750
Mayor, City Council, and Commissions	52,950
PDC Administration	35,000
Insurance Division	279,500
Legal Department	305,800
Finance Department	793,900
Engineering Division	446,300
Facilities Division	530,900
Information Technology	184,500
Interfund Transfers	66,260
Contingency	172,580
TOTAL CENTRAL SERVICES FUND	<u>\$3,270,440</u>

PENDLETON FOUNDATION TRUST FUND

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

THIS Resolution is effective on July 1, 2014.

PASSED by the City Council and approved by the Mayor this 3rd date of June, 2014.





Phillip W. Houk, Mayor

Attest to:



Andrea F. Denton, City Recorder

Approved as to form:



Nancy Kerns, City Attorney

BUDGET COMMITTEE RESOLUTION

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

WHEREAS, the proposed FY14-15 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

WHEREAS, ORS 294.428 requires the budget committee approve an amount or rate for ad valorem property taxes for all funds within the budget.

THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE for the fiscal year 2014-2015, 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 \$237,340 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 8th, 2014.

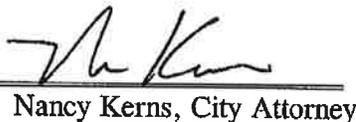
APPROVED:


Jayne Clarke, Chairman

ATTEST:


Cricket Nicholson, Budget Committee Secretary

APPROVED AS TO FORM:


Nancy Kerns, City Attorney





GENERAL FUND

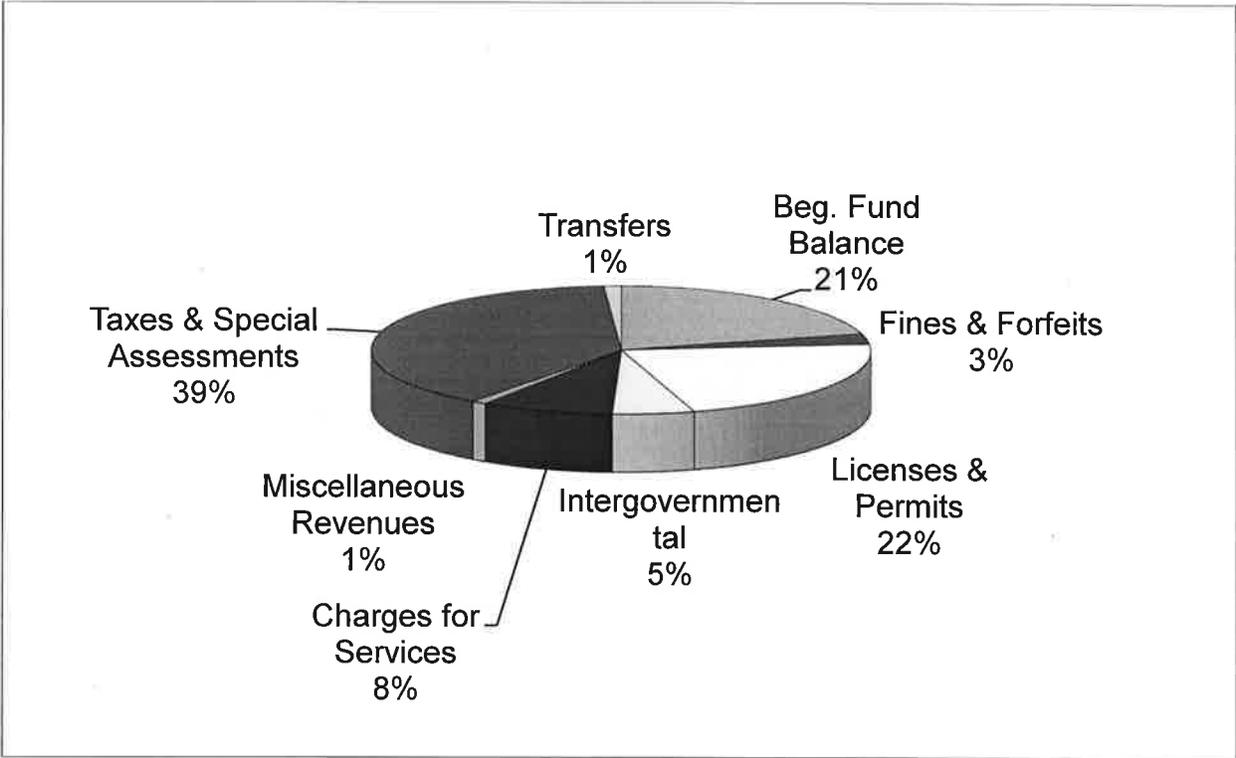
CITY OF PENDLETON

GENERAL FUND

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

CITY OF PENDLETON

General Fund Revenues



General Fund Revenues Fiscal Year 2015

Beg. Fund Balance	\$3,183,300
Fines & Forfeits	405,000
Licenses & Permits	3,356,470
Intergovernmental	821,000
Charges for Services	1,315,000
Miscellaneous Revenues	142,490
Taxes & Special Assessments	5,949,700
Transfers	174,240
Total Revenues	<u>\$15,347,200</u>

CITY OF PENDLETON

GENERAL FUND RESOURCE SUMMARY

Description of Revenue Sources

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

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

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; cemetery sales; recreation program fees related to the swimming pool and adult and youth park programs; and other fees including witness fees, charges for police reports, and revenues from fire suppression contracts. The City charges franchise fees to public utilities for their use of City right-of-ways. These funds can be expended in the manner prescribed by the City Council. These fees are considered an occupational tax based on the gross operating revenue of the utility. The tax rate is seven percent for all utilities. The budgeted fees make up 22 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.

CITY OF PENDLETON GENERAL FUND RESOURCE SUMMARY

FY15 Projections of Revenues

Fines and Forfeitures are all fees paid to the City related to traffic tickets and other citations for violations of City ordinances and non-traffic State statutes. Fines and Forfeitures do not include pass thru amounts collected, by law, for the State of Oregon and Umatilla County.

Miscellaneous Revenues to the General Fund include receipts for the sale of surplus equipment and land; excise taxes from the pay telephones owned by the City; reimbursement of expenditures including refunds of insurance premiums and state employment programs; and income from investment of General Fund cash balances.

Beginning Fund Balance for FY15 is projected at \$3,183,300 based on a review of all revenues and expenditures for FY14 as of March 1, 2014.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 2%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$5,285,130. Collections on delinquent property taxes are estimated at \$190,000.

Actual FY12	Actual FY13	Budget FY14	Resources	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			Property Taxes			
\$4,560,905	\$4,761,113	\$5,094,700	Current Property Taxes	\$5,215,100	\$5,215,100	\$5,215,100
208,929	188,990	180,000	Delinquent Property Taxes	190,000	190,000	190,000
<u>\$4,769,834</u>	<u>\$4,950,103</u>	<u>\$5,274,700</u>	Total Property Taxes	<u>\$5,405,100</u>	<u>\$5,405,100</u>	<u>\$5,405,100</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$836,000 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 \$117,000 of the TRT and \$110,000 of the collected TPAC for FY15.

FY15 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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			FRANCHISE FEES			
\$362,576	\$286,793	\$400,000	Cascade Natural Gas	\$375,000	\$375,000	\$375,000
991,574	1,087,848	1,050,000	Pacific Power	1,125,000	1,125,000	1,125,000
67,455	65,658	65,000	Qwest	65,000	65,000	65,000
103,504	108,202	110,000	Charter Comm.	110,000	110,000	110,000
258,810	288,521	290,000	Pendleton Sanitary Service	300,000	300,000	300,000
4,251	4,516	4,500	Umatilla Electric Co-op	4,500	4,500	4,500
16,753	19,076	17,000	Other Franchise payments	25,000	25,000	25,000
485,839	507,525	512,000	City of Pendleton Utilities	523,920	523,920	523,920
<u>\$2,290,762</u>	<u>\$2,368,139</u>	<u>\$2,448,500</u>	Total Franchise Fees	<u>\$2,528,420</u>	<u>\$2,528,420</u>	<u>\$2,528,420</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY15 Projections of Revenues (con't)

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
RECREATION FEES						
\$7,320	\$7,967	\$6,500	Adult Sports	\$8,500	\$8,500	\$8,500
21,518	20,145	21,000	Gymnastic Programs	20,500	20,500	20,500
7,580	7,185	7,000	Parks Reservations	6,500	6,500	6,500
13,065	16,144	13,000	Swimming Pool - Lessons	15,000	15,000	15,000
62,871	46,492	58,000	Swimming Pool - Season Passes	58,000	58,000	58,000
134,641	139,816	128,000	Swimming Pool - Gen Admin	128,000	128,000	128,000
68,474	64,248	74,000	Swimming Pool - Concessions	74,000	74,000	74,000
5,684	7,579	8,000	Swimming Pool - Private Parties	5,000	5,000	5,000
4,902	4,297	5,000	Swimming Pool - Other	5,000	5,000	5,000
29,533	33,485	32,000	Other Recreation Programs	48,750	48,750	48,750
3,782	4,123	3,200	Ice Skating Rink	3,200	3,200	3,200
1,594	2,476	1,200	Recreation Concessions	2,500	2,500	2,500
16,692	7,800	7,500	Recreation Sponsorships	7,500	7,500	7,500
\$377,656	\$361,757	\$364,400	Total Recreation Fees	\$382,450	\$382,450	\$382,450

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 \$135,000, are again proposed as a General Fund resource. State revenues for FY15 also include \$50,000 for the highway exchange maintenance contract and \$70,000 is budgeted for Community Park project grant still to be awarded. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
STATE/FEDERAL REVENUES						
\$24,301	\$23,680	\$22,500	Cigarette Tax	\$21,000	\$21,000	\$21,000
212,168	222,234	239,500	Liquor Tax	239,000	239,000	239,000
81,227	20,156	0	9-1-1 Telephone Tax	0	0	0
137,335	145,951	130,000	State Revenue Sharing	135,000	135,000	135,000
886	0	0	Victims Assistance Grant	0	0	0
7,677	0	0	Drug Task Force Grant	0	0	0
1,140	0	0	DEQ Grant	0	0	0
2,500	31,320	79,800	Forest Fire Reimbursements	25,000	25,000	25,000
0	0	0	Park Grants	70,000	70,000	70,000
0	11,017	0	ODOT Public Transit Grants	0	0	0
0	130,000	0	DLCDC Grants	0	0	0
50,000	50,000	50,000	ODOT Exchange Contract	50,000	50,000	50,000
2,295	744	750	Police Grants	1,000	1,000	1,000
\$519,529	\$635,102	\$522,550	Total State Revenues	\$541,000	\$541,000	\$541,000

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY15 Projections of Revenues (con't)

The FY15 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			OTHER AGENCIES			
\$308,527	\$315,000	\$315,000	Rural Fire Districts	\$280,000	\$280,000	\$280,000
0	7,500	0	Other agencies	0	0	0
7,162	0	0	Umatilla County	0	0	0
\$315,689	\$322,500	\$315,000	Total Other Agencies	\$280,000	\$280,000	\$280,000

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			CHARGES FOR SERVICES			
\$36,000	\$36,000	\$36,000	Old Police Building Rental	\$36,000	\$36,000	\$36,000
\$4,700	\$2,700	\$2,700	Gun Range rental	\$2,700	\$2,700	\$2,700
111,832	112,671	113,520	Police OSP Building Rental	109,200	109,200	109,200
6,316	4,253	12,800	Land/Building Rental	8,000	8,000	8,000
8,601	9,761	8,000	McCune Gym Rental	9,000	9,000	9,000
12,302	15,064	7,500	Vert Rental	15,000	15,000	15,000
179,751	180,449	180,520	Total Other Chgs. for Serv.	179,900	179,900	179,900
1,735,258	2,177,239	2,050,000	Ambulance Fees	2,050,100	2,050,100	2,050,100
74,590	74,359	70,000	FireMed Memberships	70,000	70,000	70,000
-28,538	-16,885	-20,000	FireMed Adjustments	-20,000	-20,000	-20,000
-680,527	-949,704	-845,000	Write-Off Medicare/Welfare	-845,000	-845,000	-845,000
-177,002	-135,677	-120,000	Write-Off Collections	-120,000	-120,000	-120,000
923,781	1,149,332	1,135,000	Total Ambulance Fees	1,135,100	1,135,100	1,135,100
\$1,103,532	\$1,329,781	\$1,315,520	Total Charges for Services	\$1,315,000	\$1,315,000	\$1,315,000

Fines and Forfeitures are based on projected to increase revenues due to the most recent historical data. An Agency Pass Thru Fund has been established for all State and County add-on fees which the City must, by law, collect and then send to the State. Those fees are not reflected below.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			FINES AND FORFEITURES			
\$273,977	\$318,133	\$268,000	Court Fines	\$320,000	\$320,000	\$320,000
678	1,048	1,000	Court Fines-Bail	1,000	1,000	1,000
5,510	1,900	2,000	State Court Fines	1,000	1,000	1,000
2,276	632	3,000	Parking Fines	3,000	3,000	3,000
17,046	18,946	25,000	Collection Agency	20,000	20,000	20,000
74,416	58,463	61,000	Court Cost Recovery	60,000	60,000	60,000
\$373,903	\$399,122	\$360,000	Total City Fines	\$405,000	\$405,000	\$405,000

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY15 Projections of Revenues (con't)

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. The City is providing building inspections for Wallowa County. FY15 budget does not reflect possible state revenues. Total revenues are estimated at \$181,300.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
BUILDING AND PLANNING						
\$141,927	\$80,074	\$60,000	Building Permits	\$60,000	\$60,000	\$60,000
218,732	74,570	52,000	Plan Review	64,000	64,000	64,000
6,033	14,850	10,000	Mechanical Permits	7,000	7,000	7,000
19,317	21,657	20,000	Plumbing Permits	20,000	20,000	20,000
6,851	11,512	8,000	Other Building Permits	4,500	4,500	4,500
0	3,142	0	Building Official Services	16,000	16,000	16,000
1,200	1,200	1,500	Conditional Uses	2,000	2,000	2,000
600	500	1,000	Variances	1,500	1,500	1,500
1,075	2,850	1,500	Partitions & Subdivisions	2,000	2,000	2,000
2,896	2,051	2,600	Other Planning Permits	4,300	4,300	4,300
\$398,631	\$212,407	\$156,600	Total Building & Planning	\$181,300	\$181,300	\$181,300

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
150	0	0	Sale of Equipment	0	0	0
4,276	5,190	4,000	Lien Search Fees	3,990	3,990	3,990
50,336	163,211	39,850	Donations	38,350	38,350	38,350
36,676	33,236	30,100	Miscellaneous	30,150	30,150	30,150
32,644	211,639	50,000	Reimbursement of Expense	50,000	50,000	50,000
19,284	18,978	20,000	Investment Income	20,000	20,000	20,000
\$143,366	\$432,254	\$143,950	Total Miscellaneous Revenues	\$142,490	\$142,490	\$142,490

Budgeted transfers proposed in FY15 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$161,240.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$2,469,287	\$2,215,719	\$2,422,600	BEGINNING FUND BALANCE	\$3,183,300	\$3,183,300	\$3,183,300
			TAXES			
4,769,834	4,950,103	5,274,700	Property Taxes	5,405,100	5,405,100	5,405,100
533,217	545,357	527,200	TRT Taxes	544,600	544,600	544,600
5,303,052	5,495,460	5,801,900	TOTAL TAXES	5,949,700	5,949,700	5,949,700
729	884	0	SPECIAL ASSESSMENTS	0	0	0
			LICENSES AND PERMITS			
7,134	6,167	8,000	Dog Licenses	8,000	8,000	8,000
102,296	111,326	117,200	Business Licenses	117,200	117,200	117,200
2,290,762	2,368,139	2,448,500	Franchise Fees	2,528,420	2,528,420	2,528,420
392,860	205,806	150,000	Building Fees	171,500	171,500	171,500
5,770	6,601	6,600	Planning Fees	9,800	9,800	9,800
0	0	108,100	Cemetery Fees	108,100	108,100	108,100
377,656	361,757	364,400	Recreation Programs	382,450	382,450	382,450
28,162	23,870	31,005	Other Fees	31,000	31,000	31,000
3,204,640	3,083,666	3,233,805	TOTAL LICENSES & PERMITS	3,356,470	3,356,470	3,356,470
			INTERGOVERNMENTAL REVENUE			
519,529	635,102	522,550	State Revenue	541,000	541,000	541,000
315,689	298,769	315,000	Other Agencies	280,000	280,000	280,000
835,218	933,871	837,550	TOTAL INTERGOV'T REV.	821,000	821,000	821,000
1,103,533	1,329,781	1,315,520	CHARGES FOR SERVICES	1,315,000	1,315,000	1,315,000
373,903	399,122	360,000	FINES AND FORFEITURES	405,000	405,000	405,000
143,367	432,254	143,950	MISCELLANEOUS REVENUES	142,490	142,490	142,490
147,370	147,000	182,000	TRANSFERS	174,240	174,240	174,240
\$13,581,099	\$14,037,757	\$14,297,325	TOTAL FUND RESOURCES	\$15,347,200	\$15,347,200	\$15,347,200

**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.

FY15 Proposed Budget

The police department's proposed budget for FY15 maintains existing personnel services. The most significant change(s) to materials and services line items are due to a change in the distribution of 911 tax dollars, which now go directly to Umatilla County versus passing through the city and dispatch consolidation, which lower the Contract Services line item, and the traditional cost to the City. Additional dollars have also been budgeted for firearms replacement and fire suppression system repairs. The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet.

<u>Actual</u> <u>FY12</u>	<u>Actual</u> <u>FY13</u>	<u>Budget</u> <u>FY14</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY15</u>	<u>Approved</u> <u>Budget</u> <u>FY15</u>	<u>Adopted</u> <u>Budget</u> <u>FY15</u>
			PERSONNEL SERVICES			
\$1,870,825	\$1,899,262	1,983,000	Salaries and Wages	2,008,500	2,008,500	2,008,500
318,799	322,979	349,350	Insurance	333,750	333,750	333,750
483,842	500,414	512,300	Public Employees Retirement	529,250	529,250	529,250
(137,600)	(144,860)	(139,650)	less PERS bond pymt	(154,105)	(154,105)	(154,105)
191,959	218,993	234,800	Other Employer-paid Taxes	242,765	242,765	242,765
2,727,825	2,796,787	2,939,800	Total Personal Services	2,960,160	2,960,160	2,960,160
			MATERIALS AND SERVICES			
20,532	21,788	19,000	Contract Services - Dogs	22,000	22,000	22,000
464,892	403,725	417,000	County Dispatch Service	280,000	280,000	280,000
60,280	58,697	58,000	Gasoline	57,000	57,000	57,000
18,094	20,374	17,000	Building Utilities	24,000	24,000	24,000
11,172	11,536	16,510	Telephone and Teletype	14,000	14,000	14,000
17,023	19,572	25,000	Equipment Maint. Supplies	25,000	25,000	25,000
3,502	1,632	5,000	Repairs and Maintenance	10,000	10,000	10,000
7,547	12,208	10,000	Uniforms and Cleaning	10,000	10,000	10,000
250	3,894	6,000	Crisis Response	6,000	6,000	6,000
10,163	11,632	15,000	Travel and Training	15,000	15,000	15,000
70,209	48,441	58,300	Other Materials and Services	65,300	65,300	65,300
559,240	526,250	455,600	Central Services Charges	437,660	437,660	437,660
1,242,904	1,139,747	1,102,410	Total Materials and Services	965,960	965,960	965,960
0	0	0	CAPITAL OUTLAY	0	0	0
137,600	144,860	139,650	DEBT SERVICE	154,105	154,105	154,105
\$4,108,329	\$4,081,395	\$4,181,860	Total Police Department	\$4,080,225	\$4,080,225	\$4,080,225

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

<u>Actual FY12</u>	<u>Actual FY13</u>	<u>Budget FY14</u>	<u>POSITION</u>	<u>Adopted Budget FY15</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
1/3	1/4	1/4	Part-time FTE	1/4
27 1/3	27 1/4	27 1/4	Total	27 1/4

Additional capital outlay of a patrol vehicle for \$27,500 is in the Public Safety Capital Equipment Fund.

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

Description of Current Services

The Pendleton Fire & Ambulance Department protects lives and property by providing Advanced Life Support 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 1600 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.

FY15 Proposed Budget

For FY15, the Fire Department has budgeted for and reduced the number of Lieutenants and replaces them with firefighters providing a better balance amongst the rank and file. This structure changes save the department over \$180,000 in the first year. The department will focus on conducting more and better training for our members, at the same time we will build our Reserve Firefighter and EMS ranks. We have seen an increase in call volume and costs associated with materials and services due to an aging fleet and inflation, these elements continue to stress the budget and will require the budget be minded with care and an eye on the value achieved with every dollar spent.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
1,897,614	1,933,490	\$2,050,510	Salaries and Wages	\$2,039,000	\$2,039,000	\$2,039,000
305,149	301,804	362,480	Insurance	336,090	336,090	336,090
436,203	430,779	470,000	Public Employees Retirement	453,000	453,000	453,000
-143,220	-148,109	(155,740)	less PERS bond pymt	(155,920)	(155,920)	(155,920)
205,420	226,488	239,010	Other Employer-paid Taxes	245,700	245,700	245,700
2,701,166	2,744,452	2,966,260	Total Personal Services	2,917,870	2,917,870	2,917,870
MATERIALS AND SERVICES						
6,701	0	0	Consultants	0	0	0
9,724	0	0	Contract Services	0	0	0
28,458	27,307	20,000	Building Utilities	30,000	30,000	30,000
7,707	7,442	7,000	FireMed Campaign Expenses	7,500	7,500	7,500
32,373	37,599	29,490	Gasoline and Diesel	38,000	38,000	38,000
31,147	31,859	38,000	Medical Equipment and Supplies	39,000	39,000	39,000
9,584	9,540	10,000	Uniforms and Cleaning	25,085	25,085	25,085
49,612	55,127	47,800	Equipment Maint. Supplies	42,500	42,500	42,500
13,862	13,849	12,000	Building Materials	12,000	12,000	12,000
18,277	5,247	12,000	Personal Protective Equipment	24,000	24,000	24,000
20,098	9,550	50,000	Travel and Training	50,000	50,000	50,000
41,057	93,595	44,310	Other Materials and Services	43,115	43,115	43,115
285,590	288,110	297,450	Central Services Charges	254,240	254,240	254,240
554,189	579,225	568,050	Total Materials and Services	565,440	565,440	565,440
0	0	0	CAPITAL OUTLAY	0	0	0
143,220	148,109	155,740	DEBT SERVICE	155,920	155,920	155,920
\$3,398,575	\$3,471,786	\$3,690,050	TOTAL FIRE/AMB. DEPT.	\$3,639,230	\$3,639,230	\$3,639,230

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

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Fire Chief	1
0	0	0	Fire Operations Chief	1
1	1	1	Fire Marshal	1
3	3	3	Captain	1
6	6	6	Lieutenant	6
9	9	9	Fire Fighter	11
1	1	1	Fire Fighter 8 hr	0
1	1	1	Senior Account Clerk	1
7/10	7/10	7/10	Part-Time/Reserves FTE	7/10
22 7/10	22 7/10	22 7/10	Total	22 7/10

Proposed Capital is in the Public Safety Equipment Fund for an ambulance.

**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.

FY15 Proposed Budget

The proposed budget for FY15 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 and the superintendent position.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			PERSONNEL SERVICES			
495,698	\$489,931	\$491,100	Salaries and Wages	\$452,500	\$452,500	\$452,500
101,787	99,973	98,450	Insurance	91,700	91,700	91,700
59,367	58,265	57,100	Public Employees Retirement	50,750	50,750	50,750
(17,870)	(19,560)	(20,410)	less PERS bond pymt	(18,300)	(18,300)	(18,300)
64,909	84,715	62,700	Other Employer-paid Taxes	54,140	54,140	54,140
703,892	713,324	688,940	Total Personal Services	630,790	630,790	630,790
			MATERIALS AND SERVICES			
34,915	36,864	24,000	Electricity	24,000	24,000	24,000
32,906	29,411	26,500	Gasoline and Diesel	27,000	27,000	27,000
21,400	23,510	22,000	Repairs and Maintenance	22,000	22,000	22,000
5,330	5,966	3,500	Tools and Minor Equipment	3,500	3,500	3,500
25,004	22,206	20,000	Equipment Maint. Supplies	19,000	19,000	19,000
21,496	13,239	13,000	Horticultural Supplies	14,000	14,000	14,000
4,451	6,193	6,000	Janitorial Supplies	6,200	6,200	6,200
11,824	9,140	8,000	Irrigation Supplies	850	850	850
23,474	15,402	19,000	Operating Supplies	19,000	19,000	19,000
2,071	2,727	1,500	Travel and Training	1,500	1,500	1,500
27,662	25,899	25,570	Other Materials and Services	33,560	33,560	33,560
174,770	199,770	206,230	Central Services Charges	200,700	200,700	200,700
385,303	390,327	375,300	Total Materials and Services	371,310	371,310	371,310
0	0	0	CAPITAL OUTLAY	0	0	0
17,870	19,560	20,410	DEBT SERVICE -PERS	18,300	18,300	18,300
\$1,107,065	\$1,123,211	\$1,084,650	TOTAL PARKS DIVISION	\$1,020,400	\$1,020,400	\$1,020,400

Actual FY12	Actual FY13	Budget FY14	Position	Adopted Budget FY15
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
3/4	3/4	3/4	Parks/Cemetery Foreman	0
1	1	1	Special Projects Coordinator	1
3	3	2	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
3 3/4	3 3/4	3 3/4	Part-time FTE's	4 1/4
13	13	12	Total	11 3/4

**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.

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$187,411	\$192,239	\$207,700	Salaries and Wages	\$214,000	\$214,000	\$214,000
34,603	33,439	35,630	Insurance	36,230	36,230	36,230
16,292	17,962	18,700	Public Employees Retirement	20,000	20,000	20,000
(5,500)	(5,500)	(6,800)	less PERS bond pymt	(7,240)	(7,240)	(7,240)
20,541	22,804	25,120	Other Employer-paid Taxes	25,960	25,960	25,960
253,346	260,944	280,350	Total Personal Services	288,950	288,950	288,950
MATERIALS AND SERVICES						
15,876	17,604	17,000	Contract Services	24,500	24,500	24,500
4,086	7,605	6,500	Electricity	7,000	7,000	7,000
1,043	3,955	1,800	Resale Merchandise	2,500	2,500	2,500
22,077	27,131	32,000	Recreation Programs	43,500	43,500	43,500
2,558	9,817	16,900	Repairs and Maintenance	10,000	10,000	10,000
544	637	1,200	Program Supplies	1,500	1,500	1,500
0	0	0	Scholarship Awards	1,750	1,750	1,750
1,717	1,924	1,500	Travel and Training	1,500	1,500	1,500
41,643	41,340	31,220	Other Materials and Services	25,500	25,500	25,500
83,520	79,050	85,380	Central Services Charges	90,510	90,510	90,510
157,188	171,459	193,500	Total Materials and Services	208,260	208,260	208,260
5,500	5,530	6,800	DEBT SERVICE - PERS	7,240	7,240	7,240
\$416,034	\$437,933	\$480,650	TOTAL RECREATION DIVISION	\$504,450	\$504,450	\$504,450

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
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
2 1/3	3	3	Part-time FTE's	3
4 7/12	5 1/4	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, party rentals, shelter rentals, special events and daily recreational swimming throughout an expanded summer season. Lessons are offered morning hours along with evenings Monday through Thursday. Party rental are available 8pm to 10pm daily and 9am to noon Friday- Sunday. Shelter rental are available daily during open hours. Special event at the Aquatic Center include movie nights, teen activity nights, aquatic blast free day, and a doggie dip day. Recreational swimming is available Monday -Sunday noon to 8pm daily.

FY15 Proposed Budget

The proposed budget for FY15 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.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
162,450	\$159,585	\$168,000	Salaries and Wages	\$172,500	\$172,500	\$172,500
2,615	3,720	4,180	Insurance	4,225	4,225	4,225
3,758	3,759	4,600	Public Employees Retirement	4,700	4,700	4,700
(370)	(1,830)	(1,400)	less PERS bond pymt	(1,440)	(1,440)	(1,440)
18,614	19,868	21,000	Other Employer-paid Taxes	21,155	21,155	21,155
\$187,067	\$185,102	\$196,380	Total Personal Services	\$201,140	\$201,140	\$201,140
MATERIALS AND SERVICES						
24,573	23,253	20,000	Electricity	20,500	20,500	20,500
49,703	26,727	38,000	Natural Gas	39,000	39,000	39,000
42,550	41,456	43,000	Resale Merchandise	44,200	44,200	44,200
17,294	18,884	15,000	Repairs and Maintenance	15,000	15,000	15,000
2,230	2,596	3,500	Janitorial Supplies	3,600	3,600	3,600
40,141	35,531	38,000	Swimming Pool Supplies	39,000	39,000	39,000
4,529	4,749	4,500	Water Charges	4,500	4,500	4,500
21,837	22,904	26,750	Other Materials and Services	47,640	47,640	47,640
95,080	73,210	61,870	Central Services Charges	53,330	53,330	53,330
297,937	249,310	250,620	Total Materials and Services	266,770	266,770	266,770
370	1,830	1,400	DEBT SERVICE - PERS	1,440	1,440	1,440
\$485,374	\$436,242	\$448,400	TOTAL AQUATIC CENTER DIVISION	\$469,350	\$469,350	\$469,350

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/4	1/4	1/4	Recreation Supervisor 1	1/4
8	8	8	Part-Time FTE's	8
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 \$36,000.

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY DIVISION**

Description of Current Services

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

FY15 Proposed Budget

The FY15 budget aims at maintaining service levels. This budget reflects the cut of the superintendent position.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
The Cemetery Fund was it's own fund prior to FY14						
PERSONNEL SERVICES						
105,890	\$108,813	\$112,800	Salaries and Wages	\$101,000	\$101,000	\$101,000
31,272	22,275	20,060	Insurance	24,250	24,250	24,250
12,169	12,485	14,800	Public Employees Retirement	12,000	12,000	12,000
(3,820)	(4,200)	(3,170)	less PERS bond pymt	(4,290)	(4,290)	(4,290)
11,994	12,716	14,150	Other Employer-paid Taxes	13,880	13,880	13,880
157,504	152,089	158,640	Total Personal Services	146,840	146,840	146,840
MATERIALS AND SERVICES						
43,805	21,205	30,000	Cemetery Supplies	30,000	30,000	30,000
720	0	750	Marketing	1,500	1,500	1,500
5,942	10,478	10,000	Equipment Maint. Supplies	10,000	10,000	10,000
2,117	4,491	9,250	Repair and Maintenance	9,250	9,250	9,250
8,853	12,276	12,000	Gasoline and Diesel	12,500	12,500	12,500
340	0	0	Horticultural Supplies	0	0	0
2,180	45	2,000	Irrigation Supplies	2,000	2,000	2,000
429	20	250	Travel and Training	450	450	450
15,961	13,033	18,970	Other Materials and Services	20,350	20,350	20,350
19,590	23,310	24,520	Central Services Charges	21,370	21,370	21,370
99,937	84,858	107,740	Total Materials and Services	107,420	107,420	107,420
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	3170	DEBT SERVICE	4290	4290	4290
3,820	4,200	0	TRFR TO GENERAL FD - PERS	0	0	0
	20,175	0	Transfer to Horne Trust	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$261,261	\$261,322	\$269,550	TOTAL DIV EXPENDITURES	\$258,550	\$258,550	\$258,550

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/4
1/4	1/4	1/4	Parks/Cemetery Foreman	0
1	1	1	Utility Worker II	1
1/4	1/4	1/4	Senior Secretary	1/4
0	9/10	7/12	Part-Time FTE	7/10
1 3/4	2 13/20	2 1/3	Total	2 1/5

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

PLANNING DIVISION

Description of Current Services

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

FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$128,379	\$135,656	\$150,500	Salaries and Wages	\$158,000	\$158,000	\$158,000
33,830	26,437	24,500	Insurance	24,700	24,700	24,700
17,211	17,710	22,100	Public Employees Retirement	23,000	23,000	23,000
(6,050)	(6,590)	(7,980)	less PERS bond pymt	(8,350)	(8,350)	(8,350)
9,904	10,307	13,430	Other Employer-paid Taxes	14,980	14,980	14,980
183,274	183,520	202,550	Total Personal Services	212,330	212,330	212,330
MATERIALS AND SERVICES						
3,552	989	3,500	Advertising/Legal Notices	3,500	3,500	3,500
67,000	63,000	0	Consultants	0	0	0
1,593	783	1,700	Recording & Legal	1,700	1,700	1,700
1,194	863	2,000	Postage	2,000	2,000	2,000
928	210	500	Travel and Training	500	500	500
5,546	5,110	6,910	Other Materials and Services	6,920	6,920	6,920
11,010	23,630	35,660	Central Services Charges	31,900	31,900	31,900
90,823	94,585	50,270	Total Materials and Services	46,520	46,520	46,520
0	0	0	CAPITAL OUTLAY	0	0	0
6,050	6,590	7,980	DEBT SERVICE - PERS	8,350	8,350	8,350
\$280,147	\$284,695	\$260,800	Total Planning	\$267,200	\$267,200	\$267,200

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	0	Permit Technician	1
1	1	1	Planning Aide	0
1/6	1/6	1/6	Senior Secretary	1/6
1/6	0	1/10	Part-Time FTE's	1/10
2 1/2	2 1/3	2 13/30		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.

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$136,002	\$143,885	\$147,500	Salaries and Wages	\$151,000	\$151,000	\$151,000
33,855	27,008	28,300	Insurance	30,800	30,800	30,800
19,348	18,079	24,000	Public Employees Retirement	25,000	25,000	25,000
(7,000)	(7,550)	(8,530)	less PERS bond pymt	(8,920)	(8,920)	(8,920)
12,062	13,634	14,530	Other Employer-paid Taxes	15,100	15,100	15,100
194,267	195,057	205,800	Total Personal Services	212,980	212,980	212,980
MATERIALS AND SERVICES						
14,941	10,535	4,000	Contract Services	4,000	4,000	4,000
3,700	3,744	3,700	Equipment Rental	3,700	3,700	3,700
729	55	2,000	Travel and Training	2,000	2,000	2,000
6,337	5,652	5,920	Other Materials and Services	7,000	7,000	7,000
14,650	27,510	27,850	Central Services Charges	24,400	24,400	24,400
40,357	47,496	43,470	Total Materials and Services	41,100	41,100	41,100
CAPITAL OUTLAY						
0	0	0		0	0	0
7000	7,550	8,530	DEBT SERVICE-PERS	8,920	8,920	8,920
\$241,624	\$250,102	\$257,800	Total Building	\$263,000	\$263,000	\$263,000

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/6	1/6	1/6	City Engineer/Community Development	1/6
1	1	1	Dir	1
1	1	1	Building Official	1
1/6	1/6	1/6	Building Inspector	1
0	0	0	Aide	0
0	0	0	Office Asst	0
0	4/25	4/25	Part-time FTE's	1/4
1/6	0	0	Senior Secretary	0
2 1/2	2 37/75	2 37/75	Total	2 5/12

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

Description of Current Services

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

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

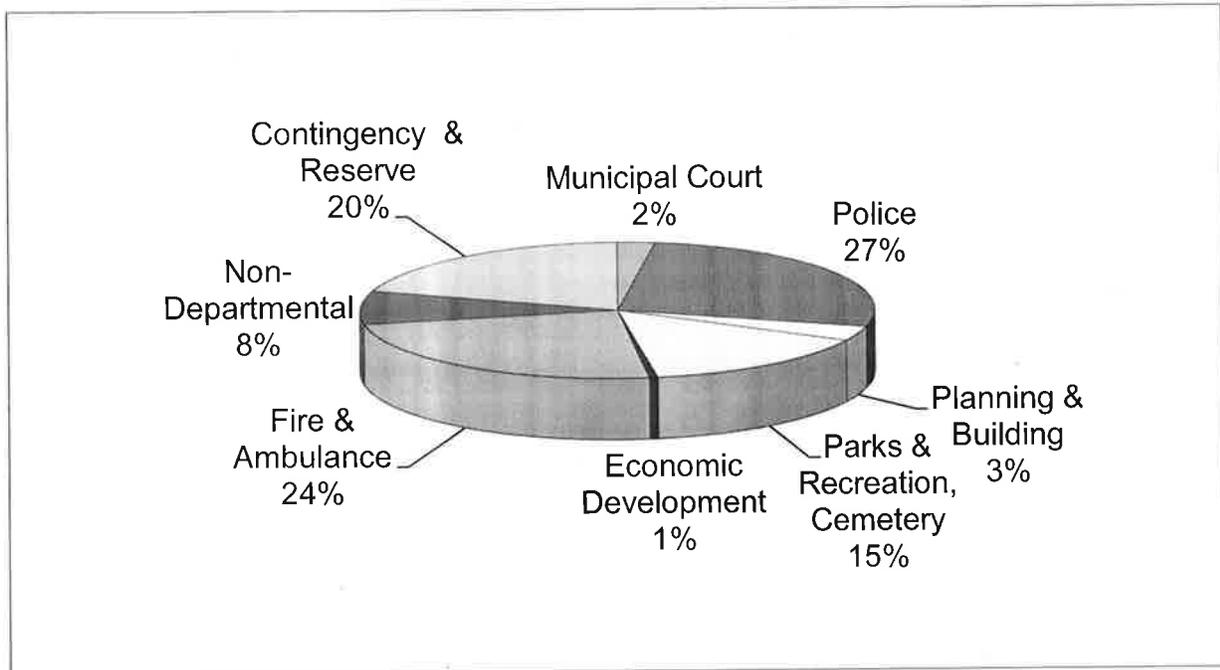
FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
MATERIALS AND SERVICES						
\$14,940	\$63,691	\$0	Consultants	\$0	\$0	\$0
1,565	16,030	16,500	Other Expense	15,000	15,000	15,000
0	0	0	Dues & Subscriptions	3,500	3,500	3,500
0	0	0	Marketing	20,000	20,000	20,000
0	0	0	Postage & Printing	4,030	4,030	4,030
460	459	1,200	Telephone	500	500	500
216	187	3,500	Office Supplies	3,500	3,500	3,500
1,487	3,400	7,500	Travel and Training	7,500	7,500	7,500
0	9,186	22,000	Commitments to Airport/Downtown	20,000	20,000	20,000
0	0	16,550	Central Service Charge	3,670	3,670	3,670
18,668	92,953	67,250	Total Materials and Services	77,700	77,700	77,700
0	0	0	CAPITAL OUTLAY	0	0	0
\$18,668	\$92,953	\$67,250	TOTAL ECONOMIC DEV. DEPT.	\$77,700	\$77,700	\$77,700

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2015

Municipal Court	\$356,450
Police	4,080,225
Planning & Building	530,200
Parks & Recreation, Cemetery	2,252,750
Economic Development	77,700
Fire & Ambulance	3,639,230
Non-Departmental	1,200,340
Contingency & Reserve	3,039,765
Transfers	170,540
TOTAL	\$15,347,200

**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.

FY15 Proposed Budget

Proposed Materials and Services include \$55,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$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 outlined below. The City bonded the majority of the PERS unfunded liability in September 2005. \$161,240 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 FY12	Actual FY13	Budget FY14		Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$114,364	\$117,059	\$114,000	Chamber of Commerce TRT	\$117,000	\$117,000	\$117,000
112,134	110,769	110,000	Chamber of Commerce TPAC	110,000	110,000	110,000
955	66,279	45,000	Promotion - Arts	55,000	55,000	55,000
2,500	2,500	0	County Detox Center	0	0	0
2,500	2,500	2,500	Christmas Decorations	2,500	2,500	2,500
62,460	65,000	65,000	Direct Facilities - Vert	65,000	65,000	65,000
1,500	0	1,500	Flower Baskets	1,500	1,500	1,500
2,400	2,400	0	Victims Assistance - DVS	0	0	0
0	0	0	Planning Consultant	0	0	0
0	2,660	4,000	Senior Center	4,000	4,000	4,000
12,392	3,712	18,000	Community Enhancement	18,000	18,000	18,000
2,922	120	1,000	Safety Equipment/Repairs	1,000	1,000	1,000
2,190	0	1,000	ADA Accessibility	1,000	1,000	1,000
22,000	22,000	22,000	RARE Program	0	0	0
3,922	0	0	Leadership Westgate	0	0	0
11,583	3,398	3,000	Rental Expenses	6,000	6,000	6,000
9,112	0	20,000	Attorney's Fees - Litigation	20,000	20,000	20,000
7,905	10,466	1,100	Other Miscellaneous Exp.	10,100	10,100	10,100
370,838	408,863	408,100	Total Materials and Services	411,100	411,100	411,100
203,534	258,550	285,700	CAPITAL OUTLAY	558,000	558,000	558,000
208,693	216,336	224,725	DEBT SERVICE - PERS/USDA	231,240	231,240	231,240
			INTERFUND TRANSFERS			
20,000	20,000	22,500	City Transportation Prog. Fund	22,500	22,500	22,500
54,400	33,390	63,030	Library Fund - operating subsidy	58,040	58,040	58,040
0	0	0	Community Development	0	0	0
22,000	5,000	5,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
0	0	55,000	Econ. Dev. Support to Airport	55,000	55,000	55,000
0	34,210	21,900	AIP payment to Airport	30,000	30,000	30,000
106,000	121,750	0	Cemetery Fund - oper. subsidy	0	0	0
202,400	214,350	167,430	Total Interfund Transfers	170,540	170,540	170,540
0	0	2,101,160	CONTINGENCY	3,004,765	3,004,765	3,004,765
0	0	40,000	RESERVE FOR USDA LOAN	35,000	35,000	35,000
\$985,465	\$1,098,099	\$3,227,115	TOTAL NON-DEPARTMENTAL	\$4,410,645	\$4,410,645	\$4,410,645

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

Capital Outlay:	
City Hall Roof	\$130,000
City Hall Interior	20,000
Community Room A/C	15,000
Police Building Fire panel	6,000
HVAC Police	7,000
HVAC OSP	6,000
Facilities Warehouse Roof	50,000
City Hall Electrical	20,000
Cemetery Software	20,000
Police Moblie Video	7,500
Vert Roof	80,000
Community Park Improvements	77,500
Aquatic Center Grant Project	20,000
Aquatic Chemical controller	6,000
Cement for Aquatic Deck	5,000
Aquatic Chorine Scales	5,000
Rec Center Roof Repair	80,000
Rec Center Serving Room Counter	3,000
Total	<u>\$558,000</u>



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 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.

**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.

FY15 Projections of Revenues

Projection of \$950,700 gas tax apportionment (99%) 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 \$321,000.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$305,573	\$517,199	\$528,670	BEGINNING WORKING CAPITAL	\$645,000	\$645,000	\$645,000
			INTERGOVERNMENTAL			
			REVENUES			
895,945	902,892	940,845	State Revenues - Gas Tax	950,700	950,700	950,700
148,979	0	383,000	State Revenues - Other	321,000	321,000	321,000
0	0	0	Other - Umatilla Co.	0	0	0
1,044,924	902,892	1,323,845	Total Intergov. Revenues	1,271,700	1,271,700	1,271,700
			CHARGES FOR SERVICES			
15,100	2,700	0	Services to Outside Agencies	8,000	8,000	8,000
2,867	2,956	0	Land/Building Rental	0	0	0
242,292	211,537	198,400	Charges to Other Departments	165,100	165,100	165,100
260,259	217,193	198,400	Total Charges for Services	173,100	173,100	173,100
5,384	22,915	4,085	MISCELLANEOUS REVENUES	4,000	4,000	4,000
0	0	0	TRSFRR FROM OTHER FUNDS	0	0	0
\$1,616,140	\$1,660,199	\$2,055,000	TOTAL FUND RESOURCES	\$2,093,800	\$2,093,800	\$2,093,800

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
1	1	1	Utility Worker II	0
2	2	2	Utility Worker I	3
2 1/5	1 1/5	1/2	Part-time Help	1/2
6 5/7	5 5/7	5	Total	5

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

Description of Current Services

The State Tax Street Fund provides for the cleaning and maintenance of over 61 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.

FY15 Proposed Budget

The proposed budget for FY15 for the State Tax Street Fund provides for on-going maintenance and preservation projects related to arterial and collector streets. Preservation projects are about 10% of the level necessary to maintain the street system in "good" condition. The large capital outlay is based on carry-over from previous years. The street assessment report completed in May 2013 has the deferred maintenance of the streets at close to \$16 million and the cost to maintain our street system at its CURRENT pavement condition is about \$700,000 per year.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY12	FY13	FY14	EXPENDITURE CATEGORIES	Budget FY15	Budget FY15	Budget FY15
			PERSONNEL SERVICES			
\$228,540	\$216,111	\$234,700	Salaries and Wages	\$234,500	\$234,500	\$234,500
38,666	41,226	40,550	Insurance	41,050	41,050	41,050
28,270	27,704	32,750	Public Employees Retirement	33,100	33,100	33,100
(10,010)	(10,060)	(11,570)	less PERS bond pymt	(12,010)	(12,010)	(12,010)
38,845	39,446	40,670	Other Employer-paid Taxes	39,410	39,410	39,410
324,310	314,426	337,100	Total Personal Services	336,050	336,050	336,050
			MATERIALS AND SERVICES			
195,521	182,035	195,000	Street Lights	195,000	195,000	195,000
16,318	17,674	40,000	Street Supplies	40,000	40,000	40,000
22,099	21,010	22,500	Electricity	22,500	22,500	22,500
76,900	150,000	153,500	Equipment Rental	157,400	157,400	157,400
56,816	18,988	60,000	Repairs and Maintenance	60,000	60,000	60,000
694	769	2,000	Travel and Training	5,000	5,000	5,000
17,386	25,981	37,110	Other Materials and Services	37,350	37,350	37,350
135,150	176,960	145,790	Central Services Charges	143,400	143,400	143,400
51,900	53,940	64,035	C&R Fund Personnel Charge	77,070	77,070	77,070
572,784	647,357	719,935	Total Materials and Services	737,720	737,720	737,720
188,484	159,842	650,000	CAPITAL OUTLAY	800,000	800,000	800,000
0	0	0	DEBT SERVICE	0	0	0
0	0	336,395	CONTINGENCY	208,020	208,020	208,020
10,010	10,060	11,570	TRANSFER TO GEN FUND - PERS	12,010	12,010	12,010
\$1,095,588	\$1,131,685	\$2,055,000	TOTAL FUND EXPENDITURES	\$2,093,800	\$2,093,800	\$2,093,800

Capital Outlay: Street Preservation \$800,000
Includes pothole patching, crack sealing, SW 15th Street - Frazer to Goodwin, NW Carden Avenue - NW 10th Street to Northgate, SW Nye Avenue - SW 2nd to SW 5th, and other projects being determined from pavement management software. Addresses \$800,000 of \$16 million deferred need.

**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.

FY15 Projections of Revenues

FY15 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$50 income on investment.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$4,887	\$5,983	\$6,100	BEGINNING WORKING CAPITAL	\$8,400	\$8,400	\$8,400
INTERGOVERNMENTAL REVENUES						
9,050	9,120	9,505	State Revenues - Gas Tax	9,600	9,600	9,600
0	0	0	State Revenues - Bicycle Grant	0	0	0
9,050	9,120	9,505	Total Intergov. Revenues	9,600	9,600	9,600
46	54	50	MISCELLANEOUS REVENUES	50	50	50
\$13,983	\$15,157	\$15,655	TOTAL FUND RESOURCES	\$18,050	\$18,050	\$18,050

**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.

FY15 Proposed Budget

The FY15 budget for Materials and Services proposes \$9,500 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$8,000	\$8,000	\$8,000	Street supplies	\$9,500	\$9,500	\$9,500
0	0	7,655	UNAPPROPRIATED FUND BAL.	8,550	8,550	8,550
\$8,000	\$8,000	\$15,655	TOTAL FUND EXPENDITURES	\$18,050	\$18,050	\$18,050

**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.

FY15 Projections of Revenues

Property tax revenues from the Library District are projected at \$393,390. This includes an additional \$5,460 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 \$2,795.

Actual FY12	Actual FY13	Budget FY14		Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$125,591	\$88,051	\$82,300	RESOURCES			
			BEGINNING WORKING CAPITAL	\$59,000	\$59,000	\$59,000
12,905	11,963	18,000	LICENSES AND PERMITS	18,000	18,000	18,000
			INTERGOVERNMENTAL REVENUES			
2,353	2,465	2,465	State Revenues - State Lib. Grants	2,795	2,795	2,795
0	0	15,500	Other Agencies	0	0	0
383,558	401,944	395,110	Other - Um. Co. Spec. Lib. Dist.	393,390	393,390	393,390
385,911	404,409	413,075	Total Intergov. Revenues	396,185	396,185	396,185
			MISCELLANEOUS REVENUES			
16,900	12,000	6,000	Library Donations	26,000	26,000	26,000
11,687	12,775	20,000	Friends of the Library	20,000	20,000	20,000
722	0	0	Miscellaneous Revenues	0	0	0
726	540	20	Investment Income	95	95	95
30,035	25,315	26,020	Total Miscellaneous Revenues	46,095	46,095	46,095
54,400	33,390	63,030	TRANSFER FROM General Fund	58,040	58,040	58,040
10,000	10,000	0	- Central Service	0	0	0
\$618,842	\$573,128	\$602,425	TOTAL FUND RESOURCES	\$577,320	\$577,320	\$577,320

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Library Director	0
1	1	1	Librarian	1
5/8	5/8	3/4	Youth Childrens Librarian	1
4/9	1/2	0	Volunteer Coordinator	0
2 5/8	2 5/8	2 5/8	Library Asst II	2 5/8
2	2 1/6	2 1/6	Library Asst I	2 7/8
1 2/7	6/7	19/20	Library Aide Part-time	23/39
9	8 3/4	8 29/59	TOTAL	8 2/21

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is “offer traditional, innovative, and universal access to the world’s knowledge and ideas.” The library has 14,000 registered borrowers in a service area of 23,500 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.

FY15 Proposed Budget

The FY15 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 FY 14. The director’s position will be unfilled to reduce costs. The loss of the director is an untenable solution to the budget shortfall which will need to be rectified with the influx of new funding.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			PERSONNEL SERVICES			
\$308,355	\$315,614	\$289,470	Salaries and Wages	\$278,780	\$278,780	\$278,780
36,639	38,071	51,670	Insurance	37,500	37,500	37,500
36,406	35,963	39,700	Public Employees Retirement	33,000	33,000	33,000
(12,890)	(13,080)	(11,470)	less PERS bond pymt	(11,830)	(11,830)	(11,830)
23,910	24,881	25,030	Other Employer-paid Taxes	23,170	23,170	23,170
392,420	401,450	394,400	Total Personal Services	360,620	360,620	360,620
			MATERIALS AND SERVICES			
11,617	11,601	10,000	Library Books	10,000	10,000	10,000
3,915	4,488	2,000	Library Periodicals	1,500	1,500	1,500
3,995	1,910	1,500	Library Reference	1,500	1,500	1,500
0	0	19,000	Contract Services	0	0	0
630	897	1,000	Equipment Maintenance	1,000	1,000	1,000
19,409	8,125	12,000	Office Supplies - Printing	12,000	12,000	12,000
1,394	191	1,500	Travel and Training	1,500	1,500	1,500
14,675	12,304	16,500	Other Materials and Services	16,000	16,000	16,000
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
54,400	33,390	63,030	Central Services Charges	58,040	58,040	58,040
126,535	89,406	143,030	Total Materials and Services	118,040	118,040	118,040
0	0	16,500	CAPITAL OUTLAY	26,000	26,000	26,000
0	0	1,200	DEBT SERVICE	1,000	1,000	1,000
12,890	13,080	11,470	TRANSFER TO GEN FUND- PERS	11,830	11,830	11,830
0	0	35,825	CONTINGENCY	59,830	59,830	59,830
\$531,845	\$503,936	\$602,425	TOTAL FUND EXPENDITURES	\$577,320	\$577,320	\$577,320

Capital Outlay:

Public Use Copier \$26,000

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

Description of Revenue Sources

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

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. All trust funds held by OCF are expected to generate interest at 4% this year, yielding \$30,000. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY15 Projections of Revenues

Revenue projections for FY15 for the Library Special Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The funds are expected to generate interest of half a percent this year, yielding \$270. The permanent trust is expected to add \$30 for a total of \$300.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$637,735	\$650,326	\$647,000	BEGINNING WORKING CAPITAL	\$53,970	\$53,970	\$53,970
			MISCELLANEOUS REVENUES			
10,087	2,203	0	Donations	30,000	30,000	30,000
16,885	16,383	26,000	Investment Income	270	270	270
26,972	18,586	26,000	Total Miscellaneous Revenues	30,270	30,270	30,270
803	826	3,305	TRFR -LIBRARY PERM. TR	30	30	30
\$665,510	\$669,738	\$676,305	TOTAL FUND RESOURCES	\$84,270	\$84,270	\$84,270

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

Description of Current Services

The Library Special Trust Fund is established to account for revenue from dedicated gifts, directed annual interest transfers and donations, and interest on investment of unexpended Library Special Trust Fund resources. Revenues generated will still be expended according to the wishes of the originator of the fund. The principal of the trust fund remaining the City is \$2,500.

FY15 Proposed Budget

The proposed expenditures for FY15 total \$30,000 for materials and services.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$15,184	\$17,763	\$25,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
0	0	0	Library Books - Rental	0	0	0
0	0	585,655	Release of Trust Funds	0	0	0
0	0	0	Office Supplies & Repair	0	0	0
15,184	17,763	610,655	Total Materials and Services	30,000	30,000	30,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	65,650	Contingency	54,270	54,270	54,270
0	0	0	Unappropriated Fund Balance	0	0	0
\$15,184	\$17,763	\$676,305	TOTAL FUND EXPENDITURES	\$84,270	\$84,270	\$84,270

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

Description of Revenue Sources

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

FY15 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY15 program. Projections for the State of Oregon's Small Cities Program grant for FY15 include \$117,300 for the City's program. This grant requires a 46% percent match. The budget also includes \$22,500 program subsidy/transfer from the General Fund. The City has a operating ODOT 5310/Discretionary grants for \$124,500 for the upcoming year.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Proposal Budget FY15	Adopted Budget FY15
\$326,061	\$329,270	\$36,000	BEGINNING WORKING CAPITAL	\$59,800	\$59,800	\$59,800
			CHARGES FOR SERVICES			
11,792	13,311	15,000	Farebox	15,000	15,000	15,000
			INTERGOVERNMENTAL REVENUES			
57,365	114,164	116,400	State Revenues - Sm. Cities/Rural	117,200	117,200	117,200
49,740	84,855	162,000	State Revenues - 5310	124,500	124,500	124,500
0	1,130	0	State Revenues - Discretionary	0	0	0
77,782	63,750	55,000	Other - Um. Co. Spec. Trans.	60,750	60,750	60,750
184,887	263,899	333,400	Total Intergov. Revenues	302,450	302,450	302,450
1,944	13,946	7,100	MISCELLANEOUS REVENUES	5,000	5,000	5,000
			TRANSFERS IN			
20,000	20,000	22,500	General Fund	22,500	22,500	22,500
0	0	0	Central Service Fund	0	0	0
\$544,684	\$640,426	\$414,000	TOTAL FUND RESOURCES	\$404,750	\$404,750	\$404,750

**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.

FY15 Proposed Budget

The proposed budget for FY15 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 \$70,000 for taxi tickets and \$160,000 for the dial-a ride programs. The Care-Ride program for medical transportation has been moved to this fund from the Fire/Ambulance Department

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Proposal Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$134,917	\$134,150	\$228,000	Contract Serv. - Bus Services	\$160,000	\$160,000	\$160,000
45,235	49,792	55,500	Contract Serv. - Taxi Tickets	70,000	70,000	70,000
0	0	10,000	Contract Serv. - Care Ride	10,000	10,000	10,000
0	0	2,000	Single Audit	2,000	2,000	2,000
18,059	6,012	8,000	Insurance & Maintenance	8,000	8,000	8,000
993	1,603	5,000	Postage and Program Supplies	5,000	5,000	5,000
1,210	3,955	2,000	Other Expense	2,000	2,000	2,000
15,000	15,000	25,000	Direct Charge for Finance Services	25,000	25,000	25,000
215,414	210,513	335,500	Total Materials and Services	282,000	282,000	282,000
0	40,536	54,000	CAPITAL OUTLAY	94,750	94,750	94,750
0	0	24,500	CONTINGENCY	28,000	28,000	28,000
\$215,414	\$251,049	\$414,000	TOTAL FUND EXPENDITURES	\$404,750	\$404,750	\$404,750

Capital Outlay:

Bus Shelters (3)	\$44,000
ADA Mini-Van	45,000
Verticle Message Boards	5,750
Total	\$94,750

**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.

FY15 Projections of Revenues

The is no project grant budgeted for FY15.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$2,571	-\$2,070	\$2,600	BEGINNING FUND BALANCE	\$2,600	\$2,600	\$2,600
			INTERGOVERNMENTAL REVENUES			
			State Revenues -Ore. Com. Dev. Gr.	0	0	0
0	8,750	741,250	County Revenues	0	0	0
0	8,750	741,250	Total Intergovernmental Revenues	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
15	27	0	Investment Income	0	0	0
15	27	0	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$2,586	\$6,707	\$743,850	TOTAL FUND RESOURCES	\$2,600	\$2,600	\$2,600

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

Description of Current Services

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

FY15 Proposed Budget

There is no project budgeted for FY15.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$0	\$4,094	\$743,850	Business Loan Program	\$0	\$0	\$0
0	4,094	743,850	Total Materials and Services	0	0	0
0	0	0	RESERVE	2,600	2,600	2,600
\$0	\$4,094	\$743,850	TOTAL FUND EXPENDITURES	\$2,600	\$2,600	\$2,600

**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.

FY15 Projections of Revenues

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
(\$315,523)	\$607,401	\$750,000	BEGINNING WORKING CAPITAL	\$575,300	\$575,300	\$575,300
			MISCELLANEOUS REVENUES			
0	0	50,000	Horizon Loan Repayment	0	0	0
18517	0	0	HUD Rehab Loan Repayments	0	0	0
0	0	0	CDGB Loan Repayments	0	0	0
34,583	42,254	25,000	Woodstove Repayments	30,000	30,000	30,000
293,431	170,314	70,000	Solar Repayments Residential	33,600	33,600	33,600
0	0	115,500	Interfund Loan Proceeds	0	0	0
0	50,000	0	Loan Proceeds	0	0	0
11,326	-528	0	Miscellaneous Revenues	500	500	500
4,953	4,574	3,000	Investment Income	3,000	3,000	3,000
362,810	266,614	263,500	Total Miscellaneous Revenues	67,100	67,100	67,100
1,244,995	0	0	TRFR FROM KEYSTONE CONSTRUCT	0	0	0
0	0	0	TRFR FROM LOCAL COMMUNITY FUND	0	0	0
\$1,292,282	\$874,015	\$1,013,500	TOTAL FUND RESOURCES	\$642,400	\$642,400	\$642,400

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

Description of Current Services

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

FY15 Proposed Budget

The woodstove program is available to residents to replace their inefficient stoves with new stoves to reduce the amount of air pollution in the City. The City will continue to make wood stove loans to citizens. City helped finance approximately 40 solar installations in Pendleton from Phase I. The solar loans are scheduled to be paid back in four years. Funds have been budgeted to support a future public/private partnership to develop housing on City owned property.

Actual FY12	Actual FY13	Budget FY14		Budget FY15	Budget FY15	Budget FY15
MATERIALS AND SERVICES						
\$59,002	\$19,890	\$20,000	Woodstove Replacements	\$30,000	\$30,000	\$30,000
0	24,939	0	Solar Loans Residential	0	0	0
99,000	0	0	Solar Loans Business	0	0	0
0	49,053	50,000	Consultants	50,000	50,000	50,000
12,413	933	1,000	Other Expense	10,000	10,000	10,000
170,415	94,815	71,000	Total Materials and Services	90,000	90,000	90,000
0	0	0	CAPITAL OUTLAY	0	0	0
6,791	4,883	143,000	DEBT SERVICE - Interfund Loan	0	0	0
		55,500	- External Loan	0	0	0
0	0	322,700	TRANSFER TO AIRPORT FD	0	0	0
0	0	0	CONTINGENCY	100,000	100,000	100,000
0	0	421,300	RESERVE	452,400	452,400	452,400
\$177,206	\$99,698	\$1,013,500	TOTAL FUND EXPENDITURES	\$642,400	\$642,400	\$642,400

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

Description of Revenue Sources

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

FY15 Projections of Revenues

FY15 proposes sidewalk owner repayments to cover the assessments of \$13,500. There is no proposed sidewalk LID in this year's budget.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
(\$181,074)	(\$128,234)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	85,950	Inter-fund Proceeds	64,000	64,000	64,000
55,932	32,618	16,500	Assessment Principal & Interest	13,500	13,500	13,500
0	0	0	Sidewalk Loan Repayments	0	0	0
60	195	50	Miscellaneous Income	0	0	0
3	3	0	Investment Income	0	0	0
55,995	32,816	102,500	Total Miscellaneous Revenues	77,500	77,500	77,500
(\$125,079)	(\$95,418)	\$102,500	TOTAL FUND RESOURCES	\$77,500	\$77,500	\$77,500

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

Description of Current Services

The primary purpose of this fund is to provide interest free for the first two years of the life of the loan or cash discounts to property owners for an incentive to repair their deteriorating sidewalks in the City. A transfer from the Street fund provided the seed money for the program. The loans will be made to the property owner for a term of approximately 10 years and semi- annual payments will be made to the Sidewalk Repair Fund. The City will provide the engineering and administration at no charge to the participant.

FY15 Proposed Budget

The FY15 budget for Materials and Services proposes \$500 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below. There is no program proposed for this current year.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS & SERVICES			
\$186	\$62	\$300	Other Expenses	\$300	\$300	\$300
\$186	\$62	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
2,970	2,234	102,200	DEBT SERVICE	77,200	77,200	77,200
\$3,156	\$2,296	\$102,500	TOTAL FUND EXPENDITURES	\$77,500	\$77,500	\$77,500

**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.

FY15 Projection of Revenues

The total TRT received by the City is projected at \$821,600 this year. The PCC gets 48.375% of that total. Catering revenues for FY15 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
(\$103,215)	-\$145,924	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			TAXES			
391,441	404,456	390,000	Transient Room Taxes	390,000	390,000	390,000
0	0	0	TPAC	0	0	0
391,441	404,456	390,000	Total Taxes	390,000	390,000	390,000
			LICENSES AND PERMITS			
33,194	36,609	35,000	General Business License	35,000	35,000	35,000
13,800	15,495	15,000	Employee-based Bus. License	15,000	15,000	15,000
46,994	52,104	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
30,235	24,469	25,000	PCC Rental - Conventions	30,000	30,000	30,000
12,789	15,727	25,000	PCC Rental - Community	25,000	25,000	25,000
5256	6192	500	PCC Rental - Other	500	500	500
2,203	2,156	2,000	PCC Rental - Equipment	2,000	2,000	2,000
3,670	4,350	5,000	PCC Parking Lot Rental	4,500	4,500	4,500
158,060	183,629	200,000	Catering/Concessions	200,000	200,000	200,000
212,213	236,523	257,500	Total Charges for Services	262,000	262,000	262,000
			MISCELLANEOUS REVENUES			
8	0	0	Donations	0	0	0
0	0	152,800	Interfund Loan Proceeds	132,250	132,250	132,250
0	0	0	Other Miscellaneous Income	0	0	0
10,373	14,512	10,000	Reimbursement of Expense	12,000	12,000	12,000
5	4	0	Investment Income	0	0	0
10,386	14,516	162,800	Total Miscellaneous Revenues	144,250	144,250	144,250
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$557,819	\$561,675	\$860,300	TOTAL FUND RESOURCES	\$846,250	\$846,250	\$846,250

**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).

FY15 Proposed Budget

The proposed FY15 budget for the Pendleton Convention Center Fund includes all aspects of this operation Temporary personnel hired through personnel agencies for event setups is budgeted separately under contract services. It is estimated that this budget contains approximately \$50,000 for marketing. The marketing line item has traditionally only included advertising, travel and promotional publications. Marketing expense should also include such items as the 800 telephone number and long distance telephone expenses, and at least 25% of the Convention Center Manager and secretary's salary.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$239,767	\$240,608	\$208,500	Salaries and Wages	\$201,990	\$201,990	\$201,990
38,678	33,925	26,900	Insurance	26,900	26,900	26,900
27,026	28,124	20,090	Public Employees Retirement	18,000	18,000	18,000
(8,520)	(9,000)	(7,690)	less PERS bond pymt	(6,520)	(6,520)	(6,520)
21,473	23,585	20,300	Other Employee Paid Taxes	22,850	22,850	22,850
318,424	317,242	268,100	Total Personal	263,220	263,220	263,220
MATERIALS AND SERVICES						
142,556	153,056	155,000	Contractual Serv. - Concessionaire	180,000	180,000	180,000
21,469	17,154	15,000	Contract Services	15,000	15,000	15,000
42,705	46,009	45,000	Electricity	45,000	45,000	45,000
20,411	13,738	20,000	Natural Gas	20,000	20,000	20,000
10,369	8,994	8,000	Marketing	8,000	8,000	8,000
13,922	16,704	15,000	Repairs and Maintenance	15,000	15,000	15,000
6,864	6,900	5,000	Janitorial Supplies	7,000	7,000	7,000
10,170	6,088	7,500	Event Supplies	7,500	7,500	7,500
23,364	25,613	23,000	Other Materials and Services	24,040	24,040	24,040
83,940	95,430	97,010	Central Services Charges	82,970	82,970	82,970
375,770	389,685	390,510	Total Materials and Services	404,510	404,510	404,510
0	0	0	CAPITAL OUTLAY	0	0	0
3,029	4,287	194,000	DEBT SERVICE	172,000	172,000	172,000
8,520	9,000	7,690	TRANSFER TO-Gen Fd -PERS	6,520	6,520	6,520
0	0	0	CONTINGENCY	0	0	0
\$705,743	\$720,215	\$860,300	TOTAL FUND EXPENDITURES	\$846,250	\$846,250	\$846,250

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1/2	Convention Manager	1/2
2	2	2	Utility Worker I	2
1	1	1	Senior Secretary	1
1 1/16	1 1/16	1 1/16	Part-Time FTE's	1 1/16
5 1/16	5 1/16	4 9/16		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 TPAC ordinance is set to expire when the PCC Eastside Expansion loan is paid for. The TPAC is split between the Pendleton Chamber of Commerce (55%) for tourism promotion, and 45% to the PCC for capital improvements. This fund helps maintain and track the PCC's TPAC collections. The TPAC revenues and expenditures are reviewed by the Pendleton Convention Center Commission.

FY15 Projections of Revenues

The TPAC projected for FY15 is \$90,000. On January 1, 2012, the TPAC percentage for the Convention was raised by five percent.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
-\$70,479	\$12,018	\$60,000	BEGINNING FUND BALANCE	\$662,000	\$662,000	\$662,000
81,542	90,585	90,000	TAXES - TPAC	90,000	90,000	90,000
			MISCELLANEOUS REVENUES			
0	5,300	0	Donations			
0	0	600,000	Loan Dollars	0	0	0
5	183	0	Investment Income	500	500	500
5	5,483	600,000	Total Miscellaneous Revenues	500	500	500
0	0	0	TRANSFER FROM PCC	0	0	0
\$11,068	\$108,086	\$750,000	TOTAL FUND RESOURCES	\$752,500	\$752,500	\$752,500

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

Description of Current Services

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

FY15 Proposed Budget

The PCC Eastside Expansion project is expected to be around July 1, 2014. The City will enter into a bank loan with a local institution to finance the project. The TPAC dollars will be committed to the payback of the loan over 15 years.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	MATERIALS & SERVICES	\$2,000	\$2,000	\$2,000
\$0	\$65,129	\$650,000	CAPITAL OUTLAY	\$648,000	\$648,000	\$648,000
857	30	32,000	DEBT SERVICE	66,000	66,000	66,000
0	0	68,000	RESERVE FOR TPAC	36,500	36,500	36,500
\$857	\$65,159	\$750,000	TOTAL FUND EXPENDITURES	\$752,500	\$752,500	\$752,500

Capital Outlay FY13-15

East side rooms expansion and roof repair	FY15	\$615,000
Expansion furniture	FY15	\$33,000
RV panel electrical hookups	FY13	\$5,124
Viking Oven (\$5,300 grant)	FY13	\$17,000
West side carpet	FY13	28,198
Kitchen HVAC/AC replacement	FY13	14,807
		<u>\$713,129</u>

Capital Purchased FY07-09

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

**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.

FY15 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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$98,857	\$48,647	\$41,100	BEGINNING FUND BALANCE	\$48,000	\$48,000	\$48,000
97,243	166,177	140,000	INTERGOVERNMENTAL	116,000	116,000	116,000
0	0	0	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
MISCELLANEOUS REVENUES						
14,469	4,814	500	Asset Forfeitures - BENT	1,000	1,000	1,000
420	761	200	Restitution - BENT	100	100	100
0	350	0	Miscellaneous	0	0	0
835	810	900	Investment Income	500	500	500
15,724	6,735	1,600	Total Miscellaneous Revenues	1,600	1,600	1,600
\$211,824	\$221,559	\$182,700	TOTAL FUND REVENUES	\$170,400	\$170,400	\$170,400

**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.

FY15 Proposed Budget

The proposed FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$66,969	\$135,677	\$100,000	HIDTA Expense	\$100,000	\$100,000	\$100,000
20,659	9,860	30,000	Marijuana Eradication	30,000	30,000	30,000
27,421	0	0	JAG Bryne Grant	0	0	0
24,965	0	20,000	Organized Crime Enforcement Grant	25,000	25,000	25,000
23,162	19,509	32,700	Other Materials & Services	15,400	15,400	15,400
163,176	165,046	182,700	Total Materials and Services	170,400	170,400	170,400
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$163,176	\$165,046	\$182,700	TOTAL FUND EXPENDITURES	\$170,400	\$170,400	\$170,400

**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.

FY15 Projections of Revenues

System Development Fees Fund consists of revenues from the following three transportations related sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income. An overall review and assessment of these fees is underway as part of a master planning effort in FY14/FY15. City staff is updating 2007 Transportation Plan projects and is seeking funding for a new Transportation System Plan to be developed in 2015/2016.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$576,012	\$626,765	\$691,750	BEGINNING FUND BALANCE	\$751,500	\$751,500	\$751,500
			LICENSES AND PERMITS			
41,818	63,094	300,000	Traffic Impact Fees	200,000	200,000	200,000
574	574	550	Assessment Payments	550	550	550
42,392	63,668	300,550	Total Licenses and Permits	200,550	200,550	200,550
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	0	0	0
10,734	11,149	7,500	Investment Income	7,500	7,500	7,500
10,734	11,149	7,500	Total Miscellaneous Revenues	7,500	7,500	7,500
			TRANSFERS			
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
\$629,138	\$701,582	\$999,800	TOTAL FUND RESOURCES	\$959,550	\$959,550	\$959,550

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

Description of Current Services

The transportation System Development Fees Fund holds system development fees in reserve until the development of the infrastructure it was assessed for is made. Separate system development fees are being developed for water, sewer, and storm systems through a master planning effort.

FY15 Proposed Budget

The FY15 budget for the transportation System Development Fees Fund provides for transportation network expansion projects as identified in the Transportation System Plan. All funds are placed in capital outlay for an expansion or extension project(s) that may occur within a fiscal year.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$2,373	\$1,136	\$999,800	CAPITAL OUTLAY	\$959,550	\$959,550	\$959,550
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
\$2,373	\$1,136	\$999,800	TOTAL FUND EXPENDITURES	\$959,550	\$959,550	\$959,550

Capital Outlay is undetermined but would be based on Transportation System Plan \$959,550

**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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$34,621	\$36,849	\$46,150	BEGINNING FUND BALANCE	\$20,350	\$20,350	\$20,350
			MISCELLANEOUS REVENUES			
674	6169	0	Sale of Equipment	0	0	0
195	215	250	Investment Income	200	200	200
869	6,384	250	Total Miscellaneous Revenues	200	200	200
			TRANSFERS			
22,000	5,000	5,000	From General Fund	5,000	5,000	5,000
7,000	7,000	7,000	From Central Services - Facilities	0	0	0
29,000	12,000	12,000	Total Transfers	5,000	5,000	5,000
\$64,490	\$55,233	\$58,400	TOTAL FUND RESOURCES	\$25,550	\$25,550	\$25,550

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

Description of Current Services

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

FY15 Proposed Budget

The proposed FY15 budget for the Parks Equipment Capital Reserve Fund has \$25,550 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$27,640	\$9,090	\$38,000	CAPITAL OUTLAY	\$25,550	\$25,550	\$25,550
0	0	20,400	RESERVE FOR EQUIP. REPL.	0	0	0
\$27,640	\$9,090	\$58,400	TOTAL FUND EXPENDITURES	\$25,550	\$25,550	\$25,550

Capital Outlay:

Purchase Tractor-Mower	\$14,550
Purchase 1/2 ton pickup	<u>11,000</u>
Total	\$25,550

**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.

FY15 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 improvements. This fund derives it's 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.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
(\$188,380)	(\$80,345)	\$0	BEGINNING FUND BALANCE	\$68,300	\$68,300	\$68,300
			LICENSES AND PERMITS			
125,794	141,984	174,000	Public Safety Replacement Fee	170,000	170,000	170,000
125,794	141,984	174,000	Total Licenses and Permits	170,000	170,000	170,000
148,500	0	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Interfund Proceeds	0	0	0
1,600	0		Sale of Equipment			
10,087	0	0	Donations	0	0	0
9	57	100	Investment Income	0	0	0
11,696	57	100	Total Miscellaneous Revenues	0	0	0
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$97,610	\$61,696	\$174,100	TOTAL FUND RESOURCES	\$238,300	\$238,300	\$238,300

**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.

FY15 Proposed Budget

The FY15 proposes purchase of a police vehicle for \$27,500 and \$209,800 for an ambulance replacement.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$175,000	\$55,727	\$62,500	CAPITAL OUTLAY	\$237,300	\$237,300	\$237,300
2,955	644	8,500	DEBT SERVICE	1,000	1,000	1,000
0	44,350	0	Trfrs to Airport Fd for Station	0	0	0
0	0	103,100	RESERVE FOR EQUIP. REPL.	0	0	0
\$177,955	\$100,721	\$174,100	TOTAL FUND EXPENDITURES	\$238,300	\$238,300	\$238,300

Capital Outlay:

Police Patrol Car (1)	\$27,500
Ambulance Replacement	<u>209,800</u>
Total	\$237,300

**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.

FY15 Projections of Revenues

Revenue projections for FY15 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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$164,467	\$116,613	\$80,700	BEGINNING WORKING CAPITAL	\$113,500	\$113,500	\$113,500
			LICENSES AND PERMITS			
6,624	2,484	1,500	Future Park Dev. Build. Fees	4,500	4,500	4,500
6,624	2,484	1,500	Total Licenses and Permits	4,500	4,500	4,500
			MISCELLANEOUS REVENUES			
2,865	4,080	2,000	Donations and Grants	2,000	2,000	2,000
651	732	500	Investment Income	500	500	500
3,516	4,812	2,500	Total Miscellaneous Revenues	2,500	2,500	2,500
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$174,607	\$123,909	\$84,700	TOTAL FUND RESOURCES	\$120,500	\$120,500	\$120,500

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

Description of Current Services

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

FY15 Proposed Budget

The proposed budget appropriation of \$25,000 is marked for grant matches for park development projects.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$58,294	\$2,553	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	45,000	CAPITAL OUTLAY	25,000	25,000	25,000
			OTHER			
0	0	39,700	Reserve for Future Development	95,500	95,500	95,500
\$58,294	\$2,553	\$84,700	TOTAL FUND EXPENDITURES	\$120,500	\$120,500	\$120,500

Capital Outlay:
Undetermined Outlay \$25,000

**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.

FY15 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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$129,509	\$156,785	\$194,500	BEGINNING FUND BALANCE	\$9,800	\$9,800	\$9,800
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000	60,000	60,000
			MISCELLANEOUS REVENUES			
864	1,058	600	Investment Income	300	300	300
864	1,058	600	Total Miscellaneous Revenues	300	300	300
\$190,373	\$217,843	\$255,100	TOTAL FUND RESOURCES	\$70,100	\$70,100	\$70,100

**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.

FY15 Proposed Budget

The FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$23,188	\$22,360	\$126,300	MATERIALS & SVCS	\$5,000	\$5,000	\$5,000
0	0	128,800	CAPITAL OUTLAY	65,100	65,100	65,100
8,000	0	0	TRANSFER TO GENERAL FD	0	0	0
0	0	0	RESERVE FOR EQUIP.	0	0	0
\$31,188	\$22,360	\$255,100	TOTAL FUND EXPENDITURES	\$70,100	\$70,100	\$70,100

**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.

FY15 Projections of Revenues

Revenue projections for FY15 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
		\$20,175	BEGINNING WORKING CAPITAL	\$20,175	\$20,175	\$20,175
			MISCELLANEOUS REVENUES			
	101	100	Investment Income	100	100	100
0	101	100	Total Miscellaneous Revenues	100	100	100
	20,175	0	TRFR -Cemetery Fund	0	0	0
\$0	\$20,276	\$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.

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
	30	\$200	Flower & Related Expenses	\$200	\$200	\$200
0	30	200	Total Materials and Services	200	200	200
		20,075	RESERVE	20,075	20,075	20,075
\$0	\$30	\$20,275	TOTAL FUND EXPENDITURES	\$20,275	\$20,275	\$20,275



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 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.

FY15 Projections of Revenues

Revenue projections for FY15 for the Debt Service Fund are based on a gross property tax levy for debt service of \$241,850. The current property tax revenues from this levy are projected at 94% collection for a total collection of \$227,340. This levy will result in sufficient current property tax receipts to provide debt service for the Parks and Recreation Bond Refunding Series 2005. Since the original bond issues were voter approved for capital construction, this bond series is not subject to the property tax limitation. Collections on delinquent taxes are estimated at \$5,000.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$56,639	\$53,056	\$34,033	BEGINNING FUND BALANCE	\$4,000	\$4,000	\$4,000
			TAXES			
475,415	460,944	456,840	Current Property Taxes	227,340	227,340	227,340
26,147	22,776	20,000	Delinquent Property Taxes	5,000	5,000	5,000
501,562	483,720	476,840	Total Taxes	232,340	232,340	232,340
			MISCELLANEOUS REVENUES			
590	498	350	Investment Income	200	200	200
590	498	350	Total Miscellaneous Revenues	200	200	200
\$558,791	\$537,274	\$511,223	TOTAL FUND RESOURCES	\$236,540	\$236,540	\$236,540

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

Description of Current Services

The Debt Service Fund accounts for the payments of principal, interest and registrar's fees related to the General Obligation Parks and Recreation refunding bond issue Series 2005.

FY15 Proposed Budget

The proposed budget for FY15 in the Debt Service Fund seeks to appropriate \$215,000 for principal and \$17,225 for interest. The unappropriated balance is required to fulfill the Park & Rec bond payments due on 7/1/15.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
DEBT SERVICE						
\$235,000	\$245,000	\$255,000	Principal - Series 1998 Refunding	\$0	\$0	\$0
34,310	23,500	11,985	Interest - Series 1998 Refunding Due dates on 7/1 and 1/1	0	0	0
195,000	200,000	210,000	Principal - Series 2005 Refunding	215,000	215,000	215,000
41,425	33,625	25,625	Interest - Series 2005 Refunding Due dates on 7/1 and 1/1	17,225	17,225	17,225
0	0	0	Registrar/ Paying Agent Fees	0	0	0
505,735	502,125	502,610	Total Debt Service	232,225	232,225	232,225
0	0	8,613	UNAPPROPRIATED FD. BAL.	4,315	4,315	4,315
\$505,735	\$502,125	\$511,223	TOTAL FUND EXPENDITURES	\$236,540	\$236,540	\$236,540

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year

8,613 Interest - Series 2005 4,315





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.

FY15 Projections of Revenues

FY15 revenue projections include loan proceeds for \$509,725 and un-bonded assessment payments for \$176,000.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
(\$23,672)	(\$66,090)	(\$112,000)	BEGINNING FUND BALANCE	(\$93,000)	(\$93,000)	(\$93,000)
			SPECIAL ASSESSMENTS			
83,407	180,363	92,000	Principal & Interest	176,000	176,000	176,000
			MISCELLANEOUS REVENUES			
0	0	800,000	External Bank Loan Proceeds	509,725	509,725	509,725
0	0	311,200	Interfund Loan Proceeds	0	0	0
61	61	200,000	Miscellaneous Income	0	0	0
\$59,796	\$114,334	\$1,291,200	TOTAL FUND RESOURCES	\$592,725	\$592,725	\$592,725

**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.

FY15 Proposed Budget

The proposed budget for FY15 includes \$50,000 for Olney Project infrastructure development and \$200,000 for SW 9th LID.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$186	\$369	\$500	MATERIALS AND SERVICES	\$500	\$500	\$500
0	0	1,000,000	CAPITAL OUTLAY	250,000	250,000	250,000
125,700	126,946	290,700	DEBT SERVICE	342,225	342,225	342,225
0	0	0	CONTINGENCY	0	0	0
\$125,886	\$127,315	\$1,291,200	TOTAL FUND EXPENDITURES	\$592,725	\$592,725	\$592,725

Capital

SW 9th	\$200,000
Olney Cemetery Infrastructure	50,000
Total	\$250,000

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

Description of Revenue Sources

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

FY15 Projections of Revenues

Remaining available revenues are planned to be expended in FY15/FY16.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	(\$14,887)	\$2,075	BEGIN FUND BALANCE	\$12,000	\$12,000	\$12,000
871,050	25,824	1,215,000	INTERGOVERNMENTAL REV.	876,580	876,580	876,580
0	4	0	MISCELLANEOUS REVENUES	0	0	0
0	14,386	0	TRANSFERS IN - City Fuel Tax Fd	0	0	0
\$871,050	\$25,327	\$1,217,075	TOTAL FUND RESOURCES	\$888,580	\$888,580	\$888,580

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

Description of Current Services

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

FY15 Proposed Budget

FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURES CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
885,988	22,724	1,215,000	CAPITAL OUTLAY	888,080	888,080	888,080
0	538	2,075	DEBT SERVICE	500	500	500
\$885,988	\$23,262	\$1,217,075	TOTAL FUND EXPENDITURES	\$888,580	\$888,580	\$888,580



PERMANENT FUNDS

CITY OF PENDLETON

PERMANENT FUNDS

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

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

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

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

Description of Revenue Sources

The Library Permanent Trust Fund derives revenues from resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting government's programs.

The Florence Berkeley fund, received from the estate of Norborne Berkeley in 1992, is restrictive per the terms of the will that donated the funds to the Library. The Neva Lane fund and John and Annie Hill fund transferred from the County Library also have restricted uses. The Florence Berkley, funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library. The principal of the remaining trust at the City is \$4,805.98

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

FY15 Projections of Revenues

Revenue projections for FY15 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$140,578	\$140,578	\$140,600	BEGINNING FUND BALANCE	\$6,090	\$6,090	\$6,090
			MISCELLANEOUS REVENUES			
803	826	2,000	Investment Income	30	30	30
803	826	2,000	Total Miscellaneous Revenues	30	30	30
\$141,381	\$141,404	\$142,600	TOTAL FUND RESOURCES	\$6,120	\$6,120	\$6,120

**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". The Florence Berkley, funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library.

FY15 Proposed Budget

The proposed expenditure for FY15 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. Since all three funds stipulate the use of the funds for purchasing materials, the amount is allocated as part of the materials and services expenditure.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			Materials & Services			
\$0	\$0	\$139,295	Release of Trust Funds	\$0	\$0	\$0
803	826	3,305	TRF to LIBRARY SPECIAL TR	30	30	30
0	0	0	Unappropriated Fund Balance	6,090	6,090	6,090
\$803	\$826	\$142,600	TOTAL FUND EXPENDITURES	\$6,120	\$6,120	\$6,120

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

Description of Revenue Sources

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

FY15 Projections of Revenues

Revenue projections for FY15 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$730,955	\$739,086	\$735,500	BEGINNING FUND BALANCE	\$732,600	\$732,600	\$732,600
			LICENSES AND PERMITS			
4,121	1,411	3,600	Sale of Graves	3,000	3,000	3,000
0	0	0	Sale of Crypts	0	0	0
43	146	125	Sale of Niches	150	150	150
4,164	1,557	3,725	Total Licenses and Permits	3,150	3,150	3,150
			MISCELLANEOUS REVENUES			
18,968	13,895	25,000	Investment Income	13,000	13,000	13,000
18,968	13,895	25,000	Total Miscellaneous Revenues	13,000	13,000	13,000
\$754,087	\$754,538	\$764,225	TOTAL FUND RESOURCES	\$748,750	\$748,750	\$748,750

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

Description of Current Services

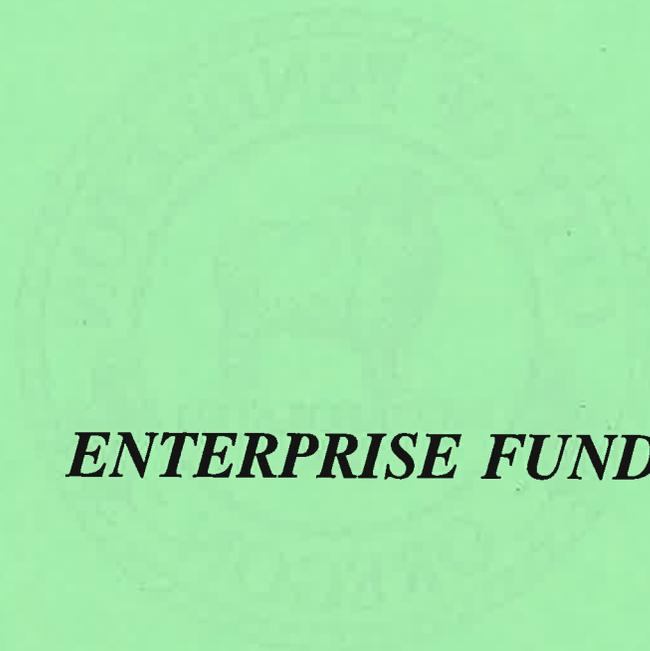
The Cemetery and Mausoleum Perpetual Care Trust Fund is a restricted trust fund established to provide funds in perpetuity for the care and maintenance of Olney Memorial Cemetery.

FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			OTHER			
\$15,000	\$25,000	\$25,000	Interfund Transfer - General Fund	\$13,000	\$13,000	\$13,000
15,000	25,000	25,000	Total Interfund Transfers	13,000	13,000	13,000
0	0	739,225	Unappropriated Fund Balance	735,750	735,750	735,750
\$15,000	\$25,000	\$764,225	TOTAL FUND EXPENDITURES	\$748,750	\$748,750	\$748,750





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.

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

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

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

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

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

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

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

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

**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. Rates do not reflect long-term asset replacement.

FY15 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.5%. Established rates still do not address adequate reserves for future replacement of existing infrastructure, with the primary expense related to future replacement of drinking water filtration membranes. FY15 budget also incorporates a 7% rate increase effective July 1, 2014 balanced against a 7% rate decrease for sewer customers to implement water capital reserve fund transfer of \$250,000 for future purchase of replacement membranes at water filtration plant. In FY15 once master planning effort is complete, additional recommendation(s) for rate increase(s) may occur and be implemented.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			BEGINNING WORKING CAPITAL			
\$903,409	(\$325,187)	\$0		\$2,500	\$2,500	\$2,500
0	0	0	INTERGOVERNMENTAL	0	0	0
0	0	0	State of Oregon - OTIB	0	0	0
0	0	0	State of Oregon - SPW Loan	1,500,000	1,500,000	1,500,000
39,370	21,155	0	State of Oregon - Energy Trust	0	0	0
39,370	21,155	0	Total Intergovernmental	1,500,000	1,500,000	1,500,000
			CHARGES FOR SERVICES			
3,125,999	3,349,863	3,517,500	Water Consumers	3,706,050	3,706,050	3,706,050
6,619	7,473	6,500	Fire Protection Fee Collection	6,500	6,500	6,500
5,175	5,063	2,000	Water Meter in/out	3,500	3,500	3,500
27,664	21,637	20,000	New Services	20,000	20,000	20,000
3,715	967	5,000	Services to Outside Agencies	4,000	4,000	4,000
27,211	44,182	40,000	Land Rental	40,000	40,000	40,000
22,182	15,902	10,000	Charges to Other Departments	10,000	10,000	10,000
3,218,565	3,445,087	3,601,000	Total Charges for Services	3,790,050	3,790,050	3,790,050
			MISCELLANEOUS REVENUES			
-10,347	3,346	319,400	Other Miscellaneous Revenues	43,500	43,500	43,500
754	260	500	Investment Income	500	500	500
-9,593	3,606	319,900	Total Miscellaneous Revenues	44,000	44,000	44,000
\$4,151,751	\$3,144,661	\$3,920,900	TOTAL FUND RESOURCES	\$5,336,550	\$5,336,550	\$5,336,550

**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.

FY15 Proposed Budget

The proposed budget for FY15 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$1,500,000 for upgrades to the Airport Booster Station and extension of a waterline to the industrial lands for future development. Capital outlay is summarized on the next page. The long-term capital replacement program is still not funded. Master planning effort identifying water fund needs will be completed in early FY15 and recommendations incorporated into future budgets. Water Fund borrowed from Sewer Fund to purchase replacement membranes in FY12 with a debt service of about \$65,700 for 10-years.

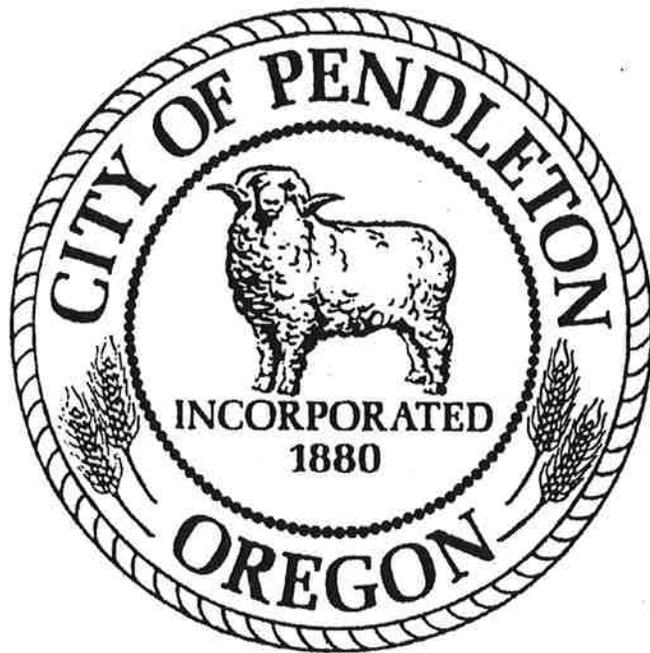
Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
288,871	312,122	\$339,500	Salaries and Wages	\$304,000	\$304,000	\$304,000
75,373	83,357	90,000	Insurance	76,500	76,500	76,500
32,059	33,255	39,000	Public Employees Retirement	34,000	34,000	34,000
(11,430)	(11,870)	(14,210)	less PERS bond pymt	(11,170)	(11,170)	(11,170)
40,604	44,600	44,360	Other Employer-paid Taxes	39,700	39,700	39,700
425,477	461,463	498,650	Total Personal Services	443,030	443,030	443,030
MATERIALS AND SERVICES						
41,940	40,627	45,000	Chemical Analysis	45,000	45,000	45,000
56,978	50,925	60,000	Contract/Consultants	57,500	57,500	57,500
468,295	525,353	485,000	Electricity	500,000	500,000	500,000
223,747	240,043	239,645	Franchise Fee to City	265,305	265,305	265,305
4,868	3,101	30,000	Inventory	30,000	30,000	30,000
82,224	39,701	85,000	Repairs & Maintenance	90,000	90,000	90,000
6,207	7,719	6,945	Travel and Training	10,000	10,000	10,000
99,031	21,905	85,000	Chemical Supplies	80,000	80,000	80,000
66,500	120,000	125,000	Equipment Rent	130,000	130,000	130,000
77,120	59,922	66,460	Other Materials and Services	79,845	79,845	79,845
279,540	346,520	394,400	Central Services Charges	379,630	379,630	379,630
249,650	372,050	397,460	C & R Personnel Charge	444,700	444,700	444,700
1,656,100	1,827,865	2,019,910	Total Materials and Services	2,111,980	2,111,980	2,111,980
1,939,146	500,377	500,000	CAPITAL OUTLAY	1,880,000	1,880,000	1,880,000
OTHER						
449,053	464,143	888,130	Debt Service	573,220	573,220	573,220
11,430	11,870	14,210	Interfund Transfers	261,170	261,170	261,170
0	0	0	Contingency	67,150	67,150	67,150
0	0	0	Reserve for Future Improvements	0	0	0
\$4,481,206	\$3,265,718	\$3,920,900	TOTAL FUND EXPENDITURES	\$5,336,550	\$5,336,550	\$5,336,550

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

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Water Superintendent	1
1	1	0	Water Technician	0
1	0	2	Utility Worker III	2
2	2	1	Utility Worker II	1
1	2	2	Utility Worker I	1
1 1/6	1 1/5	1 1/4	Part-time FTE	1 1/4
7 1/6	7 1/5	7 1/4	Total	6 1/4

Capital Outlay:

Master Planning Services / Development Standards	\$75,000
WTP & well supply	40,000
Distribution/Waterlines	955,000
Booster Station Upgrades	670,000
Aquifer Storage & Recovery (ASR)	30,000
SCADA replacement	10,000
Meter replacement	100,000
Total	<u>\$1,880,000</u>



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

Description of Revenue Sources

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

FY15 Projections of Revenues

Water Capital Reserve Fund will be re-established by Council action. Initial transfer of \$250,000 from Water Fund is for membrane replacement. This is the largest single expense for the water system and no reserves have been established to date.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Investment Income	500	500	500
0	0	0	Total Miscellaneous Revenues	500	500	500
0	0	0	TRANSFERS FROM WATER FUND	250,000	250,000	250,000
\$0	\$0	\$0	TOTAL FUND RESOURCES	\$250,500	\$250,500	\$250,500

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

Description of Current Services

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

FY15 Proposed Budget

The proposed budget for the Water Capital Reserve fund proposes a transfer from the Water Fund to be kept in reserve for the future water membrane purchases.

<u>Actual</u> <u>FY12</u>	<u>Actual</u> <u>FY13</u>	<u>Budget</u> <u>FY14</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY15</u>	<u>Approved</u> <u>Budget</u> <u>FY15</u>	<u>Adopted</u> <u>Budget</u> <u>FY15</u>
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	0	Reserve	250,500	250,500	250,500
\$0	\$0	\$0	TOTAL FUND EXPENDITURES	\$250,500	\$250,500	\$250,500

**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.

FY15 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.5%. No energy incentive reimbursements are expected in FY15, as all upgrades for Phase I have been completed at the Resource Recovery Facility (used to be known as the wastewater treatment plant). FY15 revenue also includes a 7% decrease in sewer charges to customers. This is balanced against a 7% increase in water charges to allow for Water Fund to build reserves for membrane replacement instead of Sewer Fund.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$1,436,343	\$1,079,085	\$826,600	BEGINNING WORKING CAPITAL	\$1,213,100	\$1,213,100	\$1,213,100
			INTERGOVERNMENTAL GRANTS	0	0	0
			CHARGES FOR SERVICES			
3,639,445	3,683,380	3,750,000	Sewer Charges	3,565,000	3,565,000	3,565,000
0	0	-0-	Special Connection Fees	-0-	-0-	-0-
0	7,099	1000	Services to Outside Agencies	1,500	1,500	1,500
16,547	26,353	10,000	Services to Other Departments	12,500	12,500	12,500
69,582	51,551	60,000	Lab Testing Fees	40,000	40,000	40,000
19862	73741	60,000	Septage Hauling Fees	60,000	60,000	60,000
0	0	10,000	FOG Tipping	10,000	10,000	10,000
7,432	5,406	9,500	Land Rental	5,500	5,500	5,500
3,752,868	3,847,530	3,900,500	Total Charges for Services	3,694,500	3,694,500	3,694,500
			MISCELLANEOUS REVENUES			
3,727	2	65,725	Other Miscellaneous Income	65,700	65,700	65,700
32,598	26,465	32,000	Investment Income	30,000	30,000	30,000
36,325	26,467	97,725	Total Miscellaneous Revenues	95,700	95,700	95,700
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$5,225,536	\$5,210,228	\$4,974,825	TOTAL FUND RESOURCES	\$5,003,300	\$5,003,300	\$5,003,300

**CITY OF PENDLETON
EXPENDITURE SUMMARY
SEWER FUND**

Description of Current Services

Sewer Fund provides for the on-going replacement and maintenance expenses related to the sewer collection system and the Resource Recovery Facility (used to be known as the wastewater treatment plant). It also currently provides for on-going costs related to the levee system certification, levee maintenance, and storm drainage systems. A stormwater utility master plan is under development and a separate Stormwater Fund will be implemented for the FY16 budget.

FY15 Proposed Budget

The proposed budget for the Sewer Fund has incorporated increased operating costs for the new Resource Recovery Facility. New equipment and additional buildings require more upkeep. Capital outlay includes finishing the master planning effort which will better identify collection system capacity and service needs, with a focus on inflow/infiltration (I/I) from groundwater seeping into the collection system piping and completing FEMA levee certification.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$304,756	\$309,861	\$347,600	Salaries and Wages	\$411,600	\$411,600	\$411,600
73,877	85,399	92,320	Insurance	95,500	95,500	95,500
34,820	39,277	40,450	Public Employees Retirement	46,000	46,000	46,000
(12,730)	(13,000)	(14,690)	less PERS bond pymt	(15,610)	(15,610)	(15,610)
36,620	42,005	42,920	Other Employer-paid Taxes	52,800	52,800	52,800
437,343	463,542	508,600	Total Personal Services	590,290	590,290	590,290
MATERIALS AND SERVICES						
110,895	125,925	125,000	Electricity	130,000	130,000	130,000
262,092	267,482	272,335	Franchise Fee to City	258,615	258,615	258,615
6,862	2,689	10,000	Inventory	12,500	12,500	12,500
8,497	2,950	5,000	Consultants	5,000	5,000	5,000
59,227	70,566	90,000	Repairs & Maintenance	90,000	90,000	90,000
6,661	6,661	10,000	Travel and Training	10,000	10,000	10,000
119,655	135,571	40,000	Sanitation Supplies	45,000	45,000	45,000
66,500	85,044	87,000	Equipment Rent	89,500	89,500	89,500
0	0	130,000	Chemical Supplies	130,000	130,000	130,000
112,638	111,337	100,055	Other Materials and Services	110,540	110,540	110,540
183,115	193,130	197,400	Sewer Collection Fee	163,110	163,110	163,110
296,950	357,570	398,110	Central Service Charge	390,970	390,970	390,970
352,800	362,580	365,300	C&R Personnel Charge	443,350	443,350	443,350
1,585,892	1,721,505	1,830,200	Total Materials and Services	1,878,585	1,878,585	1,878,585
367,507	609,326	850,000	CAPITAL OUTLAY	875,000	875,000	875,000
0	289,387	426,742	DEBT SERVICE	426,036	426,036	426,036
TRFR TO OTHER FUNDS - Gen Fd						
12,730	13,000	14,690	PERS	15,610	15,610	15,610
1,000,000	0	500,000	-Sewer Capital Reserve	400,000	400,000	400,000
742,898	744,598	740,775	- WWTP Bond Debt Service	744,573	744,573	744,573
1,755,628	757,598	1,255,465		1,160,183	1,160,183	1,160,183
0	0	103,818	CONTINGENCY	73,206	73,206	73,206
\$4,146,370	\$3,841,357	\$4,974,825	TOTAL FUND EXPENDITURES	\$5,003,300	\$5,003,300	\$5,003,300

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

Actual FY12	Actual FY13	Budget FY14	Position	Adopted Budget FY15
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
1	0	0	WWTP Technician	1
3	1	1	Operator II	1
0	3	3	Operator I	3
3/4	9/10	1 1/3	Part-Time FTE	1 1/3
6 3/4	6 9/10	7 1/3	Total	8 1/3

Note: Final consultant recommended operational position added to FY15 (2.5 FTE).

Capital Outlay:

Master Planning Services / Development Standards	\$175,000
Facility Upgrades	275,000
Major equipment replacement	50,000
Levee Certification & Maintenance	225,000
Collection / Drainage Replacement	150,000
Total	\$875,000

Note: Levee Certification budgeted for \$500,000 - may use allocation for Facility Upgrades

Debt Service:

CWSRF Debt \$4,650,000 2.77%	\$321,411
ARRA SRF Debt \$2,000,000 0%	104,625
Total	\$426,036



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

Description of Revenue Sources

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

FY15 Projections of Revenues

Investment interest income of \$15,000 incorporated into the budget. \$541,500 will be transferred from Sewer Fund and Sewer Capital Construction fund into the Sewer Capital Reserve Fund in FY15.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$2,175,989	\$2,975,462	\$3,725,450	BEGINNING WORKING CAPITAL	\$3,157,700	\$3,157,700	\$3,157,700
			MISCELLANEOUS REVENUES			
2,250,000	0	0	SRF Loan Proceeds	0	0	0
4,906	25,507	15,000	Interest Income	15,000	15,000	15,000
1,000,000	0	500,000	TRFR FROM SEWER FD	541,500	541,500	541,500
\$5,430,895	\$3,000,969	\$4,240,450	TOTAL FUND RESOURCES	\$3,714,200	\$3,714,200	\$3,714,200

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

Description of Current Services

Sewer Capital Reserve Fund was created as a new fund in the FY93 budget. The Sewer Capital Reserve Fund is a reserve fund for future major Sewer Fund projects. The 2008 bond revenues required about \$400,000 per year as a dedicated reserve contribution for future Phase II consideration for WWTP upgrades. These upgrades are associated with further construction of a membrane bioreactor within the footprint from Phase I construction. This construction is targeted for FY17, FY18, and / or FY19.

FY15 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 FY17, FY18, and / or FY19. Next upgrade is planned to utilize used membranes from the water filtration plant and other plants, if available, using the same membrane configuration. Otherwise, new membranes will be purchased as part of this upgrade specific to this future project. A portion of Phase II was completed with the Phase I upgrades.

Actual FY12	Actual FY13	Budget FY14		Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$2,455,432	\$355,776	\$0	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	4,240,450	RESERVE FOR FUTURE NEEDS	3,714,200	3,714,200	3,714,200
\$2,455,432	\$355,776	\$4,240,450	TOTAL FUND EXPENDITURES	\$3,714,200	\$3,714,200	\$3,714,200

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

Description of Revenue Sources

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

FY15 Projections of Revenues

The resources for this capital project fund came from the WWTP Revenue Bond sale in December 2007 for proceeds just under \$10,000,000. It was also derived from CWSRF loans for proceeds in the amounts of \$2,000,000 as grant, \$2,000,000 at zero percent interest, and \$2,400,000 at 2.77% interest. These funds were used to construct the Phase I WWTP upgrades to comply with the requirements imposed by Department of Environmental Quality (DEQ). FY15 revenue is strictly working capital carry-over from previous FY.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$3,905,137	\$759,255		BEGINNING WORKING CAPITAL	\$141,500	\$141,500	\$141,500
			MISCELLANEOUS REVENUES			
0	0		Loan Proceeds			
78,760	0		Business Energy Trust			
10,141	2,763		Investment Income			
88,901	2,763	0	Total Miscellaneous Revenues	0	0	0
\$3,994,038	\$762,018	\$0	TOTAL FUND RESOURCES	\$141,500	\$141,500	\$141,500

Overall Project Revenues:

- \$ 9,980,000: Bonds (4.27%, 20-years, \$745,000 annual payment)
- \$ 2,000,000: ARRA CWSRF: (Principle forgiveness, no annual payment)
- \$ 2,000,000: ARRA CWSRF: (0%, 20-years, \$100,000 annual payment)
- \$ 2,400,000: CWSRF (2.77%, 20-years, \$158,000 annual payment)
- \$ 2,250,000: CWSRF Amendment (2.77%, 20-years, \$148,000 annual payment)
- \$ 530,000: Local capital reserve
- \$19,150,000: Total**

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

Description of Current Services

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, along with collection system and equipment replacement.

FY15 Proposed Budget

The proposed budget for the WWTP Capital Project Fund reflects a transfer of carry-over capital to the Sewer Capital Reserve Fund. Upon completion of the transfer, the Wastewater Treatment Plant (WWTP) Capital Projects Fund will have a zero balance.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
3,234,783	620,600	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO SEWER CAP RESRV	141,500	141,500	141,500
\$3,234,783	\$620,600	\$0	TOTAL FUND EXPENDITURES	\$141,500	\$141,500	\$141,500

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

Description of Revenue Sources

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

FY15 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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
742,898	744,598	740,775	TRANSFER FROM SEWER FD	744,573	744,573	744,573
\$742,898	\$744,598	\$740,775	TOTAL FUND RESOURCES	\$744,573	\$744,573	\$744,573

**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.

FY15 Proposed Budget

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

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Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$742,898	\$744,598	\$740,775	DEBT SERVICE	\$744,573	\$744,573	\$744,573
			TOTAL FUND			
\$742,898	\$744,598	\$740,775	EXPENDITURES	\$744,573	\$744,573	\$744,573

**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

FY15 Projections of Revenues

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			BEGINNING WORKING			
\$744,698	\$744,698	\$744,700	CAPITAL	\$744,700	\$744,700	\$744,700
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,700	TOTAL FUND RESOURCES	\$744,700	\$744,700	\$744,700

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

Description of Current Services

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

FY15 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$744,700	RESERVE FOR FUTURE NEEDS	\$744,700	\$744,700	\$744,700
\$0	\$0	\$744,700	TOTAL FUND EXPENDITURES	\$744,700	\$744,700	\$744,700

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

Description of Revenue Sources

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

FY15 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY12	Actual FY13	Budget FY14		Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			RESOURCES			
\$450,000	\$450,000	\$450,000	BEGINNING WORKING CAPITAL	\$450,000	\$450,000	\$450,000
0	0	0	TRANSFER FROM SEWER FD	0	0	0
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$450,000	\$450,000

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

Description of Current Services

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

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

CITY OF PENDLETON RESOURCE SUMMARY AIRPORT FUND

Description of Revenue Sources

The Airport Fund derives revenues from diverse sources. The Airport Fund leases real property and rights in three general categories: aviation land and facilities rental; terminal space rental and concessions fees; commercial land and buildings rentals. The Airport Fund also receives revenues from farm land operation (contracted out). The Airport has completely phased out residential, which was a substantial loss of revenue. In addition, those aging, underutilized residential buildings we deemed unsalvageable and have been slated for demolition. In an effort to recapture some revenue, all storage buildings have been cleared out and put into the rental pool. We currently have two small vacant buildings.

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

The Airport fund receives grants and entitlement funds from the Federal Aviation Administration (FAA) for airport capital improvements. FAA pays for 95% of the improvements with the sponsor (City) covering the remaining 5%. The Airport has been approved to collect the 5% through passenger facility charge (PFC) of \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately. This year the Airport will receive grant funds for the development of a master plan update and wildlife mitigation plan.

FY15 Projections of Resources

The FY12-13 budget provides for the transition into becoming a top flight UAS testing range. The UAS industry is a rapidly emerging segment of aviation, the only growth area in aviation, and should open opportunities for new grants and outside investment. The FY 14-15 budget continues automatic annual increases in lease rates and charges.

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
-\$2,076,042	-\$2,137,145	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			INTERGOVERNMENTAL REVENUES			
0	0	0	Federal Revenues - Tower	0	0	0
606,486	153,462	1,045,250	Federal Revenues - AIP grants	555,000	555,000	555,000
15,000	-4,447	0	State Revenues - Grants	75,000	75,000	75,000
0	0	0	Other Agency -Grants	75,000	75,000	75,000
621,486	149,015	1,045,250	Total Intergov. Revenues	705,000	705,000	705,000
			CHARGES FOR SERVICES			
32,910	24,480	11,160	Residential Rents	0	0	0
51,621	44,823	65,000	Aviation Rents	53,000	53,000	53,000
0	0	0	UAS Range Rents	360,000	360,000	360,000
167,243	173,585	170,000	Commercial Rents	184,000	184,000	184,000
20,256	20,092	20,000	Landing Fees	20,000	20,000	20,000
53,967	51,729	53,100	Terminal Rents	60,000	60,000	60,000
49,517	40,056	70,000	Farm Land Operations	55,000	55,000	55,000
1,286	876	1,000	Fuel Flowage Fees	2,000	2,000	2,000
18,306	19,228	20,000	Passenger Facilities Charge	20,000	20,000	20,000
395,106	374,869	410,260	Total Charges for Services	754,000	754,000	754,000
			MISCELLANEOUS REVENUES			
35,418	0	35,000	Sale of Land/Buildings	60,000	60,000	60,000
1,699	6,292	13,650	Other Miscellaneous Income	21,000	21,000	21,000
25	67	0	Investment Income	0	0	0
0	0	2,217,090	Interfund Loan Proceeds	2,125,200	2,125,200	2,125,200
37,142	6,359	2,265,740	Total Miscellaneous Revenues	2,206,200	2,206,200	2,206,200
			TRANSFERS			
0	44,350	0	Transfer from Fire Equipt Fd	0	0	0
		322,700	Transfer from Community Dev Fd	0	0	0
0	34,210	76,900	Transfer From the General Fund	85,000	85,000	85,000
0	78,560	399,600	Total Transfers	85,000	85,000	85,000
-\$1,022,308	-\$1,528,342	\$4,120,850	TOTAL FUND RESOURCES	\$3,750,200	\$3,750,200	\$3,750,200

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND**

Description of Current Services

The Airport Fund provides staffing for the Airport Department, which is responsible for the overall administration, business management, operation, maintenance, planning, development, regulation, security, and promotion of the Airport and the airport's industrial park and other support properties. Administrative and business management operations include short and long term leasing of marketable properties and right, and associated accounts receivable functions. The Department also operates and maintains the airfield itself, consisting of over 100 paved acres of runways, taxiways, and aprons plus NAVAIDs, markings, lighting systems and safety areas; the terminal building and parking areas; 40 other City-owned buildings located on airport property; 14 pieces of major equipment including rolling stock; and several hundred acres of non-farm, non-aeronautical grounds including entrance roadsides and vacant lots. A special objective of the Airport Fund is to contribute to the growth of the community's economic base through industrial development.

FY15 Proposed Budget

The proposed FY15 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Project (AIP) 22 is designated for rehabilitation of taxiway F.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			PERSONAL SERVICES			
189,800	\$168,165	\$208,000	Salaries and Wages	\$188,000	\$188,000	\$188,000
32,373	31,148	40,000	Insurance	30,700	30,700	30,700
25,222	24,132	19,900	Public Employees Retirement	24,000	24,000	24,000
(8,200)	(8,790)	(8,800)	less PERS bond pymt	(8,560)	(8,560)	(8,560)
16,254	17,159	16,300	Other Employer-paid Taxes	21,460	21,460	21,460
255,449	231,813	275,400	Total Personal Services	255,600	255,600	255,600
			MATERIALS AND SERVICES			
42,821	44,768	40,000	Electricity and Natural Gas	40,000	40,000	40,000
0	0	252,700	Consultants	335,000	335,000	335,000
897	858	32,800	Marketing	50,000	50,000	50,000
16,092	25,130	20,000	Repairs and Maintenance	68,000	68,000	68,000
1,059	6,354	6,000	Airport ARFF Training	6,000	6,000	6,000
3,000	3,000	3,000	Street Lights	3,000	3,000	3,000
14,641	17,892	1,600	Water and Garbage	0	0	0
3,262	4,166	1,000	Travel and Training	2,500	2,500	2,500
26,571	20,203	26,760	Other Materials and Services	43,640	43,640	43,640
55,790	79,840	81,790	Central Services Charges	99,900	99,900	99,900
164,133	202,211	465,650	Total Materials and Services	648,040	648,040	648,040
638,961	197,731	1,115,000	CAPITAL OUTLAY	515,000	515,000	515,000
45,360	45,689	2,256,000	DEBT SERVICE	2,323,000	2,323,000	2,323,000
0	0	0	CONTINGENCY	0	0	0
8,200	8,790	8,800	TRFR TO GENERAL FUND-PERS	8,560	8,560	8,560
\$1,112,103	\$686,235	\$4,120,850	TOTAL FUND EXPENDITURES	\$3,750,200	\$3,750,200	\$3,750,200

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

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Airport Manager	1
1	1	1	Airport Operations Specialist 3	1
1	1	1	Office Specialist 3	1
0	0	1/2	Part-time	1/2
3	3	3.5	Total	3.5

Capital Outlay:

AIP 22	\$500,000
Demolition of Apartments	15,000
Total	\$515,000



INTERNAL SERVICE FUNDS

CITY OF PENDLETON

INTERNAL SERVICE FUNDS

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

Construction and Repair Fund. Revenues principally consist of rental of equipment, and a Public Works Administration fee to other City PW funds and departments. Expenditures are made for wages, supplies, gas, diesel and equipment replacement.

Central Services Fund. Revenues consist primarily of charges for central administrative support services. Expenses are for operating expenses within the City Manager's Office, Mayor and City Council Department PDC Administration, 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 PW Administration and Fleet Fund are derived by charging other Public Works divisions a Personnel Charge and other City funds via construction projects for labor performed by the construction crews and for their equipment used. Most City equipment, except fire, police, and parks, is owned by the Fleet Fund and is leased to the Public Works and other City Departments. These revenues provide funds for operation, maintenance, and replacement of the equipment when needed.

FY15 Projections of Revenues

\$306,000 in equipment rental charges is used to maintain and replace the fleet. \$965,045 in PW Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources. This has increased over previous years with the transfer of the utility locate position (existing) from Water Fund and the addition of a Geographical Information System (GIS) Technician (new).

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$375,795	\$202,648	\$231,800	BEGINNING WORKING CAPITAL	\$265,205	\$265,205	\$265,205
			CHARGES FOR SERVICES			
5,786	2,956	3,000	Land & Equipment Rental	4,150	4,150	4,150
220,800	366,276	372,900	Equipment Rental - City	395,000	395,000	395,000
220	0	1,500	Labor and Overhead - City	1,500	1,500	1,500
0	0	0	Materials - City	0	0	0
654,350	788,570	826,790	PW Admin Personnel Charge	965,045	965,045	965,045
881,156	1,157,802	1,204,190	Total Charges for Services	1,365,695	1,365,695	1,365,695
			MISCELLANEOUS REVENUES			
3,727	1,500	5,000	Sale of Land/Equipment	1,500	1,500	1,500
24,167	8,062	2,600	Reimbursement of Expense	2,600	2,600	2,600
1,790	1,187	1,410	Investment Income	2,000	2,000	2,000
29,684	10,749	9,010	Total Miscellaneous Revenues	6,100	6,100	6,100
\$1,286,635	\$1,371,199	\$1,445,000	TOTAL FUND RESOURCES	\$1,637,000	\$1,637,000	\$1,637,000

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

Description of Current Services

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

FY15 Proposed Budget

The proposed budget for FY15 for the Fleet Fund maintains operating services consistent with prior years, with the exception of adding Facilities vehicles to the fleet and possibly adding vehicles for Building Codes Division. FY15 includes costs associated with new sweeper (\$246,000) / trade-in (5-year replacement @ \$40,000), new back-hoe (\$90,000) / trade-in for two backhoes (\$15,000 each), and two used vehicles for Building Codes Division (July 1, 2014 @ \$20,000 each). Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$562,127	\$591,500	\$585,000	Salaries and Wages	\$649,910	\$649,910	\$649,910
127,312	121,304	136,900	Insurance	154,850	154,850	154,850
70,121	70,760	77,220	Public Employees Retirement	90,000	90,000	90,000
(22,670)	(24,480)	(27,770)	less PERS bond pymt	(29,280)	(29,280)	(29,280)
48,983	53,778	70,300	Other Employer-paid Taxes	82,700	82,700	82,700
785,873	812,863	841,650	Total Personal Services	948,180	948,180	948,180
MATERIALS AND SERVICES						
90,517	87,458	80,000	Gasoline and Diesel	85,000	85,000	85,000
52,659	37,044	50,000	Direct Repair Supplies	50,000	50,000	50,000
13,926	16,771	22,000	Repair and Maintenance	22,000	22,000	22,000
13,050	11,059	15,000	Building Utilities	15,500	15,500	15,500
4,229	2,414	5,000	Travel and Training	5,000	5,000	5,000
12,956	14,398	19,630	Other Materials and Services	21,450	21,450	21,450
8,550	8,260	8,370	Central Services Charges	22,760	22,760	22,760
195,887	177,404	200,000	Total Materials and Services	221,710	221,710	221,710
83,049	18,171	261,500	CAPITAL OUTLAY	306,000	306,000	306,000
22,670	24,480	27,770	TRFR TO GENERAL FD - PERS	29,280	29,280	29,280
0	0	54,080	CONTINGENCY	56,000	56,000	56,000
0	0	60,000	RESERVE FOR EQUIPT. REPL	75,830	75,830	75,830
\$1,087,479	\$1,032,919	\$1,445,000	TOTAL FUND EXPENDITURES	\$1,637,000	\$1,637,000	\$1,637,000

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Public Works Director	1
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Regulatory Specialist	1
1	1	1	Control Systems Manager	1
1	1	1	Purchasing Agent	1
2	1	1	Utility Worker III	1
1	1	1	Mechanic	1
1	2	2	Utility Worker II	2
1	1	1	Utility Worker I	2
0	0	0	GIS Technician	1
1/2	1/2	1/2	Senior Secretary	1/2
0	0	1/2	Engineering Intern	1/2
1/4	1/4	1/4	Part-Time FTE	1/4
10 1/4	10 1/4	10 3/4	Total	12 3/4

Capital Outlay as described above: \$306,000

**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.

FY15 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 \$58,170 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$26,500 from the public transportation operations for direct support of personnel and overhead.

Actual FY12	Actual FY13	Budget FY14		Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$508,680	\$417,512	\$488,000	BEG. WORKING CAPITAL	\$625,490	\$625,490	\$625,490
			LICENSES AND PERMITS			
13,800	15,495	14,000	Business License Collection Fees	14,000	14,000	14,000
70,033	27,308	36,230	Engineering Inspection Fees	68,050	68,050	68,050
0	0	10,000	LID Engineering Inspection Fees	10,000	10,000	10,000
5,853	4,917	3,500	Excavation Permits	3,500	3,500	3,500
650	825	550	Sewer Tap Fees	500	500	500
14,192	8,112	1,550	Other Engineering Fees	2,050	2,050	2,050
104,528	56,657	65,830	Total Licenses and Permits	98,100	98,100	98,100
25,900	24,493	60,000	INTERGOVERNMENTAL	58,170	58,170	58,170
			CHARGES FOR SERVICES			
78,960	81,500	81,500	Charges for Facilities	81,500	81,500	81,500
15,000	15,000	26,500	Charges for Financial Services	26,500	26,500	26,500
1,297,940	1,288,910	1,273,500	General Fund	1,194,730	1,194,730	1,194,730
135,150	176,960	145,790	State Tax Street Fund	143,400	143,400	143,400
54,400	33,390	63,030	Library Fund	58,040	58,040	58,040
0	0	0	Transportation Fund	0	0	0
83,940	95,430	96,980	Convention Center Fund	82,970	82,970	82,970
279,540	346,520	394,400	Water Fund	379,630	379,630	379,630
296,950	357,570	398,110	Sewer Fund	390,970	390,970	390,970
55,790	79,840	81,790	Airport Fund	99,900	99,900	99,900
19,590	23,310	0	Cemetery Fund (moved to General Fund)	0	0	0
8,550	8,260	8,370	Construction and Repair Fund	23,450	23,450	23,450
2,325,810	2,506,690	2,569,970	Total Charges for Services	2,481,090	2,481,090	2,481,090
9,309	4,891	13,300	MISCELLANEOUS REVENUES	7,590	7,590	7,590
\$2,974,227	\$3,010,243	\$3,197,100	TOTAL FUND RESOURCES	\$3,270,440	\$3,270,440	\$3,270,440

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

Description of Current Services

The City Manager's Office provides general administration services for the management of the City to ensure that City Council policies and directives are carried out. This office also coordinates and directs the work of all City departments and employees. Responsibilities include preparing City Council agenda materials for Council meetings; preparing regular and special management reports; processing citizen inquiries and service requests; working with citizens and the media for public relations and information programs; maintaining intergovernmental relations with various federal, state, local and private agencies; developing and maintaining a sound personnel program; representing the Council during contract negotiations; and functioning as the Budget Officer. The Manager is responsible for the enforcement of ordinances and the expenditures of funds in accordance with the budget. The City Manager also makes recommendations to the Mayor and Council on legislation, financial programs, capital improvements, economic development and other administrative matters.

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$313,322	\$243,819	\$248,500	Salaries and Wages	\$263,290	\$263,290	\$263,290
32,782	39,247	44,300	Insurance	45,100	45,100	45,100
38,716	28,258	42,000	Public Employees Retirement	36,500	36,500	36,500
(10,200)	(11,000)	(11,900)	less PERS bond pymt	(13,140)	(13,140)	(13,140)
19,455	18,406	20,250	Other Employer-paid Taxes	25,600	25,600	25,600
394,076	318,730	343,150	Total Personal Services	357,350	357,350	357,350
MATERIALS AND SERVICES						
3,736	3,600	3,600	Car Allowance	3,600	3,600	3,600
2,555	2,296	2,500	Dues and Subscriptions	2,500	2,500	2,500
1,972	2,981	3,000	Telephone	3,000	3,000	3,000
7,405	3,864	3,500	Office Supplies and Printing	3,500	3,500	3,500
1,490	0	0	Employee Training	0	0	0
0	650	1,000	Volunteer Supplies	1,000	1,000	1,000
4,019	2,937	6,500	Travel and Training	6,500	6,500	6,500
12,876	6,913	7,300	Other Materials and Services	7,300	7,300	7,300
34,053	23,241	27,400	Total Materials and Services	27,400	27,400	27,400
0	0	0	CAPITAL OUTLAY	18,000	18,000	18,000
\$428,129	\$341,971	\$370,550	TOTAL CITY MANAGER'S	\$402,750	\$402,750	\$402,750

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	City Manager	1
1	1	1	Administrative Services Officer	1
1	1	1	Administrative Assistant	1
0	0	2/5	Volunteer Coordinator	2/5
3	3	3 2/5	Total	3 2/5

Capital Outlay: Ordinance Software \$18,000

**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.

FY15 Proposed Budget

The proposed budget for FY15 within this department provides for continued City participation in the League of Oregon Cities activities, Local Government Personnel Institute (LGIP) and National League of Cities.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$13,375	\$17,100	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
1,210	1,246	3,250	Public Employees Retirement	0	0	0
(620)	(600)	(900)	less PERS bond pymt	0	0	0
1,273	1,508	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
15,238	19,254	21,300	Total Personal Services	18,950	18,950	18,950
MATERIALS AND SERVICES						
13,152	13,005	15,500	Dues and Subscriptions	15,500	15,500	15,500
19,380	5,241	4,500	Mayor/Council Expense	4,500	4,500	4,500
10,612	11,838	13,000	Travel and Training	13,000	13,000	13,000
429	1,036	1,000	Other Materials and Services	1,000	1,000	1,000
43,572	31,120	34,000	Total Materials and Services	34,000	34,000	34,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$58,810	\$50,375	\$55,300	TOTAL MAYOR AND COUNCIL	\$52,950	\$52,950	\$52,950

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
Not presented as FTE's				
1	1	1	Mayor	1
8	8	8	Councilor	8
9	9	9	Total	9

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

Description of Current Services

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

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			PERSONNEL SERVICES			
			Salaries and Wages	\$27,800	\$27,800	\$27,800
			Insurance	0	0	0
			Public Employees Retirement less PERS bond pymt	0	0	0
			Other Employer-paid Taxes	2,200	2,200	2,200
0	0	0	Total Personal Services	30,000	30,000	30,000
			MATERIALS AND SERVICES			
			Dues and Subscriptions	450	450	450
			Office Supplies and Printing	550	550	550
			Travel and Training	1,500	1,500	1,500
			Other Materials and Services	2,500	2,500	2,500
0	0	0	Total Materials and Services	5,000	5,000	5,000
\$0	\$0	\$0	TOTAL CITY MANAGER'S	\$35,000	\$35,000	\$35,000

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
			PDC Administration	1/2
0	0	0	Total	1/2

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

Description of Current Services

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

FY15 Proposed Budget

Property and liability insurance rates have been difficult to budget since the City pays reimbursement of claims.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
MATERIALS AND SERVICES						
\$14,389	\$12,391	\$12,000	Health Care Committee	\$12,000	\$12,000	\$12,000
533	0	1,000	Early Return to Work	1,000	1,000	1,000
170,707	234,565	281,500	Insurance - Property & Liability	266,500	266,500	266,500
185,629	246,956	294,500	Total Materials and Services	279,500	279,500	279,500
TRANSFERS OUT						
10,000	10,000	0	- To Library Fund	0	0	0
49,100	52,520	60,800	- To General Fund for PERS	66,260	66,260	66,260
0	0	158,960	CONTINGENCY FOR CS FUND	172,580	172,580	172,580
\$234,729	\$299,476	\$514,260	TOTAL INSURANCE DIVISION	\$518,340	\$518,340	\$518,340

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

Description of Current Services

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

FY15 Proposed Budget

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$151,911	\$134,620	\$140,800	Salaries and Wages	\$150,000	\$150,000	\$150,000
22,183	22,700	23,500	Insurance	24,500	24,500	24,500
16,888	18,217	26,000	Public Employees Retirement	21,400	21,400	21,400
(5,400)	(6,050)	(7,050)	less PERS bond pymt	(7,480)	(7,480)	(7,480)
11,420	10,776	11,150	Other Employer-paid Taxes	13,330	13,330	13,330
197,003	180,263	194,400	Total Personal Services	201,750	201,750	201,750
MATERIALS AND SERVICES						
36,928	47,666	75,000	Contract Services	79,400	79,400	79,400
2,585	2,625	2,800	Equipment Maintenance Contract	3,000	3,000	3,000
3,371	2,378	5,500	Dues and Subscriptions	4,000	4,000	4,000
1,828	2,366	4,000	Travel and Training	4,000	4,000	4,000
6,524	4,531	6,050	Other Materials and Services	5,850	5,850	5,850
51,236	59,566	93,350	Total Materials and Services	96,250	96,250	96,250
0	0	0	CAPITAL OUTLAY	7,800	7,800	7,800
\$248,239	\$239,829	\$287,750	TOTAL LEGAL DEPARTMENT	\$305,800	\$305,800	\$305,800

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/2	1	1	City Attorney	1
1	0	0	Asst. City Attorney	0
1	1	1	Paralegal	1
2 1/2	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.

FY15 Proposed Budget

The proposed budget for FY15 for the Finance Department has no major changes except for the increase costs in software maintenance fees expected with the new financial software. Capital outlay is listed below.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$297,937	\$310,583	\$334,500	Salaries and Wages	\$351,500	\$351,500	\$351,500
52,837	65,461	70,600	Insurance	61,400	61,400	61,400
33,692	38,514	48,500	Public Employees Retirement	45,000	45,000	45,000
-12,300	-13,100	-15,700	less PERS bond pymt	-16,460	-16,460	-16,460
26,709	24,952	27,100	Other Employer-paid Taxes	33,060	33,060	33,060
398,875	426,410	465,000	Total Personal Services	474,500	474,500	474,500
MATERIALS AND SERVICES						
40,038	38,681	43,000	Audit Fees	45,000	45,000	45,000
2,614	2,713	3,500	Legal Notices - Budget	3,000	3,000	3,000
13,203	13,206	14,500	Equipment Maint. Contracts	20,000	20,000	20,000
32,830	26,297	39,000	Postage	32,000	32,000	32,000
7,493	9,083	12,000	Office Supplies and Printing	12,000	12,000	12,000
1,352	1,000	1,750	Travel and Training	2,500	2,500	2,500
20,965	14,785	14,900	Other Materials and Services	15,900	15,900	15,900
118,495	105,765	128,650	Total Materials and Services	130,400	130,400	130,400
0	0	195,000	CAPITAL OUTLAY	189,000	189,000	189,000
\$517,370	\$532,175	\$788,650	TOTAL FINANCE DEPT.	\$793,900	\$793,900	\$793,900

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
2 3/4	3 3/4	4	Senior Account Clerk	4
1	0	0	Account Clerk	0
2/5	2/5	1/5	Part-Time FTE	1/5
6 1/7	6 1/7	6 1/5	Total	6 1/5

Capital Outlay:

Software system upgrade	\$175,000
Replace water bills folding machine	14,000
	<u>\$189,000</u>

**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.

FY15 Proposed Budget

The proposed budget for FY15 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$249,240	\$238,339	\$268,500	Salaries and Wages	\$275,530	\$275,530	\$275,530
51,211	47,083	54,930	Insurance	56,200	56,200	56,200
33,479	32,430	48,500	Public Employees Retirement	44,000	44,000	44,000
(11,360)	(11,850)	(13,400)	less PERS bond Pymt	(18,530)	(18,530)	(18,530)
22,194	22,790	26,300	Other Employer-paid Taxes	28,850	28,850	28,850
344,763	328,792	384,830	Total Personal Services	386,050	386,050	386,050
MATERIALS AND SERVICES						
3,329	3,450	3,660	Car Allowance	3,650	3,650	3,650
895	0	1,000	Consultants	1,000	1,000	1,000
2,356	2,428	2,500	Repairs and Maintenance	2,500	2,500	2,500
2,813	1,049	2,700	Engineering Supplies	2,700	2,700	2,700
7,200	7,488	7,400	Equipment Rent	7,400	7,400	7,400
1,260	1,509	3,500	Travel and Training	3,500	3,500	3,500
10,744	9,066	16,900	Other Materials and Services	24,500	24,500	24,500
28,597	24,990	37,660	Total Materials and Services	45,250	45,250	45,250
0	0	0	CAPITAL OUTLAY	15,000	15,000	15,000
\$373,360	\$353,782	\$422,490	TOTAL ENGINEERING DIV.	\$446,300	\$446,300	\$446,300

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
			City Engineer/Community Dev	
2/3	2/3	2/3	Director	2/3
1	1	1	Associate Engineer	1
1	1	1	Engineering Technician III	1
1	1	1	Engineering Technician I	1
1/3	1/3	1/3	Senior Secretary	1/3
1/4	1/4	1/4	Part-time FTE's	1/4
4 1/4	4 1/4	4 1/4	Total	4 1/4

Capital Outlay: Kinematic GPS Survey Equipment \$15,000

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

Description of Current Services

The facilities Department is responsible for four major activities related to city facilities one) daily custodial activities, 2) operation of HVAC systems in city facilities 3) General Building maintenance and repairs a city Facilities City Hall and Library, Airport Recreation Center, Pendleton Convention Center Vert auditorium and Aquatic Center Ice Rink, in the Fire Stations and Police Stations, City Rentals and 4) Management of the Information Technology Division.

FY15 Proposed Budget

The proposed FY15 budget for the Facilities Department maintains current levels. Funding sources for this department are shown on Page Appendix A-12. The Facilities Department was removed from the oversight direction of the Parks and Recreation Department, therefore the Parks administration salaries are not charged to this department anymore.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
\$274,407	\$291,009	\$292,000	Salaries and Wages	\$262,850	\$262,850	\$262,850
72,291	49,727	51,850	Insurance	43,300	43,300	43,300
29,032	34,496	39,500	Public Employees Retirement	30,000	30,000	30,000
-9,180	-9,900	-11,850	less PERS bond pymt	-10,650	-10,650	-10,650
8,017	33,279	34,750	Other Employer-paid Taxes	32,150	32,150	32,150
374,567	398,611	406,250	Total Personal Services	357,650	357,650	357,650
MATERIALS AND SERVICES						
61,533	68,493	62,000	Electricity	63,000	63,000	63,000
15,668	12,571	19,000	Natural Gas	19,000	19,000	19,000
22,883	12,881	19,500	Building Repairs and Maint.	20,000	20,000	20,000
12,740	13,742	17,000	Janitorial Supplies	17,500	17,500	17,500
715	470	3,000	Travel and Training	3,000	3,000	3,000
3,640	518	5,000	Tools & Minor Equipment	6,000	6,000	6,000
0	0	0	Equipment Rental Charges	7,000	7,000	7,000
30,628	27,691	30,850	Other Materials and Services	32,750	32,750	32,750
147,807	136,366	156,350	Total Materials and Services	168,250	168,250	168,250
0	0	0	CAPITAL OUTLAY	5,000	5,000	5,000
7,000	7,000	7,000	TRANSFER TO PARK EQUIP. FD	0	0	0
\$529,374	\$541,977	\$569,600	TOTAL FACILITIES DIVISION	\$530,900	\$530,900	\$530,900

Actual FY12	Actual FY13	Budget FY14	POSITION	Adopted Budget FY15
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	0
1	1	1	Facilities Supervisor	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Utility Worker II	1
1	1	1	Utility Worker I	1
1/4	1/4	1/4	Senior Secretary	0
2 1/9	2 1/9	2 1/9	Part-Time FTE	2 1/9
6 3/5	6 3/5	6 3/5	Total	6

Capital Outlay: Pallet Jack \$5,000

**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.

FY15 Proposed Budget

The proposed budget provides for full-time information and computer technology support government contract with ESD for computer service for the City of Pendleton for all departments. It also provides funding for upgrades and repairs to maintain telephone systems, Network computer repairs and upgrade not attributed to one sole department. Included this year are budgeted funds for repair/maintenance to City's security camera system and LAN network and software/ upgrades capital outlay provides for replacement of city network servers, video storage, telephone system, and continuation of dark fiber to cities outbuildings

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$101,223	\$103,193	\$120,000	Contract Services	\$120,000	\$120,000	\$120,000
			Other Tech Expense- County Victims			
10900	9,493	0	Services	0	0	0
1178	3,857	8,500	Telephone Equipment	8,500	8,500	8,500
0	7,469	10,000	Repair & Maintenance	10,000	10,000	10,000
12,429	20,432	10,000	Minor Equipment/Maintenance Contracts	24,000	24,000	24,000
125,730	144,444	148,500	Total Materials and Services	162,500	162,500	162,500
31,950	8,213	40,000	CAPITAL OUTLAY	22,000	22,000	22,000
\$157,680	\$152,657	\$188,500	TOTAL INFORMATIO TECH. DIV.	\$184,500	\$184,500	\$184,500

Capital	
Fiber for outbuildings	\$10,000
Replace IT server	12,000
	<u>\$22,000</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.

FY15 Projections of Revenues

Revenue projections for FY15 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$45,342	\$493	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
147,123	157,950	232,500	Donations (Outside Trust Proceeds)	232,500	232,500	232,500
209	102	2,500	Investment Income - City	2,500	2,500	2,500
147,332	158,052	235,000	Total Miscellaneous Revenues	235,000	235,000	235,000
\$192,674	\$158,545	\$240,000	TOTAL FUND RESOURCES	\$240,000	\$240,000	\$240,000

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

Description of Current Services

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

FY15 Proposed Budget

The proposed budget for FY15 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
			Distributions Directed			
\$192,181	\$117,283	\$240,000	By Trustees	\$240,000	\$240,000	\$240,000
192,181	117,283	240,000	Total Materials and Services	240,000	240,000	240,000
\$192,181	\$117,283	\$240,000	TOTAL FUND EXPENDITURES	\$240,000	\$240,000	\$240,000



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 44th Street.

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 the Airport Connector Road..

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$265,508	\$255,853		BEGINNING WORKING CAPITAL			
404,683	276,396		CITY FUEL TAX			
662	281		MISCELLANEOUS REVENUES			
\$670,853	\$532,530	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Description of Current Services

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

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$415,000	\$532,530	\$0	DEBT SERVICE			
0	0	0	RESERVE FOR FUTURE DEBT SERVICE			
\$415,000	\$532,530	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$1,544	\$0	\$0	BEGINNING WORKING CAPITAL			
			MISCELLANEOUS REVENUES			
730	0	0	Donations			
0	0	0	Miscellaneous Income			
4	0	0	Investment Income			
734	0	0	Total Miscellaneous Revenues	0	0	0
\$2,278	\$0	\$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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY14	Approved Budget FY14	Adopted Budget FY14
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Other Expenses			
0	0	0	Recreation programs			
2,278	0	0	Halloween Party			
0	0	0	Golf Tournament			
2,278	0	0	Total Materials and Services	0	0	0
\$2,278	\$0	\$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 FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$1,244,469	\$0	\$0	BEGIN FUND BALANCE			
0	0	0	CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
0	0	0	Land/Bldg Sales			
526	0	0	Investment Income			
526	0	0	Total Miscellaneous Revenues	0	0	0
\$1,244,995	\$0	\$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 will be transferred to the Community Development Fund and placed in reserves.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURES CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	MATERIALS & SERVICES			
0	0	0	CAPITAL OUTLAY			
0	0	0	DEBT SERVICE			
1,244,995	0	0	TRANSFER TO COMMUNITY DEV FD			
0	0	0	RESERVE FOR FUTURE DEV			
\$1,244,995	\$0	\$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 44th Street. The overall project is approved for about \$2,700,000 from Oregon Transportation Investment Act III funds returning to ODOT from other OTIA III projects. Additional funds are derived from a Umatilla County contribution and revenue from Water and Sewer Funds for other infrastructure improvements. The sale of the old pedestrian footbridge to the City of Heppner also provided additional revenues in FY11. The project is now completed.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$165,818	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
518,498	0	0	INTERGOVERNMENTAL REV.	0	0	0
			MISCELLANEOUS REVENUES			
3,142	0	0	Investment Income	0	0	0
\$687,458	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

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 FY12	Actual FY13	Budget FY14	EXPENDITURES CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
\$687,458	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
\$687,458	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**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. This fund was closed and revenues transferred to the General Fund in FY14.

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$14,513	(\$1,422)		BEGINNING WORKING CAPITAL			
			LICENSES AND PERMIT			
				This fund is transferred to the General Fd.		
24,751	34,866		Sexton Fees			
8,280	10,428		Stone Setting Fees			
20,869	11,356		Sale of Graves			
11,275	14,440		Sale of Grave Liners			
375	375		Other Grave Liners			
812	2,774		Sale of Niches			
28,959	18,505		Sale of Grave Markers			
480	405		Sale of Pet Graves/Supplies			
95,802	93,149	0	Total Licenses and Permits	0	0	0
			CHARGES FOR SERVICES			
6,360	5,439		Land Rental			
6,360	5,439	0	Total Charges for Services	0	0	0
			MISCELLANEOUS REVENUES			
20,174	40119		Other Misc. Income			
23	10.64		Investment Income			
20,197	40,130	0	Total Miscellaneous Revenues	0	0	0
			TRANSFERS			
15,000	25,000	0	Cem. Perp. Care Trust Fund			
106,000	121,750	0	General Fund			
121,000	146,750	0	Total Transfers	0	0	0
\$257,872	\$284,045	\$0	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. This fund was closed and transferred to the General Fund for FY14.

Actual FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
PERSONNEL SERVICES						
105,890	\$108,813		Salaries and Wages	This fund is transferred to the General Fund		
31,272	22,275		Insurance			
12,169	12,485		Public Employees Retirement			
-3,820	(4,200)		less PERS bond pymt			
11,994	12,716		Other Employer-paid Taxes			
157,504	152,089	0	Total Personal Services	0	0	0
MATERIALS AND SERVICES						
43,805	21,205		Cemetery Supplies			
720	0		Grave Buy Back			
5,942	10,478		Equipment Maint. Supplies			
2,117	4,491		Repair and Maintenance			
8,853	12,276		Gasoline and Diesel			
340	0		Horticultural Supplies			
2,180	45		Irrigation Supplies			
429	20		Travel and Training			
15,961	13,033		Other Materials and Services			
19,590	23,310		Central Services Charges			
99,937	84,858	0	Total Materials and Services	0	0	0
0	0	0	CAPITAL OUTLAY			
0	0	0	DEBT SERVICE			
3,820	4,200		TRFR TO GENERAL FD - PERS			
	20,175		Trust			
0	0	0	CONTINGENCY			
\$261,261	\$261,322	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

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

Description of Revenue Sources

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

Actual FY12	Actual FY13	Budget FY14	RESOURCES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
\$0	\$0	\$0	BEGINNING FUND BALANCE			
			INTERGOVERNMENTAL REVENUES			
93,308	49,664	50,000	State of Oregon Grant			
\$93,308	\$49,664	\$50,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

FY 14 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 FY12	Actual FY13	Budget FY14	EXPENDITURE CATEGORIES	Proposed Budget FY15	Approved Budget FY15	Adopted Budget FY15
			MATERIALS AND SERVICES			
\$92,808	\$49,664		Drug Enforcement			
0	0		Central Services Charges			
92,808	49,664	0	Total Materials and Services	0	0	0
\$92,808	\$49,664	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY15

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$396,990	\$6,350	\$88,530	\$77,410	\$3,180	\$21,040	\$9,530	\$9,920	\$5,950	\$5,160	\$5,560
PDC Administration	35,000	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	55,300	880	12,330	10,780	440	2,930	1,330	1,380	830	720	770
Insurance											
Cost of Claims - Liab.	125,780		22,390	3,770	2,390	29,680	3,270	5,660	0	130	250
Property Insurance	153,720		4,920	5,840		6,920	4,150	3,540	610		
	279,500	0	27,310	9,610	2,390	36,600	7,420	9,200	610	130	250
Legal Services											
City Attorney	93,980	1,500	21,050	18,330	750	4,980	2,250	2,350	1,410	1,220	1,320
City Negotiator	31,330	850	7,840	8,110		3,160	0	0	410	850	310
City Prosecutor	156,640	62,660	93,980								
Risk Manager	31,330	0	5,580	940	600	7,390	810	1,410	0	30	60
	313,280	65,010	128,450	27,380	1,350	15,530	3,060	3,760	1,820	2,100	1,690
Finance											
Utilities Billing/Coll.	178,460										
Payroll	118,970	3,330	21,300	16,890		13,440	10,230	7,380	1,780	2,500	3,090
Payables	118,970	1,170	11,780	6,070	3,330	13,800	6,900	5,590	2,740	1,310	1,070
General Accounting	178,460	2,860	39,800	34,800	1,610	9,460	4,250	4,460	2,680	2,320	2,500
	594,860	7,360	72,880	57,760	4,940	36,700	21,380	17,430	7,200	6,130	6,660
Engineering											
Engineering Services	380,040		4,130	4,130		28,920				12,390	8,260
GIS/ Aerial Map Project	15,000		0	0		0				0	0
	395,040		4,130	4,130	0	28,920	0	0	0	12,390	8,260
Facilities											
City Hall	234,630	3,750	52,310	45,750	1,880	12,440	5,630	5,870	3,520	3,050	3,280
Other City Facilities	225,420		70,560	4,280		54,330	37,650	16,680	0		
	460,050	3,750	122,870	50,030	1,880	66,770	43,280	22,550	3,520	3,050	3,280
Information Technology											
Operations	184,500	2,950	41,140	35,980	1,480	9,780	4,430	4,610	2,950	2,400	2,580
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	184,500	2,950	41,140	35,980	1,480	9,780	4,430	4,610	2,950	2,400	2,580
Less credit on Fund Balance	(100,000)	(2,962)	(21,834)	(11,286)	(668)	(8,289)	(3,280)	(3,038)	(967)	(980)	(1,141)
Adjustment from FY13	(183,940)	(6,390)	(38,150)	(19,260)	(3,280)	(9,280)	3,360	(12,480)	(540)	800	(3,510)
	\$2,430,580	\$76,950	\$437,660	\$242,530	\$11,710	\$200,700	\$90,510	\$53,330	\$21,370	\$31,900	\$24,400

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CONSTR. & REPAIR FUND	PENDTN DEVELOP COMMIS	TOTAL
\$1,190	\$233,820	\$21,830	\$11,510	\$13,500	\$47,640	\$45,650	\$15,090	\$0	\$7,950	\$396,990
0	0	0	0	0	0	0	0	0	35,000	35,000
170	\$32,560	3,040	1,600	1,880	6,640	6,360	2,100	0	1,120	55,300
0	\$67,540	4,650	0	250	32,840	19,620	880	0	0	125,780
0	\$25,980		8,760	12,140	33,830	53,490	19,520	0	0	153,720
0	93,520	4,650	8,760	12,390	66,670	73,110	20,400	0	0	279,500
280	\$55,440	5,170	2,730	3,200	11,280	10,710	3,570	0	1,880	93,980
0	\$21,530	1,690	2,540	1,250	1,690	2,100	530	0	0	31,330
	\$156,640							0	0	156,640
0	\$16,820	1,160	0	60	8,180	4,890	220	0	0	31,330
280	250,430	8,020	5,270	4,510	21,150	17,700	4,320	0	1,880	313,280
					85,660	92,800		0	0	178,460
0	\$79,940	6,070	11,420	6,070	8,090	5,000	2,380	0	0	118,970
240	\$54,000	4,400	5,000	7,500	15,350	13,090	4,520	14,870	240	118,970
540	\$105,280	9,820	5,180	6,070	21,420	20,340	6,780		3,570	178,460
780	239,220	20,290	21,600	19,640	130,520	131,230	13,680	14,870	3,810	594,860
0	\$57,830	103,270		0	95,010	111,530	12,400			380,040
0	\$0	5,000			5,000	5,000				15,000
0	57,830	108,270	0	0	100,010	116,530	12,400	0	0	395,040
700	\$138,180	12,900	6,800	7,980	28,390	26,750	8,920		4,710	234,630
0	\$183,500			16,680		4,280	12,620	8,340	0	225,420
700	321,680	12,900	6,800	24,660	28,390	31,030	21,540	8,340	4,710	460,050
550	\$108,850	10,150	5,350	6,270	22,140	21,030	7,010	0	3,700	184,500
	\$0			0						0
550	108,850	10,150	5,350	6,270	22,140	21,030	7,010	0	3,700	184,500
0	(\$54,445)	(7,342)	(1,385)	(3,959)	(14,377)	(14,836)	(3,313)	(343)	0	(100,000)
0	(\$88,730)	(38,410)	(1,460)	4,080	(29,150)	(36,830)	6,670	(110)	0	(183,940)
\$3,670	\$1,194,730	\$143,400	\$58,040	\$82,970	\$379,630	\$390,970	\$99,900	\$22,760	\$58,170	\$2,430,580

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY15**

CITY MANAGER'S OFFICE		
Personal Services & PERS Bond Pymt		\$370,490
Materials and Services		27,400
Capital Outlay		18,000
		<u>415,890</u>
Contingency Contribution		<u>(\$18,900)</u>
		<u>\$396,990</u>

GENERAL ADMINISTRATION \$396,990

Basis of allocation: GENERAL ADMINISTRATION
FY14 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY14)

General Fund			
Municipal Court	\$266,810	1.6%	\$6,350
Police	3,726,260	22.3%	88,530
Fire	3,263,600	19.5%	77,410
Ambulance	129,000	0.8%	3,180
Parks	891,420	5.3%	21,040
Recreation	395,270	2.4%	9,530
Aquatic Center	422,530	2.5%	9,920
Cemetery Fund	245,030	1.5%	5,950
Planning	225,140	1.3%	5,160
Building	229,950	1.4%	5,560
Economic Development	50,700	0.3%	1,190
Total General Fund	<u>9,845,710</u>	<u>58.9%</u>	<u>233,820</u>
State Tax Street Fund	922,815	5.5%	21,830
Library Fund & Trust	485,870	2.9%	11,510
Convention Center Fund	569,320	3.4%	13,500
Water Fund	2,003,370	12.0%	47,640
Sewer Fund	1,900,380	11.5%	45,650
Airport Fund	637,960	3.8%	15,090
Pendleton Development Commission	335,000	2.0%	7,950
	<u>\$16,700,425</u>	<u>100.0%</u>	<u>\$396,990</u>

Allocation of Pendleton Development Commission Div

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

APPENDIX A

**Allocation of Mayor, City Council Department
FY15**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$21,300
Materials and Services	34,000
Capital Outlay	<u>0</u>
	<u>\$55,300</u>

basis of allocation: GENERAL ADMINISTRATION
FY14 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY14)

General Fund			
Municipal Court	\$266,810	1.6%	\$880
Police	3,726,260	22.3%	12,330
Fire	3,263,600	19.5%	10,780
Ambulance	129,000	0.8%	440
Parks	891,420	5.3%	2,930
Recreation	395,270	2.4%	1,330
Aquatic Center	422,530	2.5%	1,380
Cemetery Fund	245,030	1.5%	830
Planning	225,140	1.3%	720
Building	229,950	1.4%	770
Economic Development	<u>50,700</u>	<u>0.3%</u>	<u>170</u>
Total General Fund	9,845,710	58.9%	32,560
State Tax Street Fund	922,815	5.5%	3,040
Library Fund	485,870	2.9%	1,600
Convention Center Fund	569,320	3.4%	1,880
Water Fund	2,003,370	12.0%	6,640
Sewer Fund	1,900,380	11.5%	6,360
Airport Fund	637,960	3.8%	2,100
Pendleton Development Commission	<u>335,000</u>	<u>2.0%</u>	<u>1,120</u>
	<u>\$16,700,425</u>	<u>100.0%</u>	<u>\$55,300</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY15**

LEGAL SERVICES			
Personal Services & PERS bond pymt			\$209,230
Materials and Services			96,250
Capital Outlay			7,800
			<u>\$313,280</u>
City Attorney		30.0%	93,980
City Negotiator		10.0%	31,330
City Prosecutor		50.0%	156,640
Risk Manager		10.0%	31,330
		<u>100.0%</u>	<u>\$313,280</u>
CITY ATTORNEY			<u>\$93,980</u>
basis of allocation: GENERAL ADMINISTRATION			
FY14 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY14)			
General Fund			
Municipal Court	\$266,810	1.6%	\$1,500
Police	3,726,260	22.4%	21,050
Fire	3,263,600	19.5%	18,330
Ambulance	129,000	0.8%	750
Parks	891,420	5.3%	4,980
Recreation	395,270	2.4%	2,250
Aquatic Center	422,530	2.5%	2,350
Cemetery	245,030	1.5%	1,410
Planning	225,140	1.3%	1,220
Building	229,950	1.4%	1,320
Economic Development	50,700	0.3%	280
	<u>9,845,710</u>	<u>59.0%</u>	<u>55,440</u>
State Tax Street Fund	922,815	5.5%	5,170
Library Fund	485,870	2.9%	2,730
Convention Center Fund	569,320	3.4%	3,200
Water Fund	2,003,370	12.0%	11,280
Sewer Fund	1,900,380	11.4%	10,710
Airport Fund	637,960	3.8%	3,570
Pendleton Development Commission	335,000	2.0%	1,880
	<u>\$16,700,425</u>	<u>100.0%</u>	<u>\$93,980</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY15**

CITY NEGOTIATOR \$31,330
Basis of Allocation: Union Members

General Fund			
Municipal Court	2.00	2.7%	\$850
Police	18.50	25.0%	7,840
Fire	19.25	25.9%	8,110
Parks	7.50	10.1%	3,160
Recreation	0.00	0.0%	0
Cemetery	1.00	1.3%	410
Planning	2.00	2.7%	850
Building	0.75	1.0%	310
Total General Fund	<u>51.00</u>	<u>68.7%</u>	<u>21,530</u>
State Tax Street Fund	4.00	5.4%	1,690
Library Fund	6.00	8.1%	2,540
Convention Center	3.00	4.0%	1,250
Water Fund	4.00	5.4%	1,690
Sewer Fund	5.00	6.7%	2,100
Airport Fund	1.25	1.7%	530
	<u>74.25</u>	<u>100.0%</u>	<u>\$31,330</u>

CITY PROSECUTOR \$156,640
Basis of Allocation: 100% General Fund

Municipal Court		40%	\$62,660
Police		60%	93,980
		<u>100%</u>	<u>\$156,640</u>

RISK MANAGER \$31,330
Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund			
Police	\$15,637	17.8%	\$5,580
Fire	2,700	3.0%	940
Ambulance	1,679	1.9%	600
Parks	20,884	23.6%	7,390
Recreation	2,306	2.6%	810
Aquatic Center	4,000	4.5%	1,410
Cemetery	12	0.0%	0
Planning	90	0.1%	30
Building	217	0.2%	60
Total General Fund	<u>\$47,525</u>	<u>53.7%</u>	<u>16,820</u>
Street Fund	3,277	3.7%	1,160
Convention Center Fund	190	0.2%	60
Water Fund	23,142	26.1%	8,180
Sewer Fund	13,771	15.6%	4,890
Airport Fund	624	0.7%	220
	<u>\$88,529</u>	<u>100.0%</u>	<u>\$31,330</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY15**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$490,960
Materials and Services			130,400
Capital Outlay			189,000
			<u>810,360</u>
less charge for software in FY14 budget			(175,000)
less direct charges for services - Business Licences/ Transportation			<u>(40,500)</u>
			<u>\$594,860</u>

Utilities Billing/Collections			\$178,460
Payroll			118,970
Payables			118,970
General Accounting			178,460
			<u>\$594,860</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$3,601,000	48.0%	\$85,660
Sewer Fund	3,900,500	52.0%	92,800
	<u>\$7,501,500</u>	<u>100.0%</u>	<u>\$178,460</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2013

General Fund			
Municipal Court	67	2.8%	\$3,330
Police	424	17.9%	21,300
Fire	338	14.2%	16,890
Parks	267	11.3%	13,440
Recreation	203	8.6%	10,230
Aquatic Center	147	6.2%	7,380
Cemetery	36	1.5%	1,780
Planning	50	2.1%	2,500
Building	61	2.6%	3,090
Total General Fund	1,593	67.2%	79,940
State Tax Street Fund	122	5.1%	6,070
Library Fund	228	9.6%	11,420
Convention Center	122	5.1%	6,070
Water Fund	161	6.8%	8,090
Sewer Fund	99	4.2%	5,000
Airport Fund	47	2.0%	2,380
	<u>2,372</u>	<u>100.0%</u>	<u>\$118,970</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY15**

PAYABLES \$118,970
Basis of Allocation: INVOICES PROCESSED
Number of Invoices Processed for Fiscal Year 12-13

General Fund			
Municipal Court	105	1.0%	\$1,170
Police	1064	9.9%	11,780
Fire	551	5.1%	6,070
Ambulance	302	2.8%	3,330
Parks	1250	11.6%	13,800
Recreation	627	5.8%	6,900
Aquatic Center	508	4.7%	5,590
Cemetery	250	2.3%	2,740
Planning	117	1.1%	1,310
Building	102	0.9%	1,070
Economic Development	20	0.2%	240
Total General Fund	<u>4,896</u>	<u>45.4%</u>	<u>54,000</u>
State Tax Street Fund	400	3.7%	4,400
Library Fund	434	4.2%	5,000
Pendleton Convention Center Fund	673	6.3%	7,500
Water Fund	1387	12.9%	15,350
Sewer Fund	1179	11.0%	13,090
Airport Fund	411	3.8%	4,520
PW Admin & Fleet Fund	1344	12.5%	14,870
Pendleton Development Commission	22	0.2%	240
	<u>10,746</u>	<u>100.0%</u>	<u>\$118,970</u>

GENERAL ACCOUNTING \$178,460
basis of allocation: GENERAL ADMINISTRATION
FY14 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY14)

General Fund			
Municipal Court	\$266,810	1.6%	\$2,860
Police	3,726,260	22.3%	39,800
Fire	3,263,600	19.5%	34,800
Ambulance	129,000	0.9%	1,610
Parks	891,420	5.3%	9,460
Recreation	395,270	2.4%	4,250
Aquatic Center	422,530	2.5%	4,460
Cemetery	245,030	1.5%	2,680
Planning	225,140	1.3%	2,320
Building	229,950	1.4%	2,500
Economic Development	50,700	0.3%	540
	<u>9,845,710</u>	<u>59.00%</u>	<u>105,280</u>
State Tax Street Fund	922,815	5.5%	9,820
Library Fund	485,870	2.9%	5,180
Convention Center Fund	569,320	3.4%	6,070
Water Fund	2,003,370	12.0%	21,420
Sewer Fund	1,900,380	11.4%	20,340
Airport Fund	637,960	3.8%	6,780
Pendleton Development Commission	335,000	2.0%	3,570
	<u>\$16,700,425</u>	<u>100.00%</u>	<u>\$178,460</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY15**

INSURANCE			
Materials and Services			<u>\$279,500</u>
			<u>\$279,500</u>
Cost of Claims - Liability			125,780
Base Insurance - Property			<u>153,720</u>
			<u>\$279,500</u>

COST OF CLAIMS - LIABILITY			<u>\$125,780</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			

General Fund			
Police	\$15,637	17.8%	\$22,390
Fire	2,700	3.0%	3,770
Ambulance	1,679	1.9%	2,390
Parks	20,884	23.6%	29,680
Recreation	2,306	2.6%	3,270
Aquatic Center	4,000	4.5%	5,660
Cemetery	12	0.0%	0
Planning	90	0.1%	130
Building	217	0.2%	250
Total General Fund	<u>47,525</u>	<u>53.7%</u>	<u>67,540</u>
Street Fund	3,277	3.7%	4,650
Convention Center	190	0.2%	250
Water Fund	23,142	26.1%	32,840
Sewer Fund	13,771	15.6%	19,620
Airport	624	0.7%	880
	<u>\$88,529</u>	<u>100.0%</u>	<u>\$125,780</u>

BASE INSURANCE - PROPERTY			<u>\$153,720</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY			

General Fund			
Police	\$3,612,020	3.2%	\$4,920
Fire	4,313,856	3.8%	\$5,840
Parks	5,002,328	4.5%	\$6,920
Recreation	3,052,714	2.7%	\$4,150
Aquatic Center	2,589,390	2.3%	\$3,540
Cemetery	476,013	0.4%	\$610
Total General Fund	<u>19,046,321</u>	<u>16.9%</u>	<u>25,980</u>
Library Fund	6,414,141	5.7%	\$8,760
Convention Center Fund	8,859,906	7.9%	\$12,140
Water Fund	24,702,522	22.0%	\$33,830
Sewer Fund	38,982,795	34.8%	\$53,490
Airport Fund	14,214,391	12.7%	\$19,520
	<u>\$112,220,076</u>	<u>100.0%</u>	<u>\$153,720</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY15**

ENGINEERING

Personal Services & PERS bond pymt		\$404,580
Materials and Services		45,260
Capital Outlay		15,000
		<u>464,840</u>
less Charges for Services		(84,100)
		<u>\$380,740</u>

Engineering Services		\$380,040
Capital Outlay		15,000
		<u>\$395,040</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>\$380,040</u>
Police	1.1%	\$4,130	
Fire	1.1%	4,130	
Parks	7.6%	28,920	
Planning	3.3%	12,390	
Building	2.2%	8,260	
General Fund	15.2%	57,830	
State Tax Street Fund	27.2%	103,270	
PCC Fund	0.0%	0	
Water Fund	25.0%	95,010	
Sewer Fund	29.3%	111,530	
Airport	3.3%	12,400	
	100.0%	<u>\$380,040</u>	

CAPITAL PROJECTS

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

General Fund			<u>\$15,000</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%	5,000	
Water Fund	33.3%	5,000	
Sewer Fund	33.3%	5,000	
	100.0%	<u>\$15,000</u>	

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY15**

FACILITIES			
Personal Services & PERS bond pymt			\$368,300
Materials and Services			168,250
Capital			5,000
Interfund Transfer			0
			<u>541,550</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			<u>(65,000)</u>
			<u>\$460,050</u>
CITY HALL			
OTHER CITY FACILITIES			<u>\$234,630</u>
			<u>225,420</u>
			<u>\$460,050</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%	\$70,560
Fire	1	1.9%	4,280
Parks	13.0	24.1%	54,330
Recreation	9.0	16.7%	37,650
Aquatic Center	4.0	7.4%	16,680
Total General Fund	<u>44</u>	<u>81.4%</u>	<u>183,500</u>
Pendleton Convention Center	4	7.4%	16,680
Sewer Fund	1	1.9%	4,280
Airport Fund	3	5.6%	12,620
Cemetery Fund	0	0.0%	0
Construction and Repair Fund	2	3.7%	8,340
	<u>54</u>	<u>100.0%</u>	<u>\$225,420</u>
CITY HALL			
basis of allocation: GENERAL ADMINISTRATION			
FY14 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY14)			
General Fund			
Municipal Court	\$266,810	1.6%	\$3,750
Police	3,726,260	22.3%	52,310
Fire	3,263,600	19.5%	45,750
Ambulance	129,000	0.8%	1,880
Parks	891,420	5.3%	12,440
Recreation	395,270	2.4%	5,630
Aquatic Center	422,530	2.5%	5,870
Cemetery	245,030	1.5%	3,520
Planning	225,140	1.3%	3,050
Building	229,950	1.4%	3,280
Economic Development	50,700	0.3%	700
	<u>9,845,710</u>	<u>58.9%</u>	<u>138,180</u>
State Tax Street Fund	922,815	5.5%	12,900
Library Fund	485,870	2.9%	6,800
Convention Center Fund	569,320	3.4%	7,980
Water Fund	2,003,370	12.1%	28,390
Sewer Fund	1,900,380	11.4%	26,750
Airport Fund	637,960	3.8%	8,920
Pendleton Development Commission	335,000	2.0%	4,710
	<u>\$16,700,425</u>	<u>100.0%</u>	<u>\$234,630</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY15**

Information Technology			
Materials & Services			\$162,500
Capital Outlay			22,000
			<u>\$184,500</u>
Minus technology grants in Materials & Services			0
			<u>\$184,500</u>
Materials & Services & Capital			<u>\$184,500</u>
basis of allocation: GENERAL ADMINISTRATION			
General Fund			
Municipal Court	\$266,810	1.6%	\$2,950
Police	\$3,726,260	22.3%	\$41,140
Fire	\$3,263,600	19.5%	\$35,980
Ambulance	\$129,000	0.8%	\$1,480
Parks	\$891,420	5.3%	\$9,780
Recreation	\$395,270	2.4%	\$4,430
Aquatic Center	\$422,530	2.5%	\$4,610
Cemetery	\$245,030	1.6%	\$2,950
Planning	\$225,140	1.3%	\$2,400
Building	\$229,950	1.4%	\$2,580
Economic Development	\$50,700	0.3%	\$550
	<u>9,845,710</u>	<u>59.0%</u>	<u>108,850</u>
State Tax Street Fund	922,815	5.5%	\$10,150
Library Fund	485,870	2.9%	\$5,350
Convention Center Fund	569,320	3.4%	\$6,270
Water Fund	2,003,370	12.0%	\$22,140
Sewer Fund	1,900,380	11.4%	\$21,030
Airport Fund	637,960	3.8%	\$7,010
Pendleton Development Commission	335,000	2.0%	\$3,700
	<u>\$16,700,425</u>	<u>100.0%</u>	<u>\$184,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY13 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Planning	Building
City Manager's Office	(\$8,530)	(\$160)	\$6,230	(\$1,670)	\$310	(\$500)	\$570	(\$580)	1,000	(\$500)
Mayor, City Council	(630)	(60)	910	(120)	50	(30)	90	(70)	150	(60)
Insurance										
Cost of Claims - Liab.	(109,480)		(28,860)	(3,410)	(3,630)	(7,380)	(1,200)	(10,990)	20	(90)
Base Insurance - Prop.	101,930		3560	3470		8,050	3,040	3,060		
	(7,550)	0	(25,300)	60	(3,630)	670	1,840	(7,930)	20	(90)
Legal Services										
City Attorney	(6,320)	(190)	80	(1,240)	30	(370)	20	(220)	130	(170)
City Negotiator	(2,100)	(60)	(1,080)	(40)		(430)	(80)	0	260	(150)
City Prosecutor	(10,530)	(4,210)	(6,320)							
Risk Manager	(2,100)		(2,320)	(90)	-360	3,320	510	(1,560)	20	20
	(21,050)	(4,460)	(9,640)	(1,370)	(330)	2,520	450	(1,780)	410	(300)
Finance										
Utilities Billing/Coll.	(8,020)									
Payroll	(5,730)	110	(1,370)	(4,660)		450	(10)	(900)	430	540
Payables	(8,030)	(190)	(3,700)	(960)	30	(3,770)	710	920	(390)	(280)
General Accounting	(25,070)	(740)	(310)	(4,910)	100	(1,480)	30	(870)	470	(650)
	(46,850)	(820)	(5,380)	(10,530)	130	(4,800)	730	(850)	510	(390)
Engineering										
Engineering Services	(67,970)		(5,450)	0		(4,760)			(2,040)	(1,360)
GIS/Aerial Map Project	0		0	0		0			0	0
	(67,970)	0	(5,450)	0	0	(4,760)	0	0	(2,040)	(1,360)
Facilities										
City Hall	(3,070)	(290)	4,300	(600)	220	(180)	420	(310)	680	(280)
Other City Facilities	(2,960)		(950)	(60)		(710)	(490)	(210)		
	(6,030)	(290)	3,350	(660)	220	(890)	(70)	(520)	680	(280)
Information Technology										
Operations	(25,330)	(600)	(2,870)	(4,970)	(30)	(1,490)	(250)	(750)	70	(530)
Capital Projects	0	0	0	0		0				
	(25,330)	(600)	(2,870)	(4,970)	(30)	(1,490)	(250)	(750)	70	(530)
	(\$183,940)	(\$6,390)	(\$38,150)	(\$19,260)	(\$3,280)	(\$9,280)	\$3,360	(\$12,480)	\$800	(\$3,510)

Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	CONSTR. CEMETERY & REPAIR FUND	TOTAL	
\$4,700	(\$3,860)	(\$2,560)	(\$1,090)	(\$3,280)	(\$1,720)	(\$970)	\$250	(\$8,530)	
\$860	(490)	(360)	(70)	(330)	(170)	(120)	50	(630)	
(\$55,540)	(6,000)		40	(21,690)	(25,130)	(1,160)	0	(109,480)	
\$21,180		7,040	9,680	26,290	21,000	15,620	1,120	101,930	
(34,360)	(6,000)	7,040	9,720	4,600	(4,130)	14,460	1,120	0	(7,550)
(\$1,930)	(1,030)	(690)	(250)	(1,220)	(870)	(310)	(20)	(6,320)	
(\$1,580)	(80)	230	(60)	(460)	260	(300)	(110)	(2,100)	
(\$10,530)								(10,530)	
(\$460)	(480)		50	870	(1,980)	(100)	0	(2,100)	
(\$14,500)	(1,590)	(460)	(260)	(810)	(2,590)	(710)	(130)	0	(21,050)
				(3,210)	(4,810)				(8,020)
(\$5,410)	(160)	690	(230)	90	(240)	(250)	(220)	(5,730)	
(\$7,630)	(240)	110	(290)	(320)	2,650	(840)	(1,470)	(8,030)	
(\$8,360)	(3,960)	(2,580)	(1,000)	(4,460)	(3,410)	(1,200)	(100)	(25,070)	
(\$21,400)	(4,360)	(1,780)	(1,520)	(7,900)	(5,810)	(2,290)	(1,790)	0	(46,850)
(\$13,610)	(16,990)		(1,360)	(15,620)	(18,350)	(2,040)		(67,970)	
\$0	0			0	0			0	
(13,610)	(16,990)	0	(1,360)	(15,620)	(18,350)	(2,040)	0	0	(67,970)
\$3,960	(2,340)	(1,550)	(120)	(1,830)	(830)	(560)	200	(3,070)	
(\$2,420)			(210)		(60)	(160)	0	(110)	(2,960)
1,540	(2,340)	(1,550)	(330)	(1,830)	(890)	(720)	200	(110)	(6,030)
(\$11,420)	(2,780)	(1,790)	(1,010)	(3,980)	(3,170)	(940)	(240)	(25,330)	
\$0								0	
(11,420)	(2,780)	(1,790)	(1,010)	(3,980)	(3,170)	(940)	(240)	0	(25,330)
(\$88,190)	(\$38,410)	(\$1,460)	\$4,080	(\$29,150)	(\$36,830)	\$6,670	(\$540)	(\$110)	(\$183,940)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY13 Variances**

	FY13 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE			
Personal Services plus PERS bond	\$329,730	\$344,850	(\$15,120)
Materials and Services	23,241	16,650	6,591
Transfer Out to Library	20,000	20,000	0
	<u>\$372,970</u>	<u>\$381,500</u>	<u>(\$8,530)</u>

GENERAL ADMINISTRATION
Basis of allocation: GENERAL ADMINISTRATION
FY13 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY13)

General Fund					
Municipal Court	267,352	1.8%	\$6,710	\$6,870	(\$160)
Police	3,936,534	25.3%	\$94,360	88,130	6,230
Fire	3,053,417	19.6%	\$73,100	74,770	(1,670)
Ambulance	130,259	0.8%	\$2,980	2,670	310
Parks	923,441	5.9%	\$22,010	22,510	(500)
Recreation	358,883	2.3%	\$8,580	8,010	570
Aquatic Center	363,032	2.3%	\$8,580	9,160	(580)
Planning	261,065	1.7%	\$6,340	5,340	1,000
Building	222,593	1.4%	\$5,220	5,720	(500)
Total General Fund	9,516,576	61.10%	227,880	223,180	4,700
State Tax Street Fund	771,954	5.0%	\$18,650	22,510	(3,860)
Library Fund	477,444	3.1%	\$11,560	14,120	(2,560)
Convention Center Fund	618,773	3.9%	\$14,550	15,640	(1,090)
Water Fund	1,813,467	11.7%	\$43,640	46,920	(3,280)
Sewer Fund	1,739,015	11.2%	\$41,770	43,490	(1,720)
Airport Fund	371,992	2.4%	\$8,950	9,920	(970)
Cemetery Fund	241,670	1.6%	\$5,970	5,720	250
	<u>\$15,550,891</u>	<u>100.00%</u>	<u>\$372,970</u>	<u>\$381,500</u>	<u>(\$8,530)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY13 Variances**

	FY13 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$19,855	\$20,600	(\$750)
Materials and Services	31,120	31,000	\$120
Capital	0	0	\$0
	<u>\$50,980</u>	<u>\$51,600</u>	<u>(\$630)</u>

basis of allocation: GENERAL ADMINISTRATION
FY13 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY13)

General Fund					
Municipal Court	267,352	1.7%	\$870	\$930	(\$60)
Police	3,936,534	25.3%	\$12,890	11,970	910
Fire	3,053,417	19.6%	\$9,990	10,110	(120)
Ambulance	130,259	0.8%	\$410	360	50
Parks	923,441	5.9%	\$3,010	3,040	(30)
Recreation	358,883	2.3%	\$1,170	1,080	90
Aquatic Center	363,032	2.3%	\$1,170	1,240	(70)
Planning	261,065	1.7%	\$870	720	150
Building	222,593	1.4%	\$710	770	(60)
Total General Fund	9,516,576	61.0%	31,090	30,220	860
State Tax Street Fund	771,954	5.0%	\$2,550	3,040	(490)
Library Fund	477,444	3.1%	\$1,580	1,940	(360)
Convention Center Fund	618,773	3.9%	\$1,990	2,060	(70)
Water Fund	1,813,467	11.8%	\$6,020	6,350	(330)
Sewer Fund	1,739,015	11.2%	\$5,710	5,880	(170)
Airport Fund	371,992	2.4%	\$1,220	1,340	(120)
Cemetery Fund	241,670	1.6%	\$820	770	50
	<u>15,550,891</u>	<u>100.0%</u>	<u>\$50,980</u>	<u>\$51,600</u>	<u>(\$630)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY13 Variances**

			FY13 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$186,313	\$188,580	(\$2,270)
Materials and Services			59,565	78,350	(\$18,790)
Capital			0	0	\$0
			<u>\$245,878</u>	<u>\$266,930</u>	<u>(\$21,050)</u>
City Attorney			\$73,760	\$80,080	(\$6,320)
City Negotiator			24,590	26,690	(2,100)
City Prosecutor			122,940	133,470	(10,530)
Risk Manager			24,590	26,690	(2,100)
			<u>\$245,880</u>	<u>\$266,930</u>	<u>(\$21,050)</u>
CITY ATTORNEY			<u>\$73,760</u>	<u>\$80,080</u>	<u>(\$6,320)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY13 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY13)					
General Fund					
Municipal Court (less assessments)	267,352	1.7%	\$1,250	\$1,440	(\$190)
Police	3,936,534	25.3%	18,660	18,580	80
Fire	3,053,417	19.6%	14,460	15,700	(1,240)
Ambulance	130,259	0.8%	590	560	30
Parks	923,441	5.9%	4,350	4,720	(370)
Recreation	358,883	2.3%	1,700	1,680	20
Aquatic Center	363,032	2.3%	1,700	1,920	(220)
Planning	261,065	1.7%	1,250	1,120	130
Building	222,593	1.4%	1,030	1,200	(170)
	<u>9,516,576</u>	<u>61.0%</u>	<u>44,990</u>	<u>46,920</u>	<u>(1,930)</u>
State Tax Street Fund	771,954	5.0%	3,690	4,720	(1,030)
Library Fund	477,444	3.1%	2,290	2,980	(690)
Convention Center Fund	618,773	4.0%	2,950	3,200	(250)
Water Fund	1,813,467	11.7%	8,630	9,850	(1,220)
Sewer Fund	1,739,015	11.2%	8,260	9,130	(870)
Airport Fund	371,992	2.4%	1,770	2,080	(310)
Cemetery Fund	241,670	1.6%	1,180	1,200	(20)
	<u>15,550,891</u>	<u>100.0%</u>	<u>\$73,760</u>	<u>\$80,080</u>	<u>(\$6,320)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY13 Variances**

CITY NEGOTIATOR			<u>\$24,590</u>	<u>\$26,690</u>	<u>(\$2,100)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.7%	\$660	\$720	(\$60)
Police	18.00	24.5%	6,020	7,100	(1,080)
Fire	19.00	25.9%	6,370	6,410	(40)
Parks	7.50	10.2%	2,510	2,940	(430)
Recreation	0.00	0.0%	0	80	(80)
Planning	2	2.7%	660	400	260
Building	0.75	1.0%	250	400	(150)
Total General Fund	<u>49.25</u>	<u>67.0%</u>	<u>16,470</u>	<u>18,050</u>	<u>(1,580)</u>
State Tax Street Fund	4.00	5.4%	1,330	1,410	(80)
Library Fund	6.00	8.2%	2,020	1,790	230
Convention Center	3.00	4.1%	1,010	1,070	(60)
Water Fund	4.00	5.4%	1,330	1,790	(460)
Sewer Fund	5.00	6.8%	1,670	1,410	260
Airport Fund	1.25	1.7%	420	720	(300)
Cemetery Fund	1.00	1.4%	340	450	(110)
	<u>73.50</u>	<u>100.0%</u>	<u>\$24,590</u>	<u>\$26,690</u>	<u>(\$2,100)</u>
CITY PROSECUTOR			<u>\$122,940</u>	<u>\$133,470</u>	<u>(\$10,530)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$49,180	\$53,390	(\$4,210)
Police		60.0%	73,760	80,080	(6,320)
		<u>100.0%</u>	<u>\$122,940</u>	<u>\$133,470</u>	<u>(\$10,530)</u>
RISK MANAGER			<u>\$24,590</u>	<u>\$26,690</u>	<u>(\$2,100)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$15,637	17.7%	\$4,340	\$6,660	(\$2,320)
Fire	2,700	3.0%	740	830	(90)
Ambulance	1,679	1.9%	470	830	(360)
Parks	20,884	23.7%	5,830	2,510	3,320
Recreation	3,306	3.7%	910	400	510
Aquatic Center	3,000	3.4%	840	2400	(1,560)
Planning	90	0.1%	20	0	20
Building	217	0.2%	50	30	20
Total General Fund	<u>47,513</u>	<u>53.7%</u>	<u>13,200</u>	<u>13,660</u>	<u>(460)</u>
Street Fund	3,277	3.7%	910	1,390	(480)
Convention Center Fund	190	0.2%	50	0	50
Water Fund	23,142	26.1%	6,420	5,550	870
Sewer Fund	13,771	15.6%	3,840	5,820	(1,980)
Airport Fund	624	0.7%	170	270	(100)
Cemetery Fund	12	0.0%	0	0	0
	<u>88,529</u>	<u>100.0%</u>	<u>24,590</u>	<u>26,690</u>	<u>(2,100)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY13 Variances**

			FY13 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$439,510	\$455,730	(\$16,220)
Materials and Services			105,764	130,900	(25,135)
Capital			0	5,000	(5,000)
			<u>545,274</u>	<u>591,630</u>	<u>(46,355)</u>
less direct charges for services - Business Licenses/Transportation			(30,495)	(30,000)	(495)
			<u>\$514,779</u>	<u>\$561,630</u>	<u>(\$46,850)</u>
Utilities Billing/Collections			\$88,070	\$96,090	(\$8,020)
Payroll			63,010	68,740	(5,730)
Payables			88,260	96,290	(8,030)
General Accounting			275,440	300,510	(25,070)
			<u>\$514,780</u>	<u>\$561,630</u>	<u>(\$46,850)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$88,070</u>	<u>\$96,090</u>	<u>(\$8,020)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	3,445,087	47.2%	\$41,570	\$44,780	(\$3,210)
Sewer Fund	3,847,531	52.8%	46,500	51,310	(4,810)
	<u>7,292,618</u>	<u>100.0%</u>	<u>\$88,070</u>	<u>\$96,090</u>	<u>(\$8,020)</u>
PAYROLL			<u>\$63,010</u>	<u>\$68,740</u>	<u>(\$5,730)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2013					
General Fund					
Municipal Court	67	2.8%	\$1,760	\$1,650	\$110
Police	424	17.9%	11,280	12,650	(1,370)
Fire	338	14.2%	8,950	13,610	(4,660)
Parks	267	11.3%	7,120	6,670	450
Recreation	203	8.6%	5,420	5,430	(10)
Aquatic Center	147	6.2%	3,910	4,810	(900)
Planning	50	2.1%	1,320	890	430
Building	61	2.6%	1,640	1,100	540
Total General Fund	<u>1557</u>	<u>65.7%</u>	<u>41,400</u>	<u>46,810</u>	<u>(5,410)</u>
State Tax Street Fund	122	5.1%	3,210	3,370	(160)
Library Fund	228	9.6%	6,050	5,360	690
Convention Center	122	5.1%	3,210	3,440	(230)
Water Fund	161	6.8%	4,280	4,190	90
Sewer Fund	99	4.2%	2,650	2,890	(240)
Airport Fund	47	2.0%	1,260	1,510	(250)
Cemetery Fund	36	1.5%	950	1,170	(220)
	<u>2,372</u>	<u>100.0%</u>	<u>\$63,010</u>	<u>\$68,740</u>	<u>(\$5,730)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY13 Variances**

			FY13 Average	Budget As Allocated	Variance
PAYABLES			\$88,260	\$96,290	(\$8,030)
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 12-13					
General Fund					
Municipal Court	105	1.1%	\$970	\$1,160	(\$190)
Police	1,064	11.4%	10,070	13,770	(3,700)
Fire	551	6.0%	5,300	6,260	(960)
Ambulance	302	3.2%	2,820	2,790	30
Parks	1,250	13.4%	11,830	15,600	(3,770)
Recreation	627	6.7%	5,910	5,200	710
Aquatic Center	508	5.4%	4,770	3,850	920
Planning	117	1.3%	1,150	1,540	(390)
Building	102	1.1%	970	1,250	(280)
Total General Fund	4,626	49.6%	43,790	51,420	(7,630)
State Tax Street Fund	400	4.3%	3,800	4,040	(240)
Library Fund	434	4.6%	4,060	3,950	110
Pendleton Convention Center Fund	673	7.2%	6,350	6,640	(290)
Water Fund	1,387	14.7%	12,970	13,290	(320)
Sewer Fund	1,179	12.5%	11,030	8,380	2,650
Airport Fund	411	4.4%	3,880	4,720	(840)
Cemetery Fund	250	2.7%	2,380	3,850	(1,470)
	9,360	100.0%	\$88,260	\$96,290	(\$8,030)
GENERAL ACCOUNTING			\$275,440	300,510	(\$25,070)
basis of allocation: GENERAL ADMINISTRATION					
FY13 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY13)					
General Fund					
Municipal Court	267,352	1.7%	\$4,670	\$5,410	(\$740)
Police	3,936,534	25.2%	69,410	69,720	(310)
Fire	3,053,417	19.6%	53,990	58,900	(4,910)
Ambulance	130,259	0.8%	2,200	2,100	100
Parks	923,441	5.9%	16,250	17,730	(1,480)
Recreation	358,883	2.3%	6,340	6,310	30
Aquatic Center	363,032	2.3%	6,340	7,210	(870)
Planning	261,065	1.7%	4,680	4,210	470
Building	222,593	1.4%	3,860	4,510	(650)
	9,516,576	60.9%	167,740	176,100	(8,360)
State Tax Street Fund	771,954	5.0%	13,770	17,730	(3,960)
Library Fund	477,444	3.1%	8,540	11,120	(2,580)
Convention Center Fund	618,773	4.0%	11,020	12,020	(1,000)
Water Fund	1,813,467	11.8%	32,500	36,960	(4,460)
Sewer Fund	1,739,015	11.2%	30,850	34,260	(3,410)
Airport Fund	371,992	2.4%	6,610	7,810	(1,200)
Cemetery Fund	241,670	1.6%	4,410	4,510	(100)
	15,550,891	100.0%	\$275,440	\$300,510	(\$25,070)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
Adjustment for FY13 Variances**

			FY13 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			\$246,956	\$254,500	(\$7,544)
Cost of Claims - Liability			20,327	129,800	(109,480)
Base Insurance - Property			226,630	124,700	101,930
			<u>\$246,957</u>	<u>\$254,500</u>	<u>(\$7,550)</u>
COST OF CLAIMS - LIABILITY					
			<u>\$20,330</u>	<u>\$129,800</u>	<u>(\$109,480)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	15,637	17.7%	\$3,600	\$32,450	(\$28,860)
Fire	2,700	3.0%	610	4,020	(3,410)
Ambulance	1,679	1.9%	390	4,020	(3,630)
Parks	20,884	23.7%	4,820	12,200	(7,380)
Recreation	3,306	3.7%	750	1,950	(1,200)
Aquatic Center	3,000	3.4%	690	11,680	(10,990)
Planning	90	0.1%	20	0	20
Building	217	0.2%	40	130	(90)
Total General Fund	<u>47,513</u>	<u>53.7%</u>	<u>10,920</u>	<u>66,450</u>	<u>(55,540)</u>
Street Fund	3,277	3.7%	750	6,750	(6,000)
Convention Center	190	0.2%	40	0	40
Water Fund	23,142	26.1%	5,310	27,000	(21,690)
Sewer Fund	13,771	15.6%	3,170	28,300	(25,130)
Airport	624	0.7%	140	1,300	(1,160)
Cemetery	12	0.0%	0	0	0
	<u>88,529</u>	<u>100.0%</u>	<u>\$20,330</u>	<u>\$129,800</u>	<u>(\$109,480)</u>
BASE INSURANCE - PROPERTY					
			<u>\$226,630</u>	<u>\$124,700</u>	<u>\$101,930</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	3,252,000	3.5%	7,920	4,360	3,560
Fire	3,161,433	3.4%	7,710	4,240	3,470
Parks	7,300,217	7.9%	17,900	9,850	8,050
Recreation	2,931,200	3.1%	7,030	3,990	3,040
Aquatic Center	2,739,760	3.0%	6,800	3,740	3,060
Total General Fund	<u>19,384,610</u>	<u>20.9%</u>	<u>47,360</u>	<u>26,180</u>	<u>21,180</u>
Library Fund	6,301,350	6.9%	15,640	8,600	7,040
Convention Center Fund	8,693,650	9.5%	21,530	11,850	9,680
Water Fund	23,743,769	25.8%	58,470	32,180	26,290
Sewer Fund	18,902,745	20.6%	46,690	25,690	21,000
Airport Fund	13,954,781	15.2%	34,450	18,830	15,620
Cemetery Fund	973,423	1.1%	2,490	1,370	1,120
	<u>91,954,328</u>	<u>100.0%</u>	<u>\$226,630</u>	<u>\$124,700</u>	<u>\$101,930</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY13 Variances**

	FY13 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$340,642	\$382,890	(\$42,248)
Materials and Services	24,990	37,650	(12,660)
Capital Outlay	0	0	0
	<u>365,632</u>	<u>420,540</u>	<u>(54,908)</u>
less Charges for Services	(41,162)	(28,100)	(13,062)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>\$324,470</u></u>	<u><u>\$392,440</u></u>	<u><u>(\$67,970)</u></u>
Engineering Services	\$324,470	\$392,440	(\$67,970)
Capital Outlay	0	0	\$0
	<u><u>\$324,470</u></u>	<u><u>\$392,440</u></u>	<u><u>(\$67,970)</u></u>
ENGINEERING SERVICES			
Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES			
Engineer's Estimate of Proportional Share of Work To Be Performed			
General Fund			
Police		8.0%	(\$5,450)
Fire		0.0%	0
Parks		7.0%	(4,760)
Planning		3.0%	(2,040)
Building		2.0%	(1,360)
		<u>20.0%</u>	<u>(13,610)</u>
General Fund		25.0%	(16,990)
State Tax Street Fund		2.0%	(1,360)
PCC Fund		23.0%	(15,620)
Water Fund		27.0%	(18,350)
Sewer Fund		3.0%	(2,040)
Airport		<u>100.0%</u>	<u>(\$67,970)</u>
GIS/ AERIAL MAPPING PROJECT			
Basis of Allocation: FORMULA FROM CIP			
Costs allocated as per agree to in CIP document			
General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
		<u>0.0%</u>	<u>0</u>
General Fund		33.4%	0
State Tax Street Fund		33.3%	0
Water Fund		33.3%	0
Sewer Fund		<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY13 Variances**

		Actual FY13	Budget As		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$408,510	\$400,570	\$7,940	
Materials and Services		136,365	150,330	(13,965)	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		<u>551,875</u>	<u>557,900</u>	<u>(6,025)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$470,375</u>	<u>\$476,400</u>	<u>(\$6,030)</u>	
CITY HALL		<u>\$239,891</u>	<u>\$242,960</u>	<u>(\$3,070)</u>	
OTHER CITY FACILITIES		<u>230,484</u>	<u>233,440</u>	<u>(2,960)</u>	
		<u>\$470,375</u>	<u>\$476,400</u>	<u>(\$6,030)</u>	
OTHER CITY FACILITIES		<u>\$230,480</u>	<u>\$233,440</u>	<u>(\$2,960)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$72,120	\$73,070	(\$950)	
Fire	1.9%	\$4,380	\$4,440	(\$60)	
Parks	24.1%	55,550	56,260	(710)	
Recreation	16.7%	38,490	38,980	(490)	
Aquatic Center	7.4%	17,060	17,270	(210)	
Total General Fund	81.4%	187,600	190,020	(2,420)	
Pendleton Convention Center	7.4%	17,060	17,270	(210)	
Sewer Fund	1.9%	4,380	4,440	(60)	
Airport Fund	5.6%	12,910	13,070	(160)	
Cemetery	0.0%	0	0	0	
Construction and Repair Fund	3.7%	8,530	8,640	(110)	
	100.0%	<u>\$230,480</u>	<u>\$233,440</u>	<u>(\$2,960)</u>	
CITY HALL		<u>\$239,890</u>	<u>\$242,960</u>	<u>(\$3,070)</u>	
basis of allocation: GENERAL ADMINISTRATION FY13 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY13)					
General Fund					
Municipal Court (less assessments)	267,352	1.7%	\$4,080	\$4,370	(\$290)
Police	3,936,534	25.3%	60,670	56,370	4,300
Fire	3,053,417	19.6%	47,020	47,620	(600)
Ambulance	130,259	0.8%	1,920	1,700	220
Parks	923,441	5.9%	14,150	14,330	(180)
Recreation	358,883	2.3%	5,520	5,100	420
Aquatic Center	363,032	2.3%	5,520	5,830	(310)
Planning	261,065	1.7%	4,080	3,400	680
Building	222,593	1.4%	3,360	3,640	(280)
	<u>9,516,576</u>	61.0%	<u>146,320</u>	<u>142,360</u>	<u>3,960</u>
State Tax Street Fund	771,954	5.0%	11,990	14,330	(2,340)
Library Fund	477,444	3.1%	7,440	8,990	(1,550)
Convention Center Fund	618,773	4.0%	9,600	9,720	(120)
Water Fund	1,813,467	11.7%	28,070	29,900	(1,830)
Sewer Fund	1,739,015	11.2%	26,870	27,700	(830)
Airport Fund	371,992	2.4%	5,760	6,320	(560)
Cemetery Fund	241,670	1.6%	3,840	3,640	200
	<u>15,550,891</u>	100.0%	<u>\$239,890</u>	<u>\$242,960</u>	<u>(\$3,070)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Information Technology

			FY13 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY					
Materials and Services			\$144,445	\$151,500	(\$7,055)
Capital Outlay			8,215	27,000	(18,785)
			<u>152,660</u>	<u>178,500</u>	<u>(25,840)</u>
less technology grants			(9,490)	(10,000)	510
			<u>\$143,170</u>	<u>\$168,500</u>	<u>(\$25,330)</u>
Materials & Services & Capital			<u>\$143,170</u>	<u>\$168,500</u>	<u>(\$25,330)</u>
INFORMATION TECHNOLOGY OPERATIONS					
Basis of allocation: GENERAL ADMINISTRATION					
FY13 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY13)					
General Fund					
Municipal Court	267,352	1.7%	\$2,430	\$3,030	(\$600)
Police	3,936,534	25.3%	\$36,220	39,090	(2,870)
Fire	3,053,417	19.6%	\$28,060	33,030	(4,970)
Ambulance	130,259	0.8%	\$1,150	1,180	(30)
Parks	923,441	5.9%	\$8,450	9,940	(1,490)
Recreation	358,883	2.3%	\$3,290	3,540	(250)
Aquatic Center	363,032	2.3%	\$3,290	4,040	(750)
Planning	261,065	1.7%	\$2,430	2,360	70
Building	222,593	1.4%	\$2,000	2,530	(530)
Total General Fund	<u>9,516,576</u>	<u>61.00%</u>	<u>87,320</u>	<u>98,740</u>	<u>(11,420)</u>
State Tax Street Fund	771,954	5.0%	\$7,160	9,940	(2,780)
Library Fund	477,444	3.1%	\$4,440	6,230	(1,790)
Convention Center Fund	618,773	4.0%	\$5,730	6,740	(1,010)
Water Fund	1,813,467	11.7%	\$16,750	20,730	(3,980)
Sewer Fund	1,739,015	11.2%	\$16,040	19,210	(3,170)
Airport Fund	371,992	2.4%	\$3,440	4,380	(940)
Cemetery Fund	241,670	1.6%	\$2,290	2,530	(240)
	<u>15,550,891</u>	<u>100.00%</u>	<u>\$143,170</u>	<u>\$168,500</u>	<u>(\$25,330)</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.



