

City of Pendleton



**EASTERN OREGON
REGIONAL AIRPORT**



**Proposed Budget
2015-2016**

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**CITY OF PENDLETON
PROPOSED BUDGET
FY 15-16**

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**CITY OF PENDLETON
PROPOSED BUDGET
FY15-16**

2015-16 BUDGET COMMITTEE

John Brenne

Kricket Nicholson

Neil Brown

Vincent Papol

Jayne Clarke

Al Plute

Roger Harwerth

Camille Preus

Jane Hill

Rita Rosenberg

Phillip Houk

Charles F. Sams III

Dave Krumbein

Mike Short

Becky Marks

Chuck Wood

McKennon McDonald

Tom Young

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



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City of Pendleton Budget Committee,

I am very pleased to present to you this year's budget proposal for your consideration. While it is balanced as per Oregon budget law, we are becoming increasingly aware of how unbalanced our finances are in that we continue to be incapable of appropriately paying for adequate maintenance of our infrastructure.

I continue to be optimistic about our future. Every major industrial employer is expanding. The Unmanned Aerial Systems (UAS) Test Range is no less promising. The success of phase one of the Pendleton Heights housing project is being heralded as a potential model for the regions workforce housing shortage. The project has brought many developers who are looking at building homes in Pendleton. Building activity is higher than anyone can remember. The City is also working on a handful of new business opportunities that are looking at locating here. Tourism is trending up, as Travel Pendleton is working to strengthen the partnerships between local businesses, Chamber of Commerce, Pendleton Roundup, Happy Canyon and the City.

This coming year the City will continue to further the efforts to be sustainable, with an eye toward the future. We have completed the water, sewer, and storm water master plans. A committee appointed by the Council to work on sustainable infrastructure issues is attempting to resolve a lack of resources being invested in maintaining City facilities and roads. The Airport Commission is updating the Airport Master plan, hoping to lay the groundwork that will enable the airport to be an economic engine for the region.

We continue to make investment in technology as a means of becoming more efficient. This coming year we will finalize the financial software implementation, replace the City phone system, purchase facility management software, and meeting management software that will improve our ability to be transparent with the public.

We have included funds for two RARE students; one in public works who will focus their efforts on furthering our GIS mapping efforts and the other to work with staff and Council to create and implement a communications master plan and lay the groundwork for a future public information officer.



This year's budget sustains service levels, addresses a smaller portion of our maintenance needs, and decreases our general fund reserves. Over the past several years, we have reduced our workforce by six full time positions. This year I am proposing four new positions in emergency services; one patrol position in the Police Department and three paramedic positions in the Fire Department. We expect the paramedic position to be cost neutral, in that it will increase revenues and decrease personnel costs. All of the positions will address significant increases in calls for service and assist us in preserving our quality of life.

I continue to be very sensitive to the fact that many of our employees are being asked to perform their work without adequate staffing. The biggest challenge to adding staff continues to be the rising costs of personnel. While the PERS rate is projected to increase at a much lower level that history has shown, this year our high deductible health insurance plan went up substantially due to high claims history as has our general liability insurance.

Fees continue to be a source of revenue for the City. I have not proposed any increases beyond what will go up as a result of current law. I do anticipate that the Council will increase water and sewer rates as a result of the findings in the master plan, this discussion is yet to take place.

Inter fund loan balances have declined steadily since 2012 from \$2.9M to \$2.5M in 2014. The beginning fund balance in the general fund was reduced substantially due to the re-valuation of ambulance accounts receivables. The expectation is that the additional staff and outsourcing the billing services will insure our revenue/cost ratios are trending in the right direction.

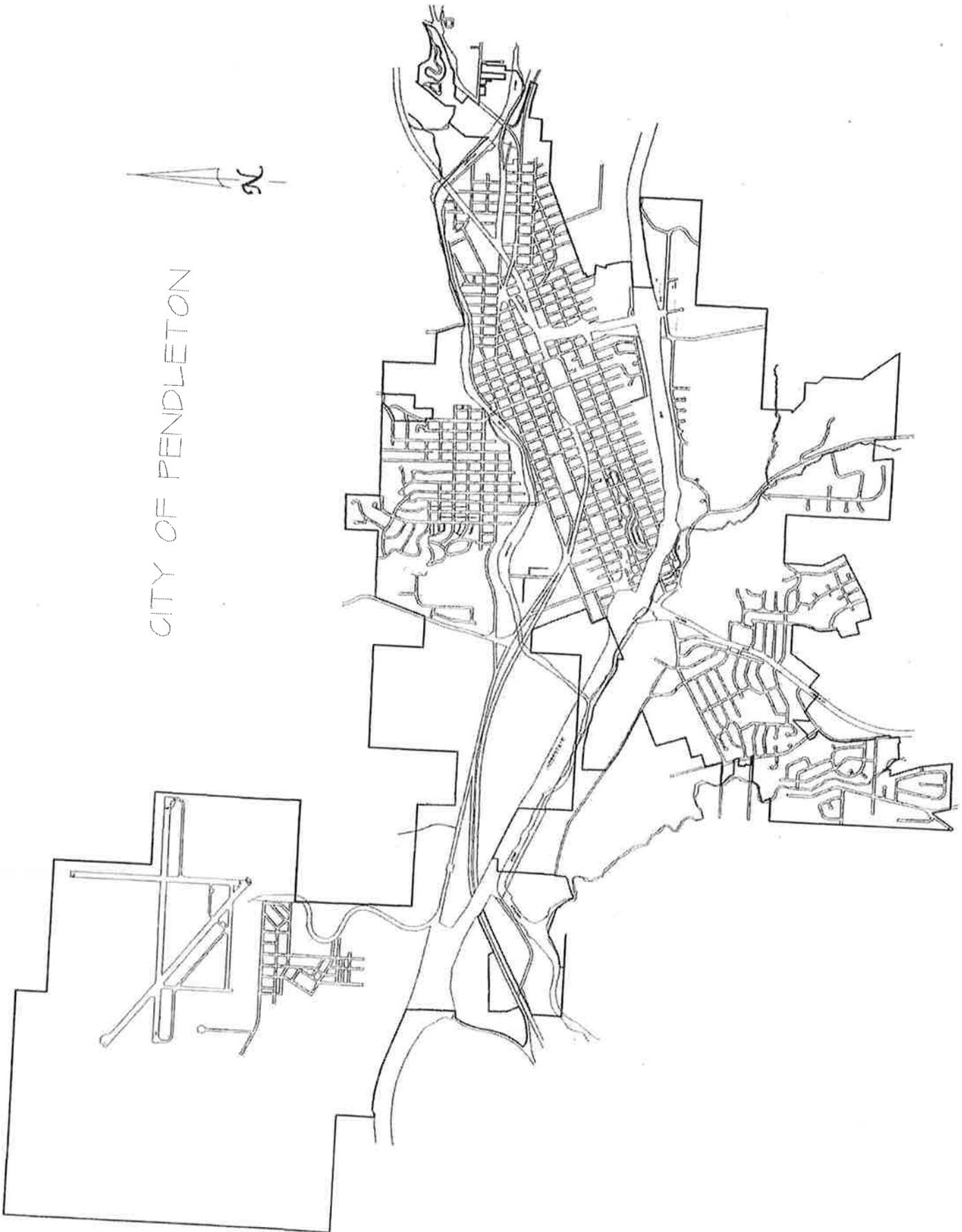
Looking back this has been a difficult year. For any city to consider sustainable practices, we have to know where we are in order to know where we need to be. To ask our citizens to support efforts to wrestle with these problems, we become vulnerable to those who want to focus on the problem rather than solutions. I, for one, am happy to serve a community that faces the issues rather than the alternative.

Sincerely,

Robb Corbett, City Manager



CITY OF PENDLETON



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

Pendleton – The Premier City in Eastern Oregon

Mayor & City Council 2013-2015 Goals

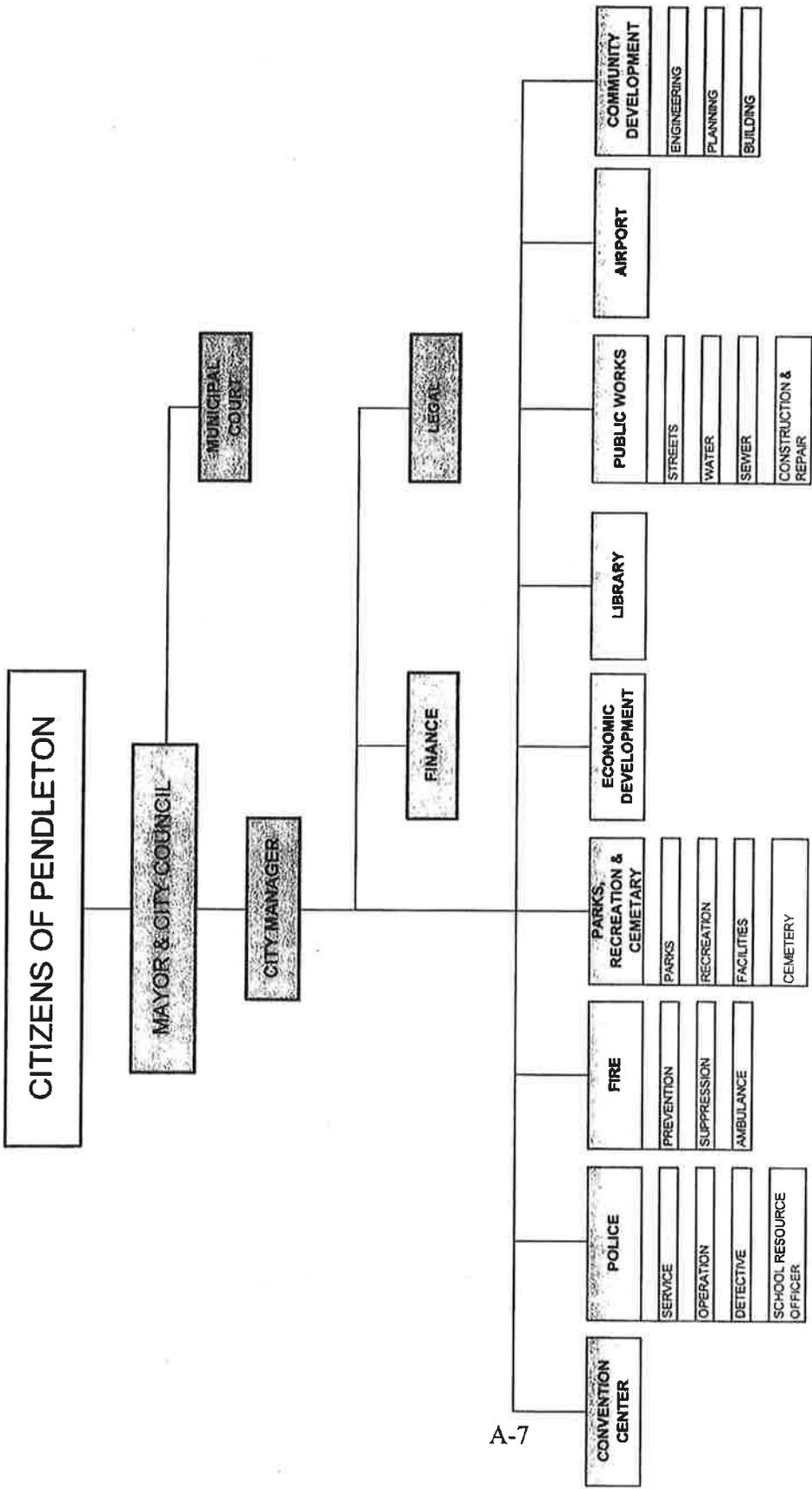
Goal: Increase number of jobs & median income by:

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

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

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

Goal: Emphasize and enhance commitment to public safety.



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 2016

- 2/26 FY 2016 budget forms and financial reports distributed.
- 03/11 Experience estimates for FY16 are due to Finance Director.
- 03/13 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/17 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)
- 04/16** Send notices of budget committee meeting to paper.
- 04/16 Begin printing budget.
- 04/21* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/21 Preliminary Budget completed.
- 04/28 Budget Committee meeting and State Revenue Sharing Budget.
- 04/30 Second budget committee meeting (if necessary).
- 05/5 Third budget committee meeting (if necessary).
- 05/07 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/08 Fifth budget committee meeting (if necessary).
- 05/20* Send budget summaries and notice of Council hearing to paper.
- 05/26 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.
- 06/02 Budget Hearing before the City Council.
- 06/02 Budget proposed for adoption at this time.
- 07/01 Budget and proper state budget forms submitted to County Assessor.

* Publishing dates

** Newspaper deadline dates

HOW TO READ THE BUDGET

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

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

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

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

The City has 34 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

State Tax Street Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

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

Sidewalk Repair Loan Fund

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

Pendleton Convention Center Fund

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

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

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

Parks Trust Fund

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

City/County Public Safety Fund

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

Horne Special Trust Fund

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

Debt Service Fund

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

Debt Service Fund

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. Parks improvements bond is the only issue of general obligation debt unpaid as of January, 2015.

Capital Project Funds

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

Local Improvement District Construction Fund

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

HB2001 Road Projects Construction Fund

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

Permanent Funds

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

Water Capital Reserve Fund

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

Sewer Fund

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

Sewer Capital Reserve Fund

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

Wastewater Treatment Plant Rate Stabilization Fund

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

Wastewater Treatment Plant Rate Reserve Fund

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

Wastewater Treatment Plant Debt Service Fund

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

Airport Fund

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

Internal Service Funds

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

PW Administration and Fleet Fund

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

Central Services Fund

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

Agency Funds

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

Pendleton Foundation Trust Fund

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

CITY OF PENDLETON

SUMMARY OF PROPOSED RESOURCES BY FUND

	ACTUAL FY13	ACTUAL FY14	BUDGET FY15	PROPOSED FY16
General Fund	14,037,759	13,862,517	\$15,700,200	15,432,350
State Tax Street Fund	1,660,200	1,953,216	2,287,635	2,302,400
City Fuel Tax Fund	532,530	0	0	0
Bike Fund	15,157	16,782	18,050	18,350
Library Fund	573,128	602,180	577,320	699,000
Library Special Trust Fund	669,737	663,020	84,270	115,425
City Transportation Fund	640,427	653,552	446,750	416,900
Community Development Block Grant Fund	6,707	11,376	2,600	2,600
Community Development Fund	874,016	966,330	642,400	432,500
Sidewalk Repair Fund	(95,419)	(67,368)	77,500	60,300
Pendleton Convention Center Fund	561,675	505,760	846,250	813,850
Pendleton Convention Center TPAC Fund	108,086	136,007	1,038,500	137,400
Police Interagency Special Revolving Fund	221,559	191,247	170,400	196,000
Development Fees Fund	701,582	826,553	959,550	911,900
Parks Equipment Capital Reserve Fund	55,233	58,348	25,550	31,350
Public Safety Capital Reserve Fund	61,697	124,270	238,300	202,725
Parks Trust Fund	123,910	129,608	120,500	116,500
City/County Public Safety Fd	217,843	256,386	70,100	149,950
Horne Special Trust Fund	2,276	20,344	20,275	20,275
Hospital Road Fund	372,259	377,740	0	0
LID Construction Fund	114,334	855,670	592,725	882,550
HB2001 Road Projects Construction Fund	25,347	459,697	888,580	875,300
Library Permanent Trust Fund	141,405	140,872	6,120	6,130
Cemetery & Maus. Perp. Care Trust Fd.	754,538	772,566	748,750	797,150
Debt Service Fund	537,275	517,715	236,540	238,625
Water Fund	3,144,661	3,527,061	5,536,550	6,813,300
Water Capital Reserve Fund	0	0	250,500	501,000
Sewer Fund	5,210,228	5,889,263	5,003,300	4,945,700
Sewer Capital Reserve Fund	3,000,969	3,176,611	3,714,200	3,618,600
WWTP Capital Projects Fund	762,019	141,418	141,500	0
WWTP Bond Reserve Fund	744,697	744,697	744,700	744,700
WWTP Debt Service Fund	744,598	740,773	744,573	744,698
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(1,528,341)	(425,697)	3,844,200	5,143,400
Cemetery Fund	248,045	0	0	0
PW Administration & Fleet Fund	1,371,199	1,547,300	1,637,000	1,649,900
Central Services Fund	3,010,243	3,210,924	3,270,440	3,470,650
Pend. Foundation Trust Fund	158,545	195,775	240,000	240,000
Eastern Oregon Drug Task Force Agency Fd.	49,664	0	0	0
	<u>40,279,788</u>	<u>43,232,513</u>	<u>51,375,828</u>	<u>53,181,478</u>

CITY OF PENDLETON

SUMMARY OF PROPOSED EXPENDITURES BY FUND

	ACTUAL FY13	ACTUAL FY14	BUDGET FY15	PROPOSED FY16
General Fund	\$11,615,148	\$11,389,697	\$15,700,200	\$15,432,350
State Tax Street Fund	1,131,685	1,142,726	2,287,635	2,302,400
City Fuel Tax Fund	532,530	0	0	0
Bike Fund	8,000	8,000	18,050	18,350
Library Fund	503,936	512,093	577,320	699,000
Library Special Trust Fund	17,763	598,519	84,270	115,425
City Transportation Program Fund	251,048	256,189	446,750	416,900
Community Development Block Grant Fund	4,094	8,750	2,600	2,600
Community Development Fund	99,698	378,722	642,400	432,500
Sidewalk Repair Fund	2,296	1,757	77,500	60,300
Pendleton Convention Center Fund	720,215	635,232	846,250	813,850
Pendleton Convention Center TPAC Fund	65,159	8,305	1,038,500	137,400
Police Interagency Special Revolving Fd	165,046	118,626	170,400	196,000
Development Fees Fund	1,137	6,796	959,550	911,900
Parks Equipment Capital Reserve Fund	9,090	37,181	25,550	31,350
Public Safety Capital Reserve Fund	100,721	57,663	238,300	202,725
Parks Trust Fund	2,553	1,200	120,500	116,500
City/County Public Safety Fd	22,360	222,534	70,100	149,950
Horne Special Trust Fund	30	87	20,275	20,275
Hospital Road Fund	372,259	377,740	0	0
LID Construction Fund	127,315	1,064,815	592,725	882,550
HB2001 Road Project Construction Fund	23,263	446,521	888,580	875,300
Library Permanent Trust Fund	826	134,782	6,120	6,130
Cemetery & Maus. Perp. Care Trust Fd	25,000	6,009	748,750	797,150
Debt Service Fund	502,125	502,610	236,540	238,625
Water Fund	3,265,718	3,453,048	5,536,550	6,813,300
Water Capital Reserve Fund	0	0	250,500	501,000
Sewer Fund	3,841,357	4,769,448	5,003,300	4,945,700
Sewer Capital Reserve Fund	355,776	0	3,714,200	3,618,600
WWTP Capital Projects Fund	620,600	0	141,500	0
WWTP Bond Reserve Fund	0	0	744,700	744,700
WWTP Debt Service Fund	744,597	740,773	744,573	744,698
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	686,234	1,753,081	3,844,200	5,143,400
Cemetery Fund	261,323	0	0	0
PW Administration & Fleet Fund	1,032,919	1,237,579	1,637,000	1,649,900
Central Services Fund	2,522,243	2,639,262	3,270,440	3,470,650
Pendleton Foundation Trust Fund	117,283	146,395	240,000	240,000
Eastern Oregon Drug Task Force Agency	49,664	0	0	0
	<u>\$29,801,012</u>	<u>\$32,656,141</u>	<u>\$51,375,828</u>	<u>\$53,181,478</u>

CITY OF PENDLETON
SUMMARY OF PROPOSED RESOURCES BY SOURCE
2016 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL
General Fund	\$2,480,700	\$5,915,250	\$0	\$3,568,940	\$1,079,540
State Street Fund	847,300				1,271,400
Bike Fund	8,700	0			9,600
Library Fund	156,440				431,150
Library Special Trust Fund	77,300			16,000	
City Transportation Fund	36,000				338,420
CDBG Fund	2,600			15,000	
Community Development Fd	309,950				
Sidewalk Repair Fund	0				
Pendleton Convention Center Fund	0		12,800		
PCC TPAC Fund	39,000	441,350		50,000	
Horne Special Trust Fund	20,175	98,190			
Police Interagency Special Revolving Fd	84,600				
Development Fees Fund	823,350				106,000
Parks Equipment Capital Reserve Fund	26,250		6,025	75,000	
Public Safety Capital Reserve Fund	7,700				
Parks Trust Fund	110,000			195,000	0
City/County Public Safety Fd	89,450			4,000	
Library Permanent Trust Fund	6,100				
Cemetery & Maus. Perp. Care Tr. Fd.	769,000			3,150	
LID Construction Fund	0				
HB2001 Road Projects Construction Fd	13,970		157,550		861,280
Debt Service Fund	4,315	234,310			
Water Fund	101,300				
Water Capital Reserve Fund	250,500				2,500,000
Sewer Fund	495,000				
Sewer Capital Reserve Fund	3,598,600				500,000
WWTP Capital Project Fund	0				
WWTP Bond Reserve Fund	744,700				
WWTP Debt Service Fund	0				
WWTP Rate Stabilization Fund	450,000				
Airport Fund	0				2,201,828
PW Administration & Fleet Fund	277,000				
Central Services Fund	200,000	14,000		33,540	54,380
Pendleton Foundation Trust Fund	5,000				
TOTAL RESOURCES	<u>\$12,035,000</u>	<u>\$6,703,100</u>	<u>\$176,375</u>	<u>\$3,960,630</u>	<u>\$9,353,598</u>

<u>CHARGES FOR SERVICES</u>	<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$1,651,805	\$390,000	\$137,725	\$208,390	\$15,432,350	General Fund
180,700		3,000		2,302,400	State Street Fund
		50		18,350	Bike Fund
		34,520	60,890	699,000	Library Fund
		36,800	1,325	115,425	Library Special Trust Fund
		4,980	22,500	416,900	City Transportation Fund
		0		2,600	CDBG Fund
		122,550	0	432,500	Community Development Fd
		47,500		60,300	Sidewalk Repair Fund
258,500		64,000		813,850	Pendleton Convention Center Fun
		210		137,400	PCC TPAC Fund
		100	0	20,275	Horne Special Trust Fund
4,800		600		196,000	Police Interagency Spec Rev Fund
		7,525		911,900	Development Fees Fund
		100	5,000	31,350	Parks Equipment Capital Reserve
		25	0	202,725	Public Safety Capital Reserve Fun
		2,500		116,500	Parks Trust Fund
60,000		500		149,950	City/County Public Safety Fd
		30		6,130	Library Permanent Trust Fund
		25,000		797,150	Cemetery & Maus. Perp. Care Tr.
		725,000		882,550	LID Construction Fund
		50		875,300	HB2001 Road Projects Constructi
				238,625	Debt Service Fund
4,171,500		40,500		6,813,300	Water Fund
		500	250,000	501,000	Water Capital Reserve Fund
3,852,500		98,200		4,945,700	Sewer Fund
		20,000		3,618,600	Sewer Capital Reserve Fund
		0		0	WWTP Capital Project Fund
		0		744,700	WWTP Bond Reserve Fund
			744,698	744,698	WWTP Debt Service Fund
				450,000	WWTP Rate Stabilization Fund
512,530		2,342,042	87,000	5,143,400	Airport Fund
1,368,150		4,750		1,649,900	PW Administration & Fleet Fund
3,159,120		9,610		3,470,650	Central Services Fund
		235,000		240,000	Pend. Foundation Trust Fund
<u>\$15,219,605</u>	<u>\$390,000</u>	<u>\$3,963,367</u>	<u>\$1,379,803</u>	<u>\$53,181,478</u>	<u>TOTAL RESOURCES</u>

CITY OF PENDLETON
SUMMARY OF PROPOSED BUDGET EXPENDITURES BY OBJECT GROUP
2016 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$151,350	\$201,950	\$6,000	\$4,050	
Police Department	3,134,575	1,045,210		155,715	
Fire/Ambulance Department	2,965,170	788,030		144,300	
Parks Division	664,540	388,740		25,320	
Recreation Division	296,460	205,370		6,570	
Aquatic Division	198,990	339,070		2,570	
Cemetery Division	152,900	115,350		4,950	
Planning Division	209,650	254,280		6,470	
Building Division	236,640	69,140		10,670	
Economic Development Department		76,000			
Non-Departmental		473,825	313,000	260,660	175,390
TOTAL GENERAL FUND	8,010,275	3,956,965	319,000	621,275	175,390
STATE TAX STREET FUND	348,855	748,380	1,000,000	0	13,750
BIKE FUND		9,600			
LIBRARY FUND	394,200	118,090	26,000	1,000	15,060
LIBRARY SPECIAL TRUST FUND		30,000			
CITY TRANSPORTATION FUND		386,200			
CDBG GRANT FUND		0			
COMMUNITY DEVELOPMENT FUND		141,000			
SIDEWALK REPAIR FUND		300	0	60,000	
PENDLETON CONVENTION CTI	273,800	408,490		81,500	6,710
PCC TPAC FUND			40,000	75,235	
HORNE SPECIAL TRUST FUND		200			
POLICE INTERAGENCY SPECIAL REVOLVING FD		196,000			
DEVELOPMENT FEES FUND			911,900		
PARKS EQUIPMENT CAPITAL RESERVE FD			31,350		
PUBLIC SAFETY CAPITAL RESERVE FD			190,000	1,000	
PARKS TRUST FUND			30,000		
CITY/COUNTY PUBLIC SAFETY FD		144,950	5,000		
LID CONSTRUCTION FUND		800	500,000	381,750	
HB2001 ROAD PROJECTS CONSTRUCTION FD			874,805	495	
LIBRARY PERMANENT TRUST FUND					1,325
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
DEBT SERVICE FUND				238,625	
WATER FUND	529,530	2,337,740	2,970,000	698,905	266,010
WATER CAPITAL RESERVE FD					
SEWER FUND	582,085	2,140,800	970,000	477,190	757,888
SEWER CAPITAL RESERVE FUND			550,000		
WWTB BOND RESERVE FUND					
WWTP DEBT SERVICE FUND				744,698	
WWTP RATE STABILIZATION FUND					
AIRPORT FUND	264,000	293,830	2,253,240	2,323,000	9,330
PW ADMINISTRATION & FLEET	1,047,715	225,830	97,150		36,640
CENTRAL SERVICES FUND					
City Manager's Office	375,450	30,000			
Mayor and City Council	18,950	34,000			
PDC Administration	30,000	5,000			
Insurance		379,500			72,700
Legal Department	221,100	72,500			
Finance Department	523,800	167,250	160,200		
Engineering Division	416,350	36,960	15,000		
Facilities Division	390,800	174,900			
Information Technology	0	172,500	22,000		
TOTAL CENTRAL SERVICES	1,976,450	1,072,610	197,200	0	72,700
PENDLETON FOUNDATION TRUST FUND		240,000			
TOTAL EXPENDITURES	\$13,426,910	\$12,451,785	\$10,965,645	\$5,704,673	\$1,379,803

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$363,350		\$363,350	GENERAL FUND
	4,335,500		4,335,500	Municipal Court
	3,897,500		3,897,500	Police Department
	1,078,600		1,078,600	Fire/Ambulance Department
	508,400		508,400	Parks Division
	540,630		540,630	Recreation Division
	273,200		273,200	Aquatic Division
	470,400		470,400	Cemetery Division
	316,450		316,450	Planning Division
	76,000		76,000	Building Division
2,307,445	3,530,320	42,000	3,572,320	Economic Development Department
2,307,445	15,390,350	42,000	15,432,350	Non-Departmental
				TOTAL GENERAL FUND
191,415	2,302,400	0	2,302,400	STATE TAX STREET FUND
	9,600	8,750	18,350	BIKE FUND
144,650	699,000		699,000	LIBRARY FUND
82,925	112,925	2,500	115,425	LIBRARY SPECIAL TRUST FUND
30,700	416,900		416,900	CITY TRANSPORTATION FUND
2,600	2,600		2,600	CDBG GRANT FUND
291,500	432,500		432,500	COMMUNITY DEVELOPMENT FUND
	60,300		60,300	SIDEWALK REPAIR FUND
43,350	813,850		813,850	PENDLETON CONVENTION CTR. FUND
	115,235	22,165	137,400	PCC TPAC FUND
	200	20,075	20,275	HORNE SPECIAL TRUST FUND
	196,000		196,000	POLICE INTERAGENCY SPECIAL REVOLVING
	911,900		911,900	DEVELOPMENT FEES FUND
	31,350		31,350	PARKS EQUIPMENT CAPITAL RESERVE FD
	191,000	11,725	202,725	PUBLIC SAFETY CAPITAL RESERVE FD
	30,000	86,500	116,500	PARKS TRUST FUND
	149,950		149,950	CITY/COUNTY PUBLIC SAFETY FD
	882,550		882,550	LID CONSTRUCTION FUND
	875,300		875,300	HB2001 ROAD PROJECTS CONSTRUCTION FUND
	1,325	4,805	6,130	LIBRARY PERMANENT TRUST FUND
	25,000	772,150	797,150	CEMETERY & MAUS. PERP. CARE TR. FD.
	238,625		238,625	DEBT SERVICE FUND
11,115	6,813,300		6,813,300	WATER FUND
	0	501,000	501,000	WATER CAPITAL RESERVE FD
17,737	4,945,700		4,945,700	SEWER FUND
	550,000	3,068,600	3,618,600	SEWER CAPITAL RESERVE FUND
	0	744,700	744,700	WWTB BOND RESERVE FUND
	744,698		744,698	WWTP DEBT SERVICE FUND
	0	450,000	450,000	WWTP RATE STABILIZATION FUND
	5,143,400		5,143,400	AIRPORT FUND
50,000	1,457,335	192,565	1,649,900	PW ADMINISTRATION & FLEET FUND
	405,450		405,450	CENTRAL SERVICES FUND
	52,950		52,950	City Manager's Office
	35,000		35,000	Mayor and City Council
151,690	603,890		603,890	PDC Administration
	293,600		293,600	Insurance
	851,250		851,250	Legal Department
	468,310		468,310	Finance Department
	565,700		565,700	Engineering Division
	194,500		194,500	Facilities Division
151,690	3,470,650		3,470,650	Information Technology
	240,000		240,000	TOTAL CENTRAL SERVICES FUND
				PENDLETON FOUNDATION TRUST FUND
\$3,325,127	\$47,253,943	\$5,927,535	\$53,181,478	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$15,432,350	\$175,390	\$2,307,445	\$42,000	\$12,907,515
STATE TAX STREET FUND	2,302,400	13,750	191,415		2,097,235
BIKE FUND	18,350				9,600
LIBRARY FUND	699,000	15,060	144,650	8,750	539,290
LIBRARY TRUST FUND	115,425		82,925	2,500	30,000
CITY TRANSPORTATION FUND	416,900		30,700		386,200
COMMUNITY DEVELOPMENT BLA	2,600		2,600		0
COMMUNITY DEVELOPMENT FUJ	432,500		291,500		141,000
SIDEWALK REPAIR FUND	60,300				60,300
PENDLETON CONVENTION CTR F	813,850	6,710	43,350		763,790
PENDLETON CTR TPAC FUND	137,400			22,165	115,235
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL I	196,000				196,000
DEVELOPMENT FEES FUND	911,900				911,900
PARKS EQUIPMENT CAPITAL RES	31,350				31,350
PUBLIC SAFETY EQUIPMENT CAF	202,725			11,725	191,000
PARKS TRUST FUND	116,500			86,500	31,350
CITY/COUNTY PUBLIC SAFETY FI	149,950				149,950
LID CONSTRUCTION FUND	882,550				882,550
HB 2001 ROAD PROJECTS CONSTI	875,300				875,300
LIBRARY PERMANENT TRUST FD	6,130	1,325		4,805	0
CEMETERY & MAUS. PERP. CARE	797,150	25,000		772,150	0
DEBT SERVICE FUND	238,625				238,625
WATER FUND	6,813,300	266,010	11,115		6,536,175
WATER CAPITAL RESERVE FUND	501,000			501,000	0
SEWER FUND	4,945,700	757,888	17,737		4,170,075
SEWER CAPITAL RESERVE FUND	3,618,600			3,068,600	550,000
WWTP CAPITAL PROJECTS FUND	0				0
WWTP REVENUE BOND RESERVE	744,700			744,700	0
WWTP REVENUE BOND DEBT SEF	744,698				744,698
WWTP RATE STABILIZATION FUN	450,000			450,000	0
AIRPORT FUND	5,143,400	9,330			5,134,070
CONSTRUCTION & REPAIR FUND	1,649,900	36,640	50,000	192,565	1,370,695
CENTRAL SERVICES FUND	3,470,650	72,700	151,690		3,246,260
PENDLETON FOUNDATION TRUS'	240,000				240,000
TOTAL EXPENDITURES	\$53,181,478	\$1,379,803	\$3,325,127	\$5,927,535	\$42,550,363

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$15,700,200	\$170,540	\$3,059,765	\$35,000	\$12,434,895
STATE TAX STREET FUND	2,287,635	12,010	446,855		1,828,770
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	446,750		28,000		418,750
COMMUNITY DEVELOPMENT BLU	2,600			2,600	0
COMMUNITY DEVELOPMENT FUJ	642,400	272,000	135,900	144,500	90,000
SIDEWALK REPAIR FUND	77,500				77,500
PENDLETON CONVENTION CTR F	846,250	6,520			839,730
PENDLETON CTR TPAC FUND	1,038,500			36,500	1,002,000
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL I	170,400				170,400
DEVELOPMENT FEES FUND	959,550				959,550
PARKS EQUIPMENT CAPITAL RES	25,550				25,550
PUBLIC SAFETY EQUIPMENT CAF	238,300				238,300
PARKS TRUST FUND	120,500			80,500	25,550
CITY/COUNTY PUBLIC SAFETY FI	70,100				70,100
LID CONSTRUCTION FUND	592,725				592,725
HB 2001 ROAD PROJECTS CONSTI	888,580				888,580
LIBRARY PERMANENT TRUST FD	6,120	30		6,090	0
CEMETERY & MAUS. PERP. CARE	748,750	13,000		735,750	0
DEBT SERVICE FUND	236,540			4,315	232,225
WATER FUND	5,536,550	261,170	67,150		5,208,230
WATER CAPITAL RESERVE FUND	250,500			250,500	0
SEWER FUND	5,003,300	1,160,183	28,206		3,814,911
SEWER CAPITAL RESERVE FUND	3,714,200			3,714,200	0
WWTP CAPITAL PROJECTS FUND	141,500	141,500			0
WWTP REVENUE BOND RESERVE	744,700			744,700	0
WWTP REVENUE BOND DEBT SEI	744,573				744,573
WWTP RATE STABILIZATION FUN	450,000			450,000	0
AIRPORT FUND	3,844,200	8,560			3,835,640
CONSTRUCTION & REPAIR FUND	1,637,000	223,115	56,000	75,830	1,282,055
CENTRAL SERVICES FUND	3,270,440	66,260	72,580		3,131,600
PENDLETON FOUNDATION TRUS'	240,000				240,000
TOTAL EXPENDITURES	\$51,375,828	\$2,346,718	\$3,954,286	\$6,363,380	\$38,696,994

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY13	ACTUAL FY14	BUDGET FY15	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY16	APPROVED BUDGET FY16	ADOPTED BUDGET FY16
			From General Fund			
33,390	63,030	58,040	To Library Fund	60,890		
20,000	22,500	22,500	To City Transportation Fund	22,500		
5,000	5,000	5,000	To Parks Equipment Capital Re:	5,000		
34,210	76,900	85,000	To Airport Fund	87,000		
121,750	13,251	0	To Cemetery Fund	0		
			From Street Fund			
10,060	11,570	12,010	To General Fund -PERS	13,750		
			From Library Fund			
13,080	11,470	11,830	To General Fund -PERS	15,060		
			From Community Dev Fund			
	322,700	272,000	To Airport Fund	0		
			From Pendleton Convention Center Fund			
9,000	7,690	6,520	To General Fund -PERS	6,710		
			From Public Safety Equipment Reserve Fd			
44,350	0	0	To Airport Fund	0		
			From Library Permanent Trust Fund			
826	294	30	To Library Special Trust Fund	1,325		
			From Water Fund			
11,870	14,210	11,170	To General Fund -PERS	16,010		
		250,000	To Water Capital Reserve Fd	250,000		
			From Sewer Fund			
13,000	14,690	15,610	To General Fund -PERS	13,190		
0	500,000	400,000	To Sewer Capital Reserve Fund	0		
744,598	740,775	744,573	To WWTP Debt Fund	744,698		
			From Sewer Capital Project Fund			
		141,500	To Sewer Capital Reserve Fund	0		
			From Airport Fund			
8,790	8,800	8,560	To General Fund - PERS	9,330		
			From Cemetery Fund			
4,200	0	0	To General Fund - PERS	0		
20,175	0	0	To Horne Trust Fund	0		
			From Construction & Repair Fund			
24,480	27,770	29,280	To General Fund - PERS	36,640		
0	0	193,835	To Street Fund			
			From Central Service Fund			
52,520	60,800	66,260	To General Fund - PERS	72,700		
7,000	7,000	0	To Parks Equipment Reserve Ft	0		
10,000	0	0	To Library Fund	0		
			From Cemetery Perp. Care Fund			
25,000	6,009	13,000	To General Fund	25,000		
\$1,213,299	\$1,914,459	\$2,346,718	Total Interfund Transfers	\$1,379,803	\$0	\$0

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY16 PAYMENTS		BALANCE OUTSTANDING 6/30/2016
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Facility Bonds Series 2005	12/01/04	01/01/16	\$1,945,000	\$230,000	\$8,625	\$0
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	240,000	303,990	5,880,000
REVENUE BONDS						
Wastewater Revenue Series 2007	11/18/07	01/15/28	9,980,000	440,000	304,698	6,895,000
TOTAL CITY BONDED DEBT			<u><u>\$19,085,000</u></u>	<u><u>\$910,000</u></u>	<u><u>\$617,313</u></u>	<u><u>\$12,775,000</u></u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

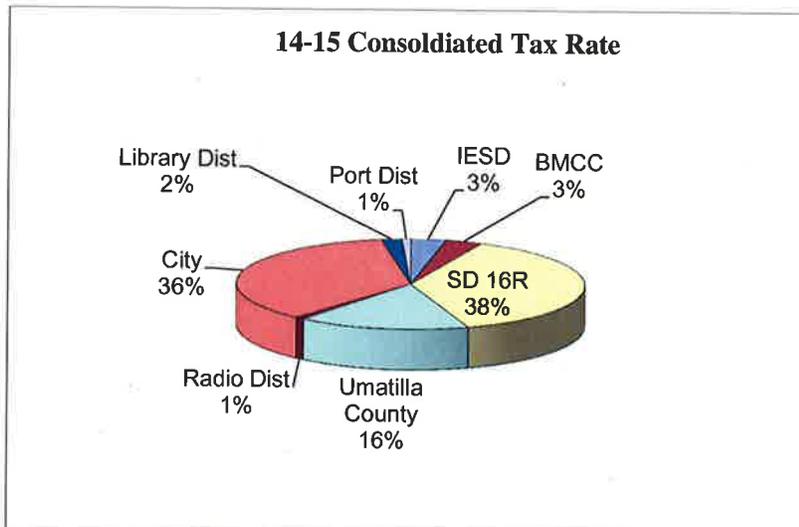
	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	ACTUAL FY15	PROPOSED BUDGET FY16
Tax raised by Permanent Rate \$6.5771	\$4,888,960	\$4,997,805	\$5,120,818	\$5,285,130	\$5,526,659
Debt Service	509,611	483,603	486,000	227,340	238,625
TOTAL REQUEST	\$5,398,571	\$5,481,408	\$5,606,818	\$5,512,470	\$5,765,284
Assessed Valuation (AV)	\$748,979,229	\$766,878,307	\$787,809,220	\$814,232,697	\$840,288,143
Increase in Assessed Valuation	2.8%	2.4%	2.7%	3.4%	3.2%
Tax Rate per \$1000 (without M5 limitation)	\$7.2575	\$7.2077	\$7.1940	\$6.8563	\$6.8611
"Compressed" Rate per \$1000 (with M	\$7.1583	\$7.0877	\$7.0399	\$6.6900	\$6.7714
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$4,888,960	\$4,997,805	\$5,120,818	\$5,285,130	\$5,526,659
Loss Due to Measure 5 Limitation	(37,153)	(46,032)	(60,681)	(65,289)	(75,356)
	4,851,807	4,951,773	5,060,137	5,219,841	5,451,303
Not collected first year (Discounts) (6.	(291,108)	(297,106)	(303,608)	(313,190)	(327,078)
Estimated Current Tax Revenues for General Fund	\$4,560,699	\$4,654,667	\$4,756,529	\$4,906,651	\$5,124,225

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

CITY OF PENDLETON
For Tax Year July 1, 2014 to June 30, 2015

Taxes by District	Tax Rate	"Compressed" Tax Rate Limitation (per \$1000 AV)
EDUCATION:		
Education Service District	\$0.6156	\$0.5021
Blue Mountain Community College	0.6611	0.5392
School District #16R	4.4537	3.6325
School District #16R Special Levy	0.4000	0.3262
Education Total:	6.1304	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8155
Port of Umatilla	0.1539	0.1521
City of Pendleton	6.5771	6.5005
Umatilla Special Library District	0.3682	0.3639
General Government Total:	10.1179	10.0000
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.1814	0.1814
School District #16R Bond	2.3916	2.3916
City of Pendleton Bond	0.2792	0.2792
Excluded From Limitation:	2.8522	2.8522
2012-2013 Property Tax Totals	\$19.1005	\$17.8522

Information as provided by the Umatilla County Assessor's Office





General Fund

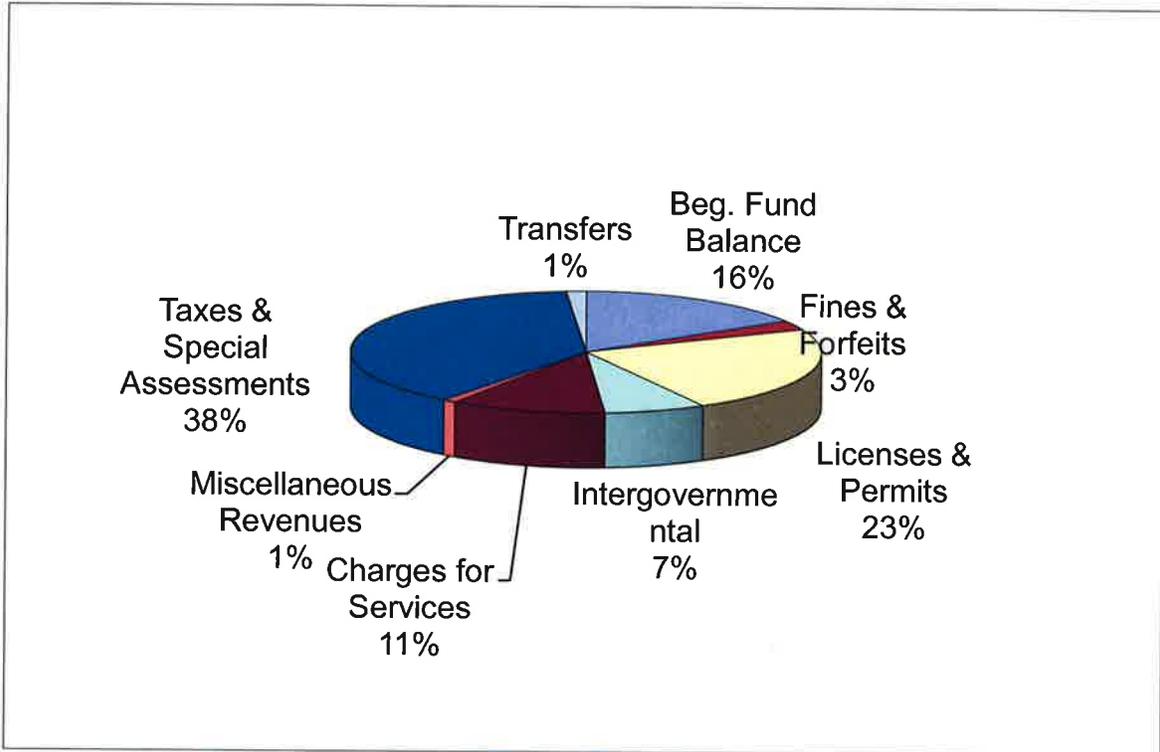
CITY OF PENDLETON

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 2016

Beg. Fund Balance	\$2,480,700
Fines & Forfeits	390,000
Licenses & Permits	3,568,940
Intergovernmental	1,079,540
Charges for Services	1,651,805
Miscellaneous Revenues	137,725
Taxes & Special Assessments	5,915,250
Transfers	208,390
Total Revenues	\$15,432,350

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 17 percent of total General Fund revenues. Franchise fees and the collection of those fees directly by cities are under close examination by utilities for legislative changes.

State Revenues to the General Fund includes the City's share of state-imposed cigarette and liquor taxes; state revenue sharing; 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 \$40,000 annually and also rents out a building in the public safety complex to the Oregon State Police.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY16 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 FY16 is projected at \$2,480,700 based on a review of all revenues and expenditures for FY14 as of March 1, 2015.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 3.2%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$5,526,659. Collections on delinquent property taxes are estimated at \$200,000.

Actual FY13	Actual FY14	Budget FY15	Resources	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			Property Taxes			
\$4,761,113	\$4,829,572	\$5,215,100	Current Property Taxes	\$5,124,250		
188,990	218,476	190,000	Delinquent Property Taxes	200,000		
\$4,950,103	\$5,048,048	\$5,405,100	Total Property Taxes	\$5,324,250	\$0	\$0

Transient Room Tax (TRT) revenues are projected based on total collection of \$912,350 TRT revenues. The General Funds is expected to receive \$471,000 of the TRT and \$120,000 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$127,725 of the TRT and \$120,000 of the collected TPAC for FY16.

FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			FRANCHISE FEES			
\$286,793	\$337,658	\$375,000	Cascade Natural Gas	\$331,000		
1,087,848	1,165,208	1,125,000	Pacific Power	1,150,000		
65,658	59,341	65,000	Century Link	46,000		
108,202	120,776	110,000	Charter Comm.	128,000		
288,521	301,370	300,000	Pendleton Sanitary Service	328,000		
4,516	3,924	4,500	Umatilla Electric Co-op	5,000		
19,076	24,292	25,000	Other Franchise payments	30,000		
507,525	522,028	523,920	City of Pendleton Utilities	560,490		
\$2,368,139	\$2,534,597	\$2,528,420	Total Franchise Fees	\$2,578,490	\$0	\$0

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
RECREATION FEES						
\$7,967	\$8,026	\$8,500	Adult Sports	\$9,000		
20,145	21,432	20,500	Gymnastic Programs	17,500		
7,185	5,875	6,500	Parks Reservations	7,000		
16,144	19,040	15,000	Swimming Pool - Lessons	15,000		
46,492	69,164	58,000	Swimming Pool - Season Passes	65,000		
139,816	135,466	128,000	Swimming Pool - Gen Admin	135,000		
64,248	61,204	74,000	Swimming Pool - Concessions	70,000		
7,579	4,735	5,000	Swimming Pool - Private Parties	9,000		
4,297	10,270	5,000	Swimming Pool - Other	5,500		
33,485	48,526	48,750	Other Recreation Programs	60,000		
4,123	4,445	3,200	Ice Skating Rink	6,250		
2,476	2,741	2,500	Recreation Concessions	4,000		
7,800	10,130	7,500	Recreation Sponsorships	6,000		
\$361,757	\$401,054	\$382,450	Total Recreation Fees	\$409,250	\$0	\$0

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 \$180,000, are again proposed as a General Fund resource. State revenues for FY16 also include \$36,000 for the highway exchange maintenance contract and \$7,000 is budgeted for Community Park project grant still to be awarded. There is a planning grant for consultant work for \$208,000. An estimate of federal and state reimbursements for participating in forest firefighting is included in the budget.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
STATE/FEDERAL REVENUES						
\$23,680	\$22,535	\$21,000	Cigarette Tax	\$19,540		
222,234	234,647	239,000	Liquor Tax	269,050		
20,156	0	0	9-1-1 Telephone Tax	0		
145,951	154,650	135,000	State Revenue Sharing	180,000		
0	0	0	Victims Assistance Grant	0		
0	0	0	Drug Task Force Grant	0		
0	0	0	DEQ Grant	0		
31,320	79,800	186,000	Forest Fire Reimbursements	75,000		
0	0	70,000	Park Grants	7,000		
11,017	0	0	ODOT Public Transit Grants	0		
130,000	10,000	0	DLCDC Grants	208,000		
50,000	50,000	50,000	ODOT Exchange Contract	36,000		
744	6,975	1,000	Police Grants	1,950		
\$635,102	\$558,607	\$702,000	Total State Revenues	\$796,540	\$0	\$0

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY16 Projections of Revenues (con't)

The FY16 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			OTHER AGENCIES			
\$291,269	\$271,064	\$280,000	Rural Fire Districts	\$283,000		
7,500	0	0	Other agencies	0		
0	6,000	0	Umatilla County	0		
<u>\$298,769</u>	<u>\$277,064</u>	<u>\$280,000</u>	Total Other Agencies	<u>\$283,000</u>	<u>\$0</u>	<u>\$0</u>

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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			CHARGES FOR SERVICES			
\$36,000	\$36,000	\$36,000	Old Police Building Rental	\$40,000		
\$2,700	\$2,700	\$2,700	Gun Range rental	\$2,700		
112,671	113,513	109,200	Police OSP Building Rental	115,170		
4,253	7,678	8,000	Land/Building Rental	13,385		
9,761	9,010	9,000	McCune Gym Rental	11,000		
15,064	10,557	15,000	Vert Rental	12,000		
180,449	179,458	179,900	Total Other Chgs. for Serv.	194,255	0	0
2,177,239	2,487,181	2,050,100	Ambulance Fees	2,990,000		
74,359	77,155	70,000	FireMed Memberships	77,250		
-16,885	-15,255	-20,000	FireMed Adjustments	-56,000		
-949,704	-1,243,877	-845,000	Write-Off Medicare/Welfare	-1,273,200		
-135,677	-188,518	-120,000	Write-Off Collections	-280,500		
1,149,332	1,116,686	1,135,100	Total Ambulance Fees	1,457,550	0	0
<u>\$1,329,781</u>	<u>\$1,296,144</u>	<u>\$1,315,000</u>	Total Charges for Services	<u>\$1,651,805</u>	<u>\$0</u>	<u>\$0</u>

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			FINES AND FORFEITURES			
\$318,133	\$322,893	\$320,000	Court Fines	\$315,000		
1,048	1,569	1,000	Court Fines-Bail	1,000		
1,900	899	1,000	State Court Fines	1,000		
632	2,348	3,000	Parking Fines	2,000		
18,946	18,257	20,000	Collection Agency	15,000		
58,463	58,342	60,000	Court Cost Recovery	56,000		
<u>\$399,122</u>	<u>\$404,308</u>	<u>\$405,000</u>	Total City Fines	<u>\$390,000</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY16 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. FY16 budget does not reflect possible state revenues. Total revenues are estimated at \$340,300.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
BUILDING AND PLANNING						
\$80,074	\$98,096	\$160,000	Building Permits	\$115,000		
74,570	85,260	79,000	Plan Review	80,000		
14,850	14,255	7,000	Mechanical Permits	15,000		
0	0	45,000	Electrical Permits	45,000		
21,657	24,083	20,000	Plumbing Permits	22,000		
11,512	4,066	4,500	Other Building Permits	4,000		
3,142	10,178	21,000	Building Official Services	20,000		
0	27,113	23,000	Other Agency Services	30,000		
1,200	3,160	2,000	Conditional Uses	2,000		
500	1,520	1,500	Variances	1,500		
2,850	4,045	2,000	Partitions & Subdivisions	2,000		
2,051	3,465	4,300	Other Planning Permits	3,800		
\$212,407	\$275,241	\$369,300	Total Building & Planning	\$340,300	\$0	\$0

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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0		
0	0	0	Sale of Equipment	0		
5,190	3,817	3,990	Lien Search Fees	3,200		
163,211	77,901	42,350	Donations	21,850		
33,236	22,945	30,150	Miscellaneous	32,675		
211,639	65,983	50,000	Reimbursement of Expense	65,000		
18,978	23,540	20,000	Investment Income	15,000		
\$432,254	\$194,186	\$146,490	Total Miscellaneous Revenues	\$137,725	\$0	\$0

Budgeted transfers proposed in FY16 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$183,390.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$2,215,719	\$2,422,584	\$3,183,300	BEGINNING FUND BALANCE	\$2,480,700		
			TAXES			
4,950,103	5,048,048	5,405,100	Property Taxes	5,324,250		
545,357	558,227	544,600	TRT Taxes	591,000		
5,495,460	5,606,275	5,949,700	TOTAL TAXES	5,915,250	0	0
884	0	0	SPECIAL ASSESSMENTS	0		
			LICENSES AND PERMITS			
6,167	8,171	8,000	Dog Licenses	7,000		
111,326	104,070	117,200	Business Licenses	107,050		
2,368,139	2,534,598	2,528,420	Franchise Fees	2,578,490		
205,806	263,051	359,500	Building Fees	331,000		
6,601	12,190	9,800	Planning Fees	9,300		
0	105,707	108,100	Cemetery Fees	103,550		
361,757	401,054	382,450	Recreation Programs	409,550		
23,870	23,520	31,000	Other Fees	23,000		
3,083,666	3,452,361	3,544,470	TOTAL LICENSES & PERMITS	3,568,940	0	0
			INTERGOVERNMENTAL REVENUE			
635,102	558,606	702,000	State Revenue	796,540		
298,769	277,064	280,000	Other Agencies	283,000		
933,871	835,670	982,000	TOTAL INTERGOV'T REV.	1,079,540	0	0
1,329,781	1,296,143	1,315,000	CHARGES FOR SERVICES	1,651,805		
399,122	404,308	405,000	FINES AND FORFEITURES	390,000		
432,254	194,187	146,490	MISCELLANEOUS REVENUES	137,725		
147,000	163,009	174,240	TRANSFERS	208,390		
\$14,037,757	\$14,374,537	\$15,700,200	TOTAL FUND RESOURCES	\$15,432,350	\$0	\$0

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

Description of Current Services

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

FY15 Proposed Budget

The proposed budget for FY15 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required. Funds have been included for court interpreters under contract services. Insurance is adjusted to what the employee currently has for coverage not as full-family as prior years. Materials and services have been reduced to minimum levels of service due to budget constraints.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$120,961	\$122,281	\$116,200	Salaries and Wages	\$107,000		
19,500	21,995	27,400	Insurance	27,800		
10,786	11,606	12,500	Public Employees Retirement	12,200		
-3,710	-4,200	(4,390)	less bond payment	(4,050)		
9,423	9,226	9,240	Other Employer-paid Taxes	8,400		
156,959	160,909	160,950	Total Personal Services	151,350	0	0
MATERIALS AND SERVICES						
705	535	750	Contract Services	5,750		
92,100	68,511	81,000	Attorney's Fees	81,000		
2,925	3,417	5,500	Equipment Maint. Contracts	4,000		
740	1,190	1,500	Jury Expenses	1,500		
4,099	3,882	5,500	Postage	5,500		
1,159	21	1,000	Travel and Training	2,000		
4,955	5,798	7,100	Other Materials and Services	10,320		
71,380	62,390	76,950	Central Services Charges	91,880		
178,063	145,744	179,300	Total Materials and Services	201,950	0	0
0	0	11,810	CAPITAL OUTLAY	6,000		
3,710	4,200	4,390	DEBT SERVICE - PERS	4,050		
\$338,732	\$310,853	\$356,450	TOTAL MUNICIPAL COURT	\$363,350	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/2	1/2	1/2	Municipal Judge	1/2
1 3/4	1 3/4	1 3/4	Municipal Court Clerk	1 1/2
2 1/4	2 1/4	2 1/4	Total	2

Capital Outlay:
Court Security Upgrades

\$6,000

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

Description of Current Services

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

FY16 Proposed Budget

The police department's FY16 budget proposes adding an additional sworn officer per the Collective Bargaining Agreement negotiated by the Pendleton City Police Association in 2013. This will be the first sworn position added to the department since the late 1960's. The most significant change(s) to materials and services line items are due equipment replacement needs like firearms. The proposed Capital Improvement Projects are intended to upgrade the department's patrol vehicle fleet and mobile computing capabilities.

<u>Actual FY13</u>	<u>Actual FY14</u>	<u>Budget FY15</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed Budget FY16</u>	<u>Approved Budget FY16</u>	<u>Adopted Budget FY16</u>
			PERSONNEL SERVICES			
\$1,899,262	\$1,874,819	2,008,500	Salaries and Wages	2,095,550		
322,979	342,369	333,750	Insurance	420,360		
500,414	455,587	529,250	Public Employees Retirement	533,590		
(144,860)	(139,650)	(154,105)	less PERS bond pymt	(155,715)		
218,993	196,047	242,765	Other Employer-paid Taxes	240,790		
<u>2,796,787</u>	<u>2,729,172</u>	<u>2,960,160</u>	Total Personal Services	3,134,575	0	0
			MATERIALS AND SERVICES			
21,788	21,477	22,000	Contract Services - Dogs	22,000		
403,725	353,180	280,000	County Dispatch Service	284,770		
58,697	53,647	57,000	Gasoline	57,000		
20,374	17,395	24,000	Building Utilities	20,000		
11,536	12,259	14,000	Telephone and Teletype	16,000		
19,572	20,161	25,000	Equipment Maint. Supplies	25,000		
1,632	5,048	10,000	Repairs and Maintenance	8,000		
12,208	13,230	10,000	Uniforms and Cleaning	11,000		
3,894	2,441	6,000	Crisis Response	6,000		
11,632	11,390	15,000	Travel and Training	15,000		
48,441	59,921	65,300	Other Materials and Services	66,310		
526,250	455,600	437,660	Central Services Charges	514,130		
<u>1,139,747</u>	<u>1,025,749</u>	<u>965,960</u>	Total Materials and Services	1,045,210	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
144,860	139,650	154,105	DEBT SERVICE	155,715		
<u>\$4,081,395</u>	<u>\$3,894,571</u>	<u>\$4,080,225</u>	Total Police Department	\$4,335,500	\$0	\$0

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

<u>Actual</u> <u>FY13</u>	<u>Actual</u> <u>FY14</u>	<u>Budget</u> <u>FY15</u>	<u>POSITION</u>	<u>Proposed</u> <u>Budget</u> <u>FY16</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	4
2	2	2	Patrol Detective	2
10	10	10	Patrol Officer	9
1	1	1	Community Services Officer	1
1	1	1	DARE/Gang Officer, SRO	1
1	1	1	Code Enforcement Officer	1
3	3	3	Police Assistant	3
1/4	1/4	1/4	Part-time FTE	1/4
27 1/4	27 1/4	27 1/4	Total	28 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 (ALS) medical treatment/transport and fire/rescue response. Pendleton Fire & Ambulance's Ambulance Service Area (ASA) is approximately 1600 square miles...including the City of Pendleton, Pilot Rock, Reith, Ukiah and other unincorporated areas within Umatilla County. Revenue is generate through medical billing, a water meter assessment fee and rural fire protection contracts with the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and the Reith Water District.

FY16 Proposed Budget

The FY16 proposed budget focuses on increasing paramedic/EMT staff to offset fire response liability; increasing medical calls; unprecedented overtime; fulfilling contracted obligation(s) to the East Umatilla County Health District while improving the ability to accommodate revenue generating medical transfer requests, which are currently going to other agencies.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
1,933,490	1,906,711	\$2,121,800	Salaries and Wages	\$2,102,030		
301,804	308,908	336,090	Insurance	341,930		
430,779	422,276	453,000	Public Employees Retirement	427,560		
-148,109	-155,740	(155,920)	less PERS bond pymt	(147,710)		
226,488	204,872	245,700	Other Employer-paid Taxes	241,630		
2,744,452	2,687,026	3,000,670	Total Personal Services	2,965,440	0	0
MATERIALS AND SERVICES						
0	0	155,050	Consultants	85,000		
27,307	33,303	30,000	Building Utilities	28,000		
7,442	7,442	7,500	FireMed Campaign Expenses	7,500		
37,599	45,443	38,000	Gasoline and Diesel	45,000		
31,859	40,024	39,000	Medical Equipment and Supplies	40,000		
9,540	13,531	11,000	Uniforms and Cleaning	14,500		
55,127	92,111	44,150	Equipment Maint. Supplies	55,000		
13,849	7,413	10,000	Building Materials	11,000		
5,247	30,400	24,000	Personal Protective Equipment	15,000		
9,550	30,398	50,000	Travel and Training	55,000		
93,595	64,842	63,200	Other Materials and Services	66,300		
288,110	297,450	254,240	Central Services Charges	365,730		
579,225	662,356	726,140	Total Materials and Services	788,030	0	0
0	0	0	CAPITAL OUTLAY	0		
148,109	155,740	155,920	DEBT SERVICE	144,300		
\$3,471,786	\$3,505,122	\$3,882,730	TOTAL FIRE/AMB. DEPT.	\$3,897,770	\$0	\$0

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

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	Fire Chief	1
0	0	0	Fire Operations Chief	0
1	1	1	Fire Marshal	1
3	3	3	Captain	3
6	6	6	Lieutenant	3
9	9	9	Fire Fighter	12
1	1	1	Fire Fighter 8 hr	0
0	0	0	Paramedic	3
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	24 7/10

Proposed Capital is in the Public Safety Equipment Fund for a fire rescue truck.

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

Description of Current Services

Parks Division maintains twenty public park areas and twenty landscaped sites, the River Walk, City Hall, Convention Center, Airport terminal, Police department facility and the freeway interchanges. Maintenance activities include turf mowing, operation/repair of irrigation systems, park shelter and restroom cleaning, park garbage pick-up, tree maintenance, leaf and snow removal, 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.

FY16 Proposed Budget

The proposed budget for FY16 for the Parks Division contains no changes in service levels though clearly decisions and more prioritization of tasks will need to be made in staffing and supplies as we are doing more with less.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$489,931	\$411,404	\$452,500	PERSONNEL SERVICES			
99,973	100,635	91,700	Salaries and Wages	\$455,910		
58,265	52,079	50,750	Insurance	109,700		
(19,560)	(20,410)	(18,300)	Public Employees Retirement	68,400		
84,715	63,579	54,140	less PERS bond pymt	(25,320)		
713,324	607,286	630,790	Other Employer-paid Taxes	55,850		
			Total Personal Services	664,540	0	0
36,864	36,600	24,000	MATERIALS AND SERVICES			
29,411	22,308	27,000	Electricity	24,000		
23,510	18,925	22,000	Gasoline and Diesel	26,500		
5,966	5,100	3,500	Repairs and Maintenance	23,000		
22,206	20,399	19,000	Tools and Minor Equipment	3,500		
13,239	20,537	14,000	Equipment Maint. Supplies	19,000		
6,193	3,350	6,200	Horticultural Supplies	14,000		
9,140	10,575	850	Janitorial Supplies	6,500		
15,402	19,710	19,000	Irrigation Supplies	8,500		
2,727	1,936	1,500	Operating Supplies	19,000		
25,899	25,561	33,560	Travel and Training	1,500		
199,770	206,230	200,700	Other Materials and Services	28,310		
390,327	391,232	371,310	Central Services Charges	214,930		
			Total Materials and Services	388,740	0	0
0	0	0	CAPITAL OUTLAY			
19,560	20,410	18,300	DEBT SERVICE -PERS	0		
\$1,123,211	\$1,018,929	\$1,020,400	TOTAL PARKS DIVISION	\$1,078,600	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	Position	Proposed Budget FY16
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/3
3/4	3/4	0	Parks/Cemetary Foreman	0
1	1	1	Special Projects Coordinator	1
3	2	2	Utility Worker III	1
2	2	2	Utility Worker II	2
2	2	2	Utility Worker I	3
1/4	1/4	1/4	Senior Secretary	1/3
3 3/4	3 3/4	4 1/4	Part-time FTE's	4 1/4
13	12	11 3/4	Total	11 81/89

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

Description of Current Services

The Recreation Division staffs and programs the McCune Recreation Center, Til Taylor Pool, the winter ice rink at Roy Raley Park and a variety of programs for youth and adults.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$192,239	\$187,818	\$214,000	Salaries and Wages	\$217,500		
33,439	33,890	36,230	Insurance	40,850		
17,962	17,290	20,000	Public Employees Retirement	19,500		
(5,500)	(6,800)	(7,240)	less PERS bond pymt	(6,570)		
22,804	19,551	25,960	Other Employer-paid Taxes	25,180		
260,944	251,749	288,950	Total Personal Services	296,460	0	0
MATERIALS AND SERVICES						
17,604	13,983	24,500	Contract Services	26,500		
7,605	7,619	7,000	Electricity	8,300		
3,955	1,841	2,500	Resale Merchandise	2,500		
27,131	30,833	43,500	Recreation Programs	43,500		
9,817	8,006	10,000	Repairs and Maintenance	11,500		
637	2,637	1,500	Program Supplies	1,600		
0	0	1,750	Scholarship Awards	1,750		
1,924	2,308	1,500	Travel and Training	1,500		
41,340	38,385	25,500	Other Materials and Services	24,330		
79,050	85,380	90,510	Central Services Charges	83,890		
171,459	177,009	208,260	Total Materials and Services	205,370	0	0
5,530	6,800	7,240	DEBT SERVICE - PERS	6,570		
\$437,933	\$435,559	\$504,450	TOTAL RECREATION DIVISION	\$508,400	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/3
1	1	1	Recreation Supervisor 2	1
3/4	3/4	3/4	Recreation Supervisor 1	2/3
1/4	1/4	1/4	Senior Secretary	1/3
3	3	3	Part-time FTE's	3 1/4
5 1/4	5 1/4	5 1/4	Total	5 15/26

**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.

FY16 Proposed Budget

The proposed budget for FY16 for the Aquatic Center provides for normal operations and maintenance. Personal Services includes 1/3 of the full time program supervisor as well as all part-time pool.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$159,585	\$158,427	\$172,500	Salaries and Wages	\$167,500		
3,720	3,762	4,225	Insurance	7,925		
3,759	2,757	4,700	Public Employees Retirement	7,610		
(1,830)	(1,400)	(1,440)	less PERS bond pymt	(2,570)		
19,868	15,594	21,155	Other Employer-paid Taxes	18,525		
\$185,102	\$179,140	\$201,140	Total Personal Services	\$198,990	\$0	\$0
			MATERIALS AND SERVICES			
23,253	19,353	20,500	Electricity	21,000		
26,727	33,599	39,000	Natural Gas	40,000		
41,456	44,591	44,200	Resale Merchandise	45,500		
18,884	17,027	15,000	Repairs and Maintenance	15,000		
0	0	0	Grant Project at Til Taylor	20,000		
2,596	2,721	3,600	Janitorial Supplies	3,700		
35,531	40,259	39,000	Swimming Pool Supplies	40,100		
4,749	0	4,500	Water Charges	0		
22,904	39,107	47,640	Other Materials and Services	27,950		
73,210	61,870	53,330	Central Services Charges	125,820		
249,310	258,527	266,770	Total Materials and Services	339,070	0	0
1,830	1,400	1,440	DEBT SERVICE - PERS	2,570		
\$436,242	\$439,066	\$469,350	TOTAL AQUATIC CENTER DIVISION	\$540,630	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/4	1/4	1/4	Recreation Supervisor 1	1/3
8	8	8	Part-Time FTE's	7
8 1/4	8 1/4	8 1/4	Total	7 1/3

Capital Outlay: Capital Outlay for the Aquatic Center is located in Nondepartmental budget for \$25,000.

**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

FY16 Proposed Budget

The FY16 budget aims at maintaining service levels.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
The Cemetery Fund was it's own fund prior to FY14						
PERSONNEL SERVICES						
\$108,813	\$71,040	\$101,000	Salaries and Wages	\$107,200		
22,275	15,414	24,250	Insurance	23,300		
12,485	9,441	12,000	Public Employees Retirement	14,670		
(4,200)	(3,170)	(4,290)	less PERS bond pymt	(4,950)		
12,716	8,910	13,880	Other Employer-paid Taxes	12,680		
152,089	101,634	146,840	Total Personal Services	152,900	0	0
MATERIALS AND SERVICES						
21,205	34,191	30,000	Cemetery Supplies	27,000		
0	1,757	1,500	Marketing	2,500		
10,478	9,092	10,000	Equipment Maint. Supplies	11,000		
4,491	5,356	9,250	Repair and Maintenance	9,000		
12,276	11,862	12,500	Gasoline and Diesel	12,500		
45	2,396	2,000	Irrigation Supplies	2,500		
20	21	450	Travel and Training	500		
13,033	22,537	20,350	Other Materials and Services	22,920		
23,310	24,520	21,370	Central Services Charges	27,430		
84,858	111,732	107,420	Total Materials and Services	115,350	0	0
0	0	0	CAPITAL OUTLAY	0		
0	0	4,290	DEBT SERVICE	4,950		
4,200	0	0	TRFR TO GENERAL FD - PERS	0		
20,175	3,170	0	Transfer to Horne Trust	0		
0	0	0	CONTINGENCY	0		
\$261,322	\$216,536	\$258,550	TOTAL DIV EXPENDITURES	\$273,200	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/4	1/4	1/4	Parks/Rec./Facilities Dir.	1/3
1/4	1/4	0	Parks/Cemetery Foreman	0
1	1	1	Utility Worker II	1
1/4	1/4	1/4	Senior Secretary	1/3
9/10	7/12	7/10	Part-Time FTE	7/10
2 13/20	2 1/3	2 1/5	Total	2 9/25

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

PLANNING DIVISION

Description of Current Services

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

FY16 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. The State is providing the City grant funding for consultants to update the City's Transportation System Plan (TSP).

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$135,656	\$140,813	\$158,000	Salaries and Wages	\$160,800		
26,437	24,789	24,700	Insurance	28,600		
17,710	19,743	23,000	Public Employees Retirement	12,620		
(6,590)	(7,980)	(8,350)	less PERS bond pymt	(6,470)		
10,307	10,432	14,980	Other Employer-paid Taxes	14,100		
183,520	187,798	212,330	Total Personal Services	209,650	0	0
			MATERIALS AND SERVICES			
989	2,233	3,500	Advertising/Legal Notices	3,500		
63,000	9,500	0	Consultants	208,000		
783	374	1,700	Recording & Legal	1,700		
863	756	2,000	Postage	2,000		
210	21	500	Travel and Training	2,000		
5,110	6,091	6,920	Other Materials and Services	7,350		
23,630	35,660	31,900	Central Services Charges	29,730		
94,585	54,635	46,520	Total Materials and Services	254,280	0	0
0	0	0	CAPITAL OUTLAY	0		
6,590	7,980	8,350	DEBT SERVICE - PERS	6,470		
\$284,695	\$250,413	\$267,200	Total Planning	\$470,400	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
0	0	1	Permit Technician	1
1	1	0	Planning Aide	0
1/6	1/6	1/6	Senior Secretary	1/6
0	1/10	1/10	Part-Time FTE's	1/10
2 1/3	2 13/30	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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$143,885	\$145,198	\$185,500	Salaries and Wages	\$163,800		
27,008	23,599	30,800	Insurance	35,650		
18,079	17,192	25,000	Public Employees Retirement	29,620		
(7,550)	(8,530)	(8,920)	less PERS bond pymt	(10,670)		
13,634	12,772	15,100	Other Employer-paid Taxes	18,240		
195,057	190,231	247,480	Total Personal Services	236,640	0	0
MATERIALS AND SERVICES						
10,535	2,507	24,000	Contract Services	18,000		
3,744	3,700	3,700	Equipment Rental	3,700		
55	1,982	2,000	Travel and Training	3,500		
5,652	7,066	7,000	Other Materials and Services	9,300		
27,510	27,850	24,400	Central Services Charges	34,640		
47,496	43,105	61,100	Total Materials and Services	69,140	0	0
CAPITAL OUTLAY						
0	0	0		0		
7,550	8,530	8,920	DEBT SERVICE-PERS	10,670		
\$250,102	\$241,865	\$317,500	Total Building	\$316,450	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
1	1	1	Building Inspector	1
1/6	1/6	0	Aide	0
4/25	4/25	1/4	Part-time FTE's	4/25
2 37/75	2 37/75	2 5/12	Total	2 16/49

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

Description of Current Services

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

The Department makes application for and administers economic development grants and liaisons with the City Manager, RCDC, Business Oregon, GEODC, CTUIR, and Umatilla County economic development.

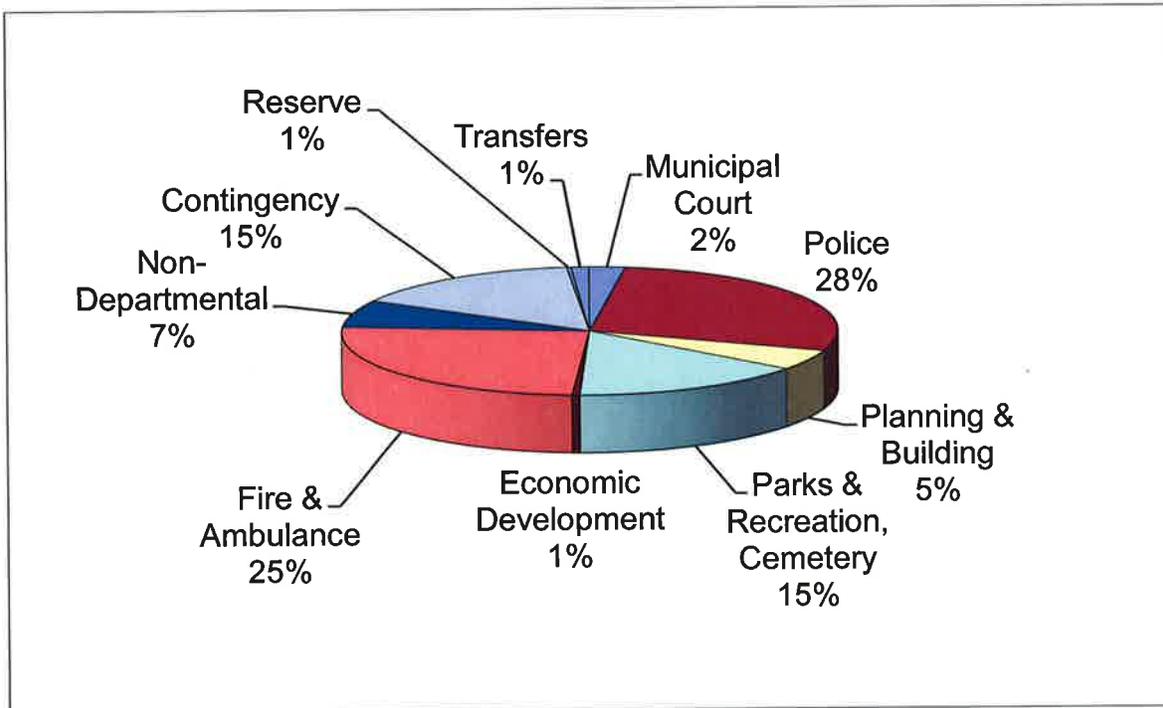
FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
MATERIALS AND SERVICES						
\$63,691	\$0	\$0	Consultants	\$0		
16,030	7,661	15,000	Other Expense	15,000		
0	250	3,500	Dues & Subscriptions	3,500		
0	0	20,000	Marketing	20,000		
0	12	4,030	Postage & Printing	4,070		
459	430	500	Telephone	500		
187	2,737	3,500	Office Supplies	3,500		
3,400	6,935	7,500	Travel and Training	7,500		
9,186	2,400	20,000	Commitments to Downtown	20,000		
0	16,550	3,670	Central Service Charge	1,930		
92,953	36,975	77,700	Total Materials and Services	76,000	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
\$92,953	\$36,975	\$77,700	TOTAL ECONOMIC DEV. DEPT.	\$76,000	\$0	\$0

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2016

Municipal Court	\$363,350
Police	4,335,500
Planning & Building	786,850
Parks & Recreation, Cemetery	2,400,830
Economic Development	76,000
Fire & Ambulance	3,897,500
Non-Departmental	1,047,485
Contingency	2,307,445
Reserve	42,000
Transfers	175,390
TOTAL	\$15,432,350

**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.

FY16 Proposed Budget

Proposed Materials and Services include \$55,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$120,000 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. Capital Outlay has been outlined below. The City bonded the majority of the PERS unfunded liability in September 2005. \$190,660 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 FY13	Actual FY14	Budget FY15		Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$117,059	\$120,623	\$117,000	Chamber of Commerce TRT	\$127,725		
110,769	113,310	110,000	Chamber of Commerce TPAC	120,000		
66,279	35,000	55,000	Promotion - Arts	55,000		
2,500	0	0	County Detox Center	0		
2,500	2,500	2,500	Christmas Decorations	2,500		
65,000	65,000	65,000	Direct Facilities - Vert	65,000		
0	0	1,500	Flower Baskets	1,500		
2,400	0	0	Victims Assistance - DVS	0		
0	12,297	0	Airport Hazardous Cleanup	0		
2,660	2,705	4,000	Senior Center	4,000		
3,712	3,690	18,000	Community Enhancement	18,000		
120	0	1,000	Safety Equipment/Repairs	1,000		
0	0	1,000	ADA Accessibility	1,000		
22,000	20,500	0	RARE Program	22,000		
0	0	0	Leadership Westgate	0		
3,398	7,015	6,000	Rental Expenses	6,000		
0	33,074	20,000	Attorney's Fees - Litigation	40,000		
10,466	22,530	10,100	Other Miscellaneous Exp.	10,100		
408,863	438,244	411,100	Total Materials and Services	473,825	0	0
258,550	196,836	558,000	CAPITAL OUTLAY	313,000		
216,336	224,045	231,240	DEBT SERVICE - PERS/USDA	260,660		
			INTERFUND TRANSFERS			
20,000	22,500	22,500	City Transportation Prog. Fund	22,500		
33,390	63,030	58,040	Library Fund - operating subsidy	60,890		
0	0	0	Community Development	0		
5,000	5,000	5,000	Parks Equipment Reserve Fund	5,000		
0	55,000	55,000	Econ. Dev. Support to Airport	62,000		
34,210	21,900	30,000	AIP payment to Airport	25,000		
121,750	13,251	0	Cemetery Fund - oper. subsidy	0		
214,350	180,681	170,540	Total Interfund Transfers	175,390	0	0
0	0	3,059,765	CONTINGENCY	2,307,445		
0	0	35,000	RESERVE FOR USDA LOAN	42,000		
\$1,098,099	\$1,039,806	\$4,465,645	TOTAL NON-DEPARTMENTAL	\$3,572,320	\$0	\$0

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

Capital Outlay:	
City Hall HVAC	\$148,000
Police Laptop Computers and Hardware	15,000
DVR unit for Mobile video	5,000
Telephone upgrade	85,000
Aquatic Center	25,000
Community Park improvements	7,000
Basketball Courts (4 different parks)	28,000
Total	<u>\$313,000</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 Capital Equipment Reserve Fund. This fund accounts for monies held in reserve for the future replacement of parks equipment.

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

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

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

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

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

Description of Revenue Sources

Resources for the State Tax Street Fund come 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.

FY16 Projections of Revenues

Projection of \$950,400 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 \$246,000.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$517,199	\$528,514	\$645,000	BEGINNING WORKING CAPITAL	\$847,300		
			INTERGOVERNMENTAL			
			REVENUES			
902,892	947,628	950,700	State Revenues - Gas Tax	950,400		
0	240,684	321,000	State Revenues - Other	246,000		
0	0	0	Other - Umatilla Co.	75000		
902,892	1,188,312	1,271,700	Total Intergov. Revenues	1,271,400	0	0
			CHARGES FOR SERVICES			
2,700	0	8,000	Services to Outside Agencies	0		
2,956	3,018	0	Land/Building Rental	3,100		
211,537	213,300	165,100	Charges to Other Departments	177,600		
217,193	216,318	173,100	Total Charges for Services	180,700	0	0
22,915	20,072	4,000	MISCELLANEOUS REVENUES	3,000		
0	0	193,835	TRSFER FROM OTHER FUNDS	0		
\$1,660,199	\$1,953,216	\$2,287,635	TOTAL FUND RESOURCES	\$2,302,400	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
1	1	0	Utility Worker II	0
2	2	3	Utility Worker I	3
1 1/5	1/2	1/2	Part-time Help	1/2
5 5/7	5	5	Total	5

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

Description of Current Services

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

FY16 Proposed Budget

The proposed budget for FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$216,111	\$216,889	\$234,500	Salaries and Wages	\$241,520		
41,226	36,666	41,050	Insurance	41,930		
27,704	29,830	33,100	Public Employees Retirement	40,420		
(10,060)	(11,570)	(12,010)	less PERS bond pymt	(13,750)		
39,446	31,046	39,410	Other Employer-paid Taxes	38,735		
314,426	302,862	336,050	Total Personal Services	348,855	0	0
			MATERIALS AND SERVICES			
182,035	206,376	195,000	Street Lights	195,000		
17,674	12,768	40,000	Street Supplies	40,000		
21,010	22,525	22,500	Electricity	22,500		
150,000	153,500	112,400	Equipment Rental	79,800		
18,988	12,783	60,000	Repairs and Maintenance	60,000		
769	5,021	5,000	Travel and Training	5,000		
25,981	19,707	37,350	Other Materials and Services	47,850		
176,960	145,790	143,400	Central Services Charges	221,330		
53,940	64,035	77,070	C&R Fund Personnel Charge	76,900		
647,357	642,505	692,720	Total Materials and Services	748,380	0	0
159,842	185,789	800,000	CAPITAL OUTLAY	1,000,000		
0	0	0	DEBT SERVICE	0		
0	0	446,855	CONTINGENCY	191,415		
10,060	11,570	12,010	TRANSFER TO GEN FUND - PERS	13,750		
\$1,131,685	\$1,142,726	\$2,287,635	TOTAL FUND EXPENDITURES	\$2,302,400	\$0	\$0

Capital Outlay: Street Preservation \$1,000,000
Includes pothole patching \$25,000, crack sealing \$50,000, Master Plan Street Utility \$125,000, Collector/Arterial Preservation \$800,000.

**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.

FY16 Projections of Revenues

FY16 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$50 income on investment.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$5,983	\$7,157	\$8,400	BEGINNING WORKING CAPITAL	\$8,700		
			INTERGOVERNMENTAL REVENUES			
9,120	9,572	9,600	State Revenues - Gas Tax	9,600		
0	0	0	State Revenues - Bicycle Grant	0		
9,120	9,572	9,600	Total Intergov. Revenues	9,600	0	0
54	53	50	MISCELLANEOUS REVENUES	50		
\$15,157	\$16,782	\$18,050	TOTAL FUND RESOURCES	\$18,350	\$0	\$0

**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.

FY16 Proposed Budget

The FY16 budget for Materials and Services proposes \$9,600 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$8,000	\$8,000	\$9,500	Street supplies	\$9,600		
0	0	8,550	UNAPPROPRIATED FUND BAL.	8,750		
\$8,000	\$8,000	\$18,050	TOTAL FUND EXPENDITURES	\$18,350	\$0	\$0

**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.

FY16 Projections of Revenues

Property tax revenues from the Library District are projected at \$427,850. This includes an additional \$2,850 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 \$3,300.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$88,051	\$69,192	\$59,000	BEGINNING WORKING CAPITAL	\$156,440		
11,963	13,256	18,000	LICENSES AND PERMITS	16,000		
			INTERGOVERNMENTAL REVENUES			
2,465	2,794	2,795	State Revenues - State Lib. Grants	3,300		
0	0	0	Other Agencies	0		
401,944	414,549	393,390	Other - Um. Co. Spec. Lib. Dist.	427,850		
404,409	417,343	396,185	Total Intergov. Revenues	431,150	0	0
			MISCELLANEOUS REVENUES			
12,000	16,750	26,000	Library Donations	13,000		
12,775	21,940	20,000	Friends of the Library	21,000		
0	94	0	Miscellaneous Revenues	0		
540	575	95	Investment Income	520		
25,315	39,359	46,095	Total Miscellaneous Revenues	34,520	0	0
33,390	63,030	58,040	TRANSFER FROM General Fund	60,890		
10,000	0	0	- Central Service Fd	0		
\$573,128	\$602,180	\$577,320	TOTAL FUND RESOURCES	\$699,000	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	0	Library Director	1
1	1	1	Asst. Librarian	1
5/8	3/4	1	Youth Childrens Librarian	0
1/2	0	0	Volunteer Coordinator	0
2 5/8	2 5/8	2 5/8	Library Asst II	2 5/8
2 1/6	2 1/6	2 7/8	Library Asst I	2 1/8
6/7	19/20	23/39	Library Aide Part-time	17/20
8 3/4	8 29/59	8 2/21	TOTAL	7 49/81

**CITY OF PENDLETON
EXPENDITURE SUMMARY
LIBRARY FUND**

Description of Current Services

The mission of the Pendleton Public Library is “offer traditional, innovative, and universal access to the world’s knowledge and ideas.” The library has 14,000 registered borrowers in a service area of 23,500 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 its print and non-print media through a wide variety of lectures and activity programs for children and adults. Membership in the SAGE automated computer catalog provides library patrons access to over a million items in 77 public, academic and high school libraries in 15 Eastern Oregon Counties. The library is open 54 hours, six days each week.

FY16 Proposed Budget

The FY16 budget reflects the library’s plan to make best use of resources by targeting them to where there is the greatest demand for service. Personnel will be prioritized to direct customer care, with special emphasis on the needs of children and families.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$315,614	\$272,895	\$278,780	Salaries and Wages	\$300,800		
38,071	36,238	37,500	Insurance	37,160		
35,963	31,583	33,000	Public Employees Retirement	46,000		
(13,080)	(11,470)	(11,830)	less PERS bond pymt	(15,060)		
24,881	21,206	23,170	Other Employer-paid Taxes	25,300		
401,450	350,452	360,620	Total Personal Services	394,200	0	0
MATERIALS AND SERVICES						
11,601	13,086	10,000	Library Books	10,000		
4,488	1,683	1,500	Library Periodicals	1,000		
1,910	1,347	1,500	Library Reference	1,500		
0	13,080	0	Contract Services	0		
897	0	1,000	Equipment Maintenance	1,000		
8,125	8,166	12,000	Office Supplies - Printing	10,000		
191	195	1,500	Travel and Training	1,500		
12,304	16,583	16,000	Other Materials and Services	15,700		
16,500	16,500	16,500	Direct Facility Charge	16,500		
33,390	63,030	58,040	Central Services Charges	60,890		
89,406	133,670	118,040	Total Materials and Services	118,090	0	0
0	16,500	26,000	CAPITAL OUTLAY	26,000		
0	0	1,000	DEBT SERVICE	1,000		
13,080	11,470	11,830	TRANSFER TO GEN FUND-PERS	15,060		
0	0	59,830	CONTINGENCY	144,650		
\$503,936	\$512,092	\$577,320	TOTAL FUND EXPENDITURES	\$699,000	\$0	\$0

Capital Outlay:

Teen Room Renovation	\$6,000
3-D Printer	20,000
	<u>\$26,000</u>

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

Description of Revenue Sources

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

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

FY16 Projections of Revenues

Revenue projections for FY16 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 \$350. The permanent trust is expected to add \$30 for a total of \$380. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY13	Actual FY14	Budget FY15		Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			RESOURCES			
\$650,326	\$651,974	\$53,970	BEGINNING WORKING CAPITAL	\$77,300		
			MISCELLANEOUS REVENUES			
2,203	888	30,000	Donations	31,800		
16,383	9,865	270	Investment Income	5,000		
18,586	10,753	30,270	Total Miscellaneous Revenues	36,800	0	0
826	294	30	TRFR -LIBRARY PERM. TR	1,325		
\$669,738	\$663,021	\$84,270	TOTAL FUND RESOURCES	\$115,425	\$0	\$0

**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.

FY16 Proposed Budget

The proposed expenditures for FY16 total \$30,000 for materials and services.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$17,763	\$15,152	\$30,000	Library Books - Donations	\$30,000		
0	0	0	Library Books - Rental	0		
0	583,366	0	Release of Trust Funds	0		
0	0	0	Office Supplies & Repair	0		
17,763	598,518	30,000	Total Materials and Services	30,000	0	0
0	0	0	CAPITAL OUTLAY	0		
0	0	54,270	Contingency	82,925		
0	0	0	Unappropriated Fund Balance	2,500		
\$17,763	\$598,518	\$84,270	TOTAL FUND EXPENDITURES	\$115,425	\$0	\$0

**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.

FY16 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY16 program. Projections for the State of Oregon's Small Cities Program grant for FY16 include \$118,700 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 applied for an operating ODOT 5310/Discretionary grants for \$111,515 for the upcoming year.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Proposal Budget FY16	Adopted Budget FY16
\$329,270	\$389,378	\$64,000	BEGINNING WORKING CAPITAL	\$36,000		
			CHARGES FOR SERVICES			
13,311	20,557	15,000	Farebox	15,000		
			INTERGOVERNMENTAL REVENUES			
114,164	103,213	117,200	State Revenues - Sm. Cities/Rural	118,700		
84,855	64,391	164,800	State Revenues - 5310	111,515		
1,130	565	0	State Revenues - Discretionary	0		
63,750	41,250	60,750	Other - Um. Co. Spec. Trans.	108,205		
263,899	209,419	342,750	Total Intergov. Revenues	338,420	0	0
13,946	10,698	2,500	MISCELLANEOUS REVENUES	4,980		
			TRANSFERS IN			
20,000	22,500	22,500	General Fund	22,500		
0	0	0	Central Service Fund	0		
\$640,426	\$652,552	\$446,750	TOTAL FUND RESOURCES	\$416,900	\$0	\$0

**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.

FY16 Proposed Budget

The proposed budget for FY16 for the senior/disabled taxi voucher program budgets for approximately 15,000 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 \$90,000 for taxi tickets and \$223,200 for the various dial-a ride programs. The Care-Ride program for medical transportation has been moved to this fund from the Fire/Ambulance Department

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Proposal Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$134,150	\$137,761	\$160,000	Contract Serv. - Van Services	\$223,200		
49,792	64,852	70,000	Contract Serv. - Taxi Tickets	90,000		
0	10,828	10,000	Contract Serv. - Care Ride	15,000		
0	0	2,000	Single Audit	2,000		
0	0	0	Marketing	7,000		
6,012	8,147	8,000	Insurance & Maintenance	14,000		
1,603	1,206	5,000	Postage and Program Supplies	5,000		
3,955	1,605	2,000	Other Expense	5,000		
15,000	25,000	25,000	Direct Charge for Finance Services	25,000		
210,513	249,399	282,000	Total Materials and Services	386,200	0	0
40,536	6,790	136,750	CAPITAL OUTLAY	0		
0	0	28,000	CONTINGENCY	30,700		
\$251,049	\$256,189	\$446,750	TOTAL FUND EXPENDITURES	\$416,900	\$0	\$0

**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.

FY16 Projections of Revenues

There is no project grant budgeted for FY16.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
-2,070	2,613	2,600	BEGINNING FUND BALANCE	2,600	\$0	\$0
			INTERGOVERNMENTAL REVENUES			
			State Revenues -Ore. Com. Dev.			
8,750	8,750	0	Gr.	0	0	0
0	0	0	County Revenues	0	0	0
8,750	8,750	0	Total Intergovernmental Revenues	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
27	13	0	Investment Income	0	0	0
27	13	0	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
6,707	11,376	2,600	TOTAL FUND RESOURCES	2,600	\$0	\$0

**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.

FY16 Proposed Budget

There is no project budgeted for FY16.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$4,094	\$8,750	\$0	Business Loan Program	\$0	\$0	\$0
4,094	8,750	0	Total Materials and Services	0	0	0
0	0	2,600	RESERVE	2,600	0	0
\$4,094	\$8,750	\$2,600	TOTAL FUND EXPENDITURES	\$2,600	\$0	\$0

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

Description of Revenue Sources

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

FY16 Projections of Revenues

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$607,401	\$774,318	\$575,300	BEGINNING WORKING CAPITAL	\$309,950		
			MISCELLANEOUS REVENUES			
0	50,000	0	Sale of Land	0		
0	16,070	0	HUD Rehab Loan Repayments	0		
0	0	0	CDGB Loan Repayments	0		
42,254	35,555	30,000	Woodstove Repayments	21,000		
170,314	78,561	33,600	Solar Repayments	100,500		
50,000	0	0	Loan Proceeds	0		
-528	8,113	500	Miscellaneous Revenues	50		
4,574	3,713	3,000	Investment Income	1,000		
266,614	192,012	67,100	Total Miscellaneous Revenues	122,550	0	0
0	0	0	TRFR FROM OTHER FUNDS	0		
\$874,015	\$966,330	\$642,400	TOTAL FUND RESOURCES	\$432,500	\$0	\$0

**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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15		Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$19,890	\$3,500	\$30,000	Woodstove Replacements	\$20,000		
24,939	0	0	Solar Loans Residential	36,000		
0	0	0	Solar Loans Business	75,000		
49,053	0	50,000	Consultants	0		
933	1,480	10,000	Other Expense	10,000		
94,815	4,980	90,000	Total Materials and Services	141,000	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
4,883	51,042	0	DEBT SERVICE	0		
0	322,700	0	TRANSFER TO AIRPORT FD	0		
0	0	100,000	CONTINGENCY	291,500		
0	0	452,400	RESERVE	0		
\$99,698	\$378,722	\$642,400	TOTAL FUND EXPENDITURES	\$432,500	\$0	\$0

**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.

FY16 Projections of Revenues

FY16 proposes sidewalk owner repayments to cover the assessments of \$12,800. There is no proposed sidewalk LID in this year's budget.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
(\$128,234)	(\$97,714)	\$0	BEGINNING WORKING CAPITAL	\$0		
			MISCELLANEOUS REVENUES			
0	0	64,000	Inter-fund Proceeds	47,500		
32,618	30,269	13,500	Assessment Principal & Interest	12,800		
0	0	0	Sidewalk Loan Repayments	0		
195	75	0	Miscellaneous Income	0		
3	3	0	Investment Income	0		
32,816	30,347	77,500	Total Miscellaneous Revenues	60,300	0	0
(\$95,418)	(\$67,367)	\$77,500	TOTAL FUND RESOURCES	\$60,300	\$0	\$0

**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.

FY16 Proposed Budget

The FY16 budget for Materials and Services proposes \$300 for operating. The most recent sidewalk programs have been financed through an interfund loan and are shown below as Debt Service. There is no program proposed for this current year.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS & SERVICES			
\$62	\$0	\$300	Other Expenses	\$300		
\$62	\$0	\$300	Total Materials & Services	\$300	\$0	\$0
0	0	0	CAPITAL OUTLAY	0		
2,234	1,757	77,200	DEBT SERVICE	60,000		
\$2,296	\$1,757	\$77,500	TOTAL FUND EXPENDITURES	\$60,300	\$0	\$0

**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.

FY16 Projection of Revenues

The total TRT received by the City is projected at \$912,350 this year. The PCC gets 48.375% of that total. Catering revenues for FY16 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
-\$145,924	-\$158,540	\$0	BEGINNING WORKING CAPITAL	\$0		
			TAXES			
404,456	416,811	390,000	Transient Room Taxes	441,350		
0	0	0	TPAC	0		
404,456	416,811	390,000	Total Taxes	441,350	0	0
			LICENSES AND PERMITS			
36,609	33,740	35,000	General Business License	35,000		
15,495	14,185	15,000	Employee-based Bus. License	15,000		
52,104	47,925	50,000	Total Licenses and Permits	50,000	0	0
			CHARGES FOR SERVICES			
24,469	29,825	30,000	PCC Rental - Conventions	45,000		
15,727	14,149	25,000	PCC Rental - Community	5,000		
6192	10	500	PCC Rental - Other	500		
2,156	3,153	2,000	PCC Rental - Equipment	3,500		
4,350	2,734	4,500	PCC Parking Lot Rental	4,500		
183,629	131,432	200,000	Catering/Concessions	200,000		
236,523	181,303	262,000	Total Charges for Services	258,500	0	0
			MISCELLANEOUS REVENUES			
0	7233	0	Donations	0		
0	0	132,250	Interfund Loan Proceeds	50,000		
0	0	0	Other Miscellaneous Income	0		
14,512	11,023	12,000	Reimbursement of Expense	14,000		
4	5	0	Investment Income	0		
14,516	18,261	144,250	Total Miscellaneous Revenues	64,000	0	0
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$561,675	\$505,760	\$846,250	TOTAL FUND RESOURCES	\$813,850	\$0	\$0

**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).

FY16 Proposed Budget

The proposed FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$240,608	\$201,202	\$201,990	Salaries and Wages	\$207,750		
33,925	26,848	26,900	Insurance	31,290		
28,124	12,847	18,000	Public Employees Retirement	19,720		
(9,000)	(7,690)	(6,520)	less PERS bond pymt	(6,710)		
23,585	19,939	22,850	Other Employee Paid Taxes	21,750		
317,242	253,146	263,220	Total Personal	273,800	0	0
MATERIALS AND SERVICES						
153,056	124,020	180,000	Contractual Serv. - Concessionaire	180,000		
17,154	13,753	15,000	Contract Services	10,000		
46,009	43,653	45,000	Electricity	45,000		
13,738	21,481	20,000	Natural Gas	20,000		
8,994	8,677	8,000	Marketing	10,000		
16,704	15,690	15,000	Repairs and Maintenance	15,000		
6,900	6,680	7,000	Janitorial Supplies	7,000		
6,088	10,185	7,500	Event Supplies	7,500		
25,613	29,099	24,040	Other Materials and Services	29,400		
95,430	96,980	82,970	Central Services Charges	84,590		
389,685	370,219	404,510	Total Materials and Services	408,490	0	0
0	0	0	CAPITAL OUTLAY	0		
4,287	4,267	172,000	DEBT SERVICE	81,500		
9,000	7,690	6,520	TRANSFER TO-Gen Fd -PERS	6,710		
0	0	0	CONTINGENCY	43350		
\$720,215	\$635,322	\$846,250	TOTAL FUND EXPENDITURES	\$813,850	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1/2	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 11/25
5 1/16	4 9/16	4 9/16		4 47/50

**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.

FY16 Projections of Revenues

The TPAC projected for FY16 is \$98,190. The majority of the City's share of TPAC dollars are committed to the debt service payment on the Pendleton Convention Center Eastside Expansion Project.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$12,018	\$42,927	\$125,000	BEGINNING FUND BALANCE	\$39,000		
90,585	92,704	90,000	TAXES - TPAC	98,190		
			MISCELLANEOUS REVENUES			
5,300	0		Donations			
0	0	825,000	Loan Dollars	0		
183	376	500	Investment Income	210		
5,483	376	825,500	Total Miscellaneous Revenues	210	0	0
0	0	0	TRANSFER FROM PCC	0	0	0
\$108,086	\$136,007	\$1,040,500	TOTAL FUND RESOURCES	\$137,400	\$0	\$0

**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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$2,000	MATERIALS & SERVICES	\$0		
65,129	8,305	961,000	CAPITAL OUTLAY	40,000		
30	0	41,000	DEBT SERVICE	75,235		
0	0	36,500	RESERVE FOR TPAC	22,165		
\$65,159	\$8,305	\$1,040,500	TOTAL FUND EXPENDITURES	\$137,400	\$0	\$0

Capital Outlay FY13-15

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

FY16 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 and the Office of National Drug Control Policy as a designated High Intensity Drug Trafficking Area (HIDTA). 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$48,647	\$56,513	\$48,000	BEGINNING FUND BALANCE	\$84,600		
166,177	121,111	116,000	INTERGOVERNMENTAL	106,000		
0	4,400	4,800	CHARGES FOR SERVICES - Rent	4,800		
			MISCELLANEOUS REVENUES			
4,814	8,423	1,000	Asset Forfeitures - BENT	0		
761	163	100	Restitution - BENT	100		
350	0	0	Miscellaneous	0		
810	638	500	Investment Income	500		
6,735	9,224	1,600	Total Miscellaneous Revenues	600	0	0
\$221,559	\$191,248	\$170,400	TOTAL FUND REVENUES	\$196,000	\$0	\$0

**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.

FY16 Proposed Budget

The proposed FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$135,677	\$93,842	\$100,000	HIDTA Expense	\$110,000		
9,860	11,374	30,000	Marijuana Eradication	5,000		
0	0	25,000	Organized Crime Enforcement Grant	20,000		
19,509	13,410	15,400	Other Materials & Services	61,000		
165,046	118,626	170,400	Total Materials and Services	196,000	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$165,046	\$118,626	\$170,400	TOTAL FUND EXPENDITURES	\$196,000	\$0	\$0

**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.

FY16 Projections of Revenues

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$626,765	\$700,446	\$751,500	BEGINNING FUND BALANCE	\$823,350		
			LICENSES AND PERMITS			
63,094	114,157	200,000	Traffic Impact Fees	75,000		
574	574	550	Assessment Payments	6,025		
63,668	114,731	200,550	Total Licenses and Permits	81,025	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	0		
11,149	11,376	7,500	Investment Income	7,525		
11,149	11,376	7,500	Total Miscellaneous Revenues	7,525	0	0
			TRANSFERS			
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
\$701,582	\$826,553	\$959,550	TOTAL FUND RESOURCES	\$911,900	\$0	\$0

**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.

FY16 Proposed Budget

The FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$1,136	\$6,796	\$959,550	CAPITAL OUTLAY	\$911,900		
0	0	0	DEBT SERVICE	0		
0	0	0	TFR TO BARNHART RD FD	0		
\$1,136	\$6,796	\$959,550	TOTAL FUND EXPENDITURES	\$911,900	\$0	\$0

Capital Outlay is undetermined but would be based on Transportation System Plan \$911,900

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

Description of Revenue Sources

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

FY16 Projections of Revenues

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$36,849	\$46,143	\$20,350	BEGINNING FUND BALANCE	\$26,250		
			MISCELLANEOUS REVENUES			
6169	0	0	Sale of Equipment	0		
215	205	200	Investment Income	100		
6,384	205	200	Total Miscellaneous Revenues	100	0	0
			TRANSFERS			
5,000	5,000	5,000	From General Fund	5,000		
7,000	7,000	0	From Central Services - Facilities	0		
12,000	12,000	5,000	Total Transfers	5,000	0	0
\$55,233	\$58,348	\$25,550	TOTAL FUND RESOURCES	\$31,350	\$0	\$0

**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.

FY16 Proposed Budget

The proposed FY16 budget for the Parks Equipment Capital Reserve Fund has \$31,350 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$9,090	\$37,181	\$25,550	CAPITAL OUTLAY	\$31,350		
0	0	0	RESERVE FOR EQUIP. REPL.	0		
\$9,090	\$37,181	\$25,550	TOTAL FUND EXPENDITURES	\$31,350	\$0	\$0

Capital Outlay:

Purchase a tractor mower	<u>\$31,350</u>
Total	\$31,350

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

Description of Revenue Sources

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

FY16 Projections of Revenues

The proposed FY 16 budget sustains traditional billing formulas. The water line/meter size dictates the billing rate for the properties paying water meter assessment fee while the Water/Fire Districts identified above pay a percentage of the overall operational budget.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
(\$80,345)	(\$39,024)	\$68,300	BEGINNING FUND BALANCE	\$7,700		
			LICENSES AND PERMITS			
141,984	163,215	170,000	Public Safety Replacement Fee	195,000		
141,984	163,215	170,000	Total Licenses and Permits	195,000	0	0
0	0	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Donations	0	0	0
57	79	0	Investment Income	25	0	0
57	79	0	Total Miscellaneous Revenues	25	0	0
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$61,696	\$124,270	\$238,300	TOTAL FUND RESOURCES	\$202,725	\$0	\$0

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

Description of Current Services

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

FY16 Proposed Budget

FY16 replacement needs are confined to a police car at \$27,500, a fire rescue truck at \$125,000 (replaces 1996 unit) and associated outfitting costs (i.e. decals, lights, consoles, etc.), and heart monitors for \$30,000.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$55,727	\$57,543	\$237,300	CAPITAL OUTLAY	\$190,000		
644	120	1,000	DEBT SERVICE	1,000		
44,350	0	0	Trfrs to Airport Fd for Station	0		
0	0	0	RESERVE FOR EQUIP. REPL.	11,725		
\$100,721	\$57,663	\$238,300	TOTAL FUND EXPENDITURES	\$202,725	\$0	\$0

Capital Outlay:

Police Patrol Car (1)	\$27,500
Heart Monitors	30,000
Fire Rescue Truck	132,500
Total	\$190,000

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

Description of Revenue Sources

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

FY16 Projections of Revenues

Revenue projections for FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$116,613	\$121,357	\$113,500	BEGINNING WORKING CAPITAL	\$110,000		
			LICENSES AND PERMITS			
2,484	5,244	4,500	Future Park Dev. Build. Fees	4,000		
2,484	5,244	4,500	Total Licenses and Permits	4,000	0	0
			MISCELLANEOUS REVENUES			
4,080	2,404	2,000	Donations and Grants	2,000		
732	603	500	Investment Income	500		
4,812	3,007	2,500	Total Miscellaneous Revenues	2,500	0	0
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$123,909	\$129,608	\$120,500	TOTAL FUND RESOURCES	\$116,500	\$0	\$0

**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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$2,553	\$1,200	\$0	MATERIALS AND SERVICES	\$0		
0	0	25,000	CAPITAL OUTLAY	30,000		
			OTHER			
0	0	95,500	Reserve for Future Development	86,500		
\$2,553	\$1,200	\$120,500	TOTAL FUND EXPENDITURES	\$116,500	\$0	\$0

Capital Outlay:
Undetermined Outlay \$30,000

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

Description of Revenue Sources

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

FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$156,785	\$195,483	\$9,800	BEGINNING FUND BALANCE	\$89,450		
60,000	60,000	60,000	CHARGES FOR SERVICES	60,000		
			MISCELLANEOUS REVENUES			
1,058	903	300	Investment Income	500		
1,058	903	300	Total Miscellaneous Revenues	500	0	0
\$217,843	\$256,386	\$70,100	TOTAL FUND RESOURCES	\$149,950	\$0	\$0

**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.

FY16 Proposed Budget

The FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$22,360	\$143,817	\$5,000	MATERIALS & SVCS	\$144,950		
0	78,717	65,100	CAPITAL OUTLAY	5,000		
0	0	0	TRANSFER TO GENERAL FD	0		
0	0	0	RESERVE FOR EQUIP.	0		
\$22,360	\$222,534	\$70,100	TOTAL FUND EXPENDITURES	\$149,950	\$0	\$0

**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.

FY16 Projections of Revenues

Revenue projections for FY16 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
	\$20,246	\$20,175	BEGINNING WORKING CAPITAL	\$20,175		
			MISCELLANEOUS REVENUES			
	97	100	Investment Income	100		
0	97	100	Total Miscellaneous Revenues	100	0	0
	0	0	TRFR -Cemetery Fund	0	0	0
\$0	\$20,343	\$20,275	TOTAL FUND RESOURCES	\$20,275	\$0	\$0

**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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
30	87	\$200	Flower & Related Expenses	\$200		
30	87	200	Total Materials and Services	200	0	0
		20,075	RESERVE	20,075		
\$30	\$87	\$20,275	TOTAL FUND EXPENDITURES	\$20,275	\$0	\$0



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.

FY16 Projections of Revenues

Revenue projections for FY16 for the Debt Service Fund are based on a gross property tax levy for debt service of \$247,138. The current property tax revenues from this levy are projected at 94% collection for a total collection of \$232,310. 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 \$2,000.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$53,056	\$35,150	\$4,000	BEGINNING FUND BALANCE	\$4,315		
			TAXES			
460,944	458,393	227,340	Current Property Taxes	232,310		
22,776	23,539	5,000	Delinquent Property Taxes	2,000		
483,720	481,932	232,340	Total Taxes	234,310	0	0
			MISCELLANEOUS REVENUES			
498	633	200	Investment Income	0		
498	633	200	Total Miscellaneous Revenues	0	0	0
\$537,274	\$517,715	\$236,540	TOTAL FUND RESOURCES	\$238,625	\$0	\$0

**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.

FY16 Proposed Budget

The proposed budget for FY16 in the Debt Service Fund seeks to appropriate \$230,000 for principal and \$8,625 for interest. This is the final year for payment on the General Obligation Bond approved by voters.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
DEBT SERVICE						
\$245,000	\$255,000	\$0	Principal - Series 1998 Refunding	\$0		
23,500	11,985	0	Interest - Series 1998 Refunding Due dates on 7/1 and 1/1	0		
200,000	210,000	215,000	Principal - Series 2005 Refunding	230,000		
33,625	25,625	17,225	Interest - Series 2005 Refunding Due dates on 7/1 and 1/1	8,625		
0	0	0	Registrar/ Paying Agent Fees	0		
502,125	502,610	232,225	Total Debt Service	238,625	0	0
0	0	4,315	UNAPPROPRIATED FD. BAL.	0		
\$502,125	\$502,610	\$236,540	TOTAL FUND EXPENDITURES	\$238,625	\$0	\$0

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year
4,315 Interest - Series 2005
0



Capital Projects 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.

FY16 Projections of Revenues

FY16 revenue projections include loan proceeds for \$725,000 and un-bonded assessment payments for \$157,550.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
(\$66,090)	(\$12,981)	(\$93,000)	BEGINNING FUND BALANCE	\$0		
			SPECIAL ASSESSMENTS			
180,363	218,726	176,000	Principal & Interest	157,550		
			INTERGOVERNMENTAL			
0	562,951	0	State Revolving Loan			
			MISCELLANEOUS REVENUES			
0	0	509,725	External Bank Loan Proceeds	725,000		
0	0	0	Interfund Loan Proceeds	0		
61	86,974	0	Miscellaneous Income	0		
\$114,334	\$855,670	\$592,725	TOTAL FUND RESOURCES	\$882,550	\$0	\$0

**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.

FY16 Proposed Budget

The proposed budget for FY16 includes \$500,000 for projects. Possible projects include SW 44th Street for and SW Kirk Avenue Extension.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$369	\$360	\$500	MATERIALS AND SERVICES	\$800		
0	935,273	250,000	CAPITAL OUTLAY	500,000		
126,946	129,183	342,225	DEBT SERVICE	381,750		
0	0	0	CONTINGENCY	0		
\$127,315	\$1,064,816	\$592,725	TOTAL FUND EXPENDITURES	\$882,550	\$0	\$0

Capital

Undetermined at budget print date

\$500,000

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

Description of Revenue Sources

Oregon legislature, through HB2001, approved \$2,500,000 for Umatilla County road projects as part of a \$0.06 per gallon fuel tax increase. 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.

FY16 Projections of Revenues

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
(\$14,867)	\$2,084	\$12,000	BEGIN FUND BALANCE	\$13,970		
25,824	457,600	876,580	INTERGOVERNMENTAL REV.	861,280		
4	13	0	MISCELLANEOUS REVENUES	50		
14,386	0	0	TRANSFERS IN - City Fuel Tax Fd	0		
\$25,347	\$459,697	\$888,580	TOTAL FUND RESOURCES	\$875,300	\$0	\$0

**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.

FY16 Proposed Budget

FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURES CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$0	MATERIALS & SERVICES	\$0		
22,724	446,147	888,080	CAPITAL OUTLAY	874,805		
538	374	500	DEBT SERVICE	495		
\$23,262	\$446,521	\$888,580	TOTAL FUND EXPENDITURES	\$875,300	\$0	\$0



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

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

FY16 Projections of Revenues

Revenue projections for FY16 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$140,578	\$140,578	\$6,090	BEGINNING FUND BALANCE	\$6,100		
			MISCELLANEOUS REVENUES			
826	294	30	Investment Income	30		
826	294	30	Total Miscellaneous Revenues	30	0	0
\$141,404	\$140,872	\$6,120	TOTAL FUND RESOURCES	\$6,130	\$0	\$0

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

Description of Current Services

The Neva Lane fund interest is used to purchase "new novels, fine editions". The John and Annie Hill fund interest is used to purchase "books of lasting value". The Florence Berkley, 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.

FY16 Proposed Budget

The proposed expenditure for FY16 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. The two funds stipulate the use of the funds for purchasing materials, the amount is allocated as part of the materials and services expenditure in the Special Trust Fund.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			Materials & Services			
\$0	\$134,488	\$0	Release of Trust Funds	\$0		
826	294	30	TRF to LIBRARY SPECIAL TR	1,325		
0	0	6,090	Unappropriated Fund Balance	4,805		
\$826	\$134,782	\$6,120	TOTAL FUND EXPENDITURES	\$6,130	\$0	\$0

**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.

FY16 Projections of Revenues

Revenue projections for FY16 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$739,086	\$729,538	\$732,600	BEGINNING FUND BALANCE	\$769,000		
			LICENSES AND PERMITS			
1,411	3,464	3,000	Sale of Graves	3,000		
0	0	0	Sale of Crypts	0		
146	109	150	Sale of Niches	150		
1,557	3,573	3,150	Total Licenses and Permits	3,150	0	0
			MISCELLANEOUS REVENUES			
13,895	39,455	13,000	Investment Income	25,000		
13,895	39,455	13,000	Total Miscellaneous Revenues	25,000	0	0
\$754,538	\$772,566	\$748,750	TOTAL FUND RESOURCES	\$797,150	\$0	\$0

**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.

FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			OTHER			
\$25,000	\$6,009	\$13,000	Interfund Transfer - General Fund	\$25,000		
25,000	6,009	13,000	Total Interfund Transfers	25,000	0	0
0	0	735,750	Unappropriated Fund Balance	772,150		
\$25,000	\$6,009	\$748,750	TOTAL FUND EXPENDITURES	\$797,150	\$0	\$0



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

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

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

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

**CITY OF PENDLETON
RESOURCE SUMMARY
WATER FUND**

Description of Revenue Sources

Revenue for the Water Fund is primarily derived from user charges for water services. Rates charged to the consumer for water charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the water distribution system, wells, and water treatment plant. Rates do not reflect long-term asset replacement.

FY16 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.4%. 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.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
(\$325,187)	(\$121,058)	\$2,500	BEGINNING WORKING CAPITAL	\$101,300		
0	0	0	INTERGOVERNMENTAL			
0	0	0	State of Oregon - OTIB			
0	0	1,500,000	State of Oregon - SPW Loan	2,500,000		
21,155	0	0	State of Oregon - Energy Trust			
21,155	0	1,500,000	Total Intergovernmental	2,500,000	0	0
			CHARGES FOR SERVICES			
3,349,863	3,464,690	3,706,050	Water Consumers	4,045,000		
7,473	8,588	6,500	Fire Protection Fee Collection	7,000		
5,063	6,362	3,500	Water Meter in/out	5,000		
21,637	45,552	20,000	New Services	45,000		
967	2,785	4,000	Services to Outside Agencies	4,500		
44,182	52,081	40,000	Land Rental	55,000		
15,902	17,035	10,000	Charges to Other Departments	10,000		
3,445,087	3,597,093	3,790,050	Total Charges for Services	4,171,500	0	0
			MISCELLANEOUS REVENUES			
3,346	50,845	43,500	Other Miscellaneous Revenues	39,000		
260	181	500	Investment Income	1,500		
3,606	51,026	44,000	Total Miscellaneous Revenues	40,500	0	0
\$3,144,661	\$3,527,061	\$5,336,550	TOTAL FUND RESOURCES	\$6,813,300	\$0	\$0

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER FUND**

Description of Current Services

The Water Fund provides for on-going replacement and maintenance expenses related to the water distribution system, wells, and the water filtration plant (WFP). The 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.

FY16 Proposed Budget

The proposed budget for FY16 for the Water Fund maintains overall operating services consistent with prior years. Capital outlay includes borrowing \$2,500,000 for upgrades to the Airport Booster Station and extension of a 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. Water Fund borrowed from Sewer Fund to purchase replacement membranes in FY12 with a debt service of about \$65,700 for 10-years.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
312,122	276,482	\$304,000	Salaries and Wages	\$350,050		
83,357	53,222	76,500	Insurance	101,460		
33,255	33,345	34,000	Public Employees Retirement	47,050		
(11,870)	(14,210)	(11,170)	less PERS bond pymt	(16,010)		
44,600	32,470	39,700	Other Employer-paid Taxes	46,980		
461,463	381,308	443,030	Total Personal Services	529,530	0	0
MATERIALS AND SERVICES						
40,627	45,907	45,000	Chemical Analysis	50,000		
50,925	59,059	57,500	Contract/Consultants	35,000		
525,353	522,314	500,000	Electricity	550,000		
240,043	249,845	265,305	Franchise Fee to City	291,500		
3,101	-10,696	30,000	Inventory	25,000		
39,701	95,321	90,000	Repairs & Maintenance	100,000		
7,719	11,695	10,000	Travel and Training	10,000		
21,905	71,344	80,000	Chemical Supplies	85,000		
120,000	125,000	130,000	Equipment Rent	135,000		
59,922	54,299	79,845	Other Materials and Services	82,140		
346,520	394,400	379,630	Central Services Charges	527,800		
372,050	397,460	444,700	C & R Personnel Charge	446,300		
1,827,865	2,015,949	2,111,980	Total Materials and Services	2,337,740	0	0
500,377	577,208	1,880,000	CAPITAL OUTLAY	2,970,000		
OTHER						
464,143	464,373	573,220	Debt Service	698,905		
11,870	14,210	261,170	Interfund Transfers	266,010		
0	0	67,150	Contingency	11,115		
0	0	0	Reserve for Future Improvements			
\$3,265,718	\$3,453,048	\$5,336,550	TOTAL FUND EXPENDITURES	\$6,813,300	\$0	\$0

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

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	Water Superintendent	1
1	0	0	Water Technician	0
0	2	2	Utility Worker III	2
2	1	1	Utility Worker II	1
2	2	1	Utility Worker I	2
1 1/5	1 1/4	1 1/4	Part-time FTE	1 2/5
7 1/5	7 1/4	6 1/4	Total	7 2/5

Capital Outlay:

Airport Booster Station, Storage & Water Lines	\$2,500,000
Distribution/Waterlines	200,000
Miscellaneous	80,000
WTP and Well Supply	40,000
Meter Replacement	150,000
Total	<u><u>\$2,970,000</u></u>



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

Description of Revenue Sources

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

FY16 Projections of Revenues

Water Capital Reserve Fund will be re-established by Council action. 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$250,500		
			MISCELLANEOUS REVENUES			
0	0	500	Investment Income	500		
0	0	500	Total Miscellaneous Revenues	500	0	0
0	0	250,000	TRANSFERS FROM WATER FUND	250,000		
\$0	\$0	\$250,500	TOTAL FUND RESOURCES	\$501,000	\$0	\$0

**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.

FY16 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 FY13</u>	<u>Actual FY14</u>	<u>Budget FY15</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed Budget FY16</u>	<u>Approved Budget FY16</u>	<u>Adopted Budget FY16</u>
\$0	\$0	\$0	CAPITAL OUTLAY	\$0		
0	0	0	TRANSFER TO WATER FUND	0		
			OTHER			
0	0	250,500	Reserve	501,000		
\$0	\$0	\$250,500	TOTAL FUND EXPENDITURES	\$501,000	\$0	\$0

**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.

FY16 Projections of Resources

An annualized rate adjustment to pace inflationary costs is incorporated into the budget at 2.4%.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$1,079,085	\$1,368,872	\$1,213,100	BEGINNING WORKING CAPITAL	\$495,000		
257,146	588,030	0	INTERGOVERNMENTAL GRANTS	500,000		
			CHARGES FOR SERVICES			
3,683,380	3,767,735	3,565,000	Sewer Charges	3,710,000		
0	0	-0-	Special Connection Fees	0		
7,099	900	1,500	Services to Outside Agencies	0		
26,353	17,099	12,500	Services to Other Departments	10,000		
51,551	39,778	40,000	Lab Testing Fees	40,000		
73741	73388	60,000	Septage Hauling Fees	85,000		
0	0	10,000	FOG Tipping	1,000		
5,406	7,375	5,500	Land Rental	6,500		
3,847,530	3,906,275	3,694,500	Total Charges for Services	3,852,500	0	0
			MISCELLANEOUS REVENUES			
2	1,926	65,700	Other Miscellaneous Income	68,200		
26,465	24,160	30,000	Investment Income	30,000		
26,467	26,086	95,700	Total Miscellaneous Revenues	98,200	0	0
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$5,210,228	\$5,889,263	\$5,003,300	TOTAL FUND RESOURCES	\$4,945,700	\$0	\$0

**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 in the future.

FY16 Proposed Budget

The proposed budget for the Sewer Fund has incorporated increased operating costs for the new Resource Recovery Facility. New equipment and additional buildings require more upkeep. Capital outlay focuses on the Airport Sewer lift station and sewer lines.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$309,861	\$323,542	\$411,600	Salaries and Wages	\$401,730		
85,399	92,781	95,500	Insurance	121,125		
39,277	40,445	46,000	Public Employees Retirement	38,780		
(13,000)	(14,690)	(15,610)	less PERS bond pymt	(13,190)		
42,005	33,686	52,800	Other Employer-paid Taxes	33,640		
463,542	475,763	590,290	Total Personal Services	582,085	0	0
			MATERIALS AND SERVICES			
125,925	133,646	130,000	Electricity	135,000		
267,482	272,183	258,615	Franchise Fee to City	268,975		
2,689	477	12,500	Inventory	12,500		
2,950	6,251	5,000	Consultants	5,000		
70,566	121,523	90,000	Repairs & Maintenance	100,000		
6,661	11,004	10,000	Travel and Training	10,000		
135,571	49,705	45,000	Sanitation Supplies	50,000		
85,044	87,000	89,500	Equipment Rent	158,200		
0	104,857	130,000	Chemical Supplies	130,000		
111,337	101,175	110,540	Other Materials and Services	125,050		
193,130	197,400	163,110	Sewer Collection Fee	175,555		
357,570	398,110	390,970	Central Service Charge	526,520		
362,580	365,300	443,350	C&R Personnel Charge	444,000		
1,721,505	1,848,631	1,878,585	Total Materials and Services	2,140,800	0	0
609,326	762,849	875,000	CAPITAL OUTLAY	970,000		
289,387	426,742	426,036	DEBT SERVICE	477,190		
13,000	14,690	15,610	TRFR TO OTHER FUNDS - Gen Fd			
0	500,000	400,000	PERS	13,190		
744,598	740,773	744,573	-Sewer Capital Reserve	0		
757,598	1,255,463	1,160,183	- WWTP Bond Debt Service	744,698		
0	0	73,206	CONTINGENCY	17,737	0	0
\$3,841,357	\$4,769,448	\$5,003,300	TOTAL FUND EXPENDITURES	\$4,945,700	\$0	\$0

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

Actual FY13	Actual FY14	Budget FY15	Position	Proposed Budget FY16
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
0	0	1	WWTP Technician	1
1	1	1	Operator II	0
3	3	3	Operator I	4
9/10	1 1/3	1 1/3	Part-Time FTE	1 1/2
6 9/10	7 1/3	8 1/3	Total	8 1/2

Capital Outlay:

Airport Sewer Lift Station & Lines	\$500,000
RRF Upgrades	75,000
Major equipment replacement	25,000
Collection / Drainage Replacement	370,000
Total	\$970,000

Debt Service:

CWSRF Debt \$4,650,000 2.77%	\$331,640
ARRA SRF Debt \$2,000,000 0%	108,750
State SPW Debt \$500,00	36,800
Total	\$477,190



**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.

FY16 Projections of Revenues

Investment interest income of \$20,000 incorporated into the budget.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$2,975,462	\$2,645,194	\$3,157,700	BEGINNING WORKING CAPITAL	\$3,598,600		
			MISCELLANEOUS REVENUES			
25,507	31,418	15,000	Interest Income	20,000		
0	500,000	541,500	TRFR FROM SEWER FD	0		
\$3,000,969	\$3,176,612	\$3,714,200	TOTAL FUND RESOURCES	\$3,618,600	\$0	\$0

**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 the future based on additional regulatory requirements.

FY16 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 FY13	Actual FY14	Budget FY15		Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$355,776	\$0	\$0	CAPITAL OUTLAY	\$550,000		
0	0	0	DEBT SERVICE	0		
0	0	0	TRANSFER TO SEWER FD	0		
0	0	3,714,200	RESERVE FOR FUTURE NEEDS	3,068,600		
\$355,776	\$0	\$3,714,200	TOTAL FUND EXPENDITURES	\$3,618,600	\$0	\$0

**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.

FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0		
0	0	0	MISCELLANEOUS REVENUES	0		
744,598	744,598	744,573	TRANSFER FROM SEWER FD	744,698		
\$744,598	\$744,598	\$744,573	TOTAL FUND RESOURCES	\$744,698	\$0	\$0

**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.

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$744,598	\$740,773	\$744,573	DEBT SERVICE	\$744,698		
			TOTAL FUND			
\$744,598	\$740,773	\$744,573	EXPENDITURES	\$744,698	\$0	\$0

**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

FY16 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			BEGINNING WORKING			
\$744,698	\$744,698	\$744,700	CAPITAL	\$744,700		
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,700	TOTAL FUND RESOURCES	\$744,700	\$0	\$0

**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

FY16 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$744,700	RESERVE FOR FUTURE NEEDS	\$744,700		
\$0	\$0	\$744,700	TOTAL FUND EXPENDITURES	\$744,700	\$0	\$0

**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.

FY16 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$450,000	\$450,000	\$450,000	BEGINNING WORKING CAPITAL	\$450,000		
0	0	0	TRANSFER FROM SEWER FD	0		
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$0	\$0

**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.

FY16 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 FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000		
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$0	\$0

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND**

Description of Revenue Sources

The Airport Fund derives revenues from diverse sources. The Airport Fund leases real property and rights in three general categories: aviation land and facilities rental; terminal space rental and concessions fees; commercial land and buildings rentals. The Airport Fund also receives revenues from farm land operation (contracted out). The Airport has completely phased out residential, which was a substantial loss of revenue. In addition, those residential buildings were deemed unsalvageable and have been demolished.

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

The Airport fund receives grants and entitlement funds from the Federal Aviation Administration (FAA) for airport capital improvements. FAA pays for 95% of the improvements with the sponsor (City) covering the remaining 5%. The Airport has been approved to collect the 5% through passenger facility charges (PFC's) of \$4.50 per passenger ticket. This collection, however, comes over an extended period of time while the payment occurs immediately. This year the Airport will receive grant funds for the development of a master plan and wildlife mitigation plan. In addition, the Airport was awarded \$1.6 million grant/loan package by the State of Oregon for the purpose of constructing much-needed facilities to lease. All new lease revenue will go to the Airport. In addition, the Pendleton UAS Range is currently part of a \$3.5 million grant request for the State's 15-16 biennium. If awarded in full, Pendleton is slated to receive \$800,000 for range operations.

FY16 Projections of Resources

The FY15-16 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 15-16 budget continues automatic annual increases in lease rates and charges.

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
-\$2,137,145	-\$2,214,576	\$0	BEGINNING WORKING CAPITAL	\$0		
			INTERGOVERNMENTAL REVENUES			
0	23,704	0	Federal Revenues - Other	0		
153,462	876,683	555,000	Federal Revenues - AIP grants	501,828		
-4,447	0	75,000	State Revenues - Grants/Loans	1,700,000		
0	15,000	90,000	Other Agency -Grants	0		
149,015	915,387	720,000	Total Intergov. Revenues	2,201,828	0	0
			CHARGES FOR SERVICES			
24,480	5,575	0	Residential Rents	0		
44,823	48,078	53,000	Aviation Rents	84,300		
0	0	360,000	UAS Range Rents	75,000		
173,585	204,624	184,000	Commercial Rents	181,000		
20,092	17,280	20,000	Landing Fees	16,000		
51,729	54,711	60,000	Terminal Rents	61,730		
40,056	48,105	55,000	Farm Land Operations	70,000		
876	2,157	2,000	Fuel Flowage Fees	2,500		
19,228	18,130	20,000	Passenger Facilities Charge	22,000		
374,869	398,660	754,000	Total Charges for Services	512,530	0	0
			MISCELLANEOUS REVENUES			
0	70,836	60,000	Sale of Land/Buildings	0		
6,292	4,299	25,000	Other Miscellaneous Income	1,000		
67	96	0	Investment Income	0		
0	0	1,930,200	Interfund Loan Proceeds	2,341,042		
6,359	75,231	2,015,200	Total Miscellaneous Revenues	2,342,042	0	0
			TRANSFERS			
44,350	0	0	Transfer from Fire Equipt Fd	0		
	322,700	270,000	Transfer from Community Dev Fd	0		
34,210	76,900	85,000	Transfer From the General Fund	87,000		
78,560	399,600	355,000	Total Transfers	87,000	0	0
-\$1,528,342	-\$425,698	\$3,844,200	TOTAL FUND RESOURCES	\$5,143,400	\$0	\$0

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND**

Description of Current Services

The Airport Fund provides staffing for the Airport Department, which is responsible for the overall administration, business management, operation, maintenance, planning, development, regulation, security, and promotion of the Airport and the airport's industrial park and other support properties. Administrative and business management operations include short and long term leasing of marketable properties and associated accounts receivable functions. The Department also operates and maintains the airfield itself, consisting of over 100 paved acres of runways, taxiways, and aprons plus NAVAIDs, markings, lighting systems and safety areas; the terminal building and parking areas; 36 other City-owned buildings located on airport property; 14 pieces of major equipment including rolling stock; and several hundred acres of non-farm, non-aeronautical grounds including entrance roadsides and vacant lots. A special objective of the Airport Fund is to contribute to the growth of the community's economic base through industrial development.

FY16 Proposed Budget

The proposed FY16 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Project (AIP) 24 is the Airport Master Plan update.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONAL SERVICES			
\$168,165	\$207,648	\$188,000	Salaries and Wages	\$192,200		
31,148	30,497	30,700	Insurance	35,700		
24,132	19,771	24,000	Public Employees Retirement	27,430		
(8,790)	(8,800)	(8,560)	less PERS bond pymt	(9,330)		
17,159	16,970	21,460	Other Employer-paid Taxes	18,000		
231,813	266,085	255,600	Total Personal Services	264,000	0	0
			MATERIALS AND SERVICES			
44,768	42,518	40,000	Electricity and Natural Gas	41,180		
0	210,495	335,000	Consultants	0		
858	34,065	50,000	Marketing	30,000		
25,130	23,591	68,000	Repairs and Maintenance	43,000		
6,354	0	6,000	Airport ARFF Training	0		
3,000	3,952	3,000	Street Lights	3,200		
17,892	512	0	Water and Garbage	0		
4,166	3,357	2,500	Travel and Training	5,000		
20,203	36,893	47,640	Other Materials and Services	52,790		
79,840	81,790	99,900	Central Services Charges	118,660		
202,211	437,173	652,040	Total Materials and Services	293,830	0	0
197,731	996,746	605,000	CAPITAL OUTLAY	2,253,240		
45,689	44,277	2,323,000	DEBT SERVICE	2,323,000		
0	0	0	CONTINGENCY	0		
8,790	8,800	8,560	TRFR TO GENERAL FUND-PERS	9,330		
\$686,235	\$1,753,082	\$3,844,200	TOTAL FUND EXPENDITURES	\$5,143,400	\$0	\$0

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

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	Airport Manager	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist 3	1
0	1/2	1/2	Part-time	1/2
3	3.5	3.5	Total	3.5

Capital Outlay:

AIP 24 Master Plan	\$528,240
UAS Hangers and Buildings	1,700,000
Airport Major Repairs	<u>25,000</u>
Total	\$2,253,240



Internal Service Funds

CITY OF PENDLETON

INTERNAL SERVICE FUNDS

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

PW Administration and Fleet Fund. Revenues principally consist of rental of equipment, and a Public Works Administration fee to other City PW funds and departments. Expenditures are made for wages, supplies, gas, diesel and equipment replacement. This fund was formerly known as the Construction & Repair Fund.

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

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

Description of Revenue Sources

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

FY16 Projections of Revenues

\$395,000 in equipment rental charges is used to maintain and replace the fleet. \$967,200 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$202,648	\$338,280	\$265,205	BEGINNING WORKING CAPITAL	\$277,000		
			CHARGES FOR SERVICES			
2,956	3,018	4,150	Land & Equipment Rental	4,350		
366,276	376,600	395,000	Equipment Rental - City	395,000		
0	0	1,500	Labor and Overhead - City	1,600		
0	0	0	Materials - City	0		
788,570	826,795	965,045	PW Admin Personnel Charge	967,200		
1,157,802	1,206,413	1,365,695	Total Charges for Services	1,368,150	0	0
			MISCELLANEOUS REVENUES			
1,500	0	1,500	Sale of Land/Equipment	1,500		
8,062	438	2,600	Reimbursement of Expense	1,000		
1,187	2,169	2,000	Investment Income	2,250		
10,749	2,607	6,100	Total Miscellaneous Revenues	4,750	0	0
\$1,371,199	\$1,547,300	\$1,637,000	TOTAL FUND RESOURCES	\$1,649,900	\$0	\$0

**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.

FY16 Proposed Budget

The proposed budget for FY16 for the Fleet Fund maintains operating services. FY16 includes replacement costs associated with a pickup for the building department, a van for facilities, and a pickup for the sewer department. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$591,500	\$596,456	\$649,910	Salaries and Wages	\$730,620		
121,304	124,360	154,850	Insurance	161,180		
70,760	74,716	90,000	Public Employees Retirement	107,690		
(24,480)	(27,770)	(29,280)	less PERS bond pymt	(36,640)		
53,778	65,570	82,700	Other Employer-paid Taxes	84,865		
812,863	833,333	948,180	Total Personal Services	1,047,715	0	0
MATERIALS AND SERVICES						
87,458	86,668	85,000	Gasoline and Diesel	85,000		
37,044	48,800	50,000	Direct Repair Supplies	50,000		
16,771	14,108	22,000	Repair and Maintenance	22,000		
11,059	14,575	15,500	Building Utilities	15,500		
2,414	4,925	5,000	Travel and Training	5,000		
14,398	17,539	21,450	Other Materials and Services	27,080		
8,260	8,370	22,760	Central Services Charges	21,250		
177,404	194,985	221,710	Total Materials and Services	225,830	0	0
18,171	181,491	112,165	CAPITAL OUTLAY	97,150		
24,480	27,770	223,115	TRFRS TO OTHER FUNDS	36,640		
0	0	56,000	CONTINGENCY	50,000		
0	0	75,830	RESERVE FOR EQUIPT. REPL	192,565		
\$1,032,919	\$1,237,579	\$1,637,000	TOTAL FUND EXPENDITURES	\$1,649,900	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
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	WTP System Manager	1
1	1	1	Purchasing Agent	1
1	1	1	Utility Worker III	2
1	1	1	Mechanic	1
2	2	2	Utility Worker II	1
1	1	2	Utility Worker I	2
0	0	1	GIS Technician	1
1/2	1/2	1/2	Senior Secretary	1/2
0	1/2	1/2	Engineering Intern	1/2
1/4	1/4	1/4	Part-Time FTE	1/4
10 1/4	10 3/4	12 3/4	Total	12 3/4

Capital Outlay as described above: \$97,150

**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.

FY16 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 \$54,380 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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$417,512	\$488,000	\$625,490	BEG. WORKING CAPITAL	\$200,000		
			LICENSES AND PERMITS			
15,495	14,185	14,000	Business License Collection Fees	14,000		
27,308	54,440	68,050	Engineering Inspection Fees	20,000		
0	0	10,000	LID Engineering Inspection Fees	10,000		
4,917	3,000	3,500	Excavation Permits	1,000		
825	500	500	Sewer Tap Fees	500		
8,112	3,608	2,050	Other Engineering Fees	2,040		
56,657	75,733	98,100	Total Licenses and Permits	47,540	0	0
24,493	60,000	58,170	INTERGOVERNMENTAL	54,380		
			CHARGES FOR SERVICES			
81,500	81,500	81,500	Charges for Facilities	81,500		
15,000	25,000	26,500	Charges for Financial Services	25,000		
1,288,910	1,273,500	1,194,730	General Fund	1,482,030		
176,960	145,790	143,400	State Tax Street Fund	230,880		
33,390	63,030	58,040	Library Fund	60,890		
0	0	0	Transportation Fund	0		
95,430	96,980	82,970	Convention Center Fund	84,590		
346,520	394,400	379,630	Water Fund	527,800		
357,570	398,110	390,970	Sewer Fund	526,520		
79,840	81,790	99,900	Airport Fund	118,660		
23,310	0	0	Cemetery Fund (moved to General Fund)	0		
8,260	8,370	23,450	PW Admin and Fleet Fund	21,250		
2,506,690	2,568,470	2,481,090	Total Charges for Services	3,159,120	0	0
4,891	18,720	7,590	MISCELLANEOUS REVENUES	9,610		
\$3,010,243	\$3,210,923	\$3,270,440	TOTAL FUND RESOURCES	\$3,470,650	\$0	\$0

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

Description of Current Services

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

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$243,819	\$253,103	\$263,290	Salaries and Wages	\$271,900		
39,247	42,669	45,100	Insurance	52,300		
28,258	32,603	36,500	Public Employees Retirement	39,750		
(11,000)	(11,900)	(13,140)	less PERS bond pymt	(13,600)		
18,406	19,436	25,600	Other Employer-paid Taxes	25,100		
318,730	335,910	357,350	Total Personal Services	375,450	0	0
			MATERIALS AND SERVICES			
3,600	4,650	3,600	Car Allowance	5,700		
2,296	1,929	2,500	Dues and Subscriptions	2,500		
1,274	1,401	2,000	Equipment Maintenance	2,000		
3,864	4,004	3,500	Office Supplies and Printing	3,500		
650	285	1,000	Volunteer Supplies	1,000		
2,981	1,916	3,000	Telephone	3,000		
2,937	6,563	6,500	Travel and Training	7,000		
5,639	2,962	5,300	Other Materials and Services	5,300		
23,241	23,710	27,400	Total Materials and Services	30,000	0	0
0	0	18,000	CAPITAL OUTLAY	0		
\$341,971	\$359,621	\$402,750	TOTAL CITY MANAGER'S	\$405,450	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	2/5	2/5	Volunteer Coordinator	2/5
3	3 2/5	3 2/5	Total	3 2/5

**CITY OF PENDLETON
CENTRAL SERVICES FUND EXPENDITURE SUMMARY
MAYOR, CITY COUNCIL AND COMMISSIONS**

Description of Current Services

The Mayor and City Council are responsible for the formulation of City policy, enactment of legislation, control of revenues and expenditures through the annual operating budget, and appointment of members to citizen advisory boards and commissions. The Council is composed of eight members who are elected to four- year terms. The Mayor is also elected to a four-year term. The Mayor and City Council meet in regular session on the first and third Tuesday evening of each month.

FY16 Proposed Budget

The proposed budget for FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$17,100	\$16,625	\$17,500	Salaries and Wages	\$17,500		
1,246	895	0	Public Employees Retirement	0		
(600)	(900)	0	less PERS bond pymt	0		
1,508	1,297	1,450	Other Employer-paid Taxes	1,450		
19,254	17,917	18,950	Total Personal Services	18,950	0	0
MATERIALS AND SERVICES						
13,005	14,115	15,500	Dues and Subscriptions	15,500		
5,241	3,359	4,500	Mayor/Council Expense	3,000		
11,838	16,543	13,000	Travel and Training	13,000		
1,036	681	1,000	Other Materials and Services	2,500		
31,120	34,698	34,000	Total Materials and Services	34,000	0	0
0	0	0	CAPITAL OUTLAY	0	0	0
\$50,375	\$52,615	\$52,950	TOTAL MAYOR AND COUNCIL	\$52,950	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
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.

FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
		\$27,800	Salaries and Wages	\$27,800		
		0	Insurance	0		
		0	Public Employees Retirement	0		
		0	less PERS bond pymt	0		
		2,200	Other Employer-paid Taxes	2,200		
0	0	30,000	Total Personal Services	30,000	0	0
			MATERIALS AND SERVICES			
		450	Dues and Subscriptions	450		
		550	Office Supplies and Printing	550		
		1,500	Travel and Training	1,500		
		2,500	Other Materials and Services	2,500		
0	0	5,000	Total Materials and Services	5,000	0	0
\$0	\$0	\$35,000	TOTAL CITY MANAGER'S	\$35,000	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
		1/2	PDC Administration	1/2
0	0	1/2	Total	1/2

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

Description of Current Services

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

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$12,391	\$12,683	\$12,000	Health Care Committee	\$12,000		
0	0	1,000	Early Return to Work	1,000		
234,565	288,281	366,500	Insurance - Property & Liability	366,500		
246,956	300,964	379,500	Total Materials and Services	379,500	0	0
			TRANSFERS OUT			
10,000	0	0	- To Library Fund	0		
52,520	60,800	66,260	- To General Fund for PERS	72,700		
0	0	72,580	CONTINGENCY FOR CS FUND	151,690		
\$299,476	\$361,764	\$518,340	TOTAL INSURANCE DIVISION	\$603,890	\$0	\$0

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

Description of Current Services

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

FY16 Proposed Budget

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

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$134,620	\$154,151	\$150,000	Salaries and Wages	\$158,000		
22,700	24,967	24,500	Insurance	28,000		
18,217	19,985	21,400	Public Employees Retirement	31,770		
(6,050)	(7,050)	(7,480)	less PERS bond pymt	(10,720)		
10,776	11,075	13,330	Other Employer-paid Taxes	14,050		
180,263	203,128	201,750	Total Personal Services	221,100	0	0
MATERIALS AND SERVICES						
47,666	51,113	79,400	Contract Services	60,000		
2,625	1,708	3,000	Equipment Maintenance Contract	2,400		
2,378	2,486	4,000	Dues and Subscriptions	2,500		
2,366	3,355	4,000	Travel and Training	3,000		
4,531	3,608	5,850	Other Materials and Services	4,600		
59,566	62,270	96,250	Total Materials and Services	72,500	0	0
0	0	7,800	CAPITAL OUTLAY			
\$239,829	\$265,398	\$305,800	TOTAL LEGAL DEPARTMENT	\$293,600	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	City Attorney	1
1	1	1	Paralegal	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.

FY16 Proposed Budget

The proposed budget for FY16 for the Finance reflects the final costs of software conversion for the entire City. Finance also is paying the maintenance fees for all software modules. Contract services are needed in the conversion of the data to the new software. Capital outlay is listed below.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$310,583	\$316,385	\$351,500	Salaries and Wages	\$366,400		
65,461	59,477	61,400	Insurance	93,500		
38,514	43,226	45,000	Public Employees Retirement	49,200		
-13,100	-15,700	-16,460	less PERS bond pymt	-16,600		
24,952	24,740	33,060	Other Employer-paid Taxes	31,300		
426,410	428,128	474,500	Total Personal Services	523,800	0	0
MATERIALS AND SERVICES						
38,681	37,404	45,000	Audit Fees	48,750		
2,713	3,192	3,000	Legal Notices - Budget	3,000		
0	5,653	7,000	Contract Services	12,000		
13,206	13,732	20,000	Equipment Maint. Contracts	41,100		
26,297	40,910	32,000	Postage	32,000		
9,083	10,085	12,000	Office Supplies and Printing	12,000		
1,000	2,517	2,500	Travel and Training	3,000		
14,785	12,338	8,900	Other Materials and Services	15,400		
105,765	125,831	130,400	Total Materials and Services	167,250	0	0
0	16,294	189,000	CAPITAL OUTLAY	160,200		
\$532,175	\$570,253	\$793,900	TOTAL FINANCE DEPT.	\$851,250	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	5/8
3 3/4	4	4	Senior Account Clerk	4 4/9
2/5	1/5	1/5	Part-Time FTE	1/5
6 1/7	6 1/5	6 1/5	Total	6 2/7

Capital Outlay:
Software system upgrade

\$160,200

**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.

FY16 Proposed Budget

The proposed budget for FY16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			PERSONNEL SERVICES			
\$238,339	\$229,605	\$275,530	Salaries and Wages	\$287,500		
47,083	46,277	56,200	Insurance	64,950		
32,430	32,083	44,000	Public Employees Retirement	54,500		
(11,850)	(13,400)	(18,530)	less PERS bond Pymt	(19,400)		
22,790	20,658	28,850	Other Employer-paid Taxes	28,800		
328,792	315,223	386,050	Total Personnel Services	416,350	0	0
			MATERIALS AND SERVICES			
3,450	3,240	3,650	Car Allowance	2,460		
0	1,000	1,000	Consultants	1,000		
5,029	5,266	6,400	Equipment Maint. Contracts	6,600		
2,428	0	2,500	Repairs and Maintenance	2,500		
1,049	1,261	2,700	Engineering Supplies	2,800		
7,488	7,400	7,400	Equipment Rent	7,400		
1,509	1,119	3,500	Travel and Training	3,500		
4,037	5,444	18,100	Other Materials and Services	10,700		
24,990	24,730	45,250	Total Materials and Services	36,960	0	0
0	0	15,000	CAPITAL OUTLAY	15,000		
\$353,782	\$339,953	\$446,300	TOTAL ENGINEERING DIV.	\$468,310	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
			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 at city Facilities City Hall and Library, Airport, Recreation Center, Pendleton Convention Center, Vert auditorium and Aquatic Center, Ice Rink & Parks . Including 3 Fire Stations, Police Stations & Multiple City Rentals, Management of the Information Technology Division.

FY16 Proposed Budget

The proposed FY16 budget for the Facilities Department maintains current levels of materials and services. Funding sources for this department are shown on Page Appendix A-12.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
PERSONNEL SERVICES						
\$291,009	\$274,059	\$262,850	Salaries and Wages	\$274,855		
49,727	52,236	43,300	Insurance	59,420		
34,496	33,221	30,000	Public Employees Retirement	36,400		
(9,900)	(11,850)	(10,650)	less PERS bond pymt	(12,380)		
33,279	28,639	32,150	Other Employer-paid Taxes	32,505		
398,611	376,306	357,650	Total Personal Services	390,800	0	0
MATERIALS AND SERVICES						
68,493	57,290	63,000	Electricity	63,000		
12,571	16,980	19,000	Natural Gas	19,000		
12,881	20,918	20,000	Building Repairs and Maint.	21,000		
13,742	17,285	17,500	Janitorial Supplies	17,500		
470	551	3,000	Travel and Training	3,000		
518	4,729	6,000	Tools & Minor Equipment	6,000		
0	0	7,000	Equipment Rental Charges	7,000		
27,691	26,070	32,750	Other Materials and Services	38,400		
136,366	143,823	168,250	Total Materials and Services	174,900	0	0
0	0	5,000	CAPITAL OUTLAY	0		
7,000	7,000	0	TRANSFER TO PARK EQUIP. FD	0		
\$541,977	\$527,129	\$530,900	TOTAL FACILITIES DIVISION	\$565,700	\$0	\$0

Actual FY13	Actual FY14	Budget FY15	POSITION	Proposed Budget FY16
1/4	1/4	0	Parks/Rec./Facilities Dir.	0
1	1	1	Facilities Supervisor	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Utility Worker II	1
1	1	1	Utility Worker I	1
1/4	1/4	0	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	Total	7 1/9

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

Description of Current Services

The Information Technology Division funds the City's computer and technology requirements which support all city departments within the city Network system.

FY16 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 Upgrades. 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, switches and video storage, telephone system, and continuation of dark fiber to cities outbuildings & reoccurring cost to dark fiber security cameras annually. Included is some upgrades for Tyler Technology network provisions.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
MATERIALS AND SERVICES						
\$103,193	\$119,525	\$120,000	Contract Services	\$130,000		
9,493	0	0	Other Tech Expense- County Victims Services	0		
3,857	1,811	8,500	Telephone Equipment	8,500		
7,469	9,214	10,000	Repair & Maintenance	10,000		
20,432	3,023	24,000	Minor Equipment/Maintenance Contracts	24,000		
144,444	133,573	162,500	Total Materials and Services	172,500	0	0
8,213	28,956	22,000	CAPITAL OUTLAY	22,000		
\$152,657	\$162,529	\$184,500	TOTAL INFORMATIO TECH. DIV.	\$194,500	\$0	\$0

Capital	
Software	\$10,000
Computer server	12,000
Total	\$22,000



Agency Fund

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.

FY16 Projections of Revenues

Revenue projections for FY16 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$493	\$41,263	\$5,000	BEGINNING WORKING CAPITAL	\$5,000		
			MISCELLANEOUS REVENUES			
157,950	154,425	232,500	Donations (Outside Trust Proceeds)	232,500		
102	87	2,500	Investment Income - City	2,500		
158,052	154,512	235,000	Total Miscellaneous Revenues	235,000	0	0
\$158,545	\$195,775	\$240,000	TOTAL FUND RESOURCES	\$240,000	\$0	\$0

**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.

FY16 Proposed Budget

The proposed budget for FY16 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
			Distributions Directed			
\$117,283	\$146,395	\$240,000	By Trustees	\$240,000		
117,283	146,395	240,000	Total Materials and Services	240,000	0	0
\$117,283	\$146,395	\$240,000	TOTAL FUND EXPENDITURES	\$240,000	\$0	\$0



Closed Funds

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.

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

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

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

**CITY OF PENDLETON
CITY FUEL TAX FUND
(CLOSED)**

Description of Revenue Sources

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

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$255,853			BEGINNING WORKING CAPITAL			
276,396			CITY FUEL TAX			
281			MISCELLANEOUS REVENUES			
\$532,530	\$0	\$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 the April of 2013.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$532,530	\$0	\$0	DEBT SERVICE			
0	0	0	RESERVE FOR FUTURE DEBT SERVICE			
\$532,530	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
WASTEWATER TREATMENT PLANT CAPITAL PROJECTS FUND
(CLOSED)**

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.

Actual FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$759,255	\$141,418	\$141,500	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0		Loan Proceeds			
0	0		Business Energy Trust			
2,763	0		Investment Income			
2,763	0	0	Total Miscellaneous Revenues	0	0	0
\$762,018	\$141,418	\$141,500	TOTAL FUND RESOURCES	\$0	\$0	\$0

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.

Actual FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
620,600	620,600	0	CAPITAL OUTLAY	0	0	0
0	0	141,500	TRANSFER TO SEWER CAP RESRV	0	0	0
\$620,600	\$620,600	\$141,500	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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			BEGINNING WORKING CAPITAL			
(\$1,422)						
			LICENSES AND PERMIT			
				This fund is transferred to the General Fd.		
34,866			Sexton Fees			
10,428			Stone Setting Fees			
11,356			Sale of Graves			
14,440			Sale of Grave Liners			
375			Other Grave Liners			
2,774			Sale of Niches			
18,505			Sale of Grave Markers			
405			Sale of Pet Graves/Supplies			
93,149	0	0	Total Licenses and Permits	0	0	0
			CHARGES FOR SERVICES			
5,439			Land Rental			
5,439	0	0	Total Charges for Services	0	0	0
			MISCELLANEOUS REVENUES			
40119			Other Misc. Income			
10.64			Investment Income			
40,130	0	0	Total Miscellaneous Revenues	0	0	0
			TRANSFERS			
25,000	0	0	Cem. Perp. Care Trust Fund			
121,750	0	0	General Fund			
146,750	0	0	Total Transfers	0	0	0
\$284,045	\$0	\$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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$108,813			PERSONNEL SERVICES			
22,275			Salaries and Wages	This fund is transferred to the General Fund		
12,485			Insurance			
(4,200)			Public Employees Retirement less PERS bond pymt			
12,716			Other Employer-paid Taxes			
152,089	0	0	Total Personal Services	0	0	0
			MATERIALS AND SERVICES			
21,205			Cemetery Supplies			
0			Grave Buy Back			
10,478			Equipment Maint. Supplies			
4,491			Repair and Maintenance			
12,276			Gasoline and Diesel			
0			Horticultural Supplies			
45			Irrigation Supplies			
20			Travel and Training			
13,033			Other Materials and Services			
23,310			Central Services Charges			
84,858	0	0	Total Materials and Services	0	0	0
0	0	0	CAPITAL OUTLAY			
0	0	0	DEBT SERVICE			
4,200			TRFR TO GENERAL FD - PERS Transfer to Horne			
20,175			Trust			
0	0	0	CONTINGENCY			
\$261,322	\$0	\$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 FY13	Actual FY14	Budget FY15	RESOURCES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
\$0	\$0	\$0	BEGINNING FUND BALANCE			
			INTERGOVERNMENTAL REVENUES			
49,664	50,000	0	State of Oregon Grant			
\$49,664	\$50,000	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

FY 16 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 FY13	Actual FY14	Budget FY15	EXPENDITURE CATEGORIES	Proposed Budget FY16	Approved Budget FY16	Adopted Budget FY16
			MATERIALS AND SERVICES			
\$49,664			Drug Enforcement			
0			Central Services Charges			
49,664	0	0	Total Materials and Services	0	0	0
\$49,664	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY16

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office General Administration	\$549,050	\$8,240	\$113,650	\$113,650	\$6,590	\$25,260	\$12,630	\$13,180	\$7,140	\$7,140	\$9,330
PDC Administration	35,000	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	52,950	790	10,960	10,960	640	2,440	1,220	1,270	690	690	900
Insurance											
Cost of Claims - Liab.	212,670		34,430	5,320	1,280	45,510	9,360	4,890	0	210	430
Property Insurance	166,830		6,170	5,840		5,000	4,000	10,010	1840		
	379,500	0	40,600	11,160	1,280	50,510	13,360	14,900	1,840	210	430
Legal Services											
City Attorney	91,300	1,370	18,900	18,900	1100	4,200	2,100	2,190	1,190	1,190	1,540
City Negotiator	30,430	400	7,410	7,790		3,500	0	0	400	400	400
City Prosecutor	152,160	60,860	91,300								
Risk Manager	30,430	0	4,930	760	180	6,510	1,340	700	0	30	60
	304,320	62,630	122,540	27,450	1,280	14,210	3,440	2,890	1,590	1,620	2,000
Finance											
Utilities Billing/Coll.	290,100										
Payroll	165,770	4,140	29,320	32,660		16,580	10,280	11,440	4,310	1,990	2,820
Payables	165,770	1,660	15,070	11,110	4,810	19,400	8,790	6,960	5,800	1,990	1,820
General Accounting	207,210	3,110	42,900	42,890	2,490	9,530	4,770	4,970	2,690	2,690	3,520
	828,850	8,910	87,290	86,660	7,300	45,510	23,840	23,370	12,800	6,670	8,160
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	253,260	3,800	52,420	52,420	3,040	11,650	5,820	6,080	3,290	3,290	4,310
Other City Facilities	243,320		64,480	4,870		39,660	22,390	62,050	0		
	496,580	3,800	116,900	57,290	3,040	51,310	28,210	68,130	3,290	3,290	4,310
Information Technology											
Operations	194,500	2,920	40,260	40,260	2,330	8,950	4,470	4670	2,530	2,530	3,310
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	194,500	2,920	40,260	40,260	2,330	8,950	4,470	4,670	2,530	2,530	3,310
Less credit on Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Adjustment from FY14 partial	(128,786)	(3,487)	(22,199)	(8,767)	480	(12,176)	(3,284)	(2,594)	(2,445)	(4,813)	(2,055)
Rounded Total	\$3,107,000	\$83,800	\$514,130	\$342,790	\$22,940	\$214,930	\$83,890	\$125,820	\$27,430	\$29,730	\$34,640

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
\$2,200	\$319,010	\$30,200	\$13,730	\$18,640	\$68,080	\$66,440	\$25,260	\$0	\$7,690	\$549,050
0	0	0	0	0	0	0	0	0	35,000	35,000
210	\$30,770	2,910	1,320	1,800	6,570	6,410	2,430	0	740	52,950
0	\$101,430	27,430	0	430	54,660	28,290	430	0	0	212,670
0	\$32,860		8,510	13,010	33,540	60,730	18,180	0	0	166,830
0	134,290	27,430	8,510	13,440	88,200	89,020	18,610	0	0	379,500
370	\$53,050	5,020	2,280	3,100	11,320	11,050	4,200	0	1,280	91,300
0	\$20,300	2,340	1,950	1,160	1,550	2,340	790	0	0	30,430
0	\$152,160							0	0	152,160
0	\$14,510	3,930	0	60	7,820	4,050	60	0	0	30,430
370	240,020	11,290	4,230	4,320	20,690	17,440	5,050	0	1,280	304,320
0	\$113,540	7,790	15,420	8,290	146,790	143,310		0	0	290,100
1,330	\$78,740	6,130	6,300	9,450	10,780	6,800	3,150	0	0	165,770
830	\$120,390	11,400	5,180	7,050	19,730	17,070	6,300	21,550	500	165,770
2,160	312,670	25,320	26,900	24,790	202,990	192,250	18,980	21,550	3,400	828,850
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
1,010	\$147,130	13,930	6,330	8,610	31,400	30,640	11,670		3,550	253,260
0	\$193,450	14,840		14,840	5,110	5,110	9,970	0	0	243,320
1,010	340,580	28,770	6,330	23,450	36,510	35,750	21,640	0	3,550	496,580
780	\$113,010	10,700	4,860	6,610	24,120	23,530	8,950	0	2,720	194,500
	\$0			0						0
780	113,010	10,700	4,860	6,610	24,120	23,530	8,950	0	2,720	194,500
0	\$0	0	0	0	0	0	0	0	0	0
(4,805)	(\$66,144)	(14,009)	(4,988)	(8,455)	(19,371)	(20,853)	5,335	(300)	0	(128,786)
\$1,930	\$1,482,030	\$230,880	\$60,890	\$84,590	\$527,800	\$526,520	\$118,660	\$21,250	\$54,380	\$3,107,000

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY16**

CITY MANAGER'S OFFICE			\$389,050
Personal Services & PERS Bond Pymt			30,000
Materials and Services			0
Capital Outlay			419,050
			<u>\$130,000</u>
Contingency Contribution			<u>\$549,050</u>
			<u>\$549,050</u>

**GENERAL ADMINISTRATION
Basis of allocation: GENERAL ADMINISTRATION
FY15 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY15)**

General Fund	\$267,690	1.5%	\$8,240
Municipal Court	3,642,565	20.7%	113,650
Police	3,642,467	20.7%	113,650
Fire	204,300	1.2%	6,590
Ambulance	819,700	4.6%	25,260
Parks	413,940	2.3%	12,630
Recreation	416,020	2.4%	13,180
Aquatic Center	237,180	1.3%	7,140
Cemetery Fund	235,300	1.3%	7,140
Planning	293,100	1.7%	9,330
Building	74,030	0.4%	2,200
Economic Development	<u>10,246,292</u>	58.1%	319,010
Total General Fund	963,710	5.5%	30,200
State Tax Street Fund	432,450	2.5%	13,730
Library Fund & Trust	591,280	3.4%	18,640
Convention Center Fund	2,186,550	12.4%	68,080
Water Fund	2,138,515	12.1%	66,440
Sewer Fund	816,300	4.6%	25,260
Airport Fund	255,600	1.4%	7,690
Pendleton Development Commission	<u>\$17,630,697</u>	100.0%	<u>\$549,050</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
FY16**

MAYOR, CITY COUNCIL

Personal Services	\$18,950
Materials and Services	34,000
Capital Outlay	<u>0</u>
	<u><u>\$52,950</u></u>

basis of allocation: GENERAL ADMINISTRATION
FY15 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY15)

General Fund			
Municipal Court	\$267,690	1.5%	\$790
Police	3,642,565	20.7%	10,960
Fire	3,642,467	20.7%	10,960
Ambulance	204,300	1.2%	640
Parks	819,700	4.6%	2,440
Recreation	413,940	2.3%	1,220
Aquatic Center	416,020	2.4%	1,270
Cemetery Fund	237,180	1.3%	690
Planning	235,300	1.3%	690
Building	293,100	1.7%	900
Economic Development	74,030	0.4%	210
Total General Fund	<u>10,246,292</u>	<u>58.1%</u>	<u>30,770</u>
State Tax Street Fund	963,710	5.5%	2,910
Library Fund	432,450	2.5%	1,320
Convention Center Fund	591,280	3.4%	1,800
Water Fund	2,186,550	12.4%	6,570
Sewer Fund	2,138,515	12.1%	6,410
Airport Fund	816,300	4.6%	2,430
Pendleton Development Commission	<u>255,600</u>	<u>1.4%</u>	<u>740</u>
	<u><u>\$17,630,697</u></u>	<u><u>100.0%</u></u>	<u><u>\$52,950</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY16**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$231,820
Materials and Services			72,500
Capital Outlay			0
			<u>\$304,320</u>

City Attorney	30.0%	91,300
City Negotiator	10.0%	30,430
City Prosecutor	50.0%	152,160
Risk Manager	10.0%	30,430
	<u>100.0%</u>	<u>\$304,320</u>

CITY ATTORNEY

\$91,300

basis of allocation: GENERAL ADMINISTRATION
FY15 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY15)

General Fund

Municipal Court	\$267,690	1.5%	\$1,370
Police	3,642,565	20.7%	18,900
Fire	3,642,467	20.7%	18,900
Ambulance	204,300	1.2%	1,100
Parks	819,700	4.6%	4,200
Recreation	413,940	2.3%	2,100
Aquatic Center	416,020	2.4%	2,190
Cemetery	237,180	1.3%	1,190
Planning	235,300	1.3%	1,190
Building	293,100	1.7%	1,540
Economic Development	74,030	0.4%	370
	<u>10,246,292</u>	<u>58.1%</u>	<u>53,050</u>
State Tax Street Fund	963,710	5.5%	5,020
Library Fund	432,450	2.5%	2,280
Convention Center Fund	591,280	3.4%	3,100
Water Fund	2,186,550	12.4%	11,320
Sewer Fund	2,138,515	12.1%	11,050
Airport Fund	816,300	4.6%	4,200
Pendleton Development Commission	255,600	1.4%	1,280
	<u>\$17,630,697</u>	<u>100.0%</u>	<u>\$91,300</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY16**

CITY NEGOTIATOR			<u>\$30,430</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	1.00	1.3%	\$400
Police	19.00	24.4%	7,410
Fire	20.00	25.6%	7,790
Parks	9.00	11.5%	3,500
Recreation	0.00	0.0%	0
Cemetery	1.00	1.3%	400
Planning	1.00	1.3%	400
Building	1.00	1.3%	400
Total General Fund	<u>52.00</u>	<u>66.7%</u>	<u>20,300</u>
State Tax Street Fund	6.00	7.7%	2,340
Library Fund	5.00	6.4%	1,950
Convention Center	3.00	3.8%	1,160
Water Fund	4.00	5.1%	1,550
Sewer Fund	6.00	7.7%	2,340
Airport Fund	2.00	2.6%	790
	<u>78.00</u>	<u>100.0%</u>	<u>\$30,430</u>
CITY PROSECUTOR			<u>\$152,160</u>
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$60,860
Police		60%	91,300
		<u>100%</u>	<u>\$152,160</u>
RISK MANAGER			<u>\$30,430</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$14,279	16.2%	\$4,930
Fire	2,180	2.5%	760
Ambulance	485	0.6%	180
Parks	19,030	21.4%	6,510
Recreation	3,839	4.4%	1,340
Aquatic Center	2,000	2.3%	700
Cemetery	0	0.0%	0
Planning	83	0.1%	30
Building	185	0.2%	60
Total General Fund	<u>\$42,081</u>	<u>47.7%</u>	<u>14,510</u>
Street Fund	11,401	12.9%	3,930
Convention Center Fund	171	0.2%	60
Water Fund	22,613	25.7%	7,820
Sewer Fund	11,745	13.3%	4,050
Airport Fund	136	0.2%	60
	<u>\$88,147</u>	<u>100.0%</u>	<u>\$30,430</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY16**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$540,400
Materials and Services			167,250
Capital Outlay			160,200
			<u>867,850</u>
less direct charges for services - Business Licences/ Transportation			(39,000)
			<u>\$828,850</u>

Utilities Billing/Collections			\$290,100
Payroll			165,770
Payables			165,770
General Accounting			207,210
			<u>\$828,850</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

\$290,100

Water Fund	\$3,790,050	50.6%	\$146,790
Sewer Fund	3,694,500	49.4%	143,310
	<u>\$7,484,550</u>	<u>100.0%</u>	<u>\$290,100</u>

PAYROLL

Basis: PAYROLL CHECKS

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

\$165,770

General Fund			
Municipal Court	59	2.5%	\$4,140
Police	423	17.7%	29,320
Fire	470	19.7%	32,660
Parks	239	10.0%	16,580
Recreation	149	6.2%	10,280
Aquatic Center	164	6.9%	11,440
Cemetery	62	2.6%	4,310
Planning	28	1.2%	1,990
Building	41	1.7%	2,820
Total General Fund	1,635	68.5%	113,540
State Tax Street Fund	113	4.7%	7,790
Library Fund	221	9.3%	15,420
Convention Center	120	5.0%	8,290
Water Fund	156	6.5%	10,780
Sewer Fund	99	4.1%	6,800
Airport Fund	45	1.9%	3,150
	<u>2,389</u>	<u>100.0%</u>	<u>\$165,770</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY16**

PAYABLES			<u>\$165,770</u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 13-14			
General Fund			
Municipal Court	107	1.0%	\$1,660
Police	944	9.1%	15,070
Fire	689	6.7%	11,110
Ambulance	300	2.9%	4,810
Parks	1206	11.7%	19,400
Recreation	550	5.3%	8,790
Aquatic Center	429	4.2%	6,960
Cemetery	362	3.5%	5,800
Planning	120	1.2%	1,990
Building	116	1.1%	1,820
Economic Development	79	0.8%	1,330
Total General Fund	<u>4,902</u>	<u>47.5%</u>	<u>78,740</u>
State Tax Street Fund	377	3.7%	6,130
Library Fund	387	3.8%	6,300
Pendleton Convention Center Fund	587	5.7%	9,450
Water Fund	1227	11.9%	19,730
Sewer Fund	1059	10.3%	17,070
Airport Fund	413	3.8%	6,300
PW Admin & Fleet Fund	1342	13.0%	21,550
Pendleton Development Commission	26	0.3%	500
	<u>10,320</u>	<u>100.0%</u>	<u>\$165,770</u>

GENERAL ACCOUNTING			<u>\$207,210</u>
basis of allocation: GENERAL ADMINISTRATION			
FY15 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY15)			
General Fund			
Municipal Court	\$267,690	1.5%	\$3,110
Police	3,642,565	20.7%	42,900
Fire	3,642,467	20.7%	42,890
Ambulance	204,300	1.2%	2,490
Parks	819,700	4.6%	9,530
Recreation	413,940	2.3%	4,770
Aquatic Center	416,020	2.4%	4,970
Cemetery	237,180	1.3%	2,690
Planning	235,300	1.3%	2,690
Building	293,100	1.7%	3,520
Economic Development	74,030	0.4%	830
	<u>10,246,292</u>	<u>58.10%</u>	<u>120,390</u>
State Tax Street Fund	963,710	5.5%	11,400
Library Fund	432,450	2.5%	5,180
Convention Center Fund	591,280	3.4%	7,050
Water Fund	2,186,550	12.4%	25,690
Sewer Fund	2,138,515	12.1%	25,070
Airport Fund	816,300	4.6%	9,530
Pendleton Development Commission	255,600	1.4%	2,900
	<u>\$17,630,697</u>	<u>100.00%</u>	<u>\$207,210</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY16**

INSURANCE

Materials and Services			<u>\$379,500</u>
			<u>\$379,500</u>
Cost of Claims - Liability			212,670
Base Insurance - Property			<u>166,830</u>
			<u>\$379,500</u>

COST OF CLAIMS - LIABILITY

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

General Fund

Police	\$14,279	16.2%	\$34,430
Fire	2,180	2.5%	5,320
Ambulance	485	0.6%	1,280
Parks	19,030	21.4%	45,510
Recreation	3,839	4.4%	9,360
Aquatic Center	2,000	2.3%	4,890
Cemetery	0	0.0%	0
Planning	83	0.1%	210
Building	185	0.2%	430
Total General Fund	<u>42,081</u>	<u>47.7%</u>	<u>101,430</u>
Street Fund	11,401	12.9%	27,430
Convention Center	171	0.2%	430
Water Fund	22,613	25.7%	54,660
Sewer Fund	11,745	13.3%	28,290
Airport	136	0.2%	430
	<u>\$88,147</u>	<u>100.0%</u>	<u>\$212,670</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund

Police	\$4,712,390	3.7%	\$6,170
Fire	4,474,126	3.5%	\$5,840
Parks	3,775,314	3.0%	\$5,000
Recreation	2,987,500	2.4%	\$4,000
Aquatic Center	7,599,021	6.0%	\$10,010
Cemetery	1,414,896	1.1%	\$1,840
Total General Fund	<u>24,963,247</u>	<u>19.7%</u>	<u>32,860</u>
Library Fund	6,445,800	5.1%	\$8,510
Convention Center Fund	9,864,500	7.8%	\$13,010
Water Fund	25,434,981	20.1%	\$33,540
Sewer Fund	46,121,081	36.4%	\$60,730
Airport Fund	13,931,287	10.9%	\$18,180
	<u>\$126,760,896</u>	<u>100.0%</u>	<u>\$166,830</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY16**

ENGINEERING		
Personal Services & PERS bond pymt		\$435,750
Materials and Services		36,960
Capital Outlay		<u>15,000</u>
		487,710
less Charges for Services		(33,530)
		<u>\$454,180</u>
Engineering Services		\$380,040
Capital Outlay		<u>15,000</u>
		\$395,040
		<u>\$380,040</u>
ENGINEERING SERVICES		
Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES		
Engineer's Estimate of Proportional Share of Work To Be Performed		
General Fund		
Police	1.1%	\$4,130
Fire	1.1%	4,130
Parks	7.6%	28,920
Planning	3.3%	12,390
Building	2.2%	<u>8,260</u>
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%	<u>12,400</u>
	<u>100.0%</u>	<u>\$380,040</u>
		<u>\$15,000</u>
CAPITAL PROJECTS		
Basis of Allocation: FORMULA FROM CIP		
Costs Allocated as per agree to in CIP document		
General Fund		
Police	0.0%	\$0
Fire	0.0%	0
Parks	0.0%	0
Planning	0.0%	0
Building	0.0%	<u>0</u>
General Fund	0.0%	0
State Tax Street Fund	33.3%	5,000
Water Fund	33.3%	5,000
Sewer Fund	33.3%	<u>5,000</u>
	<u>100.0%</u>	<u>\$15,000</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY16**

FACILITIES

Personal Services & PERS bond pymt			\$403,180
Materials and Services			174,900
Capital			0
Interfund Transfer			0
			<u>578,080</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(65,000)
			<u>\$496,580</u>

CITY HALL

OTHER CITY FACILITIES

\$253,260
<u>243,320</u>
<u>\$496,580</u>

OTHER CITY FACILITIES

<u>\$243,320</u>

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

General Fund

Police	26	26.5%	\$64,480
Fire	2	2.0%	4,870
Parks	16.0	16.3%	39,660
Recreation	9.0	9.2%	22,390
Aquatic Center	25.0	25.5%	62,050
Cemetery	0.0	0.0%	0
Total General Fund	<u>78</u>	<u>79.5%</u>	<u>193,450</u>
Street Fund	6	6.1%	14,840
Pendleton Convention Center	6	6.1%	14,840
Water Fund	2	2.1%	5,110
Sewer Fund	2	2.1%	5,110
Airport Fund	4	4.1%	9,970
Construction and Repair Fund	0	0.0%	0
	<u>98</u>	<u>100.0%</u>	<u>\$243,320</u>

CITY HALL

basis of allocation: GENERAL ADMINISTRATION
FY15 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY15)

General Fund

Municipal Court	\$267,690	1.5%	\$3,800
Police	3,642,565	20.7%	52,420
Fire	3,642,467	20.7%	52,420
Ambulance	204,300	1.2%	3,040
Parks	819,700	4.6%	11,650
Recreation	413,940	2.3%	5,820
Aquatic Center	416,020	2.4%	6,080
Cemetery	237,180	1.3%	3,290
Planning	235,300	1.3%	3,290
Building	293,100	1.7%	4,310
Economic Development	74,030	0.4%	1,010
	<u>10,246,292</u>	<u>58.1%</u>	<u>147,130</u>
State Tax Street Fund	963,710	5.5%	13,930
Library Fund	432,450	2.5%	6,330
Convention Center Fund	591,280	3.4%	8,610
Water Fund	2,186,550	12.4%	31,400
Sewer Fund	2,138,515	12.1%	30,640
Airport Fund	816,300	4.6%	11,670
Pendleton Development Commission	255,600	1.4%	3,550
	<u>\$17,630,697</u>	<u>100.0%</u>	<u>\$253,260</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY16**

Information Technology			\$172,500
Materials & Services			22,000
Capital Outlay			<u>\$194,500</u>
			0
Minus technology grants in Materials & Services			<u>\$194,500</u>
			<u>\$194,500</u>
Materials & Services & Capital			<u>\$194,500</u>
basis of allocation: GENERAL ADMINISTRATION			

General Fund			
Municipal Court	\$267,690	1.5%	\$2,920
Police	\$3,642,565	20.7%	\$40,260
Fire	\$3,642,467	20.7%	\$40,260
Ambulance	\$204,300	1.2%	\$2,330
Parks	\$819,700	4.6%	\$8,950
Recreation	\$413,940	2.3%	\$4,470
Aquatic Center	\$416,020	2.4%	\$4,670
Cemetery	\$237,180	1.3%	\$2,530
Planning	\$235,300	1.3%	\$2,530
Building	\$293,100	1.7%	\$3,310
Economic Development	<u>\$74,030</u>	<u>0.4%</u>	<u>\$780</u>
	10,246,292	58.1%	113,010
State Tax Street Fund	963,710	5.5%	\$10,700
Library Fund	432,450	2.5%	\$4,860
Convention Center Fund	591,280	3.4%	\$6,610
Water Fund	2,186,550	12.4%	\$24,120
Sewer Fund	2,138,515	12.1%	\$23,530
Airport Fund	816,300	4.6%	\$8,950
Pendleton Development Commission	<u>255,600</u>	<u>1.4%</u>	<u>\$2,720</u>
	<u>\$17,630,697</u>	<u>100.0%</u>	<u>\$194,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY14 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$4,330)	(\$450)	(\$5,110)	\$1,390	\$1,090	(\$2,100)	\$650	(\$100)	(\$1,180)	(1,940)	(\$440)
Mayor, City Council	320	(40)	(500)	380	160	(250)	110	0	(160)	(260)	(50)
Insurance											
Cost of Claims - Liab.	19,600		4,980	610	610	1,970	290	1,770	0	0	190
Base Insurance - Prop.	26,860		940	910	610	2,120	690	800	310	0	0
	46,460	0	5,920	1,520	610	4,090	980	2,570	310	0	190
Legal Services											
City Attorney	(6,710)	(190)	(2,380)	(810)	130	(790)	20	(160)	(340)	(540)	(190)
City Negotiator	(2,240)	(60)	(600)	(530)		(210)	(10)	0	(30)	(30)	(30)
City Prosecutor	(11,180)	(4,470)	(6,710)								
Risk Manager	(2,240)		(590)	(70)	-70	(200)	(30)	(200)	0	0	(20)
	(22,370)	(4,720)	(10,280)	(1,410)	60	(1,200)	(20)	(360)	(370)	(570)	(240)
Finance											
Utilities Billing/Coll.	(65,130)										
Payroll	(43,420)	(1,090)	(8,290)	(5,950)		(5,740)	(3,510)	(3,300)	(680)	(1,020)	(80)
Payables	(43,420)	(480)	(3,690)	(2,540)	(1,350)	(6,990)	(2,330)	(1,930)	(1,110)	(1,460)	(1,000)
General Accounting	(65,120)	(1,290)	(16,960)	(11,650)	0	(4,530)	(1,040)	(1,560)	(1,470)	(2,050)	(1,140)
	(217,090)	(2,860)	(28,940)	(20,140)	(1,350)	(17,260)	(6,880)	(6,790)	(3,260)	(4,530)	(2,220)
Engineering											
Engineering Services	(84,760)		(850)	(850)		(5,930)				(2,540)	(1,700)
GIS/Aerial Map Project	0		0	0		0				0	0
	(84,760)	0	(850)	(850)	0	(5,930)	0	0	0	(2,540)	(1,700)
Facilities											
City Hall	(21,660)	(610)	(7,620)	(2,800)	360	(2,400)	20	(290)	(1,020)	(1,580)	(560)
Other City Facilities	(20,820)		(6,510)	(390)		(5,020)	(3,480)	(1,540)	0		
	(42,480)	(610)	(14,130)	(3,190)	360	(7,420)	(3,460)	(1,830)	(1,020)	(1,580)	(560)
Information Technology											
Operations	(5,970)	(260)	(3,030)	(180)	300	(1,150)	200	(140)	(590)	(920)	(250)
Capital Projects	0	0	0	0		0					
	(5,970)	(260)	(3,030)	(180)	300	(1,150)	200	(140)	(590)	(920)	(250)
	(\$330,220)	(\$8,940)	(\$56,920)	(\$22,480)	\$1,230	(\$31,220)	(\$8,420)	(\$6,650)	(\$6,270)	(\$12,340)	(\$5,270)

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW AD FLEET FUND	TOTAL
(\$3,780)	(\$11,970)	(\$2,100)	(\$2,000)	(\$2,400)	\$2,820	\$5,100	\$6,220	\$0	(\$4,330)
(530)	(\$1,140)	(240)	(260)	(360)	570	840	910	0	320
0	\$10,420	610		0	4,080	4,300	190		19,600
0	\$5,770		1,850	2,550	6,930	5,540	4,220		26,860
0	16,190	610	1,850	2,550	11,010	9,840	4,410	0	46,460
(920)	(\$6,170)	(790)	(630)	(760)	(80)	490	1,230		(6,710)
0	(\$1,500)	(120)	(170)	(90)	(150)	(150)	(60)		(2,240)
0	(\$11,180)								(11,180)
0	(\$1,180)	(70)		0	(470)	(500)	(20)		(2,240)
(920)	(\$20,030)	(980)	(800)	(850)	(700)	(160)	1,150	0	(22,370)
0	\$0				(28,220)	(36,910)			(65,130)
0	(\$29,660)	(2,040)	(3,780)	(2,300)	(2,850)	(1,740)	(1,050)		(43,420)
(90)	(\$22,970)	(1,910)	(1,940)	(2,930)	(6,790)	(5,330)	(1,550)		(43,420)
(2,620)	(\$44,310)	(4,530)	(2,970)	(3,590)	(6,240)	(4,710)	1,230		(65,120)
(2,710)	(\$96,940)	(8,480)	(8,690)	(8,820)	(44,100)	(48,690)	(1,370)	0	(217,090)
	(\$11,870)	(21,190)		(6,780)	(19,490)	(22,890)	(2,540)		(84,760)
	\$0	0			0	0			0
0	(11,870)	(21,190)	0	(6,780)	(19,490)	(22,890)	(2,540)	0	(84,760)
(2,660)	(\$19,160)	(2,390)	(1,880)	(2,270)	(520)	1,110	3,450		(21,660)
0	(\$16,940)			(1,540)		(400)	(1,170)	(770)	(20,820)
(2,660)	(36,100)	(2,390)	(1,880)	(3,810)	(520)	710	2,280	(770)	(42,480)
(1,720)	(\$7,740)	(1,150)	(1,010)	(1,210)	740	1,780	2,620		(5,970)
	\$0								0
(1,720)	(7,740)	(1,150)	(1,010)	(1,210)	740	1,780	2,620	0	(5,970)
(\$12,320)	(\$169,600)	(\$35,920)	(\$12,790)	(\$21,680)	(\$49,670)	(\$53,470)	\$13,680	(\$770)	(\$330,220)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY14 Variances**

			FY14 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			\$347,810	\$355,050	(\$7,240)
Materials and Services			23,710	20,800	2,910
Transfer Out to Library			0	0	0
			<u>\$371,520</u>	<u>\$375,850</u>	<u>(\$4,330)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY14 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY14)					
General Fund					
Municipal Court	248,463	1.6%	\$5,940	\$6,390	(\$450)
Police	3,438,971	22.2%	\$82,480	87,590	(5,110)
Fire	3,094,037	20.0%	\$74,300	72,910	1,390
Ambulance	113,635	0.8%	\$2,970	1,880	1,090
Parks	812,698	5.2%	\$19,320	21,420	(2,100)
Recreation	350,179	2.3%	\$8,540	7,890	650
Aquatic Center	377,196	2.4%	\$8,920	9,020	(100)
Cemetery	192,016	1.2%	\$4,460	5,640	(1,180)
Planning	214,753	1.4%	\$5,200	7,140	(1,940)
Building	214,015	1.4%	\$5,200	5,640	(440)
Economic Development	74,030	0.5%	\$1,860	5,640	(3,780)
Total General Fund	<u>9,129,993</u>	<u>59.00%</u>	<u>219,190</u>	<u>231,160</u>	<u>(11,970)</u>
State Tax Street Fund	811,146	5.2%	\$19,320	21,420	(2,100)
Library Fund	432,562	2.8%	\$10,400	12,400	(2,000)
Convention Center Fund	534,075	3.4%	\$12,630	15,030	(2,400)
Water Fund	2,017,067	13.0%	\$48,300	45,480	2,820
Sewer Fund	1,940,974	12.5%	\$46,440	41,340	5,100
Airport Fund	630,268	4.1%	\$15,240	9,020	6,220
	<u>\$6,366,092</u>	<u>41.00%</u>	<u>\$152,330</u>	<u>\$144,690</u>	<u>\$7,640</u>
	<u>\$15,496,085</u>	<u>100.00%</u>	<u>\$371,520</u>	<u>\$375,850</u>	<u>(\$4,330)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY14 Variances**

	FY14 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$18,818	\$22,200	(\$3,380)
Materials and Services	34,698	31,000	\$3,700
Capital	0	0	\$0
	<u>\$53,520</u>	<u>\$53,200</u>	<u>\$320</u>

basis of allocation: GENERAL ADMINISTRATION
FY14 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY14)

General Fund					
Municipal Court	248,463	1.6%	\$860	\$900	(\$40)
Police	3,438,971	22.2%	\$11,880	12,380	(500)
Fire	3,094,037	20.0%	\$10,700	10,320	380
Ambulance	113,635	0.8%	\$430	270	160
Parks	812,698	5.2%	\$2,780	3,030	(250)
Recreation	350,179	2.3%	\$1,230	1,120	110
Aquatic Center	377,196	2.4%	\$1,280	1,280	0
Cemetery	192,016	1.2%	\$640	800	(160)
Planning	214,753	1.4%	\$750	1010	(260)
Building	214,015	1.4%	\$750	800	(50)
Economic Development	74,030	0.5%	\$270	800	(530)
Total General Fund	<u>9,129,993</u>	<u>59.0%</u>	<u>31,570</u>	<u>32,710</u>	<u>(1,140)</u>
State Tax Street Fund	811,146	5.2%	\$2,790	3,030	(240)
Library Fund	432,562	2.8%	\$1,500	1,760	(260)
Convention Center Fund	534,075	3.3%	\$1,770	2,130	(360)
Water Fund	2,017,067	13.1%	\$7,010	6,440	570
Sewer Fund	1,940,974	12.5%	\$6,690	5,850	840
Airport Fund	630,268	4.1%	\$2,190	1,280	910
	<u>15,496,085</u>	<u>100.0%</u>	<u>\$53,520</u>	<u>\$53,200</u>	<u>\$320</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY14 Variances**

			FY14 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$210,178	\$201,450	\$8,730
Materials and Services			62,270	93,350	(\$31,080)
Capital			0	0	\$0
			<u>\$272,448</u>	<u>\$294,800</u>	<u>(\$22,350)</u>
City Attorney			\$81,730	\$88,440	(\$6,710)
City Negotiator			27,240	29,480	(2,240)
City Prosecutor			136,220	147,400	(11,180)
Risk Manager			27,240	29,480	(2,240)
			<u>\$272,430</u>	<u>\$294,800</u>	<u>(\$22,370)</u>
CITY ATTORNEY			<u>\$81,730</u>	<u>\$88,440</u>	<u>(\$6,710)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY14 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY14)					
General Fund					
Municipal Court (less assessments)	248,463	1.6%	\$1,310	\$1,500	(\$190)
Police	3,438,971	22.3%	18,230	20,610	(2,380)
Fire	3,094,037	20.0%	16,350	17,160	(810)
Ambulance	113,635	0.7%	570	440	130
Parks	812,698	5.2%	4,250	5,040	(790)
Recreation	350,179	2.3%	1,880	1,860	20
Aquatic Center	377,196	2.4%	1,960	2,120	(160)
Cemetery	192,016	1.2%	980	1,320	(340)
Planning	214,753	1.4%	1,140	1,680	(540)
Building	214,015	1.4%	1,140	1,330	(190)
Economic Development	74,030	0.5%	410	1,330	(920)
	<u>9,129,993</u>	<u>59.0%</u>	<u>48,220</u>	<u>54,390</u>	<u>(6,170)</u>
State Tax Street Fund	811,146	5.2%	4,250	5,040	(790)
Library Fund	432,562	2.8%	2,290	2,920	(630)
Convention Center Fund	534,075	3.4%	2,780	3,540	(760)
Water Fund	2,017,067	13.0%	10,620	10,700	(80)
Sewer Fund	1,940,974	12.5%	10,220	9,730	490
Airport Fund	630,268	4.1%	3,350	2,120	1,230
	<u>15,496,085</u>	<u>100.0%</u>	<u>\$81,730</u>	<u>\$88,440</u>	<u>(\$6,710)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY14 Variances**

CITY NEGOTIATOR			<u>\$27,240</u>	<u>\$29,480</u>	<u>(\$2,240)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	2.00	2.6%	\$710	\$770	(\$60)
Police	20.00	26.4%	7,180	7,780	(600)
Fire	18.00	23.7%	6,460	6,990	(530)
Parks	7.25	9.6%	2,620	2,830	(210)
Recreation	0.25	0.3%	80	90	(10)
Planning	1.16	1.5%	410	440	(30)
Building	1.00	1.3%	350	380	(30)
Cemetery	1.25	1.6%	440	470	(30)
Total General Fund	<u>50.91</u>	<u>67.0%</u>	<u>18,250</u>	<u>19,750</u>	<u>(1,500)</u>
State Tax Street Fund	4.00	5.3%	1,440	1,560	(120)
Library Fund	6.00	7.9%	2,150	2,320	(170)
Convention Center	3.00	4.0%	1,090	1,180	(90)
Water Fund	5.00	6.6%	1,800	1,950	(150)
Sewer Fund	5.00	6.6%	1,800	1,950	(150)
Airport Fund	2.00	2.6%	710	770	(60)
	<u>75.91</u>	<u>100.0%</u>	<u>\$27,240</u>	<u>\$29,480</u>	<u>(\$2,240)</u>
CITY PROSECUTOR					
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$54,490	\$58,960	(\$4,470)
Police		60.0%	81,730	88,440	(6,710)
		<u>100.0%</u>	<u>\$136,220</u>	<u>\$147,400</u>	<u>(\$11,180)</u>
RISK MANAGER					
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	\$17,445	26.1%	\$7,110	\$7,700	(\$590)
Fire	2,093	3.1%	840	910	(70)
Ambulance	2,093	3.1%	840	910	(70)
Parks	6,280	9.4%	2,570	2,770	(200)
Recreation	978	1.5%	410	440	(30)
Aquatic Center	6,000	9.0%	2,450	2,650	(200)
Cemetery	0	0.0%	0	0	0
Planning	0	0.0%	0	0	0
Building	698	1.0%	270	290	(20)
Total General Fund	<u>35,587</u>	<u>53.2%</u>	<u>14,490</u>	<u>15,670</u>	<u>(1,180)</u>
Street Fund	2,093	3.1%	840	910	(70)
Convention Center Fund	0	0.0%	0	0	0
Water Fund	13,956	20.8%	5,670	6,140	(470)
Sewer Fund	14,654	21.9%	5,970	6,470	(500)
Airport Fund	698	1.0%	270	290	(20)
	<u>66,988</u>	<u>100.0%</u>	<u>27,240</u>	<u>29,480</u>	<u>(2,240)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY14 Variances**

			FY14 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$443,828	\$480,700	(\$36,872)
Materials and Services			125,831	128,650	(2,818)
Capital			16,294	195,000	(178,706)
			585,953	804,350	(218,396)
less direct charges for services - Business Licenses/Transportation			(39,185)	(40,500)	1,315
			<u>\$546,768</u>	<u>\$763,850</u>	<u>(\$217,081)</u>
Utilities Billing/Collections					
Utilities Billing/Collections			\$164,030	\$229,160	(\$65,130)
Payroll			109,350	152,770	(43,420)
Payables			109,350	152,770	(43,420)
General Accounting			164,030	229,150	(65,120)
			<u>\$546,760</u>	<u>\$763,850</u>	<u>(\$217,090)</u>
UTILITIES BILLINGS/COLLECTIONS					
Basis of Allocation: WATER/SEWER FUND REVENUES			<u>\$164,030</u>	<u>\$229,160</u>	<u>(\$65,130)</u>
Water Fund	3,597,092	47.9%	\$78,570	\$106,790	(\$28,220)
Sewer Fund	3,906,275	52.1%	85,460	122,370	(36,910)
	<u>7,503,367</u>	<u>100.0%</u>	<u>\$164,030</u>	<u>\$229,160</u>	<u>(\$65,130)</u>
PAYROLL					
Basis: PAYROLL CHECKS			<u>\$109,350</u>	<u>\$152,770</u>	<u>(\$43,420)</u>
Total Number of Payroll Checks Written for Each Department for Calendar 2012					
General Fund					
Municipal Court	61	2.5%	\$2,730	\$3,820	(\$1,090)
Police	459	19.1%	20,890	29,180	(8,290)
Fire	329	13.7%	14,980	20,930	(5,950)
Parks	319	13.2%	14,430	20,170	(5,740)
Recreation	195	8.1%	8,860	12,370	(3,510)
Aquatic Center	182	7.6%	8,310	11,610	(3,300)
Cemetery	30	1.2%	1,310	1,990	(680)
Planning	32	1.3%	1,420	2,440	(1,020)
Building	39	1.6%	1,750	1,830	(80)
Total General Fund	<u>1646</u>	<u>68.3%</u>	<u>74,680</u>	<u>104,340</u>	<u>(29,660)</u>
State Tax Street Fund	113	4.7%	5,140	7,180	(2,040)
Library Fund	210	8.7%	9,510	13,290	(3,780)
Convention Center	127	5.3%	5,800	8,100	(2,300)
Water Fund	159	6.6%	7,230	10,080	(2,850)
Sewer Fund	97	4.0%	4,370	6,110	(1,740)
Airport Fund	57	2.4%	2,620	3,670	(1,050)
	<u>2,409</u>	<u>100.0%</u>	<u>\$109,350</u>	<u>\$152,770</u>	<u>(\$43,420)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY14 Variances**

			FY14 Average	Budget As Allocated	Variance
PAYABLES			<u>\$109,350</u>	<u>\$152,770</u>	<u>(\$43,420)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 12-13					
General Fund					
Municipal Court	106	1.1%	\$1,200	\$1,680	(\$480)
Police	845	8.9%	9,750	13,440	(3,690)
Fire	586	6.2%	6,780	9,320	(2,540)
Ambulance	297	3.1%	3,390	4,740	(1,350)
Parks	1,591	16.8%	18,370	25,360	(6,990)
Recreation	535	5.7%	6,230	8,560	(2,330)
Aquatic Center	454	4.8%	5,250	7,180	(1,930)
Cemetery	272	2.9%	3,170	4,280	(1,110)
Planning	81	0.9%	980	2,440	(1,460)
Building	17	0.2%	220	1,220	(1,000)
Economic Development	17	0.2%	220	310	(90)
Total General Fund	<u>4,801</u>	<u>50.8%</u>	<u>55,560</u>	<u>78,530</u>	<u>(22,970)</u>
State Tax Street Fund	421	4.4%	4,810	6,720	(1,910)
Library Fund	389	4.1%	4,480	6,420	(1,940)
Pendleton Convention Center Fund	674	7.1%	7,760	10,690	(2,930)
Water Fund	1,578	16.7%	18,260	25,050	(6,790)
Sewer Fund	1,231	13.0%	14,220	19,550	(5,330)
Airport Fund	369	3.9%	4,260	5,810	(1,550)
PW Admin & Fleet Fund	0	0.0%	0	0	0
Pendleton Development Fund	0	0.0%	0	0	0
	<u>9,463</u>	<u>100.0%</u>	<u>\$109,350</u>	<u>\$152,770</u>	<u>(\$43,420)</u>
GENERAL ACCOUNTING			<u>\$164,030</u>	<u>229,150</u>	<u>(\$65,120)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY14 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY14)					
General Fund					
Municipal Court	248,463	1.6%	\$2,610	\$3,900	(\$1,290)
Police	3,438,971	22.2%	36,410	53,370	(16,960)
Fire	3,094,037	20.0%	32,810	44,460	(11,650)
Ambulance	113,635	0.7%	1,150	1,150	0
Parks	812,698	5.2%	8,530	13,060	(4,530)
Recreation	350,179	2.3%	3,770	4,810	(1,040)
Aquatic Center	377,196	2.4%	3,940	5,500	(1,560)
Cemetery	192,016	1.2%	1,970	3,440	(1,470)
Planning	214,753	1.4%	2,300	4,350	(2,050)
Building	214,015	1.4%	2,300	3,440	(1,140)
Economic Development	74,030	0.5%	820	3,440	(2,620)
	<u>9,129,993</u>	<u>58.9%</u>	<u>96,610</u>	<u>140,920</u>	<u>(44,310)</u>
State Tax Street Fund	811,146	5.2%	8,530	13,060	(4,530)
Library Fund	432,562	2.8%	4,590	7,560	(2,970)
Convention Center Fund	534,075	3.4%	5,580	9,170	(3,590)
Water Fund	2,017,067	13.1%	21,490	27,730	(6,240)
Sewer Fund	1,940,974	12.5%	20,500	25,210	(4,710)
Airport	630,268	4.1%	6,730	5,500	1,230
	<u>15,496,085</u>	<u>100.0%</u>	<u>\$164,030</u>	<u>\$229,150</u>	<u>(\$65,120)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
Adjustment for FY14 Variances**

			FY14 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$300,964</u>	<u>\$254,500</u>	<u>\$46,464</u>
Cost of Claims - Liability			134,137	114,530	19,600
Base Insurance - Property			<u>166,830</u>	<u>139,970</u>	<u>26,860</u>
			<u>\$300,967</u>	<u>\$254,500</u>	<u>\$46,460</u>
COST OF CLAIMS - LIABILITY			<u>\$134,140</u>	<u>\$114,530</u>	<u>\$19,600</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	17,445	26.0%	\$34,880	\$29,880	\$4,980
Fire	2,093	3.1%	4,160	3,550	610
Ambulance	2,093	3.1%	4,160	3,550	610
Parks	6,280	9.5%	12,740	10,770	1,970
Recreation	978	1.5%	2,010	1,720	290
Aquatic Center	6,000	9.0%	12,080	10,310	1,770
Cemetery	0	0.0%	0	0	0
Planning	0	0.0%	0	0	0
Building	698	1.0%	1,340	1,150	190
Total General Fund	<u>35,587</u>	<u>53.2%</u>	<u>71,370</u>	<u>60,930</u>	<u>10,420</u>
Street Fund	2,093	3.1%	4,160	3,550	610
Convention Center	0	0.0%	0	0	0
Water Fund	13,956	20.8%	27,900	23,820	4,080
Sewer Fund	14,654	21.9%	29,380	25,080	4,300
Airport	698	1.0%	1,340	1,150	190
	<u>66,988</u>	<u>100.0%</u>	<u>\$134,150</u>	<u>\$114,530</u>	<u>\$19,600</u>
BASE INSURANCE - PROPERTY			<u>\$166,830</u>	<u>\$139,970</u>	<u>\$26,860</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	3,252,000	3.5%	5,840	4,900	940
Fire	3,161,433	3.4%	5,670	4,760	910
Parks	7,300,217	7.9%	13,180	11,060	2,120
Recreation	2,931,200	3.1%	5,170	4,480	690
Aquatic Center	2,739,760	3.0%	5,000	4,200	800
Cemetery	973,423	1.1%	1,840	1,530	310
Total General Fund	<u>20,358,033</u>	<u>22.0%</u>	<u>36,700</u>	<u>30,930</u>	<u>5,770</u>
Library Fund	6,301,350	6.9%	11,510	9,660	1,850
Convention Center Fund	8,693,650	9.5%	15,850	13,300	2,550
Water Fund	23,743,769	25.8%	43,040	36,110	6,930
Sewer Fund	18,902,745	20.6%	34,370	28,830	5,540
Airport Fund	13,954,781	15.2%	25,360	21,140	4,220
	<u>91,954,328</u>	<u>100.0%</u>	<u>\$166,830</u>	<u>\$139,970</u>	<u>\$26,860</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY14 Variances**

	FY14 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$328,624	\$394,240	(\$65,616)
Materials and Services	24,730	37,660	(12,930)
Capital Outlay	0	0	0
	353,354	431,900	(78,546)
less Charges for Services	(61,548)	(52,324)	(9,224)
	0	(3,000)	3,000
	<u>\$291,806</u>	<u>\$376,576</u>	<u>(\$84,770)</u>
Engineering Services	\$291,806	\$376,576	(\$84,770)
Capital Outlay	0	0	\$0
	<u>\$291,806</u>	<u>\$376,576</u>	<u>(\$84,770)</u>
ENGINEERING SERVICES			
Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES			
Engineer's Estimate of Proportional Share of Work To Be Performed			
General Fund			
Police		1.0%	(\$850)
Fire		1.0%	(850)
Parks		7.0%	(5,930)
Planning		3.0%	(2,540)
Building		2.0%	(1,700)
General Fund		14.0%	(11,870)
State Tax Street Fund		25.0%	(21,190)
PCC Fund		8.0%	(6,780)
Water Fund		23.0%	(19,490)
Sewer Fund		27.0%	(22,890)
Airport		3.0%	(2,540)
		100.0%	(\$84,760)
GIS/ AERIAL MAPPING PROJECT			
Basis of Allocation: FORMULA FROM CIP			
Costs allocated as per agree to in CIP document			
General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
General Fund		0.0%	0
State Tax Street Fund		33.4%	0
Water Fund		33.3%	0
Sewer Fund		33.3%	0
		100.0%	\$0

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY14 Variances**

		Actual FY14	Budget As		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$388,156	\$418,100	(\$29,944)	
Materials and Services		143,823	156,350	(12,527)	
Capital Outlay		0	0	0	
Interfund Transfer		7,000	7,000	0	
		<u>538,979</u>	<u>581,450</u>	<u>(42,471)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$457,479</u>	<u>\$499,950</u>	<u>(\$42,470)</u>	
CITY HALL		\$233,314	\$254,970	(\$21,660)	
OTHER CITY FACILITIES		224,165	244,980	(20,820)	
		<u>\$457,479</u>	<u>\$499,950</u>	<u>(\$42,480)</u>	
OTHER CITY FACILITIES		<u>\$224,160</u>	<u>\$244,980</u>	<u>(\$20,820)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED					
Director's Estimate of Value Received for Services Provided					
General Fund					
Police	31.3%	\$70,170	\$76,680	(\$6,510)	
Fire	1.9%	\$4,260	\$4,650	(\$390)	
Parks	24.1%	54,020	59,040	(5,020)	
Recreation	16.7%	37,430	40,910	(3,480)	
Aquatic Center	7.4%	16,590	18,130	(1,540)	
Cemetery	0.0%	0	0	0	
Total General Fund	81.4%	<u>182,470</u>	<u>199,410</u>	<u>(16,940)</u>	
Pendleton Convention Center	7.4%	16,590	18,130	(1,540)	
Sewer Fund	1.9%	4,260	4,660	(400)	
Airport Fund	5.6%	12,550	13,720	(1,170)	
PW Admin & Fleet Fund	3.7%	8,290	9,060	(770)	
	100.0%	<u>\$224,160</u>	<u>\$244,980</u>	<u>(\$20,820)</u>	
CITY HALL		\$233,310	\$254,970	(\$21,660)	
basis of allocation: GENERAL ADMINISTRATION					
FY14 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY14)					
General Fund					
Municipal Court (less assessments)	248,463	1.6%	\$3,730	\$4,340	(\$610)
Police	3,438,971	22.2%	51,790	59,410	(7,620)
Fire	3,094,037	20.0%	46,660	49,460	(2,800)
Ambulance	113,635	0.7%	1,630	1,270	360
Parks	812,698	5.2%	12,130	14,530	(2,400)
Recreation	350,179	2.3%	5,370	5,350	20
Aquatic Center	377,196	2.5%	5,830	6,120	(290)
Cemetery	192,016	1.2%	2,800	3,820	(1,020)
Planning	214,753	1.4%	3,270	4,850	(1,580)
Building	214,015	1.4%	3,270	3,830	(560)
Economic Development	74,030	0.5%	1,170	3,830	(2,660)
	<u>9,129,993</u>	59.0%	<u>137,650</u>	<u>156,810</u>	<u>(19,160)</u>
State Tax Street Fund	811,146	5.2%	12,140	14,530	(2,390)
Library Fund	432,562	2.8%	6,530	8,410	(1,880)
Convention Center Fund	534,075	3.4%	7,930	10,200	(2,270)
Water Fund	2,017,067	13.0%	30,330	30,850	(520)
Sewer Fund	1,940,974	12.5%	29,160	28,050	1,110
Airport Fund	630,268	4.1%	9,570	6,120	3,450
	<u>15,496,085</u>	100.0%	<u>\$233,310</u>	<u>\$254,970</u>	<u>(\$21,660)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Information Technology

			FY14 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY					
Materials and Services			\$133,573	\$151,500	(\$17,927)
Capital Outlay			28,956	27,000	1,956
			162,529	178,500	(15,971)
less technology grants			0	(10,000)	10,000
			<u>\$162,529</u>	<u>\$168,500</u>	<u>(\$5,971)</u>
Materials & Services & Capital			<u>\$162,530</u>	<u>\$168,500</u>	<u>(\$5,970)</u>
INFORMATION TECHNOLOGY OPERATIONS					
Basis of allocation: GENERAL ADMINISTRATION					
FY14 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY14)					
General Fund					
Municipal Court	248,463	1.6%	\$2,600	\$2,860	(\$260)
Police	3,438,971	22.3%	\$36,230	39,260	(3,030)
Fire	3,094,037	20.0%	\$32,510	32,690	(180)
Ambulance	113,635	0.7%	\$1,140	840	300
Parks	812,698	5.2%	\$8,450	9,600	(1,150)
Recreation	350,179	2.3%	\$3,740	3,540	200
Aquatic Center	377,196	2.4%	\$3,900	4,040	(140)
Cemetery	192,016	1.2%	\$1,950	2,540	(590)
Planning	214,753	1.4%	\$2,280	3,200	(920)
Building	214,015	1.4%	\$2,280	2,530	(250)
Economic Development	74,030	0.5%	\$810	2,530	(1,720)
Total General Fund	9,129,993	59.00%	95,890	103,630	(7,740)
State Tax Street Fund	811,146	5.2%	\$8,450	9,600	(1,150)
Library Fund	432,562	2.8%	\$4,550	5,560	(1,010)
Convention Center Fund	534,075	3.4%	\$5,530	6,740	(1,210)
Water Fund	2,017,067	13.0%	\$21,130	20,390	740
Sewer Fund	1,940,974	12.5%	\$20,320	18,540	1,780
Airport Fund	630,268	4.1%	\$6,660	4,040	2,620
	<u>15,496,085</u>	<u>100.00%</u>	<u>\$162,530</u>	<u>\$168,500</u>	<u>(\$5,970)</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.

