

City of Pendleton



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 POLICE
 DISPATCH



**Adopted Budget
2017-2018**



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CITY OF PENDLETON ADOPTED BUDGET FY 17-18

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**CITY OF PENDLETON
ADOPTED BUDGET
FY17-18**

2017-18 BUDGET COMMITTEE

John Brenne

McKennon McDonald

Neil Brown

Kricket Nicholson

Jake Cambier

Dale Primmer

Paul Chalmers

Vincent Papol

Jayne Clarke

Camille Preus

Scott Fairley

Rita Rosenberg

Tim Guenther

Mike Short

Dave Krumbein

Jeri Taylor

Becky Marks

John Turner

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

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

Budget Message 2018

This will be my eighteenth budget as a City Manager in four different communities. One consistent theme is too few dollars to meet the requests for services, equipment, and maintenance. We consistently prioritize public safety and sustainability. We are wrapping up our investment in upgrading software citywide to utilize technology to provide better information and streamline processes.

We continue to explore methods of solving the problems we have in addressing maintenance of City owned facilities. We are selling surplus buildings and properties, investing in utility and road repairs. We are proposing over \$700,000 in maintenance of City owned facilities and over \$300,000 in emergency services vehicles and equipment. We are budgeting for the fire station bond to pass, and the awarding of a federal grant to replace old fire apparatus.

General Fund

The General Fund pays for emergency services, court, parks and recreation and community development. Total fund budget is nearly \$17M with police and fire accounting for \$9M. New in the fund is Marijuana revenues which I have budgeted at a modest \$25,000. House Bill 4030 monies which we hoped to see this year (projected at \$400,000) now are not projected for next, due to delays in process. When these funds start coming in it will provide much needed relief.

Parks, recreation, and cemetery will have funds to repair the main office roof, repair of the East Community Park lot and additional equipment funds to begin replacing an outdated fleet.

City Hall will have \$240,000 in maintenance work done to preserve buildings and the grounds.

Cash carry over from the previous year accounts and increased property tax revenue provides for some relief enabling us to invest more into maintenance.

This fund provides for additional support for code enforcement and capital expenses have been relocated to the department budgets rather than "non-departmental".

Special Revenue Funds

Special revenue funds include the streets fund, library, convention center to name a few. The streets fund is budgeted to spend nearly \$1.8M on road repairs. This is due to an accumulation of road repair dollars and redirecting costs for the replacement of the 8th Street Bridge to the System Development Fund. This fund has accumulated \$900,000 of which the bridge replacement is an allowed cost.



The library is benefitting from increased investment income and will see a slight increase in staffing availability as well as benefit from the investment in building maintenance funded in the general fund.

The convention center has an increased carry over and we are investing these dollars back into the facility. Equipment upgrades will allow the caterer to provide hot plated meals, the roof will be completed, and upgrades will be made in HVAC.

Enterprise Funds

New staff are proposed in public works, consistent with the adopted master plans which confirm staffing shortages, funded by rate increases. This investment will give us front line employees to combat the repair and replacement of our infrastructure.

The State of Oregon has provided capital, in the form of loans, enabling the City to fast track utility repairs ahead of road repairs. The city has acquired the services of outside engineering firms to rapidly complete design work necessary to keep up with the new pace of work needed to implement the planned work.

The airport is entering in to a new era of activity. Projected flights will soar to 50,000 from 10,000 over the next 12 months. Revenues will double allowing us to make long overdue repairs of assets and equipment replacement. We will continue to advocate to fund essential air service and the air traffic control tower.

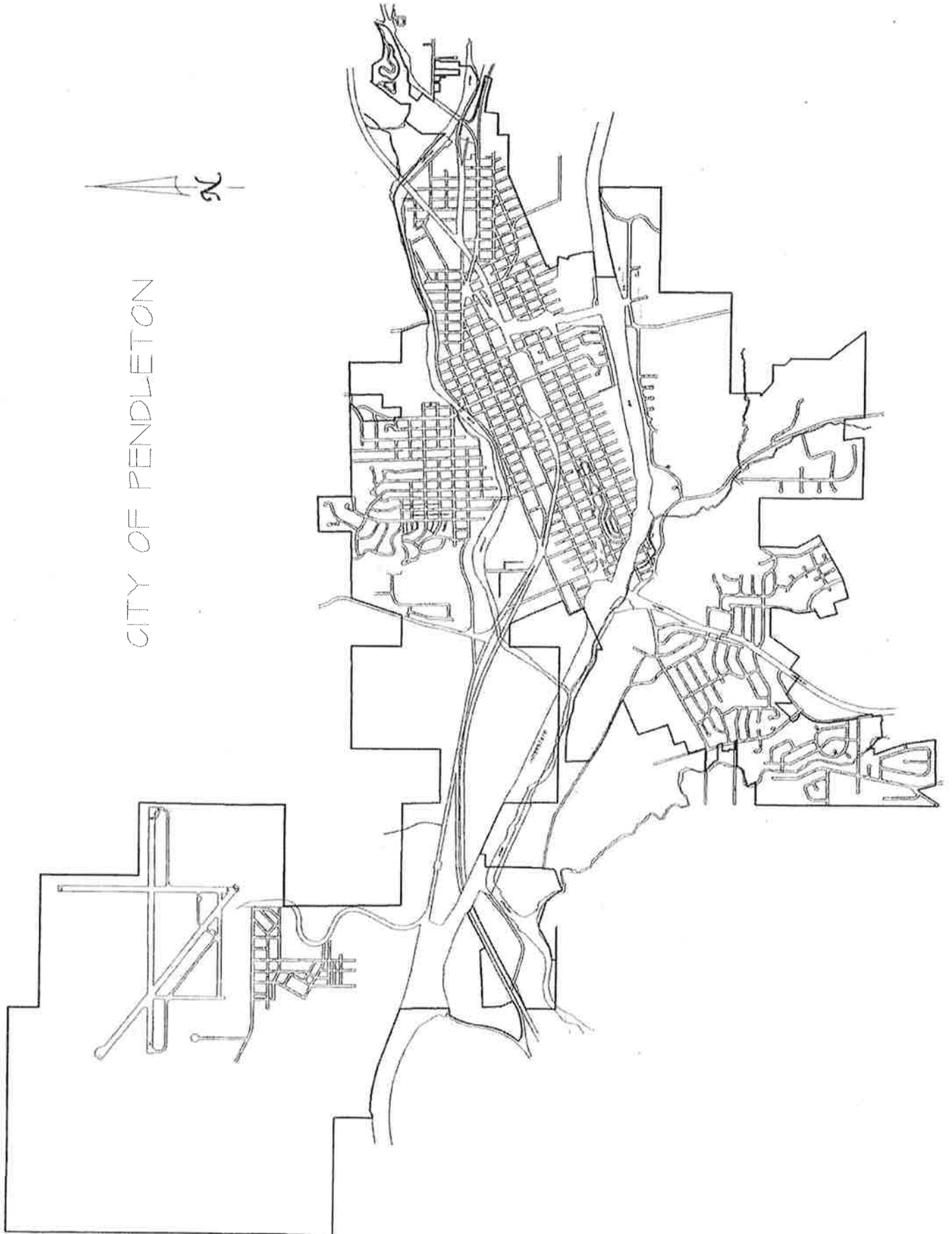
Summary

Never in my years as a City Manager have I been so optimistic about the future. Great strides are being made in tourism and industry. Our challenges before us continue to be tied to housing. With a Council committed to the growth of Pendleton, we will continue this path toward making this the premier city in eastern Oregon.

MW CAA



CITY OF PENDLETON



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

Pendleton - Premier City in Eastern Oregon

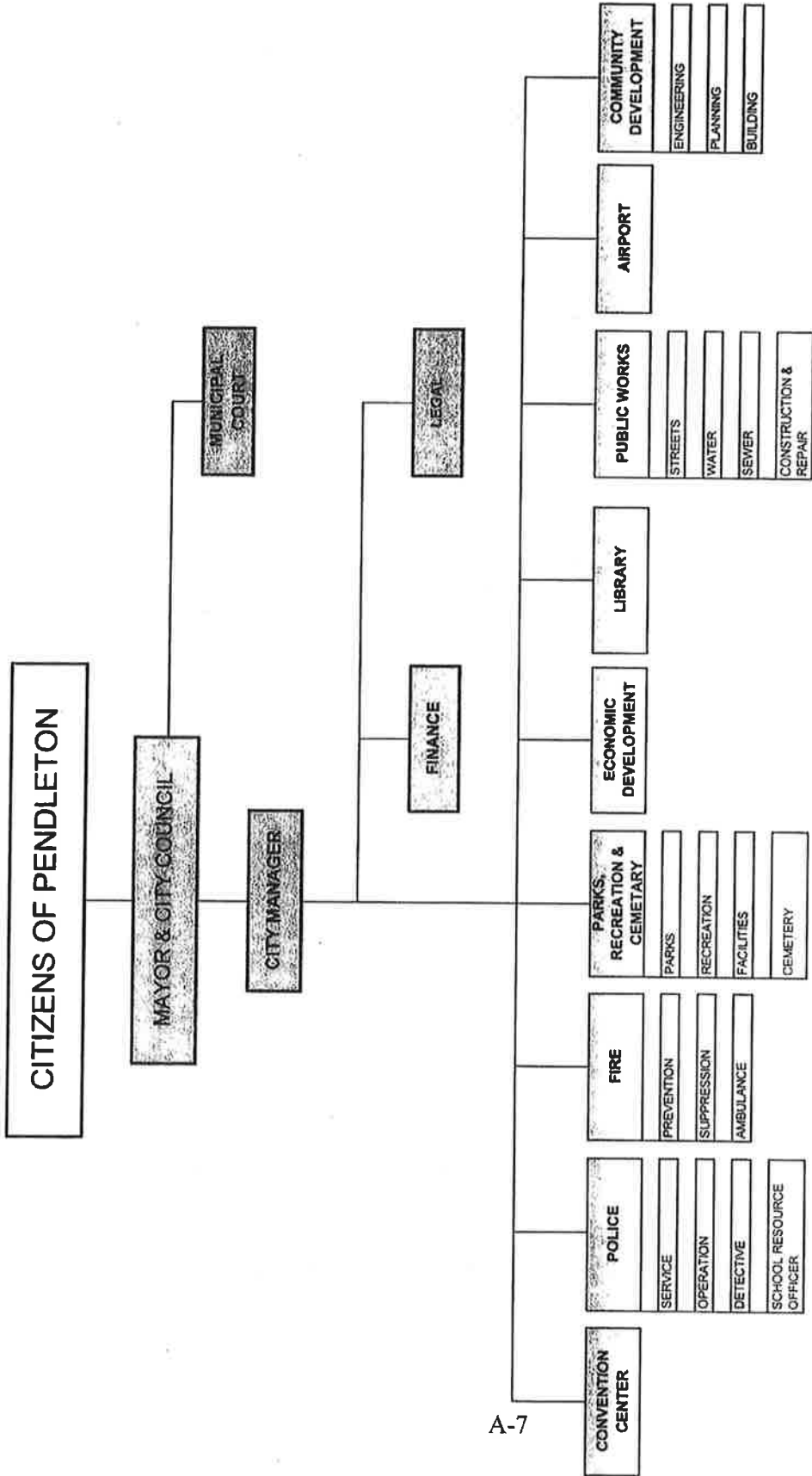
Mayor & City Council 2017-2018 Goals

Goal: Sustainable Infrastructure Funding for Buildings, Roads, and Utilities.

Goal: Increase Economic Development Activities.

Goal: Development of Quality Commercial, Industrial, and Residential Properties.

Goal: Increase Available Housing.



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 2018

- 2/28 FY 2018 budget forms and financial reports distributed.
- 03/15 Experience estimates for FY18 are due to Finance Director.
- 03/15 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/15 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets. Department Heads are responsible for fully completed excel budget worksheets at budget meetings. (Three copies)
- 04/05 Final budget numbers delivered to Finance Director
- 04/11** Send notices of budget committee meeting to paper.
- 04/17 Begin printing budget.
- 04/18* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/19 Preliminary Budget completed.
- 04/27 Budget Committee meeting and State Revenue Sharing Budget.
- 04/29 Second budget committee meeting (if necessary).
- 05/2 Third budget committee meeting (if necessary).
- 05/04 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/05 Fifth budget committee meeting (if necessary).
- 05/22* 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.
- 06/07 Budget Hearing before the City Council.
- 06/06 Budget proposed for adoption at this time.
- 07/05 Budget and proper state budget forms submitted to County Assessor.

* Publishing dates

** Newspaper deadline dates

HOW TO READ THE BUDGET

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

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

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

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

The City has 35 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

State Tax Street Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

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

Community Development Fund

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

Sidewalk Repair Loan Fund

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

Pendleton Convention Center Fund

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

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

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

Parks Trust Fund

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

City/County Public Safety Fund

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

Horne Special Trust Fund

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

Debt Service Fund

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

Debt Service Fund

This fund records the amount of debt that is general obligation debt. This means that property taxes are used to repay the principal and interest. All debt was paid off in January, 2016. A fire bond measure is before the voters on May 16, 2017.

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.

Fire Bond Capital Construction Fund

This fund will account for the construction and equipment purchases of the Fire General Obligation Bond if the bond passes on May 17th.

Permanent Funds

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

Library Trust Fund

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

Cemetery and Mausoleum Perpetual Care Fund

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

PROPRIETARY FUNDS

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

Enterprise Funds

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

Water Fund

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

Water Capital Reserve Fund

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

Sewer Fund

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

Sewer Capital Reserve Fund

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

Wastewater Treatment Plant Rate Stabilization Fund

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

Wastewater Treatment Plant Rate Reserve Fund

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

Wastewater Treatment Plant Debt Service Fund

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

Airport Fund

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

Internal Service Funds

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

PW Administration and Fleet Fund

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

Central Services Fund

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

Agency Funds

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

Pendleton Foundation Trust Fund

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

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY15	ACTUAL FY16	BUDGET FY17	PROPOSED FY18
General Fund	14,922,238	15,476,926	16,117,455	16,816,600
State Tax Street Fund	2,184,705	2,318,459	3,405,250	3,337,555
Bike Fund	18,508	18,995	18,850	29,000
Library Fund	614,039	716,547	810,030	806,320
Library Special Trust Fund	101,862	111,262	112,800	125,400
City Transportation Fund	742,557	779,964	436,625	406,460
Community Development Block Grant Fund	2,639	2,654	27,600	377,600
Community Development Fund	723,869	430,557	433,400	568,550
Sidewalk Repair Fund	(56,084)	(31,189)	33,300	33,300
Pendleton Convention Center Fund	619,111	736,624	1,015,300	988,800
Pendleton Convention Center TPAC Fund	1,050,029	333,630	300,500	201,100
Police Interagency Special Revolving Fund	218,724	281,793	191,000	303,900
Development Fees Fund	890,407	927,170	1,014,500	846,000
Parks Equipment Capital Reserve Fund	26,384	31,572	36,600	159,900
Public Safety Capital Reserve Fund	232,032	242,543	507,850	774,500
Parks Trust Fund	134,475	116,965	120,500	128,500
City/County Public Safety Fd	94,393	137,293	141,550	82,000
Horne Special Trust Fund	20,357	20,411	20,275	20,400
LID Construction Fund	54,627	(19,040)	657,125	578,600
HB2001 Road Projects Construction Fund	13,536	13,594	883,550	893,600
Fire Bond Construction & Equipment Fd	0	0	0	10,010,000
Library Permanent Trust Fund	6,121	3,094	6,120	6,210
Cemetery & Maus. Perp. Care Trust Fd.	761,450	756,221	753,000	774,000
Debt Service Fund	250,438	254,876	10,000	590,452
Water Fund	4,194,049	5,423,607	8,504,875	12,072,500
Water Capital Reserve Fund	0	250,000	1,002,000	1,757,500
Sewer Fund	4,941,049	5,091,181	8,781,675	6,600,000
Sewer Capital Reserve Fund	3,355,833	3,392,541	3,392,600	3,461,550
WWTP Capital Projects Fund	141,418	0	0	0
WWTP Bond Reserve Fund	744,698	744,698	744,700	744,700
WWTP Debt Service Fund	744,573	744,698	743,923	741,673
WWTP Rate Stabilization Fund	450,000	450,000	450,000	450,000
Airport Fund	(1,179,972)	(1,241,536)	5,152,250	4,232,250
PW Administration & Fleet Fund	1,682,661	1,570,922	1,900,910	1,750,250
Central Services Fund	3,126,899	3,385,196	3,517,600	3,648,560
Pend. Foundation Trust Fund	265,154	271,973	250,000	260,000
	<u>42,092,779</u>	<u>43,744,201</u>	<u>61,493,713</u>	<u>74,577,730</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY15	ACTUAL FY16	BUDGET FY17	PROPOSED FY18
General Fund	\$12,309,019	\$12,620,422	\$16,117,455	\$16,816,600
State Tax Street Fund	1,431,097	1,405,022	3,405,250	3,337,555
Bike Fund	9,500	9,600	18,850	29,000
Library Fund	454,851	493,726	810,030	806,320
Library Special Trust Fund	28,585	28,692	112,800	125,400
City Transportation Program Fund	366,976	267,228	436,625	406,460
Community Development Block Grant Fund	0	0	27,600	377,600
Community Development Fund	320,315	7,692	433,400	568,550
Sidewalk Repair Fund	678	438	33,300	33,300
Pendleton Convention Center Fund	668,186	653,335	1,015,300	988,800
Pendleton Convention Center TPAC Fund	831,031	115,984	300,500	201,100
Police Interagency Special Revolving Fd	142,110	14,944	191,000	303,900
Development Fees Fund	12,384	17,105	1,014,500	846,000
Parks Equipment Capital Reserve Fund	0	0	36,600	159,900
Public Safety Capital Reserve Fund	232,685	26,794	507,850	774,500
Parks Trust Fund	23,910	0	120,500	128,500
City/County Public Safety Fd	17,500	56,247	141,550	82,000
Horne Special Trust Fund	60	100	20,275	20,400
LID Construction Fund	224,171	178,113	657,125	578,600
HB2001 Road Project Construction Fund	18	0	883,550	893,600
Fire Bond Construction & Equipment Fd	0	0	0	10,010,000
Library Permanent Trust Fund	30	34	6,120	6,210
Cemetery & Maus. Perp. Care Trust Fd	12,028	11,336	753,000	774,000
Debt Service Fund	232,225	238,625	10,000	590,452
Water Fund	3,934,667	4,198,832	8,504,875	12,072,500
Water Capital Reserve Fund	0	0	1,002,000	1,757,500
Sewer Fund	4,246,027	4,283,305	8,781,675	6,600,000
Sewer Capital Reserve Fund	0	0	3,392,600	3,461,550
WWTP Capital Projects Fund	141,419	0	0	0
WWTP Bond Reserve Fund	0	0	744,700	744,700
WWTP Debt Service Fund	744,573	744,698	743,923	741,673
WWTP Rate Stabilization Fund	0	0	450,000	450,000
Airport Fund	1,028,684	1,053,923	5,152,250	4,232,250
PW Administration & Fleet Fund	1,477,876	1,269,387	1,900,910	1,750,250
Central Services Fund	3,011,734	3,131,044	3,517,600	3,648,560
Pendleton Foundation Trust Fund	187,303	217,794	250,000	260,000
	<u>\$32,089,643</u>	<u>\$31,044,421</u>	<u>\$61,493,713</u>	<u>\$74,577,730</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2018 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES
General Fund	\$3,295,600	\$6,573,070	\$0	\$3,482,960	\$869,650	\$1,791,070
State Street Fund	621,145	0			1,924,125	465,600
Bike Fund	19,245				9,700	
Library Fund	187,500			19,000	438,860	
Library Special Trust Fund	88,300					
City Transportation Fund	50,000			20,000	308,480	
CDBG Fund	2,600				375,000	
Community Development Fd	557,000					
Sidewalk Repair Fund	0		4,500			
Pendleton Convention Center Fund	184,000	500,500		50,000		224,750
PCC TPAC Fund	96,600	103,500				
Horne Special Trust Fund	20,300					
Police Interagency Special Revolving Fd	173,500				125,000	4,800
Development Fees Fund	760,000		7,000	75,000		
Parks Equipment Capital Reserve Fund	44,750					
Public Safety Capital Reserve Fund	152,000			172,000	450,000	
Parks Trust Fund	122,500			3,000		
City/County Public Safety Fd	82,000					
Library Permanent Trust Fund	6,110					
Cemetery & Maus. Perp. Care Tr. Fd.	746,000			3,000		
LID Construction Fund	(135,000)		109,100			
HB2001 Road Projects Construction Fd	13,600				880,000	
Fire Bond Capital Construction Fd	0					
Debt Service Fund	4,115	586,237				
Water Fund	1,650,970				0	5,354,530
Water Capital Reserve Fund	752,500					
Sewer Fund	264,000				0	4,814,500
Sewer Capital Reserve Fund	3,426,550					
WWTP Bond Reserve Fund	744,700					
WWTP Debt Service Fund	0					
WWTP Rate Stabilization Fund	450,000					
Airport Fund	0				541,500	974,550
PW Administration & Fleet Fund	142,000					4,450
Central Services Fund	441,000	14,000		13,000	57,250	0
Pendleton Foundation Trust Fund	5,000					
TOTAL RESOURCES	<u>\$14,968,585</u>	<u>\$7,777,307</u>	<u>\$120,600</u>	<u>\$3,837,960</u>	<u>\$5,979,565</u>	<u>\$13,634,250</u>

<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>Donations</u>	<u>Internal Charges</u>	<u>Debt</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$374,500	\$129,500	\$50,360			\$249,890	\$16,816,600	General Fund
	2,500		324,185			3,337,555	State Street Fund
	55					29,000	Bike Fund
	2,000	30,650			128,310	806,320	Library Fund
	6,000	31,000			100	125,400	Library Special Trust Fund
	5,480				22,500	406,460	City Transportation Fund
	0					377,600	CDBG Fund
	11,550				0	568,550	Community Development Fd
				28,800		33,300	Sidewalk Repair Fund
	29,550					988,800	Pendleton Convention Center Fun
	1,000					201,100	PCC TPAC Fund
	100				0	20,400	Horne Special Trust Fund
	600					303,900	Police Interagency Spec Rev Fund
	4,000					846,000	Development Fees Fund
	150				115,000	159,900	Parks Equipment Capital Reserve
	500					774,500	Public Safety Capital Reserve Fun
	500	2,500				128,500	Parks Trust Fund
						82,000	City/County Public Safety Fd
	100					6,210	Library Permanent Trust Fund
	25,000					774,000	Cemetery & Maus. Perp. Care Tr.
				604,500		578,600	LID Construction Fund
						893,600	HB2001 Road Projects Constructi
	10,000			10,000,000		10,010,000	Fire Bond Capital Construction Fc
	100					590,452	Debt Service Fund
	52,000		15,000	5,000,000		12,072,500	Water Fund
	5,000				1,000,000	1,757,500	Water Capital Reserve Fund
	6,500		15,000	1,500,000		6,600,000	Sewer Fund
	35,000					3,461,550	Sewer Capital Reserve Fund
	0					744,700	WWTP Bond Reserve Fund
					741,673	741,673	WWTP Debt Service Fund
						450,000	WWTP Rate Stabilization Fund
	0			2,464,200	252,000	4,232,250	Airport Fund
	3,500		1,600,300			1,750,250	PW Administration & Fleet Fund
	9,700		3,113,610			3,648,560	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
<u>\$374,500</u>	<u>\$342,885</u>	<u>\$367,010</u>	<u>\$5,068,095</u>	<u>\$19,597,500</u>	<u>\$2,509,473</u>	<u>\$74,577,730</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2018 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$161,790	\$193,545	\$13,540	\$5,720	
Police Department	3,381,425	1,107,595	130,000	148,540	
Fire/Ambulance Department	3,203,460	884,040		157,500	
Parks Division	678,330	438,020	179,500	18,530	
Recreation Division	318,130	193,370		9,800	
Aquatic Division	198,565	339,660	63,325	2,350	
Cemetery Division	144,340	113,620		5,390	
Planning Division	196,090	52,850		6,960	
Building Division	289,070	68,110		9,520	
Economic Development Department		56,650			
Non-Departmental		587,500	353,970	295,000	517,810
TOTAL GENERAL FUND	8,571,200	4,034,960	740,335	659,310	517,810
STATE TAX STREET FUND	449,000	761,930	1,787,755	0	17,370
BIKE FUND		20,000			
LIBRARY FUND	415,620	188,510	17,600	1,000	17,750
LIBRARY SPECIAL TRUST FUND		36,000			
CITY TRANSPORTATION FUND		377,125			
CDBG GRANT FUND		375,000		1,000	
COMMUNITY DEVELOPMENT FUND		182,500			
SIDEWALK REPAIR FUND		300	0	33,000	
PENDLETON CONVENTION CTI	364,690	511,365	58,100	0	10,760
PCC TPAC FUND			124,000	75,330	
HORNE SPECIAL TRUST FUND		200			
POLICE INTERAGENCY SPECIAL REVOLVING FD		276,900	27,000		
DEVELOPMENT FEES FUND			846,000		
PARKS EQUIPMENT CAPITAL RESERVE FD			131,000		
PUBLIC SAFETY CAPITAL RESERVE FD			737,000	500	
PARKS TRUST FUND			58,000		
CITY/COUNTY PUBLIC SAFETY FD		82,000			
LID CONSTRUCTION FUND		500	250,000	328,100	
HB2001 ROAD PROJECTS CONSTRUCTION FD			893,500	100	
FIRE BOND CAPITAL CONSTRUCTION FD		70,000	9,940,000		
LIBRARY PERMANENT TRUST FUND					100
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
DEBT SERVICE FUND				590,452	
WATER FUND	629,900	2,680,465	7,062,500	459,825	1,020,250
WATER CAPITAL RESERVE FD					
SEWER FUND	641,122	2,587,890	1,955,232	437,445	758,543
SEWER CAPITAL RESERVE FUND			600,000		
WWTB BOND RESERVE FUND					
WWTP DEBT SERVICE FUND				741,673	
WWTP RATE STABILIZATION FUND					
AIRPORT FUND	364,825	751,525	628,000	2,475,500	12,400
PW ADMINISTRATION & FLEET	1,202,290	238,710	35,000		43,630
CENTRAL SERVICES FUND					
City Manager's Office	404,210	39,300	16,000		
Mayor and City Council	19,260	33,850			
PDC Administration	39,320	8,900			
Insurance		377,000			85,860
Legal Department	237,790	80,600			
Finance Department	586,710	151,600	5,000		
Engineering Division	380,640	77,160			
Facilities Division	485,630	185,600	50,000		
Information Technology	0	184,500	54,000		
TOTAL CENTRAL SERVICES	2,153,560	1,138,510	125,000	0	85,860
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$14,792,207	\$14,574,390	\$26,016,022	\$5,803,235	\$2,509,473

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$374,595		\$374,595	GENERAL FUND
	4,767,560		4,767,560	Municipal Court
	4,245,000		4,245,000	Police Department
	1,314,380		1,314,380	Fire/Ambulance Department
	521,300		521,300	Parks Division
	603,900		603,900	Recreation Division
	263,350		263,350	Aquatic Division
	255,900		255,900	Cemetery Division
	366,700		366,700	Planning Division
	56,650		56,650	Building Division
2,137,485	3,891,765	155,500	4,047,265	Economic Development Department
2,137,485	16,661,100	155,500	16,816,600	Non-Departmental
				TOTAL GENERAL FUND
100,000	3,116,055	221,500	3,337,555	STATE TAX STREET FUND
		9,000	29,000	BIKE FUND
165,840	806,320		806,320	LIBRARY FUND
0	36,000	89,400	125,400	LIBRARY SPECIAL TRUST FUND
29,335	406,460		406,460	CITY TRANSPORTATION FUND
1,600	377,600		377,600	CDBG GRANT FUND
0	182,500	386,050	568,550	COMMUNITY DEVELOPMENT FUND
	33,300		33,300	SIDEWALK REPAIR FUND
43,885	988,800		988,800	PENDLETON CONVENTION CTR. FUND
	199,330	1,770	201,100	PCC TPAC FUND
	200	20,200	20,400	HORNE SPECIAL TRUST FUND
	303,900		303,900	POLICE INTERAGENCY SPECIAL REVOLVING
	846,000		846,000	DEVELOPMENT FEES FUND
	131,000	28,900	159,900	PARKS EQUIPMENT CAPITAL RESERVE FD
	737,500	37,000	774,500	PUBLIC SAFETY CAPITAL RESERVE FD
	58,000	70,500	128,500	PARKS TRUST FUND
	82,000		82,000	CITY/COUNTY PUBLIC SAFETY FD
	578,600		578,600	LID CONSTRUCTION FUND
	893,600		893,600	HB2001 ROAD PROJECTS CONSTRUCTION FI
	10,010,000		10,010,000	FIRE BOND CAPITAL CONSTRUCTION FD
	100	6,110	6,210	LIBRARY PERMANENT TRUST FUND
	25,000	749,000	774,000	CEMETERY & MAUS. PERP. CARE TR. FD,
	590,452		590,452	DEBT SERVICE FUND
219,560	12,072,500		12,072,500	WATER FUND
	0	1,757,500	1,757,500	WATER CAPITAL RESERVE FD
219,768	6,600,000		6,600,000	SEWER FUND
	600,000	2,861,550	3,461,550	SEWER CAPITAL RESERVE FUND
	0	744,700	744,700	WWTB BOND RESERVE FUND
	741,673		741,673	WWTP DEBT SERVICE FUND
	0	450,000	450,000	WWTP RATE STABILIZATION FUND
	4,232,250		4,232,250	AIRPORT FUND
50,000	1,569,630	180,620	1,750,250	PW ADMINISTRATION & FLEET FUND
	459,510		459,510	CENTRAL SERVICES FUND
	53,110		53,110	City Manager's Office
	48,220		48,220	Mayor and City Council
145,630	608,490		608,490	PDC Administration
	318,390		318,390	Insurance
	743,310		743,310	Legal Department
	457,800		457,800	Finance Department
	721,230		721,230	Engineering Division
	238,500		238,500	Facilities Division
145,630	3,648,560		3,648,560	Information Technology
	260,000		260,000	TOTAL CENTRAL SERVICES FUND
				PENDLETON FOUNDATION TRUST FUND
\$3,113,103	\$66,808,430	\$7,769,300	\$74,577,730	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$16,117,455	\$363,165	\$241,575	\$349,000	\$15,163,715
STATE TAX STREET FUND	3,405,250	15,580	178,475		3,211,195
BIKE FUND	18,850				18,850
LIBRARY FUND	810,030	21,380	100,610		688,040
LIBRARY TRUST FUND	112,800		0	76,800	36,000
CITY TRANSPORTATION FUND	436,625		37,500		399,125
COMMUNITY DEVELOPMENT BLG	27,600		2,600		25,000
COMMUNITY DEVELOPMENT FUI	433,400			236,900	196,500
SIDEWALK REPAIR FUND	33,300				33,300
PENDLETON CONVENTION CTR F	1,015,300	7,610	56,545		951,145
PENDLETON CTR TPAC FUND	300,500		35,265	0	265,235
HORNE SPECIAL TRUST FUND	20,275			20,075	200
POLICE INTERAGENCY SPECIAL I	191,000				191,000
DEVELOPMENT FEES FUND	1,014,500				1,014,500
PARKS EQUIPMENT CAPITAL RES	36,600				36,600
PUBLIC SAFETY EQUIPMENT CAF	507,850				507,850
PARKS TRUST FUND	120,500			90,500	36,600
CITY/COUNTY PUBLIC SAFETY FI	141,550				141,550
LID CONSTRUCTION FUND	657,125				657,125
HB 2001 ROAD PROJECTS CONSTI	883,550				883,550
LIBRARY PERMANENT TRUST FD	6,120	30		6,090	0
CEMETERY & MAUS. PERP. CARE	753,000	25,000		728,000	0
DEBT SERVICE FUND	10,000			10,000	0
WATER FUND	8,504,875	518,200	29,313		7,957,362
WATER CAPITAL RESERVE FUND	1,002,000			1,002,000	0
SEWER FUND	8,781,675	879,213	29,313		7,873,149
SEWER CAPITAL RESERVE FUND	3,392,600			2,842,600	550,000
WWTP REVENUE BOND RESERVE	744,700			744,700	0
WWTP REVENUE BOND DEBT SEF	743,923				743,923
WWTP RATE STABILIZATION FUN	450,000			450,000	0
AIRPORT FUND	5,152,250	11,150			5,141,100
CONSTRUCTION & REPAIR FUND	1,900,910	41,870			1,859,040
CENTRAL SERVICES FUND	3,517,600	61,720	214,555		3,241,325
PENDLETON FOUNDATION TRUS'	250,000				250,000
TOTAL EXPENDITURES	\$61,493,713	\$1,944,918	\$925,751	\$6,556,665	\$52,072,979

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2018 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$16,816,600	\$517,810	\$2,137,485	\$155,500	\$14,005,805
STATE TAX STREET FUND	3,337,555	17,370	100,000	221,500	2,998,685
BIKE FUND	29,000			9,000	20,000
LIBRARY FUND	806,320	17,750	165,840		622,730
LIBRARY TRUST FUND	125,400		0	89,400	36,000
CITY TRANSPORTATION FUND	406,460		29,335		377,125
COMMUNITY DEVELOPMENT BLA	377,600		1,600		376,000
COMMUNITY DEVELOPMENT FUI	568,550			386,050	182,500
SIDEWALK REPAIR FUND	33,300				33,300
PENDLETON CONVENTION CTR F	988,800	10,760	43,885		934,155
PENDLETON CTR TPAC FUND	201,100		0	1,770	199,330
HORNE SPECIAL TRUST FUND	20,400			20,200	200
POLICE INTERAGENCY SPECIAL I	303,900				303,900
DEVELOPMENT FEES FUND	846,000				846,000
PARKS EQUIPMENT CAPITAL RES	159,900			28,900	131,000
PUBLIC SAFETY EQUIPMENT CAF	774,500			37,000	737,500
PARKS TRUST FUND	128,500			70,500	131,000
CITY/COUNTY PUBLIC SAFETY FI	82,000				82,000
LID CONSTRUCTION FUND	578,600				578,600
HB 2001 ROAD PROJECTS CONSTI	893,600				893,600
FIRE BOND CONSTRUCTION FD	10,010,000				10,010,000
LIBRARY PERMANENT TRUST FD	6,210	100		6,110	0
CEMETERY & MAUS. PERP. CARE	774,000	25,000		749,000	0
DEBT SERVICE FUND	590,452				590,452
WATER FUND	12,072,500	1,020,250	219,560		10,832,690
WATER CAPITAL RESERVE FUND	1,757,500			1,757,500	0
SEWER FUND	6,600,000	758,543	219,768		5,621,689
SEWER CAPITAL RESERVE FUND	3,461,550			2,861,550	600,000
WWTP REVENUE BOND RESERVE	744,700			744,700	0
WWTP REVENUE BOND DEBT SEF	741,673				741,673
WWTP RATE STABILIZATION FUN	450,000			450,000	0
AIRPORT FUND	4,232,250	12,400			4,219,850
CONSTRUCTION & REPAIR FUND	1,750,250	43,630	50,000	180,620	1,476,000
CENTRAL SERVICES FUND	3,648,560	85,860	145,630		3,417,070
PENDLETON FOUNDATION TRUS'	260,000				260,000
TOTAL EXPENDITURES	<u>\$74,577,730</u>	<u>\$2,509,473</u>	<u>\$3,113,103</u>	<u>\$7,769,300</u>	<u>\$61,258,854</u>

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

<u>ACTUAL</u> <u>FY15</u>	<u>ACTUAL</u> <u>FY16</u>	<u>BUDGET</u> <u>FY17</u>	<u>EXPENDITURE CATEGORIES</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY18</u>	<u>APPROVED</u> <u>BUDGET</u> <u>FY18</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY18</u>
			From General Fund			
58,040	60,890	106,670	To Library Fund	128,310	128,310	128,310
22,500	22,500	22,500	To City Transportation Fund	22,500	22,500	22,500
5,000	5,000	5,000	To Parks Equipment Capital Re:	115,000	115,000	115,000
	52,000	121,100	To Public Safety Equipment Cap	0	0	0
85,000	87,000	107,895	To Airport Fund	252,000	252,000	252,000
0	0	0	To Cemetery Fund	0	0	0
			From Street Fund			
12,010	13,750	15,580	To General Fund -PERS	17,370	17,370	17,370
			From Library Fund			
11,830	15,060	21,380	To General Fund -PERS	17,750	17,750	17,750
			From Community Dev Fund			
201,000	0	0	To Airport Fund	0	0	0
			From Pendleton Convention Center Fund			
6,520	6,710	7,610	To General Fund -PERS	10,760	10,760	10,760
			From Public Safety Equipment Reserve Fd			
0	0	0	To Airport Fund	0	0	0
			From Library Permanent Trust Fund			
30	34	30	To Library Special Trust Fund	100	100	100
			From Water Fund			
11,170	16,010	18,200	To General Fund -PERS	20,250	20,250	20,250
0	250,000	500,000	To Water Capital Reserve Fd	1,000,000	1,000,000	1,000,000
			From Sewer Fund			
15,610	13,190	15,290	To General Fund -PERS	16,870	16,870	16,870
0	0	0	To Sewer Capital Reserve Fund	0	0	0
		120,000	To PW Fleet Fund	0	0	0
744,573	744,698	743,923	To WWTP Debt Fund	741,673	741,673	741,673
			From Sewer Capital Project Fund			
141,418	0	0	To Sewer Capital Reserve Fund	0	0	0
			From Airport Fund			
8,560	9,330	11,150	To General Fund - PERS	12,400	12,400	12,400
			From PW Admin & Fleet Fd			
29,280	36,640	41,870	To General Fund - PERS	43,630	43,630	43,630
193,835	0		To Street Fund			
			From Central Service Fund			
66,260	72,700	61,720	To General Fund - PERS	85,860	85,860	85,860
0	0	0	To Parks Equipment Reserve Fu	0	0	0
			From Cemetery Perp. Care Fund			
12,028	11,336	25,000	To General Fund	25,000	25,000	25,000
<u>\$1,624,664</u>	<u>\$1,416,848</u>	<u>\$1,944,918</u>	Total Interfund Transfers	<u>\$2,509,473</u>	<u>\$2,509,473</u>	<u>\$2,509,473</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY18 PAYMENTS		BALANCE OUTSTANDING 6/30/2018
				PRINCIPAL	INTEREST	
PERS DEBT GENERAL FUND						
Limited Tax Pension Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	310,000	279,209	5,570,000
REVENUE BONDS						
Wastewater Revenue E Series 2007	12/18/07	01/15/28	9,980,000	475,000	266,673	6,420,000
TOTAL CITY BONDED DEBT			\$17,140,000	\$785,000	\$545,882	\$11,990,000

CITY OF PENDLETON

PROPERTY TAX SUMMARY

	<u>ACTUAL FY14</u>	<u>ACTUAL FY15</u>	<u>ACTUAL FY16</u>	<u>ACTUAL FY17</u>	<u>PROPOSED BUDGET FY18</u>
Tax raised by Permanent Rate \$6.5771	\$5,120,818	\$5,290,361	\$5,466,607	\$5,616,700	\$6,120,073
Debt Service	486,000	227,340	238,643	0	621,529 **
TOTAL REQUEST	\$5,606,818	\$5,517,701	\$5,705,250	\$5,616,700	\$6,741,602
Assessed Valuation (AV)	\$787,809,220	\$814,232,697	\$842,237,315	\$912,267,028	\$930,512,369
Increase in Assessed Valuation	2.7%	3.4%	3.4%	8.3%	2.0%
Tax Rate per \$1000 (without M5 limitation)	\$7.1940	\$6.8563	\$6.8604	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M5	\$7.0399	\$6.6964	\$6.6865	\$6.0955	\$7.1698
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,120,818	\$5,290,361	\$5,466,607	\$5,616,700	\$6,120,073
Loss Due to Measure 5 Limitation	(60,681)	(65,289)	(73,604)	(55,968)	(70,000)
	5,060,137	5,225,072	5,393,003	5,560,732	6,050,073
Not collected first year (Discounts) (6.0'	(303,608)	(313,504)	(323,580)	(333,644)	(363,004)
Estimated Current Tax Revenues for General Fund	\$4,756,529	\$4,911,568	\$5,069,423	\$5,227,088	\$5,687,069

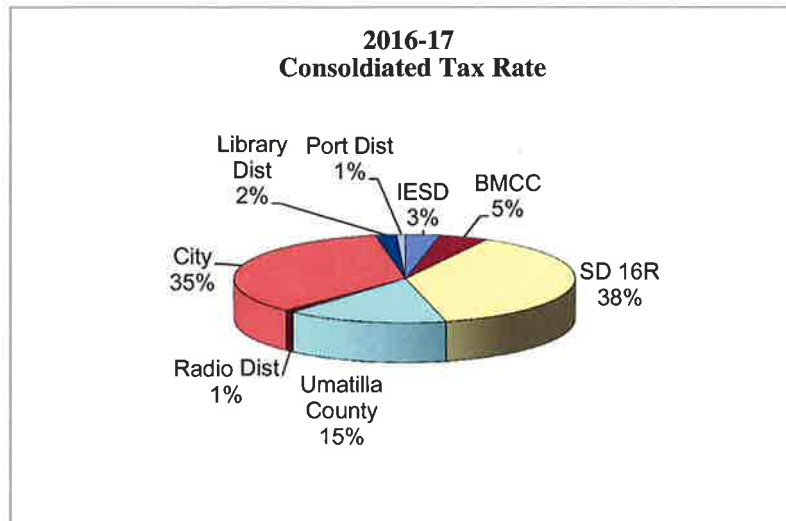
*1997 saw a complete change in tax structure with the passage of Measure 50. The tax system went from levy-based to rate-based system. Assessed value is limited to three percent growth with few exceptions. Pendleton's permanent tax rate is \$6.5771. Taxes levied for bonds are not affected by the permanent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

** Subject to passage of the Fire Capital Construction Bond in May.

CITY OF PENDLETON
For Tax Year July 1, 2016 to June 30, 2017

Taxes by District	Tax Rate	"Compressed" Tax Rate Limitation (per \$1000 AV)
EDUCATION:		
Education Service District	\$0.6156	\$0.5021
Blue Mountain Community College	0.6611	0.5392
School District #16R	4.4537	3.6325
School District #16R Special Levy	0.4000	0.3262
Education Total:	6.1304	5.0000
GENERAL GOVERNMENT:		
Umatilla County	2.8487	2.8155
Port of Umatilla	0.1539	0.1521
City of Pendleton	6.5771	6.5005
County Radio District	0.1700	0.1680
Umatilla Special Library District	0.3682	0.3639
General Government Total:	10.1179	10.0000
EXCLUDED FROM LIMITATION:		
Umatilla County Bond	0.0000	0.0000
School District #16R Bond	2.3409	2.3409
BMCC Bond	0.2093	0.2093
City of Pendleton Bond	0.0000	0.0000
Excluded From Limitation:	2.5502	2.5502
2016-2017 Property Tax Totals	\$18.7985	\$17.5502

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2690

BE IT RESOLVED;

Section 1. Adopt the Budget. That the Budget as approved by the Budget Committee and as presented to the Pendleton City Council at their meeting of June 6, 2017 is adopted in the amount of \$74,577,730 as the budget for fiscal year 2017-2018.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2017-2018 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$621,529 for General Obligation Bonded (GOB) Debt on the assessed value of all taxable property within the incorporated boundaries of the City of Pendleton. The imposition of the GOB Debt taxes is contingent on the Fire Construction Bond sale occurring by September 25, 2017.

Section 3. Categorize the Tax. That the City Council hereby categorizes the taxes provided for the adopted budget for fiscal year 2017-2018 as follows:

	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Rate	\$6.5771/\$1,000	\$-0-
General Obligation Bond Debt Service	-0-	621,529

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2017-2018:

	Appropriation
General Fund	
Municipal Court	\$374,595
Police	4,767,560
Fire	4,245,000
Parks, Recreation, Aquatic Center and Cemetery	2,702,930
Planning & Building	622,600
Economic Development	56,650
Non-Departmental	941,470
Transfers	517,810
Debt Service	295,000
Contingency	2,137,485
Total	<u><u>\$16,661,100</u></u>

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Street Fund	
Street Operations	\$2,998,685
Transfers	17,370
Contingency	<u>100,000</u>
Total	\$3,116,055

Bike Fund	
Bike Operations	<u>\$20,000</u>
Total	\$20,000

Library Fund	
Library Operations	\$621,730
Transfers	17,750
Debt Service	1,000
Contingency	<u>165,840</u>
Total	<u>\$806,320</u>

Library Special Trust	
Library Special Trust Operations	\$36,000

City Transportation Fund	
Transit Operations	\$377,125
Contingency	<u>29,335</u>
Total	<u>\$406,460</u>

Community Development Block Grant Fund	
CDBG Operations	\$375,000
Debt Service	1,000
Contingency	<u>1,600</u>
Total	<u>\$377,600</u>

Community Development Fund	
Community Development Operations	\$182,500

Sidewalk Repair Loan Fund	
Sidewalk Operations	\$300
Debt Service	<u>\$33,000</u>
Total	<u>\$33,300</u>

Pendleton Convention Center Fund	
PCC Operations	\$934,155

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 Page 3

Transfers	10,760
Contingency	43,885
Total	<u><u>\$988,800</u></u>
PCC TPAC Fund	
TPAC Capital Operations	\$124,000
Debt Service	75,330
Total	<u><u>\$199,330</u></u>
Police Interagency Special Revolving Fund	
BENT Interagency Operations	\$303,900
System Development Fees Fund	
SDC Capital Operations	\$846,000
Parks & Cemetery Capital Equipment Reserve Fund	
Parks/Cemetery Capital Operations	\$131,000
Public Safety Capital Reserve Fund	
Public Safety Capital Operations	\$737,000
Debt Service	500
Total	<u><u>\$737,500</u></u>
Parks Trust Fund	
Parks Trust Operations	\$58,000
City/County Public Safety Fund	
County Dispatch Operatons	\$82,000
Horne Special Trust Cemetery Fund	
Horne Special Trust Operations	\$200
Local Improvement District Construction Fund	
LID Construction Operations	\$250,500
Debt Service	328,100
Total	<u><u>\$578,600</u></u>
HB 2001 Road Projects Construction Fund	
HB 2001 Road Construction Operations	\$893,500
Debt Service	100
Total	<u><u>\$893,600</u></u>

Fire Bond Capital Construction Fund	
Fire Bond Construction Operations	\$10,010,000
Library Permanent Trust	
Transfers	\$100
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	\$25,000
GOB Debt Service Fund	\$590,452
Water Fund	
Water Operations	\$10,372,865
Transfers	1,020,250
Debt Service	459,825
Contingency	219,560
Total	<u>\$12,072,500</u>
Sewer Fund	
Sewer Operations	\$5,184,244
Transfers	758,543
Debt Service	437,445
Contingency	219,768
Total	<u>\$6,600,000</u>
Sewer Capital Reserve Fund	
Sewer Capital Operations	\$600,000
Wastewater Treatment Plant Debt Service Fund	
Debt Service	\$741,673
Airport Fund	
Airport Operations	\$1,744,350
Transfers	12,400
Debt Service	2,475,500
Contingency	0
Total	<u>\$4,232,250</u>
PW Administration & Fleet Fund	
PW Admin & Fleet Operations	\$1,476,000
Transfers	43,630
Contingency	50,000


Resolution #2690
FY 17-18 Budget Resolution
Page 5

Total	<u>\$1,569,630</u>
Central Service Fund	
City Manager	\$459,510
City Council	53,110
PDC Administration	48,220
Insurance	377,000
Legal	318,390
Finance	743,310
Engineering	457,800
Facilities	721,230
Information Technology	238,500
Contingency	145,630
Interfund Transfers	85,860
Total	<u>\$3,648,560</u>
Pendleton Foundation Trust	
Pendleton Foundation Trust Operations	\$260,000


THIS resolution is effective on July 1, 2017.

PASSED by the City Council and approved by the Mayor this 6th day of June, 2017.

Attested to:




Andrea F. Denton, City Recorder



John H. Turner, Mayor

Approved as to form:



Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION

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


WHEREAS, the proposed FY17-18 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and


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

THEREFORE, THE BUDGET COMMITTEE OF THE CITY OF PENDLETON DOES APPROVE for the fiscal year 2017-2018, a levy of the permanent tax rate of \$6.5771 for ad valorem property tax to be certified for collection in the General Fund, and the levy of \$621,529 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded debt if the May 16th Fire Bond Measure passes..

PASSED by vote of the Budget Committee and Approved by the Chairman on May 4th, 2017.

APPROVED: 
Mike Short, Chairman

ATTEST: 
Dale Primmer, Budget Committee Secretary

APPROVED AS TO FORM: 
Nancy Kerns, City Attorney



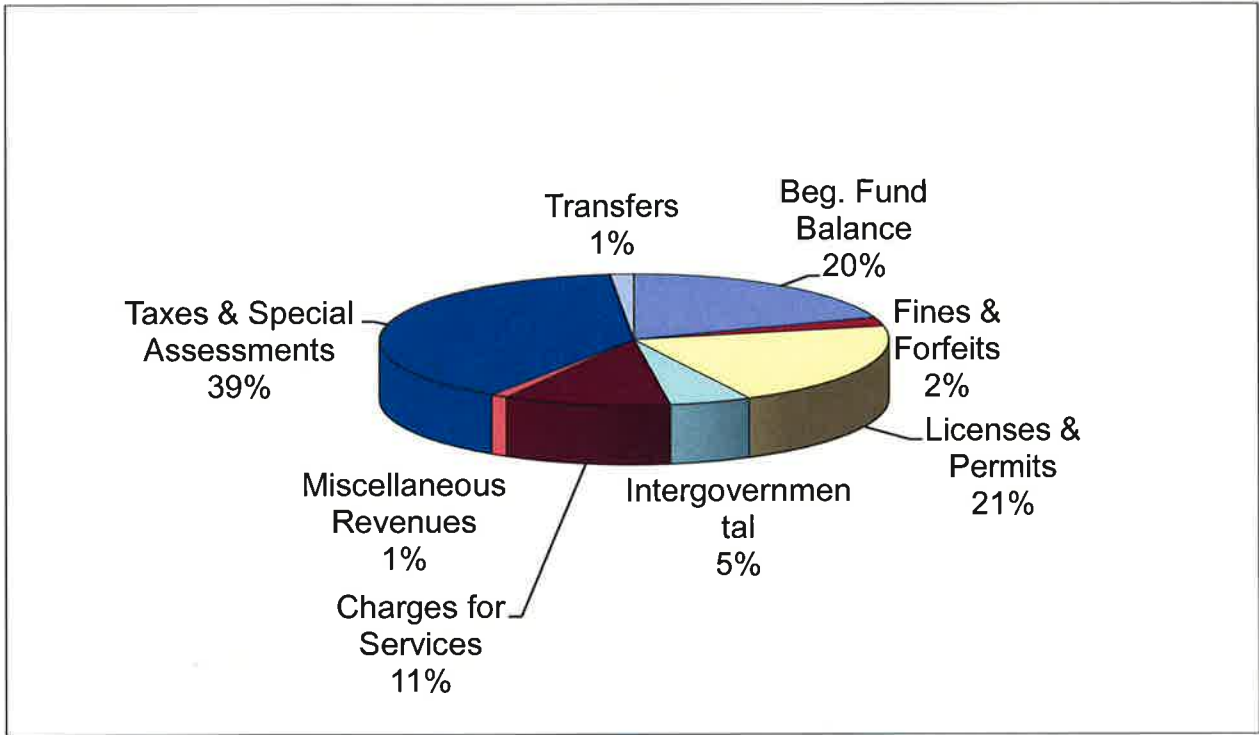
CITY OF PENDLETON

GENERAL FUND

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

CITY OF PENDLETON

General Fund Revenues



General Fund Revenues Fiscal Year 2018

Beg. Fund Balance	\$3,295,600
Fines & Forfeits	374,500
Licenses & Permits	3,482,960
Intergovernmental	869,650
Charges for Services	1,791,070
Miscellaneous Revenues	179,860
Taxes & Special Assessments	6,573,070
Transfers	249,890
Total Revenues	\$16,816,600

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 franchise fees make-up 16 percent of total General Fund revenues. Franchise fees and the collection of those fees directly by cities are under close examination by utilities for legislative changes.

State Revenues to the General Fund includes the City's share of state-imposed cigarette and liquor taxes; state revenue sharing; as well as grants from the State for a variety of programs including, park development, interchange development, and drug enforcement. Revenues also include contract payments from various rural fire protection districts for fire services provided by the City's Fire Department.

The General Fund receives revenues from the rental of the Vert facility and from the rental of various other small pieces of property which are owned by the City. These revenues are classified as Charges for Services. Revenue from ambulance runs is classified as Charges for Services. The City rents out a building in the public safety complex to the Oregon State Police.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY18 Projections of Revenues

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

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

Beginning Fund Balance for FY18 is projected at \$3,295,600 based on a review of all revenues and expenditures for FY17 as of March 15, 2017.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 2%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$6,120,073. Collections on delinquent property taxes are estimated at \$200,000.

Actual FY15	Actual FY16	Budget FY17	Resources	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			Property Taxes			
\$4,979,086	\$5,172,702	\$5,230,560	Current Property Taxes	\$5,687,070	\$5,687,070	\$5,687,070
217,503	145,124	200,000	Delinquent Property Taxes	200,000	200,000	200,000
<u>\$5,196,589</u>	<u>\$5,317,826</u>	<u>\$5,430,560</u>	Total Property Taxes	<u>\$5,887,070</u>	<u>\$5,887,070</u>	<u>\$5,887,070</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$1,035,000 TRT revenues. The General Funds is expected to receive \$534,500 of the TRT and \$126,500 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$144,900 of the TRT and \$126,500 of the collected TPAC for FY18.

FY18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			FRANCHISE FEES			
\$296,037	\$277,817	\$320,000	Cascade Natural Gas	\$310,000	\$310,000	\$310,000
1,155,264	1,140,168	1,155,000	Pacific Power	1,155,000	1,155,000	1,155,000
53,037	46,972	46,000	Century Link	46,000	46,000	46,000
126,515	94,182	130,000	Charter Comm.	130,000	130,000	130,000
281,387	243,636	245,000	Pendleton Sanitary Service	245,000	245,000	245,000
6,337	4,598	5,000	Umatilla Electric Co-op	5,000	5,000	5,000
39,240	37,927	50,000	Other Franchise payments	50,000	50,000	50,000
547,863	585,541	643,230	City of Pendleton Utilities	711,830	711,830	711,830
<u>\$2,505,681</u>	<u>\$2,430,841</u>	<u>\$2,594,230</u>	Total Franchise Fees	<u>\$2,652,830</u>	<u>\$2,652,830</u>	<u>\$2,652,830</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
RECREATION FEES						
\$8,922	\$7,146	\$10,500	Adult Sports	\$7,500	\$7,500	\$7,500
13,814	13,482	15,500	Gymnastic Programs	12,000	12,000	12,000
8,211	8,846	8,000	Parks Reservations	8,000	8,000	8,000
11,183	21,040	15,000	Swimming Pool - Lessons	15,000	15,000	15,000
63,109	79,722	65,000	Swimming Pool - Season Passes	69,000	69,000	69,000
149,525	117,333	135,000	Swimming Pool - Gen Admin	135,000	135,000	135,000
70,211	57,965	70,000	Swimming Pool - Concessions	70,000	70,000	70,000
8,444	12,553	9,000	Swimming Pool - Private Parties	9,000	9,000	9,000
3,203	5,650	4,500	Swimming Pool - Other	4,500	4,500	4,500
58,500	61,684	60,300	Other Recreation Programs	60,000	60,000	60,000
4,641	5,110	5,500	Ice Skating Rink	5,500	5,500	5,500
2,770	2,540	4,000	Recreation Concessions	2,500	2,500	2,500
6,287	12,771	12,750	Recreation Sponsorships	15,000	15,000	15,000
\$408,820	\$405,842	\$415,050	Total Recreation Fees	\$413,000	\$413,000	\$413,000

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 \$173,000, are again proposed as a General Fund resource. State revenues for FY18 also include \$34,000 for the highway exchange maintenance contract.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
STATE/FEDERAL REVENUES						
\$22,349	\$22,127	\$20,200	Cigarette Tax	\$20,250	\$20,250	\$20,250
240,958	241,263	250,300	Liquor Tax	261,000	261,000	261,000
0	0	0	9-1-1 Telephone Tax	0	0	0
159,777	154,088	165,000	State Revenue Sharing	173,000	173,000	173,000
0	0	0	Victims Assistance Grant	0	0	0
0	0	0	Drug Task Force Grant	0	0	0
0	4,134	0	State IFA Grant	61,400	61,400	61,400
160,336	234,685	16,200	Forest Fire Reimbursements	0	0	0
5,767	1,208	12,000	Park Grants	45,000	45,000	45,000
0	0	3,825	ODOT Grants	0	0	0
0	0	0	DLCDC Grants	0	0	0
0	62,568	34,000	ODOT Exchange Contract	34,000	34,000	34,000
4,038	6,957	3,500	Police Grants	0	0	0
\$593,225	\$727,030	\$505,025	Total State Revenues	\$594,650	\$594,650	\$594,650

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY18 Projections of Revenues (con't)

The FY18 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
OTHER AGENCIES						
\$283,562	\$269,216	\$285,000	Rural Fire Districts	\$275,000	\$275,000	\$275,000
0	0	0	Other agencies	0	0	0
0	7,000	0	Umatilla County	0	0	0
<u>\$283,562</u>	<u>\$276,216</u>	<u>\$285,000</u>	Total Other Agencies	<u>\$275,000</u>	<u>\$275,000</u>	<u>\$275,000</u>

Ambulance revenues are budgeted similar as last year to more accurate reflect the historical net receipts after medicare and collection write-offs. The OSP office rental are reflected in Police Building Rentals.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
CHARGES FOR SERVICES						
\$36,000	\$12,000	\$0	Old Police Building Rental	\$0	\$0	\$0
2,700	2,700	2,700	Gun Range rental	2,700	2,700	2,700
114,368	114,368	115,170	Police OSP Building Rental	114,370	114,370	114,370
12,128	14,075	13,200	Land/Building Rental	15,000	15,000	15,000
11,152	12,342	15,000	McCune Gym Rental	12,000	12,000	12,000
9,942	18,483	12,000	Vert Rental	13,000	13,000	13,000
186,290	173,968	158,070	Total Other Chgs. for Serv.	157,070	157,070	157,070
2,774,623	3,103,649	3,400,000	Ambulance Fees	3,300,000	3,300,000	3,300,000
88,979	89,967	80,000	FireMed Memberships	85,000	85,000	85,000
-67,768	-27,634	-20,000	FireMed Adjustments	-21,000	-21,000	-21,000
-1,310,713	-1,628,974	-1,400,000	Write-Off Medicare/Welfare	-1,700,000	-1,700,000	-1,700,000
-311,909	-147,040	-215,000	Write-Off Collections	-30,000	-30,000	-30,000
1,173,212	1,389,968	1,845,000	Total Ambulance Fees	1,634,000	1,634,000	1,634,000
<u>\$1,359,502</u>	<u>\$1,563,936</u>	<u>\$2,003,070</u>	Total Charges for Services	<u>\$1,791,070</u>		

Fines and Forfeitures revenues are based on 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
FINES AND FORFEITURES						
\$293,840	\$279,535	\$315,000	Court Fines	\$300,000	\$300,000	\$300,000
508	16	1,000	Court Fines-Bail	500	500	500
3,145	3,216	2,000	State Court Fines	8,000	8,000	8,000
972	1,006	2,000	Parking Fines	1,000	1,000	1,000
9,765	5,459	10,000	Collection Agency	10,000	10,000	10,000
54,194	50,604	55,000	Court Cost Recovery	55,000	55,000	55,000
<u>\$362,424</u>	<u>\$339,836</u>	<u>\$385,000</u>	Total City Fines	<u>\$374,500</u>	<u>\$374,500</u>	<u>\$374,500</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY18 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. Total revenues are estimated at \$196,900.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
BUILDING AND PLANNING						
\$196,775	\$65,796	\$100,000	Building Permits	\$70,000	\$70,000	\$70,000
178,571	66,830	85,000	Plan Review	30,000	30,000	30,000
20,896	10,938	15,000	Mechanical Permits	20,000	20,000	20,000
51,568	33,281	40,000	Electrical Permist	10,000	10,000	10,000
33,595	22,056	20,000	Plumbing Permits	10,000	10,000	10,000
4,226	5,120	3,700	Other Building Permits	11,800	11,800	11,800
16,769	12,384	12,000	Building Official Services	10,000	10,000	10,000
30,669	36,594	44,000	Other Agency Services	25,000	25,000	25,000
790	1,190	2,000	Conditional Uses	2,000	2,000	2,000
2,562	790	1,500	Variances	1,500	1,500	1,500
6,110	9,090	3,000	Partitions & Subdivisions	3,000	3,000	3,000
7,504	3,235	3,800	Other Planning Permits	3,600	3,600	3,600
\$550,035	\$267,304	\$330,000	Total Building & Planning	\$196,900	\$196,900	\$196,900

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

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
3,794	4,193	3,220	Lien Search Fees	4,000	4,000	4,000
51,455	45,783	31,875	Donations	50,360	50,360	50,360
31,887	40,502	79,228	Miscellaneous	40,500	40,500	40,500
64,920	90,682	71,097	Reimbursement of Expense	65,000	65,000	65,000
16,851	26,780	15,000	Investment Income	20,000	20,000	20,000
\$168,907	\$207,940	\$200,420	Total Miscellaneous Revenues	\$179,860	\$179,860	\$179,860

Budgeted transfers proposed in FY18 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$224,890.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$2,472,821	\$2,851,675	\$2,856,500	BEGINNING FUND BALANCE	\$3,295,600	\$3,295,600	\$3,295,600
			TAXES			
5,196,589	5,317,826	5,430,560	Property Taxes	5,887,070	5,887,070	5,887,070
588,916	650,328	642,500	TRT Taxes	661,000	661,000	661,000
0	0	0	Marijuana Taxes	25,000	25,000	25,000
5,785,505	5,968,154	6,073,060	TOTAL TAXES	6,573,070	6,573,070	6,573,070
0	0	0	SPECIAL ASSESSMENTS	0	0	0
			LICENSES AND PERMITS			
6,864	8,074	7,400	Dog Licenses	7,400	7,400	7,400
102,438	106,109	122,250	Business Licenses	107,250	107,250	107,250
2,505,682	2,430,841	2,594,230	Franchise Fees	2,652,830	2,652,830	2,652,830
533,070	252,999	319,700	Building Fees	186,800	186,800	186,800
16,966	14,305	10,300	Planning Fees	10,100	10,100	10,100
126,016	112,862	94,150	Cemetery Fees	77,050	77,050	77,050
408,821	405,843	415,050	Recreation Programs	413,000	413,000	413,000
23,167	16,380	28,500	Other Fees	28,530	28,530	28,530
3,723,024	3,347,413	3,591,580	TOTAL LICENSES & PERMITS	3,482,960	3,482,960	3,482,960
			INTERGOVERNMENTAL REVENUE			
593,225	727,030	505,025	State Revenue	594,650	594,650	594,650
283,562	276,216	285,000	Other Agencies	275,000	275,000	275,000
876,787	1,003,246	790,025	TOTAL INTERGOV'T REV.	869,650	869,650	869,650
1,359,503	1,563,936	2,003,070	CHARGES FOR SERVICES	1,791,070	1,791,070	1,791,070
362,424	339,836	385,000	FINES AND FORFEITURES	374,500	374,500	374,500
168,907	207,940	200,420	MISCELLANEOUS REVENUES	179,860	179,860	179,860
173,268	194,726	217,800	TRANSFERS	249,890	249,890	249,890
\$14,922,239	\$15,476,926	\$16,117,455	TOTAL FUND RESOURCES	\$16,816,600	\$16,816,600	\$16,816,600

**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.

FY18 Proposed Budget

The proposed budget for FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$110,152	\$105,474	\$108,000	Salaries and Wages	\$113,500	\$113,500	\$113,500
25,195	25,081	27,570	Insurance	26,850	26,850	26,850
10,662	10,170	12,000	Public Employees Retirement	17,900	17,900	17,900
(4,390)	(4,050)	(4,550)	less bond payment	(5,720)	(5,720)	(5,720)
8,094	7,329	8,730	Other Employer-paid Taxes	9,260	9,260	9,260
149,714	144,003	151,750	Total Personal Services	161,790	161,790	161,790
MATERIALS AND SERVICES						
295	150	4,000	Contract Services	4,000	4,000	4,000
71,421	58,122	78,000	Attorney's Fees	80,000	80,000	80,000
3,204	3,363	6,000	Equipment Maint. Contracts	5,500	5,500	5,500
1,280	1,593	1,500	Jury Expenses	1,500	1,500	1,500
3,187	2,669	5,500	Postage	4,500	4,500	4,500
95	0	2,000	Travel and Training	2,000	2,000	2,000
11,755	6,663	10,320	Other Materials and Services	10,320	10,320	10,320
76,950	83,800	78,830	Central Services Charges	85,725	85,725	85,725
168,187	156,360	186,150	Total Materials and Services	193,545	193,545	193,545
0	0	30,600	CAPITAL OUTLAY	13,540	13,540	13,540
4,390	4,050	4,550	DEBT SERVICE - PERS	5,720	5,720	5,720
\$322,291	\$304,413	\$373,050	TOTAL MUNICIPAL COURT	\$374,595	\$374,595	\$374,595

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/2	1/2	1/2	Municipal Judge	1/2
1 3/4	1 1/2	1 1/2	Municipal Court Clerk	1 1/2
2 1/4	2	2	Total	2

Capital Outlay:

FullCourt software upgrade \$13,540

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

Description of Current Services

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

FY18 Proposed Budget

The police department's FY18 proposes a modest increase. The increase in the personnel services line items is to fund a part-time DARE/Evidence Officer and Code Enforcement. The most significant change(s) to the materials and services line items are due equipment replacement needs and a newly negotiated dispatch payment formula (Police& Fire) agreed upon by all users of County dispatch services. The new payment formula is based on assessed value versus the population methodology used in the past. The proposed Capital Improvement Projects are intended to enhance asset management by upgrading the department's patrol vehicle fleet and office equipment.

<u>Actual</u> <u>FY15</u>	<u>Actual</u> <u>FY16</u>	<u>Budget</u> <u>FY17</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY18</u>	<u>Approved</u> <u>Budget</u> <u>FY18</u>	<u>Adopted</u> <u>Budget</u> <u>FY18</u>
			PERSONNEL SERVICES			
\$1,919,909	\$2,027,837	2,094,740	Salaries and Wages	2,214,800	2,214,800	2,214,800
364,721	391,685	457,120	Insurance	413,665	413,665	413,665
489,221	502,625	540,970	Public Employees Retirement	641,500	641,500	641,500
(154,105)	(155,715)	(158,430)	less PERS bond pymt	(148,540)	(148,540)	(148,540)
267,150	185,708	246,760	Other Employer-paid Taxes	260,000	260,000	260,000
<u>2,886,897</u>	<u>2,952,138</u>	<u>3,181,160</u>	Total Personal Services	3,381,425	3,381,425	3,381,425
			MATERIALS AND SERVICES			
20,903	20,275	20,000	Contract Services - Dogs	21,000	21,000	21,000
279,924	285,173	377,600	County Dispatch Service	384,210	384,210	384,210
51,713	41,476	54,000	Gasoline	51,000	51,000	51,000
20,493	18,608	20,000	Building Utilities	20,000	20,000	20,000
14,070	17,141	17,000	Telephone and Teletype	22,500	22,500	22,500
15,419	28,140	28,000	Equipment Maint. Supplies	29,000	29,000	29,000
10,076	5,013	6,000	Repairs and Maintenance	15,000	15,000	15,000
11,294	14,356	12,500	Uniforms and Cleaning	14,000	14,000	14,000
5,957	4,346	6,000	Crisis Response	6,000	6,000	6,000
12,161	14,997	15,000	Travel and Training	15,000	15,000	15,000
68,614	63,633	77,600	Other Materials and Services	59,000	59,000	59,000
437,660	514,130	419,710	Central Services Charges	470,885	470,885	470,885
<u>948,285</u>	<u>1,027,288</u>	<u>1,053,410</u>	Total Materials and Services	1,107,595	1,107,595	1,107,595
0	0	0	CAPITAL OUTLAY	130,000	130,000	130,000
154,105	151,994	158,430	DEBT SERVICE	148,540	148,540	148,540
<u>\$3,989,287</u>	<u>\$4,131,420</u>	<u>\$4,393,000</u>	Total Police Department	\$4,767,560	\$4,767,560	\$4,767,560

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

<u>Actual</u> <u>FY15</u>	<u>Actual</u> <u>FY16</u>	<u>Budget</u> <u>FY17</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY18</u>
1	1	1	Police Chief	1
1	1	2	Lieutenant/Police Manager	2
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
2	2	4	Corporal	4
2	2	2	Patrol Detective	2
10	10	8	Patrol Officer	8
1	1	1	Community Services Officer	1
1	1	1	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 1/2
27 1/4	27 1/4	28 1/4	Total	29 1/2

Capital

Building Repairs	\$25,000
Code Vehicle	20,000
Copier	5,000
HVAC	<u>80,000</u>
Total	\$130,000

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

Description of Current Services

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

FY18 Proposed Budget

The FY18 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response, while improving the ability to accommodate revenue generating medical transfer requests, which are currently going to other agencies. This budget reflects additional reserve and intern positions in the department. These additional positions will not only bring our staffing closer to a level that is required, but also limit the continued increase in overtime associated with medical transports

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
2,070,710	2,267,019	\$2,131,050	Salaries and Wages	\$2,217,000	\$2,217,000	\$2,217,000
301,927	345,017	383,440	Insurance	362,640	362,640	362,640
440,915	436,680	400,000	Public Employees Retirement	538,320	538,320	538,320
-155,920	-144,300	(146,310)	less PERS bond pymt	(157,500)	(157,500)	(157,500)
285,400	203,603	277,400	Other Employer-paid Taxes	243,000	243,000	243,000
2,943,031	3,108,020	3,045,580	Total Personal Services	3,203,460	3,203,460	3,203,460
MATERIALS AND SERVICES						
101,929	142,680	114,000	Consultants	111,000	111,000	111,000
26,874	26,469	28,000	Building Utilities	26,000	26,000	26,000
7,442	0	13,000	FireMed Campaign Expenses	13,000	13,000	13,000
44,110	31,755	42,000	Gasoline and Diesel	42,000	42,000	42,000
40,088	33,780	44,000	Medical Equipment and Supplies	44,000	44,000	44,000
17,661	12,699	15,000	Uniforms and Cleaning	33,400	33,400	33,400
66,963	59,271	60,000	Equipment Maint. Supplies	62,000	62,000	62,000
8,875	16,271	12,000	Building Materials	24,000	24,000	24,000
26,721	12,121	15,000	Personal Protective Equipment	46,500	46,500	46,500
50,509	24,622	71,000	Travel and Training	83,000	83,000	83,000
109,893	64,012	89,825	Other Materials and Services	91,800	91,800	91,800
254,240	365,730	330,510	Central Services Charges	307,340	307,340	307,340
755,305	789,409	834,335	Total Materials and Services	884,040	884,040	884,040
0	0	0	CAPITAL OUTLAY	0	0	0
155,920	144,300	146,310	DEBT SERVICE	157,500	157,500	157,500
\$3,854,256	\$4,041,729	\$4,026,225	TOTAL FIRE/AMB. DEPT.	\$4,245,000	\$4,245,000	\$4,245,000

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

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	Fire Chief	1
0	0	0	Fire Operations Chief	0
1	1	1	Fire Marshal/Asst Chief	1
3	3	3	Captain	3
6	3	3	Lieutenant	3
9	12	15	Fire Fighter/Paramedic	15
1	0	0	Fire Fighter 8 hr	0
0	3	0	Paramedic	0
1	1	1	Office Specialist III	1
7/10	7/10	7/10	Part-Time/Reserves FTE	6 1/3
22 7/10	24 7/10	24 7/10	Total	30 32/97

Proposed capital is in the Public Safety Equipment Fund and the Fire Bond Capital Construction Fund for a fire engine, rescue vehicle and other related rescue and safety equipment.

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			PERSONAL SERVICES			
\$462,396	\$422,016	\$490,410	Salaries and Wages	\$471,630	\$471,630	\$471,630
95,934	87,529	109,700	Insurance	100,200	100,200	100,200
51,198	54,288	68,400	Public Employees Retirement	70,130	70,130	70,130
(18,300)	(25,320)	(24,650)	less PERS bond pymt	(18,530)	(18,530)	(18,530)
73,527	44,109	55,870	Other Employer-paid Taxes	54,900	54,900	54,900
664,754	582,622	699,730	Total Personal Services	678,330	678,330	678,330
			MATERIALS AND SERVICES			
34,872	31,183	21,000	Electricity	32,000	32,000	32,000
21,933	14,972	17,000	Gasoline and Diesel	18,000	18,000	18,000
21,322	25,824	58,000	Repairs and Maintenance	58,000	58,000	58,000
4,108	5,594	4,000	Tools and Minor Equipment	4,500	4,500	4,500
18,656	19,813	21,000	Equipment Maint. Supplies	22,000	22,000	22,000
16,018	10,992	15,000	Horticultural Supplies	15,000	15,000	15,000
6,701	4,468	7,000	Janitorial Supplies	6,500	6,500	6,500
8,737	6,002	9,500	Irrigation Supplies	10,000	10,000	10,000
18,540	18,628	20,000	Operating Supplies	20,000	20,000	20,000
1,412	3,047	2,500	Travel and Training	2,500	2,500	2,500
28,470	28,998	33,920	Other Materials and Services	62,460	62,460	62,460
200,700	214,930	159,600	Central Services Charges	187,060	187,060	187,060
381,469	384,451	368,520	Total Materials and Services	438,020	438,020	438,020
0	0	0	CAPITAL OUTLAY	179,500	179,500	179,500
18,300	25,320	24,650	DEBT SERVICE -PERS	18,530	18,530	18,530
\$1,064,523	\$992,393	\$1,092,900	TOTAL PARKS DIVISION	\$1,314,380	\$1,314,380	\$1,314,380

Actual FY15	Actual FY16	Budget FY17	Position	Adopted Budget FY18
1/4	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	1	Special Projects Coordinator	1
2	1	2	Utility Worker III	2
2	2	0	Utility Worker II	0
2	3	5	Utility Worker I	5
1/4	1/3	1/3	Office Specialist 3	1/3
4 1/4	4 1/4	4 1/4	Part-time FTE's	5
11 3/4	11 81/89	12 81/89	Total	13 33/50

Capital outlay description is found on page 23.

**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.

FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$202,635	\$201,756	\$219,530	Salaries and Wages	\$230,700	\$230,700	\$230,700
38,532	40,594	40,850	Insurance	39,600	39,600	39,600
17,012	23,289	20,040	Public Employees Retirement	30,300	30,300	30,300
(1,440)	(6,570)	(7,400)	less PERS bond pymt	(9,800)	(9,800)	(9,800)
28,343	18,382	25,220	Other Employer-paid Taxes	27,330	27,330	27,330
285,081	277,451	298,240	Total Personal Services	318,130	318,130	318,130
MATERIALS AND SERVICES						
22,288	27,467	26,500	Contract Services	27,500	27,500	27,500
8,250	7,144	8,300	Electricity	8,500	8,500	8,500
4,924	2,838	4,000	Resale Merchandise	4,000	4,000	4,000
28,430	25,949	43,500	Recreation Programs	43,000	43,000	43,000
14,409	3,701	10,000	Repairs and Maintenance	5,000	5,000	5,000
911	567	1,500	Program Supplies	1,500	1,500	1,500
500	-50	1,750	Scholarship Awards	0	0	0
1,899	837	1,500	Travel and Training	2,000	2,000	2,000
28,726	31,465	26,830	Other Materials and Services	29,000	29,000	29,000
90,510	83,890	79,980	Central Services Charges	72,870	72,870	72,870
200,847	183,808	203,860	Total Materials and Services	193,370	193,370	193,370
7,240	6,570	7,400	DEBT SERVICE - PERS	9,800	9,800	9,800
\$493,168	\$467,829	\$509,500	TOTAL RECREATION DIVISION	\$521,300	\$521,300	\$521,300

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/4	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2	1
3/4	2/3	2/3	Parks & Recreation Supervisor	2/3
0	0	0	Recreation Supervisor 1	0
1/4	1/3	1/3	Office Specialist 3	1/3
3	3 1/4	3 3/7	Part-time FTE's	3 3/7
5 1/4	5 15/26	5 34/45	Total	5 34/45

**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. Private 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.

FY18 Proposed Budget

The proposed budget for FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$157,181	\$159,698	\$162,000	Salaries and Wages	\$165,900	\$165,900	\$165,900
3,574	3,975	7,950	Insurance	7,000	7,000	7,000
3,401	5,165	7,180	Public Employees Retirement	8,300	8,300	8,300
(1,440)	(2,570)	(2,880)	less PERS bond pymt	(2,350)	(2,350)	(2,350)
22,733	14,878	18,320	Other Employer-paid Taxes	19,715	19,715	19,715
\$185,448	\$181,146	\$192,570	Total Personal Services	\$198,565	\$198,565	\$198,565
MATERIALS AND SERVICES						
27,634	18,505	21,500	Electricity	22,500	22,500	22,500
23,841	39,093	41,000	Natural Gas	42,000	42,000	42,000
40,614	42,017	47,000	Resale Merchandise	48,000	48,000	48,000
14,956	9,921	15,000	Repairs and Maintenance	15,500	15,500	15,500
7,800	11,797	20,000	Til Taylor	20,000	20,000	20,000
1,938	2,947	3,800	Janitorial Supplies	4,000	4,000	4,000
42,328	45,796	41,000	Swimming Pool Supplies	42,000	42,000	42,000
9,179	22,138	15,000	Tools & Minor Equipment	14,000	14,000	14,000
9,156	6,653	19,400	Other Materials and Services	16,850	16,850	16,850
53,330	125,820	148,850	Central Services Charges	114,810	114,810	114,810
230,776	324,687	372,550	Total Materials and Services	339,660	339,660	339,660
0	0	0	CAPITAL OUTLAY	63,325	63,325	63,325
1,440	2,570	2,880	DEBT SERVICE - PERS	2,350	2,350	2,350
\$417,665	\$508,403	\$568,000	TOTAL AQUATIC CENTER DIVISION	\$603,900	\$603,900	\$603,900

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/4	1/3	1/3	Parks & Recreation Supervisor	1/3
0	0	0	Recreation Supervisor 1	0
8	7	7	Part-Time FTE's	7
8 1/4	7 1/3	7 1/3	Total	7 1/3

Capital outlay description is found on page 23.

**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

FY18 Proposed Budget

The FY18 budget aims at maintaining service levels.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$99,594	\$88,984	\$107,200	Salaries and Wages	\$103,100	\$103,100	\$103,100
17,428	22,584	23,300	Insurance	16,600	16,600	16,600
12,797	15,887	15,070	Public Employees Retirement	18,390	18,390	18,390
(4,290)	(4,950)	(5,560)	less PERS bond pymt	(5,390)	(5,390)	(5,390)
13,527	7,846	12,690	Other Employer-paid Taxes	11,640	11,640	11,640
139,055	130,351	152,700	Total Personal Services	144,340	144,340	144,340
MATERIALS AND SERVICES						
29,429	40,605	28,000	Cemetery Supplies	28,000	28,000	28,000
3,033	1,441	2,000	Marketing	3,000	3,000	3,000
11,091	16,031	12,000	Equipment Maint. Supplies	13,000	13,000	13,000
11,474	1,043	8,000	Repair and Maintenance	7,000	7,000	7,000
9,673	8,126	10,000	Gasoline and Diesel	10,000	10,000	10,000
1,831	3,271	3,000	Irrigation Supplies	2,500	2,500	2,500
0	0	500	Travel and Training	500	500	500
20,892	21,968	24,150	Other Materials and Services	23,820	23,820	23,820
21,370	27,430	31,990	Central Services Charges	25,800	25,800	25,800
108,793	119,915	119,640	Total Materials and Services	113,620	113,620	113,620
0	0	0	CAPITAL OUTLAY	0	0	0
4,290	4,950	5,560	DEBT SERVICE	5,390	5,390	5,390
0	0	0	TRFR TO GENERAL FD - PERS	0	0	0
0	0	0	Transfer to Horne Trust	0	0	0
0	0	0	CONTINGENCY	0	0	0
\$252,138	\$255,215	\$277,900	TOTAL DIV EXPENDITURES	\$263,350	\$263,350	\$263,350

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/4	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	1	Utility Worker II	0
0	0	0	Utility Worker I	1
1/4	1/3	1/3	Office Specialist 3	1/3
7/10	7/10	7/10	Part-Time FTE	7/10

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

Description of Current Services

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

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$146,097	\$125,275	\$163,000	Salaries and Wages	\$145,240	\$145,240	\$145,240
19,063	15,968	21,700	Insurance	21,700	21,700	21,700
20,592	19,143	19,400	Public Employees Retirement	23,800	23,800	23,800
(8,350)	(6,470)	(7,400)	less PERS bond pymt	(6,960)	(6,960)	(6,960)
11,967	17,158	14,340	Other Employer-paid Taxes	12,310	12,310	12,310
189,368	171,074	211,040	Total Personal Services	196,090	196,090	196,090
MATERIALS AND SERVICES						
1,976	4,761	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	5,500	0	Consultants	0	0	0
834	924	1,700	Recording & Legal	1,700	1,700	1,700
514	3,280	3,000	Postage	3,000	3,000	3,000
1,743	614	2,000	Travel and Training	2,000	2,000	2,000
5,382	5,740	7,350	Other Materials and Services	7,350	7,350	7,350
31,900	29,730	50,760	Central Services Charges	35,300	35,300	35,300
42,349	50,549	68,310	Total Materials and Services	52,850	52,850	52,850
0	0	0	CAPITAL OUTLAY	0	0	0
8,350	6,470	7,400	DEBT SERVICE - PERS	6,960	6,960	6,960
\$240,067	\$228,093	\$286,750	Total Planning	\$255,900	\$255,900	\$255,900

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	City Planner	1
1	1	1	Permit Technician	1
1/6	1/6	1/6	Office Specialist III	1/6
1/10	1/10	1/4	Clerical Aide	1/4
2 13/30	2 13/30	2 7/12		2 7/12

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

Description of Current Services

The Building Division provides staff for the administration of the various construction and safety codes adopted by the City. The adopted codes enforced are the Oregon Structural Specialty Code, Oregon Residential Specialty Code, Oregon Mechanical Specialty Code, Oregon Plumbing Specialty Code, Oregon Electrical Specialty Code, Oregon Energy Efficiency Specialty Code, Uniform Housing Code, Uniform Code For The Abatement Of Dangerous Buildings and the Oregon Manufactured Dwelling and Park Specialty Code. The Building Division inspects projects involving new construction, additions, alterations, Changes of Occupancy and remodels of Industrial, Commercial and Residential buildings.

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$188,423	\$192,453	\$222,300	Salaries and Wages	\$207,360	\$207,360	\$207,360
31,888	34,594	36,200	Insurance	36,400	36,400	36,400
19,676	27,264	32,250	Public Employees Retirement	33,700	33,700	33,700
(8,920)	(10,670)	(12,350)	less PERS bond pymt	(9,520)	(9,520)	(9,520)
19,897	15,993	22,000	Other Employer-paid Taxes	21,130	21,130	21,130
250,963	259,635	300,400	Total Personal Services	289,070	289,070	289,070
MATERIALS AND SERVICES						
17,989	1,500	6,000	Contract Services	10,000	10,000	10,000
3,700	3,700	3,700	Equipment Rental	3,700	3,700	3,700
3,115	3,061	4,500	Travel and Training	4,600	4,600	4,600
10,645	8,135	9,500	Other Materials and Services	11,280	11,280	11,280
24,400	34,640	40,900	Central Services Charges	38,530	38,530	38,530
59,849	51,036	64,600	Total Materials and Services	68,110	68,110	68,110
CAPITAL OUTLAY						
0	0	0		0	0	0
8,920	10,670	12,350	DEBT SERVICE-PERS	9,520	9,520	9,520
\$319,732	\$321,341	\$377,350	Total Building	\$366,700	\$366,700	\$366,700

Actual FY15	Actual FY16	Budget FY17	POSITION	Adpoted Budget FY18
City Engineer/Community Development				
1/6	1/6	1/6	Dir	1/6
1	1	1	Building Official	1
1	1	1	Building Inspector II	1 1/2
0	0	1	Building Inspector I	0
0	0	0	Aide	1/4
1/4	4/25	1/4	Part-time FTE's	0
2 5/12	2 16/49	3 5/12	Total	2 11/12

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

Description of Current Services

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

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.

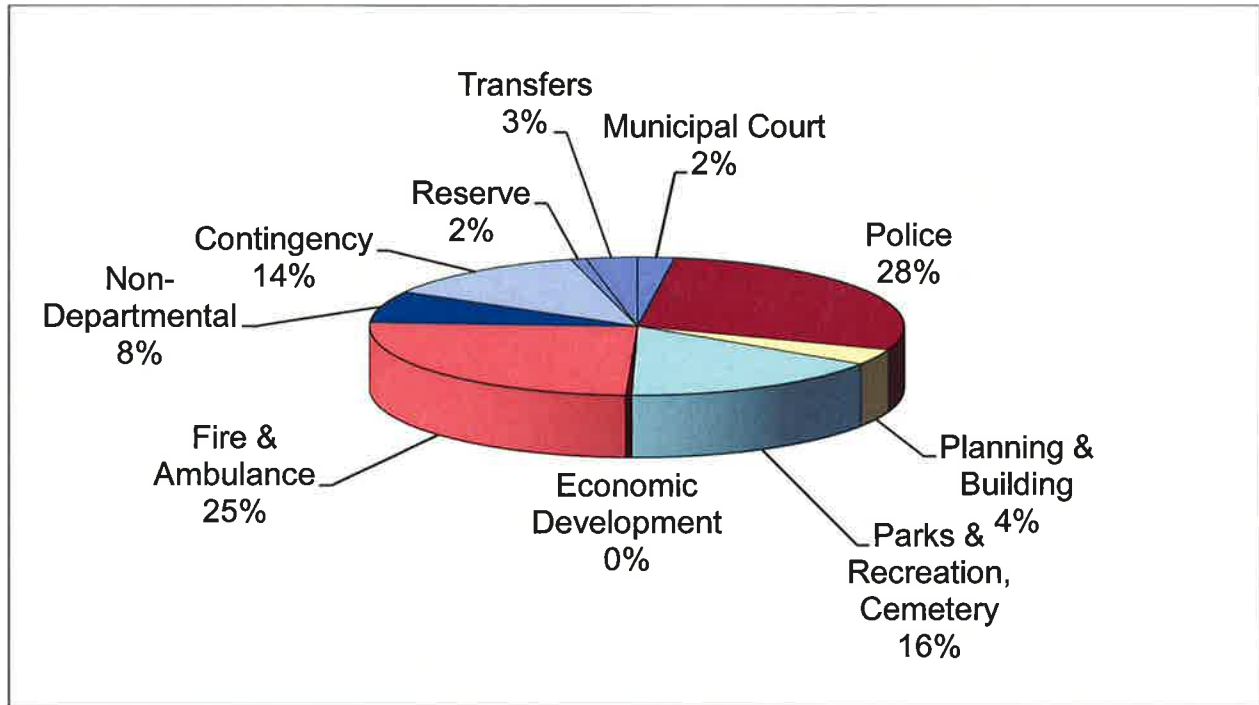
FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Consultants	\$0	\$0	\$0
9,223	15,630	15,000	Other Expense	15,000	15,000	15,000
1,200	1,974	3,500	Dues & Subscriptions	3,500	3,500	3,500
13,543	13,724	20,000	Marketing	20,000	20,000	20,000
88	10	3,760	Postage & Printing	3,760	3,760	3,760
531	538	500	Telephone	500	500	500
301	1,501	2,500	Office Supplies	2,500	2,500	2,500
5,517	5,137	6,500	Travel and Training	6,500	6,500	6,500
1,200	20,600	0	Commitments to Downtown	0	0	0
3,670	1,930	4,440	Central Service Charge	4,890	4,890	4,890
35,274	61,044	56,200	Total Materials and Services	56,650	56,650	56,650
0	0	0	CAPITAL OUTLAY	0	0	0
\$35,274	\$61,044	\$56,200	TOTAL ECONOMIC DEV. DEPT.	\$56,650	\$56,650	\$56,650

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2018

Municipal Court	\$374,595
Police	4,767,560
Planning & Building	622,600
Parks & Recreation, Cemetery	2,702,930
Economic Development	56,650
Fire & Ambulance	4,245,000
Non-Departmental	1,236,470
Contingency	2,137,485
Reserve	155,500
Transfers	517,810
TOTAL	<u>\$16,816,600</u>

**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.

FY18 Proposed Budget

Proposed Materials and Services include \$50,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$126,500 for the \$1.50 per night room tax along with their 14% share of the 8% TRT tax received. The City bonded the majority of the PERS unfunded liability in September 2005. \$225,000 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. Capital Outlay has been moved to the appropriate departments within the General Fund this year. Capital Outlay is described below for Non-departmental expenditures.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$131,309	\$138,095	\$141,750	Chamber of Commerce TRT	\$144,900	\$144,900	\$144,900
119,301	123,629	120,000	Chamber of Commerce TPAC	126,500	126,500	126,500
53,553	58,333	55,000	Promotion - Arts	50,000	50,000	50,000
0	0	0	Consultants	50,000	50,000	50,000
2,500	2,500	2,500	Christmas Decorations	2,500	2,500	2,500
65,000	65,000	65,000	Direct Facilities - Vert	65,000	65,000	65,000
900	5,912	1,500	Flower Baskets	1,500	1,500	1,500
0	0	0	Airport Hazardous Cleanup	70,000	70,000	70,000
2,829	2,975	4,000	Senior Center	4,000	4,000	4,000
14,352	25,739	18,000	Community Enhancement	38,000	38,000	38,000
0	0	1,000	Safety Equipment/Repairs	1,000	1,000	1,000
0	0	1,000	ADA Accessibility	1,000	1,000	1,000
1,500	0	22,000	RARE Program	0	0	0
8,161	15,657	6,000	Rental Expenses	6,000	6,000	6,000
36,219	12,832	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
10,667	20,310	22,100	Other Miscellaneous Exp.	12,100	12,100	12,100
446,291	470,982	474,850	Total Materials and Services	587,500	587,500	587,500
473,210	353,801	291,000	CAPITAL OUTLAY	353,970	353,970	353,970
230,573	256,431	262,800	DEBT SERVICE - PERS/USDA	295,000	295,000	295,000
			INTERFUND TRANSFERS			
22,500	22,500	22,500	City Transportation Prog. Fund	22,500	22,500	22,500
58,040	60,890	106,670	Library Fund - operating subsidy	128,310	128,310	128,310
5,000	5,000	5,000	Parks Equipment Reserve Fund	115,000	115,000	115,000
0	52,000	121,100	Public Safety Equipment Fund	0	0	0
55,000	62,000	62,000	Econ. Dev. Support to Airport	62,000	62,000	62,000
30,000	25,000	45,895	AIP/Capital payment to Airport	190,000	190,000	190,000
0	0	0	Cemetery Fund - oper. subsidy	0	0	0
170,540	227,390	363,165	Total Interfund Transfers	517,810	517,810	517,810
0	0	2,415,765	CONTINGENCY	2,137,485	2,137,485	2,137,485
0	0	300,000	RESERVE FOR PERS	100,000	100,000	100,000
0	0	49,000	RESERVE FOR USDA LOAN	55,500	55,500	55,500
\$1,320,614	\$1,308,604	\$4,156,580	TOTAL NON-DEPARTMENTAL	\$4,047,265	\$4,047,265	\$4,047,265

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

Nondepartmental Capital Outlay:

Facilities HD Trailer for Hyster	\$6,000
City Hall Carpet	80,000
City Hall Building Exterior Windows	59,000
OSP Building Repairs & Landscaping	25,000
Vert New Front Door	62,000
City Hall Light Controller	25,000
City Hall Parking Lot Repairs	20,000
City Hall Sidewalk Repairs	50,000
City Hall Paint	10,000
Helen McCune Paint	11,670
Staircase Repair	<u>5,300</u>
Total	<u>\$353,970</u>

Parks/Aquatic Division Capital Outlay:

Parks Shop Roof	\$43,000
Three Park Play Structures	96,000
East Parking Lot	40,500
Swim Pool Repairs	35,000
Automatic Chemical Equipment	<u>28,325</u>
Total	<u>\$242,825</u>



CITY OF PENDLETON

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

Police Interagency Special Revolving Fund. This fund accounts for monies received from the sale of drug-related asset forfeitures.

System Development Fees Fund. This fund accounts for monies received from traffic impact fees assessed at the time of new development.

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

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

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

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

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

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

Description of Revenue Sources

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

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

FY18 Projections of Revenues

\$962,800 is the projection for the gas tax apportionment (99%) from the State gas tax revenues; \$460,000 is the projection from the recently implemented Street Utility Maintenance Fee; \$75,000 is Umatilla County's annual contribution for 8th Street Bridge Project; \$118,425 is Immediate Opportunity Funds for Hill Meat area expansion; and \$767,899 is the projection for the Federal Aid Urban (FAU) allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			BEGINNING WORKING CAPITAL			
\$841,252	\$753,609	\$913,400		\$621,145	\$621,145	\$621,145
			INTERGOVERNMENTAL REVENUES			
956,759	983,084	980,000	State Revenues - Gas Tax	962,800	962,800	962,800
5,361	0	768,590	State Revenues - Other	886,325	886,325	886,325
0	150,000	75,000	Other - Umatilla Co.	75,000	75,000	75,000
962,120	1,133,084	1,823,590	Total Intergov. Revenues	1,924,125	1,924,125	1,924,125
			CHARGES FOR SERVICES			
106	227,417	480,000	Street Utility Fee	460,000	460,000	460,000
106	4,400	0	Services to Outside Agencies	0	0	0
3,103	3,174	3,100	Land/Building Rental	3,100	3,100	3,100
181,045	193,449	183,100	Charges to Other Departments	326,685	326,685	326,685
184,360	428,440	666,200	Total Charges for Services	789,785	789,785	789,785
3,244	3,326	2,060	MISCELLANEOUS REVENUES	2,500	2,500	2,500
193835	0	0	TRSFRR FROM OTHER FUNDS	0	0	0
\$2,184,811	\$2,318,459	\$3,405,250	TOTAL FUND RESOURCES	\$3,337,555	\$3,337,555	\$3,337,555

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
0	0	0	Utility Worker II	1
3	3	3	Utility Worker I	3
1/2	1/2	1/2	Part-time Help	1/2
5	5	5	Total	6

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 for the State Tax Street Fund provides for on-going maintenance and preservation projects related to arterial and collector streets. Preservation projects are about 30% of the level necessary to maintain the street system in "good" condition. Implementation of recent Street Utility Maintenance Fee is underway and assists with 20% of the preservation need – city staff is maintaining a running 2-year list of projects identified for this fee on the city's webpage. May 2013 pavement assessment defined a \$16 million backlog in preservation need. Another pavement assessment is in process.

Actual	Actual	Budget	EXPENDITURE	Proposed	Approved	Adopted
FY15	FY16	FY17	CATEGORIES	FY18	FY18	FY18
			PERSONNEL SERVICES			
\$216,019	\$225,428	\$248,640	Salaries and Wages	\$299,400	\$299,400	\$299,400
42,480	40,219	41,950	Insurance	60,250	60,250	60,250
29,975	34,780	40,980	Public Employees Retirement	59,200	59,200	59,200
(12,010)	(13,750)	(15,580)	less PERS bond pymt	(17,370)	(17,370)	(17,370)
46,191	24,460	41,175	Other Employer-paid Taxes	47,520	47,520	47,520
322,655	311,137	357,165	Total Personal Services	449,000	449,000	449,000
			MATERIALS AND SERVICES			
191,339	182,813	200,000	Street Lights	190,000	190,000	190,000
7,740	14,719	40,000	Street Supplies	50,000	50,000	50,000
20,817	21,480	22,500	Electricity	22,500	22,500	22,500
112,400	79,800	81,800	Equipment Rental	97,500	97,500	97,500
34,058	15,374	60,000	Repairs and Maintenance	60,000	60,000	60,000
1,789	2,107	5,000	Travel and Training	5,000	5,000	5,000
20,966	40,757	57,750	Other Materials and Services	60,000	60,000	60,000
143,400	230,880	229,950	Central Services Charges	193,730	193,730	193,730
77,070	76,900	86,630	PW Admin & Fleet Charge	83,200	83,200	83,200
609,579	664,830	783,630	Total Materials and Services	761,930	761,930	761,930
486,852	415,305	2,070,400	CAPITAL OUTLAY	1,787,755	1,787,755	1,787,755
0	0	0	RESERVE	221,500	221,500	221,500
0	0	178,475	CONTINGENCY	100,000	100,000	100,000
12,010	13,750	15,580	TRANSFER TO GEN FUND - PERS	17,370	17,370	17,370
\$1,431,096	\$1,405,022	\$3,405,250	TOTAL FUND EXPENDITURES	\$3,337,555	\$3,337,555	\$3,337,555

Capital Outlay: : Street Preservation: \$1,787,755 total consisting of \$914,000: Collector/Arterial reconstruction, overlay, and crack sealing; \$467,755: Residential streets (utility fee); \$ 170,000, Master Plan (pavement & utility assessment and \$236,000 Hill Meat Immediate Opportunity Fund project.

**CITY OF PENDLETON
RESOURCE SUMMARY
BIKE FUND**

Description of Revenue Sources

The primary revenue source for the Bike Fund is 1% of the City's share of the State's gas tax funds. This allocation, established by State statutes, requires a portion of gasoline tax revenues to be spent on construction and maintenance of bike lanes, pedestrian walkways and other alternative forms of transportation.

FY18 Projections of Revenues

FY18 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$55 income on investment.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$8,782	\$9,008	\$9,000	BEGINNING WORKING CAPITAL	\$19,245	\$19,245	\$19,245
INTERGOVERNMENTAL REVENUES						
9,664	9,920	9,800	State Revenues - Gas Tax	9,700	9,700	9,700
0	0	0	State Revenues - Bicycle Grant	0	0	0
9,664	9,920	9,800	Total Intergov. Revenues	9,700	9,700	9,700
61	67	50	MISCELLANEOUS REVENUES	55	55	55
\$18,507	\$18,995	\$18,850	TOTAL FUND RESOURCES	\$29,000	\$29,000	\$29,000

**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.

FY18 Proposed Budget

The FY18 budget for Materials and Services proposes \$20,000 for maintenance, sweeping, painting and sign repair of the existing City bike lanes.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$9,500	\$9,600	\$9,600	Street supplies	\$20,000	\$20,000	\$20,000
0	0	9,250	CAPITAL OUTLAY	0	0	0
0	0	0	UNAPPROPRIATED FUND BAL.	9,000	9,000	9,000
\$9,500	\$9,600	\$18,850	TOTAL FUND EXPENDITURES	\$29,000	\$29,000	\$29,000

**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 24,052 for Pendleton. The Library applies for an annual per capita grant for children's services from the Oregon State Library.

FY18 Projections of Revenues

Property tax revenues from the Library District are projected at \$436,650. This includes an additional \$1,650 will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$2,860.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			BEGINNING WORKING			
\$90,088	\$159,187	\$222,790	CAPITAL	\$187,500	\$187,500	\$187,500
14,941	15,820	16,000	LICENSES AND PERMITS	19,000	19,000	19,000
			INTERGOVERNMENTAL REVENUES			
2,999	2,856	2,842	State Revenues - State Lib. Grants	2,860	2,860	2,860
0	0	0	Other Agencies	0	0	0
425,623	439,429	410,848	Other - Um. Co. Spec. Lib. Dist.	436,000	436,000	436,000
428,622	442,285	413,690	Total Intergov. Revenues	438,860	438,860	438,860
			MISCELLANEOUS REVENUES			
10,286	14,507	28,750	Library Donations	16,850	16,850	16,850
11,000	22,511	21,600	Friends of the Library	13,800	13,800	13,800
272	0	0	Miscellaneous Revenues	0	0	0
790	1,347	530	Investment Income	2,000	2,000	2,000
22,348	38,365	50,880	Total Miscellaneous Revenues	32,650	32,650	32,650
58,040	60,890	106,670	TRANSFER FROM General Fund	128,310	128,310	128,310
0	0	0	- Central Service	0	0	0
			TOTAL FUND RESOURCES	\$806,320	\$806,320	\$806,320

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
0	1	1	Library Director	1
1	1	1	Asst. Librarian	1
			Youth Childrens	
1	0	0	Librarian	0
2 5/8	2 5/8	2 5/8	Library Asst II	2 5/8
2 7/8	2 1/8	2 1/8	Library Asst I	2 1/3
23/39	17/20	17/20	Library Aide Part-time	17/20
8 2/21	7 49/81	7 49/81	TOTAL	7 33/41

**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 24,052 people. Library holdings include more than 48,000 items in book, magazine, microfilm, DVD, CD and electronic format; and access to the World Wide Web through 20 public Internet computers. Introductory classes are provided on computer and information literacy skills for adults and students. The library enhances its print and non-print media through a wide variety of lectures and activity programs for children and adults. Membership in the SAGE automated computer catalog provides library patrons access to over a million items in 77 public, academic and high school libraries in 15 Eastern Oregon Counties. Access to downloadable ebooks and audio books is available through the Library. The library is open 54 hours, six days each week.

FY18 Proposed Budget

The FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			PERSONNEL SERVICES			
\$259,395	\$279,912	\$296,250	Salaries and Wages	\$311,700	\$311,700	\$311,700
31,919	31,829	37,550	Insurance	35,500	35,500	35,500
31,834	42,825	46,000	Public Employees Retirement	60,670	60,670	60,670
(11,830)	(15,060)	(21,380)	less PERS bond pymt	(17,750)	(17,750)	(17,750)
21,152	21,109	23,650	Other Employer-paid Taxes	25,500	25,500	25,500
332,470	360,615	382,070	Total Personal Services	415,620	415,620	415,620
			MATERIALS AND SERVICES			
7,975	6,428	15,000	Library Books	10,000	10,000	10,000
2,228	1,392	2,000	Library Periodicals	500	500	500
1,597	573	1,000	Library Reference	1,000	1,000	1,000
0	0	0	Contract Services	0	0	0
1,189	1,131	14,800	Repairs & Maintenance	3,000	3,000	3,000
14,355	18,701	8,000	Office Supplies - Printing	6,000	6,000	6,000
1,124	1,301	1,700	Travel and Training	2,000	2,000	2,000
7,535	11,135	74,550	Other Materials and Services	21,200	21,200	21,200
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
58,040	60,890	106,670	Central Services Charges	128,310	128,310	128,310
110,543	118,051	240,220	Total Materials and Services	188,510	188,510	188,510
0	0	64,750	CAPITAL OUTLAY	17,600	17,600	17,600
8	0	1,000	DEBT SERVICE	1,000	1,000	1,000
			TRANSFER TO GEN FUND- PERS			
11,830	15,060	21,380		17,750	17,750	17,750
0	0	100,610	CONTINGENCY	165,840	165,840	165,840
\$454,851	\$493,726	\$810,030	TOTAL FUND EXPENDITURES	\$806,320	\$806,320	\$806,320

Capital Outlay:

Public Computer Setup	\$11,000
Replace Staff Chairs	\$6,600
	<u>\$17,600</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 \$31,000. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY18 Projections of Revenues

Revenue projections for FY18 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 1.03 percent this year, yielding \$1,000. The permanent trust is expected to add \$100 for a total of \$1,100. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			RESOURCES			
\$64,502	\$73,278	\$80,570	BEGINNING WORKING CAPITAL	\$88,300	\$88,300	\$88,300
			MISCELLANEOUS REVENUES			
32,363	32,732	31,800	Donations	31,000	31,000	31,000
4,968	5,218	400	Investment Income	6,000	6,000	6,000
37,331	37,950	32,200	Total Miscellaneous Revenues	37,000	37,000	37,000
30	34	30	TRFR -LIBRARY PERM. TR	100	100	100
\$101,863	\$111,262	\$112,800	TOTAL FUND RESOURCES	\$125,400	\$125,400	\$125,400

**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 with the City is \$2,500.

FY18 Proposed Budget

The proposed expenditures for FY18 total \$36,000 for materials and services.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$28,585	\$28,692	\$32,000	Library Books - Donations	\$32,000	\$32,000	\$32,000
0	0	0	Library Books - Rental	0	0	0
0	0	0	Release of Trust Funds	0	0	0
0	0	4,000	Office Supplies & Repair	4,000	4,000	4,000
28,585	28,692	36,000	Total Materials and Services	36,000	36,000	36,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	76,800	Reserve for Library Fund	89,400	89,400	89,400
\$28,585	\$28,692	\$112,800	TOTAL FUND EXPENDITURES	\$125,400	\$125,400	\$125,400

**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.

FY18 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY18 program. Projections for the State of Oregon's Small Cities Program grant for FY18 include \$124,945 for the City's program. This grant requires a 46% percent match. The budget also includes \$22,500 program subsidy/transfer from the General Fund. The City also has an operating ODOT 5310/Discretionary grant for \$120,535 for the upcoming year. The County STF Grant has seen a cut in funding levels.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Proposal Budget FY18	Adopted Budget FY18
\$397,364	\$375,580	\$36,000	BEGINNING WORKING CAPITAL	\$50,000	\$50,000	\$50,000
			CHARGES FOR SERVICES			
22,413	26,792	20,000	Farebox	20,000	20,000	20,000
			INTERGOVERNMENTAL REVENUES			
86,785	84,215	125,000	State Revenues - Sm. Cities/Rural	124,945	124,945	124,945
124,861	158,553	120,000	State Revenues - 5310	120,535	120,535	120,535
761	785	0	State Revenues - Discretionary	0	0	0
80,400	108,208	110,625	Other - Um. Co. Spec. Trans.	63,000	63,000	63,000
292,807	351,761	355,625	Total Intergov. Revenues	308,480	308,480	308,480
7,473	3,331	2,500	MISCELLANEOUS REVENUES	5,480	5,480	5,480
			TRANSFERS IN			
22,500	22,500	22,500	General Fund	22,500	22,500	22,500
0	0	0	Central Service Fund	0	0	0
\$742,557	\$779,964	\$436,625	TOTAL FUND RESOURCES	\$406,460	\$406,460	\$406,460

**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.

FY18 Proposed Budget

The proposed budget for FY18 for the senior/disabled taxi voucher program budgets for approximately 16,500 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 \$145,625 for total program taxi tickets and \$165,000 for the various dial-a ride programs. The Care-Ride program for medical transportation has been moved to this fund from the Fire/Ambulance Department

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Proposal Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$158,844	\$104,278	\$190,000	Contract Serv. - Van Services	\$165,000	\$165,000	\$165,000
53,934	60,284	60,000	Contract Serv. - Taxi Tickets	63,000	63,000	63,000
14,569	14,207	15,000	Contract Serv. - Care Ride	15,000	15,000	15,000
	56,172	80,625	Contract Serv. - Elite Taxi	82,625	82,625	82,625
0	0	2,000	Single Audit	0	0	0
0	0	7,000	Marketing	7,000	7,000	7,000
3,754	3,221	7,500	Repairs & Maintenance	7,500	7,500	7,500
1,734	938	5,000	Postage and Program Supplies	5,000	5,000	5,000
2,112	3,128	7,000	Other Expense	7,000	7,000	7,000
25,000	25,000	25,000	Direct Charge for Finance Services	25,000	25,000	25,000
259,947	267,228	399,125	Total Materials and Services	377,125	377,125	377,125
107,030	0	0	CAPITAL OUTLAY	0	0	0
0	0	37,500	CONTINGENCY	29,335	29,335	29,335
\$366,977	\$267,228	\$436,625	TOTAL FUND EXPENDITURES	\$406,460	\$406,460	\$406,460

**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.

FY18 Projections of Revenues

FY18 projects funding for an award for unincorporated areas of Umatilla County, Pilot Rock and Adams to upgrade their homes and eliminate safety and health hazards. The City is the applying applicant for the program.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$2,526	\$2,639	\$2,600	BEGINNING FUND BALANCE	\$2,600	\$2,600	\$2,600
			INTERGOVERNMENTAL REVENUES			
0	0	25,000	State Revenues -Ore. Com. Dev. Gr.	375,000	375,000	375,000
0	0	0	County Revenues	0	0	0
0	0	25,000	Total Intergovernmental Revenues	375,000	375,000	375,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
0	15	0	Investment Income	0	0	0
0	15	0	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$2,526	\$2,654	\$27,600	TOTAL FUND RESOURCES	\$377,600	\$377,600	\$377,600

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

Description of Current Services

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

FY18 Proposed Budget

FY18 projects funding for an award for unincorporated areas of Umatilla County, Pilot Rock and Adams to upgrade their homes and eliminate safety and health hazards. The City is the applying applicant for the program.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$0	\$0	\$25,000	CDBG Program Expense	\$375,000	\$375,000	\$375,000
0	0	25,000	Total Materials and Services	375,000	375,000	375,000
0	0	0	DEBT SERVICE	1,000	1,000	1,000
0	0	2,600	RESERVE	1,600	1,600	1,600
\$0	\$0	\$27,600	TOTAL FUND EXPENDITURES	\$377,600	\$377,600	\$377,600

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

Description of Revenue Sources

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

FY18 Projections of Revenues

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

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$587,609	\$403,554	\$421,000	BEGINNING WORKING CAPITAL	\$557,000	\$557,000	\$557,000
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land	0	0	0
0	0	0	HUD Rehab Loan Repayments	0	0	0
0	0	0	CDGB Loan Repayments	0	0	0
20,375	14,153	8,000	Woodstove Repayments	7,000	7,000	7,000
113,250	10,500	1,900	Solar Repayments	1,500	1,500	1,500
0	0	0	Loan Proceeds	0	0	0
150	0	0	Miscellaneous Revenues	50	50	50
2,485	2,350	2,500	Investment Income	3,000	3,000	3,000
136,260	27,003	12,400	Total Miscellaneous Revenues	11,550	11,550	11,550
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
\$723,869	\$430,557	\$433,400	TOTAL FUND RESOURCES	\$568,550	\$568,550	\$568,550

**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.

FY18 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 FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$3,200	\$7,000	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
9,001	0	9,000	Solar Loans Residential	9,000	9,000	9,000
79,000	0	75,000	Solar Loans Business	0	0	0
25,000	0	0	Consultants	0	0	0
3,114	692	10,000	Other Expense	153,500	153,500	153,500
119,315	7,692	114,000	Total Materials and Services	182,500	182,500	182,500
0	0	82,500	CAPITAL OUTLAY	0	0	0
0	0	0	DEBT SERVICE	0	0	0
201,000	0	0	TRANSFER TO AIRPORT FD	0	0	0
0	0	0	CONTINGENCY	0	0	0
0	0	236,900	RESERVE	386,050	386,050	386,050
\$320,315	\$7,692	\$433,400	TOTAL FUND EXPENDITURES	\$568,550	\$568,550	\$568,550

**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.

FY18 Projections of Revenues

FY18 proposes sidewalk owner repayments to cover the assessments of \$4,500. There is no proposed sidewalk LID in this year's budget.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
(\$69,125)	(\$56,761)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	25,000	Inter-fund Proceeds	28,800	28,800	28,800
13,022	25,541	8,000	Assessment Principal & Interest	4,500	4,500	4,500
0	0	0	Sidewalk Loan Repayments	0	0	0
15	0	0	Miscellaneous Income	0	0	0
4	31	300	Investment Income	0	0	0
13,041	25,572	33,300	Total Miscellaneous Revenues	33,300	33,300	33,300
(\$56,084)	(\$31,189)	\$33,300	TOTAL FUND RESOURCES	\$33,300	\$33,300	\$33,300

**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.

FY18 Proposed Budget

The FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS & SERVICES			
\$36	\$0	\$300	Other Expenses	\$300	\$300	\$300
\$36	\$0	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
642	438	33,000	DEBT SERVICE	33,000	33,000	33,000
\$678	\$438	\$33,300	TOTAL FUND EXPENDITURES	\$33,300	\$33,300	\$33,300

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

Description of Revenue Sources

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

FY18 Projection of Revenues

The total TRT received by the City is projected at \$1,035,000 this year. The PCC gets 48.375% of that total. Catering revenues for FY18 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
-\$129,561	-\$49,075	\$83,300	BEGINNING WORKING CAPITAL	\$184,000	\$184,000	\$184,000
			TAXES			
440,657	489,465	490,000	Transient Room Taxes	500,500	500,500	500,500
0	0	0	TPAC	0	0	0
440,657	489,465	490,000	Total Taxes	500,500	500,500	500,500
			LICENSES AND PERMITS			
33,438	34,718	35,000	General Business License	35,000	35,000	35,000
14,540	16,910	15,000	Employee-based Bus. License	15,000	15,000	15,000
47,978	51,628	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
34,338	34,709	40,000	PCC Rental - Conventions	42,000	42,000	42,000
11,044	12,323	10,000	PCC Rental - Community	12,500	12,500	12,500
53	3288	500	PCC Rental - Other	500	500	500
3,549	3,601	3,500	PCC Rental - Equipment	3,750	3,750	3,750
3,468	1,490	4,000	PCC Parking Lot Rental	6,000	6,000	6,000
186,464	162,499	200,000	Catering/Concessions	160,000	160,000	160,000
238,916	217,910	258,000	Total Charges for Services	224,750	224,750	224,750
			MISCELLANEOUS REVENUES			
0	10188	0	Donations	0	0	0
0	0	120,000	Interfund Loan Proceeds	0	0	0
0	0	0	Other Miscellaneous Income	15550	15550	15550
21,116	16,504	14,000	Reimbursement of Expense	14,000	14,000	14,000
5	3	0	Investment Income	0	0	0
21,121	26,695	134,000	Total Miscellaneous Revenues	29,550	29,550	29,550
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$619,111	\$736,623	\$1,015,300	TOTAL FUND RESOURCES	\$988,800	\$988,800	\$988,800

Capital Outlay:

LED Lighting Project	\$36,200
HVAC replacement	15,000
Banquet Carts	6,900
	<u>\$58,100</u>

**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).

FY18 Proposed Budget

The proposed FY18 budget for the Pendleton Convention Center Fund includes all aspects of this operation. Temporary personnel hired through personnel agencies for event setups is budgeted separately under contract services.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$208,688	\$219,324	\$231,775	Salaries and Wages	\$259,000	\$259,000	\$259,000
29,084	29,166	31,400	Insurance	52,200	52,200	52,200
20,223	22,733	20,000	Public Employees Retirement	36,800	36,800	36,800
(6,520)	(6,710)	(7,610)	less PERS bond pymt	(10,760)	(10,760)	(10,760)
24,920	18,657	23,000	Other Employee Paid Taxes	27,450	27,450	27,450
276,395	283,170	298,565	Total Personal	364,690	364,690	364,690
MATERIALS AND SERVICES						
161,462	125,933	178,000	Contractual Serv. - Concessionaire	145,000	145,000	145,000
16,949	18,964	47,000	Contract Services	15,000	15,000	15,000
47,927	46,555	45,000	Electricity	45,000	45,000	45,000
15,748	15,986	20,000	Natural Gas	17,000	17,000	17,000
8,213	6,065	35,000	Marketing	35,000	35,000	35,000
19,552	13,370	17,000	Repairs and Maintenance	67,855	67,855	67,855
5,401	5,837	7,000	Janitorial Supplies	7,000	7,000	7,000
5,738	20,496	35,000	Event Supplies	19,820	19,820	19,820
22,813	24,651	48,400	Other Materials and Services	30,700	30,700	30,700
79,904	84,590	100,180	Central Services Charges	128,990	128,990	128,990
383,705	362,447	532,580	Total Materials and Services	511,365	511,365	511,365
0	0	0	CAPITAL OUTLAY	58,100	58,100	58,100
1,565	1,007	120,000	DEBT SERVICE	0	0	0
6,520	6,710	7,610	TRANSFER TO-Gen Fd -PERS	10,760	10,760	10,760
0	0	56,545	CONTINGENCY	43,885	43,885	43,885
\$668,186	\$653,334	\$1,015,300	TOTAL FUND EXPENDITURES	\$988,800	\$988,800	\$988,800

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/2	1/2	1/3	Convention Manager	1
2	2	2	Utility Worker II	2
1	1	1	Office Specialist III	1
1 1/16	1 11/25	1 1/2	Part-Time FTE's	1 1/3
4 9/16	4 47/50	4 5/6		5 1/3

**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.

FY18 Projections of Revenues

The TPAC projected for FY17 is \$103,500. 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$127,702	\$218,998	\$202,000	BEGINNING FUND BALANCE	\$96,600	\$96,600	\$96,600
95,040	103,466	98,000	TAXES - TPAC	103,500	103,500	103,500
			MISCELLANEOUS REVENUES			
			Donations			
0	10,000		Loan Dollars	0	0	0
825,000	0	0	Investment Income	1,000	1,000	1,000
2,287	1,165	500	Total Miscellaneous Revenues	1,000	1,000	1,000
827,287	11,165	500				
0	0	0	TRANSFER FROM PCC	0	0	0
\$1,050,029	\$333,629	\$300,500	TOTAL FUND RESOURCES	\$201,100	\$201,100	\$201,100

**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.

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
793,413	40,749	190,000	CAPITAL OUTLAY	124,000	124,000	124,000
37,617	75,234	75,235	DEBT SERVICE	75,330	75,330	75,330
0	0	35,265	RESERVE FOR TPAC	1,770	1,770	1,770
			TOTAL FUND			
\$831,030	\$115,983	\$300,500	EXPENDITURES	\$201,100	\$201,100	\$201,100

Capital Purchased FY07-09

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

Capital Outlay FY13-15

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

Capital Outlay

Roof Replacement FY17	\$190,000
Roof Replacement FY18	\$124,000

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

Description of Revenue Sources

Funding sources for the Police Interagency Special Revolving Fund are assets and/or drug proceeds seized/forfeited as the result of drug-related investigations as well as Federal and State reimbursement grants.

FY18 Projections of Revenues

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

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$72,622	\$76,614	\$80,600	BEGINNING FUND BALANCE	\$173,500	\$173,500	\$173,500
136,600	142,526	105,000	INTERGOVERNMENTAL	125,000	125,000	125,000
5,200	4,800	4,800	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
			MISCELLANEOUS REVENUES			
3,212	56,745	0	Asset Forfeitures - BENT	0	0	0
437	311	100	Restitution - BENT	100	100	100
0	0	0	Miscellaneous	0	0	0
653	797	500	Investment Income	500	500	500
4,302	57,853	600	Total Miscellaneous Revenues	600	600	600
\$218,724	\$281,793	\$191,000	TOTAL FUND REVENUES	\$303,900	\$303,900	\$303,900

**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.

FY18 Proposed Budget

The proposed FY18 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. Capital Outlay is for a BENT undercover vehicle.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$127,295	\$134,960	\$105,000	HIDTA Expense	\$130,000	\$130,000	\$130,000
5,765	0	0	Marijuana Eradication	8,000	8,000	8,000
			Organized Crime Enforcement			
0	0	25,000	Grant	20,000	20,000	20,000
9,050	14,484	61,000	Other Materials & Services	118,900	118,900	118,900
142,110	149,444	191,000	Total Materials and Services	276,900	276,900	276,900
0	0	0	CAPITAL OUTLAY	27,000	27,000	27,000
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$142,110	\$149,444	\$191,000	TOTAL FUND EXPENDITURES	\$303,900	\$303,900	\$303,900

**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.

FY18 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 still underway as part of a projected master planning effort. City staff will be completing an update to the 2007 Transportation Plan for bike, pedestrian, and transit elements in FY18.

Water, sewer, and storm system development fees, if implemented in FY18, would require separate system development fee funds to be adopted. City Council adopted the master planning methodology, but not the fees for all three utilities in mid-2015.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$819,757	\$878,024	\$928,000	BEGINNING FUND BALANCE	\$760,000	\$760,000	\$760,000
LICENSES AND PERMITS						
57,889	34,724	75,000	Traffic Impact Fees	75,000	75,000	75,000
6,018	7,129	7,500	Assessment Payments	7,000	7,000	7,000
63,907	41,853	82,500	Total Licenses and Permits	82,000	82,000	82,000
MISCELLANEOUS REVENUES						
0	0	0	Reimbursement of Expense	0	0	0
6,744	7,293	4,000	Investment Income	4,000	4,000	4,000
6,744	7,293	4,000	Total Miscellaneous Revenues	4,000	4,000	4,000
TRANSFERS						
0	0	0	From Water Fund	0	0	0
0	0	0	From Sewer Fund	0	0	0
\$890,408	\$927,170	\$1,014,500	TOTAL FUND RESOURCES	\$846,000	\$846,000	\$846,000

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

Description of Current Services

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

FY18 Proposed Budget

The FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$12,383	\$17,105	\$1,014,500	CAPITAL OUTLAY	\$846,000	\$846,000	\$846,000
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TFR TO BARNHART RD FD	0	0	0
\$12,383	\$17,105	\$1,014,500	TOTAL FUND EXPENDITURES	\$846,000	\$846,000	\$846,000

Capital Outlay based on Transportation System Plan:

8th Street Bridge Project 10.27% local match	\$570,000
Exit 209 Interchange Area Management Plan local match	276,000
Preliminary Surveying and Engineering for North Side	
Total	\$846,000

**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.

FY18 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 increase in funding from the General Fund for this year is for capital equipment upgrades.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			RESOURCES			
\$21,167	\$26,384	\$31,500	BEGINNING FUND BALANCE	\$44,750	\$44,750	\$44,750
			MISCELLANEOUS REVENUES			
99	25	0	Sale of Equipment	0	0	0
118	162	100	Investment Income	150	150	150
217	187	100	Total Miscellaneous Revenues	150	150	150
			TRANSFERS			
5,000	5,000	5,000	From General Fund	115,000	115,000	115,000
0	0	0	From Central Services - Facilities	0	0	0
5,000	5,000	5,000	Total Transfers	115,000	115,000	115,000
\$26,384	\$31,571	\$36,600	TOTAL FUND RESOURCES	\$159,900	\$159,900	\$159,900

**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.

FY18 Proposed Budget

The proposed FY18 budget for the Parks Equipment Capital Reserve Fund has \$131,000 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$36,600	CAPITAL OUTLAY	\$131,000	\$131,000	\$131,000
0	0	0	RESERVE FOR EQUIP. REPL.	28,900	28,900	28,900
\$0	\$0	\$36,600	TOTAL FUND EXPENDITURES	\$159,900	\$159,900	\$159,900

Proposed Capital Outlay:

ATV	\$9,500
Dump Truck (2)	60,000
JD 1600 128" deck mower	52,000
Dumped Trailer	9,500
	<u>\$131,000</u>

**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.

FY18 Projections of Revenues

The proposed FY 18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$66,607	\$15,083	\$215,750	BEGINNING FUND BALANCE	\$152,000	\$152,000	\$152,000
			LICENSES AND PERMITS			
164,986	175,050	171,000	Public Safety Replacement Fee	172,000	172,000	172,000
164,986	175,050	171,000	Total Licenses and Permits	172,000	172,000	172,000
0	0	0	INTERGOVERNMENTAL REV	450,000	450,000	450,000
			MISCELLANEOUS REVENUES			
0	0	0	Interfund Loans	0	0	0
439	410	0	Investment Income	500	500	500
439	410	0	Total Miscellaneous Revenues	500	500	500
0	52,000	121,100	TRANSFER FROM GENERAL FUND	0	0	0
\$232,032	\$242,543	\$507,850	TOTAL FUND RESOURCES	\$774,500	\$774,500	\$774,500

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

Description of Current Services

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

FY18 Proposed Budget

FY18 replacement needs are listed below.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$232,670	\$26,790	\$505,750	CAPITAL OUTLAY	\$737,000	\$737,000	\$737,000
15	3	2,100	DEBT SERVICE	500	500	500
0	0	0	Trfrs to Airport Fd for Station	0	0	0
0	0	0	RESERVE FOR EQUIP. REPL.	37,000	37,000	37,000
\$232,685	\$26,793	\$507,850	TOTAL FUND EXPENDITURES	\$774,500	\$774,500	\$774,500

Capital Outlay:

Patrol Car Replacement (3)	\$87,000
Rescue Vehicle	200,000
Fire Engine	<u>450,000</u>
Total	\$737,000

**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.

FY18 Projections of Revenues

Revenue projections for FY18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$128,408	\$110,565	\$114,000	BEGINNING WORKING CAPITAL	\$122,500	\$122,500	\$122,500
			LICENSES AND PERMITS			
2,208	2,973	4,000	Future Park Dev. Build. Fees	3,000	3,000	3,000
2,208	2,973	4,000	Total Licenses and Permits	3,000	3,000	3,000
			MISCELLANEOUS REVENUES			
3,287	2,791	2,000	Donations and Grants	2,500	2,500	2,500
572	635	500	Investment Income	500	500	500
3,859	3,426	2,500	Total Miscellaneous Revenues	3,000	3,000	3,000
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$134,475	\$116,964	\$120,500	TOTAL FUND RESOURCES	\$128,500	\$128,500	\$128,500

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget appropriation of \$58,000 is marked for grant matches for park development projects.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
23,910	0	30,000	CAPITAL OUTLAY	58,000	58,000	58,000
			OTHER			
0	0	90,500	Reserve for Future Development	70,500	70,500	70,500
\$23,910	\$0	\$120,500	TOTAL FUND EXPENDITURES	\$128,500	\$128,500	\$128,500

Capital Outlay:
Undetermined Outlay \$58,000

**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.

FY18 Projections of Revenues

There are no budgeted revenues for this fund for FY18 besides the beginning fund balance.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$33,852	\$76,893	\$81,050	BEGINNING FUND BALANCE	\$82,000	\$82,000	\$82,000
60,000	60,000	60,000	CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
541	400	500	Investment Income			
541	400	500	Total Miscellaneous Revenues	0	0	0
\$94,393	\$137,293	\$141,550	TOTAL FUND RESOURCES	\$82,000	\$82,000	\$82,000

**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.

FY18 Proposed Budget

The FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$56,247	\$65,050	MATERIALS & SVCS	\$82,000	\$82,000	\$82,000
17,500	0	76,500	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO GENERAL FD	0	0	0
0	0	0	RESERVE FOR EQUIP.	0	0	0
\$17,500	\$56,247	\$141,550	TOTAL FUND EXPENDITURES	\$82,000	\$82,000	\$82,000

**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.

FY18 Projections of Revenues

Revenue projections for FY18 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$100 this year.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$20,257	\$20,297	\$20,175	BEGINNING WORKING CAPITAL	\$20,300	\$20,300	\$20,300
			MISCELLANEOUS REVENUES			
100	113	100	Investment Income	100	100	100
100	113	100	Total Miscellaneous Revenues	100	100	100
0	0	0	TRFR -Cemetery Fund	0	0	0
\$20,357	\$20,410	\$20,275	TOTAL FUND RESOURCES	\$20,400	\$20,400	\$20,400

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

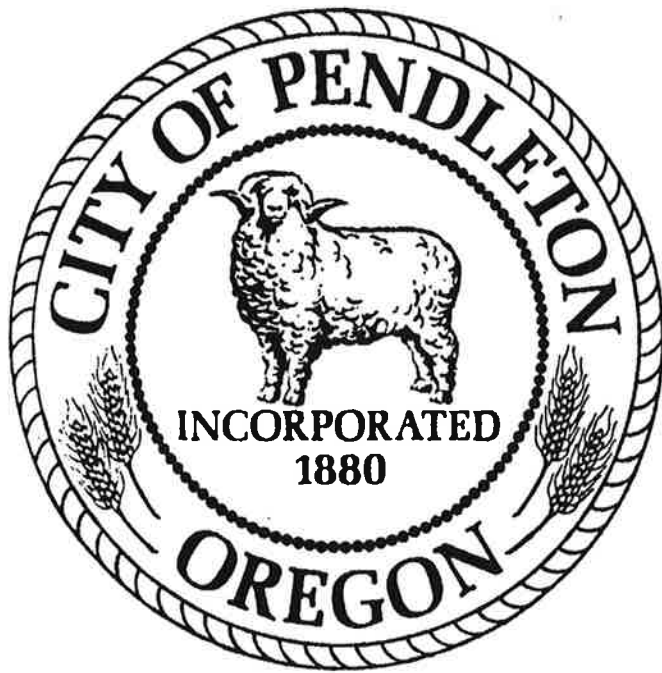
Description of Current Services

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.

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
60	100	\$200	Flower & Related Expenses	\$200	\$200	\$200
60	100	200	Total Materials and Services	200	200	200
		20,075	RESERVE	20,200	20,200	20,200
\$60	\$100	\$20,275	TOTAL FUND EXPENDITURES	\$20,400	\$20,400	\$20,400



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.

FY18 Projections of Revenues

If the Fire Construction Bond is approved by the voters in May, this fund will be collecting property tax for the payment of the debt. There are no other General Obligation Bonds at this time.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$15,105	\$18,213	\$10,000	BEGINNING FUND BALANCE	\$4,115	\$4,115	\$4,115
			TAXES			
213,975	225,813	0	Current Property Taxes	584,237	584,237	584,237
21,222	10,475	0	Delinquent Property Taxes	2,000	2,000	2,000
235,197	236,288	0	Total Taxes	586,237	586,237	586,237
			MISCELLANEOUS REVENUES			
136	374	0	Investment Income	100	100	100
136	374	0	Total Miscellaneous Revenues	100	100	100
\$250,438	\$254,875	\$10,000	TOTAL FUND RESOURCES	\$590,452	\$590,452	\$590,452

**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 Bonds that are authorized by the citizens of Pendleton.

FY18 Proposed Budget

The following proposed budget is contingent on the passing of the Fire Construction Bond in the May election. If it is passed this fund will pay the debt service on the bond annually. If the Fire Construction Bond is not passed, this fund will be dormant and will have no debt service for the year.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
DEBT SERVICE						
\$0	\$0	\$0	Principal - Series 2017 Fire Bond	\$245,000	\$245,000	\$245,000
0	0	0	Interest - Series 2017 Fire Bond Due dates on 7/1 and 1/1	345,452	345,452	345,452
215,000	230,000	0	Principal - Series 2005 Refunding	0	0	0
17,225	8,625	0	Interest - Series 2005 Refunding Due dates on 7/1 and 1/1	0	0	0
0	0	0	Registrar/ Paying Agent Fees	0	0	0
232,225	238,625	0	Total Debt Service	590,452	590,452	590,452
0	0	10,000	UNAPPROPRIATED FD. BAL.	0	0	0
\$232,225	\$238,625	\$10,000	TOTAL FUND EXPENDITURES	\$590,452	\$590,452	\$590,452

**UNAPPROPRIATED FD. BAL.
DETAIL**

Due date of 7/1 each year

0 Interest - 0



CITY OF PENDLETON

CAPITAL PROJECTS FUNDS

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

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

HB2001 Road Projects Construction Fund. This fund provides for the six cents per gallon additional State fuel tax allocated through Umatilla County to the City of Pendleton. It is the funding mechanism for construction of additional roads in the vicinity of the new Airport Connector Road.

Fire Bond Capital Construction Fund. This fund provides for the bond proceeds and building construction and equipment purchases if the May 16th bond request is passed.

**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.

FY18 Projections of Revenues

FY18 revenue projections include un-bonded assessment payments for \$109,100 and interest. External bank loan proceeds would be obtained if a LID project was approved by the Council.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
(\$209,145)	(\$169,545)	\$0	BEGINNING FUND BALANCE	(\$135,000)	(\$135,000)	(\$135,000)
			SPECIAL ASSESSMENTS			
186,762	150,495	121,400	Principal & Interest	109,100	109,100	109,100
			INTERGOVERNMENTAL			
29,629	0		State Revolving Loan			
			MISCELLANEOUS REVENUES			
0	0	535,700	External Bank Loan Proceeds	250,000	250,000	250,000
0	0	0	Interfund Loan Proceeds	354,500	354,500	354,500
47,381	10	25	Miscellaneous Income	0	0	0
\$54,627	(\$19,040)	\$657,125	TOTAL FUND RESOURCES	\$578,600	\$578,600	\$578,600

**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.

FY18 Proposed Budget

The proposed budget for FY18 includes \$250,000 for undetermined projects. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$108	\$0	\$800	MATERIALS AND SERVICES	\$500	\$500	\$500
93,161	0	450,000	CAPITAL OUTLAY	250,000	250,000	250,000
130,902	178,113	206,325	DEBT SERVICE	328,100	328,100	328,100
0	0	0	CONTINGENCY	0	0	0
\$224,171	\$178,113	\$657,125	TOTAL FUND EXPENDITURES	\$578,600	\$578,600	\$578,600

Capital Outlay:	
Undetermined at budget print date	<u>\$250,000</u>
Total	\$250,000

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

Description of Revenue Sources

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

FY18 Projections of Revenues

Remaining available revenues are planned to be expended in FY17/FY18.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$13,175	\$13,518	\$13,500	BEGIN FUND BALANCE	\$13,600	\$13,600	\$13,600
297	0	870,000	INTERGOVERNMENTAL REV.	880,000	880,000	880,000
64	76	50	MISCELLANEOUS REVENUES	0	0	0
\$13,536	\$13,594	\$883,550	TOTAL FUND RESOURCES	\$893,600	\$893,600	\$893,600

**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.

FY18 Proposed Budget

FY18 budget is based on full expenditure of funds for plans, specifications, and estimate in preparation of bid documents by city staff, construction of the road improvements by contractor, and construction engineering management by city staff. The remaining expenditure of HB2001 funds has been delayed to address underground utilities in the first half of FY18.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURES CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	883,450	CAPITAL OUTLAY	893,500	893,500	893,500
18	0	100	DEBT SERVICE	100	100	100
\$18	\$0	\$883,550	TOTAL FUND EXPENDITURES	\$893,600	\$893,600	\$893,600

**CITY OF PENDLETON
 RESOURCE SUMMARY
 FIRE BOND CONSTRUCTION FUND**

Description of Revenue Sources

The City of Pendleton will put before the voters a bond measure to finance a new fire station at the old St. Anthony's hospital site. This bond measure, if approved in May, will provide to purchase of the location, construction of the building, additional fire equipment and furnishing for the new building.

FY18 Projections of Revenues

The bond will be sold and the proceeds will be the revenue source for this fund.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Bond Proceeds	10,000,000	10,000,000	10,000,000
0	0	0	Investment Income	10,000	10,000	10,000
\$0	\$0	\$0	TOTAL FUND RESOURCES	10,010,000	10,010,000	10,010,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
FIRE BOND CONSTRUCTION FUND**

Description of Current Services

The City of Pendleton will put before the voters a bond measure to finance a new fire station at the old St. Anthony's hospital site. This bond measure, if approved in May, will provide to purchase of the location, construction of the building, additional fire equipment and furnishing for the new building.

FY18 Proposed Budget

The proceeds of the bonds will provide for the purchase, construction and furnishing of the building and equipment. Materials and Services are set aside for bond counsel, bond discounts and financial advisor services for the sale of the bond.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURES CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS & SERVICES	\$70,000	\$70,000	\$70,000
0	0	0	CAPITAL OUTLAY	9,940,000	9,940,000	9,940,000
\$0	\$0	\$0	TOTAL FUND EXPENDITURES	\$10,010,000	\$10,010,000	\$10,010,000

Capital Outlay:

Land	\$300,000
Building	8,380,000
Office Equipment	220,000
Rolling Equipment	640,000
Street Improvements	400,000
	<u>\$9,940,000</u>



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

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

FY18 Projections of Revenues

Revenue projections for FY18 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$6,090	\$6,090	\$6,090	BEGINNING FUND BALANCE	\$6,110	\$6,110	\$6,110
			MISCELLANEOUS REVENUES			
30	34	30	Investment Income	100	100	100
30	34	30	Total Miscellaneous Revenues	100	100	100
\$6,120	\$6,124	\$6,120	TOTAL FUND RESOURCES	\$6,210	\$6,210	\$6,210

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

Description of Current Services

The Neva Lane fund interest is used to purchase "new novels, fine editions". The John and Annie Hill fund interest is used to purchase "books of lasting value". The Florence Berkley, Donald Daughs, Jessie Furnish, Dorothy Pozegar, and Samuel Sturgis funds were transferred December 2013 to the Pendleton Friends of the Library (PFOL) to be deposited with the Oregon Community Foundation (OCF) to benefit the long term stability of the library.

FY18 Proposed Budget

The proposed expenditure for FY18 for the Library Permanent Trust Fund transfers the interest to the Library Special Trust Fund. The amount is allocated as part of the materials and services expenditure in the Special Trust Fund.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
30	34	30	TRF to LIBRARY SPECIAL TR	100	100	100
0	0	6,090	Unappropriated Fund Balance	6,110	6,110	6,110
\$30	\$34	\$6,120	TOTAL FUND EXPENDITURES	\$6,210	\$6,210	\$6,210

**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.

FY18 Projections of Revenues

Revenue projections for FY18 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$766,557	\$749,422	\$725,000	BEGINNING FUND BALANCE	\$746,000	\$746,000	\$746,000
			LICENSES AND PERMITS			
3,020	2,818	2,850	Sale of Graves	2,850	2,850	2,850
0	0	0	Sale of Crypts	0	0	0
158	153	150	Sale of Niches	150	150	150
3,178	2,971	3,000	Total Licenses and Permits	3,000	3,000	3,000
			MISCELLANEOUS REVENUES			
-8,285	3,827	25,000	Investment Income	25,000	25,000	25,000
-8,285	3,827	25,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$761,450	\$756,220	\$753,000	TOTAL FUND RESOURCES	\$774,000	\$774,000	\$774,000

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

Description of Current Services

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

FY18 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.

<u>Actual</u> <u>FY15</u>	<u>Actual</u> <u>FY16</u>	<u>Budget</u> <u>FY17</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY18</u>	<u>Approved</u> <u>Budget</u> <u>FY18</u>	<u>Adopted</u> <u>Budget</u> <u>FY18</u>
			OTHER			
\$12,028	\$11,336	\$25,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
12,028	11,336	25,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	728,000	Unappropriated Fund Balance	749,000	749,000	749,000
\$12,028	\$11,336	\$753,000	TOTAL FUND EXPENDITURES	\$774,000	\$774,000	\$774,000



CITY OF PENDLETON

ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

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

**CITY OF PENDLETON
RESOURCE SUMMARY
WATER FUND**

Description of Revenue Sources

Revenue for the Water Fund is primarily derived from user charges for water services. Rates charged to the consumer for water charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the water distribution system, wells, and water treatment plant. Master plan was completed and adopted in FY16. Rates were adjusted in accordance with the financial recommendations from the master plan to address replacement of aging infrastructure, staffing, and operation & maintenance needs.

FY18 Projections of Resources

Water rates were increased December 2015 and will be increased again on January of each year through 2020 in accordance with the financial recommendations from the adopted master plan. For residential water service, the overall rate increase amounts to about \$32/month as an average growing to about \$53/month as an average over the 5-year period. City is also borrowing about \$15,000,000 in State Revolving Fund (SRF) monies, which is the largest award ever granted to date to begin addressing master planning projects related to pressure and capacity, along with aging infrastructure - \$5,000,000 is projected to be borrowed in FY18.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$48,297	\$781,261	\$1,224,775	BEGINNING WORKING CAPITAL	\$1,650,970	\$1,650,970	\$1,650,970
			INTERGOVERNMENTAL			
0	150,000	0	State of Oregon - IFA	5,000,000	5,000,000	5,000,000
0	0	1,500,000	State of Oregon - SPW Loan	0	0	0
0	0	1,000,000	State of Oregon - Other Agency	0	0	0
0	150,000	2,500,000	Total Intergovernmental	5,000,000	5,000,000	5,000,000
			CHARGES FOR SERVICES			
3,946,795	4,333,092	4,644,100	Water Consumers	5,277,500	5,277,500	5,277,500
8,683	9,015	9,000	Fire Protection Fee Collection	10,000	10,000	10,000
7,198	10,596	5,000	Water Meter in/out	7,500	7,500	7,500
60,048	45,345	25,000	New Services	25,000	25,000	25,000
1,524	1,947	5,000	Services to Outside Agencies	4,530	4,530	4,530
38,502	18,070	45,000	Land Rental	30,000	30,000	30,000
12,384	17,496	10,000	Charges to Other Departments	15,000	15,000	15,000
4,075,134	4,435,561	4,743,100	Total Charges for Services	5,369,530	5,369,530	5,369,530
			MISCELLANEOUS REVENUES			
69,725	53,588	36,500	Other Miscellaneous Revenues	51,500	51,500	51,500
892	3197	500	Investment Income	500	500	500
70,617	56,785	37,000	Total Miscellaneous Revenues	52,000	52,000	52,000
\$4,194,048	\$5,423,607	\$8,504,875	TOTAL FUND RESOURCES	\$12,072,500	\$12,072,500	\$12,072,500

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER FUND**

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 slightly increases overall operating services as compared to prior years. Capital outlay includes borrowing \$5,000,000 for overall master planning identified projects and \$2,000,000 in fund monies to assist with replacement of aging water lines and other master planning projects. Capital outlay is summarized on the next page.

Water rates were increased in mid-FY16 per the recommended master plan financial analysis for the water system. Water rates will be increased through January 2020 in accordance with the financial analysis.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
292,969	344,069	\$362,600	Salaries and Wages	\$409,940	\$409,940	\$409,940
65,524	99,277	97,530	Insurance	118,530	118,530	118,530
33,440	48,785	47,820	Public Employees Retirement	69,300	69,300	69,300
(13,140)	(16,010)	(18,200)	less PERS bond pymt	(20,250)	(20,250)	(20,250)
44,549	32,358	49,310	Other Employer-paid Taxes	52,380	52,380	52,380
423,342	508,478	539,060	Total Personal Services	629,900	629,900	629,900
MATERIALS AND SERVICES						
26,923	19,486	50,000	Chemical Analysis	50,000	50,000	50,000
30,608	29,924	35,000	Contract/Consultants	35,000	35,000	35,000
594,935	599,820	570,000	Electricity	575,000	575,000	575,000
284,013	309,492	331,320	Franchise Fee to City	374,815	374,815	374,815
576	10,809	25,000	Inventory	50,000	50,000	50,000
146,299	102,034	125,000	Repairs & Maintenance	150,000	150,000	150,000
8,352	10,787	11,000	Travel and Training	10,000	10,000	10,000
115,112	96,205	85,000	Chemical Supplies	100,000	100,000	100,000
130,000	135,000	138,375	Equipment Rent	166,000	166,000	166,000
100,440	77,808	92,850	Other Materials and Services	111,570	111,570	111,570
379,630	527,800	549,040	Central Services Charges	543,580	543,580	543,580
444,700	446,300	480,320	PW Admin & Fleet Charge	514,500	514,500	514,500
2,261,588	2,365,465	2,492,905	Total Materials and Services	2,680,465	2,680,465	2,680,465
776,561	598,608	4,137,475	CAPITAL OUTLAY	7,062,500	7,062,500	7,062,500
OTHER						
462,005	460,271	625,585	Debt Service	459,825	459,825	459,825
11,170	266,010	518,200	Interfund Transfers	1,020,250	1,020,250	1,020,250
0	0	191,650	Contingency	219,560	219,560	219,560
0	0		Reserve for Future Improvements			
\$3,934,666	\$4,198,833	\$8,504,875	TOTAL FUND EXPENDITURES	\$12,072,500	\$12,072,500	\$12,072,500

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

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	Water Superintendent	1
0	0	0	Water Technician	0
2	2	2	Utility Worker III	2
1	1	2	Utility Worker II	2
1	2	1	Utility Worker I	2
1 1/4	1 2/5	1 1/2	Part-time FTE	1 1/2
6 1/4	7 2/5	7 1/2	Total	8 1/2

Capital Outlay:

Master Planning Identified Projects	\$6,000,000
Water Line Replacement	1,000,000
Machinery/Equipment	5,000
Furnishing and Office Equipment	7,500
Land Purchase	50,000
Total	<u>\$7,062,500</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.

FY18 Projections of Revenues

Transfer of \$1,000,000 from Water Fund is targeted for membrane replacement and other future infrastructure needs. Membranes replacement is the largest single expense for the water system with the original membranes now 14-years old. The life operational life expectancy is still being determined. Full membrane replacement cost is about \$4,000,000. Original 16 membrane cassettes still in operation would be about \$1,333,000 to replace. Remaining 32 membrane cassettes were installed and put into operation in 2011/2012.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$500,000	BEGINNING WORKING CAPITAL	\$752,500	\$752,500	\$752,500
MISCELLANEOUS REVENUES						
0	0	2000	Investment Income	5000	5000	5000
0	0	2000	Total Miscellaneous Revenues	5000	5000	5000
0	250000	500,000	TRANSFERS FROM WATER FUND	1,000,000	1,000,000	1,000,000
\$0	\$250,000	\$1,002,000	TOTAL FUND RESOURCES	\$1,757,500	\$1,757,500	\$1,757,500

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for the Water Capital Reserve fund proposes funds to be kept in reserve for the future water membrane purchases and other future infrastructure considerations. There are no expenses planned for FY18.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	1,002,000	Reserve	1,757,500	1,757,500	1,757,500
\$0	\$0	\$1,002,000	TOTAL FUND EXPENDITURES	\$1,757,500	\$1,757,500	\$1,757,500

**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

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

FY18 Projections of Resources

Sewer rates were increased December 2015 and will be increased again on January of each year through 2020 in accordance with the financial recommendations from the adopted master plan. For residential sewer service, the overall rate increase amounts to about \$29/month growing to about \$48/month over the 5-year period. Septage hauling has steadily generated additional revenue since the completion of the 2010-2013 WWTRRF upgrades.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$1,119,815	\$1,050,947	\$807,875	BEGINNING WORKING CAPITAL	\$264,000	\$264,000	\$264,000
0	0	3,500,000	INTERGOVERNMENTAL GRANTS	1,500,000	1,500,000	1,500,000
			CHARGES FOR SERVICES			
3,614,358	3,826,979	4,314,800	Sewer Charges	4,625,500	4,625,500	4,625,500
22,075	1,117	0	Special Connection Fees	1500	1500	1500
645	1,580	0	Services to Outside Agencies	1,500	1,500	1,500
9,008	14,244	10,000	Services to Other Departments	15,000	15,000	15,000
35,832	32,093	40,000	Lab Testing Fees	50,000	50,000	50,000
119,585	155,748	90,000	Septage Hauling Fees	125,000	125,000	125,000
0	0	1,000	FOG Tipping	1,000	1,000	1,000
8,493	11,550	10,000	Land Rental	10,000	10,000	10,000
3,809,996	4,043,311	4,465,800	Total Charges for Services	4,829,500	4,829,500	4,829,500
			MISCELLANEOUS REVENUES			
2,186	-8,193	3,000	Other Miscellaneous Income	1,500	1,500	1,500
9,052	5,115	5,000	Investment Income	5,000	5,000	5,000
11,238	-3,078	8,000	Total Miscellaneous Revenues	6,500	6,500	6,500
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$4,941,049	\$5,091,180	\$8,781,675	TOTAL FUND RESOURCES	\$6,600,000	\$6,600,000	\$6,600,000

**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 Wastewater Treatment and Resource Recovery Facility (WWTRRF). It also currently provides for on-going costs related to the levee system certification, levee maintenance, and storm drainage systems. A stormwater utility master plan was completed and adopted in FY16. A separate Stormwater Fund may be created and implemented in FY18. This would separate sanitary sewer from storm sewer for future revenue and expense considerations.

FY18 Proposed Budget

The proposed budget for the Sewer Fund has incorporated increased operating costs for the WWTRRF. New equipment and additional buildings require more upkeep. Capital outlay focuses on \$ \$1,955,232 to begin addressing master planning projects, capacity issues, groundwater intrusion, and update the 2007 Facility Plan

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$334,724	\$369,387	\$420,250	Salaries and Wages	\$436,670	\$436,670	\$436,670
94,816	103,016	107,640	Insurance	111,310	111,310	111,310
38,506	37,888	39,920	Public Employees Retirement	57,680	57,680	57,680
(15,610)	(13,190)	(15,290)	less PERS bond pymt	(16,870)	(16,870)	(16,870)
48,366	34,824	45,690	Other Employer-paid Taxes	52,332	52,332	52,332
500,801	531,925	598,210	Total Personal Services	641,122	641,122	641,122
MATERIALS AND SERVICES						
114,038	111,899	135,000	Electricity	125,000	125,000	125,000
263,850	276,049	311,910	Franchise Fee to City	337,015	337,015	337,015
-1,124	1,795	12,500	Inventory	12,500	12,500	12,500
6,251	5,500	10,000	Consultants	10,000	10,000	10,000
82,350	149,728	125,000	Repairs & Maintenance	150,000	150,000	150,000
7,914	11,185	10,000	Travel and Training	7,500	7,500	7,500
49,187	49,802	55,000	Sanitation Supplies	55,000	55,000	55,000
134,500	134,500	162,155	Equipment Rent	195,000	195,000	195,000
119,695	122,405	130,000	Chemical Supplies	130,000	130,000	130,000
89,611	134,725	134,500	Other Materials and Services	192,280	192,280	192,280
163,110	175,555	181,065	Sewer Collection Fee	324,185	324,185	324,185
390,970	526,520	550,870	Central Service Charge	518,080	518,080	518,080
443,350	444,000	498,790	PW Admin & Fleet Charge	531,330	531,330	531,330
1,863,703	2,143,663	2,316,790	Total Materials and Services	2,587,890	2,587,890	2,587,890
695,305	409,438	4,317,575	CAPITAL OUTLAY	1,955,232	1,955,232	1,955,232
426,036	440,390	640,574	DEBT SERVICE	437,445	437,445	437,445
TRFR TO OTHER FUNDS - Gen Fd						
15,610	13,190	15,290	PERS	16,870	16,870	16,870
0	0	120,000	-PW Fleet Fund	0	0	0
744,573	744,698	743,923	- WWTP Bond Debt Service	741,673	741,673	741,673
760,183	757,888	879,213		758,543	758,543	758,543
0	0	29,313	CONTINGENCY	219,768	219,768	219,768
\$4,246,028	\$4,283,303	\$8,781,675	TOTAL FUND EXPENDITURES	\$6,600,000	\$6,600,000	\$6,600,000

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

Actual FY15	Actual FY16	Budget FY17	Position	Adopted Budget FY18
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
1	1	0	RRF Technician	0
1	0	1	Operator II	1
3	4	4	Operator I	4
1 1/3	1 1/2	1 1/3	Part-Time FTE	1 1/2
8 1/3	8 1/2	8 1/3	Total	8 1/2

Capital Outlay:	
Master Planning Identified Projects:	\$1,250,000
Facility Plan Update:	\$150,000
Machinery Equipment	\$25,000
Major Repairs:	\$530,232
Total	\$1,955,232

Debt Service:	
CWSRF Debt \$4,400,000 2.77%	\$329,695
ARRA SRF Debt \$2,000,000 0%	107,750
Total	\$437,445



**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.

FY18 Projections of Revenues

Investment interest income of \$35,000 incorporated into the budget. No transfers are planned in FY18. Total capital reserve to begin FY18 is \$3,426,550.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$3,176,611	\$3,355,833	\$3,372,600	BEGINNING WORKING CAPITAL	\$3,426,550	\$3,426,550	\$3,426,550
			MISCELLANEOUS REVENUES			
37,803	36,707	20,000	Interest Income	35,000	35,000	35,000
			TRFR FROM WWTP CAPITAL BOND			
141,419	0	0	FD	0	0	0
0	0	0	TRFR FROM SEWER FD	0	0	0
\$3,355,833	\$3,392,540	\$3,392,600	TOTAL FUND RESOURCES	\$3,461,550	\$3,461,550	\$3,461,550

**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.

FY18 Proposed Budget

The proposed budget for the Sewer Capital Reserve Fund reflects \$600,000 towards Federal Emergency Management Administration (FEMA) Provisionally Accredited Levee (PAL) certification. Otherwise, reserves are available to address future needs for upgrades to the Wastewater Treatment & Resource Recovery Facility, along with the sewer collection system.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$550,000	CAPITAL OUTLAY	\$600,000	\$600,000	\$600,000
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO SEWER FD	0	0	0
0	0	2,842,600	RESERVE FOR FUTURE NEEDS	2,861,550	2,861,550	2,861,550
\$0	\$0	\$3,392,600	TOTAL FUND EXPENDITURES	\$3,461,550	\$3,461,550	\$3,461,550

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

Description of Revenue Sources

The Wastewater Treatment Plant (WWTP) Debt Service Fund was created in FY08 as a debt service fund for payment of the semi-annual payments on the WWTP revenue bond debt. This requirement was stipulated in the bond covenants. Interest was previously credited to WWTP Capital Projects Fund and is now credited to Sewer Capital Reserve Fund. The WWTP Capital Projects Fund was used during construction of Phase I improvements completed between 2011/13.

FY18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	MISCELLANEOUS REVENUES	0	0	0
744,573	744,698	743,923	TRANSFER FROM SEWER FD	741,673	741,673	741,673
744,573	744,698	743,923	TOTAL FUND RESOURCES	741,673	741,673	741,673

**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.

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$744,573	\$744,698	\$743,923	DEBT SERVICE	\$741,673	\$741,673	\$741,673
			TOTAL FUND			
\$744,573	\$744,698	\$743,923	EXPENDITURES	\$741,673	\$741,673	\$741,673

**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

FY18 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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$744,698	\$744,698	\$744,700	BEGINNING WORKING CAPITAL	\$744,700	\$744,700	\$744,700
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,700	TOTAL FUND RESOURCES	\$744,700	\$744,700	\$744,700

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

Description of Current Services

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

FY18 Proposed Budget

These funds are held solely for the debt service reserve.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$744,700	RESERVE FOR FUTURE NEEDS	\$744,700	\$744,700	\$744,700
\$0	\$0	\$744,700	TOTAL FUND EXPENDITURES	\$744,700	\$744,700	\$744,700

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

Description of Revenue Sources

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

FY18 Projections of Revenues

There is no budgeted transfer for this budget year.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
RESOURCES						
			BEGINNING WORKING CAPITAL			
\$450,000	\$450,000	\$450,000		\$450,000	\$450,000	\$450,000
0	0	0	TRANSFER FROM SEWER FD	0	0	0
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$450,000	\$450,000	\$450,000

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

Description of Current Services

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

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$450,000	\$450,000	\$450,000
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$450,000	\$450,000	\$450,000

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND**

Description of Revenue Sources

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

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

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

FY18 Projections of Resources

The FY17-18 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 17-18 budget continues automatic annual increases in lease rates and charges.

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

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
-\$2,178,778	-\$2,196,595	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			INTERGOVERNMENTAL REVENUES			
25,837	0	0	Federal Revenues - Other	0	0	0
180,883	317,724	278,750	Federal Revenues - AIP grants	266,500	266,500	266,500
40,000	50,600	1,700,000	State Revenues - Grants/Loans	100,000	100,000	100,000
0	75,000	200,000	Other Agency -Grants	275,000	275,000	275,000
246,720	443,324	2,178,750	Total Intergov. Revenues	641,500	641,500	641,500
			CHARGES FOR SERVICES			
49,874	61,561	80,000	Aviation Rents	285,000	285,000	285,000
0	2,575	25,000	UAS Range Rents	257,000	257,000	257,000
187,045	199,152	211,000	Commercial Rents	215,000	215,000	215,000
17,256	19,328	16,000	Landing Fees	17,550	17,550	17,550
51,579	66,155	60,000	Terminal Rents	50,000	50,000	50,000
66,543	43,013	70,000	Farm Land Operations	55,000	55,000	55,000
1,573	3,175	2,500	Fuel Flowage Fees	5,000	5,000	5,000
0	0	0	UAS Labor	75,000	75,000	75,000
0	0	11,000	Fuel Facilities Rent	0	0	0
20,055	18,061	22,000	Passenger Facilities Charge	15,000	15,000	15,000
393,925	413,020	497,500	Total Charges for Services	974,550	974,550	974,550
			MISCELLANEOUS REVENUES			
68,259	0	0	Sale of Land/Buildings	0	0	0
3,860	11,193	21,000	Other Miscellaneous Income	0	0	0
41	520	0	Investment Income	0	0	0
0	0	2,347,105	Interfund Loan Proceeds	2,364,200	2,364,200	2,364,200
72,160	11,713	2,368,105	Total Miscellaneous Revenues	2,364,200	2,364,200	2,364,200
			TRANSFERS			
201,000	0	0	Transfer from Community Dev Fd	0	0	0
85,000	87,000	107,895	Transfer From the General Fund	252,000	252,000	252,000
286,000	87,000	107,895	Total Transfers	252,000	252,000	252,000
-\$1,179,973	-\$1,241,538	\$5,152,250	TOTAL FUND RESOURCES	\$4,232,250	\$4,232,250	\$4,232,250

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND**

Description of Current Services

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

FY18 Proposed Budget

The proposed FY18 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Projects (AIP) 24 is the Airport Master Plan update, AIP23 is for the Wildlife Hazard Assessment, and AIP25 is for an environmental and engineering for runway project.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONAL SERVICES						
\$176,316	\$193,845	\$229,000	Salaries and Wages	\$263,360	\$263,360	\$263,360
29,106	34,372	38,500	Insurance	46,125	46,125	46,125
20,398	23,147	30,650	Public Employees Retirement	42,400	42,400	42,400
(8,560)	(9,330)	(11,150)	less PERS bond pymt	(12,400)	(12,400)	(12,400)
17,466	15,991	22,200	Other Employer-paid Taxes	25,340	25,340	25,340
234,726	258,025	309,200	Total Personal Services	364,825	364,825	364,825
MATERIALS AND SERVICES						
45,022	44,916	41,500	Electricity and Natural Gas	65,000	65,000	65,000
216,015	84,689	200,000	Consultants	275,000	275,000	275,000
31,574	15,449	15,000	Marketing	50,000	50,000	50,000
39,852	53,074	58,500	Repairs and Maintenance	79,000	79,000	79,000
6,354	3,177	0	Airport ARFF Training	8,000	8,000	8,000
3,120	3,000	3,200	Street Lights	3,400	3,400	3,400
7,200	13,357	15,000	Horticultural Supplies	25,000	25,000	25,000
4,932	3,915	5,000	Travel and Training	7,500	7,500	7,500
24,728	20,113	36,290	Other Materials and Services	103,585	103,585	103,585
99,900	118,660	140,990	Central Services Charges	135,040	135,040	135,040
478,697	360,350	515,480	Total Materials and Services	751,525	751,525	751,525
283,041	402,607	1,993,420	CAPITAL OUTLAY	628,000	628,000	628,000
23,660	23,611	2,323,000	DEBT SERVICE	2,475,500	2,475,500	2,475,500
0	0	0	CONTINGENCY	0	0	0
TRFR TO GENERAL FUND-						
8,560	9,330	11,150	PERS	12,400	12,400	12,400
\$1,028,684	\$1,053,923	\$5,152,250	TOTAL FUND EXPENDITURES	\$4,232,250	\$4,232,250	\$4,232,250

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

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	2/3	Airport Director	1
0	0	1/2	Associate Engineer	1/2
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist 3	1
1/2	1/2	7/9	Part-time	3/4
3.5	3.5	3 17/18	Total	4 1/4

Capital Outlay:

AIP 23 Wildlife Plan	\$53,000
AIP 24 Master Plan	\$68,000
AIP 25 Runway Project	\$159,000
UAS Hangers and Buildings	100,000
Community Bank Bldg Imprprov	10,000

Capital Outlay:

AIP 23 Wildlife Plan	\$53,000
AIP 24 Master Plan	\$68,000
AIP 25 Runway Project	\$159,000
UAS Hangers and Buildings	100,000
Community Bank Bldg Imprprov	10,000
Capps Broadcasting Roof Repl	23,000
Terminal Repairs	25,000

Capital Outlay:

AIP 23 Wildlife Plan	\$53,000
AIP 24 Master Plan	\$68,000
AIP 25 Runway Project	\$159,000
UAS Hangers and Buildings	100,000
Community Bank Bldg Imprprov	10,000
Capps Broadcasting Roof Repl	23,000
Terminal Repairs	25,000
Parking Lot Repairs	20,000
Snow Plow Pusher	10,000
Ag Aprons	25,000
HVAC Replacement	115,000
3/4 Ton Pickup	20,000
Total	\$628,000



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.

FY18 Projections of Revenues

\$469,600 in equipment rental charges is used to maintain and replace the fleet. \$1,129,030 in PW Personnel Charge is derived from the Sewer, State Tax Street, and Water Funds for Public Works personnel as a percentage of time working within these various funding sources. This has increased over previous years with the transfer of the utility locate position (existing) from Water Fund, FY15 addition of a Geographical Information System (GIS) Technician, FY17 addition of a part-time administrative assistant, and FY18 addition of a Public Works Information Technology position to assist with administration of new technologies. These positions are related to the water and sewer master plan recommendations for staffing levels.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			BEGINNING WORKING CAPITAL			
\$309,721	\$204,785	\$301,535		\$142,000	\$142,000	\$142,000
			CHARGES FOR SERVICES			
3,102	2,645	4,450	Land & Equipment Rental	4,450	4,450	4,450
400,000	394,100	403,430	Equipment Rental - City	469,600	469,600	469,600
2,240	0	1,500	Labor and Overhead - City	1,500	1,500	1,500
0	0	255	Materials - City	170	170	170
965,120	967,200	1,065,740	PW Admin Personnel Charge	1,129,030	1,129,030	1,129,030
1,370,462	1,363,945	1,475,375	Total Charges for Services	1,604,750	1,604,750	1,604,750
			MISCELLANEOUS REVENUES			
0	0	1,000	Sale of Land/Equipment	1,000	1,000	1,000
50	381	1,000	Reimbursement of Expense	1,000	1,000	1,000
2,427	1,812	2,000	Investment Income	1,500	1,500	1,500
2,477	2,193	4,000	Total Miscellaneous Revenues	3,500	3,500	3,500
0	0	120,000	Transfer from Sewer Fund	0	0	0
\$1,682,660	\$1,570,923	\$1,900,910	TOTAL FUND RESOURCES	\$1,750,250	\$1,750,250	\$1,750,250

**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.

FY18 Proposed Budget

The proposed budget for FY18 for the Fleet Fund maintains operating services. FY18 includes replacement cost for a used dump truck. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$669,932	\$696,055	\$786,810	Salaries and Wages	\$826,100	\$826,100	\$826,100
135,251	141,457	187,730	Insurance	172,800	172,800	172,800
81,093	92,017	109,810	Public Employees Retirement	151,640	151,640	151,640
(29,280)	(36,640)	(41,870)	less PERS bond pymt	(43,630)	(43,630)	(43,630)
101,743	65,207	94,600	Other Employer-paid Taxes	95,380	95,380	95,380
958,739	958,095	1,137,080	Total Personal Services	1,202,290	1,202,290	1,202,290
MATERIALS AND SERVICES						
79,049	56,876	85,000	Gasoline and Diesel	85,000	85,000	85,000
59,397	49,869	57,000	Direct Repair Supplies	60,000	60,000	60,000
15,738	14,892	22,000	Repair and Maintenance	20,000	20,000	20,000
11,782	9,898	15,500	Building Utilities	15,500	15,500	15,500
8,621	10,054	6,000	Travel and Training	5,000	5,000	5,000
21,201	23,783	26,965	Other Materials and Services	27,040	27,040	27,040
22,760	21,250	24,960	Central Services Charges	26,170	26,170	26,170
218,548	186,622	237,425	Total Materials and Services	238,710	238,710	238,710
77,473	88,030	455,000	CAPITAL OUTLAY	35,000	35,000	35,000
223,115	36,640	41,870	TRFRS TO OTHER FUNDS	43,630	43,630	43,630
0	0	29,535	CONTINGENCY	50,000	50,000	50,000
0	0	0	RESERVE FOR EQUIPT. REPL	180,620	180,620	180,620
\$1,477,875	\$1,269,388	\$1,900,910	TOTAL FUND EXPENDITURES	\$1,750,250	\$1,750,250	\$1,750,250

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	Public Works Director	1
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Regulatory Specialist	1
1	1	1	CS Manager	1
0	0	0	Information Technician	1
1	1	1	Purchasing Agent	1
1	2	1	Utility Worker III	1
1	1	1	Mechanic	1
2	1	4	Utility Worker II	4
2	2	1	Utility Worker I	0
1	1	1	GIS Technician	1
1/2	1/2	1/2	Office Specialist III	1/2
0	0	1/4	Office Specialist I	1/4
1/2	1/2	1/2	Engineering Intern	1/2
1/4	1/4	1/4	Part-Time FTE	1/3
12 3/4	12 3/4	14	Total	14

Capital Outlay: \$35,000 for a used dump truck.

**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.

FY18 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 \$57,250 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$25,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY15	Actual FY16	Budget FY17		Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$571,661	\$115,164	\$254,150	BEG. WORKING CAPITAL	\$441,000	\$441,000	\$441,000
			LICENSES AND PERMITS			
			Business License Collection			
14,540	16,910	14,000	Fees	14,000	14,000	14,000
4,348	23,505	10,000	Engineering Inspection Fees	10,000	10,000	10,000
1,300	2,425	2,000	Excavation Permits	500	500	500
1,600	225	500	Sewer Tap Fees	500	500	500
2,526	2,896	2,040	Other Engineering Fees	2,000	2,000	2,000
24,314	45,961	28,540	Total Licenses and Permits	27,000	27,000	27,000
40,629	50,900	70,460	INTERGOVERNMENTAL	57,250	57,250	57,250
			CHARGES FOR SERVICES			
81,500	81,500	81,500	Charges for Facilities	81,500	81,500	81,500
25,000	25,000	25,000	Charges for Financial Services	25,000	25,000	25,000
1,194,730	1,482,030	1,345,590	General Fund	1,333,210	1,333,210	1,333,210
143,400	230,880	229,950	State Tax Street Fund	193,730	193,730	193,730
58,040	60,890	106,670	Library Fund	128,310	128,310	128,310
79,904	84,590	100,180	Convention Center Fund	128,990	128,990	128,990
379,630	527,800	549,040	Water Fund	543,580	543,580	543,580
390,970	526,520	550,870	Sewer Fund	518,080	518,080	518,080
99,900	118,660	140,990	Airport Fund	135,040	135,040	135,040
22,760	21,250	24,960	PW Admin & Fleet Fund	26,170	26,170	26,170
2,475,834	3,159,120	3,154,750	Total Charges for Services	3,113,610	3,113,610	3,113,610
			MISCELLANEOUS			
14,461	14,050	9,700	REVENUES	9,700	9,700	9,700
\$3,126,899	\$3,385,195	\$3,517,600	TOTAL FUND RESOURCES	\$3,648,560	\$3,648,560	\$3,648,560

**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 in this department.

FY18 Proposed Budget

Proposed budget is relatively similar to last year's budget. Capital Outlay includes a copier.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$267,847	\$264,256	\$288,200	Salaries and Wages	\$285,000	\$285,000	\$285,000
45,284	52,484	52,400	Insurance	53,100	53,100	53,100
35,108	40,490	40,000	Public Employees Retirement	53,700	53,700	53,700
(13,140)	(13,600)	(12,570)	less PERS bond pymt	(16,590)	(16,590)	(16,590)
25,319	23,516	26,520	Other Employer-paid Taxes	29,000	29,000	29,000
360,418	367,146	394,550	Total Personal Services	404,210	404,210	404,210
MATERIALS AND SERVICES						
5,700	5,700	5,700	Car Allowance	5,700	5,700	5,700
0	0	14,000	Consultants	0	0	0
2,584	2,255	2,500	Dues and Subscriptions	2,500	2,500	2,500
2,076	9,075	10,800	Equipment Maintenance	10,800	10,800	10,800
3,338	1,163	3,500	Office Supplies and Printing	3,500	3,500	3,500
196	189	1,000	Volunteer Supplies	1,000	1,000	1,000
2,426	2,175	3,000	Telephone	3,000	3,000	3,000
7,960	7,336	7,000	Travel and Training	7,000	7,000	7,000
1,747	3,317	5,300	Other Materials and Services	5,800	5,800	5,800
26,027	31,210	52,800	Total Materials and Services	39,300	39,300	39,300
8,400	0	0	CAPITAL OUTLAY	16,000	16,000	16,000
\$394,845	\$398,356	\$447,350	TOTAL CITY MANAGER'S	\$459,510	\$459,510	\$459,510

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	0	1/2	Public Information Officer	0
2/5	2/5	2/5	Volunteer Coordinator	2/5
3 2/5	3 2/5	3 8/9	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.

FY18 Proposed Budget

The proposed budget for FY18 within this department provides for continued City participation in the League of Oregon Cities activities, Local Government Personnel Institute (LGPI) and National League of Cities.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$17,424	\$16,644	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
-3,341	168	200	Public Employees Retirement	500	500	500
0	0	0	less PERS bond pymt	(190)	(190)	(190)
1,706	1,345	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
15,789	18,157	19,150	Total Personal Services	19,260	19,260	19,260
MATERIALS AND SERVICES						
13,446	12,871	15,500	Dues and Subscriptions	15,500	15,500	15,500
1,179	449	3,000	Mayor/Council Expense	3,000	3,000	3,000
12,403	6,917	13,000	Travel and Training	13,000	13,000	13,000
1,391	700	2,350	Other Materials and Services	2,350	2,350	2,350
28,419	20,937	33,850	Total Materials and Services	33,850	33,850	33,850
0	0	0	CAPITAL OUTLAY	0	0	0
\$44,208	\$39,094	\$53,000	TOTAL MAYOR AND COUNCIL	\$53,110	\$53,110	\$53,110

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
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 maintain the part-time position of Associate Director position for the Commission with an increase in hours to 2/3 FTE. 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.

FY18 Proposed Budget

Provides for 2/3 FTE 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$11,126	\$23,929	\$32,400	Salaries and Wages	\$34,500	\$34,500	\$34,500
0	0	0	Insurance	0	0	0
0	1,516	3,090	Public Employees Retirement	3,500	3,500	3,500
0	0	(1,540)	less PERS bond pymt	(1,450)	(1,450)	(1,450)
650	1,875	2,100	Other Employer-paid Taxes	2,770	2,770	2,770
11,776	27,320	36,050	Total Personal Services	39,320	39,320	39,320
MATERIALS AND SERVICES						
0	0	350	Dues and Subscriptions	350	350	350
2,609	93	500	Office Supplies and Printing	1,200	1,200	1,200
50	1,460	1,500	Travel and Training	2,150	2,150	2,150
3,024	2,648	6,600	Other Materials and Services	5,200	5,200	5,200
5,683	4,201	8,950	Total Materials and Services	8,900	8,900	8,900
\$17,459	\$31,521	\$45,000	TOTAL PDC ADMINISTRATION	\$48,220	\$48,220	\$48,220

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1/2	1/2	2/3	PDC Administration	2/3
1/2	1/2	2/3	Total	2/3

**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.

FY18 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 stabilized, and this year includes a reduction in property, an increase in auto, and is flat on liability, for a slight reduction overall

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
MATERIALS AND SERVICES						
\$14,020	\$15,192	\$12,000	Health Care Committee	\$14,500	\$14,500	\$14,500
3,322	7,026	1,000	Early Return to Work	1,000	1,000	1,000
358,567	338,856	368,500	Insurance - Property & Liability	361,500	361,500	361,500
375,909	361,074	381,500	Total Materials and Services	377,000	377,000	377,000
TRANSFERS OUT						
0	0	0	- To Library Fund	0	0	0
66,260	72,700	61,720	- To General Fund for PERS	85,860	85,860	85,860
0	0	214,555	CONTINGENCY FOR CS FUND	145,630	145,630	145,630
\$442,169	\$433,774	\$657,775	TOTAL INSURANCE DIVISION	\$608,490	\$608,490	\$608,490

**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.

FY18 Proposed Budget

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

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$148,971	\$153,721	\$159,760	Salaries and Wages	\$167,000	\$167,000	\$167,000
29,039	27,264	27,650	Insurance	28,000	28,000	28,000
21,114	31,083	31,830	Public Employees Retirement	40,000	40,000	40,000
(7,480)	(10,720)	(10,720)	less PERS bond pymt	(12,110)	(12,110)	(12,110)
12,894	12,196	14,280	Other Employer-paid Taxes	14,900	14,900	14,900
204,537	213,544	222,800	Total Personal Services	237,790	237,790	237,790
MATERIALS AND SERVICES						
85,387	58,123	60,000	Contract Services	63,000	63,000	63,000
2,366	2,242	4,000	Equipment Maintenance Contract	4,000	4,000	4,000
2,822	2,791	2,800	Dues and Subscriptions	2,800	2,800	2,800
1,739	1,957	3,500	Travel and Training	3,000	3,000	3,000
5,134	6,949	4,600	Other Materials and Services	7,800	7,800	7,800
97,448	72,062	74,900	Total Materials and Services	80,600	80,600	80,600
0	0	16,000	CAPITAL OUTLAY	0	0	0
\$301,986	\$285,607	\$313,700	TOTAL LEGAL DEPARTMENT	\$318,390	\$318,390	\$318,390

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	City Attorney	1
1	1	1	Paralegal	1
2	2	2	Total	2

Capital Outlay:

Court Software upgrade \$16,000

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 for the Finance reflects the increased maintenance software costs for the new Tyler financial software. Staffing is maintained at current levels. Contract services are for continuing software conversion training to educate all staff on the benefits of the new software and to increase efficiency in the product and court conversion software.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$329,650	\$358,490	\$393,000	Salaries and Wages	\$398,500	\$398,500	\$398,500
74,741	92,203	104,750	Insurance	108,700	108,700	108,700
40,662	46,827	49,700	Public Employees Retirement	65,550	65,550	65,550
-16,460	-16,600	-13,850	less PERS bond pymt	-20,240	-20,240	-20,240
27,497	27,199	35,650	Other Employer-paid Taxes	34,200	34,200	34,200
456,091	508,118	569,250	Total Personal Services	586,710	586,710	586,710
MATERIALS AND SERVICES						
46,182	48,189	52,000	Audit Fees	48,000	48,000	48,000
3,528	3,211	3,500	Legal Notices - Budget	3,700	3,700	3,700
14,116	4,110	3,500	Contract Services	9,000	9,000	9,000
13,867	36,260	40,000	Equipment Maint. Contracts	30,000	30,000	30,000
40,858	31,645	32,000	Postage	35,000	35,000	35,000
15,612	7,649	12,000	Office Supplies and Printing	12,000	12,000	12,000
2,480	2,592	3,000	Travel and Training	3,400	3,400	3,400
9,816	8,742	15,400	Other Materials and Services	10,500	10,500	10,500
146,458	142,397	161,400	Total Materials and Services	151,600	151,600	151,600
72,205	154,032	20,000	CAPITAL OUTLAY	5,000	5,000	5,000
\$674,754	\$804,547	\$750,650	TOTAL FINANCE DEPT.	\$743,310	\$743,310	\$743,310

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
1	1	1	Finance Director	1
1	5/8	1 1/8	Accounting Supervisor	1
4	4	4	Senior Account Clerk	4
0	4/9	4/9	Account Clerk	4/9
1/5	1/5	2/25	Part-Time FTE	2/15
6 1/5	6 1/4	6 2/3	Total	6 4/7

Capital Outlay:
Printer upgrades

\$5,000

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$288,406	\$296,616	\$267,230	Salaries and Wages	\$255,100	\$255,100	\$255,100
55,039	59,045	66,620	Insurance	56,000	56,000	56,000
43,595	55,517	45,630	Public Employees Retirement	61,000	61,000	61,000
(18,530)	(19,400)	(14,340)	less PERS bond Pymt	(17,160)	(17,160)	(17,160)
29,389	23,989	28,025	Other Employer-paid Taxes	25,700	25,700	25,700
397,898	415,768	393,165	Total Personal Services	380,640	380,640	380,640
MATERIALS AND SERVICES						
2,460	2,540	2,460	Car Allowance	2,460	2,460	2,460
500	500	1,000	Consultants	40,000	40,000	40,000
6,410	5,269	6,800	Equipment Maint. Contracts	6,800	6,800	6,800
2,177	0	2,500	Repairs and Maintenance	2,500	2,500	2,500
3,856	243	2,800	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
961	3,812	3,800	Travel and Training	3,800	3,800	3,800
5,596	5,067	10,700	Other Materials and Services	10,700	10,700	10,700
29,360	24,831	37,460	Total Materials and Services	77,160	77,160	77,160
0	0	15,000	CAPITAL OUTLAY	0	0	0
\$427,258	\$440,599	\$445,625	TOTAL ENGINEERING DIV.	\$457,800	\$457,800	\$457,800

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
2/3	2/3	2/3	City Engineer/Community Dev Director	2/3
1	1	1 1/2	Associate Engineer	1/2
0	0	1	Sr Engineering Technician	1
1	1	0	Engineering Technician III	0
0	0	0	Engineering Technician II	1
1	1	0	Engineering Technician I	0
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/4	Part-time FTE's	1/4
4 1/4	4 1/4	3 3/4	Total	3 3/4

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

Description of Current Services

The Facilities Department is responsible for the major activities related to City facilities: 1- daily custodial activities. 2- operation and maintenance of HVAC systems in city facilities. 3- general building maintenance and repairs at city facilities. 4- Pendleton Family Aquatic Center mechanical operation, water quality daily maintenance. 5- general building maintenance and repairs at City facilities: City Hall & Library, Airport & runways, McCune Recreation Center, Pendleton Convention Center, Vert Complex, ice rink, parks electrical, three fire stations, police department, OSP and multiple city rentals. 6- management of the information technology department. 7- The Facilities Department provides other departments with IT & electrical quotes, RFP and project management, demolition estimates, asbestos removal, throughout the city as needed. Purchases and provides custodial supplies, PC & IT, etc. products to all departments as requested.

FY18 Proposed Budget

The proposed FY18 budget for the Facilities Department includes one additional Utility Worker III position. Materials and services maintain current levels of service. Funding sources for this department are shown on Page Appendix A-12.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
PERSONNEL SERVICES						
\$265,948	\$263,291	\$281,850	Salaries and Wages	\$332,000	\$332,000	\$332,000
52,216	58,566	62,150	Insurance	76,000	76,000	76,000
30,951	38,087	42,520	Public Employees Retirement	56,200	56,200	56,200
(10,650)	(12,380)	(11,620)	less PERS bond pymt	(18,120)	(18,120)	(18,120)
37,335	24,283	38,700	Other Employer-paid Taxes	39,550	39,550	39,550
375,799	371,848	413,600	Total Personal Services	485,630	485,630	485,630
MATERIALS AND SERVICES						
67,582	67,296	65,000	Electricity	66,000	66,000	66,000
18,703	13,622	20,000	Natural Gas	20,000	20,000	20,000
22,829	21,905	22,500	Building Repairs and Maint.	24,000	24,000	24,000
17,183	14,637	18,000	Janitorial Supplies	18,000	18,000	18,000
0	150	3,000	Travel and Training	3,000	3,000	3,000
3,971	4,517	6,000	Tools & Minor Equipment	7,000	7,000	7,000
12,000	10,000	10,000	Equipment Rental Charges	0	0	0
19,700	25,559	45,900	Other Materials and Services	47,600	47,600	47,600
161,968	157,686	190,400	Total Materials and Services	185,600	185,600	185,600
0	0	0	CAPITAL OUTLAY	50,000	50,000	50,000
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$537,767	\$529,534	\$604,000	TOTAL FACILITIES DIVISION	\$721,230	\$721,230	\$721,230

Actual FY15	Actual FY16	Budget FY17	POSITION	Adopted Budget FY18
0	0	0	Parks/Rec./Facilities Dir.	0
1	1	1	Facilities Supervisor	1
1	1	1	Facilities Maint. Tech III	2
1	1	1	Utility Worker II	1
1	1	1	Utility Worker I	1
0	0	0	Senior Secretary	0
2 1/9	2 1/9	2 2/3	Part-Time FTE	2 1/5
6 1/10	6 1/10	6 2/3	Total	7 15/79

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget provides for full-time information and computer technology support through the Facilities Division contract services with IMESD for computer services for the City of Pendleton for all departments. Also provides funding for upgrades and repairs to maintain telephone systems, Servers, computers, computer repairs and upgrades as needed. Included this year our budgeted funds for repair and maintenance to LAN network and some reoccurring cost of dark fiber to security cameras annually and maintenance. Multiple software ongoing licensing. Capital outlay provides for replacement of network servers, switches and server licensing and Microsoft software upgrades and PC. Facilities department provides security camera maintenance, network wiring, telephone support along with routine research & purchasing of software and hardware as needed.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
			MATERIALS AND SERVICES			
\$136,602	\$120,751	\$135,000	Contract Services	\$135,000	\$135,000	\$135,000
3,535	6,198	8,500	Telephone Equipment	8,500	8,500	8,500
5,522	1,163	10,000	Repair & Maintenance	11,000	11,000	11,000
15,628	22,856	25,000	Minor Equipment/Maint. Contracts	30,000	30,000	30,000
161,287	150,968	178,500	Total Materials and Services	184,500	184,500	184,500
10,000	17,043	22,000	CAPITAL OUTLAY	54,000	54,000	54,000
\$171,287	\$168,011	\$200,500	TOTAL INFORMATIO TECH. DIV.	\$238,500	\$238,500	\$238,500

Capital

Microsoft 2016 Licenses	\$20,000
Email Archiving Software	34,000
	<u>\$54,000</u>



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.

FY18 Projections of Revenues

Revenue projections for FY18 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$49,381	\$77,852	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
215,627	193,943	242,500	Donations (Outside Trust Proceeds)	252,500	252,500	252,500
146	177	2,500	Investment Income - City	2,500	2,500	2,500
215,773	194,120	245,000	Total Miscellaneous Revenues	255,000	255,000	255,000
\$265,154	\$271,972	\$250,000	TOTAL FUND RESOURCES	\$260,000	\$260,000	\$260,000

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

Description of Current Services

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

FY18 Proposed Budget

The proposed budget for FY18 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
MATERIALS AND SERVICES						
Distributions Directed						
\$187,303	\$217,794	\$250,000	By Trustees	\$260,000	\$260,000	\$260,000
187,303	217,794	250,000	Total Materials and Services	260,000	260,000	260,000
\$187,303	\$217,794	\$250,000	TOTAL FUND EXPENDITURES	\$260,000	\$260,000	\$260,000



CITY OF PENDLETON

CLOSED FUNDS

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

**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 FY15	Actual FY16	Budget FY17	RESOURCES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$141,418	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
0	0	0	Business Energy Trust	0	0	0
0	0	0	Investment Income	0	0	0
0	0	0	Total Miscellaneous Revenues	0	0	0
\$141,418	\$0	\$0	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 FY15	Actual FY16	Budget FY17	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	0	CAPITAL OUTLAY	0	0	0
141,418	0	0	TRANSFER TO SEWER CAP RESRV	0	0	0
\$141,418	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY18

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$476,100	\$6,670	\$101,390	\$88,080	\$6,190	\$23,810	\$10,950	\$10,950	\$6,190	\$6,190	\$8,570
PDC Administration	48,220	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	53,300	750	11,350	9,860	690	2,670	1,230	1,230	690	690	960
Insurance											
Cost of Claims - Liab.	150,800		24,730	3,770	770	32,420	6,030	3,920	0	150	300
Property Insurance	226,200		7,920	8,140		12,210	5,430	13,120	2490		
	377,000	0	32,650	11,910	770	44,630	11,460	17,040	2,490	150	300
Legal Services											
City Attorney	99,150	1,390	21,100	18,340	1,290	4,960	2,280	2,280	1,290	1,290	1,780
City Negotiator	33,050	330	6,970	7,430		4,920	360	0	360	360	360
City Prosecutor	165,250	66,100	99,150								
Risk Manager	33,050	0	5,420	830	170	7,040	1,320	850	0	30	70
	330,500	67,820	132,640	26,600	1,460	16,920	3,960	3,130	1,650	1,680	2,210
Finance											
Utilities Billing/Coll.	253,590										
Payroll	144,910	3,330	24,630	29,420		14,930	10,000	12,170	2,320	1,450	3,480
Payables	144,910	1,160	13,040	8,980	4,640	13,910	6,520	5,360	3,620	1,300	1,010
General Accounting	181,141	2,540	38,580	33,510	2,350	9,060	4,170	4,170	2,350	2,350	3,260
	724,550	7,030	76,250	71,910	6,990	37,900	20,690	21,700	8,290	5,100	7,750
Engineering											
Engineering Services	461,960		4,620	4,620		23,100				18,480	13,860
GIS/ Aerial Map Project	0		0	0		0				0	0
	461,960		4,620	4,620	0	23,100	0	0	0	18,480	13,860
Facilities											
City Hall	230,253	3,220	49,040	42,600	2,990	11,510	5,300	5,300	2,990	2,990	4,140
Other City Facilities	427,598		61,150	41,050		41,050	24,370	62,430	2,550		
	657,850	3,220	110,190	83,650	2,990	52,560	29,670	67,730	5,540	2,990	4,140
Information Technology											
Operations	238,500	3,340	50,800	44,120	3,100	11,930	5,490	5,490	3,100	3,100	4,290
Capital Outlay	0	0	0	0	0	0					
	238,500	3,340	50,800	44,120	3,100	11,930	5,490	5,490	3,100	3,100	4,290
Less credit on Fund Balance	(\$50,000)	(\$1,400)	(\$7,520)	(\$4,750)	(\$270)	(\$3,050)	(\$1,190)	(\$1,870)	(\$420)	(\$580)	(\$630)
Adjustment from FY16	(253,620)	(1,704)	(51,486)	(45,090)	(5,490)	(23,410)	(9,390)	(10,590)	(1,730)	(2,500)	(2,920)
	\$3,064,360	\$85,726	\$460,884	\$290,910	\$16,430	\$187,060	\$72,870	\$114,810	\$25,800	\$35,300	\$38,530

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW ADM & FLEET FUND	PENDTN DEVELOP COMMIS	TOTAL
\$1,430	\$270,420	\$23,810	\$13,330	\$19,040	\$63,800	\$60,940	\$17,620	\$0	\$7,140	\$476,100
0	0	0	0	0	0	0	0	0	48,220	48,220
160	\$30,280	2,670	1,490	2,130	7,140	6,820	1,970	0	800	53,300
0	\$72,090	19,450	0	300	38,300	20,360	300	0	0	150,800
0	\$49,310		10,860	16,740	46,140	80,300	22,850	0	0	226,200
0	121,400	19,450	10,860	17,040	84,440	100,660	23,150	0	0	377,000
300	\$56,300	4,960	2,780	3,970	13,290	12,690	3,670	0	1,490	99,150
0	\$21,090	1,420	1,420	1,060	1,750	2,120	690	3,500	0	33,050
	\$165,250							0	0	165,250
0	\$15,730	4,260	0	70	8,430	4,490	70	0	0	33,050
300	258,370	10,640	4,200	5,100	23,470	19,300	4,430	3,500	1,490	330,500
0	\$101,730	4,200	12,320	5,940	133,390	120,200	4,060	0	0	253,590
1,880	\$61,420	4,060	6,520	8,400	8,980	6,810	7,970	18,400	870	144,910
540	\$102,880	9,060	5,070	7,250	24,270	23,190	6,700		2,720	181,140
2,420	266,030	17,320	23,910	21,590	183,740	170,920	18,730	18,400	3,910	724,550
0	\$64,680	106,240		4,620	133,970	115,490	36,960			461,960
0	\$0	0			0	0				0
0	64,680	106,240	0	4,620	133,970	115,490	36,960	0	0	461,960
690	\$130,770	11,510	6,450	9,210	30,850	29,470	8,520	0	3,470	230,250
0	\$232,600	16,680	68,840	48,750	5,990	5,990	39,770	5,990	2,990	427,600
690	363,370	28,190	75,290	57,960	36,840	35,460	48,290	5,990	6,460	657,850
720	\$135,480	11,930	6,680	9,540	31,960	30,530	8,800	0	3,580	238,500
	\$0			0						0
720	135,480	11,930	6,680	9,540	31,960	30,530	8,800	0	3,580	238,500
(\$80)	(\$21,760)	(\$3,160)	(\$3,030)	(\$2,100)	(\$8,870)	(\$8,450)	(\$2,200)	(\$430)	\$0	(50,000)
(750)	(\$155,060)	(23,360)	(4,420)	(5,930)	(12,910)	(13,590)	(22,710)	(1,290)	(14,350)	(253,620)
\$4,890	\$1,333,210	\$193,730	\$128,310	\$128,990	\$543,580	\$518,080	\$135,040	\$26,170	\$57,250	\$3,064,360

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY18**

CITY MANAGER'S OFFICE		
Personal Services & PERS Bond Pymt		\$420,800
Materials and Services		39,300
Capital Outlay		16,000
		<u>476,100</u>
Contingency Contribution		\$0
		<u>\$476,100</u>
		<u>\$476,100</u>

GENERAL ADMINISTRATION
Basis of allocation: GENERAL ADMINISTRATION
FY17 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY17)

General Fund			
Municipal Court	\$263,620	1.4%	\$6,670
Police	3,956,190	21.3%	101,390
Fire	3,444,315	18.5%	88,080
Ambulance	243,000	1.3%	6,190
Parks	933,300	5.0%	23,810
Recreation	429,520	2.3%	10,950
Aquatic Center	419,150	2.3%	10,950
Cemetery Fund	245,910	1.3%	6,190
Planning	235,990	1.3%	6,190
Building	336,430	1.8%	8,570
Economic Development	51,760	0.3%	1,430
Total General Fund	<u>10,559,185</u>	<u>56.8%</u>	<u>270,420</u>
State Tax Street Fund	926,425	5.0%	23,810
Library Fund & Trust	526,000	2.8%	13,330
Convention Center Fund	738,575	4.0%	19,040
Water Fund	2,501,125	13.4%	63,800
Sewer Fund	2,379,420	12.8%	60,940
Airport Fund	694,840	3.7%	17,620
Pendleton Development Commission	275,000	1.5%	7,140
	<u>\$18,600,570</u>	<u>100.0%</u>	<u>\$476,100</u>

Allocation of Pendleton Development Commission Div

Personal Services		\$39,320
Materials and Services		8,900
		<u>48,220</u>
less Charges for Service from Pendleton Development Commission		(48,220)
Allocated Total to Central Service Charges		<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY18**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$19,450
Materials and Services	33,850
Capital Outlay	<u>0</u>
	<u>\$53,300</u>

basis of allocation: GENERAL ADMINISTRATION
FY17 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY17)

General Fund			
Municipal Court	\$263,620	1.4%	\$750
Police	3,956,190	21.3%	11,350
Fire	3,444,315	18.5%	9,860
Ambulance	243,000	1.3%	690
Parks	933,300	5.0%	2,670
Recreation	429,520	2.3%	1,230
Aquatic Center	419,150	2.3%	1,230
Cemetery Fund	245,910	1.3%	690
Planning	235,990	1.3%	690
Building	336,430	1.8%	960
Economic Development	<u>51,760</u>	<u>0.3%</u>	<u>160</u>
Total General Fund	10,559,185	56.8%	30,280
State Tax Street Fund	926,425	5.0%	2,670
Library Fund	526,000	2.8%	1,490
Convention Center Fund	738,575	4.0%	2,130
Water Fund	2,501,125	13.4%	7,140
Sewer Fund	2,379,420	12.8%	6,820
Airport Fund	694,840	3.7%	1,970
Pendleton Development Commission	<u>275,000</u>	<u>1.5%</u>	<u>800</u>
	<u>\$18,600,570</u>	<u>100.0%</u>	<u>\$53,300</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY18**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$249,900
Materials and Services			80,600
Capital Outlay			0
			<u>\$330,500</u>

City Attorney	30.0%	99,150
City Negotiator	10.0%	33,050
City Prosecutor	50.0%	165,250
Risk Manager	10.0%	33,050
	<u>100.0%</u>	<u>\$330,500</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY17 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY17)

General Fund			
Municipal Court	\$263,620	1.4%	\$1,390
Police	3,956,190	21.3%	21,100
Fire	3,444,315	18.5%	18,340
Ambulance	243,000	1.3%	1,290
Parks	933,300	5.0%	4,960
Recreation	429,520	2.3%	2,280
Aquatic Center	419,150	2.3%	2,280
Cemetery	245,910	1.3%	1,290
Planning	235,990	1.3%	1,290
Building	336,430	1.8%	1,780
Economic Development	51,760	0.3%	300
	<u>10,559,185</u>	<u>56.8%</u>	<u>56,300</u>
State Tax Street Fund	926,425	5.0%	4,960
Library Fund	526,000	2.8%	2,780
Convention Center Fund	738,575	4.0%	3,970
Water Fund	2,501,125	13.4%	13,290
Sewer Fund	2,379,420	12.8%	12,690
Airport Fund	694,840	3.7%	3,670
Pendleton Development Commission	275,000	1.5%	1,490
	<u>\$18,600,570</u>	<u>100.0%</u>	<u>\$99,150</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY18**

CITY NEGOTIATOR			<u>\$33,050</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	1,00	1,0%	\$330
Police	19,00	21,1%	6,970
Fire	22,00	22,4%	7,430
Parks	14,00	14,9%	4,920
Recreation	1,00	1,1%	360
Cemetery	1,00	1,1%	360
Planning	1,00	1,1%	360
Building	1,00	1,1%	360
Total General Fund	<u>60,00</u>	<u>63,8%</u>	<u>21,090</u>
State Tax Street Fund	4,00	4,3%	1,420
Library Fund	4,00	4,3%	1,420
Convention Center	3,00	3,2%	1,060
Water Fund	5,00	5,3%	1,750
Sewer Fund	6,00	6,4%	2,120
Airport Fund	2,00	2,1%	690
PW Admin & Fleet	10,00	10,6%	3,500
	<u>94,00</u>	<u>100,0%</u>	<u>\$33,050</u>
CITY PROSECUTOR			<u>\$165,250</u>
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$66,100
Police		60%	99,150
		<u>100%</u>	<u>\$165,250</u>
RISK MANAGER			<u>\$33,050</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$12,538	16,4%	\$5,420
Fire	1,884	2,5%	830
Ambulance	419	0,5%	170
Parks	16,452	21,3%	7,040
Recreation	3,048	4,0%	1,320
Aquatic Center	2,000	2,6%	850
Cemetery	0	0,0%	0
Planning	72	0,1%	30
Building	160	0,2%	70
Total General Fund	<u>\$36,573</u>	<u>47,6%</u>	<u>15,730</u>
Street Fund	9,857	12,9%	4,260
Convention Center Fund	148	0,2%	70
Water Fund	19,549	25,5%	8,430
Sewer Fund	10,321	13,6%	4,490
Airport Fund	117	0,2%	70
	<u>\$76,565</u>	<u>100,0%</u>	<u>\$33,050</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY18**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$606,950
Materials and Services			151,600
Capital Outlay			<u>5,000</u>
			763,550
less direct charges for services - Business Licences/ Transportation			<u>(39,000)</u>
			<u>\$724,550</u>

Utilities Billing/Collections			\$253,590
Payroll			144,910
Payables			144,910
General Accounting			<u>181,141</u>
			<u>\$724,550</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$5,369,500	52.6%	\$133,390
Sewer Fund	<u>4,829,500</u>	<u>47.4%</u>	<u>120,200</u>
	<u>\$10,199,000</u>	<u>100.0%</u>	<u>\$253,590</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2016

General Fund			\$144,910
Municipal Court	50	2.3%	\$3,330
Police	362	17.0%	24,630
Fire	429	20.3%	29,420
Parks	220	10.3%	14,930
Recreation	146	6.9%	10,000
Aquatic Center	179	8.4%	12,170
Cemetery	35	1.6%	2,320
Planning	22	1.0%	1,450
Building	51	2.4%	3,480
Total General Fund	1,494	70.2%	101,730
State Tax Street Fund	62	2.9%	4,200
Library Fund	181	8.5%	12,320
Convention Center	88	4.1%	5,940
Water Fund	133	6.2%	8,980
Sewer Fund	101	4.7%	6,810
Airport Fund	60	2.8%	4,060
Pendleton Development Commission	<u>12</u>	<u>0.6%</u>	<u>870</u>
	<u>2,131</u>	<u>100.0%</u>	<u>\$144,910</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY18**

PAYABLES			<u>\$144,910</u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 15-16			
General Fund			
Municipal Court	80	0.8%	\$1,160
Police	923	9.0%	13,040
Fire	634	6.2%	8,980
Ambulance	330	3.2%	4,640
Parks	983	9.6%	13,910
Recreation	458	4.5%	6,520
Aquatic Center	380	3.7%	5,360
Cemetery	258	2.5%	3,620
Planning	94	0.9%	1,300
Building	71	0.7%	1,010
Economic Development	131	1.3%	1,880
Total General Fund	<u>4,342</u>	<u>42.4%</u>	<u>61,420</u>
State Tax Street Fund	286	2.8%	4,060
Library Fund	465	4.5%	6,520
Pendleton Convention Center Fund	592	5.8%	8,400
Water Fund	1216	11.8%	17,100
Sewer Fund	1475	14.3%	20,720
Airport Fund	564	5.5%	7,970
PW Admin & Fleet Fund	1308	12.7%	18,400
Pendleton Development Commission	21	0.2%	320
	<u>10,269</u>	<u>100.0%</u>	<u>\$144,910</u>

GENERAL ACCOUNTING \$181,140

basis of allocation: GENERAL ADMINISTRATION
FY17 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY17)

General Fund			
Municipal Court	\$263,620	1.4%	\$2,540
Police	3,956,190	21.3%	38,580
Fire	3,444,315	18.5%	33,510
Ambulance	243,000	1.3%	2,350
Parks	933,300	5.0%	9,060
Recreation	429,520	2.3%	4,170
Aquatic Center	419,150	2.3%	4,170
Cemetery	245,910	1.3%	2,350
Planning	235,990	1.3%	2,350
Building	336,430	1.8%	3,260
Economic Development	51,760	0.3%	540
	<u>10,559,185</u>	<u>56.80%</u>	<u>102,880</u>
State Tax Street Fund	926,425	5.0%	9,060
Library Fund	526,000	2.8%	5,070
Convention Center Fund	738,575	4.0%	7,250
Water Fund	2,501,125	13.4%	24,270
Sewer Fund	2,379,420	12.8%	23,190
Airport Fund	694,840	3.7%	6,700
Pendleton Development Commission	275,000	1.5%	2,720
	<u>\$18,600,570</u>	<u>100.00%</u>	<u>\$181,140</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY18**

INSURANCE

Materials and Services			<u>\$377,000</u>
			<u>\$377,000</u>
Cost of Claims - Liability			150,800
Base Insurance - Property			<u>226,200</u>
			<u>\$377,000</u>

COST OF CLAIMS - LIABILITY

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

			<u>\$150,800</u>
General Fund			
Police	\$12,538	16.4%	\$24,730
Fire	1,884	2.5%	3,770
Ambulance	419	0.5%	770
Parks	16,452	21.5%	32,420
Recreation	3,048	4.0%	6,030
Aquatic Center	2,000	2.6%	3,920
Cemetery	0	0.0%	0
Planning	72	0.1%	150
Building	160	0.2%	300
Total General Fund	<u>36,573</u>	<u>47.8%</u>	<u>72,090</u>
Street Fund	9,857	12.9%	19,450
Convention Center	148	0.2%	300
Water Fund	19,549	25.4%	38,300
Sewer Fund	10,321	13.5%	20,360
Airport	117	0.2%	300
	<u>\$76,565</u>	<u>100.0%</u>	<u>\$150,800</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

			<u>\$226,200</u>
General Fund			
Police	\$4,902,771	3.5%	\$7,920
Fire	4,973,008	3.6%	\$8,140
Parks	7,584,866	5.4%	\$12,210
Recreation	3,327,477	2.4%	\$5,430
Aquatic Center	8,121,534	5.8%	\$13,120
Cemetery	1,552,427	1.1%	\$2,490
Total General Fund	<u>30,462,083</u>	<u>21.8%</u>	<u>49,310</u>
Library Fund	6,706,210	4.8%	\$10,860
Convention Center Fund	10,263,026	7.4%	\$16,740
Water Fund	28,355,345	20.4%	\$46,140
Sewer Fund	49,426,670	35.5%	\$80,300
Airport Fund	14,041,095	10.1%	\$22,850
	<u>\$139,254,429</u>	<u>100.0%</u>	<u>\$226,200</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY18**

ENGINEERING		
Personal Services & PERS bond pymt		\$397,800
Materials and Services		77,160
Capital Outlay		<u>0</u>
		474,960
less Charges for Services		(13,000)
		<u>\$461,960</u>
Engineering Services		\$461,960
Capital Outlay		<u>0</u>
		\$461,960

ENGINEERING SERVICES \$461,960

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

General Fund		
Police	1.0%	\$4,620
Fire	1.0%	4,620
Parks	5.0%	23,100
Planning	4.0%	18,480
Building	3.0%	<u>13,860</u>
General Fund	14.0%	64,680
State Tax Street Fund	23.0%	106,240
PCC Fund	1.0%	4,620
Water Fund	29.0%	133,970
Sewer Fund	25.0%	115,490
Airport	8.0%	<u>36,960</u>
	<u>100.0%</u>	<u>\$461,960</u>

CAPITAL PROJECTS \$0

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

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

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY18**

FACILITIES			
Personal Services & PERS bond pymt			\$503,750
Materials and Services			185,600
Capital			50,000
Interfund Transfer			<u>0</u>
			739,350
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			<u>(65,000)</u>
			<u>\$657,850</u>
CITY HALL			\$230,250
OTHER CITY FACILITIES			<u>427,601</u>
			<u>\$657,850</u>

OTHER CITY FACILITIES \$427,600

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

General Fund			
Police	40	14.3%	\$61,150
Fire	27	9.6%	41,050
Parks	27	9.6%	41,050
Recreation	16	5.7%	24,370
Aquatic Center	41	14.6%	62,430
Cemetery	1	0.6%	2,550
Total General Fund	<u>152</u>	<u>54.4%</u>	<u>232,600</u>
Street Fund	11	3.9%	16,680
Library Fund	45	16.1%	68,840
Pendleton Convention Center	32	11.4%	48,750
Water Fund	4	1.4%	5,990
Sewer Fund	4	1.4%	5,990
Airport Fund	26	9.3%	39,770
PW Admin & Fleet Fund	4	1.4%	5,990
Pendleton Development Commission	2	0.7%	2,990
	<u>280</u>	<u>100.0%</u>	<u>\$427,600</u>

CITY HALL Second Floor \$230,250

basis of allocation: GENERAL ADMINISTRATION
FY17 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY17)

General Fund			
Municipal Court	\$263,620	1.4%	\$3,220
Police	3,956,190	21.3%	49,040
Fire	3,444,315	18.5%	42,600
Ambulance	243,000	1.3%	2,990
Parks	933,300	5.0%	11,510
Recreation	429,520	2.3%	5,300
Aquatic Center	419,150	2.3%	5,300
Cemetery	245,910	1.3%	2,990
Planning	235,990	1.3%	2,990
Building	336,430	1.8%	4,140
Economic Development	51,760	0.3%	690
	<u>10,559,185</u>	<u>56.8%</u>	<u>130,770</u>
State Tax Street Fund	926,425	5.0%	11,510
Library Fund	526,000	2.8%	6,450
Convention Center Fund	738,575	4.0%	9,210
Water Fund	2,501,125	13.4%	30,850
Sewer Fund	2,379,420	12.8%	29,470
Airport Fund	694,840	3.7%	8,520
Pendleton Development Commission	275,000	1.5%	3,470
	<u>\$18,600,570</u>	<u>100.0%</u>	<u>\$230,250</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY18**

Information Technology			
Materials & Services			\$184,500
Capital Outlay			<u>54,000</u>
			<u>\$238,500</u>
Minus technology grants in Materials & Services			0
			<u>\$238,500</u>

Materials & Services & Capital
basis of allocation: GENERAL ADMINISTRATION \$238,500

General Fund			
Municipal Court	\$263,620	1.4%	\$3,340
Police	\$3,956,190	21.3%	\$50,800
Fire	\$3,444,315	18.5%	\$44,120
Ambulance	\$243,000	1.3%	\$3,100
Parks	\$933,300	5.0%	\$11,930
Recreation	\$429,520	2.3%	\$5,490
Aquatic Center	\$419,150	2.3%	\$5,490
Cemetery	\$245,910	1.3%	\$3,100
Planning	\$235,990	1.3%	\$3,100
Building	\$336,430	1.8%	\$4,290
Economic Development	<u>\$51,760</u>	<u>0.3%</u>	<u>\$720</u>
	10,559,185	56.8%	135,480
State Tax Street Fund	926,425	5.0%	\$11,930
Library Fund	526,000	2.8%	\$6,680
Convention Center Fund	738,575	4.0%	\$9,540
Water Fund	2,501,125	13.4%	\$31,960
Sewer Fund	2,379,420	12.8%	\$30,530
Airport Fund	694,840	3.7%	\$8,800
Pendleton Development Commission	<u>275,000</u>	<u>1.5%</u>	<u>\$3,580</u>
	<u>\$18,600,570</u>	<u>100.0%</u>	<u>\$238,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY16 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$137,090)	(\$820)	(\$24,670)	(\$27,960)	(\$2,470)	(\$6,310)	(\$3,150)	(\$3,700)	(\$1,380)	(2,200)	(\$2,330)
Mayor, City Council	(13,750)	(80)	(2,490)	(2,810)	(250)	(640)	(320)	(370)	(140)	(220)	(230)
Insurance											
Cost of Claims - Liab.	(63,990)		(10,340)	(1,600)	(390)	(13,690)	(2,820)	(1,470)	0	(60)	(130)
Base Insurance - Prop.	45,560		1690	1590		1,370	1,100	2,730	500	0	0
	(18,430)	0	(8,650)	(10)	(390)	(12,320)	(1,720)	1,260	500	(60)	(130)
Legal Services											
City Attorney	(2,400)	230	300	(410)	(210)	(110)	(60)	(150)	50	(120)	(30)
City Negotiator	(800)	(10)	(180)	(200)		(90)	0	0	(10)	(10)	(10)
City Prosecutor	(4,000)	(1,600)	(2,400)								
Risk Manager	(800)		(180)	(20)	0	(110)	(40)	(20)	0	0	0
	(8,000)	(1,380)	(2,460)	(630)	(210)	(310)	(100)	(170)	40	(130)	(40)
Finance											
Utilities Billing/Coll.	(17,360)										
Payroll	(9,920)	(240)	(1,720)	(1,950)		(990)	(620)	(690)	(260)	(120)	(170)
Payables	(9,920)	(100)	(880)	(670)	(290)	(1,170)	(530)	(410)	(350)	(120)	(110)
General Accounting	(12,400)	390	(820)	(2,370)	(540)	(570)	(290)	(490)	40	(350)	(210)
	(49,600)	50	(3,420)	(4,990)	(830)	(2,730)	(1,440)	(1,590)	(570)	(590)	(490)
Engineering											
Engineering Services	50,910		560	560		3,860				1,680	1,070
GIS/Aerial Map Project	(15,000)		0	0		0				0	0
	35,910	0	560	560	0	3,860	0	0	0	1,680	1,070
Facilities											
City Hall	(18,450)	430	(1,700)	(3,580)	(690)	(850)	(420)	(690)	0	(470)	(320)
Other City Facilities	(17,720)		(4,700)	(360)		(2,890)	(1,630)	(4,520)	0		
	(36,170)	430	(6,400)	(3,940)	(690)	(3,740)	(2,050)	(5,210)	0	(470)	(320)
Information Technology											
Operations	(26,490)	100	(3,960)	(5,310)	(650)	(1,220)	(610)	(810)	(180)	(510)	(450)
Capital Projects	0	0	0	0		0					
	(26,490)	100	(3,960)	(5,310)	(650)	(1,220)	(610)	(810)	(180)	(510)	(450)
	(\$253,620)	(\$1,704)	(\$51,486)	(\$45,090)	(\$5,490)	(\$23,410)	(\$9,390)	(\$10,590)	(\$1,730)	(\$2,500)	(\$2,920)

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW AD FLEET FUND	PENDLETON DEVELOP COM	TOTAL
(\$550)	(\$75,540)	(\$11,660)	(\$3,020)	(\$4,630)	(\$9,990)	(\$13,300)	(\$12,900)	\$0	(\$6,050)	(\$137,090)
(50)	(\$7,600)	(1,150)	(300)	(510)	(1,000)	(1,350)	(1,260)	0	(580)	(13,750)
0	(\$30,500)	(8,250)		(130)	(16,450)	(8,530)	(130)	0	0	(63,990)
0	\$8,980		2,320	3,560	9,150	16,580	4,970	0	0	45,560
* 0	(21,520)	(8,250)	* 2,320	3,430	(7,300)	8,050	4,840	0	0	(18,430)
(10)	(\$520)	(1,020)	30	(80)	1,210	420	(1,530)	0	(910)	(2,400)
0	(\$510)	(60)	(80)	(30)	(40)	(60)	(20)	0	0	(800)
0	(\$4,000)									(4,000)
0	(\$370)	(110)		0	(210)	(110)	0	0	0	(800)
(10)	(\$5,400)	(1,190)	(50)	(110)	960	250	(1,550)	0	(910)	(8,000)
	\$0				(4,150)	(13,210)	0	0	0	(17,360)
0	(\$6,760)	(470)	(920)	(500)	(670)	(410)	(190)	0	0	(9,920)
(80)	(\$4,710)	(360)	(380)	(570)	(1,180)	(1,020)	(380)	(1,290)	(30)	(9,920)
(50)	(\$5,260)	(2,630)	(110)	(430)	1,780	60	(3,690)	0	(2,120)	(12,400)
(130)	(\$16,730)	(3,460)	(1,410)	(1,500)	(4,220)	(14,580)	(4,260)	(1,290)	(2,150)	(49,600)
	\$7,730	13,850		0	12,730	14,920	1,680	0	0	50,910
	\$0	(5,000)			(5,000)	(5,000)	0	0	0	(15,000)
0	7,730	8,850	0	0	7,730	9,920	1,680	0	0	35,910
(70)	(\$8,360)	(3,360)	(220)	(630)	1,710	(350)	(4,630)	0	(2,610)	(18,450)
0	(\$14,100)		(1,080)	(1,080)	(370)	(370)	(720)	0	0	(17,720)
(70)	(22,460)	(3,360)	(1,300)	(1,710)	1,340	(720)	(5,350)	0	(2,610)	(36,170)
60	(\$13,540)	(3,140)	(660)	(900)	(430)	(1,860)	(3,910)		(2,050)	(26,490)
	\$0									0
60	(13,540)	(3,140)	(660)	(900)	(430)	(1,860)	(3,910)	0	(2,050)	(26,490)
(\$750)	(\$155,060)	(\$23,360)	(\$4,420)	(\$5,930)	(\$12,910)	(\$13,590)	(\$22,710)	(\$1,290)	(\$14,350)	(\$253,620)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY16 Variances**

			FY16 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			\$380,746	\$389,050	(\$8,304)
Materials and Services			31,210	30,000	1,210
Capital Outlay			0	0	0
			<u>\$411,960</u>	<u>\$419,050</u>	<u>(\$7,090)</u>
minus contingency				130,000	(130,000)
				<u>\$549,050</u>	<u>(\$137,090)</u>
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY16 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY16)					
General Fund					
Municipal Court	300,363	1.8%	\$7,420	\$8,240	(\$820)
Police	3,617,290	21.6%	\$88,980	113,650	(24,670)
Fire	3,483,986	20.8%	\$85,690	113,650	(27,960)
Ambulance	169,521	1.0%	\$4,120	6,590	(2,470)
Parks	777,464	4.6%	\$18,950	25,260	(6,310)
Recreation	383,940	2.3%	\$9,480	12,630	(3,150)
Aquatic Center	382,583	2.3%	\$9,480	13,180	(3,700)
Cemetery	227,787	1.4%	\$5,760	7,140	(1,380)
Planning	198,363	1.2%	\$4,940	7,140	(2,200)
Building	286,701	1.7%	\$7,000	9,330	(2,330)
Economic Development	59,115	0.4%	\$1,650	2,200	(550)
Total General Fund	9,887,113	59.10%	243,470	319,010	(75,540)
State Tax Street Fund	758,837	4.5%	\$18,540	30,200	(11,660)
Library Fund	432,836	2.6%	\$10,710	13,730	(3,020)
Convention Center Fund	567,437	3.4%	\$14,010	18,640	(4,630)
Water Fund	2,362,153	14.1%	\$58,090	68,080	(9,990)
Sewer Fund	2,162,258	12.9%	\$53,140	66,440	(13,300)
Airport Fund	509,045	3.0%	\$12,360	25,260	(12,900)
Pendleton Development Commission	60,212	0.4%	\$1,640	7,690	(6,050)
	<u>\$6,852,778</u>	<u>40.90%</u>	<u>\$168,490</u>	<u>\$230,040</u>	<u>(\$61,550)</u>
	<u>\$16,739,891</u>	<u>100.00%</u>	<u>\$411,960</u>	<u>\$549,050</u>	<u>(\$137,090)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY16 Variances**

	FY16 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$18,157	\$18,950	(\$790)
Materials and Services	21,045	34,000	(\$12,960)
Capital	0	0	\$0
	<u>\$39,200</u>	<u>\$52,950</u>	<u>(\$13,750)</u>

basis of allocation: GENERAL ADMINISTRATION
FY16 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY16)

General Fund					
Municipal Court	300,363	1.8%	\$710	\$790	(\$80)
Police	3,617,290	21.6%	\$8,470	\$10,960	(2,490)
Fire	3,483,986	20.8%	\$8,150	\$10,960	(2,810)
Ambulance	169,521	1.0%	\$390	\$640	(250)
Parks	777,464	4.6%	\$1,800	\$2,440	(640)
Recreation	383,940	2.3%	\$900	\$1,220	(320)
Aquatic Center	382,583	2.3%	\$900	\$1,270	(370)
Cemetery	227,787	1.4%	\$550	\$690	(140)
Planning	198,363	1.2%	\$470	\$690	(220)
Building	286,701	1.7%	\$670	\$900	(230)
Economic Development	59,115	0.4%	\$160	\$210	(50)
Total General Fund	<u>9,887,113</u>	<u>59.1%</u>	<u>23,170</u>	<u>30,770</u>	<u>(7,600)</u>
State Tax Street Fund	758,837	4.5%	\$1,760	\$2,910	(1,150)
Library Fund	432,836	2.6%	\$1,020	\$1,320	(300)
Convention Center Fund	567,437	3.3%	\$1,290	\$1,800	(510)
Water Fund	2,362,153	14.2%	\$5,570	\$6,570	(1,000)
Sewer Fund	2,162,258	12.9%	\$5,060	\$6,410	(1,350)
Airport Fund	509,045	3.0%	\$1,170	\$2,430	(1,260)
Pendleton Development Commission	60,212	0.4%	\$160	\$740	(580)
	<u>16,739,891</u>	<u>100.0%</u>	<u>\$39,200</u>	<u>\$52,950</u>	<u>(\$13,750)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY16 Variances**

			FY16 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$224,264	\$231,820	(\$7,560)
Materials and Services			72,062	72,500	(\$440)
Capital			0	0	\$0
			<u>\$296,326</u>	<u>\$304,320</u>	<u>(\$7,990)</u>
City Attorney			\$88,900	\$91,300	(\$2,400)
City Negotiator			29,630	30,430	(800)
City Prosecutor			148,160	152,160	(4,000)
Risk Manager			29,630	30,430	(800)
			<u>\$296,320</u>	<u>\$304,320</u>	<u>(\$8,000)</u>
CITY ATTORNEY			<u>\$88,900</u>	<u>\$91,300</u>	<u>(\$2,400)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY16 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY16)					
General Fund					
Municipal Court (less assessments)	300,363	1.8%	\$1,600	\$1,370	\$230
Police	3,617,290	21.6%	19,200	18,900	300
Fire	3,483,986	20.8%	18,490	18,900	(410)
Ambulance	169,521	1.0%	890	1,100	(210)
Parks	777,464	4.6%	4,090	4,200	(110)
Recreation	383,940	2.3%	2,040	2,100	(60)
Aquatic Center	382,583	2.3%	2,040	2,190	(150)
Cemetery	227,787	1.4%	1,240	1,190	50
Planning	198,363	1.2%	1,070	1,190	(120)
Building	286,701	1.7%	1,510	1,540	(30)
Economic Development	59,115	0.4%	360	370	(10)
	<u>9,887,113</u>	<u>59.1%</u>	<u>52,530</u>	<u>53,050</u>	<u>(520)</u>
State Tax Street Fund	758,837	4.5%	4,000	5,020	(1,020)
Library Fund	432,836	2.6%	2,310	2,280	30
Convention Center Fund	567,437	3.4%	3,020	3,100	(80)
Water Fund	2,362,153	14.1%	12,530	11,320	1,210
Sewer Fund	2,162,258	12.9%	11,470	11,050	420
Airport Fund	509,045	3.0%	2,670	4,200	(1,530)
Pendleton Development Commission	60,212	0.4%	370	1,280	(910)
	<u>16,739,891</u>	<u>100.0%</u>	<u>\$88,900</u>	<u>\$91,300</u>	<u>(\$2,400)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY16 Variances**

CITY NEGOTIATOR			<u>\$29,630</u>	<u>\$30,430</u>	<u>(\$800)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	1.00	1.3%	\$390	\$400	(\$10)
Police	19.00	24.4%	7,230	7,410	(180)
Fire	20.00	25.6%	7,590	7,790	(200)
Parks	9.00	11.5%	3,410	3,500	(90)
Recreation	0.00	0.0%	0	0	0
Planning	1.00	1.3%	390	400	(10)
Building	1.00	1.3%	390	400	(10)
Cemetery	1.00	1.3%	390	400	(10)
Total General Fund	52.00	66.7%	19,790	20,300	(510)
State Tax Street Fund	6.00	7.7%	2,280	2,340	(60)
Library Fund	5.00	6.4%	1,870	1,950	(80)
Convention Center	3.00	3.8%	1,130	1,160	(30)
Water Fund	4.00	5.1%	1,510	1,550	(40)
Sewer Fund	6.00	7.7%	2,280	2,340	(60)
Airport Fund	2.00	2.6%	770	790	(20)
	<u>78.00</u>	<u>100.0%</u>	<u>\$29,630</u>	<u>\$30,430</u>	<u>(\$800)</u>
CITY PROSECUTOR			<u>\$148,160</u>	<u>\$152,160</u>	<u>(\$4,000)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$59,260	\$60,860	(\$1,600)
Police		60.0%	88,900	91,300	(2,400)
		<u>100.0%</u>	<u>\$148,160</u>	<u>\$152,160</u>	<u>(\$4,000)</u>
RISK MANAGER			<u>\$29,630</u>	<u>\$30,430</u>	<u>(\$800)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$14,279	16.0%	\$4,750	\$4,930	(\$180)
Fire	2,180	2.5%	740	760	(20)
Ambulance	485	0.6%	180	180	0
Parks	19,030	21.6%	6,400	6,510	(110)
Recreation	3,839	4.4%	1,300	1,340	(40)
Aquatic Center	2,000	2.3%	680	700	(20)
Cemetery	0	0.0%	0	0	0
Planning	83	0.1%	30	30	0
Building	185	0.2%	60	60	0
Total General Fund	42,081	47.7%	14,140	14,510	(370)
Street Fund	11,401	12.9%	3,820	3,930	(110)
Convention Center Fund	171	0.2%	60	60	0
Water Fund	22,613	25.7%	7,610	7,820	(210)
Sewer Fund	11,745	13.3%	3,940	4,050	(110)
Airport Fund	136	0.2%	60	60	0
	<u>88,147</u>	<u>100.0%</u>	<u>29,630</u>	<u>30,430</u>	<u>(800)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY16 Variances**

			FY16 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$524,718	\$540,400	(\$15,682)
Materials and Services			142,397	167,250	(24,852)
Capital			154,032	160,200	(6,168)
			821,147	867,850	(46,702)
less direct charges for services - Business Licenses/Transportation			(41,910)	(39,000)	(2,910)
			<u>\$779,237</u>	<u>\$828,850</u>	<u>(\$49,612)</u>
Utilities Billing/Collections			\$272,740	\$290,100	(\$17,360)
Payroll			155,850	165,770	(9,920)
Payables			155,850	165,770	(9,920)
General Accounting			194,810	207,210	(12,400)
			<u>\$779,250</u>	<u>\$828,850</u>	<u>(\$49,600)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$272,740</u>	<u>\$290,100</u>	<u>(\$17,360)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	4,435,561	52.3%	\$142,640	\$146,790	(\$4,150)
Sewer Fund	4,043,311	47.7%	130,100	143,310	(13,210)
	<u>8,478,872</u>	<u>100.0%</u>	<u>\$272,740</u>	<u>\$290,100</u>	<u>(\$17,360)</u>
PAYROLL			<u>\$155,850</u>	<u>\$165,770</u>	<u>(\$9,920)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2014					
General Fund					
Municipal Court	59	2.5%	\$3,900	\$4,140	(\$240)
Police	423	17.7%	27,590	29,320	(1,720)
Fire	470	19.7%	30,700	32,660	(1,950)
Parks	239	10.0%	15,590	16,580	(990)
Recreation	149	6.2%	9,660	10,280	(620)
Aquatic Center	164	6.9%	10,750	11,440	(690)
Cemetery	62	2.6%	4,050	4,310	(260)
Planning	28	1.2%	1,870	1,990	(120)
Building	41	1.7%	2,650	2,820	(170)
Total General Fund	<u>1635</u>	<u>68.5%</u>	<u>106,760</u>	<u>113,540</u>	<u>(6,760)</u>
State Tax Street Fund	113	4.7%	7,320	7,790	(470)
Library Fund	221	9.3%	14,490	15,420	(920)
Convention Center	120	5.0%	7,790	8,290	(500)
Water Fund	156	6.5%	10,110	10,780	(670)
Sewer Fund	99	4.1%	6,390	6,800	(410)
Airport Fund	45	1.9%	2,960	3,150	(190)
	<u>2,389</u>	<u>100.0%</u>	<u>\$155,820</u>	<u>\$165,770</u>	<u>(\$9,920)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY16 Variances**

			FY16 Average	Budget As Allocated	Variance
PAYABLES			<u>\$155,850</u>	<u>\$165,770</u>	<u>(\$9,920)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 13-14					
General Fund					
Municipal Court	107	1.0%	\$1,560	\$1,660	(\$100)
Police	944	9.1%	14,190	15,070	(880)
Fire	689	6.7%	10,440	11,110	(670)
Ambulance	300	2.9%	4,520	4,810	(290)
Parks	1,206	11.7%	18,230	19,400	(1,170)
Recreation	550	5.3%	8,260	8,790	(530)
Aquatic Center	429	4.2%	6,550	6,960	(410)
Cemetery	362	3.5%	5,450	5,800	(350)
Planning	120	1.2%	1,870	1,990	(120)
Building	116	1.1%	1,710	1,820	(110)
Economic Development	79	0.8%	1,250	1,330	(80)
Total General Fund	<u>4,902</u>	<u>47.5%</u>	<u>74,030</u>	<u>78,740</u>	<u>(4,710)</u>
State Tax Street Fund	377	3.7%	5,770	6,130	(360)
Library Fund	387	3.8%	5,920	6,300	(380)
Pendleton Convention Center Fund	587	5.7%	8,880	9,450	(570)
Water Fund	1,227	11.9%	18,550	19,730	(1,180)
Sewer Fund	1,059	10.3%	16,050	17,070	(1,020)
Airport Fund	413	3.8%	5,920	6,300	(380)
PW Admin & Fleet Fund	1,342	13.0%	20,260	21,550	(1,290)
Pendleton Development Fund	26	0.3%	470	500	(30)
	<u>10,320</u>	<u>100.0%</u>	<u>\$155,850</u>	<u>\$165,770</u>	<u>(\$9,920)</u>
GENERAL ACCOUNTING			<u>\$194,810</u>	<u>207,210</u>	<u>(\$12,400)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY16 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY16)					
General Fund					
Municipal Court	300,363	1.8%	\$3,500	\$3,110	\$390
Police	3,617,290	21.6%	42,080	42,900	(820)
Fire	3,483,986	20.8%	40,520	42,890	(2,370)
Ambulance	169,521	1.0%	1,950	2,490	(540)
Parks	777,464	4.6%	8,960	9,530	(570)
Recreation	383,940	2.3%	4,480	4,770	(290)
Aquatic Center	382,583	2.3%	4,480	4,970	(490)
Cemetery	227,787	1.4%	2,730	2,690	40
Planning	198,363	1.2%	2,340	2,690	(350)
Building	286,701	1.7%	3,310	3,520	(210)
Economic Development	59,115	0.4%	780	830	(50)
	<u>9,887,113</u>	<u>59.1%</u>	<u>115,130</u>	<u>120,390</u>	<u>(5,260)</u>
State Tax Street Fund	758,837	4.5%	8,770	11,400	(2,630)
Library Fund	432,836	2.6%	5,070	5,180	(110)
Convention Center Fund	567,437	3.4%	6,620	7,050	(430)
Water Fund	2,362,153	14.1%	27,470	25,690	1,780
Sewer Fund	2,162,258	12.9%	25,130	25,070	60
Airport	509,045	3.0%	5,840	9,530	(3,690)
Airport	60,212	0.4%	780	2,900	(2,120)
	<u>16,739,891</u>	<u>100.0%</u>	<u>\$194,810</u>	<u>\$207,210</u>	<u>(\$12,400)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
Adjustment for FY16 Variances**

			FY16 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$361,070</u>	<u>\$379,500</u>	<u>(\$18,430)</u>
Cost of Claims - Liability			148,683	212,670	(63,990)
Base Insurance - Property			<u>212,387</u>	<u>166,830</u>	<u>45,560</u>
			<u>\$361,070</u>	<u>\$379,500</u>	<u>(\$18,430)</u>
COST OF CLAIMS - LIABILITY					
			<u>\$148,680</u>	<u>\$212,670</u>	<u>(\$63,990)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	14,279	16.2%	\$24,090	\$34,430	(\$10,340)
Fire	2,180	2.5%	3,720	5,320	(1,600)
Ambulance	485	0.6%	890	1,280	(390)
Parks	19,030	21.4%	31,820	45,510	(13,690)
Recreation	3,839	4.4%	6,540	9,360	(2,820)
Aquatic Center	2,000	2.3%	3,420	4,890	(1,470)
Cemetery	0	0.0%	0	0	0
Planning	83	0.1%	150	210	(60)
Building	185	0.2%	300	430	(130)
Total General Fund	<u>42,081</u>	<u>47.7%</u>	<u>70,930</u>	<u>101,430</u>	<u>(30,500)</u>
Street Fund	11,401	12.9%	19,180	27,430	(8,250)
Convention Center	171	0.2%	300	430	(130)
Water Fund	22,613	25.7%	38,210	54,660	(16,450)
Sewer Fund	11,745	13.3%	19,760	28,290	(8,530)
Airport	136	0.2%	300	430	(130)
	<u>88,147</u>	<u>100.0%</u>	<u>\$148,680</u>	<u>\$212,670</u>	<u>(\$63,990)</u>
BASE INSURANCE - PROPERTY					
			<u>\$212,390</u>	<u>\$166,830</u>	<u>\$45,560</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	4,712,390	3.7%	7,860	6,170	1,690
Fire	4,474,126	3.5%	7,430	5,840	1,590
Parks	3,775,314	3.0%	6,370	5,000	1,370
Recreation	2,987,500	2.4%	5,100	4,000	1,100
Aquatic Center	7,599,021	6.0%	12,740	10,010	2,730
Cemetery	1,414,896	1.1%	2,340	1,840	500
Total General Fund	<u>24,963,247</u>	<u>19.7%</u>	<u>41,840</u>	<u>32,860</u>	<u>8,980</u>
Library Fund	6,445,800	5.1%	10,830	8,510	2,320
Convention Center Fund	9,864,500	7.8%	16,570	13,010	3,560
Water Fund	25,434,981	20.1%	42,690	33,540	9,150
Sewer Fund	46,121,081	36.4%	77,310	60,730	16,580
Airport Fund	13,931,287	10.9%	23,150	18,180	4,970
	<u>126,760,896</u>	<u>100.0%</u>	<u>\$212,390</u>	<u>\$166,830</u>	<u>\$45,560</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY16 Variances**

	FY16 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$435,168	\$435,750	(\$582)
Materials and Services	24,831	36,960	(12,129)
Capital Outlay	0	15,000	(15,000)
	<u>459,999</u>	<u>487,710</u>	<u>(27,711)</u>
less Charges for Services	(29,054)	(33,530)	4,476
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$430,945</u>	<u>\$454,180</u>	<u>(\$23,235)</u>
Engineering Services	\$430,945	\$380,040	\$50,910
Capital Outlay	0	15,000	(\$15,000)
	<u>\$430,945</u>	<u>\$395,040</u>	<u>\$35,910</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%	\$560
Fire		1.1%	560
Parks		7.6%	3,860
Planning		3.3%	1,680
Building		2.1%	1,070
		<u>15.2%</u>	<u>7,730</u>
General Fund		15.2%	7,730
State Tax Street Fund		27.2%	13,850
PCC Fund		0.0%	0
Water Fund		25.0%	12,730
Sewer Fund		29.3%	14,920
Airport		3.3%	1,680
		<u>100.0%</u>	<u>\$50,910</u>
GIS/ AERIAL MAPPING PROJECT			
Basis of Allocation: FORMULA FROM CIP			
Costs allocated as per agree to in CIP document			
General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
		<u>0.0%</u>	<u>0</u>
General Fund		0.0%	0
State Tax Street Fund		33.4%	(5,000)
Water Fund		33.3%	(5,000)
Sewer Fund		33.3%	(5,000)
		<u>100.0%</u>	<u>(\$15,000)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY16 Variances**

		Actual FY16	Budget As Allocated		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$384,228	\$403,180	(\$18,953)	
Materials and Services		157,687	174,900	(17,213)	
Capital Outlay		0	0	0	
Interfund Transfer		0	0	0	
		541,915	578,080	(36,166)	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$460,415</u>	<u>\$496,580</u>	<u>(\$36,170)</u>	
CITY HALL		\$234,810	\$253,260	(\$18,450)	
OTHER CITY FACILITIES		225,604	243,320	(17,720)	
		<u>\$460,415</u>	<u>\$496,580</u>	<u>(\$36,170)</u>	
OTHER CITY FACILITIES		\$225,600	\$243,320	(\$17,720)	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	26.5%	\$59,780	\$64,480	(\$4,700)	
Fire	2.0%	\$4,510	\$4,870	(\$360)	
Parks	16.3%	36,770	39,660	(2,890)	
Recreation	9.2%	20,760	22,390	(1,630)	
Aquatic Center	25.5%	57,530	62,050	(4,520)	
Cemetery	0.0%	0	0	0	
Total General Fund	79.5%	179,350	193,450	(14,100)	
Street Fund	6.1%	13,760	14,840	(1,080)	
Pendleton Convention Center	6.1%	13,760	14,840	(1,080)	
Water Fund	2.1%	4,740	5,110	(370)	
Sewer Fund	2.1%	4,740	5,110	(370)	
Airport Fund	4.1%	9,250	9,970	(720)	
PW Admin & Fleet Fund	0.0%	0	0	0	
	100.0%	<u>\$225,600</u>	<u>\$243,320</u>	<u>(\$17,720)</u>	
CITY HALL		\$234,810	\$253,260	(\$18,450)	
basis of allocation: GENERAL ADMINISTRATION FY16 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY16)					
General Fund					
Municipal Court (less assessments)	300,363	1.8%	\$4,230	\$3,800	\$430
Police	3,617,290	21.6%	50,720	52,420	(1,700)
Fire	3,483,986	20.8%	48,840	52,420	(3,580)
Ambulance	169,521	1.0%	2,350	3,040	(690)
Parks	777,464	4.6%	10,800	11,650	(850)
Recreation	383,940	2.3%	5,400	5,820	(420)
Aquatic Center	382,583	2.3%	5,390	6,080	(690)
Cemetery	227,787	1.4%	3,290	3,290	0
Planning	198,363	1.2%	2,820	3,290	(470)
Building	286,701	1.7%	3,990	4,310	(320)
Economic Development	59,115	0.4%	940	1,010	(70)
	<u>9,887,113</u>	<u>59.1%</u>	<u>138,770</u>	<u>147,130</u>	<u>(8,360)</u>
State Tax Street Fund	758,837	4.5%	10,570	13,930	(3,360)
Library Fund	432,836	2.6%	6,110	6,330	(220)
Convention Center Fund	567,437	3.4%	7,980	8,610	(630)
Water Fund	2,362,153	14.1%	33,110	31,400	1,710
Sewer Fund	2,162,258	12.9%	30,290	30,640	(350)
Airport Fund	509,045	3.0%	7,040	11,670	(4,630)
Pendleton Development Commission	60,212	0.4%	940	3,550	(2,610)
	<u>16,739,891</u>	<u>100.0%</u>	<u>\$234,810</u>	<u>\$253,260</u>	<u>(\$18,450)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Information Technology

			FY16 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY					
Materials and Services			\$150,968	\$172,500	(\$21,532)
Capital Outlay			17,043	22,000	(4,957)
			168,011	194,500	(26,489)
less technology grants			0	0	0
			<u>\$168,011</u>	<u>\$194,500</u>	<u>(\$26,489)</u>
Materials & Services & Capital			<u>\$168,010</u>	\$194,500	(\$26,490)
INFORMATION TECHNOLOGY OPERATIONS					
Basis of allocation: GENERAL ADMINISTRATION					
FY16 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY16)					
General Fund					
Municipal Court	300,363	1.8%	\$3,020	\$2,920	\$100
Police	3,617,290	21.6%	\$36,300	40,260	(3,960)
Fire	3,483,986	20.8%	\$34,950	40,260	(5,310)
Ambulance	169,521	1.0%	\$1,680	2,330	(650)
Parks	777,464	4.6%	\$7,730	8,950	(1,220)
Recreation	383,940	2.3%	\$3,860	4,470	(610)
Aquatic Center	382,583	2.3%	\$3,860	4,670	(810)
Cemetery	227,787	1.4%	\$2,350	2,530	(180)
Planning	198,363	1.2%	\$2,020	2,530	(510)
Building	286,701	1.7%	\$2,860	3,310	(450)
Economic Development	59,115	0.5%	\$840	780	60
Total General Fund	9,887,113	59.20%	99,470	113,010	(13,540)
State Tax Street Fund	758,837	4.5%	\$7,560	10,700	(3,140)
Library Fund	432,836	2.5%	\$4,200	4,860	(660)
Convention Center Fund	567,437	3.4%	\$5,710	6,610	(900)
Water Fund	2,362,153	14.1%	\$23,690	24,120	(430)
Sewer Fund	2,162,258	12.9%	\$21,670	23,530	(1,860)
Airport Fund	509,045	3.0%	\$5,040	8,950	(3,910)
Pendleton Development Commission	60,212	0.4%	\$670	2,720	(2,050)
	16,739,891	100.00%	<u>\$168,010</u>	<u>\$194,500</u>	<u>(\$26,490)</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.



CITY OF PENDLETON

APPENDIX C

CAPITAL SUMMARY FY18

Accumulated Maintenance July 1, 2017

Roads	\$18.207 M	
Utilities*	\$31.3 M	(water: \$14 M; sewer: \$9.8 M; storm water: \$7.5 M)
Facilities	\$4.7 M	
Total		\$54.207 M (a)

Budgeted Capital Expenditures FY18

Roads	\$1.788 M	
Utilities *	\$8.9 M	(water: \$7 M; sewer/storm: \$ 1.9 M)
Facilities	\$981 k	
Total		\$11.669 M (b)

Maintenance Increase Projected July 1, 2018**

Roads	\$21.723 M	
Utilities *	\$23 M	
Facilities	\$3.8 M	
Total		\$48.523 M ***

* 5-Year Projects from 2015 Water, Sewer, and Storm Water Masterplans.

** Engineers CPI as of January 1 assumes 100% of budgeted capital projects are completed (3%)

*** Total Accumulated Maintenance Projected July 1, 2018

CITY OF PENDLETON

APPENDIX D

**EO-8862
NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of the City of Pendleton, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held at the Vert Little Theater, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 25th of April, 2017 at 7:00 a.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. Consideration will be given to possible uses of State Revenue Sharing Funds. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee. A copy of the preliminary budget document may be inspected or obtained on or after April 19th between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday at City Hall, 500 SW Dorion Ave. or on the City's website at www.pendleton.or.us under Finance Department. This budget notice is also posted on the City's website.

Additional Budget Committee meetings will be held on April 27 at 6 pm, and May 2, 4 & 5, 2017 at 7 am if necessary. All meetings will be held at the Vert Little Theater.

Robb Corbett
City Manager
April 18, 2017

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR UMATILLA COUNTY



AFFIDAVIT OF PUBLICATION

STATE OF OREGON

County of Umatilla } SS

I, Carrie Oglesbee being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at 21 Avenue, Pendleton, OR 97801, in the aforesaid county and state; that the

EO-8862 Notice of

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

April 18, 2017

Subscribed and sworn to before me on this 18th day of April 2017.

Carrie Oglesbee

Terri A Briggs
Notary Public of Oregon



City of Pendleton

NOTICE OF BUDGET COMMITTEE MEETING

Release Date: 04/12/2017

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Pendleton, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held at the Vert Little Theater, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 25th of April, 2017 at 7:00 a.m. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. Consideration will be given to possible uses of State Revenue Sharing Funds. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee. A copy of the preliminary budget document may be inspected or obtained on or after April 19th between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday at City Hall, 500 SW Dorion Ave. or on the City's website at www.pendleton.or.us under Finance Department. This budget notice is also posted on the City's website.

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Robb Corbett

City Manager



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The City of Pendleton is an Equal Opportunity Employer and Service Provider
500 SW Dorion Ave., Pendleton, OR 97801
Phone: 541.966.0201
[Admin Login](#)

City of Pendleton

Meetings/Events



[Click here for all meetings](#)

[Library Events](#)



[Pendleton Weather Forecast, OR \(97801\)](#)

News & Announcements

NOTICE OF BUDGET PDC COMMITTEE MEETING

Release Date: 04/12/2017

NOTICE OF BUDGET PDC COMMITTEE MEETING



[» Read more](#)

NOTICE OF BUDGET COMMITTEE MEETING

Release Date: 04/12/2017

NOTICE OF BUDGET COMMITTEE MEETING



[» Read more](#)

Air Qual

Release Date: 04/12/2017

The Air Quality Commission will be hosting a meeting on Thursday, May 20th from 6:00 pm to 8:00 pm in the Community Room located at City Hall. Enter through the back entrance, which reads Municipal Court.



AmeriCorps week is March 4-11

Release Date: 03/09/2017

This week we celebrate our own AmeriCorps member Lora Elliott

Lora, originally from Colorado arrived in Pendleton in September of 2016 to assist in the building/planning and public works departments. Lora has been a valuable support in the area of research.



In July 2017 Lora will be moving onto a new adventure in another community.

[» Read more](#)

Air Quality Commission

Release Date: 03/08/2017

The Air Quality Commission will be meeting on Thursday, March 23 from 6 pm to 8 pm in the Community Room located at the back of City Hall.



City Council Meeting

Release Date: 03/06/2017

The next City Council meeting will be Tuesday, March 7, 2017, at 7:00 pm in Council Chambers located on the second floor of City Hall 500 SW Dorion Avenue.



[View All City News & Announcements](#)

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IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR UMATILLA COUNTY



AFFIDAVIT OF PUBLICATION

STATE OF OREGON

County of Umatilla } SS

I, Carrie Oglesbee being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at 211 SE Byers Avenue, Pendleton, OR 97801, in the aforesaid county and state; that the

EO-8983 Notice of

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

May 26, 2017

Subscribed and sworn to before me on this 26th day of May 2017.

Carrie Oglesbee

Terri A Briggs
Notary Public of Oregon



NOTICE OF BUDGET HEARING

A public meeting of the City of Pendleton City Council will be held on June 8, 2017 at 7 pm at City Council Chambers, City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the City of Pendleton Budget Committee. A public hearing before the City Council on the proposed uses of State Revenue Sharing funds in relation to the entire budget will be held. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 500 SW Dorion Ave., Pendleton between the hours of 8 a.m. and 5 p.m. or on the City website, www.pendleton.or.us under the Finance Department tab. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Robb Corbett, City Manager Telephone: 541 966-0201 Email: Robb.Corbett@ci.pendleton.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance/Net Working Capital	11,147,198	14,713,460	14,968,585
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,947,256	17,588,840	18,585,310
Federal, State and All Other Grants, Gifts, Allocations and Donations	4,074,922	5,843,940	6,346,575
Revenue from Bonds and Other Debt	50,600	9,022,805	19,597,500
Interfund Transfers / Internal Service Reimbursements	5,937,267	7,908,693	7,577,568
All Other Resources Except Property Taxes	385,546	342,915	342,885
Property Taxes Estimated to be Received	6,204,443	6,073,060	7,159,307
Total Resources	43,747,232	61,493,713	74,577,730

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	12,939,787	13,907,085	14,792,207
Materials and Services	11,305,267	12,864,290	14,314,390
Capital Outlay	2,523,509	17,261,770	28,016,022
Debt Service	2,775,725	5,403,172	5,803,235
Interfund Transfers	1,416,848	1,944,918	2,509,473
Contingencies	0	3,305,813	3,113,103
Special Payments	217,794	250,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	6,556,665	7,769,300
Total Requirements	31,178,930	61,493,713	74,577,730

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program	FTE for that unit or program		
Public Safety	8,710,046	9,632,675	20,557,555
FTE	54 19/20	54 19/20	61 5/6
Parks and Recreation	1,968,561	2,327,500	2,727,980
FTE	24 41/50	24 41/50	26 56/75
Cemetery	266,653	1,051,175	1,057,750
FTE	2 9/25	2 9/25	2 9/25
Community Development	997,724	1,570,725	2,028,550
FTE	9	9 3/4	9 19/75
Economic Development	61,044	56,200	56,650
FTE	0	0	0
Streets	1,432,165	5,355,450	5,139,455
FTE	5	5	6
Library	522,461	928,950	937,930
FTE	7 49/81	7 49/81	7 4/5
Public Transportation	267,229	436,625	406,460
FTE	0	0	0
Pendleton Convention Center	769,319	1,315,800	1,189,900
FTE	4 47/50	4 5/6	5 1/3
General Obligation Debt	238,625	10,000	590,452
FTE	0	0	0
Local Improvement District Construction	178,113	657,125	578,600
FTE	0	0	0
Water	4,196,833	9,506,875	13,830,000
FTE	7 2/5	7 1/2	8 1/2
Sewer	5,028,003	14,112,898	11,997,923
FTE	8 1/2	8 1/3	8 1/2
Airport	1,053,923	5,152,250	4,232,250
FTE	3 1/2	3 17/18	4 1/4
PW Administration & Fleet	1,269,387	1,900,910	1,750,250
FTE	12 3/4	14	14
Administration	1,920,200	1,977,200	1,999,540
FTE	12 3/20	13 1/18	12 7/11
Facilities Maintenance	529,534	604,000	721,230
FTE	6 1/10	6 2/3	7 1/5
Pendleton Foundation Trust	217,794	260,000	260,000
FTE	0	0	0
Information Technology	168,011	200,500	238,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,381,305	4,446,855	4,278,755
FTE	0	0	0
Total Requirements	31,178,930	61,493,713	74,577,730
Total FTE	159 5/59	162 9/11	174 12/29

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

One consistent theme is too few dollars to meet the requests for services, equipment, and maintenance. The City consistently prioritizes public safety and sustainability. We are selling surplus buildings and properties, investing in utility and road repairs. We are proposing over \$700,000 in maintenance of City owned facilities and over \$300,000 in emergency services vehicles and equipment. The fire bond passed and the City will be constructing a new fire station at the old St. Anthony's site. The General Fund pays for emergency services, court, parks and recreation and community development. Total fund budget is nearly \$17M with police and fire accounting for \$9M. New in the fund is marijuana revenues which I have budgeted at a modest \$25,000. Parks, recreation, and cemetery will have funds to repair the main office roof, repair of the East Community Park lot and additional equipment funds to begin replacing an outdated fleet. City Hall will have \$240,000 in maintenance work done to preserve buildings and grounds.

The Street fund is budgeted to spend nearly \$1.8M on road repairs. This is due to an accumulation of road repair dollars and redirecting costs for the replacement of the 8th Street Bridge to the System Development Fund. The Library will see a slight increase in staffing availability as well as benefit from the investment in building maintenance funded in the General Fund. The Convention Center has an increased carry over and we are investing these dollars back into the facility. New staff are proposed in public works, consistent with the adopted master plans which confirm staffing shortages, funded by rate increases. This investment will give us front line employees to combat the repair and replacement of our infrastructure. The State of Oregon has provided grants, enabling the City to fast track utility repairs ahead of road repairs. The City has acquired the services of outside engineering firms to rapidly complete design work necessary to keep up with the new pace of work needed to implement the planned work. The Airport is entering into a new era of activity. Projected flights will soar to 50,000 from 10,000 over the next 12 months. Revenues will double allowing us to make long overdue repairs of assets and equipment replacement. We will continue to advocate to fund essential air service and the air traffic control tower. Never in my years as a City Manager have I been so optimistic about the future. Great strides are being made in tourism and industry. Our challenges before us continue to be tied to housing. With a Council committed to the growth of Pendleton, we will continue this path toward making this the premier city in eastern Oregon.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 6.5771 per \$1,000)	6.5771	6.5771	6.5771
Levy For General Obligation Bonds	238,625	0	621,529

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2017	Estimated Debt Authorized, But Not Incurred on July 1, 2017
General Obligation Bonds	\$0	\$10,000,000
Other Bonds	\$12,050,000	\$0
Other Borrowings	\$11,767,500	\$14,855,000
Total	\$23,817,500	\$24,855,000

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50 2017-2018

To assessor of Umatilla County

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Pendleton District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Umatilla County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>500 SW Dorion Ave.</u> <small>Mailing Address of District</small>	<u>Pendleton</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97801</u> <small>ZIP code</small>	<u>08/31/17</u> <small>Date</small>
<u>Linda Carter</u> <small>Contact Person</small>	<u>Finance Director</u> <small>Title</small>	<u>541-966-0331</u> <small>Daytime Telephone</small>	<u>Linda.Carter@ci.pendleton.or.us</u> <small>Contact Person E-Mail</small>	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	6.5771	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	585,295	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	585,295	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	6.5771
7. Election date when your new district received voter approval for your permanent rate limit	7	0
8. Estimated permanent rate limit for newly merged/consolidated district	8	0.0000

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

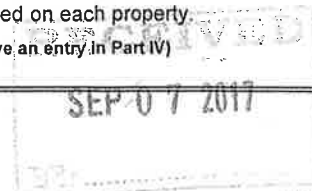
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)



Notice of Measure Election

City

SEL 802

rev 01/16 ORS 250.035, 250.041,
250.275, 250.285, 254.095, 254.465

Notice

Date of Notice 12/2/2016	Name of City or Cities City of Pendleton	Date of Election May 16, 2017
------------------------------------	--	---

Final Ballot Title The following is the final ballot title of the measure to be submitted to the city's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

CITY OF PENDLETON GENERAL OBLIGATION BOND AUTHORIZATION

Question 20 words which plainly phrases the chief purpose of the measure.

Shall Pendleton issue up to \$10 million in general obligation bonds to replace a fire station and obsolete equipment? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

Approval of this measure authorizes the City to issue up to \$10 million of general obligation bonds to pay capital costs related to the replacement of a fire station, and the replacement of obsolete safety, medical, and fire equipment, including costs related to the bonds.

Approval of the measure would allow the City to:

- Replace Fire Station 1
- Replace obsolete safety, medical and fire equipment
- Purchase needed auto extrication equipment

The bonds are estimated to cost approximately \$0.62 per \$1,000 of assessed property value. Results may differ depending on actual interest rates incurred and growth in assessed valuation.

The bonds may be issued in one or more series. Each series will mature in 21 years or less.

Explanatory Statement 500 words that impartially explains the measure and its effect.


If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:
 → any measure referred by the city governing body; or
 → any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? Yes No

Authorized City Official Not required to be notarized.

Name Andrea F. Denton	Title City Recorder
Mailing Address 500 SW Dorion Ave., Pendleton OR 97801	Contact Phone 541 966-0201

By signing this document:
 → I hereby state that I am authorized by the city to submit this Notice of Measure Election; and
 → I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Signature  Date Signed 12-2-16