

City of Pendleton

City's Volunteers



Adopted Budget
2018-2019



**CITY OF PENDLETON
ADOPTED BUDGET
FY 18-19**

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**CITY OF PENDLETON
PROPOSED BUDGET
FY18-19**

2018-19 BUDGET COMMITTEE

Neil Brown

Kricket Nicholson

Jake Cambier

Vincent Papol

Paul Chalmers

Dale Primmer

Scott Fairley

Rita Rosenberg

Tim Guenther

Mike Short

Dave Krumbein

Jeri Taylor

Chuck LeValle

John Turner

Becky Marks

Lori Wyman

McKennon McDonald

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

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Mayor, Councilors, Budget Committee Members and citizens of Pendleton,

It is my privilege to provide you with the 2019 budget message. This budget is my 18th budget since I started my career as a public servant. Without exception each year has its struggles because of limiting resources and expanding requests and needs. I am very proud to work for a community that makes sustainable government a priority.

There are many good news stories at the City of Pendleton. The four goals identified by our citizens and adopted by our Council are all being achieved.

The general fund of the City will continue to be difficult to manage as PERS and other increased costs outpace growth in revenue. We struggle to maintain facilities but will realize a significant increase in revenue in 2023 with the expiration of the urban renewal district. To reduce costs we are selling surplus land and buildings. We continue to take a hard look at efficiencies in service delivery in hopes of reducing costs, fund raising and charging appropriate fees. We recently took advantage of favorable bond interest rates and refinanced debt saving the community significant money. We replaced phone lines with fiber, implemented fees for nonprofits where previously we donated facilities and labor.

Water and sewer systems are being repaired/replaced as much of the pipe is 100+ years old. We are investing in water storage and pressure booster pumps to provide adequate service and supply. We are positioning ourselves to receive grant funds being given to rural communities through the recently passed federal omnibus bill which invests money into infrastructure to jump start the national economy.

The Unmanned Aviation Systems (UAS) range continues to be a bright spot on the economic development front. We recently submitted for large state and federal grants to develop shovel ready industrial lands and facilities to meet the current and future demands this industry is putting on the airport industrial park.

The Pendleton Convention Center is setting new records in business levels as we work cooperatively with our partners to bring more and more events to the community. Building on relationships started long ago, staff has continued to support efforts by many to replicate something that we have been doing for over 100 years, showing folks a good time. The addition of new large events, and more on the way, are a tremendous economic boost to our local economy. The community is realizing increased investment by business making Pendleton even more of a destination for outside visitors.

Our library recently received a makeover with new carpet and a redesigned children's area. Library programming is growing and a recent visit by Paw Patrol (animated television show) had children and parents lined out the front door to get in. The staff continue to be a source of innovation as they work to keep pace with a changing user base.

Our facility department, led by manager Glenn Graham, continue to amaze all of us who rely on their expertise in many, many areas. There is nothing they won't do to help us be successful in our jobs. Under their leadership the City has received tens of thousands of dollars from Energy Trust to help convert electrical systems to new efficient equipment saving the city on monthly energy costs. They have dropped everything to help new UAS customers. Their conversion of phone systems to fiber optic phone systems are saving the City hundreds of dollars each month in reduced phone bills.

The finance department is nearing completion of a complete conversion to new financial and municipal court software. This system provides instant access to data for our managers, automates reporting and authorization systems. We will be implementing a digital purchase order system that promises to provide significant improvement in processing and accuracy of bill paying.

Planning and Building departments have seen some new faces move in and with them new and improved levels of service. We have implemented e-permitting, added additional support staff, and have a renewed commitment to customer service to compliment and support a growing community.

Significant changes to this year's budget include: half of projected marijuana revenues transferred to the street fund to pay for maintenance, payment of \$200,000 from the general fund toward the airport debt, and a new fire truck. The roof at the convention center will be completed and we will purchase two new patrol cars. I anticipate we will have further discussions with the City Council about reducing airport debt further by writing off accumulated interest we can legally reduce under the guidance of the auditors. This can reduce interest payments for the airport allowing us to continue to address a backlog of maintenance on the airport.

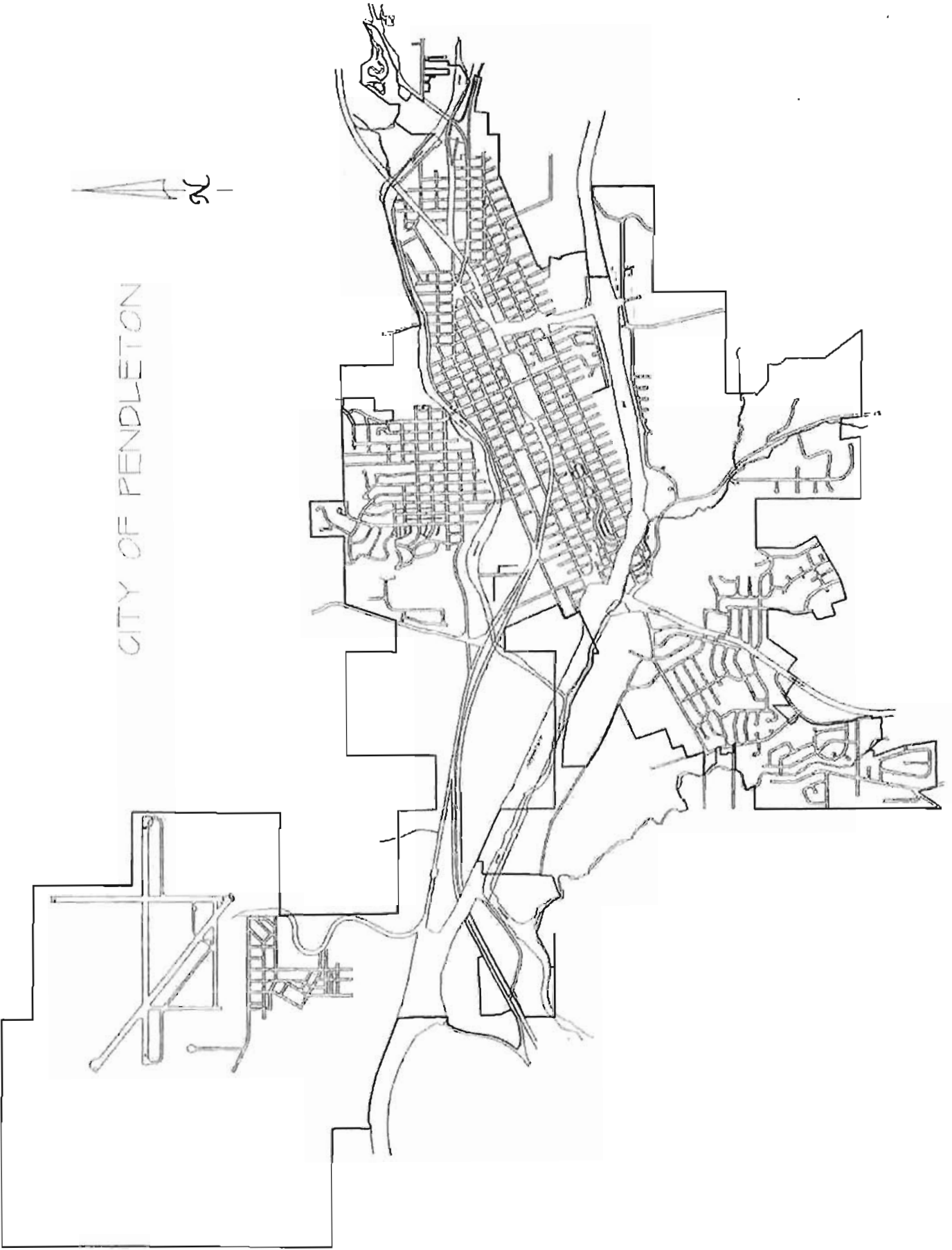
I am humbled to be the leader of such a great organization and have confidence this budget will further its goals. I am surrounded by people who are exceptional and devoted to this community through the jobs they do every day. I have promoted the vision that we work everyday to be the premier City in eastern Oregon. Success will not come because of any one person but because of what we collectively do as an organization and as a community.

Sincerely,



Robb Corbett, City Manager

CITY OF PENDLETON



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

Pendleton - Premier City in Eastern Oregon

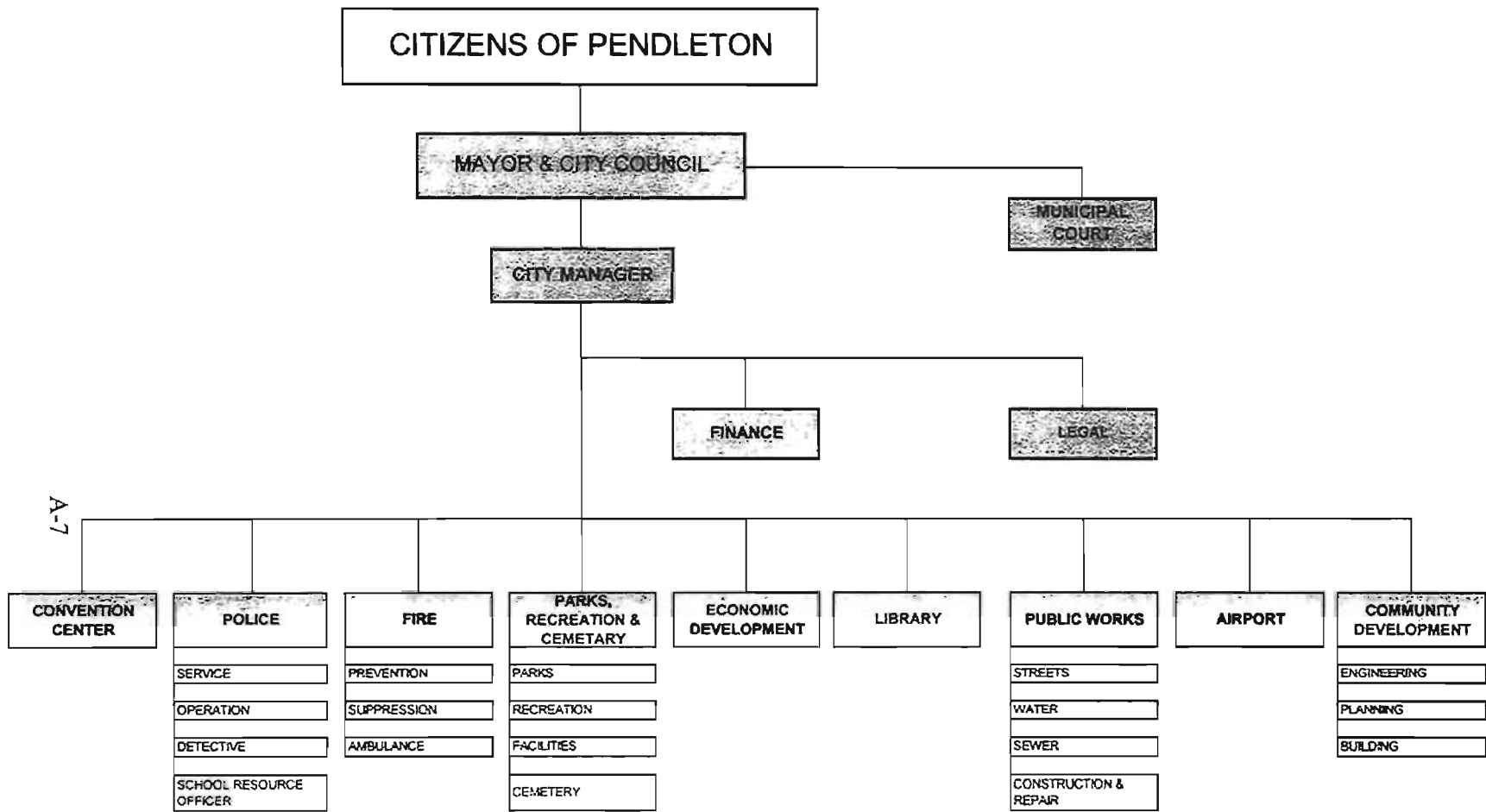
Mayor & City Council 2017-2019 Goals

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.



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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 2019

- 3/01 FY 2019 budget forms and financial reports distributed.
- 03/15 Experience estimates for FY19 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)
- 04/12 Final budget numbers delivered to Finance Director
- 04/12** Send notices of budget committee meeting to paper.
- 04/19 Begin printing budget.
- 04/19* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/20 Preliminary Budget completed.
- 05/01 Budget Committee meeting and State Revenue Sharing Budget.
- 05/03 Second budget committee meeting (if necessary).
- 05/08 Third budget committee meeting (if necessary).
- 05/10 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/11 Fifth budget committee meeting (if necessary).
- 05/16* Send budget summaries and notice of Council hearing to paper.
- 05/23 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.
- 06/05 Budget Hearing before the City Council.
- 06/05 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 32 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. This fund serves for the payment of the GO Fire Construction Bonds approved by the voters May 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 accounts for the construction and equipment purchases of the Fire General Obligation Bond.

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.

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

BUDGET SUMMARY SHEETS

CITY OF PENDLETON

SUMMARY OF ADOPTED RESOURCES BY FUND

	ACTUAL FY16	ACTUAL FY17	BUDGET FY18	ADOPTED FY19
General Fund	15,476,926	15,540,440	17,223,500	16,562,765
State Tax Street Fund	2,318,459	2,487,014	3,337,555	3,289,100
Bike Fund	18,995	19,620	29,000	16,890
Library Fund	716,547	839,976	806,320	916,500
Library Special Trust Fund	111,262	120,855	125,400	121,500
City Transportation Fund	779,964	937,269	406,460	638,925
Community Development Block Grant Fund	2,654	2,679	377,600	377,625
Community Development Fund	430,557	660,190	568,550	580,800
Sidewalk Repair Fund	(31,189)	(28,932)	33,300	31,300
Pendleton Convention Center Fund	736,624	961,489	1,103,800	1,148,600
Pendleton Convention Center TPAC Fund	333,630	322,111	261,330	118,350
Police Interagency Special Revolving Fund	281,793	317,092	303,900	268,200
Development Fees Fund	927,170	976,373	846,000	1,178,000
Parks Equipment Capital Reserve Fund	31,572	46,160	159,900	43,500
Public Safety Capital Reserve Fund	242,543	529,655	774,500	574,500
Parks Trust Fund	116,965	125,299	128,500	101,400
City/County Public Safety Fd	137,293	81,821	82,000	84,000
Horne Special Trust Fund	20,411	20,505	20,400	20,475
LID Construction Fund	(19,040)	750,558	578,600	1,016,200
HB2001 Road Projects Construction Fund	13,594	13,724	893,600	343,850
Fire Bond Construction & Equipment Fd	0	0	10,010,000	9,145,000
Library Permanent Trust Fund	3,094	6,149	6,210	6,190
Cemetery & Maus. Perp. Care Trust Fd.	756,221	790,594	774,000	811,150
Debt Service Fund	254,876	25,892	590,452	570,550
Water Fund	5,423,607	5,783,693	12,072,500	14,063,550
Water Capital Reserve Fund	250,000	250,000	1,757,500	1,755,000
Sewer Fund	5,091,181	5,082,254	6,600,000	12,384,700
Sewer Capital Reserve Fund	3,392,541	3,438,594	3,461,550	3,978,600
WWTP Bond Reserve Fund	744,698	744,698	744,700	0
WWTP Debt Service Fund	744,698	743,922	865,509	0
WWTP Rate Stabilization Fund	450,000	450,000	450,000	0
Airport Fund	(1,241,536)	494,157	4,607,250	4,248,550
PW Administration & Fleet Fund	1,570,922	1,888,595	1,750,250	1,759,400
Central Services Fund	3,385,196	3,505,219	3,648,560	3,641,680
Pend. Foundation Trust Fund	271,973	208,089	260,000	260,000
	<u>43,744,201</u>	<u>48,135,754</u>	<u>75,658,696</u>	<u>80,056,850</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY16	ACTUAL FY17	BUDGET FY18	PROPOSED FY19
General Fund	\$12,620,422	\$12,397,366	\$17,223,500	\$16,562,765
State Tax Street Fund	1,405,022	2,036,774	3,337,555	3,289,100
Bike Fund	9,600	0	29,000	16,890
Library Fund	493,726	623,138	806,320	916,500
Library Special Trust Fund	28,692	35,507	125,400	121,500
City Transportation Program Fund	267,228	290,593	406,460	638,925
Community Development Block Grant Fund	0	0	377,600	377,625
Community Development Fund	7,692	102,095	568,550	580,800
Sidewalk Repair Fund	438	315	33,300	31,300
Pendleton Convention Center Fund	653,335	760,957	1,103,800	1,148,600
Pendleton Convention Center TPAC Fund	115,984	253,015	261,330	118,350
Police Interagency Special Revolving Fd	149,444	158,714	303,900	268,200
Development Fees Fund	17,105	13,106	846,000	1,178,000
Parks Equipment Capital Reserve Fund	0	23,700	159,900	43,500
Public Safety Capital Reserve Fund	26,794	463,090	774,500	574,500
Parks Trust Fund	0	0	128,500	101,400
City/County Public Safety Fd	56,247	0	82,000	84,000
Horne Special Trust Fund	100	156	20,400	20,475
LID Construction Fund	178,113	161,524	578,600	1,016,200
HB2001 Road Project Construction Fund	0	0	893,600	343,850
Fire Bond Construction & Equipment Fd	0	0	10,010,000	9,145,000
Library Permanent Trust Fund	34	58	6,210	6,190
Cemetery & Maus. Perp. Care Trust Fd	11,336	8,050	774,000	811,150
Debt Service Fund	238,625	0	590,452	570,550
Water Fund	4,198,832	4,907,335	12,072,500	14,063,550
Water Capital Reserve Fund	0	0	1,757,500	1,755,000
Sewer Fund	4,283,305	4,473,436	6,600,000	12,384,700
Sewer Capital Reserve Fund	0	0	3,461,550	3,978,600
WWTP Bond Reserve Fund	0	0	744,700	0
WWTP Debt Service Fund	744,698	743,923	865,509	0
WWTP Rate Stabilization Fund	0	0	450,000	0
Airport Fund	1,053,923	2,881,007	4,607,250	4,248,550
PW Administration & Fleet Fund	1,269,387	1,785,150	1,750,250	1,759,400
Central Services Fund	3,131,044	3,183,177	3,648,560	3,641,680
Pendleton Foundation Trust Fund	217,794	148,789	260,000	260,000
	<u>\$31,178,921</u>	<u>\$35,450,976</u>	<u>\$75,658,696</u>	<u>\$80,056,850</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2019 Fiscal Year

	<u>BEG. WORKING CAPITAL</u>	<u>TAXES</u>	<u>SPECIAL ASSESSMENTS</u>	<u>LICENSES & PERMITS</u>	<u>INTERGOV- ERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>
General Fund	\$2,524,500	\$6,434,505	\$0	\$3,897,050	\$1,208,400	\$1,784,070
State Street Fund	307,000	0			2,103,940	441,200
Bike Fund	4,450				12,240	
Library Fund	297,845			20,000	457,080	
Library Special Trust Fund	85,400					
City Transportation Fund	50,000			20,000	542,035	
CDBG Fund	2,600				375,000	
Community Development Fd	565,000					
Sidewalk Repair Fund	0		3,000			
Pendleton Convention Center Fund	162,400	545,000		50,000		377,200
PCC TPAC Fund	2,600	105,750				
Home Special Trust Fund	20,350					
Police Interagency Special Revolving Ft	132,000				130,000	4,800
Development Fees Fund	1,052,000		0	50,000		
Parks Equipment Capital Reserve Fund	38,000					
Public Safety Capital Reserve Fund	164,000			170,000	0	
Parks Trust Fund	95,600			3,000		
City/County Public Safety Fd	83,000					
Library Permanent Trust Fund	6,090					
Cemetery & Maus. Perp. Care Tr. Fd.	784,000			2,150		
LID Construction Fund	576,200		10,000			
HB2001 Road Projects Construction Fd	13,750				330,000	
Fire Bond Capital Construction Fd	9,095,000					
Debt Service Fund	35,000	535,050				
Water Fund	286,800				0	5,200,250
Water Capital Reserve Fund	1,252,000					
Sewer Fund	555,200				0	4,810,500
Sewer Capital Reserve Fund	3,928,600					
Airport Fund	0				622,250	1,230,560
PW Administration & Fleet Fund	232,500					3,200
Central Services Fund	211,200	15,500		8,100	115,600	0
Pendleton Foundation Trust Fund	5,000					
TOTAL RESOURCES	<u>\$22,568,085</u>	<u>\$7,635,805</u>	<u>\$13,000</u>	<u>\$4,220,300</u>	<u>\$5,896,545</u>	<u>\$13,851,780</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>	
\$330,000	\$136,000	\$15,000			\$233,240	\$16,562,765	General Fund
	3,720		333,240		100,000	3,289,100	State Street Fund
	200					16,890	Bike Fund
	4,305	32,000			105,270	916,500	Library Fund
	4,000	32,000			100	121,500	Library Special Trust Fund
	6,890				20,000	638,925	City Transportation Fund
	25					377,625	CDBG Fund
	15,800				0	580,800	Community Development Fd
				28,300		31,300	Sidewalk Repair Fund
	14,000					1,148,600	Pendleton Convention Center Fun
	10,000					118,350	PCC TPAC Fund
	125				0	20,475	Home Special Trust Fund
	1,400					268,200	Police Interagency Spec Rev Fund
	1,000				75,000	1,178,000	Development Fees Fund
	500				5,000	43,500	Parks Equipment Capital Reserve
	240,500					574,500	Public Safety Capital Reserve Fun
	800	2,000				101,400	Parks Trust Fund
	1,000					84,000	City/County Public Safety Fd
	100					6,190	Library Permanent Trust Fund
	25,000					811,150	Cemetery & Maus. Perp. Care Tr.
	30,000			250,000	150,000	1,016,200	LID Construction Fund
	100					343,850	HB2001 Road Projects Constructi
	50,000					9,145,000	Fire Bond Capital Construction Fc
	500					570,550	Debt Service Fund
	56,500		20,000	8,500,000		14,063,550	Water Fund
	3,000				500,000	1,755,000	Water Capital Reserve Fund
	4,000		15,000	7,000,000		12,384,700	Sewer Fund
	50,000					3,978,600	Sewer Capital Reserve Fund
	10,020			2,255,720	130,000	4,248,550	Airport Fund
	3,530		1,520,170			1,759,400	PW Administration & Fleet Fund
	9,700		3,231,580		50,000	3,641,680	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
<u>\$330,000</u>	<u>\$685,215</u>	<u>\$333,500</u>	<u>\$5,119,990</u>	<u>\$18,034,020</u>	<u>\$1,368,610</u>	<u>\$80,056,850</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2019 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$197,090	\$193,010	\$0	\$6,500	
Police Department	3,531,920	1,061,010	40,000	186,070	
Fire/Ambulance Department	3,289,475	937,995		161,330	
Parks Division	686,370	466,800	119,000	16,030	
Recreation Division	321,765	205,310		7,400	
Aquatic Division	206,330	322,000	45,000	2,220	
Cemetery Division	160,300	107,910	15,000	3,660	
Planning Division	206,640	46,990		6,770	
Building Division	364,280	66,180		10,940	
Economic Development Department		53,600			
Non-Departmental		589,490	110,000	276,275	410,270
TOTAL GENERAL FUND	8,964,170	4,050,295	329,000	677,195	410,270
STATE TAX STREET FUND	459,949	808,095	1,820,000		16,170
BIKE FUND			16,890		
LIBRARY FUND	459,815	167,470			17,090
LIBRARY SPECIAL TRUST FUND		50,000			
CITY TRANSPORTATION FUND		504,500	100,000		
CDBG GRANT FUND		375,000		1,000	
COMMUNITY DEVELOPMENT FUND		182,500			225,000
SIDEWALK REPAIR FUND		300		31,000	
PENDLETON CONVENTION CTI	352,840	629,000	145,000		9,370
PCC TPAC FUND			43,080	75,270	
HORNE SPECIAL TRUST FUND		275			
POLICE INTERAGENCY SPECIAL REVOLVING FD		241,200	27,000		
DEVELOPMENT FEES FUND			430,700		
PARKS EQUIPMENT CAPITAL RESERVE FD			43,500		
PUBLIC SAFETY CAPITAL RESERVE FD			554,000		
PARKS TRUST FUND			30,000		
CITY/COUNTY PUBLIC SAFETY FD		84,000			
LID CONSTRUCTION FUND		250	250,000	547,120	
HB2001 ROAD PROJECTS CONSTRUCTION FD			343,750	100	
FIRE BOND CAPITAL CONSTRUCTION FD			9,145,000		
LIBRARY PERMANENT TRUST FUND					100
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
DEBT SERVICE FUND				570,550	
WATER FUND	665,730	2,681,825	8,900,000	454,500	519,400
WATER CAPITAL RESERVE FD					
SEWER FUND	660,176	2,565,020	7,600,000	861,800	15,790
SEWER CAPITAL RESERVE FUND					
AIRPORT FUND	379,880	844,580	611,500	2,401,000	11,590
PW ADMINISTRATION & FLEET	1,141,989	231,115	218,830		37,400
CENTRAL SERVICES FUND					
City Manager's Office	422,750	42,900			
Mayor and City Council	19,350	33,000			
PDC Administration	48,750	9,150			
Insurance		387,000			81,430
Legal Department	239,700	82,600			
Finance Department	624,700	155,750	5,000		
Engineering Division	395,740	38,160			
Facilities Division	532,000	203,100			
Information Technology	0	188,500	50,000		
TOTAL CENTRAL SERVICES	2,282,990	1,140,160	55,000	0	81,430
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$15,367,539	\$14,815,585	\$30,663,250	\$5,619,535	\$1,368,610

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$396,600		\$396,600	GENERAL FUND
	4,819,000		4,819,000	Municipal Court
	4,388,800		4,388,800	Police Department
	1,288,200		1,288,200	Fire/Ambulance Department
	534,475		534,475	Parks Division
	575,550		575,550	Recreation Division
	286,870		286,870	Aquatic Division
	260,400		260,400	Cemetery Division
	441,400		441,400	Planning Division
	53,600		53,600	Building Division
				Economic Development Department
2,131,835	3,517,870		3,517,870	Non-Departmental
2,131,835	16,562,765	0	16,562,765	TOTAL GENERAL FUND
184,886	3,289,100		3,289,100	STATE TAX STREET FUND
	16,890		16,890	BIKE FUND
272,125	916,500		916,500	LIBRARY FUND
	50,000	71,500	121,500	LIBRARY SPECIAL TRUST FUND
34,425	638,925		638,925	CITY TRANSPORTATION FUND
1,625	377,625		377,625	CDBG GRANT FUND
173,300	580,800		580,800	COMMUNITY DEVELOPMENT FUND
	31,300		31,300	SIDEWALK REPAIR FUND
12,390	1,148,600		1,148,600	PENDLETON CONVENTION CTR. FUND
	118,350		118,350	PCC TPAC FUND
	275	20,200	20,475	HORNE SPECIAL TRUST FUND
	268,200		268,200	POLICE INTERAGENCY SPECIAL REVOLVING
100,000	530,700	647,300	1,178,000	DEVELOPMENT FEES FUND
	43,500		43,500	PARKS EQUIPMENT CAPITAL RESERVE FD
	554,000	20,500	574,500	PUBLIC SAFETY CAPITAL RESERVE FD
	30,000	71,400	101,400	PARKS TRUST FUND
	84,000		84,000	CITY/COUNTY PUBLIC SAFETY FD
218,830	1,016,200		1,016,200	LID CONSTRUCTION FUND
	343,850		343,850	HB2001 ROAD PROJECTS CONSTRUCTION FI
	9,145,000		9,145,000	FIRE BOND CAPITAL CONSTRUCTION FD
	100	6,090	6,190	LIBRARY PERMANENT TRUST FUND
	25,000	786,150	811,150	CEMETERY & MAUS. PERP. CARE TR. FD.
	570,550		570,550	DEBT SERVICE FUND
842,095	14,063,550		14,063,550	WATER FUND
	0	1,755,000	1,755,000	WATER CAPITAL RESERVE FD
681,914	12,384,700		12,384,700	SEWER FUND
	0	3,978,600	3,978,600	SEWER CAPITAL RESERVE FUND
	4,248,550		4,248,550	AIRPORT FUND
50,000	1,679,334	80,066	1,759,400	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	465,650		465,650	City Manager's Office
	52,350		52,350	Mayor and City Council
	57,900		57,900	PDC Administration
82,100	550,530		550,530	Insurance
	322,300		322,300	Legal Department
	785,450		785,450	Finance Department
	433,900		433,900	Engineering Division
	735,100		735,100	Facilities Division
	238,500		238,500	Information Technology
82,100	3,641,680		3,641,680	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$4,785,525	\$72,620,044	\$7,436,806	\$80,056,850	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$17,223,500	\$752,740	\$1,925,485	\$155,500	\$14,389,775
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	0	89,400	36,000
CITY TRANSPORTATION FUND	406,460		29,335		377,125
COMMUNITY DEVELOPMENT BL	377,600		1,600		376,000
COMMUNITY DEVELOPMENT FU	568,550			386,050	182,500
SIDEWALK REPAIR FUND	33,300				33,300
PENDLETON CONVENTION CTR F	1,103,800	36,060	43,885		1,023,855
PENDLETON CTR TPAC FUND	261,330		0	0	261,330
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 CAPITAL CONST. 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			0	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	882,379	95,932		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 SEI	865,509				865,509
WWTP RATE STABILIZATION FUN	450,000			450,000	0
AIRPORT FUND	4,607,250	12,400	0		4,594,850
CONSTRUCTION & REPAIR FUND	1,750,250	43,630	25,000	180,620	1,501,000
CENTRAL SERVICES FUND	3,648,560	85,860	125,630		3,437,070
PENDLETON FOUNDATION TRUS'	260,000				260,000
TOTAL EXPENDITURES	\$75,658,696	\$2,893,539	\$2,732,267	\$7,767,530	\$62,338,360

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2019 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$16,562,765	\$410,270	\$2,131,835	\$0	\$14,020,660
STATE TAX STREET FUND	3,289,100	16,170	184,886		3,088,044
BIKE FUND	16,890				16,890
LIBRARY FUND	916,500	17,090	272,125		627,285
LIBRARY TRUST FUND	121,500			71,500	50,000
CITY TRANSPORTATION FUND	638,925		34,425		604,500
COMMUNITY DEVELOPMENT BLU	377,625		1,625		376,000
COMMUNITY DEVELOPMENT FUJ	580,800	225,000	173,300		182,500
SIDEWALK REPAIR FUND	31,300				31,300
PENDLETON CONVENTION CTR F	1,148,600	9,370	12,390		1,126,840
PENDLETON CTR TPAC FUND	118,350				118,350
HORNE SPECIAL TRUST FUND	20,475			20,200	275
POLICE INTERAGENCY SPECIAL I	268,200				268,200
DEVELOPMENT FEES FUND	1,178,000		100,000	647,300	430,700
PARKS EQUIPMENT CAPITAL RES	43,500				43,500
PUBLIC SAFETY EQUIPMENT CAF	574,500			20,500	554,000
PARKS TRUST FUND	101,400			71,400	43,500
CITY/COUNTY PUBLIC SAFETY FI	84,000				84,000
LID CONSTRUCTION FUND	1,016,200		218,830		797,370
HB 2001 ROAD PROJECTS CONSTI	343,850				343,850
FIRE BOND CONSTRUCTION FD	9,145,000				9,145,000
LIBRARY PERMANENT TRUST FD	6,190	100		6,090	0
CEMETERY & MAUS. PERP. CARE	811,150	25,000		786,150	0
DEBT SERVICE FUND	570,550				570,550
WATER FUND	14,063,550	519,400	842,095		12,702,055
WATER CAPITAL RESERVE FUND	1,755,000			1,755,000	0
SEWER FUND	12,384,700	15,790	681,914		11,686,996
SEWER CAPITAL RESERVE FUND	3,978,600			3,978,600	0
AIRPORT FUND	4,248,550	11,590			4,236,960
CONSTRUCTION & REPAIR FUND	1,759,400	37,400	50,000	80,066	1,591,934
CENTRAL SERVICES FUND	3,641,680	81,430	82,100		3,478,150
PENDLETON FOUNDATION TRUS'	260,000				260,000
TOTAL EXPENDITURES	<u>\$80,056,850</u>	<u>\$1,368,610</u>	<u>\$4,785,525</u>	<u>\$7,436,806</u>	<u>\$66,479,409</u>

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY16	ACTUAL FY17	BUDGET FY18	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY19	APPROVED BUDGET FY19	ADOPTED BUDGET FY19
			From General Fund			
			To Streets	100,000	100,000	100,000
60,890	106,670	128,310	To Library Fund	105,270	105,270	105,270
22,500	22,500	22,500	To City Transportation Fund	20,000	20,000	20,000
0	0	34,930	To PCC Fund	0	0	0
5,000	5,000	115,000	To Parks Equipment Capital Re:	5,000	5,000	5,000
52,000	121,100	0	To Public Safety Equipment Cap	0	0	0
87,000	107,895	452,000	To Airport Fund	130,000	130,000	130,000
0	0	0	To CS Fund	50,000	50,000	50,000
			From Street Fund			
13,750	15,580	17,370	To General Fund -PERS	16,170	16,170	16,170
			From Library Fund			
15,060	21,380	17,750	To General Fund -PERS	17,090	17,090	17,090
			From Community Dev Fund			
			To SDC Fund	75,000	75,000	75,000
0	0	0	To LID Fund	150,000	150,000	150,000
			From Pendleton Convention Center Fund			
6,710	7,610	10,760	To General Fund -PERS	9,370	9,370	9,370
		25,300	To TPAC Fund			
			From Library Permanent Trust Fund			
34	58	100	To Library Special Trust Fund	100	100	100
			From Water Fund			
16,010	18,200	20,250	To General Fund -PERS	19,400	19,400	19,400
250,000	0	1,000,000	To Water Capital Reserve Fd	500,000	500,000	500,000
			From Sewer Fund			
13,190	15,290	16,870	To General Fund -PERS	15,790	15,790	15,790
0	0	0	To Sewer Capital Reserve Fund	0	0	0
	120,000	0	To PW Fleet Fund	0	0	0
744,698	743,923	865,509	To WWTP Debt Fund	0	0	0
			From Airport Fund			
9,330	11,150	12,400	To General Fund - PERS	11,590	11,590	11,590
			From PW Admin & Fleet Fd			
36,640	41,870	43,630	To General Fund - PERS	37,400	37,400	37,400
0			To Street Fund			
			From Central Service Fund			
72,700	61,720	85,860	To General Fund - PERS	81,430	81,430	81,430
0	0	0	To Parks Equipment Reserve Fu	0	0	0
			From Cemetery Perp. Care Fund			
11,336	8,050	25,000	To General Fund	25,000	25,000	25,000
<u>\$1,416,848</u>	<u>\$1,427,996</u>	<u>\$2,893,539</u>	Total Interfund Transfers	<u>\$1,368,610</u>	<u>\$1,368,610</u>	<u>\$1,368,610</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY19 PAYMENTS		BALANCE OUTSTANDING 6/30/2019
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$245,000	\$325,550	\$8,515,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	345,000	264,146	5,225,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	73,039	170,286	6,487,740
TOTAL CITY BONDED DEBT			<u>\$13,720,779</u>	<u>\$418,039</u>	<u>\$434,433</u>	<u>\$11,712,740</u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

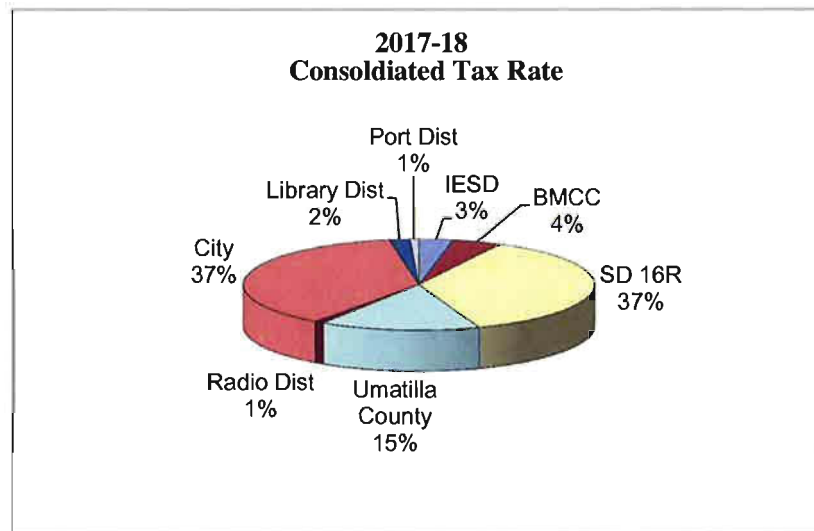
	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ADOPTED BUDGET FY19
Tax raised by Permanent Rate \$6.5771	\$5,290,361	\$5,466,607	\$5,616,700	\$5,775,744	\$5,994,207
Debt Service	227,340	238,643	0	585,237	567,075
TOTAL REQUEST	\$5,517,701	\$5,705,250	\$5,616,700	\$6,360,981	\$6,561,282
Assessed Valuation (AV)	\$814,232,697	\$842,237,315	\$862,487,444	\$886,551,892	\$911,375,345
Increase in Assessed Valuation	3.4%	3.4%	2.4%	2.8%	2.8%
Tax Rate per \$1000 (without M5 limitation)	\$6.8563	\$6.8604	\$6.5771	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M5 li	\$6.6964	\$6.6865	\$6.4473	\$7.1127	\$7.1225
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,290,361	\$5,466,607	\$5,616,700	\$5,775,744	\$5,994,207
Loss Due to Measure 5 Limitation	(65,289)	(73,604)	(55,968)	(55,206)	(70,000)
	5,225,072	5,393,003	5,560,732	5,720,538	5,924,207
Not collected first year (Discounts) (6.0%)	(313,504)	(323,580)	(333,644)	(343,232)	(355,452)
Estimated Current Tax Revenues for General Fund	\$4,911,568	\$5,069,423	\$5,227,088	\$5,377,306	\$5,568,755

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

CITY OF PENDLETON
For Tax Year July 1, 2017 to June 30, 2018

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:		
School District #16R Bond	2.2305	2.2305
BMCC Bond	0.2133	0.2133
City of Pendleton Bond	0.6238	0.6238
Excluded From Limitation:	3.0676	3.0676
2016-2017 Property Tax Totals	\$19.3159	\$18.0676

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2723

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 5, 2018 is adopted in the amount of \$80,056,850 as the budget for fiscal year 2018-2019.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2018-2019 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$567,075 for General Obligation Bonded (GOB) Debt on the assessed value of all taxable property within the incorporated boundaries of the City of Pendleton.

Section 3. Categorize the Tax. That the City Council hereby categorizes the taxes provided for the adopted budget for fiscal year 2018-2019 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-	\$567,075

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2018-2019:

	Appropriation
General Fund	
Municipal Court	\$396,600
Police	4,819,000
Fire	4,388,800
Parks, Recreation, Aquatic Center and Cemetery	2,685,095
Planning & Building	701,800
Economic Development	53,600
Non-Departmental	699,490
Transfers	410,270
Debt Service	276,275
Contingency	2,131,835
Total	<u><u>\$16,562,765</u></u>

Resolution #2723
 FY 18-19 Budget Resolution
 Page 2

Street Fund	
Street Operations	\$3,088,044
Transfers	16,170
Contingency	184,886
Total	\$3,289,100

Bike Fund	
Bike Operations	\$16,890
Total	\$16,890

Library Fund	
Library Operations	\$627,285
Transfers	17,090
Debt Service	0
Contingency	272,125
Total	\$916,500

Library Special Trust	
Library Special Trust Operations	\$50,000

City Transportation Fund	
Transit Operations	\$604,500
Contingency	34,425
Total	\$638,925

Community Development Block Grant Fund	
CDBG Operations	\$375,000
Debt Service	1,000
Contingency	1,625
Total	\$377,625

Community Development Fund	
Community Development Operations	\$182,500
Interfund Transfers	225,000
Contingency	173,300
Total	\$580,800

Sidewalk Repair Loan Fund	
Sidewalk Operations	\$300
Debt Service	31,000
Total	\$31,300

Pendleton Convention Center Fund

PCC Operations	\$1,126,840
Transfers	9,370
Contingency	12,390
Total	<u>\$1,148,600</u>

PCC TPAC Fund

TPAC Capital Operations	\$43,080
Debt Service	75,270
Total	<u>\$118,350</u>

Police Interagency Special Revolving Fund

BENT Interagency Operations	\$268,200
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System Development Fees Fund

SDC Capital Operations	\$430,700
Contingency	100,000
Total	<u>\$530,700</u>

Parks & Cemetery Capital Equipment Reserve Fund

Parks/Cemetery Capital Operations	\$43,500
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Public Safety Capital Reserve Fund

Public Safety Capital Operations	\$554,000
Debt Service	0
Total	<u>\$554,000</u>

Parks Trust Fund

Parks Trust Operations	\$30,000
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City/County Public Safety Fund

County Dispatch Operations	\$84,000
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Horne Special Trust Cemetery Fund

Horne Special Trust Operations	\$275
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Local Improvement District Construction Fund

LID Construction Operations	\$250,250
Debt Service	547,120
Contingency	218,830
Total	<u>\$1,016,200</u>

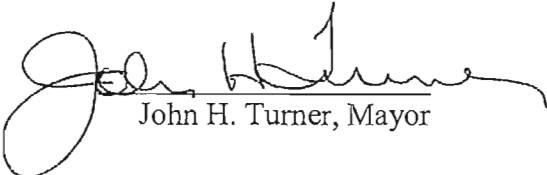
HB 2001 Road Projects Construction Fund	
HB 2001 Road Construction Operations	\$343,750
Debt Service	100
Total	<u>\$343,850</u>
Fire Bond Capital Construction Fund	
Fire Bond Construction Operations	\$9,145,000
Library Permanent Trust	
Transfers	\$100
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	\$25,000
GOB Debt Service Fund	
	\$570,550
Water Fund	
Water Operations	\$12,247,555
Transfers	454,500
Debt Service	519,400
Contingency	842,095
Total	<u>\$14,063,550</u>
Sewer Fund	
Sewer Operations	\$10,825,196
Transfers	15,790
Debt Service	861,800
Contingency	681,914
Total	<u>\$12,384,700</u>
Airport Fund	
Airport Operations	\$1,835,960
Transfers	11,590
Debt Service	2,401,000
Total	<u>\$4,248,550</u>
PW Administration & Fleet Fund	
PW Admin & Fleet Operations	\$1,591,934
Transfers	37,400
Contingency	50,000
Total	<u>\$1,679,334</u>

Central Service Fund	
City Manager	\$465,650
City Council	52,350
PDC Administration	57,900
Insurance	387,000
Legal	322,300
Finance	785,450
Engineering	433,900
Facilities	735,100
Information Technology	238,500
Contingency	82,100
Interfund Transfers	81,430
Total	<u>\$3,641,680</u>


Pendleton Foundation Trust	
Pendleton Foundation Trust Operations	\$260,000

THIS resolution is effective on July 1, 2018.

PASSED by the City Council and approved by the Mayor this 5th day of June, 2018.


John H. Turner, Mayor

Attested to:


Andrea F. Denton, City Recorder

Approved as to form:


Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION NO. 2721

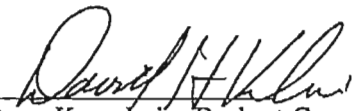
WHEREAS, the City of Pendleton has a permanent tax rate of \$6.5771 and authority to levy taxes for General Obligation Bonded debt; and


WHEREAS, the proposed FY18-19 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 2018-2019, 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 \$567,075 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded Debt.

PASSED by vote of the Budget Committee and Approved by the Chairman on May 10th, 2018.

APPROVED: 
Dave Krumbein, Budget Committee Chairman


ATTEST: _____
Dale Primmer, Budget Committee Secretary

APPROVED AS TO FORM: 
Nancy Kerns, City Attorney



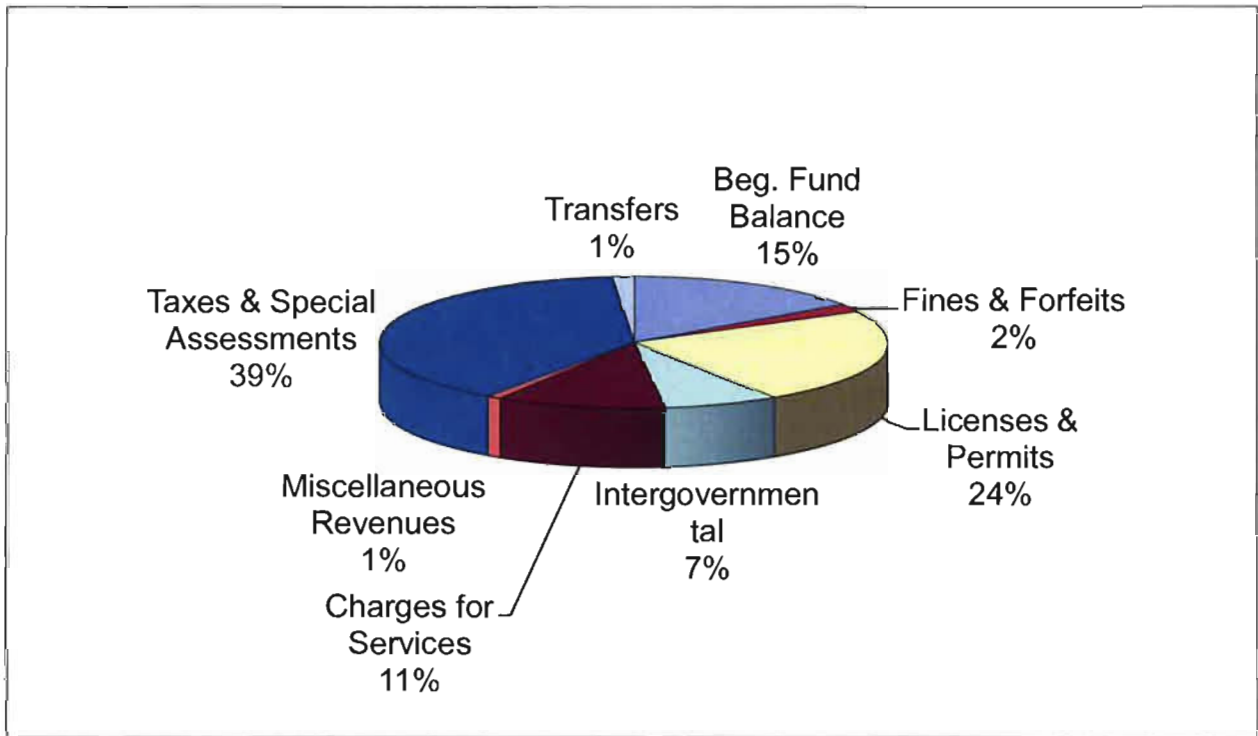
CITY OF PENDLETON

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 2019

Beg. Fund Balance	\$2,524,500
Fines & Forfeits	330,000
Licenses & Permits	3,897,050
Intergovernmental	1,208,400
Charges for Services	1,784,070
Miscellaneous Revenues	151,000
Taxes & Special Assessments	6,434,505
Transfers	233,240
Total Revenues	\$16,562,765

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

State Revenues to the General Fund includes the City's share of state-imposed cigarette and liquor taxes; state revenue sharing including marijuana tax; 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 Helen McCune building. 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**

FY19 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 FY19 is projected at \$2,524,500 based on a review of all revenues and expenditures for FY18 as of March 15, 2018.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 2.8%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$5,994,207. Collections on delinquent property taxes are estimated at \$155,000.

Actual FY16	Actual FY17	Budget FY18	Resources	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			Property Taxes			
\$5,172,702	\$5,323,983	\$5,687,070	Current Property Taxes	\$5,568,755	\$5,568,755	\$5,568,755
145,124	164,044	200,000	Delinquent Property Taxes	155,000	155,000	155,000
<u>\$5,317,826</u>	<u>\$5,488,027</u>	<u>\$5,887,070</u>	Total Property Taxes	<u>\$5,723,755</u>	<u>\$5,723,755</u>	<u>\$5,723,755</u>

Transient Room Tax (TRT) revenues are projected based on total collection of \$1,126,500 TRT revenues. The General Funds is expected to receive \$581,000 of the TRT and \$129,250 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$157,640 of the TRT and \$129,250 of the collected TPAC for FY19.

FY19 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			FRANCHISE FEES			
\$277,817	\$289,508	\$310,000	Cascade Natural Gas	\$315,000	\$315,000	\$315,000
1,140,168	1,163,074	1,155,000	Pacific Power	1,262,000	1,262,000	1,262,000
46,972	43,964	46,000	Century Link	37,000	37,000	37,000
94,182	122,242	130,000	Charter Comm.	130,000	130,000	130,000
243,636	245,933	245,000	Pendleton Sanitary Service	258,000	258,000	258,000
4,598	5,557	5,000	Umatilla Electric Co-op	5,600	5,600	5,600
37,927	38,830	50,000	Other Franchise payments	50,000	50,000	50,000
585,541	617,258	711,830	City of Pendleton Utilities	702,000	702,000	702,000
<u>\$2,430,841</u>	<u>\$2,526,366</u>	<u>\$2,652,830</u>	Total Franchise Fees	<u>\$2,759,600</u>	<u>\$2,759,600</u>	<u>\$2,759,600</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY19 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
RECREATION FEES						
\$7,146	\$6,957	\$7,500	Adult Sports	\$9,500	\$9,500	\$9,500
13,482	10,672	12,000	Gymnastic Programs	12,000	12,000	12,000
8,846	9,553	8,000	Parks Reservations	8,000	8,000	8,000
21,040	16,395	15,000	Swimming Pool - Lessons	15,000	15,000	15,000
79,722	62,122	69,000	Swimming Pool - Season Passes	71,000	71,000	71,000
117,333	129,228	135,000	Swimming Pool - Gen Admin	141,000	141,000	141,000
57,965	53,897	70,000	Swimming Pool - Concessions	72,000	72,000	72,000
12,553	3,305	9,000	Swimming Pool - Private Parties	9,000	9,000	9,000
5,650	11,418	4,500	Swimming Pool - Other	6,000	6,000	6,000
61,684	57,470	60,000	Other Recreation Programs	60,000	60,000	60,000
5,110	6,744	5,500	Ice Skating Rink	7,000	7,000	7,000
2,540	1,964	2,500	Recreation Concessions	2,500	2,500	2,500
12,771	11,537	15,000	Recreation Sponsorships	12,000	12,000	12,000
\$405,842	\$381,260	\$413,000	Total Recreation Fees	\$425,000	\$425,000	\$425,000

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 \$473,000, are again proposed as a General Fund resource. State revenues for FY19 also include \$34,000 for the highway exchange maintenance contract. \$38,000 is expected from State park grants and \$13,000 for a wetlands inventory report.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
STATE/FEDERAL REVENUES						
\$22,127	\$21,435	\$20,250	Cigarette Tax	\$20,400	\$20,400	\$20,400
241,263	258,488	261,000	Liquor Tax	300,000	300,000	300,000
0	0	0	9-1-1 Telephone Tax	0	0	0
154,088	169,103	173,000	State Revenue Sharing	473,000	473,000	473,000
0	3,790	0	ODOT Grants	0	0	0
0	0	0	Drug Task Force Grant	0	0	0
4,134	19,060	61,400	State IFA Grant	0	0	0
234,685	0	406,900	Forest Fire Reimbursements	0	0	0
1,208	82,813	45,000	Park Grants	38,000	38,000	38,000
0	39,702	0	Oregon Energy Trust	0	0	0
0	0	0	DLCDC Grants	13,000	13,000	13,000
62,568	36,643	34,000	ODOT Exchange Contract	34,000	34,000	34,000
6,957	4,128	0	Police Grants	0	0	0
\$727,030	\$635,163	\$1,001,550	Total State Revenues	\$878,400	\$878,400	\$878,400

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY19 Projections of Revenues (con't)

The FY19 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
OTHER AGENCIES						
\$269,216	\$261,346	\$275,000	Rural Fire Districts	\$330,000	\$330,000	\$330,000
0	0	0	Other agencies	0	0	0
7,000	0	0	Umatilla County	0	0	0
<u>\$276,216</u>	<u>\$261,346</u>	<u>\$275,000</u>	Total Other Agencies	<u>\$330,000</u>	<u>\$330,000</u>	<u>\$330,000</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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
CHARGES FOR SERVICES						
\$12,000	\$0	\$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	114,370	Police OSP Building Rental	114,370	114,370	114,370
14,075	13,514	15,000	Land/Building Rental	2,000	2,000	2,000
12,342	13,880	12,000	McCune Gym Rental	13,000	13,000	13,000
18,483	15,282	13,000	Vert Rental	13,000	13,000	13,000
173,968	159,744	157,070	Total Other Chgs. for Serv.	145,070	145,070	145,070
3,103,649	3,022,731	3,300,000	Ambulance Fees	3,300,000	3,300,000	3,300,000
89,967	93,263	85,000	FireMed Memberships	85,000	85,000	85,000
-27,634	-22,812	-21,000	FireMed Adjustments	-21,000	-21,000	-21,000
-1,628,974	-1,712,543	-1,700,000	Write-Off Medicare/Welfare	-1,700,000	-1,700,000	-1,700,000
-147,040	-133,171	-30,000	Write-Off Collections	-30,000	-30,000	-30,000
0	0	0	Ambulance Standby	5,000	5,000	5,000
1,389,968	1,247,468	1,634,000	Total Ambulance Fees	1,639,000	1,639,000	1,639,000
<u>\$1,563,936</u>	<u>\$1,407,212</u>	<u>\$1,791,070</u>	Total Charges for Services	<u>\$1,784,070</u>	<u>\$1,784,070</u>	<u>\$1,784,070</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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
FINES AND FORFEITURES						
\$279,535	\$271,187	\$300,000	Court Fines	\$275,000	\$275,000	\$275,000
16	0	500	Court Fines-Bail	500	500	500
3,216	9,809	8,000	State Court Fines	8,000	8,000	8,000
1,006	214	1,000	Parking Fines	1,500	1,500	1,500
5,459	11,065	10,000	Collection Agency	5,000	5,000	5,000
50,604	51,480	55,000	Court Cost Recovery	40,000	40,000	40,000
<u>\$339,836</u>	<u>\$343,755</u>	<u>\$374,500</u>	Total City Fines	<u>\$330,000</u>	<u>\$330,000</u>	<u>\$330,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY19 Projections of Revenues (con't)

The majority of Building and Planning Fee revenue projections are based on known and potential but announced projects. Total revenues are estimated at \$474,650.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
BUILDING AND PLANNING						
\$65,796	\$64,337	\$70,000	Building Permits	\$165,000	\$165,000	\$165,000
66,830	45,977	30,000	Plan Review	170,000	170,000	170,000
10,938	18,101	20,000	Mechanical Permits	30,000	30,000	30,000
33,281	31,520	10,000	Electrical Permits	45,000	45,000	45,000
22,056	21,097	10,000	Plumbing Permits	30,000	30,000	30,000
5,120	2,839	11,800	Other Building Permits	8,500	8,500	8,500
12,384	14,207	10,000	Building Official Services	0	0	0
36,594	26,678	25,000	Other Agency Services	0	0	0
1,190	9,934	2,000	Conditional Uses	6,500	6,500	6,500
790	6,304	1,500	Variances	4,000	4,000	4,000
9,090	8,477	3,000	Partitions & Subdivisions	7,350	7,350	7,350
3,235	4,786	3,600	Other Planning Permits	8,300	8,300	8,300
\$267,304	\$254,256	\$196,900	Total Building & Planning	\$474,650	\$474,650	\$474,650

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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
0	150,000	0	Hart Remediation	0	0	0
4,193	4,786	4,000	Lien Search Fees	5,500	5,500	5,500
45,783	48,228	50,360	Donations	15,000	15,000	15,000
40,502	25,609	40,500	Miscellaneous	40,500	40,500	40,500
90,682	75,691	65,000	Reimbursement of Expense	65,000	65,000	65,000
26,780	34,602	20,000	Investment Income	25,000	25,000	25,000
\$207,940	\$338,917	\$179,860	Total Miscellaneous Revenues	\$151,000	\$151,000	\$151,000

Budgeted transfers proposed in FY19 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$208,240. Cemetery Trust interest is also transferred to provide maintenance funds for the cemetery.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$2,810,005	\$2,856,505	\$3,295,600	BEGINNING FUND BALANCE	\$2,524,500	\$2,524,500	\$2,524,500
			TAXES			
5,317,826	5,488,027	5,887,070	Property Taxes	5,723,755	5,723,755	5,723,755
650,328	629,364	661,000	TRT Taxes	710,750	710,750	710,750
5,968,154	6,117,391	6,548,070	TOTAL TAXES	6,434,505	6,434,505	6,434,505
			LICENSES AND PERMITS			
8,074	6,485	7,400	Dog Licenses	7,400	7,400	7,400
106,109	112,465	107,250	Business Licenses	117,100	117,100	117,100
2,430,841	2,526,366	2,652,830	Franchise Fees	2,759,600	2,759,600	2,759,600
252,999	224,755	186,800	Building Fees	448,500	448,500	448,500
14,305	29,501	10,100	Planning Fees	26,150	26,150	26,150
112,862	86,095	77,050	Cemetery Fees	93,800	93,800	93,800
405,843	381,260	413,000	Recreation Programs	425,000	425,000	425,000
16,380	12,372	28,530	Other Fees	19,500	19,500	19,500
3,347,413	3,379,299	3,482,960	TOTAL LICENSES & PERMITS	3,897,050	3,897,050	3,897,050
			INTERGOVERNMENTAL REVENUE			
727,030	635,163	1,026,550	State Revenue	878,400	878,400	878,400
276,216	261,346	275,000	Other Agencies	330,000	330,000	330,000
1,003,246	896,509	1,301,550	TOTAL INTERGOV'T REV.	1,208,400	1,208,400	1,208,400
1,563,936	1,407,212	1,791,070	CHARGES FOR SERVICES	1,784,070	1,784,070	1,784,070
339,836	343,756	374,500	FINES AND FORFEITURES	330,000	330,000	330,000
207,940	338,917	179,860	MISCELLANEOUS REVENUES	151,000	151,000	151,000
194,726	200,850	249,890	TRANSFERS	233,240	233,240	233,240
\$15,435,256	\$15,540,439	\$17,223,500	TOTAL FUND RESOURCES	\$16,562,765	\$16,562,765	\$16,562,765

**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.

FY19 Proposed Budget

The proposed budget for FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$105,474	\$112,012	\$125,500	Salaries and Wages	\$152,500	\$152,500	\$152,500
25,081	25,721	26,850	Insurance	15,900	15,900	15,900
10,170	11,103	17,900	Public Employees Retirement	23,090	23,090	23,090
(4,050)	(4,550)	(5,720)	less bond payment	(6,500)	(6,500)	(6,500)
7,329	7,850	9,260	Other Employer-paid Taxes	12,100	12,100	12,100
144,003	152,137	173,790	Total Personal Services	197,090	197,090	197,090
MATERIALS AND SERVICES						
150	0	4,000	Contract Services	4,000	4,000	4,000
58,122	78,005	80,000	Attorney's Fees	80,000	80,000	80,000
3,363	3,363	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
1,593	740	1,500	Jury Expenses	1,500	1,500	1,500
2,669	2,274	4,500	Postage	4,500	4,500	4,500
0	311	2,000	Travel and Training	2,000	2,000	2,000
6,663	5,901	10,320	Other Materials and Services	11,100	11,100	11,100
83,800	78,831	85,725	Central Services Charges	84,410	84,410	84,410
156,360	169,425	193,545	Total Materials and Services	193,010	193,010	193,010
0	13,675	13,540	CAPITAL OUTLAY	0	0	0
4,050	4,550	5,720	DEBT SERVICE - PERS	6,500	6,500	6,500
\$304,413	\$339,786	\$386,595	TOTAL MUNICIPAL COURT	\$396,600	\$396,600	\$396,600

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/2	1/2	1/2	Municipal Judge	1/2
1 1/2	1 1/2	1 1/2	Municipal Court Clerk	1 1/2
2	2	2	Total	2

**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 (CIRT), K-9, code enforcement, and lab-site safety services. The police department's priorities are the safety, security and education of the community.

FY19 Proposed Budget

The police department's FY19 budget is status quo. The increase in the personnel services line items are the result of higher pay and benefit costs. The most significant change(s) to the materials and services line items are due equipment replacement needs of the SWAT team, police department furniture and gun range repair. The proposed Capital Improvement Projects are intended to replace a 2009 Ford Expedition currently used by Code Enforcement and floor coverings in the police department itself.

<u>Actual</u> <u>FY16</u>	<u>Actual</u> <u>FY17</u>	<u>Budget</u> <u>FY18</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY19</u>	<u>Approved</u> <u>Budget</u> <u>FY19</u>	<u>Adopted</u> <u>Budget</u> <u>FY19</u>
			PERSONNEL SERVICES			
\$2,027,837	\$1,992,517	2,214,800	Salaries and Wages	2,354,500	2,354,500	2,354,500
391,685	416,380	413,665	Insurance	423,080	423,080	423,080
502,625	485,599	641,500	Public Employees Retirement	668,720	668,720	668,720
(155,715)	(158,420)	(148,540)	less PERS bond pymt	(186,070)	(186,070)	(186,070)
185,708	184,400	260,000	Other Employer-paid Taxes	271,690	271,690	271,690
2,952,138	2,920,476	3,381,425	Total Personal Services	3,531,920	3,531,920	3,531,920
			MATERIALS AND SERVICES			
20,275	21,669	21,000	Contract Services - Dogs	21,000	21,000	21,000
285,173	375,328	384,210	County Dispatch Service	314,000	314,000	314,000
41,476	42,271	51,000	Gasoline	51,000	51,000	51,000
18,608	19,670	20,000	Building Utilities	20,000	20,000	20,000
17,141	21,426	22,500	Telephone and Teletype	23,000	23,000	23,000
28,140	27,424	29,000	Equipment Maint. Supplies	30,000	30,000	30,000
5,013	3,858	15,000	Repairs and Maintenance	13,000	13,000	13,000
14,356	17,694	14,000	Uniforms and Cleaning	16,000	16,000	16,000
4,346	3,292	6,000	Crisis Response	8,000	8,000	8,000
14,997	13,377	15,000	Travel and Training	17,000	17,000	17,000
63,633	60,610	59,000	Other Materials and Services	68,000	68,000	68,000
514,130	419,710	470,885	Central Services Charges	480,010	480,010	480,010
1,027,288	1,026,327	1,107,595	Total Materials and Services	1,061,010	1,061,010	1,061,010
0	0	130,000	CAPITAL OUTLAY	40,000	40,000	40,000
151,994	158,420	148,540	DEBT SERVICE	186,070	186,070	186,070
\$4,131,420	\$4,105,223	\$4,767,560	Total Police Department	\$4,819,000	\$4,819,000	\$4,819,000

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

<u>Actual</u> <u>FY16</u>	<u>Actual</u> <u>FY17</u>	<u>Budget</u> <u>FY18</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY19</u>
1	1	1	Police Chief	1
1	2	2	Lieutenant/Police Manager	2
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
2	4	4	Corporal	4
2	2	2	Patrol Detective	2
10	8	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 1/2	Part-time FTE	1 1/2
27 1/4	28 1/4	29 1/2	Total	29 1/2

Capital

Code Vehicle	\$20,000
Carpet & Tile	<u>20,000</u>
Total	\$40,000

**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.

FY19 Proposed Budget

The FY19 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
2,267,019	2,241,818	\$2,615,600	Salaries and Wages	\$2,200,000	\$2,200,000	\$2,200,000
345,017	350,792	362,640	Insurance	366,105	366,105	366,105
436,680	426,397	538,320	Public Employees Retirement	639,500	639,500	639,500
-144,300	-146,310	(157,500)	less PERS bond pymt	(161,330)	(161,330)	(161,330)
203,603	203,189	243,000	Other Employer-paid Taxes	245,200	245,200	245,200
3,108,020	3,075,887	3,602,060	Total Personal Services	3,289,475	3,289,475	3,289,475
MATERIALS AND SERVICES						
142,680	109,629	111,000	Consultants	55,000	55,000	55,000
0	0	0	County Dispatch Service	75,615	75,615	75,615
26,469	30,109	26,000	Building Utilities	26,700	26,700	26,700
0	0	13,000	FireMed Campaign Expenses	100	100	100
31,755	30,301	42,000	Gasoline and Diesel	43,500	43,500	43,500
33,780	62,782	44,000	Medical Equipment and Supplies	50,000	50,000	50,000
12,699	25,499	33,400	Uniforms and Cleaning	33,000	33,000	33,000
59,271	53,814	62,000	Equipment Maint. Supplies	72,000	72,000	72,000
16,271	8,878	24,000	Building Materials	7,000	7,000	7,000
12,121	4,534	46,500	Personal Protective Equipment	35,000	35,000	35,000
24,622	59,724	91,300	Travel and Training	78,000	78,000	78,000
64,012	84,570	91,800	Other Materials and Services	96,400	96,400	96,400
365,730	330,510	307,340	Central Services Charges	365,680	365,680	365,680
789,409	800,350	892,340	Total Materials and Services	937,995	937,995	937,995
0	0	0	CAPITAL OUTLAY	0	0	0
144,300	146,310	157,500	DEBT SERVICE	161,330	161,330	161,330
\$4,041,729	\$4,022,547	\$4,651,900	TOTAL FIRE/AMB. DEPT.	\$4,388,800	\$4,388,800	\$4,388,800

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

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
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
3	3	3	Lieutenant	6
12	15	15	Fire Fighter/Paramedic	12
0	0	0	Fire Fighter 8 hr	0
3	0	0	Paramedic	0
1	1	1	Office Specialist III	1
7/10	7/10	6 1/3	Part-Time/Reserves FTE	6 1/3
24 7/10	24 7/10	30 32/97	Total	30 32/97

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.

FY19 Proposed Budget

The proposed budget for FY19 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONAL SERVICES						
\$422,016	\$338,044	\$471,630	Salaries and Wages	\$493,500	\$493,500	\$493,500
87,529	63,456	100,200	Insurance	101,200	101,200	101,200
54,288	42,314	70,130	Public Employees Retirement	61,400	61,400	61,400
(25,320)	(24,650)	(18,530)	less PERS bond pymt	(16,030)	(16,030)	(16,030)
44,109	35,364	54,900	Other Employer-paid Taxes	46,300	46,300	46,300
582,622	454,529	678,330	Total Personal Services	686,370	686,370	686,370
MATERIALS AND SERVICES						
31,183	31,456	32,000	Electricity	33,000	33,000	33,000
14,972	19,209	18,000	Gasoline and Diesel	20,000	20,000	20,000
25,824	29,796	58,000	Repairs and Maintenance	58,000	58,000	58,000
5,594	5,010	4,500	Tools and Minor Equipment	10,000	10,000	10,000
19,813	29,846	22,000	Equipment Maint. Supplies	24,000	24,000	24,000
10,992	15,227	15,000	Horticultural Supplies	15,500	15,500	15,500
4,468	5,574	6,500	Janitorial Supplies	6,500	6,500	6,500
6,002	7,083	10,000	Irrigation Supplies	10,000	10,000	10,000
18,628	21,599	20,000	Operating Supplies	20,000	20,000	20,000
3,047	3,830	2,500	Travel and Training	5,000	5,000	5,000
28,998	31,243	62,460	Other Materials and Services	63,950	63,950	63,950
214,930	159,600	187,060	Central Services Charges	200,850	200,850	200,850
384,451	359,473	438,020	Total Materials and Services	466,800	466,800	466,800
0	0	179,500	CAPITAL OUTLAY	119,000	119,000	119,000
25,320	24,650	18,530	DEBT SERVICE -PERS	16,030	16,030	16,030
\$992,393	\$838,652	\$1,314,380	TOTAL PARKS DIVISION	\$1,288,200	\$1,288,200	\$1,288,200

Actual FY16	Actual FY17	Budget FY18	Position	Adopted Budget FY19
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	1	Special Projects Coordinator	1
1	2	2	Utility Worker III	1
2	0	0	Utility Worker II	0
3	5	5	Utility Worker I	5
1/3	1/3	1/3	Office Specialist 2	1/3
4 1/4	4 1/4	5	Part-time FTE's	4 1/2
11 81/89	12 81/89	13 33/50	Total	12 4/25

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.

FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$201,756	\$217,078	\$230,700	Salaries and Wages	\$234,800	\$234,800	\$234,800
40,594	43,732	39,600	Insurance	39,365	39,365	39,365
23,289	24,515	30,300	Public Employees Retirement	29,590	29,590	29,590
(6,570)	(7,400)	(9,800)	less PERS bond pymt	(7,400)	(7,400)	(7,400)
18,382	19,253	27,330	Other Employer-paid Taxes	25,410	25,410	25,410
277,451	297,179	318,130	Total Personal Services	321,765	321,765	321,765
MATERIALS AND SERVICES						
27,467	24,484	27,500	Contract Services	27,500	27,500	27,500
7,144	7,799	8,500	Electricity	8,500	8,500	8,500
2,838	3,828	4,000	Resale Merchandise	4,000	4,000	4,000
25,949	27,821	43,000	Recreation Programs	40,000	40,000	40,000
3,701	2,262	5,000	Repairs and Maintenance	5,000	5,000	5,000
567	265	1,500	Program Supplies	1,500	1,500	1,500
-50	0	0	Scholarship Awards	0	0	0
837	2,042	2,000	Travel and Training	2,200	2,200	2,200
31,465	28,859	29,000	Other Materials and Services	37,050	37,050	37,050
83,890	79,980	72,870	Central Services Charges	79,560	79,560	79,560
183,808	177,340	193,370	Total Materials and Services	205,310	205,310	205,310
6,570	7,400	9,800	DEBT SERVICE - PERS	7,400	7,400	7,400
\$467,829	\$481,919	\$521,300	TOTAL RECREATION DIVISION	\$534,475	\$534,475	\$534,475

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2	1
2/3	2/3	2/3	Parks & Recreation Supervisor	2/3
0	0	0	Recreation Supervisor 1	0
1/3	1/3	1/3	Office Specialist 2	1/3
3 1/4	3 3/7	3 3/7	Part-time FTE's	3 3/7
5 15/26	5 34/45	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.

FY19 Proposed Budget

The proposed budget for FY19 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 and seasonal pool staff.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			PERSONNEL SERVICES			
\$159,698	\$156,485	\$165,900	Salaries and Wages	\$174,250	\$174,250	\$174,250
3,975	4,289	7,000	Insurance	6,740	6,740	6,740
5,165	5,204	8,300	Public Employees Retirement	8,300	8,300	8,300
(2,570)	(2,880)	(2,350)	less PERS bond pymt	(2,220)	(2,220)	(2,220)
14,878	15,060	19,715	Other Employer-paid Taxes	19,260	19,260	19,260
\$181,146	\$178,158	\$198,565	Total Personal Services	\$206,330	\$206,330	\$206,330
			MATERIALS AND SERVICES			
18,505	20,453	22,500	Electricity	23,000	23,000	23,000
39,093	34,407	42,000	Natural Gas	30,000	30,000	30,000
42,017	39,771	48,000	Resale Merchandise	48,000	48,000	48,000
9,921	12,767	15,500	Repairs and Maintenance	15,500	15,500	15,500
11,797	17,796	20,000	Special Parks	20,000	20,000	20,000
2,947	7,485	4,000	Janitorial Supplies	4,500	4,500	4,500
45,796	45,554	42,000	Swimming Pool Supplies	42,000	42,000	42,000
22,138	7,233	14,000	Tools & Minor Equipment	18,000	18,000	18,000
6,653	11,440	16,850	Other Materials and Services	21,800	21,800	21,800
125,820	148,850	114,810	Central Services Charges	99,200	99,200	99,200
324,687	345,757	339,660	Total Materials and Services	322,000	322,000	322,000
0	0	63,325	CAPITAL OUTLAY	45,000	45,000	45,000
2,570	2,880	2,350	DEBT SERVICE - PERS	2,220	2,220	2,220
\$508,403	\$526,794	\$603,900	TOTAL AQUATIC CENTER DIVISION	\$575,550	\$575,550	\$575,550

Actual FY16	Actual FY17	Budget FY18	POSITION	Proposed Budget FY19
1/3	1/3	1/3	Parks & Recreation Supervisor	1/3
0	0	0	Recreation Supervisor 1	0
7	7	7	Part-Time FTE's	7
7 1/3	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

FY19 Proposed Budget

The FY19 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$88,984	\$93,386	\$103,100	Salaries and Wages	\$114,160	\$114,160	\$114,160
22,584	17,495	16,600	Insurance	22,390	22,390	22,390
15,887	13,392	18,390	Public Employees Retirement	15,170	15,170	15,170
(4,950)	(5,560)	(5,390)	less PERS bond pymt	(3,660)	(3,660)	(3,660)
7,846	7,683	11,640	Other Employer-paid Taxes	12,240	12,240	12,240
130,351	126,396	144,340	Total Personal Services	160,300	160,300	160,300
MATERIALS AND SERVICES						
40,605	32,092	28,000	Cemetery Supplies	28,000	28,000	28,000
1,441	2,744	3,000	Marketing	3,000	3,000	3,000
16,031	11,352	13,000	Equipment Maint. Supplies	13,000	13,000	13,000
1,043	7,307	7,000	Repair and Maintenance	6,000	6,000	6,000
8,126	8,051	10,000	Gasoline and Diesel	10,000	10,000	10,000
3,271	2,466	2,500	Irrigation Supplies	2,500	2,500	2,500
0	0	500	Travel and Training	1,000	1,000	1,000
21,968	26,272	23,820	Other Materials and Services	24,840	24,840	24,840
27,430	31,990	25,800	Central Services Charges	19,570	19,570	19,570
119,915	122,274	113,620	Total Materials and Services	107,910	107,910	107,910
0	0	0	CAPITAL OUTLAY	15,000	15,000	15,000
4,950	5,560	5,390	DEBT SERVICE	0	0	0
0	0	0	TRFR TO GENERAL FD - PERS	3,660	3,660	3,660
0	0	0	CONTINGENCY	0	0	0
\$255,215	\$254,230	\$263,350	TOTAL DIV EXPENDITURES	\$286,870	\$286,870	\$286,870

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	0	Utility Worker II	1
0	0	1	Utility Worker I	0
1/3	1/3	1/3	Office Specialist 2	1/3
7/10	7/10	7/10	Part-Time FTE	7/10
2 9/25	2 9/25	2 9/25	Total	2 9/25

See capital outlay description on page 23.

**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.

FY19 Proposed Budget

The Community Development Director/City Engineer oversees the work of the planner and the Planning Department. In addition to the planner, the proposed budget provides for most of the cost of the front office staff as listed, and part of the cost of the Community Development Director/City Engineer as the division supervisor. The budget includes \$13,000 in consultant fees for the wetland inventory related to the comprehensive plan update which is reimbursed by the State.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$125,275	\$124,989	\$145,240	Salaries and Wages	\$156,880	\$156,880	\$156,880
15,968	22,526	21,700	Insurance	28,300	28,300	28,300
19,143	23,826	23,800	Public Employees Retirement	25,050	25,050	25,050
(6,470)	(7,400)	(6,960)	less PERS bond pymt	(6,770)	(6,770)	(6,770)
17,158	9,749	12,310	Other Employer-paid Taxes	3,180	3,180	3,180
171,074	173,690	196,090	Total Personal Services	206,640	206,640	206,640
MATERIALS AND SERVICES						
4,761	2,946	3,500	Advertising/Legal Notices	3,500	3,500	3,500
5,500	0	0	Consultants	13,000	13,000	13,000
924	382	1,700	Recording & Legal	1,700	1,700	1,700
3,280	1,384	3,000	Postage	3,000	3,000	3,000
614	48	2,000	Travel and Training	2,000	2,000	2,000
5,740	4,930	7,350	Other Materials and Services	7,350	7,350	7,350
29,730	50,760	35,300	Central Services Charges	16,440	16,440	16,440
50,549	60,450	52,850	Total Materials and Services	46,990	46,990	46,990
0	0	0	CAPITAL OUTLAY	0	0	0
6,470	7,400	6,960	DEBT SERVICE - PERS	6,770	6,770	6,770
\$228,093	\$241,541	\$255,900	Total Planning	\$260,400	\$260,400	\$260,400

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
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	1/4	1/4	Clerical Aide	1/4
2 13/30	2 7/12	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.

FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$192,453	\$159,510	\$207,360	Salaries and Wages	\$256,400	\$256,400	\$256,400
34,594	24,359	36,400	Insurance	52,500	52,500	52,500
27,264	24,278	33,700	Public Employees Retirement	38,750	38,750	38,750
(10,670)	(12,350)	(9,520)	less PERS bond pymt	(10,940)	(10,940)	(10,940)
15,993	18,639	21,130	Other Employer-paid Taxes	27,570	27,570	27,570
259,635	214,436	289,070	Total Personal Services	364,280	364,280	364,280
MATERIALS AND SERVICES						
1,500	800	10,000	Contract Services	10,000	10,000	10,000
3,700	3,700	3,700	Equipment Rental	5,200	5,200	5,200
3,061	2,596	4,600	Travel and Training	4,600	4,600	4,600
8,135	10,584	11,280	Other Materials and Services	11,490	11,490	11,490
34,640	40,920	38,530	Central Services Charges	34,890	34,890	34,890
51,036	58,600	68,110	Total Materials and Services	66,180	66,180	66,180
CAPITAL OUTLAY						
0	0	0		0	0	0
10,670	12,350	9,520	DEBT SERVICE-PERS	10,940	10,940	10,940
\$321,341	\$285,386	\$366,700	Total Building	\$441,400	\$441,400	\$441,400

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
1	1	1 1/2	Building Inspector II	0
0	1	0	Building Inspector I	1 1/2
0	0	0	Permit Technician	1
0	0	1/4	Aide	1/4
4/25	1/4	0	Part-time FTE's	0
2 16/49	3 5/12	2 11/12	Total	3 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.

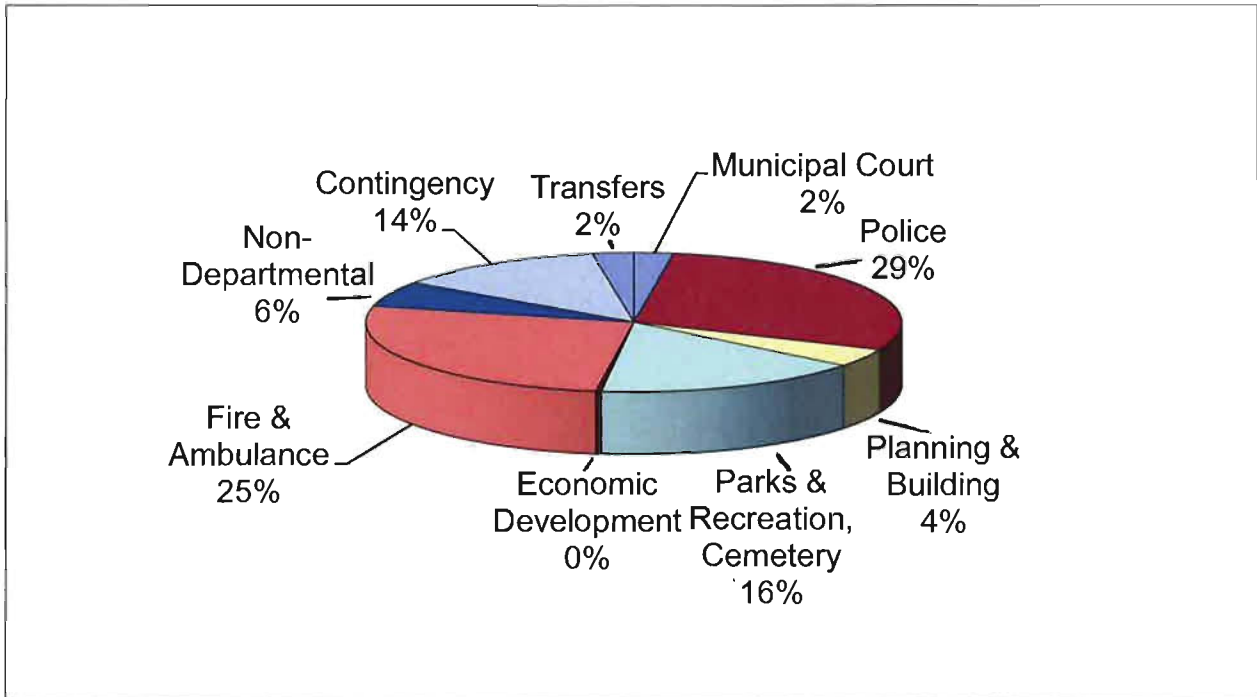
FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Consultants	\$0	\$0	\$0
15,630	11,181	15,000	Other Expense	15,000	15,000	15,000
1,974	2,753	3,500	Dues & Subscriptions	3,500	3,500	3,500
13,724	17,046	20,000	Marketing	20,000	20,000	20,000
10	0	3,760	Postage & Printing	3,760	3,760	3,760
538	585	500	Telephone	500	500	500
1,501	250	2,500	Office Supplies	2,500	2,500	2,500
5,137	4,807	6,500	Travel and Training	6,500	6,500	6,500
20,600	0	0	Commitments to Downtown	0	0	0
1,930	4,440	4,890	Central Service Charge	1,840	1,840	1,840
61,044	41,062	56,650	Total Materials and Services	53,600	53,600	53,600
0	0	0	CAPITAL OUTLAY	0	0	0
\$61,044	\$41,062	\$56,650	TOTAL ECONOMIC DEV. DEPT.	\$53,600	\$53,600	\$53,600

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2019

Municipal Court	\$396,600
Police	4,819,000
Planning & Building	701,800
Parks & Recreation, Cemetery	2,685,095
Economic Development	53,600
Fire & Ambulance	4,388,800
Non-Departmental	975,765
Contingency	2,131,855
Transfers	410,270
TOTAL	\$16,562,785

**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.

FY19 Proposed Budget

Proposed Materials and Services include \$60,000 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 FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$138,095	\$135,022	\$144,900	Chamber of Commerce TRT	\$157,640	\$157,640	\$157,640
123,629	126,197	126,500	Chamber of Commerce TPAC	129,250	129,250	129,250
58,333	31,345	50,000	Promotion - Arts	60,000	60,000	60,000
0	0	50,000	Consultants	50,000	50,000	50,000
2,500	0	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
5,912	0	1,500	Flower Baskets	1,500	1,500	1,500
0	19,060	70,000	Airport Hazardous Cleanup	10,000	10,000	10,000
2,975	2,895	4,000	Senior Center	4,000	4,000	4,000
25,739	44,242	38,000	Community Enhancement	25,000	25,000	25,000
0	18,000	1,000	Safety Equipment/Repairs	1,000	1,000	1,000
0	0	1,000	ADA Accessibility	1,000	1,000	1,000
0	0	0	RARE Program	22,000	22,000	22,000
15,657	8,391	6,000	Rental Expenses	6,000	6,000	6,000
12,832	17,685	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
20,310	19,166	12,100	Other Miscellaneous Exp.	39,600	39,600	39,600
470,982	487,003	587,500	Total Materials and Services	589,490	589,490	589,490
353,801	147,959	319,040	CAPITAL OUTLAY	110,000	110,000	110,000
256,431	262,136	295,000	DEBT SERVICE - PERS/USDA	276,275	276,275	276,275
			INTERFUND TRANSFERS			
22,500	22,500	22,500	City Transportation Prog. Fund	20,000	20,000	20,000
60,890	106,670	128,310	Library Fund - operating subsidy	105,270	105,270	105,270
0	0	34,930	TPAC Fund	0	0	0
5,000	5,000	115,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
52,000	121,100	0	Public Safety Equipment Fund	0	0	0
62,000	62,000	62,000	Econ. Dev. Support to Airport	60,000	60,000	60,000
25,000	45,895	390,000	Capital and Debt payment to Airport	70,000	70,000	70,000
0	0	0	Surveillance subsidy to Central Ser.	50,000	50,000	50,000
0	0	0	Street Repair subsidy	100,000	100,000	100,000
227,390	363,165	752,740	Total Interfund Transfers	410,270	410,270	410,270
0	0	1,925,485	CONTINGENCY	2,131,835	2,131,835	2,131,835
0	0	100,000	RESERVE FOR PERS	0	0	0
0	0	55,500	RESERVE FOR HART REMEDY	0	0	0
\$1,308,604	\$1,260,263	\$4,035,265	TOTAL NON-DEPARTMENTAL	\$3,517,870	\$3,517,870	\$3,517,870

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

Nondepartmental Capital Outlay:	
OSP Building Repairs	\$65,000
Vert Chair Anchoring	10,000
Vert Boiler Condensate Tank System	25,000
Vert Steam Pipe Repair	<u>10,000</u>
Total	<u>\$110,000</u>
Parks Capital:	
Storage Building	\$30,000
Playground Structures	\$29,000
Vehicle (2)	\$30,000
Skatepark Repairs	<u>30,000</u>
	\$119,000
Aquatic Capital:	
Paint	\$35,000
Deck Repairs	<u>10,000</u>
	\$45,000
Cemetery Capital:	
Mausoleum Paint and Patch	\$15,000



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 police, 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.

FY19 Projections of Revenues

\$1,121,940 is the projection for the gas tax apportionment (99%) from the State gas tax revenues; \$438,000 is the projection from the recently implemented Street Utility Maintenance Fee; \$75,000 is Umatilla County's annual contribution for 8th Street Bridge Project; and \$817,000 is the projection for the Federal Aid Urban (FAU) carry-over allocation. Beginning working capital outlay includes carry-over from previous years. \$100,000 transfer is from the General Fund for street preservation.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			BEGINNING WORKING CAPITAL			
\$753,609	\$913,437	\$621,145		\$307,000	\$307,000	\$307,000
			INTERGOVERNMENTAL REVENUES			
983,084	999,102	962,800	State Revenues - Gas Tax	1,211,940	1,211,940	1,211,940
0	17,310	886,325	State Revenues - Other	817,000	817,000	817,000
150,000	0	75,000	Other - Umatilla Co.	75,000	75,000	75,000
1,133,084	1,016,412	1,924,125	Total Intergov. Revenues	2,103,940	2,103,940	2,103,940
			CHARGES FOR SERVICES			
227,417	350,804	460,000	Street Utility Fee	438,000	438,000	438,000
4,400	0	0	Services to Outside Agencies	0	0	0
3,174	3,209	3,100	Land/Building Rental	3,200	3,200	3,200
193,449	191,811	326,685	Charges to Other Departments	333,240	333,240	333,240
428,440	545,824	789,785	Total Charges for Services	774,440	774,440	774,440
3,326	11,340	2,500	MISCELLANEOUS REVENUES	3,720	3,720	3,720
0	0	0	TRSFER FROM OTHER FUNDS	100,000	100,000	100,000
\$2,318,459	\$2,487,013	\$3,337,555	TOTAL FUND RESOURCES	\$3,289,100	\$3,289,100	\$3,289,100

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
			Public Works Superintendent	
1/2	1/2	1/2		1/2
1	1	1	Utility Worker III	1
0	0	1	Utility Worker II	0
3	3	3	Utility Worker I	4
1/2	1/2	1/2	Part-time Help	1/2
5	5	6	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.

FY19 Proposed Budget

The proposed budget for FY19 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 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 spring 2018, along with the development of a street utility master plan.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY16	FY17	FY18	EXPENDITURE CATEGORIES	FY19	FY19	FY19
			PERSONNEL SERVICES			
\$225,428	\$236,692	\$299,400	Salaries and Wages	\$308,850	\$308,850	\$308,850
40,219	43,976	60,250	Insurance	58,215	58,215	58,215
34,780	37,920	59,200	Public Employees Retirement	60,600	60,600	60,600
(13,750)	(15,580)	(17,370)	less PERS bond pymt	(16,170)	(16,170)	(16,170)
24,460	26,605	47,520	Other Employer-paid Taxes	48,454	48,454	48,454
311,137	329,612	449,000	Total Personal Services	459,949	459,949	459,949
			MATERIALS AND SERVICES			
182,813	192,890	190,000	Street Lights	195,000	195,000	195,000
14,719	2,483	50,000	Street Supplies	50,000	50,000	50,000
21,480	22,748	22,500	Electricity	22,750	22,750	22,750
79,800	81,800	97,500	Equipment Rental	100,700	100,700	100,700
15,374	39,859	60,000	Repairs and Maintenance	60,000	60,000	60,000
2,107	2,278	5,000	Travel and Training	5,000	5,000	5,000
40,757	49,143	60,000	Other Materials and Services	58,320	58,320	58,320
230,880	229,950	193,730	Central Services Charges	233,840	233,840	233,840
76,900	86,630	83,200	PW Admin & Fleet Charge	82,485	82,485	82,485
664,830	707,780	761,930	Total Materials and Services	808,095	808,095	808,095
415,305	983,801	1,787,755	CAPITAL OUTLAY	1,820,000	1,820,000	1,820,000
0	0	221,500	RESERVE	0	0	0
0	0	100,000	CONTINGENCY	184,886	184,886	184,886
13,750	15,580	17,370	TRANSFER TO GEN FUND - PERS	16,170	16,170	16,170
\$1,405,022	\$2,036,773	\$3,337,555	TOTAL FUND EXPENDITURES	\$3,289,100	\$3,289,100	\$3,289,100

Capital Outlay: \$1,820,000 consisting of: \$709,000 - Collector/arterial reconstruction, overlay, and crack sealing; \$550,000: residential streets (utility fee); \$250,000 consultant work; \$75,000 match for 8th Street Bridge; and \$236,000 Hill Meat area 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.

FY19 Projections of Revenues

FY19 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$200 income on investment.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$9,008	\$9,395	\$19,245	BEGINNING WORKING CAPITAL	\$4,450	\$4,450	\$4,450
INTERGOVERNMENTAL REVENUES						
9,920	10,092	9,700	State Revenues - Gas Tax	12,240	12,240	12,240
9,920	10,092	9,700	Total Intergov. Revenues	12,240	12,240	12,240
67	133	55	MISCELLANEOUS REVENUES	200	200	200
\$18,995	\$19,620	\$29,000	TOTAL FUND RESOURCES	\$16,890	\$16,890	\$16,890

**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.

FY19 Proposed Budget

The FY19 budget for Materials and Services proposes capital for River Parkway crack sealing.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$9,600	\$0	\$20,000	Street supplies	\$0	\$0	\$0
0	0	0	CAPITAL OUTLAY	16,890	16,890	16,890
0	0	9,000	UNAPPROPRIATED FUND BAL.	0	0	0
\$9,600	\$0	\$29,000	TOTAL FUND EXPENDITURES	\$16,890	\$16,890	\$16,890

Capital:

River Parkway Crack Sealing \$16,890

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY FUND**

Description of Revenue Sources

The majority of funding for Pendleton Public Library comes from the Umatilla County Special Library District. The District levies a tax rate of .3682 per \$1,000 of assessed value and distributes 80% of the funds to the 12 cities in the District that operate public libraries. The distribution is made based on a formula which relates funding for personnel, materials and Internet services to a population of 23,730 for Pendleton. The Library applies for an annual per capita grant for children's services from the Oregon State Library.

FY19 Projections of Revenues

Property tax revenues from the Library District are projected at \$454,080. This includes an additional \$2,529 will be received from the District as our share of wind farm revenue. Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,000.

Actual FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			RESOURCES			
			BEGINNING WORKING CAPITAL			
\$159,187	\$222,821	\$187,500		\$297,845	\$297,845	\$297,845
15,820	13,253	19,000	LICENSES AND PERMITS	20,000	20,000	20,000
			INTERGOVERNMENTAL REVENUES			
2,856	2,944	2,860	State Revenues - State Lib. Grants	3,000	3,000	3,000
0	0	0	Other Agencies	0	0	0
439,429	456,113	436,000	Other - Um. Co. Spec. Lib. Dist.	454,080	454,080	454,080
442,285	459,057	438,860	Total Intergov. Revenues	457,080	457,080	457,080
			MISCELLANEOUS REVENUES			
14,507	11,402	16,850	Library Donations	6,000	6,000	6,000
22,511	24,111	13,800	Friends of the Library	26,000	26,000	26,000
0	0	0	Miscellaneous Revenues	2,300	2,300	2,300
1,347	2,663	2,000	Investment Income	2,005	2,005	2,005
38,365	38,176	32,650	Total Miscellaneous Revenues	36,305	36,305	36,305
60,890	106,670	128,310	TRANSFER FROM General Fund	105,270	105,270	105,270
\$716,547	\$839,976	\$806,320	TOTAL FUND RESOURCES	\$916,500	\$916,500	\$916,500

Actual FY16	Actual FY17	Budget FY18	POSITION	Proposed Budget FY19
1	1	1	Library Director	1
1	1	1	Asst. Librarian	1
2 5/8	2 5/8	2 5/8	Library Asst II	2 5/8
2 1/8	2 1/8	2 1/8	Library Asst I	2 1/3
17/20	17/20	17/20	Library Aide Part-time	17/20
7 49/81	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.

FY19 Proposed Budget

The FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			PERSONNEL SERVICES			
\$279,912	\$289,294	\$311,700	Salaries and Wages	\$332,675	\$332,675	\$332,675
31,829	35,185	35,500	Insurance	53,625	53,625	53,625
42,825	49,793	60,670	Public Employees Retirement	63,440	63,440	63,440
(15,060)	(21,380)	(17,750)	less PERS bond pymt	(17,090)	(17,090)	(17,090)
21,109	21,900	25,500	Other Employer-paid Taxes	27,165	27,165	27,165
360,615	374,792	415,620	Total Personal Services	459,815	459,815	459,815
			MATERIALS AND SERVICES			
6,428	2,919	10,000	Library Books	10,000	10,000	10,000
1,392	124	500	Library Periodicals	700	700	700
573	0	1,000	Library Reference	0	0	0
0	7,344	0	Contract Services	0	0	0
1,131	2,076	3,000	Repairs & Maintenance	3,000	3,000	3,000
18,701	6,732	6,000	Office Supplies - Printing	6,000	6,000	6,000
1,301	320	2,000	Travel and Training	2,500	2,500	2,500
11,135	22,308	21,200	Other Materials and Services	23,500	23,500	23,500
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
60,890	106,670	128,310	Central Services Charges	105,270	105,270	105,270
118,051	164,993	188,510	Total Materials and Services	167,470	167,470	167,470
0	61,973	17,600	CAPITAL OUTLAY	0	0	0
0	0	1,000	DEBT SERVICE	0	0	0
15,060	21,380	17,750	TRANSFER TO GEN FUND- PERS	17,090	17,090	17,090
0	0	165,840	CONTINGENCY	272,125	272,125	272,125
\$493,726	\$623,138	\$806,320	TOTAL FUND EXPENDITURES	\$916,500	\$916,500	\$916,500

**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.

FY19 Projections of Revenues

Revenue projections for FY19 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 \$2,000. The permanent trust is expected to add \$100 for a total of \$2,100. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$73,278	\$82,570	\$88,300	BEGINNING WORKING CAPITAL	\$85,400	\$85,400	\$85,400
			MISCELLANEOUS REVENUES			
32,732	32,131	31,000	Donations	32,000	32,000	32,000
5,218	6,096	7,000	Investment Income	4,000	4,000	4,000
37,950	38,227	38,000	Total Miscellaneous Revenues	36,000	36,000	36,000
34	58	100	TRFR -LIBRARY PERM. TR	100	100	100
\$111,262	\$120,855	\$126,400	TOTAL FUND RESOURCES	\$121,500	\$121,500	\$121,500

**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.

FY19 Proposed Budget

The proposed expenditures for FY19 total \$50,000 for materials and services.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$28,692	\$31,024	\$32,000	Library Books - Donations	\$37,000	\$37,000	\$37,000
0	0	0	Library Books - Rental	0	0	0
0	0	0	Other Expense	8,000	8,000	8,000
0	4,482	4,000	Office Supplies & Repair	5,000	5,000	5,000
28,692	35,506	36,000	Total Materials and Services	50,000	50,000	50,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	89,400	Reserve for Library Fund	71,500	71,500	71,500
\$28,692	\$35,506	\$125,400	TOTAL FUND EXPENDITURES	\$121,500	\$121,500	\$121,500

**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.

FY19 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY19 program. Projections for the State of Oregon's Small Cities Program grant for FY19 include \$160,000 for the City's program. This grant requires a 46% percent match. 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 and is at \$63,000. City expects to be awarded two new grants, one for a deviated fixed route and one for a 22 passenger grant. The State of Oregon has passed a payroll tax and the City will start receiving some funds late in the spring designated as STIF. The budget also includes \$20,000 program subsidy/transfer from the General Fund.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Proposal Budget FY19	Adopted Budget FY19
\$375,580	\$512,736	\$50,000	BEGINNING WORKING CAPITAL	\$50,000	\$50,000	\$50,000
			CHARGES FOR SERVICES			
26,792	38,207	20,000	Farebox	20,000	20,000	20,000
			INTERGOVERNMENTAL REVENUES			
84,215	99,033	124,945	State Revenues - Sm. Cities/Rural	160,000	160,000	160,000
158,553	157,555	120,535	State Revenues - 5310	120,535	120,535	120,535
785	0	0	State Revenues - Discretionary	148,500	148,500	148,500
0	0	0	State Revenues - STIF	50,000	50,000	50,000
108,208	98,925	63,000	Other - Um. Co. Spec. Trans.	63,000	63,000	63,000
351,761	355,513	308,480	Total Intergov. Revenues	542,035	542,035	542,035
3,331	8,313	5,480	MISCELLANEOUS REVENUES	6,890	6,890	6,890
			TRANSFERS IN			
22,500	22,500	22,500	General Fund	20,000	20,000	20,000
0	0	0	Central Service Fund	0	0	0
\$779,964	\$937,269	\$406,460	TOTAL FUND RESOURCES	\$638,925	\$638,925	\$638,925

**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 \$2 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. Elite Transit Taxi Tickets cost the rider \$3.25 per one way ride. The program provides over 44,000 one way rides per year for Pendleton area residents.

FY19 Proposed Budget

The proposed budget for FY19 for the senior/disabled taxi voucher program budgets for approximately 25,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week. The program also provides for a driver to drive the wheelchair accessible bus for transportation of the seniors to the Senior Meal site five days a week and transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$128,000 for total program taxi tickets and \$165,000 for the various dial-a ride programs. The State is expected to award the City a grant to help provide a deviated fixed route service budgeted for \$160,000 this year and 85% funding on a \$90,000 22 passenger bus.

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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Proposal Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$104,278	\$120,544	\$165,000	Contract Serv. - Van Services	\$165,000	\$165,000	\$165,000
60,284	61,408	63,000	Contract Serv. - Taxi Tickets	63,000	63,000	63,000
14,207	13,649	15,000	Contract Serv. - Care Ride	15,000	15,000	15,000
56,172	64,047	82,625	Contract Serv. - Elite Taxi	50,000	50,000	50,000
0	0	0	Contract Serv. - Deviated Rt	160,000	160,000	160,000
0	0	0	Single Audit	3,000	3,000	3,000
0	0	7,000	Marketing	7,000	7,000	7,000
3,221	2,343	7,500	Repairs & Maintenance	7,500	7,500	7,500
938	92	5,000	Postage and Program Supplies	5,000	5,000	5,000
3,128	3,509	7,000	Other Expense	4,000	4,000	4,000
25,000	25,000	25,000	Direct Charge for Finance Services	25,000	25,000	25,000
267,228	290,592	377,125	Total Materials and Services	504,500	504,500	504,500
0	0	0	CAPITAL OUTLAY	100,000	100,000	100,000
0	0	29,335	CONTINGENCY	34,425	34,425	34,425
\$267,228	\$290,592	\$406,460	TOTAL FUND EXPENDITURES	\$638,925	\$638,925	\$638,925

Capital Outlay:

22 Passenger Bus and equipment	<u>\$100,000</u>
Total	<u>\$100,000</u>

**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.

FY19 Projections of Revenues

FY19 projects funding for a grant 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$2,639	\$2,653	\$2,600	BEGINNING FUND BALANCE	\$2,600	\$2,600	\$2,600
			INTERGOVERNMENTAL REVENUES			
			State Revenues -Ore. Com. Dev. Gr.	375,000	375,000	375,000
0	0	375,000	County Revenues	0	0	0
0	0	375,000	Total Intergovernmental Revenues	375,000	375,000	375,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
15	25	0	Investment Income	25	25	25
15	25	0	Total Miscellaneous Revenues	25	25	25
0	0	0	INTERFUND TRANSFERS	0	0	0
\$2,654	\$2,678	\$377,600	TOTAL FUND RESOURCES	\$377,625	\$377,625	\$377,625

**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.

FY19 Proposed Budget

FY19 projects funding for a grant 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$0	\$0	\$375,000	CDBG Program Expense	\$375,000	\$375,000	\$375,000
0	0	375,000	Total Materials and Services	375,000	375,000	375,000
0	0	1,000	DEBT SERVICE	1,000	1,000	1,000
0	0	1,600	RESERVE	1,625	1,625	1,625
\$0	\$0	\$377,600	TOTAL FUND EXPENDITURES	\$377,625	\$377,625	\$377,625

**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.

FY19 Projections of Revenues

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

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$403,554	\$422,865	\$557,000	BEGINNING WORKING CAPITAL	\$565,000	\$565,000	\$565,000
			MISCELLANEOUS REVENUES			
0	49,823	0	Sale of Land	0	0	0
0	169,568	0	HUD Rehab Loan Repayments	0	0	0
0	0	0	CDGB Loan Repayments	0	0	0
14,153	11,387	7,000	Woodstove Repayments	7,200	7,200	7,200
10,500	1,500	1,500	Solar Repayments	1,500	1,500	1,500
0	0	0	Loan Proceeds	0	0	0
0	0	50	Miscellaneous Revenues	100	100	100
2,350	5,047	3,000	Investment Income	7,000	7,000	7,000
27,003	237,325	11,550	Total Miscellaneous Revenues	15,800	15,800	15,800
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
\$430,557	\$660,190	\$568,550	TOTAL FUND RESOURCES	\$580,800	\$580,800	\$580,800

**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 air quality around the Pendleton city area.

FY19 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. Transfers out are reimbursements authorized by Council to due to the Sunridge lots sale agreement.

Actual FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$7,000	\$16,970	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
0	0	9,000	Solar Loans Residential	9,000	9,000	9,000
0	0	0	Solar Loans Business	0	0	0
0	0	0	Consultants	0	0	0
692	3,201	153,500	Other Expense	153,500	153,500	153,500
7,692	20,171	182,500	Total Materials and Services	182,500	182,500	182,500
0	81923	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO LID CONST. FD	150,000	150,000	150,000
0	0	0	TRANSFER TO SDC FD	75,000	75,000	75,000
0	0	0	CONTINGENCY	173,300	173,300	173,300
0	0	386,050	RESERVE	0	0	0
\$7,692	\$102,094	\$568,550	TOTAL FUND EXPENDITURES	\$580,800	\$580,800	\$580,800

**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.

FY19 Projections of Revenues

FY19 proposes sidewalk owner repayments to cover the assessments of \$4,500. There is no proposed sidewalk LID in this year's budget.

Actual FY16	Actual FY17	Budget FY17	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
(\$56,761)	(\$31,628)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	25,000	Inter-fund Proceeds	28,300	28,300	28,300
25,541	3,002	8,000	Assessment Principal & Interest	3,000	3,000	3,000
0	0	0	Miscellaneous Income	0	0	0
31	9	300	Investment Income	0	0	0
25,572	3,011	33,300	Total Miscellaneous Revenues	31,300	31,300	31,300
(\$31,189)	(\$28,617)	\$33,300	TOTAL FUND RESOURCES	\$31,300	\$31,300	\$31,300

**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.

FY19 Proposed Budget

The FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS & SERVICES			
\$0	\$0	\$300	Other Expenses	\$300	\$300	\$300
\$0	\$0	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
438	315	33,000	DEBT SERVICE	31,000	31,000	31,000
\$438	\$315	\$33,300	TOTAL FUND EXPENDITURES	\$31,300	\$31,300	\$31,300

**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.

FY19 Projection of Revenues

The total TRT received by the City is projected at \$1,126,600 this year. The PCC gets 48.375% of that total. Catering revenues for FY19 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
-\$49,075	\$83,289	\$184,000	BEGINNING WORKING CAPITAL	\$162,400	\$162,400	\$162,400
			TAXES			
489,465	466,549	500,500	Transient Room Taxes	545,000	545,000	545,000
0	0	0	TPAC	0	0	0
489,465	466,549	500,500	Total Taxes	545,000	545,000	545,000
			LICENSES AND PERMITS			
34,718	36,785	35,000	General Business License	35,000	35,000	35,000
16,910	15,380	15,000	Employee-based Bus. License	15,000	15,000	15,000
51,628	52,165	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
34,709	42,152	42,000	PCC Rental - Conventions	50,000	50,000	50,000
12,323	13,704	12,500	PCC Rental - Community	15,000	15,000	15,000
3288	0	500	PCC Rental - Other	500	500	500
3,601	4,975	3,750	PCC Rental - Equipment	4,200	4,200	4,200
1,490	5,763	6,000	PCC Parking Lot Rental	7,500	7,500	7,500
162,499	282,776	275,000	Catering/Concessions	300,000	300,000	300,000
217,910	349,370	339,750	Total Charges for Services	377,200	377,200	377,200
			MISCELLANEOUS REVENUES			
10,188	2,000	0	Donations	0	0	0
0	0	0	Interfund Loan Proceeds	0	0	0
0	0	15550	Other Miscellaneous Income	0	0	0
16,504	7,412	14,000	Reimbursement of Expense	14,000	14,000	14,000
3	704	0	Investment Income	0	0	0
26,695	10,116	29,550	Total Miscellaneous Revenues	14,000	14,000	14,000
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$736,623	\$961,489	\$1,103,800	TOTAL FUND RESOURCES	\$1,148,600	\$1,148,600	\$1,148,600

Capital Outlay:

HVAC	\$15,000
Roof	130,000
	<u>\$145,000</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).

FY19 Proposed Budget

The proposed FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$219,324	\$189,172	\$259,000	Salaries and Wages	\$254,500	\$254,500	\$254,500
29,166	31,073	52,200	Insurance	46,000	46,000	46,000
22,733	23,157	36,800	Public Employees Retirement	35,810	35,810	35,810
(6,710)	(7,610)	(10,760)	less PERS bond pymt	(9,370)	(9,370)	(9,370)
18,657	16,277	27,450	Other Employee Paid Taxes	25,900	25,900	25,900
283,170	252,069	364,690	Total Personal	352,840	352,840	352,840
MATERIALS AND SERVICES						
125,933	236,431	260,000	Contractual Serv. - Concessionaire	260,000	260,000	260,000
18,964	25,601	15,000	Contract Services	25,000	25,000	25,000
46,555	45,075	45,000	Electricity	45,000	45,000	45,000
15,986	18,037	17,000	Natural Gas	17,000	17,000	17,000
6,065	18,556	35,000	Marketing	35,000	35,000	35,000
13,370	15,407	67,855	Repairs and Maintenance	65,000	65,000	65,000
5,837	6,394	7,000	Janitorial Supplies	7,000	7,000	7,000
20,496	14,544	19,820	Event Supplies	20,000	20,000	20,000
24,651	20,212	30,700	Other Materials and Services	31,680	31,680	31,680
84,590	100,180	128,990	Central Services Charges	123,320	123,320	123,320
362,447	500,437	626,365	Total Materials and Services	629,000	629,000	629,000
0	0	32,800	CAPITAL OUTLAY	145,000	145,000	145,000
1,007	841	0	DEBT SERVICE	0	0	0
6,710	7,610	10,760	TRANSFER TO-Gen Fd -PERS	9,370	9,370	9,370
0	0	25,300	TRANSFER TO-TPAC FD	0	0	0
0	0	43,885	CONTINGENCY	12,390	12,390	12,390
\$653,334	\$760,956	\$1,103,800	TOTAL FUND EXPENDITURES	\$1,148,600	\$1,148,600	\$1,148,600

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/2	1/3	1	Convention Manager	1
2	2	2	Utility Worker II	1
0	0	0	Utility Worker I	1
1	1	1	Office Specialist III	1
1 11/25	1 1/2	1 1/3	Part-Time FTE's	1 1/3
4 47/50	4 5/6	5 1/3		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.

FY19 Projections of Revenues

The TPAC projected for FY19 is \$105,750. 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$218,998	\$217,646	\$96,600	BEGINNING FUND BALANCE	\$2,600	\$2,600	\$2,600
103,466	103,252	103,500	TAXES - TPAC	105,750	105,750	105,750
			MISCELLANEOUS REVENUES			
10,000	0		Donations			
0	0	0	Loan Dollars	0	0	0
1,165	1,213	1,000	Investment Income	10,000	10,000	10,000
11,165	1,213	1,000	Total Miscellaneous Revenues	10,000	10,000	10,000
			TRANSFER FROM OTHER			
0	0	60,230	FDS	0	0	0
\$333,629	\$322,111	\$261,330	TOTAL FUND RESOURCES	\$118,350	\$118,350	\$118,350

**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.

FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
40,749	177,780	185,000	CAPITAL OUTLAY	43,000	43,000	43,000
75,234	75,235	76,330	DEBT SERVICE	75,350	75,350	75,350
0	0	0	RESERVE FOR TPAC	0	0	0
\$115,983	\$253,015	\$261,330	TOTAL EXPENDITURES	\$118,350	\$118,350	\$118,350

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

Total **\$1,034,434**

Capital Outlay FY17-19

Roof Replacement FY17	\$190,000
Roof Replacement FY18	\$124,000
Cross over Bridge FY19	\$6,000
Event Plugs Main Hall FY19	7,000
3 Small GP HVAC FY19	30,000
Total	\$43,000

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

Description of Revenue Sources

Funding sources for the Police Interagency Special Revolving Fund are grants and/or drug proceeds seized/forfeited as the consequence of successful narcotics investigations.

FY19 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$76,614	\$132,350	\$173,500	BEGINNING FUND BALANCE	\$132,000	\$132,000	\$132,000
142,526	126,670	125,000	INTERGOVERNMENTAL	130,000	130,000	130,000
4,800	4,800	4,800	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
MISCELLANEOUS REVENUES						
56,745	49,108	0	Asset Forfeitures - BENT	0	0	0
311	1,465	100	Restitution - BENT	400	400	400
0	550	0	Miscellaneous	0	0	0
797	2,149	500	Investment Income	1,000	1,000	1,000
57,853	53,272	600	Total Miscellaneous Revenues	1,400	1,400	1,400
\$281,793	\$317,092	\$303,900	TOTAL FUND REVENUES	\$268,200	\$268,200	\$268,200

**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.

FY19 Proposed Budget

The proposed FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$134,960	\$146,027	\$130,000	HIDTA Expense	\$130,000	\$130,000	\$130,000
0	4,505	8,000	Marijuana Eradication	0	0	0
0	0	20,000	Organized Crime Enforcement			
14,484	8,182	118,900	Grant	10,000	10,000	10,000
149,444	158,714	276,900	Other Materials & Services	101,200	101,200	101,200
			Total Materials and Services	241,200	241,200	241,200
0	0	27,000	CAPITAL OUTLAY	27,000	27,000	27,000
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$149,444	\$158,714	\$303,900	TOTAL FUND EXPENDITURES	\$268,200	\$268,200	\$268,200

**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.

FY19 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 FY19.

Water, sewer, and storm system development fees, if implemented in FY19, 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. Transfer from Community Development Fund is for sale of city-owned properties in which Transportation SDCs were waived with the sale of the land.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$878,024	\$910,065	\$760,000	BEGINNING FUND BALANCE	\$1,052,000	\$1,052,000	\$1,052,000
LICENSES AND PERMITS						
34,724	49,297	75,000	Traffic Impact Fees	50,000	50,000	50,000
7,129	7,919	7,000	Assessment Payments	0	0	0
41,853	57,216	82,000	Total Licenses and Permits	50,000	50,000	50,000
MISCELLANEOUS REVENUES						
0	0	0	Reimbursement of Expense	0	0	0
7,293	9,092	4,000	Investment Income	1,000	1,000	1,000
7,293	9,092	4,000	Total Miscellaneous Revenues	1,000	1,000	1,000
TRANSFERS						
0	0	0	From Community Dev Fund	75,000	75,000	75,000
\$927,170	\$976,373	\$846,000	TOTAL FUND RESOURCES	\$1,178,000	\$1,178,000	\$1,178,000

**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 maybe phased in the future, along with formation of a storm utility fund.

FY19 Proposed Budget

The FY19 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. FY19 capital outlay includes obligations for local match to the 8th Street Bridge Project and Exit 209 Interchange Area Management Plan Project – Northside Improvements – Plans, Survey, and Estimate work.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$17,105	\$13,106	\$846,000	CAPITAL OUTLAY	\$430,700	\$430,700	\$430,700
0	0	0	DEBT SERVICE	0	0	0
0	0	0	CONTINGENCY	100,000	100,000	100,000
0	0	0	RESERVE FOR FUTURE DEV	647,300	647,300	647,300
\$17,105	\$13,106	\$846,000	TOTAL FUND EXPENDITURES	\$1,178,000	\$1,178,000	\$1,178,000

Capital Outlay based on Transportation System Plan:

8th Street Bridge Project & Exit 209 IAMP local match needs: \$430,700

**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.

FY19 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 FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			RESOURCES			
\$26,384	\$31,572	\$44,750	BEGINNING FUND BALANCE	\$38,000	\$38,000	\$38,000
			MISCELLANEOUS REVENUES			
25	9252.83	0	Sale of Equipment	0	0	0
162	335	150	Investment Income	500	500	500
187	9,588	150	Total Miscellaneous Revenues	500	500	500
			TRANSFERS			
5,000	5,000	115,000	From General Fund	5,000	5,000	5,000
0	0	0	From Central Services - Facilities	0	0	0
5,000	5,000	115,000	Total Transfers	5,000	5,000	5,000
\$31,571	\$46,159	\$159,900	TOTAL FUND RESOURCES	\$43,500	\$43,500	\$43,500

**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.

FY19 Proposed Budget

The proposed FY19 budget for the Parks Equipment Capital Reserve Fund has \$43,500 in Capital Outlay budgeted. Purchases may include a used forklift, utility van, pickup trucks or other turf equipment depending on the need.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$23,700	\$131,000	CAPITAL OUTLAY	\$43,500	\$43,500	\$43,500
0	0	28,900	RESERVE FOR EQUIP. REPL.	0	0	0
\$0	\$23,700	\$159,900	TOTAL FUND EXPENDITURES	\$43,500	\$43,500	\$43,500

Proposed Capital Outlay:

2 Vehicles	<u>\$43,500</u>
	\$43,500

**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.

FY19 Projections of Revenues

The proposed FY 19 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$15,083	\$215,749	\$152,000	BEGINNING FUND BALANCE	\$164,000	\$164,000	\$164,000
			LICENSES AND PERMITS			
175,050	187,887	172,000	Public Safety Replacement Fee	170,000	170,000	170,000
175,050	187,887	172,000	Total Licenses and Permits	170,000	170,000	170,000
0	0	450,000	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	3,800	0	Sale of Equipment/Building	240,000	240,000	240,000
410	1,119	500	Investment Income	500	500	500
410	4,919	500	Total Miscellaneous Revenues	240,500	240,500	240,500
52,000	121,100	0	TRANSFER FROM GENERAL FUND	0	0	0
\$242,543	\$529,655	\$774,500	TOTAL FUND RESOURCES	\$574,500	\$574,500	\$574,500

**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.

FY19 Proposed Budget

FY19 replacement needs are listed below.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$26,790	\$463,090	\$737,000	CAPITAL OUTLAY	\$554,000	\$554,000	\$554,000
3	3	500	DEBT SERVICE	0	0	0
0	0	0	Trfrs to Airport Fd for Station	0	0	0
0	0	37,000	RESERVE FOR EQUIP. REPL.	20,500	20,500	20,500
\$26,793	\$463,093	\$774,500	TOTAL FUND EXPENDITURES	\$574,500	\$574,500	\$574,500

Capital Outlay:

Patrol Car Replacement (2)	\$54,000
Fire Engine	<u>500,000</u>
Total	\$554,000

**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.

FY19 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 FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$110,565	\$116,965	\$122,500	BEGINNING WORKING CAPITAL	\$95,600	\$95,600	\$95,600
			LICENSES AND PERMITS			
2,973	1,894	3,000	Future Park Dev. Build. Fees	3,000	3,000	3,000
2,973	1,894	3,000	Total Licenses and Permits	3,000	3,000	3,000
			MISCELLANEOUS REVENUES			
2,791	5,300	2,500	Donations and Grants	2,000	2,000	2,000
635	1,140	500	Investment Income	800	800	800
3,426	6,440	3,000	Total Miscellaneous Revenues	2,800	2,800	2,800
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$116,964	\$125,299	\$128,500	TOTAL FUND RESOURCES	\$101,400	\$101,400	\$101,400

**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.

FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY18	Approved Budget FY18	Adopted Budget FY18
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	58,000	CAPITAL OUTLAY	30,000	30,000	30,000
			OTHER			
0	0	70,500	Reserve for Future Development	71,400	71,400	71,400
\$0	\$0	\$128,500	TOTAL FUND EXPENDITURES	\$101,400	\$101,400	\$101,400

Capital Outlay:
Undetermined Outlay \$30,000

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

Description of Revenue Sources

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

FY19 Projections of Revenues

There are no budgeted revenues for this fund for FY19 besides the beginning fund balance and interest due to capital expenses being added to monthly/annual dispatch costs paid to Umatilla County.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$76,893	\$81,046	\$82,000	BEGINNING FUND BALANCE	\$83,000	\$83,000	\$83,000
60,000	0		CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
400	775		Investment Income	1,000	1,000	1,000
400	775	0	Total Miscellaneous Revenues	1,000	1,000	1,000
\$137,293	\$81,821	\$82,000	TOTAL FUND RESOURCES	\$84,000	\$84,000	\$84,000

**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.

FY19 Proposed Budget

The FY19 budget for the City/County Public Safety Fund has become a placeholder only.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$56,247	\$0	\$82,000	MATERIALS & SVCS	\$84,000	\$84,000	\$84,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO GENERAL FD	0	0	0
0	0	0	RESERVE FOR EQUIP.	0	0	0
\$56,247	\$0	\$82,000	TOTAL FUND EXPENDITURES	\$84,000	\$84,000	\$84,000

**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.

FY19 Projections of Revenues

Revenue projections for FY19 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$125 this year.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$20,297	\$20,311	\$20,300	BEGINNING WORKING CAPITAL	\$20,350	\$20,350	\$20,350
			MISCELLANEOUS REVENUES			
113	194	100	Investment Income	125	125	125
113	194	100	Total Miscellaneous Revenues	125	125	125
0	0	0	TRFR -Cemetery Fund	0	0	0
\$20,410	\$20,505	\$20,400	TOTAL FUND RESOURCES	\$20,475	\$20,475	\$20,475

**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.

FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
100	156	\$200	Flower & Related Expenses	\$275	\$275	\$275
100	156	200	Total Materials and Services	275	275	275
		20,200	RESERVE	20,200	20,200	20,200
\$100	\$156	\$20,400	TOTAL FUND EXPENDITURES	\$20,475	\$20,475	\$20,475



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 Fire Capital Construction 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.

FY19 Projections of Revenues

The Fire Construction Bond was approved by the voters in May 2017, this fund collects property tax for the payment of the debt. There are no other General Obligation Bonds at this time.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$18,213	\$16,251	\$4,115	BEGINNING FUND BALANCE	\$35,000	\$35,000	\$35,000
			TAXES			
225,813	0	584,237	Current Property Taxes	533,050	533,050	533,050
10,475	9,447	2,000	Delinquent Property Taxes	2,000	2,000	2,000
236,288	9,447	586,237	Total Taxes	535,050	535,050	535,050
			MISCELLANEOUS REVENUES			
374	194	100	Investment Income	500	500	500
374	194	100	Total Miscellaneous Revenues	500	500	500
\$254,875	\$25,892	\$590,452	TOTAL FUND RESOURCES	\$570,550	\$570,550	\$570,550

**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.

FY19 Proposed Budget

The following proposed budget is for the Fire Construction Bond approved in the May 2017 election. This fund will pay the debt service on the bond annually.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
DEBT SERVICE						
\$0	\$0	\$245,000	Principal - Series 2017 Fire Bond	\$245,000	\$245,000	\$245,000
0	0	345,452	Interest - Series 2017 Fire Bond Due dates on 7/1 and 1/1	325,550	325,550	325,550
230,000	0	0	Principal - Series 2005 Refunding	0	0	0
8,625	0	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
238,625	0	590,452	Total Debt Service	570,550	570,550	570,550
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$238,625	\$0	\$590,452	TOTAL FUND EXPENDITURES	\$570,550	\$570,550	\$570,550

**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 for the approved bond measure passed by voters in May 2017.

**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.

FY19 Projections of Revenues

FY19 revenue projections include un-bonded assessment payments for \$10,000 and interest. External bank loan proceeds would be obtained if a LID project was approved by the Council. The transfer in was authorized by Council in connection to the Sunridge LID lots sales agreement.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
(\$169,545)	(\$197,153)	(\$135,000)	BEGINNING FUND BALANCE	\$576,200	\$576,200	\$576,200
			SPECIAL ASSESSMENTS			
150,495	946,449	109,100	Principal & Interest	10,000	10,000	10,000
			MISCELLANEOUS REVENUES			
0	0	250,000	External Bank Loan Proceeds	250,000	250,000	250,000
0	0	354,500	Interfund Loan Proceeds	0	0	0
10	1,261	0	Miscellaneous Income/Sale of Land	30,000	30,000	30,000
			TRANSFER from COMMUNITY DEV FD			
0	0	0		150,000	150,000	150,000
(\$19,040)	\$750,557	\$578,600	TOTAL FUND RESOURCES	\$1,016,200	\$1,016,200	\$1,016,200

**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.

FY19 Proposed Budget

The proposed budget for FY19 includes \$250,000 for undetermined projects. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects. Budgeted into Debt Service is a prepayment on the Sunridge loan to a local institution for \$275,000 dependent on lots sold at Sunridge Estate over the fiscal year.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$500	MATERIALS AND SERVICES	\$250	\$250	\$250
0	0	250,000	CAPITAL OUTLAY	250,000	250,000	250,000
178,113	161,524	328,100	DEBT SERVICE	547,120	547,120	547,120
0	0	0	CONTINGENCY	218,830	218,830	218,830
\$178,113	\$161,524	\$578,600	TOTAL FUND EXPENDITURES	\$1,016,200	\$1,016,200	\$1,016,200

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.

FY19 Projections of Revenues

Remaining available revenues are planned to be expended by December 2019.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$13,518	\$13,594	\$13,600	BEGIN FUND BALANCE	\$13,750	\$13,750	\$13,750
0	0	880,000	INTERGOVERNMENTAL REV.	330,000	330,000	330,000
76	130	0	MISCELLANEOUS REVENUES	100	100	100
\$13,594	\$13,724	\$893,600	TOTAL FUND RESOURCES	\$343,850	\$343,850	\$343,850

**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.

FY19 Proposed Budget

FY19 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 road work associated to airport industrial area development in the first half of FY19. This fund will sunset in FY19 upon expenditure of remaining funds.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURES CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	893,500	CAPITAL OUTLAY	343,750	343,750	343,750
0	0	100	DEBT SERVICE	100	100	100
\$0	\$0	\$893,600	TOTAL FUND EXPENDITURES	\$343,850	\$343,850	\$343,850

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

Description of Revenue Sources

The City of Pendleton voters approved a bond measure to finance a new fire station at the old St. Anthony’s hospital site. This bond measure provides for the purchase of the location, construction of the building, additional fire equipment and furnishing for the new building.

FY19 Projections of Revenues

The bond was sold and the proceeds are held in this fund.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	BEGIN FUND BALANCE	\$9,095,000	\$9,095,000	\$9,095,000
			MISCELLANEOUS REVENUES			
0	0	10,000,000	Bond Proceeds	0	0	0
0	0	10,000	Investment Income	50,000	50,000	50,000
\$0	\$0	10,010,000	TOTAL FUND RESOURCES	9,145,000	9,145,000	9,145,000

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

Description of Current Services

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

FY19 Proposed Budget

The proceeds of the bonds provide for the purchase, construction and furnishing of the building and equipment.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURES CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$70,000	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	9,940,000	CAPITAL OUTLAY	9,145,000	9,145,000	9,145,000
\$0	\$0	\$10,010,000	TOTAL FUND EXPENDITURES	\$9,145,000	\$9,145,000	\$9,145,000

Capital Outlay:

Land	\$365,000
Building	7,558,000
Office Equipment	182,000
Rolling Equipment	640,000
Street Improvements	400,000
	<u>\$9,145,000</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.

FY19 Projections of Revenues

Revenue projections for FY19 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$6,090	\$6,090	\$6,110	BEGINNING FUND BALANCE	\$6,090	\$6,090	\$6,090
			MISCELLANEOUS REVENUES			
34	58	100	Investment Income	100	100	100
34	58	100	Total Miscellaneous Revenues	100	100	100
\$6,124	\$6,148	\$6,210	TOTAL FUND RESOURCES	\$6,190	\$6,190	\$6,190

**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.

FY19 Proposed Budget

The proposed expenditure for FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
34	58	100	TRF to LIBRARY SPECIAL TR	100	100	100
0	0	6,110	Unappropriated Fund Balance	6,090	6,090	6,090
			TOTAL FUND			
\$34	\$58	\$6,210	EXPENDITURES	\$6,190	\$6,190	\$6,190

**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.

FY19 Projections of Revenues

Revenue projections for FY19 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$749,422	\$744,885	\$746,000	BEGINNING FUND BALANCE	\$784,000	\$784,000	\$784,000
			LICENSES AND PERMITS			
2,818	1,589	2,850	Sale of Graves	2,000	2,000	2,000
0	0	0	Sale of Crypts	0	0	0
153	105	150	Sale of Niches	150	150	150
2,971	1,694	3,000	Total Licenses and Permits	2,150	2,150	2,150
			MISCELLANEOUS REVENUES			
3,827	44,015	25,000	Investment Income	25,000	25,000	25,000
3,827	44,015	25,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$756,220	\$790,594	\$774,000	TOTAL FUND RESOURCES	\$811,150	\$811,150	\$811,150

**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.

FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			OTHER			
\$11,336	\$8,050	\$25,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
11,336	8,050	25,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	749,000	Unappropriated Fund Balance	786,150	786,150	786,150
\$11,336	\$8,050	\$774,000	TOTAL FUND EXPENDITURES	\$811,150	\$811,150	\$811,150



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.

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.

FY19 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 - \$8,500,000 is projected to be borrowed in FY19.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$781,261	\$1,224,775	\$1,650,970	BEGINNING WORKING CAPITAL	\$286,800	\$286,800	\$286,800
			INTERGOVERNMENTAL			
150,000	0	5,000,000	State of Oregon - IFA	8,500,000	8,500,000	8,500,000
0	0	0	State of Oregon - SPW Loan	0	0	0
0	0	0	State of Oregon - Other Agency	0	0	0
150,000	0	5,000,000	Total Intergovernmental	8,500,000	8,500,000	8,500,000
			CHARGES FOR SERVICES			
4,333,092	4,391,915	5,277,500	Water Consumers	5,120,000	5,120,000	5,120,000
9,015	9,987	10,000	Fire Protection Fee Collection	10,000	10,000	10,000
10,596	13,775	7,500	Water Meter in/out	7,500	7,500	7,500
45,345	32,627	25,000	New Services	30,000	30,000	30,000
1,947	1,944	4,530	Services to Outside Agencies	2,750	2,750	2,750
18,070	17,651	30,000	Land Rental	30,000	30,000	30,000
17,496	27,841	15,000	Charges to Other Departments	20,000	20,000	20,000
4,435,561	4,495,740	5,369,530	Total Charges for Services	5,220,250	5,220,250	5,220,250
			MISCELLANEOUS REVENUES			
53,588	52,604	51,500	Other Miscellaneous Revenues	51,500	51,500	51,500
3197	10574	500	Investment Income	5,000	5,000	5,000
56,785	63,178	52,000	Total Miscellaneous Revenues	56,500	56,500	56,500
\$5,423,607	\$5,783,693	\$12,072,500	TOTAL FUND RESOURCES	\$14,063,550	\$14,063,550	\$14,063,550

**CITY OF PENDLETON
EXPENDITURE SUMMARY
WATER FUND**

Description of Current Services

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

FY19 Proposed Budget

The proposed budget for FY19 slightly increases overall operating services as compared to prior years. Capital outlay includes borrowing \$8,500,000 for overall master planning identified projects and 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
344,069	414,663	\$409,940	Salaries and Wages	\$436,460	\$436,460	\$436,460
99,277	118,008	118,530	Insurance	121,620	121,620	121,620
48,785	54,010	69,300	Public Employees Retirement	72,140	72,140	72,140
(16,010)	(18,200)	(20,250)	less PERS bond pymt	(19,400)	(19,400)	(19,400)
32,358	37,169	52,380	Other Employer-paid Taxes	54,910	54,910	54,910
508,478	605,650	629,900	Total Personal Services	665,730	665,730	665,730
MATERIALS AND SERVICES						
19,486	38,182	50,000	Chemical Analysis	50,000	50,000	50,000
29,924	23,710	35,000	Contract/Consultants	45,000	45,000	45,000
599,820	554,357	575,000	Electricity	600,000	600,000	600,000
309,492	316,791	374,815	Franchise Fee to City	365,425	365,425	365,425
10,809	15,414	50,000	Inventory	50,000	50,000	50,000
102,034	127,345	150,000	Repairs & Maintenance	150,000	150,000	150,000
10,787	15,930	10,000	Travel and Training	10,000	10,000	10,000
96,205	77,098	100,000	Chemical Supplies	100,000	100,000	100,000
135,000	138,375	166,000	Equipment Rent	170,000	170,000	170,000
77,808	112,557	111,570	Other Materials and Services	105,490	105,490	105,490
527,800	549,040	543,580	Central Services Charges	566,910	566,910	566,910
446,300	480,320	514,500	PW Admin & Fleet Charge	469,000	469,000	469,000
2,365,465	2,449,119	2,680,465	Total Materials and Services	2,681,825	2,681,825	2,681,825
598,608	1,375,271	7,062,500	CAPITAL OUTLAY	8,900,000	8,900,000	8,900,000
OTHER						
460,271	459,094	459,825	Debt Service	454,500	454,500	454,500
266,010	18,200	1,020,250	Interfund Transfers	519,400	519,400	519,400
0	0	219,560	Contingency	842,095	842,095	842,095
0	0		Reserve for Future Improvements			
\$4,198,833	\$4,907,334	\$12,072,500	TOTAL FUND EXPENDITURES	\$14,063,550	\$14,063,550	\$14,063,550

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

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	1	1	Water Superintendent	1
0	0	0	Water Technician	1
2	2	2	Utility Worker III	1
1	2	2	Utility Worker II	2
2	1	2	Utility Worker I	2
1 2/5	1 1/2	1 1/2	Part-time FTE	1 1/4
7 2/5	7 1/2	8 1/2	Total	8 1/4

Capital Outlay:	
Master Planning Identified Projects	\$8,000,000
Water Line Replacement	900,000
Total	<u><u>\$8,900,000</u></u>



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

Description of Revenue Sources

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

FY19 Projections of Revenues

Transfer of \$500,000 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. A partial FY18 transfer may occur due to revenue forecast for Water Fund trending lower than expected. Rate increases and water curtailment issuance for loss of two production wells summer 2017 are contributing factors. Supplemental budget may be done in FY19 to reflect any change

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$250,000	\$752,500	BEGINNING WORKING CAPITAL	\$1,252,000	\$1,252,000	\$1,252,000
			MISCELLANEOUS REVENUES			
0	0	5000	Investment Income	3000	3000	3000
0	0	5000	Total Miscellaneous Revenues	3000	3000	3000
250000	0	1,000,000	TRANSFERS FROM WATER FUND	500,000	500,000	500,000
\$250,000	\$250,000	\$1,757,500	TOTAL FUND RESOURCES	\$1,755,000	\$1,755,000	\$1,755,000

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

Description of Current Services

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

FY19 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 FY19.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	1,757,500	Reserve	1,755,000	1,755,000	1,755,000
\$0	\$0	\$1,757,500	TOTAL FUND EXPENDITURES	\$1,755,000	\$1,755,000	\$1,755,000

**CITY OF PENDLETON
RESOURCE SUMMARY
SEWER FUND**

Description of Revenue Sources

Revenues for the Sewer Fund is primarily derived from user charges for sewer services. Rates charged to the consumer for sewer charges are established by the City Council at a level sufficient to cover the costs of operation and to insure continued maintenance and upgrading of the sewer collection system and the 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.

FY19 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.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$1,050,947	\$807,877	\$264,000	BEGINNING WORKING CAPITAL	\$555,200	\$555,200	\$555,200
0	1,537	1,500,000	INTERGOVERNMENTAL GRANTS	7,000,000	7,000,000	7,000,000
			CHARGES FOR SERVICES			
3,826,979	4,066,655	4,625,500	Sewer Charges	4,620,000	4,620,000	4,620,000
1,117	1,189	1500	Special Connection Fees	1500	1500	1500
1,580	950	1,500	Services to Outside Agencies	0	0	0
14,244	23,635	15,000	Services to Other Departments	15,000	15,000	15,000
32,093	47,089	50,000	Lab Testing Fees	50,000	50,000	50,000
155,748	117,947	125,000	Septage Hauling Fees	125,000	125,000	125,000
0	0	1,000	FOG Tipping	2,500	2,500	2,500
11,550	11,852	10,000	Land Rental	11,500	11,500	11,500
4,043,311	4,269,317	4,829,500	Total Charges for Services	4,825,500	4,825,500	4,825,500
			MISCELLANEOUS REVENUES			
-8,193	241	1,500	Other Miscellaneous Income	1,000	1,000	1,000
5,115	3,281	5,000	Investment Income	3,000	3,000	3,000
-3,078	3,522	6,500	Total Miscellaneous Revenues	4,000	4,000	4,000
0	0	0	TRANSFER IN - SEWER RES FD	0	0	0
\$5,091,180	\$5,082,253	\$6,600,000	TOTAL FUND RESOURCES	\$12,384,700	\$12,384,700	\$12,384,700

**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.

FY19 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 \$7,500,000 to begin addressing master planning projects, capacity issues, groundwater intrusion, and update the 2007 Facility Plan

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$369,387	\$389,775	\$436,670	Salaries and Wages	\$451,020	\$451,020	\$451,020
103,016	109,692	111,310	Insurance	111,986	111,986	111,986
37,888	41,510	57,680	Public Employees Retirement	59,100	59,100	59,100
(13,190)	(15,290)	(16,870)	less PERS bond pymt	(15,790)	(15,790)	(15,790)
34,824	36,276	52,332	Other Employer-paid Taxes	53,860	53,860	53,860
531,925	561,963	641,122	Total Personal Services	660,176	660,176	660,176
MATERIALS AND SERVICES						
111,899	133,948	125,000	Electricity	135,000	135,000	135,000
276,049	300,467	337,015	Franchise Fee to City	336,735	336,735	336,735
1,795	-10,414	12,500	Inventory	12,500	12,500	12,500
5,500	5,500	10,000	Consultants	15,000	15,000	15,000
149,728	121,586	150,000	Repairs & Maintenance	150,000	150,000	150,000
11,185	12,867	7,500	Travel and Training	10,000	10,000	10,000
49,802	29,708	55,000	Sanitation Supplies	55,000	55,000	55,000
134,500	163,733	195,000	Equipment Rent	200,000	200,000	200,000
122,405	83,221	130,000	Chemical Supplies	130,000	130,000	130,000
134,725	181,502	192,280	Other Materials and Services	200,480	200,480	200,480
175,555	181,065	324,185	Sewer Collection Fee	328,240	328,240	328,240
526,520	550,870	518,080	Central Service Charge	508,330	508,330	508,330
444,000	498,790	531,330	PW Admin & Fleet Charge	483,735	483,735	483,735
2,143,663	2,252,843	2,587,890	Total Materials and Services	2,565,020	2,565,020	2,565,020
409,438	340,494	1,955,232	CAPITAL OUTLAY	7,600,000	7,600,000	7,600,000
440,390	438,924	437,445	DEBT SERVICE	861,800	861,800	861,800
TRFR TO OTHER FUNDS - Gen Fd						
13,190	15,290	16,870	PERS	15,790	15,790	15,790
0	120,000	0	-PW Admin & Fleet Fd	0	0	0
744,698	743,923	865,509	- WWTP Bond Debt Service	0	0	0
757,888	879,213	882,379		15,790	15,790	15,790
0	0	95,932	CONTINGENCY	681,914	681,914	681,914
\$4,283,303	\$4,473,437	\$6,600,000	TOTAL FUND EXPENDITURES	\$12,384,700	\$12,384,700	\$12,384,700

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

Actual FY16	Actual FY17	Budget FY18	Position	Adopted Budget FY19
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
1	0	0	RRF Technician	0
0	1	1	Operator II	1
4	4	4	Operator I	4
1 1/2	1 1/3	1 1/2	Part-Time FTE	1 1/3
8 1/2	8 1/3	8 1/2	Total	8 1/3

Capital Outlay:

Master Planning Identified Projects:	\$7,500,000
Machinery Equipment	\$100,000
Total	\$7,600,000

Debt Service:

CWSRF Debt \$4,400,000 2.77%	\$328,670
ARRA SRF Debt \$2,000,000 0%	\$107,750
Refinanced Sewer Revenue Bonds	213,000
State SPW Debt	212,380
Total	\$861,800



**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.

FY19 Projections of Revenues

Investment interest income of \$50,000 incorporated into the budget. No transfers are planned in FY19. Total capital reserve to begin FY19 is \$3,928,600.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$3,355,833	\$3,392,541	\$3,426,550	BEGINNING WORKING CAPITAL	\$3,928,600	\$3,928,600	\$3,928,600
			MISCELLANEOUS REVENUES			
36,707	46,053	35,000	Interest Income	50,000	50,000	50,000
			TRFR FROM WWTP CAPITAL BOND			
0	0	0	FD	0	0	0
0	0	0	TRFR FROM SEWER FD	0	0	0
\$3,392,540	\$3,438,594	\$3,461,550	TOTAL FUND RESOURCES	\$3,978,600	\$3,978,600	\$3,978,600

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

Description of Current Services

Sewer Capital Reserve Fund was created as a new fund in the FY93 budget. The Sewer Capital Reserve Fund is a reserve fund for future major Sewer Fund projects.

FY19 Proposed Budget

Reserves are available to address future needs for upgrades to the Wastewater Treatment & Resource Recovery Facility, along with the sewer collection system.

Actual FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$600,000	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO SEWER FD	0	0	0
0	0	2,861,550	RESERVE FOR FUTURE NEEDS	3,978,600	3,978,600	3,978,600
\$0	\$0	\$3,461,550	TOTAL FUND EXPENDITURES	\$3,978,600	\$3,978,600	\$3,978,600

**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).

Eastern Oregon Regional Airport’s UAS range is now the largest revenue generator at the airport, easily surpassing “Commercial Rents” and more than tripling “Aviation Rentals”, the next largest revenue sources. By fiscal year end, UAS range revenue will have nearly quintupled all UAS range revenue from the previous year. This rapid growth is only expected to continue for the next several years. The UAS range will continue to receive a State grant to support range management.

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, is tied to specific grants and comes over an extended period of time. Airport Staff are working on a new PFC collection application that will allow us to collect for several more years.

FY19 Projections of Resources

The FY18-19 budget provides for the transition into becoming a top flight UAS testing range. The FAA is projecting rapid UAS industry growth (16%-45%) over the next twenty years and Pendleton is very well-positioned to facilitate that growth and reap its benefits. The FY 18-19 budget continues automatic annual increases in lease rates and charges.

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

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
- \$2,196,595	- \$2,295,459	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			INTERGOVERNMENTAL REVENUES			
0	0	0	Federal Revenues - Other	0	0	0
317,724	189,718	266,500	Federal Revenues - AIP grants	380,000	380,000	380,000
50,600	1,463,897	100,000	State Revenues - Grants/Loans	0	0	0
75,000	235,000	275,000	Other Agency -Grants	242,250	242,250	242,250
443,324	1,888,615	641,500	Total Intergov. Revenues	622,250	622,250	622,250
			CHARGES FOR SERVICES			
			Non Airport Located Residential Properties			
0	2,189	0	Aviation Rents	12,000	12,000	12,000
61,561	72,429	285,000	UAS Rents	85,000	85,000	85,000
2,575	25,602	257,000	UAS Range Rents	250,810	250,810	250,810
0	0	0	Mobile Command Center Rents	120,100	120,100	120,100
0	21,683	0	UAS Charges for Services	48,000	48,000	48,000
0	0	0	Commercial Rents	248,150	248,150	248,150
199,152	214,195	215,000	Landing Fees	230,000	230,000	230,000
19,328	7,995	17,550	Terminal Rents	15,000	15,000	15,000
66,155	53,538	50,000	Farm Land Operations	55,000	55,000	55,000
43,013	54,142	55,000	Fuel Flowage Fees	50,000	50,000	50,000
3,175	4,097	5,000	UAS Labor	3,500	3,500	3,500
0	8,249	75,000	Passenger Facilities Charge	100,000	100,000	100,000
18,061	7,360	15,000	Total Charges for Services	13,000	13,000	13,000
413,020	471,479	974,550		1,230,560	1,230,560	1,230,560
			MISCELLANEOUS REVENUES			
0	727	0	Sale of Land/Buildings/Equipment	1,000	1,000	1,000
11,193	4,796	0	Other Miscellaneous Income	9,000	9,000	9,000
520	105	0	Investment Income	20	20	20
0	316,000	2,539,200	Interfund Loan Proceeds	2,255,720	2,255,720	2,255,720
11,713	321,628	2,539,200	Total Miscellaneous Revenues	2,265,740	2,265,740	2,265,740
			TRANSFERS			
87,000	107,895	452,000	Transfer From the General Fund	130,000	130,000	130,000
87,000	107,895	452,000	Total Transfers	130,000	130,000	130,000
- \$1,241,538	\$494,158	\$4,607,250	TOTAL FUND RESOURCES	\$4,248,550	\$4,248,550	\$4,248,550

**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; 37 other City-owned buildings located on airport property; 15 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.

FY19 Proposed Budget

The proposed FY19 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlay Airport Improvement Projects AIP 25 is for a pre-design of a Runway 7-25 project, and will be followed by AIP 26 for the design and then AIP 27 for the actual construction.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONAL SERVICES						
\$193,845	\$203,087	\$263,360	Salaries and Wages	\$274,450	\$274,450	\$274,450
34,372	35,404	46,125	Insurance	47,350	47,350	47,350
23,147	24,164	42,400	Public Employees Retirement	43,520	43,520	43,520
(9,330)	(11,150)	(12,400)	less PERS bond pymt	(11,590)	(11,590)	(11,590)
15,991	16,590	25,340	Other Employer-paid Taxes	26,150	26,150	26,150
258,025	268,097	364,825	Total Personal Services	379,880	379,880	379,880
MATERIALS AND SERVICES						
44,916	50,297	65,000	Electricity and Natural Gas	66,500	66,500	66,500
84,689	241,650	275,000	Consultants	255,000	255,000	255,000
15,449	13,772	50,000	Marketing	50,000	50,000	50,000
53,074	65,155	79,000	Repairs and Maintenance	98,500	98,500	98,500
3,177	3,177	8,000	Airport ARFF Training	10,000	10,000	10,000
3,000	2,970	3,400	Street Lights	3,500	3,500	3,500
13,357	23,889	25,000	Horticultural Supplies	27,500	27,500	27,500
3,915	2,242	7,500	Travel and Training	10,000	10,000	10,000
20,113	33,116	103,585	Other Materials and Services	139,950	139,950	139,950
118,660	140,990	135,040	Central Services Charges	183,630	183,630	183,630
360,350	577,257	751,525	Total Materials and Services	844,580	844,580	844,580
402,607	1,995,576	628,000	CAPITAL OUTLAY	611,500	611,500	611,500
23,611	28,927	2,850,500	DEBT SERVICE	2,401,000	2,401,000	2,401,000
0	0	0	CONTINGENCY	0	0	0
9,330	11,150	12,400	TRFR TO GENERAL FUND-PERS	11,590	11,590	11,590
\$1,053,923	\$2,881,007	\$4,607,250	TOTAL FUND EXPENDITURES	\$4,248,550	\$4,248,550	\$4,248,550

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

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	2/3	1	Airport Director	1
0	1/2	1/2	Associate Engineer	1/2
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist 3	1
1/2	7/9	3/4	Part-time	3/4
3.5	3 17/18	4 1/4	Total	4 1/4

Capital Outlay:

Terminal Carpet	\$25,000
Hart Fuel Tank Removal	\$60,000
AIP 25 Runway Project	\$400,000
Pilot Lighting for Night Time Control	25,000
Airfield Generator	15,000
Ag Aprons	25,000
Test Pads	25,000
ATV Gator	14,500
MCIC Generator	10,000
Snow Plow Pusher	12,000
Total	\$611,500



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, facilities 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.

FY19 Projections of Revenues

\$483,300 in equipment rental charges is used to maintain and replace the fleet. \$1,035,220 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, 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. For FY19, both the Office Specialist I, added in FY17, and the Control Systems Manager positions were vacated. The services provided by these positions were reallocated with the addition of other positions added in Community Development and Facilities for FY18/19. Control system oversight is now being contracted.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$204,785	\$301,535	\$142,000	BEGINNING WORKING CAPITAL	\$232,500	\$232,500	\$232,500
			CHARGES FOR SERVICES			
2,645	0	4,450	Land & Equipment Rental	3,200	3,200	3,200
394,100	393,430	469,600	Equipment Rental - City	483,300	483,300	483,300
0	0	1,500	Labor and Overhead - City	1,500	1,500	1,500
0	4,230	170	Materials - City	150	150	150
967,200	1,065,740	1,129,030	PW Admin Personnel Charge	1,035,220	1,035,220	1,035,220
1,363,945	1,463,400	1,604,750	Total Charges for Services	1,523,370	1,523,370	1,523,370
			MISCELLANEOUS REVENUES			
0	0	1,000	Sale of Land/Equipment	1,000	1,000	1,000
381	56	1,000	Reimbursement of Expense/Misc.	1,000	1,000	1,000
1,812	3,604	1,500	Investment Income	1,530	1,530	1,530
2,193	3,660	3,500	Total Miscellaneous Revenues	3,530	3,530	3,530
0	120,000	0	Transfer from Sewer Fund	0	0	0
\$1,570,923	\$1,888,595	\$1,750,250	TOTAL FUND RESOURCES	\$1,759,400	\$1,759,400	\$1,759,400

Capital Outlay:	
Replace Dump Truck	\$42,150
Replace Trailer	\$64,100
Replace Mini-Excavator	\$92,580
Replace Pickup	20,000
Total	\$218,830

**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.

FY19 Proposed Budget

The proposed budget for FY19 for the Fleet Fund maintains operating services. FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$696,055	\$850,991	\$826,100	Salaries and Wages	\$765,700	\$765,700	\$765,700
141,457	179,434	172,800	Insurance	174,207	174,207	174,207
92,017	106,312	151,640	Public Employees Retirement	143,600	143,600	143,600
(36,640)	(41,870)	(43,630)	less PERS bond pymt	(37,400)	(37,400)	(37,400)
65,207	79,028	95,380	Other Employer-paid Taxes	95,882	95,882	95,882
958,095	1,173,896	1,202,290	Total Personal Services	1,141,989	1,141,989	1,141,989
MATERIALS AND SERVICES						
56,876	61,684	85,000	Gasoline and Diesel	85,000	85,000	85,000
49,869	39,089	60,000	Direct Repair Supplies	60,000	60,000	60,000
14,892	17,368	20,000	Repair and Maintenance	20,000	20,000	20,000
9,898	11,532	15,500	Building Utilities	13,500	13,500	13,500
10,054	4,307	5,000	Travel and Training	5,000	5,000	5,000
23,783	22,963	27,040	Other Materials and Services	26,285	26,285	26,285
21,250	24,960	26,170	Central Services Charges	21,330	21,330	21,330
186,622	181,902	238,710	Total Materials and Services	231,115	231,115	231,115
88,030	387,482	60,000	CAPITAL OUTLAY	218,830	218,830	218,830
36,640	41,870	43,630	TRFRS TO OTHER FUNDS	37,400	37,400	37,400
0	0	25,000	CONTINGENCY	50,000	50,000	50,000
0	0	180,620	RESERVE FOR EQUIPT. REPL	80,066	80,066	80,066
\$1,269,388	\$1,785,150	\$1,750,250	TOTAL FUND EXPENDITURES	\$1,759,400	\$1,759,400	\$1,759,400

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
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	0
0	0	1	Information Technician	1
1	1	1	Purchasing Agent	1
2	1	1	Utility Worker III	1
1	1	1	Mechanic	1
1	4	4	Utility Worker II	3
2	1	0	Utility Worker I	1
1	1	1	GIS Technician	1
1/2	1/2	1/2	Office Specialist III	1/2
0	1/4	1/4	Office Specialist I	0
1/2	1/2	1/2	Engineering Intern	1/2
1/4	1/4	1/3	Part-Time FTE	1/4
12 3/4	14	14	Total	12 3/4

**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.

FY19 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 \$115,600 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. \$50,000 is being transferred into the fund to help pay for IT surveillance equipment upgrades.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$115,164	\$254,152	\$441,000	BEG. WORKING CAPITAL	\$211,200	\$211,200	\$211,200
			LICENSES AND PERMITS			
16,910	15,380	14,000	Business License Collection Fees	15,500	15,500	15,500
23,505	307	10,000	Engineering Inspection Fees	5,000	5,000	5,000
0	0	0	LID Engineering Inspection Fees	0	0	0
2,425	2,050	500	Excavation Permits	500	500	500
225	675	500	Sewer Tap Fees	500	500	500
2,896	2,587	2,000	Other Engineering Fees	2,100	2,100	2,100
45,961	20,999	27,000	Total Licenses and Permits	23,600	23,600	23,600
50,900	65,718	57,250	INTERGOVERNMENTAL	115,600	115,600	115,600
			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
1,482,030	1,345,590	1,333,210	General Fund	1,382,450	1,382,450	1,382,450
230,880	229,950	193,730	State Tax Street Fund	233,840	233,840	233,840
60,890	106,670	128,310	Library Fund	105,270	105,270	105,270
84,590	100,180	128,990	Convention Center Fund	123,320	123,320	123,320
527,800	549,040	543,580	Water Fund	566,910	566,910	566,910
526,520	550,870	518,080	Sewer Fund	508,330	508,330	508,330
118,660	140,990	135,040	Airport Fund	183,630	183,630	183,630
21,250	24,960	26,170	PW Admin & Fleet Fund	21,330	21,330	21,330
3,159,120	3,154,750	3,113,610	Total Charges for Services	3,231,580	3,231,580	3,231,580
14,050	9,599	9,700	MISCELLANEOUS REVENUES	9,700	9,700	9,700
			TRANFERS FROM GENERAL FD	50,000	50,000	50,000
0	0	0				
\$3,385,195	\$3,505,218	\$3,648,560	TOTAL FUND RESOURCES	\$3,641,680	\$3,641,680	\$3,641,680

**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.

FY19 Proposed Budget

Proposed budget is relatively similar to last year's budget.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$264,256	\$277,764	\$285,000	Salaries and Wages	\$295,850	\$295,850	\$295,850
52,484	55,828	53,100	Insurance	54,400	54,400	54,400
40,490	40,565	53,700	Public Employees Retirement	57,980	57,980	57,980
(13,600)	(12,570)	(16,590)	less PERS bond pymt	(15,480)	(15,480)	(15,480)
23,516	26,269	29,000	Other Employer-paid Taxes	30,000	30,000	30,000
367,146	387,856	404,210	Total Personal Services	422,750	422,750	422,750
MATERIALS AND SERVICES						
5,700	5,700	5,700	Car Allowance	5,700	5,700	5,700
0	13,976	0	Consultants	0	0	0
2,255	3,566	2,500	Dues and Subscriptions	2,500	2,500	2,500
9,075	10,469	10,800	Equipment Maintenance	10,800	10,800	10,800
1,163	3,021	3,500	Office Supplies and Printing	3,500	3,500	3,500
189	194	1,000	Volunteer Supplies	1,000	1,000	1,000
2,175	637	3,000	Telephone	3,000	3,000	3,000
7,336	7,284	7,000	Travel and Training	10,000	10,000	10,000
3,317	4,628	5,800	Other Materials and Services	6,400	6,400	6,400
31,210	49,475	39,300	Total Materials and Services	42,900	42,900	42,900
0	0	16,000	CAPITAL OUTLAY	0	0	0
\$398,356	\$437,331	\$459,510	TOTAL CITY MANAGER'S	\$465,650	\$465,650	\$465,650

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
0	1/2	0	Public Information Officer	0
2/5	2/5	2/5	Volunteer Coordinator	2/5
3 2/5	3 8/9	3 2/5	Total	3 2/5

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

Description of Current Services

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

FY19 Proposed Budget

The proposed budget for FY19 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$16,644	\$15,256	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
168	599	500	Public Employees Retirement	510	510	510
0	0	(190)	less PERS bond pymt	(110)	(110)	(110)
1,345	1,367	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
18,157	17,221	19,260	Total Personal Services	19,350	19,350	19,350
MATERIALS AND SERVICES						
12,871	13,256	15,500	Dues and Subscriptions	14,500	14,500	14,500
557	1,847	3,000	Mayor/Council Expense	3,000	3,000	3,000
6,917	8,636	13,000	Travel and Training	13,000	13,000	13,000
700	6,925	2,350	Other Materials and Services	2,500	2,500	2,500
21,045	30,663	33,850	Total Materials and Services	33,000	33,000	33,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$39,202	\$47,884	\$53,110	TOTAL MAYOR AND COUNCIL	\$52,350	\$52,350	\$52,350

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
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 in FY17 mid-year. 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.

FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$23,929	\$28,586	\$34,500	Salaries and Wages	\$35,000	\$35,000	\$35,000
0	0	0	Insurance	8,600	8,600	8,600
1,516	3,510	3,500	Public Employees Retirement	3,500	3,500	3,500
0	(1,540)	(1,450)	less PERS bond pymt	(1,140)	(1,140)	(1,140)
1,875	2,238	2,770	Other Employer-paid Taxes	2,790	2,790	2,790
27,320	32,793	39,320	Total Personal Services	48,750	48,750	48,750
MATERIALS AND SERVICES						
0	383	350	Dues and Subscriptions	600	600	600
93	283	1,200	Office Supplies and Printing	1,200	1,200	1,200
1,460	2,653	2,150	Travel and Training	2,150	2,150	2,150
2,648	4,146	5,200	Other Materials and Services	5,200	5,200	5,200
4,201	7,465	8,900	Total Materials and Services	9,150	9,150	9,150
\$31,521	\$40,258	\$48,220	TOTAL PDC ADMINISTRATION	\$57,900	\$57,900	\$57,900

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1/2	2/3	2/3	PDC Administration	2/3
1/2	2/3	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.

FY19 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. This year includes an increase in property, and is flat on liability and auto, for a slight increase overall.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$15,192	\$14,679	\$14,500	Health Care Committee	\$14,500	\$14,500	\$14,500
7,026	2,221	1,000	Early Return to Work	1,000	1,000	1,000
338,856	352,807	361,500	Insurance - Property & Liability	371,500	371,500	371,500
361,074	369,707	377,000	Total Materials and Services	387,000	387,000	387,000
			TRANSFERS OUT			
0	0	0	- To Library Fund	0	0	0
72,700	61,720	85,860	- To General Fund for PERS	81,430	81,430	81,430
0	0	145,630	CONTINGENCY FOR CS FUND	82,100	82,100	82,100
\$433,774	\$431,427	\$608,490	TOTAL INSURANCE DIVISION	\$550,530	\$550,530	\$550,530

**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 legal assistant 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.

FY19 Proposed Budget

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

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$153,721	\$156,436	\$167,000	Salaries and Wages	\$160,950	\$160,950	\$160,950
27,264	27,807	28,000	Insurance	36,100	36,100	36,100
31,083	31,636	40,000	Public Employees Retirement	40,000	40,000	40,000
(10,720)	(10,720)	(12,110)	less PERS bond pymt	(11,590)	(11,590)	(11,590)
12,196	12,615	14,900	Other Employer-paid Taxes	14,240	14,240	14,240
213,544	217,775	237,790	Total Personal Services	239,700	239,700	239,700
MATERIALS AND SERVICES						
58,123	60,200	63,000	Contract Services	63,000	63,000	63,000
2,242	2,242	4,000	Equipment Maintenance Contract	4,000	4,000	4,000
2,791	2,713	2,800	Dues and Subscriptions	2,800	2,800	2,800
1,957	2,061	3,000	Travel and Training	3,000	3,000	3,000
6,949	9,357	7,800	Other Materials and Services	9,800	9,800	9,800
72,062	76,573	80,600	Total Materials and Services	82,600	82,600	82,600
0	18,106	0	CAPITAL OUTLAY	0	0	0
\$285,607	\$312,454	\$318,390	TOTAL LEGAL DEPARTMENT	\$322,300	\$322,300	\$322,300

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	1	1	City Attorney	1
1	1	1	Paralegal	0
0	0	0	Legal Assistant	1
2	2	2	Total	2

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

Description of Current Services

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

FY19 Proposed Budget

The proposed budget for FY19 maintains staffing 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$358,490	\$387,232	\$398,500	Salaries and Wages	\$419,800	\$419,800	\$419,800
92,203	106,866	108,700	Insurance	114,500	114,500	114,500
46,827	47,400	65,550	Public Employees Retirement	71,760	71,760	71,760
-16,600	-13,850	-20,240	less PERS bond pymt	-19,260	-19,260	-19,260
27,199	29,619	34,200	Other Employer-paid Taxes	37,900	37,900	37,900
508,118	557,267	586,710	Total Personal Services	624,700	624,700	624,700
MATERIALS AND SERVICES						
48,189	40,475	48,000	Audit Fees	50,000	50,000	50,000
3,211	3,090	3,700	Legal Notices - Budget	3,700	3,700	3,700
4,110	9,600	9,000	Contract Services	9,000	9,000	9,000
36,260	27,568	30,000	Equipment Maint. Contracts	29,000	29,000	29,000
31,645	37,651	35,000	Postage	37,000	37,000	37,000
7,649	12,890	12,000	Office Supplies and Printing	12,000	12,000	12,000
2,592	5,073	3,400	Travel and Training	3,800	3,800	3,800
8,742	7,378	10,500	Other Materials and Services	11,250	11,250	11,250
142,397	143,725	151,600	Total Materials and Services	155,750	155,750	155,750
154,032	25,873	5,000	CAPITAL OUTLAY	5,000	5,000	5,000
\$804,547	\$726,865	\$743,310	TOTAL FINANCE DEPT.	\$785,450	\$785,450	\$785,450

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	1	1	Finance Director	1
5/8	1 1/8	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	4
4/9	4/9	4/9	Account Clerk	4/9
1/5	2/25	2/15	Part-Time FTE	2/15
6 1/4	6 2/3	6 4/7	Total	6 4/7

Capital Outlay:

Copier Upgrade \$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.

FY19 Proposed Budget

The proposed budget for FY19 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 FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$296,616	\$282,686	\$255,100	Salaries and Wages	\$267,500	\$267,500	\$267,500
59,045	64,216	56,000	Insurance	57,400	57,400	57,400
55,517	46,957	61,000	Public Employees Retirement	61,000	61,000	61,000
(19,400)	(14,340)	(17,160)	less PERS bond Pymt	(16,270)	(16,270)	(16,270)
23,989	23,701	25,700	Other Employer-paid Taxes	26,110	26,110	26,110
415,768	403,219	380,640	Total Personal Services	395,740	395,740	395,740
MATERIALS AND SERVICES						
2,540	2,639	2,460	Car Allowance	2,460	2,460	2,460
500	0	40,000	Consultants	1,000	1,000	1,000
5,269	5,041	6,800	Equipment Maint. Contracts	6,800	6,800	6,800
0	6,731	2,500	Repairs and Maintenance	2,500	2,500	2,500
243	3,415	3,500	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
3,812	872	3,800	Travel and Training	3,800	3,800	3,800
5,067	4,478	10,700	Other Materials and Services	10,700	10,700	10,700
24,831	30,576	77,160	Total Materials and Services	38,160	38,160	38,160
0	0	0	CAPITAL OUTLAY	0	0	0
\$440,599	\$433,795	\$457,800	TOTAL ENGINEERING DIV.	\$433,900	\$433,900	\$433,900

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
City Engineer/Community Dev				
2/3	2/3	2/3	Director	2/3
1	1 1/2	1/2	Associate Engineer	1/2
0	1	1	Sr Engineering Technician	1
1	0	0	Engineering Technician III	0
0	0	1	Engineering Technician II	1
1	0	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	3 3/4	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 services provided by in-house electrician. 8-RFP and Project management, Demolition estimates, asbestos removal, throughout the city as needed. 9-Purchases and provides custodial supplies, PC & IT, quotes for product and ordering etc., to all departments as requested.

FY19 Proposed Budget

The proposed FY19 budget for the Facilities Department includes one electrician position. Materials and services maintain current levels of service. Funding sources for this department are shown on Page Appendix A-12.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
PERSONNEL SERVICES						
\$263,291	\$271,914	\$332,000	Salaries and Wages	\$364,500	\$364,500	\$364,500
58,566	62,208	76,000	Insurance	77,730	77,730	77,730
38,087	44,172	56,200	Public Employees Retirement	65,000	65,000	65,000
(12,380)	(18,120)	(18,120)	less PERS bond pymt	(17,580)	(17,580)	(17,580)
24,283	24,673	39,550	Other Employer-paid Taxes	42,350	42,350	42,350
371,848	384,847	485,630	Total Personal Services	532,000	532,000	532,000
MATERIALS AND SERVICES						
67,296	62,146	66,000	Electricity	68,000	68,000	68,000
13,622	16,111	20,000	Natural Gas	20,000	20,000	20,000
21,905	14,233	24,000	Building Repairs and Maint.	25,000	25,000	25,000
14,637	13,804	18,000	Janitorial Supplies	18,000	18,000	18,000
150	1,629	3,000	Travel and Training	3,000	3,000	3,000
4,517	15,055	7,000	Tools & Minor Equipment	8,000	8,000	8,000
10,000	0	0	Equipment Rental Charges	0	0	0
25,559	45,093	47,600	Other Materials and Services	61,100	61,100	61,100
157,686	168,071	185,600	Total Materials and Services	203,100	203,100	203,100
0	0	50,000	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$529,534	\$552,918	\$721,230	TOTAL FACILITIES DIVISION	\$735,100	\$735,100	\$735,100

Actual FY16	Actual FY17	Budget FY18	POSITION	Adopted Budget FY19
1	1	1	Facilities Supervisor	1
1	1	2	Facilities Maint. Tech III	1
0	0	0	Electrician	1
1	1	1	Utility Worker II	1
1	1	1	Utility Worker I	1
2 1/9	2 2/3	2 1/5	Part-Time FTE	2 1/5
6 1/10	6 2/3	7 15/79	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. Provide technology support for airport drone program as needed.

FY19 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. The department also provides facilities department funding for upgrades and repairs to maintain telephone systems, servers, computers, computer repairs and upgrades as needed. Budgeted are funds for repair and maintenance to LAN network and some reoccurring cost of dark fiber to security cameras annually and maintenance and multiple software ongoing licensing. Capital outlay provides for River Parkway surveillance equipment upgrades. Facilities department provides security camera maintenance, network wiring, telephone support along with routine research & purchasing of software and hardware as needed.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
\$120,751	\$120,663	\$135,000	Contract Services	\$137,000	\$137,000	\$137,000
6,198	14,529	8,500	Telephone Equipment	8,500	8,500	8,500
1,163	6,842	11,000	Repair & Maintenance	11,000	11,000	11,000
22,856	12,777	30,000	Minor Equipment/Maint. Contracts	32,000	32,000	32,000
150,968	154,811	184,500	Total Materials and Services	188,500	188,500	188,500
17,043	45,430	54,000	CAPITAL OUTLAY	50,000	50,000	50,000
\$168,011	\$200,241	\$238,500	TOTAL INFORMATIO TECH. DIV.	\$238,500	\$238,500	\$238,500

Capital

Surveillance Equipment Upgrades \$50,000



CITY OF PENDLETON

Agency Funds

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

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

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

Description of Revenue Sources

The City of Pendleton performs the treasury function for the Pendleton Foundation Trust. The major investment trustees forward to the City on an annual basis, the funds available for distribution by the Foundation. The City then distributes these as directed by the Pendleton Foundation Trust Committee.

FY19 Projections of Revenues

Revenue projections for FY19 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$77,852	\$54,178	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
193,943	153,637	252,500	Donations (Outside Trust Proceeds)	252,500	252,500	252,500
177	274	2,500	Investment Income - City	2,500	2,500	2,500
194,120	153,911	255,000	Total Miscellaneous Revenues	255,000	255,000	255,000
\$271,972	\$208,089	\$260,000	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.

FY19 Proposed Budget

The proposed budget for FY19 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			MATERIALS AND SERVICES			
			Distributions Directed			
			By Trustees	\$260,000	\$260,000	\$260,000
\$217,794	\$148,789	\$260,000	Total Materials and Services	260,000	260,000	260,000
217,794	148,789	260,000				
\$217,794	\$148,789	\$260,000	TOTAL FUND EXPENDITURES	\$260,000	\$260,000	\$260,000



CITY OF PENDLETON

CLOSED FUNDS

Wastewater Treatment Plant Reserve Fund. This fund held 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 received 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. The fund is no longer required.

**CITY OF PENDLETON
WASTEWATER TREATMENT PLANT BOND RESERVE FUND
(CLOSED)**

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. This reserve is no longer needed due to the refinance of the sewer revenue bonds. The balance will be transferred into the Sewer Fund in the spring of 2018.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			BEGINNING WORKING			
\$744,698	\$744,698	\$744,700	CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,698	\$744,700	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
			RESERVE FOR FUTURE			
\$0	\$0	\$744,700	NEEDS	\$0	\$0	\$0
			TOTAL FUND			
\$0	\$0	\$744,700	EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
WASTEWATER TREATMENT PLANT DEBT SERVICE FUND
(Closed)**

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. This debt service fund is no longer required with the refinance of the bonds.

Actual FY16	Actual FY17	Budget FY18	RESOURCES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
744,698	743,923	865,509	TRANSFER FROM SEWER FD	0	0	0
\$744,698	\$743,923	\$865,509	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY16	Actual FY17	Budget FY18	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$744,698	\$743,923	\$865,509	DEBT SERVICE	\$0	\$0	\$0
			TOTAL FUND			
\$744,698	\$743,923	\$865,509	EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
WASTEWATER TREATMENT PLANT RATE STABILIZATION FUND
(CLOSED)**

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. This fund is no longer necessary and the balance will be transferred into the Sewer Capital reserve fund in the spring of 2018.

Actual FY16	Actual FY17	Budget FY18		Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
RESOURCES						
\$450,000	\$450,000	\$450,000	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	TRANSFER FROM SEWER FD	0	0	0
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY16	Actual FY17	Budget FY18		Budget FY19	Budget FY19	Budget FY19
EXPENDITURE CATEGORIES						
\$0	\$0	\$450,000	RESERVE FOR DEBT SERVICE	\$0	\$0	\$0
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY19

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$481,130	\$6,250	\$94,790	\$84,200	\$5,290	\$21,650	\$10,100	\$9,620	\$5,290	\$4,810	\$7,700
PDC Administration	59,040	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	52,460	680	10,330	9,180	580	2,360	1,100	1,050	580	520	840
Insurance											
Cost of Claims - Liab.	154,800		27,240	5,730	930	22,910	10,840	12,230	0	150	310
Property Insurance	232,200		8,130	7,660		13,930	5,340	13,700	1860		
	387,000	0	35,370	13,390	930	36,840	16,180	25,930	1,860	150	310
Legal Services											
City Attorney	100,160	1,300	19,730	17,540	1100	4,510	2,100	2,000	1,100	1,000	1,600
City Negotiator	33,390	430	4,240	9,310		2,970	430	0	430	430	430
City Prosecutor	166,940	66,780	100,160								
Risk Manager	33,390	0	5,880	1,200	200	4,940	2,340	2,630	0	30	70
	333,880	68,510	130,010	28,050	1,300	12,420	4,870	4,630	1,530	1,460	2,100
Finance											
Utilities Billing/Coll	305,690										
Payroll	152,840	3,520	25,520	34,080		13,760	9,780	11,460	2,450	1,680	3,060
Payables	152,840	1,070	13,760	11,460	7,340	16,050	4,890	5,810	3,820	1,070	760
General Accounting	152,840	1,980	30,110	26,750	1,680	6,880	3,210	3,060	1,680	1,530	2,450
	764,210	6,570	69,390	72,290	9,020	36,690	17,880	20,330	7,950	4,280	6,270
Engineering											
Engineering Services	442,070		4,420	13,260		26,520				17,680	13,260
GIS/ Aerial Map Project	0		0	0		0				0	0
	442,070		4,420	13,260	0	26,520	0	0	0	17,680	13,260
Facilities											
City Hall	234,923	3,050	46,280	41,110	2,580	10,570	4,930	4,700	2,580	2,350	3,760
Other City Facilities	436,257		56,710	43,630		43,630	26,180	56,710	2,160		
	671,180	3,050	102,990	84,740	2,580	54,200	31,110	61,410	4,740	2,350	3,760
Information Technology											
Operations	238,500	3,100	46,980	41,740	2,620	10,730	5,010	4,770	2,620	2,390	3,820
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	238,500	3,100	46,980	41,740	2,620	10,730	5,010	4,770	2,620	2,390	3,820
Less credit on Fund Balance	(\$100,000)	(\$2,600)	(\$14,810)	(\$10,680)	(\$610)	(\$6,200)	(\$2,450)	(\$3,060)	(\$600)	(\$510)	(\$1,080)
Adjustment from FY17	(88,660)	(1,144)	544	9,900	(2,100)	5,640	(4,240)	(25,480)	(4,400)	(16,690)	(2,090)
	\$3,240,810	\$84,410	\$480,010	\$346,070	\$19,610	\$200,850	\$79,560	\$99,200	\$19,570	\$16,440	\$34,890

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
\$960	\$250,660	\$25,980	\$12,030	\$19,730	\$63,510	\$62,550	\$22,610	\$0	\$24,060	481,130
0	0	0	0	0	0	0	0	0	59,040	59,040
100	\$27,320	2,830	1,310	2,150	6,920	6,820	2,470	0	2,640	52,460
0	\$80,340	19,350	0	310	32,350	22,140	310	0	0	154,800
0	\$50,620		11,150	17,180	44,120	80,570	28,560	0	0	232,200
0	130,960	19,350	11,150	17,490	76,470	102,710	28,870	0	0	387,000
200	\$52,180	5,410	2,500	4,110	13,220	13,020	4,710	0	5,010	100,160
0	\$18,670	2,100	1,700	1,270	2,540	2,470	830	3,810	0	33,390
0	\$166,940							0	0	166,940
0	\$17,290	4,170	0	70	6,980	4,810	70	0	0	33,390
200	255,080	11,680	4,200	5,450	22,740	20,300	5,610	3,810	5,010	333,880
0	\$105,310	5,500	12,990	5,500	158,960	146,730		0	0	305,690
1,680	\$67,710	4,740	6,570	10,550	11,160	7,340	4,120	0	920	152,840
310	\$79,640	8,250	3,820	6,270	21,090	13,600	13,600	12,840	2,140	152,840
1,990	252,660	18,490	23,380	22,320	20,170	19,870	7,180		7,640	152,840
1,990	252,660	18,490	23,380	22,320	211,380	187,540	24,900	12,840	10,700	764,210
0	\$75,140	97,260		4,420	123,780	106,100	35,370			442,070
0	\$0	0			0	0				0
0	75,140	97,260	0	4,420	123,780	106,100	35,370	0	0	442,070
470	\$122,380	12,690	5,870	9,630	31,010	30,540	11,040	0	11,760	234,920
0	\$229,020	30,540	61,080	43,630	8,730	8,730	43,630	6,540	4,360	436,260
470	351,400	43,230	66,950	53,260	39,740	39,270	54,670	6,540	16,120	671,180
480	\$124,260	12,880	5,960	9,780	31,480	31,010	11,200	0	11,930	238,500
	\$0			0						0
480	124,260	12,880	5,960	9,780	31,480	31,010	11,200	0	11,930	238,500
(\$60)	(\$42,660)	(\$7,220)	(\$3,220)	(\$3,810)	(\$17,490)	(\$15,690)	(\$5,670)	(\$660)	(\$3,680)	(100,000)
(2,300)	(\$42,360)	9,360	(16,460)	(7,480)	8,380	(32,280)	3,600	(1,200)	(10,220)	(88,660)
\$1,840	\$1,382,450	\$233,840	\$105,270	\$123,320	\$566,910	\$508,330	\$183,630	\$21,330	\$115,600	\$3,240,810

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY19**

CITY MANAGER'S OFFICE			
Personal Services & PERS Bond Pymt			\$438,230
Materials and Services			42,900
Capital Outlay			0
			<u>481,130</u>
Contingency Contribution			\$0
			<u>\$481,130</u>
			<u>\$481,130</u>

GENERAL ADMINISTRATION
Basis of allocation: GENERAL ADMINISTRATION
FY18 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY18)

General Fund			
Municipal Court	\$275,330	1.3%	\$6,250
Police	4,176,675	19.7%	94,790
Fire	3,703,110	17.5%	84,200
Ambulance	234,550	1.1%	5,290
Parks	947,820	4.5%	21,650
Recreation	448,430	2.1%	10,100
Aquatic Center	425,765	2.0%	9,620
Cemetery Fund	237,550	1.1%	5,290
Planning	220,600	1.0%	4,810
Building	328,170	1.6%	7,700
Economic Development	51,760	0.2%	960
Total General Fund	<u>11,049,760</u>	<u>52.1%</u>	<u>250,660</u>
State Tax Street Fund	1,145,100	5.4%	25,980
Library Fund & Trust	529,570	2.5%	12,030
Convention Center Fund	872,825	4.1%	19,730
Water Fund	2,787,035	13.2%	63,510
Sewer Fund	2,727,802	13.0%	62,550
Airport Fund	993,710	4.7%	22,610
Pendleton Development Commission	1,056,500	5.0%	24,060
	<u>\$21,162,302</u>	<u>100.0%</u>	<u>\$481,130</u>

Allocation of Pendleton Development Commission Div

Personal Services		\$49,890
Materials and Services		9,150
		<u>59,040</u>
less Charges for Service from Pendleton Development Commission		<u>(59,040)</u>
Allocated Total to Central Service Charges		<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY19**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$19,460
Materials and Services	33,000
Capital Outlay	<u>0</u>
	<u>\$52,460</u>

basis of allocation: GENERAL ADMINISTRATION
FY18 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY18)

General Fund			
Municipal Court	\$275,330	1.3%	\$680
Police	4,176,675	19.7%	10,330
Fire	3,703,110	17.5%	9,180
Ambulance	234,550	1.1%	580
Parks	947,820	4.5%	2,360
Recreation	448,430	2.1%	1,100
Aquatic Center	425,765	2.0%	1,050
Cemetery Fund	237,550	1.1%	580
Planning	220,600	1.0%	520
Building	328,170	1.6%	840
Economic Development	<u>51,760</u>	<u>0.2%</u>	<u>100</u>
Total General Fund	<u>11,049,760</u>	<u>52.1%</u>	<u>27,320</u>
State Tax Street Fund	1,145,100	5.4%	2,830
Library Fund	529,570	2.5%	1,310
Convention Center Fund	872,825	4.1%	2,150
Water Fund	2,787,035	13.2%	6,920
Sewer Fund	2,727,802	13.0%	6,820
Airport Fund	993,710	4.7%	2,470
Pendleton Development Commission	<u>1,056,500</u>	<u>5.0%</u>	<u>2,640</u>
	<u>\$21,162,302</u>	<u>100.0%</u>	<u>\$52,460</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY19**

LEGAL SERVICES

Personal Services & PERS bond pymt			\$251,280
Materials and Services			82,600
Capital Outlay			0
			<u>\$333,880</u>

City Attorney	30.0%		100,160
City Negotiator	10.0%		33,390
City Prosecutor	50.0%		166,940
Risk Manager	10.0%		33,390
	<u>100.0%</u>		<u>\$333,880</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION

FY18 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY18)

General Fund			
Municipal Court	\$275,330	1.3%	\$1,300
Police	4,176,675	19.7%	19,730
Fire	3,703,110	17.5%	17,540
Ambulance	234,550	1.1%	1,100
Parks	947,820	4.5%	4,510
Recreation	448,430	2.1%	2,100
Aquatic Center	425,765	2.0%	2,000
Cemetery	237,550	1.1%	1,100
Planning	220,600	1.0%	1,000
Building	328,170	1.6%	1,600
Economic Development	51,760	0.2%	200
	<u>11,049,760</u>	<u>52.1%</u>	<u>52,180</u>
State Tax Street Fund	1,145,100	5.4%	5,410
Library Fund	529,570	2.5%	2,500
Convention Center Fund	872,825	4.1%	4,110
Water Fund	2,787,035	13.2%	13,220
Sewer Fund	2,727,802	13.0%	13,020
Airport Fund	993,710	4.7%	4,710
Pendleton Development Commission	1,056,500	5.0%	5,010
	<u>\$21,162,302</u>	<u>100.0%</u>	<u>\$100,160</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY19**

CITY NEGOTIATOR			<u>\$33,390</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	1.00	1.3%	\$430
Police	10.00	12.7%	4,240
Fire	22.00	27.8%	9,310
Parks	7.00	8.9%	2,970
Recreation	1.00	1.3%	430
Cemetery	1.00	1.3%	430
Planning	1.00	1.3%	430
Building	1.00	1.3%	430
Total General Fund	<u>44.00</u>	<u>55.9%</u>	<u>18,670</u>
State Tax Street Fund	5.00	6.3%	2,100
Library Fund	4.00	5.1%	1,700
Convention Center	3.00	3.8%	1,270
Water Fund	6.00	7.6%	2,540
Sewer Fund	6.00	7.4%	2,470
Airport Fund	2.00	2.5%	830
PW Admin & Fleet	9.00	11.4%	3,810
	<u>79.00</u>	<u>100.0%</u>	<u>\$33,390</u>
CITY PROSECUTOR			
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$66,780
Police		60%	100,160
		<u>100%</u>	<u>\$166,940</u>
RISK MANAGER			
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$11,850	17.6%	\$5,880
Fire	2,452	3.6%	1,200
Ambulance	391	0.6%	200
Parks	10,000	14.8%	4,940
Recreation	4,712	7.0%	2,340
Aquatic Center	5,355	7.9%	2,630
Cemetery	0	0.0%	0
Planning	67	0.1%	30
Building	149	0.2%	70
Total General Fund	<u>\$34,976</u>	<u>51.8%</u>	<u>17,290</u>
Street Fund	8,435	12.5%	4,170
Convention Center Fund	138	0.2%	70
Water Fund	14,108	20.9%	6,980
Sewer Fund	9,632	14.4%	4,810
Airport Fund	110	0.2%	70
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$33,390</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY19**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$643,960
Materials and Services			155,750
Capital Outlay			5,000
			<u>804,710</u>
less direct charges for services - Business Licences/ Transportation			<u>(40,500)</u>
			<u><u>\$764,210</u></u>

Utilities Billing/Collections			\$305,690
Payroll			152,840
Payables			152,840
General Accounting			152,840
			<u>152,840</u>
			<u><u>\$764,210</u></u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$5,220,250	52.0%	\$158,960
Sewer Fund	4,810,500	48.0%	146,730
	<u>\$10,030,750</u>	<u>100.0%</u>	<u><u>\$305,690</u></u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calendar Year 2017

General Fund			
Municipal Court	50	2.3%	\$3,520
Police	360	16.7%	25,520
Fire	482	22.3%	34,080
Parks	194	9.0%	13,760
Recreation	137	6.4%	9,780
Aquatic Center	162	7.5%	11,460
Cemetery	35	1.6%	2,450
Planning	23	1.1%	1,680
Building	43	2.0%	3,060
Total General Fund	1,486	68.9%	105,310
State Tax Street Fund	78	3.6%	5,500
Library Fund	183	8.5%	12,990
Convention Center	78	3.6%	5,500
Water Fund	158	7.3%	11,160
Sewer Fund	104	4.8%	7,340
Airport Fund	58	2.7%	4,120
Pendleton Development Commission	12	0.6%	920
	<u>2,157</u>	<u>100.0%</u>	<u><u>\$152,840</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY19**

PAYABLES \$152,840
 Basis of Allocation: INVOICES PROCESSED
 Number of Invoices Processed for Fiscal Year 16-17

General Fund			
Municipal Court	84	0.7%	\$1,070
Police	1017	9.0%	13,760
Fire	855	7.5%	11,460
Ambulance	541	4.8%	7,340
Parks	1184	10.5%	16,050
Recreation	359	3.2%	4,890
Aquatic Center	429	3.8%	5,810
Cemetery	285	2.5%	3,820
Planning	83	0.7%	1,070
Building	62	0.5%	760
Economic Development	120	1.1%	1,680
Total General Fund	<u>5,019</u>	<u>44.3%</u>	<u>67,710</u>
State Tax Street Fund	355	3.1%	4,740
Library Fund	492	4.3%	6,570
Pendleton Convention Center Fund	786	6.9%	10,550
Water Fund	1567	13.8%	21,090
Sewer Fund	1007	8.9%	13,600
Airport Fund	1012	8.9%	13,600
PW Admin & Fleet Fund	950	8.4%	12,840
Pendleton Development Commission	142	1.4%	2,140
	<u>11,330</u>	<u>100.0%</u>	<u>\$152,840</u>

GENERAL ACCOUNTING \$152,840
 basis of allocation: GENERAL ADMINISTRATION
 FY18 Budgeted Personal Services and Materials and Services
 (less Central Service Allocation for FY18)

General Fund			
Municipal Court	\$275,330	1.3%	\$1,980
Police	4,176,675	19.7%	30,110
Fire	3,703,110	17.5%	26,750
Ambulance	234,550	1.1%	1,680
Parks	947,820	4.5%	6,880
Recreation	448,430	2.1%	3,210
Aquatic Center	425,765	2.0%	3,060
Cemetery	237,550	1.1%	1,680
Planning	220,600	1.0%	1,530
Building	328,170	1.6%	2,450
Economic Development	51,760	0.2%	310
	<u>11,049,760</u>	<u>52.10%</u>	<u>79,640</u>
State Tax Street Fund	1,145,100	5.4%	8,250
Library Fund	529,570	2.5%	3,820
Convention Center Fund	872,825	4.1%	6,270
Water Fund	2,787,035	13.2%	20,170
Sewer Fund	2,727,802	13.0%	19,870
Airport Fund	993,710	4.7%	7,180
Pendleton Development Commission	1,056,500	5.0%	7,640
	<u>\$21,162,302</u>	<u>100.00%</u>	<u>\$152,840</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY19**

INSURANCE

Materials and Services			<u>\$387,000</u>
			<u>\$387,000</u>
Cost of Claims - Liability			154,800
Base Insurance - Property			232,200
			<u>\$387,000</u>

COST OF CLAIMS - LIABILITY

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

			<u>\$154,800</u>
General Fund			
Police	\$11,850	17.6%	\$27,240
Fire	2,452	3.7%	5,730
Ambulance	391	0.6%	930
Parks	10,000	14.8%	22,910
Recreation	4,712	7.0%	10,840
Aquatic Center	5,355	7.9%	12,230
Cemetery	0	0.0%	0
Planning	67	0.1%	150
Building	149	0.2%	310
Total General Fund	<u>34,976</u>	<u>51.9%</u>	<u>80,340</u>
Street Fund	8,435	12.5%	19,350
Convention Center	138	0.2%	310
Water Fund	14,108	20.9%	32,350
Sewer Fund	9,632	14.3%	22,140
Airport	110	0.2%	310
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$154,800</u>

BASE INSURANCE - PROPERTY

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

			<u>\$232,200</u>
General Fund			
Police	\$5,050,834	3.5%	\$8,130
Fire	4,722,627	3.3%	\$7,660
Parks	8,539,927	6.0%	\$13,930
Recreation	3,227,966	2.3%	\$5,340
Aquatic Center	8,366,804	5.9%	\$13,700
Cemetery	1,159,980	0.8%	\$1,860
Total General Fund	<u>31,068,138</u>	<u>21.8%</u>	<u>50,620</u>
Library Fund	6,908,738	4.8%	\$11,150
Convention Center Fund	10,572,969	7.4%	\$17,180
Water Fund	27,187,482	19.0%	\$44,120
Sewer Fund	49,507,742	34.7%	\$80,570
Airport Fund	17,520,503	12.3%	\$28,560
	<u>\$142,765,572</u>	<u>100.0%</u>	<u>\$232,200</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY19**

ENGINEERING		
Personal Services & PERS bond pymt		\$412,010
Materials and Services		38,160
Capital Outlay		<u>0</u>
		450,170
less Charges for Services		(8,100)
		<u><u>\$442,070</u></u>
Engineering Services		\$442,070
Capital Outlay		<u>0</u>
		<u>\$442,070</u>
ENGINEERING SERVICES <u>\$442,070</u>		
Basis of Allocation: ENGINEER'S ESTIMATE OF SERVICES		
Engineer's Estimate of Proportional Share of Work To Be Performed		
General Fund		
Police	1.0%	\$4,420
Fire	3.0%	13,260
Parks	6.0%	26,520
Planning	4.0%	17,680
Building	<u>3.0%</u>	<u>13,260</u>
General Fund	17.0%	75,140
State Tax Street Fund	22.0%	97,260
PCC Fund	1.0%	4,420
Water Fund	28.0%	123,780
Sewer Fund	24.0%	106,100
Airport	<u>8.0%</u>	<u>35,370</u>
	<u>100.0%</u>	<u>\$442,070</u>
CAPITAL PROJECTS <u>\$0</u>		
Basis of Allocation: FORMULA FROM CIP		
Costs Allocated as per agree to in CIP document		
General Fund		
Police	0.0%	\$0
Fire	0.0%	0
Parks	0.0%	0
Planning	0.0%	0
Building	<u>0.0%</u>	<u>0</u>
General Fund	0.0%	0
State Tax Street Fund	33.3%	0
Water Fund	33.3%	0
Sewer Fund	<u>33.3%</u>	<u>0</u>
	<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY19**

FACILITIES		
Personal Services & PERS bond pymt		\$549,580
Materials and Services		203,100
Capital		0
Interfund Transfer		0
		<u>752,680</u>
less Charges for Services (Library Utilities)		(16,500)
less Charges for Services (Vert Building)		<u>(65,000)</u>
		<u>\$671,180</u>

CITY HALL		\$234,920
OTHER CITY FACILITIES		<u>436,260</u>
		<u>\$671,180</u>
		<u>\$436,260</u>

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

General Fund			
Police	39	13.0%	\$56,710
Fire	30	10.0%	43,630
Parks	30	10.0%	43,630
Recreation	18	6.0%	26,180
Aquatic Center	39	13.0%	56,710
Cemetery	2	0.5%	2,160
Total General Fund	<u>158</u>	<u>52.5%</u>	<u>229,020</u>

Street Fund	21	7.0%	30,540
Library Fund	42	14.0%	61,080
Pendleton Convention Center	30	10.0%	43,630
Water Fund	6	2.0%	8,730
Sewer Fund	6	2.0%	8,730
Airport Fund	30	10.0%	43,630
PW Admin & Fleet Fund	5	1.5%	6,540
Pendleton Development Commission	3	1.0%	4,360
	<u>300</u>	<u>100.0%</u>	<u>\$436,260</u>

CITY HALL Second Floor
basis of allocation: GENERAL ADMINISTRATION
FY18 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY18)

General Fund			
Municipal Court	\$275,330	1.3%	\$3,050
Police	4,176,675	19.7%	46,280
Fire	3,703,110	17.5%	41,110
Ambulance	234,550	1.1%	2,580
Parks	947,820	4.5%	10,570
Recreation	448,430	2.1%	4,930
Aquatic Center	425,765	2.0%	4,700
Cemetery	237,550	1.1%	2,580
Planning	220,600	1.0%	2,350
Building	328,170	1.6%	3,760
Economic Development	51,760	0.2%	470
	<u>11,049,760</u>	<u>52.1%</u>	<u>122,380</u>
State Tax Street Fund	1,145,100	5.4%	12,690
Library Fund	529,570	2.5%	5,870
Convention Center Fund	872,825	4.1%	9,630
Water Fund	2,787,035	13.2%	31,010
Sewer Fund	2,727,802	13.0%	30,540
Airport Fund	993,710	4.7%	11,040
Pendleton Development Commission	1,056,500	5.0%	11,760
	<u>\$21,162,302</u>	<u>100.0%</u>	<u>\$234,920</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY19**

Information Technology			
Materials & Services			\$188,500
Capital Outlay			<u>50,000</u>
			<u>\$238,500</u>
Minus technology grants in Materials & Services			0
			<u>\$238,500</u>
Materials & Services & Capital			<u>\$238,500</u>
basis of allocation: GENERAL ADMINISTRATION			
General Fund			
Municipal Court	\$275,330	1.3%	\$3,100
Police	\$4,176,675	19.7%	\$46,980
Fire	\$3,703,110	17.5%	\$41,740
Ambulance	\$234,550	1.1%	\$2,620
Parks	\$947,820	4.5%	\$10,730
Recreation	\$448,430	2.1%	\$5,010
Aquatic Center	\$425,765	2.0%	\$4,770
Cemetery	\$237,550	1.1%	\$2,620
Planning	\$220,600	1.0%	\$2,390
Building	\$328,170	1.6%	\$3,820
Economic Development	<u>\$51,760</u>	<u>0.2%</u>	<u>\$480</u>
	11,049,760	52.1%	124,260
State Tax Street Fund	1,145,100	5.4%	\$12,880
Library Fund	529,570	2.5%	\$5,960
Convention Center Fund	872,825	4.1%	\$9,780
Water Fund	2,787,035	13.2%	\$31,480
Sewer Fund	2,727,802	13.0%	\$31,010
Airport Fund	993,710	4.7%	\$11,200
Pendleton Development Commission	<u>1,056,500</u>	<u>5.0%</u>	<u>\$11,930</u>
	<u>\$21,162,302</u>	<u>100.0%</u>	<u>\$238,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY17 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	\$3,980	(\$390)	(\$1,420)	\$6,600	(\$840)	(\$4,300)	(\$350)	(\$800)	(\$390)	(6,200)	(\$830)
Mayor, City Council	(5,120)	(130)	(1,350)	(340)	(180)	(730)	(170)	(220)	(120)	(800)	(180)
Insurance											
Cost of Claims - Liab.	123,900		20,080	3,100	620	26,770	5,200	2,970	0	120	250
Base Insurance - Prop	(133,690)		-6150	-4010		(2,410)	(3,210)	(7,760)	(1,600)	0	0
	(9,790)	0	13,930	(910)	620	24,360	1,990	(4,790)	(1,600)	120	250
Legal Services											
City Attorney	500	(90)	(390)	1,360	(190)	(950)	(80)	(180)	(90)	(1,340)	(180)
City Negotiator	170	0	50	50		10	0	0	0	0	0
City Prosecutor	840	340	500								
Risk Manager	170		(30)	10	0	100	10	10	0	0	0
	1,680	250	130	1,420	(190)	(840)	(70)	(170)	(90)	(1,340)	(180)
Finance											
Utilities Billing/Coll	(8,810)										
Payroll	(5,030)	(110)	(750)	(1,060)		(420)	(340)	(440)	(70)	(80)	(120)
Payables	(5,030)	(60)	(440)	(500)	(190)	(520)	(240)	(210)	(170)	(60)	(70)
General Accounting	(6,290)	(270)	(2,250)	1,090	(440)	(2,060)	(320)	(500)	(260)	(2,600)	(450)
	(25,160)	(440)	(3,440)	(470)	(630)	(3,000)	(900)	(1,150)	(500)	(2,740)	(640)
Engineering											
Engineering Services	12,090		120	120		730				480	360
GIS/Aerial Map Project	(15,000)		0	0		0				0	0
	(2,910)	0	120	120	0	730	0	0	0	480	360
Facilities											
City Hall	1,990	(220)	(790)	3,580	(470)	(2,360)	(190)	(440)	(220)	(3,400)	(460)
Other City Facilities	(53,070)		(5,580)	(2,660)		(6,210)	(4,350)	(17,510)	(1,270)		
	(51,080)	(220)	(6,370)	920	(470)	(8,570)	(4,540)	(17,950)	(1,490)	(3,400)	(460)
Information Technology											
Operations	(260)	(210)	(1,060)	2,560	(410)	(2,010)	(200)	(400)	(210)	(2,810)	(410)
Capital Projects	0	0	0	0		0					
	(260)	(210)	(1,060)	2,560	(410)	(2,010)	(200)	(400)	(210)	(2,810)	(410)
	(\$88,660)	(\$1,144)	\$544	\$9,900	(\$2,100)	\$5,640	(\$4,240)	(\$25,480)	(\$4,400)	(\$16,690)	(\$2,090)

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	
	(\$880)	(\$9,800)	(\$1,140)	(\$340)	\$1,940	\$6,370	\$3,650	\$6,860	\$0	(\$3,560)	\$3,980
	(110)	(\$4,330)	(400)	(190)	(30)	(10)	(310)	580	0	(430)	(5,120)
	0	\$59,110	15,990		250	31,840	16,460	250	0	0	123,900
	0	(\$25,140)		(6,010)	(10,160)	(29,140)	(49,470)	(13,770)	0	0	(133,690)
	0	33,970	15,990	(6,010)	(9,910)	2,700	(33,010)	(13,520)	0	0	(9,790)
	(200)	(\$2,330)	(70)	(80)	400	1,230	650	1,460	0	(760)	500
	0	\$110	10	10	0	10	10	10	0	10	170
	0	\$840									840
	0	\$100	20		0	50	0	0	0	0	170
	(200)	(\$1,280)	(40)	(70)	400	1,290	660	1,470	0	(750)	1,680
	0	\$0				(6,290)	(2,520)	0	0	0	(8,810)
	(40)	(\$3,390)	(300)	(360)	(210)	(300)	(310)	(120)	0	(40)	(5,030)
	(380)	(\$2,500)	(150)	(220)	(290)	(610)	(490)	(230)	(670)	130	(5,030)
	(380)	(\$8,440)	(850)	(350)	480	1,610	260	2,460	0	(1,460)	(6,290)
	(420)	(\$14,330)	(1,300)	(930)	(20)	(5,590)	(3,060)	2,110	(670)	(1,370)	(25,160)
		\$1,810	3,990		0	2,660	2,420	1,210	0	0	12,090
		\$0	(5,000)			(5,000)	(5,000)	0	0	0	(15,000)
	0	1,810	(1,010)	0	0	(2,340)	(2,580)	1,210	0	0	(2,910)
	(490)	(\$5,460)	(640)	(190)	1,050	3,720	1,730	3,750	0	(1,970)	1,990
	0	(\$37,580)	(1,480)	(8,330)	(1,700)	(530)	(530)	(1,860)	(530)	(530)	(53,070)
	(490)	(43,040)	(2,120)	(8,520)	(650)	3,190	1,200	1,890	(530)	(2,500)	(51,080)
	(200)	(\$5,360)	(620)	(400)	790	2,770	1,170	3,000		(1,610)	(260)
		\$0									0
	(200)	(5,360)	(620)	(400)	790	2,770	1,170	3,000	0	(1,610)	(260)
	(\$2,300)	(\$42,360)	\$9,360	(\$16,460)	(\$7,480)	\$8,380	(\$32,280)	\$3,600	(\$1,200)	(\$10,220)	(\$88,660)
											(88,660)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY17 Variances**

			FY17 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			\$400,426	\$407,120	(\$6,694)
Materials and Services			49,475	38,800	10,675
Capital Outlay			0	0	0
			<u>\$449,900</u>	<u>\$445,920</u>	<u>\$3,980</u>
minus contingency				0	0
GENERAL ADMINISTRATION					
Basis of allocation: GENERAL ADMINISTRATION					
FY17 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY17)					
General Fund					
Municipal Court	247,282	1.4%	\$6,300	\$6,690	(\$390)
Police	3,685,512	21.3%	\$95,790	97,210	(1,420)
Fire	3,474,080	20.1%	\$90,430	83,830	6,600
Ambulance	217,957	1.3%	\$5,850	6,690	(840)
Parks	679,051	3.9%	\$17,550	21,850	(4,300)
Recreation	401,939	2.3%	\$10,350	10,700	(350)
Aquatic Center	377,945	2.2%	\$9,900	10,700	(800)
Cemetery	222,240	1.3%	\$5,850	6,240	(390)
Planning	190,780	1.1%	\$4,950	11,150	(6,200)
Planning	244,466	1.4%	\$6,300	7,130	(830)
Economic Development	36,621	0.2%	\$900	1,780	(880)
Total General Fund	9,777,873	56.50%	254,170	263,970	(9,800)
State Tax Street Fund					
State Tax Street Fund	823,023	4.8%	\$21,600	22,740	(1,140)
Library Fund					
Library Fund	454,495	2.6%	\$11,700	12,040	(340)
Convention Center Fund					
Convention Center Fund	659,936	3.8%	\$17,100	15,160	1,940
Water Fund					
Water Fund	2,523,930	14.7%	\$66,140	59,770	6,370
Sewer Fund					
Sewer Fund	2,279,226	13.3%	\$59,840	56,190	3,650
Airport Fund					
Airport Fund	715,514	4.1%	\$18,450	11,590	6,860
Pendleton Development Commission					
Pendleton Development Commission	40,258	0.2%	\$900	4,460	(3,560)
	<u>\$7,496,382</u>	<u>43.50%</u>	<u>\$195,730</u>	<u>\$181,950</u>	<u>\$13,780</u>
	<u>\$17,274,255</u>	<u>100.00%</u>	<u>\$449,900</u>	<u>\$445,920</u>	<u>\$3,980</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY17 Variances**

	FY17 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$17,221	\$19,150	(\$1,930)
Materials and Services	30,663	33,850	(\$3,190)
Capital	0	0	\$0
	<u>\$47,880</u>	<u>\$53,000</u>	<u>(\$5,120)</u>

basis of allocation: GENERAL ADMINISTRATION
FY17 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY17)

General Fund					
Municipal Court	247,282	1.4%	\$670	\$800	(\$130)
Police	3,685,512	21.3%	\$10,200	\$11,550	(1,350)
Fire	3,474,080	20.1%	\$9,620	\$9,960	(340)
Ambulance	217,957	1.3%	\$620	\$800	(180)
Parks	679,051	3.9%	\$1,870	\$2,600	(730)
Recreation	401,939	2.3%	\$1,100	\$1,270	(170)
Aquatic Center	377,945	2.2%	\$1,050	\$1,270	(220)
Cemetery	222,240	1.3%	\$620	\$740	(120)
Planning	190,780	1.1%	\$530	\$1,330	(800)
Building	244,466	1.4%	\$670	\$850	(180)
Economic Development	<u>36,621</u>	0.2%	\$100	\$210	(110)
Total General Fund	9,777,873	56.5%	27,050	31,380	(4,330)
State Tax Street Fund	823,023	4.8%	\$2,300	\$2,700	(400)
Library Fund	454,495	2.6%	\$1,240	\$1,430	(190)
Convention Center Fund	659,936	3.7%	\$1,770	\$1,800	(30)
Water Fund	2,523,930	14.8%	\$7,090	\$7,100	(10)
Sewer Fund	2,279,226	13.3%	\$6,370	\$6,680	(310)
Airport Fund	715,514	4.1%	\$1,960	\$1,380	580
Pendleton Development Commission	<u>40,258</u>	0.2%	\$100	\$530	(430)
	<u>17,274,255</u>	100.0%	<u>\$47,880</u>	<u>\$53,000</u>	<u>(\$5,120)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY17 Variances**

			FY17 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$228,495	\$230,600	(\$2,110)
Materials and Services			76,573	74,900	\$1,670
Capital			18,107	16,000	\$2,110
			<u>\$323,180</u>	<u>\$321,500</u>	<u>\$1,680</u>
City Attorney			\$96,950	\$96,450	\$500
City Negotiator			\$32,320	32,150	170
City Prosecutor			\$161,590	160,750	840
Risk Manager			\$32,320	32,150	170
			<u>\$323,180</u>	<u>\$321,500</u>	<u>\$1,680</u>
CITY ATTORNEY			<u>\$96,950</u>	<u>\$96,450</u>	<u>\$500</u>
basis of allocation: GENERAL ADMINISTRATION					
FY17 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY17)					
General Fund					
Municipal Court (less assessments)	247,282	1.4%	\$1,360	\$1,450	(\$90)
Police	3,685,512	21.3%	20,650	21,040	(390)
Fire	3,474,080	20.1%	19,490	18,130	1,360
Ambulance	217,957	1.3%	1,260	1,450	(190)
Parks	679,051	3.9%	3,780	4,730	(950)
Recreation	401,939	2.3%	2,230	2,310	(80)
Aquatic Center	377,945	2.2%	2,130	2,310	(180)
Cemetery	222,240	1.3%	1,260	1,350	(90)
Planning	190,780	1.1%	1,070	2410	(1,340)
Building	244,466	1.4%	1,360	1,540	(180)
Economic Development	36,621	0.2%	190	390	(200)
	<u>9,777,873</u>	<u>56.5%</u>	<u>54,780</u>	<u>57,110</u>	<u>(2,330)</u>
State Tax Street Fund	823,023	5.0%	4,850	4,920	(70)
Library Fund	454,495	2.6%	2,520	2,600	(80)
Convention Center Fund	659,936	3.8%	3,680	3,280	400
Water Fund	2,523,930	14.6%	14,150	12,920	1,230
Sewer Fund	2,279,226	13.2%	12,800	12,150	650
Airport Fund	715,514	4.1%	3,970	2,510	1,460
Pendleton Development Commission	40,258	0.2%	200	960	(760)
	<u>17,274,255</u>	<u>100.0%</u>	<u>\$96,950</u>	<u>\$96,450</u>	<u>\$500</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY17 Variances**

CITY NEGOTIATOR			<u>\$32,320</u>	<u>\$32,150</u>	<u>\$170</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	1.00	1.0%	\$320	\$320	\$0
Police	19.00	22.0%	7,110	7,060	50
Fire	23.00	26.7%	8,630	8,580	50
Parks	6.00	7.0%	2,260	2,250	10
Recreation	1.00	1.2%	390	390	0
Planning	1.00	1.2%	390	390	0
Building	1.00	1.2%	390	390	0
Cemetery	1.00	1.2%	390	390	0
Total General Fund	53.00	61.5%	19,880	19,770	110
State Tax Street Fund	4.00	4.7%	1,520	1,510	10
Library Fund	4.00	4.7%	1,520	1,510	10
Convention Center	3.00	3.5%	1,130	1,130	0
Water Fund	5.00	5.8%	1,870	1,860	10
Sewer Fund	6.00	7.0%	2,260	2,250	10
Airport Fund	2.00	2.3%	750	740	10
Pendleton Development Commission	9.00	10.5%	3,390	3,380	10
	<u>86.00</u>	<u>100.0%</u>	<u>\$32,320</u>	<u>\$32,150</u>	<u>\$170</u>
CITY PROSECUTOR			<u>\$161,590</u>	<u>\$160,750</u>	<u>\$840</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$64,640	\$64,300	\$340
Police		60.0%	96,950	96,450	500
		<u>100.0%</u>	<u>\$161,590</u>	<u>\$160,750</u>	<u>\$840</u>
RISK MANAGER			<u>\$32,320</u>	<u>\$32,150</u>	<u>\$170</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$13,259	16.0%	\$5,180	\$5,210	(\$30)
Fire	2,024	2.5%	810	800	10
Ambulance	450	0.5%	160	160	0
Parks	17,671	21.6%	6,980	6,880	100
Recreation	3,422	4.2%	1,360	1,350	10
Aquatic Center	2,000	2.4%	780	770	10
Cemetery	0	0.0%	0	0	0
Planning	77	0.1%	30	30	0
Building	172	0.2%	60	60	0
Total General Fund	39,075	47.5%	15,360	15,260	100
Street Fund	10,587	12.9%	4,170	4,150	20
Convention Center Fund	159	0.2%	60	60	0
Water Fund	20,997	25.7%	8,310	8,260	50
Sewer Fund	10,906	13.5%	4,360	4,360	0
Airport Fund	126	0.2%	60	60	0
	<u>81,850</u>	<u>100.0%</u>	<u>32,320</u>	<u>32,150</u>	<u>170</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY17 Variances**

			FY17 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$571,117	\$583,100	(\$11,983)
Materials and Services			143,725	161,400	(17,674)
Capital			<u>25,873</u>	<u>20,000</u>	<u>5,873</u>
			740,715	764,500	(23,784)
less direct charges for services - Business Licenses/Transportation			<u>(40,380)</u>	<u>(39,000)</u>	<u>(1,380)</u>
			<u><u>\$700,335</u></u>	<u><u>\$725,500</u></u>	<u><u>(\$25,164)</u></u>
Utilities Billing/Collections			\$245,120	\$253,930	(\$8,810)
Payroll			140,070	145,100	(5,030)
Payables			140,070	145,100	(5,030)
General Accounting			<u>175,080</u>	<u>181,370</u>	<u>(6,290)</u>
			<u><u>\$700,340</u></u>	<u><u>\$725,500</u></u>	<u><u>(\$25,160)</u></u>
UTILITIES BILLINGS/COLLECTIONS			<u><u>\$245,120</u></u>	<u><u>\$253,930</u></u>	<u><u>(\$8,810)</u></u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	4,495,740	51.3%	\$125,750	\$132,040	(\$6,290)
Sewer Fund	4,269,318	48.7%	119,370	121,890	(2,520)
	<u>8,765,058</u>	<u>100.0%</u>	<u>\$245,120</u>	<u>\$253,930</u>	<u>(\$8,810)</u>
PAYROLL			<u><u>\$140,070</u></u>	<u><u>\$145,100</u></u>	<u><u>(\$5,030)</u></u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2014					
General Fund					
Municipal Court	47	2.1%	\$2,940	\$3,050	(\$110)
Police	337	15.3%	21,430	22,180	(750)
Fire	459	20.9%	29,270	30,330	(1,060)
Parks	184	8.4%	11,770	12,190	(420)
Recreation	148	6.7%	9,380	9,720	(340)
Aquatic Center	195	8.9%	12,470	12,910	(440)
Cemetery	29	1.3%	1,820	1,890	(70)
Planning	32	1.5%	2,100	2,180	(80)
Building	51	2.3%	3,220	3,340	(120)
Total General Fund	<u>1482</u>	<u>67.4%</u>	<u>94,400</u>	<u>97,790</u>	<u>(3,390)</u>
State Tax Street Fund	130	5.9%	8,260	8,560	(300)
Library Fund	161	7.3%	10,230	10,590	(360)
Convention Center	98	4.5%	6,320	6,530	(210)
Water Fund	128	5.8%	8,120	8,420	(300)
Sewer Fund	133	6.0%	8,400	8,710	(310)
Airport Fund	51	2.3%	3,220	3,340	(120)
Pendleton Development Commission	18	0.8%	1,120	1,160	(40)
	<u>2,201</u>	<u>100.0%</u>	<u>\$140,070</u>	<u>\$145,100</u>	<u>(\$5,030)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY17 Variances**

			FY17 Average	Budget As Allocated	Variance
PAYABLES			<u>\$140,070</u>	<u>\$145,100</u>	<u>(\$5,030)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 14-15					
General Fund					
Municipal Court	117	1.1%	\$1,540	\$1,600	(\$60)
Police	933	9.0%	12,620	13,060	(440)
Fire	743	7.2%	10,090	10,590	(500)
Ambulance	383	3.7%	5,180	5,370	(190)
Parks	1,071	10.3%	14,430	14,950	(520)
Recreation	500	4.8%	6,720	6,960	(240)
Aquatic Center	424	4.1%	5,740	5,950	(210)
Cemetery	357	3.4%	4,760	4,930	(170)
Planning	117	1.1%	1,540	1,600	(60)
Building	139	1.3%	1,820	1,890	(70)
Economic Development	86	0.8%	1,120	1,160	(40)
Total General Fund	<u>4,870</u>	<u>46.8%</u>	<u>65,560</u>	<u>68,060</u>	<u>(2,500)</u>
State Tax Street Fund	298	2.9%	4,060	4,210	(150)
Library Fund	454	4.4%	6,160	6,380	(220)
Pendleton Convention Center Fund	587	5.7%	7,980	8,270	(290)
Water Fund	1,259	12.2%	17,090	17,700	(610)
Sewer Fund	1,024	9.9%	13,870	14,360	(490)
Airport Fund	467	4.5%	6,300	6,530	(230)
PW Admin & Fleet Fund	1,372	13.3%	18,630	19,300	(670)
Pendleton Development Fund	19	0.3%	420	290	130
	<u>10,350</u>	<u>100.0%</u>	<u>\$140,070</u>	<u>\$145,100</u>	<u>(\$5,030)</u>
GENERAL ACCOUNTING			<u>\$175,080</u>	<u>181,370</u>	<u>(\$6,290)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY17 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY17)					
General Fund					
Municipal Court	247,282	1.4%	\$2,450	\$2,720	(\$270)
Police	3,685,512	21.3%	37,290	39,540	(2,250)
Fire	3,474,080	20.1%	35,190	34,100	1,090
Ambulance	217,957	1.3%	2,280	2,720	(440)
Parks	679,051	3.9%	6,830	8,890	(2,060)
Recreation	401,939	2.3%	4,030	4,350	(320)
Aquatic Center	377,945	2.2%	3,850	4,350	(500)
Cemetery	222,240	1.3%	2,280	2,540	(260)
Planning	190,780	1.1%	1,930	4,530	(2,600)
Building	244,466	1.4%	2,450	2,900	(450)
Economic Development	36,621	0.2%	350	730	(380)
	<u>9,777,873</u>	<u>56.5%</u>	<u>98,930</u>	<u>107,370</u>	<u>(8,440)</u>
State Tax Street Fund	823,023	4.8%	8,400	9,250	(850)
Library Fund	454,495	2.6%	4,550	4,900	(350)
Convention Center Fund	659,936	3.8%	6,650	6,170	480
Water Fund	2,523,930	14.8%	25,910	24,300	1,610
Sewer Fund	2,279,226	13.2%	23,110	22,850	260
Airport	715,514	4.1%	7,180	4,720	2,460
Pendleton Development Commission	40,258	0.2%	350	1,810	(1,460)
	<u>17,274,255</u>	<u>100.0%</u>	<u>\$175,080</u>	<u>\$181,370</u>	<u>(\$6,290)</u>

**CITY OF PENDLETON
APPENDIX A**

Allocation of Insurance

Adjustment for FY17 Variances

			FY17 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$369,707</u>	<u>\$379,500</u>	<u>(\$9,793)</u>
Cost of Claims - Liability			193,075	69,180	123,900
Base Insurance - Property			<u>176,632</u>	<u>310,320</u>	<u>(133,690)</u>
			<u>\$369,707</u>	<u>\$379,500</u>	<u>(\$9,790)</u>
COST OF CLAIMS - LIABILITY					
			<u>\$193,080</u>	<u>\$69,180</u>	<u>\$123,900</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	13,259	16.2%	\$31,280	\$11,200	\$20,080
Fire	2,024	2.5%	4,830	1,730	3,100
Ambulance	450	0.5%	970	350	620
Parks	17,671	21.6%	41,710	14,940	26,770
Recreation	3,422	4.2%	8,110	2,910	5,200
Aquatic Center	2,000	2.4%	4,630	1,660	2,970
Cemetery	0	0.0%	0	0	0
Planning	77	0.1%	190	70	120
Building	172	0.2%	390	140	250
Total General Fund	<u>39,075</u>	<u>47.7%</u>	<u>92,110</u>	<u>33,000</u>	<u>59,110</u>
Street Fund	10,587	12.9%	24,910	8,920	15,990
Convention Center	159	0.2%	390	140	250
Water Fund	20,997	25.7%	49,620	17,780	31,840
Sewer Fund	10,906	13.3%	25,660	9,200	16,460
Airport	126	0.2%	390	140	250
	<u>81,850</u>	<u>100.0%</u>	<u>\$193,080</u>	<u>\$69,180</u>	<u>\$123,900</u>
BASE INSURANCE - PROPERTY					
			<u>\$176,630</u>	<u>\$310,320</u>	<u>(\$133,690)</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	5,623,414	4.6%	8,120	14,270	(6,150)
Fire	3,688,296	3.0%	5,300	9,310	(4,010)
Parks	2,272,431	1.8%	3,180	5,590	(2,410)
Recreation	2,951,136	2.4%	4,240	7,450	(3,210)
Aquatic Center	7,183,822	5.8%	10,240	18,000	(7,760)
Cemetery	1,528,702	1.2%	2,120	3,720	(1,600)
Total General Fund	<u>23,247,801</u>	<u>18.8%</u>	<u>33,200</u>	<u>58,340</u>	<u>(25,140)</u>
Library Fund	5,549,494	4.5%	7,950	13,960	(6,010)
Convention Center Fund	9,386,489	7.6%	13,420	23,580	(10,160)
Water Fund	26,858,278	21.8%	38,520	67,660	(29,140)
Sewer Fund	45,663,374	37.0%	65,350	114,820	(49,470)
Airport Fund	12,558,646	10.3%	18,190	31,960	(13,770)
	<u>123,264,082</u>	<u>100.0%</u>	<u>\$176,630</u>	<u>\$310,320</u>	<u>(\$133,690)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY17 Variances**

	FY17 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$417,559	\$407,505	\$10,054
Materials and Services	30,576	37,460	(6,884)
Capital Outlay	0	15,000	(15,000)
	<u>448,135</u>	<u>459,965</u>	<u>(11,830)</u>
less Charges for Services	(5,620)	(14,540)	8,920
	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>\$442,515</u></u>	<u><u>\$445,425</u></u>	<u><u>(\$2,910)</u></u>
Engineering Services	\$442,515	\$430,430	\$12,090
Capital Outlay	0	15,000	(15,000)
	<u>\$442,515</u>	<u>\$445,430</u>	<u>(\$2,910)</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		1.0%	\$120
Fire		1.0%	120
Parks		6.0%	730
Planning		4.0%	480
Building		3.0%	360
		-----	-----
General Fund		15.0%	1,810
State Tax Street Fund		33.0%	3,990
PCC Fund		0.0%	0
Water Fund		22.0%	2,660
Sewer Fund		20.0%	2,420
Airport		10.0%	1,210
		-----	-----
		100.0%	\$12,090
GIS/ AERIAL MAPPING PROJECT			
Basis of Allocation: FORMULA FROM CIP			
Costs allocated as per agree to in CIP document			
General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
		-----	-----
General Fund		0.0%	0
State Tax Street Fund		33.4%	(5,000)
Water Fund		33.3%	(5,000)
Sewer Fund		33.3%	(5,000)
		-----	-----
		100.0%	(\$15,000)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY17 Variances**

		Actual FY17	Budget As Allocated		
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$396,467	\$425,220	(\$28,753)	
Materials and Services		168,071	190,400	(22,329)	
Capital Outlay		0	0	0	
Interfund Transfer		0	0	0	
		<u>564,540</u>	<u>615,620</u>	<u>(51,082)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$483,040</u>	<u>\$534,120</u>	<u>(\$51,080)</u>	
CITY HALL		<u>\$246,350</u>	<u>\$244,360</u>	<u>\$1,990</u>	
OTHER CITY FACILITIES		<u>236,690</u>	<u>289,760</u>	<u>(53,070)</u>	
		<u>\$483,040</u>	<u>\$534,120</u>	<u>(\$51,080)</u>	
OTHER CITY FACILITIES		<u>\$236,690</u>	<u>\$289,760</u>	<u>(\$53,070)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	10.5%	\$24,850	\$30,430	(\$5,580)	
Fire	5.0%	\$11,830	\$14,490	(\$2,660)	
Parks	11.7%	27,690	33,900	(6,210)	
Recreation	8.2%	19,410	23,760	(4,350)	
Aquatic Center	33.0%	78,110	95,620	(17,510)	
Cemetery	2.4%	5,680	6,950	(1,270)	
Total General Fund	70.8%	<u>167,570</u>	<u>205,150</u>	<u>(37,580)</u>	
Street Fund	2.8%	6,630	8,110	(1,480)	
Library Fund	15.7%	37,160	45,490	(8,330)	
Pendleton Convention Center	3.2%	7,570	9,270	(1,700)	
Water Fund	1.0%	2,370	2,900	(530)	
Sewer Fund	1.0%	2,370	2,900	(530)	
Airport Fund	3.5%	8,280	10,140	(1,860)	
PW Admin & Fleet Fund	1.0%	2,370	2,900	(530)	
Pendleton Development Commission	1.0%	2,370	2,900	(530)	
	<u>100.0%</u>	<u>\$236,690</u>	<u>\$289,760</u>	<u>(\$53,070)</u>	
CITY HALL		<u>\$246,350</u>	<u>\$244,360</u>	<u>\$1,990</u>	
basis of allocation: GENERAL ADMINISTRATION FY17 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY17)					
General Fund					
Municipal Court (less assessments)	247,282	1.4%	\$3,450	\$3,670	(\$220)
Police	3,685,512	21.3%	52,470	53,260	(790)
Fire	3,474,080	20.1%	49,520	45,940	3,580
Ambulance	217,957	1.3%	3,200	3,670	(470)
Parks	679,051	3.9%	9,610	11,970	(2,360)
Recreation	401,939	2.3%	5,670	5,860	(190)
Aquatic Center	377,945	2.2%	5,420	5,860	(440)
Cemetery	222,240	1.3%	3,200	3,420	(220)
Planning	190,780	1.1%	2,710	6,110	(3,400)
Building	244,466	1.4%	3,450	3,910	(460)
Economic Development	36,621	0.2%	490	980	(490)
	<u>9,777,873</u>	<u>56.5%</u>	<u>139,190</u>	<u>144,650</u>	<u>(5,460)</u>
State Tax Street Fund	823,023	4.8%	11,820	12,460	(640)
Library Fund	454,495	2.6%	6,410	6,600	(190)
Convention Center Fund	659,936	3.8%	9,360	8,310	1,050
Water Fund	2,523,930	14.8%	36,460	32,740	3,720
Sewer Fund	2,279,226	13.2%	32,520	30,790	1,730
Airport Fund	715,514	4.1%	10,100	6,350	3,750
Pendleton Development Commission	40,258	0.2%	490	2,460	(1,970)
	<u>17,274,255</u>	<u>100.0%</u>	<u>\$246,350</u>	<u>\$244,360</u>	<u>\$1,990</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
Adjustment for FY17 Variances**

			FY17 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY					
Materials and Services			\$154,811	\$178,500	(\$23,689)
Capital Outlay			45,430	22,000	23,430
			200,241	200,500	(259)
less technology grants			0	0	0
			<u>\$200,241</u>	<u>\$200,500</u>	<u>(\$259)</u>
Materials & Services & Capital			<u>\$200,240</u>	<u>\$200,500</u>	<u>(\$260)</u>
INFORMATION TECHNOLOGY OPERATIONS					
Basis of allocation: GENERAL ADMINISTRATION					
FY17 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY17)					
General Fund					
Municipal Court	247,282	1.4%	\$2,800	\$3,010	(\$210)
Police	3,685,512	21.3%	\$42,650	43,710	(1,060)
Fire	3,474,080	20.1%	\$40,250	37,690	2,560
Ambulance	217,957	1.3%	\$2,600	3,010	(410)
Parks	679,051	3.9%	\$7,810	9,820	(2,010)
Recreation	401,939	2.3%	\$4,610	4,810	(200)
Aquatic Center	377,945	2.2%	\$4,410	4,810	(400)
Cemetery	222,240	1.3%	\$2,600	2,810	(210)
Planning	190,780	1.1%	\$2,200	5,010	(2,810)
Building	244,466	1.4%	\$2,800	3,210	(410)
Economic Development	36,621	0.3%	\$600	800	(200)
Total General Fund	9,777,873	56.60%	113,330	118,690	(5,360)
State Tax Street Fund	823,023	4.8%	\$9,610	10,230	(620)
Library Fund	454,495	2.5%	\$5,010	5,410	(400)
Convention Center Fund	659,936	3.8%	\$7,610	6,820	790
Water Fund	2,523,930	14.8%	\$29,640	26,870	2,770
Sewer Fund	2,279,226	13.2%	\$26,430	25,260	1,170
Airport Fund	715,514	4.1%	\$8,210	5,210	3,000
Pendleton Development Commission	40,258	0.2%	\$400	2,010	(1,610)
	<u>17,274,255</u>	<u>100.00%</u>	<u>\$200,240</u>	<u>\$200,500</u>	<u>(\$260)</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

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, EastOregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-9491 NOTICE OF BUDGET COMMITTEE M

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:
04/19/2018

Subscribed and sworn to before me on this **19th day of April, A.D. 2018**

Dayle Stinson

Kathryn B. Brown
Notary Public of Oregon

**EO-9491
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, 2018 to June 30, 2019 will be held at the Vert Club Room, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 1st of May, 2018 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 23rd 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 May 3rd at 6 pm, and May 8, 10 & 11, 2018 at 7 am if necessary. All meetings will be held at the Vert Club Room.

Robb Corbett
City Manager
April 19, 2018



101 Legal Notices

**EO-9491
NOTICE OF BUDGET
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Robb Corbett
City Manager
April 19, 2018

City of Pendleton

NOTICE OF BUDGET COMMITTEE MEETING

Release Date: 04/13/2018

NOTICE OF BUDGET COMMITTEE MEETING

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Robb Corbett

City Manager



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City of Pendleton

Meetings/Events



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

News & Announcements

NOTICE OF BUDGET COMMITTEE MEETING

Release Date: 04/13/2018

NOTICE OF BUDGET COMMITTEE MEETING

Budget Committee of the Pendleton Development Commission

Release Date: 04/13/2018

NOTICE OF BUDGET COMMITTEE MEETING

Arbor Day Free Tree Giveaway

Release Date: 04/10/2018

Pendleton Parks and Recreation is giving away free tree seedlings this Saturday, April 14 from 10 am to 2 pm at Walmart (grocery entrance).

You can choose from four varieties: Ponderosa Pine, Water Birch, Quaking Aspen, and Red-Osier Dogwood.

The seedlings are about a year old and free of charge, so please come get one to plant in your yard or on the farm.

It is our way of celebrating Arbor Day with our annual Arbor Day Free Tree Giveaway!

April is National Distracted Driving Awareness month

Release Date: 04/09/2018

#DriveHealthy: April is [National Distracted Driving Awareness](#) month

And the week of April 9-13 is National Work Zone Safety Awareness week

Startling statistics* (distracted driving): On average, in Oregon...

Notes from the Council Chambers

Release Date: 04/06/2018

Appeal of Approval for Marijuana Grow

This appeal was filed by a citizen to overturn an approval by the Planning Commission of a marijuana grow on Riverside Drive. The owner of the project withdrew their application on the day before the City Council hearing so this item on the agenda was removed.

Spring Burning

Release Date: 03/29/2018

As weather permits for spring burning, a reminder to residents, only burn yard debris such as leaves, sticks, branches. Do not toss household items or pieces of construction into your pile. Also, remember to rake or pile your debris far enough away from structures for safe burning and the prevention of accidents.

To confirm it is a burn day please phone 541-966-0327



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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, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-9579 NOTICE OF BUDGET HEARING A p

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:
05/23/2018

Subscribed and sworn to before me on this **23rd day of May, A.D. 2018**

Dayle Stinson
Janna Heimgartner
Notary Public of Oregon



NOTICE OF BUDGET HEARING

A public meeting of the City of Pendleton City Council will be held on June 5, 2018 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, 2018 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 Donon 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	Adopted Budget	Approved Budget
	2016-17	This Year 2017-18	Next Year 2018-19
Beginning Fund Balance/Net Working Capital	12,568,309	14,968,585	22,568,085
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	16,574,196	18,700,310	18,415,080
Federal, State and All Other Grants, Gifts, Allocations and Donations	5,150,036	6,423,475	6,230,045
Revenue from Bonds and Other Debt	316,000	19,772,500	18,034,020
Interfund Transfers / Internal Service Reimbursements	6,046,146	7,637,798	6,488,600
All Other Resources Except Property Taxes	1,983,901	342,885	2,062,215
Property Taxes Estimated to be Received	5,497,475	7,159,307	6,258,805
Total Resources	48,136,063	75,004,860	80,056,850

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	13,159,943	14,872,807	15,367,539
Materials and Services	12,027,604	14,437,690	14,555,585
Capital Outlay	6,073,316	26,041,792	30,663,250
Debt Service	2,622,365	5,979,235	5,619,535
Interfund Transfers	1,427,996	2,569,703	1,368,610
Contingencies	0	3,075,103	4,785,525
Special Payments	148,789	260,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	7,767,530	7,436,806
Total Requirements	35,460,013	75,004,860	80,056,850

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	9,089,363	20,843,455	19,676,100
FTE	54 19/20	61 5/6	61 5/6
Parks and Recreation	1,880,065	2,727,980	2,543,125
FTE	26	26 56/75	25 6/25
Cemetery	262,436	1,057,750	1,118,495
FTE	2 9/25	2 9/25	2 9/25
Community Development	1,062,817	2,026,550	2,094,125
FTE	9 3/4	9 19/75	10 19/75
Economic Development	41,061	56,650	53,600
FTE	0	0	0
Streets	2,050,195	5,139,455	4,859,140
FTE	5	6	6
Library	658,703	937,930	1,044,190
FTE	7 49/81	7 49/81	7 4/5
Public Transportation	290,593	406,460	638,925
FTE	0	0	0
Pendleton Convention Center	1,013,973	1,365,130	1,266,950
FTE	4 5/6	5 1/3	5 1/3
General Obligation Debt	0	590,452	570,550
FTE	0	0	0
Local Improvement District Construction	161,524	578,600	1,016,200
FTE	0	0	0
Water	4,907,335	13,830,000	15,818,550
FTE	7 1/2	8 1/2	8 1/4
Sewer	5,217,360	11,997,923	16,363,300
FTE	8 1/3	8 1/2	8 1/3
Airport	2,881,007	4,407,250	4,248,550
FTE	3 17/18	4 1/4	4 1/4
PW Administration & Fleet	1,785,151	1,750,250	1,759,400
FTE	14	14	12 3/4
Administration	1,934,500	1,939,540	2,070,650
FTE	13 2/9	12 7/11	12 7/11
Facilities Maintenance	552,918	721,230	735,100
FTE	6 2/3	7 1/5	7 1/5
Pendleton Foundation Trust	148,789	260,000	260,000
FTE	0	0	0
Information Technology	200,240	238,500	238,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,321,983	4,266,755	3,681,400
FTE	0	0	0
Total Requirements	35,460,013	75,004,860	80,056,850
Total FTE	164 9/58	174 7/32	172 9/38

Water and sewer systems are being repaired/replaced as much of the pipe is 100+ years old. The City is investing in water storage and pressure booster pumps to provide adequate service and supply. The City is positioning itself to receive grant funds being given to rural communities through the recently passed federal omnibus bill which invests money into infrastructure to jump start the national economy. This year's budget proposes to leverage two State loans for water and sewer repairs and replacement. The General Fund will continue to be difficult to manage as PERS and other increased costs outpace growth in revenue. The City struggles to maintain facilities but will realize a significant increase in revenue in 2023 with the expiration of the urban renewal district. To reduce costs, the City is selling surplus land and buildings. The Unmanned Aviation Systems (UAS) range continues to be bright spot on the economic development front. The City recently submitted for large state and federal grants to develop shovel ready industrial lands and facilities to meet the current and future demands this industry is putting on the airport industrial park. Streets maintenance will be a priority with the street utility fee revenue and the City committing half of the marijuana revenue received this year to streets.

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
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	621.529	567.075

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2018	Estimated Debt Authorized, But Not Incurred on July 1, 2018
General Obligation Bonds	\$8,760,000	\$0
Other Bonds	\$11,860,779	\$0
Other Borrowings	\$11,329,756	\$13,846,351
Total	\$31,950,535	\$13,846,351

Appendix C -- 6

May 23, 2018

City of Pendleton

NOTICE OF BUDGET HEARING JUNE 5TH,2018

Release Date: 06/01/2018

Notice of Budget Hearing June 5th ,2018

A public meeting of the City of Pendleton City Council will be held on June 5, 2018 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, 2018 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.

[FINANCIAL SUMMARY - RESOURCES](#) PDF download



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City of Pendleton

Meetings/Events

Calendar						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

[Click here for all meetings](#)

[Library Events](#)



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

News & Announcements

8th Street Bridge Closure

Release Date: 06/08/2018

Starting at 7 AM on Monday, June 11th, the bridge contractor will be conducting work that will require a full day closure of the 8th street bridge to vehicular traffic. There will be various construction vehicles and equipment activity throughout the day. The bridge is expected to be reopened by 5 PM. Please plan your route accordingly if you live or plan to be in the area on Monday, June 11th.



Notice of PDC Budget Hearing

Release Date: 06/06/2018

Notice of PDC Budget Hearing



[» Read more](#)

8th Street Bridge Closure

Release Date: 06/01/2018

Starting at 7 AM on Monday June 4th, the bridge contractor will be conducting work that will require a full day closure of the bridge to vehicular traffic. There will be various construction vehicles and equipment activity throughout the day. An update will be provided when the bridge is reopened to vehicular traffic. Please plan your route accordingly if you live or plan to be in the area on Monday, June 4th.



Notice of Budget Hearing June 5th, 2018

Release Date: 06/01/2018

Notice of Budget Hearing June 5th, 2018



[» Read more](#)

Open Burning Season Closing JUNE 1

Release Date: 05/29/2018

Due to the seasonal weather patterns in the area, the open burning season for the City of Pendleton, Rich Water District, Lower McKay, McKay Dam, and Riverside Fire Districts will be closed at dusk on Friday June 1, 2018. Open burning will reopen October 1st weather permitting.



Burn barrels within the fire districts are not included in the closure; however, they may only be used on "Green Days." Burn barrels are not allowed within the Pendleton city limits any time of the year by City Ordinance.

[» Read more](#)

Fire Station Groundbreaking

Release Date: 05/25/2018

On Thursday, May 17, 2018, City dignitaries, contractors, Fire Department employees and citizens gathered for a ground-breaking ceremony to mark the start of construction for the new fire station #1.



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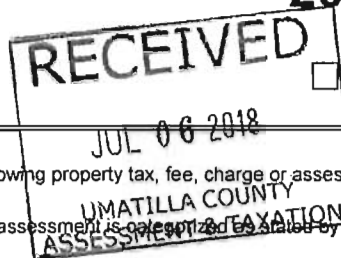
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Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50
2018-2019

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

500 SW Dorion Ave. Pendleton OR 97801 07/05/18
Mailing Address of District City State ZIP code Date

Linda Carter Finance Director 541-966-0331 Linda.Carter@ci.pendleton.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

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.		0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		567,075	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		567,075	

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)

