

City of Pendleton



**Adopted Budget
2019-2020**



CITY OF PENDLETON ADOPTED BUDGET FY 19-20

TABLE OF CONTENTS

INTRODUCTORY SECTION

2019-20 Budget Committee Members	A-1
Budget Message	A-2
Map of the City of Pendleton	A-4

THE CITY ORGANIZATION AND BUDGET SUMMARY INFORMATION

City Council Goals for Fiscal Year 2017 - 2020	A-6
Organizational Chart	A-7
The Budget Process	A-8
Budget Calendar	A-9
How to Read the Budget	A-10
Summary of Adopted Resources by Fund	A-16
Summary of Adopted Budget Expenditures by Fund	A-17
Summary of Adopted Resources by Source	A-18
Summary of Adopted Budget Expenditures by Object Group	A-20
Summary of Net Budget Expenditures 2019 Fiscal Year	A-22
Summary of Adopted Net Budget Expenditures 2020 Fiscal Year	A-23
Interfund Transfers -- All Funds	A-24
Current Bonded Debt -- All Funds	A-25
Property Tax Summary	A-26
Consolidated Tax Rate	A-27
Budget Resolution #2771	A-28
Budget Committee Resolution	A-33

BUDGET DETAIL SECTION

GENERAL FUND

General Fund Revenue Graph	2
General Fund Resources Summary	3
General Fund Expenditure Summaries	
Municipal Court Division	9
Police Department	10
Fire/Ambulance Department	12
Parks Division	14
Recreation Division	15

Aquatic Division	16
Cemetery Division.....	17
Planning Division.....	18
Building Division	19
Economic Development Department.....	20
General Fund Expenditure Graph.....	21
Non-Departmental.....	22
SPECIAL REVENUE FUNDS	
State Tax Street Fund	26
Bike Fund.....	28
Library Fund.....	30
Library Special Trust Fund.....	32
City Transportation Program Fund.....	34
Community Development Block Grant Fund.....	36
Community Development Fund	38
Sidewalk Repair Loan Fund.....	40
Pendleton Convention Center Fund.....	42
Pendleton Convention Center TPAC Fund	44
Police Interagency Special Revolving Fund.....	46
System Development Fees Fund	48
Parks and Cemetery Capital Equipment Reserve Fund.....	50
Public Safety Capital Reserve Fund	52
Parks Trust Fund	54
Parks, Recreation, Cemetery Special Projects Fund.....	56
City/County Public Safety Fund.....	58
Horne Special Trust Fund.....	60
DEBT SERVICE FUNDS	
Debt Service Fund.....	64
CAPITAL PROJECTS FUNDS	
Local Improvement District Construction Fund.....	68
Fire Bond Capital Construction Fund.....	70
PERMANENT FUNDS	
Library Permanent Trust Fund	74
Cemetery and Mausoleum Perpetual Care Trust Fund.....	76
ENTERPRISE FUNDS	
Water Fund.....	80
Water Capital Reserve Fund.....	84
Sewer Fund.....	86

Sewer Capital Reserve Fund	90
Airport Fund	92

INTERNAL SERVICE FUNDS

PW Administration and Fleet Fund	98
Central Services Fund	
Resource Summary	100
City Manager's Office	101
Mayor, City Council, and Commissions	102
PDC Administration	103
Insurance	104
Legal Department	105
Finance Department	106
Engineering Department	107
Facilities Department	108
Information Technology Division	109

AGENCY FUNDS

Pendleton Foundation Trust	112
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CLOSED FUNDS

Wastewater Treatment Plant Debt Service Fund	116
Wastewater Treatment Plant Bond Reserve Fund	117
Wastewater Treatment Plant Rate Stabilization Fund	118
HB2001 Road Projects Construction Fund	119

APPENDICES

APPENDIX A

Summary of Allocation FY20	A-2
Summary of Adjustment for FY18 Variances	A-14

APPENDIX B

Glossary	B-2
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APPENDIX C

Legal Publications	C-2
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APPENDIX D

High Level Budget Projects City Manager Memo	D-2
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**CITY OF PENDLETON
ADOPTED BUDGET
FY19-20**

2019-20 BUDGET COMMITTEE

Jake Cambier

Kricket Nicholson

Paul Chalmers

Vincent Papol

Scott Fairley

Tammie Parker

Tim Guenther

Dale Primmer

Carole Innes

Rita Rosenberg

Dave Krumbein

Mike Short

Becky Marks

Jeri Taylor

McKennon McDonald

John Turner

Linda Neuman

Lori Wyman

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,

As I write this message, after having worked for most of the past few weeks on the budget, I will say this was one of the most difficult. It was difficult because of the increase in PERS costs, substantial expenditures out of the General Fund to pay for maintenance and paying down interfund balances.

In 2017 we learned that PERS was going to go up substantially over the next two rate cycles. Over the last several years we have spent substantially to reduce a backlog in maintenance. In spite of record growing personnel costs, we have been able to move closer to financial sustainability through continuously improved practices.

The ending fund balance of the General Fund is proposed slightly higher than in the previous year. While planned building maintenance and equipment replacement is down slightly from previous years, infrastructure maintenance is up substantially. We will be transferring money in the Airport fund to help meet the match on a \$6.5M runway re-construction which is funded by 95% federal funds and are planning for large expenditures on road, water and sewer maintenance.

The Airport Fund continues to be a good news story, we are still adjusting to a rapidly changing environment. Revenues this year are projected to exceed \$1M, more than double from two short years ago. This coming year, we have to adjust for the loss of grant dollars to support personnel and planned infrastructure development. Currently, we are planning over \$20M in capital projects between the runway, a new hanger, and Phase IV Industrial Park development.

The street fund is another area where we will be spending significant dollars to make repairs. We are projected to spend \$1.6M on street repairs this current fiscal year. We have asked for \$3M of additional funds from Urban Renewal and have an additional \$2.2M proposed.

Along with that comes the need to repair and replace old water and sewer lines, using new revenues from rate increases, the last of which will be done in the Spring of 2020. In addition, significant investment will be made in utility infrastructure for the airport expansion. We have been able to leverage this investment to attract a \$3M federal EDA grant for the Phase IV airport development.

The Library is in a holding pattern as the new director is transitioning to her position. We largely rely on the library district, which seems to be a state of flux as it tries to determine the appropriate method to appropriate their tax dollars. The City is concerned as this threatens to reduce our share of tax dollars for operations. The fund is stabilized and the reserve is growing.

The Convention Center is another bright spot in the organization as they are growing their revenue. The facility has seen substantial investment in repairs; having replaced the roof, HVAC, and a significant “facelift”. They have improved the technology for the customers, changed caterers, and are working to attract a hotel which will increase business. Our tourism partnerships are stronger, and as a team we are increasing the number of events benefitting the local economy. Farm II will further generate business opportunities. Once an unfunded dream, this vision has now become a significant opportunity which will strengthen the career tech offerings in Pendleton and the region.

Public safety continues to be a priority in the community. We will be moving into the new fire station shortly and were recently voted as the “Safest City in Oregon”. We have improved our emergency response vehicle fleet, increased our fire department reserves, and training budgets.

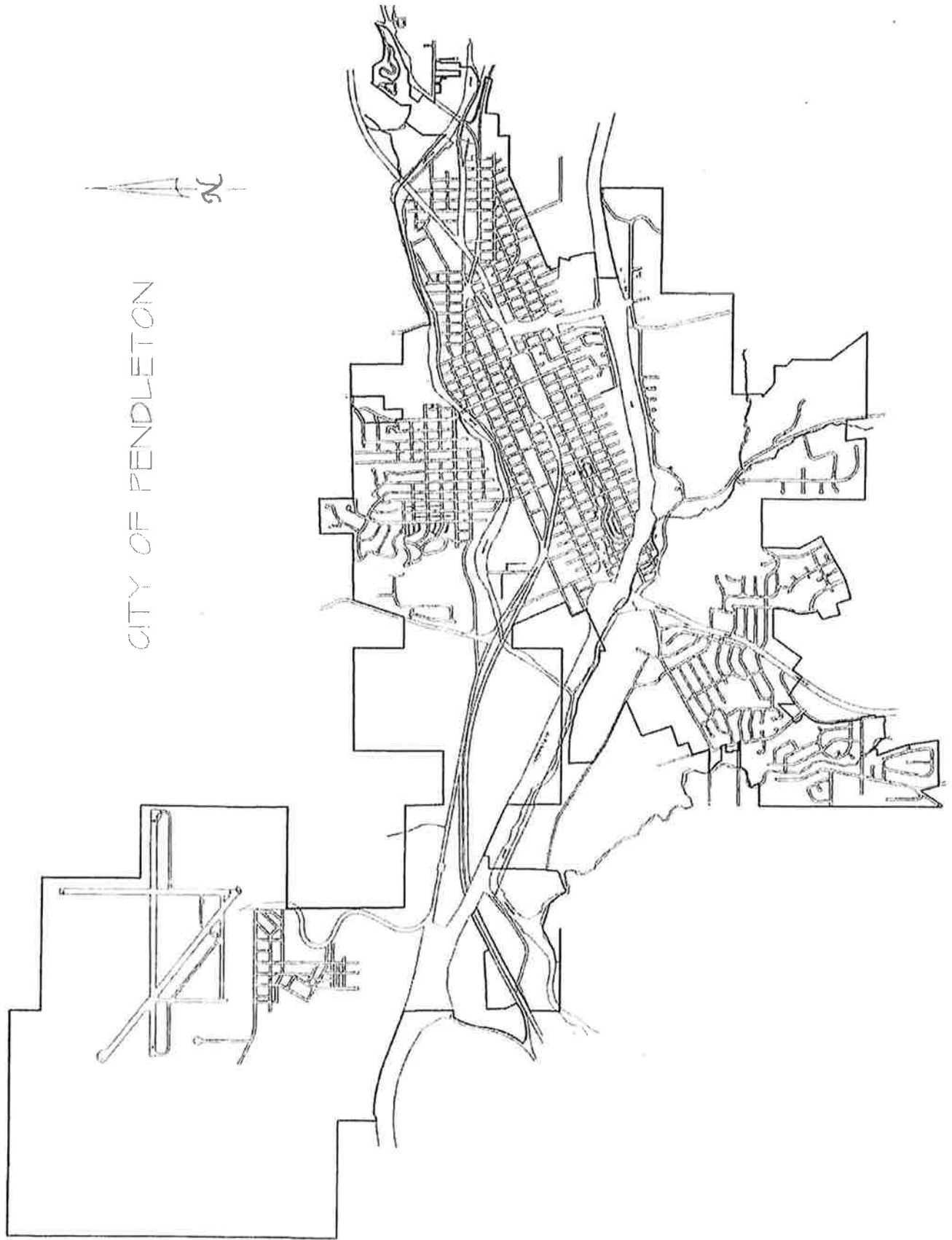
Parks and Recreation is evolving with the new Director. Already, strategic plans have been done for the future of the department. A focus is on marketing services and increasing revenues. An exciting new partnership has been developed with the school district to utilize neighborhood schools and implementing an after-school program fully funded by user fees and scholarships raised by the department for that purpose.

Large construction projects are being planned this coming year which will significantly increase the availability of housing. This will increase property taxes, revenues for schools, and availability of workforce.

It is a privilege to lead this organization and work with such professional people. We continuously focus on continued improvement across all fronts. I am proud of our progress and look forward to working with the Council and community on furthering your goals.

Sincerely,

Robb Corbett, City Manager



CITY OF PENDLETON

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

Pendleton - Premier City in Eastern Oregon

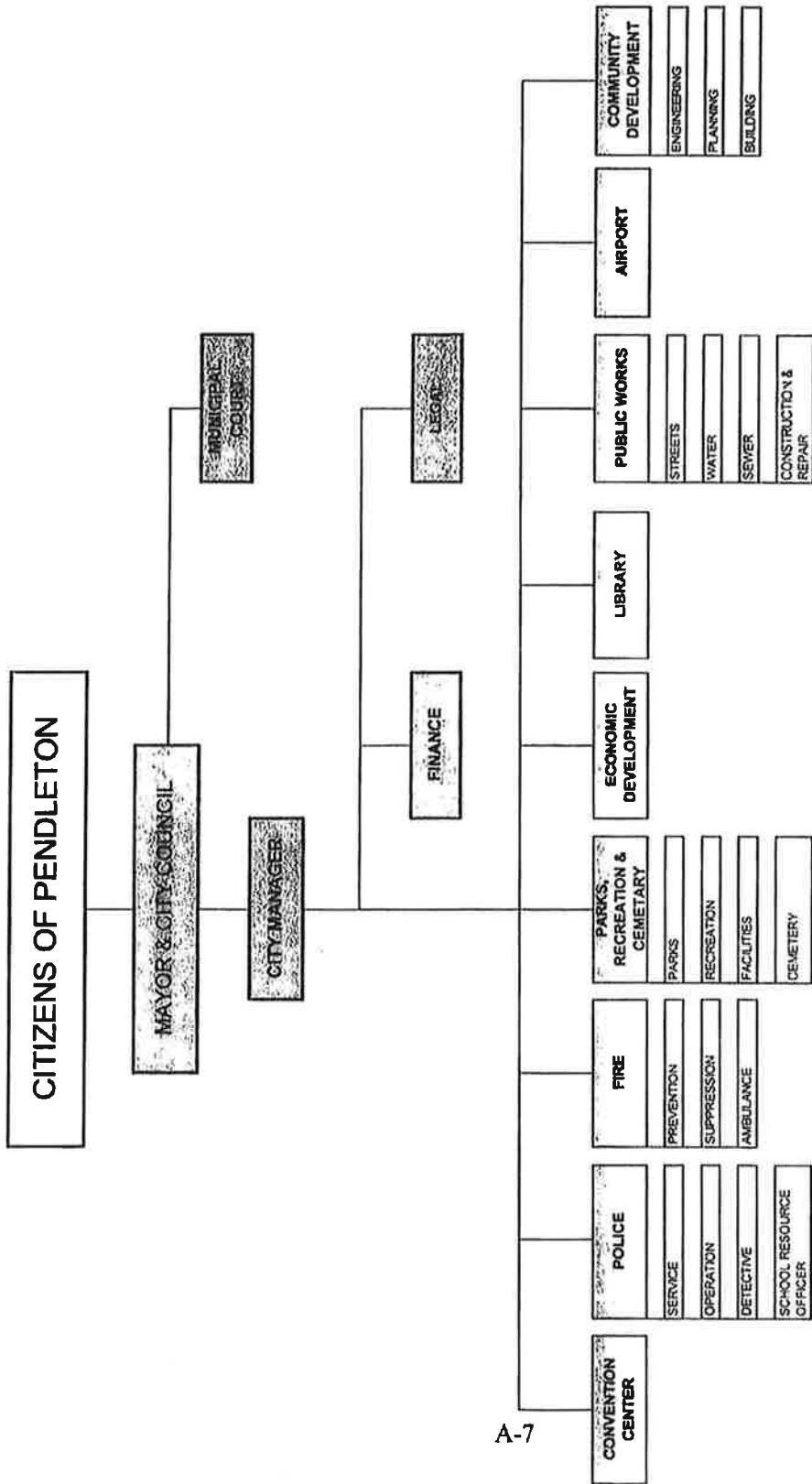
Mayor & City Council 2017-2020 Goals

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

Goal: Increase Economic Development Activities.

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

Goal: Increase Available Housing.



THE BUDGET PROCESS

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

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

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

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

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

CITY OF PENDLETON
Budget Calendar Fiscal 2020

- 3/01 FY 2020 budget forms and financial reports distributed.
- 03/18 Experience estimates for FY20 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.
- 03/18 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets. Department Heads are responsible for fully completed excel budget worksheets at budget meetings. (Three copies)
- 04/11 Final budget numbers delivered to Finance Director
- 04/11** Send notices of budget committee meeting to paper.
- 04/18 Begin printing budget.
- 04/18* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/22 Preliminary Budget completed.
- 04/30 Budget Committee meeting and State Revenue Sharing Budget.
- 05/02 Second budget committee meeting (if necessary).
- 05/07 Third budget committee meeting (if necessary).
- 05/09 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/10 Fifth budget committee meeting (if necessary).
- 05/15* Send budget summaries and notice of Council hearing to paper.
- 05/24 Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Department of Revenue forms.
- 06/04 Budget Hearing before the City Council.
- 06/04 Budget proposed for adoption at this time.
- 07/05 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 Toursim Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks 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.

Parks Special Projects Fund

This fund receives donations and fundraising revenues for park and recreation programs. Expenditures could be in a form of scholarships to individuals or program specific expenditures.

City/County Public Safety Fund

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

Horne Special Trust Fund

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

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.

Fire Bond Capital Construction Fund

This fund will account 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 FY17	ACTUAL FY18	BUDGET FY19	PROPOSED FY20
General Fund	15,540,440	17,200,580	16,609,130	17,549,250
State Tax Street Fund	2,487,014	2,440,302	3,289,100	3,601,500
Bike Fund	19,620	30,873	16,890	25,130
Library Fund	839,976	890,805	925,170	1,034,500
Library Special Trust Fund	120,855	124,081	121,500	121,115
City Transportation Fund	937,269	944,914	638,925	759,110
Community Development Block Grant Fund	2,679	53,463	377,625	337,890
Community Development Fund	660,190	580,051	580,800	311,600
Sidewalk Repair Fund	(28,932)	(26,087)	31,300	27,525
Pendleton Convention Center Fund	961,489	1,182,218	1,388,600	1,185,750
Pendleton Convention Center TPAC Fund	322,111	232,481	176,350	105,950
Police Interagency Special Revolving Fund	317,092	326,331	268,200	308,900
Development Fees Fund	976,373	1,082,641	1,178,000	1,167,520
Parks Equipment Capital Reserve Fund	46,160	140,091	43,500	103,900
Public Safety Capital Reserve Fund	529,655	497,616	609,500	254,000
Parks Trust Fund	125,299	137,174	101,400	152,875
Parks, Rec. & Cemetery Special Projects Fd	0	0	0	75,100
City/County Public Safety Fd	81,821	83,059	84,000	86,500
Horne Special Trust Fund	20,505	20,657	20,475	21,050
LID Construction Fund	750,558	623,065	1,016,200	800,000
HB2001 Road Projects Construction Fund	13,724	229,515	447,850	0
Fire Bond Construction & Equipment Fd	0	10,138,557	9,145,000	1,530,000
Library Permanent Trust Fund	6,149	6,182	6,190	6,305
Cemetery & Maus. Perp. Care Trust Fd.	790,594	796,124	811,150	804,150
Debt Service Fund	25,892	587,407	570,550	593,200
Water Fund	5,783,693	7,098,347	14,063,550	16,192,900
Water Capital Reserve Fund	250,000	250,683	1,755,000	1,259,700
Sewer Fund	5,082,254	5,402,460	13,579,400	15,206,100
Sewer Capital Reserve Fund	3,438,594	3,490,506	3,978,600	3,580,600
WWTP Bond Reserve Fund	744,698	744,698	744,700	0
WWTP Debt Service Fund	743,922	6,801,222	0	0
WWTP Rate Stabilization Fund	450,000	450,000	450,000	0
Airport Fund	494,157	(751,277)	5,340,372	12,510,750
PW Administration & Fleet Fund	1,888,595	1,704,287	1,759,400	2,088,115
Central Services Fund	3,505,219	3,527,148	3,641,680	3,790,170
Pend. Foundation Trust Fund	208,089	155,404	260,000	260,000
	<u>48,135,754</u>	<u>67,195,579</u>	<u>84,030,107</u>	<u>85,851,155</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY17	ACTUAL FY18	BUDGET FY19	PROPOSED FY20
General Fund	\$12,397,366	\$14,809,965	\$16,609,130	\$17,549,250
State Tax Street Fund	2,036,774	1,524,056	3,289,100	3,601,500
Bike Fund	0	16,162	16,890	25,130
Library Fund	623,138	612,174	925,170	1,034,500
Library Special Trust Fund	35,507	34,744	121,500	121,115
City Transportation Program Fund	290,593	345,138	638,925	759,110
Community Development Block Grant Fund	0	50,747	377,625	337,890
Community Development Fund	102,095	13,020	580,800	311,600
Sidewalk Repair Fund	315	470	31,300	27,525
Pendleton Convention Center Fund	760,957	1,027,313	1,388,600	1,185,750
Pendleton Convention Center TPAC Fund	253,015	260,296	176,350	105,950
Police Interagency Special Revolving Fd	158,714	138,462	268,200	308,900
Development Fees Fund	13,106	12,667	1,178,000	1,167,520
Parks Equipment Capital Reserve Fund	23,700	49,902	43,500	103,900
Public Safety Capital Reserve Fund	463,090	75,360	609,500	254,000
Parks Trust Fund	0	0	101,400	152,875
Parks, Rec, & Cemetery Special Projects Fd	0	0	0	75,100
City/County Public Safety Fd	0	0	84,000	86,500
Horne Special Trust Fund	156	76	20,475	21,050
LID Construction Fund	161,524	175,938	1,016,200	800,000
HB2001 Road Project Construction Fund	0	743,998	447,850	0
Fire Bond Construction & Equipment Fd	0	2,148,634	9,145,000	1,530,000
Library Permanent Trust Fund	58	92	6,190	6,305
Cemetery & Maus. Perp. Care Trust Fd	8,050	8,463	811,150	804,150
Debt Service Fund	0	556,030	570,550	593,200
Water Fund	4,907,335	6,864,604	14,063,550	16,192,900
Water Capital Reserve Fund	0	0	1,755,000	1,259,700
Sewer Fund	4,473,436	5,705,302	13,579,400	15,206,100
Sewer Capital Reserve Fund	0	0	3,978,600	3,580,600
WWTP Debt Service Fund	743,923	6,801,222	0	0
WWTP Bond Reserve Fund	0	0	744,700	0
WWTP Rate Stabilization Fund	0	0	450,000	0
Airport Fund	2,881,007	1,463,305	5,340,372	12,510,750
PW Administration & Fleet Fund	1,785,150	1,369,224	1,759,400	2,088,115
Central Services Fund	3,183,177	3,315,957	3,641,680	3,790,170
Pendleton Foundation Trust Fund	148,789	155,307	260,000	260,000
	<u>\$35,450,976</u>	<u>\$48,278,629</u>	<u>\$84,030,107</u>	<u>\$85,851,155</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2020 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	\$2,259,500	\$7,090,895	\$0	\$4,058,975	\$1,476,500	\$1,839,570
State Street Fund	380,545	0			2,254,010	450,450
Bike Fund	12,700				12,030	
Library Fund	379,000			16,000	499,305	
Library Special Trust Fund	83,900					
City Transportation Fund	70,000			26,000	634,510	
CDBG Fund	2,865				335,000	
Community Development Fd	295,500					
Sidewalk Repair Fund	0		2,500			
Pendleton Convention Center Fund	92,550	570,000		50,000		458,000
PCC TPAC Fund	100	105,750				
Home Special Trust Fund	20,750					
Police Interagency Special Revolv	171,500				130,000	4,800
Development Fees Fund	934,000		0	229,520		
Parks Equipment Capital Reserve	96,400					
Public Safety Capital Reserve Fun	68,000			185,000	0	
Parks Trust Fund	145,875			5,000		
Parks, Rec Et al Special Projects F	0					
City/County Public Safety Fd	85,000					
Library Permanent Trust Fund	6,130					
Cemetery & Maus. Perp. Care Tr.	787,000			2,150		
LID Construction Fund	706,000		78,765			
Fire Bond Capital Construction Fd	1,500,000					
Debt Service Fund	11,000	580,700				
Water Fund	2,369,200				0	5,756,750
Water Capital Reserve Fund	753,700					
Sewer Fund	1,392,800				0	5,597,800
Sewer Capital Reserve Fund	3,530,600					
Airport Fund	86,275				6,325,000	1,320,150
PW Administration & Fleet Fund	520,900					3,200
Central Services Fund	142,750	18,000		5,600	105,800	0
Pendleton Foundation Trust Fund	5,000					
TOTAL RESOURCES	<u>\$16,909,540</u>	<u>\$8,365,345</u>	<u>\$81,265</u>	<u>\$4,578,245</u>	<u>\$11,772,155</u>	<u>\$15,430,720</u>

<u>FINES & ORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$352,000	\$136,000	\$5,000			\$330,810	\$17,549,250	General Fund
	6,000		337,495		173,000	3,601,500	State Street Fund
	400					25,130	Bike Fund
	4,005	35,000			101,190	1,034,500	Library Fund
	5,000	32,000			215	121,115	Library Special Trust Fund
	13,600				15,000	759,110	City Transportation Fund
	25					337,890	CDBG Fund
	16,100				0	311,600	Community Development Fd
	25			25,000		27,525	Sidewalk Repair Fund
	15,200					1,185,750	Pendleton Convention Center Fund
	100					105,950	PCC TPAC Fund
	300				0	21,050	Horne Special Trust Fund
	2,600					308,900	Police Interagency Spec Rev Fund
	4,000				0	1,167,520	Development Fees Fund
	2,500				5,000	103,900	Parks Equipment Capital Reserve Fd
	1,000					254,000	Public Safety Capital Reserve Fund
	1,500	500				152,875	Parks Trust Fund
	61,100	14,000				75,100	Parks, Rec Et al Special Projects Fd
	1,500					86,500	City/County Public Safety Fd
	175					6,305	Library Permanent Trust Fund
	15,000					804,150	Cemetery & Maus. Perp. Care Tr. Fd
	15,235					800,000	LID Construction Fund
	30,000					1,530,000	Fire Bond Capital Construction Fd
	1,500					593,200	Debt Service Fund
	61,500		20,000	7,985,450		16,192,900	Water Fund
	6,000				500,000	1,259,700	Water Capital Reserve Fund
	500		15,000	7,700,000	500,000	15,206,100	Sewer Fund
	50,000					3,580,600	Sewer Capital Reserve Fund
	35,100			4,644,225	100,000	12,510,750	Airport Fund
	5,500		1,558,515			2,088,115	PW Administration & Fleet Fund
	10,200		3,507,820		0	3,790,170	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
<u>\$352,000</u>	<u>\$504,165</u>	<u>\$339,000</u>	<u>\$5,438,830</u>	<u>\$20,354,675</u>	<u>\$1,725,215</u>	<u>\$85,851,155</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP

2020 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$267,590	\$203,250	\$0	\$4,160	
Police Department	3,803,400	1,133,050	31,000	165,650	
Fire/Ambulance Department	3,890,000	1,018,190		188,910	
Parks Division	758,480	496,000	40,000	17,620	
Recreation Division	445,190	211,100		10,810	
Aquatic Division	221,435	344,530	0	1,310	
Cemetery Division	180,140	111,350	10,000	6,010	
Planning Division	243,100	72,740		7,410	
Building Division	314,390	71,550		6,210	
Economic Development Department		38,550			
Non-Departmental		561,810	20,000	293,310	394,190
TOTAL GENERAL FUND	10,123,725	4,262,120	101,000	701,400	394,190
STATE TAX STREET FUND	469,365	743,740	2,200,000		13,590
BIKE FUND			25,130		
LIBRARY FUND	425,680	165,890	27,000		19,870
LIBRARY SPECIAL TRUST FUND		41,000			
CITY TRANSPORTATION FUND		544,500	65,000		
CDBG GRANT FUND		335,000			
COMMUNITY DEVELOPMENT FUND		70,000			
SIDEWALK REPAIR FUND		300		27,225	
PENDLETON CONVENTION CTI	390,870	670,560	76,750	1,000	9,230
PCC TPAC FUND			25,000	75,750	
HORNE SPECIAL TRUST FUND		275			
POLICE INTERAGENCY SPECIAL REVOLVING FD		308,900			
DEVELOPMENT FEES FUND			303,760		
PARKS EQUIPMENT CAPITAL RESERVE FD			103,900		
PUBLIC SAFETY CAPITAL RESERVE FD			67,200		
PARKS TRUST FUND			20,000		
PARKS, REC, CEM SPECIAL PROJECTS		70,000	5,100		
CITY/COUNTY PUBLIC SAFETY FD					86,500
LID CONSTRUCTION FUND		400	250,000	222,120	
FIRE BOND CAPITAL CONSTRUCTION FD			1,530,000		
LIBRARY PERMANENT TRUST FUND					215
CEMETERY & MAUS. PERP. CARE TR. FD.					15,000
DEBT SERVICE FUND				593,200	
WATER FUND	624,600	2,704,110	10,190,000	681,525	523,600
WATER CAPITAL RESERVE FD					
SEWER FUND	765,280	2,742,315	8,970,000	1,126,360	18,320
SEWER CAPITAL RESERVE FUND					500,000
AIRPORT FUND	663,120	638,425	9,000,000	2,196,225	12,980
PW ADMINISTRATION & FLEET	1,177,115	253,230	135,000		39,390
CENTRAL SERVICES FUND					
City Manager's Office	467,520	43,400			
Mayor and City Council	20,300	34,000			
PDC Administration	50,170	9,100			
Insurance		394,500			92,330
Legal Department	260,230	82,100			
Finance Department	661,690	157,500			
Engineering Division	441,340	38,150			
Facilities Division	549,900	190,100			
Information Technology	0	183,500	80,000		
TOTAL CENTRAL SERVICES	2,451,150	1,132,350	80,000	0	92,330
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$17,090,905	\$14,943,115	\$33,174,840	\$5,624,805	\$1,725,215

CONTINGENCY	APPROPRIATION		Resource Total	
	TOTAL	Unappropriated/ Reserve		
	\$475,000		\$475,000	GENERAL FUND
	5,133,100		5,133,100	Municipal Court
	5,097,100		5,097,100	Police Department
	1,312,100		1,312,100	Fire/Ambulance Department
	667,100		667,100	Parks Division
	567,275		567,275	Recreation Division
	307,500		307,500	Aquatic Division
	323,250		323,250	Cemetery Division
	392,150		392,150	Planning Division
	38,550		38,550	Building Division
	1,966,815		3,236,125	Economic Development Department
	1,966,815		3,236,125	Non-Departmental
	17,549,250	0	17,549,250	TOTAL GENERAL FUND
174,805	3,601,500		3,601,500	STATE TAX STREET FUND
	25,130		25,130	BIKE FUND
396,060	1,034,500		1,034,500	LIBRARY FUND
	41,000	80,115	121,115	LIBRARY SPECIAL TRUST FUND
149,610	759,110		759,110	CITY TRANSPORTATION FUND
2,890	337,890		337,890	CDBG GRANT FUND
241,600	311,600		311,600	COMMUNITY DEVELOPMENT FUND
	27,525		27,525	SIDEWALK REPAIR FUND
37,340	1,185,750		1,185,750	PENDLETON CONVENTION CTR. FUND
	100,750	5,200	105,950	PCC TPAC FUND
	275	20,775	21,050	HORNE SPECIAL TRUST FUND
	308,900		308,900	POLICE INTERAGENCY SPECIAL REVOLVING
863,760	1,167,520		1,167,520	DEVELOPMENT FEES FUND
	103,900		103,900	PARKS EQUIPMENT CAPITAL RESERVE FD
	67,200	186,800	254,000	PUBLIC SAFETY CAPITAL RESERVE FD
	20,000	132,875	152,875	PARKS TRUST FUND
	75,100		75,100	PARKS, REC, CEM SPECIAL PROJECTS
	86,500		86,500	CITY/COUNTY PUBLIC SAFETY FD
327,480	800,000		800,000	LID CONSTRUCTION FUND
	1,530,000		1,530,000	FIRE BOND CAPITAL CONSTRUCTION FD
	215	6,090	6,305	LIBRARY PERMANENT TRUST FUND
	15,000	789,150	804,150	CEMETERY & MAUS. PERP. CARE TR. FD.
	593,200		593,200	DEBT SERVICE FUND
1,469,065	16,192,900		16,192,900	WATER FUND
	0	1,259,700	1,259,700	WATER CAPITAL RESERVE FD
1,300,000	14,922,275	283,825	15,206,100	SEWER FUND
	500,000	3,080,600	3,580,600	SEWER CAPITAL RESERVE FUND
	12,510,750		12,510,750	AIRPORT FUND
25,000	1,629,735	458,380	2,088,115	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	510,920		510,920	City Manager's Office
	54,300		54,300	Mayor and City Council
	59,270		59,270	PDC Administration
34,340	521,170		521,170	Insurance
	342,330		342,330	Legal Department
	819,190		819,190	Finance Department
	479,490		479,490	Engineering Division
	740,000		740,000	Facilities Division
	263,500		263,500	Information Technology
34,340	3,790,170		3,790,170	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$6,988,765	\$79,547,645	\$6,303,510	\$85,851,155	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$16,609,130	\$611,670	\$1,552,800	\$0	\$14,444,660
STATE TAX STREET FUND	3,289,100	16,170	184,886		3,088,044
BIKE FUND	16,890				16,890
LIBRARY FUND	925,170	17,090	272,125		635,955
LIBRARY TRUST FUND	121,500			71,500	50,000
CITY TRANSPORTATION FUND	638,925		34,425		604,500
COMMUNITY DEVELOPMENT BL	377,625		1,625		376,000
COMMUNITY DEVELOPMENT FUI	580,800	255,972	173,300		151,528
SIDEWALK REPAIR FUND	31,300				31,300
PENDLETON CONVENTION CTR F	1,388,600	9,370	12,390		1,366,840
PENDLETON CTR TPAC FUND	176,350				176,350
HORNE SPECIAL TRUST FUND	20,475			20,200	275
POLICE INTERAGENCY SPECIAL I	268,200				268,200
DEVELOPMENT FEES FUND	1,178,000	28,900	71,100	647,300	430,700
PARKS EQUIPMENT CAPITAL RES	43,500				43,500
PUBLIC SAFETY EQUIPMENT CAP	609,500			20,500	589,000
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 CONSTF	447,850				447,850
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	512,095		13,032,055
WATER CAPITAL RESERVE FUND	1,755,000			1,755,000	0
SEWER FUND	13,579,400	45,340	51,364		13,482,696
SEWER CAPITAL RESERVE FUND	3,978,600			3,978,600	0
WWTP REVENUE BOND RESERVE	744,700	744,700			0
WWTP RATE STABILIZATION FD	450,000	450,000			0
AIRPORT FUND	5,340,372	11,590			5,328,782
CONSTRUCTION & REPAIR FUND	1,759,400	37,400	50,000	80,066	1,591,934
CENTRAL SERVICES FUND	3,641,680	81,430	27,100		3,533,150
PENDLETON FOUNDATION TRUS'	260,000				260,000
TOTAL EXPENDITURES	<u>\$84,030,107</u>	<u>\$2,854,132</u>	<u>\$3,162,040</u>	<u>\$7,436,806</u>	<u>\$70,590,629</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2020 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$17,549,250	\$394,190	\$1,966,815	\$0	\$15,188,245
STATE TAX STREET FUND	3,601,500	13,590	174,805		3,413,105
BIKE FUND	25,130				25,130
LIBRARY FUND	1,034,500	19,870	396,060		618,570
LIBRARY TRUST FUND	121,115			80,115	41,000
CITY TRANSPORTATION FUND	759,110		149,610		609,500
COMMUNITY DEVELOPMENT BLG	337,890		2,890		335,000
COMMUNITY DEVELOPMENT FUI	311,600		241,600		70,000
SIDEWALK REPAIR FUND	27,525				27,525
PENDLETON CONVENTION CTR F	1,185,750	9,230	37,340		1,139,180
PENDLETON CTR TPAC FUND	105,950			5,200	100,750
HORNE SPECIAL TRUST FUND	21,050			20,775	275
POLICE INTERAGENCY SPECIAL I	308,900				308,900
DEVELOPMENT FEES FUND	1,167,520		863,760		303,760
PARKS EQUIPMENT CAPITAL RES	103,900				103,900
PUBLIC SAFETY EQUIPMENT CAP	254,000			186,800	67,200
PARKS TRUST FUND	152,875			132,875	20,000
PARKS SPECIAL PROJECTS FUND	75,100				75,100
CITY/COUNTY PUBLIC SAFETY FI	86,500	86,500			0
LID CONSTRUCTION FUND	800,000		327,480		472,520
HB 2001 ROAD PROJECTS CONSTF	0				0
FIRE BOND CONSTRUCTION FD	1,530,000				1,530,000
LIBRARY PERMANENT TRUST FD	6,305	215		6,090	0
CEMETERY & MAUS. PERP. CARE	804,150	15,000		789,150	0
DEBT SERVICE FUND	593,200				593,200
WATER FUND	16,192,900	523,600	1,469,065		14,200,235
WATER CAPITAL RESERVE FUND	1,259,700			1,259,700	0
SEWER FUND	15,206,100	18,320	1,300,000	283,825	13,603,955
SEWER CAPITAL RESERVE FUND	3,580,600	500,000		3,080,600	0
AIRPORT FUND	12,510,750	12,980			12,497,770
CONSTRUCTION & REPAIR FUND	2,088,115	39,390	25,000	458,380	1,565,345
CENTRAL SERVICES FUND	3,790,170	92,330	34,340		3,663,500
PENDLETON FOUNDATION TRUST	260,000				260,000
TOTAL EXPENDITURES	\$85,851,155	\$1,725,215	\$6,988,765	\$6,303,510	\$70,833,665

CITY OF PENDLETON

INTERFUND TRANSFERS -- ALL FUNDS

<u>ACTUAL</u> <u>FY17</u>	<u>ACTUAL</u> <u>FY18</u>	<u>BUDGET</u> <u>FY19</u>	<u>EXPENDITURE CATEGORIES</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY20</u>	<u>APPROVED</u> <u>BUDGET</u> <u>FY20</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY20</u>
		100,000	From General Fund			
			To Streets	173,000	173,000	173,000
106,670	128,310	105,270	To Library Fund	101,190	101,190	101,190
22,500	22,500	20,000	To City Transportation Fund	15,000	15,000	15,000
0	34,930	0	To PCC Fund	0	0	0
5,000	115,000	5,000	To Parks Equipment Capital Re:	5,000	5,000	5,000
121,100	0	0	To Public Safety Equipment Ca	0	0	0
107,895	452,000	331,400	To Airport Fund	100,000	100,000	100,000
0	0	50,000	To CS Fund	0	0	0
			From Street Fund			
15,580	17,370	16,170	To General Fund -PERS	13,590	13,590	13,590
			From Library Fund			
21,380	17,750	17,090	To General Fund -PERS	19,870	19,870	19,870
			From Community Dev Fund			
		75,000	To SDC Fund	0	0	0
0	0	150,000	To LID Fund	0	0	0
0	0	30,972	To Airport Fund	0	0	0
			From Pendleton Convention Center Fund			
7,610	10,760	9,370	To General Fund -PERS	9,230	9,230	9,230
	25,300		To TPAC Fund			
			From System Dev Fees Fund			
0	0	28,900	To Airport Fund	0	0	0
			From City/County Public Safety Fund			
0	0	0	To General Fund	86,500	86,500	86,500
			From Library Permanent Trust Fund			
58	92	100	To Library Special Trust Fund	215	215	215
			From Water Fund			
18,200	20,250	19,400	To General Fund -PERS	23,600	23,600	23,600
0	0	500,000	To Water Capital Reserve Fd	500,000	500,000	500,000
			From Sewer Fund			
15,290	16,870	15,790	To General Fund -PERS	18,320	18,320	18,320
120,000	0	0	To PW Fleet Fund	0	0	0
743,923	865,509	0	To WWTP Debt Fund	0	0	0
0	0	29,550	To Airport Fund	0	0	0
			From Sewer Capital Res Fd			
0	0	0	To Sewer Fund	500,000	500,000	500,000
			From Airport Fund			
11,150	12,400	11,590	To General Fund - PERS	12,980	12,980	12,980
			From PW Admin & Fleet Fd			
41,870	43,630	37,400	To General Fund - PERS	39,390	39,390	39,390
			To Street Fund			
			From Central Service Fund			
61,720	85,860	81,430	To General Fund - PERS	92,330	92,330	92,330
			From Cemetery Perp. Care Fund			
8,050	8,463	25,000	To General Fund	15,000	15,000	15,000
<u>\$1,427,996</u>	<u>\$1,876,994</u>	<u>\$1,659,432</u>	Total Interfund Transfers	<u>\$1,725,215</u>	<u>\$1,725,215</u>	<u>\$1,725,215</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY20 PAYMENTS		BALANCE OUTSTANDING 6/30/2020
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$275,000	\$318,200	\$8,240,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	390,000	247,383	4,565,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	555,213	198,724	5,932,527
TOTAL CITY BONDED DEBT			\$13,720,779	\$945,213	\$446,107	\$10,497,527

CITY OF PENDLETON

PROPERTY TAX SUMMARY

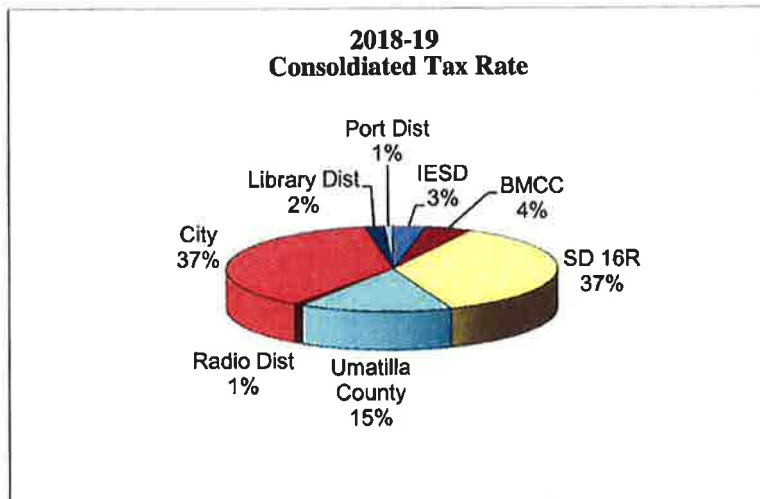
	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ADOPTED BUDGET FY20
Tax raised by Permanent Rate \$6.5771	\$5,466,607	\$5,616,700	\$5,775,744	\$5,998,125	\$6,636,538
Debt Service	238,643	0	585,237	567,107	615,640
TOTAL REQUEST	\$5,705,250	\$5,616,700	\$6,360,981	\$6,565,232	\$7,252,178
Assessed Valuation (AV)	\$842,237,315	\$862,487,444	\$886,551,892	\$979,647,633	\$1,009,037,062
Increase in Assessed Valuation	3.4%	2.4%	2.8%	10.5%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$6.8604	\$6.5771	\$6.5771	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M5 lii	\$6.6865	\$6.4473	\$7.1127	\$6.6309	\$7.1129
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,466,607	\$5,616,700	\$5,775,744	\$5,998,125	\$6,636,538
Loss Due to Measure 5 Limitation	(73,604)	(55,968)	(55,206)	(69,334)	(75,000)
	5,393,003	5,560,732	5,720,538	5,928,791	6,561,538
Not collected first year (Discounts) (6.0%)	(323,580)	(333,644)	(343,232)	(355,727)	(393,692)
Estimated Current Tax Revenues for General Fund	\$5,069,423	\$5,227,088	\$5,377,306	\$5,573,064	\$6,167,846

*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, 2018 to June 30, 2019

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	2.1699	2.1699
BMCC Bond	0.2133	0.2133
City of Pendleton Bond	0.5788	0.5788
Excluded From Limitation:	2.9620	2.9620
2018-2019 Property Tax Totals	\$19.2103	\$17.9620

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2771

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 4, 2019 is adopted in the amount of \$85,851,155 as the budget for fiscal year 2019-2020.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2019-2020 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$615,640 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 2019-2020 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-	\$615,640

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2019-2020:

	Appropriation
General Fund	
Municipal Court	\$475,000
Police	5,133,100
Fire	5,097,100
Parks, Recreation, Aquatic Center and Cemetery	2,853,975
Planning & Building	715,400
Economic Development	38,550
Non-Departmental	581,810
Transfers	394,190
Debt Service	293,310
Contingency	1,966,815
Total	<u><u>\$17,549,250</u></u>

Resolution #2723
 FY 18-19 Budget Resolution
 Page 2

Street Fund	
Street Operations	\$3,413,105
Transfers	13,590
Contingency	174,805
Total	\$3,601,500
Bike Fund	
Bike Operations	\$25,130
Total	\$25,130
Library Fund	
Library Operations	\$618,570
Transfers	19,870
Debt Service	0
Contingency	396,060
Total	\$1,034,500
Library Special Trust	
Library Special Trust Operations	\$41,000
City Transportation Fund	
Transit Operations	\$609,500
Contingency	149,610
Total	\$759,110
Community Development Block Grant Fund	
CDBG Operations	\$335,000
Contingency	2,890
Total	\$337,890
Community Development Fund	
Community Development Operations	\$70,000
Interfund Transfers	0
Contingency	241,600
Total	\$311,600
Sidewalk Repair Loan Fund	
Sidewalk Operations	\$300
Debt Service	27,225
Total	\$27,525

Pendleton Convention Center Fund	
PCC Operations	\$1,138,180
Debt Service	1,000
Transfers	9,230
Contingency	37,340
Total	<u>\$1,185,750</u>
PCC TPAC Fund	
TPAC Capital Operations	\$25,000
Debt Service	75,750
Total	<u>\$100,750</u>
Police Interagency Special Revolving Fund	
BENT Interagency Operations	\$308,900
System Development Fees Fund	
SDC Capital Operations	\$303,760
Contingency	863,760
Total	<u>\$1,167,520</u>
Parks & Cemetery Capital Equipment Reserve Fund	
Parks/Cemetery Capital Operations	\$103,900
Public Safety Capital Reserve Fund	
Public Safety Capital Operations	\$67,200
Debt Service	0
Total	<u>\$67,200</u>
Parks Trust Fund	
Parks Trust Operations	\$20,000
Parks, Rec, Cemetery Special Projects Fd	
Parks Special Operations	\$75,100
City/County Public Safety Fund	
Transfers	\$86,500
Horne Special Trust Cemetery Fund	
Horne Special Trust Operations	\$275

Local Improvement District Construction Fund	
LID Construction Operations	\$250,400
Debt Service	222,120
Contingency	327,480
Total	\$800,000
Fire Bond Construction Operations	\$1,530,000
Library Permanent Trust	
Transfers	\$215
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	\$15,000
GOB Debt Service Fund	\$593,200
Water Fund	
Water Operations	\$13,518,710
Transfers	523,600
Debt Service	681,525
Contingency	1,469,065
Total	\$16,192,900
Sewer Fund	
Sewer Operations	\$12,477,595
Transfers	18,320
Debt Service	1,126,360
Contingency	1,300,000
Total	\$14,922,275
Sewer Capital Reserve Fund	
Transfers	\$500,000
Airport Fund	
Airport Operations	\$10,301,545
Transfers	12,980
Debt Service	2,196,225
Total	\$12,510,750

PW Administration & Fleet Fund

PW Admin & Fleet Operations	\$1,565,345
Transfers	39,390
Contingency	25,000
Total	<u>\$1,629,735</u>

Central Service Fund

City Manager	\$510,920
City Council	54,300
PDC Administration	59,270
Insurance	394,500
Legal	342,330
Finance	819,190
Engineering	479,490
Facilities	740,000
Information Technology	263,500
Contingency	34,340
Interfund Transfers	92,330
Total	<u>\$3,790,170</u>

Pendleton Foundation Trust

Pendleton Foundation Trust Operations	\$260,000
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THIS resolution is effective on July 1, 2019.

PASSED by the City Council and approved by the Mayor this 4th day of June, 2019.



Attested to:

John H. Turner
 John H. Turner, Mayor

Andrea F. Denton
 Andrea F. Denton, City Recorder

Approved as to form:

Nancy Kerns
 Nancy Kerns, City Attorney

BUDGET COMMITTEE RESOLUTION 2767

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

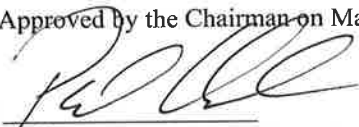
WHEREAS, the proposed FY19-20 Budget requires these taxes to balance the funds as mandated by Oregon Administrative Rules; and

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 2019-2020, 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 \$615,640 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 7th, 2019.

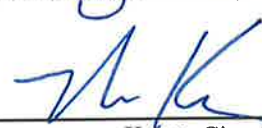
APPROVED: _____


Paul Chalmers, Budget Committee Chairman

ATTEST: _____


Rita Rosenberg, Budget Committee Secretary

APPROVED AS TO FORM: _____


Nancy Kerns, City Attorney

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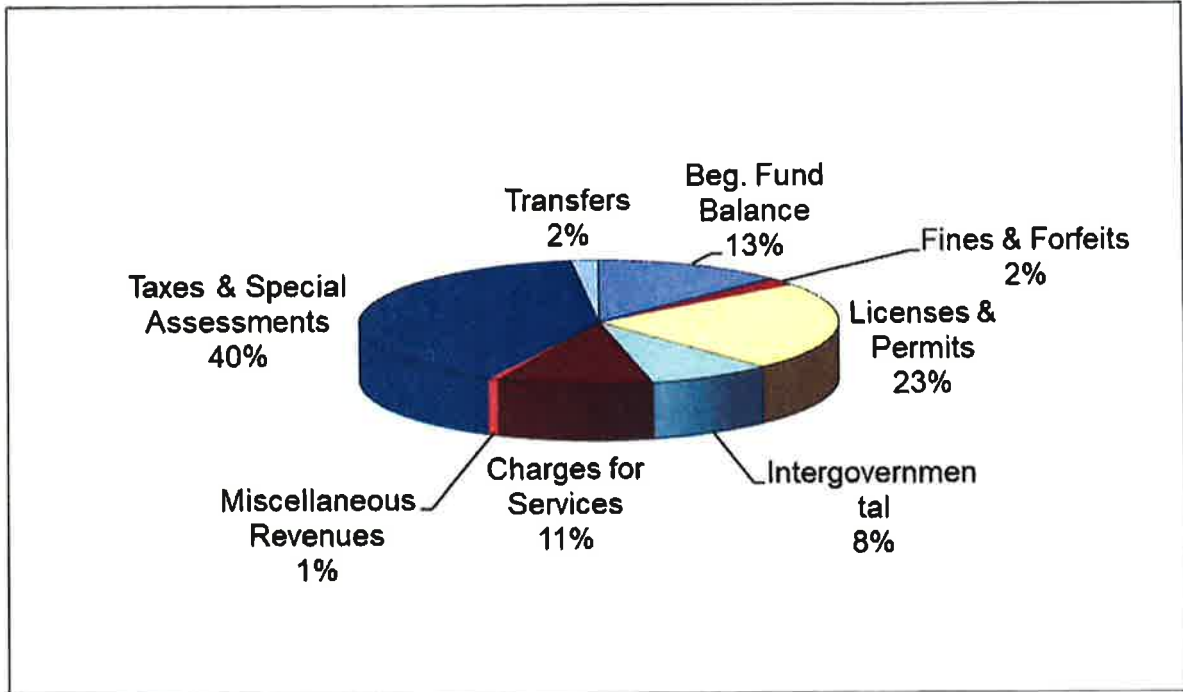
CITY OF PENDLETON

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 2020

Beg. Fund Balance	\$2,259,500
Fines & Forfeits	352,000
Licenses & Permits	4,058,975
Intergovernmental	1,476,500
Charges for Services	1,839,570
Miscellaneous Revenues	141,000
Taxes & Special Assessments	7,090,895
Transfers	330,810
Total Revenues	<u>\$17,549,250</u>

CITY OF PENDLETON

GENERAL FUND RESOURCE SUMMARY

Description of Revenue Sources

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

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

Licenses and Permits in the General Fund include dog licenses and boarding fees; business licenses; building inspection and planning fees; cemetery sales; recreation program fees related to the swimming pool and adult and youth park programs; and other fees including witness fees, charges for police reports, and revenues from fire suppression contracts.

The City charges franchise fees to public utilities for their use of City right-of-ways. These funds can be expended in the manner prescribed by the City Council. These fees are considered an occupational tax based on the gross operating revenue of the utility. The tax rate is seven percent for all utilities. The budgeted 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**

FY20 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 FY20 is projected at \$2,259,500 based on a review of all revenues and expenditures for FY19 as of March 15, 2019.

Receipts from current property taxes are estimated based on a permanent tax rate of \$6.5771; increased assessed valuation of approximately 3%; estimated non-collections on current property tax at approximately 6%; and loss to compressed taxing districts; a total tax assessment estimate of \$6,636,538. Collections on delinquent property taxes are estimated at \$185,000.

Actual FY17	Actual FY18	Budget FY19	Resources	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			Property Taxes			
\$5,323,983	\$5,457,816	\$5,568,755	Current Property Taxes	\$6,167,845	\$6,167,845	\$6,167,845
164,044	159,774	155,000	Delinquent Property Taxes	185,000	185,000	185,000
<u>\$5,488,027</u>	<u>\$5,617,590</u>	<u>\$5,723,755</u>	Total Property Taxes	<u>\$6,352,845</u>	<u>\$6,352,845</u>	<u>\$6,352,845</u>

Lodging Room Tax (LRT) revenues are projected based on total collection of \$1,178,300 LRT revenues. The General Funds is expected to receive \$608,300 of the LRT and \$129,250 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$164,960 of the LRT and \$129,250 of the collected TPAC for FY20.

FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			FRANCHISE FEES			
\$289,508	\$253,997	\$315,000	Cascade Natural Gas	\$315,000	\$315,000	\$315,000
1,163,074	1,148,682	1,262,000	Pacific Power	1,262,000	1,262,000	1,262,000
43,964	37,722	37,000	Century Link	37,000	37,000	37,000
122,242	116,810	130,000	Charter Comm.	130,000	130,000	130,000
245,933	252,136	258,000	Pendleton Sanitary Service	275,000	275,000	275,000
5,557	4,223	5,600	Umatilla Electric Co-op	5,600	5,600	5,600
38,830	42,552	50,000	Other Franchise payments	50,000	50,000	50,000
617,258	694,274	702,000	City of Pendleton Utilities	797,275	797,275	797,275
<u>\$2,526,366</u>	<u>\$2,550,396</u>	<u>\$2,759,600</u>	Total Franchise Fees	<u>\$2,871,875</u>	<u>\$2,871,875</u>	<u>\$2,871,875</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY20 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. A new afterschool program for children is being proposed this year.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
RECREATION FEES						
\$6,957	\$6,655	\$9,500	Adult Sports	\$7,000	\$7,000	\$7,000
10,672	9,852	12,000	Gymnastic Programs	10,000	10,000	10,000
9,553	7,307	8,000	Parks Reservations	7,000	7,000	7,000
16,395	19,832	15,000	Swimming Pool - Lessons	20,000	20,000	20,000
62,122	78,122	71,000	Swimming Pool - Season Passes	75,000	75,000	75,000
129,228	125,178	141,000	Swimming Pool - Gen Admin	141,000	141,000	141,000
53,897	59,988	72,000	Swimming Pool - Concessions	72,000	72,000	72,000
3,305	5,663	9,000	Swimming Pool - Private Parties	9,000	9,000	9,000
11,418	12,090	6,000	Swimming Pool - Other	10,000	10,000	10,000
57,470	57,720	60,000	Other Recreation Programs	60,000	60,000	60,000
0	0	0	After School Program	100,000	100,000	100,000
6,744	4,786	7,000	Ice Skating Rink	9,000	9,000	9,000
1,964	3,129	2,500	Recreation Concessions	2,500	2,500	2,500
11,537	14,493	12,000	Recreation Sponsorships	7,500	7,500	7,500
<u>\$381,260</u>	<u>\$404,815</u>	<u>\$425,000</u>	Total Recreation Fees	<u>\$530,000</u>	<u>\$530,000</u>	<u>\$530,000</u>

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 \$532,000, are again proposed as a General Fund resource. State revenues for FY20 also include \$34,000 for the highway exchange maintenance contract. \$32,500 is expected from police grants and \$21,000 for a wetlands inventory report.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
STATE/FEDERAL REVENUES						
\$21,435	\$20,841	\$20,400	Cigarette Tax	\$20,000	\$20,000	\$20,000
258,488	269,218	300,000	Liquor Tax	312,000	312,000	312,000
169,103	130,026	173,000	State Revenue Sharing	190,000	190,000	190,000
0	268,128	300,000	Other State Revenue Sharing	342,000	342,000	342,000
3,790	3,790	0	ODOT Grants	0	0	0
0	0	36,365	FEMA Grants	0	0	0
19,060	1,441	0	State IFA Grant	0	0	0
0	266,320	0	Forest Fire Reimbursements	150,000	150,000	150,000
82,813	39,902	38,000	Park Grants	0	0	0
39,702	0	0	Oregon Energy Trust	0	0	0
0	0	13,000	DLCDC Grants	21,000	21,000	21,000
36,643	11,268	34,000	ODOT Exchange Contract	34,000	34,000	34,000
4,128	1,697	0	Police Grants	32,500	32,500	32,500
<u>\$635,163</u>	<u>\$1,012,631</u>	<u>\$914,765</u>	Total State Revenues	<u>\$1,101,500</u>	<u>\$1,101,500</u>	<u>\$1,101,500</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY20 Projections of Revenues (con't)

The FY20 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
OTHER AGENCIES						
\$261,346	\$333,369	\$330,000	Rural Fire Districts	\$375,000	\$375,000	\$375,000
0	0	0	Other agencies	0	0	0
0	0	0	Umatilla County	0	0	0
<u>\$261,346</u>	<u>\$333,369</u>	<u>\$330,000</u>	Total Other Agencies	<u>\$375,000</u>	<u>\$375,000</u>	<u>\$375,000</u>

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

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
CHARGES FOR SERVICES						
\$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
13,514	3,667	2,000	Land/Building Rental	2,000	2,000	2,000
13,880	13,610	13,000	McCune Gym Rental	14,000	14,000	14,000
15,282	12,893	13,000	Vert Rental	13,000	13,000	13,000
159,744	147,238	145,070	Total Other Chgs. for Serv.	146,070	146,070	146,070
3,022,731	3,040,745	3,300,000	Ambulance Fees	3,175,000	3,175,000	3,175,000
93,263	94,536	85,000	FireMed Memberships	102,500	102,500	102,500
-22,812	-30,652	-21,000	FireMed Adjustments	-25,000	-25,000	-25,000
-1,712,543	-1,384,286	-1,700,000	Write-Off Medicare/Welfare	-1,400,000	-1,400,000	-1,400,000
-133,171	-281,122	-30,000	Write-Off Collections	-175,000	-175,000	-175,000
0	0	5,000	Ambulance Standby	16,000	16,000	16,000
1,247,468	1,439,221	1,639,000	Total Ambulance Fees	1,693,500	1,693,500	1,693,500
<u>\$1,407,212</u>	<u>\$1,586,459</u>	<u>\$1,784,070</u>	Total Charges for Services	<u>\$1,839,570</u>	<u>\$1,839,570</u>	<u>\$1,839,570</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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
FINES AND FORFEITURES						
\$271,187	\$256,275	\$275,000	Court Fines	\$275,000	\$275,000	\$275,000
0	113	500	Court Fines-Bail	500	500	500
9,809	4,036	8,000	State Court Fines	8,000	8,000	8,000
214	1,143	1,500	Parking Fines	1,500	1,500	1,500
11,065	6,568	5,000	Collection Agency	25,000	25,000	25,000
51,480	42,828	40,000	Court Cost Recovery	42,000	42,000	42,000
<u>\$343,755</u>	<u>\$310,963</u>	<u>\$330,000</u>	Total City Fines	<u>\$352,000</u>	<u>\$352,000</u>	<u>\$352,000</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY20 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 \$421,000.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
BUILDING AND PLANNING						
\$64,337	\$100,224	\$165,000	Building Permits	\$150,000	\$150,000	\$150,000
45,977	68,807	170,000	Plan Review	140,000	140,000	140,000
18,101	20,921	30,000	Mechanical Permits	30,750	30,750	30,750
31,520	37,768	45,000	Electrical Permits	45,000	45,000	45,000
21,097	26,165	30,000	Plumbing Permits	30,000	30,000	30,000
2,839	6,709	8,500	Other Building Permits	4,600	4,600	4,600
14,207	9,881	0	Building Official Services	0	0	0
26,678	26,749	0	Other Agency Services	0	0	0
9,934	3,800	6,500	Conditional Uses	4,000	4,000	4,000
6,304	4,895	4,000	Variations	3,000	3,000	3,000
8,477	6,945	7,350	Partitions & Subdivisions	7,350	7,350	7,350
4,786	8,231	8,300	Other Planning Permits	6,300	6,300	6,300
\$254,256	\$321,094	\$474,650	Total Building & Planning	\$421,000		

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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
MISCELLANEOUS REVENUES						
\$0	\$16,200	\$0	Sale of Land/Building	\$0	\$0	\$0
150,000	0	0	Hart Remediation	0	0	0
0	625,066	0	Refunded Debt Proceeds	0	0	0
4,786	7,410	5,500	Lien Search Fees	5,500	5,500	5,500
48,228	21,486	25,000	Donations	5,000	5,000	5,000
25,609	33,971	40,500	Miscellaneous	35,500	35,500	35,500
75,691	41,114	65,000	Reimbursement of Expense	45,000	45,000	45,000
34,602	48,130	25,000	Investment Income	50,000	50,000	50,000
\$338,917	\$793,377	\$161,000	Total Miscellaneous Revenues	\$141,000		

Budgeted transfers proposed in FY20 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$229,310. Cemetery Trust interest is also transferred to provide maintenance funds for the cemetery.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$2,856,505	\$3,143,010	\$2,524,500	BEGINNING FUND BALANCE	\$2,259,500	\$2,259,500	\$2,259,500
			TAXES			
5,488,027	5,617,590	5,723,755	Property Taxes	6,352,845	6,352,845	6,352,845
629,364	675,809	710,750	Lodging Taxes	738,050	738,050	738,050
6,117,391	6,293,399	6,434,505	TOTAL TAXES	7,090,895	7,090,895	7,090,895
			LICENSES AND PERMITS			
6,485	7,538	7,400	Dog Licenses	7,400	7,400	7,400
112,465	108,711	117,100	Business Licenses	117,100	117,100	117,100
2,526,366	2,550,395	2,759,600	Franchise Fees	2,871,875	2,871,875	2,871,875
224,755	297,224	448,500	Building Fees	400,350	400,350	400,350
29,501	23,871	26,150	Planning Fees	20,650	20,650	20,650
86,095	97,363	93,800	Cemetery Fees	92,100	92,100	92,100
381,260	404,815	425,000	Recreation Programs	530,000	530,000	530,000
12,372	4,099	19,500	Other Fees	19,500	19,500	19,500
3,379,299	3,494,016	3,897,050	TOTAL LICENSES & PERMITS	4,058,975	4,058,975	4,058,975
			INTERGOVERNMENTAL REVENUE			
635,163	1,012,634	914,765	State Revenue	1,101,500	1,101,500	1,101,500
261,346	333,369	330,000	Other Agencies	375,000	375,000	375,000
896,509	1,346,003	1,244,765	TOTAL INTERGOV'T REV.	1,476,500	1,476,500	1,476,500
1,407,212	1,586,458	1,784,070	CHARGES FOR SERVICES	1,839,570	1,839,570	1,839,570
343,756	310,964	330,000	FINES AND FORFEITURES	352,000	352,000	352,000
338,917	793,377	161,000	MISCELLANEOUS REVENUES	141,000	141,000	141,000
200,850	233,353	233,240	TRANSFERS	330,810	330,810	330,810
\$15,540,439	\$17,200,580	\$16,609,130	TOTAL FUND RESOURCES	\$17,549,250	\$17,549,250	\$17,549,250

**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.

FY20 Proposed Budget

The proposed budget for FY20 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required. Staffing is temporarily increased to train a new Court Clerk. Both of our current clerks have more than 30 years each in the public safety system. Materials and services have been reduced to minimum levels of service due to budget constraints.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$112,012	\$128,838	\$152,500	Salaries and Wages	\$192,000	\$192,000	\$192,000
25,721	15,198	15,900	Insurance	34,850	34,850	34,850
11,103	14,678	23,090	Public Employees Retirement	30,000	30,000	30,000
(4,550)	(5,720)	(6,500)	less bond payment	(4,160)	(4,160)	(4,160)
7,850	9,891	12,100	Other Employer-paid Taxes	14,900	14,900	14,900
152,137	162,885	197,090	Total Personal Services	267,590	267,590	267,590
MATERIALS AND SERVICES						
0	0	4,000	Contract Services	4,000	4,000	4,000
78,005	89,276	110,000	Attorney's Fees	80,000	80,000	80,000
3,363	4,919	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
740	210	1,500	Jury Expenses	1,500	1,500	1,500
2,274	1,956	4,500	Postage	4,500	4,500	4,500
311	359	2,000	Travel and Training	2,000	2,000	2,000
5,901	5,798	11,100	Other Materials and Services	11,100	11,100	11,100
78,831	85,726	84,410	Central Services Charges	94,650	94,650	94,650
169,425	188,244	223,010	Total Materials and Services	203,250	203,250	203,250
13,675	0	0	CAPITAL OUTLAY	0	0	0
4,550	5,720	6,500	DEBT SERVICE - PERS	4,160	4,160	4,160
\$339,786	\$356,849	\$426,600	TOTAL MUNICIPAL COURT	\$475,000	\$475,000	\$475,000

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1/2	1/2	1/2	Municipal Judge	1/2
1 1/2	1 1/2	1 1/2	Municipal Court Clerk	2 1/4
2	2	2	Total	2 3/4

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

Description of Current Services

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

FY20 Proposed Budget

The police department's FY20 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 body camera data storage, which is a new expense. The proposed Capital Improvement Projects are intended to replace aged police cars, and purchase body worn cameras, which is a federally grant funded project.

<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Budget FY19</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed Budget FY20</u>	<u>Approved Budget FY20</u>	<u>Adopted Budget FY20</u>
			PERSONNEL SERVICES			
\$1,992,517	\$2,141,211	2,354,500	Salaries and Wages	2,414,640	2,414,640	2,414,640
416,380	439,727	423,080	Insurance	471,270	471,270	471,270
485,599	600,312	668,720	Public Employees Retirement	799,880	799,880	799,880
(158,420)	(148,540)	(186,070)	less PERS bond pymt	(165,650)	(165,650)	(165,650)
184,400	213,137	271,690	Other Employer-paid Taxes	283,260	283,260	283,260
2,920,476	3,245,847	3,531,920	Total Personal Services	3,803,400	3,803,400	3,803,400
			MATERIALS AND SERVICES			
21,669	21,405	21,000	Contract Services - Dogs	21,000	21,000	21,000
375,328	387,715	314,000	County Dispatch Service	340,000	340,000	340,000
42,271	50,607	51,000	Gasoline	51,000	51,000	51,000
19,670	19,377	20,000	Building Utilities	20,000	20,000	20,000
21,426	20,319	23,000	Telephone	23,000	23,000	23,000
27,424	28,322	30,000	Equipment Maint. Supplies	35,000	35,000	35,000
3,858	7,116	13,000	Repairs and Maintenance	8,000	8,000	8,000
17,694	11,606	16,000	Uniforms and Cleaning	15,000	15,000	15,000
3,292	983	8,000	Crisis Response	8,000	8,000	8,000
13,377	13,777	17,000	Travel and Training	17,000	17,000	17,000
60,610	61,766	68,000	Other Materials and Services	73,790	73,790	73,790
419,710	460,884	480,010	Central Services Charges	521,260	521,260	521,260
1,026,327	1,083,877	1,061,010	Total Materials and Services	1,133,050	1,133,050	1,133,050
0	104,461	40,000	CAPITAL OUTLAY	31,000	31,000	31,000
158,420	148,540	186,070	DEBT SERVICE	165,650	165,650	165,650
\$4,105,223	\$4,582,725	\$4,819,000	Total Police Department	\$5,133,100	\$5,133,100	\$5,133,100

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

<u>Actual</u> <u>FY17</u>	<u>Actual</u> <u>FY18</u>	<u>Budget</u> <u>FY19</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY20</u>
1	1	1	Police Chief	1
2	2	2	Lieutenant/Police Manager	2
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
4	4	4	Corporal	4
2	2	2	Patrol Detective	2
8	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 1/2	1 1/2	Part-time FTE	1 1/2
28 1/4	29 1/2	29 1/2	Total	29 1/2

Capital

Body Cameras \$31,000

Additional Capital Outlay is listed in the Public Safety Capital Reserve Fund.

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

Description of Current Services

The Pendleton Fire & Ambulance Department protects lives and property by providing Advanced Life Support (ALS) medical treatment/transport and fire/rescue response. Pendleton Fire & Ambulance's Ambulance Service Area (ASA) is approximately 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.

FY20 Proposed Budget

The FY20 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
2,241,818	\$2,500,644	\$2,500,000	Salaries and Wages	\$2,479,000	\$2,479,000	\$2,479,000
350,792	372,434	366,105	Insurance	442,160	442,160	442,160
426,397	699,192	639,500	Public Employees Retirement	871,000	871,000	871,000
-146,310	(157,500)	(161,330)	less PERS bond pymt	(188,910)	(188,910)	(188,910)
203,189	246,345	245,200	Other Employer-paid Taxes	286,750	286,750	286,750
3,075,887	3,661,115	3,589,475	Total Personal Services	3,890,000	3,890,000	3,890,000
MATERIALS AND SERVICES						
109,629	53,414	55,000	Consultants	68,000	68,000	68,000
0	0	75,615	County Dispatch Service	81,810	81,810	81,810
30,109	30,415	26,700	Building Utilities	27,485	27,485	27,485
7,660	12,769	12,100	Dues & Subscriptions	18,860	18,860	18,860
30,301	39,919	43,500	Gasoline and Diesel	44,805	44,805	44,805
62,782	60,077	50,000	Medical Equipment and Supplies	51,500	51,500	51,500
25,499	22,766	33,000	Uniforms and Cleaning	33,990	33,990	33,990
53,814	64,650	72,000	Equipment Maint. Supplies	74,125	74,125	74,125
8,878	12,496	7,000	Building Materials	7,210	7,210	7,210
4,534	31,353	35,000	Personal Protective Equipment	36,050	36,050	36,050
59,724	77,395	78,000	Travel and Training	80,340	80,340	80,340
76,910	58,566	114,400	Other Materials and Services	87,875	87,875	87,875
330,510	307,385	365,680	Central Services Charges	406,140	406,140	406,140
800,350	771,205	967,995	Total Materials and Services	1,018,190	1,018,190	1,018,190
0	0	40,000	CAPITAL OUTLAY	0	0	0
146,310	157,500	161,330	DEBT SERVICE	188,910	188,910	188,910
\$4,022,547	\$4,589,820	\$4,758,800	TOTAL FIRE/AMB. DEPT.	\$5,097,100	\$5,097,100	\$5,097,100

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

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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	6	Lieutenant	6
15	15	12	Fire Fighter/Paramedic	12
0	0	0	Fire Fighter 8 hr	0
0	0	0	Paramedic	0
1	1	1	Office Specialist III	1
7/10	6 1/3	6 1/3	Part-Time/Reserves FTE	6 1/3
24 7/10	30 32/97	30 32/97	Total	30 32/97

Capital is included this year in the Fire Bond Capital Construction.

**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.

FY20 Proposed Budget

The proposed budget for FY20 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			PERSONAL SERVICES			
\$338,044	\$450,803	\$493,500	Salaries and Wages	\$516,600	\$516,600	\$516,600
63,456	92,634	101,200	Insurance	120,800	120,800	120,800
42,314	56,434	61,400	Public Employees Retirement	77,100	77,100	77,100
(24,650)	(18,530)	(16,030)	less PERS bond pymt	(17,620)	(17,620)	(17,620)
35,364	46,110	46,300	Other Employer-paid Taxes	61,600	61,600	61,600
454,529	627,452	686,370	Total Personal Services	758,480	758,480	758,480
			MATERIALS AND SERVICES			
31,456	30,211	33,000	Electricity	33,000	33,000	33,000
19,209	24,645	20,000	Gasoline and Diesel	25,000	25,000	25,000
29,796	38,992	58,000	Repairs and Maintenance	58,000	58,000	58,000
5,010	14,078	10,000	Tools and Minor Equipment	13,000	13,000	13,000
29,846	37,102	24,000	Equipment Maint. Supplies	38,000	38,000	38,000
15,227	10,947	15,500	Horticultural Supplies	15,000	15,000	15,000
5,574	4,110	6,500	Janitorial Supplies	6,500	6,500	6,500
7,083	7,998	10,000	Irrigation Supplies	10,000	10,000	10,000
21,599	17,540	20,000	Operating Supplies	20,000	20,000	20,000
3,830	3,309	5,000	Travel and Training	10,000	10,000	10,000
31,243	55,135	73,950	Other Materials and Services	53,120	53,120	53,120
159,600	187,060	200,850	Central Services Charges	214,380	214,380	214,380
359,473	431,127	476,800	Total Materials and Services	496,000	496,000	496,000
0	172,661	119,000	CAPITAL OUTLAY	40,000	40,000	40,000
24,650	18,530	16,030	DEBT SERVICE -PERS	17,620	17,620	17,620
\$838,652	\$1,249,770	\$1,298,200	TOTAL PARKS DIVISION	\$1,312,100	\$1,312,100	\$1,312,100

Actual FY17	Actual FY18	Budget FY19	Position	Adopted Budget FY20
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Supervisor	1
1	1	1	Special Projects Coordinator	1
2	2	1	Utility Worker III	1
0	0	0	Utility Worker II	1
5	5	5	Utility Worker I	3
1/3	1/3	1/3	Office Specialist 2	1/3
4 1/4	5	4 1/2	Part-time FTE's	4 1/2
12 81/89	13 33/50	12 4/25	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.

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$217,078	\$220,066	\$234,800	Salaries and Wages	\$335,700	\$335,700	\$335,700
43,732	43,748	39,365	Insurance	42,600	42,600	42,600
24,515	33,055	29,590	Public Employees Retirement	40,100	40,100	40,100
(7,400)	(9,800)	(7,400)	less PERS bond pymt	(10,810)	(10,810)	(10,810)
19,253	20,953	25,410	Other Employer-paid Taxes	37,600	37,600	37,600
297,179	308,022	321,765	Total Personal Services	445,190	445,190	445,190
MATERIALS AND SERVICES						
24,484	24,251	27,500	Contract Services	15,000	15,000	15,000
7,799	7,842	8,500	Electricity	8,500	8,500	8,500
3,828	3,455	4,000	Resale Merchandise	4,000	4,000	4,000
27,821	24,880	40,000	Recreation Programs	40,000	40,000	40,000
2,262	2,516	5,000	Repairs and Maintenance	10,000	10,000	10,000
265	1,020	1,500	Program Supplies	1,000	1,000	1,000
2,042	3,379	2,200	Travel and Training	3,000	3,000	3,000
28,859	33,953	37,050	Other Materials and Services	39,240	39,240	39,240
79,980	72,870	79,560	Central Services Charges	90,360	90,360	90,360
177,340	174,166	205,310	Total Materials and Services	211,100	211,100	211,100
7,400	9,800	7,400	DEBT SERVICE - PERS	10,810	10,810	10,810
\$481,919	\$491,988	\$534,475	TOTAL RECREATION DIVISION	\$667,100	\$667,100	\$667,100

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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 3/7	3 3/7	3 3/7	Part-time FTE's	8
5 34/45	5 34/45	5 34/45	Total	10 16/49

**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.

FY20 Proposed Budget

The proposed budget for FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			PERSONNEL SERVICES			
\$156,485	\$183,826	\$174,250	Salaries and Wages	\$188,500	\$188,500	\$188,500
4,289	3,970	6,740	Insurance	4,745	4,745	4,745
5,204	5,158	8,300	Public Employees Retirement	10,450	10,450	10,450
(2,880)	(2,350)	(2,220)	less PERS bond pymt	(1,310)	(1,310)	(1,310)
15,060	18,784	19,260	Other Employer-paid Taxes	19,050	19,050	19,050
\$178,158	\$209,389	\$206,330	Total Personal Services	\$221,435	\$221,435	\$221,435
			MATERIALS AND SERVICES			
20,453	28,452	23,000	Electricity	23,500	23,500	23,500
34,407	33,628	30,000	Natural Gas	32,000	32,000	32,000
39,771	38,597	48,000	Resale Merchandise	49,500	49,500	49,500
12,767	26,517	15,500	Repairs and Maintenance	16,000	16,000	16,000
17,796	17,258	20,000	Special Parks	20,000	20,000	20,000
7,485	2,721	4,500	Janitorial Supplies	5,000	5,000	5,000
45,554	37,209	42,000	Swimming Pool Supplies	42,000	42,000	42,000
7,233	15,675	18,000	Tools & Minor Equipment	18,500	18,500	18,500
11,440	12,673	21,800	Other Materials and Services	23,700	23,700	23,700
148,850	114,810	99,200	Central Services Charges	114,330	114,330	114,330
345,757	327,540	322,000	Total Materials and Services	344,530	344,530	344,530
0	7,086	45,000	CAPITAL OUTLAY	0	0	0
2,880	2,350	2,220	DEBT SERVICE - PERS	1,310	1,310	1,310
\$526,794	\$546,364	\$575,550	TOTAL AQUATIC CENTER DIVISION	\$567,275	\$567,275	\$567,275

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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

**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

FY20 Proposed Budget

The FY20 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$93,386	\$117,416	\$114,160	Salaries and Wages	\$128,750	\$128,750	\$128,750
17,495	17,121	22,390	Insurance	23,230	23,230	23,230
13,392	18,309	15,170	Public Employees Retirement	20,220	20,220	20,220
(5,560)	(5,390)	(3,660)	less PERS bond pymt	(6,010)	(6,010)	(6,010)
7,683	11,409	12,240	Other Employer-paid Taxes	13,950	13,950	13,950
126,396	158,864	160,300	Total Personal Services	180,140	180,140	180,140
MATERIALS AND SERVICES						
32,092	39,607	28,000	Cemetery Supplies	28,000	28,000	28,000
2,744	2,273	3,000	Marketing	3,000	3,000	3,000
11,352	7,085	13,000	Equipment Maint. Supplies	13,000	13,000	13,000
7,307	2,044	6,000	Repair and Maintenance	6,000	6,000	6,000
8,051	4,050	10,000	Gasoline and Diesel	10,000	10,000	10,000
2,466	1,473	2,500	Irrigation Supplies	2,500	2,500	2,500
0	681	1,000	Travel and Training	1,000	1,000	1,000
26,272	44,549	24,840	Other Materials and Services	25,900	25,900	25,900
31,990	25,800	19,570	Central Services Charges	21,950	21,950	21,950
122,274	127,562	107,910	Total Materials and Services	111,350	111,350	111,350
0	0	29,000	CAPITAL OUTLAY	10,000	10,000	10,000
5,560	5,390	0	DEBT SERVICE	0	0	0
0	0	3,660	TRFR TO GENERAL FD - PERS	6,010	6,010	6,010
\$254,230	\$291,816	\$300,870	TOTAL DIV EXPENDITURES	\$307,500	\$307,500	\$307,500

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	0	1	Utility Worker II	1
0	1	0	Utility Worker I	0
1/3	1/3	1/3	Office Specialist 2	1/3
7/10	7/10	7/10	Part-Time FTE	9/10
2 9/25	2 9/25	2 9/25	Total	2 14/25

Capital Outlay: Eternal River Phase I \$10,000

**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.

FY20 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 \$21,000 in consultant fees for the wetland inventory related to the comprehensive plan update which is reimbursed by the State.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$124,989	\$122,946	\$156,880	Salaries and Wages	\$170,010	\$170,010	\$170,010
22,526	20,122	28,300	Insurance	29,300	29,300	29,300
23,826	22,897	25,050	Public Employees Retirement	36,500	36,500	36,500
(7,400)	(6,960)	(6,770)	less PERS bond pymt	(7,410)	(7,410)	(7,410)
9,749	9,761	3,180	Other Employer-paid Taxes	14,700	14,700	14,700
173,690	168,767	206,640	Total Personal Services	243,100	243,100	243,100
MATERIALS AND SERVICES						
2,946	2,202	3,500	Advertising/Legal Notices	3,500	3,500	3,500
0	3,289	13,000	Consultants	21,000	21,000	21,000
382	701	1,700	Recording & Legal	1,700	1,700	1,700
1,384	949	3,000	Postage	3,000	3,000	3,000
48	1,441	2,000	Travel and Training	2,000	2,000	2,000
4,930	3,716	7,350	Other Materials and Services	10,050	10,050	10,050
50,760	35,300	16,440	Central Services Charges	31,490	31,490	31,490
60,450	47,598	46,990	Total Materials and Services	72,740	72,740	72,740
0	0	0	CAPITAL OUTLAY	0	0	0
7,400	6,960	6,770	DEBT SERVICE - PERS	7,410	7,410	7,410
\$241,541	\$223,325	\$260,400	Total Planning	\$323,250	\$323,250	\$323,250

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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
1/4	1/4	1/4	Clerical Aide	1/4
2 7/12	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.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$159,510	\$166,810	\$256,400	Salaries and Wages	\$218,500	\$218,500	\$218,500
24,359	25,708	52,500	Insurance	40,100	40,100	40,100
24,278	22,873	38,750	Public Employees Retirement	40,000	40,000	40,000
(12,350)	(9,520)	(10,940)	less PERS bond pymt	(6,210)	(6,210)	(6,210)
18,639	26,235	27,570	Other Employer-paid Taxes	22,000	22,000	22,000
214,436	232,105	364,280	Total Personal Services	314,390	314,390	314,390
MATERIALS AND SERVICES						
800	2,970	10,000	Contract Services	10,000	10,000	10,000
3,700	3,700	5,200	Equipment Rental	5,500	5,500	5,500
2,596	2,839	4,600	Travel and Training	4,600	4,600	4,600
10,584	12,569	11,490	Other Materials and Services	11,510	11,510	11,510
40,920	38,530	34,890	Central Services Charges	39,940	39,940	39,940
58,600	60,608	66,180	Total Materials and Services	71,550	71,550	71,550
0	0	0	CAPITAL OUTLAY	0	0	0
12,350	9,520	10,940	DEBT SERVICE-PERS	6,210	6,210	6,210
\$285,386	\$302,233	\$441,400	Total Building	\$392,150	\$392,150	\$392,150

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
1	1 1/2	0	Building Inspector II	0
1	0	1 1/2	Building Inspector I	1
0	0	1	Permit Technician	1
0	1/4	1/4	Aide	1/4
1/4	0	0	Part-time FTE's	0
3 5/12	2 11/12	3 11/12	Total	3 5/12

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

Description of Current Services

Economic Development Department responsibilities include the recruitment of quality industries to Pendleton that will generate new family wage jobs and a more diverse economy for Pendleton and its residents. 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.

FY20 Proposed Budget

This department was created to provide liaison to enhance economic development. The Airport Manager and the City Manager oversee this department. Included is a contribution to the Downtown Association.

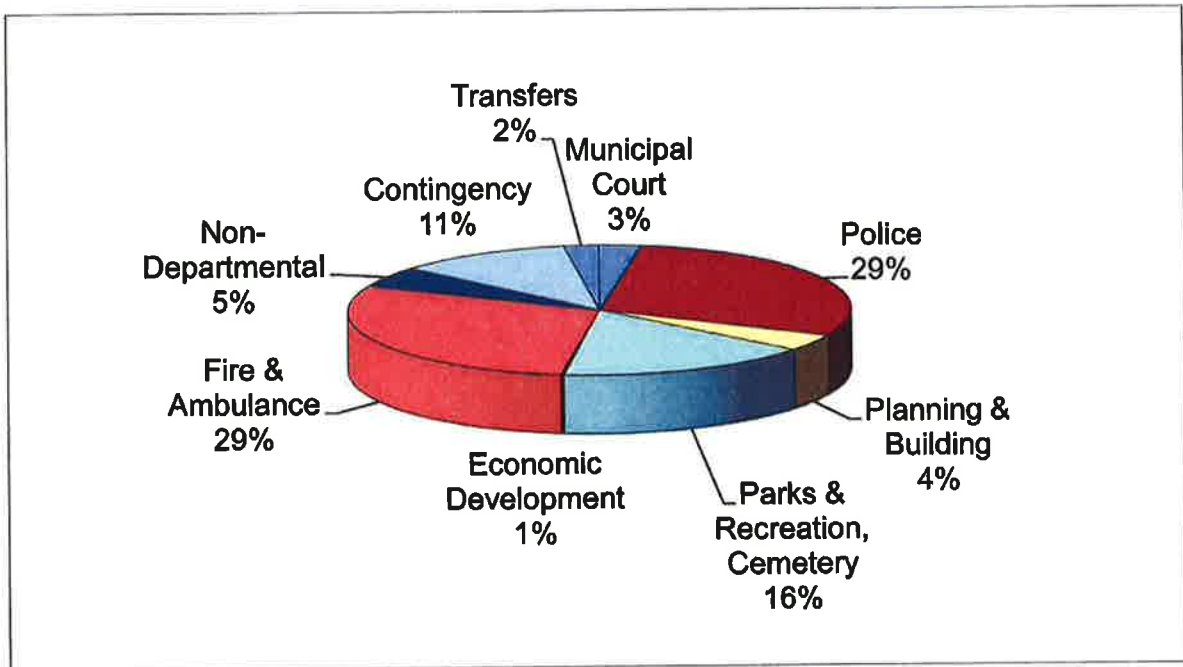
By far, tourism, events, and the Airport/UAS Range present the largest economic development opportunities to the City. The UAS range has grown so dramatically in scale that it now consumes a large portion of the Airport Manager's available time, and the success of the UAS Range and the Airport have become nearly indistinguishable from one another. Although some other economic opportunities do exist (advanced food processing, distribution, etc.) the rare opportunity that UAS presents (to attract high paying, high tech jobs into rural Oregon) and the competitive advantage that the City possesses, make it indisputably Pendleton's highest priority.

This budget was reduced slightly from FY 19 to reflect that increased focus on UAS (Airport Budget increased). Other strong areas of focus remain in housing and workforce development. Regardless of public perception, available housing and available workforce remain a much bigger challenge to the City than the creation of jobs. At present, open jobs are abundant and often go unfilled.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
MATERIALS AND SERVICES						
\$11,181	\$6,609	\$15,000	Other Expense	\$2,500	\$2,500	\$2,500
2,753	2,555	3,500	Dues & Subscriptions	2,500	2,500	2,500
17,046	21,109	20,000	Marketing	7,500	7,500	7,500
0	0	3,760	Postage & Printing	1,570	1,570	1,570
585	1,293	500	Telephone	1,500	1,500	1,500
250	1,037	2,500	Office Supplies	1,000	1,000	1,000
4,807	3,043	6,500	Travel and Training	2,500	2,500	2,500
0	0	0	Commitments to Downtown Assn	15,000	15,000	15,000
4,440	4,890	1,840	Central Service Charge	4,480	4,480	4,480
41,062	40,536	53,600	Total Materials and Services	38,550	38,550	38,550
0	0	0	CAPITAL OUTLAY	0	0	0
\$41,062	\$40,536	\$53,600	TOTAL ECONOMIC DEV. DEPT.	\$38,550	\$38,550	\$38,550

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2020

Municipal Court	\$475,000
Police	5,133,100
Planning & Building	715,400
Parks & Recreation, Cemetery	2,853,975
Economic Development	38,550
Fire & Ambulance	5,097,100
Non-Departmental	875,120
Contingency	1,966,815
Transfers	394,190
TOTAL	\$17,549,250

**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.

FY20 Proposed Budget

Proposed Materials and Services include \$61,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$129,250 for the \$1.50 per night room tax along with their 14% share of the 8% LRT tax received. The City bonded the majority of the PERS unfunded liability in September 2005. \$229,310 is part of debt service shown below for the other funds share of the PERS bond payment. There is \$750 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 on the next page for Non-departmental expenditures.

Actual FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
MATERIALS AND SERVICES						
\$135,022	\$149,252	\$157,640	Chamber of Commerce TRT	\$164,960	\$164,960	\$164,960
126,197	125,719	129,250	Chamber of Commerce TPAC	129,250	129,250	129,250
31,345	0	60,000	Promotion - Arts	61,000	61,000	61,000
0	50,054	50,000	Consultants	50,000	50,000	50,000
0	1,908	2,500	Christmas Decorations	1,250	1,250	1,250
65,000	65,000	65,000	Direct Facilities - Vert	65,000	65,000	65,000
0	3,000	1,500	Flower Baskets	750	750	750
19,060	-5,089	10,000	Airport Hazardous Cleanup	0	0	0
2,895	3,022	4,000	Senior Center	2,000	2,000	2,000
44,242	35,861	25,000	Community Enhancement	25,000	25,000	25,000
18,000	0	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	22,000	RARE Program	0	0	0
8,391	7,775	6,000	Rental Expenses	6,000	6,000	6,000
17,685	15,544	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
19,166	8,919	39,600	Other Miscellaneous Exp.	39,600	39,600	39,600
487,003	460,964	589,490	Total Materials and Services	561,810	561,810	561,810
147,959	22,813	110,000	CAPITAL OUTLAY	20,000	20,000	20,000
262,136	898,019	276,275	DEBT SERVICE - PERS/USDA	293,310	293,310	293,310
INTERFUND TRANSFERS						
22,500	22,500	20,000	City Transportation Prog. Fund	15,000	15,000	15,000
106,670	128,310	105,270	Library Fund - operating subsidy	101,190	101,190	101,190
0	34,930	0	TPAC Fund	0	0	0
5,000	115,000	5,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
121,100	0	0	Public Safety Equipment Fund	0	0	0
62,000	62,000	60,000	Econ. Dev. Support to Airport	0	0	0
45,895	390,000	271,400	Capital and Debt payment to Airport	100,000	100,000	100,000
0	0	50,000	Surveillance subsidy to Central Ser.	0	0	0
0	0	100,000	Street Repair subsidy	173,000	173,000	173,000
363,165	752,740	611,670	Total Interfund Transfers	394,190	394,190	394,190
0	0	1,552,800	CONTINGENCY	1,966,815	1,966,815	1,966,815
0	0	0	RESERVE FOR PERS	0	0	0
0	0	0	RESERVE FOR HART REMEDY	0	0	0
\$1,260,263	\$2,134,536	\$3,140,235	TOTAL NON-DEPARTMENTAL	\$3,236,125	\$3,236,125	\$3,236,125

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

Nondepartmental Capital Outlay:	
General City Hall Repairs	\$20,000
Parks Capital:	
Rental House Refurbish	\$10,000
Rpr Basketball Court at May Park	30,000
	<hr/>
	\$40,000



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

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

Parks, Recreation & Cemetery Special Projects Fund. The primary sources of revenue for the Parks, Recreation and Cemetery Special Revenue fund are grants, donations, and fundraising events. These revenues are raised for a specific project or purpose, and retained in the fund until utilized for that purpose.

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 and locally implemented Street Utility Maintenance Fee. In addition, City receives Federal Aid Urban (FAU) pass through funds from the Federal gas tax, via the State of Oregon, for street preservation only 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.

FY20 Projections of Revenues

\$1,190,970 is from the apportionment (99%) of the State gas tax revenues; \$447,250 is from the Street Utility Maintenance Fee; \$173,000 is transferred from the General Fund; and \$1,063,040 is the available Federal Aid Urban (FAU) carryover allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$913,437	\$450,240	\$307,000	BEGINNING WORKING CAPITAL	\$380,545	\$380,545	\$380,545
			INTERGOVERNMENTAL REVENUES			
999,102	1,078,109	1,211,940	State Revenues - Gas Tax	1,190,970	1,190,970	1,190,970
17,310	0	817,000	State Revenues - Other	1,063,040	1,063,040	1,063,040
0	150,000	75,000	Other - Umatilla Co.			
1,016,412	1,228,109	2,103,940	Total Intergov. Revenues	2,254,010	2,254,010	2,254,010
			CHARGES FOR SERVICES			
350,804	424,958	438,000	Street Utility Fee	447,250	447,250	447,250
0	0	0	Services to Outside Agencies	0	0	0
3,209	3,292	3,200	Land/Building Rental	3,200	3,200	3,200
191,811	327,545	333,240	Charges to Other Departments	337,495	337,495	337,495
545,824	755,795	774,440	Total Charges for Services	787,945	787,945	787,945
11,340	6,158	3,720	MISCELLANEOUS REVENUES	6,000	6,000	6,000
0	0	100,000	TRSFRR FROM OTHER FUNDS	173,000	173,000	173,000
\$2,487,013	\$2,440,302	\$3,289,100	TOTAL FUND RESOURCES	\$3,601,500	\$3,601,500	\$3,601,500

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
0	0	0	Utility Worker II	2
3	3	4	Utility Worker I	2
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.

FY20 Proposed Budget

State Tax Street Fund provides for on-going maintenance and preservation projects related to arterial and collector streets, along with neighborhood streets. Preservation projects are still not funded at the level necessary to maintain the entire street system in "good" condition. FY20 includes consideration of about \$1.2 million for annual street preservation projects. Included in capital outlay is carryover consideration from federal pass-through funds. City Council continue work on short and long term street preservation funding considerations.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			PERSONNEL SERVICES			
\$236,692	\$269,557	\$308,850	Salaries and Wages	\$316,904	\$316,904	\$316,904
43,976	39,602	58,215	Insurance	46,174	46,174	46,174
37,920	46,599	60,600	Public Employees Retirement	66,673	66,673	66,673
(15,580)	(17,370)	(16,170)	less PERS bond pymt	(13,590)	(13,590)	(13,590)
26,605	34,100	48,454	Other Employer-paid Taxes	53,204	53,204	53,204
329,612	372,489	459,949	Total Personal Services	469,365	469,365	469,365
			MATERIALS AND SERVICES			
192,890	217,027	195,000	Street Lights	190,000	190,000	190,000
2,483	10,860	50,000	Street Supplies	25,000	25,000	25,000
22,748	22,348	22,750	Electricity	22,750	22,750	22,750
81,800	97,500	100,700	Equipment Rental	76,700	76,700	76,700
39,859	42,167	60,000	Repairs and Maintenance	50,000	50,000	50,000
2,278	1,418	5,000	Travel and Training	4,000	4,000	4,000
49,143	20,128	58,320	Other Materials and Services	42,600	42,600	42,600
229,950	193,730	233,840	Central Services Charges	246,270	246,270	246,270
86,630	83,200	82,485	PW Admin & Fleet Charge	86,420	86,420	86,420
707,780	688,378	808,095	Total Materials and Services	743,740	743,740	743,740
983,801	445,819	1,820,000	CAPITAL OUTLAY	2,200,000	2,200,000	2,200,000
0	0	0	RESERVE	0	0	0
0	0	184,886	CONTINGENCY	174,805	174,805	174,805
15,580	17,370	16,170	TRANSFER TO GEN FUND - PERS	13,590	13,590	13,590
\$2,036,773	\$1,524,056	\$3,289,100	TOTAL FUND EXPENDITURES	\$3,601,500	\$3,601,500	\$3,601,500

Capital Outlay: \$2,200,000 consisting of: \$1,481,000 - Collector/arterial, SE Byers Avenue reconstruction, overlay, and crack sealing; \$440,000: residential streets (utility fee); \$200,000 consultant work; and \$79,000 match for 8th Street Bridge.

**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.

FY20 Projections of Revenues

FY20 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$400 income on investment.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			BEGINNING WORKING CAPITAL			
\$9,395	\$19,620	\$4,450		\$12,700	\$12,700	\$12,700
			INTERGOVERNMENTAL REVENUES			
10,092	10,890	12,240	State Revenues - Gas Tax	12,030	12,030	12,030
10,092	10,890	12,240	Total Intergov. Revenues	12,030	12,030	12,030
133	363	200	MISCELLANEOUS REVENUES	400	400	400
\$19,620	\$30,873	\$16,890	TOTAL FUND RESOURCES	\$25,130	\$25,130	\$25,130

**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.

FY20 Proposed Budget

The FY20 budget for Materials and Services proposes capital for River Parkway crack sealing and bike lane striping.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Street supplies	\$0	\$0	\$0
0	16,162	16,890	CAPITAL OUTLAY	25,130	25,130	25,130
0	0	0	UNAPPROPRIATED FUND BAL.	0	0	0
\$0	\$16,162	\$16,890	TOTAL FUND EXPENDITURES	\$25,130	\$25,130	\$25,130

**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.

FY20 Projections of Revenues

Property tax revenues from the Library District are projected at \$496,305 Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,000.

Actual FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			RESOURCES			
			BEGINNING WORKING CAPITAL			
\$222,821	\$216,838	\$297,845		\$379,000	\$379,000	\$379,000
13,253	14,721	20,000	LICENSES AND PERMITS	16,000	16,000	16,000
			INTERGOVERNMENTAL REVENUES			
2,944	3,014	3,000	State Revenues - State Lib. Grants	3,000	3,000	3,000
0	0	0	Other Agencies	0	0	0
456,113	480,483	454,080	Other - Um. Co. Spec. Lib. Dist.	496,305	496,305	496,305
459,057	483,497	457,080	Total Intergov. Revenues	499,305	499,305	499,305
			MISCELLANEOUS REVENUES			
11,402	13,970	14,670	Library Donations	15,000	15,000	15,000
24,111	26,810	26,000	Friends of the Library	20,000	20,000	20,000
0	2,276	2,300	Miscellaneous Revenues	0	0	0
2,663	4,383	2,005	Investment Income	4,005	4,005	4,005
38,176	47,439	44,975	Total Miscellaneous Revenues	39,005	39,005	39,005
106,670	128,310	105,270	TRANSFER FROM General Fund	101,190	101,190	101,190
\$839,976	\$890,805	\$925,170	TOTAL FUND RESOURCES	\$1,034,500	\$1,034,500	\$1,034,500

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1	1	1	Library Director	1
1	1	1	Asst. Librarian	0
0	0	0	Youth Services Librarian	1
2 5/8	2 5/8	2 5/8	Library Asst II	2 1/8
2 1/8	2 1/8	2 1/3	Library Asst I	5/8
6/7	6/7	6/7	Library Aide	1 2/3
0	0	0	Library Shelver	17/20
7 49/81	7 49/81	7 33/41	TOTAL	7 18/59

**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 over 7,500 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.

FY20 Proposed Budget

The FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$289,294	\$312,798	\$332,675	Salaries and Wages	\$304,300	\$304,300	\$304,300
35,185	40,580	53,625	Insurance	58,550	58,550	58,550
49,793	60,479	63,440	Public Employees Retirement	58,100	58,100	58,100
(21,380)	(17,750)	(17,090)	less PERS bond pymt	(19,870)	(19,870)	(19,870)
21,900	23,357	27,165	Other Employer-paid Taxes	24,600	24,600	24,600
374,792	419,464	459,815	Total Personal Services	425,680	425,680	425,680
MATERIALS AND SERVICES						
2,919	5,440	10,000	Library Books	10,000	10,000	10,000
124	874	700	Library Periodicals	700	700	700
0	0	0	Library Reference			
7,344	0	0	Contract Services	0	0	0
2,076	1,680	3,000	Repairs & Maintenance	2,000	2,000	2,000
6,732	3,274	14,670	Office Supplies - Printing	10,000	10,000	10,000
320	449	2,500	Travel and Training	2,000	2,000	2,000
22,308	18,433	23,500	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
106,670	128,310	105,270	Central Services Charges	101,190	101,190	101,190
164,993	174,960	176,140	Total Materials and Services	165,890	165,890	165,890
61,973	0	0	CAPITAL OUTLAY	27,000	27,000	27,000
0	0	0	DEBT SERVICE	0	0	0
21,380	17,750	17,090	TRANSFER TO GEN FUND- PERS	19,870	19,870	19,870
0	0	272,125	CONTINGENCY	396,060	396,060	396,060
\$623,138	\$612,174	\$925,170	TOTAL FUND EXPENDITURES	\$1,034,500	\$1,034,500	\$1,034,500

Capital Outlay:

Carpet & Flooring	\$17,000
Furniture & Equipment	10,000
	<u>\$27,000</u>

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

Description of Revenue Sources

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

OCF will release a disbursement on the endowment to PFOL in July and will be accounted for through the standard city budget process. Interest generated by individual funds within the Permanent Trust will be allocated to purchases according to the wishes of the estates, where applicable. All trust funds held by OCF are expected to generate a distribution at 4% this year, yielding \$32,000. The amount of the principal remaining in the Library Special Trust fund is \$2,500 which consists of the Waldo Gerards Trust.

FY20 Projections of Revenues

Revenue projections for FY20 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 \$5,000. The permanent trust is expected to add \$215 for a total of \$5,215. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$82,570	\$85,349	\$85,400	BEGINNING WORKING CAPITAL	\$83,900	\$83,900	\$83,900
			MISCELLANEOUS REVENUES			
32,131	31,419	32,000	Donations	32,000	32,000	32,000
6,096	7,221	4,000	Investment Income	5,000	5,000	5,000
38,227	38,640	36,000	Total Miscellaneous Revenues	37,000	37,000	37,000
58	92	100	TRFR -LIBRARY PERM. TR	215	215	215
\$120,855	\$124,081	\$121,500	TOTAL FUND RESOURCES	\$121,115	\$121,115	\$121,115

**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.

FY20 Proposed Budget

The proposed expenditures for FY20 total \$41,000 for materials and services.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$31,024	\$32,637	\$37,000	Library Books - Donations	\$32,000	\$32,000	\$32,000
0	0	0	Library Books - Rental	0	0	0
0	0	8,000	Other Expense	5,000	5,000	5,000
4,482	2,107	5,000	Office Supplies & Repair	4,000	4,000	4,000
35,506	34,744	50,000	Total Materials and Services	41,000	41,000	41,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	71,500	Reserve for Library Fund	80,115	80,115	80,115
\$35,506	\$34,744	\$121,500	TOTAL FUND EXPENDITURES	\$121,115	\$121,115	\$121,115

**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.

FY20 Projections of Revenues

The City has applied for a grant from County Special Transportation Fund for the FY20 program. Projections for the State of Oregon's Small Cities Program grant for FY20 include \$166,605 for the City's program. This grant requires a 46% percent match. The City also has an operating ODOT 5310/Discretionary grant for \$127,865 for the upcoming year. The County STF Grant has seen a cut in funding levels and is at \$52,040. City has been awarded a new grant for a deviated fixed route for \$180,000. The State of Oregon has passed a payroll tax and the City will start receiving STIF funds for assistance in meeting match requirements, operations and administration. The budget reduces the General Fund transfer for this year to \$15,000 program subsidy/transfer from the General Fund.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Proposal Budget FY20	Adopted Budget FY20
\$512,736	\$646,676	\$50,000	BEGINNING WORKING CAPITAL	\$70,000	\$70,000	\$70,000
			CHARGES FOR SERVICES			
38,207	44,597	20,000	Farebox	26,000	26,000	26,000
			INTERGOVERNMENTAL REVENUES			
99,033	76,227	160,000	State Revenues - Sm. Cities/Rural	166,605	166,605	166,605
157,555	95,339	120,535	State Revenues - 5310	127,865	127,865	127,865
0	0	148,500	State Revenues - Discretionary	108,000	108,000	108,000
0	0	50,000	State Revenues - STIF	180,000	180,000	180,000
98,925	47,250	63,000	Other - Um. Co. Spec. Trans.	52,040	52,040	52,040
355,513	218,816	542,035	Total Intergov. Revenues	634,510	634,510	634,510
8,313	12,325	6,890	MISCELLANEOUS REVENUES	13,600	13,600	13,600
			TRANSFERS IN			
22,500	22,500	20,000	General Fund	15,000	15,000	15,000
0	0	0	Central Service Fund	0	0	0
\$937,269	\$944,914	\$638,925	TOTAL FUND RESOURCES	\$759,110	\$759,110	\$759,110

**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 deviated fixed route program is free to the rider. The program provides over 48,000 one way rides per year for Pendleton area residents.

FY20 Proposed Budget

The proposed budget for FY20 for the senior/disabled taxi voucher program budgets for approximately 10,000 taxi rides for Pendleton residents. The City programs a dial-a-ride van service seven days a week. The program also provides for a driver to drive the wheelchair accessible bus for transportation of the seniors to the Senior Meal site five days a week and transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$152,000 for total program taxi tickets and \$300,000 for the various dial-a ride/bus route programs. The deviated route runs through the neighbors six or more times per weekday. The Elite Taxi tickets give the general public and seniors options for transportation outside of the weekday bus service hours.

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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Proposal Budget FY20	Adopted Budget FY20
MATERIALS AND SERVICES						
\$120,544	\$121,680	\$165,000	Contract Serv. - Van Services	\$130,000	\$130,000	\$130,000
61,408	75,552	63,000	Contract Serv. - Taxi Tickets	55,000	55,000	55,000
13,649	16,601	15,000	Contract Serv. - Care Ride	17,000	17,000	17,000
64,047	94,593	50,000	Contract Serv. - Elite Taxi	80,000	80,000	80,000
0	0	160,000	Contract Serv. - Deviated Rt	170,000	170,000	170,000
0	0	0	Transit Consultant	20,000	20,000	20,000
0	0	3,000	Single Audit	3,000	3,000	3,000
0	0	7,000	Marketing	8,000	8,000	8,000
0	0	0	Drug & Alcohol Oversight	7,000	7,000	7,000
2,343	7,056	7,500	Repairs & Maintenance	10,000	10,000	10,000
92	1,780	5,000	Postage and Program Supplies	4,000	4,000	4,000
3,509	2,875	4,000	Other Expense	5,500	5,500	5,500
25,000	25,000	25,000	Direct Charge for Finance Services	35,000	35,000	35,000
290,592	345,137	504,500	Total Materials and Services	544,500	544,500	544,500
0	0	100,000	CAPITAL OUTLAY	65,000	65,000	65,000
0	0	34,425	CONTINGENCY	149,610	149,610	149,610
\$290,592	\$345,137	\$638,925	TOTAL FUND EXPENDITURES	\$759,110	\$759,110	\$759,110

Capital Outlay:

ADA Accessible Minivan \$65,000

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

Description of Revenue Sources

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

FY20 Projections of Revenues

FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$2,653	\$2,679	\$2,600	BEGINNING FUND BALANCE	\$2,865	\$2,865	\$2,865
			INTERGOVERNMENTAL REVENUES			
0	50,747	375,000	State Revenues -Ore. Com. Dev. Gr.	335,000	335,000	335,000
0	0	0	County Revenues	0	0	0
0	50,747	375,000	Total Intergovernmental Revenues	335,000	335,000	335,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
25	37	25	Investment Income	25	25	25
25	37	25	Total Miscellaneous Revenues	25	25	25
0	0	0	INTERFUND TRANSFERS	0	0	0
\$2,678	\$53,463	\$377,625	TOTAL FUND RESOURCES	\$337,890	\$337,890	\$337,890

**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.

FY20 Proposed Budget

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$0	\$50,747	\$375,000	CDBG Program Expense	\$335,000	\$335,000	\$335,000
0	50,747	375,000	Total Materials and Services	335,000	335,000	335,000
0	0	1,000	DEBT SERVICE	0	0	0
0	0	1,625	RESERVE	2,890	2,890	2,890
\$0	\$50,747	\$377,625	TOTAL FUND EXPENDITURES	\$337,890	\$337,890	\$337,890

**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.

FY20 Projections of Revenues

Income consists of monthly payments from the woodstove program loans.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$422,865	\$558,095	\$565,000	BEGINNING WORKING CAPITAL	\$295,500	\$295,500	\$295,500
			MISCELLANEOUS REVENUES			
49,823	0	0	Sale of Land	0	0	0
169,568	0	0	HUD Rehab Loan Repayments	0	0	0
0	0	0	CDGB Loan Repayments	0	0	0
11,387	11,129	7,200	Woodstove Repayments	10,000	10,000	10,000
1,500	1,500	1,500	Solar Repayments	0	0	0
0	0	0	Loan Proceeds	0	0	0
0	840	100	Miscellaneous Revenues	100	100	100
5,047	8,487	7,000	Investment Income	6,000	6,000	6,000
237,325	21,956	15,800	Total Miscellaneous Revenues	16,100	16,100	16,100
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
\$660,190	\$580,051	\$580,800	TOTAL FUND RESOURCES	\$311,600	\$311,600	\$311,600

**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 then \$25,000. The Housing Rehabilitation Revolving Loan program consisted of grant programs sponsored by the Federal Department of Housing and Urban Development (HUD) and Community Development Block Grants (CDBG) to help rehabilitate homes within the City. This fund was previously known as the Housing Rehabilitation Revolving Loan Fund. Woodstove rehabilitation loan program also exists to reduce the pollutants and increase aid quality around the Pendleton city area.

FY20 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.

Actual FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$16,970	\$10,499	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
0	0	9,000	Solar Loans Residential	0	0	0
3,201	2,521	122,528	Other Expense	50,000	50,000	50,000
20,171	13,020	151,528	Total Materials and Services	70,000	70,000	70,000
81923	0	0	CAPITAL OUTLAY	0	0	0
0	0	150,000	TRANSFER TO LID CONST. FD	0	0	0
0	0	105,972	TRANSFER TO SDC FD	0	0	0
0	0	173,300	CONTINGENCY	241,600	241600	241600
0	0	0	RESERVE	0	0	0
\$102,094	\$13,020	\$580,800	TOTAL FUND EXPENDITURES	\$311,600	\$311,600	\$311,600

**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.

FY20 Projections of Revenues

FY20 proposes sidewalk owner repayments to cover the assessments of \$2,500. There is no proposed sidewalk LID in this year’s budget.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
(\$31,628)	(\$28,932)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	28,300	Inter-fund Proceeds	25,000	25,000	25,000
3,002	2,730	3,000	Assessment Principal & Interest	2,500	2,500	2,500
0	90	0	Miscellaneous Income	0	0	0
9	25	0	Investment Income	25	25	25
3,011	2,845	31,300	Total Miscellaneous Revenues	27,525	27,525	27,525
(\$28,617)	(\$26,087)	\$31,300	TOTAL FUND RESOURCES	\$27,525	\$27,525	\$27,525

**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.

FY20 Proposed Budget

The FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS & SERVICES			
\$0	\$36	\$300	Other Expenses	\$300	\$300	\$300
\$0	\$36	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
315	434	31,000	DEBT SERVICE	27,225	27,225	27,225
\$315	\$470	\$31,300	TOTAL FUND EXPENDITURES	\$27,525	\$27,525	\$27,525

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

Description of Revenue Sources

The Pendleton Convention Center’s purpose is to increase tourism and quality of life in Pendleton, Oregon. By attracting events, the Convention Center increases economic development and supports local businesses with tourism dollars through events. The Convention Center is committed to bringing events with an emphasis on over-night stays in Pendleton because PCC’s budget is largely supported by LRT. The Convention Center’s highest purpose and best utilization is to serve multi-day, overnight events and when not booked for those things it could be scheduled in the best interest of the community of Pendleton.

The Pendleton Convention Center is allocated 48.375% of the receipts of the City lodging room tax (LRT). 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.

FY20 Projection of Revenues

The total LRT received by the City is projected at \$1,178,300 this year. The PCC gets 48.375% of that total. Catering revenues for FY20 are shown on a gross basis with amounts due the contractor budgeted as an expenditure.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$83,289	\$200,532	\$162,400	BEGINNING WORKING CAPITAL	\$92,550	\$92,550	\$92,550
			TAXES			
466,549	515,483	545,000	Transient Room Taxes	570,000	570,000	570,000
0	0	0	TPAC	0	0	0
466,549	515,483	545,000	Total Taxes	570,000	570,000	570,000
			LICENSES AND PERMITS			
36,785	35,537	35,000	General Business License	35,000	35,000	35,000
15,380	16,310	15,000	Employee-based Bus. License	15,000	15,000	15,000
52,165	51,847	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
42,152	57,942	50,000	PCC Rental - Conventions	50,000	50,000	50,000
13,704	18,074	15,000	PCC Rental - Community	35,000	35,000	35,000
0	0	500	PCC Rental - Other	500	500	500
4,975	6,031	4,200	PCC Rental - Equipment	7,500	7,500	7,500
5,763	8,270	7,500	PCC Parking Lot Rental	5,000	5,000	5,000
282,776	284,006	400,000	Catering/Concessions	360,000	360,000	360,000
349,370	374,323	477,200	Total Charges for Services	458,000	458,000	458,000
			MISCELLANEOUS REVENUES			
2,000	4,877	0	Donations	0	0	0
0	0	140,000	Interfund Loan Proceeds	0	0	0
0	70	0	Other Miscellaneous Income	500	500	500
7,412	33,645	14,000	Reimbursement of Expense	14,000	14,000	14,000
704	1441	0	Investment Income	700	700	700
10,116	40,033	154,000	Total Miscellaneous Revenues	15,200	15,200	15,200
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$961,489	\$1,182,218	\$1,388,600	TOTAL FUND RESOURCES	\$1,185,750	\$1,185,750	\$1,185,750

**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).

FY20 Proposed Budget

The proposed FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$189,172	\$229,494	\$254,500	Salaries and Wages	\$274,500	\$274,500	\$274,500
31,073	31,202	46,000	Insurance	48,500	48,500	48,500
23,157	30,606	35,810	Public Employees Retirement	49,500	49,500	49,500
(7,610)	(10,760)	(9,370)	less PERS bond pymt	(9,230)	(9,230)	(9,230)
16,277	19,942	25,900	Other Employee Paid Taxes	27,600	27,600	27,600
252,069	300,485	352,840	Total Personal	390,870	390,870	390,870
MATERIALS AND SERVICES						
236,431	246,398	360,000	Contractual Serv. - Concessionaire	310,000	310,000	310,000
25,601	31,585	25,000	Contract Services	25,000	25,000	25,000
45,075	46,616	45,000	Electricity	40,000	40,000	40,000
18,037	14,115	17,000	Natural Gas	17,000	17,000	17,000
18,556	32,479	35,000	Marketing	35,000	35,000	35,000
15,407	79,881	65,000	Repairs and Maintenance	65,000	65,000	65,000
6,394	6,301	7,000	Janitorial Supplies	7,000	7,000	7,000
14,544	30,338	20,000	Event Supplies	20,000	20,000	20,000
20,212	33,858	31,680	Other Materials and Services	32,380	32,380	32,380
100,180	128,990	123,320	Central Services Charges	119,180	119,180	119,180
500,437	650,561	729,000	Total Materials and Services	670,560	670,560	670,560
0	40,207	285,000	CAPITAL OUTLAY	76,750	76,750	76,750
841	0	0	DEBT SERVICE	1,000	1,000	1,000
7,610	10,760	9,370	TRANSFER TO-Gen Fd -PERS	9,230	9,230	9,230
0	25,300	0	TRANSFER TO-TPAC FD	0	0	0
0	0	12,390	CONTINGENCY	37,340	37,340	37,340
\$760,956	\$1,027,313	\$1,388,600	TOTAL FUND EXPENDITURES	\$1,185,750	\$1,185,750	\$1,185,750

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1/3	1	1	Convention Manager	1
2	2	1	Utility Worker II	0
0	0	1	Utility Worker I	2
1	1	1	Office Specialist III	1
1 1/2	1 1/3	1 1/3	Part-Time FTE's	1 32/33
4 5/6	5 1/3	5 1/3		5 32/33

Capital Outlay:

Repair PCC Wood Floor \$76,750

**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 in 2029. 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.

FY20 Projections of Revenues

The TPAC projected for FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$217,646	\$69,095	\$2,600	BEGINNING FUND BALANCE	\$100	\$100	\$100
103,252	102,815	105,750	TAXES - TPAC	105,750	105,750	105,750
			MISCELLANEOUS REVENUES			
0			Donations			
0	0	58,000	Loan Dollars	0	0	0
1,213	340	10,000	Investment Income	100	100	100
1,213	340	68,000	Total Miscellaneous Revenues	100	100	100
0	60,230	0	TRANSFER FROM OTHER FDS	0	0	0
\$322,111	\$232,480	\$176,350	TOTAL FUND RESOURCES	\$105,950	\$105,950	\$105,950

**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.

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY19	Approved Budget FY19	Adopted Budget FY19
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
177,780	184,991	43,000	CAPITAL OUTLAY	25,000	25,000	25,000
75,235	75,305	133,350	DEBT SERVICE	75,750	75,750	75,750
0	0	0	RESERVE FOR TPAC	5,200	5,200	5,200
\$253,015	\$260,296	\$176,350	TOTAL FUND EXPENDITURES	\$105,950	\$105,950	\$105,950

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 FY17-20

Roof Replacement FY17	\$150,401
Large Kitchen appliances FY17	\$18,350
Electrical RV Panel Hookups	\$9,029
Roof Replacement FY18	144,784
LED Lighting FY18	40,207
HVAC Repairs FY20	25,000

Total \$387,771

**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.

FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$132,350	\$158,378	\$132,000	BEGINNING FUND BALANCE	\$171,500	\$171,500	\$171,500
126,670	132,262	130,000	INTERGOVERNMENTAL	130,000	130,000	130,000
4,800	4,400	4,800	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
			MISCELLANEOUS REVENUES			
49,108	22,475	0	Asset Forfeitures - BENT	2,000	2,000	2,000
1,465	1,376	400	Restitution - BENT	100	100	100
550	3,475	0	Miscellaneous	0	0	0
2,149	3,965	1,000	Investment Income	500	500	500
53,272	31,291	1,400	Total Miscellaneous Revenues	2,600	2,600	2,600
\$317,092	\$326,331	\$268,200	TOTAL FUND REVENUES	\$308,900	\$308,900	\$308,900

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

Description of Current Services

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

FY20 Proposed Budget

The proposed FY20 drug enforcement budget seeks to appropriate all anticipated revenues as materials and services to the local drug task force for expenses related to drug enforcement activities.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$146,027	\$103,887	\$130,000	HIDTA Expense	\$130,000	\$130,000	\$130,000
4,505	0	0	Marijuana Eradication	0	0	0
0	17,536	10,000	Organized Crime Enforcement Grant	0	0	0
8,182	17,039	101,200	Other Materials & Services	178,900	178,900	178,900
158,714	138,462	241,200	Total Materials and Services	308,900	308,900	308,900
0	0	27,000	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$158,714	\$138,462	\$268,200	TOTAL FUND EXPENDITURES	\$308,900	\$308,900	\$308,900

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

Description of Revenue Sources

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

FY20 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.

Water, sewer, and storm system development fees, when implemented, would require separate system development fee funds to be adopted. City Council adopted the master planning methodology and authorizing Ordinance, but have not implemented SDC fees for these utilities.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$910,065	\$963,267	\$1,052,000	BEGINNING FUND BALANCE	\$934,000	\$934,000	\$934,000
			LICENSES AND PERMITS			
49,297	69,683	50,000	Traffic Impact Fees	229,520	229,520	229,520
7,919	42,741	0	Assessment Payments	0	0	0
57,216	112,424	50,000	Total Licenses and Permits	229,520	229,520	229,520
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	0	0	0
9,092	6,950	1,000	Investment Income	4,000	4,000	4,000
9,092	6,950	1,000	Total Miscellaneous Revenues	4,000	4,000	4,000
			TRANSFERS			
0	0	75,000	From Community Dev Fund	0	0	0
\$976,373	\$1,082,641	\$1,178,000	TOTAL FUND RESOURCES	\$1,167,520	\$1,167,520	\$1,167,520

**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 is made. Separate system development fees have been developed for water, sewer, and storm systems through a master planning effort. These system development fees have not been implemented, but may be phased in the future.

FY20 Proposed Budget

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. FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$13,106	\$12,667	\$430,700	CAPITAL OUTLAY	\$303,760	\$303,760	\$303,760
0	0	28,900	TRF TO AIRPORT FD			
0	0	71,100	CONTINGENCY	863,760	863,760	863,760
0	0	647,300	RESERVE FOR FUTURE DEV	0	0	0
\$13,106	\$12,667	\$1,178,000	TOTAL FUND EXPENDITURES	\$1,167,520	\$1,167,520	\$1,167,520

Capital Outlay based on Transportation System Plan:

8th Street Bridge Project & Exit 209 IAMP local match needs: **\$303,760**

**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.

FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$31,572	\$22,460	\$38,000	BEGINNING FUND BALANCE	\$96,400	\$96,400	\$96,400
			MISCELLANEOUS REVENUES			
9252.83	1550	0	Sale of Equipment	2000	2000	2000
335	1081	500	Investment Income	500	500	500
9,588	2,631	500	Total Miscellaneous Revenues	2,500	2,500	2,500
			TRANSFERS			
5,000	115,000	5,000	From General Fund	5,000	5,000	5,000
0	0	0	From Central Services - Facilities	0	0	0
5,000	115,000	5,000	Total Transfers	5,000	5,000	5,000
\$46,159	\$140,091	\$43,500	TOTAL FUND RESOURCES	\$103,900	\$103,900	\$103,900

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

Description of Current Services

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

FY20 Proposed Budget

The proposed FY20 budget for the Parks Equipment Capital Reserve Fund has \$35,000 in Capital Outlay budgeted.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$23,700	\$49,903	\$43,500	CAPITAL OUTLAY	\$103,900	\$103,900	\$103,900
0	0	0	RESERVE FOR EQUIP. REPL.	0	0	0
\$23,700	\$49,903	\$43,500	TOTAL FUND EXPENDITURES	\$103,900	\$103,900	\$103,900

Proposed Capital Outlay:

Large Deck Diesel Mower	<u>\$103,900</u>
	\$103,900

**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.

FY20 Projections of Revenues

The proposed FY 20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$215,749	\$66,565	\$164,000	BEGINNING FUND BALANCE	\$68,000	\$68,000	\$68,000
			LICENSES AND PERMITS			
187,887	194,984	170,000	Public Safety Replacement Fee	185,000	185,000	185,000
187,887	194,984	170,000	Total Licenses and Permits	185,000	185,000	185,000
0	0	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
3,800	234,692	240,000	Sale of Equipment/Building	0	0	0
0	0	35,000	Internal Loan	0	0	0
1,119	1,374	500	Investment Income	1,000	1,000	1,000
4,919	236,066	275,500	Total Miscellaneous Revenues	1,000	1,000	1,000
121,100	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$529,655	\$497,615	\$609,500	TOTAL FUND RESOURCES	\$254,000	\$254,000	\$254,000

**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.

FY20 Proposed Budget

FY20 replacement needs are listed below.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$463,090	\$78,360	\$554,000	CAPITAL OUTLAY	\$67,200	\$67,200	\$67,200
3	0	35,000	DEBT SERVICE	0	0	0
0	0	0	Trfrs to Airport Fd for Station	0	0	0
0	0	20,500	RESERVE FOR EQUIP. REPL.	186,800	186,800	186,800
\$463,093	\$78,360	\$609,500	TOTAL FUND EXPENDITURES	\$254,000	\$254,000	\$254,000

Capital Outlay:

Patrol SUV Replacement (2)	<u>\$67,200</u>
Total	\$67,200

**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.

FY20 Projections of Revenues

Revenue projections for FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$116,965	\$125,299	\$95,600	BEGINNING WORKING CAPITAL	\$145,875	\$145,875	\$145,875
			LICENSES AND PERMITS			
1,894	6,887	3,000	Future Park Dev. Build. Fees	5,000	5,000	5,000
1,894	6,887	3,000	Total Licenses and Permits	5,000	5,000	5,000
			MISCELLANEOUS REVENUES			
5,300	3,015	2,000	Donations and Grants	500	500	500
1,140	1,973	800	Investment Income	1,500	1,500	1,500
6,440	4,988	2,800	Total Miscellaneous Revenues	2,000	2,000	2,000
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$125,299	\$137,174	\$101,400	TOTAL FUND RESOURCES	\$152,875	\$152,875	\$152,875

**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.

FY20 Proposed Budget

The proposed budget appropriation of \$20,000 is marked for grant matches for park development projects.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	30,000	CAPITAL OUTLAY	20,000	20,000	20,000
			OTHER			
0	0	71,400	Reserve for Future Development	132,875	132,875	132,875
\$0	\$0	\$101,400	TOTAL FUND EXPENDITURES	\$152,875	\$152,875	\$152,875

Capital Outlay:
Undetermined Outlay \$20,000

**CITY OF PENDLETON
 RESOURCE SUMMARY
 PARKS, RECREATION & CEMETERY SPECIAL REVENUE FUND**

Description of Revenue Sources

The primary sources of revenue for the Parks, Recreation and Cemetery Special Revenue fund are grants, donations, and fundraising events. These revenues are raised for a specific project or purpose, and retained in the fund until utilized for that purpose. The Parks, Recreation and Cemetery Special Revenue Fund was created as part of the FY2020 budget process.

FY20 Projections of Revenues

Revenue projections for FY20 are based on projections for planned fundraising activities

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
\$0	\$0	\$0	Donations and Grants	75,000	75,000	75,000
\$0	\$0	\$0	Investment Income	100	100	100
0	0	0	Total Miscellaneous Revenues	75,100	75,100	75,100
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$0	\$0	\$0	TOTAL FUND RESOURCES	\$75,100	\$75,100	\$75,100

**CITY OF PENDLETON
EXPENDITURE SUMMARY
PARKS, RECREATION AND CEMETERY SPECIAL REVENUE FUND**

Description of Current Services

FY20 is the first year of the Parks, Recreation and Cemetery Special Revenue fund. The fund will be used for special programs which have their own dedicated revenue stream that should be separate from the general fund. One example of this is our financial assistance scholarship program which will raise money through a combination of grants, donations, and fundraising events. Expenditures will be incurred as scholarships are awarded. What remains at the end of the fiscal year will constitute the beginning fund balance for the next.

FY20 Proposed Budget

FY20 projected expenditures are based on an estimate of revenues the City believes it can raise.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Fundraising Expenses	\$30,000	\$30,000	\$30,000
0	0	0	Scholarships	40,000	40,000	40,000
0	0	0	Total Materials & Services	70,000	70,000	70,000
0	0	0	CAPITAL OUTLAY	5,100	5,100	5,100
\$0	\$0	\$0	TOTAL FUND EXPENDITURES	\$75,100	\$75,100	\$75,100

Proposed Capital Outlay:

Pool Feature \$5,100

**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.

FY20 Projections of Revenues

There are no budgeted revenues for this fund for FY20 besides the beginning fund balance and interest due to capital expenses being added to monthly/annual dispatch costs paid to Umatilla County.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$81,046	\$81,821	\$83,000	BEGINNING FUND BALANCE	\$85,000	\$85,000	\$85,000
0			CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
775	1,238	1,000	Investment Income	1,500	1,500	1,500
775	1,238	1,000	Total Miscellaneous Revenues	1,500	1,500	1,500
\$81,821	\$83,059	\$84,000	TOTAL FUND RESOURCES	\$86,500	\$86,500	\$86,500

**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.

FY20 Proposed Budget

The FY20 budget for the City/County Public Safety Fund proposes the closure of this fund and transfer to the General Fund.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$84,000	MATERIALS & SVCS	\$0	\$0	\$0
0	0	0	TRANSFER TO GENERAL FD	86,500	86,500	86,500
\$0	\$0	\$84,000	TOTAL FUND EXPENDITURES	\$86,500	\$86,500	\$86,500

**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.

FY20 Projections of Revenues

Revenue projections for FY20 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$300 this year.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$20,311	\$20,349	\$20,350	BEGINNING WORKING CAPITAL	\$20,750	\$20,750	\$20,750
			MISCELLANEOUS REVENUES			
194	308	125	Investment Income	300	300	300
194	308	125	Total Miscellaneous Revenues	300	300	300
0	0	0	TRFR -Cemetery Fund	0	0	0
\$20,505	\$20,657	\$20,475	TOTAL FUND RESOURCES	\$21,050	\$21,050	\$21,050

**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. The Library also received a donation within the Horne trust document which benefitted the Library.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
MATERIALS AND SERVICES						
156	\$76	\$275	Flower & Related Expenses	\$275	\$275	\$275
156	76	275	Total Materials and Services	275	275	275
	0	20,200	RESERVE	20,775	20,775	20,775
\$156	\$76	\$20,475	TOTAL FUND EXPENDITURES	\$21,050	\$21,050	\$21,050



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.

FY20 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$16,251	\$25,892	\$35,000	BEGINNING FUND BALANCE	\$11,000	\$11,000	\$11,000
			TAXES			
0	551,955	533,050	Current Property Taxes	578,700	578,700	578,700
9,447	5,257	2,000	Delinquent Property Taxes	2,000	2,000	2,000
9,447	557,212	535,050	Total Taxes	580,700	580,700	580,700
			MISCELLANEOUS REVENUES			
194	4,303	500	Investment Income	1,500	1,500	1,500
194	4,303	500	Total Miscellaneous Revenues	1,500	1,500	1,500
\$25,892	\$587,407	\$570,550	TOTAL FUND RESOURCES	\$593,200	\$593,200	\$593,200

**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.

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
DEBT SERVICE						
\$0	\$300,000	\$245,000	Principal - Series 2017 Fire Bond	\$275,000	\$275,000	\$275,000
0	256,030	325,550	Interest - Series 2017 Fire Bond	318,200	318,200	318,200
Due dates on 12/15 and 6/15						
0	0	0	Registrar/ Paying Agent Fees	0	0	0
0	556,030	570,550	Total Debt Service	593,200	593,200	593,200
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$0	\$556,030	\$570,550	TOTAL FUND EXPENDITURES	\$593,200	\$593,200	\$593,200

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.

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.

FY20 Projections of Revenues

FY20 revenue projections include un-bonded assessment payments for \$78,765 and interest. External bank loan proceeds would be obtained if a LID project was approved by the Council. The FY19 transfer in was authorized by Council in connection to the Sunridge LID lots sales agreement.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
(\$197,153)	\$589,034	\$576,200	BEGINNING FUND BALANCE	\$706,000	\$706,000	\$706,000
			SPECIAL ASSESSMENTS			
946,449	33,610	10,000	Principal & Interest	78,765	78,765	78,765
			MISCELLANEOUS REVENUES			
0	0	250,000	External Bank Loan Proceeds	0	0	0
0	0	0	Interfund Loan Proceeds	0	0	0
1,261	421	30,000	Miscellaneous Income/Sale of Land	15,235	15,235	15,235
			TRANSFER from COMMUNITY DEV			
0	0	150,000	FD	0	0	0
\$750,557	\$623,065	#####	TOTAL FUND RESOURCES	\$800,000	\$800,000	\$800,000

**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.

FY20 Proposed Budget

The proposed budget for FY20 includes \$250,000 for undetermined projects. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$108	\$250	MATERIALS AND SERVICES	\$400	\$400	\$400
0	0	250,000	CAPITAL OUTLAY	250,000	250,000	250,000
161,524	175,830	547,120	DEBT SERVICE	222,120	222,120	222,120
0	0	218,830	CONTINGENCY	327,480	327,480	327,480
\$161,524	\$175,938	\$1,016,200	TOTAL FUND EXPENDITURES	\$800,000	\$800,000	\$800,000

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

**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.

FY20 Projections of Revenues

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

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$9,095,000	BEGIN FUND BALANCE	\$1,500,000	\$1,500,000	\$1,500,000
			MISCELLANEOUS REVENUES			
0	9,999,860	0	Bond Proceeds	0	0	0
0	138,697	50,000	Investment Income	30,000	30,000	30,000
\$0	#####	9,145,000	TOTAL FUND RESOURCES	1,530,000	\$1,530,000	\$1,530,000

**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.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURES CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$117,916	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	2,030,718	9,145,000	CAPITAL OUTLAY	1,530,000	1,530,000	1,530,000
\$0	\$2,148,634	\$9,145,000	TOTAL FUND EXPENDITURES	\$1,530,000	\$1,530,000	\$1,530,000

Capital Outlay: Estimates only

Buildings	\$750,000
Rolling Stock	630,000
Machinery & Equipment	100,000
Structure Streets	50,000
	\$1,530,000



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.

FY20 Projections of Revenues

Revenue projections for FY20 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$6,090	\$6,090	\$6,090	BEGINNING FUND BALANCE	\$6,130	\$6,130	\$6,130
			MISCELLANEOUS REVENUES			
58	92	100	Investment Income	175	175	175
58	92	100	Total Miscellaneous Revenues	175	175	175
\$6,148	\$6,182	\$6,190	TOTAL FUND RESOURCES	\$6,305	\$6,305	\$6,305

**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.

FY20 Proposed Budget

The proposed expenditure for FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
34	92	100	TRF to LIBRARY SPECIAL TR	215	215	215
0	0	6,090	Unappropriated Fund Balance	6,090	6,090	6,090
\$34	\$92	\$6,190	TOTAL FUND EXPENDITURES	\$6,305	\$6,305	\$6,305

**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.

FY20 Projections of Revenues

Revenue projections for FY20 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$744,885	\$782,544	\$784,000	BEGINNING FUND BALANCE	\$787,000	\$787,000	\$787,000
			LICENSES AND PERMITS			
1,589	1,056	2,000	Sale of Graves	2,000	2,000	2,000
0	0	0	Sale of Crypts	0	0	0
105	178	150	Sale of Niches	150	150	150
1,694	1,234	2,150	Total Licenses and Permits	2,150	2,150	2,150
			MISCELLANEOUS REVENUES			
44,015	12,346	25,000	Investment Income	15,000	15,000	15,000
44,015	12,346	25,000	Total Miscellaneous Revenues	15,000	15,000	15,000
\$790,594	\$796,124	\$811,150	TOTAL FUND RESOURCES	\$804,150	\$804,150	\$804,150

**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.

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			OTHER			
\$8,050	\$8,463	\$25,000	Interfund Transfer - General Fund	\$15,000	\$15,000	\$15,000
8,050	8,463	25,000	Total Interfund Transfers	15,000	15,000	15,000
0	0	786,150	Unappropriated Fund Balance	789,150	789,150	789,150
\$8,050	\$8,463	\$811,150	TOTAL FUND EXPENDITURES	\$804,150	\$804,150	\$804,150



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.

FY20 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 - \$7,985,450 is projected to be borrowed in FY20.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$1,224,775	\$876,358	\$286,800	BEGINNING WORKING CAPITAL	\$2,369,200	\$2,369,200	\$2,369,200
			INTERGOVERNMENTAL			
0	1,008,649	8,500,000	State of Oregon - IFA	7,985,450	7,985,450	7,985,450
0	0	0	State of Oregon - SPW Loan	0	0	0
0	0	0	State of Oregon - Other Agency	0	0	0
0	1,008,649	8,500,000	Total Intergovernmental	7,985,450	7,985,450	7,985,450
			CHARGES FOR SERVICES			
4,391,915	4,990,457	5,120,000	Water Consumers	5,675,000	5,675,000	5,675,000
9,987	9,427	10,000	Fire Protection Fee Collection	9,000	9,000	9,000
13,775	12,503	7,500	Water Meter in/out	10,000	10,000	10,000
32,627	62,664	30,000	New Services	30,000	30,000	30,000
1,944	3,278	2,750	Services to Outside Agencies	2,750	2,750	2,750
17,651	20,176	30,000	Land Rental	30,000	30,000	30,000
27,841	24,276	20,000	Charges to Other Departments	20,000	20,000	20,000
4,495,740	5,122,781	5,220,250	Total Charges for Services	5,776,750	5,776,750	5,776,750
			MISCELLANEOUS REVENUES			
52,604	84,214	51,500	Other Miscellaneous Revenues	51,500	51,500	51,500
10574	6345	5,000	Investment Income	10,000	10,000	10,000
63,178	90,559	56,500	Total Miscellaneous Revenues	61,500	61,500	61,500
\$5,783,693	\$7,098,347	\$14,063,550	TOTAL FUND RESOURCES	\$16,192,900	\$16,192,900	\$16,192,900

**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.

FY20 Proposed Budget

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$10,190,000 to address several master planning projects, system capacity, aging infrastructure, and operation & maintenance related items. Capital outlay is summarized on the next page. This budget also includes full payoff of membrane purchase loan from Sewer Fund from the 2011/2012 membrane cassette purchase.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
414,663	\$455,136	\$436,460	Salaries and Wages	\$437,840	\$437,840	\$437,840
118,008	116,988	121,620	Insurance	98,560	98,560	98,560
54,010	71,013	72,140	Public Employees Retirement	62,400	62,400	62,400
(18,200)	(20,250)	(19,400)	less PERS bond pymt	(23,600)	(23,600)	(23,600)
37,169	46,974	54,910	Other Employer-paid Taxes	49,400	49,400	49,400
605,650	669,861	665,730	Total Personal Services	624,600	624,600	624,600
MATERIALS AND SERVICES						
38,182	54,108	50,000	Chemical Analysis	50,000	50,000	50,000
23,710	53,878	45,000	Contract/Consultants	45,000	45,000	45,000
554,357	564,879	600,000	Electricity	575,000	575,000	575,000
316,791	358,595	365,425	Franchise Fee to City	404,375	404,375	404,375
15,414	15,732	50,000	Inventory	50,000	50,000	50,000
127,345	119,843	150,000	Repairs & Maintenance	150,000	150,000	150,000
15,930	5,877	10,000	Travel and Training	10,000	10,000	10,000
77,098	57,401	100,000	Chemical Supplies	75,000	75,000	75,000
138,375	166,900	170,000	Equipment Rent	175,000	175,000	175,000
112,557	108,128	105,490	Other Materials and Services	145,240	145,240	145,240
549,040	543,580	566,910	Central Services Charges	528,560	528,560	528,560
480,320	514,500	469,000	PW Admin & Fleet Charge	495,935	495,935	495,935
2,449,119	2,563,419	2,681,825	Total Materials and Services	2,704,110	2,704,110	2,704,110
1,375,271	3,153,475	8,800,000	CAPITAL OUTLAY	10,190,000	10,190,000	10,190,000
OTHER						
459,094	457,598	884,500	Debt Service	681,525	681,525	681,525
18,200	20,250	519,400	Interfund Transfers	523,600	523,600	523,600
0	0	512,095	Contingency	1,469,065	1,469,065	1,469,065
0			Reserve for Future Improvements	0	0	0
\$4,907,334	\$6,864,604	\$14,063,550	TOTAL FUND EXPENDITURES	\$16,192,900	\$16,192,900	\$16,192,900

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

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1	1	1	Water Superintendent	1
0	0	1	Water Technician	1
2	2	1	Utility Worker III	1
1	2	2	Utility Worker II	2.75
2	1	2	Utility Worker I	1
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

Capital Outlay:

Consultant Work	\$1,000,000
Water Line Replacement	500,000
New Reservoir/BP Station	4,250,000
WL 8th Street Bridge	40,000
Membrane Basins	250,000
Water Operations	250,000
UAS Industrial Park	3,800,000
Equipment Purchase	50,000
Land Purchase Reservoir	50,000
Total	<u>\$10,190,000</u>



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

Description of Revenue Sources

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

FY20 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 16-years old. Overall operational life expectancy is still being determined. Full membrane replacement cost is about \$4,200,000. 16 original membrane cassettes from 2003 are still in operation and would be about \$1,400,000 to replace (present value). Remaining 32 membrane cassettes were installed and put into operation in 2011/2012.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$250,000	\$250,000	\$1,252,000	BEGINNING WORKING CAPITAL	\$753,700	\$753,700	\$753,700
MISCELLANEOUS REVENUES						
0	683.44	3000	Investment Income	6000	6000	6000
0	683.44	3000	Total Miscellaneous Revenues	6000	6000	6000
0	0	500,000	TRANSFERS FROM WATER FUND	500,000	500,000	500,000
\$250,000	\$250,683	\$1,755,000	TOTAL FUND RESOURCES	\$1,259,700	\$1,259,700	\$1,259,700

**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.

FY20 Proposed Budget

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 FY20.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	1,755,000	Reserve	1,259,700	1,259,700	1,259,700
\$0	\$0	\$1,755,000	TOTAL FUND EXPENDITURES	\$1,259,700	\$1,259,700	\$1,259,700

**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).

FY20 Projections of Resources

Sewer rates were approved in December 2015 to be initiated and increased on January of each year through 2020 in accordance with the financial recommendations from the adopted master plan. These rate increases were targeted for completion of the 2015 adopted and approved master planning projects. For residential sewer service, the overall rate increase amounts to about \$29/month growing to about \$48/month over the 5-year period.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$807,877	\$608,817	\$555,200	BEGINNING WORKING CAPITAL	\$1,392,800	\$1,392,800	\$1,392,800
1,537	0	7,000,000	INTERGOVERNMENTAL GRANTS	7,700,000	7,700,000	7,700,000
			CHARGES FOR SERVICES			
4,066,655	4,567,736	4,620,000	Sewer Charges	5,400,000	5,400,000	5,400,000
1,189	860	1500	Special Connection Fees	1500	1500	1500
950	4,849	0	Services to Outside Agencies	300	300	300
23,635	12,202	15,000	Services to Other Departments	15,000	15,000	15,000
47,089	49,577	50,000	Lab Testing Fees	50,000	50,000	50,000
117,947	153,568	125,000	Septage Hauling Fees	135,000	135,000	135,000
0	61	2,500	FOG Tipping	1,000	1,000	1,000
11,852	7,426	11,500	Land Rental	10,000	10,000	10,000
4,269,317	4,796,279	4,825,500	Total Charges for Services	5,612,800	5,612,800	5,612,800
			MISCELLANEOUS REVENUES			
241	-4,257	1,000	Other Miscellaneous Income	-2,500	-2,500	-2,500
3,281	1,621	3,000	Investment Income	3,000	3,000	3,000
3,522	-2,636	4,000	Total Miscellaneous Revenues	500	500	500
0	0	1,194,700	TRANSFER IN - SEWER FUNDS	500,000	500,000	500,000
\$5,082,253	\$5,402,460	\$13,579,400	TOTAL FUND RESOURCES	\$15,206,100	\$15,206,100	\$15,206,100

**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. Sewer collection and stormwater master plans were completed and adopted in FY16. A separate Stormwater Division within Sewer Fund may be created and implemented in FY20. This would allow better tracking of expenses within the Sewer Fund.

FY20 Proposed Budget

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$8,970,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the 2019 Facility Plan (expected to be completed summer 2019).

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$389,775	\$400,375	\$451,020	Salaries and Wages	\$492,100	\$492,100	\$492,100
109,692	113,455	111,986	Insurance	146,380	146,380	146,380
41,510	56,271	59,100	Public Employees Retirement	87,500	87,500	87,500
(15,290)	(16,870)	(15,790)	less PERS bond pymt	(18,320)	(18,320)	(18,320)
36,276	40,916	53,860	Other Employer-paid Taxes	57,620	57,620	57,620
561,963	594,146	660,176	Total Personal Services	765,280	765,280	765,280
MATERIALS AND SERVICES						
133,948	116,392	135,000	Electricity	135,000	135,000	135,000
300,467	335,679	336,735	Franchise Fee to City	392,900	392,900	392,900
-10,414	9,194	12,500	Inventory	12,500	12,500	12,500
5,500	16,015	15,000	Consultants	25,000	25,000	25,000
121,586	188,987	150,000	Repairs & Maintenance	180,000	180,000	180,000
12,867	8,666	10,000	Travel and Training	10,000	10,000	10,000
29,708	51,918	55,000	Sanitation Supplies	50,000	50,000	50,000
163,733	198,012	200,000	Equipment Rent	206,000	206,000	206,000
83,221	98,348	130,000	Chemical Supplies	120,000	120,000	120,000
181,502	174,912	200,480	Other Materials and Services	206,780	206,780	206,780
181,065	324,185	328,240	Sewer Collection Fee	331,495	331,495	331,495
550,870	518,080	508,330	Central Service Charge	567,080	567,080	567,080
498,790	531,330	483,735	PW Admin & Fleet Charge	505,560	505,560	505,560
2,252,843	2,571,718	2,565,020	Total Materials and Services	2,742,315	2,742,315	2,742,315
340,494	1,219,614	7,300,000	CAPITAL OUTLAY	8,970,000	8,970,000	8,970,000
438,924	437,445	1,762,800	DEBT SERVICE	1,126,360	1,126,360	1,126,360
TRFR TO OTHER FUNDS - Gen Fd						
15,290	16,870	15,790	PERS	18,320	18,320	18,320
120,000	0	0	-PW Admin & Fleet Fd	0	0	0
0	0	29,550	- Airport Fund	0	0	0
743,923	865,509	0	- WWTP Bond Debt Service	0	0	0
879,213	882,379	45,340		18,320	18,320	18,320
0	0	51,364	CONTINGENCY	1,300,000	1,300,000	1,300,000
0	0	1,194,700	RESERVE FOR FUTURE PRJTS	283,825	283,825	283,825
\$4,473,437	\$5,705,302	\$13,579,400	TOTAL FUND EXPENDITURES	\$15,206,100	\$13,906,100	\$13,906,100

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

Actual FY17	Actual FY18	Budget FY19	Position	Adopted Budget FY20
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
0	0	0	RRF Technician	1
1	1	1	Operator II	2
4	4	4	Operator I	2
0	0	0	Utility Worker II	1/4
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 7/12

Capital Outlay:

Design/Construction Mgmt	\$500,000
WWRRF Lift Station Replacement	1,600,000
80% of \$2M: SE 4th Street Collection System Upgrade	1,600,000
UAS Industrial Park	4,000,000
25% of \$2M: WWTRRF Secondary Digester Complex	500,000
20% of \$165,000: 8th Street Bridge Sewer Line	30,000
Sewer / Storm Line In-house/Bid	250,000
Drying bed upgrades	250,000
Sewer / Storm O&M	100,000
HACH WIMS software for NPDES reporting	40,000
Kubota tractor replacement	50,000
CTUIR border Parshall Flume	25,000
Other Machinery Equipment	25,000
Total	\$8,970,000

Debt Service:

CWSRF Debt \$4,400,000 2.77%	\$329,500
ARRA SRF Debt \$2,000,000 0%	\$106,750
Refinanced Sewer Revenue Bonds	690,110
State SPW Debt	0
Total	\$1,126,360



**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.

FY20 Projections of Revenues

No transfer of Sewer Funds was done in FY19. Investment interest income of \$50,000 is incorporated into the budget. Total capital reserve to begin FY20 is estimated at about \$3,530,600.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$3,392,541	\$3,438,594	\$3,928,600	BEGINNING WORKING CAPITAL	\$3,530,600	\$3,530,600	\$3,530,600
			MISCELLANEOUS REVENUES			
46,053	51,912	50,000	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
\$3,438,594	\$3,490,506	\$3,978,600	TOTAL FUND RESOURCES	\$3,580,600	\$3,580,600	\$3,580,600

**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.

FY20 Proposed Budget

Reserves are available to address future needs for upgrades to the Wastewater Treatment & Resource Recovery Facility (WWTRRF), along with the sewer collection system. \$500,000 is expected to be transferred to Sewer Fund to begin work on the WWTRRF secondary digester complex, with initial construction in the 1950s and last upgraded in the 1970s.

Actual FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	0	0	0
0	0	0	TRANSFER TO SEWER FD	500,000	500000	500000
0	0	3,978,600	RESERVE FOR FUTURE NEEDS	3,080,600	3,080,600	3,080,600
\$0	\$0	\$3,978,600	TOTAL FUND EXPENDITURES	\$3,580,600	\$3,580,600	\$3,580,600

**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, projected to nearly double "Commercial Rents" and more than quintuple "Aviation Rents", the two next largest revenue sources. This rapid growth is only expected to continue for the next several years.

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.

FY20 Projections of Resources

The FY20 budget provides for the continued investment into becoming the top flight UAS testing range in the western United States. The FAA is projecting rapid UAS industry growth (16%-45%) over the next five years and Pendleton is very well-positioned to capitalize on that growth. In FY 20, UAS range revenue is projected to grow revenue by just under 50%. The FY 20 budget continues automatic annual increases in all lease rates and charges.

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

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
-2,295,459	-2,386,850	\$0	BEGINNING WORKING CAPITAL	\$86,275	\$86,275	\$86,275
INTERGOVERNMENTAL REVENUES						
0	0	0	Federal Revenues - Other	0	0	0
189,718	193,980	380,000	Federal Revenues - AIP grants	6,175,000	6,175,000	6,175,000
1,463,897	0	801,000	State Revenues - Grants/Loans	2,650,000	2,650,000	2,650,000
235,000	231,506	242,250	Other Agency -Grants	0	0	0
1,888,615	425,486	1,423,250	Total Intergov. Revenues	8,825,000	8,825,000	8,825,000
CHARGES FOR SERVICES						
Non Airport Located Residential						
2,189	11,215	12,000	Properties	0	0	0
72,429	76,860	85,000	Aviation Rents	87,550	87,550	87,550
25,602	145,461	250,810	UAS Rents	480,000	480,000	480,000
0	8,281	120,100	UAS Range Rents	108,000	108,000	108,000
21,683	49,575	48,000	Mobile Command Center Rents	70,000	70,000	70,000
0	3,934	248,150	UAS Charges for Services	25,000	25,000	25,000
214,195	220,006	230,000	Commercial Rents	278,200	278,200	278,200
7,995	16,888	15,000	Landing Fees	17,000	17,000	17,000
53,538	59,083	55,000	Terminal Rents	57,400	57,400	57,400
54,142	67,448	50,000	Farm Land Operations	60,000	60,000	60,000
4,097	4,300	3,500	Fuel Flowage Fees	4,000	4,000	4,000
8,249	47,550	100,000	UAS Labor	108,000	108,000	108,000
0	16,600	0	Airfield/Facility Rental	0	0	0
7,360	20,097	13,000	Passenger Facilities Charge	25,000	25,000	25,000
471,479	747,298	1,230,560	Total Charges for Services	1,320,150	1,320,150	1,320,150
MISCELLANEOUS REVENUES						
727	0	1,000	Sale of Land/Buildings/Equipment	0	0	0
4,796	8,074	9,000	Other Miscellaneous Income	35,000	35,000	35,000
105	2,716	20	Investment Income	100	100	100
316,000	0	2,255,720	Interfund Loan Proceeds	2,144,225	2,144,225	2,144,225
321,628	10,790	2,265,740	Total Miscellaneous Revenues	2,179,325	2,179,325	2,179,325
TRANSFERS						
107,895	452,000	420,822	Transfer From the Other Funds	100,000	100,000	100,000
107,895	452,000	420,822	Total Transfers	100,000	100,000	100,000
\$494,158	-\$751,276	\$5,340,372	TOTAL FUND RESOURCES	\$12,510,750	\$12,510,750	\$12,510,750

**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.

FY20 Proposed Budget

The proposed FY20 budget for the Airport Fund contains the minimum necessary allocation for the continuation of existing services. Capital Outlays reflect an Airport Improvement Project (AIP 27 for major Runway 7-25 rehab with 5% City match); Flex Hangar Construction for UAS range customer; and construction of Phase IV UAS Industrial Park. The UAS range, which is the largest revenue source in the Airport Fund, now employs two full time staff members, which are responsible for the lion's share of that new revenue. The State labor grant, which has paid their contracts since 2016, will be exhausted in May 2019. The UAS Range cannot operate without them, so the Airport Budget will now have to absorb these new labor costs. That new cost is substantial, but projected UAS revenues are sufficient to cover it. Historically, that is not and has not been the case for the Airport as a whole and the personnel needed to maintain it.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONAL SERVICES						
\$203,087	\$254,477	\$273,450	Salaries and Wages	\$467,500	\$467,500	\$467,500
35,404	44,396	47,350	Insurance	76,800	76,800	76,800
24,164	40,324	43,520	Public Employees Retirement	83,800	83,800	83,800
(11,150)	(12,400)	(11,590)	less PERS bond pymt	(12,980)	(12,980)	(12,980)
16,590	20,656	26,150	Other Employer-paid Taxes	48,000	48,000	48,000
268,097	347,453	378,880	Total Personal Services	663,120	663,120	663,120
MATERIALS AND SERVICES						
50,297	59,348	66,500	Electricity and Natural Gas	65,000	65,000	65,000
241,650	264,889	260,000	Consultants & Contract Services	35,000	35,000	35,000
13,772	31,153	50,000	Marketing	50,000	50,000	50,000
65,155	86,760	98,500	Repairs and Maintenance	131,000	131,000	131,000
3,177	8,000	10,000	Airport ARFF Training	10,000	10,000	10,000
2,970	2,988	3,500	Street Lights	3,500	3,500	3,500
23,889	24,037	27,500	Horticultural Supplies	26,000	26,000	26,000
2,242	9,567	10,000	Travel and Training	11,000	11,000	11,000
33,116	66,020	251,950	Other Materials and Services	113,745	113,745	113,745
140,990	135,040	183,630	Central Services Charges	193,180	193,180	193,180
577,257	687,802	961,580	Total Materials and Services	638,425	638,425	638,425
1,995,576	342,615	1,327,472	CAPITAL OUTLAY	9,000,000	9,000,000	9,000,000
28,927	73,034	2,660,850	DEBT SERVICE	2,196,225	2,196,225	2,196,225
0	0	0	CONTINGENCY	0	0	0
11,150	12,400	11,590	TRFR TO GENERAL FUND-PERS	12,980	12,980	12,980
\$2,881,007	\$1,463,304	\$5,340,372	TOTAL FUND EXPENDITURES	\$12,510,750	\$12,510,750	\$12,510,750

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

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
2/3	1	1	Airport Director	1
1/2	1/2	1/2	Associate Engineer	1/2
0	0	1	UAS Range Manager	1
0	0	1	UAS Chief Engineer	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist 3	1
7/9	3/4	3/4	Part-time	3/4
3 17/18	4 1/4	6 1/4	Total	6 1/4

Capital Outlay:

AIP 27 7-25 Rehab	\$6,500,000
Flex Hanger II	<u>2,500,000</u>
Total	\$9,000,000



CITY OF PENDLETON

INTERNAL SERVICE FUNDS

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

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

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

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

Description of Revenue Sources

Revenues for the PW Administration and Fleet Fund are derived by charging other Public Works divisions a Personnel Charge and other City funds via construction projects for labor performed by the construction crews and for their equipment used. Most City equipment, except fire, police, 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.

FY20 Projections of Revenues

\$470,600 in equipment rental charges is used to maintain and replace the fleet. For FY20, Street Fund equipment rental has been reduced by \$27,000 to reallocate more funding to street preservation. \$1,087,915 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 in 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.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$301,535	\$103,445	\$232,500	BEGINNING WORKING CAPITAL	\$520,900	\$520,900	\$520,900
			CHARGES FOR SERVICES			
0	0	3,200	Land & Equipment Rental	3,200	3,200	3,200
393,430	469,600	483,300	Equipment Rental - City	470,600	470,600	470,600
0	0	1,500	Labor and Overhead - City	0	0	0
4,230	0	150	Materials - City	0	0	0
1,065,740	1,129,030	1,035,220	PW Admin Personnel Charge	1,087,915	1,087,915	1,087,915
1,463,400	1,598,630	1,523,370	Total Charges for Services	1,561,715	1,561,715	1,561,715
			MISCELLANEOUS REVENUES			
0	0	1,000	Sale of Land/Equipment	500	500	500
56	9	1,000	Reimbursement of Expense/Misc.	1,000	1,000	1,000
3,604	2,203	1,530	Investment Income	4,000	4,000	4,000
3,660	2,212	3,530	Total Miscellaneous Revenues	5,500	5,500	5,500
120,000	0	0	Transfer from Sewer Fund	0	0	0
\$1,888,595	\$1,704,287	\$1,759,400	TOTAL FUND RESOURCES	\$2,088,115	\$2,088,115	\$2,088,115

Capital Outlay:

Replace Dump Truck	\$42,500
Replace Mini-Excavator	92,500
Total	<u>\$135,000</u>

**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 and other funds.

FY20 Proposed Budget

The proposed budget for FY20 for the Fleet Fund maintains operating services. FY20 includes replacement cost for Water Division dump truck and mini-excavator. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$850,991	\$719,198	\$765,700	Salaries and Wages	\$788,550	\$788,550	\$788,550
179,434	150,059	174,207	Insurance	167,400	167,400	167,400
106,312	128,349	143,600	Public Employees Retirement	165,450	165,450	165,450
(41,870)	(43,630)	(37,400)	less PERS bond pymt	(39,390)	(39,390)	(39,390)
79,028	75,948	95,882	Other Employer-paid Taxes	95,105	95,105	95,105
1,173,896	1,029,923	1,141,989	Total Personal Services	1,177,115	1,177,115	1,177,115
MATERIALS AND SERVICES						
61,684	85,943	85,000	Gasoline and Diesel	85,000	85,000	85,000
39,089	74,462	60,000	Direct Repair Supplies	65,000	65,000	65,000
17,368	12,877	20,000	Repair and Maintenance	20,000	20,000	20,000
11,532	10,681	13,500	Building Utilities	12,250	12,250	12,250
4,307	3,842	5,000	Travel and Training	5,000	5,000	5,000
22,963	25,637	26,285	Other Materials and Services	30,000	30,000	30,000
24,960	26,170	21,330	Central Services Charges	35,980	35,980	35,980
181,902	239,612	231,115	Total Materials and Services	253,230	253,230	253,230
387,482	56,058	218,830	CAPITAL OUTLAY	135,000	135,000	135,000
41,870	43,630	37,400	TRFRS TO OTHER FUNDS	39,390	39,390	39,390
0	0	50,000	CONTINGENCY	25,000	25,000	25,000
0	0	80,066	RESERVE FOR EQUIPT. REPL	458,380	458,380	458,380
\$1,785,150	\$1,369,223	\$1,759,400	TOTAL FUND EXPENDITURES	\$2,088,115	\$2,088,115	\$2,088,115

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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	1	1	Information Technician	1
1	1	1	Purchasing Agent	1
1	1	1	Utility Worker III	1
1	1	1	Mechanic	1
4	4	4	Utility Worker II	2
1	0	0	Utility Worker I	2
1	1	1	GIS Technician	1
1/2	1/2	1/2	Office Specialist III	1/2
1/4	1/4	1/4	Office Specialist I	0
1/2	1/2	1/2	Engineering Intern	0
1/4	1/3	1/4	Part-Time FTE	1/4
14	14	14	Total	12 1/4

**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.

FY20 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 \$105,800 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$35,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$254,152	\$322,045	\$211,200	BEG. WORKING CAPITAL	\$142,750	\$142,750	\$142,750
			LICENSES AND PERMITS			
15,380	16,310	15,500	Business License Collection Fees	18,000	18,000	18,000
307	2,676	5,000	Engineering Inspection Fees	2,500	2,500	2,500
0	0	0	LID Engineering Inspection Fees	0	0	0
2,050	1,230	500	Excavation Permits	500	500	500
675	310	500	Sewer Tap Fees	500	500	500
2,587	4,066	2,100	Other Engineering Fees	2,100	2,100	2,100
20,999	24,592	23,600	Total Licenses and Permits	23,600	23,600	23,600
65,718	55,851	115,600	INTERGOVERNMENTAL	105,800	105,800	105,800
			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	35,000	35,000	35,000
1,345,590	1,333,210	1,382,450	General Fund	1,568,610	1,568,610	1,568,610
229,950	193,730	233,840	State Tax Street Fund	250,570	250,570	250,570
106,670	128,310	105,270	Library Fund	102,960	102,960	102,960
100,180	128,990	123,320	Convention Center Fund	121,250	121,250	121,250
549,040	543,580	566,910	Water Fund	537,790	537,790	537,790
550,870	518,080	508,330	Sewer Fund	576,980	576,980	576,980
140,990	135,040	183,630	Airport Fund	196,550	196,550	196,550
24,960	26,170	21,330	PW Admin & Fleet Fund	36,610	36,610	36,610
3,154,750	3,113,610	3,231,580	Total Charges for Services	3,507,820	3,507,820	3,507,820
9,599	11,050	9,700	MISCELLANEOUS REVENUES	10,200	10,200	10,200
			TRANFERS FROM GENERAL			
0	0	50,000	FD	0	0	0
\$3,505,218	\$3,527,148	\$3,641,680	TOTAL FUND RESOURCES	\$3,790,170	\$3,790,170	\$3,790,170

**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.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$277,764	\$283,017	\$303,850	Salaries and Wages	\$319,500	\$320,500	\$320,500
55,828	55,788	54,400	Insurance	57,650	57,650	57,650
40,565	55,343	57,980	Public Employees Retirement	74,830	74,830	74,830
(12,570)	(16,590)	(15,480)	less PERS bond pymt	(18,020)	(18,020)	(18,020)
26,269	27,068	30,000	Other Employer-paid Taxes	32,560	32,560	32,560
387,856	404,626	430,750	Total Personal Services	466,520	467,520	467,520
MATERIALS AND SERVICES						
5,700	3,600	5,700	Car Allowance	5,700	5,700	5,700
13,976	0	0	Consultants	0	0	0
3,566	3,274	2,500	Dues and Subscriptions	2,500	2,500	2,500
10,469	13,081	10,800	Equipment Maintenance	10,800	10,800	10,800
3,021	5,530	3,500	Office Supplies and Printing	3,500	3,500	3,500
194	218	1,000	Volunteer Supplies	1,000	1,000	1,000
637	333	3,000	Telephone	3,000	3,000	3,000
7,284	11,050	10,000	Travel and Training	10,500	10,500	10,500
4,628	5,403	6,400	Other Materials and Services	6,400	6,400	6,400
49,475	42,489	42,900	Total Materials and Services	43,400	43,400	43,400
0	0	16,000	CAPITAL OUTLAY	0	0	0
\$437,331	\$447,115	\$489,650	TOTAL CITY MANAGER'S	\$509,920	\$510,920	\$510,920

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1	1	1	City Manager	1
1	1	1	City Recorder/HR Manager	1
1	1	1	Administrative Assistant	1
2/5	2/5	2/5	Volunteer Coordinator	2/5
3 2/5	3 2/5	3 2/5	Total	3 2/5

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

Description of Current Services

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

FY20 Proposed Budget

The proposed budget for FY20 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$15,256	\$16,650	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
599	1,259	510	Public Employees Retirement	1,850	1,850	1,850
0	(190)	(110)	less PERS bond pymt	(500)	(500)	(500)
1,367	1,376	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
17,221	19,095	19,350	Total Personal Services	20,300	20,300	20,300
MATERIALS AND SERVICES						
13,256	14,480	14,500	Dues and Subscriptions	15,500	15,500	15,500
1,847	300	3,000	Mayor/Council Expense	3,000	3,000	3,000
8,636	9,660	13,000	Travel and Training	13,000	13,000	13,000
6,925	5,142	2,500	Other Materials and Services	2,500	2,500	2,500
30,663	29,582	33,000	Total Materials and Services	34,000	34,000	34,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$47,884	\$48,677	\$52,350	TOTAL MAYOR AND COUNCIL	\$54,300	\$54,300	\$54,300

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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.

FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$28,586	\$34,546	\$35,000	Salaries and Wages	\$41,000	\$41,000	\$41,000
0	0	8,600	Insurance	0	0	0
3,510	4,736	3,500	Public Employees Retirement	7,400	7,400	7,400
(1,540)	(1,450)	(1,140)	less PERS bond pymt	(1,530)	(1,530)	(1,530)
2,238	2,572	2,790	Other Employer-paid Taxes	3,300	3,300	3,300
32,793	40,404	48,750	Total Personal Services	50,170	50,170	50,170
MATERIALS AND SERVICES						
383	1,180	600	Dues and Subscriptions	600	600	600
283	842	1,200	Office Supplies and Printing	1,200	1,200	1,200
2,653	2,772	2,150	Travel and Training	2,100	2,100	2,100
4,146	1,622	5,200	Other Materials and Services	5,200	5,200	5,200
7,465	6,416	9,150	Total Materials and Services	9,100	9,100	9,100
\$40,258	\$46,821	\$57,900	TOTAL PDC ADMINISTRATION	\$59,270	\$59,270	\$59,270

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
2/3	2/3	2/3	PDC Administration	2/3
2/3	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.

FY20 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. This year property and liability rates are flat, but property values are trended up by 5%, for a slight increase overall.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
MATERIALS AND SERVICES						
\$14,679	\$16,420	\$14,500	Health Care Committee	\$17,000	\$17,000	\$17,000
2,221	0	1,000	Early Return to Work	1,000	1,000	1,000
352,807	374,020	371,500	Insurance - Property & Liability	376,500	376,500	376,500
369,707	390,440	387,000	Total Materials and Services	394,500	394,500	394,500
TRANSFERS OUT						
0	0	0	- To Library Fund	0	0	0
61,720	35,100	81,430	- To General Fund for PERS	92,330	92,330	92,330
0	0	27,100	CONTINGENCY FOR CS FUND	35,340	34,340	34,340
\$431,427	\$425,540	\$495,530	TOTAL INSURANCE DIVISION	\$522,170	\$521,170	\$521,170

**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, 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.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$156,436	\$172,811	\$160,950	Salaries and Wages	\$180,110	\$180,110	\$180,110
27,807	29,131	36,100	Insurance	28,800	28,800	28,800
31,636	41,312	40,000	Public Employees Retirement	48,800	48,800	48,800
(10,720)	(12,110)	(11,590)	less PERS bond pymt	(13,580)	(13,580)	(13,580)
12,615	14,047	14,240	Other Employer-paid Taxes	16,100	16,100	16,100
217,775	245,191	239,700	Total Personal Services	260,230	260,230	260,230
MATERIALS AND SERVICES						
60,200	63,000	63,000	Contract Services	64,000	64,000	64,000
0	5,980	0	Consultants	0	0	0
2,242	0	4,000	Equipment Maintenance Contract	3,000	3,000	3,000
2,713	2,530	2,800	Dues and Subscriptions	4,000	4,000	4,000
2,061	2,852	3,000	Travel and Training	3,000	3,000	3,000
9,357	-1,656	9,800	Other Materials and Services	8,100	8,100	8,100
76,573	72,706	82,600	Total Materials and Services	82,100	82,100	82,100
18,106	0	0	CAPITAL OUTLAY	0	0	0
\$312,454	\$317,897	\$322,300	TOTAL LEGAL DEPARTMENT	\$342,330	\$342,330	\$342,330

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
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.

FY20 Proposed Budget

The proposed budget for FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$387,232	\$392,440	\$419,800	Salaries and Wages	\$434,000	\$434,000	\$434,000
106,866	108,088	114,500	Insurance	120,200	120,200	120,200
47,400	68,539	71,760	Public Employees Retirement	93,500	93,500	93,500
-13,850	-20,240	-19,260	less PERS bond pymt	-22,460	-22,460	-22,460
29,619	30,291	37,900	Other Employer-paid Taxes	36,450	36,450	36,450
557,267	579,118	624,700	Total Personal Services	661,690	661,690	661,690
MATERIALS AND SERVICES						
40,475	44,175	50,000	Audit Fees	55,000	55,000	55,000
3,090	3,715	3,700	Legal Notices - Budget	4,200	4,200	4,200
9,600	3,900	9,000	Contract Services	1,000	1,000	1,000
27,568	28,668	29,000	Equipment Maint. Contracts	29,000	29,000	29,000
37,651	29,386	37,000	Postage	39,000	39,000	39,000
12,890	8,423	12,000	Office Supplies and Printing	12,000	12,000	12,000
5,073	3,527	3,800	Travel and Training	3,800	3,800	3,800
7,378	8,132	11,250	Other Materials and Services	13,500	13,500	13,500
143,725	129,926	155,750	Total Materials and Services	157,500	157,500	157,500
25,873	0	5,000	CAPITAL OUTLAY	0	0	0
\$726,865	\$709,044	\$785,450	TOTAL FINANCE DEPT.	\$819,190	\$819,190	\$819,190

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1	1	1	Finance Director	1
1 1/8	1	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	4
4/9	4/9	4/9	Account Clerk	4/9
2/25	2/15	2/15	Part-Time FTE	2/15
6 2/3	6 4/7	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.

FY20 Proposed Budget

The proposed budget for FY20 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 FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$282,686	\$248,150	\$267,500	Salaries and Wages	\$293,515	\$293,515	\$293,515
64,216	56,297	57,400	Insurance	61,000	61,000	61,000
46,957	57,287	61,000	Public Employees Retirement	75,800	75,800	75,800
(14,340)	(17,160)	(16,270)	less PERS bond Pymt	(18,660)	(18,660)	(18,660)
23,701	21,638	26,110	Other Employer-paid Taxes	29,685	29,685	29,685
403,219	366,212	395,740	Total Personal Services	441,340	441,340	441,340
MATERIALS AND SERVICES						
2,639	2,219	2,460	Car Allowance	2,250	2,250	2,250
0	0	1,000	Consultants	1,000	1,000	1,000
5,041	6,804	6,800	Equipment Maint. Contracts	7,000	7,000	7,000
6,731	2,498	2,500	Repairs and Maintenance	2,500	2,500	2,500
3,415	2,825	3,500	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
872	480	3,800	Travel and Training	3,800	3,800	3,800
4,478	7,151	10,700	Other Materials and Services	10,700	10,700	10,700
30,576	29,377	38,160	Total Materials and Services	38,150	38,150	38,150
0	0	0	CAPITAL OUTLAY	0	0	0
\$433,795	\$395,589	\$433,900	TOTAL ENGINEERING DIV.	\$479,490	\$479,490	\$479,490

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
2/3	2/3	2/3	City Engineer/Community Dev Director	2/3
1 1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	Sr Engineering Technician	1
0	1	1	Engineering Technician II	1
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/4	Part-time FTE's	1/4
3 3/4	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 facilities, Three fire stations, Police department, OSP and City rentals. 6- Management of the Information Technology department. 7-The Facilities Department provides other departments with IT & Electrical services provided by in-house electricians. 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.

FY20 Proposed Budget

The proposed FY20 budget for the Facilities Department materials and services maintain current levels of service. Funding sources for this department are shown on Page Appendix A-12.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
PERSONNEL SERVICES						
\$271,914	\$308,489	\$395,500	Salaries and Wages	\$378,000	\$378,000	\$378,000
62,208	64,867	77,730	Insurance	71,700	71,700	71,700
44,172	55,921	65,000	Public Employees Retirement	71,800	71,800	71,800
(18,120)	(18,120)	(17,580)	less PERS bond pymt	(17,580)	(17,580)	(17,580)
24,673	30,288	42,350	Other Employer-paid Taxes	45,980	45,980	45,980
384,847	441,444	563,000	Total Personal Services	549,900	549,900	549,900
MATERIALS AND SERVICES						
62,146	57,091	68,000	Electricity	60,000	60,000	60,000
16,111	13,485	20,000	Natural Gas	20,000	20,000	20,000
5,915	6,937	8,000	Gas/Diesel	10,000	10,000	10,000
14,233	28,040	25,000	Building Repairs and Maint.	25,000	25,000	25,000
13,804	18,133	18,000	Janitorial Supplies	18,000	18,000	18,000
1,629	1,170	3,000	Travel and Training	3,000	3,000	3,000
15,055	10,714	8,000	Tools & Minor Equipment	9,000	9,000	9,000
20,260	19,521	30,000	Equipment Maintenance Contracts	22,000	22,000	22,000
18,918	23,936	23,100	Other Materials and Services	23,100	23,100	23,100
168,071	179,027	203,100	Total Materials and Services	190,100	190,100	190,100
0	50,000	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$552,918	\$670,471	\$766,100	TOTAL FACILITIES DIVISION	\$740,000	\$740,000	\$740,000

Actual FY17	Actual FY18	Budget FY19	POSITION	Adopted Budget FY20
1	1	1	Facilities Supervisor	1
1	2	1	Facilities Maint. Tech III	1
0	0	1	Electrician	1
1	1	1	Utility Worker II	1/2
1	1	1	Utility Worker I	1
2 2/3	2 1/5	2 1/5	Part-Time FTE	3
6 2/3	7 15/79	7 15/79	Total	7 1/2

**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.

FY20 Proposed Budget

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

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
\$120,663	#####	\$137,000	Contract Services	\$135,000	\$135,000	\$135,000
14,529	7,460	8,500	Telephone Equipment	8,500	8,500	8,500
6,842	6,692	11,000	Repair & Maintenance	20,000	20,000	20,000
12,777	19,719	32,000	Minor Equipment/Maint. Contracts	20,000	20,000	20,000
154,811	162,203	188,500	Total Materials and Services	183,500	183,500	183,500
45,430	46,875	50,000	CAPITAL OUTLAY	80,000	80,000	80,000
\$200,241	#####	\$238,500	TOTAL INFORMATIO TECH. DIV.	\$263,500	\$263,500	\$263,500

Capital	
Microsoft Office	\$60,000
Replacement computers	20,000
	<u>\$80,000</u>



CITY OF PENDLETON

Agency Funds

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

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

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

Description of Revenue Sources

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

FY20 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 FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			RESOURCES			
\$54,178	\$59,300	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
153,637	95,830	252,500	Donations (Outside Trust Proceeds)	252,500	252,500	252,500
274	274	2,500	Investment Income - City	2,500	2,500	2,500
153,911	96,104	255,000	Total Miscellaneous Revenues	255,000	255,000	255,000
\$208,089	\$155,404	\$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.

FY20 Proposed Budget

The proposed budget for FY20 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
			MATERIALS AND SERVICES			
			Distributions Directed			
			By Trustees			
\$148,789	\$155,307	\$260,000		\$260,000	\$260,000	\$260,000
148,789	155,307	260,000	Total Materials and Services	260,000	260,000	260,000
\$148,789	\$155,307	\$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.

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

**CITY OF PENDLETON
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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$744,698	\$744,700	\$744,700	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$744,700	\$744,700	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$744,700	TRANSFER OUT	\$0	\$0	\$0
\$0	\$0	\$744,700	TOTAL FUND 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 FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	5,935,713	0	ISSUANCE OF REFUNDED DEBT	0	0	0
743,923	865,509	0	TRANSFER FROM SEWER FD	0	0	0

Actual FY17	Actual FY18	Budget FY19	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$36,913	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
743,923	6,764,308	0	DEBT SERVICE	0	0	0
			TOTAL FUND			
\$743,923	\$6,801,221	\$0	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 FY17	Actual FY18	Budget FY19		Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
RESOURCES						
\$450,000	\$450,000	\$450,000	BEGINNING WORKING CAPITAL	\$0		
0	0	0	TRANSFER FROM SEWER FD	0		
\$450,000	\$450,000	\$450,000	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY17	Actual FY18	Budget FY19		Budget FY20	Budget FY20	Budget FY20
EXPENDITURE CATEGORIES						
\$0	\$0	\$450,000	TRANSFER OUT	\$0		
\$0	\$0	\$450,000	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**CITY OF PENDLETON
 HB2001 ROAD PROJECTS CONSTRUCTION FUND
 (CLOSED)**

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 of Pendleton to be used at the City's discretion for industrial roadway projects. All eligible remaining grant funds were expended by December, 31 2019, the expiration date of the City's agreement with Oregon Department of Transportation. There are no additional revenues to receive. Fund was exhausted in FY19.

Actual FY17	Actual FY18	Budget FY19	RESOURCES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$13,594	\$13,724	\$13,750	BEGIN FUND BALANCE	\$0		
0	215,739	434,000	INTERGOVERNMENTAL REV.	0		
130	52	100	MISCELLANEOUS REVENUES	0		
\$13,724	\$229,515	\$447,850	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY17	Actual FY18	Budget FY19	EXPENDITURES CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$0	\$0	\$0	MATERIALS & SERVICES	\$0		
0	743,898	343,750	CAPITAL OUTLAY	0		
0	100	105,000	DEBT SERVICE	0		
\$0	\$743,998	\$448,750	TOTAL FUND EXPENDITURES	\$0	\$0	\$0



CITY OF PENDLETON

APPENDIX A

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ALLOCATION FY20

	TOTAL TO BE	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$527,940	\$8,450	\$116,670	\$105,060	\$5,280	\$26,400	\$12,140	\$11,610	\$6,860	\$6,860	\$11,090
PDC Administration	60,800	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	54,800	880	12,110	10,910	550	2,740	1,260	1,210	710	710	1,150
Insurance											
Cost of Claims - Liab.	276,150		48,600	10,220	1,660	40,860	19,330	21,820	0	280	550
Property Insurance	118,350		4,130	3,910		7,100	2,720	6,980	950		
	394,500	0	52,730	14,130	1,660	47,960	22,050	28,800	950	280	550
Legal Services											
City Attorney	106,770	1,690	23,600	21,250	1070	5,340	2,460	2,350	1,390	1,390	2,240
City Negotiator	35,590	460	4,520	9,920		2,240	460	0	460	460	460
City Prosecutor	177,960	71,180	106,780								
Risk Manager	35,590	0	6,260	1,280	210	5,270	2,490	2,810	0	50	70
	355,910	73,330	141,160	32,450	1,280	12,850	5,410	5,160	1,850	1,900	2,770
Finance											
Utilities Billing/Coll.	315,460										
Payroll	157,730	3,630	27,760	34,860		13,090	11,510	12,460	1,740	1,580	3,150
Payables	157,730	1,260	8,360	10,570	5,990	9,780	3,470	5,840	2,840	1,260	1,100
General Accounting	157,730	2,510	34,860	31,390	1,580	7,890	3,630	3,470	2,050	2,050	3,310
	788,650	7,400	70,980	76,820	7,570	30,760	18,610	21,770	6,630	4,890	7,560
Engineering											
Engineering Services	492,550		4,930	19,700		24,630				19,700	14,780
GIS/ Aerial Map Project	0		0	0		0				0	0
	492,550		4,930	19,700	0	24,630	0	0	0	19,700	14,780
Facilities											
City Hall	202,823	3,240	44,820	40,360	2,030	10,140	4,660	4,460	2,640	2,640	4,260
Other City Facilities	473,257		53,940	45,430		45,430	26,980	53,480	1,890		
	676,080	3,240	98,760	85,790	2,030	55,570	31,640	57,940	4,530	2,640	4,260
Information Technology											
Operations	263,500	4,200	58,230	52,440	2,640	13,180	6,060	5800	3,430	3,430	5,530
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
	263,500	4,200	58,230	52,440	2,640	13,180	6,060	5,800	3,430	3,430	5,530
Less Prorated adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment from FY18	(177,610)	(2,844)	(34,306)	(4,260)	(7,910)	290	(6,810)	(17,960)	(3,010)	(6,220)	(7,750)
	\$3,437,120	\$94,650	\$521,260	\$393,040	\$13,100	\$214,380	\$90,360	\$114,330	\$21,950	\$34,190	\$39,940

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW ADM & FLEET FUND	PENDTN DEVELOP COMMIS	TOTAL
\$1,580	\$312,000	\$28,510	\$16,370	\$23,760	\$38,010	\$74,440	\$21,650	\$0	\$13,200	527,940
0	0	0	0	0	0	0	0	0	60,800	60,800
160	\$32,390	2,960	1,700	2,470	3,950	7,730	2,250	0	1,350	54,800
0	\$143,320	34,520	0	550	57,720	39,490	550	0	0	276,150
0	\$25,790		5,680	8,760	22,490	41,070	14,560	0	0	118,350
0	169,110	34,520	5,680	9,310	80,210	80,560	15,110	0	0	394,500
320	\$63,100	5,770	3,310	4,800	7,690	15,050	4,380	0	2,670	106,770
0	\$18,980	2,240	1,350	1,350	3,170	2,630	1,350	4,060	460	35,590
0	\$177,960							0	0	177,960
0	\$18,440	4,450	0	70	7,440	5,120	70	0	0	35,590
320	278,480	12,460	4,660	6,220	18,300	22,800	5,800	4,060	3,130	355,910
0	\$109,780	4,570	11,670	5,840	165,930	149,530		0	0	315,460
1,890	\$52,360	5,840	5,050	11,990	9,780	8,990	6,310	0	790	157,730
470	\$93,210	8,520	4,890	7,100	11,360	22,240	6,470	25,240	1,100	157,730
2,360	255,350	18,930	21,610	24,930	204,580	206,150	26,030	25,240	5,830	788,650
0	\$83,740	98,510		4,930	147,770	128,050	29,550			492,550
0	\$0	0			0	0				0
0	83,740	98,510	0	4,930	147,770	128,050	29,550	0	0	492,550
610	\$119,860	10,950	6,290	9,130	14,600	28,600	8,320	0	5,070	202,820
0	\$227,150	26,980	59,630	44,960	18,460	18,460	63,890	8,520	5,210	473,260
610	347,010	37,930	65,920	54,090	33,060	47,060	72,210	8,520	10,280	676,080
790	\$155,730	14,230	8,170	11,860	18,970	37,150	10,800	0	6,590	263,500
	\$0			0						0
790	155,730	14,230	8,170	11,860	18,970	37,150	10,800	0	6,590	263,500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
(1,340)	(\$92,120)	(1,780)	(22,920)	(18,400)	(16,290)	(36,860)	9,780	(1,840)	2,820	(177,610)
\$4,480	\$1,541,680	\$246,270	\$101,190	\$119,180	\$528,560	\$567,080	\$193,180	\$35,980	\$104,000	\$3,437,120

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY20**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt			\$484,540
Materials and Services			43,400
Capital Outlay			0
			<u>527,940</u>
Contingency Contribution			\$0
			<u>\$527,940</u>
			<u>\$527,940</u>

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION

FY19 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY19)

General Fund			
Municipal Court	\$312,190	1.6%	\$8,450
Police	4,298,990	22.1%	116,670
Fire	3,867,920	19.9%	105,060
Ambulance	185,200	1.0%	5,280
Parks	968,350	5.0%	26,400
Recreation	454,915	2.3%	12,140
Aquatic Center	431,350	2.2%	11,610
Cemetery Fund	252,300	1.3%	6,860
Planning	243,960	1.3%	6,860
Building	406,510	2.1%	11,090
Economic Development	51,760	0.3%	1,580
Total General Fund	<u>11,473,445</u>	<u>59.1%</u>	<u>312,000</u>
State Tax Street Fund	1,050,374	5.4%	28,510
Library Fund & Trust	597,775	3.1%	16,370
Convention Center Fund	867,890	4.5%	23,760
Water Fund	1,389,174	7.2%	38,010
Sewer Fund	2,732,656	14.1%	74,440
Airport Fund	797,420	4.1%	21,650
Pendleton Development Commission	500,000	2.5%	13,200
	<u>\$19,408,734</u>	<u>100.0%</u>	<u>\$527,940</u>

Allocation of Pendleton Development Commission Div

Personal Services		\$51,700
Materials and Services		9,100
		<u>60,800</u>
less Charges for Service from Pendleton Development Commission		<u>(60,800)</u>
Allocated Total to Central Service Charges		<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY20**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$20,800
Materials and Services	34,000
Capital Outlay	<u>0</u>
	<u>\$54,800</u>

basis of allocation: GENERAL ADMINISTRATION
FY19 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY19)

General Fund			
Municipal Court	\$312,190	1.6%	\$880
Police	4,298,990	22.1%	12,110
Fire	3,867,920	19.9%	10,910
Ambulance	185,200	1.0%	550
Parks	968,350	5.0%	2,740
Recreation	454,915	2.3%	1,260
Aquatic Center	431,350	2.2%	1,210
Cemetery Fund	252,300	1.3%	710
Planning	243,960	1.3%	710
Building	406,510	2.1%	1,150
Economic Development	<u>51,760</u>	<u>0.3%</u>	<u>160</u>
Total General Fund	<u>11,473,445</u>	<u>59.1%</u>	<u>32,390</u>
State Tax Street Fund	1,050,374	5.4%	2,960
Library Fund	597,775	3.1%	1,700
Convention Center Fund	867,890	4.5%	2,470
Water Fund	1,389,174	7.2%	3,950
Sewer Fund	2,732,656	14.1%	7,730
Airport Fund	797,420	4.1%	2,250
Pendleton Development Commission	<u>500,000</u>	<u>2.5%</u>	<u>1,350</u>
	<u>\$19,408,734</u>	<u>100.0%</u>	<u>\$54,800</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY20**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$273,810
Materials and Services		82,100
Capital Outlay		0
		<u>\$355,910</u>

City Attorney	30.0%	106,770
City Negotiator	10.0%	35,590
City Prosecutor	50.0%	177,960
Risk Manager	10.0%	35,590
	<u>100.0%</u>	<u>\$355,910</u>

CITY ATTORNEY

basis of allocation: GENERAL ADMINISTRATION
FY19 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY19)

General Fund			
Municipal Court	\$312,190	1.6%	\$1,690
Police	4,298,990	22.1%	23,600
Fire	3,867,920	19.9%	21,250
Ambulance	185,200	1.0%	1,070
Parks	968,350	5.0%	5,340
Recreation	454,915	2.3%	2,460
Aquatic Center	431,350	2.2%	2,350
Cemetery	252,300	1.3%	1,390
Planning	243,960	1.3%	1,390
Building	406,510	2.1%	2,240
Economic Development	51,760	0.3%	320
	<u>11,473,445</u>	<u>59.1%</u>	<u>63,100</u>
State Tax Street Fund	1,050,374	5.4%	5,770
Library Fund	597,775	3.1%	3,310
Convention Center Fund	867,890	4.5%	4,800
Water Fund	1,389,174	7.2%	7,690
Sewer Fund	2,732,656	14.1%	15,050
Airport Fund	797,420	4.1%	4,380
Pendleton Development Commission	500,000	2.5%	2,670
	<u>\$19,408,734</u>	<u>100.0%</u>	<u>\$106,770</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY20**

CITY NEGOTIATOR			<u>\$35,590</u>
Basis of Allocation: Union Members			
General Fund			
Municipal Court	1.00	1.3%	\$460
Police	10.00	12.7%	4,520
Fire	22.00	27.8%	9,920
Parks	5.00	6.3%	2,240
Recreation	1.00	1.3%	460
Cemetery	1.00	1.3%	460
Planning	1.00	1.3%	460
Building	1.00	1.3%	460
Total General Fund	<u>42.00</u>	<u>53.3%</u>	<u>18,980</u>
State Tax Street Fund	5.00	6.3%	2,240
Library Fund	3.00	3.8%	1,350
Convention Center	3.00	3.8%	1,350
Water Fund	7.00	8.9%	3,170
Sewer Fund	6.00	7.4%	2,630
Airport Fund	3.00	3.8%	1,350
PW Admin & Fleet	9.00	11.4%	4,060
Pendleton Development Commission	1.00	1.3%	460
	<u>79.00</u>	<u>100.0%</u>	<u>\$35,590</u>
CITY PROSECUTOR			<u>\$177,960</u>
Basis of Allocation: 100% General Fund			
Municipal Court		40%	\$71,180
Police		60%	106,780
		<u>100%</u>	<u>\$177,960</u>
RISK MANAGER			<u>\$35,590</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY			
Weighted Average of Claims since FY89			
General Fund			
Police	\$11,850	17.6%	\$6,260
Fire	2,452	3.6%	1,280
Ambulance	391	0.6%	210
Parks	10,000	14.8%	5,270
Recreation	4,712	7.0%	2,490
Aquatic Center	5,355	7.9%	2,810
Cemetery	0	0.0%	0
Planning	67	0.1%	50
Building	149	0.2%	70
Total General Fund	<u>\$34,976</u>	<u>51.8%</u>	<u>18,440</u>
Street Fund	8,435	12.5%	4,450
Convention Center Fund	138	0.2%	70
Water Fund	14,108	20.9%	7,440
Sewer Fund	9,632	14.4%	5,120
Airport Fund	110	0.2%	70
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$35,590</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY20**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$684,150
Materials and Services			157,500
Capital Outlay			<u>0</u>
			841,650
less direct charges for services - Business Licences/ Transportation			<u>(53,000)</u>
			<u>\$788,650</u>

Utilities Billing/Collections			\$315,460
Payroll			157,730
Payables			157,730
General Accounting			<u>157,730</u>
			<u>\$788,650</u>

UTILITIES BILLINGS/COLLECTIONS

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$5,369,530	52.6%	\$165,930
Sewer Fund	<u>4,829,500</u>	<u>47.4%</u>	<u>149,530</u>
	<u>\$10,199,030</u>	<u>100.0%</u>	<u>\$315,460</u>

PAYROLL

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calendar Year 2018

General Fund			
Municipal Court	50	2.3%	\$3,630
Police	385	17.6%	27,760
Fire	482	22.1%	34,860
Parks	181	8.3%	13,090
Recreation	160	7.3%	11,510
Aquatic Center	173	7.9%	12,460
Cemetery	24	1.1%	1,740
Planning	23	1.0%	1,580
Building	43	2.0%	3,150
Total General Fund	<u>1,521</u>	<u>69.6%</u>	<u>109,780</u>
State Tax Street Fund	64	2.9%	4,570
Library Fund	163	7.4%	11,670
Convention Center	82	3.7%	5,840
Water Fund	136	6.2%	9,780
Sewer Fund	126	5.7%	8,990
Airport Fund	88	4.0%	6,310
Pendleton Development Commission	<u>12</u>	<u>0.5%</u>	<u>790</u>
	<u>2,192</u>	<u>100.0%</u>	<u>\$157,730</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY20**

			<u>\$157,730</u>
PAYABLES			
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 17-18			
General Fund			
Municipal Court	61	0.8%	\$1,260
Police	416	5.3%	8,360
Fire	531	6.7%	10,570
Ambulance	299	3.8%	5,990
Parks	489	6.2%	9,780
Recreation	172	2.2%	3,470
Aquatic Center	290	3.7%	5,840
Cemetery	140	1.8%	2,840
Planning	66	0.8%	1,260
Building	58	0.7%	1,100
Economic Development	94	1.2%	1,890
Total General Fund	<u>2,616</u>	<u>33.2%</u>	<u>52,360</u>
State Tax Street Fund	296	3.7%	5,840
Library Fund	255	3.2%	5,050
Pendleton Convention Center Fund	597	7.6%	11,990
Water Fund	881	11.1%	17,510
Sewer Fund	1269	16.1%	25,390
Airport Fund	664	8.4%	13,250
PW Admin & Fleet Fund	1266	16.0%	25,240
Pendleton Development Commission	58	0.7%	1,100
	<u>7,902</u>	<u>100.0%</u>	<u>\$157,730</u>

			<u>\$157,730</u>
GENERAL ACCOUNTING			
basis of allocation: GENERAL ADMINISTRATION			
FY19 Budgeted Personal Services and Materials and Services			
(less Central Service Allocation for FY19)			
General Fund			
Municipal Court	\$312,190	1.6%	\$2,510
Police	4,298,990	22.1%	34,860
Fire	3,867,920	19.9%	31,390
Ambulance	185,200	1.0%	1,580
Parks	968,350	5.0%	7,890
Recreation	454,915	2.3%	3,630
Aquatic Center	431,350	2.2%	3,470
Cemetery	252,300	1.3%	2,050
Planning	243,960	1.3%	2,050
Building	406,510	2.1%	3,310
Economic Development	51,760	0.3%	470
	<u>11,473,445</u>	<u>59.10%</u>	<u>93,210</u>
State Tax Street Fund	1,050,374	5.4%	8,520
Library Fund	597,775	3.1%	4,890
Convention Center Fund	867,890	4.5%	7,100
Water Fund	1,389,174	7.2%	11,360
Sewer Fund	2,732,656	14.1%	22,240
Airport Fund	797,420	4.1%	6,470
Pendleton Development Commission	500,000	2.5%	3,940
	<u>\$19,408,734</u>	<u>100.00%</u>	<u>\$157,730</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY20**

INSURANCE
Materials and Services

<u>\$394,500</u>
<u>\$394,500</u>
276,150
<u>118,350</u>
<u>\$394,500</u>

Cost of Claims - Liability
Base Insurance - Property

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

\$276,150

General Fund			
Police	\$11,850	17.6%	\$48,600
Fire	2,452	3.7%	10,220
Ambulance	391	0.6%	1,660
Parks	10,000	14.8%	40,860
Recreation	4,712	7.0%	19,330
Aquatic Center	5,355	7.9%	21,820
Cemetery	0	0.0%	0
Planning	67	0.1%	280
Building	149	0.2%	550
Total General Fund	<u>34,976</u>	<u>51.9%</u>	<u>143,320</u>
Street Fund	8,435	12.5%	34,520
Convention Center	138	0.2%	550
Water Fund	14,108	20.9%	57,720
Sewer Fund	9,632	14.3%	39,490
Airport	110	0.2%	550
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$276,150</u>

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

\$118,350

General Fund			
Police	\$5,050,834	3.5%	\$4,130
Fire	4,722,627	3.3%	\$3,910
Parks	8,539,927	6.0%	\$7,100
Recreation	3,227,966	2.3%	\$2,720
Aquatic Center	8,366,804	5.9%	\$6,980
Cemetery	1,159,980	0.8%	\$950
Total General Fund	<u>31,068,138</u>	<u>21.8%</u>	<u>25,790</u>
Library Fund	6,908,738	4.8%	\$5,680
Convention Center Fund	10,572,969	7.4%	\$8,760
Water Fund	27,187,482	19.0%	\$22,490
Sewer Fund	49,507,742	34.7%	\$41,070
Airport Fund	17,520,503	12.3%	\$14,560
	<u>\$142,765,572</u>	<u>100.0%</u>	<u>\$118,350</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY20**

ENGINEERING		
Personal Services & PERS bond pymt		\$460,000
Materials and Services		38,150
Capital Outlay		0
		<u>498,150</u>
less Charges for Services		(5,600)
		<u>\$492,550</u>
Engineering Services		\$492,550
Capital Outlay		0
		<u>\$492,550</u>

ENGINEERING SERVICES \$492,550

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

General Fund		
Police	1.0%	\$4,930
Fire	4.0%	19,700
Parks	5.0%	24,630
Planning	4.0%	19,700
Building	3.0%	14,780
General Fund	17.0%	83,740
State Tax Street Fund	20.0%	98,510
PCC Fund	1.0%	4,930
Water Fund	30.0%	147,770
Sewer Fund	26.0%	128,050
Airport	6.0%	29,550
	<u>100.0%</u>	<u>\$492,550</u>

CAPITAL PROJECTS \$0

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

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

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY20**

FACILITIES

Personal Services & PERS bond pymt			\$567,480
Materials and Services			190,100
Capital			0
Interfund Transfer			0
			<u>757,580</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(65,000)
			<u>\$676,080</u>

CITY HALL

OTHER CITY FACILITIES

\$202,820

473,260

\$676,080

OTHER CITY FACILITIES

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

\$473,260

General Fund			
Police	38	11.4%	\$53,940
Fire	32	9.6%	45,430
Parks	32	9.6%	45,430
Recreation	19	5.7%	26,980
Aquatic Center	38	11.3%	53,480
Cemetery	2	0.4%	1,890
Total General Fund	<u>161</u>	<u>48.0%</u>	<u>227,150</u>
Street Fund	19	5.7%	26,980
Library Fund	42	12.6%	59,630
Pendleton Convention Center	32	9.5%	44,960
Water Fund	13	3.9%	18,460
Sewer Fund	13	3.9%	18,460
Airport Fund	45	13.5%	63,890
PW Admin & Fleet Fund	6	1.8%	8,520
Pendleton Development Commission	4	1.1%	5,210
	<u>335</u>	<u>100.0%</u>	<u>\$473,260</u>

CITY HALL Second Floor

basis of allocation: GENERAL ADMINISTRATION
FY19 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY19)

\$202,820

General Fund			
Municipal Court	\$312,190	1.6%	\$3,240
Police	4,298,990	22.1%	44,820
Fire	3,867,920	19.9%	40,360
Ambulance	185,200	1.0%	2,030
Parks	968,350	5.0%	10,140
Recreation	454,915	2.3%	4,660
Aquatic Center	431,350	2.2%	4,460
Cemetery	252,300	1.3%	2,640
Planning	243,960	1.3%	2,640
Building	406,510	2.1%	4,260
Economic Development	51,760	0.3%	610
	<u>11,473,445</u>	<u>59.1%</u>	<u>119,860</u>
State Tax Street Fund	1,050,374	5.4%	10,950
Library Fund	597,775	3.1%	6,290
Convention Center Fund	867,890	4.5%	9,130
Water Fund	1,389,174	7.2%	14,600
Sewer Fund	2,732,656	14.1%	28,600
Airport Fund	797,420	4.1%	8,320
Pendleton Development Commission	500,000	2.5%	5,070
	<u>\$19,408,734</u>	<u>100.0%</u>	<u>\$202,820</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY20**

Information Technology			\$183,500
Materials & Services			80,000
Capital Outlay			<u>\$263,500</u>
			0
Minus technology grants in Materials & Services			<u>\$263,500</u>
			<u>\$263,500</u>
Materials & Services & Capital			<u>\$263,500</u>
basis of allocation: GENERAL ADMINISTRATION			

General Fund			
Municipal Court	\$312,190	1.6%	\$4,200
Police	\$4,298,990	22.1%	\$58,230
Fire	\$3,867,920	19.9%	\$52,440
Ambulance	\$185,200	1.0%	\$2,640
Parks	\$968,350	5.0%	\$13,180
Recreation	\$454,915	2.3%	\$6,060
Aquatic Center	\$431,350	2.2%	\$5,800
Cemetery	\$252,300	1.3%	\$3,430
Planning	\$243,960	1.3%	\$3,430
Building	\$406,510	2.1%	\$5,530
Economic Development	\$51,760	0.3%	\$790
	<u>11,473,445</u>	<u>59.1%</u>	<u>155,730</u>
State Tax Street Fund	1,050,374	5.4%	\$14,230
Library Fund	597,775	3.1%	\$8,170
Convention Center Fund	867,890	4.5%	\$11,860
Water Fund	1,389,174	7.2%	\$18,970
Sewer Fund	2,732,656	14.1%	\$37,150
Airport Fund	797,420	4.1%	\$10,800
Pendleton Development Commission	500,000	2.5%	\$6,590
	<u>\$19,408,734</u>	<u>100.0%</u>	<u>\$263,500</u>

**CITY OF PENDLETON
CENTRAL SERVICE FUND**

SUMMARY OF ADJUSTMENT FOR FY18 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$12,390)	(\$640)	(\$10,040)	\$6,050	(\$2,940)	(\$3,410)	(\$1,210)	(\$1,210)	(\$160)	(2,020)	(\$2,540)
Mayor, City Council	(4,440)	(120)	(1,720)	60	(350)	(540)	(200)	(200)	(50)	(250)	(320)
Insurance											
Cost of Claims - Liab.	119,800		19,650	3,000	580	25,760	4,790	3,120	0	120	240
Base Insurance - Prop.	(106,360)		-3730	-3830		(5,740)	(2,550)	(6,170)	(1,170)	0	0
	<u>13,440</u>	<u>0</u>	<u>15,920</u>	<u>(830)</u>	<u>580</u>	<u>20,020</u>	<u>2,240</u>	<u>(3,050)</u>	<u>(1,170)</u>	<u>120</u>	<u>240</u>
Legal Services											
City Attorney	(150)	(130)	(1,600)	1,760	(600)	(600)	(200)	(200)	0	(400)	(490)
City Negotiator	(50)	0	(340)	290		0	0	0	0	0	0
City Prosecutor	(240)	(100)	(140)								
Risk Manager	(50)		(110)	0	0	60	0	10	0	0	0
	<u>(490)</u>	<u>(230)</u>	<u>(2,190)</u>	<u>2,050</u>	<u>(600)</u>	<u>(540)</u>	<u>(200)</u>	<u>(190)</u>	<u>0</u>	<u>(400)</u>	<u>(490)</u>
Finance											
Utilities Billing/Coll.	(12,800)										
Payroll	(7,310)	(170)	(1,240)	(1,490)		(750)	(510)	(610)	(120)	(70)	(180)
Payables	(7,310)	(60)	(660)	(450)	(240)	(700)	(330)	(270)	(180)	(60)	(50)
General Accounting	(9,140)	(310)	(4,700)	1,410	(1,150)	(1,490)	(560)	(560)	(110)	(800)	(1,020)
	<u>(36,560)</u>	<u>(540)</u>	<u>(6,600)</u>	<u>(530)</u>	<u>(1,390)</u>	<u>(2,940)</u>	<u>(1,400)</u>	<u>(1,440)</u>	<u>(410)</u>	<u>(930)</u>	<u>(1,250)</u>
Engineering											
Engineering Services	(7,000)		(70)	(70)		(350)				(280)	(210)
GIS/Aerial Map Project	0		0	0		0				0	0
	<u>(7,000)</u>	<u>0</u>	<u>(70)</u>	<u>(70)</u>	<u>0</u>	<u>(350)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(280)</u>	<u>(210)</u>
Facilities											
City Hall	(35,270)	(690)	(10,630)	(3,020)	(1,570)	(2,930)	(1,210)	(1,210)	(460)	(1,240)	(1,610)
Other City Facilities	(65,480)		(9,370)	(6,290)		(6,290)	(3,730)	(9,560)	(380)		
	<u>(100,750)</u>	<u>(690)</u>	<u>(20,000)</u>	<u>(9,310)</u>	<u>(1,570)</u>	<u>(9,220)</u>	<u>(4,940)</u>	<u>(10,770)</u>	<u>(840)</u>	<u>(1,240)</u>	<u>(1,610)</u>
Information Technology											
Operations	(29,420)	(620)	(9,610)	(1,680)	(1,640)	(2,730)	(1,100)	(1,100)	(380)	(1,220)	(1,570)
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
	<u>(29,420)</u>	<u>(620)</u>	<u>(9,610)</u>	<u>(1,680)</u>	<u>(1,640)</u>	<u>(2,730)</u>	<u>(1,100)</u>	<u>(1,100)</u>	<u>(380)</u>	<u>(1,220)</u>	<u>(1,570)</u>
	<u>(\$177,610)</u>	<u>(\$2,844)</u>	<u>(\$34,306)</u>	<u>(\$4,260)</u>	<u>(\$7,910)</u>	<u>\$290</u>	<u>(\$6,810)</u>	<u>(\$17,960)</u>	<u>(\$3,010)</u>	<u>(\$6,220)</u>	<u>(\$7,750)</u>

<u>Econ Dev</u>	<u>Total GENERAL FUND</u>	<u>STREET FUND</u>	<u>LIBRARY FUND</u>	<u>CONVEN. CENTER FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>AIRPORT FUND</u>	<u>PW AD FLEET FUND</u>	<u>PENDLETON DEVELOP COM</u>	<u>TOTAL</u>
(\$500)	(\$18,620)	(\$3,870)	(\$1,740)	(\$30)	(\$1,660)	\$270	\$11,590	\$0	\$1,670	(\$12,390)
(60)	(\$3,750)	(570)	(270)	(180)	(540)	(370)	1,110	0	130	(4,440)
0	\$57,260	15,460		240	30,430	16,170	240	0	0	119,800
0	(\$23,190)		(5,110)	(7,870)	(21,680)	(37,760)	(10,750)	0	0	(106,360)
0	34,070	15,460	(5,110)	(7,630)	8,750	(21,590)	(10,510)	0	0	13,440
(100)	(\$2,560)	(500)	(300)	90	(120)	280	2,570	0	390	(150)
0	(\$50)	0	0	0	0	(10)	10	0	0	(50)
0	(\$240)									(240)
0	(\$40)	0		0	(10)	0	0	0	0	(50)
(100)	(\$2,890)	(500)	(300)	90	(130)	270	2,580	0	390	(490)
0	\$0				(9,140)	(3,660)	0	0	0	(12,800)
0	(\$5,140)	(210)	(620)	(300)	(450)	(340)	(210)	0	(40)	(7,310)
(90)	(\$3,090)	(210)	(330)	(420)	(860)	(1,040)	(400)	(920)	(40)	(7,310)
(200)	(\$9,490)	(1,660)	(770)	(200)	(1,050)	(660)	4,140	0	550	(9,140)
(290)	(\$17,720)	(2,080)	(1,720)	(920)	(11,500)	(5,700)	3,530	(920)	470	(36,560)
	(\$980)	(1,610)		(70)	(2,030)	(1,750)	(560)	0	0	(7,000)
	\$0	0			0	0	0	0	0	0
0	(980)	(1,610)	0	(70)	(2,030)	(1,750)	(560)	0	0	(7,000)
(300)	(\$24,870)	(3,130)	(1,580)	(1,220)	(4,530)	(3,930)	3,760	0	230	(35,270)
0	(\$35,620)	(2,540)	(10,540)	(7,470)	(920)	(920)	(6,090)	(920)	(460)	(65,480)
(300)	(60,490)	(5,670)	(12,120)	(8,690)	(5,450)	(4,850)	(2,330)	(920)	(230)	(100,750)
(90)	(\$21,740)	(2,940)	(1,660)	(970)	(3,730)	(3,140)	4,370		390	(29,420)
	\$0									0
(90)	(21,740)	(2,940)	(1,660)	(970)	(3,730)	(3,140)	4,370	0	390	(29,420)
(\$1,340)	(\$92,120)	(\$1,780)	(\$22,920)	(\$18,400)	(\$16,290)	(\$36,860)	\$9,780	(\$1,840)	\$2,820	(\$177,610)

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office
Adjustment for FY18 Variances**

			FY18 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			\$421,216	\$420,800	\$416
Materials and Services			42,489	39,300	3,189
Capital Outlay			0	16,000	(16,000)
			<u>\$463,710</u>	<u>\$476,100</u>	<u>(\$12,390)</u>
minus contingency				0	0
GENERAL ADMINISTRATION				<u>\$476,100</u>	<u>(\$12,390)</u>
Basis of allocation: GENERAL ADMINISTRATION					
FY18 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY18)					
General Fund					
Municipal Court	271,123	1.3%	\$6,030	\$6,670	(\$640)
Police	4,017,380	19.7%	\$91,350	101,390	(10,040)
Fire	4,132,543	20.3%	\$94,130	88,080	6,050
Ambulance	149,892	0.7%	\$3,250	6,190	(2,940)
Parks	890,050	4.4%	\$20,400	23,810	(3,410)
Recreation	419,118	2.1%	\$9,740	10,950	(1,210)
Aquatic Center	424,468	2.1%	\$9,740	10,950	(1,210)
Cemetery	266,016	1.3%	\$6,030	6,190	(160)
Planning	188,026	0.9%	\$4,170	6,190	(2,020)
Planning	263,702	1.3%	\$6,030	8,570	(2,540)
Economic Development	35,645	0.2%	\$930	1,430	(500)
Total General Fund	<u>11,057,963</u>	<u>54.30%</u>	<u>251,800</u>	<u>270,420</u>	<u>(18,620)</u>
State Tax Street Fund	884,506	4.3%	\$19,940	23,810	(3,870)
Library Fund	518,606	2.5%	\$11,590	13,330	(1,740)
Convention Center Fund	832,815	4.1%	\$19,010	19,040	(30)
Water Fund	2,709,950	13.4%	\$62,140	63,800	(1,660)
Sewer Fund	2,664,653	13.2%	\$61,210	60,940	270
Airport Fund	1,286,995	6.3%	\$29,210	17,620	11,590
Pendleton Development Commission	387,155	1.9%	\$8,810	7,140	1,670
	<u>\$9,284,680</u>	<u>45.70%</u>	<u>\$211,910</u>	<u>\$205,680</u>	<u>\$6,230</u>
	<u>\$20,342,643</u>	<u>100.00%</u>	<u>\$463,710</u>	<u>\$476,100</u>	<u>(\$12,390)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Mayor, City Council Department
Adjustment for FY18 Variances**

	FY18 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$19,285	\$19,450	(\$170)
Materials and Services	29,581	33,850	(\$4,270)
Capital	0	0	\$0
	<u>\$48,870</u>	<u>\$53,300</u>	<u>(\$4,440)</u>

basis of allocation: GENERAL ADMINISTRATION
FY18 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY18)

General Fund					
Municipal Court	271,123	1.3%	\$640	\$750	(\$120)
Police	4,017,380	19.7%	\$9,630	\$11,350	(1,720)
Fire	4,132,543	20.3%	\$9,920	\$9,860	60
Ambulance	149,892	0.7%	\$340	\$690	(350)
Parks	890,050	4.4%	\$2,130	\$2,670	(540)
Recreation	419,118	2.1%	\$1,030	\$1,230	(200)
Aquatic Center	424,468	2.1%	\$1,030	\$1,230	(200)
Cemetery	266,016	1.3%	\$640	\$690	(50)
Planning	188,026	0.9%	\$440	\$690	(250)
Building	263,702	1.3%	\$640	\$960	(320)
Economic Development	35,645	0.2%	\$100	\$160	(60)
Total General Fund	<u>11,057,963</u>	<u>54.3%</u>	<u>26,540</u>	<u>30,280</u>	<u>(3,750)</u>
State Tax Street Fund	884,506	4.3%	\$2,100	\$2,670	(570)
Library Fund	518,606	2.5%	\$1,220	\$1,490	(270)
Convention Center Fund	832,815	4.0%	\$1,950	\$2,130	(180)
Water Fund	2,709,950	13.5%	\$6,600	\$7,140	(540)
Sewer Fund	2,664,653	13.2%	\$6,450	\$6,820	(370)
Airport Fund	1,286,995	6.3%	\$3,080	\$1,970	1,110
Pendleton Development Commission	387,155	1.9%	\$930	\$800	130
	<u>20,342,643</u>	<u>100.0%</u>	<u>\$48,870</u>	<u>\$53,300</u>	<u>(\$4,440)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
Adjustment for FY18 Variances**

			FY18 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$257,300	\$249,900	\$7,400
Materials and Services			72,710	80,600	(\$7,890)
Capital			0	0	\$0
			<u>\$330,010</u>	<u>\$330,500</u>	<u>(\$490)</u>
City Attorney			\$99,000	\$99,150	(\$150)
City Negotiator			\$33,000	33,050	(50)
City Prosecutor			\$165,010	165,250	(240)
Risk Manager			\$33,000	33,050	(50)
			<u>\$330,010</u>	<u>\$330,500</u>	<u>(\$490)</u>
CITY ATTORNEY			<u>\$99,000</u>	<u>\$99,150</u>	<u>(\$150)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY18 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY18)					
General Fund					
Municipal Court (less assessments)	271,123	1.3%	\$1,260	\$1,390	(\$130)
Police	4,017,380	19.7%	19,500	21,100	(1,600)
Fire	4,132,543	20.3%	20,100	18,340	1,760
Ambulance	149,892	0.7%	690	1,290	(600)
Parks	890,050	4.4%	4,360	4,960	(600)
Recreation	419,118	2.1%	2,080	2,280	(200)
Aquatic Center	424,468	2.1%	2,080	2,280	(200)
Cemetery	266,016	1.3%	1,290	1,290	0
Planning	188,026	0.9%	890	1,290	(400)
Building	263,702	1.3%	1,290	1,780	(490)
Economic Development	35,645	0.2%	200	300	(100)
	<u>11,057,963</u>	<u>54.3%</u>	<u>53,740</u>	<u>56,300</u>	<u>(2,560)</u>
State Tax Street Fund	884,506	4.5%	4,460	4,960	(500)
Library Fund	518,606	2.5%	2,480	2,780	(300)
Convention Center Fund	832,815	4.1%	4,060	3,970	90
Water Fund	2,709,950	13.3%	13,170	13,290	(120)
Sewer Fund	2,664,653	13.1%	12,970	12,690	280
Airport Fund	1,286,995	6.3%	6,240	3,670	2,570
Pendleton Development Commission	387,155	1.9%	1,880	1,490	390
	<u>20,342,643</u>	<u>100.0%</u>	<u>\$99,000</u>	<u>\$99,150</u>	<u>(\$150)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
Adjustment for FY18 Variances**

CITY NEGOTIATOR			<u>\$33,000</u>	<u>\$33,050</u>	<u>(\$50)</u>
Basis of Allocation: Union Members					
General Fund					
Municipal Court	1.00	1.0%	\$330	\$330	\$0
Police	19.00	20.1%	6,630	6,970	(340)
Fire	22.00	23.4%	7,720	7,430	290
Parks	14.00	14.9%	4,920	4,920	0
Recreation	1.00	1.1%	360	360	0
Planning	1.00	1.1%	360	360	0
Building	1.00	1.1%	360	360	0
Cemetery	1.00	1.1%	360	360	0
Total General Fund	<u>60.00</u>	<u>63.8%</u>	<u>21,040</u>	<u>21,090</u>	<u>(50)</u>
State Tax Street Fund	4.00	4.3%	1,420	1,420	0
Library Fund	4.00	4.3%	1,420	1,420	0
Convention Center	3.00	3.2%	1,060	1,060	0
Water Fund	5.00	5.3%	1,750	1,750	0
Sewer Fund	6.00	6.4%	2,110	2,120	(10)
Airport Fund	2.00	2.1%	700	690	10
PW Admin & Fleet Fund	10.00	10.6%	3,500	3,500	0
	<u>94.00</u>	<u>100.0%</u>	<u>\$33,000</u>	<u>\$33,050</u>	<u>(\$50)</u>
CITY PROSECUTOR			<u>\$165,010</u>	<u>\$165,250</u>	<u>(\$240)</u>
Basis of Allocation: 100% General Fund					
Municipal Court		40.0%	\$66,000	\$66,100	(\$100)
Police		60.0%	99,010	99,150	(140)
		<u>100.0%</u>	<u>\$165,010</u>	<u>\$165,250</u>	<u>(\$240)</u>
RISK MANAGER			<u>\$33,000</u>	<u>\$33,050</u>	<u>(\$50)</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY Weighted Average of Claims since FY89					
General Fund					
Police	\$12,538	16.2%	\$5,310	\$5,420	(\$110)
Fire	1,884	2.5%	830	830	0
Ambulance	419	0.5%	170	170	0
Parks	16,452	21.5%	7,100	7,040	60
Recreation	3,048	4.0%	1,320	1320	0
Aquatic Center	2,000	2.6%	860	850	10
Cemetery	0	0.0%	0	0	0
Planning	72	0.1%	30	30	0
Building	160	0.2%	70	70	0
Total General Fund	<u>36,573</u>	<u>47.6%</u>	<u>15,690</u>	<u>15,730</u>	<u>(40)</u>
Street Fund	9,857	12.9%	4,260	4,260	0
Convention Center Fund	148	0.2%	70	70	0
Water Fund	19,549	25.5%	8,420	8,430	(10)
Sewer Fund	10,321	13.6%	4,490	4,490	0
Airport Fund	117	0.2%	70	70	0
	<u>76,565</u>	<u>100.0%</u>	<u>33,000</u>	<u>33,050</u>	<u>(\$50)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
Adjustment for FY18 Variances**

			FY18 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$599,360	\$606,950	(\$7,590)
Materials and Services			129,940	151,600	(21,660)
Capital			0	5,000	(5,000)
			<u>729,300</u>	<u>763,550</u>	<u>(34,250)</u>
less direct charges for services - Business Licenses/Transportation			<u>(41,310)</u>	<u>(39,000)</u>	<u>(2,310)</u>
			<u>\$687,990</u>	<u>\$724,550</u>	<u>(\$36,560)</u>
Utilities Billing/Collections			\$240,790	\$253,590	(\$12,800)
Payroll			137,600	144,910	(7,310)
Payables			137,600	144,910	(7,310)
General Accounting			172,000	181,140	(9,140)
			<u>\$687,990</u>	<u>\$724,550</u>	<u>(\$36,560)</u>
			<u>\$240,790</u>	<u>\$253,590</u>	<u>(\$12,800)</u>
UTILITIES BILLINGS/COLLECTIONS					
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	5,122,781	51.6%	\$124,250	\$133,390	(\$9,140)
Sewer Fund	4,796,278	48.4%	116,540	120,200	(3,660)
	<u>9,919,059</u>	<u>100.0%</u>	<u>\$240,790</u>	<u>\$253,590</u>	<u>(\$12,800)</u>
PAYROLL			<u>\$137,600</u>	<u>\$144,910</u>	<u>(\$7,310)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2016					
General Fund					
Municipal Court	50	2.3%	\$3,160	\$3,330	(\$170)
Police	362	17.0%	23,390	24,630	(1,240)
Fire	429	20.3%	27,930	29,420	(1,490)
Parks	220	10.3%	14,180	14,930	(750)
Recreation	146	6.9%	9,490	10,000	(510)
Aquatic Center	179	8.4%	11,560	12,170	(610)
Cemetery	35	1.6%	2,200	2,320	(120)
Planning	22	1.0%	1,380	1,450	(70)
Building	51	2.4%	3,300	3,480	(180)
Total General Fund	<u>1494</u>	<u>70.2%</u>	<u>96,590</u>	<u>101,730</u>	<u>(5,140)</u>
State Tax Street Fund	62	2.9%	3,990	4,200	(210)
Library Fund	181	8.5%	11,700	12,320	(620)
Convention Center	88	4.1%	5,640	5,940	(300)
Water Fund	133	6.2%	8,530	8,980	(450)
Sewer Fund	101	4.7%	6,470	6,810	(340)
Airport Fund	60	2.8%	3,850	4,060	(210)
Pendleton Development Commission	12	0.6%	830	870	(40)
	<u>2,131</u>	<u>100.0%</u>	<u>\$137,600</u>	<u>\$144,910</u>	<u>(\$7,310)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
Adjustment for FY18 Variances**

			FY18 Average	Budget As Allocated	Variance
PAYABLES			<u>\$137,600</u>	<u>\$144,910</u>	<u>(\$7,310)</u>
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 15-16					
General Fund					
Municipal Court	80	0.8%	\$1,100	\$1,160	(\$60)
Police	923	9.0%	12,380	13,040	(660)
Fire	634	6.2%	8,530	8,980	(450)
Ambulance	330	3.2%	4,400	4,640	(240)
Parks	983	9.6%	13,210	13,910	(700)
Recreation	458	4.5%	6,190	6,520	(330)
Aquatic Center	380	3.7%	5,090	5,360	(270)
Cemetery	258	2.5%	3,440	3,620	(180)
Planning	94	0.9%	1,240	1,300	(60)
Building	71	0.7%	960	1,010	(50)
Economic Development	131	1.3%	1,790	1,880	(90)
Total General Fund	4,342	42.4%	58,330	61,420	(3,090)
State Tax Street Fund	286	2.8%	3,850	4,060	(210)
Library Fund	465	4.5%	6,190	6,520	(330)
Pendleton Convention Center Fund	592	5.8%	7,980	8,400	(420)
Water Fund	1,216	11.8%	16,240	17,100	(860)
Sewer Fund	1,475	14.3%	19,680	20,720	(1,040)
Airport Fund	564	5.5%	7,570	7,970	(400)
PW Admin & Fleet Fund	1,308	12.7%	17,480	18,400	(920)
Pendleton Development Fund	21	0.2%	280	320	(40)
	<u>10,269</u>	<u>100.0%</u>	<u>\$137,600</u>	<u>\$144,910</u>	<u>(\$7,310)</u>
GENERAL ACCOUNTING			<u>\$172,000</u>	<u>181,140</u>	<u>(\$9,140)</u>
basis of allocation: GENERAL ADMINISTRATION					
FY18 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY18)					
General Fund					
Municipal Court	271,123	1.3%	\$2,230	\$2,540	(\$310)
Police	4,017,380	19.7%	33,880	38,580	(4,700)
Fire	4,132,543	20.3%	34,920	33,510	1,410
Ambulance	149,892	0.7%	1,200	2,350	(1,150)
Parks	890,050	4.4%	7,570	9,060	(1,490)
Recreation	419,118	2.1%	3,610	4,170	(560)
Aquatic Center	424,468	2.1%	3,610	4,170	(560)
Cemetery	266,016	1.3%	2,240	2,350	(110)
Planning	188,026	0.9%	1,550	2,350	(800)
Building	263,702	1.3%	2,240	3,260	(1,020)
Economic Development	35,645	0.2%	340	540	(200)
	<u>11,057,963</u>	<u>54.3%</u>	<u>93,390</u>	<u>102,880</u>	<u>(9,490)</u>
State Tax Street Fund	884,506	4.3%	7,400	9,060	(1,660)
Library Fund	518,606	2.5%	4,300	5,070	(770)
Convention Center Fund	832,815	4.1%	7,050	7,250	(200)
Water Fund	2,709,950	13.5%	23,220	24,270	(1,050)
Sewer Fund	2,664,653	13.1%	22,530	23,190	(660)
Airport	1,286,995	6.3%	10,840	6,700	4,140
Pendleton Development Commission	387,155	1.9%	3,270	2,720	550
	<u>20,342,643</u>	<u>100.0%</u>	<u>\$172,000</u>	<u>\$181,140</u>	<u>(\$9,140)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
Adjustment for FY18 Variances**

			FY18 Actual	Budget As Allocated	Variance
INSURANCE					
Materials and Services			<u>\$390,441</u>	<u>\$377,000</u>	<u>\$13,441</u>
Cost of Claims - Liability			270,597	150,800	119,800
Base Insurance - Property			<u>119,844</u>	<u>226,200</u>	<u>(106,360)</u>
			<u>\$390,441</u>	<u>\$377,000</u>	<u>\$13,440</u>
COST OF CLAIMS - LIABILITY					
			<u>\$270,600</u>	<u>\$150,800</u>	<u>\$119,800</u>
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	12,538	16.4%	\$44,380	\$24,730	\$19,650
Fire	1,884	2.5%	6,770	3,770	3,000
Ambulance	419	0.5%	1,350	770	580
Parks	16,452	21.5%	58,180	32,420	25,760
Recreation	3,048	4.0%	10,820	6,030	4,790
Aquatic Center	2,000	2.6%	7,040	3920	3,120
Cemetery	0	0.0%	0	0	0
Planning	72	0.1%	270	150	120
Building	160	0.2%	540	300	240
Total General Fund	<u>36,573</u>	<u>47.8%</u>	<u>129,350</u>	<u>72,090</u>	<u>57,260</u>
Street Fund					
Convention Center	9,857	12.9%	34,910	19,450	15,460
Water Fund	148	0.2%	540	300	240
Sewer Fund	19,549	25.4%	68,730	38,300	30,430
Airport	10,321	13.5%	36,530	20,360	16,170
	117	0.2%	540	300	240
	<u>76,565</u>	<u>100.0%</u>	<u>\$270,600</u>	<u>\$150,800</u>	<u>\$119,800</u>
BASE INSURANCE - PROPERTY					
			<u>\$119,840</u>	<u>\$226,200</u>	<u>(\$106,360)</u>
Basis of Allocation: REPLACEMENT VALUE OF PROPERTY					
General Fund					
Police	4,902,771	3.5%	4,190	7,920	(3,730)
Fire	4,973,008	3.6%	4,310	8,140	(3,830)
Parks	7,584,866	5.4%	6,470	12,210	(5,740)
Recreation	3,327,477	2.4%	2,880	5,430	(2,550)
Aquatic Center	8,121,534	5.8%	6,950	13,120	(6,170)
Cemetery	1,552,427	1.1%	1,320	2,490	(1,170)
Total General Fund	<u>30,462,083</u>	<u>21.8%</u>	<u>26,120</u>	<u>49,310</u>	<u>(23,190)</u>
Library Fund	6,706,210	4.8%	5,750	10,860	(5,110)
Convention Center Fund	10,263,026	7.4%	8,870	16,740	(7,870)
Water Fund	28,355,345	20.4%	24,460	46,140	(21,680)
Sewer Fund	49,426,670	35.5%	42,540	80,300	(37,760)
Airport Fund	14,041,095	10.1%	12,100	22,850	(10,750)
	<u>139,254,429</u>	<u>100.0%</u>	<u>\$119,840</u>	<u>\$226,200</u>	<u>(\$106,360)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
Adjustment for FY18 Variances**

	FY18 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$434,720	\$397,800	\$36,920
Materials and Services	30,580	77,160	(46,580)
Capital Outlay	0	0	0
	<u>465,300</u>	<u>474,960</u>	<u>(9,660)</u>
less Charges for Services	(5,620)	(8,280)	2,660
	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>\$459,680</u></u>	<u><u>\$466,680</u></u>	<u><u>(\$7,000)</u></u>
Engineering Services	\$459,680	\$466,680	(\$7,000)
Capital Outlay	0	0	\$0
	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>\$459,680</u></u>	<u><u>\$466,680</u></u>	<u><u>(\$7,000)</u></u>

ENGINEERING SERVICES

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

General Fund			
Police		1.0%	(\$70)
Fire		1.0%	(70)
Parks		5.0%	(350)
Planning		4.0%	(280)
Building		3.0%	(210)
		<u>14.0%</u>	<u>(980)</u>
General Fund		14.0%	(980)
State Tax Street Fund		23.0%	(1,610)
PCC Fund		1.0%	(70)
Water Fund		29.0%	(2,030)
Sewer Fund		25.0%	(1,750)
Airport		8.0%	(560)
		<u>100.0%</u>	<u>(\$7,000)</u>

GIS/ AERIAL MAPPING PROJECT

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

General Fund			
Police		0.0%	\$0
Fire		0.0%	0
Parks		0.0%	0
Planning		0.0%	0
Building		0.0%	0
		<u>0.0%</u>	<u>0</u>
General Fund		0.0%	0
State Tax Street Fund		33.4%	0
Water Fund		33.3%	0
Sewer Fund		33.3%	0
		<u>100.0%</u>	<u>\$0</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
Adjustment for FY18 Variances**

		Actual FY18	Budget As Allocated	Variance	
FACILITIES					
		Actual	Allocated	Variance	
Personal Services plus PERS bond		\$459,570	\$503,750	(\$44,180)	
Materials and Services		179,030	185,600	(6,570)	
Capital Outlay		0	50,000	(50,000)	
		<u>638,600</u>	<u>739,350</u>	<u>(100,750)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>	
		<u>\$557,100</u>	<u>\$657,850</u>	<u>(\$100,750)</u>	
CITY HALL		\$194,980	\$230,250	(\$35,270)	
OTHER CITY FACILITIES		<u>362,120</u>	<u>427,600</u>	<u>(65,480)</u>	
		<u>\$557,100</u>	<u>\$657,850</u>	<u>(\$100,750)</u>	
OTHER CITY FACILITIES		<u>\$362,120</u>	<u>\$427,600</u>	<u>(\$65,480)</u>	
Basis of Allocation: ESTIMATED VALUE RECEIVED Director's Estimate of Value Received for Services Provided					
General Fund					
Police	14.3%	\$51,780	\$61,150	(\$9,370)	
Fire	9.6%	\$34,760	\$41,050	(\$6,290)	
Parks	9.6%	34,760	41,050	(6,290)	
Recreation	5.7%	20,640	24,370	(3,730)	
Aquatic Center	14.6%	52,870	62,430	(9,560)	
Cemetery	0.8%	2,170	2,550	(380)	
Total General Fund	54.4%	<u>196,980</u>	<u>232,600</u>	<u>(35,620)</u>	
Street Fund	3.9%	14,140	16,680	(2,540)	
Library Fund	16.1%	58,300	68,840	(10,540)	
Pendleton Convention Center	11.4%	41,280	48,750	(7,470)	
Water Fund	1.4%	5,070	5,990	(920)	
Sewer Fund	1.4%	5,070	5,990	(920)	
Airport Fund	9.3%	33,680	39,770	(6,090)	
PW Admin & Fleet Fund	1.4%	5,070	5,990	(920)	
Pendleton Development Commission	0.7%	2,530	2,990	(460)	
	100.0%	<u>\$362,120</u>	<u>\$427,600</u>	<u>(\$65,480)</u>	
CITY HALL		\$194,980	\$230,250	(\$35,270)	
basis of allocation: GENERAL ADMINISTRATION FY18 Actual Personal Services and Materials and Services & PERS Bond (less Central Service Allocation for FY18)					
General Fund					
Municipal Court (less assessments)	271,123	1.3%	\$2,530	\$3,220	(\$690)
Police	4,017,380	19.7%	38,410	49,040	(10,630)
Fire	4,132,543	20.3%	39,580	42,600	(3,020)
Ambulance	149,892	0.7%	1,420	2,990	(1,570)
Parks	890,050	4.4%	8,580	11,510	(2,930)
Recreation	419,118	2.1%	4,090	5,300	(1,210)
Aquatic Center	424,468	2.1%	4,090	5,300	(1,210)
Cemetery	266,016	1.3%	2,530	2,990	(460)
Planning	188,026	0.9%	1,750	2,990	(1,240)
Building	263,702	1.3%	2,530	4,140	(1,610)
Economic Development	35,645	0.2%	390	690	(300)
	<u>11,057,963</u>	54.3%	<u>105,900</u>	<u>130,770</u>	<u>(24,870)</u>
State Tax Street Fund	884,506	4.3%	8,380	11,510	(3,130)
Library Fund	518,606	2.5%	4,870	6,450	(1,580)
Convention Center Fund	832,815	4.1%	7,990	9,210	(1,220)
Water Fund	2,709,950	13.5%	26,320	30,850	(4,530)
Sewer Fund	2,664,653	13.1%	25,540	29,470	(3,930)
Airport Fund	1,286,995	6.3%	12,280	8,520	3,760
Pendleton Development Commission	387,155	1.9%	3,700	3,470	230
	<u>20,342,643</u>	100.0%	<u>\$194,980</u>	<u>\$230,250</u>	<u>(\$35,270)</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
Adjustment for FY18 Variances**

	FY18 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$162,200	\$184,500	(\$22,300)
Capital Outlay	46,880	54,000	(7,120)
	<u>209,080</u>	<u>238,500</u>	<u>(29,420)</u>
less technology grants	0	0	0
	<u>\$209,080</u>	<u>\$238,500</u>	<u>(\$29,420)</u>
Materials & Services & Capital	<u>\$209,080</u>	<u>\$238,500</u>	<u>(\$29,420)</u>

INFORMATION TECHNOLOGY OPERATIONS
Basis of allocation: GENERAL ADMINISTRATION
FY 18 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY18)

General Fund					
Municipal Court	271,123	1.3%	\$2,720	\$3,340	(\$620)
Police	4,017,380	19.7%	\$41,190	50,800	(9,610)
Fire	4,132,543	20.3%	\$42,440	44,120	(1,680)
Ambulance	149,892	0.7%	\$1,460	3,100	(1,640)
Parks	890,050	4.4%	\$9,200	11,930	(2,730)
Recreation	419,118	2.1%	\$4,390	5,490	(1,100)
Aquatic Center	424,468	2.1%	\$4,390	5,490	(1,100)
Cemetery	266,016	1.3%	\$2,720	3,100	(380)
Planning	188,026	0.9%	\$1,880	3,100	(1,220)
Building	263,702	1.3%	\$2,720	4,290	(1,570)
Economic Development	35,645	0.3%	\$630	720	(90)
Total General Fund	11,057,963	54.40%	113,740	135,480	(21,740)
State Tax Street Fund	884,506	4.3%	\$8,990	11,930	(2,940)
Library Fund	518,606	2.4%	\$5,020	6,680	(1,660)
Convention Center Fund	832,815	4.1%	\$8,570	9,540	(970)
Water Fund	2,709,950	13.5%	\$28,230	31,960	(3,730)
Sewer Fund	2,664,653	13.1%	\$27,390	30,530	(3,140)
Airport Fund	1,286,995	6.3%	\$13,170	8,800	4,370
Pendleton Development Commission	387,155	1.9%	\$3,970	3,580	390
	<u>20,342,643</u>	<u>100.00%</u>	<u>\$209,080</u>	<u>\$238,500</u>	<u>(\$29,420)</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, Madison Lybrand 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

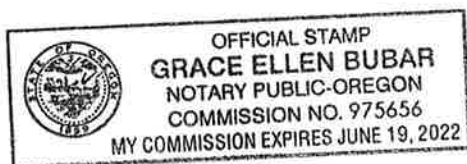
EO-10086 NOTICE OF BUDGET COMMITTEE

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:

04/18/2019

Subscribed and sworn to before me on this **18th day of April, A.D. 2019**

Madison Lybrand
Grace Bubar
Notary Public of Oregon



**EO-10086
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, 2019 to June 30, 2020 will be held at the Vert Club Room, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 30th of April, 2019 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 24th 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 2nd at 7 am, and May 7th at 6 pm, 9th at 7 am & May 10th at 7 am if necessary. All meetings will be held at the Vert Club Room.

Robb Corbett
City Manager
Published April 18th of 2019.

**EO-10086
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, 2019 to June 30, 2020 will be held at the Vert Club Room, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 30th of April, 2019 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 24th 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 2nd at 7 am, and May 7th at 6 pm, 9th at 7 am & May 10th at 7 am if necessary. All meetings will be held at the Vert Club Room.

Robb Corbett
City Manager
Published April 18th of 2019.

Appendix C-2



Welcome to Pendleton

- New Residents (/residents)
- Start a Business (/businesseconomic-development)
- Visitor Information (/our-visitors)

Apply

- Employment (/employment)
- Building Permits (/community-development/permits)
- Business License (/licenses)

Pay

- Online Bill Pay (<https://www.municipalonlinepayment.com/>)
- Recreation Programs (<https://apm.activecommunities.com/pendleton/pendleton/activities-search>)
- Traffic Ticket (<https://www.citepayusa.com/payment>)

Meetings/Events

- All City Meetings (<https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx>)
- Library Events (<http://pendletonlibrary.org>)
- Parks & Recreation Events (<http://www.pendletonparksandrec.com/activity-guide>)

Appendix C-3



A public meeting of the Budget Committee of the Pendleton Development Commission, Urban Renewal District, Umatilla County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020 will be held at the Vert Club Room, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 9th of May, 2019 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. 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 26th 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 (<http://www.pendleton.or.us>) under Finance Department. This budget notice is also posted on the City of Pendleton's website.

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, 2019 to June 30, 2020 will be held at the Vert Club Room, City Hall complex, SW 4th Street entrance, Pendleton, Oregon. The meeting will take place on the 30th of April, 2019 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 24th 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 (<http://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 2nd at 7 am, and May 7th at 6 pm, 9th at 7 am & May 10th at 7 am if necessary. All meetings will be held at the Vert Club Room.

Robb Corbett

City Manager

Working every day to be the premier city in Eastern Oregon

Appendix C-4

City News & Announcements

[RECOMMENDATION TO RETAIN SANDBAGS \(/article/recommendation-retain-sandbags\)](/article/recommendation-retain-sandbags)

Due to several factors, The City of Pendleton is recommending that residents leave their sandbags in place for at least another week.



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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss


I, Chloe Boyett 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

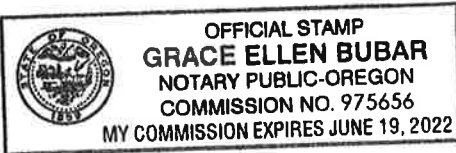
EO-10176 NOTICE OF BUDGET HEARING A

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:

05/24/2019

Subscribed and sworn to before me on this 24th day of May, A.D. 2019


Notary Public of Oregon



EO-10176 NOTICE OF BUDGET HEARING			
A public meeting of the City of Pendleton City Council will be held on June 4, 2019 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, 2019 as approved by the City of Pendleton Budget Committee. A public hearing before the City Council on the proposed uses of State Revenue Sharing funds in relation to the entire budget will be held. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 500 SW Dorion Ave., Pendleton between the hours of 8 a.m. and 5 p.m. or on the City website, www.pendleton.or.us under the Finance Department tab. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.			
Contact: Robb Corbett, City Manager		Telephone: 541 966-0201	Email: Robb.Corbett@ci.pendleton.or.us
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
- Beginning Fund Balance/Net Working Capital	12,685,033	22,568,085	16,909,540
- Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	17,663,627	18,415,080	20,442,230
- Federal, State and All Other Grants, Gifts, Allocations and Donations	5,373,760	6,876,080	12,111,155
- Revenue from Bonds and Other Debt	15,935,573	18,034,020	20,354,675
- Interfund Transfers / Internal Service Reimbursements	6,589,234	6,779,422	7,164,045
- All Other Resources Except Property Taxes	2,773,549	2,062,215	1,935,965
- Property Taxes Estimated to be Received	6,174,802	6,258,805	6,933,545
Total Resources	67,195,579	80,993,707	85,851,155
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
-Personnel Services	14,604,382	15,398,539	17,090,905
-Materials and Services	13,032,394	14,679,283	14,683,115
-Capital Outlay	8,770,345	30,948,322	33,174,840
-Debt Service	9,839,227	7,111,285	5,624,805
-Interfund Transfers	1,876,994	1,659,432	1,725,215
-Contingencies	0	3,528,940	6,988,765
-Special Payments	155,307	260,000	260,000
-Unappropriated Ending Balance and Reserved for Future Expenditure	0	7,407,906	6,303,510
Total Requirements	48,278,629	80,993,707	85,851,155
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	11,891,851	19,746,100	12,884,600
FTE	61 5/6	61 5/6	62 7/12
Parks and Recreation	2,338,024	2,543,125	2,878,350
FTE	26 41/55	25 6/25	29 41/50
Cemetery	300,355	1,132,495	1,132,700
FTE	2 9/25	2 9/25	2 14/25
Community Development	984,915	2,094,125	1,844,380
FTE	9 1/4	10 1/4	9 3/4
Economic Development	40,536	53,600	38,550
FTE	0	0	0
Streets	2,297,353	4,859,140	4,821,675
FTE	5	6	6
Library	647,010	1,052,860	1,161,920
FTE	7 49/81	7 33/41	7 18/59
Public Transportation	345,138	638,925	759,110
FTE	0	0	0
Pendleton Convention Center	1,287,609	1,266,950	1,291,700
FTE	5 1/3	5 1/3	6
General Obligation Debt	556,030	570,550	593,200
FTE	0	0	0
Local Improvement District Construction	175,938	1,016,200	800,000
FTE	0	0	0
Water	8,664,604	15,818,550	17,452,600
FTE	7 1/2	8 1/2	8
Sewer	12,506,524	16,363,300	18,786,700
FTE	8 1/3	8 1/2	8 7/12
Airport	1,463,305	5,140,372	12,510,750
FTE	4 1/4	6 1/4	6 1/4
PW Administration & Fleet	1,369,224	1,759,400	2,088,115
FTE	14	14	12 1/4
Administration	1,959,995	2,086,650	2,180,510
FTE	12 30/47	12 7/11	12 7/11
Facilities Maintenance	665,335	766,100	740,000
FTE	7 15/79	7 15/79	7 1/2
Pendleton Foundation Trust	155,307	260,000	260,000
FTE	0	0	0
Information Technology	209,179	238,500	263,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	2,220,397	3,586,765	3,362,795
FTE	0	0	0
Total Requirements	48,278,629	80,993,707	85,851,155
Total FTE	172 2/51	175 53/59	179 16/67
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
PERS is going up substantially over the next two rate cycles. Over the last several years, the City has spent substantially to reduce the backlog in maintenance. In spite of the record growing personnel costs, the City has been able to move closer to financial sustainability through continuous improved practices. The Airport fund revenues are projected to exceed \$1 million, more than double from two short years ago. This coming year, the City has to adjust for the loss of grant dollars to support Airport UAS personnel and planned infrastructure development. Over \$20 million in capital projects are planned including a new runway, a new hangar and Phase IV Industrial Park development. The Street Fund is another area where spending will be significant in repairs. It is projected to spend \$1.6 million on street repairs for this current fiscal year. The need to repair and replace old water and sewer lines will occur through Spring of 2020. Significant investment will be made in utility infrastructure for the airport expansion. The City has been able to leverage this investment to attract a \$3 million federal EDA grant for the Phase IV airport development. Water and Sewer funds will be advancing additional loan dollars with the State to make utility improvements. Public Safety continues to be a priority in the community. The Fire Department will be moving into the new fire station shortly and the City was recently voted as the "Safest City in Oregon". The City has improved its emergency response vehicle fleet, increased our fire department reserve program and public safety training budgets.			
Appendix C-5			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 6.5771per \$1,000)	6.5771	6.5771	6.5771
Local Option Levy	0	0	0
Levy For General Obligation Bonds	585,295	567,075	615,640
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2019	Estimated Debt Authorized, But Not Incurred on July 1, 2019	
General Obligation Bonds	\$8,515,000	\$0	
Other Bonds	\$11,442,740	\$0	
Other Borrowings	\$11,329,756	\$22,629,000	
Total	\$31,287,496	\$22,629,000	
Published May 24th of 2019.			

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

FORM LB-50 2019-2020

To assessor of Umatilla County

Check here if this is an amended form.

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

The City of Pendleton has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Umatilla County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County name

500 SW Dorion Ave.

Pendleton

OR

97801

06/25/19

Mailing address of district

City

State

ZIP code

Date submitted

Linda Carter

Finance Director

541-966-0331

Linda.Carter@ci.pendleton.or

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You must check one box if you are 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	RECEIVED JUN 25 2019 UMATILLA COUNTY ASSESSMENT & TAXATION Measure 5 Limits Dollar Amount of Bond Levy
	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		
4. City of Portland Levy for pension and disability obligations 4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		615,640.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c		615,640.00

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	
8. Estimated permanent rate limit for newly merged/consolidated district 8	

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	ORS Authority**	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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Appendix C-6

CITY OF PENDLETON

APPENDIX D



CITY OF PENDLETON

500 S.W. Dorion Ave.
 Pendleton OR 97801-2090
 Telephone (541) 966-0201
 FAX (541) 966-0231
 TDD Phone (541) 966-0230
 Website: www.pendleton.or.us

MEMO

To: City Council
 From: Robb Corbett, City Manager
 Re: High Level Budget Projections
 Date: February 27, 2018

General Fund Trend projections:

	FY19	FY20	FY21	FY22	FY23
GF Revenues @ 2.7%/Yr.	\$13.32M	\$13.68M	\$14.05M	\$14.42M	\$14.81M
GF Expenses @ 3.2%/Yr.	\$13.44M	\$13.87M	\$14.32M	\$14.77M	\$15.24M
BFB (FY18 = \$3.14)	\$3.02M	\$2.83M	\$2.56M	\$2.21M	\$1.78M

Marijuana Projections

Calendar Year 2018 \$203,367

Estimated PERS Increase FY 20-21

\$400,000 System wide. Approximately \$200,000 in General Fund.

Facilities Maintenance Backlog and Annual Expense

Backlog as of July 1, 2017 \$4.7M (est.)
 Annual Maintenance Cost \$1.06M (est.)

Additional Information:

Total Payroll in the GF.

2018	\$8.571M
2017	\$8.198M
2016	\$8.010M
2015	\$7.732M
2014	\$7.761M
2013	\$7.5M
2012	\$7.577M

FTE_GF	2018	2017	2016	2015	2014	2013	2012
Mun Court	1	1	1	1	1	1	1
Police	28	28	27	27	27	27	27
Fire	24	24	24	22	22	22	22
Parks/Rec	11	11	11	11	13	14	14
Planning	2	2	2	2	2	2	2
Building	2	3	2	2	2	2	2
Total	68	69	67	65	67	68	68

Executive Summary

Capitol Asset & Pavement Services, Inc. was contracted by the City of Pendleton street department to perform visual inspections of all of the paved streets maintained by City of Pendleton (City). All paved streets maintained by the City were evaluated in accordance with MTC standards, and the Streetsaver Online 9.0 database was updated with the inspection data. Inspections were completed in May, 2018.

The maintenance decision tree treatments and costs were reviewed and updated to reflect current pavement maintenance treatment prices. A budgetary needs analysis was performed based on the updated inspections and treatment costs and four budget scenarios were evaluated to compare the effects of various funding levels.

The City's street network consists of 75.95 centerline miles of streets. A detailed visual inspection of the City's streets resulted in a calculated average PCI of 61. Using a 0-100 PCI scale, with 100 being the most favorable, a rating of 61 places the City's street network in the 'Fair' condition category.

Four scenarios were analyzed for various street maintenance funding levels. The budgets include preventative maintenance and rehabilitation work for existing paved street surfaces. The City's current strategy of street maintenance, along with current prices for the treatments, is represented in the Streetsaver decision tree matrix. This matrix defines what treatments need to be applied to streets in varying PCI conditions. Utilizing this decision matrix, it was determined that the City will need to spend \$41.0 million over the next ten years to bring the street network into 'optimal' condition, or an overall street network PCI of 84. At this level, the City should be able to maintain the street network in the future with primarily cost-effective preventative maintenance treatments (crack seals and surface seals). Comparing this with the current funding level of \$8.25 million over the next ten years shows that the average network decreases by eight points to a PCI of 53 in 2027 (Scenario #2). Scenarios were also run to determine the funding levels required to maintain the current PCI of 61 (Scenario #3), as well as increase the overall network PCI by five points over the next ten years (Scenario #4) Table 1 summarizes the findings of the Scenarios.

Table 1 – Summary of outcome of different funding levels (Scenarios)

Average yearly budget	\$4.1 million (1-Unconstrained Needs)	\$825,000 (2-Current Funding Level (\$825k/Yr))	\$1.1 million (3 - Maintain Current PCI (\$1.1M/Yr))	\$1.6 million (4-Increase PCI 5 points (\$1.6M/Yr))
Total budget for 10 years	\$41.0 million	\$8.25 million	\$11.0 million	\$16.0 million
Current PCI	61	61	61	61
Current % in 'Good' condition	43.1%	43.1%	43.1%	43.1%
PCI after 10 years (change)	84 (+23)	53 (-8)	61 (0)	66 (+5)
Backlog after 10 years	\$0	\$38.6 million	\$36.7 million	\$29.8 million
% 'Good' in 10 years	98.1%	40.5%	69.4%	76.7%
% 'Fair' in 10 years	1.9%	22.8%	5.6%	3.8%
% 'Poor' in 10 years	0.1%	13.7%	0.6%	0.1%
% 'Very Poor' in 10 years	0.0%	23.0%	24.4%	19.5%

Purpose

This report is intended to assist the City of Pendleton with identifying street maintenance priorities specific to the City.

The report examines the overall condition of the street network and highlights the impacts of various funding levels on the network pavement condition and deferred maintenance funding shortfalls. The Metropolitan Transportation Commission, MTC, Streetsaver Pavement Management Program (PMP) was used for this evaluation. The intent of this program is to develop a maintenance strategy that will improve the overall condition of the street network to an optimal Pavement Condition Index (PCI) in the low to mid 80's and also to maintain it at that level.

The MTC Streetsaver program maximizes the cost-effectiveness of the maintenance treatment plan by recommending a multi-year street maintenance and rehabilitation plan based on the most cost-effective repairs available. A comprehensive preventative maintenance program is a critical component of this plan, as these treatments extend the life of good pavements at a much lower cost than rehabilitation overlay or reconstruction treatments. To this end, various 'what-if' analyses (scenarios) were conducted to determine the most cost-effective plan for maintaining the City's street network over ten years and at various funding levels.