

City of Pendleton



“Progress”
Adopted Budget
2020-2021

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CITY OF PENDLETON ADOPTED BUDGET FY 20-21

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**CITY OF PENDLETON
ADOPTED BUDGET
FY20-21**

2020-21 BUDGET COMMITTEE

Dennis Bailey

Kricket Nicholson

Jake Cambier

Vincent Papol

Paul Chalmers

Dale Primmer

Carole Innes

Rita Rosenberg

Dave Krumbein

Mike Short

Becky Marks

Dick Smiley

Kevin Martin

John Turner

McKennon McDonald

Chuck Wood

Linda Neuman

Lori Wyman

CITY MANAGER

Robb Corbett

FINANCE DIRECTOR

Linda K. Carter



CITY OF PENDLETON

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City of Pendleton Budget Committee,

I am very pleased to present to you this year's balanced budget proposal for your consideration.

These are unprecedented times. The City has seen revenues for the Convention Center and recreation completely stop. Transient room tax and other revenues are projected to be reduced significantly. I expect revenues across the board to be impacted. In addition, we are recovering from two historic flooding events which not only were costly but have required us to take on massive recovery efforts that will continue for years to come.

While these events are setbacks, they have also brought us opportunity to address long standing problems. Housing, airport maintenance, and floodplain development will all benefit by the federal assistance they have brought.

General Fund

General fund departments were asked to eliminate spending on unnecessary purchases through the end of the current fiscal year, June 30. We are also hoping to assist our budget by not filling vacant positions and re-assigning staff to temporarily work in departments that are more financially stable. This budget proposes a continuation of services without staff elimination. We will closely watch how the economy returns and I have asked department heads to prepare contingency plans that would reduce services should it become necessary. If we are to reduce services, the City will place a priority on maintaining the safety of the community.

I have virtually eliminated capital expenditures, withheld a budgeted transfer of dollars to the Street Fund for maintenance, and am proposing a transfer of money from the Community Development Fund to shore up the budget. Street dollars are budgeted to be transferred in the new budget.

In spite of these difficult economic times, construction continues to be brisk and the federal stimulus grant to the airport of \$17M has eliminated the airport interfund debt and the need for the General Fund to subsidize airport operations.

New construction means increased property tax revenue, we are expecting new franchise fee revenues, marijuana tax continues to climb, and the City has started to receive federal funds for ambulance services to offset Medicaid subsidies that has been negatively impacting our revenues for services.

Enterprise Funds

Water and sewer funds remain healthy thanks to a 5-year rate increase which has enabled us to begin to appropriately maintain these systems. We continue to invest in repairs and upgrades to our systems. Additionally, we are able to leverage these funds to assist in making street repairs that we are hoping

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will lower the overall street repair expense to our citizens. As state previously, the airport received an enormous grant from the federal stimulus legislation. With these funds we are doing everything we can to address a long backlog of maintenance and make strategic investments which will provide long term financial sustainability. Revenues continue to grow, new jobs are being brought into Pendleton, and a new hotel project has been funded and plans to break ground this summer. The vision for the airport and industrial park is this would become an economic engine to the community.

Special Revenue Funds

The Street Fund budget is proposed to be \$2.6M in FY21. We are currently taking advantage of favorable oil prices and doing as much street repair work as possible. We have been able to obtain street funding dollars from urban renewal for an upcoming project and are hoping for more, as we fight to get on top of the road maintenance issue. Further increases in road funding is proposed for a later date.

The Pendleton Convention Center is shut down. Unfortunately, we have fixed costs we must continue to pay, but we have reassigned the staff until operations resume. There continues to be conversations with Blue Mt. Community College about City staff managing the funded Farm II arena which should be a small boost to revenues for operations and a big boost to our local businesses. The staff at the convention center will also start managing the Vert Auditorium. This facility needs more events to offset the costs of maintenance.

The library has been active in marketing their services to the community during this shutdown, providing curbside delivery. The reserves for the library continue to grow, which is a testimony to its manager. They continue to be innovative and are increasingly meeting the needs of our community.

Conclusion

I cannot remember a time when I have ever been more challenged as a public administrator. Our community is suffering along with the rest of the nation and I cannot pretend to know how long it will take for the economy to be restored. At the same time, the jobs created at the airport, the ability we have been given to address a massive housing and infrastructure problems, the devotion to this community by City employees, I feel very optimistic about our ability weather the storm and return better and stronger than ever before.

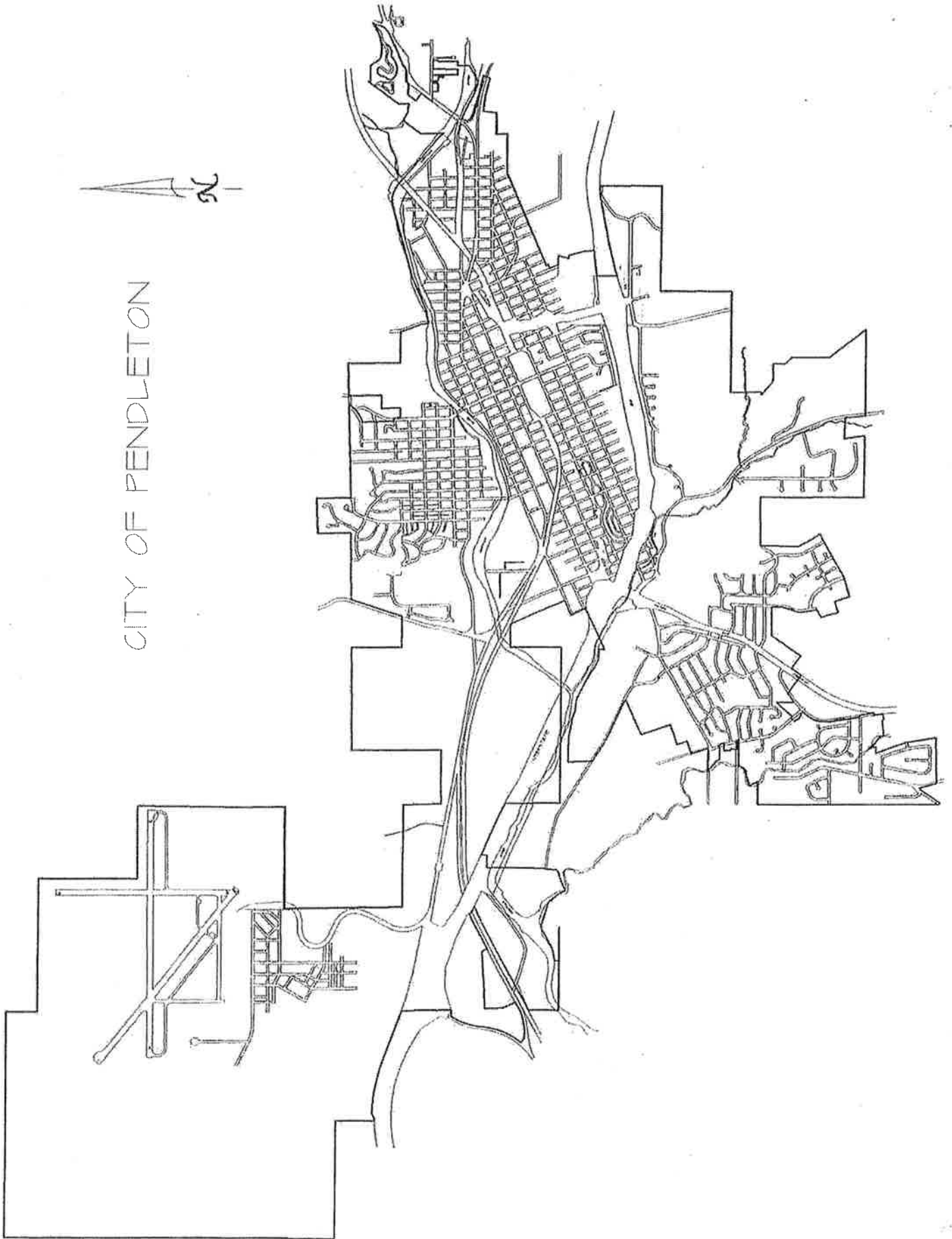
Sincerely,



Robb Corbett, City Manager



CITY OF PENDLETON



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

Pendleton - Premier City in Eastern Oregon

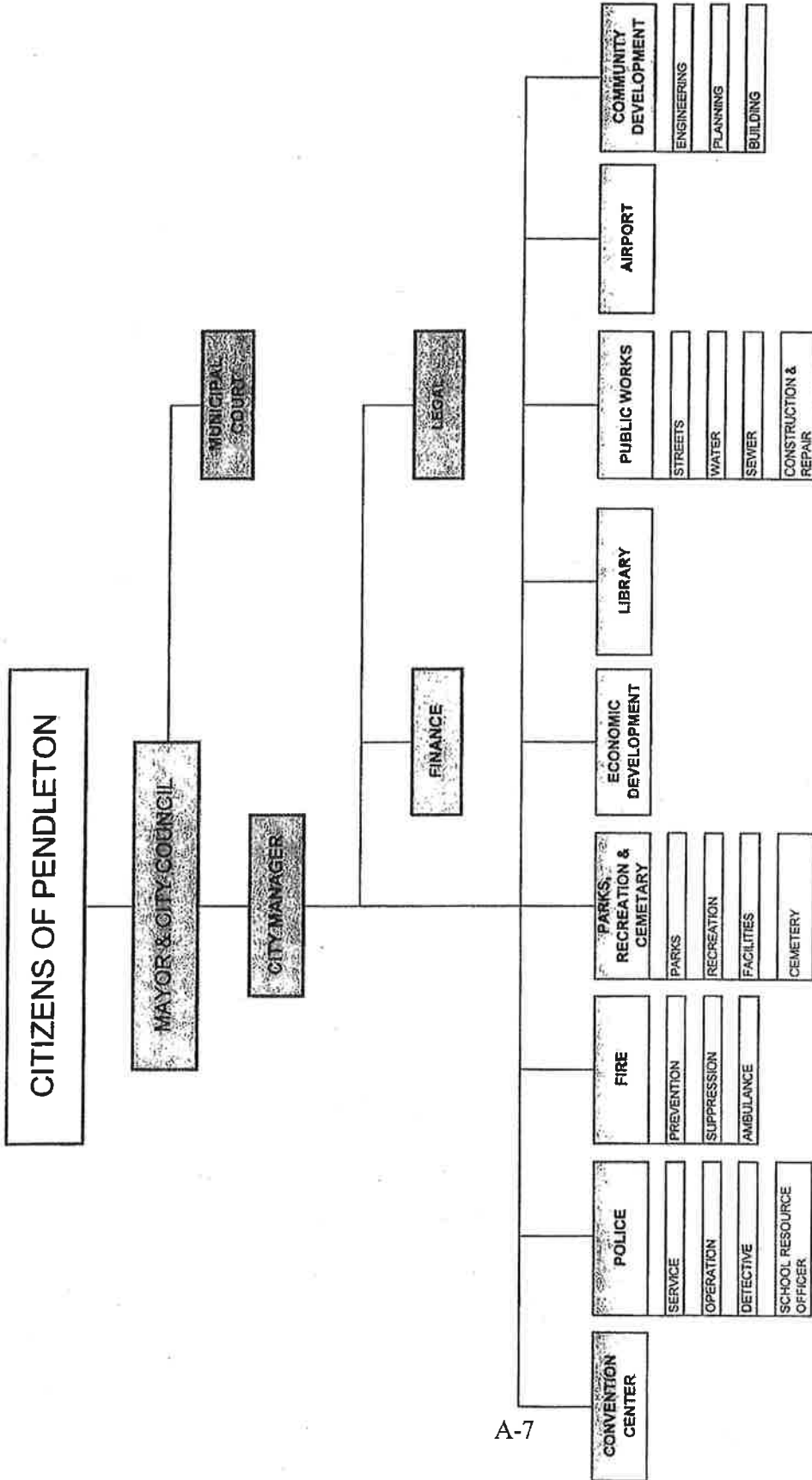
Mayor & City Council 2019-2020 Goals

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

Goal: Increase Economic Development Activities and Blight Reduction.

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 2021

- 3/01 FY 2021 budget forms and financial reports distributed.
- 03/13 Experience estimates for FY21 are due to Finance Director.
- 03/13 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/16 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)
- 04/9 Final budget numbers delivered to Finance Director
- 04/10** Send notices of budget committee meeting to paper.
- 04/14 Begin printing budget.
- 04/16* Publish notice of first budget committee meeting. (Not less than 5 days before meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.) Website notice 10 days before hearing.
- 04/21 Preliminary Budget completed.
- 04/28 Budget Committee meeting and State Revenue Sharing Budget.
- 04/30 Second budget committee meeting (if necessary).
- 05/05 Third budget committee meeting (if necessary).
- 05/07 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/8 Fifth budget committee meeting (if necessary).
- 05/18* Send budget summaries and notice of Council hearing to paper.
- 05/22 Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Department of Revenue forms.
- 06/02 Budget Hearing before the City Council.
- 06/02 Budget proposed for adoption at this time.
- 07/05 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 34 separate funds. The funds are listed below, with a short description of each in the order in which they appear in the second section. In each fund, the revenues are always listed first, and then the expenditures. The General Fund uses the term "department" to divide the funds so that the City can keep track of the cost or revenue for a particular activity.

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

State Tax Street Fund

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

Bike Fund

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

Library Fund

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

Library Special Trust Fund

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

Transportation Services Fund

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

Community Development Block Grant Fund

This fund currently provides for business/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.

Sidewalk Repair Loan Fund

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

Pendleton Convention Center Fund

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

Pendleton Convention Center Tourism Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

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

Parks Trust Fund

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

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 established to provide an avenue to purchase the mutually needed public safety equipment in FY02.

Horne Special Trust Fund

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

Fire Building Maintenance Fund

This fund will account for the funds received from the sale of the Fire Station on SW Court. Council has dedicated the net proceeds of the sale of the building to this fund for maintenance of the fire stations.

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.

Unmanned Aerial Systems Capital Improvement Fund

This fund will account for the development of the Airport Phase I for utilities and streets.

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 FY18	ACTUAL FY19	BUDGET FY20	ADOPTED FY21
General Fund	17,200,580	16,023,840	17,582,250	17,734,185
State Tax Street Fund	2,440,302	3,137,270	3,601,500	4,391,745
Bike Fund	30,873	27,551	25,130	22,000
Library Fund	890,805	947,196	1,034,500	1,146,100
Library Special Trust Fund	124,081	129,470	121,115	126,375
City Transportation Fund	944,914	1,150,998	759,110	982,285
Community Development Block Grant Fund	53,463	62,495	337,890	2,885
Community Development Fund	580,051	589,838	311,600	299,800
Sidewalk Repair Fund	(26,087)	(23,783)	27,525	25,800
Pendleton Convention Center Fund	1,182,218	1,264,191	1,185,750	1,135,400
Pendleton Convention Center TPAC Fund	232,481	73,113	105,950	128,600
Police Interagency Special Revolving Fund	326,331	392,645	308,900	334,965
Development Fees Fund	1,082,641	1,203,031	1,167,520	755,700
Parks Equipment Capital Reserve Fund	140,091	97,453	103,900	54,000
Public Safety Capital Reserve Fund	497,616	626,744	254,000	440,700
Parks Trust Fund	137,174	154,047	152,875	164,545
Parks, Rec, & Cemetery Special Projects Fd	0	0	79,787	275,125
City/County Public Safety Fd	83,059	84,982	86,500	0
Horne Special Trust Fund	20,657	21,058	21,050	21,080
Building Maintenance Fund	0	0	0	352,500
LID Construction Fund	623,065	659,837	800,000	467,500
HB2001 Road Projects Construction Fund	229,515	82,029	0	0
Fire Bond Construction & Equipment Fd	10,138,557	8,130,742	1,530,000	455,000
UAS Capital Improvement Fund	0	0	3,140,100	6,195,000
Library Permanent Trust Fund	6,182	6,231	6,305	6,305
Cemetery & Maus. Perp. Care Trust Fd.	796,124	820,192	804,150	839,100
Debt Service Fund	587,407	585,788	593,200	599,950
Water Fund	7,098,347	8,450,128	16,192,900	22,944,100
Water Capital Reserve Fund	250,683	756,061	1,259,700	1,773,550
Sewer Fund	5,402,460	6,535,242	15,206,100	10,964,350
Sewer Capital Reserve Fund	3,490,506	3,548,625	3,580,600	4,128,600
WWTP Bond Reserve Fund	744,698	744,698	0	0
WWTP Debt Service Fund	6,801,222	0	0	0
WWTP Rate Stabilization Fund	450,000	450,000	0	0
Airport Fund	(751,277)	366,942	12,590,750	20,511,100
PW Administration & Fleet Fund	1,704,287	1,868,791	2,088,115	2,321,260
Central Services Fund	3,527,148	3,639,045	3,778,970	3,899,900
Pend. Foundation Trust Fund	155,404	169,549	260,000	260,000
	<u>67,195,579</u>	<u>62,776,039</u>	<u>89,097,742</u>	<u>103,759,505</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	ADOPTED FY21
General Fund	\$14,809,965	\$14,477,778	\$17,582,250	\$17,734,185
State Tax Street Fund	1,524,056	2,332,513	3,601,500	4,391,745
Bike Fund	16,162	7,210	25,130	22,000
Library Fund	612,174	577,400	1,034,500	1,146,100
Library Special Trust Fund	34,744	37,799	121,115	126,375
City Transportation Program Fund	345,138	485,670	759,110	982,285
Community Development Block Grant Fund	50,747	59,610	337,890	2,885
Community Development Fund	13,020	322,844	311,600	299,800
Sidewalk Repair Fund	470	397	27,525	25,800
Pendleton Convention Center Fund	1,027,313	1,339,319	1,185,750	1,135,400
Pendleton Convention Center TPAC Fund	260,296	75,973	105,950	128,600
Police Interagency Special Revolving Fd	138,462	211,246	308,900	334,965
Development Fees Fund	12,667	412,222	1,167,520	755,700
Parks Equipment Capital Reserve Fund	49,902	0	103,900	54,000
Public Safety Capital Reserve Fund	75,360	542,395	254,000	440,700
Parks Trust Fund	0	0	152,875	164,545
Parks, Rec, & Cemetery Special Projects Fd	0	0	79,787	275,125
City/County Public Safety Fd	0	0	86,500	0
Horne Special Trust Fund	76	275	21,050	21,080
Building Maintenance Fund	0	0	0	352,500
LID Construction Fund	175,938	172,441	800,000	467,500
HB2001 Road Project Construction Fund	743,998	67,307	0	0
Fire Bond Construction & Equipment Fd	2,148,634	7,169,021	1,530,000	455,000
Unmanned Aerial Systems Capital Imp Fd	0	0	3,140,100	6,195,000
Library Permanent Trust Fund	92	100	6,305	6,305
Cemetery & Maus. Perp. Care Trust Fd	8,463	13,832	804,150	839,100
Debt Service Fund	556,030	570,550	593,200	599,950
Water Fund	6,864,604	5,330,968	16,192,900	22,944,100
Water Capital Reserve Fund	0	0	1,259,700	1,773,550
Sewer Fund	5,705,302	5,100,370	15,206,100	10,964,350
Sewer Capital Reserve Fund	0	0	3,580,600	4,128,600
WWTP Debt Service Fund	6,801,222	0	0	0
WWTP Bond Reserve Fund	0	744,698	0	0
WWTP Rate Stabilization Fund	0	450,000	0	0
Airport Fund	1,463,305	2,269,106	12,590,750	20,511,100
PW Administration & Fleet Fund	1,369,224	1,260,396	2,088,115	2,321,260
Central Services Fund	3,315,957	3,495,185	3,778,970	3,899,900
Pendleton Foundation Trust Fund	155,404	169,985	260,000	260,000
	<u>\$48,278,726</u>	<u>\$47,696,611</u>	<u>\$89,097,742</u>	<u>\$103,759,505</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2021 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES
General Fund	\$1,874,351	\$7,311,304	\$0	\$4,011,780	\$1,821,290	\$1,764,070
State Street Fund	571,150				2,588,000	689,500
Bike Fund	8,170				13,425	
Library Fund	425,690			15,000	550,020	
Library Special Trust Fund	88,200					
City Transportation Fund	70,000			26,000	857,685	
CDBG Fund	2,885					
Community Development Fd	241,600					17,000
Sidewalk Repair Fund	0		2,500			
Pendleton Convention Center Fund	0	570,000		50,000		309,000
PCC TPAC Fund	0	105,750				
Horne Special Trust Fund	20,780					
Police Interagency Special Revolving Ft	174,565				150,000	4,800
Development Fees Fund	472,300		0	130,100		
Parks Equipment Capital Reserve Fund	41,000					
Public Safety Capital Reserve Fund	208,200			185,000	0	
Parks Trust Fund	159,545			2,000		
Parks, Rec Et al Special Projects Fd	14,125					
City County Public Safety Fd	0					
Building Maintenance Fund	0					
Library Permanent Trust Fund	6,130					
Cemetery & Maus. Perp. Care Tr. Fd.	811,000			3,100		
LID Construction Fund	350,000		72,000			
Fire Bond Capital Construction Fd	455,000					
Debt Service Fund	8,000	590,450				
UAS Capital Improvement Fd	0				2,865,000	
Water Fund	4,646,100				0	6,696,500
Water Capital Reserve Fund	1,263,550					
Sewer Fund	1,598,550				0	6,148,300
Sewer Capital Reserve Fund	3,578,600					
Airport Fund	4,608,000				14,420,000	1,413,100
PW Administration & Fleet Fund	622,762					3,200
Central Services Fund	151,810	19,000		5,700	93,120	0
Pendleton Foundation Trust Fund	5,000					
TOTAL RESOURCES	22,477,063	8,596,504	74,500	4,428,680	23,358,540	17,045,470

<u>FINES & FORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$342,100	\$111,000	\$5,650			\$492,640	\$17,734,185	General Fund
	12,000		356,095		175,000	4,391,745	State Street Fund
	405					22,000	Bike Fund
	4,460	31,000			119,930	1,146,100	Library Fund
	7,000	31,000			175	126,375	Library Special Trust Fund
	13,600				15,000	982,285	City Transportation Fund
						2,885	CDBG Fund
	41,200				0	299,800	Community Development Fd
	25			23,275		25,800	Sidewalk Repair Fund
	16,210			190,190		1,135,400	Pendleton Convention Center Fund
	100			22,750		128,600	PCC TPAC Fund
	300				0	21,080	Horne Special Trust Fund
	5,600					334,965	Police Interagency Spec Rev Fund
	3,000				150,300	755,700	Development Fees Fund
	3,000				10,000	54,000	Parks Equipment Capital Reserve Fd
	47,500					440,700	Public Safety Capital Reserve Fund
	1,500	1,500				164,545	Parks Trust Fund
	241,000	20,000				275,125	Parks, Rec Et al Special Projects Fd
						0	City County Public Safety Fd
	352,500					352,500	Building Maintenance Fund
	175					6,305	Library Permanent Trust Fund
	25,000					839,100	Cemetery & Maus. Perp. Care Tr. Fd
	45,500					467,500	LID Construction Fund
						455,000	Fire Bond Capital Construction Fd
	1,500					599,950	Debt Service Fund
	0			3,330,000		6,195,000	UAS Capital Improvement Fd
	96,500		5,000	11,500,000		22,944,100	Water Fund
	10,000				500,000	1,773,550	Water Capital Reserve Fund
	2,500		15,000	3,200,000	0	10,964,350	Sewer Fund
	50,000				500,000	4,128,600	Sewer Capital Reserve Fund
	70,000					20,511,100	Airport Fund
	11,500		1,683,798			2,321,260	PW Administration & Fleet Fund
	10,200		3,620,070		0	3,899,900	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
342,100	1,185,775	341,650	5,679,963	18,266,215	1,963,045	103,759,505	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF PROPOSED EXPENDITURES BY OBJECT GROUP
2021 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$244,080	\$225,160		\$4,860	
Police Department	3,894,260	1,178,680		170,460	
Fire/Ambulance Department	4,077,350	934,000		189,150	
Parks Division	808,000	478,850		16,650	
Recreation Division	423,540	229,600		8,060	
Aquatic Division	233,310	357,100	15,000	1,890	
Cemetery Division	196,060	140,680		6,960	
Planning Division	252,150	89,320		9,830	
Building Division	350,780	82,830	8,000	7,940	
Economic Development Department		25,190			
Non-Departmental		484,210		306,640	319,930
TOTAL GENERAL FUND	10,479,530	4,225,620	23,000	722,440	319,930
STATE TAX STREET FUND	472,090	751,830	2,600,000		14,710
BIKE FUND			22,000		
LIBRARY FUND	460,550	182,530	10,000		16,940
LIBRARY SPECIAL TRUST FUND		43,000			
CITY TRANSPORTATION FUND		692,500	205,000		
CDBG GRANT FUND		2,885			
COMMUNITY DEVELOPMENT FUND		74,800			225,000
SIDEWALK REPAIR FUND		300		25,500	
PENDLETON CONVENTION CTI	398,380	621,740		103,000	12,280
PCC TPAC FUND				128,600	
HORNE SPECIAL TRUST FUND		300			
POLICE INTERAGENCY SPECIAL REVOLVING FD		334,965			
DEVELOPMENT FEES FUND			700,000		
PARKS EQUIPMENT CAPITAL RESERVE FD			20,000		
PUBLIC SAFETY CAPITAL RESERVE FD			74,000		
PARKS TRUST FUND			50,000		
PARKS, REC, CEM SPECIAL PROJECTS		62,000	200,000		
BUILDING MAINTENANCE FD		10,000	45,000		
CITY/COUNTY PUBLIC SAFETY FD					
LID CONSTRUCTION FUND		400	190,000	275,400	
FIRE BOND CAPITAL CONSTRUCTION FD			455,000		
UNMANNED AERIAL SYS. CAP. IMPR. FD			5,730,000		
LIBRARY PERMANENT TRUST FUND					175
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
DEBT SERVICE FUND				599,950	
WATER FUND	881,570	3,066,970	13,925,000	1,203,285	640,960
WATER CAPITAL RESERVE FD					
SEWER FUND	792,330	2,906,625	3,355,000	1,147,447	551,970
SEWER CAPITAL RESERVE FUND					
AIRPORT FUND	751,200	1,473,550	7,700,000	65,260	17,170
PW ADMINISTRATION & FLEET	1,282,990	255,460	310,000		38,610
CENTRAL SERVICES FUND					
City Manager's Office	484,100	35,500			
Mayor and City Council	20,300	28,500			
PDC Administration	55,000	8,600			
Insurance		439,500			100,300
Legal Department	270,050	84,000			
Finance Department	672,150	161,200			
Engineering Division	441,650	38,150	8,000		
Facilities Division	549,350	196,100	15,000		
Information Technology	0	195,500	10,000		
TOTAL CENTRAL SERVICES	2,492,600	1,187,050	33,000	0	100,300
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$18,011,240	\$16,152,525	\$35,647,000	\$4,270,882	\$1,963,045

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$474,100		\$474,100	GENERAL FUND
	5,243,400		5,243,400	Municipal Court
	5,200,500		5,200,500	Police Department
	1,303,500		1,303,500	Fire/Ambulance Department
	661,200		661,200	Parks Division
	607,300		607,300	Recreation Division
	343,700		343,700	Aquatic Division
	351,300		351,300	Cemetery Division
	449,550		449,550	Planning Division
	25,190		25,190	Building Division
1,963,665	3,074,445		3,074,445	Economic Development Department
1,963,665	17,734,185	0	17,734,185	Non-Departmental
				TOTAL GENERAL FUND
553,115	4,391,745		4,391,745	STATE TAX STREET FUND
	22,000		22,000	BIKE FUND
476,080	1,146,100		1,146,100	LIBRARY FUND
	43,000	83,375	126,375	LIBRARY SPECIAL TRUST FUND
84,785	982,285		982,285	CITY TRANSPORTATION FUND
	2,885		2,885	CDBG GRANT FUND
	299,800		299,800	COMMUNITY DEVELOPMENT FUND
	25,800		25,800	SIDEWALK REPAIR FUND
	1,135,400		1,135,400	PENDLETON CONVENTION CTR. FUND
	128,600		128,600	PCC TPAC FUND
	300	20,780	21,080	HORNE SPECIAL TRUST FUND
	334,965		334,965	POLICE INTERAGENCY SPECIAL REVOLVING
55,700	755,700		755,700	DEVELOPMENT FEES FUND
	20,000	24,000	44,000	PARKS EQUIPMENT CAPITAL RESERVE FD
	74,000	366,700	440,700	PUBLIC SAFETY CAPITAL RESERVE FD
	50,000	114,545	164,545	PARKS TRUST FUND
	262,000	23,125	285,125	PARKS, REC, CEM SPECIAL PROJECTS
	55,000	297,500	352,500	BUILDING MAINTENANCE FD
	0		0	CITY/COUNTY PUBLIC SAFETY FD
1,700	467,500		467,500	LID CONSTRUCTION FUND
	455,000		455,000	FIRE BOND CAPITAL CONSTRUCTION FD
465,000			6,195,000	UNMANNED AERIAL SYS. CAP. IMPR. FD
	175	6,130	6,305	LIBRARY PERMANENT TRUST FUND
	25,000	814,100	839,100	CEMETERY & MAUS. PERP. CARE TR. FD.
	599,950		599,950	DEBT SERVICE FUND
2,000,000	21,717,785	1,226,315	22,944,100	WATER FUND
	0	1,773,550	1,773,550	WATER CAPITAL RESERVE FD
1,500,000	10,253,372	710,978	10,964,350	SEWER FUND
	0	4,128,600	4,128,600	SEWER CAPITAL RESERVE FUND
2,000,000	12,007,180	8,503,920	20,511,100	AIRPORT FUND
200,000	2,087,060	234,200	2,321,260	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	519,600		519,600	City Manager's Office
	48,800		48,800	Mayor and City Council
	63,600		63,600	PDC Administration
86,950	626,750		626,750	Insurance
	354,050		354,050	Legal Department
	833,350		833,350	Finance Department
	487,800		487,800	Engineering Division
	760,450		760,450	Facilities Division
	205,500		205,500	Information Technology
86,950	3,899,900		3,899,900	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$9,386,995	\$79,236,687	\$18,327,818	\$103,759,505	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$17,582,450	\$428,577	\$1,900,703	\$0	\$15,253,170
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 BL	337,890		2,890		335,000
COMMUNITY DEVELOPMENT FUND	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 PROJECT FUND	79,787				79,787
CITY/COUNTY PUBLIC SAFETY FI	86,500	86,500			0
LID CONSTRUCTION FUND	800,000		327,480		472,520
FIRE BOND CONSTRUCTION FD	1,530,000				1,530,000
UNMANNED AERIAL SYSTEMS FI	3,140,100		440,100		2,700,000
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	1,459,065		14,210,235
WATER CAPITAL RESERVE FUND	1,259,700			1,259,700	0
SEWER FUND	15,206,100	18,320	1,290,000	283,825	13,613,955
SEWER CAPITAL RESERVE FUND	3,580,600	500,000		3,080,600	0
AIRPORT FUND	12,590,750	12,980			12,577,770
CONSTRUCTION & REPAIR FUND	2,088,115	39,390	25,000	458,380	1,565,345
CENTRAL SERVICES FUND	3,778,970	92,330	23,140		3,663,500
PENDLETON FOUNDATION TRUS	260,000				260,000
TOTAL EXPENDITURES	\$89,097,942	\$1,759,602	\$7,331,553	\$6,303,510	\$73,703,277

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2021 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$17,734,185	\$319,930	\$1,963,665	\$0	\$15,450,590
STATE TAX STREET FUND	4,391,745	14,710	553,115		3,823,920
BIKE FUND	22,000				22,000
LIBRARY FUND	1,146,100	16,940	476,080		653,080
LIBRARY TRUST FUND	126,375			83,375	43,000
CITY TRANSPORTATION FUND	982,285		84,785		897,500
COMMUNITY DEVELOPMENT BLG	2,885				2,885
COMMUNITY DEVELOPMENT FUND	299,800	225,000			74,800
SIDEWALK REPAIR FUND	25,800				25,800
PENDLETON CONVENTION CTR F	1,135,400	12,280			1,123,120
PENDLETON CTR TPAC FUND	128,600				128,600
HORNE SPECIAL TRUST FUND	21,080			20,780	300
POLICE INTERAGENCY SPECIAL F	334,965				334,965
DEVELOPMENT FEES FUND	755,700		55,700		700,000
PARKS EQUIPMENT CAPITAL RES	54,000			34,000	20,000
PUBLIC SAFETY EQUIPMENT CAP	440,700			366,700	74,000
PARKS TRUST FUND	164,545			114,545	50,000
PARKS SPECIAL PROJECTS FUND	275,125			13,125	262,000
CITY/COUNTY PUBLIC SAFETY FI	0				0
BUILDING MAINTENANCE FUND	352,500			297,500	55,000
LID CONSTRUCTION FUND	467,500		1,700		465,800
HB 2001 ROAD PROJECTS CONSTF	0				0
FIRE BOND CONSTRUCTION FUND	455,000				455,000
UNMANNED AERIAL SYSTEMS CA	6,195,000		465,000		5,730,000
LIBRARY PERMANENT TRUST FUND	6,305	175		6,130	0
CEMETERY & MAUS. PERP. CARE	839,100	25,000		814,100	0
DEBT SERVICE FUND	599,950				599,950
WATER FUND	22,944,100	640,960	2,000,000	1,226,315	19,076,825
WATER CAPITAL RESERVE FUND	1,773,550			1,773,550	0
SEWER FUND	10,964,350	551,970	1,500,000	710,978	8,201,402
SEWER CAPITAL RESERVE FUND	4,128,600			4,128,600	0
AIRPORT FUND	20,511,100	17,170	2,000,000	8,503,920	9,990,010
CONSTRUCTION & REPAIR FUND	2,321,260	38,610	200,000	234,200	1,848,450
CENTRAL SERVICES FUND	3,899,900	100,300	86,950		3,712,650
PENDLETON FOUNDATION TRUST	260,000				260,000
TOTAL EXPENDITURES	\$103,759,505	\$1,963,045	\$9,386,995	\$18,327,818	\$74,081,647

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY18	ACTUAL FY19	BUDGET FY20	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY21	APPROVED BUDGET FY21	ADOPTED BUDGET FY21
			From General Fund			
	100,000	173,000	To Streets	175,000	175,000	175,000
128,310	105,270	101,190	To Library Fund	119,930	119,930	119,930
22,500	20,000	15,000	To City Transportation Fund	15,000	15,000	15,000
34,930	0	0	To PCC Fund	0	0	0
115,000	5,000	5,000	To Parks Equipment Capital Re:	10,000	10,000	10,000
0	0	4,687	To Parks Rec Special Prj. Fd	0	0	0
452,000	331,400	100,000	To Airport Fund	0	0	0
0	50,000	29,700	To CS Fund	0	0	0
			From Street Fund			
17,370	16,170	13,590	To General Fund -PERS	14,710	14,710	14,710
			From Library Fund			
17,750	17,090	19,870	To General Fund -PERS	16,940	16,940	16,940
			From Community Dev Fund			
0	0	0	To General Fund	225,000	225,000	225,000
0	75,000	0	To SDC Fund	0	0	0
0	150,000	0	To LID Fund	0	0	0
0	30,972	0	To Airport Fund	0	0	0
			From Pendleton Convention Center Fund			
10,760	9,370	9,230	To General Fund -PERS	12,280	12,280	12,280
25,300	0	0	To TPAC Fund	0	0	0
			From System Dev Fees Fund			
0	28,900	0	To Airport Fund	0	0	0
			From City/County Public Safety Fund			
0	0	86,500	To General Fund	0	0	0
			From Library Permanent Trust Fund			
92	100	215	To Library Special Trust Fund	175	175	175
			From Water Fund			
20,250	19,400	23,600	To General Fund -PERS	23,860	23,860	23,860
0	500,000	500,000	To Water Capital Reserve Fd	500,000	500,000	500,000
0	0	0	To SDC FD	117,100	117,100	117,100
			From Sewer Fund			
16,870	15,790	18,320	To General Fund -PERS	18,770	18,770	18,770
0	0	0	To Sewer Capital Res Fd	500,000	500,000	500,000
865,509	0	0	To WWTP Debt Fund	0	0	0
0	29,550	0	To Airport Fund	0	0	0
0	0	0	To SDC FD	33,200	33,200	33,200
			From Sewer Capital Res Fd			
0	0	500,000	To Sewer Fund	0	0	0
			From Airport Fund			
12,400	11,590	12,980	To General Fund - PERS	17,170	17,170	17,170
			From PW Admin & Fleet Fd			
43,630	37,400	39,390	To General Fund - PERS	38,610	38,610	38,610
			To Street Fund			
			From Central Service Fund			
85,860	81,430	92,330	To General Fund - PERS	100,300	100,300	100,300
			From Cemetery Perp. Care Fund			
8,463	13,832	15,000	To General Fund	25,000	25,000	25,000
<u>\$1,876,994</u>	<u>\$1,648,264</u>	<u>\$1,759,602</u>	Total Interfund Transfers	<u>\$1,963,045</u>	<u>#####</u>	<u>\$1,963,045</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY21 PAYMENTS		BALANCE
				PRINCIPAL	INTEREST	OUTSTANDING 6/30/2021
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$290,000	\$309,950	\$7,950,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	430,000	228,433	4,135,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	572,789	180,676	572,789
TOTAL CITY BONDED DEBT			<u>\$22,780,779</u>	<u>\$1,292,789</u>	<u>\$719,059</u>	<u>\$12,657,789</u>

CITY OF PENDLETON

PROPERTY TAX SUMMARY

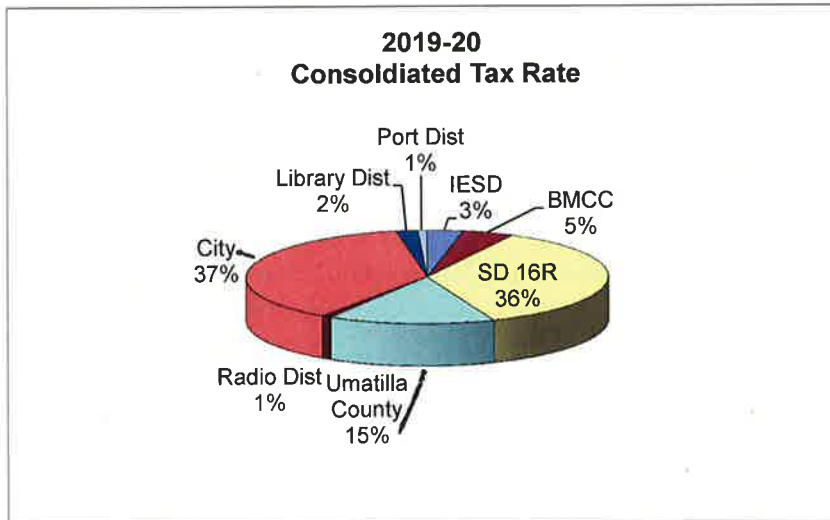
	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ADOPTED BUDGET FY21
Tax raised by Permanent Rate \$6.5771	\$5,616,700	\$5,775,744	\$5,998,125	\$6,269,780	\$6,902,930
Debt Service	0	585,237	567,107	615,681	626,010
TOTAL REQUEST	\$5,616,700	\$6,360,981	\$6,565,232	\$6,885,461	\$7,528,940
Assessed Valuation (AV)	\$862,487,444	\$886,551,892	\$979,647,633	\$1,018,970,940	\$1,049,540,068
Increase in Assessed Valuation	2.4%	2.8%	10.5%	4.0%	3.0%
Tax Rate per \$1000 (without M5 limitation)	\$6.5771	\$6.5771	\$6.5771	\$6.5771	\$6.5771
"Compressed" Rate per \$1000 (with M5 limi	\$6.4473	\$7.1127	\$6.6309	\$6.6897	\$7.1021
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,616,700	\$5,775,744	\$5,998,125	\$6,269,780	\$6,902,930
Loss Due to Measure 5 Limitation	(55,968)	(55,206)	(69,334)	(68,826)	(75,000)
	5,560,732	5,720,538	5,928,791	6,200,954	6,827,930
Not collected first year (Discounts) (6.0%)	(333,644)	(343,232)	(355,727)	(372,057)	(409,676)
Estimated Current Tax Revenues for General Fund	\$5,227,088	\$5,377,306	\$5,573,064	\$5,828,897	\$6,418,254

*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, 2019 to June 30, 2020

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	2.0861	2.0861
BMCC Bond	0.2201	0.2201
City of Pendleton Bond	0.6041	0.6041
Excluded From Limitation:	2.9103	2.9103
2018-2019 Property Tax Totals	\$19.1586	\$17.9103

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2806

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 2, 2020 is adopted in the amount of \$103,759,505 as the budget for fiscal year 2020-2021.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2020-2021 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$626,010 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 2020-2021 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-	\$626,010

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2020-2021:

	Appropriation
General Fund	
Municipal Court	\$474,100
Police	5,243,400
Fire	5,200,500
Parks, Recreation, Aquatic Center and Cemetery	2,915,700
Planning & Building	800,850
Economic Development	25,190
Non-Departmental	484,210
Transfers	319,930
Debt Service	306,640
Contingency	1,963,665
Total	\$17,734,185

Resolution #2806
 FY 20-21 Budget Resolution
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Street Fund	
Street Operations	\$3,823,920
Transfers	14,710
Contingency	<u>553,115</u>
Total	<u><u>\$4,391,745</u></u>

Bike Fund	
Bike Operations	<u>\$22,000</u>
Total	<u><u>\$22,000</u></u>

Library Fund	
Library Operations	\$653,080
Transfers	16,940
Debt Service	0
Contingency	<u>476,080</u>
Total	<u><u>\$1,146,100</u></u>

Library Special Trust	
Library Special Trust Operations	<u><u>\$43,000</u></u>

City Transportation Fund	
Transit Operations	\$897,500
Contingency	<u>84,785</u>
Total	<u><u>\$982,285</u></u>

Community Development Block Grant Fund	
CDBG Operations	\$2,885
Contingency	<u>0</u>
Total	<u><u>\$2,885</u></u>

Community Development Fund	
Community Development Operations	\$74,800
Interfund Transfers	225,000
Contingency	<u>0</u>
Total	<u><u>\$299,800</u></u>

Sidewalk Repair Loan Fund	
Sidewalk Operations	\$300
Debt Service	<u>25,500</u>
Total	<u><u>\$25,800</u></u>

Pendleton Convention Center Fund

PCC Operations	\$1,020,120
Debt Service	103,000
Transfers	12,280
Contingency	0
Total	<u>\$1,135,400</u>
PCC TPAC Fund	
TPAC Capital Operations	\$0
Debt Service	128,600
Total	<u>\$128,600</u>
Police Interagency Special Revolving Fund	
BENT Interagency Operations	<u>\$334,965</u>
System Development Fees Fund	
SDC Capital Operations	\$700,000
Contingency	55,700
Total	<u>\$755,700</u>
Parks &,Cemetery Capital Equipment Reserve Fund	
Parks/Cemetery Capital Operations	<u>\$20,000</u>
Public Safety Capital Reserve Fund	
Public Safety Capital Operations	\$74,000
Debt Service	0
Total	<u>\$74,000</u>
Parks Trust Fund	
Parks Trust Operations	<u>\$50,000</u>
Parks, Rec, Cemetery Special Projects Fd	
Parks Special Operations	<u>\$262,000</u>
Building Maintenance Fund	
Building Maintenance Operations	<u>\$55,000</u>
Horne Special Trust Cemetery Fund	
Horne Special Trust Operations	<u>\$300</u>
Local Improvement District Construction Fund	

Resolution #2806
 FY 20-21 Budget Resolution
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LID Construction Operations	\$190,400
Debt Service	275,400
Contingency	1,700
Total	<u>\$467,500</u>
Fire Bond Construction Operations	<u>\$455,000</u>
Unmanned Aerial Systems Capital Impr	
Unmanned Aerial Capital Operations	\$5,730,000
Contingency	465,000
Total	<u>\$6,195,000</u>
Library Permanent Trust	
Transfers	<u>\$175</u>
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	<u>\$25,000</u>
GOB Debt Service Fund	<u>\$599,950</u>
Water Fund	
Water Operations	\$17,873,540
Transfers	640,960
Debt Service	1,203,285
Contingency	2,000,000
Total	<u>\$21,717,785</u>
Sewer Fund	
Sewer Operations	\$7,053,955
Transfers	551,970
Debt Service	1,147,447
Contingency	1,500,000
Total	<u>\$10,253,372</u>
Sewer Capital Reserve Fund	
Transfers	<u>\$0</u>
Airport Fund	
Airport Operations	\$9,924,750


Transfers	17,170
Debt Service	65,260
Contingency	<u>2,000,000</u>
Total	<u><u>\$12,007,180</u></u>
PW Administration & Fleet Fund	
PW Admin & Fleet Operations	\$1,848,450
Transfers	38,610
Contingency	<u>200,000</u>
Total	<u><u>\$2,087,060</u></u>
Central Service Fund	
City Manager	\$519,600
City Council	48,800
PDC Administration	63,600
Insurance	439,500
Legal	354,050
Finance	833,350
Engineering	487,800
Facilities	760,450
Information Technology	205,500
Contingency	86,950
Interfund Transfers	<u>100,300</u>
Total	<u><u>\$3,899,900</u></u>
Pendleton Foundation Trust	
Pendleton Foundation Trust Operations	<u>\$260,000</u>
	 <u><u>\$79,236,687</u></u>

THIS resolution is effective on July 1, 2020.

PASSED by the City Council and approved by the Mayor this 2nd day of June, 2020.

Attested to: 
 Andrea F. Denton, City Recorder


 John H. Turner, Mayor

Approved as to form: 
 Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION 2805

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 FY20-21 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 2020–2021, 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 \$626,010 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, 2020.

APPROVED: 

Paul Chalmers, Budget Committee Chairman

ATTEST: 

Kevin Martin, Budget Committee Secretary

APPROVED AS TO FORM: 

Nancy Kerns, City Attorney

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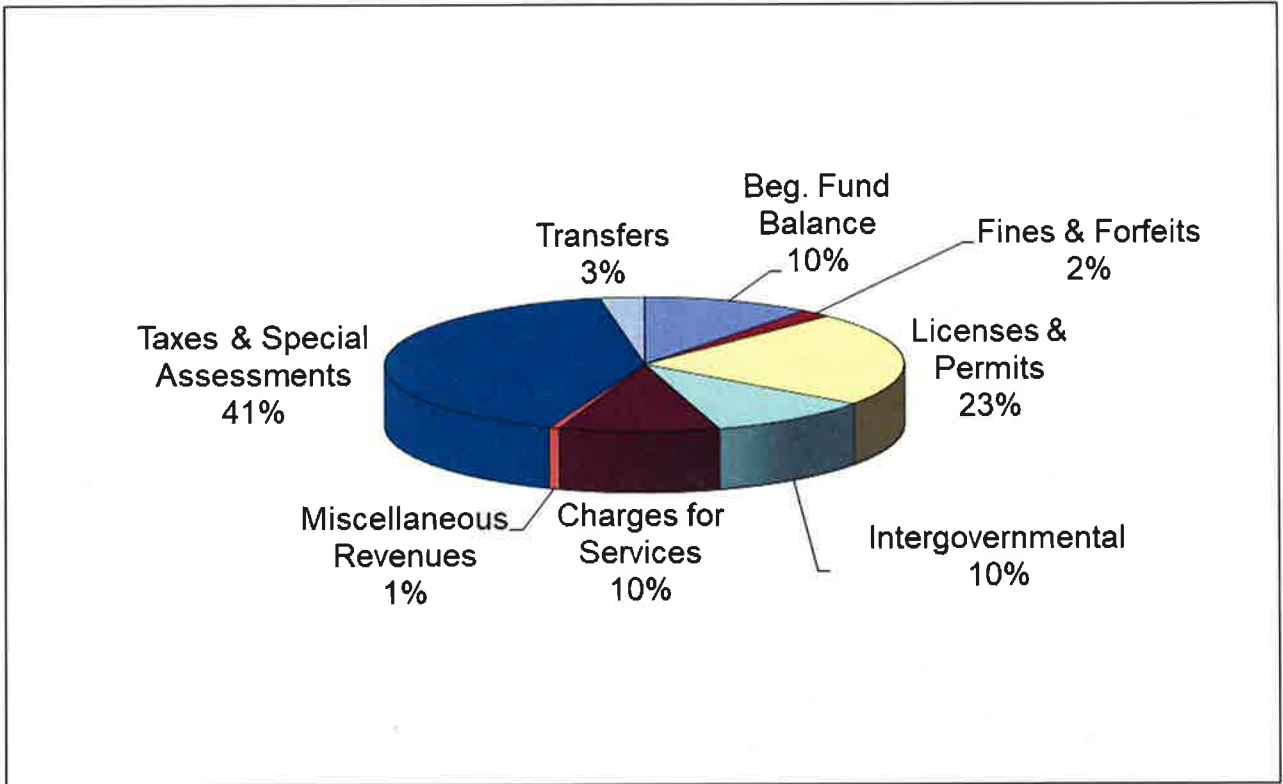
CITY OF PENDLETON

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 2021

Beg. Fund Balance	\$1,874,351
Fines & Forfeits	342,100
Licenses & Permits	4,011,780
Intergovernmental	1,821,290
Charges for Services	1,764,070
Miscellaneous Revenues	116,650
Taxes & Special Assessments	7,311,304
Transfers	492,640
Total Revenues	\$17,734,185

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 Lodging Room Tax (LRT) authorized by City ordinance. The total lodging 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% LRT, 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

FY21 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 FY21 is projected at \$1,874,351 based on a review of all revenues and expenditures for FY20 as of March 15, 2020.

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 \$6,902,930. Collections on delinquent property taxes are estimated at \$155,000.

Actual FY18	Actual FY19	Budget FY20	Resources	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			Property Taxes			
\$5,457,816	\$5,701,989	\$6,167,845	Current Property Taxes	\$6,418,254	\$6,418,254	\$6,418,254
159,774	158,230	185,000	Delinquent Property Taxes	155,000	155,000	155,000
<u>\$5,617,590</u>	<u>\$5,860,219</u>	<u>\$6,352,845</u>	Total Property Taxes	<u>\$6,573,254</u>	<u>\$6,573,254</u>	<u>\$6,573,254</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 FY21.

FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			FRANCHISE FEES			
\$253,997	\$265,906	\$315,000	Cascade Natural Gas	\$315,000	\$315,000	\$315,000
1,148,682	1,131,556	1,262,000	Pacific Power	1,200,000	1,200,000	1,200,000
37,722	33,848	37,000	Century Link	35,000	35,000	35,000
116,810	117,162	130,000	Charter Comm.	119,000	119,000	119,000
252,136	255,611	275,000	Pendleton Sanitary Service	255,000	255,000	255,000
4,223	4,056	5,600	Umatilla Electric Co-op	5,500	5,500	5,500
42,552	32,485	50,000	Other Franchise payments	135,000	135,000	135,000
694,274	758,190	797,275	City of Pendleton Utilities	899,480	899,480	899,480
<u>\$2,550,396</u>	<u>\$2,598,814</u>	<u>\$2,871,875</u>	Total Franchise Fees	<u>\$2,963,980</u>	<u>\$2,963,980</u>	<u>\$2,963,980</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY21 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. Second year for afterschool program for children is being proposed this year.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
RECREATION FEES						
\$6,655	\$5,120	\$7,000	Adult Sports	\$5,000	\$5,000	\$5,000
9,852	6,717	10,000	Gymnastic Programs	5,000	5,000	5,000
7,307	7,780	7,000	Parks Reservations	7,000	7,000	7,000
19,832	28,269	20,000	Swimming Pool - Lessons	20,000	20,000	20,000
78,122	72,873	75,000	Swimming Pool - Season Passes	75,000	75,000	75,000
125,178	126,127	154,000	Swimming Pool - Gen Admin	154,000	154,000	154,000
59,988	63,709	72,000	Swimming Pool - Concessions	72,000	72,000	72,000
5,663	6,252	9,000	Swimming Pool - Private Parties	9,000	9,000	9,000
12,090	11,621	10,000	Swimming Pool - Other	5,000	5,000	5,000
57,720	74,946	60,000	Other Recreation Programs	70,000	70,000	70,000
0	6,360	100,000	After School Program	100,000	100,000	100,000
4,786	6,664	9,000	Ice Skating Rink	7,000	7,000	7,000
3,129	3,677	2,500	Recreation Concessions	3,000	3,000	3,000
14,493	12,144	7,500	Recreation Sponsorships	0	0	0
\$404,815	\$432,259	\$543,000	Total Recreation Fees	\$532,000	\$532,000	\$532,000

Proposed revenues from State liquor and cigarette taxes are projected at the per capita data provided by the State Revenue Office. These projections are consistent with prior years. State revenue sharing funds estimated at \$623,000, are again proposed as a General Fund resource. State revenues for FY21 also include \$10,000 for the highway exchange maintenance contract. \$2,000 is expected from police grants and \$30,000 for a wetlands inventory report. GEMT is a federal reimbursement for Medicaid payment deficiencies.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
STATE/FEDERAL REVENUES						
\$20,841	\$19,384	\$20,000	Cigarette Tax	\$20,300	\$20,300	\$20,300
269,218	280,633	312,000	Liquor Tax	333,500	333,500	333,500
130,026	177,451	190,000	State Revenue Sharing	190,000	190,000	190,000
268,128	337,495	342,000	Other State Revenue Sharing	433,000	433,000	433,000
3,790	0	0	ODOT Grants	0	0	0
0	0	0	GEMT Reimbursements	135,000	135,000	135,000
0	0	0	Federal Firefighter Grant	167,490	167,490	167,490
1,441	49,913	0	State IFA Grant	0	0	0
266,320	133,628	150,000	Forest Fire Reimbursements	100,000	100,000	100,000
39,902	10,947	0	Park Grants	0	0	0
0	4,700	0	Oregon Energy Trust	0	0	0
0	31,960	21,000	DLCDC Grants	30,000	30,000	30,000
11,268	7,208	34,000	ODOT Exchange Contract	10,000	10,000	10,000
1,697	1,945	32,500	Police Grants	2,000	2,000	2,000
\$1,012,631	\$1,055,264	\$1,101,500	Total State Revenues	\$1,421,290	\$1,421,290	\$1,421,290

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY21 Projections of Revenues (con't)

The FY21 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			OTHER AGENCIES			
\$333,369	\$375,180	\$375,000	Rural Fire Districts	\$400,000	\$400,000	\$400,000
0	0	10,000	Other agencies	0	0	0
0	0	10,000	Umatilla County	0	0	0
<u>\$333,369</u>	<u>\$375,180</u>	<u>\$395,000</u>	Total Other Agencies	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>

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

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			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
3,667	250	2,000	Land/Building Rental	12,000	12,000	12,000
13,610	13,745	14,000	McCune Gym Rental	14,000	14,000	14,000
12,893	8,679	13,000	Vert Rental	13,000	13,000	13,000
<u>147,238</u>	<u>139,742</u>	<u>146,070</u>	Total Other Chgs. for Serv.	<u>156,070</u>	<u>156,070</u>	<u>156,070</u>
3,040,745	3,089,732	3,175,000	Ambulance Fees	3,300,000	3,300,000	3,300,000
94,536	106,666	102,500	FireMed Memberships	107,000	107,000	107,000
-30,652	-35,711	-25,000	FireMed Adjustments	-40,000	-40,000	-40,000
-1,384,286	-1,678,554	-1,400,000	Write-Off Medicare/Welfare	-1,600,000	-1,600,000	-1,600,000
-281,122	-174,945	-175,000	Write-Off Collections	-175,000	-175,000	-175,000
0	14,006	16,000	Ambulance Standby	16,000	16,000	16,000
<u>1,439,221</u>	<u>1,321,194</u>	<u>1,693,500</u>	Total Ambulance Fees	<u>1,608,000</u>	<u>1,608,000</u>	<u>1,608,000</u>
<u>\$1,586,459</u>	<u>\$1,460,936</u>	<u>\$1,839,570</u>	Total Charges for Services	<u>\$1,764,070</u>	<u>\$1,764,070</u>	<u>\$1,764,070</u>

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

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			FINES AND FORFEITURES			
\$256,275	\$268,770	\$275,000	Court Fines	\$275,000	\$275,000	\$275,000
113	100	500	Court Fines-Bail	0	0	0
4,036	4,037	8,000	State Court Fines	5,000	5,000	5,000
1,143	120	1,500	Parking Fines	100	100	100
6,568	6,574	25,000	Collection Agency	15,000	15,000	15,000
42,828	48,277	42,000	Court Cost Recovery	47,000	47,000	47,000
<u>\$310,963</u>	<u>\$327,878</u>	<u>\$352,000</u>	Total City Fines	<u>\$342,100</u>	<u>\$342,100</u>	<u>\$342,100</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY21 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 \$278,700.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
BUILDING AND PLANNING						
\$100,224	\$53,835	\$150,000	Building Permits	\$100,000	\$100,000	\$100,000
68,807	38,130	140,000	Plan Review	100,000	100,000	100,000
20,921	14,844	30,750	Mechanical Permits	20,800	20,800	20,800
37,768	26,420	45,000	Electrical Permits	20,200	20,200	20,200
26,165	20,534	30,000	Plumbing Permits	15,000	15,000	15,000
6,709	4,767	4,600	Other Building Permits	3,300	3,300	3,300
9,881	6,750	0	Building Official Services	0	0	0
26,749	0	0	Other Agency Services	0	0	0
3,800	2,090	4,000	Conditional Uses	4,400	4,400	4,400
4,895	3,179	3,000	Variations	3,400	3,400	3,400
6,945	875	7,350	Partitions & Subdivisions	5,500	5,500	5,500
8,231	2,771	6,300	Other Planning Permits	6,100	6,100	6,100
\$321,094	\$174,195	\$421,000	Total Building & Planning	\$278,700	\$278,700	\$278,700

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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
MISCELLANEOUS REVENUES						
\$16,200	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
0	0	0	Hart Remeidation	0	\$0	\$0
625,066	0	0	Refimded Debt Proceeds	0	\$0	\$0
7,410	5,797	5,500	Lien Search Fees	6,000	6,000	6,000
21,486	21,514	5,000	Donations	5,650	5,650	5,650
33,971	42,538	35,500	Miscellaneous	35,000	35,000	35,000
41,114	53,737	45,000	Reimbursement of Expense	40,000	40,000	40,000
48,130	57,463	50,000	Investment Income	30,000	30,000	30,000
\$793,377	\$181,049	\$141,000	Total Miscellaneous Revenues	\$116,650	\$116,650	\$116,650

Budgeted transfers proposed in FY21 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$242,640. Cemetery Trust interest is also transferred to provide maintenance funds for the cemetery.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$3,143,010	\$2,390,615	\$2,259,500	BEGINNING FUND BALANCE	\$1,874,351	\$1,874,351	\$1,874,351
			TAXES			
5,617,590	5,860,219	6,352,845	Property Taxes	6,573,254	6,573,254	6,573,254
675,809	703,174	738,050	Lodging Taxes	738,050	738,050	738,050
6,293,399	6,563,393	7,090,895	TOTAL TAXES	7,311,304	7,311,304	7,311,304
			LICENSES AND PERMITS			
7,538	6,481	7,400	Dog Licenses	7,400	7,400	7,400
108,711	110,996	117,100	Business Licenses	117,100	117,100	117,100
2,550,395	2,598,814	2,871,875	Franchise Fees	2,963,980	2,963,980	2,963,980
297,224	165,279	400,350	Building Fees	259,300	259,300	259,300
23,871	8,915	20,650	Planning Fees	19,400	19,400	19,400
97,363	96,600	92,100	Cemetery Fees	92,100	92,100	92,100
404,815	432,259	543,000	Recreation Programs	532,000	532,000	532,000
4,099	28,107	19,500	Other Fees	20,500	20,500	20,500
3,494,016	3,447,451	4,071,975	TOTAL LICENSES & PERMITS	4,011,780	4,011,780	4,011,780
			INTERGOVERNMENTAL REVENUE			
1,012,634	1,055,265	1,101,500	State Revenue	1,421,290	1,421,290	1,421,290
333,369	375,180	395,000	Other Agencies	400,000	400,000	400,000
1,346,003	1,430,445	1,496,500	TOTAL INTERGOV'T REV.	1,821,290	1,821,290	1,821,290
1,586,458	1,460,936	1,839,570	CHARGES FOR SERVICES	1,764,070	1,764,070	1,764,070
310,964	327,878	352,000	FINES AND FORFEITURES	342,100	342,100	342,100
793,377	181,049	141,000	MISCELLANEOUS REVENUES	116,650	116,650	116,650
233,353	222,072	330,810	TRANSFERS	492,640	492,640	492,640
\$17,200,580	\$16,023,839	\$17,582,250	TOTAL FUND RESOURCES	\$17,734,185	\$17,734,185	\$17,734,185

**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.

FY21 Proposed Budget

The proposed budget for FY21 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 reduced after an increase in FY20 to train a new Court Clerk. Materials and services have been reduced to minimum levels of service due to budget constraints.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$128,838	\$153,885	\$198,000	Salaries and Wages	\$166,500	\$166,500	\$166,500
15,198	15,611	34,850	Insurance	29,575	29,575	29,575
14,678	16,583	30,000	Public Employees Retirement	31,400	31,400	31,400
(5,720)	(6,500)	(4,160)	less bond payment	(4,860)	(4,860)	(4,860)
9,891	11,736	14,900	Other Employer-paid Taxes	21,465	21,465	21,465
<u>162,885</u>	<u>191,315</u>	<u>273,590</u>	Total Personal Services	244,080	244,080	244,080
MATERIALS AND SERVICES						
0	0	4,000	Contract Services	3,000	3,000	3,000
89,276	99,975	80,000	Attorney's Fees	100,000	100,000	100,000
4,919	7,776	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
210	840	1,500	Jury Expenses	1,500	1,500	1,500
1,956	3,089	4,500	Postage	4,000	4,000	4,000
359	1,615	2,000	Travel and Training	500	500	500
5,798	10,574	11,100	Other Materials and Services	6,100	6,100	6,100
85,726	84,410	94,650	Central Services Charges	104,560	104,560	104,560
<u>188,244</u>	<u>208,279</u>	<u>203,250</u>	Total Materials and Services	225,160	225,160	225,160
0	0	0	CAPITAL OUTLAY	0	0	0
5,720	6,500	4,160	DEBT SERVICE - PERS	4,860	4,860	4,860
<u>\$356,849</u>	<u>\$406,093</u>	<u>\$481,000</u>	TOTAL MUNICIPAL COURT	\$474,100	\$474,100	\$474,100

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/2	1/2	1/2	Municipal Judge	1/2
1 1/2	1 1/2	2 1/4	Municipal Court Clerk	1 3/4
<u>2</u>	<u>2</u>	<u>2 3/4</u>	Total	2 1/4

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

Description of Current Services

The Police Department provides traffic enforcement/control, drug enforcement, 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.

FY21 Proposed Budget

The police department's FY21 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.

<u>Actual</u> <u>FY18</u>	<u>Actual</u> <u>FY19</u>	<u>Budget</u> <u>FY20</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY21</u>	<u>Approved</u> <u>Budget</u> <u>FY21</u>	<u>Adopted</u> <u>Budget</u> <u>FY21</u>
			PERSONNEL SERVICES			
\$2,141,211	\$2,304,530	2,414,640	Salaries and Wages	2,477,300	2,477,300	2,477,300
439,727	466,193	471,270	Insurance	455,720	455,720	455,720
600,312	677,593	799,880	Public Employees Retirement	841,000	841,000	841,000
(148,540)	(185,963)	(165,650)	less PERS bond pymt	(170,460)	(170,460)	(170,460)
213,137	244,919	283,260	Other Employer-paid Taxes	290,700	290,700	290,700
3,245,847	3,507,272	3,803,400	Total Personal Services	3,894,260	3,894,260	3,894,260
			MATERIALS AND SERVICES			
21,405	20,758	21,000	Contract Services - Dogs	22,000	22,000	22,000
387,715	313,964	340,000	County Dispatch Service	336,000	336,000	336,000
50,607	52,120	51,000	Gasoline	52,000	52,000	52,000
19,377	19,377	20,000	Building Utilities	19,000	19,000	19,000
20,319	20,683	23,000	Telephone	25,000	25,000	25,000
28,322	28,322	35,000	Equipment Maint. Supplies	36,000	36,000	36,000
7,116	5,500	8,000	Repairs and Maintenance	10,000	10,000	10,000
11,606	16,593	15,000	Uniforms and Cleaning	16,000	16,000	16,000
983	5,315	8,000	Crisis Response	8,000	8,000	8,000
13,777	12,832	17,000	Travel and Training	17,000	17,000	17,000
61,766	48,619	73,790	Other Materials and Services	69,300	69,300	69,300
460,884	480,010	521,260	Central Services Charges	568,380	568,380	568,380
1,083,877	1,024,092	1,133,050	Total Materials and Services	1,178,680	1,178,680	1,178,680
104,461	19,500	31,000	CAPITAL OUTLAY	0	0	0
148,540	185,963	165,650	DEBT SERVICE	170,460	170,460	170,460
\$4,582,725	\$4,736,827	\$5,133,100	Total Police Department	\$5,243,400	\$5,243,400	\$5,243,400

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

<u>Actual</u> <u>FY18</u>	<u>Actual</u> <u>FY19</u>	<u>Budget</u> <u>FY20</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY21</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 1/2
3	3	3	Police Assistant	3
1 1/2	1 1/2	1 1/2	Part-time FTE	0
29 1/2	29 1/2	29 1/2	Total	28 1/2

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 generated 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.

FY21 Proposed Budget

The FY21 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response. A SAFER grant funded position will be added for the next few years. The Recruitment and Retention Officer will improve the firefighter reserve program for the city, which will help the region.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$2,500,644	\$2,394,339	\$2,479,000	Salaries and Wages	\$2,586,200	\$2,586,200	\$2,586,200
372,434	394,408	442,160	Insurance	435,440	435,440	435,440
699,192	696,723	871,000	Public Employees Retirement	935,000	935,000	935,000
(157,500)	(161,330)	(188,910)	less PERS bond pymt	(189,150)	(189,150)	(189,150)
246,345	248,567	286,750	Other Employer-paid Taxes	309,860	309,860	309,860
3,661,115	3,572,708	3,890,000	Total Personal Services	4,077,350	4,077,350	4,077,350
MATERIALS AND SERVICES						
53,414	47,543	68,000	Consultants/Contract Services	63,000	63,000	63,000
0	75,615	81,810	County Dispatch Service	86,340	86,340	86,340
30,415	31,988	27,485	Building Utilities	32,400	32,400	32,400
12,769	11,320	18,860	Dues & Subscriptions	33,000	33,000	33,000
39,919	36,121	44,805	Gasoline and Diesel	45,400	45,400	45,400
60,077	50,012	51,500	Medical Equipment and Supplies	62,210	62,210	62,210
22,766	16,340	33,990	Uniforms and Cleaning	18,090	18,090	18,090
64,650	33,459	74,125	Equipment Maint. Supplies	60,900	60,900	60,900
12,496	47,928	7,210	Building Materials	8,000	8,000	8,000
31,353	25,058	36,050	Personal Protective Equipment	20,000	20,000	20,000
77,395	60,234	80,340	Travel and Training	50,600	50,600	50,600
58,566	95,446	87,875	Other Materials and Services	65,720	65,720	65,720
307,385	365,680	406,140	Central Services Charges	388,340	388,340	388,340
771,205	896,744	1,018,190	Total Materials and Services	934,000	934,000	934,000
0	32,210	0	CAPITAL OUTLAY	0	0	0
157,500	161,330	188,910	DEBT SERVICE	189,150	189,150	189,150
\$4,589,820	\$4,662,991	\$5,097,100	TOTAL FIRE/AMB. DEPT.	\$5,200,500	\$5,200,500	\$5,200,500

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

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Fire Chief	1
0	0	0	Recruitment/Retention Officer	1
1	1	1	Fire Operations Chief	1
3	3	3	Captain	3
3	6	6	Lieutenant	6
15	12	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
6 1/3	6 1/3	6 1/3	Part-Time/Reserves FTE	6 1/3
30 32/97	30 32/97	30 32/97	Total	31 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.

FY21 Proposed Budget

The proposed budget for FY21 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			PERSONAL SERVICES			
\$450,803	\$453,657	\$516,600	Salaries and Wages	\$560,850	\$560,850	\$560,850
92,634	95,247	120,800	Insurance	113,000	113,000	113,000
56,434	50,568	77,100	Public Employees Retirement	81,000	81,000	81,000
(18,530)	(16,030)	(17,620)	less PERS bond pymt	(16,650)	(16,650)	(16,650)
46,110	49,835	61,600	Other Employer-paid Taxes	69,800	69,800	69,800
627,452	633,278	758,480	Total Personal Services	808,000	808,000	808,000
			MATERIALS AND SERVICES			
30,211	22,039	33,000	Electricity	34,000	34,000	34,000
24,645	19,549	25,000	Gasoline and Diesel	25,000	25,000	25,000
38,992	51,930	58,000	Repairs and Maintenance	58,000	58,000	58,000
14,078	23,186	13,000	Tools and Minor Equipment	13,000	13,000	13,000
37,102	58,710	38,000	Equipment Maint. Supplies	38,000	38,000	38,000
10,947	11,853	15,000	Horticultural Supplies	15,000	15,000	15,000
4,110	7,249	6,500	Janitorial Supplies	6,500	6,500	6,500
7,998	10,699	10,000	Irrigation Supplies	10,000	10,000	10,000
17,540	16,225	20,000	Operating Supplies	20,000	20,000	20,000
3,309	10,757	10,000	Travel and Training	10,000	10,000	10,000
55,135	48,706	63,120	Other Materials and Services	22,200	22,200	22,200
187,060	200,850	214,380	Central Services Charges	227,150	227,150	227,150
431,127	481,753	506,000	Total Materials and Services	478,850	478,850	478,850
172,661	88,385	40,000	CAPITAL OUTLAY	0	0	0
18,530	16,030	17,620	DEBT SERVICE -PERS	16,650	16,650	16,650
\$1,249,770	\$1,219,446	\$1,322,100	TOTAL PARKS DIVISION	\$1,303,500	\$1,303,500	\$1,303,500

Actual FY18	Actual FY19	Budget FY20	Position	Adopted Budget FY21
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	1	Parks/Cemetery Supervisor	1
1	1	1	Special Projects Coordinator	1
2	1	1	Utility Worker III	1
0	0	1	Utility Worker II	1
5	5	3	Utility Worker I	3
1/3	1/3	1/3	Office Specialist 2	1/3
5	4 1/2	4 1/2	Part-time FTE's	4 1/2
13 33/50	12 4/25	12 4/25	Total	12 4/25

**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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$220,066	\$203,473	\$335,700	Salaries and Wages	\$327,000	\$327,000	\$327,000
43,748	7,079	42,600	Insurance	27,400	27,400	27,400
33,055	24,112	40,100	Public Employees Retirement	40,700	40,700	40,700
(9,800)	(7,400)	(10,810)	less PERS bond pymt	(8,060)	(8,060)	(8,060)
20,953	16,776	37,600	Other Employer-paid Taxes	36,500	36,500	36,500
308,022	244,040	445,190	Total Personal Services	423,540	423,540	423,540
MATERIALS AND SERVICES						
24,251	10,780	15,000	Contract Services	12,000	12,000	12,000
7,842	16,280	8,500	Electricity	16,000	16,000	16,000
3,455	3,804	4,000	Resale Merchandise	0	0	0
24,880	55,147	40,000	Recreation Programs	40,000	40,000	40,000
2,516	6,154	10,000	Repairs and Maintenance	14,500	14,500	14,500
1,020	676	500	Program Supplies	1,000	1,000	1,000
3,379	2,419	3,000	Travel and Training	3,500	3,500	3,500
33,953	25,597	45,465	Other Materials and Services	53,750	53,750	53,750
72,870	90,360	90,360	Central Services Charges	88,850	88,850	88,850
174,166	211,217	216,825	Total Materials and Services	229,600	229,600	229,600
0	5,498	0	CAPITAL OUTLAY	0	0	0
9,800	7,400	10,810	DEBT SERVICE - PERS	8,060	8,060	8,060
\$491,988	\$468,156	\$672,825	TOTAL RECREATION DIVISION	\$661,200	\$661,200	\$661,200

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2 Parks & Recreation	1
2/3	2/3	2/3	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	8	Part-time FTE's	4 2/7
5 34/45	5 34/45	10 16/49	Total	6 30/49

**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.

FY21 Proposed Budget

The proposed budget for FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$183,826	\$205,055	\$188,500	Salaries and Wages	\$196,400	\$196,400	\$196,400
3,970	4,435	4,745	Insurance	6,550	6,550	6,550
5,158	6,131	10,450	Public Employees Retirement	10,200	10,200	10,200
(2,350)	(2,220)	(1,310)	less PERS bond pymt	(1,890)	(1,890)	(1,890)
18,784	21,537	19,050	Other Employer-paid Taxes	22,050	22,050	22,050
\$209,389	\$234,937	\$221,435	Total Personal Services	\$233,310	\$233,310	\$233,310
MATERIALS AND SERVICES						
28,452	21,452	23,500	Electricity	23,000	23,000	23,000
33,628	26,434	32,000	Natural Gas	32,000	32,000	32,000
38,597	50,764	49,500	Resale Merchandise	49,000	49,000	49,000
26,517	17,873	29,000	Repairs and Maintenance	20,000	20,000	20,000
17,258	23,751	20,000	Special Parks	20,000	20,000	20,000
2,721	4,022	5,000	Janitorial Supplies	5,000	5,000	5,000
37,209	44,709	42,000	Swimming Pool Supplies	40,000	40,000	40,000
15,675	8,192	18,500	Tools & Minor Equipment	18,500	18,500	18,500
12,673	13,549	23,700	Other Materials and Services	28,700	28,700	28,700
114,810	99,200	114,330	Central Services Charges	120,900	120,900	120,900
327,540	309,946	357,530	Total Materials and Services	357,100	357,100	357,100
7,086	25,719	0	CAPITAL OUTLAY	15,000	15,000	15,000
2,350	2,220	1,310	DEBT SERVICE - PERS	1,890	1,890	1,890
\$546,364	\$572,822	\$580,275	TOTAL AQUATIC CENTER DIVISION	\$607,300	\$607,300	\$607,300

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/3	1/3	1/3	Parks & Recreation Supervisor	1/3
7	7	7	Part-Time FTE's	7
7 1/3	7 1/3	7 1/3	Total	7 1/3

Aquatic Capital: \$15,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CEMETERY DIVISION**

Description of Current Services

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

FY21 Proposed Budget

The FY21 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$117,416	\$109,098	\$128,750	Salaries and Wages	\$134,600	\$134,600	\$134,600
17,121	20,460	23,230	Insurance	23,400	23,400	23,400
18,309	18,105	20,220	Public Employees Retirement	26,600	26,600	26,600
(5,390)	(3,660)	(6,010)	less PERS bond pymt	(6,960)	(6,960)	(6,960)
11,409	11,581	13,950	Other Employer-paid Taxes	18,420	18,420	18,420
158,864	155,583	180,140	Total Personal Services	196,060	196,060	196,060
MATERIALS AND SERVICES						
39,607	41,461	28,000	Cemetery Supplies	40,000	40,000	40,000
2,273	1,641	3,000	Marketing	3,500	3,500	3,500
7,085	2,114	13,000	Equipment Maint. Supplies	13,000	13,000	13,000
2,044	5,530	6,000	Repair and Maintenance	6,000	6,000	6,000
4,050	8,182	10,000	Gasoline and Diesel	10,000	10,000	10,000
1,473	0	2,500	Irrigation Supplies	2,500	2,500	2,500
681	1,654	1,000	Travel and Training	2,500	2,500	2,500
44,549	20,252	25,900	Other Materials and Services	36,400	36,400	36,400
25,800	19,570	21,950	Central Services Charges	26,780	26,780	26,780
127,562	100,404	111,350	Total Materials and Services	140,680	140,680	140,680
0	13,650	10,000	CAPITAL OUTLAY	0	0	0
5,390	3,660	0	DEBT SERVICE	0	0	0
0	0	6,010	TRFR TO GENERAL FD - PERS	6,960	6,960	6,960
\$291,816	\$273,297	\$307,500	TOTAL DIV EXPENDITURES	\$343,700	\$343,700	\$343,700

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
0	1	1	Utility Worker II	1
1	0	0	Utility Worker I	0
1/3	1/3	1/3	Office Specialist 2	1/3
7/10	7/10	9/10	Part-Time FTE	9/10
2 9/25	2 9/25	2 14/25	Total	2 14/25

**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.

FY21 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 \$30,000 in consultant fees for the wetland inventory related to the comprehensive plan update which is reimbursed by the State.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$122,946	\$153,075	\$170,010	Salaries and Wages	\$171,500	\$171,500	\$171,500
20,122	26,661	29,300	Insurance	36,100	36,100	36,100
22,897	27,161	36,500	Public Employees Retirement	39,700	39,700	39,700
(6,960)	(6,770)	(7,410)	less PERS bond pymt	(9,830)	(9,830)	(9,830)
9,761	12,856	14,700	Other Employer-paid Taxes	14,680	14,680	14,680
168,767	212,984	243,100	Total Personal Services	252,150	252,150	252,150
MATERIALS AND SERVICES						
2,202	1,884	3,500	Advertising/Legal Notices	3,500	3,500	3,500
3,289	24,371	21,000	Consultants	30,000	30,000	30,000
701	624	1,700	Recording & Legal	1,700	1,700	1,700
949	1,469	3,000	Postage	3,000	3,000	3,000
1,441	213	2,000	Travel and Training	2,000	2,000	2,000
3,716	2,353	10,050	Other Materials and Services	7,350	7,350	7,350
35,300	16,440	31,490	Central Services Charges	41,770	41,770	41,770
47,598	47,354	72,740	Total Materials and Services	89,320	89,320	89,320
0	0	0	CAPITAL OUTLAY	0	0	0
6,960	6,770	7,410	DEBT SERVICE - PERS	9,830	9,830	9,830
\$223,325	\$267,108	\$323,250	Total Planning	\$351,300	\$351,300	\$351,300

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
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.

FY21 Proposed Budget

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

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$166,810	\$186,422	\$218,500	Salaries and Wages	\$246,300	\$246,300	\$246,300
25,708	32,148	40,100	Insurance	42,820	42,820	42,820
22,873	27,409	40,000	Public Employees Retirement	44,700	44,700	44,700
(9,520)	(10,940)	(6,210)	less PERS bond pymt	(7,940)	(7,940)	(7,940)
26,235	16,374	22,000	Other Employer-paid Taxes	24,900	24,900	24,900
232,105	251,413	314,390	Total Personal Services	350,780	350,780	350,780
MATERIALS AND SERVICES						
2,970	0	10,000	Contract Services	10,000	10,000	10,000
3,700	5,200	5,500	Equipment Rental	5,500	5,500	5,500
2,839	4,792	4,600	Travel and Training	4,600	4,600	4,600
12,569	10,038	11,510	Other Materials and Services	11,100	11,100	11,100
38,530	34,890	39,940	Central Services Charges	51,630	51,630	51,630
60,608	54,920	71,550	Total Materials and Services	82,830	82,830	82,830
0	0	0	CAPITAL OUTLAY	8,000	8000	8000
9,520	10,940	6,210	DEBT SERVICE-PERS	7,940	7,940	7,940
\$302,233	\$317,273	\$392,150	Total Building	\$449,550	\$449,550	\$449,550

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
1 1/2	0	0	Building Inspector II	0
0	1 1/2	1	Building Inspector I	1 1/2
0	1	1	Permit Technician	1
1/4	1/4	1/4	Aide	1/4
0	0	0	Part-time FTE's	0
2 11/12	3 11/12	3 5/12	Total	3 11/12

Capital:

Scanner Plotter \$8,000

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

Description of Current Services

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

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

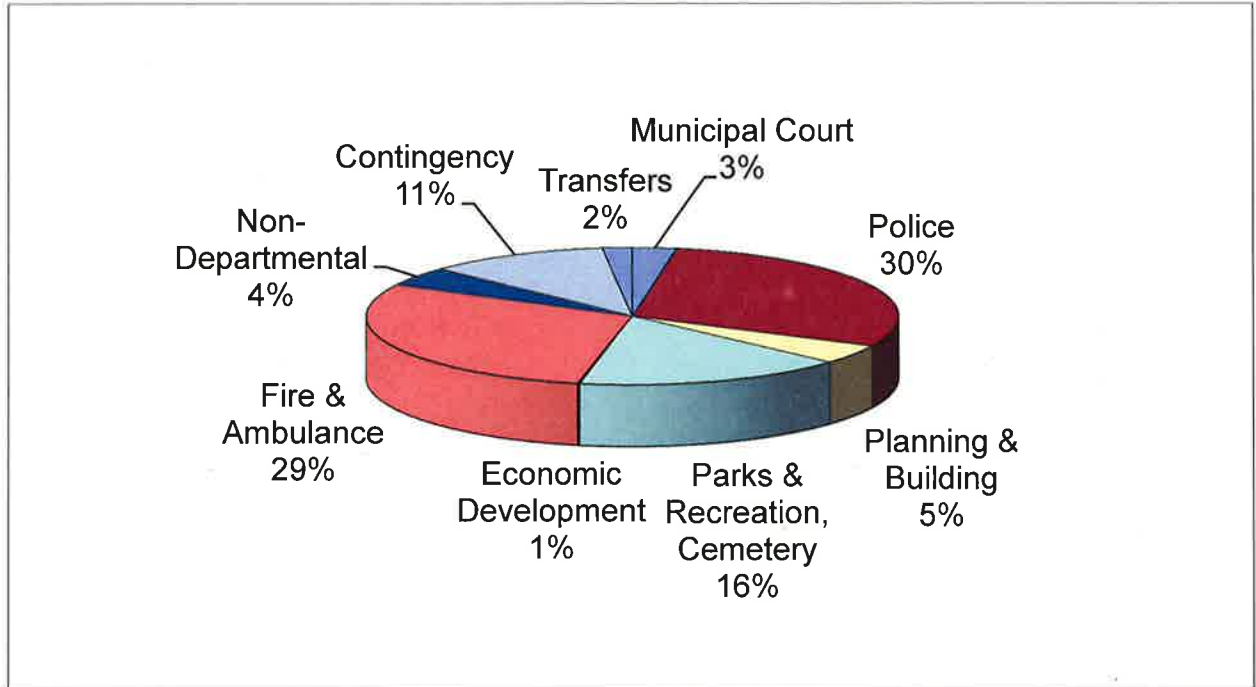
FY21 Proposed Budget

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

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
MATERIALS AND SERVICES						
\$6,609	\$3,056	\$2,500	Other Expense	\$0	\$0	\$0
2,555	5,133	2,500	Dues & Subscriptions	0	0	0
21,109	15,174	7,500	Marketing	0	0	0
0	131	1,570	Postage & Printing	0	0	0
1,293	1,056	1,500	Telephone	0	0	0
1,037	259	1,000	Office Supplies	0	0	0
3,043	2,149	2,500	Travel and Training	0	0	0
0	3,750	15,000	Commitments to Downtown Assn	21,250	21,250	21,250
4,890	1,840	4,480	Central Service Charge	3,940	3,940	3,940
40,536	32,548	38,550	Total Materials and Services	25,190	25,190	25,190
0	0	0	CAPITAL OUTLAY	0	0	0
\$40,536	\$32,548	\$38,550	TOTAL ECONOMIC DEV. DEPT.	\$25,190	\$25,190	\$25,190

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2021

Municipal Court	\$474,100
Police	5,243,400
Planning & Building	800,850
Parks & Recreation, Cemetery	2,915,700
Economic Development	25,190
Fire & Ambulance	5,200,500
Non-Departmental	790,850
Contingency	1,963,665
Transfers	319,930
TOTAL	\$17,734,185

**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.

FY21 Proposed Budget

Proposed Materials and Services include \$60,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$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. \$242,640 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.

Actual FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$149,252	\$156,423	\$164,960	Chamber of Commerce TRT	\$164,960	\$164,960	\$164,960
125,719	123,063	129,250	Chamber of Commerce TPAC	129,250	129,250	129,250
0	3,310	61,000	Promotion - Arts	60,000	60,000	60,000
50,054	67,992	80,000	Consultants	0	0	0
1,908	1,334	1,250	Christmas Decorations	1,250	1,250	1,250
65,000	65,000	65,000	Direct Facilities - Vert	65,000	65,000	65,000
3,000	1,500	750	Flower Baskets	750	750	750
-5,089	55,768	0	Airport Hazardous Cleanup	0	0	0
3,022	3,167	2,000	Senior Center	2,000	2,000	2,000
35,861	24,936	25,000	Community Enhancement	0	0	0
0	0	1,000	Safety Equipment/Repairs	0	0	0
0	0	1,000	ADA Accessibility	0	0	0
0	23,500	0	RARE Program	0	0	0
7,775	5,862	6,000	Rental Expenses	6,000	6,000	6,000
15,544	91,741	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
8,919	2,233	39,600	Other Miscellaneous Exp.	40,000	40,000	40,000
460,964	625,829	591,810	Total Materials and Services	484,210	484,210	484,210
22,813	44,201	20,000	CAPITAL OUTLAY	0	0	0
898,019	239,514	293,310	DEBT SERVICE - PERS/USDA	306,640	306,640	306,640
			INTERFUND TRANSFERS			
22,500	20,000	15,000	City Transportation Prog. Fund	15,000	15,000	15,000
128,310	105,270	101,190	Library Fund - operating subsidy	119,930	119,930	119,930
34,930	0	0	TPAC Fund	0	0	0
115,000	5,000	5,000	Parks Equipment Reserve Fund	10,000	10,000	10,000
0	0	4,687	Transfer to Parks Special Fund	0	0	0
62,000	60,000	50,000	Econ. Dev. Support to Airport	0	0	0
390,000	271,400	50,000	Capital and Debt payment to Airport	0	0	0
0	50,000	29,700	Central Service Fund	0	0	0
0	100,000	173,000	Street Repair subsidy	175,000	175,000	175,000
752,740	611,670	428,577	Total Interfund Transfers	319,930	319,930	319,930
0	0	1,900,703	CONTINGENCY	1,963,665	1,963,665	1,963,665
0	0	0	RESERVE FOR PERS	0	0	0
\$2,134,536	\$1,521,214	\$3,234,400	TOTAL NON-DEPARTMENTAL	\$3,074,445	\$3,074,445	\$3,074,445

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.

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.

Building Maintenance Fund. This fund will account for the funds received from the sale of the Fire Station on SW Court. Council has dedicated the net proceeds of the sale of the building to this fund for maintenance of City buildings.

**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.

FY21 Projections of Revenues

\$1,329,000 is from the apportionment (99%) of the State gas tax revenues; \$685,000 is from the Street Utility Maintenance Fee; \$175,000 is transferred from the General Fund; and \$1,259,000 is the available Federal Aid Urban (FAU) carryover allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$450,240	\$916,216	\$380,545	BEGINNING WORKING CAPITAL	\$571,150	\$571,150	\$571,150
			INTERGOVERNMENTAL REVENUES			
1,078,109	1,223,741	1,190,970	State Revenues - Gas Tax	1,329,000	1,329,000	1,329,000
0	28,486	1,063,040	State Revenues - Other	1,259,000	1,259,000	1,259,000
150,000	75,000		Other - Umatilla Co.			
1,228,109	1,327,227	2,254,010	Total Intergov. Revenues	2,588,000	2,588,000	2,588,000
			CHARGES FOR SERVICES			
424,958	438,805	447,250	Street Utility Fee	685,000	685,000	685,000
0	0	0	Services to Outside Agencies	0	0	0
3,292	4,873	3,200	Land/Building Rental	4,500	4,500	4,500
327,545	331,165	337,495	Charges to Other Departments	356,095	356,095	356,095
755,795	774,843	787,945	Total Charges for Services	1,045,595	1,045,595	1,045,595
6,158	18,954	6,000	MISCELLANEOUS REVENUES	12,000	12,000	12,000
0	100,000	173,000	TRSFRR FROM OTHER FUNDS	175,000	175,000	175,000
\$2,440,302	\$3,137,240	\$3,601,500	TOTAL FUND RESOURCES	\$4,391,745	\$4,391,745	\$4,391,745

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	1	Utility Worker III	1
0	0	2	Utility Worker II	2
3	4	2	Utility Worker I	2
1/2	1/2	1/2	Part-time Help	1/2
5	6	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 81 miles of paved city streets, about 7 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.

FY21 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. FY21 includes consideration of about \$1.275 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	Actual	Budget		Proposed	Approved	Adopted
FY18	FY19	FY20	EXPENDITURE CATEGORIES	FY21	FY21	FY21
			PERSONNEL SERVICES			
\$269,557	\$251,433	\$316,904	Salaries and Wages	\$314,000	\$314,000	\$314,000
39,602	42,388	46,174	Insurance	53,250	53,250	53,250
46,599	46,688	66,673	Public Employees Retirement	66,500	66,500	66,500
(17,370)	(16,170)	(13,590)	less PERS bond pymt	(14,710)	(14,710)	(14,710)
34,100	34,514	53,204	Other Employer-paid Taxes	53,050	53,050	53,050
372,489	358,853	469,365	Total Personal Services	472,090	472,090	472,090
			MATERIALS AND SERVICES			
217,027	196,083	190,000	Street Lights	190,000	190,000	190,000
10,860	12,207	25,000	Street Supplies	20,000	20,000	20,000
22,348	14,936	22,750	Electricity	22,500	22,500	22,500
97,500	100,700	76,700	Equipment Rental	78,620	78,620	78,620
42,167	57,197	50,000	Repairs and Maintenance	85,000	85,000	85,000
1,418	3,042	4,000	Travel and Training	4,000	4,000	4,000
20,128	41,701	42,600	Other Materials and Services	43,250	43,250	43,250
193,730	233,840	246,270	Central Services Charges	215,230	215,230	215,230
83,200	82,485	86,420	PW Admin & Fleet Charge	93,230	93,230	93,230
688,378	742,191	743,740	Total Materials and Services	751,830	751,830	751,830
445,819	1,215,299	2,200,000	CAPITAL OUTLAY	2,600,000	2,600,000	2,600,000
0	0	0	RESERVE	0	0	0
0	0	174,805	CONTINGENCY	553,115	553,115	553,115
17,370	16,170	13,590	TRANSFER TO GEN FUND - PERS	14,710	14,710	14,710
\$1,524,056	\$2,332,513	\$3,601,500	TOTAL FUND EXPENDITURES	\$4,391,745	\$4,391,745	\$4,391,745

Capital Outlay: \$2,600,000 consisting of: \$200,000: Consultant; \$1,275,000: preservation projects; and \$1,125,000: NW Despain Avenue.

**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.

FY21 Projections of Revenues

FY21 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$400 income on investment.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$19,620	\$14,711	\$12,700	BEGINNING WORKING CAPITAL	\$8,170	\$8,170	\$8,170
			INTERGOVERNMENTAL REVENUES			
10,890	12,361	12,030	State Revenues - Gas Tax	13,425	13,425	13,425
10,890	12,361	12,030	Total Intergov. Revenues	13,425	13,425	13,425
363	478	400	MISCELLANEOUS REVENUES	405	405	405
\$30,873	\$27,550	\$25,130	TOTAL FUND RESOURCES	\$22,000	\$22,000	\$22,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
BIKE FUND**

Description of Current Services

The Bike Fund makes expenditures related to the construction and maintenance of the City's bike lanes. FY20 expenditure was related to upgrades to the river pathway.

FY21 Proposed Budget

The FY21 budget proposes capital for River Parkway crack sealing, patching and raveling and bike lane striping.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Street supplies	\$0	\$0	\$0
16,162	7,210	25,130	CAPITAL OUTLAY	22,000	22,000	22,000
0	0	0	UNAPPROPRIATED FUND BAL.	0	0	0
\$16,162	\$7,210	\$25,130	TOTAL FUND EXPENDITURES	\$22,000	\$22,000	\$22,000

**CITY OF PENDLETON
RESOURCE SUMMARY
LIBRARY FUND**

Description of Revenue Sources

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

FY21 Projections of Revenues

Property tax revenues from the Library District are projected at \$547,020 Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,000.

Actual FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			RESOURCES			
			BEGINNING WORKING CAPITAL			
\$216,838	\$278,631	\$379,000		\$425,690	\$425,690	\$425,690
14,721	15,716	16,000	LICENSES AND PERMITS	15,000	15,000	15,000
			INTERGOVERNMENTAL REVENUES			
3,014	2,974	3,000	State Revenues - State Lib. Grants	3,000	3,000	3,000
0	0	0	Other Agencies	0	0	0
480,483	503,057	496,305	Other - Um. Co. Spec. Lib. Dist.	547,020	547,020	547,020
483,497	506,031	499,305	Total Intergov. Revenues	550,020	550,020	550,020
			MISCELLANEOUS REVENUES			
13,970	12,835	15,000	Library Donations	26,000	26,000	26,000
26,810	20,086	20,000	Friends of the Library	5,000	5,000	5,000
2,276	209	0	Miscellaneous Revenues	460	460	460
4,383	8,418	4,005	Investment Income	4,000	4,000	4,000
47,439	41,548	39,005	Total Miscellaneous Revenues	35,460	35,460	35,460
128,310	105,270	101,190	TRANSFER FROM General Fund	119,930	119,930	119,930
\$890,805	\$947,196	\$1,034,500	TOTAL FUND RESOURCES	\$1,146,100	\$1,146,100	\$1,146,100

**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 8,000 registered borrowers in a service area of 24,052 people. Library holdings include more than 48,000 items in book, magazine, microfilm, DVD, CD and non-traditional checkouts such as Google Chromebooks, WIFI Hotspots and museum passes. Access to the internet is available through 16 public use 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.

FY21 Proposed Budget

The FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$312,798	\$301,357	\$304,300	Salaries and Wages	\$329,500	\$329,500	\$329,500
40,580	41,598	58,550	Insurance	56,450	56,450	56,450
60,479	52,227	58,100	Public Employees Retirement	65,000	65,000	65,000
(17,750)	(17,090)	(19,870)	less PERS bond pymt	(16,940)	(16,940)	(16,940)
23,357	23,099	24,600	Other Employer-paid Taxes	26,540	26,540	26,540
419,464	401,192	425,680	Total Personal Services	460,550	460,550	460,550
MATERIALS AND SERVICES						
5,440	8,749	10,000	Library Books	10,000	10,000	10,000
874	700	700	Library Periodicals	2,000	2,000	2,000
1,680	9	2,000	Repairs & Maintenance	2,000	2,000	2,000
3,274	9,324	10,000	Office Supplies - Printing	8,000	8,000	8,000
449	1,991	2,000	Travel and Training	2,500	2,500	2,500
18,433	16,575	23,500	Other Materials and Services	21,600	21,600	21,600
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
128,310	105,270	101,190	Central Services Charges	119,930	119,930	119,930
174,960	159,118	165,890	Total Materials and Services	182,530	182,530	182,530
0	0	27,000	CAPITAL OUTLAY	10,000	10,000	10,000
17,750	17,090	19,870	TRANSFER TO GEN FUND- PERS	16,940	16,940	16,940
0	0	396,060	CONTINGENCY	476,080	476,080	476,080
TOTAL FUND						
\$612,174	\$577,400	\$1,034,500	EXPENDITURES	\$1,146,100	\$1,146,100	\$1,146,100

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Library Director	1
1	1	0	Asst. Librarian	0
0	0	1	Youth Services Librarian	1
2 5/8	2 5/8	2 1/8	Library Asst II	2 1/4
2 1/8	2 1/3	5/8	Library Asst I	5/8
6/7	6/7	1 2/3	Library Aide	1 2/7
0	0	17/20	Library Shelver	17/20
7 49/81	7 33/41	7 18/59	TOTAL	7

Capital Outlay: Book Drop \$10,000

**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.

FY21 Projections of Revenues

Revenue projections for FY21 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 \$7,000. The permanent trust is expected to add \$175 for a total of \$7,175. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$85,349	\$89,337	\$83,900	BEGINNING WORKING CAPITAL	\$88,200	\$88,200	\$88,200
			MISCELLANEOUS REVENUES			
31,419	30,733	32,000	Donations	31,000	31,000	31,000
7,221	9,300	5,000	Investment Income	7,000	7,000	7,000
38,640	40,033	37,000	Total Miscellaneous Revenues	38,000	38,000	38,000
92	100	215	TRFR -LIBRARY PERM. TR	175	175	175
\$124,081	\$129,470	\$121,115	TOTAL FUND RESOURCES	\$126,375	\$126,375	\$126,375

**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.

FY21 Proposed Budget

The proposed expenditures for FY21 total \$43,000 for materials and services.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$32,637	\$31,815	\$32,000	Library Books - Donations	\$32,000	\$32,000	\$32,000
0	0	0	Library Books - Rental	0	0	0
0	3,843	5,000	Other Expense	7,000	7,000	7,000
2,107	2,141	4,000	Office Supplies & Repair	4,000	4,000	4,000
34,744	37,799	41,000	Total Materials and Services	43,000	43,000	43,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	80,115	Reserve for Library Fund	83,375	83,375	83,375
\$34,744	\$37,799	\$121,115	TOTAL FUND EXPENDITURES	\$126,375	\$126,375	\$126,375

**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.

FY21 Projections of Revenues

Projections for the State of Oregon's Small Cities Program grant for FY21 include \$108,280 for the City's operational 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. The State of Oregon has passed a payroll tax and the City is now receiving STIF funds for assistance in meeting match requirements, operations and administration. The City is expected to receive a CARES ACT grant for operations affected by the Covid-19 virus. There are three capital purchases scheduled for FY21, two ADA mini-vans and one ADA 22 passenger bus.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Proposal Budget FY21	Adopted Budget FY21
\$646,676	\$599,776	\$70,000	BEGINNING WORKING CAPITAL	\$70,000	\$70,000	\$70,000
			CHARGES FOR SERVICES			
44,597	26,029	26,000	Farebox	26,000	26,000	26,000
			INTERGOVERNMENTAL REVENUES			
76,227	151,556	166,605	State Revenues - Sm. Cities/Rural	108,280	108,280	108,280
0	0	0	State Revenues - Sm. Cities/Rural CARE	114,000	114,000	114,000
95,339	200,192	127,865	State Revenues - 5310	127,865	127,865	127,865
0	0	108,000	State Revenues - Discretionary STIF			
	72,810	0	Capital	124,000	124,000	124,000
0	0	0	State Revenues - Capital	54,000	54,000	54,000
0	0	180,000	State Revenues - STIF	277,500	277,500	277,500
47,250	63,000	52,040	Other - Um. Co. Spec. Trans.	52,040	52,040	52,040
218,816	487,558	634,510	Total Intergov. Revenues	857,685	857,685	857,685
12,325	17,634	13,600	MISCELLANEOUS REVENUES	13,600	13,600	13,600
			TRANSFERS IN			
22,500	20,000	15,000	General Fund	15,000	15,000	15,000
0	0	0	Central Service Fund	0	0	0
\$944,914	\$1,150,997	\$759,110	TOTAL FUND RESOURCES	\$982,285	\$982,285	\$982,285

**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.

FY21 Proposed Budget

The proposed budget for FY21 for the senior/disabled taxi voucher program budgets for approximately 12,000 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. Three ADA vehicles will be purchased this year, two vans and one bus.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Proposal Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$121,680	\$139,719	\$130,000	Contract Serv. - Van Services	\$140,000	\$140,000	\$140,000
75,552	74,687	55,000	Contract Serv. - Taxi Tickets	120,000	120,000	120,000
16,601	15,720	17,000	Contract Serv. - Care Ride	20,000	20,000	20,000
94,593	59,364	80,000	Contract Serv. - Elite Taxi	80,000	80,000	80,000
0	46,606	170,000	Contract Serv. - Deviated Rt	180,000	180,000	180,000
0	3,850	20,000	Transit Consultant	25,000	25,000	25,000
0	0	0	Transit Admin Contract	45,000	45,000	45,000
0	0	3,000	Single Audit	3,000	3,000	3,000
0	5,395	8,000	Marketing	10,000	10,000	10,000
0	0	7,000	Drug & Alcohol Oversight	7,000	7,000	7,000
7,056	23,895	10,000	Repairs & Maintenance	12,000	12,000	12,000
1,780	2,082	4,000	Postage and Program Supplies	3,000	3,000	3,000
2,875	4,377	5,500	Other Expense	22,500	22,500	22,500
25,000	25,000	35,000	Direct Charge for Finance Services	25,000	25,000	25,000
345,137	400,695	544,500	Total Materials and Services	692,500	692,500	692,500
0	84,975	65,000	CAPITAL OUTLAY	205,000	205,000	205,000
0	0	149,610	CONTINGENCY	84,785	84,785	84,785
\$345,137	\$485,670	\$759,110	TOTAL FUND EXPENDITURES	\$982,285	\$982,285	\$982,285

**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.

FY21 Projections of Revenues

FY21 does not have any projects planned for the budget year.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$2,679	\$2,716	\$2,865	BEGINNING FUND BALANCE	\$2,885	\$2,885	\$2,885
			INTERGOVERNMENTAL REVENUES			
50,747	59,610	335,000	State Revenues -Ore. Com. Dev. Gr.	0	0	0
0	0	0	County Revenues	0	0	0
50,747	59,610	335,000	Total Intergovernmental Revenues	0	0	0
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
37	169	25	Investment Income	0	0	0
37	169	25	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$53,463	\$62,495	\$337,890	TOTAL FUND RESOURCES	\$2,885	\$2,885	\$2,885

**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.

FY21 Proposed Budget

There are no planned projects for this fund in FY21.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$50,747	\$59,610	\$335,000	CDBG Program Expense	\$2,885	\$2,885	\$2,885
50,747	59,610	335,000	Total Materials and Services	2,885	2,885	2,885
0	0	0	DEBT SERVICE	0	0	0
0	0	2,890	RESERVE	0	0	0
\$50,747	\$59,610	\$337,890	TOTAL FUND EXPENDITURES	\$2,885	\$2,885	\$2,885

**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.

FY21 Projections of Revenues

Income consists of monthly payments from the woodstove program loans. There is a grant for the low income grant program for woodstoves. It is on a reimbursement basis.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$558,095	\$567,032	\$295,500	BEGINNING WORKING CAPITAL	\$241,600	\$241,600	\$241,600
0	0	0	INTERGOVERNMENTAL	17,000	17,000	17,000
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land	36,000	36,000	36,000
0	0	0	HUD Rehab Loan Repayments	0	0	0
0	0	0	CDGB Loan Repayments	0	0	0
11,129	10,411	10,000	Woodstove Repayments	5,000	5,000	5,000
1,500	1,500	0	Solar Repayments	0	0	0
0	0	0	Loan Proceeds	0	0	0
840	30	100	Miscellaneous Revenues	100	100	100
8,487	10,865	6,000	Investment Income	100	100	100
21,956	22,806	16,100	Total Miscellaneous Revenues	41,200	41,200	41,200
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
\$580,051	\$589,838	\$311,600	TOTAL FUND RESOURCES	\$299,800	\$299,800	\$299,800

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

Description of Current Services

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

FY21 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 and has a low income grant program available. There is a budgeted transfer to the General Fund for the remaining funds of a property sale that took place several years ago.

Actual FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$10,499	\$2,359	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
0	0	0	Solar Loans Residential	0	0	0
2,521	44,314	50,000	Other Expense	54,800	54,800	54,800
13,020	46,673	70,000	Total Materials and Services	74,800	74,800	74,800
0	20,199	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO GENERAL FD	225,000	225,000	225,000
0	75,000	0	TRANSFER TO LID CONST. FD	0	0	0
0	150,000	0	TRANSFER TO SDC FD	0	0	0
0	30,972	0	TRANSFER TO AIRPORT FD	0	0	0
0	0	241,600	CONTINGENCY	0	0	0
0	0	0	RESERVE	0	0	0
\$13,020	\$322,844	\$311,600	TOTAL FUND EXPENDITURES	\$299,800	\$299,800	\$299,800

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

Description of Revenue Sources

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

FY21 Projections of Revenues

FY21 proposes sidewalk owner repayments to cover the assessments of \$2,500. There is no proposed sidewalk LID in this year's budget.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
(\$28,932)	(\$26,557)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	25,000	Inter-fund Proceeds	23,275	23,275	23,275
2,730	2,707	2,500	Assessment Principal & Interest	2,500	2,500	2,500
90	45	0	Miscellaneous Income	0	0	0
25	22	25	Investment Income	25	25	25
2,845	2,774	27,525	Total Miscellaneous Revenues	25,800	25,800	25,800
(\$26,087)	(\$23,783)	\$27,525	TOTAL FUND RESOURCES	\$25,800	\$25,800	\$25,800

**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.

FY21 Proposed Budget

The FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS & SERVICES			
\$36	\$0	\$300	Other Expenses	\$300	\$300	\$300
\$36	\$0	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
434	397	27,225	DEBT SERVICE	25,500	25,500	25,500
\$470	\$397	\$27,525	TOTAL FUND EXPENDITURES	\$25,800	\$25,800	\$25,800

**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.

FY21 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 FY21 are shown on a gross basis with amounts due the contractor budgeted as an expenditure. In this coming year, the Convention Center will play a crucial role in the economic recovery of our downtown. Once events are engaged at the Convention Center is will infuse our downtown businesses and hotels with guests.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$200,532	\$154,905	\$92,550	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			TAXES			
515,483	540,680	570,000	Transient Room Taxes	570,000	570,000	570,000
0	0	0	TPAC	0	0	0
515,483	540,680	570,000	Total Taxes	570,000	570,000	570,000
			LICENSES AND PERMITS			
35,537	36,849	35,000	General Business License	35,000	35,000	35,000
16,310	18,545	15,000	Employee-based Bus. License	15,000	15,000	15,000
51,847	55,394	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
57,942	56,250	50,000	PCC Rental - Conventions	30,000	30,000	30,000
18,074	21,990	35,000	PCC Rental - Community	18,000	18,000	18,000
0	109	500	PCC Rental - Other	0	0	0
6,031	6,207	7,500	PCC Rental - Equipment	6,000	6,000	6,000
8,270	5,242	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
284,006	408,132	360,000	Catering/Concessions	250,000	250,000	250,000
374,323	497,930	458,000	Total Charges for Services	309,000	309,000	309,000
			MISCELLANEOUS REVENUES			
4,877	4	0	Donations	0	0	0
0	0	0	Interfund Loan Proceeds	190,190	190,190	190,190
70	520	500	Other Miscellaneous Income	500	500	500
33,645	13,815	14,000	Reimbursement of Expense	15,000	15,000	15,000
1441	943	700	Investment Income	710	710	710
40,033	15,282	15,200	Total Miscellaneous Revenues	206,400	206,400	206,400
0	0	0	TRFR FROM GENERAL FUND	0	0	0
\$1,182,218	\$1,264,191	\$1,185,750	TOTAL FUND RESOURCES	\$1,135,400	\$1,135,400	\$1,135,400

**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).

FY21 Proposed Budget

The proposed FY21 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 FY18	Actual FY18	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$229,494	\$246,819	\$274,500	Salaries and Wages	\$277,600	\$277,600	\$277,600
31,202	44,675	48,500	Insurance	56,410	56,410	56,410
30,606	34,854	49,500	Public Employees Retirement	49,250	49,250	49,250
(10,760)	(9,370)	(9,230)	less PERS bond pymt	(12,280)	(12,280)	(12,280)
19,942	24,272	27,600	Other Employee Paid Taxes	27,400	27,400	27,400
300,485	341,250	390,870	Total Personal	398,380	398,380	398,380
MATERIALS AND SERVICES						
246,398	354,724	310,000	Contractual Serv. - Concessionaire	227,000	227,000	227,000
31,585	20,288	25,000	Contract Services	20,000	20,000	20,000
46,616	42,534	40,000	Electricity	40,000	40,000	40,000
14,115	15,634	17,000	Natural Gas	17,000	17,000	17,000
32,479	32,479	35,000	Marketing	35,000	35,000	35,000
79,881	75,036	65,000	Repairs and Maintenance	55,000	55,000	55,000
6,301	6,098	7,000	Janitorial Supplies	7,000	7,000	7,000
30,338	21,695	20,000	Event Supplies	20,000	20,000	20,000
33,858	31,740	32,380	Other Materials and Services	38,180	38,180	38,180
128,990	123,320	119,180	Central Services Charges	162,560	162,560	162,560
650,561	723,548	670,560	Total Materials and Services	621,740	621,740	621,740
40,207	265,066	76,750	CAPITAL OUTLAY	0	0	0
0	83	1,000	DEBT SERVICE	103,000	103,000	103,000
10,760	9,370	9,230	TRANSFER TO-Gen Fd -PERS	12,280	12,280	12,280
25,300	0	0	TRANSFER TO-TPAC FD	0	0	0
0	0	37,340	CONTINGENCY	0	0	0
\$1,027,313	\$1,339,317	\$1,185,750	TOTAL FUND EXPENDITURES	\$1,135,400	\$1,135,400	\$1,135,400

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Convention Manager	1
2	1	0	Utility Worker II	0
0	1	2	Utility Worker I	2
1	1	1	Office Specialist III	7/12
0	0	0	Office Specialist I	1/2
1 1/3	1 1/3	2 11/50	Part-Time FTE's	2 11/50
5 1/3	5 1/3	6 11/50		6 27/89

**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.

FY21 Projections of Revenues

The TPAC projected for FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$69,095	-\$27,815	\$100	BEGINNING FUND BALANCE	\$0	\$0	\$0
102,815	100,815	105,750	TAXES - TPAC	105,750	105,750	105,750
			MISCELLANEOUS REVENUES			
			Donations			
0	0	0	Loan Dollars	22,750	22,750	22,750
340	113	100	Investment Income	100	100	100
340	113	100	Total Miscellaneous Revenues	22,850	22,850	22,850
			TRANSFER FROM OTHER			
60,230	0	0	FDS	0	0	0
\$232,480	\$73,113	\$105,950	TOTAL FUND RESOURCES	\$128,600	\$128,600	\$128,600

**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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
184,991	0	25,000	CAPITAL OUTLAY	0	0	0
75,305	75,973	75,750	DEBT SERVICE	128,600	128,600	128,600
0	0	5,200	RESERVE FOR TPAC	0	0	0
\$260,296	\$75,973	\$105,950	TOTAL FUND EXPENDITURES	\$128,600	\$128,600	\$128,600

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.

FY21 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 Oregon/Idaho High Intensity Drug Trafficking Area (HIDTA) initiative. The aforementioned dollars are intended to support drug investigations aimed at the disruption and/or dismantling of drug trafficking organizations (DTO) in Umatilla and Morrow Counties

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$158,378	\$187,870	\$171,500	BEGINNING FUND BALANCE	\$174,565	\$174,565	\$174,565
132,262	183,299	130,000	INTERGOVERNMENTAL	150,000	150,000	150,000
4,400	5,200	4,800	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
			MISCELLANEOUS REVENUES			
22,475	9,616	2,000	Asset Forfeitures - BENT	5,000	5,000	5,000
1,376	275	100	Restitution - BENT	100	100	100
3,475	0	0	Miscellaneous	0	0	0
3,965	6,385	500	Investment Income	500	500	500
31,291	16,276	2,600	Total Miscellaneous Revenues	5,600	5,600	5,600
\$326,331	\$392,645	\$308,900	TOTAL FUND REVENUES	\$334,965	\$334,965	\$334,965

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

Description of Current Services

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

FY21 Proposed Budget

The proposed FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$103,887	\$172,318	\$130,000	HIDTA Expense	\$150,000	\$150,000	\$150,000
0	0	0	Marijuana Eradication	0	0	0
17,536	0	0	Organized Crime Enforcement Grant	0	0	0
17,039	20,128	178,900	Other Materials & Services	184,965	184,965	184,965
138,462	192,446	308,900	Total Materials and Services	334,965	334,965	334,965
0	18,800	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$138,462	\$211,246	\$308,900	TOTAL FUND EXPENDITURES	\$334,965	\$334,965	\$334,965

**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.

FY21 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. FY21 Water and Sewer Fund transfers are for specific water and sewer work expenses for the 8th Street Bridge Project and that were paid by ODOT from the SDC Fund deposit for the project.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$963,267	\$1,069,974	\$934,000	BEGINNING FUND BALANCE	\$472,300	\$472,300	\$472,300
			LICENSES AND PERMITS			
69,683	52,052	229,520	Traffic Impact Fees	130,100	130,100	130,100
42,741	0	0	Assessment Payments	0	0	0
112,424	52,052	229,520	Total Licenses and Permits	130,100	130,100	130,100
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	0	0	0
6,950	6,005	4,000	Investment Income	3,000	3,000	3,000
6,950	6,005	4,000	Total Miscellaneous Revenues	3,000	3,000	3,000
			TRANSFERS			
0	0	0	From Water Fund	117,100	117,100	117,100
0	0	0	From Sewer Fund	33,200	33,200	33,200
0	75000	0	From Community Dev Fund	0	0	0
\$1,082,641	\$1,203,031	\$1,167,520	TOTAL FUND RESOURCES	\$755,700	\$755,700	\$755,700

**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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY20	Approved Budget FY20	Adopted Budget FY20
\$12,667	\$383,322	\$303,760	CAPITAL OUTLAY	\$700,000	\$700,000	\$700,000
0	28,900	0	TRF TO AIRPORT FD			
0	0	863,760	CONTINGENCY	55,700	55,700	55,700
0	0	0	RESERVE FOR FUTURE DEV	0	0	0
\$12,667	\$412,222	\$1,167,520	TOTAL FUND EXPENDITURES	\$755,700	\$755,700	\$755,700

Capital Outlay based on Transportation System Plan:

8th Street Bridge Project Closeout	\$25,000
Project to be determined	675,000
	<u>\$700,000</u>

**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.

FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$22,460	\$90,189	\$96,400	BEGINNING FUND BALANCE	\$41,000	\$41,000	\$41,000
			MISCELLANEOUS REVENUES			
1,550	120	2,000	Sale of Equipment	2,500	2,500	2500
1,081	2,145	500	Investment Income	500	500	500
2,631	2,265	2,500	Total Miscellaneous Revenues	3,000	3,000	3,000
			TRANSFERS			
115,000	5,000	5,000	From General Fund	0	0	0
0	0	0	From Central Services - Facilities	0	0	0
115,000	5,000	5,000	Total Transfers	0	0	0
\$140,091	\$97,454	\$103,900	TOTAL FUND RESOURCES	\$44,000	\$44,000	\$44,000

**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.

FY21 Proposed Budget

The proposed FY21 budget for the Parks Equipment Capital Reserve Fund has \$20,000 in Capital Outlay budgeted.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$49,903	\$0	\$103,900	CAPITAL OUTLAY	\$20,000	\$20,000	\$20,000
0	0	0	RESERVE FOR EQUIP. REPL.	24,000	24,000	24,000
\$49,903	\$0	\$103,900	TOTAL FUND EXPENDITURES	\$44,000	\$44,000	\$44,000

Proposed Capital Outlay:

Used Pickup Truck \$20,000

**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 combines police and fire/ambulance capital equipment purchases versus merely funding fire/EMS. Revenues used to support this fund are collected through a water meter assessment fee and annual fire protection payments made by the Riverside Fire District, Lower McKay Creek Fire District, Upper McKay Fire District and Reith Water District.

FY21 Projections of Revenues

The proposed FY 21 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 fire department's overall operational budget.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$66,565	\$422,256	\$68,000	BEGINNING FUND BALANCE	\$208,200	\$208,200	\$208,200
			LICENSES AND PERMITS			
194,984	201,574	185,000	Public Safety Replacement Fee	185,000	185,000	185,000
194,984	201,574	185,000	Total Licenses and Permits	185,000	185,000	185,000
0	0	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
234,692	0	0	Sale of Equipment/Building	45,000	45,000	45,000
0	0	0	Internal Loan	0	0	0
1,374	2,914	1,000	Investment Income	2,500	2,500	2,500
236,066	2,914	1,000	Total Miscellaneous Revenues	47,500	47,500	47,500
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$497,615	\$626,744	\$254,000	TOTAL FUND RESOURCES	\$440,700	\$440,700	\$440,700

**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.

FY21 Proposed Budget

FY21 replacement needs, which are listed below include two police patrol vehicles.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$75,360	\$542,176	\$67,200	CAPITAL OUTLAY	\$74,000	\$74,000	\$74,000
0	219	0	DEBT SERVICE	0	0	0
0	0	0	Trfrs to Airport Fd for Station	0	0	0
0	0	186,800	RESERVE FOR EQUIP. REPL.	366,700	366,700	366,700
\$75,360	\$542,395	\$254,000	TOTAL FUND EXPENDITURES	\$440,700	\$440,700	\$440,700

Capital Outlay:

Patrol SUV Replacement (2) \$74,000

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

Description of Revenue Sources

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

FY21 Projections of Revenues

Revenue projections for FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$125,299	\$137,174	\$145,875	BEGINNING WORKING CAPITAL	\$159,545	\$159,545	\$159,545
			LICENSES AND PERMITS			
6,887	5,282	5,000	Future Park Dev. Build. Fees	2,000	2,000	2,000
6,887	5,282	5,000	Total Licenses and Permits	2,000	2,000	2,000
			MISCELLANEOUS REVENUES			
3,015	8,268	500	Donations and Grants	1,500	1,500	1,500
1,973	3,322	1,500	Investment Income	1,500	1,500	1,500
4,988	11,590	2,000	Total Miscellaneous Revenues	3,000	3,000	3,000
0	0	0	INTERFUND TRFR - GENERAL FD	0	0	0
\$137,174	\$154,046	\$152,875	TOTAL FUND RESOURCES	\$164,545	\$164,545	\$164,545

**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.

FY21 Proposed Budget

The proposed budget appropriation of \$50,000 is marked for grant matches for park development projects.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	0	20,000	CAPITAL OUTLAY	50,000	50,000	50,000
			OTHER			
0	0	132,875	Reserve for Future Development	114,545	114,545	114,545
\$0	\$0	\$152,875	TOTAL FUND EXPENDITURES	\$164,545	\$164,545	\$164,545

Capital Outlay:
Undetermined Outlay \$50,000

**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.

FY21 Projections of Revenues

Revenue projections for FY21 are based on projections for planned fundraising activities

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$14,125	\$14,125	\$14,125
			MISCELLANEOUS REVENUES			
\$0	\$0	75,000	Donations and Grants	260,000	260,000	260,000
\$0	\$0	100	Investment Income	1,000	1,000	1,000
0	0	75,100	Total Miscellaneous Revenues	261,000	261,000	261,000
0	0	4,687	INTERFUND TRFR - GENERAL FD	10000	10000	10000
\$0	\$0	\$79,787	TOTAL FUND RESOURCES	\$285,125	\$285,125	\$285,125

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

Description of Current Services

FY20 was 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.

FY21 Proposed Budget

FY21 projected expenditures are based on an estimate of revenues the City believes it can raise.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$0	\$0	\$34,687	Fundraising Expenses	\$42,000	\$42,000	\$42,000
0	0	40,000	Scholarships	20,000	20,000	20,000
0	0	74,687	Total Materials & Services	62,000	62,000	62,000
0	0	5,100	CAPITAL OUTLAY	200,000	200,000	200,000
0	0	0	RESERVE	23,125	23,125	23,125
\$0	\$0	\$79,787	TOTAL FUND EXPENDITURES	\$285,125	\$285,125	\$285,125

Proposed Capital Outlay:

Waggoners Project \$200,000

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

Description of Revenue Sources

The David Horne Special Trust Fund was donated to the City of Pendleton Olney Cemetery in 2011. The trust is to provide funds for placing flowers on Horne relative gravesites on Memorial Day, the original amount of the donation was \$20,000 plus interest.

FY21 Projections of Revenues

Revenue projections for FY21 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$300 this year.

Actual	Actual	Budget		Proposed	Approved	Adopted
FY18	FY19	FY20	RESOURCES	Budget	Budget	Budget
				FY21	FY21	FY21
\$20,349	\$20,581	\$20,750	BEGINNING WORKING CAPITAL	\$20,780	\$20,780	\$20,780
			MISCELLANEOUS REVENUES			
308	476	300	Investment Income	300	300	300
308	476	300	Total Miscellaneous Revenues	300	300	300
0	0	0	TRFR -Cemetery Fund	0	0	0
\$20,657	\$21,057	\$21,050	TOTAL FUND RESOURCES	\$21,080	\$21,080	\$21,080

**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.

FY21 Proposed Budget

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

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$76	\$275	\$275	Flower & Related Expenses	\$300	\$300	\$300
76	275	275	Total Materials and Services	300	300	300
0	0	20,775	RESERVE	20,780	20,780	20,780
\$76	\$275	\$21,050	TOTAL FUND EXPENDITURES	\$21,080	\$21,080	\$21,080

**CITY OF PENDLETON
 RESOURCE SUMMARY
 BUILDING MAINTENANCE FUND**

Description of Revenue Sources

This fund will account for the funds received from the sale of the Fire Station on SW Court. Council has dedicated the net proceeds of the sale of the building to this fund for maintenance of City buildings.

FY21 Projections of Revenues

Revenue is expected for this new fund to be in the form of the sale proceeds of the fire station on SW Court and interest investment.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Building	350,000	350,000	350,000
0	0	0	Investment Income	2,500	2,500	2,500
\$0	\$0	\$0	TOTAL FUND RESOURCES	\$352,500	\$352,500	\$352,500



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 the Armory renovation, the McCune City Hall/Library renovation project and the Park and Recreation bond issue.

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

Description of Revenue Sources

Revenues for the Debt Service Fund come from property tax receipts attributed to the debt service levy and investment interest.

FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$25,892	\$31,377	\$11,000	BEGINNING FUND BALANCE	\$8,000	\$8,000	\$8,000
			TAXES			
551,955	539,031	578,700	Current Property Taxes	588,450	588,450	588,450
5,257	9,961	2,000	Delinquent Property Taxes	2,000	2,000	2,000
557,212	548,992	580,700	Total Taxes	590,450	590,450	590,450
			MISCELLANEOUS REVENUES			
4,303	5,419	1,500	Investment Income	1,500	1,500	1,500
4,303	5,419	1,500	Total Miscellaneous Revenues	1,500	1,500	1,500
\$587,407	\$585,788	\$593,200	TOTAL FUND RESOURCES	\$599,950	\$599,950	\$599,950

**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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
DEBT SERVICE						
\$300,000	\$245,000	\$275,000	Principal - Series 2017 Fire Bond	\$290,000	\$290,000	\$290,000
256,030	325,550	318,200	Interest - Series 2017 Fire Bond Due dates on 12/15 and 6/15	309,950	309,950	309,950
0	0	0	Registrar/ Paying Agent Fees	0	0	0
556,030	570,550	593,200	Total Debt Service	599,950	599,950	599,950
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$556,030	\$570,550	\$593,200	TOTAL FUND EXPENDITURES	\$599,950	\$599,950	\$599,950

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.

Unmanned Aerial Systems Capital Improvement Fund. City Council created this fund as a pass-through Fund for development of the UAS Industrial Park located at the Eastern Oregon Regional (Pendleton) Airport

**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.

FY21 Projections of Revenues

FY21 revenue projections include un-bonded assessment payments for \$72,000 and interest. External bank loan proceeds would be obtained if a LID project was approved by the Council.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$589,034	\$447,127	\$706,000	BEGINNING FUND BALANCE	\$350,000	\$350,000	\$350,000
			SPECIAL ASSESSMENTS			
33,610	61,313	78,765	Principal & Interest	72,000	72,000	72,000
			MISCELLANEOUS REVENUES			
0	0	0	Interfund Loan Proceeds	0	0	0
421	1,398	15,235	Miscellaneous Income/Sale of Land	45,500	45,500	45,500
			TRANSFER from COMMUNITY DEV FD			
0	150,000	0		0	0	0
\$623,065	\$659,838	\$800,000	TOTAL FUND RESOURCES	\$467,500	\$467,500	\$467,500

**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.

FY21 Proposed Budget

The proposed budget for FY21 includes \$190,000 for undetermined projects. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$108	\$304	\$400	MATERIALS AND SERVICES	\$400	\$400	\$400
0	0	250,000	CAPITAL OUTLAY	190,000	190,000	190,000
175,830	172,137	222,120	DEBT SERVICE	275,400	275,400	275,400
0	0	327,480	CONTINGENCY	1,700	1,700	1,700
\$175,938	\$172,441	\$800,000	TOTAL FUND EXPENDITURES	\$467,500	\$467,500	\$467,500

Capital Outlay:	
Undetermined at budget print date	<u>\$190,000</u>
Total	\$190,000

**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.

FY21 Projections of Revenues

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

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$7,989,923	\$1,500,000	BEGIN FUND BALANCE	\$455,000	\$455,000	\$455,000
			MISCELLANEOUS REVENUES			
9,999,860	0	0	Bond Proceeds	0	0	0
138,697	140,819	30,000	Investment Income	0	0	0
\$10,138,557	\$8,130,742	1,530,000	TOTAL FUND RESOURCES	455,000	\$455,000	\$455,000

**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.

FY21 Proposed Budget

The proceeds of the bonds provide for the purchase, construction and furnishing of the building and equipment. This year should be the closeout year for the bond funds.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURES CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$117,916	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
2,030,718	7,169,021	1,530,000	CAPITAL OUTLAY	455,000	455,000	455,000
\$2,148,634	\$7,169,021	\$1,530,000	TOTAL FUND EXPENDITURES	\$455,000	\$455,000	\$455,000

Capital Outlay: Estimates only

Brush Truck Replacement	\$147,750
Rescue Truck Replacement	107,250
Ambulance stretchers	150,000
Fire Station Audio Visual Upgrade	38,000
Upgrade medicent security at Station 1	12,000
	<u>\$455,000</u>

**CITY OF PENDLETON
 RESOURCE SUMMARY
 UNMANNED AERIAL SYSTEMS CAPITAL IMPROVEMENT FUND**

Description of Revenue Sources

City Council created this fund as a pass-through Fund for development of the UAS Industrial Park located at the Eastern Oregon Regional (Pendleton) Airport. Water Capital Reserve and Sewer Capital Reserve Funds are used as interfund loans to assist with cash flow as the revenues from EDA are reimbursed after work is paid and revenues from CWSRF and DWSRF loans are disbursed to assist with payment for work.

FY21 Projections of Revenues

FY21 revenue consists of contributions from a federal \$3,000,000 Economic Development Administration (EDA) grant, Clean Water State Revolving Fund (CWSRF) loan match, and Drinking Water State Revolving Fund (DWSRF) loan match.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
			INTERGOVERNMENTAL			
0	0	1,350,000	- EDA Grant	2,865,000	2,865,000	2,865,000
0	0	985,500	-Water CWSRF Loan	1,500,000	1,500,000	1,500,000
0	0	804,600	- Sewer DWSRF Loan	1,830,000	1,830,000	1,830,000
0	0	3,140,100	TOTAL INTERGOVERNMENTAL	6,195,000	6,195,000	6,195,000
0	0	0	Investment Income	0	0	0
0	0	3,140,100	TOTAL FUND RESOURCES	6,195,000	6,195,000	6,195,000

**CITY OF PENDLETON
EXPENDITURE SUMMARY
UNMANNED AERIAL SYSTEMS CAPITAL IMPROVEMENT FUND**

Description of Current Services

This Fund was created specifically for the UAS Industrial Park improvements at the Eastern Oregon Regional (Pendleton) Airport.

FY21 Proposed Budget

UAS Industrial Park South Improvements were completed in FY20. This was the first phase of development using CWSRF and DWSRF loan disbursements without federal EDA grant contribution. UAS Industrial Park North Improvements will bid at the end of FY20, with all of the work for the North Improvements scheduled to be completed in FY21.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURES CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
0	0	3,140,100	CAPITAL OUTLAY	5,730,000	5,730,000	5,730,000
0	0	0	CONTINGENCY	465,000	465,000	465,000
\$0	\$0	\$3,140,100	TOTAL FUND EXPENDITURES	\$6,195,000	\$6,195,000	\$6,195,000

Capital Outlay: UAS Industrial Park North Improvements

Water	\$1,500,000
Sewer	1,830,000
Streets	2,400,000
	<hr/>
	\$5,730,000



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.

FY21 Projections of Revenues

Revenue projections for FY21 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$6,090	\$6,090	\$6,130	BEGINNING FUND BALANCE	\$6,130	\$6,130	\$6,130
			MISCELLANEOUS REVENUES			
92	141	175	Investment Income	175	175	175
92	141	175	Total Miscellaneous Revenues	175	175	175
\$6,182	\$6,231	\$6,305	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.

FY21 Proposed Budget

The proposed expenditure for FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
92	100	215	TRF to LIBRARY SPECIAL TR	175	175	175
0	0	6,090	Unappropriated Fund Balance	6,130	6,130	6,130
\$92	\$100	\$6,305	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.

FY21 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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$782,544	\$787,661	\$787,000	BEGINNING FUND BALANCE	\$811,000	\$811,000	\$811,000
			LICENSES AND PERMITS			
1,056	2,571	2,000	Sale of Graves	3,000	3,000	3,000
0	0	0	Sale of Crypts	0	0	0
178	44	150	Sale of Niches	100	100	100
1,234	2,615	2,150	Total Licenses and Permits	3,100	3,100	3,100
			MISCELLANEOUS REVENUES			
12,346	29,916	15,000	Investment Income	25,000	25,000	25,000
12,346	29,916	15,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$796,124	\$820,192	\$804,150	TOTAL FUND RESOURCES	\$839,100	\$839,100	\$839,100

**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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			OTHER			
\$8,463	\$13,832	\$15,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
8,463	13,832	15,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	789,150	Unappropriated Fund Balance	814,100	814,100	814,100
\$8,463	\$13,832	\$804,150	TOTAL FUND EXPENDITURES	\$839,100	\$839,100	\$839,100



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 2015. Rates were adjusted in accordance with the financial recommendations from the master plan to address replacement of aging infrastructure, staffing, and operation & maintenance needs.

FY21 Projections of Resources

The last annual rate increase occurred in January 2020 from water rates approved in December 2015. This was done in accordance with the financial recommendations from the adopted master plan. For residential water service, the overall rate increase grew from about \$32/month to about \$53/month as an average over the 5-year period. City borrowed about \$15,000,000 in State Revolving Fund (SRF) monies, which was 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, with an additional \$4,000,000 being secured in FY21 to assist with finishing the new airport reservoir and booster station project.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$876,358	\$233,743	\$2,369,200	BEGINNING WORKING CAPITAL	\$4,646,100	\$4,646,100	\$4,646,100
			INTERGOVERNMENTAL			
1,008,649	2,454,423	7,985,450	State of Oregon - IFA	11,500,000	11,500,000	11,500,000
0	0	0	State of Oregon - SPW Loan	0	0	0
0	0	0	State of Oregon - Other Agency	0	0	0
1,008,649	2,454,423	7,985,450	Total Intergovernmental	11,500,000	11,500,000	11,500,000
			CHARGES FOR SERVICES			
4,990,457	5,542,170	5,675,000	Water Consumers	6,600,000	6,600,000	6,600,000
9,427	10,554	9,000	Fire Protection Fee Collection	10,000	10,000	10,000
12,503	10,005	10,000	Water Meter in/out	13,000	13,000	13,000
62,664	47,268	30,000	New Services	50,500	50,500	50,500
3,278	3,276	2,750	Services to Outside Agencies	3,000	3,000	3,000
20,176	19,213	30,000	Land Rental	20,000	20,000	20,000
24,276	24,080	20,000	Charges to Other Departments	5,000	5,000	5,000
5,122,781	5,656,566	5,776,750	Total Charges for Services	6,701,500	6,701,500	6,701,500
			MISCELLANEOUS REVENUES			
84,214	65,774	51,500	Other Miscellaneous Revenues	46,500	46,500	46,500
6,345	39,622	10,000	Investment Income	50,000	50,000	50,000
90,559	105,396	61,500	Total Miscellaneous Revenues	96,500	96,500	96,500
\$7,098,347	\$8,450,128	\$16,192,900	TOTAL FUND RESOURCES	\$22,944,100	\$22,944,100	\$22,944,100

**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.

FY21 Proposed Budget

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$13,925,000 to address several master planning projects, system capacity, aging infrastructure, and operation & maintenance related items. Capital outlay is summarized on the next page. Two utility worker positions are added in FY21 per the master planning recommendation to provide staffing levels to enhance preventative maintenance programs and assist with meter reservicing backlog.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$455,136	\$461,270	\$437,840	Salaries and Wages	\$571,600	\$571,600	\$571,600
116,988	115,187	98,560	Insurance	155,450	155,450	155,450
71,013	68,890	62,400	Public Employees Retirement	108,500	108,500	108,500
(20,250)	(19,400)	(23,600)	less PERS bond pymt	(23,860)	(23,860)	(23,860)
46,974	50,549	49,400	Other Employer-paid Taxes	69,880	69,880	69,880
669,861	676,496	624,600	Total Personal Services	881,570	881,570	881,570
MATERIALS AND SERVICES						
54,108	83,445	50,000	Chemical Analysis	50,000	50,000	50,000
53,878	29,906	45,000	Contract/Consultants	54,000	54,000	54,000
564,879	502,754	575,000	Electricity	575,000	575,000	575,000
358,595	395,739	404,375	Franchise Fee to City	468,755	468,755	468,755
15,732	80,687	50,000	Inventory	200,000	200,000	200,000
119,843	149,998	150,000	Repairs & Maintenance	150,000	150,000	150,000
5,877	13,548	10,000	Travel and Training	10,000	10,000	10,000
57,401	83,445	75,000	Chemical Supplies	75,000	75,000	75,000
166,900	170,000	175,000	Equipment Rent	179,375	179,375	179,375
108,128	114,815	145,240	Other Materials and Services	146,490	146,490	146,490
543,580	566,910	538,560	Central Services Charges	568,750	568,750	568,750
514,500	469,000	495,935	PW Admin & Fleet Charge	589,600	589,600	589,600
2,563,419	2,660,246	2,714,110	Total Materials and Services	3,066,970	3,066,970	3,066,970
3,153,475	1,017,298	10,190,000	CAPITAL OUTLAY	13,925,000	13,925,000	13,925,000
OTHER						
457,598	457,528	681,525	Debt Service	1,203,285	1,203,285	1,203,285
20,250	519,400	523,600	Interfund Transfers	640,960	640,960	640,960
0	0	1,459,065	Contingency	2,000,000	2,000,000	2,000,000
0	0	0	Reserve for Future Improvements	1,226,315	1,226,315	1,226,315
\$6,864,604	\$5,330,968	\$16,192,900	TOTAL FUND EXPENDITURES	\$22,944,100	\$22,944,100	\$22,944,100

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

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Water Superintendent	1
0	1	1	Water Technician	1
2	1	1	Utility Worker III	1
2	2	2 3/4	Utility Worker II	2 3/4
1	2	1	Utility Worker I	3 3/5
1 1/2	1 1/2	1 1/4	Part-time FTE	1 1/4
7 1/2	8 1/2	8	Total	10 3/5

Capital Outlay:	
Consultant Work	\$500,000
Water Line Replacement	750,000
New Reservoir/BP Station	8,500,000
Well 11 Water Supply Development	750,000
Water Operations	500,000
New Membranes	1,400,000
Membrane Basin Repainting	350,000
Back up Generators	500,000
UAS Industrial Park South	175,000
Remote Radio Upgrade	25,000
Equipment Purchase	75,000
SCADA PLC replacement/software	400,000
Total	<u>\$13,925,000</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.

FY21 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). This is planned to be done in summer 2021 of FY22. Remaining 32 membrane cassettes were installed and put into operation in 2011/2012. Based on 18-years of productivity for the older membranes, the remaining 32 membranes should be scheduled for replacement about 2030.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$250,000	\$250,683	\$753,700	BEGINNING WORKING CAPITAL	\$1,263,550	\$1,263,550	\$1,263,550
			MISCELLANEOUS REVENUES			
683	5,378	6000	Investment Income	10,000	10000	10000
683	5,378	6000	Total Miscellaneous Revenues	10,000	10000	10000
0	500,000	500,000	TRANSFERS FROM WATER FUND	500,000	500,000	500,000
\$250,683	\$756,061	\$1,259,700	TOTAL FUND RESOURCES	\$1,773,550	\$1,773,550	\$1,773,550

**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.

FY21 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 FY21.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	1,259,700	Reserve	1,773,550	1,773,550	1,773,550
\$0	\$0	\$1,259,700	TOTAL FUND EXPENDITURES	\$1,773,550	\$1,773,550	\$1,773,550

**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).

FY21 Projections of Resources

The last annual rate increase occurred in January 2020 from sewer rates were approved in December 2015. This was done in accordance with the financial recommendations from the adopted 2015 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 grew from about \$29/month to about \$48/month over the 5-year period.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$608,817	-\$302,842	\$1,392,800	BEGINNING WORKING CAPITAL	\$1,598,550	\$1,598,550	\$1,598,550
0	462,184	7,700,000	INTERGOVERNMENTAL LOANS	3,200,000	3,200,000	3,200,000
CHARGES FOR SERVICES						
4,567,736	4,983,003	5,400,000	Sewer Charges	5,940,000	5,940,000	5,940,000
860	995	1500	Special Connection Fees	2000	2000	2000
4,849	986	300	Services to Outside Agencies	300	300	300
12,202	3,149	15,000	Services to Other Departments	15,000	15,000	15,000
49,577	47,186	50,000	Lab Testing Fees	50,000	50,000	50,000
153,568	141,068	135,000	Septage Hauling Fees	140,000	140,000	140,000
61	0	1,000	FOG Tipping	10,000	10,000	10,000
7,426	5,621	10,000	Land Rental	6,000	6,000	6,000
4,796,279	5,182,008	5,612,800	Total Charges for Services	6,163,300	6,163,300	6,163,300
MISCELLANEOUS REVENUES						
-4,257	-5,268	-2,500	Other Miscellaneous Income	-7,500	-7,500	-7,500
1,621	4,463	3,000	Investment Income	10,000	10,000	10,000
-2,636	-805	500	Total Miscellaneous Revenues	2,500	2,500	2,500
0	1,194,697	500,000	TRANSFER IN - SEWER FUNDS	0	0	0
\$5,402,460	\$6,535,242	\$15,206,100	TOTAL FUND RESOURCES	\$10,964,350	\$10,964,350	\$10,964,350

**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 2015. Stormwater, Collections, and Treatment Divisions within Sewer Fund are being created and implemented in FY21. This will allow better tracking of expenses within the Sewer Fund.

FY21 Proposed Budget

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$3,355,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the adopted 2019 Facility Plan.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			PERSONNEL SERVICES			
\$400,375	\$440,105	\$492,100	Salaries and Wages	\$517,800	\$517,800	\$517,800
113,455	132,940	146,380	Insurance	137,300	137,300	137,300
56,271	54,730	87,500	Public Employees Retirement	93,000	93,000	93,000
(16,870)	(15,790)	(18,320)	less PERS bond pymt	(18,770)	(18,770)	(18,770)
40,916	46,229	57,620	Other Employer-paid Taxes	63,000	63,000	63,000
594,146	658,213	765,280	Total Personal Services	792,330	792,330	792,330
			MATERIALS AND SERVICES			
116,392	131,099	135,000	Electricity	115,000	115,000	115,000
335,679	362,450	392,900	Franchise Fee to City	430,380	430,380	430,380
9,194	2,537	12,500	Inventory	15,000	15,000	15,000
16,015	27,437	25,000	Consultants	30,000	30,000	30,000
188,987	194,977	180,000	Repairs & Maintenance	225,000	225,000	225,000
8,666	9,799	10,000	Travel and Training	12,500	12,500	12,500
51,918	46,991	50,000	Sanitation Supplies	50,000	50,000	50,000
198,012	200,000	206,000	Equipment Rent	211,150	211,150	211,150
98,348	109,106	120,000	Chemical Supplies	115,000	115,000	115,000
174,912	197,265	206,780	Other Materials and Services	211,130	211,130	211,130
324,185	328,240	331,495	Sewer Collection Fee	351,095	351,095	351,095
518,080	508,330	577,080	Central Service Charge	580,280	580,280	580,280
531,330	483,735	505,560	PW Admin & Fleet Charge	560,090	560,090	560,090
2,571,718	2,601,965	2,752,315	Total Materials and Services	2,906,625	2,906,625	2,906,625
1,219,614	1,139,126	8,970,000	CAPITAL OUTLAY	3,355,000	3,355,000	3,355,000
437,445	655,726	1,126,360	DEBT SERVICE	1,147,447	1,147,447	1,147,447
16,870	15,790	18,320	TRFR TO OTHER FUNDS - Gen Fd			
0	0	0	PERS	18,770	18,770	18,770
0	0	0	-Sewer Capital Reserve	500,000	500,000	500,000
0	0	0	- SDC Fund	33,200	33,200	33,200
0	29,550	0	- Airport Fund	0	0	0
865,509	0	0	- WWTP Bond Debt Service	0	0	0
882,379	45,340	18,320		551,970	551,970	551,970
0	0	1,290,000	CONTINGENCY	1,500,000	1500000	1500000
0	0	283,825	RESERVE FOR FUTURE PRJTS	710,978	710,978	710,978
\$5,705,302	\$5,100,370	\$15,206,100	TOTAL FUND EXPENDITURES	\$10,964,350	#####	#####

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

Actual FY18	Budget FY19	Actual FY20	Position	Adopted Budget FY21
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
0	0	1	RRF Technician	1
1	1	2	Operator II	2
4	4	2	Operator I	2
0	0	1/4	Utility Worker II	5/8
1 1/3	1 1/2	1 1/3	Part-Time FTE	1 1/3
8 1/3	8 1/2	8 29/50	Total	9

Capital Outlay:

Design/Construction Mgmt	\$500,000
10% of \$1.36M: WWTRRF Lift Station Replacement	140,000
100% of 5% of \$1.59M: SE 4th Street Collection System Upgrade	75,000
50% of 5% of \$2.82M: UAS Industrial Park South	75,000
25% of \$2M: WWTRRF Secondary Digester Complex Lift Station	500,000
10% of 1.8M: Pendleton Zone 2 Levee repairs	200,000
Sewer / Storm Line In-house/Bid	500,000
Drying bed upgrades	250,000
Sewer / Storm O&M	500,000
Kubota tractor replacement	50,000
CTUIR border Parshall Flume	25,000
Other Machinery Equipment	40,000
Total	\$3,355,000

Debt Service:

CWSRF Debt \$4,400,000 2.77%	\$326,537
ARRA SRF Debt \$2,000,000 0%	\$106,250
Refinanced Sewer Revenue Bonds	689,660
Finance Fees	25,000
Total	\$1,147,447



**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.

FY21 Projections of Revenues

No transfer of Sewer Funds was done in FY20. Investment interest income of \$50,000 is incorporated into the budget. Total capital reserve to begin FY21 is estimated at about \$3,578,600.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$3,438,594	\$3,490,506	\$3,530,600	BEGINNING WORKING CAPITAL	\$3,578,600	\$3,578,600	\$3,578,600
			MISCELLANEOUS REVENUES			
51,912	58,120	50,000	Interest Income	50,000	50,000	50,000
0	0	0	TRFR FROM SEWER FD	500,000	500,000	500,000
\$3,490,506	\$3,548,626	\$3,580,600	TOTAL FUND RESOURCES	\$4,128,600	\$4,128,600	\$4,128,600

**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.

FY21 Proposed Budget

Reserves are available to address future needs for upgrades to the Wastewater Treatment & Resource Recovery Facility (WWTRRF), along with the sewer collection and storm drainage systems. No funds were transferred in FY20 to Sewer Fund for assistance with Capital Improvement Projects.

Actual FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	DEBT SERVICE	0	0	0
0	0	500,000	TRANSFER TO SEWER FD	0	0	0
0	0	3,080,600	RESERVE FOR FUTURE NEEDS	4,128,600	4,128,600	4,128,600
\$0	\$0	\$3,580,600	TOTAL FUND EXPENDITURES	\$4,128,600	\$4,128,600	\$4,128,600

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 building rentals. The Pendleton UAS Range also charges fees for services and rents specialized equipment. In addition, the Airport Fund receives revenues from farm land operations (contracted out) and ground leased to a solar company.

FY21 Projections of Resources

Eastern Oregon Regional Airport was one of only 27 airports in the United States that was fortunate enough to receive considerably more than their standard allotment from the CARES Act, related to the COVID-19 pandemic. The airport received \$16.8 million, which will allow it to pay operational costs; pay off a longstanding interfund loan; catch up on considerable deferred maintenance; and accomplish some capital projects to create new jobs and generate new revenue for the airport. Unlike standard FAA grant funds, which come in the form of project-specific Airport Improvement Project (AIP) grants, these funds are more flexible and require no match from the City.

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. Due to COVID-19 impacts on all forms of air travel, both PFC's and fuel taxes are expected to much lower in FY 2021.

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

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
-\$2,386,850	-\$2,214,580	\$86,275	BEGINNING WORKING CAPITAL	\$4,608,000	\$4,608,000	\$4,608,000
			INTERGOVERNMENTAL REVENUES			
0	0	0	Federal Revenues - Other	10,000,000	10,000,000	10,000,000
193,980	509,472	6,175,000	Federal Revenues - AIP grants	1,900,000	1,900,000	1,900,000
0	389,465	2,650,000	State Revenues - Grants/Loans	2,500,000	2,500,000	2,500,000
231,506	164,424	0	Other Agency -Grants	20,000	20,000	20,000
425,486	1,063,361	8,825,000	Total Intergov. Revenues	14,420,000	14,420,000	14,420,000
			CHARGES FOR SERVICES			
			Non Airport Located Residential Properties			
11,215	3,830	0	Properties	0	0	0
76,860	77,537	87,550	Aviation Rents	91,000	91,000	91,000
145,461	328,051	480,000	UAS Rents	600,000	600,000	600,000
8,281	53,529	108,000	UAS Range Rents	110,000	110,000	110,000
49,575	47,310	70,000	Mobile Command Center Rents	30,000	30,000	30,000
3,934	8,575	25,000	UAS Charges for Services	100,000	100,000	100,000
220,006	242,924	278,200	Commercial Rents	292,100	292,100	292,100
16,888	16,784	17,000	Landing Fees	17,500	17,500	17,500
59,083	51,504	57,400	Terminal Rents	52,500	52,500	52,500
67,448	90,787	60,000	Farm Land Operations	55,000	55,000	55,000
4,300	4,478	4,000	Fuel Flowage Fees	5,000	5,000	5,000
47,550	42,644	108,000	UAS Labor Reimbursement	30,000	30,000	30,000
0	0	80,000	UAS Range Reimbursables	0	0	0
16,600	0	0	Airfield/Facility Rental	0	0	0
20,097	18,017	25,000	Passenger Facilities Charge	30,000	30,000	30,000
747,298	985,970	1,400,150	Total Charges for Services	1,413,100	1,413,100	1,413,100
			MISCELLANEOUS REVENUES			
0	0	0	Sale of Land/Buildings/Equipment	0	0	0
8,074	110,281	35,000	Other Miscellaneous Income	10,000	10,000	10,000
2,716	1,091	100	Investment Income	60,000	60,000	60,000
0	0	2,144,225	Interfund Loan Proceeds	0	0	0
10,790	111,372	2,179,325	Total Miscellaneous Revenues	70,000	70,000	70,000
			TRANSFERS			
452,000	420,822	100,000	Transfer From the Other Funds	0	0	0
452,000	420,822	100,000	Total Transfers	0	0	0
-\$751,276	\$366,944	\$12,590,750	TOTAL FUND RESOURCES	\$20,511,100	\$20,511,100	\$20,511,100

**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, Airport Industrial Park, and Pendleton UAS Range. 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 2,300 acres, over 100 acres of which are paved runways, taxiways, and aprons, plus airfield 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. The Airport Fund is an enterprise fund with the special objective of contributing to the growth of the community's economic base through encouragement of industrial development, job creation and local commerce

FY21 Proposed Budget

The Airport was very fortunate to have received so a very large amount of CARES Act stimulus funding, so there will be an unusually large number of projects that get underway in FY21. Some of those projects include construction of a 3-bay hangar, construction of a maintenance facility, development of more shovel ready ground on the airfield, as well as completion of numerous deferred maintenance projects and acquisition of several pieces of critical equipment.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			PERSONAL SERVICES			
\$254,477	\$425,054	\$467,500	Salaries and Wages	\$516,000	\$516,000	\$516,000
44,396	83,543	76,800	Insurance	99,870	99,870	99,870
40,324	47,208	83,800	Public Employees Retirement	97,200	97,200	97,200
(12,400)	(11,590)	(12,980)	less PERS bond pymt	(17,170)	(17,170)	(17,170)
20,656	35,009	48,000	Other Employer-paid Taxes	55,300	55,300	55,300
347,453	579,223	663,120	Total Personal Services	751,200	751,200	751,200
			MATERIALS AND SERVICES			
59,348	54,753	65,000	Electricity and Natural Gas	60,000	60,000	60,000
264,889	41,068	65,000	Consultants & Contract Services	250,000	250,000	250,000
31,153	28,556	50,000	Marketing	50,000	50,000	50,000
86,760	95,515	131,000	Repairs and Maintenance	611,500	611,500	611,500
8,000	0	10,000	Airport ARFF Training	10,000	10,000	10,000
6,767	8,802	15,000	Telephone and Internet	32,500	32,500	32,500
2,945	58,468	10,000	Tools & Minor Equipment	7,500	7,500	7,500
2,988	2,092	3,500	Street Lights	3,500	3,500	3,500
24,037	23,616	26,000	Horticultural Supplies	28,000	28,000	28,000
9,567	11,280	11,000	Travel and Training	15,000	15,000	15,000
56,308	181,913	138,745	Other Materials and Services	166,000	166,000	166,000
135,040	183,630	193,180	Central Services Charges	239,550	239,550	239,550
687,802	689,693	718,425	Total Materials and Services	1,473,550	1,473,550	1,473,550
342,615	931,565	9,000,000	CAPITAL OUTLAY	7,700,000	7,700,000	7,700,000
73,034	57,035	2,196,225	DEBT SERVICE	65,260	65,260	65,260
0	0	0	CONTINGENCY	2,000,000	2,000,000	2,000,000
0	0	0	Reserve for Airport Operations	8,503,920	8,503,920	8,503,920
			TRFR TO GENERAL FUND- PERS			
12,400	11,590	12,980		17,170	17,170	17,170
\$1,463,304	\$2,269,106	\$12,590,750	TOTAL FUND EXPENDITURES	\$20,511,100	\$20,511,100	\$20,511,100

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

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Airport Director	1
1/2	1/2	1/2	Associate Engineer	1/2
0	1	1	UAS Range Manager	1
0	1	1	UAS Chief Engineer	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist 3	1
3/4	3/4	3/4	Part-time	3/4
4 1/4	6 1/4	6 1/4	Total	6 1/4

Capital Outlay:

AIP 27 7-25 Rehab	\$2,000,000
Undetermined equipment at budget preparation	\$2,000,000
HVAC systems/ building impr	\$1,050,000
Radar Truck, grant funded	\$150,000
Flex Hanger II	<u>2,500,000</u>
Total	\$7,700,000



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.

FY21 Projections of Revenues

\$482,045 in equipment rental charges is used to maintain and replace the fleet. \$1,201,753 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 from the previous year to reinstitute the Control Systems Manager position in FY21 for work on replacement of overall radio and telemetry system, water supply development, adding redundant power, and assisting a new Water Superintendent.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$103,445	\$335,063	\$520,900	BEGINNING WORKING CAPITAL	\$622,762	\$622,762	\$622,762
			CHARGES FOR SERVICES			
0	3,421	3,200	Land & Equipment Rental	3,200	3,200	3,200
469,600	483,300	470,600	Equipment Rental - City	482,045	482,045	482,045
0	0	0	Labor and Overhead - City	0	0	0
0	0	0	Materials - City	0	0	0
1,129,030	1,035,220	1,087,915	PW Admin Personnel Charge	1,201,753	1,201,753	1,201,753
1,598,630	1,521,941	1,561,715	Total Charges for Services	1,686,998	1,686,998	1,686,998
			MISCELLANEOUS REVENUES			
0	0	500	Sale of Land/Equipment	500	500	500
9	56	1,000	Reimbursement of Expense/Misc.	1,000	1,000	1,000
2,203	11,730	4,000	Investment Income	10,000	10,000	10,000
2,212	11,786	5,500	Total Miscellaneous Revenues	11,500	11,500	11,500
0	0	0	Transfer from Sewer Fund	0	0	0
\$1,704,287	\$1,868,790	\$2,088,115	TOTAL FUND RESOURCES	\$2,321,260	\$2,321,260	\$2,321,260

Capital Outlay:

Replace Sweeper with Trade-in Pickup (2)	\$245,000
Travel Vehicle	\$40,000
Total	<u>\$285,000</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.

FY21 Proposed Budget

The proposed budget for FY21 for the Fleet Fund maintains operating services. FY21 includes replacement cost for sweeper with trade-in, purchase of two Water Division trucks, and purchased of a multi-use / travel vehicle. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$719,198	\$685,836	\$788,550	Salaries and Wages	\$846,300	\$846,300	\$846,300
150,059	122,627	167,400	Insurance	192,000	192,000	192,000
128,349	117,500	165,450	Public Employees Retirement	180,000	180,000	180,000
(43,630)	(37,400)	(39,390)	less PERS bond pymt	(38,610)	(38,610)	(38,610)
75,948	72,633	95,105	Other Employer-paid Taxes	103,300	103,300	103,300
1,029,923	961,197	1,177,115	Total Personal Services	1,282,990	1,282,990	1,282,990
MATERIALS AND SERVICES						
85,943	72,776	85,000	Gasoline and Diesel	85,000	85,000	85,000
74,462	52,068	65,000	Direct Repair Supplies	70,000	70,000	70,000
12,877	10,570	20,000	Repair and Maintenance	20,000	20,000	20,000
10,681	11,196	12,250	Building Utilities	12,250	12,250	12,250
3,842	5,675	5,000	Travel and Training	7,500	7,500	7,500
25,637	33,684	30,000	Other Materials and Services	35,550	35,550	35,550
26,170	21,330	35,980	Central Services Charges	25,160	25,160	25,160
239,612	207,299	253,230	Total Materials and Services	255,460	255,460	255,460
56,058	54,500	135,000	CAPITAL OUTLAY	310,000	310,000	310,000
43,630	37,400	39,390	TRFRS TO OTHER FUNDS	38,610	38,610	38,610
0	0	25,000	CONTINGENCY	200,000	200,000	200,000
0	0	458,380	RESERVE FOR EQUIPT. REPL	234,200	234,200	234,200
\$1,369,223	\$1,260,396	\$2,088,115	TOTAL FUND EXPENDITURES	\$2,321,260	\$2,321,260	\$2,321,260

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
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	0	CS Manager	1
1	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	1	Utility Worker II	1
0	0	2	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	0	Office Specialist I	0
1/2	1/2	0	Engineering Intern	0
1/3	1/4	1/4	Part-Time FTE	1/4
14	14	11 1/4	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.

FY21 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 \$93,120 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$25,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$322,045	\$211,191	\$142,750	BEG. WORKING CAPITAL	\$151,810	\$151,810	\$151,810
			LICENSES AND PERMITS			
16,310	18,545	18,000	Business License Collection Fees	19,000	19,000	19,000
2,676	3,571	2,500	Engineering Inspection Fees	2,500	2,500	2,500
0	0	0	LID Engineering Inspection Fees	0	0	0
1,230	721	500	Excavation Permits	500	500	500
310	519	500	Sewer Tap Fees	500	500	500
4,066	4,556	2,100	Other Engineering Fees	2,200	2,200	2,200
24,592	27,912	23,600	Total Licenses and Permits	24,700	24,700	24,700
55,851	113,230	105,800	INTERGOVERNMENTAL	93,120	93,120	93,120
			CHARGES FOR SERVICES			
81,500	81,500	81,500	Charges for Facilities	81,500	81,500	81,500
25,000	25,000	35,000	Charges for Financial Services	25,000	25,000	25,000
1,333,210	1,382,450	1,568,910	General Fund	1,622,300	1,622,300	1,622,300
193,730	233,840	250,570	State Tax Street Fund	215,230	215,230	215,230
128,310	105,270	102,960	Library Fund	119,930	119,930	119,930
128,990	123,320	121,250	Convention Center Fund	162,560	162,560	162,560
543,580	566,910	537,790	Water Fund	568,750	568,750	568,750
518,080	508,330	576,980	Sewer Fund	560,090	560,090	560,090
135,040	183,630	196,550	Airport Fund	239,550	239,550	239,550
26,170	21,330	36,610	PW Admin & Fleet Fund	25,160	25,160	25,160
3,113,610	3,231,580	3,508,120	Total Charges for Services	3,620,070	3,620,070	3,620,070
11,050	5,132	-1,300	MISCELLANEOUS REVENUES	10,200	10,200	10,200
			TRANSFERS FROM GENERAL FD	0	0	0
0	50,000	0				
\$3,527,148	\$3,639,045	\$3,778,970	TOTAL FUND RESOURCES	\$3,899,900	\$3,899,900	\$3,899,900

**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.

FY21 Proposed Budget

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

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$283,017	\$312,613	\$320,500	Salaries and Wages	\$333,500	\$333,500	\$333,500
55,788	59,984	57,650	Insurance	58,200	58,200	58,200
55,343	58,131	74,830	Public Employees Retirement	79,000	79,000	79,000
(16,590)	(15,480)	(18,020)	less PERS bond pymt	(20,560)	(20,560)	(20,560)
27,068	29,812	32,560	Other Employer-paid Taxes	33,960	33,960	33,960
404,626	445,060	467,520	Total Personal Services	484,100	484,100	484,100
MATERIALS AND SERVICES						
3,600	5,700	5,700	Car Allowance	5,700	5,700	5,700
3,274	935	2,500	Dues and Subscriptions	2,500	2,500	2,500
13,081	2,843	10,800	Equipment Maintenance	10,800	10,800	10,800
5,530	3,237	3,500	Office Supplies and Printing	3,500	3,500	3,500
218	143	1,000	Volunteer Supplies	1,000	1,000	1,000
333	333	3,000	Telephone	500	500	500
11,050	10,213	10,500	Travel and Training	7,000	7,000	7,000
5,403	10,245	6,400	Other Materials and Services	4,500	4,500	4,500
42,489	33,649	43,400	Total Materials and Services	35,500	35,500	35,500
0	10,939	0	CAPITAL OUTLAY	0	0	0
\$447,115	\$489,648	\$510,920	TOTAL CITY MANAGER'S	\$519,600	\$519,600	\$519,600

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$16,650	\$17,025	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
1,259	2,235	1,850	Public Employees Retirement	1,850	1,850	1,850
(190)	(1,140)	(500)	less PERS bond pymt	(500)	(500)	(500)
1,376	1,450	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
19,095	19,570	20,300	Total Personal Services	20,300	20,300	20,300
MATERIALS AND SERVICES						
14,480	15,285	15,500	Dues and Subscriptions	15,500	15,500	15,500
300	27	3,000	Mayor/Council Expense	3,000	3,000	3,000
9,660	9,395	13,000	Travel and Training	9,000	9,000	9,000
5,142	7,963	2,500	Other Materials and Services	1,000	1,000	1,000
29,582	32,670	34,000	Total Materials and Services	28,500	28,500	28,500
0	0	0	CAPITAL OUTLAY	0	0	0
\$48,677	\$52,240	\$54,300	TOTAL MAYOR AND COUNCIL	\$48,800	\$48,800	\$48,800

Actual FY18	Budget FY19	Budget FY20	POSITION	Adopted Budget FY21
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.

FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$34,546	\$38,717	\$41,000	Salaries and Wages	\$45,100	\$45,100	\$45,100
0	0	0	Insurance	0	0	0
4,736	5,076	7,400	Public Employees Retirement	8,300	8,300	8,300
(1,450)	(1,140)	(1,530)	less PERS bond pymt	(1,900)	(1,900)	(1,900)
2,572	3,097	3,300	Other Employer-paid Taxes	3,500	3,500	3,500
40,404	45,750	50,170	Total Personal Services	55,000	55,000	55,000
MATERIALS AND SERVICES						
1,180	485	600	Dues and Subscriptions	600	600	600
842	488	1,200	Office Supplies and Printing	1,200	1,200	1,200
2,772	5,518	2,100	Travel and Training	2,100	2,100	2,100
1,622	4,431	5,200	Other Materials and Services	4,700	4,700	4,700
6,416	10,922	9,100	Total Materials and Services	8,600	8,600	8,600
\$46,821	\$56,672	\$59,270	TOTAL PDC ADMINISTRATION	\$63,600	\$63,600	\$63,600

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
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.

FY21 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. This year insurance rates are fairly flat, except property rates which are up by 15%.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$16,420	\$17,538	\$17,000	Health Care Committee	\$18,500	\$18,500	\$18,500
0	0	1,000	Early Return to Work	1,000	1,000	1,000
374,020	367,235	376,500	Insurance - Property & Liability	420,000	420,000	420,000
390,440	384,773	394,500	Total Materials and Services	439,500	439,500	439,500
			TRANSFERS OUT			
0	0	0	- To Library Fund	0	0	0
35,100	81,430	92,330	- To General Fund for PERS	100,300	100,300	100,300
0	0	23,140	CONTINGENCY FOR CS FUND	55,380	55,380	55,380
\$425,540	\$466,203	\$509,970	TOTAL INSURANCE DIVISION	\$595,180	\$595,180	\$595,180

**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.

FY21 Proposed Budget

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

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$172,811	\$175,182	\$180,110	Salaries and Wages	\$187,500	\$187,500	\$187,500
29,131	31,229	28,800	Insurance	28,850	28,850	28,850
41,312	35,873	48,800	Public Employees Retirement	48,200	48,200	48,200
(12,110)	(11,590)	(13,580)	less PERS bond pymt	(11,700)	(11,700)	(11,700)
14,047	21,252	16,100	Other Employer-paid Taxes	17,200	17,200	17,200
245,191	251,946	260,230	Total Personal Services	270,050	270,050	270,050
MATERIALS AND SERVICES						
63,000	62,478	64,000	Contract Services	67,000	67,000	67,000
5,980	162	0	Consultants	2,000	2,000	2,000
0	0	3,000	Equipment Maintenance Contract	3,000	3,000	3,000
2,530	992	4,000	Dues and Subscriptions	4,000	4,000	4,000
2,852	3,021	3,000	Travel and Training	3,000	3,000	3,000
-1,656	3,403	8,100	Other Materials and Services	5,000	5,000	5,000
72,706	70,056	82,100	Total Materials and Services	84,000	84,000	84,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$317,897	\$322,002	\$342,330	TOTAL LEGAL DEPARTMENT	\$354,050	\$354,050	\$354,050

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	City Attorney	1
1	1	0	Paralegal	0
0	0	1	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.

FY21 Proposed Budget

The proposed budget for FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$392,440	\$411,477	\$434,000	Salaries and Wages	\$445,520	\$445,520	\$445,520
108,088	109,483	120,200	Insurance	116,400	116,400	116,400
68,539	66,497	93,500	Public Employees Retirement	95,500	95,500	95,500
(20,240)	(19,260)	(22,460)	less PERS bond pymt	(22,770)	-22,770	-22,770
30,291	32,133	36,450	Other Employer-paid Taxes	37,500	37,500	37,500
579,118	600,330	661,690	Total Personal Services	672,150	672,150	672,150
MATERIALS AND SERVICES						
44,175	52,950	55,000	Audit Fees	59,500	59,500	59,500
3,715	5,336	4,200	Legal Notices - Budget	4,200	4,200	4,200
3,900	4,800	1,000	Contract Services	4,000	4,000	4,000
28,668	26,751	29,000	Equipment Maint. Contracts	29,000	29,000	29,000
29,386	37,564	39,000	Postage	39,000	39,000	39,000
8,423	9,046	12,000	Office Supplies and Printing	12,000	12,000	12,000
3,527	5,969	3,800	Travel and Training	4,300	4,300	4,300
8,132	11,421	13,500	Other Materials and Services	9,200	9,200	9,200
129,926	153,837	157,500	Total Materials and Services	161,200	161,200	161,200
0	0	0	CAPITAL OUTLAY	0	0	0
\$709,044	\$754,167	\$819,190	TOTAL FINANCE DEPT.	\$833,350	\$833,350	\$833,350

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Finance Director	1
1	1	1	Accounting Supervisor	1
4	4	4	Senior Account Clerk	4
4/9	4/9	4/9	Account Clerk	4/9
2/15	2/15	2/15	Part-Time FTE	2/15
6 4/7	6 4/7	6 4/7	Total	6 4/7

**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.

FY21 Proposed Budget

The proposed budget for FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
PERSONNEL SERVICES						
\$248,150	\$264,860	\$293,515	Salaries and Wages	\$294,700	\$294,700	\$294,700
56,297	56,539	61,000	Insurance	59,600	59,600	59,600
57,287	58,741	75,800	Public Employees Retirement	78,420	78,420	78,420
(17,160)	(16,270)	(18,660)	less PERS bond Pymt	(20,470)	(20,470)	(20,470)
21,638	23,294	29,685	Other Employer-paid Taxes	29,400	29,400	29,400
366,212	387,164	441,340	Total Personnel Services	441,650	441,650	441,650
MATERIALS AND SERVICES						
2,219	2,219	2,250	Car Allowance	2,250	2,250	2,250
0	0	1,000	Consultants	1,000	1,000	1,000
6,804	6,031	7,000	Equipment Maint. Contracts	7,000	7,000	7,000
2,498	1,611	2,500	Repairs and Maintenance	2,500	2,500	2,500
2,825	2,172	3,500	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
480	56	3,800	Travel and Training	3,800	3,800	3,800
7,151	7,749	10,700	Other Materials and Services	10,700	10,700	10,700
29,377	27,238	38,150	Total Materials and Services	38,150	38,150	38,150
0	0	0	CAPITAL OUTLAY	8,000	8,000	8,000
\$395,589	\$414,402	\$479,490	TOTAL ENGINEERING DIV.	\$487,800	\$487,800	\$487,800

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
2/3	2/3	2/3	City Engineer/Community Dev Director	2/3
1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	Sr Engineering Technician	1
0	0	0	Engineering Technician III	1
1	1	1	Engineering Technician II	0
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

Capital Outlay: Plotter Scanner \$8,000

**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.

FY21 Proposed Budget

The proposed FY21 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			PERSONNEL SERVICES			
\$308,489	\$387,851	\$378,000	Salaries and Wages	\$376,300	\$376,300	\$376,300
64,867	74,259	71,700	Insurance	72,000	72,000	72,000
55,921	63,992	71,800	Public Employees Retirement	79,020	79,020	79,020
(18,120)	(17,580)	(17,580)	less PERS bond pymt	(22,370)	(22,370)	(22,370)
30,288	40,381	45,980	Other Employer-paid Taxes	44,400	44,400	44,400
441,444	548,903	549,900	Total Personal Services	549,350	549,350	549,350
			MATERIALS AND SERVICES			
57,091	52,288	60,000	Electricity	60,000	60,000	60,000
13,485	14,228	20,000	Natural Gas	20,000	20,000	20,000
6,937	9,851	11,000	Gas/Diesel/Grease	11,000	11,000	11,000
28,040	18,289	25,000	Building Repairs and Maint.	26,000	26,000	26,000
18,133	18,979	18,000	Janitorial Supplies	20,000	20,000	20,000
1,170	1,857	3,000	Travel and Training	3,000	3,000	3,000
10,714	6,375	9,000	Tools & Minor Equipment	10,000	10,000	10,000
19,521	19,622	22,000	Equipment Maintenance Contracts	23,000	23,000	23,000
23,936	19,868	22,100	Other Materials and Services	23,100	23,100	23,100
179,027	161,357	190,100	Total Materials and Services	196,100	196,100	196,100
50,000	0	0	CAPITAL OUTLAY	15,000	15,000	15,000
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$670,471	\$710,260	\$740,000	TOTAL FACILITIES DIVISION	\$760,450	\$760,450	\$760,450

Actual FY18	Actual FY19	Budget FY20	POSITION	Adopted Budget FY21
1	1	1	Facilities & Technology Manager	1
2	1	1	Facilities Maint. Tech III	1
0	1	1	Electrician	1
1	1	1/2	Utility Worker II	2
1	1	1	Utility Worker I	0
2 1/5	2 1/5	3	Part-Time FTE	1 6/7
7 15/79	7 15/79	7 1/2	Total	6 6/7

**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.

FY21 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 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 FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
			MATERIALS AND SERVICES			
\$128,332	\$133,031	\$135,000	Contract Services	\$130,000	\$130,000	\$130,000
7,460	9,236	8,500	Telephone Equipment	8,500	8,500	8,500
6,692	9,695	20,000	Repair & Maintenance	12,000	12,000	12,000
19,719	45,907	20,000	Minor Equipment/Maint. Contracts	45,000	45,000	45,000
162,203	197,869	183,500	Total Materials and Services	195,500	195,500	195,500
46,875	31,721	80,000	CAPITAL OUTLAY	10,000	10,000	10,000
\$209,078	\$229,590	\$263,500	TOTAL INFORMATIO TECH. DIV.	\$205,500	\$205,500	\$205,500

Capital

Replacement computers \$10,000



CITY OF PENDLETON

Agency Funds

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

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

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

Description of Revenue Sources

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

FY21 Projections of Revenues

Revenue projections for FY21 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$59,300	\$97	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
95,830	169,252	252,500	Donations (Outside Trust Proceeds)	252,500	252,500	252,500
274	336	2,500	Investment Income - City	2,500	2,500	2,500
96,104	169,588	255,000	Total Miscellaneous Revenues	255,000	255,000	255,000
\$155,404	\$169,685	\$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.

FY21 Proposed Budget

The proposed budget for FY21 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
MATERIALS AND SERVICES						
Distributions Directed						
\$155,307	\$169,549	\$260,000	By Trustees	\$260,000	\$260,000	\$260,000
155,307	169,549	260,000	Total Materials and Services	260,000	260,000	260,000
\$155,307	\$169,549	\$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/County Public Safety Fund. The fund was established to provide an avenue to purchase the needed equipment for the County/County dispatch Center and other public safety needs.

**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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$744,700	\$744,698	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,700	\$744,698	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$744,698	\$0	TRANSFER OUT	\$0	\$0	\$0
\$0	\$744,698	\$0	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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
5,935,713	0	0	ISSUANCE OF REFUNDED DEBT	0	0	0
865,509	0	0	TRANSFER FROM SEWER FD	0	0	0
\$6,801,222	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$36,913	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
6,764,308	0	0	DEBT SERVICE	0	0	0
\$6,801,221	\$0	\$0	TOTAL FUND 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 FY18	Actual FY19	Budget FY20		Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
RESOURCES						
\$450,000	\$450,000	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
0	0	0	TRANSFER FROM SEWER FD	0	0	0
\$450,000	\$450,000	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY18	Actual FY19	Budget FY20		Budget FY21	Budget FY21	Budget FY21
\$0	\$450,000	\$0	TRANSFER OUT	\$0	\$0	\$0
\$0	\$450,000	\$0	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 FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$13,724	(\$514,483)	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
215,739	594,802	0	INTERGOVERNMENTAL REV.	0	0	0
52	1,710	0	MISCELLANEOUS REVENUES	0	0	0
\$229,515	\$82,029	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY18	Actual FY19	Budget FY20	EXPENDITURES CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
743,898	66,643	0	CAPITAL OUTLAY	0	0	0
100	664	0	DEBT SERVICE	0	0	0
\$743,998	\$67,307	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**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. This fund has become dormant and was scheduled to be closed in FY20.

Actual FY18	Actual FY19	Budget FY20	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$81,821	\$83,059	\$85,000	BEGINNING FUND BALANCE	\$0	\$0	\$0
			CHARGES FOR SERVICES			
			MISCELLANEOUS REVENUES			
1,238	1,926	1,500	Investment Income	0	0	0
1,238	1,926	1,500	Total Miscellaneous Revenues	0	0	0
\$83,059	\$84,985	\$86,500	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY18	Actual FY19	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$0	\$0	\$0	MATERIALS & SVCS	\$0	\$0	\$0
0	0	86,500	TRANSFER TO GENERAL FD	0	0	0
\$0	\$0	\$86,500	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

CITY OF PENDLETON

Appendix A

allocation summary

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ALLOCATION FY21

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$627,110	\$10,561	\$127,193	\$124,635	\$5,616	\$29,369	\$12,631	\$12,255	\$7,005	\$6,774	\$11,287
PDC Administration	65,500	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	49,300	830	9,999	9,798	441	2,309	993	963	551	533	887
Insurance											
Cost of Claims - Liab.	197,780		47,924	5,759	903	36,133	10,880	0	0	155	345
Property Insurance	241,720		8,852	17,009		15,531	5,357	12,188	2,256		
	<u>439,500</u>	<u>0</u>	<u>56,776</u>	<u>22,768</u>	<u>903</u>	<u>51,664</u>	<u>16,237</u>	<u>12,188</u>	<u>2,256</u>	<u>155</u>	<u>345</u>
Legal Services											
City Attorney	109,730	1,848	22,256	21,808	983	5,139	2,210	2,144	1,226	1,185	1,975
City Negotiator	36,570	881	9,253	8,812	0	2,644	441	0	441	441	881
City Prosecutor	182,870	73,148	109,722								
Risk Manager	36,580	0	8,864	1,065	167	6,683	2,012	0	0	29	64
	<u>365,750</u>	<u>75,877</u>	<u>150,094</u>	<u>31,685</u>	<u>1,150</u>	<u>14,465</u>	<u>4,663</u>	<u>2,144</u>	<u>1,666</u>	<u>1,655</u>	<u>2,920</u>
Finance											
Utilities Billing/Coll.	284,250										
Payroll	162,430	3,399	26,469	37,534		13,090	10,269	16,417	1,736	2,604	1,808
Payables	162,420	1,303	9,578	10,501	4,364	15,978	7,616	5,683	2,768	1,333	1,377
General Accounting	203,020	3,419	41,177	40,349	1,818	9,508	4,089	3,967	2,268	2,193	3,654
	<u>812,120</u>	<u>8,121</u>	<u>77,225</u>	<u>88,384</u>	<u>6,182</u>	<u>38,576</u>	<u>21,974</u>	<u>26,066</u>	<u>6,772</u>	<u>6,129</u>	<u>6,839</u>
Engineering											
Engineering Services	494,570		4,946	9,891		24,729				19,783	24,729
GIS/ Aerial Map Project	\$8,000										
	<u>502,570</u>	<u>0</u>	<u>4,946</u>	<u>9,891</u>	<u>0</u>	<u>24,729</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,783</u>	<u>24,729</u>
Facilities											
City Hall	210,400	3,543	42,674	41,816	1,884	9,853	4,238	4,112	2,350	2,273	3,787
Other City Facilities	490,930		49,093	58,912		49,093	29,456	58,912	2,455		
	<u>701,330</u>	<u>3,543</u>	<u>91,767</u>	<u>100,727</u>	<u>1,884</u>	<u>58,946</u>	<u>33,694</u>	<u>63,023</u>	<u>4,805</u>	<u>2,273</u>	<u>3,787</u>
Information Technology											
Operations	205,500	3,461	41,680	40,842	1,840	9,624	4,139	4,016	2,296	2,220	3,699
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>205,500</u>	<u>3,461</u>	<u>41,680</u>	<u>40,842</u>	<u>1,840</u>	<u>9,624</u>	<u>4,139</u>	<u>4,016</u>	<u>2,296</u>	<u>2,220</u>	<u>3,699</u>
Fund Balance/Contingency	0	0	0	0	0	0	0	0	0	0	0
Adjustment from FY19	(161,980)	2,170	8,700	(52,000)	(6,400)	(2,530)	(5,480)	250	1,430	2,250	(2,860)
Total (Rounded to the nearest 10th)	<u>\$3,606,690</u>	<u>\$104,560</u>	<u>\$568,380</u>	<u>\$376,730</u>	<u>\$11,610</u>	<u>\$227,150</u>	<u>\$88,850</u>	<u>\$120,900</u>	<u>\$26,780</u>	<u>\$41,770</u>	<u>\$51,630</u>

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
\$1,437	\$348,763	\$29,165	\$15,210	\$26,875	\$77,747	\$75,876	\$32,443	\$0	\$21,033	627,110
0	0	0	0	0	0	0	0	0	65,500	65,500
113	27,418	2,293	1,196	2,113	6,112	5,965	2,550	0	1,653	49,300
0	102,100	22,482	0	9,806	32,581	30,261	550	0	0	197,780
0	61,193	2,723	10,698	19,769	43,618	77,494	26,227	0	0	241,720
0	163,293	25,205	10,698	29,575	76,198	107,755	26,777	0	0	439,500
251	61,026	5,103	2,661	4,702	13,604	13,277	5,677	0	3,680	109,730
0	23,793	1,762	2,203	1,322	3,084	2,644	1,322	441	0	36,570
	182,870								0	182,870
0	18,884	4,158	0	1,814	6,026	5,597	102	0	0	36,580
251	286,572	11,024	4,864	7,838	22,714	21,517	7,100	441	3,680	365,750
	0				148,243	136,007		0	0	284,250
0	113,325	2,314	11,860	6,219	11,716	9,619	6,509	0	868	162,430
1,391	61,892	5,463	5,917	12,214	19,054	20,240	17,780	18,790	1,069	162,420
465	112,908	9,442	4,924	8,700	25,170	24,564	10,503		6,809	203,020
1,857	288,125	17,219	22,701	27,134	204,182	190,430	34,792	18,790	8,746	812,120
0	84,077	98,914		4,946	148,371	128,588	29,674			494,570
	0	2,666			2,667	2,667				8,000
0	84,077	101,580	0	4,946	151,038	131,255	29,674	0	0	502,570
482	117,012	9,785	5,103	9,017	26,085	25,457	10,885	0	7,057	210,400
0	247,920	29,456	58,912	49,093	9,819	9,819	73,640	7,364	4,909	490,930
482	364,932	39,241	64,015	58,110	35,903	35,275	84,524	7,364	11,966	701,330
471	114,287	9,557	4,984	8,807	25,477	24,864	10,631	0	6,892	205,500
	0			0						0
471	114,287	9,557	4,984	8,807	25,477	24,864	10,631	0	6,892	205,500
0	0	0	0	0	0	0	0	0	0	0
(680)	(55,150)	(20,040)	(3,740)	(2,820)	(30,630)	(32,850)	11,050	(1,440)	(26,360)	(161,980)
\$3,940	\$1,622,300	\$215,230	\$119,930	\$162,560	\$568,750	\$560,090	\$239,550	\$25,160	\$93,120	\$3,606,690

\$1,622,300

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY21**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt	\$504,660
Materials and Services	35,500
Capital Outlay	<u>0</u>
	540,160
Contingency Contribution	<u>86,950</u>
	<u>\$627,110</u>
GENERAL ADMINISTRATION	<u>\$627,110</u>

Basis of allocation: GENERAL ADMINISTRATION

FY20 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY20)

General Fund

Municipal Court	\$380,350	1.7%	\$10,561
Police	4,580,840	20.3%	127,193
Fire	4,488,710	19.9%	124,635
Ambulance	202,250	0.9%	5,616
Parks	1,057,720	4.7%	29,369
Recreation	454,915	2.0%	12,631
Aquatic Center	441,350	2.0%	12,255
Cemetery Fund	252,300	1.1%	7,005
Planning	243,960	1.1%	6,774
Building	406,510	1.8%	11,287
Economic Development	<u>51,760</u>	<u>0.2%</u>	<u>1,437</u>
Total General Fund	12,560,665	55.6%	348,763
State Tax Street Fund	1,050,374	4.7%	29,165
Library Fund & Trust	547,775	2.4%	15,210
Convention Center Fund	967,890	4.3%	26,875
			0
Water Fund	2,800,045	12.4%	77,747
Sewer Fund	2,732,656	12.1%	75,876
Airport Fund	1,168,420	5.2%	32,443
Pendleton Development Commission	<u>757,500</u>	<u>3.4%</u>	<u>21,033</u>
	<u>\$22,585,325</u>	<u>100.0%</u>	<u>\$627,110</u>

Allocation of Pendleton Development Commission Div

Personal Services & PERS Bond Pymt	\$56,900
Materials and Services	<u>8,600</u>
	65,500
less Charges for Service from Pendleton Development Commission	<u>(65,500)</u>
Allocated Total to Central Service Charges	<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY21**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$20,800
Materials and Services	28,500
Capital Outlay	<u>0</u>
	<u><u>\$49,300</u></u>

basis of allocation: GENERAL ADMINISTRATION

FY20 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY20)

General Fund			
Municipal Court	\$380,350	1.7%	\$830
Police	4,580,840	20.3%	9,999
Fire	4,488,710	19.9%	9,798
Ambulance	202,250	0.9%	441
Parks	1,057,720	4.7%	2,309
Recreation	454,915	2.0%	993
Aquatic Center	441,350	2.0%	963
Cemetery Fund	252,300	1.1%	551
Planning	243,960	1.1%	533
Building	406,510	1.8%	887
Economic Development	<u>51,760</u>	<u>0.2%</u>	<u>113</u>
Total General Fund	<u>12,560,665</u>	<u>55.6%</u>	<u>27,418</u>
State Tax Street Fund	1,050,374	4.7%	2,293
Library Fund	547,775	2.4%	1,196
Convention Center Fund	967,890	4.3%	2,113
Water Fund	2,800,045	12.4%	6,112
Sewer Fund	2,732,656	12.1%	5,965
Airport Fund	1,168,420	5.2%	2,550
Pendleton Development Commission	<u>757,500</u>	<u>3.4%</u>	<u>1,653</u>
	<u><u>\$22,585,325</u></u>	<u><u>100.0%</u></u>	<u><u>\$49,300</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY21**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$281,750
Materials and Services		84,000
Capital Outlay		0
		<u>\$365,750</u>

City Attorney	30.00%	\$109,730
City Negotiator	10.00%	36,570
City Prosecutor	50.00%	182,870
Risk Manager	10.00%	36,580
	<u>100.00%</u>	<u>\$365,750</u>

CITY ATTORNEY

\$109,730

basis of allocation: GENERAL ADMINISTRATION

FY20 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY20)

General Fund			
Municipal Court	\$380,350	1.7%	\$1,848
Police	4,580,840	20.3%	22,256
Fire	4,488,710	19.9%	21,808
Ambulance	202,250	0.9%	983
Parks	1,057,720	4.7%	5,139
Recreation	454,915	2.0%	2,210
Aquatic Center	441,350	2.0%	2,144
Cemetery Fund	252,300	1.1%	1,226
Planning	243,960	1.1%	1,185
Building	406,510	1.8%	1,975
Economic Development	51,760	0.2%	251
Total General Fund	<u>12,560,665</u>	<u>55.6%</u>	<u>61,026</u>
State Tax Street Fund	1,050,374	4.7%	5,103
Library Fund & Trust	547,775	2.4%	2,661
Convention Center Fund	967,890	4.3%	4,702
Water Fund	2,800,045	12.4%	13,604
Sewer Fund	2,732,656	12.1%	13,277
Airport Fund	1,168,420	5.2%	5,677
Pendleton Development Commission	757,500	3.4%	3,680
	<u>\$22,585,325</u>	<u>100.0%</u>	<u>\$109,730</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY21**

CITY NEGOTIATOR \$36,570

Basis of Allocation: Union Members

General Fund			
Municipal Court	2	2.41%	\$881
Police	21	25.30%	9,253
Fire	20	24.10%	8,812
Parks	6	7.23%	2,644
Recreation	1	1.20%	441
Cemetery	1	1.20%	441
Planning	1	1.20%	441
Building	2	2.41%	881
Total General Fund	<u>54</u>	<u>65.06%</u>	<u>23,793</u>
State Tax Street Fund	4	4.82%	1,762
Library Fund	5	6.02%	2,203
Convention Center	3	3.61%	1,322
Water Fund	7	8.43%	3,084
Sewer Fund	6	7.23%	2,644
Airport Fund	3	3.61%	1,322
PW Admin & Fleet	1	1.20%	441
	<u>83</u>	<u>100.00%</u>	<u>\$36,570</u>

CITY PROSECUTOR \$182,870

Basis of Allocation: 100% General Fund

Municipal Court	40%	\$73,148
Police	60%	109,722
	<u>100%</u>	<u>\$182,870</u>

RISK MANAGER \$36,580

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

General Fund			
Police	\$18,200	24.23%	\$8,864
Fire	2,187	2.91%	1,065
Ambulance	343	0.46%	167
Parks	13,722	18.27%	6,683
Recreation	4,132	5.50%	2,012
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	59	0.08%	29
Building	131	0.17%	64
Total General Fund	<u>\$38,774</u>	<u>51.62%</u>	<u>18,884</u>
Street Fund	8,538	11.37%	4,158
Convention Center Fund	3,724	4.96%	1,814
Water Fund	12,373	16.47%	6,026
Sewer Fund	11,492	15.30%	5,597
Airport Fund	209	0.28%	102
	<u>\$75,110</u>	<u>100.00%</u>	<u>\$36,580</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY21**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$694,920
Materials and Services			161,200
Capital Outlay			0
			<u>856,120</u>
less direct charges for services - Business Licences/ Transportation			<u>(44,000)</u>
			<u><u>\$812,120</u></u>

Utilities Billing/Collections			\$284,250
Payroll			162,430
Payables			162,420
General Accounting			203,020
			<u>\$812,120</u>

UTILITIES BILLINGS/COLLECTIONS

\$284,250

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$6,701,500	52%	\$148,243
Sewer Fund	6,148,300	48%	136,007
	<u>\$12,849,800</u>	<u>100%</u>	<u>\$284,250</u>

PAYROLL

\$162,430

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2019

General Fund			
Municipal Court	47	2.09%	\$3,399
Police	366	16.30%	26,469
Fire	519	23.11%	37,534
Parks	181	8.06%	13,090
Recreation	142	6.32%	10,269
Aquatic Center	227	10.11%	16,417
Cemetery	24	1.07%	1,736
Planning	36	1.60%	2,604
Building	25	1.11%	1,808
Total General Fund	<u>1,567</u>	<u>69.77%</u>	<u>113,325</u>
State Tax Street Fund	32	1.42%	2,314
Library Fund	164	7.30%	11,860
Convention Center	86	3.83%	6,219
Water Fund	162	7.21%	11,716
Sewer Fund	133	5.92%	9,619
Airport Fund	90	4.01%	6,509
Pendleton Development Commission	12	0.53%	868
	<u>2,246</u>	<u>100.00%</u>	<u>\$162,430</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY21**

PAYABLES			<u>\$162,420</u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 18-19			
General Fund			
Municipal Court	89	0.80%	\$1,303
Police	654	5.90%	9,578
Fire	717	6.47%	10,501
Ambulance	298	2.69%	4,364
Parks	1091	9.84%	15,978
Recreation	520	4.69%	7,616
Aquatic Center	388	3.50%	5,683
Cemetery	189	1.70%	2,768
Planning	91	0.82%	1,333
Building	94	0.85%	1,377
Economic Development	95	0.86%	1,391
Total General Fund	<u>4,226</u>	<u>38.11%</u>	<u>61,892</u>
State Tax Street Fund	373	3.36%	5,463
Library Fund	404	3.64%	5,917
Pendleton Convention Center Fund	834	7.52%	12,214
Water Fund	1301	11.73%	19,054
Sewer Fund	1382	12.46%	20,240
Airport Fund	1214	10.95%	17,780
PW Admin & Fleet Fund	1283	11.57%	18,790
Pendleton Development Commission	73	0.66%	1,069
	<u>11,090</u>	<u>100.00%</u>	<u>\$162,420</u>

GENERAL ACCOUNTING			<u>\$203,020</u>
basis of allocation: GENERAL ADMINISTRATION			
FY20 Budgeted Personal Services and Materials and Services (less Central Service Allocation for FY20)			
General Fund			
Municipal Court	\$380,350	1.7%	\$3,419
Police	4,580,840	20.3%	41,177
Fire	4,488,710	19.9%	40,349
Ambulance	202,250	0.9%	1,818
Parks	1,057,720	4.7%	9,508
Recreation	454,915	2.0%	4,089
Aquatic Center	441,350	2.0%	3,967
Cemetery	252,300	1.1%	2,268
Planning	243,960	1.1%	2,193
Building	406,510	1.8%	3,654
Economic Development	51,760	0.2%	465
	<u>12,560,665</u>	<u>55.6%</u>	<u>112,908</u>
State Tax Street Fund	1,050,374	4.7%	9,442
Library Fund	547,775	2.4%	4,924
Convention Center Fund	967,890	4.3%	8,700
Water Fund	2,800,045	12.4%	25,170
Sewer Fund	2,732,656	12.1%	24,564
Airport Fund	1,168,420	5.2%	10,503
Pendleton Development Commission	757,500	3.4%	6,809
	<u>\$22,585,325</u>	<u>100.0%</u>	<u>\$203,020</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY21**

INSURANCE

Materials and Services			<u>\$439,500</u>
			<u>\$439,500</u>
Cost of Claims - Liability			\$197,780
Base Insurance - Property			<u>241,720</u>
			<u>\$439,500</u>

COST OF CLAIMS - LIABILITY

\$197,780

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

General Fund			
Police	\$18,200	24.23%	\$47,924
Fire	2,187	2.91%	5,759
Ambulance	343	0.46%	903
Parks	13,722	18.27%	36,133
Recreation	4,132	5.50%	10,880
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	59	0.08%	155
Building	131	0.17%	345
Total General Fund	<u>38,774</u>	<u>51.62%</u>	<u>102,100</u>
Street Fund	8,538	11.37%	22,482
Convention Center	3724	4.96%	9,806
Water Fund	12,373	16.47%	32,581
Sewer Fund	11,492	15.30%	30,261
Airport	209	0.28%	550
	<u>\$75,110</u>	<u>100.00%</u>	<u>\$197,780</u>

BASE INSURANCE - PROPERTY

\$241,720

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			
Police	\$5,913,512	3.7%	\$8,852
Fire	11,362,548	7.0%	17,009
Parks	10,375,093	6.4%	15,531
Recreation	3,578,700	2.2%	5,357
Aquatic Center	8,142,134	5.0%	12,188
Cemetery	1,506,971	0.9%	2,256
Total General Fund	<u>40,878,958</u>	<u>25.3%</u>	<u>61,193</u>
Streets	1,818,804	1.1%	2,723
Library Fund	7,146,550	4.4%	10,698
Convention Center Fund	13,206,100	8.2%	19,769
Water Fund	29,138,157	18.0%	43,618
Sewer Fund	51,768,697	32.1%	77,494
Airport Fund	17,520,503	10.9%	26,227
	<u>\$161,477,769</u>	<u>100.0%</u>	<u>\$241,720</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY21**

ENGINEERING

Personal Services & PERS bond pymt		\$462,120
Materials and Services		38,150
Capital Outlay		8,000
		<u>508,270</u>
less Charges for Services		<u>(5,700)</u>
		<u>\$502,570</u>
Engineering Services		\$494,570
Capital Outlay		8,000
		<u>\$502,570</u>

ENGINEERING SERVICES

\$494,570

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

General Fund		
Police	1.00%	\$4,946
Fire	2.00%	9,891
Parks	5.00%	24,729
Planning	4.00%	19,783
Building	<u>5.00%</u>	<u>24,729</u>
General Fund	17.00%	84,077
State Tax Street Fund	20.00%	98,914
PCC Fund	1.00%	4,946
Water Fund	30.00%	148,371
Sewer Fund	26.00%	128,588
Airport	<u>6.00%</u>	<u>29,674</u>
	<u>100.00%</u>	<u>\$494,570</u>
		0

CAPITAL PROJECTS

\$8,000

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

General Fund		
Police	0.00%	\$0
Fire	0.00%	0
Parks	0.00%	0
Planning	0.00%	0
Building	<u>0.00%</u>	<u>0</u>
General Fund	0.00%	0
State Tax Street Fund	33.30%	2,666
Water Fund	33.30%	2,667
Sewer Fund	<u>33.30%</u>	<u>2,667</u>
	<u>100.00%</u>	<u>\$8,000</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY21**

FACILITIES

Personal Services & PERS bond pymt			\$571,720
Materials and Services			196,100
Capital			15,000
			<u>782,820</u>
less Charges for Services (Library Utilities)			(16,500)
less Charges for Services (Vert Building)			(65,000)
			<u><u>\$701,320</u></u>

CITY HALL

\$210,400

OTHER CITY FACILITIES

490,930

\$701,330

OTHER CITY FACILITIES

\$490,930

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided Weekly

General Fund			
Police	30	10%	\$49,093
Fire	36	12%	58,912
Parks	30	10%	49,093
Recreation	18	6%	29,456
Aquatic Center	36	12%	58,912
Cemetery	2	1%	2,455
Total General Fund	<u>152</u>	<u>51%</u>	<u>247,920</u>
Street Fund	18	6%	29,456
Library Fund	36	12%	58,912
Pendleton Convention Center	30	10%	49,093
Water Fund	6	2%	9,819
Sewer Fund	6	2%	9,819
Airport Fund	45	15%	73,640
PW Admin & Fleet Fund	5	2%	7,364
Pendleton Development Commission	3	1%	4,909
	<u>300</u>	<u>100%</u>	<u>\$490,930</u>

CITY HALL Second Floor

\$210,400

basis of allocation: GENERAL ADMINISTRATION

FY20 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY20)

General Fund			
Municipal Court	\$380,350	1.7%	\$3,543
Police	4,580,840	20.3%	42,674
Fire	4,488,710	19.9%	41,816
Ambulance	202,250	0.9%	1,884
Parks	1,057,720	4.7%	9,853
Recreation	454,915	2.0%	4,238
Aquatic Center	441,350	2.0%	4,112
Cemetery	252,300	1.1%	2,350
Planning	243,960	1.1%	2,273
Building	406,510	1.8%	3,787
Economic Development	51,760	0.2%	482
	<u>12,560,665</u>	<u>55.6%</u>	<u>117,012</u>
State Tax Street Fund	1,050,374	4.7%	9,785
Library Fund	547,775	2.4%	5,103
Convention Center Fund	967,890	4.3%	9,017
Water Fund	2,800,045	12.4%	26,085
Sewer Fund	2,732,656	12.1%	25,457
Airport Fund	1,168,420	5.2%	10,885
Pendleton Development Commission	757,500	3.4%	7,057
	<u>\$22,585,325</u>	<u>100.0%</u>	<u>\$210,400</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY21**

Information Technology

Materials & Services		\$195,500
Capital Outlay		10,000
		<u>\$205,500</u>

Materials & Services & Capital

\$205,500

basis of allocation: GENERAL ADMINISTRATION

General Fund

Municipal Court	\$380,350	1.68%	\$3,461
Police	4,580,840	20.28%	41,680
Fire	4,488,710	19.87%	40,842
Ambulance	202,250	0.90%	1,840
Parks	1,057,720	4.68%	9,624
Recreation	454,915	2.01%	4,139
Aquatic Center	441,350	1.95%	4,016
Cemetery	252,300	1.12%	2,296
Planning	243,960	1.08%	2,220
Building	406,510	1.80%	3,699
Economic Development	51,760	0.23%	471
	<u>12,560,665</u>	<u>55.61%</u>	<u>114,287</u>

State Tax Street Fund	1,050,374	4.65%	9,557
Library Fund	547,775	2.43%	4,984
Convention Center Fund	967,890	4.29%	8,807

Water Fund	2,800,045	12.40%	25,477
Sewer Fund	2,732,656	12.10%	24,864
Airport Fund	1,168,420	5.17%	10,631
Pendleton Development Commission	757,500	3.35%	6,892
	<u>\$22,585,325</u>	<u>100.00%</u>	<u>\$205,500</u>

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ADJUSTMENT FOR FY19 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$8,520)	(\$1,928)	(\$8,705)	\$16,241	\$1,165	(\$1,999)	\$360	(\$1,767)	(\$814)	(\$1,563)	\$521
Mayor, City Council	220	(193)	(712)	1,930	140	(163)	61	(165)	(71)	(160)	74
Insurance											
Cost of Claims - Liab.	(3,834)		(651)	(41)	10	(627)	(250)	(374)	0	(8)	(41)
Base Insurance - Prop.	23,599		829	150	2,666	334	1,601	(435)	0	0	0
	<u>19,765</u>	<u>0</u>	<u>178</u>	<u>109</u>	<u>2,675</u>	<u>(293)</u>	<u>1,351</u>	<u>(808)</u>	<u>0</u>	<u>(8)</u>	<u>(41)</u>
Legal Services											
City Attorney	3,559	(313)	(688)	4,133	286	(156)	179	(247)	(104)	(257)	184
City Negotiator	1,190	22	164	343	0	117	22	0	22	22	22
City Prosecutor	5,939	2,380	3,559								
Risk Manager	1,190		219	29	13	162	89	72	0	(2)	(1)
	<u>11,878</u>	<u>2,089</u>	<u>3,254</u>	<u>4,504</u>	<u>299</u>	<u>124</u>	<u>290</u>	<u>(175)</u>	<u>(82)</u>	<u>(237)</u>	<u>205</u>
Finance											
Utilities Billing/Coll.	56,190										
Payroll	10,269	215	1,725	2,221		937	725	752	137	160	218
Payables	10,269	13	963	701	532	1,151	373	412	234	26	(20)
General Accounting	(25,374)	(997)	(7,558)	2,016	179	(1,727)	(335)	(1,084)	(541)	(789)	(163)
	<u>51,353</u>	<u>(768)</u>	<u>(4,871)</u>	<u>4,938</u>	<u>711</u>	<u>361</u>	<u>762</u>	<u>79</u>	<u>(171)</u>	<u>(604)</u>	<u>35</u>
Engineering											
Engineering Services	35,949		359	1,078		2,157				1,438	1,078
Capital Projects	0		0	0		0				0	0
	<u>35,949</u>	<u>0</u>	<u>359</u>	<u>1,078</u>	<u>0</u>	<u>2,157</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,438</u>	<u>1,078</u>
Facilities											
City Hall	14,847	(626)	(236)	10,566	726	(59)	553	(418)	(163)	(514)	533
Other City Facilities	27,572		3,581	2,761		2,761	1,659	3,581	117		
	<u>42,419</u>	<u>(626)</u>	<u>3,345</u>	<u>13,327</u>	<u>726</u>	<u>2,702</u>	<u>2,211</u>	<u>3,163</u>	<u>(47)</u>	<u>(514)</u>	<u>533</u>
Information Technology											
Operations	8,910	(735)	(1,547)	9,875	686	(359)	443	(569)	(242)	(598)	454
Capital Projects	0										
	<u>8,910</u>	<u>(735)</u>	<u>(1,547)</u>	<u>9,875</u>	<u>686</u>	<u>(359)</u>	<u>443</u>	<u>(569)</u>	<u>(242)</u>	<u>(598)</u>	<u>454</u>
Total (Rounded to the nearest 10th)	<u>\$161,980</u>	<u>(\$2,170)</u>	<u>(\$8,700)</u>	<u>\$52,000</u>	<u>\$6,400</u>	<u>\$2,530</u>	<u>\$5,480</u>	<u>(\$250)</u>	<u>(\$1,430)</u>	<u>(\$2,250)</u>	<u>\$2,860</u>

Econ Dev	Total GENERAL FUND	STREET FUND	LIBRARY FUND	CONVEN. CENTER FUND	WATER FUND	SEWER FUND	AIRPORT FUND	PW AD FLEET FUND	PENDLETON DEVELOP COM	TOTAL
\$179	\$1,692	\$3,493	(\$1,155)	(\$1,443)	(\$5,386)	(\$5,194)	(\$10,110)	\$0	\$9,583	(\$8,520)
17	\$758	431	(97)	(109)	(430)	(408)	(1,021)	0	1,095	\$220
0	(\$1,981)	(503)		(15)	(855)	(530)	51	0	0	(3,834)
0	\$5,145		1,137	1,744	1,565	6,517	7,491	0	0	23,599
0	3,164	(503)	1,137	1,729	710	5,986	7,542	0	0	19,765
46	\$3,062	974	(101)	(67)	(372)	(345)	(1,745)	0	2,154	\$3,559
0	\$736	62	70	47	94	24	15	142	0	\$1,190
	\$5,939									\$5,939
0	\$580	140		4	240	208	17	0	0	\$1,190
46	10,317	1,176	(32)	(16)	(38)	(112)	(1,713)	142	2,154	11,878
	\$0				28,748	27,442	0	0	0	\$56,190
0	\$7,090	344	894	344	717	466	286	0	127	\$10,269
170	\$4,553	273	379	659	1,372	928	865	886	353	\$10,269
26	(\$10,975)	66	(979)	(1,436)	(4,906)	(4,786)	(4,729)	0	2,371	(\$25,374)
196	668	683	294	(432)	25,931	24,050	(3,577)	886	2,851	51,353
	\$6,111	7,909		359	10,066	8,628	2,876	0	0	\$35,949
	\$0	0			0	0	0	0	0	\$0
0	6,111	7,909	0	359	10,066	8,628	2,876	0	0	35,949
119	\$10,481	2,583	(56)	114	45	92	(3,666)	0	5,253	\$14,847
0	\$14,459	1,932	3,864	2,761	556	556	2,761	410	273	\$27,572
119	24,940	4,515	3,808	2,875	601	649	(905)	410	5,526	42,419
114	\$7,522	2,336	(222)	(148)	(824)	(754)	(4,142)	0	5,142	\$8,910
	\$0									\$0
114	7,522	2,336	(222)	(148)	(824)	(754)	(4,142)	0	5,142	\$8,910
\$680	\$55,150	\$20,040	\$3,740	\$2,820	\$30,630	\$32,850	(\$11,050)	\$1,440	\$26,360	\$161,980

CITY OF PENDLETON
APPENDIX A

Allocation of City Manager's Office
Adjustment for FY19 Variances

			FY19 Actual	Budget As Allocated	Variance
CITY MANAGER'S OFFICE					
Personal Services plus PERS bond			445,060	438,230	(6,830)
Materials and Services			33,651	42,900	9,249
Capital Outlay			10,939	0	(10,939)
			<u>\$489,650</u>	<u>\$481,130</u>	<u>(\$8,520)</u>
minus contingency				0	0
GENERAL ADMINISTRATION				<u>\$481,130</u>	<u>(\$8,520)</u>
Basis of allocation: GENERAL ADMINISTRATION					
FY19 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY19)					
General Fund					
Municipal Court	\$321,683	1.67%	8,178	6,250	(1,928)
Police	4,070,854	21.14%	103,495	94,790	(8,705)
Fire	2,673,078	13.88%	67,959	84,200	16,241
Ambulance	162,245	0.84%	4,125	5,290	1,165
Parks	930,210	4.83%	23,649	21,650	(1,999)
Recreation	383,098	1.99%	9,740	10,100	360
Aquatic Center	447,902	2.33%	11,387	9,620	(1,767)
Cemetery	240,077	1.25%	6,104	5,290	(814)
Planning	250,669	1.30%	6,373	4,810	(1,563)
Building	282,383	1.47%	7,179	7,700	521
Economic Development	30,708	0.16%	781	960	179
Total General Fund	<u>\$9,792,906</u>	<u>50.85%</u>	<u>\$248,968</u>	<u>\$250,660</u>	<u>\$1,692</u>
State Tax Street Fund	884,506	4.59%	22,487	25,980	3,493
Library Fund	518,606	2.69%	13,185	12,030	(1,155)
Convention Center Fund	832,815	4.32%	21,173	19,730	(1,443)
Water Fund	2,709,950	14.07%	68,896	63,510	(5,386)
Sewer Fund	2,664,653	13.84%	67,744	62,550	(5,194)
Airport Fund	1,286,995	6.68%	32,720	22,610	(10,110)
Pendleton Development Commission	569,445	2.96%	14,477	24,060	9,583
	<u>\$9,466,970</u>	<u>49.15%</u>	<u>\$240,682</u>	<u>\$230,470</u>	<u>(\$10,212)</u>
	<u>\$19,259,876</u>	<u>100.00%</u>	<u>\$489,650</u>	<u>\$481,130</u>	<u>(\$8,520)</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Mayor, City Council Department
Adjustment for FY19 Variances

	FY19 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$19,569	\$19,460	(\$109)
Materials and Services	32,671	33,000	329
Capital	0	0	\$0
	<u>\$52,240</u>	<u>\$52,460</u>	<u>\$220</u>

basis of allocation: GENERAL ADMINISTRATION
FY19 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY19)

General Fund					
Municipal Court	\$321,683	1.67%	\$873	\$680	(\$193)
Police	4,070,854	21.14%	11,042	10,330	(712)
Fire	2,673,078	13.88%	7,250	9,180	1,930
Ambulance	162,245	0.84%	440	580	140
Parks	930,210	4.83%	2,523	2,360	(163)
Recreation	383,098	1.99%	1,039	1,100	61
Aquatic Center	447,902	2.33%	1,215	1,050	(165)
Cemetery	240,077	1.25%	651	580	(71)
Planning	250,669	1.30%	680	520	(160)
Building	282,383	1.47%	766	840	74
Economic Development	30,708	0.16%	83	100	17
Total General Fund	<u>\$9,792,906</u>	<u>50.85%</u>	<u>\$26,562</u>	<u>\$27,320</u>	<u>\$758</u>
State Tax Street Fund	884,506	4.59%	2,399	2,830	431
Library Fund	518,606	2.69%	1,407	1,310	(97)
Convention Center Fund	832,815	4.32%	2,259	2,150	(109)
Water Fund	2,709,950	14.07%	7,350	6,920	(430)
Sewer Fund	2,664,653	13.84%	7,228	6,820	(408)
Airport Fund	1,286,995	6.68%	3,491	2,470	(1,021)
Pendleton Development Commission	569,445	2.96%	1,545	2,640	1,095
	<u>9,466,970</u>	<u>49.15%</u>	<u>25,678</u>	<u>25,140</u>	<u>(538)</u>
	<u>\$19,259,876</u>	<u>100.00%</u>	<u>\$52,240</u>	<u>\$52,460</u>	<u>\$220</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Legal Department
Adjustment for FY19 Variances

			FY19 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$251,946	\$230,600	(\$21,346)
Materials and Services			70,056	74,900	\$4,844
Capital			0	16,000.00	\$16,000
			<u>\$322,002</u>	<u>\$321,500</u>	<u>(\$502)</u>
City Attorney			\$96,601	\$100,160	\$3,559
City Negotiator			32,200	33,390	1,190
City Prosecutor			161,001	166,940	5,939
Risk Manager			32,200	33,390	1,190
			<u>\$322,002</u>	<u>\$333,880</u>	<u>\$11,878</u>
CITY ATTORNEY			\$96,601	\$100,160	\$3,559
basis of allocation: GENERAL ADMINISTRATION					
FY19 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY19)					
General Fund					
Municipal Court (less assessments)	\$321,683	1.67%	\$1,613	\$1,300	(\$313)
Police	4,070,854	21.14%	20,418	19,730	(688)
Fire	2,673,078	13.88%	13,407	17,540	4,133
Ambulance	162,245	0.84%	814	1,100	286
Parks	930,210	4.83%	4,666	4,510	(156)
Recreation	383,098	1.99%	1,921	2,100	179
Aquatic Center	447,902	2.33%	2,247	2,000	(247)
Cemetery	240,077	1.25%	1,204	1,100	(104)
Planning	250,669	1.30%	1,257	1000	(257)
Building	282,383	1.47%	1,416	1,600	184
Economic Development	30,708	0.16%	154	200	46
	<u>\$9,792,906</u>	<u>50.85%</u>	<u>49,118</u>	<u>52,180</u>	<u>3,062</u>
State Tax Street Fund	884,506	4.59%	4,436	5,410	974
Library Fund	518,606	2.69%	2,601	2,500	(101)
Convention Center Fund	832,815	4.32%	4,177	4,110	(67)
Water Fund	2,709,950	14.07%	13,592	13,220	(372)
Sewer Fund	2,664,653	13.84%	13,365	13,020	(345)
Airport Fund	1,286,995	6.68%	6,455	4,710	(1,745)
Pendleton Development Commission	569,445	2.96%	2,856	5,010	2,154
	<u>\$9,466,970</u>	<u>49.15%</u>	<u>\$47,483</u>	<u>\$47,980</u>	<u>\$497</u>
	<u>\$19,259,876</u>	<u>100.00%</u>	<u>96,601</u>	<u>100,160</u>	<u>\$3,559</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Legal Department (con't)
Adjustment for FY19 Variances

CITY NEGOTIATOR \$32,200 \$33,390 \$1,190
Basis of Allocation: Union Members

General Fund					
Municipal Court	1	1.3%	\$408	\$430	\$22
Police	10	12.7%	4,076	4,240	164
Fire	22	27.8%	8,967	9,310	343
Parks	7	8.9%	2,853	2,970	117
Recreation	1	1.3%	408	430	22
Planning	1	1.3%	408	430	22
Building	1	1.3%	408	430	22
Cemetery	1	1.3%	408	430	22
Total General Fund	<u>44</u>	<u>55.7%</u>	<u>17,934</u>	<u>18,670</u>	<u>736</u>
State Tax Street Fund	5	6.3%	2,038	2,100	62
Library Fund	4	5.1%	1,630	1,700	70
Convention Center	3	3.8%	1,223	1,270	47
Water Fund	6	7.6%	2,446	2,540	94
Sewer Fund	6	7.6%	2,446	2,470	24
Airport Fund	2	2.5%	815	830	15
PW Admin &Fleet Fund	9	11.4%	3,668	3,810	142
	<u>79</u>	<u>100.00%</u>	<u>\$32,200</u>	<u>\$33,390</u>	<u>\$1,190</u>

CITY PROSECUTOR \$161,001 \$166,940 \$5,939
Basis of Allocation: 100% General Fund

Municipal Court	40.00%	\$64,400	\$66,780	\$2,380
Police	60.00%	96,601	100,160	3,559
	<u>100.00%</u>	<u>\$161,001</u>	<u>\$166,940</u>	<u>\$5,939</u>

RISK MANAGER \$32,200 \$33,390 \$1,190
Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund					
Police	\$11,850	17.58%	\$5,661	\$5,880	\$219
Fire	2,452	3.64%	1,171	1200	29
Ambulance	391	0.58%	187	200	13
Parks	10,000	14.84%	4,778	4,940	162
Recreation	4,712	6.99%	2,251	2340	89
Aquatic Center	5,355	7.95%	2,558	2630	72
Cemetery	0	0.00%	0	0	0
Planning	67	0.10%	32	30	(2)
Building	149	0.22%	71	70	(1)
Total General Fund	<u>34,976</u>	<u>51.89%</u>	<u>16,710</u>	<u>17,290</u>	<u>580</u>
Street Fund	8,435	12.52%	4,030	4,170	140
Convention Center Fund	138	0.20%	66	70	4
Water Fund	14,108	20.93%	6,740	6,980	240
Sewer Fund	9,632	14.29%	4,602	4,810	208
Airport Fund	110	0.16%	53	70	17
	<u>\$67,399</u>	<u>100.00%</u>	<u>\$32,200</u>	<u>\$33,390</u>	<u>\$1,190</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Finance Department
Adjustment for FY19 Variances

			FY19 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$600,330	\$583,100	(\$17,230)
Materials and Services			153,837	161,400	7,563
Capital			0	20,000	20,000
			<u>754,167</u>	<u>764,500</u>	<u>10,333</u>
less direct charges for services - Business Licenses/Transportation			<u>(41,310)</u>	<u>(39,000)</u>	<u>2,310</u>
			<u>\$712,857</u>	<u>\$725,500</u>	<u>\$12,643</u>
Utilities Billing/Collections			\$249,500	\$305,690	\$56,190
Payroll			142,571	152,840	10,269
Payables			142,571	152,840	10,269
General Accounting			178,214	152,840	(25,374)
			<u>\$712,857</u>	<u>\$764,210</u>	<u>\$51,353</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$249,500</u>	<u>\$305,690</u>	<u>\$56,190</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	5,656,565	52.19%	\$130,212	\$158,960	\$28,748
Sewer Fund	5,182,007	47.81%	119,288	146,730	27,442
	<u>\$10,838,572</u>	100.00%	<u>\$249,500</u>	<u>\$305,690</u>	<u>\$56,190</u>
PAYROLL			<u>\$142,571</u>	<u>\$152,840</u>	<u>\$10,269</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2017					
General Fund					
Municipal Court	50	2.3%	\$3,305	\$3,520	\$215
Police	360	16.7%	23,795	25,520	1,725
Fire	482	22.3%	31,859	34,080	2,221
Parks	194	9.0%	12,823	13,760	937
Recreation	137	6.4%	9,055	9,780	725
Aquatic Center	162	7.5%	10,708	11,460	752
Cemetery	35	1.6%	2,313	2,450	137
Planning	23	1.1%	1,520	1,680	160
Building	43	2.0%	2,842	3,060	218
Total General Fund	1486	68.89%	98,220	105,310	7,090
State Tax Street Fund	78	3.6%	5,156	5,500	344
Library Fund	183	8.5%	12,096	12,990	894
Convention Center	78	3.6%	5,156	5,500	344
Water Fund	158	7.3%	10,443	11,160	717
Sewer Fund	104	4.8%	6,874	7,340	466
Airport Fund	58	2.7%	3,834	4,120	286
Pendleton Development Commission	12	0.6%	793	920	127
	<u>\$2,157</u>	100.00%	<u>\$142,571</u>	<u>\$152,840</u>	<u>\$10,269</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Finance Department (con't)
Adjustment for FY19 Variances

			FY19 Average	Budget As Allocated	Variance
PAYABLES			\$142,571	\$152,840	\$10,269
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 16-17					
General Fund					
Municipal Court	84	0.74%	\$1,057	\$1,070	13
Police	1017	8.98%	12,797	13,760	963
Fire	855	7.55%	10,759	11,460	701
Ambulance	541	4.77%	6,808	7,340	532
Parks	1184	10.45%	14,899	16,050	1,151
Recreation	359	3.17%	4,517	4,890	373
Aquatic Center	429	3.79%	5,398	5,810	412
Cemetery	285	2.52%	3,586	3,820	234
Planning	83	0.73%	1,044	1,070	26
Building	62	0.55%	780	760	(20)
Economic Development	120	1.06%	1,510	1,680	170
Total General Fund	5,019	44.30%	63,157	67,710	4,553
State Tax Street Fund	355	3.13%	4,467	4,740	273
Library Fund	492	4.34%	6,191	6,570	379
Pendleton Convention Center Fund	786	6.94%	9,891	10,550	659
Water Fund	1,567	13.83%	19,718	21,090	1,372
Sewer Fund	1,007	8.89%	12,672	13,600	928
Airport Fund	1012	8.93%	12,735	13,600	865
PW Admin & Fleet Fund	950	8.38%	11,954	12,840	886
Pendleton Development Fund	142	1.25%	1,787	2,140	353
	11,330	100.00%	\$142,571	\$152,840	\$10,269
GENERAL ACCOUNTING			\$178,214	152,840	(25,374)
basis of allocation: GENERAL ADMINISTRATION					
FY19 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY19)					
General Fund					
Municipal Court	\$321,683	1.67%	\$2,977	\$1,980	(\$997)
Police	4,070,854	21.14%	37,668	30,110	(7,558)
Fire	2,673,078	13.88%	24,734	26,750	2,016
Ambulance	162,245	0.84%	1,501	1,680	179
Parks	930,210	4.83%	8,607	6,880	(1,727)
Recreation	383,098	1.99%	3,545	3,210	(335)
Aquatic Center	447,902	2.33%	4,144	3,060	(1,084)
Cemetery	240,077	1.25%	2,221	1,680	(541)
Planning	250,669	1.30%	2,319	1,530	(789)
Building	282,383	1.47%	2,613	2,450	(163)
Economic Development	30,708	0.16%	284	310	26
Total General Fund	9,792,906	50.85%	90,615	79,640	(10,975)
State Tax Street Fund	884,506	4.59%	8,184	8,250	66
Library Fund	518,606	2.69%	4,799	3,820	(979)
Convention Center Fund	832,815	4.32%	7,706	6,270	(1,436)
Water Fund	2,709,950	14.07%	25,076	20,170	(4,906)
Sewer Fund	2,664,653	13.84%	24,656	19,870	(4,786)
Airport Fund	1,286,995	6.68%	11,909	7,180	(4,729)
Pendleton Development Commission	569,445	2.96%	5,269	7,640	2,371
	9,466,970	49.15%	87,599	73,200	(14,399)
	\$19,259,876	100.00%	\$178,214	\$152,840	(\$25,374)

CITY OF PENDLETON
APPENDIX A

Allocation of Insurance
Adjustment for FY19 Variances

	FY19 Actual	Budget As Allocated	Variance
INSURANCE			
Materials and Services	\$367,235	\$387,000	\$19,765
Cost of Claims - Liability	158,634	154,800	(3,834)
Base Insurance - Property	<u>208,601</u>	<u>232,200</u>	<u>23,599</u>
	<u>\$367,235</u>	<u>\$387,000</u>	<u>\$19,765</u>

COST OF CLAIMS - LIABILITY	<u>\$158,634</u>	<u>\$154,800</u>	<u>(\$3,834)</u>
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Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund					
Police	11,850	17.6%	\$27,891	\$27,240	(\$651)
Fire	2,452	3.6%	5,771	5,730	(41)
Ambulance	391	0.6%	920	930	10
Parks	10,000	14.8%	23,537	22,910	(627)
Recreation	4,712	7.0%	11,090	10,840	(250)
Aquatic Center	5,355	7.9%	12,604	12,230	(374)
Cemetery	0	0.0%	0	0	0
Planning	67	0.1%	158	150	(8)
Building	149	0.2%	351	310	(41)
Total General Fund	<u>34,976</u>	<u>51.9%</u>	<u>82,321</u>	<u>80,340</u>	<u>(1,981)</u>
Street Fund	8,435	12.5%	19,853	19,350	(503)
Convention Center	138	0.2%	325	310	(15)
Water Fund	14,108	20.9%	33,205	32,350	(855)
Sewer Fund	9,632	14.3%	22,670	22,140	(530)
Airport	110	0.2%	259	310	51
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$158,634</u>	<u>\$154,800</u>	<u>(\$3,834)</u>

BASE INSURANCE - PROPERTY	<u>\$208,601</u>	<u>\$232,200</u>	<u>\$23,599</u>
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Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund					
Police	\$5,050,834	3.50%	\$7,301	8,130	\$829
Fire	4,722,627	3.60%	7,510	7,660	150
Parks	8,539,927	5.40%	11,264	13,930	2,666
Recreation	3,227,966	2.40%	5,006	5,340	334
Aquatic Center	8,366,804	5.80%	12,099	13,700	1,601
Cemetery	1,159,980	1.10%	2,295	1,860	(435)
Total General Fund	<u>31,068,138</u>	<u>21.80%</u>	<u>45,475</u>	<u>50,620</u>	<u>5,145</u>
Library Fund	6,908,738	4.80%	10,013	11,150	1,137
Convention Center Fund	10,572,969	7.40%	15,436	17,180	1,744
Water Fund	27,187,482	20.40%	42,555	44,120	1,565
Sewer Fund	49,507,742	35.50%	74,053	80,570	6,517
Airport Fund	17,520,503	10.10%	21,069	28,560	7,491
	<u>\$142,765,572</u>	<u>100.00%</u>	<u>\$208,601</u>	<u>\$232,200</u>	<u>\$23,599</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Engineering Division
Adjustment for FY19 Variances

	FY19 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$387,164	\$412,010	\$24,846
Materials and Services	27,239	38,160	10,921
Capital Outlay	0	0	0
	<u>414,403</u>	<u>450,170</u>	<u>35,767</u>
less Charges for Services	(8,282)	(8,100)	182
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$406,121</u>	<u>\$442,070</u>	<u>\$35,949</u>
Engineering Services	\$406,121	\$442,070	\$35,949
Capital Outlay	0	0	0
	<u>\$406,121</u>	<u>\$442,070</u>	<u>\$35,949</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	1.00%	\$359
Fire	3.00%	1,078
Parks	6.00%	2,157
Planning	4.00%	1,438
Building	3.00%	1,078
General Fund	<u>17.00%</u>	<u>6,111</u>
State Tax Street Fund	22.00%	7,909
PCC Fund	1.00%	359
Water Fund	28.00%	10,066
Sewer Fund	24.00%	8,628
Airport	8.00%	2,876
	<u>100.00%</u>	<u>\$35,949</u>

GIS/ AERIAL MAPPING PROJECT
Basis of Allocation: FORMULA FROM CIP
Costs allocated as per agree to in CIP document

General Fund		
Police	0.00%	\$0
Fire	0.00%	0
Parks	0.00%	0
Planning	0.00%	0
Building	0.00%	0
General Fund	0.00%	0
State Tax Street Fund	33.40%	0
Water Fund	33.30%	0
Sewer Fund	33.30%	0
	<u>100.00%</u>	<u>\$0</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Facilities Division
Adjustment for FY19 Variances

FACILITIES		FY19 Actual	Budget As Allocated	Variance	
Personal Services plus PERS bond		\$548,903	\$549,580	\$677	
Materials and Services		161,358	203,100	41,742	
Capital Outlay		0	0	0	
		<u>710,261</u>	<u>752,680</u>	<u>42,419</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$628,761</u>	<u>\$671,180</u>	<u>\$42,419</u>	
CITY HALL		\$220,073	\$234,920	\$14,847	
OTHER CITY FACILITIES		<u>408,688</u>	<u>436,260</u>	<u>27,572</u>	
		<u>\$628,761</u>	<u>\$671,180</u>	<u>\$42,419</u>	
OTHER CITY FACILITIES		\$408,688	\$436,260	\$27,572	
Basis of Allocation: ESTIMATED VALUE RECEIVED					
Director's Estimate of Value Received for Services Provided					
General Fund					
Police	13.00%	\$53,129	\$56,710	\$3,581	
Fire	10.00%	40,869	43,630	\$2,761	
Parks	10.00%	40,869	43,630	\$2,761	
Recreation	6.00%	24,521	26,180	\$1,659	
Aquatic Center	13.00%	53,129	56,710	\$3,581	
Cemetery	0.50%	2,043	2,160	\$117	
Total General Fund	52.50%	<u>214,561</u>	<u>229,020</u>	<u>14,459</u>	
Street Fund	7.00%	28,608	30,540	\$1,932	
Library Fund	14.00%	57,216	61,080	3,864	
Pendleton Convention Center	10.00%	40,869	43,630	2,761	
Water Fund	2.00%	8,174	8,730	556	
Sewer Fund	2.00%	8,174	8,730	556	
Airport Fund	10.00%	40,869	43,630	2,761	
PW Admin & Fleet Fund	1.50%	6,130	6,540	410	
Pendleton Development Commission	1.00%	4,087	4,360	273	
	100.00%	<u>\$408,688</u>	<u>\$436,260</u>	<u>\$27,572</u>	
CITY HALL		\$220,073	\$234,920	\$14,847	
basis of allocation: GENERAL ADMINISTRATION					
FY19 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY19)					
General Fund					
Municipal Court (less assessments)	\$321,683	1.67%	\$3,676	\$3,050	(\$626)
Police	4,070,854	21.14%	46,516	46,280	(236)
Fire	2,673,078	13.88%	30,544	41,110	10,566
Ambulance	162,245	0.84%	1,854	2,580	726
Parks	930,210	4.83%	10,629	10,570	(59)
Recreation	383,098	1.99%	4,377	4,930	553
Aquatic Center	447,902	2.33%	5,118	4,700	(418)
Cemetery	240,077	1.25%	2,743	2,580	(163)
Planning	250,669	1.30%	2,864	2,350	(514)
Building	282,383	1.47%	3,227	3,760	533
Economic Development	30,708	0.16%	351	470	119
	<u>\$9,792,906</u>	50.85%	<u>111,899</u>	<u>122,380</u>	<u>10,481</u>
State Tax Street Fund	884,506	4.59%	10,107	12,690	2,583
Library Fund	518,606	2.69%	5,926	5,870	(56)
Convention Center Fund	832,815	4.32%	9,516	9,630	114
Water Fund	2,709,950	14.07%	30,965	31,010	45
Sewer Fund	2,664,653	13.84%	30,448	30,540	92
Airport Fund	1,286,995	6.68%	14,706	11,040	(3,666)
Pendleton Development Commission	569,445	2.96%	6,507	11,760	5,253
	<u>\$9,466,970</u>	49.15%	<u>\$108,174</u>	<u>\$112,540</u>	<u>\$4,366</u>
	<u>\$19,259,876</u>	100.00%	<u>\$220,073</u>	<u>\$234,920</u>	<u>\$14,847</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Information Technology
Adjustment for FY19 Variances

	FY19 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$197,869	\$184,500	(\$13,369)
Capital Outlay	31,721	54,000	22,279
	<u>229,590</u>	<u>238,500</u>	<u>8,910</u>
less technology grants	0	0	0
	<u>\$229,590</u>	<u>\$238,500</u>	<u>\$8,910</u>
 Materials & Services & Capital	 \$229,590	 \$238,500	 \$8,910

INFORMATION TECHNOLOGY OPERATIONS

Basis of allocation: GENERAL ADMINISTRATION

FY19 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY19)

General Fund					
Municipal Court	\$321,683	1.67%	\$3,835	\$3,100	(\$735)
Police	4,070,854	21.14%	48,527	46,980	(1,547)
Fire	2,673,078	13.88%	31,865	41,740	9,875
Ambulance	162,245	0.84%	1,934	2,620	686
Parks	930,210	4.83%	11,089	10,730	(359)
Recreation	383,098	1.99%	4,567	5,010	443
Aquatic Center	447,902	2.33%	5,339	4,770	(569)
Cemetery	240,077	1.25%	2,862	2,620	(242)
Planning	250,669	1.30%	2,988	2,390	(598)
Building	282,383	1.47%	3,366	3,820	454
Economic Development	30,708	0.16%	366	480	114
Total General Fund	<u>\$9,792,906</u>	<u>50.85%</u>	<u>116,738</u>	<u>124,260</u>	<u>7,522</u>
State Tax Street Fund	884,506	4.59%	10,544	12,880	2,336
Library Fund	518,606	2.69%	6,182	5,960	(222)
Convention Center Fund	832,815	4.32%	9,928	9,780	(148)
Water Fund	2,709,950	14.07%	32,304	31,480	(824)
Sewer Fund	2,664,653	13.84%	31,764	31,010	(754)
Airport Fund	1,286,995	6.68%	15,342	11,200	(4,142)
Pendleton Development Commission	569,445	2.96%	6,788	11,930	5,142
	<u>\$9,466,970</u>	<u>49.15%</u>	<u>\$112,852</u>	<u>\$114,240</u>	<u>\$1,388</u>
	<u>\$19,259,876</u>	<u>100.00%</u>	<u>\$229,590</u>	<u>\$238,500</u>	<u>\$8,910</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

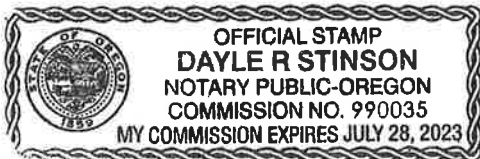
I, Madison Lybrand being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-10682 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:
04/16/2020

Subscribed and sworn to before me on this **17th day of April, A.D. 2020**

Madison Lybrand
Dayle R Stinson
Notary Public of Oregon



**EO-10682
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, 2020 to June 30, 2021 will be held at the Pendleton Convention Center, 1601 Westgate, Pendleton, Oregon. The meeting will take place on the 28th of April, 2020 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 telephone call in number will be provided to persons who wish to attend the meeting by phone, please call 541-966-0220 after April 22nd to obtain the number. A copy of the preliminary budget document can be inspected on or after April 22nd on the City's website at www.pendleton.or.us/finance/city-budgets. To obtain a hard copy, call 541-966-0331 after April 22nd during regular City Hall business hours. This budget notice is also posted on the City's website.

Additional Budget Committee meetings will be held on April 30th at 7 am, and May 5th at 7 am pm, May 7th at 6 pm & May 8th at 7 am if necessary. All meetings will be held at the Pendleton Convention Center under the same meeting requirements as April 28th.

Robb Corbett
City Manager
Published April 16th of
2020.

[Umatilla Flood Victim Assistance \(/article/fema-fact-sheet\)](#)



FEBRUARY FLOOD SURVIVORS

If you sustained losses or damage from severe storms and flooding, Feb. 5-9, 2020, you may be eligible for disaster aid. Federal funds are available to help eligible individuals recover from Severe Storms and Flooding in Umatilla County and the Confederated Tribes of the Umatilla Indian Reservation.

[+ Read more \(/article/fema-fact-sheet\)](#)

[NOTICE OF BUDGET COMMITTEE MEETING \(/article/notice-budget-committee-meeting\)](#)



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, 2020 to June 30, 2021 will be held at the Pendleton Convention Center, 1601Wesgate, Pendleton, Oregon. The meeting will take place on the 28th of April, 2020 at 7:00 a.m.

[+ Read more \(/article/notice-budget-committee-meeting\)](#)

[Pendleton Development Commission Approves Emergency Assistance Grant \(/article/pendleton-development-commission-approves-emergency-assistance-grant\)](#)



The Pendleton Development Commission, in a special meeting on April 14, unanimously approved \$100,000 in funding for an emergency grant program to small businesses in the city's urban renewal district. Eligible small businesses may qualify for a one-time \$2,000 grant.





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, 2020 to June 30, 2021 will be held at the Pendleton Convention Center, 1601Wesgate, Pendleton, Oregon. The meeting will take place on the 28th of April, 2020 at 7:00 a.m.



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Robb Corbett

City Manager

Appendix C-4



Tuesday, April 28th at 7:00 am will begin the first of the Budget Committee Meetings.

Due to the Governor's directive to "Stay Home, Stay Safe" we will be offering the following access for those who wish to participate in the meeting.

These are things to help the meeting:

Please mute your microphone.



Join Zoom Meeting requires a functional microphone and camera.

<https://zoom.us/j/6228238320?pwd=aHErMThka0x5YWszY1FBNzhmWjBEQT09>
(<https://zoom.us/j/6228238320?pwd=aHErMThka0x5YWszY1FBNzhmWjBEQT09>)

Meeting ID: 622 823 8320

Password: pend97801

One tap mobile

+13462487799, 6228238320# US (Houston) phone call-in number

+16699009128, 6228238320# US (San Jose)

Appendix C-5

Dial by your location

- +1 346 248 7799 US (Houston)
- +1 669 900 9128 US (San Jose)
- +1 253 215 8782 US
- +1 301 715 8592 US
- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)

Meeting ID: 622 823 8320

Find your local number: <https://zoom.us/j/ab7hvZSda3> (<https://zoom.us/j/ab7hvZSda3>)

Release Date: 4/24/2020

SEARCH

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The City of Pendleton is an Equal Opportunity Employer and Service Provider

[Nondiscrimination Policy \(/administration/human-resources/ada\)](/administration/human-resources/ada) | [Website Accessibility Statement \(/accessibility-statement\)](/accessibility-statement)

CONTACT US



A public meeting of the City of Pendleton City Council will be held on June 2, 2020 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, 2020 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.

Instructions for public access through Zoom Meeting to the Public Hearing is available on the meeting agenda located on the City's Website,



<https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx>

(<https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx>) on or after May 28th, A copy of the budget may be inspected on the City website, www.pendleton.or.us/finance/city-budgets (<http://www.pendleton.or.us/finance/city-budgets>). 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. A hard copy of the budget may be checked out by calling 541-966-0380.

Release Date: 5/26/2020

SEARCH

Keywords

Search

TRANSLATE OUR SITE

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Appendix C-7

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-10759 FORM LB-1 NOTICE OF BUDGET

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:
05/23/2020

Subscribed and sworn to before me on this **29th day of May, A.D. 2020**

Madison Lybrand

Dayle R Stinson
Notary Public of Oregon



EO-10759

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the City of Pendleton City Council will be held on June 2, 2020 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, 2020 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. Instructions for public access through Zoom Meeting to the Public Hearing is available on the meeting agenda located on the City's Website, <https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx> on or after May 28th. A copy of the budget may be inspected on the City website, www.pendleton.or.us/finance/city-budgets. 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. A hard copy of the budget may be checked out by calling 541-966-0380.

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 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
- Beginning Fund Balance/Net Working Capital	18,961,951	16,909,540	22,477,063
- Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	18,774,251	20,535,230	21,890,750
- Federal, State and All Other Grants, Gifts, Allocations and Donations	8,959,407	15,271,255	23,700,190
- Revenue from Bonds and Other Debt	0	20,354,675	18,266,215
- Interfund Transfers / Internal Service Reimbursements	7,593,061	7,157,532	7,643,008
- All Other Resources Except Property Taxes	2,078,157	1,935,965	2,618,575
- Property Taxes Estimated to be Received	6,409,212	6,933,545	7,163,704
Total Resources	62,776,039	89,097,742	103,759,505

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
- Personnel Services	15,278,678	17,096,905	18,011,240
- Materials and Services	13,496,870	14,876,227	15,892,525
- Capital Outlay	13,187,023	35,874,840	35,647,000
- Debt Service	2,630,639	5,624,805	4,270,882
- Interfund Transfers	2,842,962	1,729,902	1,963,045
- Contingencies	0	7,331,553	9,386,995
- Special Payments	260,000	260,000	260,000
- Unappropriated Ending Balance and Reserved for Future Expenditure	0	6,303,510	18,327,818
Total Requirements	47,696,172	89,097,742	103,759,505

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	17,728,575	12,890,600	12,148,665
FTE	61 5/6	62 7/12	62 8/93
Parks and Recreation	2,260,424	2,911,762	3,065,670
FTE	25 14/57	29 41/50	26 8/89
Cemetery	287,404	1,132,700	1,203,880
FTE	2 9/25	2 14/25	2 14/25
Community Development	1,381,238	1,844,380	1,591,335
FTE	10 1/4	9 3/4	10 1/4
Economic Development	32,548	38,550	25,190
FTE	0	0	0
Streets	2,819,649	4,821,675	5,195,245
FTE	5	6	6
Library	615,299	1,161,920	1,278,780
FTE	7 4/5	7 18/59	7
Public Transportation	485,670	759,110	982,285
FTE	0	0	0
Pendleton Convention Center	1,415,290	1,291,700	1,264,000
FTE	5 1/3	6 11/50	6 3/10
General Obligation Debt	570,550	593,200	599,950
FTE	0	0	0
Local Improvement District Construction	172,441	800,000	467,500
FTE	0	0	0
Water	5,330,968	17,452,600	24,717,650
FTE	8 1/2	8	10 3/5
Sewer	6,295,068	18,786,700	15,092,950
FTE	8 1/2	8 7/12	9
Airport	2,269,106	12,590,750	20,511,100
FTE	6 1/4	6 1/4	6 1/4
PW Administration & Fleet	1,260,396	2,088,115	2,321,260
FTE	14	11 1/4	12 1/4
Administration	2,059,502	2,180,510	2,258,900
FTE	12 30/47	12 7/11	12 7/11
Facilities Maintenance	710,260	740,000	760,450
FTE	7 15/79	7 1/2	6 67/77
Pendleton Foundation Trust	169,549	260,000	260,000
FTE	0	0	0
Information Technology	229,590	263,500	205,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,602,645	3,349,870	3,261,695
FTE	0	0	0
Total Requirements	47,696,172	85,957,642	97,212,005
Total FTE	174 9/10	178 39/85	177 58/65

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This budget is unprecedented with the onset of the COVID virus as the budget was being finalized prior to the approval of the budget committee. If revenues do not come in as in the historical past, additional expenses within the General Fund will be cut. Revenues for the Convention Center and Parks and Recreation came to a complete stop. While these events are setbacks, they have also brought the City

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Pendleton City Council will be held on June 2, 2020 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, 2020 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. Instructions for public access through Zoom Meeting to the Public Hearing is available on the meeting agenda located on the City's Website, <https://cityofpendletonor.civicweb.net/Portal/MeetingSchedule.aspx> on or after May 28th. A copy of the budget may be inspected on the City website, www.pendleton.or.us/finance/city-budgets. 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. A hard copy of the budget may be checked out by calling 541-966-0380.

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 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	18,961,951	16,909,540	22,477,063
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	18,774,251	20,535,230	21,890,750
Federal, State and All Other Grants, Gifts, Allocations and Donations	8,959,407	15,271,255	23,700,190
Revenue from Bonds and Other Debt	0	20,354,675	18,266,215
Interfund Transfers / Internal Service Reimbursements	7,593,061	7,157,532	7,643,008
All Other Resources Except Property Taxes	2,078,157	1,935,965	2,618,575
Property Taxes Estimated to be Received	6,409,212	6,933,545	7,163,704
Total Resources	62,776,039	89,097,742	103,759,505

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	15,278,678	17,096,905	18,011,240
Materials and Services	13,496,870	14,876,227	15,892,525
Capital Outlay	13,187,023	35,874,840	35,647,000
Debt Service	2,630,639	5,624,805	4,270,882
Interfund Transfers	2,842,962	1,729,902	1,963,045
Contingencies	0	7,331,553	9,386,995
Special Payments	260,000	260,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	6,303,510	18,327,818
Total Requirements	47,696,172	89,097,742	103,759,505

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	17,728,575	12,890,600	12,148,665
FTE	61 5/6	62 7/12	62 8/93
Parks and Recreation	2,260,424	2,911,762	3,065,670
FTE	25 14/57	29 41/50	26 8/89
Cemetery	287,404	1,132,700	1,203,880
FTE	2 9/25	2 14/25	2 14/25
Community Development	1,381,238	1,844,380	1,591,335
FTE	10 1/4	9 3/4	10 1/4
Economic Development	32,548	38,550	0
FTE	0	0	0
Streets	2,819,649	4,821,675	5,195,245
FTE	5	6	6
Library	615,299	1,161,920	1,278,780
FTE	7 4/5	7 18/59	7
Public Transportation	485,670	759,110	982,285
FTE	0	0	0
Pendleton Convention Center	1,415,290	1,291,700	1,264,000
FTE	5 1/3	6 11/50	6 3/10
General Obligation Debt	570,550	593,200	599,950
FTE	0	0	0
Local Improvement District Construction	172,441	800,000	467,500
FTE	0	0	0
Water	5,330,968	17,452,600	24,717,650
FTE	8 1/2	8	10 3/5
Sewer	6,295,068	18,786,700	15,092,950
FTE	8 1/2	8 7/12	9
Airport	2,269,106	12,590,750	20,511,100
FTE	6 1/4	6 1/4	6 1/4
PW Administration & Fleet	1,260,396	2,088,115	2,321,260
FTE	14	11 1/4	12 1/4
Administration	2,059,502	2,180,510	2,258,900
FTE	12 30/47	12 7/11	12 7/11
Facilities Maintenance	710,260	740,000	760,450
FTE	7 15/79	7 1/2	6 67/77
Pendleton Foundation Trust	169,549	260,000	260,000

FTE	0	0	0
Information Technology	229,590	263,500	205,500
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,602,645	3,349,870	3,261,695
FTE	0	0	0
Total Requirements	47,696,172	85,957,642	97,212,005
Total FTE	174 9/10	178 39/85	177 58/65

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This budget is unprecedented with the onset of the COVID virus as the budget was being finalized prior to the approval of the budget committee. If revenues do not come in as in the historical past, additional expenses within the General Fund will be cut. Revenues for the Convention Center and Parks and Recreation came to a complete stop. While these events are setbacks, they have also brought the City opportunity to address long standing problems. Housing, airport maintenance and floodplain development will all benefit by the federal assistance they have brought. The City will closely watch how the economy returns and department heads have been asked to prepare contingency plans that would reduce services should it become necessary. Capital expenditures have been eliminated in the General Fund. Water and Sewer funds remain healthy thanks to a 5 year increase which has enabled the City to begin appropriate maintainance of the utility systems. The City is leveraging these funds in coordination of repair of City streets with utility maintenance. The City hopes to take advantage of the favorable oil prices and do as much street repair work as possible. The Airport Fund was a recipient a CARES grant and which will allow the Airport to payoff it's debt and make strategic investments at the Airport that will provide long term financial sustainability.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 6.5771 per \$1,000)	6.5771	6.5771	6.5771
Local Option Levy	0	0	0
Levy For General Obligation Bonds	567,107	615,640	626,010

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2020	Estimated Debt Authorized, But Not Incurred on July 1, 2020
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

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

FORM LB-50 2020-2021

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

500 SW Dorion Ave. Pendleton OR 97801 7/09/20
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		
	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			Excluded from Measure 5 Limits
3. Local option capital project tax 3			
4. City of Portland Levy for pension and disability obligations 4			Dollar Amount of Bond Levy
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			626,010.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c			626,010.00

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.

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.