

City of Pendleton

VFW Military Tribute



Adopted Budget
2021-2022

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CITY OF PENDLETON ADOPTED BUDGET FY 21-22

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**CITY OF PENDLETON
ADOPTED BUDGET
FY21-22**

2021-22 BUDGET COMMITTEE

Dennis Bailey

Kricket Nicholson

Sally Brandsen

Vincent Papol

Steve Campbell

Dale Primmer

Jake Cambier

Lonnie Read

Carole Innes

Rita Rosenberg

Dave Krumbein

Mike Short

Kevin Martin

Dick Smiley

McKennon McDonald

John Turner

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.

After a year with COVID, we are faced with very unusual circumstances. Many revenue sources have declined substantially, but as a result of our adaptations to the budget we have set the course to recovery. We are also managing unprecedented federal grants into the City.

The budgets last year were adopted at the same levels as the previous year because we had no understanding of the impacts the pandemic would have. After several months we were able to identify trends and responded by reducing our budget to offset impacts. These impacts included the closure of the pool, reduced recreational programming, and the elimination of business at the convention center.

General Fund

As a result of these changes, we are expecting an increased beginning fund balance this coming year.

We now have been awarded \$3.4M to help the City recover from the damages in our budgets. Assuming we qualify for all of these funds as reimbursement for shortfall in revenue or reimbursement for costs, I have proposed we direct this money to: 1. assist the local economy recover by supporting "Pendleton Comes Alive", a plan to attract tourism into Pendleton, 2. restore contingency balances in the General Fund, and 3. address a back log of building maintenance issues we have identified but have gone unfunded for years. This list includes HVAC's, roofs, flooring, and technology upgrades such as the community camera system used for public safety.

Much still remains to be worked out to understand how these stimulus funds can be used.

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. Last year the airport received a \$16M grant from the federal stimulus legislation. We continue to use these funds to make upgrades to the airport with the goal of having sustainable funding for the long-term health of the department.

Early in the pandemic, the City was able to take advantage of very favorable pricing to get significant infrastructure work done. We completed the shovel ready industrial park at the airport to target the growing UAS presence. This park was funded by a \$3M federal Economic Development Administration grant matched by water and sewer infrastructure funds which had previously been planned. Because of the low cost of this project, we have been able to plan for additional hanger space which will generate revenue.



Special Revenue Funds

The street repairs in the City have been jump started by the same good bid prices and a commitment by the Pendleton Development Commission. Several million in urban renewal dollars will go toward street repairs, reducing the overall cost estimate we have to restore the condition of our roads. This work will be done in a couple of years. Once completed, I am hoping we will find that we have made greater progress on the overall condition of our streets than anticipated. This would reduce the cost for additional road maintenance funding than was projected.

The Pendleton Convention Center continues to be virtually closed. They are hosting small events, but nowhere near normal. The challenge now is going to be when to resume staffing and how quickly business will return. PCC is being asked to manage events in the proposed Farm II facility and have been given the responsibility of marketing and renting out the VERT. I am proposing that we use stimulus funds to eliminate debt this fund has for the replacement of the roof.

The library has been a model of innovation during the past 12 months. They have actively worked to promote its use to our community in spite of being closed from public access. Curbside delivery, innovative program delivery methods and greater use of technology have replaced in person visits to their location. In the meantime, they have made some large renovations. While they were closed to the public they installed an anti-theft system and a faster book checkout process.

Council Goals

For the past 10 years we have worked to make the City finances stronger, improve the condition of our infrastructure, strengthen the health of Pendleton's economy, and increased housing, and seen great success.

Additionally, we have built on our relationships with our community partners. For the first time, all of the tourism stakeholders have joined together to work collectively to promote tourist related activities this summer. I am very hopeful we will get better and better and making Pendleton a destination.

The challenges I see for us are the short-term impacts of the still lingering pandemic, homelessness, and our ability to continue the work to address infrastructure revitalization.

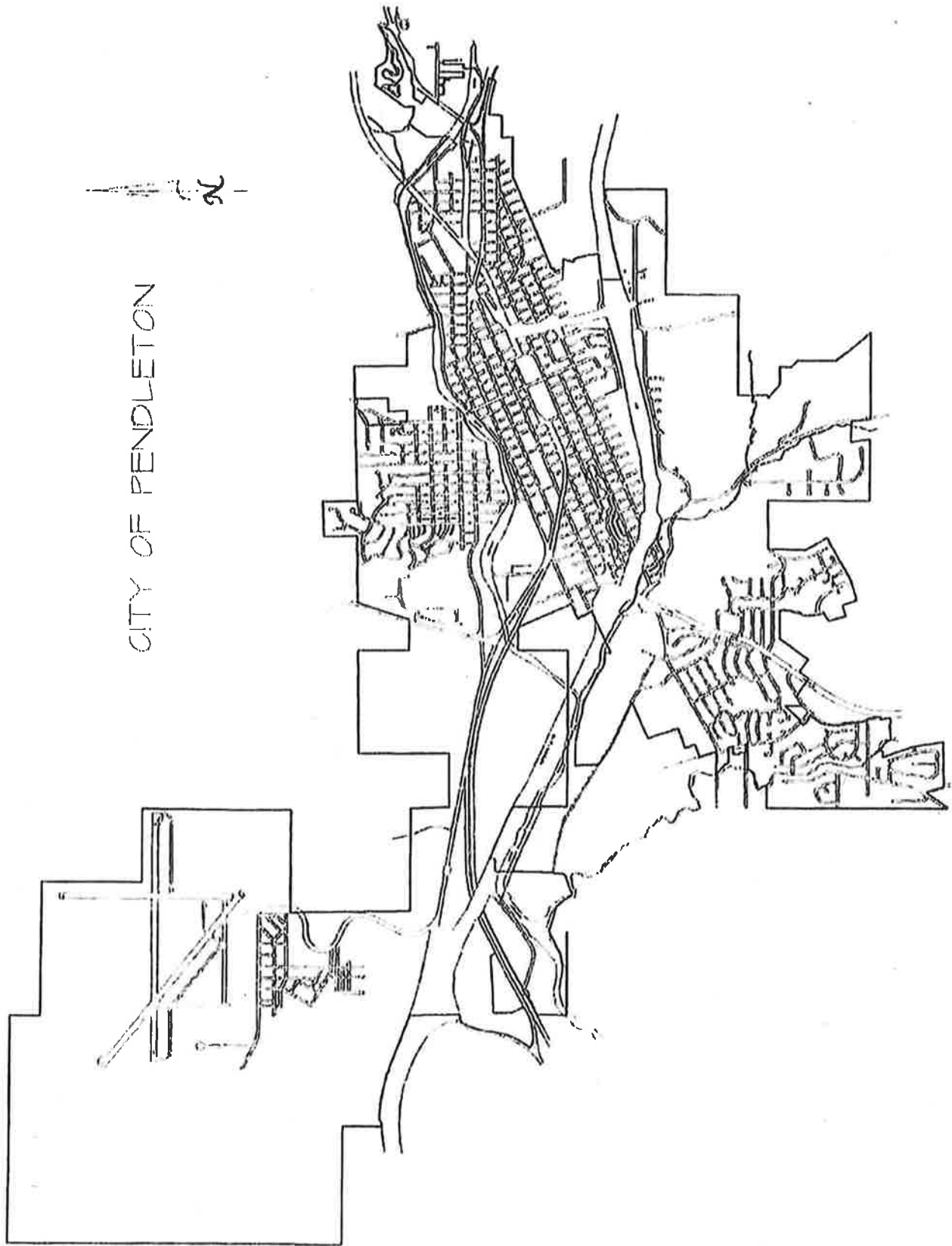
I feel we have a very effective team who has a vision for maintaining the great quality of life we enjoy, while making it more and more possible for residents to fulfill their dreams.

Sincerely,



Robb Corbett, City Manager





CITY OF PENDLETON

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

Pendleton - Premier City in Eastern Oregon

(2021 Goal setting was not complete at the time of budget publication date.)

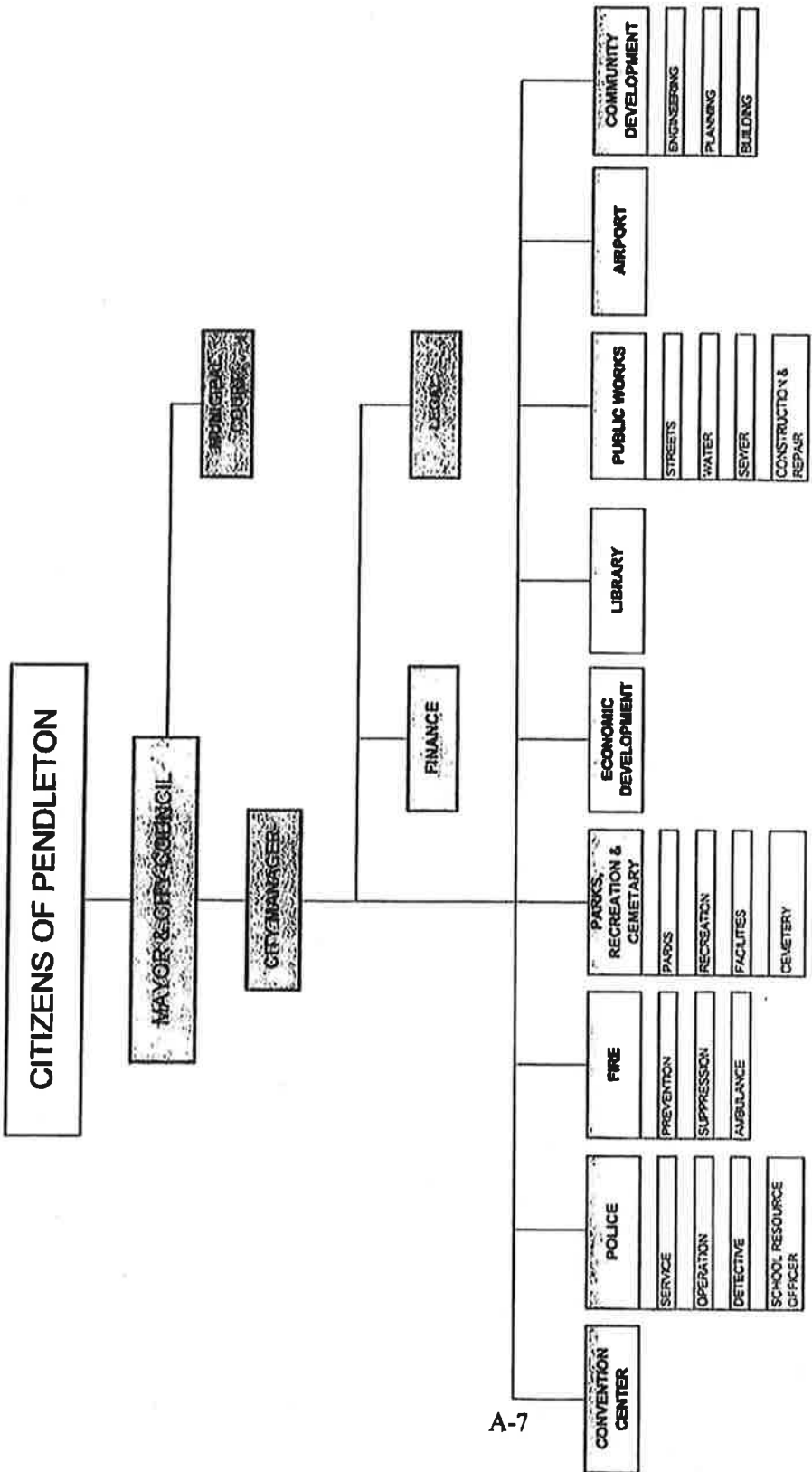
Mayor & City Council 2019-2020 Goals

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 2022

- 2/26 FY 2022 budget forms and financial reports distributed.
- 03/15 Experience estimates for FY22 are due to Finance Director.
- 03/15 Last day to submit Departmental Budget requests to the Finance Director if help needed in preparing budget worksheets.
- 03/15 Department heads begin meetings with the City Manager and Finance Director to review, revise, and balance budgets. Department Heads are responsible for fully completed excel budget worksheets at budget meetings. (Three copies)
- 04/12 Final budget numbers delivered to Finance Director
- 04/16** Send notices of budget committee meeting to paper.
- 04/21 Begin printing budget.
- 04/22* 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.
- 04/26 Preliminary Budget completed.
- 05/04 Budget Committee meeting and State Revenue Sharing Budget.
- 05/06 Second budget committee meeting (if necessary).
- 05/11 Third budget committee meeting (if necessary).
- 05/13 Fourth budget committee meeting (if necessary). (PDC will be presented also at this date.)
- 05/14 Fifth budget committee meeting (if necessary).
- 05/20* Send budget summaries and notice of Council hearing to paper.
- 05/25 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.
- 06/01 Budget Hearing before the City Council.
- 06/01 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 Toursim Promotion Assessment Charge Fund

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

System Development Fees Fund

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

Police Interagency Special Revolving Fund

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

Parks and Cemetery Capital Equipment Reserve Fund

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

Public Safety Capital Reserve Fund

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

Parks Trust Fund

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

Parks Special Projects Fund

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

City/County Public Safety Fund

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

Horne Special Trust Fund

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

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 City buildings.

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 FY19	ACTUAL FY20	BUDGET FY21	ADOPTED FY22
General Fund	16,023,840	15,699,882	17,719,685	20,257,780
State Tax Street Fund	3,137,270	2,667,921	4,595,795	4,528,630
Bike Fund	27,551	32,278	22,000	25,720
Library Fund	947,196	1,082,139	1,146,100	1,318,420
Library Special Trust Fund	129,470	132,135	126,375	140,225
City Transportation Fund	1,150,998	1,215,111	982,285	868,100
Community Development Block Grant Fun	62,495	292,576	2,885	167,950
Community Development Fund	589,838	280,293	380,910	163,950
Sidewalk Repair Fund	(23,783)	(22,019)	25,800	24,800
Pendleton Convention Center Fund	1,264,191	810,855	1,055,400	1,108,700
Pendleton Convention Center TPAC Fund	73,113	89,816	128,600	84,700
Police Interagency Special Revolving Fund	392,645	315,501	334,965	320,630
Development Fees Fund	1,203,031	859,647	755,700	591,700
Parks Equipment Capital Reserve Fund	97,453	108,824	54,000	52,930
Public Safety Capital Reserve Fund	626,744	302,769	440,700	558,000
Parks Trust Fund	154,047	170,220	230,545	234,975
Parks, Rec. & Cemetery Special Projects F	0	33,201	275,125	190,000
City/County Public Safety Fd	84,982	86,362	0	0
Horne Special Trust Fund	21,058	21,139	21,080	21,165
Building Maintenance Fund	0	0	352,500	2,410,625
LID Construction Fund	659,837	724,605	467,500	1,133,700
HB2001 Road Projects Construction Fund	82,029	0	0	0
Fire Bond Construction & Equipment Fd	8,130,742	991,331	455,000	24,000
UAS Capital Improvement Fund	0	0	6,195,000	3,035,000
Library Permanent Trust Fund	6,231	6,237	6,305	6,205
Cemetery & Maus. Perp. Care Trust Fd.	820,192	826,845	839,100	846,600
Debt Service Fund	585,788	611,611	599,950	636,250
Water Fund	8,450,128	10,951,954	22,944,100	27,651,000
Water Capital Reserve Fund	756,061	1,267,310	1,773,550	3,291,300
Sewer Fund	6,535,242	12,956,337	10,964,350	10,211,825
Sewer Capital Reserve Fund	3,548,625	3,601,965	4,128,600	4,146,000
WWTP Bond Reserve Fund	744,698	0	0	0
WWTP Debt Service Fund	0	0	0	0
WWTP Rate Stabilization Fund	450,000	0	0	0
Airport Fund	366,942	6,034,129	20,511,100	14,244,250
PW Administration & Fleet Fund	1,868,791	2,195,826	2,321,260	2,358,910
Central Services Fund	3,639,045	3,772,435	3,917,900	4,234,930
Pend. Foundation Trust Fund	169,549	145,178	260,000	260,000
	<u>62,776,038</u>	<u>68,264,414</u>	<u>104,034,165</u>	<u>105,148,970</u>

CITY OF PENDLETON

SUMMARY OF ADOPTED EXPENDITURES BY FUND

	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	ADOPTED FY22
General Fund	\$14,477,778	\$14,359,687	\$17,719,685	\$20,257,780
State Tax Street Fund	2,332,513	2,210,025	4,595,795	4,528,630
Bike Fund	7,210	23,750	22,000	25,720
Library Fund	577,400	593,045	1,146,100	1,318,420
Library Special Trust Fund	37,799	28,804	126,375	140,225
City Transportation Program Fund	485,670	464,212	982,285	868,100
Community Development Block Grant Fund	59,610	289,643	2,885	167,950
Community Development Fund	322,844	38,188	380,910	163,950
Sidewalk Repair Fund	397	558	25,800	24,800
Pendleton Convention Center Fund	1,339,319	921,268	1,055,400	1,108,700
Pendleton Convention Center TPAC Fund	75,973	75,716	128,600	84,700
Police Interagency Special Revolving Fd	211,246	122,302	334,965	320,630
Development Fees Fund	412,222	337,301	755,700	591,700
Parks Equipment Capital Reserve Fund	0	71,687	54,000	52,930
Public Safety Capital Reserve Fund	542,395	67,200	440,700	558,000
Parks Trust Fund	0	9,626	230,545	234,975
Parks, Rec, & Cemetery Special Projects Fd	0	16,417	275,125	190,000
City/County Public Safety Fund	0	86,362	0	0
Horne Special Trust Fund	275	275	21,080	21,165
Building Maintenance Fund	0	0	352,500	2,410,625
LID Construction Fund	172,441	170,094	467,500	1,133,700
HB2001 Road Project Construction Fund	67,307	14,949	0	0
Fire Bond Construction & Equipment Fd	7,169,021	560,750	455,000	24,000
Unmanned Aerial Systems Capital Imp Fd	0	0	6,195,000	3,035,000
Library Permanent Trust Fund	100	106	6,305	6,205
Cemetery & Maus. Perp. Care Trust Fd	13,832	12,632	839,100	846,600
Debt Service Fund	570,550	593,200	599,950	636,250
Water Fund	5,330,968	6,481,890	22,944,100	27,651,000
Water Capital Reserve Fund	0	0	1,773,550	3,291,300
Sewer Fund	5,100,370	11,088,610	10,964,350	10,211,825
Sewer Capital Reserve Fund	0	0	4,128,600	4,146,000
WWTP Debt Service Fund	0	0	0	0
WWTP Bond Reserve Fund	744,698	0	0	0
WWTP Rate Stabilization Fund	450,000	0	0	0
Airport Fund	2,269,106	7,962,452	20,511,100	14,244,250
PW Administration & Fleet Fund	1,260,396	1,523,271	2,321,260	2,358,910
Central Services Fund	3,495,185	3,581,901	3,917,900	4,234,930
Pendleton Foundation Trust Fund	169,985	123,393	260,000	260,000
	<u>\$47,696,611</u>	<u>\$51,829,314</u>	<u>\$104,034,165</u>	<u>\$105,148,970</u>

CITY OF PENDLETON
SUMMARY OF ADOPTED RESOURCES BY SOURCE
2022 Fiscal Year

	BEG. WORKING CAPITAL	TAXES	SPECIAL ASSESSMENTS	LICENSES & PERMITS	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES
General Fund	\$3,288,125	\$7,064,595	\$0	\$3,869,900	\$3,557,000	\$1,687,870
State Street Fund	510,645	0			3,069,225	570,600
Bike Fund	12,395				13,175	
Library Fund	550,590			13,000	601,100	
Library Special Trust Fund	107,650					
City Transportation Fund	70,000			10,000	766,555	
CDBG Fund	2,950				165,000	
Community Development Fd	158,750					
Sidewalk Repair Fund	0		1,975			
Pendleton Convention Center Fund	150,000	456,000		50,000		346,500
PCC TPAC Fund	0	84,600				
Horne Special Trust Fund	20,865					
Police Interagency Special Revolv	160,230				150,000	4,800
Development Fees Fund	523,000		6,200	60,000		
Parks Equipment Capital Reserve	47,430					
Public Safety Capital Reserve Fund	341,000			215,000	0	
Parks Trust Fund	161,650			3,000	65,725	
Parks, Rec Et al Special Projects F	29,000					
City/County Public Safety Fd	0					
Library Permanent Trust Fund	6,130					
Cemetery & Maus. Perp. Care Tr.	818,500			3,100		
LID Construction Fund	487,200		1,000			
Fire Bond Capital Construction Fd	24,000					
Unmanned Aerial	(208,250)				3,079,300	
Debt Service Fund	23,000	612,750				
Building Maintenance Fund	349,625					
Water Fund	5,515,500				100	6,734,900
Water Capital Reserve Fund	2,276,300					
Sewer Fund	1,291,025				500,000	5,915,800
Sewer Capital Reserve Fund	4,131,000					
Airport Fund	53,000				12,480,250	1,596,000
PW Administration & Fleet Fund	608,545					3,200
Central Services Fund	304,120	19,000		9,150	173,130	0
Pendleton Foundation Trust Fund	5,000					
TOTAL RESOURCES	\$21,818,975	\$8,236,945	\$9,175	\$4,233,150	\$24,620,560	\$16,859,670

<u>FINES & ORFEITURES</u>	<u>MISC. REVENUES</u>	<u>DONATIONS</u>	<u>INTERNAL CHARGES</u>	<u>DEBT</u>	<u>TRANSFERS</u>	<u>TOTAL RESOURCES</u>	
\$350,100	\$153,750				\$286,440	\$20,257,780	General Fund
	10,000		368,160			4,528,630	State Street Fund
	150					25,720	Bike Fund
	4,530	35,000			114,200	1,318,420	Library Fund
	2,500	30,000			75	140,225	Library Special Trust Fund
	6,545				15,000	868,100	City Transportation Fund
						167,950	CDBG Fund
	5,200				0	163,950	Community Development Fd
	25			22,800		24,800	Sidewalk Repair Fund
	16,200	25,000			65,000	1,108,700	Pendleton Convention Center Fund
	100					84,700	PCC TPAC Fund
	300				0	21,165	Horne Special Trust Fund
	5,600					320,630	Police Interagency Spec Rev Fund
	2,500				0	591,700	Development Fees Fund
	500				5,000	52,930	Parks Equipment Capital Reserve Fd
	2,000					558,000	Public Safety Capital Reserve Fund
	2,000	2,600				234,975	Parks Trust Fund
	121,000	30,000			10,000	190,000	Parks, Rec Et al Special Projects Fd
	0					0	City/County Public Safety Fd
	75					6,205	Library Permanent Trust Fund
	25,000					846,600	Cemetery & Maus. Perp. Care Tr. Fd
	45,500			600,000		1,133,700	LID Construction Fund
						24,000	Fire Bond Capital Construction Fd
					163,950	3,035,000	Unmanned Aeiral
	500					636,250	Debt Service Fund
	5,000				2,056,000	2,410,625	Building Maintenance Fund
	95,500		5,000	15,300,000		27,651,000	Water Fund
	15,000				1,000,000	3,291,300	Water Capital Reserve Fund
	(5,000)		10,000	500,000	2,000,000	10,211,825	Sewer Fund
	15,000					4,146,000	Sewer Capital Reserve Fund
	100,000	15,000				14,244,250	Airport Fund
	11,000		1,736,165			2,358,910	PW Administration & Fleet Fund
	71,500		3,658,030		0	4,234,930	Central Services Fund
	2,500	252,500				260,000	Pend. Foundation Trust Fund
<u>\$350,100</u>	<u>\$714,475</u>	<u>\$390,100</u>	<u>\$5,777,355</u>	<u>\$16,422,800</u>	<u>\$5,715,665</u>	<u>\$105,148,970</u>	TOTAL RESOURCES

CITY OF PENDLETON
SUMMARY OF ADOPTED EXPENDITURES BY OBJECT GROUP
2022 Fiscal Year

	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS
GENERAL FUND					
Municipal Court	\$243,380	\$227,480		\$9,460	
Police Department	3,964,950	1,126,285	17,000	181,750	
Fire/Ambulance Department	4,259,630	991,340		173,830	
Parks Division	846,280	479,990		20,280	
Recreation Division	437,660	219,110		10,430	
Aquatic Division	240,540	303,740		1,620	
Cemetery Division	203,800	143,740		6,880	
Planning Division	268,430	58,580		10,390	
Building Division	377,050	75,760		10,840	
Economic Development Department		43,320			
Non-Departmental		657,775		325,440	2,265,200
TOTAL GENERAL FUND	10,841,720	4,327,120	17,000	750,920	2,265,200
STATE TAX STREET FUND	515,150	772,656	2,221,000		15,280
BIKE FUND			25,720		
LIBRARY FUND	444,445	194,900	48,000		13,790
LIBRARY SPECIAL TRUST FUND		44,000			
CITY TRANSPORTATION FUND		818,200			
CDBG GRANT FUND		167,950			
COMMUNITY DEVELOPMENT FUND		163,950			
SIDEWALK REPAIR FUND		300		24,500	
PENDLETON CONVENTION CTI	374,765	692,685		0	11,300
PCC TPAC FUND				75,260	
HORNE SPECIAL TRUST FUND		300			
POLICE INTERAGENCY SPECIAL REVOLVING FD		320,630			
DEVELOPMENT FEES FUND			590,000		
PARKS EQUIPMENT CAPITAL RESERVE FD			30,000		
PUBLIC SAFETY CAPITAL RESERVE FD			234,000		
PARKS TRUST FUND			140,000		
PARKS, REC, CEM SPECIAL PROJECTS		155,000			
BUILDING MAINTENANCE FD		56,000	2,000,000		
CITY/COUNTY PUBLIC SAFETY FD					
LID CONSTRUCTION FUND		1,200	600,000	532,500	
FIRE BOND CAPITAL CONSTRUCTION FD			24,000		
UNMANNED AERIAL SYS. CAP. IMPR. FD			3,035,000		
LIBRARY PERMANENT TRUST FUND					75
CEMETERY & MAUS. PERP. CARE TR. FD.					25,000
DEBT SERVICE FUND				636,250	
WATER FUND	894,780	3,241,922	17,770,000	1,203,900	1,090,610
WATER CAPITAL RESERVE FD					
SEWER FUND	895,370	3,013,007	4,365,000	1,524,195	83,330
SEWER CAPITAL RESERVE FUND					2,000,000
AIRPORT FUND	859,710	945,480	9,300,000	3,000,000	64,910
PW ADMINISTRATION & FLEET	1,342,885	260,270	256,000		41,430
CENTRAL SERVICES FUND					
City Manager's Office	506,430	43,300			
Mayor and City Council	20,300	34,000			
PDC Administration	89,350	8,600			
Insurance		488,000			104,740
Legal Department	287,090	86,010			
Finance Department	708,600	165,500			
Engineering Division	529,590	38,150	12,000		
Facilities Division	587,750	214,900			
Information Technology	0	202,000	55,000		
TOTAL CENTRAL SERVICES	2,729,110	1,280,460	67,000	0	104,740
PENDLETON FOUNDATION TRUST FUND		260,000			
TOTAL EXPENDITURES	\$18,897,935	\$16,716,030	\$40,722,720	\$7,747,525	\$5,715,665

CONTINGENCY	APPROPRIATION TOTAL	Unappropriated/ Reserve	Resource Total	
	\$480,320		\$480,320	GENERAL FUND
	5,289,985		5,289,985	Municipal Court
	5,424,800		5,424,800	Police Department
	1,346,550		1,346,550	Fire/Ambulance Department
	667,200		667,200	Parks Division
	545,900		545,900	Recreation Division
	354,420		354,420	Aquatic Division
	337,400		337,400	Cemetery Division
	463,650		463,650	Planning Division
	43,320		43,320	Building Division
2,055,820	5,304,235		5,304,235	Economic Development Department
2,055,820	20,257,780	0	20,257,780	Non-Departmental
				TOTAL GENERAL FUND
354,544	3,878,630	650,000	4,528,630	STATE TAX STREET FUND
	25,720		25,720	BIKE FUND
617,285	1,318,420		1,318,420	LIBRARY FUND
	44,000	96,225	140,225	LIBRARY SPECIAL TRUST FUND
49,900	868,100		868,100	CITY TRANSPORTATION FUND
	167,950		167,950	CDBG GRANT FUND
	163,950		163,950	COMMUNITY DEVELOPMENT FUND
	24,800		24,800	SIDEWALK REPAIR FUND
29,950	1,108,700		1,108,700	PENDLETON CONVENTION CTR. FUND
	75,260	9,440	84,700	PCC TPAC FUND
	300	20,865	21,165	HORNE SPECIAL TRUST FUND
	320,630		320,630	POLICE INTERAGENCY SPECIAL REVOLVING
1,700	591,700		591,700	DEVELOPMENT FEES FUND
	30,000	22,930	52,930	PARKS EQUIPMENT CAPITAL RESERVE FD
	234,000	324,000	558,000	PUBLIC SAFETY CAPITAL RESERVE FD
	140,000	94,975	234,975	PARKS TRUST FUND
	155,000	35,000	190,000	PARKS, REC, CEM SPECIAL PROJECTS
	2,056,000	354,625	2,410,625	BUILDING MAINTENANCE FD
	0		0	CITY/COUNTY PUBLIC SAFETY FD
0	1,133,700		1,133,700	LID CONSTRUCTION FUND
	24,000		24,000	FIRE BOND CAPITAL CONSTRUCTION FD
0			3,035,000	UNMANNED AERIAL SYS. CAP. IMPR. FD
	75	6,130	6,205	LIBRARY PERMANENT TRUST FUND
	25,000	821,600	846,600	CEMETERY & MAUS, PERP. CARE TR. FD.
	636,250		636,250	DEBT SERVICE FUND
2,765,990	26,967,202	683,798	27,651,000	WATER FUND
	0	3,291,300	3,291,300	WATER CAPITAL RESERVE FD
330,923	10,211,825	0	10,211,825	SEWER FUND
	2,000,000	2,146,000	4,146,000	SEWER CAPITAL RESERVE FUND
	14,170,100	74,150	14,244,250	AIRPORT FUND
200,000	2,100,585	258,325	2,358,910	PW ADMINISTRATION & FLEET FUND
				CENTRAL SERVICES FUND
	549,730		549,730	City Manager's Office
	54,300		54,300	Mayor and City Council
	97,950		97,950	PDC Administration
53,620	646,360		646,360	Insurance
	373,100		373,100	Legal Department
	874,100		874,100	Finance Department
	579,740		579,740	Engineering Division
	802,650		802,650	Facilities Division
	257,000		257,000	Information Technology
53,620	4,234,930		4,234,930	TOTAL CENTRAL SERVICES FUND
	260,000		260,000	PENDLETON FOUNDATION TRUST FUND
\$6,459,732	\$93,224,607	\$8,889,363	\$105,148,970	TOTAL EXPENDITURES

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

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$17,719,685	\$319,930	\$2,211,665	\$0	\$15,188,090
STATE TAX STREET FUND	4,595,795	14,710	553,115		4,027,970
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 BLA	2,885				2,885
COMMUNITY DEVELOPMENT FUN	380,910	225,000			155,910
SIDEWALK REPAIR FUND	25,800				25,800
PENDLETON CONVENTION CTR F	1,055,400	12,280			1,043,120
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			323,700	117,000
PARKS TRUST FUND	230,545			73,545	157,000
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 FD	455,000				455,000
UNMANNED AERIAL SYSTEMS CA	6,195,000		465,000		5,730,000
LIBRARY PERMANENT TRUST FD	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	1,975,000	1,226,315	19,101,825
WATER CAPITAL RESERVE FUND	1,773,550			1,773,550	0
SEWER FUND	10,964,350	551,970	1,475,000	710,978	8,226,402
SEWER CAPITAL RESERVE FUND	4,128,600			4,128,600	0
AIRPORT FUND	20,511,100	17,170	1,865,000	5,715,670	12,913,260
CONSTRUCTION & REPAIR FUND	2,321,260	38,610	200,000	234,200	1,848,450
CENTRAL SERVICES FUND	3,917,900	100,300	86,950		3,730,650
PENDLETON FOUNDATION TRUS	260,000				260,000
TOTAL EXPENDITURES	\$104,034,165	\$1,963,045	\$9,449,995	\$15,455,568	\$77,165,557

CITY OF PENDLETON
SUMMARY OF ADOPTED NET BUDGET EXPENDITURES
2022 Fiscal Year

	Resource Total	Transfers	Contingency	Unappropriated/ Reserve	Net Expenditures
GENERAL FUND	\$20,257,780	\$2,265,200	\$2,055,820	\$0	\$15,936,760
STATE TAX STREET FUND	4,528,630	15,280	354,544		4,158,806
BIKE FUND	25,720				25,720
LIBRARY FUND	1,318,420	13,790	617,825		686,805
LIBRARY TRUST FUND	140,225			96,225	44,000
CITY TRANSPORTATION FUND	868,100		49,900		818,200
COMMUNITY DEVELOPMENT BL	167,950				167,950
COMMUNITY DEVELOPMENT FUND	163,950				163,950
SIDEWALK REPAIR FUND	24,800				24,800
PENDLETON CONVENTION CTR F	1,108,700	11,300	29,950		1,067,450
PENDLETON CTR TPAC FUND	84,700			9,440	75,260
HORNE SPECIAL TRUST FUND	21,165			20,865	300
POLICE INTERAGENCY SPECIAL F	320,630				320,630
DEVELOPMENT FEES FUND	591,700		1,700		590,000
PARKS EQUIPMENT CAPITAL RES	52,930			22,930	30,000
PUBLIC SAFETY EQUIPMENT CAP	558,000			324,000	234,000
PARKS TRUST FUND	234,975			94,975	140,000
PARKS SPECIAL PROJECTS FUND	190,000			35,000	155,000
CITY/COUNTY PUBLIC SAFETY FI	0				0
BUILDING MAINTENANCE FUND	2,410,625			354,625	2,056,000
LID CONSTRUCTION FUND	1,133,700				1,133,700
HB 2001 ROAD PROJECTS CONSTF	0				0
FIRE BOND CONSTRUCTION FD	24,000				24,000
UNMANNED AERIAL SYSTEMS C/	3,035,000				3,035,000
LIBRARY PERMANENT TRUST FD	6,205	75		6,130	0
CEMETERY & MAUS. PERP. CARE	846,600	25,000		821,600	0
DEBT SERVICE FUND	636,250				636,250
WATER FUND	27,651,000	1,090,610	2,765,990	683,798	23,110,602
WATER CAPITAL RESERVE FUND	3,291,300			3,291,300	0
SEWER FUND	10,211,825	83,330	330,923		9,797,572
SEWER CAPITAL RESERVE FUND	4,146,000	2,000,000		2,146,000	0
AIRPORT FUND	14,244,250	64,910		74,150	14,105,190
CONSTRUCTION & REPAIR FUND	2,358,910	41,430	200,000	258,325	1,859,155
CENTRAL SERVICES FUND	4,234,930	104,740	53,620		4,076,570
PENDLETON FOUNDATION TRUS	260,000				260,000
TOTAL EXPENDITURES	\$105,148,970	\$5,715,665	\$6,460,272	\$8,239,363	\$84,733,670

CITY OF PENDLETON
INTERFUND TRANSFERS -- ALL FUNDS

ACTUAL FY19	ACTUAL FY20	BUDGET FY21	EXPENDITURE CATEGORIES	PROPOSED BUDGET FY22	APPROVED BUDGET FY22	ADOPTED BUDGET FY22
			From General Fund			
100,000	173,000	175,000	To Streets	0	0	0
105,270	101,190	119,930	To Library Fund	114,200	114,200	114,200
20,000	15,000	15,000	To City Transportation Fund	15,000	15,000	15,000
0	0	0	To PCC Fund	65,000	65,000	65,000
5,000	5,000	10,000	To Parks Equipment Capital Re	5,000	5,000	5,000
0	4,687	0	To Parks Rec Special Prj. Fd	10,000	10,000	10,000
331,400	100,000	0	To Airport Fund	0	0	0
50,000	29,700	0	To CS Fund	0	0	0
0	0	0	To Build Maintenance Fund	2,056,000	2,056,000	2,056,000
			From Street Fund			
16,170	13,590	14,710	To General Fund -PERS	15,280	15,280	15,280
			From Library Fund			
17,090	19,870	16,940	To General Fund -PERS	13,790	13,790	13,790
			From Community Dev Fund			
0	0	225,000	To General Fund	0	0	0
75,000	0	0	To SDC Fund	0	0	0
150,000	0	0	To LID Fund	0	0	0
30,972	0	0	To Airport Fund	0	0	0
			From Pendleton Convention Center Fund			
9,370	9,230	12,280	To General Fund -PERS	11,300	11,300	11,300
0	0	0	To TPAC Fund	0	0	0
			From System Dev Fees Fund			
28,900	0	0	To Airport Fund	0	0	0
			From City/County Public Safety Fund			
0	86,500	0	To General Fund	0	0	0
			From Library Permanent Trust Fund			
100	215	175	To Library Special Trust Fund	75	75	75
			From Water Fund			
19,400	23,600	23,860	To General Fund -PERS	28,110	28,110	28,110
500,000	500,000	500,000	To Water Capital Reserve Fd	1,000,000	1,000,000	1,000,000
0	0	117,100	To SDC FD	0	0	0
0	0	0	To UAS Capital Improv. Fund	62,500	62,500	62,500
			From Sewer Fund			
15,790	18,320	18,770	To General Fund -PERS	20,830	20,830	20,830
0	0	500,000	To Sewer Capital Res Fd	0	0	0
0	0	0	To WWTP Debt Fund	0	0	0
29,550	0	0	To Airport Fund	0	0	0
0	0	33,200	To SDC FD			
0	0	0	To UAS Capital Improv. Fund	62,500	62,500	62,500
			From Sewer Capital Res Fd			
0	500,000	0	To Sewer Fund	2,000,000	2,000,000	2,000,000
			From Airport Fund			
11,590	12,980	17,170	To General Fund - PERS	25,960	25,960	25,960
			To UAS Capital Improv. Fund	38,950	38,950	38,950
			From PW Admin & Fleet Fd			
37,400	39,390	38,610	To General Fund - PERS	41,430	41,430	41,430
			To Street Fund			
			From Central Service Fund			
81,430	92,330	100,300	To General Fund - PERS	104,740	104,740	104,740
			From Cemetery Perp. Care Fund			
13,832	15,000	25,000	To General Fund	25,000	25,000	25,000
<u>\$1,648,264</u>	<u>\$1,759,602</u>	<u>\$1,963,045</u>	Total Interfund Transfers	<u>\$5,715,665</u>	<u>\$5,715,665</u>	<u>\$5,715,665</u>

CITY OF PENDLETON

CURRENT BONDED DEBT -- ALL FUNDS

FUND/Bond Issue	ISSUE DATE	MATURITY DATE	AMOUNT ISSUED	FY22 PAYMENTS		BALANCE OUTSTANDING 6/30/2022
				PRINCIPAL	INTEREST	
DEBT SERVICE FUND						
General Obligation Refunding						
Fire Bond Series 2017	9/7/2017	06/15/38	\$9,060,000	\$335,000	\$301,250	\$7,615,000
PERS DEBT GENERAL FUND						
Limited Tax Pension						
Obligation Bonds Series 2005	09/29/05	06/01/28	7,160,000	480,000	206,915	3,655,000
FULL FAITH & CREDIT BONDS						
USDA & Sewer Revenue Re Series 2018	3/21/2018	07/15/30	6,560,779	590,165	162,069	4,769,573
TOTAL CITY BONDED DEBT			\$22,780,779	\$1,405,165	\$670,234	\$16,039,573

CITY OF PENDLETON
PROPERTY TAX SUMMARY

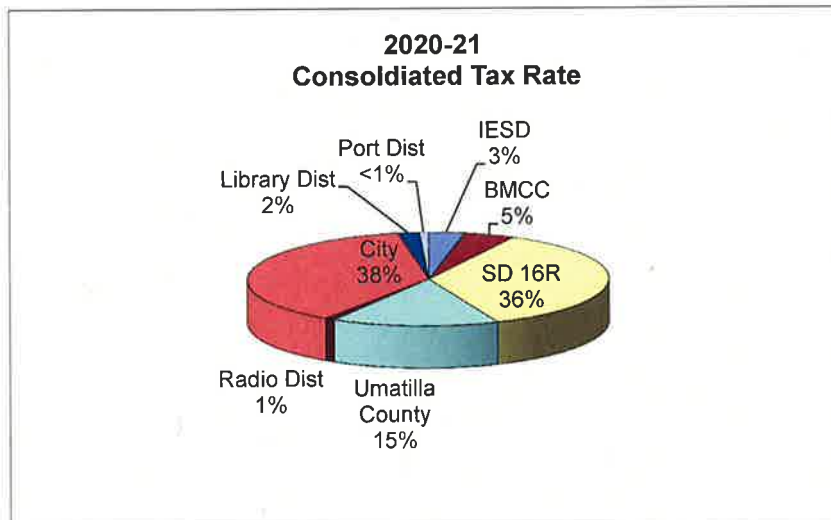
	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ADOPTED BUDGET FY22
Tax raised by Permanent Rate \$6.5771	\$5,775,744	\$5,998,125	\$6,269,780	\$6,521,160	\$6,792,069
Debt Service	585,237	567,107	615,681	625,937	646,543
TOTAL REQUEST	\$6,360,981	\$6,565,232	\$6,885,461	\$7,147,097	\$7,438,612
Assessed Valuation (AV)	\$886,551,892	\$922,353,039	\$963,530,513	\$1,002,606,269	\$1,032,684,457
Increase in Assessed Valuation	2.8%	4.0%	4.5%	4.1%	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)	\$7.1127	\$7.0427	\$7.0746	\$7.0552	\$7.1306
Impact of M5 Property Tax Limitation					
Tax raised by Permanent Rate \$6.5771	\$5,775,744	\$5,998,125	\$6,269,780	\$6,521,160	\$6,792,069
Loss Due to Measure 5 Limitation	(55,206)	(69,334)	(68,826)	(73,491)	(75,000)
	5,720,538	5,928,791	6,200,954	6,447,669	6,717,069
Not collected first year (Discounts) (6.0)	(343,232)	(355,727)	(372,057)	(386,860)	(403,024)
Estimated Current Tax Revenues for General Fund	\$5,377,306	\$5,573,064	\$5,828,897	\$6,060,809	\$6,314,045

*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, 2020 to June 30, 2021

Taxes by District	Certified 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	1.9912	1.9912
BMCC Bond	0.2123	0.2123
City of Pendleton Bond	0.5881	0.5881
Excluded From Limitation:	2.7916	2.7916
2020-2021 Property Tax Totals	\$19.0399	\$17.7916

Information as provided by the Umatilla County Assessor's Office



RESOLUTION # 2841

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 1, 2021 is adopted in the amount of \$105,148,970 as the budget for fiscal year 2021-2022.

Section 2. Impose the Taxes. That the Pendleton City Council hereby imposes the taxes provided for in the adopted 2021-2022 budget at the rate of \$6.5771 per 1,000 of assessed value for the General fund and in the amount of \$646,543 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 2021-2022 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-	\$646,543

Section 4. Make Appropriations. That the City Council makes appropriations for the purposes shown below for the fiscal year 2021-2022:

	Appropriation
General Fund	
Municipal Court	\$480,320
Police	5,289,985
Fire	5,424,800
Parks, Recreation, Aquatic Center and Cemetery	2,914,070
Planning & Building	801,050
Economic Development	43,320
Non-Departmental	657,775
Transfers	2,265,200
Debt Service	325,440
Contingency	2,055,820
Total	<u>\$20,257,780</u>

Street Fund

Resolution #2841
 FY 21-22 Budget Resolution
 Page 2

Street Operations	\$3,508,806
Transfers	15,280
Contingency	354,544
Total	<u>\$3,878,630</u>

Bike Fund	
Bike Operations	<u>\$25,720</u>
Total	<u>\$25,720</u>

Library Fund	
Library Operations	\$687,347
Transfers	13,790
Debt Service	0
Contingency	617,283
Total	<u>\$1,318,420</u>

Library Special Trust	
Library Special Trust Operations	<u>\$44,000</u>

City Transportation Fund	
Transit Operations	\$818,200
Contingency	49,900
Total	<u>\$868,100</u>

Community Development Block Grant Fund	
CDBG Operations	\$167,950
Contingency	0
	<u>\$167,950</u>

Community Development Fund	
Community Development Operations	\$163,950
Interfund Transfers	0
Contingency	0
Total	<u>\$163,950</u>

Sidewalk Repair Loan Fund	
Sidewalk Operations	\$300
Debt Service	24,500
Total	<u>\$24,800</u>

Pendleton Convention Center Fund	
PCC Operations	\$1,067,450

Resolution #2841
 FY 21-22 Budget Resolution
 Page 3

Debt Service	0
Transfers	11,300
Contingency	29,950
Total	<u>\$1,108,700</u>
PCC TPAC Fund	
TPAC Capital Operations	\$0
Debt Service	75,260
Total	<u>\$75,260</u>
Police Interagency Special Revolving Fund	
BENT Interagency Operations	<u>\$320,630</u>
System Development Fees Fund	
SDC Capital Operations	\$590,000
Contingency	1,700
Total	<u>\$591,700</u>
Parks &,Cemetery Capital Equipment Reserve Fund	
Parks/Cemetery Capital Operations	<u>\$30,000</u>
Public Safety Capital Reserve Fund	
Public Safety Capital Operations	\$234,000
Debt Service	0
Total	<u>\$234,000</u>
Parks Trust Fund	
Parks Trust Operations	<u>\$140,000</u>
Parks, Rec, Cemetery Special Projects Fd	
Parks Special Operations	<u>\$155,000</u>
Building Maintenance Fund	
Building Maintenance Operations	<u>\$2,056,000</u>
Horne Special Trust Cemetery Fund	
Horne Special Trust Operations	<u>\$300</u>
Local Improvement District Construction Fund	
LID Construction Operations	\$601,200

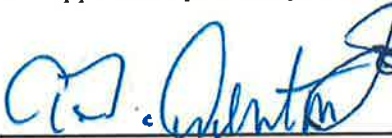
Resolution #2841
 FY 21-22 Budget Resolution
 Page 4

Debt Service	532,500
Contingency	0
Total	<u>532,500</u>
Fire Bond Construction Operations	<u>24,000</u>
Unmanned Aerial Systems Capital Impr	
Unmanned Aerial Capital Operations	3,035,000
Contingency	0
Total	<u>3,035,000</u>
Library Permanent Trust	
Transfers	<u>75</u>
Cemetery & Mausoleum Perpetual Care Trust Fund	
Transfers	<u>25,000</u>
GOB Debt Service Fund	<u>636,250</u>
Water Fund	
Water Operations	21,906,702
Transfers	1,090,610
Debt Service	1,203,900
Contingency	2,765,990
Total	<u>26,967,202</u>
Sewer Fund	
Sewer Operations	8,273,377
Transfers	83,330
Debt Service	1,524,195
Contingency	330,923
Total	<u>10,211,825</u>
Sewer Capital Reserve Fund	
Transfers	<u>2,000,000</u>
Airport Fund	
Airport Operations	11,105,190
Transfers	64,910
Debt Service	3,000,000
Contingency	0

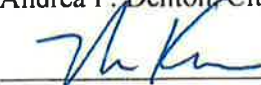
Total	<u><u>\$14,170,100</u></u>
PW Administration & Fleet Fund	
PW Admin & Fleet Operations	\$1,859,155
Transfers	41,430
Contingency	<u>200,000</u>
Total	<u><u>\$2,100,585</u></u>
Central Service Fund	
City Manager	\$549,730
City Council	54,300
PDC Administration	97,950
Insurance	488,000
Legal	373,100
Finance	874,100
Engineering	579,740
Facilities	802,650
Information Technology	257,000
Contingency	53,620
Interfund Transfers	<u>104,740</u>
Total	<u><u>\$4,234,930</u></u>
Pendleton Foundation Trust	
Pendleton Foundation Trust Operations	<u><u>\$260,000</u></u>
<u><u>\$93,224,607</u></u>	

THIS resolution is effective on July 1, 2021.

PASSED by the City Council and approved by the Mayor this 1st day of June, 2021.

Attested to: 
 Andrea F. Denton, City Recorder


 John H. Turner, Mayor

Approved as to form: 
 Nancy Kerns, City Attorney



BUDGET COMMITTEE RESOLUTION #21-01

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 FY21-22 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 2021–2022, 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 \$646,543 for property taxes to be collected in the Debt Service Fund for the repayment of General Obligation Bonded Debt.

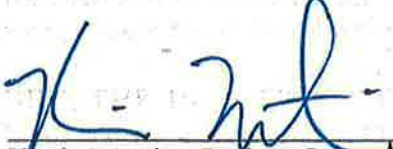
PASSED by vote of the Budget Committee and Approved by the Chairman on May 13th, 2021.

APPROVED: _____




John Turner, Budget Committee Chairman

ATTEST: _____



Kevin Martin, Budget Committee Secretary

APPROVED AS TO FORM: _____



Nancy Kerns, City Attorney



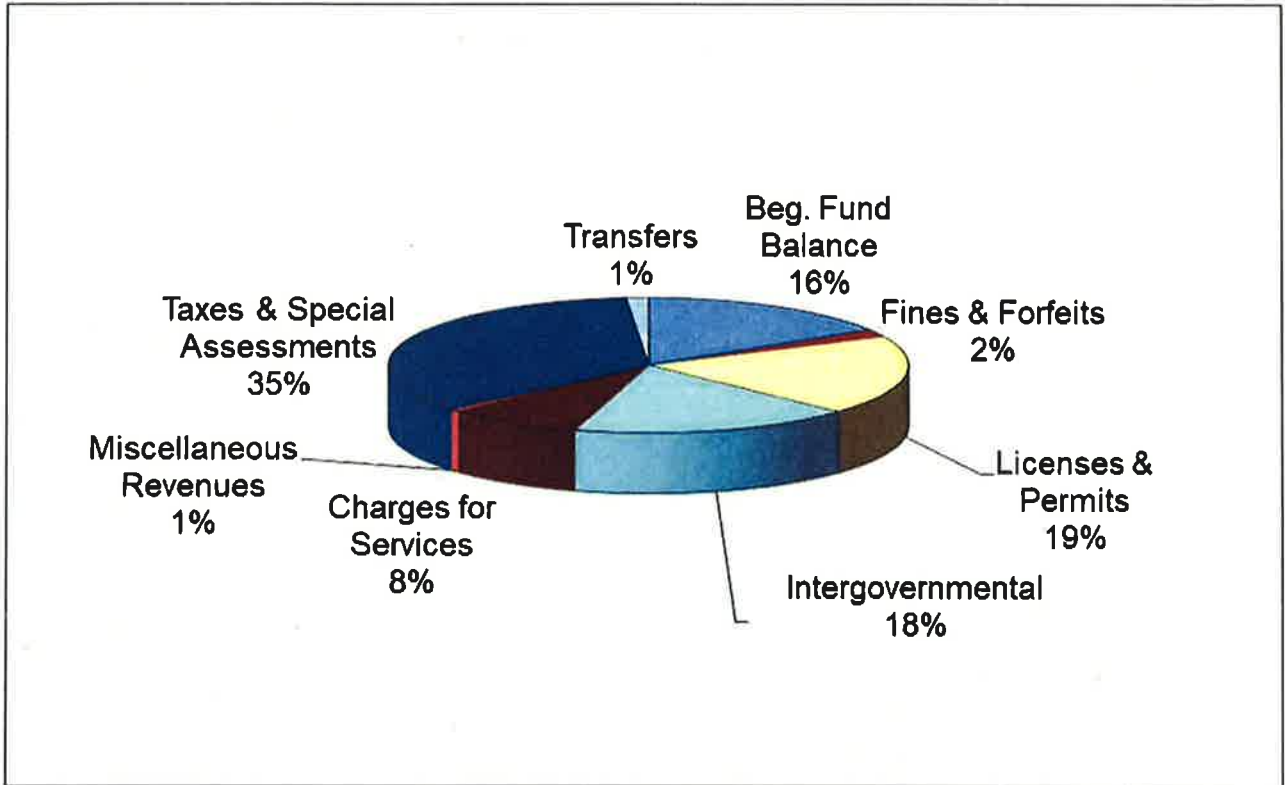
CITY OF PENDLETON

GENERAL FUND

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

CITY OF PENDLETON

General Fund Revenues



General Fund Revenues Fiscal Year 2022

Beg. Fund Balance	\$3,288,125
Fines & Forfeits	350,100
Licenses & Permits	3,869,900
Intergovernmental	3,557,000
Charges for Services	1,687,870
Miscellaneous Revenues	153,750
Taxes & Special Assessments	7,064,595
Transfers	286,440
Total Revenues	\$20,257,780

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 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**

FY22 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 FY22 is projected at \$3,288,125 based on a review of all revenues and expenditures for FY21 as of March 30, 2021. This increase in beginning fund balance is due to expected stimulus dollars from the federal government passed through the State of Oregon.

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 \$6,792,069. Collections on delinquent property taxes are estimated at \$160,000.

Actual FY19	Actual FY20	Budget FY21	Resources	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			Property Taxes			
\$5,701,989	\$5,917,692	\$6,418,254	Current Property Taxes	\$6,314,045	\$6,314,045	\$6,314,045
158,230	158,173	155,000	Delinquent Property Taxes	160,000	160,000	160,000
<u>\$5,860,219</u>	<u>\$6,075,865</u>	<u>\$6,573,254</u>	Total Property Taxes	<u>\$6,474,045</u>	<u>\$6,474,045</u>	<u>\$6,474,045</u>

Lodging Room Tax (LRT) revenues are projected based on total collection of \$942,640 LRT revenues. The General Funds is expected to receive \$486,650 of the LRT and \$103,400 from Tourism Promotion Assessment Charge (TPAC). The City has budgeted to pay to the Pendleton Chamber \$131,970 of the LRT and \$103,400 of the collected TPAC for FY22. This is a reduction directly related to COVID.

FY22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			FRANCHISE FEES			
\$265,906	\$268,321	\$315,000	Cascade Natural Gas	\$280,000	\$280,000	\$280,000
1,131,556	1,054,555	1,200,000	Pacific Power	1,150,000	1,150,000	1,150,000
33,848	33,556	35,000	Century Link	30,000	30,000	30,000
117,162	118,288	119,000	Charter Comm.	119,000	119,000	119,000
255,611	272,914	255,000	Pendleton Sanitary Service	295,000	295,000	295,000
4,056	2,162	5,500	Umatilla Electric Co-op	4,000	4,000	4,000
32,485	31,362	135,000	Other Franchise payments	50,000	50,000	50,000
758,190	809,183	899,480	City of Pendleton Utilities	886,600	886,600	886,600
<u>\$2,598,814</u>	<u>\$2,590,341</u>	<u>\$2,963,980</u>	Total Franchise Fees	<u>\$2,814,600</u>	<u>\$2,814,600</u>	<u>\$2,814,600</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
RECREATION FEES						
\$5,120	\$1,570	\$0	Adult Sports	\$1,500	\$1,500	\$1,500
6,717	2,673	0	Gymnastic Programs	2,000	2,000	2,000
7,780	5,163	7,000	Parks Reservations	7,000	7,000	7,000
28,269	5,292	20,000	Swimming Pool - Lessons	25,000	25,000	25,000
72,873	11,573	42,000	Swimming Pool - Season Passes	75,000	75,000	75,000
126,127	107,327	34,000	Swimming Pool - Gen Admin	140,000	140,000	140,000
63,709	47,286	22,000	Swimming Pool - Concessions	60,000	60,000	60,000
6,252	8,288	9,000	Swimming Pool - Private Parties	2,500	2,500	2,500
11,621	3,609	5,000	Swimming Pool - Other	12,000	12,000	12,000
74,946	45,665	15,000	Other Recreation Programs	68,000	68,000	68,000
6,360	47,496	0	After School Program	100,000	100,000	100,000
6,664	6,749	7,000	Ice Skating Rink	7,000	7,000	7,000
3,677	3,488	3,000	Recreation Concessions	3,500	3,500	3,500
12,144	16,678	0	Recreation Sponsorships/Scholarships	0	0	0
\$432,259	\$312,857	\$164,000	Total Recreation Fees	\$503,500	\$503,500	\$503,500

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 \$745,000, are again proposed as a General Fund resource. State revenues for FY22 also includes Federal Stimulus funds projected at \$1.7 million. GEMT is a federal reimbursement for Medicaid payment deficiencies.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
STATE/FEDERAL REVENUES						
\$0	\$101,524	\$414,000	CARES Act	\$1,700,000	\$1,700,000	\$1,700,000
0	43,148	0	FEMA Grant	0	0	0
19,384	18,433	20,300	Cigarette Tax	13,000	13,000	13,000
280,633	300,620	333,500	Liquor Tax	315,000	315,000	315,000
177,451	189,122	190,000	State Revenue Sharing	200,000	200,000	200,000
337,495	435,545	433,000	Other State Revenue Sharing	545,000	545,000	545,000
0	134,388	135,000	GEMT Reimbursements	165,000	165,000	165,000
0	0	167,490	Federal Firefighter Grant	102,000	102,000	102,000
49,913	0	0	State IFA Grant	0	0	0
133,628	312	100,000	Forest Fire Reimbursements	100,000	100,000	100,000
10,947	5,650	0	Park Grants	0	0	0
4,700	0	0	Oregon Energy Trust	0	0	0
31,960	0	30,000	DLCDC Grants	0	0	0
7,208	35,465	10,000	ODOT Exchange Contract	15,000	15,000	15,000
1,945	1,462	2,000	Police Grants	2,000	2,000	2,000
\$1,055,264	\$1,265,669	\$1,835,290	Total State Revenues	\$3,157,000	\$3,157,000	\$3,157,000

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY22 Projections of Revenues (con't)

The FY22 budget estimates rural fire districts contract with Pendleton's fire department for fire protection.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			OTHER AGENCIES			
\$375,180	\$436,866	\$400,000	Rural Fire Districts	\$380,000	\$380,000	\$380,000
0	10,000	0	Other agencies	10,000	10,000	10,000
0	10,000	0	Umatilla County	10,000	10,000	10,000
<u>\$375,180</u>	<u>\$456,866</u>	<u>\$400,000</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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			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	121,920	121,920	121,920
250	12,750	12,000	Land/Building Rental	103,250	103,250	103,250
13,745	12,209	5,000	McCune Gym Rental	12,000	12,000	12,000
8,679	11,191	1,000	Vert Rental	8,000	8,000	8,000
<u>139,742</u>	<u>153,218</u>	<u>135,070</u>	Total Other Chgs. for Serv.	<u>247,870</u>	<u>247,870</u>	<u>247,870</u>
3,089,732	3,178,242	3,300,000	Ambulance Fees	3,100,000	3,100,000	3,100,000
106,666	97,605	107,000	FireMed Memberships	100,000	100,000	100,000
-35,711	-54,752	-40,000	FireMed Adjustments	-40,000	-40,000	-40,000
-1,678,554	-1,626,322	-1,600,000	Write-Off Medicare/Welfare	-1,500,000	-1,500,000	-1,500,000
-174,945	-246,068	-175,000	Write-Off Collections	-230,000	-230,000	-230,000
14,006	9,560	16,000	Ambulance Standby	10,000	10,000	10,000
<u>1,321,194</u>	<u>1,358,265</u>	<u>1,608,000</u>	Total Ambulance Fees	<u>1,440,000</u>	<u>1,440,000</u>	<u>1,440,000</u>
<u>\$1,460,936</u>	<u>\$1,511,483</u>	<u>\$1,743,070</u>	Total Charges for Services	<u>\$1,687,870</u>	<u>\$1,687,870</u>	<u>\$1,687,870</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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			FINES AND FORFEITURES			
\$268,770	\$226,780	\$275,000	Court Fines	\$275,000	\$275,000	\$275,000
100	0	0	Court Fines-Bail	0	0	0
4,037	6,541	5,000	State Court Fines	5,000	5,000	5,000
120	124	100	Parking Fines	100	100	100
6,574	11,864	15,000	Collection Agency	25,000	25,000	25,000
48,277	41,465	47,000	Court Cost Recovery	45,000	45,000	45,000
<u>\$327,878</u>	<u>\$286,774</u>	<u>\$342,100</u>	Total City Fines	<u>\$350,100</u>	<u>\$350,100</u>	<u>\$350,100</u>

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

FY22 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 \$301,100.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
BUILDING AND PLANNING						
\$53,835	\$66,123	\$100,000	Building Permits	\$90,500	\$90,500	\$90,500
38,130	115,787	100,000	Plan Review	100,000	100,000	100,000
14,844	15,109	20,800	Mechanical Permits	15,800	15,800	15,800
26,420	28,203	20,200	Electrical Permits	30,200	30,200	30,200
20,534	25,057	15,000	Plumbing Permits	25,000	25,000	25,000
4,767	3,385	3,300	Other Building Permits	5,100	5,100	5,100
6,750	2,080	0	Building Official Services	15,000	15,000	15,000
0	0	0	Other Agency Services	0	0	0
2,090	5,005	4,400	Conditional Uses	3,500	3,500	3,500
3,179	3,605	3,400	Variances	3,000	3,000	3,000
875	7,580	5,500	Partitions & Subdivisions	6,500	6,500	6,500
2,771	4,603	6,100	Other Planning Permits	6,500	6,500	6,500
\$174,195	\$276,537	\$278,700	Total Building & Planning	\$301,100	\$301,100	\$301,100

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. The Veteran's Memorial donations are reflected here also.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
MISCELLANEOUS REVENUES						
\$0	\$0	\$0	Sale of Land/Building	\$0	\$0	\$0
0	0	0	Hart Remediation	0	0	0
0	0	0	Refunded Debt Proceeds	0	0	0
5,797	7,380	6,000	Lien Search Fees	7,000	7,000	7,000
21,514	5,849	45,650	Donations	26,650	26,650	26,650
42,538	49,452	35,000	Miscellaneous	55,100	55,100	55,100
53,737	36,649	70,500	Reimbursement of Expense	50,000	50,000	50,000
57,463	31,496	30,000	Investment Income	15,000	15,000	15,000
\$181,049	\$130,826	\$187,150	Total Miscellaneous Revenues	\$153,750	\$153,750	\$153,750

Budgeted transfers proposed in FY22 budget are from other funds which have personnel categories for the PERS bond payment made out of the General Fund for \$261,440. Cemetery Trust interest is also transferred to provide maintenance funds for the cemetery.

**CITY OF PENDLETON
GENERAL FUND RESOURCE SUMMARY**

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY21	Approved Budget FY21	Adopted Budget FY21
\$2,390,615	\$2,390,615	\$1,874,351	BEGINNING FUND BALANCE	\$3,288,125	\$3,288,125	\$3,288,125
			TAXES			
5,860,219	5,860,219	6,573,254	Property Taxes	6,474,045	6,474,045	6,474,045
703,174	703,174	628,050	Lodging Taxes	590,550	590,550	590,550
6,563,393	6,563,393	7,201,304	TOTAL TAXES	7,064,595	7,064,595	7,064,595
			LICENSES AND PERMITS			
6,481	6,481	7,400	Dog Licenses	6,900	6,900	6,900
110,996	110,996	117,100	Business Licenses	117,100	117,100	117,100
2,598,814	2,598,814	2,963,980	Franchise Fees	2,814,600	2,814,600	2,814,600
165,279	165,279	259,300	Building Fees	281,600	281,600	281,600
8,915	8,915	19,400	Planning Fees	19,500	19,500	19,500
96,600	96,600	92,100	Cemetery Fees	108,900	108,900	108,900
432,259	432,259	164,000	Recreation Programs	503,500	503,500	503,500
28,107	28,107	20,500	Other Fees	17,800	17,800	17,800
3,447,451	3,447,451	3,643,780	TOTAL LICENSES & PERMITS	3,869,900	3,869,900	3,869,900
			INTERGOVERNMENTAL REVENUE			
1,055,265	1,055,265	1,835,290	State Revenue	3,157,000	3,157,000	3,157,000
375,180	375,180	400,000	Other Agencies	400,000	400,000	400,000
1,430,445	1,430,445	2,235,290	TOTAL INTERGOV'T REV.	3,557,000	3,557,000	3,557,000
1,460,936	1,460,936	1,743,070	CHARGES FOR SERVICES	1,687,870	1,687,870	1,687,870
327,878	327,878	342,100	FINES AND FORFEITURES	350,100	350,100	350,100
181,049	181,049	187,150	MISCELLANEOUS REVENUES	153,750	153,750	153,750
222,072	222,072	492,640	TRANSFERS	286,440	286,440	286,440
\$16,023,839	\$16,023,839	\$17,719,685	TOTAL FUND RESOURCES	\$20,257,780	\$20,257,780	\$20,257,780

**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.

FY22 Proposed Budget

The proposed budget for FY22 within the Attorney's Fees category includes the indigent defense attorney fees to cover the current contract agreement and additional cases as required.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$153,885	\$169,647	\$166,500	Salaries and Wages	\$169,500	\$169,500	\$169,500
15,611	26,749	29,575	Insurance	30,575	30,575	30,575
16,583	30,630	31,400	Public Employees Retirement	39,200	39,200	39,200
(6,500)	(4,160)	(4,860)	less bond payment	(9,460)	(9,460)	(9,460)
11,736	12,374	21,465	Other Employer-paid Taxes	13,565	13,565	13,565
191,315	235,239	244,080	Total Personal Services	243,380	243,380	243,380
MATERIALS AND SERVICES						
0	0	3,000	Contract Services	3,000	3,000	3,000
99,975	82,250	100,000	Attorney's Fees	100,000	100,000	100,000
7,776	4,810	5,500	Equipment Maint. Contracts	5,500	5,500	5,500
840	835	1,500	Jury Expenses	1,500	1,500	1,500
3,089	4,297	4,000	Postage	4,000	4,000	4,000
1,615	99	500	Travel and Training	1,500	1,500	1,500
10,574	4,235	6,100	Other Materials and Services	6,100	6,100	6,100
84,410	94,650	104,560	Central Services Charges	105,880	105,880	105,880
208,279	191,176	225,160	Total Materials and Services	227,480	227,480	227,480
0	0	0	CAPITAL OUTLAY	0	0	0
6,500	4,160	4,860	DEBT SERVICE - PERS	9,460	9,460	9,460
\$406,093	\$430,575	\$474,100	TOTAL MUNICIPAL COURT	\$480,320	\$480,320	\$480,320

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
2	2	2 3/4	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.

FY22 Proposed Budget

The police department's FY22 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>FY19</u>	<u>Actual</u> <u>FY20</u>	<u>Budget</u> <u>FY21</u>	<u>EXPENDITURE CATEGORIES</u>	<u>Proposed</u> <u>Budget</u> <u>FY22</u>	<u>Approved</u> <u>Budget</u> <u>FY22</u>	<u>Adopted</u> <u>Budget</u> <u>FY22</u>
			PERSONNEL SERVICES			
\$2,304,530	\$2,313,011	2,477,300	Salaries and Wages	2,467,180	2,467,180	2,467,180
466,193	481,169	455,720	Insurance	486,520	486,520	486,520
677,593	767,526	841,000	Public Employees Retirement	904,000	904,000	904,000
(185,963)	(165,650)	(170,460)	less PERS bond pymt	(181,750)	(181,750)	(181,750)
244,919	212,948	290,700	Other Employer-paid Taxes	289,000	289,000	289,000
3,507,272	3,609,004	3,894,260	Total Personal Services	3,964,950	3,964,950	3,964,950
			MATERIALS AND SERVICES			
20,758	26,871	22,000	Contract Services - Dogs	21,500	21,500	21,500
313,964	330,343	336,000	County Dispatch Service	322,765	322,765	322,765
52,120	45,331	52,000	Gasoline	52,000	52,000	52,000
19,377	14,531	19,000	Building Utilities	19,000	19,000	19,000
20,683	21,142	25,000	Telephone	25,000	25,000	25,000
28,322	32,184	36,000	Equipment Maint. Supplies	25,000	25,000	25,000
5,500	2,074	36,000	Repairs and Maintenance	10,000	10,000	10,000
16,593	10,465	16,000	Uniforms and Cleaning	17,000	17,000	17,000
5,315	3,229	8,000	Crisis Response	8,000	8,000	8,000
12,832	5,598	17,000	Travel and Training	17,000	17,000	17,000
48,619	59,398	94,300	Other Materials and Services	92,800	92,800	92,800
480,010	521,260	568,380	Central Services Charges	516,220	516,220	516,220
1,024,092	1,072,426	1,229,680	Total Materials and Services	1,126,285	1,126,285	1,126,285
19,500	31,000	0	CAPITAL OUTLAY	17,000	17,000	17,000
185,963	165,650	170,460	DEBT SERVICE	181,750	181,750	181,750
\$4,736,827	\$4,878,080	\$5,294,400	Total Police Department	\$5,289,985	\$5,289,985	\$5,289,985

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

<u>Actual</u> <u>FY19</u>	<u>Actual</u> <u>FY20</u>	<u>Budget</u> <u>FY21</u>	<u>POSITION</u>	<u>Adopted</u> <u>Budget</u> <u>FY22</u>
1	1	1	Police Chief	1
2	2	2	Lieutenant/Police Manager	1
4	4	4	Sergeant	4
1	1	1	Detective Sergeant	1
4	4	4	Corporal	4
2	2	2	Patrol Detective	3
8	8	8	Patrol Officer	8
1	1	1	Community Services Officer	1
1	1	1	SRO	1
1	1	1 1/2	Code Enforcement Officer	1 1/2
3	3	3	Police Assistant	3
1 1/2	1 1/2	0	Part-time FTE	0
29 1/2	29 1/2	28 1/2	Total	28 1/2

Capital

New Vehicle Contribution \$17,000

Additional Capital Outlay funding 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, this includes 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.

FY22 Proposed Budget

The FY22 proposed budget focuses on providing emergency medical (paramedic), rescue, and fire response. A SAFER grant funded position continues to be funded 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			PERSONNEL SERVICES			
\$2,394,339	\$2,415,172	\$2,586,200	Salaries and Wages	\$2,710,000	\$2,710,000	\$2,710,000
394,408	395,579	435,440	Insurance	455,080	455,080	455,080
696,723	795,802	935,000	Public Employees Retirement	956,200	956,200	956,200
(161,330)	(188,910)	(189,150)	less PERS bond pymt	(173,830)	(173,830)	(173,830)
248,567	218,865	309,860	Other Employer-paid Taxes	312,180	312,180	312,180
3,572,708	3,636,508	4,077,350	Total Personal Services	4,259,630	4,259,630	4,259,630
			MATERIALS AND SERVICES			
47,543	74,712	63,000	Consultants/Contract Services	63,000	63,000	63,000
75,615	81,809	86,340	County Dispatch Service	98,000	98,000	98,000
31,988	38,570	32,400	Building Utilities	27,000	27,000	27,000
11,320	30,849	33,000	Dues & Subscriptions	23,000	23,000	23,000
36,121	31,330	45,400	Gasoline and Diesel	45,000	45,000	45,000
50,012	64,940	62,210	Medical Equipment and Supplies	62,000	62,000	62,000
16,340	11,031	18,090	Uniforms and Cleaning	13,000	13,000	13,000
33,459	71,576	60,900	Equipment Maint. Supplies	60,000	60,000	60,000
47,928	15,390	8,000	Building Materials	8,000	8,000	8,000
25,058	14,871	20,000	Personal Protective Equipment	20,000	20,000	20,000
60,234	47,838	65,600	Travel and Training	65,000	65,000	65,000
95,446	83,179	70,220	Other Materials and Services	85,960	85,960	85,960
365,680	406,140	388,340	Central Services Charges	421,380	421,380	421,380
896,744	972,234	953,500	Total Materials and Services	991,340	991,340	991,340
32,210	10,696	0	CAPITAL OUTLAY	0	0	0
161,330	188,397	189,150	DEBT SERVICE	173,830	173,830	173,830
\$4,662,991	\$4,807,834	\$5,220,000	TOTAL FIRE/AMB. DEPT.	\$5,424,800	\$5,424,800	\$5,424,800

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

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Fire Chief	1
0	0	1	Recruitment/Retention Officer	3/4
1	1	1	Fire Operations Chief	1
3	3	3	Captain	3
6	6	6	Lieutenant	6
12	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	31 32/97	Total	31 2/25

Capital is included this year in the Fire Bond Capital Construction and Public Safety Capital Equipment Fund.

**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.

FY22 Proposed Budget

The proposed budget for FY22 for the Parks Division contains no changes in service levels, though does reflect some changing priorities.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			PERSONAL SERVICES			
\$453,657	\$485,011	\$499,605	Salaries and Wages	\$576,735	\$576,735	\$576,735
95,247	108,092	113,000	Insurance	117,907	117,907	117,907
50,568	74,372	81,000	Public Employees Retirement	102,850	102,850	102,850
(16,030)	(17,620)	(16,650)	less PERS bond pymt	(20,280)	(20,280)	(20,280)
49,835	45,350	69,800	Other Employer-paid Taxes	69,068	69,068	69,068
633,278	695,205	746,755	Total Personal Services	846,280	846,280	846,280
			MATERIALS AND SERVICES			
22,039	27,094	34,000	Electricity	30,000	30,000	30,000
19,549	23,087	25,000	Gasoline and Diesel	30,000	30,000	30,000
51,930	70,601	58,000	Repairs and Maintenance	40,000	40,000	40,000
23,186	10,296	13,000	Tools and Minor Equipment	13,000	13,000	13,000
58,710	39,686	38,000	Equipment Maint. Supplies	30,000	30,000	30,000
11,853	7,380	15,000	Horticultural Supplies	15,000	15,000	15,000
7,249	10,016	6,500	Janitorial Supplies	8,000	8,000	8,000
10,699	8,750	10,000	Irrigation Supplies	10,000	10,000	10,000
16,225	16,665	20,000	Operating Supplies	20,000	20,000	20,000
10,757	8,862	5,000	Travel and Training	10,000	10,000	10,000
48,706	69,110	22,200	Other Materials and Services	55,000	55,000	55,000
200,850	214,380	227,150	Central Services Charges	218,990	218,990	218,990
481,753	505,927	473,850	Total Materials and Services	479,990	479,990	479,990
88,385	22,352	0	CAPITAL OUTLAY	0	0	0
16,030	17,620	16,650	DEBT SERVICE -PERS	20,280	20,280	20,280
\$1,219,446	\$1,241,104	\$1,237,255	TOTAL PARKS DIVISION	\$1,346,550	\$1,346,550	\$1,346,550

Actual FY19	Actual FY20	Budget FY21	Position	Adopted Budget FY22
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	1	1	Parks/Cemetery Supervisor	1
1	1	1	Special Projects Coordinator	1
1	1	1	Utility Worker III	1
0	1	1	Utility Worker II	1
5	3	3	Utility Worker I	3
1/3	1/3	1/3	Office Specialist 2	1/3
4 1/2	4 1/2	4 1/2	Part-time FTE's	4 1/2
12 4/25	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.

FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$203,473	\$254,161	\$228,075	Salaries and Wages	\$324,190	\$324,190	\$324,190
7,079	34,154	27,400	Insurance	29,800	29,800	29,800
24,112	40,000	40,700	Public Employees Retirement	56,000	56,000	56,000
(7,400)	(10,810)	(8,060)	less PERS bond pymt	(10,430)	(10,430)	(10,430)
16,776	26,811	36,500	Other Employer-paid Taxes	38,100	38,100	38,100
244,040	344,315	324,615	Total Personal Services	437,660	437,660	437,660
MATERIALS AND SERVICES						
10,780	11,349	5,000	Contract Services	15,000	15,000	15,000
16,280	18,875	16,000	Electricity	8,500	8,500	8,500
3,804	1,873	0	Resale Merchandise	4,000	4,000	4,000
55,147	40,740	20,000	Recreation Programs	40,000	40,000	40,000
6,154	10,518	14,500	Repairs and Maintenance	10,000	10,000	10,000
676	5,205	1,000	Program Supplies	1,000	1,000	1,000
2,419	1,353	3,500	Travel and Training	3,000	3,000	3,000
25,597	30,865	30,750	Other Materials and Services	44,970	44,970	44,970
90,360	90,360	59,850	Central Services Charges	92,640	92,640	92,640
211,217	211,138	150,600	Total Materials and Services	219,110	219,110	219,110
5,498	5,725	0	CAPITAL OUTLAY	0	0	0
7,400	10,810	8,060	DEBT SERVICE - PERS	10,430	10,430	10,430
\$468,156	\$571,988	\$483,275	TOTAL RECREATION DIVISION	\$667,200	\$667,200	\$667,200

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
1	1	1	Recreation Supervisor 2	1
2/3	2/3	2/3	Parks & Recreation Supervisor	2/3
1/3	1/3	1/3	Office Specialist 2	1/3
3 3/7	8	4 2/7	Part-time FTE's	4 2/7
5 34/45	10 16/49	6 30/49	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.

FY22 Proposed Budget

The proposed budget for FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			PERSONNEL SERVICES			
\$205,055	\$166,912	\$96,400	Salaries and Wages	\$200,120	\$200,120	\$200,120
4,435	4,915	6,550	Insurance	6,650	6,650	6,650
6,131	5,846	10,200	Public Employees Retirement	11,500	11,500	11,500
(2,220)	(1,310)	(1,890)	less PERS bond pymt	(1,620)	(1,620)	(1,620)
21,537	15,835	22,050	Other Employer-paid Taxes	23,890	23,890	23,890
\$234,937	\$192,196	\$133,310	Total Personal Services	\$240,540	\$240,540	\$240,540
			MATERIALS AND SERVICES			
21,452	17,065	10,000	Electricity	20,000	20,000	20,000
26,434	16,610	15,000	Natural Gas	35,000	35,000	35,000
50,764	29,927	15,000	Resale Merchandise	55,000	55,000	55,000
17,873	21,686	18,770	Repairs and Maintenance	20,000	20,000	20,000
23,751	6,251	0	Special Parks	25,000	25,000	25,000
4,022	1,546	5,000	Janitorial Supplies	5,000	5,000	5,000
44,709	14,178	15,000	Swimming Pool Supplies	30,000	30,000	30,000
8,192	3,558	18,500	Tools & Minor Equipment	5,500	5,500	5,500
13,549	21,085	6,600	Other Materials and Services	21,700	21,700	21,700
99,200	114,330	39,900	Central Services Charges	86,540	86,540	86,540
309,946	246,236	143,770	Total Materials and Services	303,740	303,740	303,740
25,719	0	0	CAPITAL OUTLAY	0	0	0
2,220	1,310	1,890	DEBT SERVICE - PERS	1,620	1,620	1,620
\$572,822	\$439,742	\$278,970	TOTAL AQUATIC CENTER DIVISION	\$545,900	\$545,900	\$545,900

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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

**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

FY22 Proposed Budget

The FY22 budget aims at maintaining service levels. Staff will be working on a new business plan for cemetery operations this year.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$109,098	\$116,419	\$134,600	Salaries and Wages	\$133,530	\$133,530	\$133,530
20,460	20,169	23,400	Insurance	33,300	33,300	33,300
18,105	25,276	26,600	Public Employees Retirement	27,000	27,000	27,000
(3,660)	(6,010)	(6,960)	less PERS bond pymt	(6,880)	(6,880)	(6,880)
11,581	10,893	18,420	Other Employer-paid Taxes	16,850	16,850	16,850
155,583	166,747	196,060	Total Personal Services	203,800	203,800	203,800
MATERIALS AND SERVICES						
41,461	40,669	40,000	Cemetery Supplies	40,000	40,000	40,000
1,641	3,462	3,500	Marketing	3,500	3,500	3,500
2,114	2,427	13,000	Equipment Maint. Supplies	13,000	13,000	13,000
5,530	3,166	6,000	Repair and Maintenance	6,000	6,000	6,000
8,182	5,282	10,000	Gasoline and Diesel	10,000	10,000	10,000
0	2,153	2,500	Irrigation Supplies	2,500	2,500	2,500
1,654	1,613	2,500	Travel and Training	2,500	2,500	2,500
20,252	31,112	36,400	Other Materials and Services	36,400	36,400	36,400
19,570	21,950	26,780	Central Services Charges	29,840	29,840	29,840
100,404	111,835	140,680	Total Materials and Services	143,740	143,740	143,740
13,650	0	0	CAPITAL OUTLAY	0	0	0
3,660	6,010	0	DEBT SERVICE	0	0	0
0	0	6,960	TRFR TO GENERAL FD - PERS	6,880	6,880	6,880
\$273,297	\$284,591	\$343,700	TOTAL DIV EXPENDITURES	\$354,420	\$354,420	\$354,420

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1/3	1/3	1/3	Parks/Rec./Cemetery Dir.	1/3
0	0	0	Parks/Cemetery Foreman	0
1	1	1	Utility Worker II	1
0	0	0	Utility Worker I	0
1/3	1/3	1/3	Office Specialist 2	1/3
7/10	9/10	9/10	Part-Time FTE	9/10
2 9/25	2 14/25	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.

FY22 Proposed Budget

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

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$153,075	\$160,562	\$171,500	Salaries and Wages	\$176,850	\$176,850	\$176,850
26,661	33,517	36,100	Insurance	38,750	38,750	38,750
27,161	36,486	39,700	Public Employees Retirement	48,050	48,050	48,050
(6,770)	(7,410)	(9,830)	less PERS bond pymt	(10,390)	(10,390)	(10,390)
12,856	13,142	14,680	Other Employer-paid Taxes	15,170	15,170	15,170
212,984	236,297	252,150	Total Personal Services	268,430	268,430	268,430
MATERIALS AND SERVICES						
1,884	2,015	3,500	Advertising/Legal Notices	3,500	3,500	3,500
24,371	0	30,000	Consultants	0	0	0
624	959	1,700	Recording & Legal	1,700	1,700	1,700
1,469	2,095	3,000	Postage	3,000	3,000	3,000
213	436	2,000	Travel and Training	2,000	2,000	2,000
2,353	2,159	7,350	Other Materials and Services	7,350	7,350	7,350
16,440	34,190	41,770	Central Services Charges	41,030	41,030	41,030
47,354	41,853	89,320	Total Materials and Services	58,580	58,580	58,580
0	0	0	CAPITAL OUTLAY	0	0	0
6,770	7,410	9,830	DEBT SERVICE - PERS	10,390	10,390	10,390
\$267,108	\$285,560	\$351,300	Total Planning	\$337,400	\$337,400	\$337,400

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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 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, 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.

FY22 Proposed Budget

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

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$186,422	\$230,783	\$246,300	Salaries and Wages	\$261,350	\$261,350	\$261,350
32,148	45,715	42,820	Insurance	45,250	45,250	45,250
27,409	36,546	44,700	Public Employees Retirement	55,250	55,250	55,250
(10,940)	(6,210)	(7,940)	less PERS bond pymt	(10,840)	(10,840)	(10,840)
16,374	18,692	24,900	Other Employer-paid Taxes	26,040	26,040	26,040
251,413	325,526	350,780	Total Personal Services	377,050	377,050	377,050
MATERIALS AND SERVICES						
0	1,350	10,000	Contract Services	10,000	10,000	10,000
5,200	5,500	5,500	Equipment Rental	5,500	5,500	5,500
4,792	6,821	4,600	Travel and Training	4,600	4,600	4,600
10,038	11,600	11,100	Other Materials and Services	13,600	13,600	13,600
34,890	39,940	51,630	Central Services Charges	42,060	42,060	42,060
54,920	65,211	82,830	Total Materials and Services	75,760	75,760	75,760
0	0	8,000	CAPITAL OUTLAY	0	0	0
10,940	6,210	7,940	DEBT SERVICE-PERS	10,840	10,840	10,840
\$317,273	\$396,946	\$449,550	Total Building	\$463,650	\$463,650	\$463,650

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1/6	1/6	1/6	City Engineer/Community Development Dir	1/6
1	1	1	Building Official	1
0	0	0	Building Inspector II	0
1 1/2	1	1 1/2	Building Inspector I	1 1/2
1	1	1	Permit Technician	1
1/4	1/4	1/4	Aide	1/4
0	0	0	Part-time FTE's	0
3 11/12	3 5/12	3 11/12	Total	3 11/12

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

Description of Current Services

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

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.

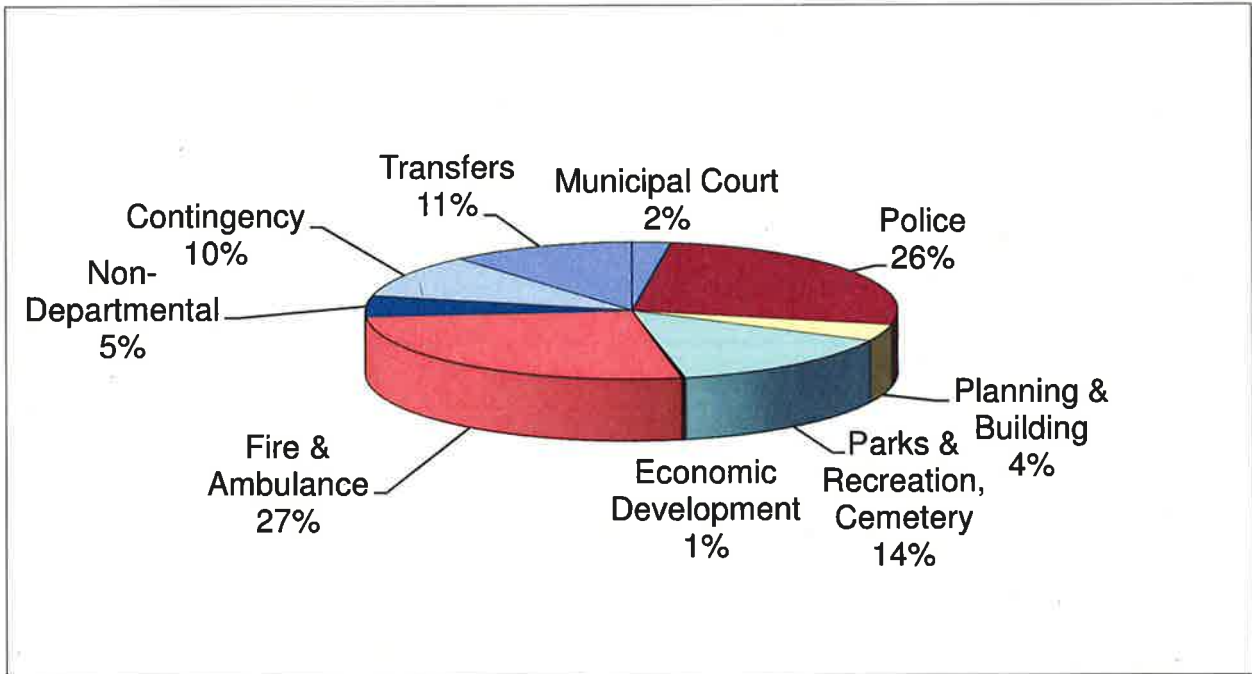
FY22 Proposed Budget

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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
MATERIALS AND SERVICES						
\$3,056	\$2,251	\$0	Other Expense	\$5,000	\$5,000	\$5,000
5,133	1,825	0	Dues & Subscriptions	2,000	2,000	2,000
15,174	8,496	0	Marketing	10,000	10,000	10,000
131	0	0	Postage & Printing	0	0	0
1,056	0	0	Telephone	0	0	0
259	299	0	Office Supplies	0	0	0
2,149	69	0	Travel and Training	0	0	0
3,750	16,250	21,250	Commitments to Downtown Assn	26,250	26,250	26,250
1,840	4,480	3,940	Central Service Charge	70	70	70
32,548	33,670	25,190	Total Materials and Services	43,320	43,320	43,320
0	0	0	CAPITAL OUTLAY	0	0	0
\$32,548	\$33,670	\$25,190	TOTAL ECONOMIC DEV. DEPT.	\$43,320	\$43,320	\$43,320

CITY OF PENDLETON

General Fund Expenditures



General Fund Expenditures Fiscal Year 2022

Municipal Court	\$480,320
Police	5,289,985
Planning & Building	801,050
Parks & Recreation, Cemetery	2,914,070
Economic Development	43,320
Fire & Ambulance	5,424,800
Non-Departmental	983,215
Contingency	2,055,820
Transfers	2,265,200
Total Expenditures	\$20,257,780

**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.

FY22 Proposed Budget

Proposed Materials and Services include \$33,000 for TRT revenues dedicated to the enhancement of the arts and the art community. The Chamber of Commerce will receive approximately \$103,400 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. \$325,440 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. \$225,000 is dedicated to special event promotion.

Actual FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$156,423	\$143,399	\$149,960	Chamber of Commerce TRT	\$126,375	\$126,375	\$126,375
123,063	113,394	123,750	Chamber of Commerce TPAC	103,400	103,400	103,400
3,310	7,541	60,000	Promotion - Arts	33,000	33,000	33,000
67,992	79,992	0	Consultants	80,000	80,000	80,000
1,334	874	1,250	Christmas Decorations	1,250	1,250	1,250
65,000	65,000	65,000	Direct Facilities - Vert	0	0	0
1,500	0	750	Flower Baskets	750	750	750
55,768		0	Airport Hazardous Cleanup	0	0	0
3,167	2,000	2,000	Senior Center	2,000	2,000	2,000
24,936	15,907	0	Community Enhancement	25,000	25,000	25,000
0		0	Special Event Promotions	225,000	225,000	225,000
0	68,818	30,000	GEMT Reimbursement	30,000	30,000	30,000
23,500		0	RARE Program	0	0	0
5,862	6,017	6,000	Rental Expenses	6,000	6,000	6,000
91,741	29,315	15,000	Attorney's Fees - Litigation	15,000	15,000	15,000
2,233	30,324	270,000	Other Miscellaneous Exp.	10,000	10,000	10,000
625,829	562,581	723,710	Total Materials and Services	657,775	657,775	657,775
44,201	7,993	0	CAPITAL OUTLAY	0	0	0
239,514	293,139	306,640	DEBT SERVICE - PERS/USDA	325,440	325,440	325,440
			INTERFUND TRANSFERS			
20,000	15,000	15,000	City Transportation Prog. Fund	15,000	15,000	15,000
105,270	101,190	119,930	Library Fund - operating subsidy	114,200	114,200	114,200
0	0	0	Convention Center	65,000	65,000	65,000
5,000	5,000	10,000	Parks Equipment Reserve Fund	5,000	5,000	5,000
0	4,687	0	Transfer to Parks Special Fund	10,000	10,000	10,000
60,000	0	0	Econ. Dev. Support to Airport	0	0	0
0	0	0	Building Maintenance Fund	2,056,000	2,056,000	2,056,000
271,400	0	0	Capital and Debt payment to Airport	0	0	0
50,000	0	0	Central Service Fund	0	0	0
100,000	0	175,000	Street Repair subsidy	0	0	0
611,670	125,877	319,930	Total Interfund Transfers	2,265,200	2,265,200	2,265,200
0	0	2,211,665	CONTINGENCY	2,057,820	2,057,820	2,057,820
0	0	0	RESERVE FOR PERS	0	0	0
\$1,521,214	\$989,590	\$3,561,945	TOTAL NON-DEPARTMENTAL	\$5,306,235	\$5,306,235	\$5,306,235

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.

FY22 Projections of Revenues

\$1,304,225 is from the apportionment (99%) of the State gas tax revenues; \$567,000 is from the Street Utility Maintenance Fee; and \$1,765,000 is the available Federal Exchange (FEX) allocation. Beginning working capital outlay includes carry-over from previous years.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			BEGINNING WORKING CAPITAL			
\$916,216	\$614,373	\$571,150		\$510,645	\$510,645	\$510,645
			INTERGOVERNMENTAL REVENUES			
1,223,741	1,144,889	1,329,000	State Revenues - Gas Tax	1,304,225	1,304,225	1,304,225
28,486	1,217	1,259,000	State Revenues - Other	1,765,000	1,765,000	1,765,000
75,000	2,050	204,050	Other Agency			
1,327,227	1,148,156	2,792,050	Total Intergov. Revenues	3,069,225	3,069,225	3,069,225
			CHARGES FOR SERVICES			
438,805	535,042	685,000	Street Utility Fee	567,000	567,000	567,000
0	0	0	Services to Outside Agencies	0	0	0
4,873	3,819	4,500	Land/Building Rental	3,600	3,600	3,600
331,165	331,495	356,095	Charges to Other Departments	368,160	368,160	368,160
774,843	870,356	1,045,595	Total Charges for Services	938,760	938,760	938,760
18,954	20,087	12,000	MISCELLANEOUS REVENUES	10,000	10,000	10,000
100,000	14,949	175,000	TRSFER FROM OTHER FUNDS	0	0	0
\$3,137,240	\$2,667,921	\$4,595,795	TOTAL FUND RESOURCES	\$4,528,630	\$4,528,630	\$4,528,630

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1/2	1/2	1/2	Public Works Superintendent	1/2
1	1	0	Utility Worker III	0
0	2	2	Utility Worker II	2
4	2	3	Utility Worker I	3
1/2	1/2	1/2	Part-time Help	1/2
6	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 82 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.

FY22 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. FY22 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
FY19	FY20	FY21	EXPENDITURE CATEGORIES	Budget FY22	Budget FY22	Budget FY22
			PERSONNEL SERVICES			
\$251,433	\$259,587	\$314,000	Salaries and Wages	\$333,360	\$333,360	\$333,360
42,388	42,439	53,250	Insurance	63,670	63,670	63,670
46,688	56,367	66,500	Public Employees Retirement	77,455	77,455	77,455
(16,170)	(13,590)	(14,710)	less PERS bond pymt	(15,280)	(15,280)	(15,280)
34,514	28,388	53,050	Other Employer-paid Taxes	55,945	55,945	55,945
358,853	373,191	472,090	Total Personal Services	515,150	515,150	515,150
			MATERIALS AND SERVICES			
196,083	174,728	190,000	Street Lights	190,000	190,000	190,000
12,207	1,612	20,000	Street Supplies	10,000	10,000	10,000
14,936	20,656	22,500	Electricity	30,000	30,000	30,000
100,700	76,700	78,620	Equipment Rental	79,910	79,910	79,910
57,197	103,785	85,000	Repairs and Maintenance	85,000	85,000	85,000
3,042	1,504	4,000	Travel and Training	4,000	4,000	4,000
41,701	3,594	43,250	Other Materials and Services	46,250	46,250	46,250
233,840	246,270	215,230	Central Services Charges	223,140	223,140	223,140
82,485	86,420	93,230	PW Admin & Fleet Charge	104,356	104,356	104,356
742,191	715,269	751,830	Total Materials and Services	772,656	772,656	772,656
1,215,299	1,107,974	2,804,050	CAPITAL OUTLAY	2,221,000	2,221,000	2,221,000
0	0	0	RESERVE	650,000	650,000	650,000
0	0	553,115	CONTINGENCY	354,544	354,544	354,544
16,170	13,590	14,710	TRANSFER TO GEN FUND - PERS	15,280	15,280	15,280
\$2,332,513	\$2,210,024	\$4,595,795	TOTAL FUND EXPENDITURES	\$4,528,630	\$4,528,630	\$4,528,630

Capital Outlay

Slurry seal bid from FY21	\$75,000
Overlay bid work from FY21	1,071,000
Crack, Slurry, Overlay for 2022 Construction Season	500,000
Fund Exchange for 2022 Construction Season	575,000
Total	\$2,221,000

**CITY OF PENDLETON
RESOURCE SUMMARY
BIKE FUND**

Description of Revenue Sources

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

FY22 Projections of Revenues

FY22 projections for revenue are based on 1% of the City's share of the gas tax revenues, and \$150 income on investment.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			BEGINNING WORKING CAPITAL			
\$14,711	\$20,341	\$8,170		\$12,395	\$12,395	\$12,395
			INTERGOVERNMENTAL REVENUES			
12,361	11,564	13,425	State Revenues - Gas Tax	13,175	13,175	13,175
12,361	11,564	13,425	Total Intergov. Revenues	13,175	13,175	13,175
478	373	405	MISCELLANEOUS REVENUES	150	150	150
\$27,550	\$32,278	\$22,000	TOTAL FUND RESOURCES	\$25,720	\$25,720	\$25,720

**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.

FY22 Proposed Budget

The FY22 budget proposes capital for River Parkway crack sealing, patching and raveling and bike lane striping.

Actual FY19	Actual FY20	Budget FY20	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$0	\$0	\$0	Street supplies	\$0	\$0	\$0
7,210	23,750	22,000	CAPITAL OUTLAY	25,720	25,720	25,720
0	0	0	UNAPPROPRIATED FUND BAL.	0	0	0
\$7,210	\$23,750	\$22,000	TOTAL FUND EXPENDITURES	\$25,720	\$25,720	\$25,720

Capital: **\$25,720**

FY21/22 Capital Outlay considerations:

River parkway: finish crack sealing

River parkway: finish asphalt patching

River parkway: address raveling of interior asphalt

River parkway: address lighting improvements

Bike: additional signs for routes, sharrows, and lanes

Bike: striping & thermoplastic sharrows / arrows

**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.

FY22 Projections of Revenues

Property tax revenues from the Library District are projected at \$598,100 Licenses and Permits are expected to hold steady. Revenues through the Oregon State Library Ready-to-Read Grant are expected at \$3,000.

Actual FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			RESOURCES			
			BEGINNING WORKING CAPITAL			
\$278,631	\$369,796	\$425,690		\$550,590	\$550,590	\$550,590
15,716	10,773	15,000	LICENSES AND PERMITS	13,000	13,000	13,000
			INTERGOVERNMENTAL REVENUES			
2,974	3,044	3,000	State Revenues - State Lib. Grants	3,000	3,000	3,000
0	1,249	0	Other Agencies	0	0	0
503,057	548,846	547,020	Other - Um. Co. Spec. Lib. Dist.	598,100	598,100	598,100
506,031	553,139	550,020	Total Intergov. Revenues	601,100	601,100	601,100
			MISCELLANEOUS REVENUES			
12,835	22,452	26,000	Library Donations	20,000	20,000	20,000
20,086	16,770	5,000	Friends of the Library	15,000	15,000	15,000
209	0	460	Miscellaneous Revenues	530	530	530
8,418	8,020	4,000	Investment Income	4,000	4,000	4,000
41,548	47,242	35,460	Total Miscellaneous Revenues	39,530	39,530	39,530
105,270	101,190	119,930	TRANSFER FROM General Fund	114,200	114,200	114,200
\$947,196	\$1,082,140	\$1,146,100	TOTAL FUND RESOURCES	\$1,318,420	\$1,318,420	\$1,318,420

Capital Outlay: Service Desk Renovation

Service Desks	\$13,000
Reference Desk	\$6,700
Island Check-in Station	\$6,700
Cashier's Stand	\$3,700
Carpet Replacement	\$8,000
Misc including book drop, storage, shipping	9,900
	\$48,000

**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.

FY22 Proposed Budget

The FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$301,357	\$293,194	\$329,500	Salaries and Wages	\$308,620	\$308,620	\$308,620
41,598	49,586	56,450	Insurance	49,252	49,252	49,252
52,227	58,454	65,000	Public Employees Retirement	76,070	76,070	76,070
(17,090)	(19,870)	(16,940)	less PERS bond pymt	(13,790)	(13,790)	(13,790)
23,099	22,747	26,540	Other Employer-paid Taxes	24,295	24,295	24,295
401,192	404,111	460,550	Total Personnel Services	444,447	444,447	444,447
MATERIALS AND SERVICES						
8,749	5,611	10,000	Library Books	15,000	15,000	15,000
700	1,112	2,000	Library Periodicals	1,500	1,500	1,500
9	817	2,000	Repairs & Maintenance	5,000	5,000	5,000
9,324	7,686	8,000	Office Supplies - Printing	6,500	6,500	6,500
1,991	1,453	2,500	Travel and Training	7,500	7,500	7,500
16,575	17,789	21,600	Other Materials and Services	28,700	28,700	28,700
16,500	16,500	16,500	Direct Facility Charge	16,500	16,500	16,500
105,270	101,190	119,930	Central Services Charges	114,200	114,200	114,200
159,118	152,159	182,530	Total Materials and Services	194,900	194,900	194,900
0	16,905	10,000	CAPITAL OUTLAY	48,000	48,000	48,000
17,090	19,870	16,940	TRANSFER TO GEN FUND-PERS	13,790	13,790	13,790
0	0	476,080	CONTINGENCY	617,283	617,283	617,283
\$577,400	\$593,045	\$1,146,100	TOTAL FUND EXPENDITURES	\$1,318,420	\$1,318,420	\$1,318,420

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Library Director	1
1	0	0	Asst. Librarian Director	1
0	1	1	Youth Services Librarian	0
2 5/8	2 1/8	2 1/4	Library Asst II	2
2 1/3	5/8	5/8	Library Asst I	1/8
6/7	1 2/3	1 2/7	Library Aide	1 2/3
0	17/20	17/20	Library Shelver	17/40
7 33/41	7 18/59	7	TOTAL	6 1/4

**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.

FY22 Projections of Revenues

Revenue projections for FY22 for the Library Special Trust Fund are based on the actual revenues for the previous fiscal years, taking into consideration the future trends in interest rates. The funds are expected to generate interest of \$2,500. The permanent trust is expected to add \$75 for a total of \$2,075. The Trust receives a quarterly interest disbursement from the Mary Johns Trust fund into the interest account also.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$89,337	\$91,671	\$88,200	BEGINNING WORKING CAPITAL	\$107,650	\$107,650	\$107,650
			MISCELLANEOUS REVENUES			
30,733	30,694	31,000	Donations	30,000	30,000	30,000
9,300	9,664	7,000	Investment Income	2,500	2,500	2,500
40,033	40,358	38,000	Total Miscellaneous Revenues	32,500	32,500	32,500
100	106	175	TRFR -LIBRARY PERM. TR	75	75	75
\$129,470	\$132,135	\$126,375	TOTAL FUND RESOURCES	\$140,225	\$140,225	\$140,225

**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.

FY22 Proposed Budget

The proposed expenditures for FY22 total \$44,000 for materials and services.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$31,815	\$22,019	\$32,000	Library Books - Donations	\$30,000	\$30,000	\$30,000
0	0	0	Library Books - Rental	0	0	0
3,843	2,980	7,000	Other Expense	10,000	10,000	10,000
2,141	504	4,000	Office Supplies & Repair	4,000	4,000	4,000
37,799	25,503	43,000	Total Materials and Services	44,000	44,000	44,000
0	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	Contingency	0	0	0
0	0	83,375	Reserve for Library Fund	96,225	96,225	96,225
\$37,799	\$25,503	\$126,375	TOTAL FUND EXPENDITURES	\$140,225	\$140,225	\$140,225

**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.

FY22 Projections of Revenues

Grants from the State of Oregon for transit operations range from 100% funded to a match required of 44 percent. The State of Oregon oversees the federal funds for transit. Funds range from general public use to specific target population of seniors/disabled. The local payroll tax is received as STIF funds from the State of Oregon. One specific grant is a planning grant for \$81,000 for planning for a bus barn proposed in the next few years. Grant funds are being awarded and applied for this large project. CARES act funding will last through June 2023 and help provide for cleaning of the vehicles and shelters on a daily basis.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Proposal Budget FY22	Adopted Budget FY22
\$599,776	\$665,327	\$70,000	BEGINNING WORKING CAPITAL	\$70,000	\$70,000	\$70,000
			CHARGES FOR SERVICES			
26,029	15,464	26,000	Farebox	10,000	10,000	10,000
			INTERGOVERNMENTAL REVENUES			
151,556	126,397	108,280	State Revenues - Sm. Cities/Rural	90,140	90,140	90,140
0	23,448	114,000	State Revenues - Sm. Cities/Rural CARE	90,000	90,000	90,000
200,192	171,261	127,865	State Revenues - 5310	134,600	134,600	134,600
0	31,075	124,000	State Revenues - Discretionary STIF Capital	81,000	81,000	81,000
72,810	1,589	54,000	State Revenues - Capital	0	0	0
0	88,617	277,500	State Revenues - STIF	298,000	298,000	298,000
63,000	62,139	52,040	Other - Um. Co. Spec. Trans.	72,815	72,815	72,815
487,558	504,526	857,685	Total Intergov. Revenues	766,555	766,555	766,555
17,634	14,794	13,600	MISCELLANEOUS REVENUES	6,545	6,545	6,545
			TRANSFERS IN			
20,000	15,000	15,000	General Fund	15,000	15,000	15,000
0	0	0	Central Service Fund	0	0	0
\$1,150,997	\$1,215,111	\$982,285	TOTAL FUND RESOURCES	\$868,100	\$868,100	\$868,100

**CITY OF PENDLETON
EXPENDITURE SUMMARY
CITY TRANSPORTATION PROGRAM FUND**

Description of Current Services

The City's Transportation Program Fund provides transportation services to seniors and disabled citizens and a bus/van 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.

FY22 Proposed Budget

The proposed budget for FY22 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 with a service area up to 7 miles outside of the City limits. The City provides transportation for the general public during the summer to the Aquatic Center. Materials and Services include \$205,000 for total program taxi tickets and \$330,000 for the various dial-a-ride/bus route programs. The deviated route runs through the neighbors 10 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 has been awarded a planning grant for concept design for a proposed bus/van barn to house the State/City owned vehicles.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Proposal Budget FY22	Adopted Budget FY22
MATERIALS AND SERVICES						
\$139,719	\$120,893	\$140,000	Contract Serv. - Van Services	\$140,000	\$140,000	\$140,000
74,687	79,244	120,000	Contract Serv. - Taxi Tickets	115,000	115,000	115,000
15,720	8,344	20,000	Contract Serv. - Care Ride	20,000	20,000	20,000
59,364	37,093	80,000	Contract Serv. - Elite Taxi	70,000	70,000	70,000
46,606	123,615	180,000	Contract Serv. - Deviated Rt	190,000	190,000	190,000
0	15,966	0	Contract Serv. - COVID Cleaning	36,000	36,000	36,000
3,850	6,150	25,000	Transit Consultant	0	0	0
0	0	45,000	Transit Admin Contract	52,500	52,500	52,500
0	0	0	Planning Grant Consultant	90,000	90,000	90,000
0	0	3,000	Single Audit	3,000	3,000	3,000
5,395	6,000	10,000	Marketing	10,000	10,000	10,000
0	0	7,000	Drug & Alcohol Oversight	7,000	7,000	7,000
23,895	20,697	12,000	Repairs & Maintenance	22,200	22,200	22,200
0	0	0	Data Service Plans for Route	7,000	7,000	7,000
2,082	1,080	3,000	Postage and Program Supplies	3,000	3,000	3,000
4,377	7,529	22,500	Other Expense	17,500	17,500	17,500
25,000	35,000	25,000	Direct Charge for Finance Services	35,000	35,000	35,000
400,695	461,611	692,500	Total Materials and Services	818,200	818,200	818,200
84,975	2,600	205,000	CAPITAL OUTLAY	0	0	0
0	0	84,785	CONTINGENCY	49,900	49,900	49,900
\$485,670	\$464,211	\$982,285	TOTAL FUND EXPENDITURES	\$868,100	\$868,100	\$868,100

**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.

FY22 Projections of Revenues

FY22 has a Business Oregon Grant program for Small Businesses administered by Greater Eastern Oregon Development Corporation.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$2,716	\$2,885	\$2,885	BEGINNING FUND BALANCE	\$2,950	\$2,950	\$2,950
			INTERGOVERNMENTAL REVENUES			
59,610	289,643	0	State Revenues	165,000	165,000	165,000
0	0	0	County Revenues	0	0	0
59,610	289,643	0	Total Intergovernmental Revenues	165,000	165,000	165,000
			MISCELLANEOUS REVENUES			
0	0	0	Miscellaneous Income	0	0	0
169	48	0	Investment Income	0	0	0
169	48	0	Total Miscellaneous Revenues	0	0	0
0	0	0	INTERFUND TRANSFERS	0	0	0
\$62,495	\$292,576	\$2,885	TOTAL FUND RESOURCES	\$167,950	\$167,950	\$167,950

**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.

FY22 Proposed Budget

Greater Eastern Oregon Development Corporation (GEODC) will be administering a Small Business Grant program through Business Oregon.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$59,610	\$289,643	\$2,885	CDBG Program Expense	\$167,950	\$167,950	\$167,950
59,610	289,643	2,885	Total Materials and Services	167,950	167,950	167,950
0	0	0	DEBT SERVICE	0	0	0
0	0	0	RESERVE	0	0	0
\$59,610	\$289,643	\$2,885	TOTAL FUND EXPENDITURES	\$167,950	\$167,950	\$167,950

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

Description of Revenue Sources

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

FY22 Projections of Revenues

Income consists of monthly payments from the woodstove program loans.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$567,032	\$266,994	\$241,600	BEGINNING WORKING CAPITAL	\$158,750	\$158,750	\$158,750
0	2,496	17,000	INTERGOVERNMENTAL	0	0	0
			MISCELLANEOUS REVENUES			
0	0	36,000	Sale of Land	0	0	0
10,411	5,500	5,000	Woodstove Repayments	5,000	5,000	5,000
1,500	0	0	Solar Repayments	0	0	0
30	666	100	Miscellaneous Revenues	100	100	100
10,865	4,637	100	Investment Income	100	100	100
22,806	10,803	41,200	Total Miscellaneous Revenues	5,200	5,200	5,200
0	0	0	TRFR FROM OTHER FUNDS	0	0	0
\$589,838	\$280,293	\$299,800	TOTAL FUND RESOURCES	\$163,950	\$163,950	\$163,950

**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.

FY22 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. Other expense is for possible opportunities next year for community development.

Actual FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
MATERIALS AND SERVICES						
\$2,359	\$0	\$20,000	Woodstove Replacements	\$20,000	\$20,000	\$20,000
0	0	0	Solar Loans Residential	0	0	0
44,314	38,188	54,800	Other Expense	143,950	143,950	143,950
46,673	38,188	74,800	Total Materials and Services	163,950	163,950	163,950
20,199	0	0	CAPITAL OUTLAY	0	0	0
0	0	225,000	TRANSFER TO GENERAL FD	0	0	0
75,000	0	0	TRANSFER TO LID CONST. FD	0	0	0
150,000	0	0	TRANSFER TO SDC FD	0	0	0
30,972	0	0	TRANSFER TO AIRPORT FD	0	0	0
0	0	0	CONTINGENCY	0	0	0
0	0	0	RESERVE	0	0	0
\$247,844	\$38,188	\$299,800	TOTAL FUND EXPENDITURES	\$163,950	\$163,950	\$163,950

**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.

FY22 Projections of Revenues

FY22 proposes sidewalk owner repayments to cover the assessments of \$1,975. There is no proposed sidewalk LID in this year's budget.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
(\$26,557)	(\$24,181)	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	23,275	Inter-fund Proceeds	22,800	22,800	22,800
2,707	2,140	2,500	Assessment Principal & Interest	1,975	1,975	1,975
45	0	0	Miscellaneous Income	0	0	0
22	21	25	Investment Income	25	25	25
2,774	2,161	25,800	Total Miscellaneous Revenues	24,800	24,800	24,800
(\$23,783)	(\$22,020)	\$25,800	TOTAL FUND RESOURCES	\$24,800	\$24,800	\$24,800

**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.

FY22 Proposed Budget

The FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS & SERVICES			
\$0	\$76	\$300	Other Expenses	\$300	\$300	\$300
\$0	\$76	\$300	Total Materials & Services	\$300	\$300	\$300
0	0	0	CAPITAL OUTLAY	0	0	0
397	482	25,500	DEBT SERVICE	24,500	24,500	24,500
\$397	\$558	\$25,800	TOTAL FUND EXPENDITURES	\$24,800	\$24,800	\$24,800

**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.

FY22 Projection of Revenues

The total LRT received by the City is projected at \$942,640 this year. The PCC gets 48.375% of that total. Catering revenues for FY22 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. The PCC has also taking over the management of Vert and a transfer of \$65,000 for utility maintenance assistance.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$154,905	-\$75,128	\$0	BEGINNING WORKING CAPITAL	\$150,000	\$150,000	\$150,000
			TAXES			
540,680	495,342	490,000	Transient Room Taxes	456,000	456,000	456,000
0	3,681	0	INTERGOVERNMENTAL	0	0	0
			LICENSES AND PERMITS			
36,849	38,826	35,000	General Business License	35,000	35,000	35,000
18,545	15,762	15,000	Employee-based Bus. License	15,000	15,000	15,000
55,394	54,588	50,000	Total Licenses and Permits	50,000	50,000	50,000
			CHARGES FOR SERVICES			
56,250	31,433	30,000	PCC Rental - Conventions	30,000	30,000	30,000
21,990	17,849	18,000	PCC Rental - Community	18,000	18,000	18,000
109	0	0	PCC Rental - Other	0	0	0
6,207	4,003	6,000	PCC Rental - Equipment	6,000	6,000	6,000
5,242	2,294	5,000	PCC Parking Lot Rental	5,000	5,000	5,000
0	0	0	Vert Rental	7,500	7,500	7,500
408,132	244,134	250,000	Catering/Concessions	280,000	280,000	280,000
497,930	299,713	309,000	Total Charges for Services	346,500	346,500	346,500
			MISCELLANEOUS REVENUES			
4	0	0	Donations	25,000	25,000	25,000
0	0	190,190	Interfund Loan Proceeds	0	0	0
520	28.32	500	Other Miscellaneous Income	400	400	400
13,815	31,411	15,000	Reimbursement of Expense	15,000	15,000	15,000
943	1,221	710	Investment Income	800	800	800
15,282	32,660	206,400	Total Miscellaneous Revenues	41,200	41,200	41,200
0	0	0	TRFR FROM GENERAL FUND	65,000	65,000	65,000
\$1,264,191	\$810,856	\$1,055,400	TOTAL FUND RESOURCES	\$1,108,700	\$1,108,700	\$1,108,700

**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).

FY22 Proposed Budget

The proposed FY22 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. The Vert is now under the management of the Convention Center Staff.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$246,819	\$213,438	\$277,600	Salaries and Wages	\$252,210	\$252,210	\$252,210
44,675	31,536	56,410	Insurance	43,450	43,450	43,450
34,854	40,862	49,250	Public Employees Retirement	55,700	55,700	55,700
(9,370)	(9,230)	(12,280)	less PERS bond pymt	(11,300)	(11,300)	(11,300)
24,272	20,131	37,400	Other Employee Paid Taxes	34,705	34,705	34,705
341,250	296,736	408,380	Total Personal	374,765	374,765	374,765
MATERIALS AND SERVICES						
354,724	208,487	227,000	Contractual Serv. - Concessionaire	250,000	250,000	250,000
20,288	15,686	25,000	Contract Services	25,000	25,000	25,000
42,534	34,922	40,000	Electricity	55,000	55,000	55,000
15,634	16,240	17,000	Natural Gas	25,000	25,000	25,000
32,479	33,399	35,000	Marketing	35,000	35,000	35,000
75,036	61,602	55,000	Repairs and Maintenance	55,000	55,000	55,000
6,098	3,708	7,000	Janitorial Supplies	10,000	10,000	10,000
21,695	14,265	55,000	Event Supplies	50,000	50,000	50,000
31,740	31,458	33,180	Other Materials and Services	33,195	33,195	33,195
123,320	119,180	87,560	Central Services Charges	154,490	154,490	154,490
723,548	538,947	581,740	Total Materials and Services	692,685	692,685	692,685
265,066	75,000	0	CAPITAL OUTLAY	0	0	0
83	1,354	53,000	DEBT SERVICE	0	0	0
9,370	9,230	12,280	TRANSFER TO-Gen Fd -PERS	11,300	11,300	11,300
0	0	0	TRANSFER TO-TPAC FD	0	0	0
0	0	0	CONTINGENCY	29,950	29,950	29,950
\$1,339,317	\$921,267	\$1,055,400	TOTAL FUND EXPENDITURES	\$1,108,700	\$1,108,700	\$1,108,700

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Convention Manager	1
1	0	0	Utility Worker II	0
1	2	2	Utility Worker I	1.5
1	1	7/12	Office Specialist III	1
0	0	1/2	Office Specialist I	0
1 1/3	2 11/50	2 11/50	Part-Time FTE's	2 11/50
5 1/3	6 11/50	6 27/89		5 18/25

**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.

FY22 Projections of Revenues

The TPAC projected for FY22 is \$84,600. 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
-\$27,815	-\$2,860	\$0	BEGINNING FUND BALANCE	\$0	\$0	\$0
100,815	92,482	105,750	TAXES - TPAC	84,600	84,600	84,600
			MISCELLANEOUS REVENUES			
			Donations			
0	0	22,750	Loan Dollars	0	0	0
113	194	100	Investment Income	100	100	100
113	194	22,850	Total Miscellaneous Revenues	100	100	100
			TRANSFER FROM OTHER			
0	0	0	FDS	0	0	0
\$73,113	\$89,816	\$128,600	TOTAL FUND RESOURCES	\$84,700	\$84,700	\$84,700

**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.

FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
0	0	0	CAPITAL OUTLAY	0	0	0
75,973	75,717	128,600	DEBT SERVICE	75,260	75,260	75,260
0	0	0	RESERVE FOR TPAC	9,440	9,440	9,440
\$75,973	\$75,717	\$128,600	TOTAL FUND EXPENDITURES	\$84,700	\$84,700	\$84,700

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.

FY22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$187,870	\$181,399	\$174,565	BEGINNING FUND BALANCE	\$160,230	\$160,230	\$160,230
183,299	118,218	150,000	INTERGOVERNMENTAL	150,000	150,000	150,000
5,200	4,800	4,800	CHARGES FOR SERVICES - Rent	4,800	4,800	4,800
			MISCELLANEOUS REVENUES			
9,616	3,464	5,000	Asset Forfeitures - BENT	5,000	5,000	5,000
275	3,003	100	Restitution - BENT	100	100	100
0	0	0	Miscellaneous	0	0	0
6,385	4,617	500	Investment Income	500	500	500
16,276	11,084	5,600	Total Miscellaneous Revenues	5,600	5,600	5,600
\$392,645	\$315,501	\$334,965	TOTAL FUND REVENUES	\$320,630	\$320,630	\$320,630

**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.

FY22 Proposed Budget

The proposed FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$172,318	\$108,505	\$150,000	HIDTA Expense	\$150,000	\$150,000	\$150,000
0	0	0	Marijuana Eradication	0	0	0
0	0	0	Organized Crime Enforcement Grant	0	0	0
20,128	13,797	184,965	Other Materials & Services	170,630	170,630	170,630
192,446	122,302	334,965	Total Materials and Services	320,630	320,630	320,630
18,800	0	0	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFERS TO GENERAL FD	0	0	0
\$211,246	\$122,302	\$334,965	TOTAL FUND EXPENDITURES	\$320,630	\$320,630	\$320,630

**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.

FY22 Projections of Revenues

System Development Fees Fund consists of revenues from the following three transportation related sources: (1) estimated traffic impact fees, (2) assessment payments, and (3) investment income.

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

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$1,069,974	\$790,809	\$472,300	BEGINNING FUND BALANCE	\$523,000	\$523,000	\$523,000
			LICENSES AND PERMITS			
52,052	63,027	130,100	Traffic Impact Fees	60,000	60,000	60,000
0	0	0	Assessment Payments	6,200	6,200	6,200
52,052	63,027	130,100	Total Licenses and Permits	66,200	66,200	66,200
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	0	0	0
6,005	5,811	3,000	Investment Income	2,500	2,500	2,500
6,005	5,811	3,000	Total Miscellaneous Revenues	2,500	2,500	2,500
			TRANSFERS			
0	0	117,100	From Water Fund	0	0	0
0	0	33,200	From Sewer Fund	0	0	0
75000	0	0	From Community Dev Fund	0	0	0
\$1,203,031	\$859,647	\$755,700	TOTAL FUND RESOURCES	\$591,700	\$591,700	\$591,700

**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.

FY22 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. FY22 capital outlay is undetermined at this time.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$383,322	\$337,301	\$700,000	CAPITAL OUTLAY	\$590,000	\$590,000	\$590,000
28,900	0		TRF TO AIRPORT FD			
0	0	55,700	CONTINGENCY	1,700	1,700	1,700
0	0	0	RESERVE FOR FUTURE DEV	0	0	0
\$412,222	\$337,301	\$755,700	TOTAL FUND EXPENDITURES	\$591,700	\$591,700	\$591,700

Capital Outlay based on Transportation System Plan:

Project to be determined

\$590,000

\$590,000

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

Description of Revenue Sources

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

FY22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$90,189	\$97,454	\$41,000	BEGINNING FUND BALANCE	\$47,430	\$47,430	\$47,430
			MISCELLANEOUS REVENUES			
120	5,168	2,500	Sale of Equipment	0	0	0
2,145	1,202	500	Investment Income	500	500	500
2,265	6,370	3,000	Total Miscellaneous Revenues	500	500	500
			TRANSFERS			
5,000	5,000	10,000	From General Fund	5,000	5,000	5,000
0	0	0	From Central Services - Facilities	0	0	0
5,000	5,000	10,000	Total Transfers	5,000	5,000	5,000
\$97,454	\$108,824	\$54,000	TOTAL FUND RESOURCES	\$52,930	\$52,930	\$52,930

**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.

FY22 Proposed Budget

The proposed FY22 budget for the Parks Equipment Capital Reserve Fund has \$30,000 in Capital Outlay budgeted.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$71,687	\$20,000	CAPITAL OUTLAY	\$30,000	\$30,000	\$30,000
0	0	34,000	RESERVE FOR EQUIP. REPL.	22,930	22,930	22,930
\$0	\$71,687	\$54,000	TOTAL FUND EXPENDITURES	\$52,930	\$52,930	\$52,930

Proposed Capital Outlay:

Used Pickup Truck	<u>\$30,000</u>
	\$30,000

**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.

FY22 Projections of Revenues

The proposed FY 22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$422,256	\$84,349	\$208,200	BEGINNING FUND BALANCE	\$341,000	\$341,000	\$341,000
			LICENSES AND PERMITS			
201,574	208,895	185,000	Public Safety Replacement Fee	215,000	215,000	215,000
201,574	208,895	185,000	Total Licenses and Permits	215,000	215,000	215,000
0	7,983	0	INTERGOVERNMENTAL REV	0	0	0
			MISCELLANEOUS REVENUES			
0	0	45,000	Sale of Equipment/Building	0	0	0
0	-775	0	Misc Income	0	0	0
2,914	2,316	2,500	Investment Income	2,000	2,000	2,000
2,914	1,541	47,500	Total Miscellaneous Revenues	2,000	2,000	2,000
0	0	0	TRANSFER FROM GENERAL FUND	0	0	0
\$626,744	\$302,768	\$440,700	TOTAL FUND RESOURCES	\$558,000	\$558,000	\$558,000

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

Description of Current Services

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

FY22 Proposed Budget

FY22 replacement needs, which are listed below include two police patrol vehicles and a remount of an ambulance vehicle.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$542,176	\$67,200	\$74,000	CAPITAL OUTLAY	\$234,000	\$234,000	\$234,000
219	0	0	DEBT SERVICE	0	0	0
0	0	366,700	RESERVE FOR EQUIP. REPL.	324,000	324,000	324,000
\$542,395	\$67,200	\$440,700	TOTAL FUND EXPENDITURES	\$558,000	\$558,000	\$558,000

Capital Outlay:

Patrol SUV Replacement (2)	\$70,000
Remount Medic 4	<u>164,000</u>
Total	\$234,000

**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.

FY22 Projections of Revenues

Revenue projections for FY22 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$137,174	\$154,047	\$159,545	BEGINNING WORKING CAPITAL	\$161,650	\$161,650	\$161,650
0	0	66,000	INTERGOVERNMENTAL REVENUES	65,725	65,725	65,725
			LICENSES AND PERMITS			
5,282	9,944	2,000	Future Park Dev. Build. Fees	3,000	3,000	3,000
5,282	9,944	2,000	Total Licenses and Permits	3,000	3,000	3,000
			MISCELLANEOUS REVENUES			
8,268	3,529	1,500	Donations and Grants	2,600	2,600	2,600
3,322	2,700	1,500	Investment Income	2,000	2,000	2,000
11,590	6,229	3,000	Total Miscellaneous Revenues	4,600	4,600	4,600
\$154,046	\$170,220	\$230,545	TOTAL FUND RESOURCES	\$234,975	\$234,975	\$234,975

**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.

FY22 Proposed Budget

The proposed budget appropriation of \$140,000 is marked for grant matches for park development projects.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	MATERIALS AND SERVICES	\$0	\$0	\$0
0	9,626	157,000	CAPITAL OUTLAY	140,000	140,000	140,000
			OTHER			
0	0	73,454	Reserve for Future Development	94,975	94,975	94,975
\$0	\$9,626	\$230,454	TOTAL FUND EXPENDITURES	\$234,975	\$234,975	\$234,975

Capital Outlay:

Community Park Rebuild	\$90,000
Till Taylor Project	50,000
	<u>\$140,000</u>

**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.

FY22 Projections of Revenues

Revenue projections for FY22 are based on projections for planned fundraising activities

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$14,125	BEGINNING WORKING CAPITAL	\$29,000	\$29,000	\$29,000
			MISCELLANEOUS REVENUES			
\$0	\$28,514	260,000	Donations and Grants	150,000	150,000	150,000
\$0	\$0	1,000	Investment Income	1,000	1,000	1,000
0	28,514	261,000	Total Miscellaneous Revenues	151,000	151,000	151,000
0	4,687	0	INTERFUND TRFR - GENERAL FD	10,000	10,000	10,000
\$0	\$33,201	\$275,125	TOTAL FUND RESOURCES	\$190,000	\$190,000	\$190,000

**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 is 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.

FY22 Proposed Budget

FY22 projected expenditures are based on an estimate of revenues the City believes it can raise.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$0	\$38	\$42,000	Fundraising Expenses	\$15,000	\$15,000	\$15,000
\$0	\$7,925	\$20,000	Scholarships	\$20,000	\$20,000	\$20,000
			Fundraising Projects	\$20,000	\$20,000	\$20,000
0	0	0	Special Project	100,000	100,000	100,000
0	7,963	62,000	Total Materials & Services	155,000	155,000	155,000
0	8,454	200,000	CAPITAL OUTLAY	0	0	0
0	0	13,125	RESERVE	35,000	35,000	35,000
\$0	\$16,417	\$275,125	TOTAL FUND EXPENDITURES	\$190,000	\$190,000	\$190,000

**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.

FY22 Projections of Revenues

Revenue projections for FY22 for the Horne Special Trust Fund are based on current interest rates environment. The funds are expected to generate \$300 this year.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$20,581	\$20,782	\$20,780	BEGINNING WORKING CAPITAL	\$20,865	\$20,865	\$20,865
			MISCELLANEOUS REVENUES			
476	357	300	Investment Income	300	300	300
476	357	300	Total Miscellaneous Revenues	300	300	300
0	0	0	TRFR -Cemetery Fund	0	0	0
\$21,057	\$21,139	\$21,080	TOTAL FUND RESOURCES	\$21,165	\$21,165	\$21,165

**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.

FY22 Proposed Budget

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

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$275	\$275	\$300	Flower & Related Expenses	\$300	\$300	\$300
275	275	300	Total Materials and Services	300	300	300
0	0	20,780	RESERVE	20,865	20,865	20,865
\$275	\$275	\$21,080	TOTAL FUND EXPENDITURES	\$21,165	\$21,165	\$21,165

**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.

FY22 Projections of Revenues

Revenue for this new fund was from the of the sale proceeds of the fire station on SW Court and interest investment. The federal stimulus money is proposed to be transferred to this fund and maintenance projects be accounted for.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	BEGIN FUND BALANCE	\$349,625	\$349,625	\$349,625
			MISCELLANEOUS REVENUES			
0	0	350,000	Sale of Building	0	0	0
		2,500	Investment Income	5,000	5,000	5,000
0	0	0	TRF from GENERAL FD	2,056,000	2,056,000	2,056,000
\$0	\$0	\$352,500	TOTAL FUND RESOURCES	\$2,410,625	\$2,410,625	\$2,410,625

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

Description of Current Services

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 City buildings.

FY22 Proposed Budget

This fund will receive some of the federal stimulus funds. Appendix C provides a summary of the maintenance needs that will be prioritized and projects will be initiated in this current year.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURES CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$10,000	MATERIALS & SERVICES	\$56,000	\$56,000	\$56,000
0	0	45,000	CAPITAL OUTLAY	2,000,000	2,000,000	2,000,000
0	0	297,500	Reserve for Building Maintenance	354,625	354,625	354,625
\$0	\$0	\$352,500	TOTAL FUND EXPENDITURES	\$2,410,625	\$2,410,625	\$2,410,625



CITY OF PENDLETON

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term principal and interest on bonds.

Debt Service Fund. This fund provides for taxation and repayment of general obligation bonds associated with Fire Capital Construction Bond issue.

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

Description of Revenue Sources

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

FY22 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 FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			RESOURCES			
\$31,377	\$15,238	\$8,000	BEGINNING FUND BALANCE	\$23,000	\$23,000	\$23,000
			TAXES			
539,031	580,207	588,450	Current Property Taxes	607,750	607,750	607,750
9,961	12,377	2,000	Delinquent Property Taxes	5,000	5,000	5,000
548,992	592,584	590,450	Total Taxes	612,750	612,750	612,750
			MISCELLANEOUS REVENUES			
5,419	3,789	1,500	Investment Income	500	500	500
5,419	3,789	1,500	Total Miscellaneous Revenues	500	500	500
\$585,788	\$611,611	\$599,950	TOTAL FUND RESOURCES	\$636,250	\$636,250	\$636,250

**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.

FY22 Proposed Budget

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

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
DEBT SERVICE						
\$245,000	\$275,000	\$290,000	Principal - Series 2017 Fire Bond	\$335,000	\$335,000	\$335,000
325,550	318,200	309,950	Interest - Series 2017 Fire Bond Due dates on 12/15 and 6/15	301,250	301,250	301,250
0	0	0	Registrar/ Paying Agent Fees	0	0	0
570,550	593,200	599,950	Total Debt Service	636,250	636,250	636,250
0	0	0	UNAPPROPRIATED FD. BAL.	0	0	0
\$570,550	\$593,200	\$599,950	TOTAL FUND EXPENDITURES	\$636,250	\$636,250	\$636,250

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.

FY22 Projections of Revenues

FY22 revenue projections include un-bonded assessment payments for \$1,000 and interest. External bank loan proceeds would be obtained if the proposed LID project was approved by the Council. Sale of Pendleton Affordable Housing property is expected.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$447,127	\$487,396	\$350,000	BEGINNING FUND BALANCE	\$487,200	\$487,200	\$487,200
			SPECIAL ASSESSMENTS			
61,313	232,804	72,000	Principal & Interest	1,000	1,000	1,000
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	600,000	600,000	600,000
1,398	4,405	45,500	Miscellaneous Income/Sale of Land	45,500	45,500	45,500
			TRANSFER from COMMUNITY DEV			
150,000	0	0	FD	0	0	0
\$659,838	\$724,605	\$467,500	TOTAL FUND RESOURCES	\$1,133,700	\$1,133,700	\$1,133,700

**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.

FY22 Proposed Budget

The proposed budget for FY22 includes \$600,000 for a proposed SW Hailey LID. Current loans are for two completed projects, Sunridge Estates LID and the Pendleton Affordable Housing projects. The City expects to pay-off the Pendleton Affordable Housing project loan.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$304	\$0	\$400	MATERIALS AND SERVICES	\$1,200	\$1,200	\$1,200
0	0	190,000	CAPITAL OUTLAY	600,000	600,000	600,000
172,137	170,094	275,400	DEBT SERVICE	532,500	532,500	532,500
0	0	1,700	CONTINGENCY	0	0	0
\$172,441	\$170,094	\$467,500	TOTAL FUND EXPENDITURES	\$1,133,700	\$1,133,700	\$1,133,700

Capital Outlay:

SW Hailey Improvement	\$600,000
Total	\$600,000

**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.

FY22 Projections of Revenues

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

Actual FY18	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$961,721	\$455,000	BEGIN FUND BALANCE	\$24,000	\$24,000	\$24,000
			MISCELLANEOUS REVENUES			
9,999,860	0	0	Bond Proceeds	0	0	0
0	10,379	0	Reimbursement of Expense	0	0	0
138,697	19,231	0	Investment Income	0	0	0
\$10,138,557	\$991,331	\$455,000	TOTAL FUND RESOURCES	\$24,000	\$24,000	\$24,000

**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.

FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURES CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
7,169,021	560,750	455,000	CAPITAL OUTLAY	24,000	24,000	24,000
\$7,169,021	\$560,750	\$455,000	TOTAL FUND EXPENDITURES	\$24,000	\$24,000	\$24,000

Capital Outlay: Estimates only
Partial Fund Staff Deployment Vehicle \$24,000

**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, Hangar(s), and other infrastructure 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 a \$3 million Federal Economic Development Administration (EDA) grant reimburse expenses after work is paid. In FY21, revenues from Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) loans were disbursed to assist with payment for work.

FY22 Projections of Revenues

FY22 revenue consists of further contributions Federal EDA grant; Business Oregon Loan; and transfers from Water, Sewer, and Airport Funds.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	BEGIN FUND BALANCE	(\$208,250)	(\$208,250)	(\$208,250)
			INTERGOVERNMENTAL			
0	0	2,865,000	- EDA Grant	1,629,300	1,629,300	1,629,300
0	0	1,500,000	-Water CWSRF Loan	0	0	0
0	0	1,830,000	- Sewer DWSRF Loan	0	0	0
0	0	0	- Business OR Loan	1,450,000	1,450,000	1,450,000
0	0	6,195,000	TOTAL INTERGOVERNMENTAL	3,079,300	3,079,300	3,079,300
0	0	0	Transfer from Water Fund	62,500	62,500	62,500
0	0	0	Transfer from Sewer Fund	62,500	62,500	62,500
0	0	0	Transfer from Airport Fund	38,950	38,950	38,950
0	0	6,195,000	TOTAL FUND RESOURCES	3,035,000	3,035,000	3,035,000

**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.

FY22 Proposed Budget

UAS Industrial Park South Improvements were completed in FY20 and UAS Industrial Park North Improvements were completed in FY21. This work provides for a fully equipped industrial park to support the growing UAS industry at the airport along Taxiway Gulf, used for UAS test flights. The proposed budget includes building an 18,000 square foot flex hangar and installing the backbone communication fiber. This final work utilize the remaining \$3,035,000 Federal EDA grant provided for the industrial park development. Greater Eastern Oregon Development Corporation (GEODC) is the local administrator for the grant funding between City and Federal EDA.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURES CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
0	0	5,730,000	CAPITAL OUTLAY	3,035,000	3,035,000	3,035,000
0	0	465,000	CONTINGENCY	0	0	0
\$0	\$0	\$6,195,000	TOTAL FUND EXPENDITURES	\$3,035,000	\$3,035,000	\$3,035,000

Capital Outlay:

Flex Hanger III	\$2,830,000
GEODC Admin	\$80,000
Fiber Project	<u>125,000</u>
	\$3,035,000



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.

FY22 Projections of Revenues

Revenue projections for FY22 for the Library Permanent Trust Fund is interest on the remaining principal.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$6,090	\$6,131	\$6,130	BEGINNING FUND BALANCE	\$6,130	\$6,130	\$6,130
			MISCELLANEOUS REVENUES			
141	106	175	Investment Income	75	75	75
141	106	175	Total Miscellaneous Revenues	75	75	75
\$6,231	\$6,237	\$6,305	TOTAL FUND RESOURCES	\$6,205	\$6,205	\$6,205

**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.

FY22 Proposed Budget

The proposed expenditure for FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			Materials & Services			
\$0	\$0	\$0	Release of Trust Funds	\$0	\$0	\$0
100	106	175	TRF to LIBRARY SPECIAL TR	75	75	75
0	0	6,130	Unappropriated Fund Balance	6,130	6,130	6,130
\$100	\$106	\$6,305	TOTAL FUND EXPENDITURES	\$6,205	\$6,205	\$6,205

**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.

FY22 Projections of Revenues

Revenue projections for FY22 for the Cemetery and Mausoleum Perpetual Care Trust Fund are expected to reflect investment market conditions which, in recent years have been dismal.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$787,661	\$806,360	\$811,000	BEGINNING FUND BALANCE	\$818,500	\$818,500	\$818,500
			LICENSES AND PERMITS			
2,571	5,177	3,000	Sale of Graves	3,000	3,000	3,000
0	0	0	Sale of Crypts	0	0	0
44	60	100	Sale of Niches	100	100	100
2,615	5,237	3,100	Total Licenses and Permits	3,100	3,100	3,100
			MISCELLANEOUS REVENUES			
29,916	15,248	25,000	Investment Income	25,000	25,000	25,000
29,916	15,248	25,000	Total Miscellaneous Revenues	25,000	25,000	25,000
\$820,192	\$826,845	\$839,100	TOTAL FUND RESOURCES	\$846,600	\$846,600	\$846,600

**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.

FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			OTHER			
\$13,832	\$12,632	\$25,000	Interfund Transfer - General Fund	\$25,000	\$25,000	\$25,000
13,832	12,632	25,000	Total Interfund Transfers	25,000	25,000	25,000
0	0	814,100	Unappropriated Fund Balance	821,600	821,600	821,600
\$13,832	\$12,632	\$839,100	TOTAL FUND EXPENDITURES	\$846,600	\$846,600	\$846,600



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.

FY22 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 \$18,800,000 in State Revolving Fund (SRF) monies. City is applying for additional SRF monies of up to \$23,000,000 to continue work on water supply, capacity, and aging water system capital improvement projects. Budget reflects a portion of the new loan to be expended with the remaining amount of the current loan.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$233,743	\$3,119,160	\$4,646,100	BEGINNING WORKING CAPITAL	\$5,515,500	\$5,515,500	\$5,515,500
			INTERGOVERNMENTAL			
2,454,423	1,731,100	11,500,000	State of Oregon - IFA	15,300,000	15,300,000	15,300,000
0	58,396	0	State of Oregon - Energy Trust	100	100	100
0	12,274	0	Other Agency	0	0	0
2,454,423	1,801,770	11,500,000	Total Intergovernmental	15,300,100	15,300,100	15,300,100
			CHARGES FOR SERVICES			
5,542,170	5,786,373	6,600,000	Water Consumers	6,600,000	6,600,000	6,600,000
10,554	10,868	10,000	Fire Protection Fee Collection	11,400	11,400	11,400
10,005	13,049	13,000	Water Meter in/out	13,000	13,000	13,000
47,268	91,197	50,500	New Services	50,500	50,500	50,500
3,276	2,156	3,000	Services to Outside Agencies	5,000	5,000	5,000
19,213	29,248	20,000	Land Rental	55,000	55,000	55,000
24,080	200	5,000	Charges to Other Departments	5,000	5,000	5,000
5,656,566	5,933,091	6,701,500	Total Charges for Services	6,739,900	6,739,900	6,739,900
			MISCELLANEOUS REVENUES			
65,774	39,060	46,500	Other Miscellaneous Revenues	45,500	45,500	45,500
39,622	58,874	50,000	Investment Income	50,000	50,000	50,000
105,396	97,934	96,500	Total Miscellaneous Revenues	95,500	95,500	95,500
\$8,450,128	\$10,951,955	\$22,944,100	TOTAL FUND RESOURCES	\$27,651,000	\$27,651,000	\$27,651,000

**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.

FY22 Proposed Budget

Slightly increases overall operating services as compared to prior years. Capital outlay focuses on \$17,770,000 to address several master planning projects, system capacity, aging infrastructure, membrane filter replacement, development assistance, and operation & maintenance related items. Capital outlay is summarized on the next page.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$461,270	\$504,300	\$571,600	Salaries and Wages	\$584,080	\$584,080	\$584,080
115,187	124,643	155,450	Insurance	141,980	141,980	141,980
68,890	102,274	108,500	Public Employees Retirement	123,835	123,835	123,835
(19,400)	(23,600)	(23,860)	less PERS bond pymt	(28,110)	(28,110)	(28,110)
50,549	45,679	69,880	Other Employer-paid Taxes	72,995	72,995	72,995
676,496	753,295	881,570	Total Personal Services	894,780	894,780	894,780
MATERIALS AND SERVICES						
83,445	29,850	50,000	Chemical Analysis	50,000	50,000	50,000
29,906	37,174	54,000	Contract/Consultants	54,000	54,000	54,000
502,754	479,682	575,000	Electricity	575,000	575,000	575,000
395,739	415,316	468,755	Franchise Fee to City	471,795	471,795	471,795
80,687	246,191	200,000	Inventory	250,000	250,000	250,000
149,998	210,015	150,000	Repairs & Maintenance	185,000	185,000	185,000
13,548	9,680	10,000	Travel and Training	10,000	10,000	10,000
83,445	54,686	75,000	Chemical Supplies	70,000	70,000	70,000
170,000	175,357	179,375	Equipment Rent	182,320	182,320	182,320
114,815	113,017	146,490	Other Materials and Services	134,850	134,850	134,850
566,910	538,560	593,750	Central Services Charges	666,040	666,040	666,040
469,000	495,935	589,600	PW Admin & Fleet Charge	592,917	592,917	592,917
2,660,246	2,805,463	3,091,970	Total Materials and Services	3,241,922	3,241,922	3,241,922
1,017,298	1,948,530	13,925,000	CAPITAL OUTLAY	17,770,000	17,770,000	17,770,000
OTHER						
457,528	451,000	1,203,285	Debt Service	1,203,900	1,203,900	1,203,900
519,400	523,600	640,960	Interfund Transfers	1,090,610	1,090,610	1,090,610
0	0	1,975,000	Contingency	2,765,990	2,765,990	2,765,990
0	0	1,226,315	Reserve for Future Improvements	683,798	683,798	683,798
\$5,330,968	\$6,481,888	\$22,944,100	TOTAL FUND EXPENDITURES	\$27,651,000	\$27,651,000	\$27,651,000

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

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Water Superintendent	1
1	1	0	Water Technician	0
1	1	2	Utility Worker III	2
2	2 3/4	2 3/4	Utility Worker II	2 3/5
2	1	4 3/5	Utility Worker I	4
1 1/2	1 1/4	1 1/4	Part-time FTE	1 1/4
8 1/2	8	11 3/5	Total	10 17/20

Capital Outlay:

Airport Reservoir & Booster Pump Station	\$9,500,000
Master Planning Projects to complete SRF Loan S17018	2,000,000
Waterlines in URD / Other	1,500,000
WFP membrane basins repainting	400,000
WFP reservoir baffling and repainting	150,000
Goad Road Booster Station	2,000,000
Goad Road Booster Station waterline to Hwy 11	500,000
Outsourced design assistance	250,000
WOM by in-house crews	260,000
Membrane replacement (fall 2021)	810,000
SCADA PLC replacement w/software update	400,000
Total	<u>\$17,770,000</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.

FY22 Projections of Revenues

Transfer of \$1,000,000 from Water Fund is targeted for future membrane replacement and other future infrastructure needs. Membrane filter replacement is the largest single expense for the water system. Original membrane filters were installed in 2003, then updated in 2011/2012 with half of the original remaining, and the original remaining are scheduled to be replaced in FY22. These original membrane filters will be over 18-years old and will have been in use for over 4-years longer than expected. Replacement of the 2011/2012 membrane filters still in service will be expected around 2029/30.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$250,683	\$756,061	\$1,263,550	BEGINNING WORKING CAPITAL	\$2,276,300	\$2,276,300	\$2,276,300
MISCELLANEOUS REVENUES						
5,378	11,248	10,000	Investment Income	15,000	15,000	15,000
5,378	11,248	10,000	Total Miscellaneous Revenues	15,000	15,000	15,000
500,000	500,000	500,000	TRANSFERS FROM WATER FUND	1,000,000	1,000,000	1,000,000
\$756,061	\$1,267,309	\$1,773,550	TOTAL FUND RESOURCES	\$3,291,300	\$3,291,300	\$3,291,300

**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.

FY221 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 FY22.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO WATER FUND	0	0	0
			OTHER			
0	0	1,773,550	Reserve	3,291,300	3,291,300	3,291,300
\$0	\$0	\$1,773,550	TOTAL FUND EXPENDITURES	\$3,291,300	\$3,291,300	\$3,291,300

**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 (WWTRF).

FY22 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. State of Oregon Clean Water State Revolving Fund loan and FEMA flood reimbursement are expected for about \$1,000,000 in revenue in FY22

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
-302,842	\$1,434,872	\$1,598,550	BEGINNING WORKING CAPITAL	\$1,291,025	\$1,291,025	\$1,291,025
462,184	5,894,762	3,200,000	INTERGOVERNMENTAL LOANS	1,000,000	1,000,000	1,000,000
			CHARGES FOR SERVICES			
4,983,003	5,371,753	5,940,000	Sewer Charges	5,640,000	5,640,000	5,640,000
995	75	2000	Special Connection Fees	2000	2000	2000
986	0	300	Services to Outside Agencies	300	300	300
3,149	0	15,000	Services to Other Departments	10,000	10,000	10,000
47,186	49,293	50,000	Lab Testing Fees	50,000	50,000	50,000
141,068	192,400	140,000	Septage Hauling Fees	210,000	210,000	210,000
0	8,084	10,000	FOG Tipping	7,500	7,500	7,500
5,621	5,057	6,000	Land Rental	6,000	6,000	6,000
5,182,008	5,626,662	6,163,300	Total Charges for Services	5,925,800	5,925,800	5,925,800
			MISCELLANEOUS REVENUES			
-5,268	-18,455	-7,500	Other Miscellaneous Income/Bad Debt	-17,500	-17,500	-17,500
4,463	18,496	10,000	Investment Income	12,500	12,500	12,500
-805	41	2,500	Total Miscellaneous Revenues	-5,000	-5,000	-5,000
1,194,697	0	0	TRANSFER IN - SEWER FUNDS	2,000,000	2,000,000	2,000,000
\$6,535,242	\$12,956,337	\$10,964,350	TOTAL FUND RESOURCES	\$10,211,825	\$10,211,825	\$10,211,825

**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.

FY22 Proposed Budget

Incorporates increased operating services for the WWTRRF, collection, and storm systems. Capital outlay focuses on \$4,365,000 to address several master planning projects, system capacity issues, groundwater intrusion, and implementation of some projects from the adopted 2019 Facility Plan. New position is included for collections and drainage work to complete staffing recommendation from adopted Collection System Master Plan.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			PERSONNEL SERVICES			
\$440,105	\$451,962	\$517,800	Salaries and Wages	\$575,610	\$575,610	\$575,610
132,940	124,659	137,300	Insurance	148,060	148,060	148,060
54,730	76,620	93,000	Public Employees Retirement	121,630	121,630	121,630
(15,790)	(18,320)	(18,770)	less PERS bond pymt	(20,830)	(20,830)	(20,830)
46,229	42,814	63,000	Other Employer-paid Taxes	70,900	70,900	70,900
658,213	677,736	792,330	Total Personal Services	895,370	895,370	895,370
			MATERIALS AND SERVICES			
131,099	113,214	115,000	Electricity	115,000	115,000	115,000
362,450	393,866	430,380	Franchise Fee to City	414,805	414,805	414,805
2,537	56,731	15,000	Inventory	75,000	75,000	75,000
27,437	1,248	30,000	Consultants	40,000	40,000	40,000
194,977	291,971	225,000	Repairs & Maintenance	275,000	275,000	275,000
9,799	11,882	12,500	Travel and Training	12,500	12,500	12,500
46,991	41,111	50,000	Sanitation Supplies	50,000	50,000	50,000
200,000	206,000	211,150	Equipment Rent	214,600	214,600	214,600
109,106	120,433	115,000	Chemical Supplies	115,000	115,000	115,000
197,265	307,920	211,130	Other Materials and Services	211,030	211,030	211,030
328,240	331,495	351,095	Sewer Collection Fee	368,160	368,160	368,160
508,330	577,080	605,280	Central Service Charge	572,750	572,750	572,750
483,735	505,560	560,090	PW Admin & Fleet Charge	549,162	549,162	549,162
2,601,965	2,958,511	2,931,625	Total Materials and Services	3,013,007	3,013,007	3,013,007
1,139,126	6,309,568	3,355,000	CAPITAL OUTLAY	4,365,000	4,365,000	4,365,000
655,726	1,124,474	1,147,447	DEBT SERVICE	1,524,195	1,524,195	1,524,195
			TRFR TO OTHER FUNDS - Gen Fd			
15,790	18,320	18,770	PERS	20,830	20,830	20,830
0	0	500,000	-Sewer Capital Reserve	0	0	0
0	0	33,200	- SDC Fund	0	0	0
0	0	0	- UAS CIP Fund	62,500	62,500	62,500
29,550	0	0	- Airport Fund	0	0	0
45,340	18,320	551,970		83,330	83,330	83,330
0	0	1,475,000	CONTINGENCY	330,923	330,923	330,923
0	0	710,978	RESERVE FOR FUTURE PRJTS	0	0	0
\$5,100,370	\$11,088,609	\$10,964,350	TOTAL FUND EXPENDITURES	\$10,211,825	\$10,211,825	\$10,211,825

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

Actual FY19	Actual FY20	Budget FY21	Position	Adopted Budget FY22
1	1	1	Superintendent	1
1	1	1	Lab Technician	1
0	1	1	RRF Technician	1
1	2	2	Operator II	2
4	2	2	Operator I	2
0	1/4	2/5	Utility Worker I	1
0	0	1/4	Utility Worker II	2/5
1 1/2	1 1/3	1 1/3	Part-Time FTE	1 1/3
8 1/2	8 29/50	9	Total	9 3/4

Capital Outlay:

MH I/I Project (carry-over)	\$100,000
LS #5 Design: Stage Gulch/Airport Road	150,000
McKennon LS: Replacement of Bartch LS	350,000
Clorine Conversion Project (carry-over)	300,000
Secondary Digester Comple / Drying Beds (carry-over)	2,400,000
Collection/Storm Lines Replacement (in-house)	500,000
Collection / Storm / Treatment O&M (ROM)	500,000
Boundary Parshall Flume (carry-over)	25,000
Miscellaneous items > \$5,000	40,000
Total	\$4,365,000

Debt Service:

CWSRF Debt \$4,400,000 2.77%	\$310,300
ARRA SRF Debt \$2,000,000 0%	\$100,000
CWSRF Debt 72401	\$405,000
Refinanced Sewer Revenue Bonds	688,455
Finance Fees	20,440
Total	\$1,524,195

Transfers:

General Fund PERS	\$20,830
UAS CIP Fimd	\$62,500
Transfer to Sewer Capital Reserve Fund	0
Total	\$83,330



**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.

FY22 Projections of Revenues

Investment interest income of \$15,000 is incorporated into the budget. Total capital reserve to begin FY22 is estimated at about \$2,146,000.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$3,490,506	\$3,548,626	\$3,578,600	BEGINNING WORKING CAPITAL	\$4,131,000	\$4,131,000	\$4,131,000
			MISCELLANEOUS REVENUES			
58,120	53,339	50,000	Interest Income	15,000	15,000	15,000
0	0	500,000	TRFR FROM SEWER FD	0	0	0
\$3,548,626	\$3,601,965	\$4,128,600	TOTAL FUND RESOURCES	\$4,146,000	\$4,146,000	\$4,146,000

**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.

FY22 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. There is a transfer of \$2 million to the Sewer Fund to complete work related to the 1950s and 1970s portion of the WWTRRF, which includes the secondary digester complex needed for processing biosolids.

Actual FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	CAPITAL OUTLAY	\$0	\$0	\$0
0	0	0	TRANSFER TO SEWER FD	2,000,000	2,000,000	2,000,000
0	0	4,128,600	RESERVE FOR FUTURE NEEDS	2,146,000	2,146,000	2,146,000
\$0	\$0	\$4,128,600	TOTAL FUND EXPENDITURES	\$4,146,000	\$4,146,000	\$4,146,000

**CITY OF PENDLETON
RESOURCE SUMMARY
AIRPORT FUND**

Description of Revenue Sources

The Airport Fund derives revenues from diverse sources. The Airport Fund leases real property and rights in three general categories: aviation land and facilities rental; terminal space rental and concessions fees; commercial land and 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.

FY22 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 2022.

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

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
-2,214,580	-\$1,902,164	\$4,608,000	BEGINNING WORKING CAPITAL	\$53,000	\$53,000	\$53,000
			INTERGOVERNMENTAL REVENUES			
0	460,372	10,000,000	Federal Revenues - CARES	4,107,750	4,107,750	4,107,750
0	0	0	Federal Revenues - CARES AIP	8,062,500	8,062,500	8,062,500
509,472	5,867,175	1,900,000	Federal Revenues - AIP grants	285,000	285,000	285,000
389,465	422,562	2,500,000	State Revenues - Grants/Loans	0	0	0
164,424	0	20,000	Other Agency -Grants	25,000	25,000	25,000
1,063,361	6,750,109	14,420,000	Total Intergov. Revenues	12,480,250	12,480,250	12,480,250
			CHARGES FOR SERVICES			
			Non Airport Located Residential			
3,830	0	0	Properties	0	0	0
77,537	78,892	91,000	Aviation Rents	95,500	95,500	95,500
328,051	483,291	600,000	UAS Rents	865,000	865,000	865,000
53,529	79,853	110,000	UAS Range Rents	100,000	100,000	100,000
47,310	26,552	30,000	Mobile Command Center Rents	30,000	30,000	30,000
8,575	63,777	100,000	UAS Charges for Services	100,000	100,000	100,000
242,924	242,298	292,100	Commercial Rents	240,000	240,000	240,000
16,784	16,600	17,500	Landing Fees	23,000	23,000	23,000
51,504	52,504	52,500	Terminal Rents	55,000	55,000	55,000
90,787	70,070	55,000	Farm Land Operations	55,000	55,000	55,000
4,478	3,456	5,000	Fuel Flowage Fees	5,000	5,000	5,000
42,644	18,843	30,000	UAS Labor Reimbursement	10,000	10,000	10,000
0	0	0	UAS Range Reimbursables	0	0	0
0	0	0	Airfield/Facility Rental	0	0	0
18,017	21,764	30,000	Passenger Facilities Charge	17,500	17,500	17,500
985,970	1,157,900	1,413,100	Total Charges for Services	1,596,000	1,596,000	1,596,000
			MISCELLANEOUS REVENUES			
0	0	0	Reimbursement of Expense	100,000	100,000	100,000
110,281	26,813	10,000	Other Miscellaneous Income	15,000	15,000	15,000
1,091	1,470	60,000	Investment Income	0	0	0
0	0	0	Interfund Loan Proceeds	0	0	0
111,372	28,283	70,000	Total Miscellaneous Revenues	115,000	115,000	115,000
			TRANSFERS			
420,822	0	0	Transfer From the Other Funds	0	0	0
420,822	0	0	Total Transfers	0	0	0
\$366,944	\$6,034,128	\$20,511,100	TOTAL FUND RESOURCES	\$14,244,250	\$14,244,250	\$14,244,250

**CITY OF PENDLETON
EXPENDITURE SUMMARY
AIRPORT FUND**

Description of Current Services

The Airport Fund provides staffing for the Airport Department, which is responsible for the overall administration, business management, operation, maintenance, planning, development, regulation, security, and promotion of the Airport, 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

FY22 Proposed Budget

The Airport was very fortunate to have received a very large amount of CARES Act stimulus funding, so there will be an unusually large number of projects that get underway in FY22. 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			PERSONAL SERVICES			
\$425,054	\$495,085	\$516,000	Salaries and Wages	\$560,030	\$560,030	\$560,030
83,543	98,348	99,870	Insurance	122,400	122,400	122,400
47,208	85,628	97,200	Public Employees Retirement	145,100	145,100	145,100
(11,590)	(12,980)	(17,170)	less PERS bond pymt	(25,960)	(25,960)	(25,960)
35,009	38,421	55,300	Other Employer-paid Taxes	58,140	58,140	58,140
579,223	704,502	751,200	Total Personal Services	859,710	859,710	859,710
			MATERIALS AND SERVICES			
54,753	74,464	60,000	Electricity and Natural Gas	107,000	107,000	107,000
41,068	139,568	250,000	Consultants & Contract Services	185,000	185,000	185,000
28,556	25,642	50,000	Marketing	50,000	50,000	50,000
95,515	93,870	611,500	Repairs and Maintenance	129,200	129,200	129,200
0	15,235	10,000	Airport ARFF Training	17,500	17,500	17,500
8,802	16,535	32,500	Telephone and Internet	27,000	27,000	27,000
58,468	41,380	7,500	Tools & Minor Equipment	8,000	8,000	8,000
2,092	2,883	3,500	Street Lights	3,500	3,500	3,500
23,616	18,921	28,000	Horticultural Supplies	30,000	30,000	30,000
11,280	5,681	15,000	Travel and Training	15,000	15,000	15,000
181,913	73,995	166,000	Other Materials and Services	85,450	85,450	85,450
183,630	193,180	374,550	Central Services Charges	287,830	287,830	287,830
689,693	701,352	1,608,550	Total Materials and Services	945,480	945,480	945,480
931,565	6,443,385	7,700,000	CAPITAL OUTLAY	9,300,000	9,300,000	9,300,000
57,035	100,685	2,853,510	DEBT SERVICE	3,000,000	3,000,000	3,000,000
0	0	1,865,000	CONTINGENCY	0	0	0
0	0	5,715,670	Reserve for Airport Operations	74,150	74,150	74,150
0	0	0	TRFR TO UAS CAPITAL CONST			
11,590	12,980	17,170	FD	38,950	38,950	38,950
			TRFR TO GENERAL FUND-PERS	25,960	25,960	25,960
\$2,269,106	\$7,962,905	\$20,511,100	TOTAL FUND EXPENDITURES	\$14,244,250	\$14,244,250	\$14,244,250

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

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Airport Director	1
0	0	0	Airport Manager	1
1/2	1/2	1/2	Associate Engineer	1/2
1	1	1	UAS Range Manager	1
1	1	1	UAS Chief Engineer	1
1	1	1	Airport Operations Specialist 1	1
1	1	1	Office Specialist III	1
3/4	3/4	3/4	Part-time	3/4
6 1/4	6 1/4	6 1/4	Total	7 1/4

Capital Outlay:

AIP 27 7-25 Rehab	\$300,000
Terminal HVAC replacement	500,000
Front end Loader and Backhoe	500,000
SRE Building	2,000,000
Terminal Buildg Remodel	2,000,000
CARES Act Equipment	2,500,000
B-17 Innovation Hub remodel	<u>1,500,000</u>
Total	\$9,300,000





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 Public Works (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.

FY22 Projections of Revenues

\$489,730 in equipment rental charges is used to maintain and replace the fleet. \$1,239,975 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 was increased in FY21 to reinstitute the Control Systems Manager position for work on replacement of overall radio and telemetry system, water supply development, adding redundant power, and assisting a new Water Superintendent.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$335,063	\$608,395	\$622,762	BEGINNING WORKING CAPITAL	\$608,545	\$608,545	\$608,545
0	2,804	0	INTERGOVERNMENTAL	0	0	0
			CHARGES FOR SERVICES			
3,421	3,231	3,200	Land & Equipment Rental	3,200	3,200	3,200
483,300	470,600	482,045	Equipment Rental - City	489,730	489,730	489,730
0	0	0	Labor and Overhead - City	0	0	0
0	0	0	Materials - City	0	0	0
1,035,220	1,087,915	1,201,753	PW Admin Personnel Charge	1,246,435	1,246,435	1,246,435
1,521,941	1,561,746	1,686,998	Total Charges for Services	1,739,365	1,739,365	1,739,365
			MISCELLANEOUS REVENUES			
0	0	500	Sale of Land/Equipment	0	0	0
56	10,369	1,000	Reimbursement of Expense/Misc.	1,000	1,000	1,000
11,730	12,512	10,000	Investment Income	10,000	10,000	10,000
11,786	22,881	11,500	Total Miscellaneous Revenues	11,000	11,000	11,000
0	0	0	Transfer from Sewer Fund	0	0	0
\$1,868,790	\$2,195,826	\$2,321,260	TOTAL FUND RESOURCES	\$2,358,910	\$2,358,910	\$2,358,910

Capital Outlay:

V112: C& R Dump Truck rotation	\$76,000
PW040: Street Crew Truck rotation	\$60,000
PW034: C&R Crew Truck rotation	\$95,000
Electric Vehicle for city-wide use	25,000
Total	\$256,000

**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.

FY22 Proposed Budget

The proposed budget for FY22 for the Fleet Fund maintains operating services. FY22 includes replacement cost for an electric vehicle, two crew truck vehicle rotations, and a dump truck rotation. Available funds in Reserve for Equipment Replacement and Contingency are the basis for future equipment replacement.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$685,836	\$728,842	\$846,300	Salaries and Wages	\$859,350	\$859,350	\$859,350
122,627	164,905	192,000	Insurance	204,600	204,600	204,600
117,500	155,360	180,000	Public Employees Retirement	216,070	216,070	216,070
(37,400)	(39,390)	(38,610)	less PERS bond pymt	(41,430)	(41,430)	(41,430)
72,633	65,141	103,300	Other Employer-paid Taxes	104,295	104,295	104,295
961,197	1,074,859	1,282,990	Total Personal Services	1,342,885	1,342,885	1,342,885
MATERIALS AND SERVICES						
72,776	75,932	85,000	Gasoline and Diesel	85,000	85,000	85,000
52,068	79,793	70,000	Direct Repair Supplies	70,000	70,000	70,000
10,570	15,696	20,000	Repair and Maintenance	18,000	18,000	18,000
11,196	11,038	12,250	Building Utilities	11,500	11,500	11,500
5,675	7,677	7,500	Travel and Training	7,500	7,500	7,500
33,684	40,605	35,550	Other Materials and Services	34,840	34,840	34,840
21,330	35,980	25,160	Central Services Charges	33,430	33,430	33,430
207,299	266,721	255,460	Total Materials and Services	260,270	260,270	260,270
54,500	142,301	310,000	CAPITAL OUTLAY	256,000	256,000	256,000
37,400	39,390	38,610	TRFRS TO OTHER FUNDS	41,430	41,430	41,430
0	0	200,000	CONTINGENCY	200,000	200,000	200,000
0	0	234,200	RESERVE FOR EQUIPT. REPL	258,325	258,325	258,325
\$1,260,396	\$1,523,271	\$2,321,260	TOTAL FUND EXPENDITURES	\$2,358,910	\$2,358,910	\$2,358,910

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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	0	1	Control Systems 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	1	1	Utility Worker II	1
0	2	2	Utility Worker I	2
1	1	1	GIS Technician	1
1/2	1/2	1/2	Office Specialist III	1/2
1/4	0	0	Office Specialist I	0
1/2	0	0	Engineering Intern	0
1/4	1/4	0	Part-Time FTE	0
14	11 1/4	12	Total	12

**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.

FY22 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 are \$16,500 for Library utilities. Intergovernmental revenue is expected at \$173,130 from the Pendleton Development Commission for personnel, administration and materials for the Commission and \$35,000 from the public transportation operations for direct support of personnel and overhead.

Actual FY19	Actual FY20	Budget FY21		Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$211,191	\$143,859	\$151,810	BEG. WORKING CAPITAL	\$304,120	\$304,120	\$304,120
			LICENSES AND PERMITS			
18,545	15,762	19,000	Business License Collection Fees	19,000	19,000	19,000
3,571	3,721	2,500	Engineering Inspection Fees	2,500	2,500	2,500
0	0	0	LID Engineering Inspection Fees	0	0	0
721	741	500	Excavation Permits	600	600	600
519	3,638	500	Sewer Tap Fees	1,000	1,000	1,000
4,556	3,428	2,200	Other Engineering Fees	5,050	5,050	5,050
27,912	27,290	24,700	Total Licenses and Permits	28,150	28,150	28,150
113,230	103,565	111,120	INTERGOVERNMENTAL	173,130	173,130	173,130
			CHARGES FOR SERVICES			
81,500	81,500	81,500	Charges for Facilities	16,500	16,500	16,500
25,000	35,000	25,000	Charges for Financial Services	35,000	35,000	35,000
1,382,450	1,568,680	1,622,300	General Fund	1,554,650	1,554,650	1,554,650
233,840	246,270	215,230	State Tax Street Fund	223,140	223,140	223,140
105,270	101,190	119,930	Library Fund	114,200	114,200	114,200
123,320	119,180	162,560	Convention Center Fund	154,490	154,490	154,490
566,910	538,560	568,750	Water Fund	666,040	666,040	666,040
508,330	577,080	560,090	Sewer Fund	572,750	572,750	572,750
183,630	193,180	239,550	Airport Fund	287,830	287,830	287,830
21,330	35,980	25,160	PW Admin & Fleet Fund	33,430	33,430	33,430
3,231,580	3,496,620	3,620,070	Total Charges for Services	3,658,030	3,658,030	3,658,030
		0				
5,132	1,101	10,200	MISCELLANEOUS REVENUES	71,500	71,500	71,500
			TRANFERS FROM GENERAL			
50,000	0	0	FD	0	0	0
\$3,639,045	\$3,772,435	\$3,917,900	TOTAL FUND RESOURCES	\$4,234,930	\$4,234,930	\$4,234,930

**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.

FY22 Proposed Budget

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

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$312,613	\$323,145	\$333,500	Salaries and Wages	\$336,880	\$336,880	\$336,880
59,984	60,916	58,200	Insurance	55,500	55,500	55,500
58,131	75,635	79,000	Public Employees Retirement	103,400	103,400	103,400
(15,480)	(18,020)	(20,560)	less PERS bond pymt	(20,580)	(20,580)	(20,580)
29,812	30,246	33,960	Other Employer-paid Taxes	31,230	31,230	31,230
445,060	471,922	484,100	Total Personal Services	506,430	506,430	506,430
MATERIALS AND SERVICES						
5,700	5,700	5,700	Car Allowance	5,700	5,700	5,700
935	2,102	2,500	Dues and Subscriptions	3,000	3,000	3,000
2,843	9,151	10,800	Equipment Maintenance	10,800	10,800	10,800
3,237	4,255	3,500	Office Supplies and Printing	6,500	6,500	6,500
143	72	1,000	Volunteer Supplies	1,000	1,000	1,000
333	333	500	Telephone	500	500	500
10,213	4,242	7,000	Travel and Training	10,500	10,500	10,500
10,245	4,268	4,500	Other Materials and Services	5,300	5,300	5,300
33,649	30,123	35,500	Total Materials and Services	43,300	43,300	43,300
10,939	0	0	CAPITAL OUTLAY	0	0	0
\$489,648	\$502,045	\$519,600	TOTAL CITY MANAGER'S	\$549,730	\$549,730	\$549,730

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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.

FY22 Proposed Budget

The proposed budget for FY22 within this department provides for continued City participation in the League of Oregon Cities activities and National League of Cities.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$17,025	\$17,250	\$17,500	Salaries and Wages	\$17,500	\$17,500	\$17,500
2,235	1,618	1,850	Public Employees Retirement	1,750	1,750	1,750
(1,140)	(500)	(500)	less PERS bond pymt	(400)	(400)	(400)
1,450	1,411	1,450	Other Employer-paid Taxes	1,450	1,450	1,450
19,570	19,779	20,300	Total Personal Services	20,300	20,300	20,300
MATERIALS AND SERVICES						
15,285	14,762	15,500	Dues and Subscriptions	15,500	15,500	15,500
27	1,017	3,000	Mayor/Council Expense	3,000	3,000	3,000
9,395	11,218	9,000	Travel and Training	13,000	13,000	13,000
7,963	2,066	1,000	Other Materials and Services	2,500	2,500	2,500
32,670	29,063	28,500	Total Materials and Services	34,000	34,000	34,000
0	0	0	CAPITAL OUTLAY	0	0	0
\$52,240	\$48,842	\$48,800	TOTAL MAYOR AND COUNCIL	\$54,300	\$54,300	\$54,300

Budget FY19	Budget FY20	Budget FY21	POSITION	Adopted Budget FY22
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.

FY22 Proposed Budget

Provides for a full-time PDC Associate Director position and overhead and payroll directly related to the position. Central Service Fund is reimbursed through a direct charge to PDC for this division.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$38,717	\$42,848	\$45,100	Salaries and Wages	\$64,700	\$64,700	\$64,700
0	35	0	Insurance	8,910	8,910	8,910
5,076	7,568	8,300	Public Employees Retirement	12,880	12,880	12,880
(1,140)	(1,530)	(1,900)	less PERS bond pymt	(2,160)	(2,160)	(2,160)
3,097	3,256	3,500	Other Employer-paid Taxes	5,020	5,020	5,020
45,750	52,177	55,000	Total Personal Services	89,350	89,350	89,350
MATERIALS AND SERVICES						
485	1,684	600	Dues and Subscriptions	600	600	600
488	321	1,200	Office Supplies and Printing	1,200	1,200	1,200
5,518	935	2,100	Travel and Training	2,100	2,100	2,100
4,431	5,247	4,700	Other Materials and Services	4,700	4,700	4,700
10,922	8,188	8,600	Total Materials and Services	8,600	8,600	8,600
\$56,672	\$60,365	\$63,600	TOTAL PDC ADMINISTRATION	\$97,950	\$97,950	\$97,950

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
2/3	2/3	1	PDC Administration	1
2/3	2/3	1	Total	1

**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.

FY22 Proposed Budget

Property and liability insurance rates are always difficult to budget since the City pays reimbursement of claims. This year insurance rates show a 10% increase in liability rates and 8% in property rates. The insurance line was increased to accommodate handling insurance deductible costs out of this fund. Corresponding revenue is in Central Service revenue.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
MATERIALS AND SERVICES						
\$17,538	\$14,448	\$18,500	Health Care Committee	\$17,000	\$17,000	\$17,000
0	0	1,000	Early Return to Work	1,000	1,000	1,000
367,235	371,120	420,000	Insurance - Property & Liability	470,000	470,000	470,000
384,773	385,568	439,500	Total Materials and Services	488,000	488,000	488,000
TRANSFERS OUT						
0	0	0	- To Library Fund	0	0	0
81,430	92,330	100,300	- To General Fund for PERS	104,740	104,740	104,740
0	0	55,380	CONTINGENCY FOR CS FUND	53,620	53,620	53,620
\$466,203	\$477,898	\$595,180	TOTAL INSURANCE DIVISION	\$646,360	\$646,360	\$646,360

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

Description of Current Services

The Legal Department 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 ordinances, resolutions, contracts, agreements and leases for all departments, represents the City in litigation and insurance matters.

FY22 Proposed Budget

The proposed budget includes one full-time City attorney, one legal assistant, and one contracted attorney prosecutor.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$175,182	\$193,077	\$187,500	Salaries and Wages	\$191,300	\$191,300	\$191,300
31,229	29,370	28,850	Insurance	29,550	29,550	29,550
35,873	53,621	48,200	Public Employees Retirement	63,560	63,560	63,560
(11,590)	(13,580)	(11,700)	less PERS bond pymt	(14,310)	(14,310)	(14,310)
21,252	15,861	17,200	Other Employer-paid Taxes	16,990	16,990	16,990
251,946	278,350	270,050	Total Personal Services	287,090	287,090	287,090
MATERIALS AND SERVICES						
62,478	63,350	67,000	Contract Services	69,010	69,010	69,010
162	300	2,000	Consultants	2,000	2,000	2,000
0	3,217	3,000	Equipment Maintenance Contract	3,000	3,000	3,000
992	2,224	4,000	Dues and Subscriptions	4,000	4,000	4,000
3,021	1,130	3,000	Travel and Training	3,000	3,000	3,000
3,403	3,998	5,000	Other Materials and Services	5,000	5,000	5,000
70,056	74,219	84,000	Total Materials and Services	86,010	86,010	86,010
0	0	0	CAPITAL OUTLAY	0	0	0
\$322,002	\$352,569	\$354,050	TOTAL LEGAL DEPARTMENT	\$373,100	\$373,100	\$373,100

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	City Attorney	1
1	0	0	Paralegal	0
0	1	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.

FY22 Proposed Budget

The proposed budget for FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$411,477	\$424,889	\$445,520	Salaries and Wages	\$457,500	\$457,500	\$457,500
109,483	111,886	116,400	Insurance	119,590	119,590	119,590
66,497	93,541	95,500	Public Employees Retirement	118,610	118,610	118,610
(19,260)	(22,460)	(22,770)	less PERS bond pymt	(25,400)	(25,400)	(25,400)
32,133	32,625	37,500	Other Employer-paid Taxes	38,300	38,300	38,300
600,330	640,480	672,150	Total Personal Services	708,600	708,600	708,600
MATERIALS AND SERVICES						
52,950	52,420	59,500	Audit Fees	60,000	60,000	60,000
5,336	2,987	4,200	Legal Notices - Budget	4,000	4,000	4,000
4,800	4,652	4,000	Contract Services	4,000	4,000	4,000
26,751	28,076	29,000	Equipment Maint. Contracts	29,000	29,000	29,000
37,564	28,998	39,000	Postage	42,000	42,000	42,000
9,046	7,897	12,000	Office Supplies and Printing	11,000	11,000	11,000
5,969	2,749	4,300	Travel and Training	4,000	4,000	4,000
11,421	7,066	9,200	Other Materials and Services	11,500	11,500	11,500
153,837	134,845	161,200	Total Materials and Services	165,500	165,500	165,500
0	0	0	CAPITAL OUTLAY	0	0	0
\$754,167	\$775,325	\$833,350	TOTAL FINANCE DEPT.	\$874,100	\$874,100	\$874,100

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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.

FY22 Proposed Budget

The proposed budget for FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$264,860	\$279,959	\$294,700	Salaries and Wages	\$352,590	\$352,590	\$352,590
56,539	58,287	59,600	Insurance	67,450	67,450	67,450
58,741	74,565	78,420	Public Employees Retirement	94,830	94,830	94,830
(16,270)	(18,660)	(20,470)	less PERS bond Pymt	(19,970)	(19,970)	(19,970)
23,294	23,057	29,400	Other Employer-paid Taxes	34,690	34,690	34,690
387,164	417,208	441,650	Total Personal Services	529,590	529,590	529,590
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
6,031	5,937	7,000	Equipment Maint. Contracts	7,000	7,000	7,000
1,611	0	2,500	Repairs and Maintenance	2,500	2,500	2,500
2,172	1,226	3,500	Engineering Supplies	3,500	3,500	3,500
7,400	7,400	7,400	Equipment Rent	7,400	7,400	7,400
56	446	3,800	Travel and Training	3,800	3,800	3,800
7,749	3,055	10,700	Other Materials and Services	10,700	10,700	10,700
27,238	20,283	38,150	Total Materials and Services	38,150	38,150	38,150
0	0	8,000	CAPITAL OUTLAY	12,000	12,000	12,000
\$414,402	\$437,491	\$487,800	TOTAL ENGINEERING DIV.	\$579,740	\$579,740	\$579,740

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
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	1	Engineering Technician III	1
1	1	0	Engineering Technician II	0
0	0	0	Engineering Technician I	1
1/3	1/3	1/3	Office Specialist III	1/3
1/4	1/4	1/4	Part-time FTE's	1/4
3 3/4	3 3/4	3 3/4	Total	4 3/4

Capital Outlay: Upgrade GPS/Survey Equipment \$12,000

**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.

FY22 Proposed Budget

The proposed FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
PERSONNEL SERVICES						
\$387,851	\$356,076	\$376,300	Salaries and Wages	\$400,350	\$400,350	\$400,350
74,259	67,211	72,000	Insurance	73,400	73,400	73,400
63,992	78,940	79,020	Public Employees Retirement	89,420	89,420	89,420
(17,580)	(17,580)	(22,370)	less PERS bond pymt	(21,920)	(21,920)	(21,920)
40,381	33,513	44,400	Other Employer-paid Taxes	46,500	46,500	46,500
548,903	518,160	549,350	Total Personal Services	587,750	587,750	587,750
MATERIALS AND SERVICES						
52,288	49,833	60,000	Electricity	61,000	61,000	61,000
14,228	14,169	20,000	Natural Gas	21,000	21,000	21,000
9,851	6,426	11,000	Gas/Diesel/Grease	11,000	11,000	11,000
18,289	30,308	26,000	Building Repairs and Maint.	30,000	30,000	30,000
18,979	28,711	20,000	Janitorial Supplies	25,000	25,000	25,000
1,857	0	3,000	Travel and Training	3,000	3,000	3,000
6,375	7,635	10,000	Tools & Minor Equipment	12,000	12,000	12,000
19,622	23,682	23,000	Equipment Maintenance Contracts	25,000	25,000	25,000
19,868	19,468	23,100	Other Materials and Services	26,900	26,900	26,900
161,357	180,232	196,100	Total Materials and Services	214,900	214,900	214,900
0	0	15,000	CAPITAL OUTLAY	0	0	0
0	0	0	TRANSFER TO PARK EQUIP. FD	0	0	0
\$710,260	\$698,392	\$760,450	TOTAL FACILITIES DIVISION	\$802,650	\$802,650	\$802,650

Actual FY19	Actual FY20	Budget FY21	POSITION	Adopted Budget FY22
1	1	1	Facilities & Technology Manager	1
1	1	1	Facilities Maint. Tech III	1
1	1	1	Electrician	1
1	1/2	2	Utility Worker II	2
1	1	0	Utility Worker I	0
2 1/5	3	1 6/7	Part-Time FTE	2 1/3
7 15/19	7 1/2	6 6/7	Total	7 5/14

**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.

FY22 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 FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
\$133,031	\$133,065	\$130,000	Contract Services	\$136,500	\$136,500	\$136,500
9,236	10,082	8,500	Telephone Equipment	8,500	8,500	8,500
0	0	20,000	Other Expense	20,000	20,000	20,000
9,695	2,217	12,000	Repair & Maintenance	12,000	12,000	12,000
45,907	24,697	25,000	Minor Equipment/Maint. Contracts	25,000	25,000	25,000
197,869	170,061	195,500	Total Materials and Services	202,000	202,000	202,000
31,721	58,912	10,000	CAPITAL OUTLAY	55,000	55,000	55,000
\$229,590	\$228,973	\$205,500	TOTAL INFORMATIO TECH. DIV.	\$257,000	\$257,000	\$257,000

Capital	
Replacement computers	\$25,000
Anti-Virus Software	30,000
Total	\$55,000



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.

FY22 Projections of Revenues

Revenue projections for FY22 for the Pendleton Foundation Trust Fund are based on current year actual receipts to date and anticipates continued current rates of investment interest.

Actual FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$97	\$136	\$5,000	BEGINNING WORKING CAPITAL	\$5,000	\$5,000	\$5,000
			MISCELLANEOUS REVENUES			
169,252	144,779	252,500	Donations (Outside Trust Proceeds)	252,500	252,500	252,500
336	263	2,500	Investment Income - City	2,500	2,500	2,500
169,588	145,042	255,000	Total Miscellaneous Revenues	255,000	255,000	255,000
\$169,685	\$145,178	\$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.

FY22 Proposed Budget

The proposed budget for FY22 for the Pendleton Foundation Trust Fund appropriates the total available resources of the Fund to community projects as directed by the Trust committee.

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			MATERIALS AND SERVICES			
			Distributions Directed			
			By Trustees			
\$169,549	\$123,393	\$260,000	By Trustees	\$260,000	\$260,000	\$260,000
169,549	123,393	260,000	Total Materials and Services	260,000	260,000	260,000
\$169,549	\$123,393	\$260,000	TOTAL FUND EXPENDITURES	\$260,000	\$260,000	\$260,000



CITY OF PENDLETON

CLOSED FUNDS

Wastewater Treatment Bond 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 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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$744,698	\$0	\$0	BEGINNING WORKING CAPITAL	\$0	\$0	\$0
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$744,698	\$0	\$0	TRANSFER OUT	\$0	\$0	\$0
\$744,698	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0

**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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
			BEGINNING WORKING CAPITAL	\$0	\$0	\$0
\$744,698	\$0	\$0				
			MISCELLANEOUS REVENUES			
0	0	0	Loan Proceeds	0	0	0
\$744,698	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$744,698	\$0	\$0	TRANSFER OUT	\$0	\$0	\$0
\$744,698	\$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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$450,000	\$0	\$0	BEGINNING WORKING CAPITAL	\$0		
0	0	0	TRANSFER FROM SEWER FD	0		
\$450,000	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Budget FY22	Budget FY22	Budget FY22
\$450,000	\$0	\$0	TRANSFER OUT	\$0		
\$450,000	\$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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$450,000	\$0	\$0	BEGINNING WORKING CAPITAL	\$0		
0	0	0	TRANSFER FROM SEWER FD	0		
\$450,000	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY19	Actual FY20	Budget FY21	EXPENDITURE CATEGORIES	Budget FY22	Budget FY22	Budget FY22
\$450,000	\$0	\$0	TRANSFER OUT	\$0		
\$450,000	\$0	\$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 FY19	Actual FY20	Budget FY21	RESOURCES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
(\$514,483)	\$0	\$0	BEGIN FUND BALANCE	\$0	\$0	\$0
594,802	0	0	INTERGOVERNMENTAL REV.	0	0	0
1,710	0	0	MISCELLANEOUS REVENUES	0	0	0
\$82,029	\$0	\$0	TOTAL FUND RESOURCES	\$0	\$0	\$0

Actual FY19	Actual FY20	Budget FY21	EXPENDITURES CATEGORIES	Proposed Budget FY22	Approved Budget FY22	Adopted Budget FY22
\$0	\$0	\$0	MATERIALS & SERVICES	\$0	\$0	\$0
66,643	0	0	CAPITAL OUTLAY	0	0	0
664	0	0	DEBT SERVICE	0	0	0
\$67,307	\$0	\$0	TOTAL FUND EXPENDITURES	\$0	\$0	\$0



CITY OF PENDLETON

Appendix A

CITY OF PENDLETON
CENTRAL SERVICE FUND

SUMMARY OF ALLOCATION FY22

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Plan.	Build.
City Manager's Office											
General Administration	\$620,310	\$9,282	\$118,708	\$116,218	\$5,143	\$25,372	\$10,836	\$6,005	\$7,960	\$7,750	\$9,794
PDC Administration	100,110	0	0	0	0	0	0	0	0	0	0
Mayor, City Council	54,700	819	10,488	10,248	453	2,237	938	530	702	683	864
Insurance											
Cost of Claims - Liab.	188,100		30,758	6,823	885	35,447	10,675	0	0	151	338
Property Insurance	229,900		8,495	12,234		7,383	5,141	11,696	2,183		
	<u>418,000</u>	<u>0</u>	<u>39,253</u>	<u>19,056</u>	<u>885</u>	<u>42,830</u>	<u>15,816</u>	<u>11,696</u>	<u>2,183</u>	<u>151</u>	<u>338</u>
Legal Services											
City Attorney	116,230	1,739	22,243	21,778	964	4,754	1,993	1,125	1,492	1,452	1,835
City Negotiator	38,740	881	9,039	9,039	0	1,722	430	1,291	430	430	430
City Prosecutor	193,700	77,480	116,220								
Risk Manager	38,740	0	6,335	1,405	182	7,300	2,199	0	0	31	70
	<u>387,410</u>	<u>80,080</u>	<u>153,837</u>	<u>32,221</u>	<u>1,146</u>	<u>13,776</u>	<u>4,622</u>	<u>2,417</u>	<u>1,922</u>	<u>1,914</u>	<u>2,335</u>
Finance											
Utilities Billing/Coll.	295,830										
Payroll	169,100	3,862	31,355	42,342		16,794	13,042	357	2,144	2,501	2,233
Payables	169,090	1,377	10,902	12,135	5,287	18,778	9,125	5,811	4,931	1,185	1,169
General Accounting	211,370	3,163	40,449	39,601	1,752	8,645	3,624	2,046	2,712	2,641	3,337
	<u>845,480</u>	<u>8,202</u>	<u>82,708</u>	<u>94,078</u>	<u>7,019</u>	<u>42,217</u>	<u>25,791</u>	<u>8,215</u>	<u>9,787</u>	<u>6,327</u>	<u>6,739</u>
Engineering											
Engineering Services	578,570		5,788	5,786		40,500				23,143	23,143
GIS/ Aerial Map Project	\$12,000										
	<u>590,570</u>	<u>0</u>	<u>5,788</u>	<u>5,786</u>	<u>0</u>	<u>40,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,143</u>	<u>23,143</u>
Facilities											
City Hall	242,420	3,827	46,391	46,419	2,010	9,915	4,156	2,347	3,111	3,029	3,828
Other City Facilities	565,650		61,707	55,537		55,537	32,911	71,982	3,085		
	<u>808,070</u>	<u>3,827</u>	<u>108,099</u>	<u>100,955</u>	<u>2,010</u>	<u>65,452</u>	<u>37,067</u>	<u>74,339</u>	<u>6,196</u>	<u>3,029</u>	<u>3,828</u>
Information Technology											
Operations	257,000	3,846	49,182	48,150	2,131	10,512	4,406	2,488	3,298	3,211	4,058
	<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>257,000</u>	<u>3,846</u>	<u>49,182</u>	<u>48,150</u>	<u>2,131</u>	<u>10,512</u>	<u>4,406</u>	<u>2,488</u>	<u>3,298</u>	<u>3,211</u>	<u>4,058</u>
Fund Balance/Contingency	(90,000)	(520)	(2,785)	(2,080)	(90)	(1,190)	(485)	(520)	(155)	(225)	(250)
Adjustment from FY20	(212,000)	540	(49,040)	(21,840)	(110)	(22,725)	(6,155)	(18,630)	(2,040)	(4,960)	(8,790)
Total (Rounded to the nearest 10th)	<u>\$3,779,680</u>	<u>\$105,880</u>	<u>\$516,220</u>	<u>\$402,790</u>	<u>\$18,590</u>	<u>\$218,980</u>	<u>\$92,640</u>	<u>\$68,540</u>	<u>\$29,840</u>	<u>\$41,030</u>	<u>\$42,060</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
\$534	\$317,401	\$25,708	\$14,648	\$22,979	\$85,492	\$78,806	\$50,285	\$0	\$24,985	620,310
0	0	0	0	0	0	0	0	0	100,110	100,110
47	27,989	2,287	1,292	2,026	7,539	6,949	4,435	0	2,203	54,700
0	85,078	25,393	0	9,822	32,582	33,797	1,647	0	0	188,100
0	47,112	2,613	10,266	26,491	42,496	73,726	27,196	0	0	229,900
0	132,190	28,006	10,266	36,113	75,058	107,523	28,843	0	0	418,000
100	59,473	4,817	2,744	4,308	16,019	14,766	9,424	0	4,682	118,230
0	23,674	2,152	1,291	430	3,874	2,583	1,291	3,444	0	38,740
0	193,700							0	0	193,700
0	17,522	5,230	0	1,982	6,706	6,961	339	0	0	38,740
100	294,369	12,199	4,038	6,718	26,599	24,309	11,055	3,444	4,682	387,410
0	0				157,544	138,386		0	0	295,930
0	114,431	6,432	12,508	6,164	11,970	8,040	8,488	0	1,072	169,100
848	69,528	5,971	6,820	9,798	21,276	22,157	10,022	22,621	697	169,090
182	108,154	8,759	4,991	7,830	29,131	26,853	17,138		8,514	211,370
1,030	292,113	21,162	24,317	23,791	219,922	195,435	35,646	22,621	10,482	845,490
0	98,357	115,714		5,786	173,571	150,428	34,714			578,570
0	0	4,000			4,000	4,000				12,000
0	98,357	119,714	0	5,786	177,571	154,428	34,714	0	0	590,570
209	124,042	10,046	5,724	8,980	33,411	30,798	19,656	0	9,764	242,420
0	280,768	39,081	63,764	55,537	12,341	12,341	86,390	9,256	6,171	565,650
209	404,810	49,127	69,488	64,517	45,752	43,139	106,046	9,256	15,935	808,070
221	131,502	10,850	6,068	9,520	35,420	32,650	20,838	0	10,352	257,000
0	0			0						0
221	131,502	10,850	6,068	9,520	35,420	32,650	20,838	0	10,352	257,000
(10)	(8,320)	(1,320)	(636)	(840)	(38,300)	(38,150)	(1,430)	(175)	(830)	-90,000
(2,070)	(135,820)	(44,380)	(15,280)	(16,100)	31,000	(32,320)	(2,590)	(1,720)	5,210	(212,000)
\$70	\$1,554,650	\$223,140	\$114,200	\$154,490	\$666,040	\$572,750	\$287,830	\$33,430	\$173,130	\$3,779,670

**CITY OF PENDLETON
APPENDIX A**

**Allocation of City Manager's Office & Transfers
FY22**

CITY MANAGER'S OFFICE

Personal Services & PERS Bond Pymt	\$527,010
Materials and Services	43,300
Capital Outlay	0
	<u>570,310</u>
Contingency Contribution	50,000
	<u>\$620,310</u>

GENERAL ADMINISTRATION

Basis of allocation: GENERAL ADMINISTRATION

FY21 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY21)

General Fund			
Municipal Court	\$369,540	1.5%	\$9,282
Police	4,726,020	19.1%	118,708
Fire	4,626,920	18.7%	116,218
Ambulance	204,740	0.8%	5,143
Parks	1,010,105	4.1%	25,372
Recreation	423,425	1.7%	10,636
Aquatic Center	239,070	1.0%	6,005
Cemetery Fund	316,920	1.3%	7,960
Planning	308,530	1.2%	7,750
Building	389,920	1.6%	9,794
Economic Development	21,250	0.1%	534
Total General Fund	<u>12,636,440</u>	<u>51.2%</u>	<u>317,401</u>
State Tax Street Fund	1,023,400	4.1%	25,706
Library Fund & Trust	583,090	2.4%	14,646
Convention Center Fund	914,840	3.7%	22,979
			0
Water Fund	3,403,650	13.8%	85,492
Sewer Fund	3,137,445	12.7%	78,806
Airport Fund	2,002,370	8.1%	50,295
Pendleton Development Commission	994,720	4.0%	24,985
	<u>\$24,695,955</u>	<u>100.0%</u>	<u>\$620,310</u>

Allocation of Pendleton Development Commission Div

Personal Services & PERS Bond Pymt	\$91,510
Materials and Services	8,600
	<u>100,110</u>
less Charges for Service from Pendleton Development Commission	(100,110)
Allocated Total to Central Service Charges	<u>\$0</u>

APPENDIX A

**Allocation of Mayor, City Council Department
FY22**

MAYOR, CITY COUNCIL

Personal Services & PERS bond pymt	\$20,700
Materials and Services	34,000
Capital Outlay	<u>0</u>
	<u><u>\$54,700</u></u>

basis of allocation: GENERAL ADMINISTRATION
FY21 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY21)

General Fund			
Municipal Court	\$369,540	1.5%	\$819
Police	4,726,020	19.1%	10,468
Fire	4,626,920	18.7%	10,248
Ambulance	204,740	0.8%	453
Parks	1,010,105	4.1%	2,237
Recreation	423,425	1.7%	938
Aquatic Center	239,070	1.0%	530
Cemetery Fund	316,920	1.3%	702
Planning	308,530	1.2%	683
Building	389,920	1.6%	864
Economic Development	<u>21,250</u>	<u>0.1%</u>	<u>47</u>
Total General Fund	<u>12,636,440</u>	<u>51.2%</u>	<u>27,989</u>
State Tax Street Fund	1,023,400	4.1%	2,267
Library Fund	583,090	2.4%	1,292
Convention Center Fund	914,840	3.7%	2,026
Water Fund	3,403,650	13.8%	7,539
Sewer Fund	3,137,445	12.7%	6,949
Airport Fund	2,002,370	8.1%	4,435
Pendleton Development Commission	<u>994,720</u>	<u>4.0%</u>	<u>2,203</u>
	<u><u>\$24,695,955</u></u>	<u><u>100.0%</u></u>	<u><u>\$54,700</u></u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department
FY22**

LEGAL SERVICES

Personal Services & PERS bond pymt		\$301,400
Materials and Services		86,010
Capital Outlay		0
		<u>\$387,410</u>

City Attorney	30.00%	\$116,230
City Negotiator	10.00%	38,740
City Prosecutor	50.00%	193,700
Risk Manager	10.00%	38,740
	<u>100.00%</u>	<u>\$387,410</u>

CITY ATTORNEY

\$116,230

basis of allocation: GENERAL ADMINISTRATION

FY21 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY21)

General Fund			
Municipal Court	\$369,540	1.5%	\$1,739
Police	\$4,726,020	19.1%	22,243
Fire	\$4,626,920	18.7%	21,776
Ambulance	\$204,740	0.8%	964
Parks	\$1,010,105	4.1%	4,754
Recreation	\$423,425	1.7%	1,993
Aquatic Center	\$239,070	1.0%	1,125
Cemetery Fund	\$316,920	1.3%	1,492
Planning	\$308,530	1.2%	1,452
Building	\$389,920	1.6%	1,835
Economic Development	\$21,250	0.1%	100
Total General Fund	<u>12,636,440</u>	<u>51.2%</u>	<u>59,473</u>
State Tax Street Fund	1,023,400	4.1%	4,817
Library Fund & Trust	583,090	2.4%	2,744
Convention Center Fund	914,840	3.7%	4,306
Water Fund	3,403,650	13.8%	16,019
Sewer Fund	3,137,445	12.7%	14,766
Airport Fund	2,002,370	8.1%	9,424
Pendleton Development Commission	994,720	4.0%	4,682
	<u>\$24,695,955</u>	<u>100.0%</u>	<u>\$116,230</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Legal Department (con't)
FY22**

CITY NEGOTIATOR

\$38,740

Basis of Allocation: Union Members

General Fund

Municipal Court	2	2.22%	\$861
Police	21	23.33%	9,039
Fire	21	23.33%	9,039
Parks	4	4.44%	1,722
Recreation	1	1.11%	430
Aquatic Center	3	3.33%	1,291
Cemetery	1	1.11%	430
Planning	1	1.11%	430
Building	1	1.11%	430
Total General Fund	55	61.11%	23,674

State Tax Street Fund

Library Fund	3	3.33%	1,291
Convention Center	1	1.11%	430

Water Fund

Sewer Fund	6	6.67%	2,583
Airport Fund	3	3.33%	1,291
PW Admin & Fleet	8	8.89%	3,444
	<u>90</u>	<u>100.00%</u>	<u>\$38,740</u>

CITY PROSECUTOR

\$193,700

Basis of Allocation: 100% General Fund

Municipal Court

Police	40%	\$77,480
	60%	116,220
	<u>100%</u>	<u>\$193,700</u>

RISK MANAGER

\$38,740

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY90

General Fund

Police	\$11,185	16.35%	\$6,335
Fire	2,481	3.63%	1,405
Ambulance	322	0.47%	182
Parks	12,890	18.84%	7,300
Recreation	3,882	5.68%	2,199
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	55	0.08%	31
Building	123	0.18%	70
Total General Fund	\$30,938	45.23%	17,522

Street Fund

Convention Center Fund	9,234	13.50%	5,230
Water Fund	3,499	5.12%	1,982
Sewer Fund	11,841	17.31%	6,706
Airport Fund	12,290	17.97%	6,961
	599	0.88%	339
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$38,740</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department
FY22**

FINANCE DEPARTMENT

Personal Services & PERS bond pymt			\$734,000
Materials and Services			165,500
Capital Outlay			0
			<u>899,500</u>
less direct charges for services - Business Licences/ Transportation			<u>(54,000)</u>
			<u><u>\$845,500</u></u>

Utilities Billing/Collections			\$295,930
Payroll			169,100
Payables			169,090
General Accounting			211,370
			<u>845,490</u>

UTILITIES BILLINGS/COLLECTIONS

\$295,930

Basis of Allocation: WATER/SEWER FUND OPERATING REVENUES

Water Fund	\$6,734,900	53%	\$157,544
Sewer Fund	<u>5,915,800</u>	<u>47%</u>	<u>138,386</u>
	<u>\$12,650,700</u>	<u>100%</u>	<u>\$295,930</u>

PAYROLL

\$169,100

Basis: PAYROLL CHECKS

Total Number of Payroll Checks Written for
Each Department for Calender Year 2020

General Fund			
Municipal Court	41	2.17%	\$3,662
Police	351	18.54%	31,355
Fire	474	25.04%	42,342
Parks	188	9.93%	16,794
Recreation	146	7.71%	13,042
Aquatic Center	4	0.21%	357
Cemetery	24	1.27%	2,144
Planning	28	1.48%	2,501
Building	<u>25</u>	<u>1.32%</u>	<u>2,233</u>
Total General Fund	<u>1,281</u>	<u>67.67%</u>	<u>114,431</u>
State Tax Street Fund	72	3.80%	6,432
Library Fund	140	7.40%	12,506
Convention Center	69	3.65%	6,164
Water Fund	134	7.08%	11,970
Sewer Fund	90	4.75%	8,040
Alrport Fund	95	5.02%	8,486
Pendleton Development Commission	<u>12</u>	<u>0.63%</u>	<u>1,072</u>
	<u>1,893</u>	<u>100.00%</u>	<u>\$169,100</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Finance Department (con't)
FY22**

PAYABLES			<u><u>\$169,090</u></u>
Basis of Allocation: INVOICES PROCESSED			
Number of Invoices Processed for Fiscal Year 19-20			
General Fund			
Municipal Court	86	0.81%	\$1,377
Police	681	6.45%	10,902
Fire	758	7.18%	12,135
Ambulance	329	3.11%	5,267
Parks	1048	9.92%	16,778
Recreation	570	5.40%	9,125
Aquatic Center	363	3.44%	5,811
Cemetery	308	2.92%	4,931
Planning	74	0.70%	1,185
Building	73	0.69%	1,169
Economic Development	53	0.50%	848
Total General Fund	<u>4,343</u>	<u>41.12%</u>	<u>69,528</u>
State Tax Street Fund	373	3.53%	5,971
Library Fund	426	4.03%	6,820
Pendleton Convention Center Fund	612	5.79%	9,798
Water Fund	1329	12.58%	21,276
Sewer Fund	1384	13.10%	22,157
Airport Fund	626	5.93%	10,022
PW Admin & Fleet Fund	1413	13.38%	22,621
Pendleton Development Commission	56	0.53%	897
	<u>10,562</u>	<u>100.00%</u>	<u>\$169,090</u>

GENERAL ACCOUNTING

basis of allocation: GENERAL ADMINISTRATION
FY21 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY21)

General Fund			<u><u>\$211,370</u></u>
Municipal Court	\$369,540	1.5%	\$3,163
Police	4,726,020	19.1%	40,449
Fire	4,626,920	18.7%	39,601
Ambulance	204,740	0.8%	1,752
Parks	1,010,105	4.1%	8,645
Recreation	423,425	1.7%	3,624
Aquatic Center	239,070	1.0%	2,046
Cemetery	316,920	1.3%	2,712
Planning	308,530	1.2%	2,641
Building	389,920	1.6%	3,337
Economic Development	21,250	0.1%	182
	<u>12,636,440</u>	<u>51.2%</u>	<u>108,154</u>
State Tax Street Fund	1,023,400	4.1%	8,759
Library Fund	583,090	2.4%	4,991
Convention Center Fund	914,840	3.7%	7,830
Water Fund	3,403,650	13.8%	29,131
Sewer Fund	3,137,445	12.7%	26,853
Airport Fund	2,002,370	8.1%	17,138
Pendleton Development Commission	994,720	4.0%	8,514
	<u>\$24,695,955</u>	<u>100.0%</u>	<u>\$211,370</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Insurance
FY22**

INSURANCE

Materials and Services			\$488,000
Minus Insurance Deductible Revenues			(70,000)
			<u>\$418,000</u>
			<u>\$418,000</u>
Cost of Claims - Liability			\$188,100
Base Insurance - Property			229,900
			<u>\$418,000</u>

COST OF CLAIMS - LIABILITY

\$188,100

Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY90

General Fund			
Police	\$11,185	16.35%	\$30,758
Fire	2,481	3.63%	6,823
Ambulance	322	0.47%	885
Parks	12,890	18.84%	35,447
Recreation	3,882	5.68%	10,675
Aquatic Center	0	0.00%	0
Cemetery	0	0.00%	0
Planning	55	0.08%	151
Building	123	0.18%	338
Total General Fund	<u>30,938</u>	<u>45.23%</u>	<u>85,078</u>
Street Fund	9,234	13.50%	25,393
Convention Center	3499	5.12%	9,622
Water Fund	11,841	17.31%	32,562
Sewer Fund	12,290	17.97%	33,797
Airport	599	0.88%	1,647
	<u>\$68,401</u>	<u>100.00%</u>	<u>\$188,100</u>

BASE INSURANCE - PROPERTY

\$229,900

Basis of Allocation: REPLACEMENT VALUE OF PROPERTY

General Fund			
Police	\$6,212,736	3.7%	\$8,495
Fire	8,947,234	5.3%	12,234
Parks	5,399,934	3.2%	7,383
Recreation	3,759,782	2.2%	5,141
Aquatic Center	8,554,125	5.1%	11,696
Cemetery	1,582,173	0.9%	2,163
Total General Fund	<u>34,455,984</u>	<u>20.5%</u>	<u>47,112</u>
Streets	1,910,837	1.1%	2,613
Library Fund	7,508,166	4.5%	10,266
Convention Center Fund	19,374,464	11.5%	26,491
Water Fund	31,080,137	18.5%	42,496
Sewer Fund	53,920,607	32.1%	73,726
Airport Fund	19,890,238	11.8%	27,196
	<u>\$168,140,433</u>	<u>100.0%</u>	<u>\$229,900</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Engineering Division
FY22**

ENGINEERING

Personal Services & PERS bond pymt		\$549,570
Materials and Services		38,150
Capital Outlay		<u>12,000</u>
		599,720
less Charges for Services		<u>(9,150)</u>
		<u>\$590,570</u>
Engineering Services		\$578,570
Capital Outlay		<u>12,000</u>
		<u>\$590,570</u>

ENGINEERING SERVICES

\$578,570

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

General Fund

Police	1.00%	\$5,786
Fire	1.00%	5,786
Parks	7.00%	40,500
Planning	4.00%	23,143
Building	4.00%	<u>23,143</u>
General Fund	17.00%	98,357
State Tax Street Fund	20.00%	115,714
PCC Fund	1.00%	5,786
Water Fund	30.00%	173,571
Sewer Fund	26.00%	150,428
Airport	6.00%	<u>34,714</u>
	<u>100.00%</u>	<u>\$578,570</u>

0

CAPITAL PROJECTS

\$12,000

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	0.00%	<u>0</u>
General Fund	0.00%	0
State Tax Street Fund	33.30%	4,000
Water Fund	33.30%	4,000
Sewer Fund	33.30%	<u>4,000</u>
	<u>100.00%</u>	<u>\$12,000</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Facilities Division
FY22**

FACILITIES

Personal Services & PERS bond pymt	\$609,670
Materials and Services	214,900
Capital	0
	<u>824,570</u>
less Charges for Services (Library Utilities)	<u>(16,500)</u>
	<u><u>\$808,070</u></u>

CITY HALL

\$242,420

OTHER CITY FACILITIES

565,650

\$808,070

OTHER CITY FACILITIES

\$565,650

Basis of Allocation: ESTIMATED VALUE RECEIVED

Director's Estimate of Value Received for Services Provided Weekly

General Fund			
Police	30	11%	\$61,707
Fire	27	10%	55,537
Parks	27	10%	55,537
Recreation	16	6%	32,911
Aquatic Center	35	13%	71,992
Cemetery	2	1%	3,085
Total General Fund	<u>137</u>	<u>50%</u>	<u>280,768</u>
Street Fund	19	7%	39,081
Library Fund	31	11%	63,764
Pendleton Convention Center	27	10%	55,537
Water Fund	6	2%	12,341
Sewer Fund	6	2%	12,341
Airport Fund	42	15%	86,390
PW Admin & Fleet Fund	5	2%	9,256
Pendleton Development Commission	3	1%	6,171
	<u>275</u>	<u>100%</u>	<u>\$565,650</u>

CITY HALL Second Floor

\$242,420

basis of allocation: GENERAL ADMINISTRATION

FY21 Budgeted Personal Services and Materials and Services
(less Central Service Allocation for FY21)

General Fund			
Municipal Court	\$369,540	1.5%	\$3,627
Police	4,726,020	19.1%	46,391
Fire	4,626,920	18.7%	45,419
Ambulance	204,740	0.8%	2,010
Parks	1,010,105	4.1%	9,915
Recreation	423,425	1.7%	4,156
Aquatic Center	239,070	1.0%	2,347
Cemetery	316,920	1.3%	3,111
Planning	308,530	1.2%	3,029
Building	389,920	1.6%	3,628
Economic Development	21,250	0.1%	209
	<u>12,636,440</u>	<u>51.2%</u>	<u>124,042</u>
State Tax Street Fund	1,023,400	4.1%	10,048
Library Fund	583,090	2.4%	5,724
Convention Center Fund	914,840	3.7%	8,980
Water Fund	3,403,650	13.8%	33,411
Sewer Fund	3,137,445	12.7%	30,798
Airport Fund	2,002,370	8.1%	19,656
Pendleton Development Commission	994,720	4.0%	9,764
	<u>\$24,695,955</u>	<u>100.0%</u>	<u>\$242,420</u>

**CITY OF PENDLETON
APPENDIX A**

**Allocation of Information Technology
FY22**

**Information Technology
Materials & Services
Capital Outlay**

\$202,000
55,000
\$257,000

Materials & Services & Capital

\$257,000

basis of allocation: GENERAL ADMINISTRATION

General Fund

Municipal Court	\$369,540	1.50%	\$3,846
Police	4,726,020	19.14%	49,182
Fire	4,626,920	18.74%	48,150
Ambulance	204,740	0.83%	2,131
Parks	1,010,105	4.09%	10,512
Recreation	423,425	1.71%	4,406
Aquatic Center	239,070	0.97%	2,488
Cemetery	316,920	1.28%	3,298
Planning	308,530	1.25%	3,211
Building	389,920	1.58%	4,058
Economic Development	21,250	0.09%	221
	<u>12,636,440</u>	<u>51.17%</u>	<u>131,502</u>
State Tax Street Fund	1,023,400	4.14%	10,650
Library Fund	583,090	2.36%	6,068
Convention Center Fund	914,840	3.70%	9,520
Water Fund	3,403,650	13.78%	35,420
Sewer Fund	3,137,445	12.70%	32,650
Airport Fund	2,002,370	8.11%	20,838
Pendleton Development Commission	994,720	4.03%	10,352
	<u>\$24,695,955</u>	<u>100.00%</u>	<u>\$257,000</u>

CITY OF PENDELTON
CENTRAL SERVICE FUND

SUMMARY OF ADJUSTMENT FOR FY20 VARIANCES

	TOTAL TO BE ALLOCATED	Munic. Court	Police	Fire	Ambulance	Parks	Recr.	Aquatic	Cemetery	Planning	Building
City Manager's Office	(\$25,894)	(\$817)	(\$15,797)	(\$7,059)	(\$888)	(\$2,979)	(\$1,042)	(\$4,022)	(\$735)	(\$998)	(\$2,765)
Mayor, City Council	(5,958)	(118)	(2,296)	(1,376)	(123)	(461)	(180)	(472)	(114)	(140)	(340)
Insurance											
Cost of Claims - Liab.	(73,384)		(12,950)	(2,843)	(484)	(10,776)	(5,154)	(5,710)	0	(78)	(102)
Base Insurance - Prop.	64,453		2,268	2,671	2,771	1,667	3,623	1,061	0	0	0
	(8,932)	0	(10,682)	(172)	2,288	(9,108)	(1,532)	(4,649)	0	(78)	(102)
Legal Services											
City Attorney	3,075	24	(1,530)	192	(109)	(216)	(32)	(890)	(50)	(108)	(419)
City Negotiator	1,025	3	115	277	0	77	3	0	3	3	3
City Prosecutor	5,115	2,050	3,065								
Risk Manager	1,025		178	52	2	163	70	99	0	(14)	11
	10,239	2,077	1,828	521	(107)	24	41	(591)	(46)	(118)	(404)
Finance											
Utilities Billing/Coll.	(54,002)										
Payroll	(8,325)	(222)	(1,519)	(2,007)		(753)	(605)	(668)	(104)	(12)	(219)
Payables	(8,325)	(107)	(495)	(530)	(337)	(534)	(218)	(357)	(193)	(12)	(3)
General Accounting	29,026	404	2,864	5,066	54	822	498	(647)	228	130	(213)
	(41,628)	75	650	2,528	(283)	(465)	(324)	(1,673)	(69)	106	(436)
Engineering											
Engineering Services	(63,689)		(637)	(2,548)		(3,184)				(2,548)	(1,911)
Capital Projects	0		0	0		0				0	0
	(63,689)	0	(637)	(2,548)	0	(3,184)	0	0	0	(2,548)	(1,911)
Facilities											
City Hall	(12,482)	(270)	(6,577)	(3,205)	(365)	(1,261)	(453)	(1,583)	(318)	(418)	(1,104)
Other City Facilities	(29,126)		(3,309)	(2,793)		(2,793)	(1,664)	(3,293)	(113)		
	(41,608)	(270)	(9,885)	(5,998)	(365)	(4,054)	(2,117)	(4,876)	(431)	(418)	(1,104)
Information Technology											
Operations	(34,527)	(627)	(12,224)	(7,743)	(637)	(2,498)	(999)	(2,339)	(637)	(757)	(1,733)
Capital Projects	0										
	(34,527)	(627)	(12,224)	(7,743)	(637)	(2,498)	(999)	(2,339)	(637)	(757)	(1,733)
Total (Rounded to the nearest 10th)	<u>(\$212,000)</u>	<u>\$540</u>	<u>(\$49,040)</u>	<u>(\$21,840)</u>	<u>(\$110)</u>	<u>(\$22,725)</u>	<u>(\$6,155)</u>	<u>(\$18,630)</u>	<u>(\$2,040)</u>	<u>(\$4,960)</u>	<u>(\$8,790)</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
(\$795)	(\$37,697)	(\$8,554)	(\$5,758)	(\$6,837)	\$32,968	(\$2,677)	\$674	\$0	\$1,986	(\$25,894)
(84)	(\$5,704)	(1,019)	(668)	(824)	2,955	(748)	(78)	0	127	(\$5,958)
0	(\$38,097)	(9,144)		(135)	(15,277)	(10,513)	(219)	0	0	(73,384)
0	\$14,061		3,095	4,767	14,802	23,825	3,903	0	0	64,453
0	(24,036)	(9,144)	3,095	4,833	(475)	13,312	3,684	0	0	(8,932)
(148)	(\$3,084)	(1,404)	(988)	(1,097)	7,840	651	504	0	653	\$3,075
0	\$486	77	40	40	74	151	40	111	3	\$1,025
0	\$5,115									\$5,115
0	\$561	132		5	224	113	(10)	0	0	\$1,025
(148)	3,078	(1,194)	(948)	(1,052)	8,138	915	534	111	656	10,239
	\$0				(31,735)	(22,266)	0	0	0	(\$54,002)
0	(\$6,110)	(208)	(560)	(251)	(510)	(402)	(312)	0	28	(\$8,325)
(113)	(\$2,899)	(243)	(229)	(702)	(853)	(1,397)	(696)	(1,303)	(3)	(\$8,325)
(178)	\$8,828	(1,097)	(942)	(805)	15,043	4,455	1,834	0	1,709	\$29,026
(291)	(181)	(1,548)	(1,731)	(1,758)	(18,056)	(19,610)	827	(1,303)	1,734	(41,626)
	(\$10,827)	(12,738)		(637)	(19,107)	(16,559)	(3,821)	0	0	(\$63,889)
0	\$0	0			0	0	0	0	0	\$0
0	(10,827)	(12,738)	0	(637)	(19,107)	(16,559)	(3,821)	0	0	(63,889)
(312)	(\$15,865)	(3,384)	(2,267)	(2,714)	12,309	(1,393)	143	0	687	(\$12,482)
0	(\$13,966)	(1,664)	(3,669)	(2,767)	(1,139)	(1,139)	(3,932)	(526)	(325)	(\$29,126)
(312)	(29,831)	(5,049)	(5,936)	(5,481)	11,171	(2,532)	(3,786)	(526)	363	(41,608)
(432)	(\$30,626)	(5,128)	(3,330)	(4,142)	13,402	(4,420)	(619)	0	336	(\$34,527)
	\$0									\$0
(432)	(30,626)	(5,128)	(3,330)	(4,142)	13,402	(4,420)	(619)	0	336	(\$34,527)
(\$2,070)	(\$135,820)	(\$44,380)	(\$15,280)	(\$16,100)	\$31,000	(\$32,320)	(\$2,590)	(\$1,720)	\$5,210	(\$212,000)

CITY OF PENDLETON
APPENDIX A

Allocation of City Manager's Office
Adjustment for FY20 Variances

	FY20 Actual	FY20 Budget As Allocated	Variance
CITY MANAGER'S OFFICE			
Personal Services plus PERS bond	471,923	484,540	(12,617)
Materials and Services	30,123	43,400	(13,277)
Capital Outlay	0	0	0
	<u>\$502,046</u>	<u>\$527,940</u>	<u>(\$25,894)</u>
minus contingency		0	0
GENERAL ADMINISTRATION		<u>\$527,940</u>	<u>(\$25,894)</u>

Basis of allocation: GENERAL ADMINISTRATION

FY20 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY20)

			FY20 Actual	FY20 Budget	Variance
General Fund					
Municipal Court	\$335,930	1.56%	7,833	8,450	(\$617)
Police	4,325,830	20.09%	100,873	116,870	(15,997)
Fire	4,202,680	19.52%	98,001	105,060	(7,059)
Ambulance	188,330	0.87%	4,392	5,280	(888)
Parks	1,004,380	4.67%	23,421	26,400	(2,979)
Recreation	475,910	2.21%	11,098	12,140	(1,042)
Aquatic Center	325,420	1.51%	7,588	11,610	(4,022)
Cemetery	262,650	1.22%	6,125	6,860	(735)
Planning	251,370	1.17%	5,862	6,860	(998)
Building	357,010	1.66%	8,325	11,090	(2,765)
Economic Development	33,670	0.16%	785	1,580	(795)
Total General Fund	<u>\$11,763,180</u>	<u>54.64%</u>	<u>\$274,303</u>	<u>\$312,000</u>	<u>(\$37,697)</u>
State Tax Street Fund	855,790	3.97%	19,956	28,510	(8,554)
Library Fund	455,090	2.11%	10,612	16,370	(5,758)
Convention Center Fund	725,740	3.37%	16,923	23,760	(6,837)
Water Fund	3,043,800	14.14%	70,978	38,010	32,968
Sewer Fund	3,077,490	14.29%	71,763	74,440	(2,677)
Airport Fund	957,320	4.45%	22,324	21,650	674
Pendleton Development Commission	651,240	3.02%	15,186	13,200	1,986
	<u>\$9,766,470</u>	<u>45.36%</u>	<u>\$227,742</u>	<u>\$215,940</u>	<u>\$11,802</u>
	<u>\$21,529,650</u>	<u>100.00%</u>	<u>\$502,046</u>	<u>\$527,940</u>	<u>(\$25,894)</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Mayor, City Council Department
Adjustment for FY20 Variances

	FY20 Actual	Budget As Allocated	Variance
MAYOR, CITY COUNCIL			
Personal Services plus PERS bond	\$19,779	\$20,800	(\$1,021)
Materials and Services	29,063	34,000	(\$4,937)
Capital	0	0	\$0
	<u>\$48,842</u>	<u>\$54,800</u>	<u>(\$5,958)</u>

basis of allocation: GENERAL ADMINISTRATION
FY20 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY20)

General Fund					
Municipal Court	\$335,930	1.56%	\$762	\$880	(\$118)
Police	4,325,830	20.09%	9,814	12,110	(2,296)
Fire	4,202,680	19.52%	9,534	10,910	(1,376)
Ambulance	188,330	0.87%	427	550	(123)
Parks	1,004,380	4.67%	2,279	2,740	(461)
Recreation	475,910	2.21%	1,080	1,260	(180)
Aquatic Center	325,420	1.51%	738	1,210	(472)
Cemetery	262,650	1.22%	596	710	(114)
Planning	251,370	1.17%	570	710	(140)
Building	357,010	1.66%	810	1,150	(340)
Economic Development	33,670	0.16%	76	160	(84)
Total General Fund	<u>\$11,763,180</u>	<u>54.64%</u>	<u>\$26,686</u>	<u>\$32,390</u>	<u>(\$5,704)</u>
State Tax Street Fund	855,790	3.97%	1,941	2,960	(1,019)
Library Fund	455,090	2.11%	1,032	1,700	(668)
Convention Center Fund	725,740	3.37%	1,646	2,470	(824)
Water Fund	3,043,800	14.14%	6,905	3,950	2,955
Sewer Fund	3,077,490	14.29%	6,982	7,730	(748)
Airport Fund	957,320	4.45%	2,172	2,250	(78)
Pendleton Development Commission	651,240	3.02%	1,477	1,350	127
	<u>9,766,470</u>	<u>45.36%</u>	<u>22,156</u>	<u>22,410</u>	<u>(254)</u>
	<u>\$21,529,650</u>	<u>100.00%</u>	<u>\$48,842</u>	<u>\$54,800</u>	<u>(\$5,958)</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Legal Department
Adjustment for FY20 Variances

			FY20 Actual	Budget As Allocated	Variance
LEGAL SERVICES					
Personal Services Plus PERS			\$291,930	\$273,810	\$18,120
Materials and Services			74,220	82,100	(\$7,880)
Capital			0		\$0
			<u>\$366,149</u>	<u>\$355,910</u>	<u>\$10,239</u>
City Attorney			\$109,845	\$106,770	\$3,075
City Negotiator			36,615	35,590	1,025
City Prosecutor			183,075	177,960	5,115
Risk Manager			36,615	35,590	1,025
			<u>\$366,149</u>	<u>\$355,910</u>	<u>\$10,239</u>
CITY ATTORNEY			\$109,845	\$106,770	\$3,075
basis of allocation: GENERAL ADMINISTRATION					
FY20 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY20)					
General Fund					
Municipal Court (less assessments)	\$335,930	1.56%	\$1,714	\$1,690	\$24
Police	\$4,325,830	20.09%	22,070	23,800	(1,530)
Fire	\$4,202,680	19.52%	21,442	21,250	192
Ambulance	\$188,330	0.87%	961	1,070	(109)
Parks	\$1,004,380	4.67%	5,124	5,340	(216)
Recreation	\$475,910	2.21%	2,428	2,460	(32)
Aquatic Center	\$325,420	1.51%	1,660	2,350	(690)
Cemetery	\$262,650	1.22%	1,340	1,390	(50)
Planning	\$251,370	1.17%	1,282	1,390	(108)
Building	\$357,010	1.66%	1,821	2,240	(419)
Economic Development	\$33,670	0.16%	172	320	(148)
	<u>\$11,763,180</u>	<u>54.64%</u>	<u>60,016</u>	<u>63,100</u>	<u>(3,084)</u>
State Tax Street Fund	855,790	3.97%	4,366	5,770	(1,404)
Library Fund	455,090	2.11%	2,322	3,310	(988)
Convention Center Fund	725,740	3.37%	3,703	4,800	(1,097)
Water Fund	3,043,800	14.14%	15,530	7,690	7,840
Sewer Fund	3,077,490	14.29%	15,701	15,050	651
Airport Fund	957,320	4.45%	4,884	4,380	504
Pendleton Development Commission	651,240	3.02%	3,323	2,670	653
	<u>\$9,766,470</u>	<u>45.36%</u>	<u>\$49,829</u>	<u>\$43,670</u>	<u>\$6,159</u>
	<u>\$21,529,650</u>	<u>100.00%</u>	<u>109,845</u>	<u>106,770</u>	<u>\$3,075</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Legal Department (con't)
Adjustment for FY20 Variances

			\$36,615	\$35,590	\$1,025
CITY NEGOTIATOR					
Basis of Allocation: Union Members					
General Fund					
Municipal Court	1	1.3%	\$463	\$460	\$3
Police	10	12.7%	4,635	4,520	115
Fire	22	27.6%	10,197	9,920	277
Parks	5	6.3%	2,317	2,240	77
Recreation	1	1.3%	463	460	3
Planning	1	1.3%	463	460	3
Building	1	1.3%	463	460	3
Cemetery	1	1.3%	463	460	3
Total General Fund	42	53.2%	19,466	18,980	486
State Tax Street Fund	5	6.3%	2,317	2,240	77
Library Fund	3	3.8%	1,390	1,350	40
Convention Center	3	3.8%	1,390	1,350	40
Water Fund	7	8.9%	3,244	3,170	74
Sewer Fund	6	7.6%	2,781	2,630	151
Airport Fund	3	3.8%	1,390	1,350	40
PW Admin & Fleet Fund	9	11.4%	4,171	4,060	111
Pendleton Development Commission	1	1.3%	463	460	3
	79	100.00%	\$36,615	\$35,590	\$1,025
CITY PROSECUTOR			\$183,075	\$177,960	\$5,115
Basis of Allocation: 100% General Fund					
Municipal Court		40.00%	\$73,230	\$71,180	\$2,050
Police		60.00%	109,845	106,780	3,065
		100.00%	\$183,075	\$177,960	\$5,115
RISK MANAGER			\$36,615	\$35,590	\$1,025
Basis of Allocation: LIABILITY CLAIMS HISTORY					
Weighted Average of Claims since FY89					
General Fund					
Police	\$11,850	17.58%	\$6,438	\$6,260	\$178
Fire	2,452	3.64%	1,332	1,280	52
Ambulance	391	0.58%	212	210	2
Parks	10,000	14.84%	5,433	5,270	163
Recreation	4,712	6.99%	2,560	2,490	70
Aquatic Center	5,355	7.95%	2,909	2,810	99
Cemetery	0	0.00%	0	0	0
Planning	67	0.10%	36	50	(14)
Building	149	0.22%	81	70	11
Total General Fund	34,976	51.89%	19,001	18,440	561
Street Fund	8,435	12.52%	4,582	4,450	132
Convention Center Fund	138	0.20%	75	70	5
Water Fund	14,108	20.93%	7,664	7,440	224
Sewer Fund	9,632	14.29%	5,233	5,120	113
Airport Fund	110	0.16%	60	70	-10
	\$67,399	100.00%	\$36,615	\$35,590	\$1,025

CITY OF PENDLETON
APPENDIX A

Allocation of Finance Department
Adjustment for FY20 Variances

			FY20 Actual	Budget As Allocated	Variance
FINANCE DEPARTMENT					
Personal Services plus PERS bond			\$662,940	\$684,150	(\$21,210)
Materials and Services			134,846	157,500	(\$22,654)
Capital			0	0	0
			<u>797,786</u>	<u>841,650</u>	<u>(43,864)</u>
less direct charges for services - Business Licenses/Transportation			(50,762)	(53,000)	2,238
			<u>\$747,024</u>	<u>\$788,650</u>	<u>(\$41,626)</u>
Utilities Billing/Collections			\$261,458	\$315,460	(\$54,002)
Payroll			149,405	157,730	(\$8,325)
Payables			149,405	157,730	(\$8,325)
General Accounting			186,756	157,730	\$29,026
			<u>\$747,024</u>	<u>\$788,650</u>	<u>(\$41,626)</u>
UTILITIES BILLINGS/COLLECTIONS			<u>\$261,458</u>	<u>\$315,460</u>	<u>(\$54,002)</u>
Basis of Allocation: WATER/SEWER FUND REVENUES					
Water Fund	5,933,091	51.33%	\$134,195	\$165,930	(\$31,735)
Sewer Fund	5,626,683	48.67%	127,264	149,530	(\$22,266)
	<u>\$11,559,754</u>	100.00%	<u>\$261,458</u>	<u>\$315,460</u>	<u>(\$54,002)</u>
PAYROLL			<u>\$149,405</u>	<u>\$157,730</u>	<u>(\$8,325)</u>
Basis: PAYROLL CHECKS					
Total Number of Payroll Checks Written for Each Department for Calendar 2018					
General Fund					
Municipal Court	50	2.3%	\$3,408	\$3,630	(\$222)
Police	385	17.6%	26,241	27,760	(1,519)
Fire	482	22.0%	32,853	34,860	(2,007)
Parks	181	8.3%	12,337	13,090	(753)
Recreation	160	7.3%	10,905	11,510	(605)
Aquatic Center	173	7.9%	11,792	12,460	(668)
Cemetery	24	1.1%	1,636	1,740	(104)
Planning	23	1.0%	1,568	1,580	(12)
Building	43	2.0%	2,931	3,150	(219)
Total General Fund	1521	69.39%	103,670	109,780	(6,110)
State Tax Street Fund	64	2.9%	4,362	4,570	(208)
Library Fund	163	7.4%	11,110	11,670	(560)
Convention Center	82	3.7%	5,589	5,840	(251)
Water Fund	136	6.2%	9,270	9,780	(510)
Sewer Fund	126	5.7%	8,588	8,990	(402)
Airport Fund	88	4.0%	5,998	6,310	(312)
Pendleton Development Commission	12	0.5%	818	790	28
	<u>2,192</u>	100.00%	<u>\$149,405</u>	<u>\$157,730</u>	<u>(\$8,325)</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Finance Department (con't)
Adjustment for FY20 Variances

			FY20 Average	Budget As Allocated	Variance
PAYABLES			\$149,405	\$157,730	(\$8,325)
Basis of Allocation: INVOICES PROCESSED					
Number of Invoices Processed for Fiscal Year 17-18					
General Fund					
Municipal Court	61	0.77%	\$1,153	\$1,260	(107)
Police	416	5.26%	7,865	8,360	(495)
Fire	531	6.72%	10,040	10,570	(530)
Ambulance	299	3.78%	5,653	5,990	(337)
Parks	489	6.19%	9,246	9,780	(534)
Recreation	172	2.18%	3,252	3,470	(218)
Aquatic Center	290	3.67%	5,483	5,840	(357)
Cemetery	140	1.77%	2,647	2,840	(193)
Planning	66	0.84%	1,248	1,260	(12)
Building	58	0.73%	1,097	1,100	(3)
Economic Development	94	1.19%	1,777	1,890	(113)
Total General Fund	2,616	33.11%	49,461	52,360	(2,899)
State Tax Street Fund	296	3.75%	5,597	5,840	(243)
Library Fund	255	3.23%	4,821	5,050	(229)
Pendleton Convention Center Fund	597	7.56%	11,288	11,990	(702)
Water Fund	881	11.15%	16,657	17,510	(853)
Sewer Fund	1,269	16.06%	23,993	25,390	(1,397)
Airport Fund	664	8.40%	12,554	13,250	(696)
PW Admin & Fleet Fund	1,268	16.02%	23,937	25,240	(1,303)
Pendleton Development Fund	58	0.73%	1,097	1,100	(3)
	7,902	100.00%	\$149,405	\$157,730	(\$8,325)
			<u>\$186,756</u>	<u>157,730</u>	<u>29,026</u>
GENERAL ACCOUNTING					
basis of allocation: GENERAL ADMINISTRATION					
FY20 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY20)					
General Fund					
Municipal Court	\$335,930	1.56%	\$2,914	\$2,510	\$404
Police	\$4,325,830	20.09%	37,524	34,860	2,664
Fire	\$4,202,680	19.52%	36,456	31,390	5,066
Ambulance	\$188,330	0.87%	1,634	1,580	54
Parks	\$1,004,380	4.67%	8,712	7,890	822
Recreation	\$475,910	2.21%	4,128	3,630	498
Aquatic Center	\$325,420	1.51%	2,823	3,470	(647)
Cemetery	\$262,650	1.22%	2,278	2,050	228
Planning	\$251,370	1.17%	2,180	2,050	130
Building	\$357,010	1.66%	3,097	3,310	(213)
Economic Development	\$33,670	0.16%	292	470	(178)
Total General Fund	11,763,180	54.64%	102,038	93,210	8,828
State Tax Street Fund	855,790	3.97%	7,423	8,520	(1,097)
Library Fund	455,090	2.11%	3,948	4,890	(942)
Convention Center Fund	725,740	3.37%	6,295	7,100	(805)
Water Fund	3,043,800	14.14%	26,403	11,360	15,043
Sewer Fund	3,077,490	14.29%	26,695	22,240	4,455
Airport Fund	957,320	4.45%	8,304	6,470	1,834
Pendleton Development Commission	651,240	3.02%	5,649	3,940	1,709
	9,766,470	45.36%	84,718	64,520	20,198
	<u>\$21,529,650</u>	<u>100.00%</u>	<u>\$186,756</u>	<u>\$157,730</u>	<u>\$29,026</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Insurance
Adjustment for FY20 Variances

	FY20 Actual	Budget As Allocated	Variance
INSURANCE			
Materials and Services	\$385,568	\$394,500	(\$8,932)
Cost of Claims - Liability	202,766	276,150	(\$73,384)
Base Insurance - Property	182,803	118,350	\$64,453
	<u>\$385,568</u>	<u>\$394,500</u>	<u>(\$8,932)</u>

COST OF CLAIMS - LIABILITY	<u>\$202,766</u>	<u>\$276,150</u>	<u>(\$73,384)</u>
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Basis of Allocation: LIABILITY CLAIMS HISTORY
Weighted Average of Claims since FY89

General Fund					
Police	11,850	17.6%	\$35,650	\$48,600	(\$12,950)
Fire	2,452	3.6%	7,377	10,220	(2,843)
Ambulance	391	0.6%	1,176	1,660	(484)
Parks	10,000	14.8%	30,084	40,860	(10,776)
Recreation	4,712	7.0%	14,176	19,330	(5,154)
Aquatic Center	5,355	7.9%	16,110	21,820	(5,710)
Cemetery	0	0.0%	0	0	0
Planning	67	0.1%	202	280	(78)
Building	149	0.2%	448	550	(102)
Total General Fund	<u>34,976</u>	<u>51.9%</u>	<u>105,223</u>	<u>143,320</u>	<u>(38,097)</u>
Street Fund	8,435	12.5%	25,376	34,520	(9,144)
Convention Center	138	0.2%	415	550	(135)
Water Fund	14,108	20.9%	42,443	57,720	(15,277)
Sewer Fund	9,632	14.3%	28,977	39,490	(10,513)
Airport	110	0.2%	331	550	(219)
	<u>\$67,399</u>	<u>100.0%</u>	<u>\$202,766</u>	<u>\$276,150</u>	<u>(\$73,384)</u>

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

			\$182,803	\$118,350	\$64,453
General Fund					
Police	\$5,050,834	3.50%	\$6,398	4,130	\$2,268
Fire	4,722,627	3.60%	6,581	3,910	2,671
Parks	8,539,927	5.40%	9,871	7,100	2,771
Recreation	3,227,966	2.40%	4,387	2,720	1,667
Aquatic Center	8,366,804	5.80%	10,603	6,980	3,623
Cemetery	1,159,980	1.10%	2,011	950	1,061
Total General Fund	<u>31,068,138</u>	<u>21.80%</u>	<u>39,851</u>	<u>25,790</u>	<u>14,061</u>
Library Fund	6,908,738	4.80%	8,775	5,680	3,095
Convention Center Fund	10,572,969	7.40%	13,527	8,760	4,767
Water Fund	27,187,482	20.40%	37,292	22,490	14,802
Sewer Fund	49,507,742	35.50%	64,895	41,070	23,825
Airport Fund	17,520,503	10.10%	18,463	14,560	3,903
	<u>\$142,765,572</u>	<u>100.00%</u>	<u>\$182,803</u>	<u>\$118,350</u>	<u>\$64,453</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Engineering Division
Adjustment for FY20 Variances

	FY20 Actual	Budget As Allocated	Variance
ENGINEERING			
Personal Services plus PERS Bond	\$435,868	\$460,000	(\$24,132)
Materials and Services	20,283	38,150	(\$17,867)
Capital Outlay	0	0	0
	<u>456,151</u>	<u>498,150</u>	<u>(41,999)</u>
less Charges for Services	(27,290)	(5,600)	(21,690)
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$428,861</u>	<u>\$492,550</u>	<u>(\$63,689)</u>
Engineering Services	\$428,861	\$492,550	(\$63,689)
Capital Outlay	0	0	0
	<u>\$428,861</u>	<u>\$492,550</u>	<u>(\$63,689)</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%	(\$637)
Fire		4.00%	(2,548)
Parks		5.00%	(3,184)
Planning		4.00%	(2,548)
Building		3.00%	(1,911)
General Fund		<u>17.00%</u>	<u>(10,827)</u>
State Tax Street Fund		20.00%	(12,738)
PCC Fund		1.00%	(637)
Water Fund		30.00%	(19,107)
Sewer Fund		26.00%	(16,559)
Airport		6.00%	(3,821)
		<u>100.00%</u>	<u>(\$63,689)</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
		100.00%	\$0

CITY OF PENDLETON
APPENDIX A

Allocation of Facilities Division
Adjustment for FY20 Variances

FACILITIES		FY20 Actual	Budget As Allocated	Variance	
Personal Services plus PERS bond		\$535,740	\$567,480	(\$31,740)	
Materials and Services		180,232	190,100	(\$9,868)	
Capital Outlay		0	0	0	
		<u>715,972</u>	<u>757,580</u>	<u>(41,608)</u>	
less Charges for Services (Library Utilities)		(16,500)	(16,500)	0	
less Charges for Services (Vert Building)		(65,000)	(65,000)	0	
		<u>\$634,472</u>	<u>\$676,080</u>	<u>(\$41,608)</u>	
CITY HALL		\$190,338	\$202,820	(\$12,482)	
OTHER CITY FACILITIES		<u>444,134</u>	<u>473,260</u>	<u>(29,126)</u>	
		<u>\$634,472</u>	<u>\$676,080</u>	<u>(\$41,608)</u>	
OTHER CITY FACILITIES		\$444,134	\$473,260	(\$29,126)	
Basis of Allocation: ESTIMATED VALUE RECEIVED					
Director's Estimate of Value Received for Services Provided					
General Fund					
Police	11.40%	\$50,631	\$53,940	(\$3,309)	
Fire	9.60%	42,637	45,430	(2,793)	
Parks	9.60%	42,637	45,430	(2,793)	
Recreation	5.70%	25,316	26,980	(1,664)	
Aquatic Center	11.30%	50,187	53,480	(3,293)	
Cemetery	0.40%	1,777	1,890	(113)	
Total General Fund	48.00%	<u>213,184</u>	<u>227,150</u>	<u>(13,966)</u>	
Street Fund	5.70%	25,316	26,980	(1,664)	
Library Fund	12.60%	55,961	59,630	(3,669)	
Pendleton Convention Center	9.50%	42,193	44,960	(2,767)	
Water Fund	3.90%	17,321	18,460	(1,139)	
Sewer Fund	3.90%	17,321	18,460	(1,139)	
Airport Fund	13.50%	59,958	63,890	(3,932)	
PW Admin & Fleet Fund	1.80%	7,994	8,520	(526)	
Pendleton Development Commission	1.10%	4,885	5,210	(325)	
	100.00%	<u>\$444,134</u>	<u>\$473,260</u>	<u>(\$29,126)</u>	
CITY HALL		\$190,338	\$202,820	(\$12,482)	
basis of allocation: GENERAL ADMINISTRATION					
FY20 Actual Personal Services and Materials and Services & PERS Bond					
(less Central Service Allocation for FY20)					
General Fund					
Municipal Court (less assessments)	\$335,930	1.56%	\$2,970	\$3,240	(\$270)
Police	\$4,325,830	20.09%	38,243	44,820	(6,577)
Fire	\$4,202,680	19.52%	37,155	40,360	(3,205)
Ambulance	\$188,330	0.87%	1,665	2,030	(365)
Parks	\$1,004,380	4.67%	8,879	10,140	(1,261)
Recreation	\$475,910	2.21%	4,207	4,660	(453)
Aquatic Center	\$325,420	1.51%	2,877	4,460	(1,583)
Cemetery	\$262,650	1.22%	2,322	2,640	(318)
Planning	\$251,370	1.17%	2,222	2,640	(418)
Building	\$357,010	1.66%	3,156	4,260	(1,104)
Economic Development	\$33,670	0.16%	298	610	(312)
	<u>\$11,763,180</u>	54.64%	<u>103,995</u>	<u>119,860</u>	<u>(15,865)</u>
State Tax Street Fund	855,790	3.97%	7,566	10,950	(3,384)
Library Fund	455,090	2.11%	4,023	6,290	(2,267)
Convention Center Fund	725,740	3.37%	6,416	9,130	(2,714)
Water Fund	3,043,800	14.14%	26,909	14,600	12,309
Sewer Fund	3,077,490	14.29%	27,207	28,600	(1,393)
Airport Fund	957,320	4.45%	8,463	8,320	143
Pendleton Development Commission	651,240	3.02%	5,757	5,070	687
	<u>\$9,766,470</u>	45.36%	<u>\$86,343</u>	<u>\$82,980</u>	<u>\$3,383</u>
	<u>\$21,529,650</u>	100.00%	<u>\$190,338</u>	<u>\$202,820</u>	<u>(\$12,482)</u>

CITY OF PENDLETON
APPENDIX A

Allocation of Information Technology
Adjustment for FY20 Variances

	FY20 Actual	Budget As Allocated	Variance
INFORMATION TECHNOLOGY			
Materials and Services	\$170,061	\$183,500	(\$13,439)
Capital Outlay	58,912	80,000	(21,088)
	<u>228,973</u>	<u>263,500</u>	<u>(34,527)</u>
less technology grants	0	0	0
	<u>\$228,973</u>	<u>\$263,500</u>	<u>(\$34,527)</u>
Materials & Services & Capital	\$228,973	\$263,500	(\$34,527)

INFORMATION TECHNOLOGY OPERATIONS

Basis of allocation: GENERAL ADMINISTRATION
FY20 Actual Personal Services and Materials and Services & PERS Bond
(less Central Service Allocation for FY20)

General Fund					
Municipal Court	\$335,930	1.56%	\$3,573	\$4,200	(\$627)
Police	\$4,325,830	20.09%	46,006	58,230	(12,224)
Fire	\$4,202,680	19.52%	44,697	52,440	(7,743)
Ambulance	\$188,330	0.87%	2,003	2,640	(637)
Parks	\$1,004,380	4.67%	10,682	13,180	(2,498)
Recreation	\$475,910	2.21%	5,061	6,060	(999)
Aquatic Center	\$325,420	1.51%	3,461	5,800	(2,339)
Cemetery	\$262,650	1.22%	2,793	3,430	(637)
Planning	\$251,370	1.17%	2,673	3,430	(757)
Building	\$357,010	1.66%	3,797	5,530	(1,733)
Economic Development	\$33,670	0.16%	358	790	(432)
Total General Fund	<u>\$11,763,180</u>	<u>54.64%</u>	<u>125,104</u>	<u>155,730</u>	<u>(30,626)</u>
State Tax Street Fund	855,790	3.97%	9,102	14,230	(5,128)
Library Fund	455,090	2.11%	4,840	8,170	(3,330)
Convention Center Fund	725,740	3.37%	7,718	11,860	(4,142)
Water Fund	3,043,800	14.14%	32,372	18,970	13,402
Sewer Fund	3,077,490	14.29%	32,730	37,150	(4,420)
Airport Fund	957,320	4.45%	10,181	10,800	(619)
Pendleton Development Commission	651,240	3.02%	6,926	6,590	336
	<u>\$9,766,470</u>	<u>45.36%</u>	<u>\$103,869</u>	<u>\$107,770</u>	<u>(\$3,901)</u>
	<u>\$21,529,650</u>	<u>100.00%</u>	<u>\$228,973</u>	<u>\$263,500</u>	<u>(\$34,527)</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 services 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

American Rescue Plan Stimulus Package: Proposed Expenditures

General Fund	Total	FY21	FY22	FY23
Pendleton Comes Alive	400,000.00	\$97,500	\$225,000	\$77,500
COVID Expenses/Lost Revenue	750,000.00	\$750,000		
Library/Court/City Hall Maintenance				
City Hall Windows	200,000.00		200,000.00	
Backup Generator Switching	26,347.00		26,347.00	
Lighting interior / LED	20,000.00		20,000.00	
Security Locking	25,875.00		25,875.00	
Carpet	183,667.00		183,667.00	
Interior Painting	15,525.00		15,525.00	
Court Security	25,000.00		25,000.00	
Vert Maintenance				
Auditorium painting	20,700.00		20,700.00	
Auditorium sound system	36,225.00		36,225.00	
Chair & Carpet repair	40,000.00		40,000.00	
Green Room doors	25,875.00		25,875.00	
Elevator doors	11,695.00		11,695.00	
Backstage fire escape doors safety	20,700.00		20,700.00	
Auditorium HVAC	378,798.00		378,798.00	
Kitchen HVAC	11,799.00		11,799.00	
Offices+OES HVAC	19,665.00		19,665.00	
McCune Rec Center Maintenance				
Replacement HVAC	56,925.00		56,925.00	
Basement activity room ceiling T-bar	3,105.00		3,105.00	
Gym lighting LED upgrade	17,000.00		17,000.00	
Paint-Patch interior, exterior	11,726.00		11,726.00	
Door security system	5,692.00		5,692.00	
Pool Maintenance				
Deck and Sidewalk replacement	31,050.00		31,050.00	
Shade structures repairs	10,350.00		10,350.00	
remodel 50m bathhouse lifeguard / chem storage	40,000.00		40,000.00	
Filter grid replacement	29,316.00		29,316.00	
50 m bathhouse roofing replacement and repairs	84,045.00		84,045.00	
Police Campus Maintenance				
Hot water replacement	3,622.00		3,622.00	
Roof gutter & heating system	4,450.00		4,450.00	
Roof ridge Repairs	2,898.00		2,898.00	
Fire alarm panel OSP	3,700.00		3,700.00	
Paniting interior OSP	16,000.00		16,000.00	

Carpet and vinyl replacement OSP	35,000.00	35,000.00		
Basement HVAC splits systems OSP	32,000.00	32,000.00		
Fire Maintenance				
Sleeper Units Paint	10,500.00	10,500.00		
AED's Citywide	28,000.00	28,000.00		
Fire Station 2 Paint and Upgrades	15,000.00	15,000.00		
Technology Maintenance				
Security Camera Network Upgrades	125,000.00	125,000.00		
Council Chambers IT Upgrades	13,000.00	13,000.00		
Parks Maintenance				
Tennis court rehab Community Park	100,000.00	100,000.00		
Ice-Rink Coil system/with dashboards	120,000.00	120,000.00		
Irrigation automation system	51,750.00	51,750.00		
Parks shop new metal roofing	44,000.00	44,000.00		
Riverwalk Path Repairs	100,000.00	100,000.00		
Convention Center Roof Debt				
Roof Debt Service	123,800.00	123,800.00		
Roof Debt Service	49,200.00	49,200.00		
Roof Debt Service	21,000.00	21,000.00		
Grand Total	3,400,000.00	\$1,041,500	\$2,281,000	\$77,500



CITY OF PENDLETON

Appendix D

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

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

EO-11309 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:
04/22/2021

Subscribed and sworn to before me on this **22nd day of April, A.D. 2021**

**EO-11309
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, 2021 to June 30, 2022 will be held at the Pendleton Convention Center, 1601 Westgate, Pendleton, Oregon. The meeting will take place on the 4th of May, 2021 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. Instructions for public access through Zoom meeting to the public hearing is available on the meeting agenda on the City's website, www.pendleton.or.us. A copy of the preliminary budget document can be inspected on or after April 26th on the City's website at www.pendleton.or.us/finance/city-budgets. To obtain a hard copy, call 541-966-0331 after April 26th 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 May 6th, May 11th, and May 13th at 7 am each morning & May 14th at 7 am if necessary. All meetings will be held at the Pendleton Convention Center under the same meeting requirements as May 4th.

Robb Corbett
City Manager
Publish: April 22, 2021

Dayle Stinson

Kathryn Bedford Brown
Notary Public of Oregon



Linda Carter

From: [REDACTED]
Sent: Thursday, May 20, 2021 4:30 PM
To: [REDACTED]
Subject: RE: After you are done with the LB-1, we need to post a message on the City website about the Budget meeting hearing at Council

Just so you have a visual, this is in the news section on the front page of the website.




Thanks,

From: [REDACTED]
Sent: Thursday, May 20, 2021 8:29 AM
To: [REDACTED]
Subject: After you are done with the LB-1, we need to post a message on the City website about the Budget meeting hearing at Council

And reference the document with all the figures in it.

Thanks,


Linda Carter
Finance Director
City of Pendleton | Finance Department
500 SW Dorion Avenue Pendleton, OR 97801
Phone: 541-966-0331 Fax: 541-966-0352
www.pendleton.or.us
"Working every day to be the premier city in Eastern Oregon"

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pendleton.or.us/sites/default/files/fileattachments/finance/page/14121/city_legal_notice_-_fy22.pdf

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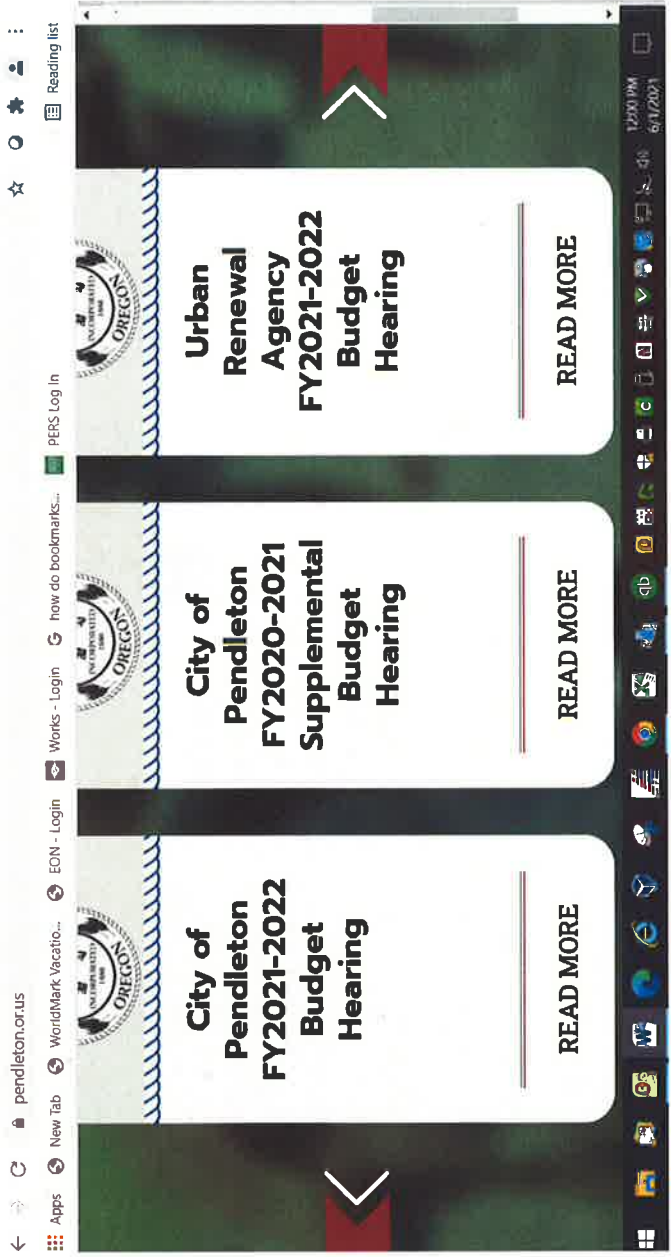
NOTICE OF BUDGET COMMITTEE MEETING

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, 2021 to June 30, 2022 will be held at the Pendleton Convention Center, 1601Wesgate, Pendleton, Oregon. The meeting will take place on the 4th of May, 2021 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. Instructions for public access through Zoom meeting to the public hearing is available on the meeting agenda on the City's website, www.pendleton.or.us. A copy of the preliminary budget document can be inspected on or after April 26th on the City's website at www.pendleton.or.us/finance/city-budgets. To obtain a hard copy, call 541-966-0331 after April 26th during regular City Hall business hours. This budget notice is also posted on the City's website.

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Robb Corbett
City Manager

3:21 PM
4/20/2021



WORKING EVERYDAY TO BE THE PREMIER CITY IN EASTERN OREGON

YOUR SEARCH

FY21-22 Budget 🔍

Search for exact matches

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City of Pendleton FY2021-2022 Budget Hearing

Finance | News/Press Release | May 19, 2021

<https://pendleton.or.us/sites/default/files/fileattachments/finance/page/14311/>... City of Pendleton **FY2021-2022 Budget Hearing** Public Notice Sort A to ... 2020-**21** Next Year 2021-**22** 14,804,632 **22,477,063** **21,818,975** **21,332,892** **21,501,750** **21,452,095** 18,811,386 ... Debt Interfund Transfers / Internal Service Reimbursements **NOTICE OF BUDGET HEARING** Contact: Robb ...

A public meeting of the City of Pendleton City Council will be held on June 1, 2021 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, 2021 as approved by the City of Pendleton Budget Committee. An in-person 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 25th. A copy of the budget may be inspected on the City website, <https://pendleton.or.us/finance/page/city-pendleton-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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	14,804,632	22,477,063	21,818,975
Fees, Licenses, Permits, Fines, Assessments & Other Service	21,332,892	21,501,750	21,452,095
Federal, State and All Other Grants, Gifts, Allocations and Donations	18,811,386	24,553,850	25,010,660
Revenue from Bonds and Other Debt	0	18,266,215	16,422,800
Interfund Transfers / Internal Service Reimbursements	4,461,168	7,643,008	11,493,020
All Other Resources Except Property Taxes	2,114,474	2,428,575	1,864,625
Property Taxes Estimated to be Received	6,668,448	7,163,704	7,086,795
Total Resources	68,193,000	104,034,165	105,148,970

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	16,117,120	17,759,070	18,895,945
Materials and Services	14,136,996	15,966,305	16,461,625
Capital Outlay	17,261,711	35,986,050	40,722,720
Debt Service	3,217,721	7,009,132	7,747,525
Interfund Transfers	969,130	1,963,045	5,715,665
Contingencies	0	9,634,995	6,530,277
Special Payments	123,393	260,000	260,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	15,455,568	8,815,213
Total Requirements	51,826,071	104,034,165	105,148,970

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	10,953,106	12,219,165	12,097,735
FTE	61 5/6	62 7/12	62 8/93
Parks and Recreation	2,350,566	2,559,170	3,037,555
FTE	25 14/57	29 41/50	26 8/89
Cemetery	297,499	1,203,850	1,220,185
FTE	2 9/25	2 14/25	2 14/25
Community Development	1,447,830	1,672,445	1,712,700
FTE	10 1/4	9 3/4	11 1/4
Economic Development	33,669	25,190	43,320
FTE	0	0	0
Streets	2,586,582	5,399,295	5,170,850
FTE	5	6	6
Library	621,954	1,278,780	1,464,850
FTE	7 4/5	7 18/59	6 1/4
Public Transportation	464,212	982,285	868,100
FTE	0	0	0
Pendleton Convention Center	996,984	1,184,000	1,193,400
FTE	5 1/3	6 11/50	5 18/25
General Obligation Debt	593,200	599,950	636,250
FTE	0	0	0
Local Improvement District Construction	170,094	467,500	1,133,700
FTE	0	0	0
Water	6,481,889	24,717,650	30,942,300
FTE	8 1/2	8	10 17/20
Sewer	11,088,609	15,092,950	14,357,825
FTE	8 1/2	8 7/12	9 3/4
Airport	7,962,905	26,706,100	17,279,250
FTE	6 1/4	6 1/4	7 1/4
PW Administration & Fleet	1,523,271	2,321,260	2,358,910
FTE	14	11 1/4	12
Administration	2,121,023	2,276,900	2,437,180
FTE	12 30/47	12 7/11	12 65/67
Facilities Maintenance	698,392	1,112,950	3,213,275
FTE	7 15/79	7 1/2	7 5/14

Pendleton Foundation Trust	123,393	260,000	260,000
FTE	0	0	0
Information Technology	228,973	205,500	257,000
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,081,920	3,749,195	5,464,585
FTE	0	0	0
Total Requirements	51,826,071	104,034,135	105,148,970
Total FTE	174 9/10	178 39/85	180 9/68

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

After a year with COVID, we are faced with very unusual circumstances. Many revenue sources have declined substantially, but as a result of our adaptations to the budget, we have set the course to recovery. We are also managing unprecedented federal grants into the city. The budgets last year were adopted at the same levels as the previous year because we had no understanding of the impacts the pandemic would have. After several months we were able to identify trends and responded by reducing our budget to offset impacts. These impacts included the closure of the pool, reduced recreational programming, and the elimination of business at the convention center. Water and sewer funds remain healthy thanks to a 5-year rate increase which has enabled us to begin to appropriately maintain these systems. Last year the airport received a \$16M grant from the federal stimulus legislation. We continue to use these funds to make upgrades to the airport with the goal of having sustainable funding for the long-term health of the department. Early in the pandemic, the City was able to take advantage of very favorable pricing to get significant infrastructure work done. We completed the shovel ready industrial park at the airport to target the growing UAS presence. Street repairs in the City have been jump started by the same good bid prices and a commitment by the Pendleton Development Commission. Several million in urban renewal dollars will go toward street repairs, reducing the overall cost estimate we have to restore the condition of our roads.

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	615,681	626,010	646,543

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2021	Estimated Debt Authorized, But Not Incurred on July 1, 2021
General Obligation Bonds	\$7,950,000	\$0
Other Bonds	\$9,494,738	\$0
Other Borrowings	\$18,790,640	\$19,845,333
Total	\$36,235,378	\$19,845,333

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

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

EO-11398 NOTICE OF BUDGET HEARING A

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:
05/25/2021

Subscribed and sworn to before me on this **26th day of May, A.D. 2021**

Dayle Stinson

Kathryn Bedford Brown
Notary Public of Oregon



**ED-1928
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All Other Resources Except Property Taxes	2,114,474	2,428,575	1,854,625
Property Taxes Estimated to be Received	8,858,448	2,183,704	7,086,785
Total Resources	88,193,050	104,034,165	105,148,870

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
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Contingencies	0	9,634,995	6,530,277
Special Payments	123,383	260,000	260,000
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Total Requirements	51,828,071	104,034,165	105,148,870

**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	2019-20	2020-21	2021-22
Public Safety	10,853,106	12,219,165	12,097,735
FTE	61,546	62,712	62,803
Parks and Recreation	2,350,566	2,558,170	3,037,555
FTE	25,147	29,415	26,889
Cemetery	297,499	1,303,850	1,230,185
FTE	2,925	2,125	2,125
Community Development	1,447,830	1,672,445	1,712,700
FTE	10,114	9,314	11,114
Economic Development	33,668	25,180	43,320
FTE	0	0	0
Streets	2,586,582	5,399,295	5,170,850
FTE	5	6	6
Library	621,054	1,278,780	1,464,850
FTE	7,475	7,185	6,114
Public Transportation	464,212	952,285	888,100
FTE	0	0	0
Pendleton Convention Center	996,984	1,184,000	1,193,400
FTE	5,113	6,115	5,125
General Obligation Debt	593,260	593,260	638,250
FTE	0	0	0
Local Improvement District Construction	170,094	467,500	1,133,700
FTE	0	0	0
Water	6,481,889	24,717,650	30,942,300
FTE	8,112	8,712	10,172
Sewer	11,088,609	16,092,950	14,357,825
FTE	8,114	8,314	9,314
Airport	7,962,505	26,706,100	17,278,250
FTE	6,114	6,114	7,114
PW Administration & Fleet	1,523,271	2,321,268	2,358,910
FTE	14	11,114	12
Administration	2,121,023	2,276,900	2,437,160
FTE	12,304	12,711	12,857
Facilities Maintenance	698,392	1,112,950	3,213,275
FTE	7,157	7,112	7,514
Pendleton Foundation Trust	123,383	260,000	260,000
FTE	0	0	0
Information Technology	228,973	205,500	257,000
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,081,920	3,749,135	5,464,585
FTE	0	0	0
Total Requirements	51,828,071	104,034,165	105,148,870
Total FTE	174,370	178,309	180,908

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *
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PROPERTY TAX LEVIES	PROPERTY TAX LEVIES		
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LONG TERM DEBT	STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding on July 1, 2021	Estimated Debt Authorized But Not Incurred on July 1, 2021
General Obligation Bonds	\$7,950,000	\$0
Other Bonds	\$6,484,738	\$0
Other Borrowings	\$18,760,640	\$19,845,333
Total	\$33,235,378	\$19,845,333

May 25, 2021

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

FORM LB-50 2021-2022

To assessor of Umatilla County

Check here if this is an amended form.

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

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

District Name

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

County Name

<u>500 SW Dorion Ave.</u> <small>Mailing Address of District</small>	<u>Pendleton</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97801</u> <small>ZIP code</small>	<u>06/25/21</u> <small>Date</small>
<u>Linda Carter</u> <small>Contact Person</small>	<u>Finance Director</u> <small>Title</small>	<u>541-966-0331</u> <small>Daytime Telephone</small>	<u>Linda.Carter@ci.pendleton.or.gov</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount			
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	6.5771			
2. Local option operating tax	2				
3. Local option capital project tax	3			Excluded from Measure 5 Limits Dollar Amount of Bond Levy	
4. City of Portland Levy for pension and disability obligations	4				
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.				
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			646,543	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.			646,543	

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.

