



# Adopted Budget & Financial Plan

---

2018 - 2019





# Budget Committee Members

## MAYOR

Paul R. Aziz

## LEBANON CITY COUNCIL

Wayne Rieskamp  
Robert Furlow  
Rebecca Grizzle  
Floyd Fisher  
Jason Bolen  
Bob Elliott

## CITIZENS APPOINTED

Lance Caddy  
Josh Port  
Virginia Cloyd  
Kim Ullfers  
Todd Gestrin  
Vacant

## ADMINISTRATIVE STAFF

City Manager: Gary Marks  
Chief of Police: Frank Stevenson  
City Attorney: Trë Kennedy  
City Clerk: Linda Kaser  
Community Development Director: Walt Wendolowski  
Human Resources Director: Debi Shimmin  
Finance Director: Matt Apken  
Information Services Director: Brent Hurst  
Library Services Director: Kendra Antila  
Senior Services Director: Kindra Oliver  
Engineering Services Director: Ron Whitlatch  
Maintenance Division Director: Jason Williams

**CITY OF LEBANON**  
**FY 2018/19 ADOPTED ANNUAL BUDGET**

**TABLE OF CONTENTS**

	<u>Page No.</u>
<b>BUDGET SUMMARY:</b>	
Budget Message.....	a-e
Budget Comparison Chart - Fiscal Year 2017/18 & Fiscal Year 2018/19.....	1
Fund Type Summary Chart .....	2
Budget Summary by Fund, Type, Resources & Requirements .....	3
Fund Type Summary by Category .....	4
City Revenue Chart for Fiscal Year 2018/19 .....	9
City Expense Chart for Fiscal Year 2018/19 .....	10
Debt Service Balances.....	11
Inter-fund Transfers Schedule for 2018/19 .....	13
Budget Process (Includes the Budget Calendar).....	18
City-Wide Organizational Chart .....	22
<b>GENERAL FUND</b> <i>(Activities not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, and state and county-shared revenues. Primary expenditures are for parks, police, senior and library services and general government):</i>	
General Fund Expenditures by Department (detail & graph) .....	23
General Fund Budget Comparison Chart - Fiscal Year 2017/18 & Fiscal Year 2018/19 .....	24
General Fund Revenue vs Expenditures - Fiscal Year 2017/18 to Fiscal Year 2018/19.....	25
General Fund Summary .....	26
General Fund Internal Services Reconciliation .....	27
General Fund Beginning & Ending Balances.....	28
General Fund Beginning & Ending Balances Goals.....	29

General Fund Revenues .....	30
General Fund Requirements Chart (by Department) .....	33
110 Administration, Economic & Community Development.....	35
116 Human Resources Department.....	38
120 City Attorney Department.....	40
126 Community Development Division (Planning & Building Services) .....	43
130 Engineering.....	45
133 Parks – Maintenance Department .....	48
140 Finance Department.....	51
160 Legislative Department .....	55
165 Library Department.....	59
170 Municipal Court.....	63
180 Police Department .....	66
190 Senior & Disabled Service Department.....	70
195 Non-Departmental Department .....	73

**DEBT SERVICE FUND (*Fund Accounts for the payment of principal and interest on general obligation bonds*):**

Debt Service Fund Requirements by Departments and Type .....	77
314 G.O./Full Faith & Credit Fund Debt Service .....	79
317 2013 FFC (Full Faith & Credit) Debt Service .....	82
320 Pension Bond Series 2002.....	85

**ENTERPRISE FUND (*Fund accounts for the acquisition, operation, maintenance and financing, and related debt service of the municipal water and wastewater systems*):**

Enterprise Fund Requirements by Departments and Type.....	87
Water Fund Budget Comparison Chart - FY2017/18 & FY 2018/19.....	88
430 Water Utility .....	89
433 Water Plant Operation.....	94
435 Water Utility Capital Improvement Program .....	95

438 Water Treatment Plant Capital Improvement Program.....	95
Storm Drainage Fund Budget Comparison Chart - FY2017/18 & FY 2018/19.....	96
450 Storm Drain Utility.....	97
Wastewater Fund Budget Comparison Chart - FY2017/18 & FY 2018/19 .....	102
470 Wastewater Utility .....	103
473 Wastewater Plant Operation .....	108
474 Sewer & Lateral Replacement .....	109
475 Wastewater Utility Capital Improvement Program.....	109
476 Wastewater Bond Debt Service.....	109

**SPECIAL REVENUE FUND** (*Accounts for revenue derived from specific tax or other earmarked revenue sources, including state gas tax, grants, and funds set aside to finance particular functions or activities*):

Special Revenue Fund Requirements by Departments and Type .....	111
Special Revenue Fund Budget Comparison Chart - FY2017/18 & FY 2018/19 .....	112
510 Motel Tax.....	113
515 Youth Court .....	116
516 Police Reserves.....	118
527 Building Inspection .....	120
533 Park Enterprise Fund.....	123
535 Park Grant Fund .....	127
540 Geographic Information System (GIS).....	130
542 Information Services (IS) .....	133
545 Custodial & Maintenance.....	137
550 State Foot & Bike Path .....	141
555 Engineering Development Review .....	143
558 Streets .....	146
562 Equitable Sharing (US Marshal).....	150
564 School Resource Officer .....	152
569 Dial-A-Bus .....	154
571 STP Street Projects .....	158
593 Boat Ramp Maintenance Assistance.....	160

**CAPITAL IMPROVEMENT PROJECTS FUND** (*Accounts for the acquisition of fixed assets or construction of major capital projects not being financed by a proprietary or nonexpendable trust fund*):

<u>Capital Projects Fund Requirements by Departments and Type</u> .....	163
Capital Projects Fund Budget Comparison Chart - FY2017/18 & FY 2018/19.....	164
815 State Highway Signal Maintenance.....	165
820 Equipment Acquisition and Replacement.....	167
825 Pioneer Cemetery Restoration Trust .....	170
829 Police Trust .....	172
830 Library Trust .....	174
833 Library Trust (Harriman Trust) .....	177
835 Senior Services Trust .....	179
838 Library Trust (Snedaker Trust).....	182
840 Street Capital Improvement Projects Fund.....	184
845 Infrastructure Deferral .....	187
<u>Systems Development Charge (SDC)</u>	
852 SDC - Storm Drainage Improvements .....	189
853 SDC - Drainage Reimbursements .....	192
862 SDC - Parks Improvements .....	194
863 SDC - Parks Reimbursements .....	197
872 SDC - Wastewater Improvements.....	199
873 SDC – Wastewater Reimbursements .....	202
882 SDC - Streets Improvements .....	204
883 SDC - Streets Reimbursements .....	207
892 SDC - Water Improvements .....	209
893 SDC - Water Reimbursement .....	212

**TRUST AND AGENCY FUND** (*Accounts for bails received from defendants awaiting a court appearance and disposition of their case*):

Trust Fund Budget Comparison Chart - FY2017/18 & FY 2018/19.....	215
910 Bail.....	216

**APPENDIX:**

**Urban Renewal Districts**

Urban Renewal Funds Budget Comparison Chart - FY2017/18 & FY 2018/19 .....	219
925 NW Lebanon Urban Renewal District Adopted Annual Budget .....	220
935 Cheadle Lake Urban Renewal District Adopted Annual Budget .....	226
940 North Gateway Urban Renewal District Adopted Annual Budget.....	230
Inactive Funds .....	237
Personnel & Monthly Salary Schedule .....	241
Organizational Charts .....	253



# FY 2018-19 Budget Message

## INTRODUCTION

We, the City Manager (Budget Officer) and the Finance Director for the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2018 to June 30, 2019. Even with the significant challenge of matching expenses with forecast revenues in several funds, all funds are balanced.

## SIGNIFICANT HIGHLIGHTS

- Overall increase in City staffing of 5.7 FTE as compared to the Adopted FY2017/18 Budget. The adopted budget anticipates 6.7 additional FTE's.; 1 in the Police department, 3 in the Maintenance department, 1 in the IT department, 1 in the Community Development department, .5 in the Senior Services department and .2 in the Dial a Bus fund as a dispatcher. The Engineering department is also not replacing one position vacated during the prior fiscal year.
- The overall City budget is 21.47 percent less than FY 2017/18. The decrease is due to capital projects coming to an end, as construction of the new Water Treatment Plant is in its final stages.
- The General Fund is up \$820,924 or 6.27 percent.
- Citywide contingencies are up 8.13 percent or \$416,172 from \$5,121,641 to \$5,537,813. The General Fund contingency is up 26.88 percent, from \$1,394,130 to \$1,768,807, meeting the targeted goal of 19%.
- Funds continue to be set aside for future water and wastewater improvements.
- Operation of the new water treatment plant should begin in December 2018.
- Airport Rd/Russell Drive and Porter Park projects are ongoing into FY 2018/19
- Northwest URD will continue to be underfunded this year by approximately \$1,000,000. This will allow these property taxes to be distributed to the other taxing districts in the area.

## OVERVIEW

The City of Lebanon's Adopted budget is \$54,774,213 and when combined with the City's three Urban Renewal Districts the adopted budget totals \$60,393,571. The table below shows the overall changes in the budget from the prior year.

	<b>FY 2017/18</b>	<b>FY 2018/19</b>	<b>% Change</b>
City Budget	\$69,751,127	\$54,774,213	(21.47%)
Urban Renewal	7,878,500	5,658,658	(28.18%)
Total Budgets	77,629,627	60,432,871	(22.15%)
Inter-fund Transfers	7,358,562	6,756,408	(8.18%)
Effective Total Budgets	70,271,065	53,676,463	(23.62%)

It should be noted that while appropriations for the City and Urban Renewals total \$60,432,871, this total includes inter-fund transfers which represent monies that are essentially counted twice – once when initially received and again when received by the fund benefitting from the transfer. Subtracting total inter-fund transfers of \$6,756,408 from total appropriations, results in the effective total budgets for FY2018/19 of \$53,676,463. This amount is \$16,594,602 less than FY2017/18, and represents a 23.62 percent decrease. The decrease can be broken down as follows; \$19,581,009 decrease in capital project expenditures, \$638,802 increase in personnel cost, \$779,269 increase in materials and service, \$968,386 increase in contingency and \$599,950 increase in debt service.

As in prior years, we have provided a separate summary of inter-fund transfers. This will, hopefully, allow the Budget Committee a comprehensive view of fund transfers as well as assurance that they are balanced.

## **REPORT ON GENERAL FUND**

This year, the General fund is increasing by \$820,924. This is due primarily to the following:

- Adding approximately 3.5 FTE with home departments within the general fund.
- Estimated property tax revenue is forecasted to be greater than the prior year.
- The planned contingency has increased by \$374,677.
- A change in the internal charges for computer (IT department), custodial services and the PERS bond payment has increased transfers out by \$33,431.
- Per negotiated contracts a COLA of 2.1% on the AFSCME and teamster contracts. This rate was also used for the COLA of exempt and part time employees.
- Adopted salaries include the addition of 1 Police officer, 1 Maintenance worker, 1 Economic development specialist and a part time senior center Receptionist.

- Community Strategic Action Plan Item Strategy 15.4: Maintain police staffing commensurate with community growth. Police staffing will be reviewed throughout the year as the City is able to determine the consistency of marijuana taxes.

## **OTHER FUNDS AND DEPARTMENTS**

This budget encompasses an anticipated 2.7% CPI rate increase on water and storm drain utility fees. Staff continues to seek alternatives to reduce the impact on the rate payers by developing new water and wastewater treatment facilities. Important highlights include:

- Construction projects associated with the new Water Treatment Plant.
- Other Capital Outlay expenses are being prioritized.

## **URBAN RENEWAL DISTRICTS**

The City has three Urban Renewal Districts: The Northwest URD, Cheadle Lake URD and the North Gateway URD. The total overall URD budget has decreased by \$2,219,842 from FY 2017/18. The actual effective budget decreased \$1,746,478 in the adopted budget. Most of the decrease is attributable to capital projects. This is offset by an increase in debt service and contingencies. The increase in debt service is tied to economic agreements in the various URDs and new debt associated with the Cheadle Lake URD. Important changes include:

- Capital Outlay expense has been decreased from the prior year in the Cheadle Lake URD associated with the Airport Road extension, Russell Drive rebuild, construction of Porter Park project and Water Treatment Plant construction.
- Contingencies increased for reserves for future traffic signals and in conjunction with the under-funding of NW URD.

As always, the budget has been prepared with the City Council's goals in view, including the Council's goals adopted on February 22, 2017, the Community Strategic Action Plan and the Council's fiscal goals and policies. Specifically, the following goals have been addressed, either in whole or in part, in the budget document.

#### February 22, 2017 City Council Goals:

- Downtown Revitalization (through appropriations for the Downtown Building Restoration Program and funding for the formation of a downtown urban renewal district).
- Construction of the new Water Treatment Plant.
- Develop a City Facilities Master Plan with emphasis on the status of City Hall.
- Completion of the Wetlands Mitigation Strategy for Industrially-zoned lands.
- Maintaining Police staffing commensurate with community growth (through the addition of one full-time uniformed police officer position to bolster staffing in the Lebanon Jail).

#### Community Strategic Action Plan Items:

- Strategy 4.4: Create urban renewal districts for downtown and the Hwy. 20 strip.
- Strategy 5.5: Develop a Ralston Park Improvement Plan.
- Strategy 8.2: Continue to maintain the library and expand program offerings.
- Strategy 9.5: Build the Community Garden.
- Strategy 11.2: Develop a strategy to eliminate the obstacle of wetlands mitigation to development.
- Strategy 12.1: Create a community and economic development position.
- Strategy 13.4: Build the new City Water Treatment Plant.
- Strategy 15.4: Maintain Police staffing commensurate with community growth.

During the fiscal year it is anticipated that the City may work on other areas of the Strategic Action Plan that are not anticipated to require specific or significant funding depending on immediate opportunities that may present themselves.

#### Community Strategic Action Plan Items accomplished during the past two fiscal years include:

- Strategy 2.1: Create the Lebanon Arts Commission.
- Strategy 3.2: Build Strawberry Plaza.
- Strategy 3.8: Restore the Welcome Totem Pole and reinstall at Strawberry Plaza.
- Strategy 4.5: Create the Downtown Building Restoration Program.
- Strategy 5.1: Strengthen the Lebanon Downtown Association (via funding for Main Street Manager position).
- Strategy 13.2: Update the community transportation plan and create a transit development plan.
- Strategy 14.2: Create a Crime Reporting/Tip app to ease crime reporting.
- Strategy 14.3: Implement and support a police cadet program for youth.

- Strategy 14.4: Establish crime prevention and education at all Lebanon public schools.
- Strategy 15.1: Increase Lebanon Park Watch to include all parks and playgrounds.
- Strategy 17.2: Establish a coalition of community organizations to define a scope to address poverty and homelessness issues.

We extend our sincere thanks to the Budget Committee members for serving our community by being a part of this vital committee. We earnestly solicit your input as we strive to create a budget that is fiscally responsible while also meeting the Council's goals and the community's needs.

The budget is not only a spending plan, but a policy statement. As such, it outlines the priorities of the City and the Council. It outlines activities, service levels and projects for the coming fiscal year and beyond. Thoughtful participation in the budgeting process helps assure a budget that best reflects the values of the community.

This adopted budget is presented to the City Council, Budget Committee and the community for their review and consideration for the City's operations, services, projects and programs in Fiscal Year 2018/19.

Respectfully submitted,

*Gary B. Marks*

Gary B. Marks  
City Manager

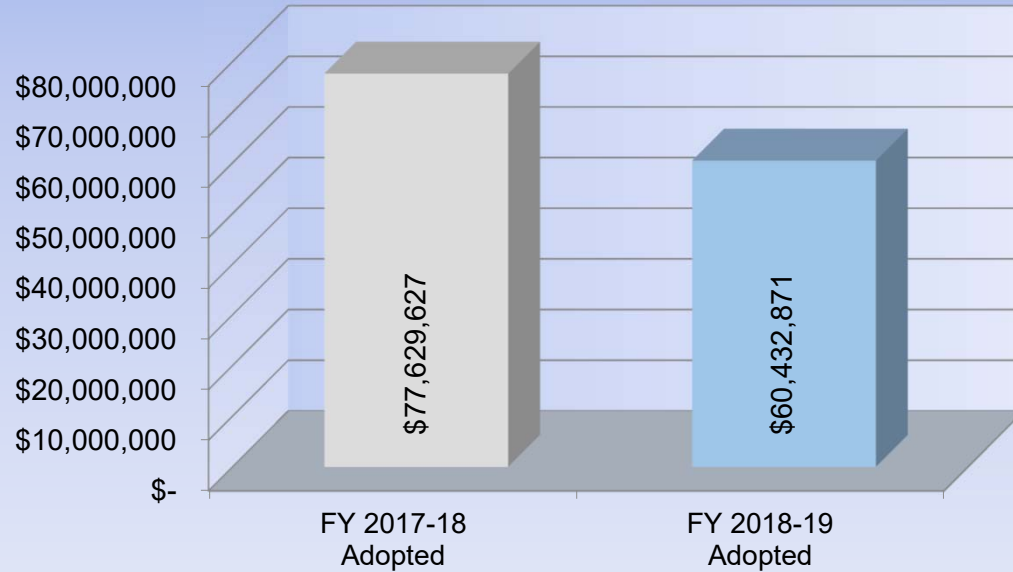
*Matt Apken*

Matt Apken  
Finance Director



Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)

## City of Lebanon & URD's Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$ 11,368,592	Transfers Out	\$ 6,756,408
Materials & Services	\$ 7,552,248	Contingencies	\$ 7,444,366
Capital Outlay	\$ 21,165,077	Other Financing Uses	\$ -
Debt Service	\$ 6,066,180	Unappropriated	\$ 80,000

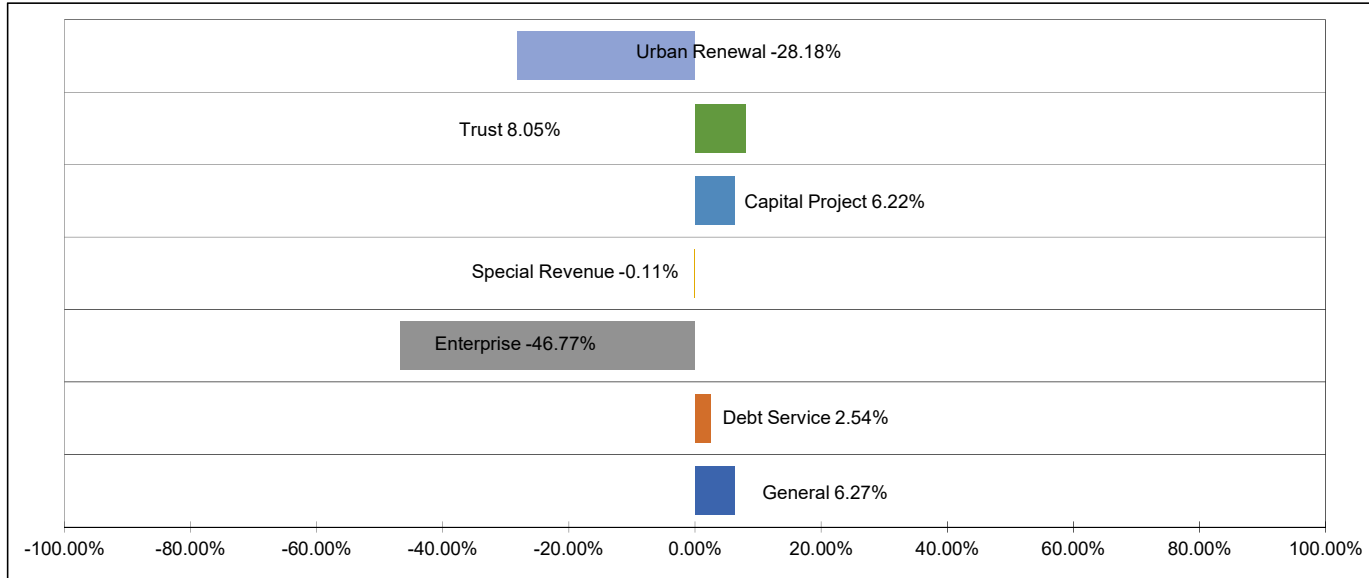
### FY 2017-18 Adopted

Personnel Services	\$ 10,729,790	Transfers Out	\$ 7,358,562
Materials & Services	\$ 6,772,979	Contingencies	\$ 6,475,980
Capital Outlay	\$ 40,746,086	Other Financing Uses	\$ -
Debt Service	\$ 5,466,230	Unappropriated	\$ 80,000

**FUND TYPE SUMMARY**  
Adopted for the Fiscal Year 2018-19

Fund Type	2017-18		2018-19 Budget			Percent Over(Under)	Percent of Total Budget
	Adopted Budget	Revised Budget	Proposed Budget	Approved Budget	Adopted Budget	2017-18 Revised Budget	
General	\$ 13,098,821	\$ 13,098,821	\$13,919,745	\$ 13,919,745	\$ 13,919,745	6.27%	0.2299
Debt Service	3,497,894	3,497,894	3,586,791	3,586,791	3,586,791	2.54%	5.94%
Enterprise	35,716,151	35,716,151	19,012,707	19,012,707	19,012,707	(46.77%)	31.48%
Special Revenue	5,508,936	5,586,936	5,541,703	5,581,003	5,581,003	(0.11%)	9.24%
Capital Project	11,810,363	11,810,363	12,545,431	12,545,431	12,545,431	6.22%	20.77%
Trust	118,962	118,962	128,536	128,536	128,536	8.05%	0.21%
Urban Renewal	7,878,500	7,878,500	5,658,658	5,658,658	5,658,658	(28.18%)	9.37%
<b>Totals, All Fund Types</b>	<b>\$ 77,629,627</b>	<b>\$ 77,707,627</b>	<b>\$60,393,571</b>	<b>\$ 60,432,871</b>	<b>\$ 60,432,871</b>	<b>(22.23%)</b>	<b>100.00%</b>

**Percentage Change in the 2018-19 Budget from the 2017-18 Revised Budget**





**CITY OF LEBANON**  
**BUDGET SUMMARY BY FUND TYPE, RESOURCES AND REQUIREMENTS**  
 Adopted for the Fiscal Year 2018-19

	General	Debt Service	Enterprise	Special Revenue	Capital Projects	Trust	Urban Renewal	Totals
<b>RESOURCES</b>								
Taxes & Assessments	\$ 4,990,556	\$ 1,503,313	\$ -	\$ 288,830	\$ 728,700	\$ -	\$ 2,736,000	\$ 10,247,399
Licenses & Permits	2,169,500	-	-	297,000	-	-	-	2,466,500
Fines & Forfeits	350,500	-	-	-	-	127,900	-	478,400
Intergovernmental	641,179	-	2,150,000	2,209,614	504,000	-	-	5,504,793
Charges for Services	150,600	-	10,755,000	22,500	-	-	-	10,928,100
Miscellaneous	237,988	3,530	127,500	204,650	92,115	-	12,000	677,783
Transfers In	2,886,426	1,996,956	67,941	1,211,052	594,033	-	-	6,756,408
Other Sources	2,492,996	82,992	5,912,266	1,347,357	10,626,583	636	2,910,658	23,373,488
Internal Charges	-	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 13,919,745</b>	<b>\$ 3,586,791</b>	<b>\$ 19,012,707</b>	<b>\$ 5,581,003</b>	<b>\$ 12,545,431</b>	<b>\$ 128,536</b>	<b>\$ 5,658,658</b>	<b>\$ 60,432,871</b>

	General	Debt Service	Enterprise	Special Revenue	Capital Projects	Trust	Urban Renewal	Totals
<b>REQUIREMENTS</b>								
Personnel Services	\$ 9,166,929	\$ -	\$ 1,022,177	\$ 1,179,486	\$ -	\$ -	\$ -	\$ 11,368,592
Materials & Services	1,995,405	-	3,839,482	1,326,636	237,189	128,536	25,000	7,552,248
Capital Outlay	17,000	-	9,730,000	1,341,926	9,461,151	-	615,000	21,165,077
Transfers Out	844,545	-	3,462,887	1,052,369	54,216	-	1,342,391	6,756,408
Contingencies	1,768,807	7,486	288,059	680,586	2,792,875	-	1,906,553	7,444,366
Debt Service	127,059	3,499,305	670,102	-	-	-	1,769,714	6,066,180
Other Financing Use	-	-	-	-	-	-	-	-
Unappropriated	-	80,000	-	-	-	-	-	80,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 13,919,745</b>	<b>\$ 3,586,791</b>	<b>\$ 19,012,707</b>	<b>\$ 5,581,003</b>	<b>\$ 12,545,431</b>	<b>\$ 128,536</b>	<b>\$ 5,658,658</b>	<b>\$ 60,432,871</b>

	General	Debt Service	Enterprise	Special Revenue	Capital Projects	Trust	Urban Renewal	Totals
<b>FINANCIAL RATIOS</b>								
Taxes and Assessments as percentage of total fund budget	35.85%	41.91%	0.00%	5.18%	5.81%	0.00%	48.35%	16.96%
Personnel and Materials and Services as a percentage of the total fund budget	80.19%	0.00%	25.57%	44.90%	1.89%	100.00%	0.44%	31.31%
Capital Outlay as percentage of total fund budget	0.12%	0.00%	51.18%	24.04%	75.42%	0.00%	10.87%	35.02%

**City of Lebanon  
Fund Type Summary by Category  
FY19 Adopted Budget**

Category	FY16 Actual	FY17 Actual	FY18		FY19 Adopted Budget	Percent Over/(Under) FY19 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>General Fund</b>							
Taxes & Assessments	\$ 4,200,375	\$ 4,445,035	\$ 4,788,608	\$ 4,733,608	\$ 4,990,556	5.43%	35.84%
Licenses & Permits	2,100,631	2,183,949	2,139,425	2,139,425	2,169,500	1.41%	15.59%
Fines & Forfeits	416,100	318,682	340,500	340,500	350,500	2.94%	2.52%
Intergovernmental	415,657	456,515	465,000	465,000	641,179	37.89%	4.61%
Charges for Services	1,502	1,076	600	600	150,600	25000.00%	1.08%
Miscellaneous	235,742	450,976	184,100	239,100	237,988	(0.47%)	1.71%
Transfers In	2,771,647	2,828,934	2,980,588	2,980,588	2,886,426	(3.16%)	20.74%
Other Sources	1,736,783	2,162,821	2,200,000	2,200,000	2,492,996	13.32%	17.91%
<b>Total Revenues</b>	<b>\$ 11,878,437</b>	<b>\$ 12,847,988</b>	<b>\$ 13,098,821</b>	<b>\$ 13,098,821</b>	<b>\$ 13,919,745</b>	<b>6.27%</b>	<b>100.00%</b>
Personnel Services	\$ 7,321,157	\$ 7,687,771	\$ 8,764,864	\$ 8,764,864	\$ 9,166,929	4.59%	65.85%
Materials & Services	1,586,354	1,654,597	1,892,298	1,892,298	1,995,405	5.45%	14.34%
Capital Outlay	31,808	28,193	9,900	9,900	17,000	71.72%	0.12%
Transfers Out	639,096	814,196	900,420	900,420	844,545	(6.21%)	6.07%
Contingencies	-	-	1,394,130	1,394,130	1,768,807	26.88%	12.71%
Debt Service	137,208	139,808	137,209	137,209	127,059	(7.40%)	0.91%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 9,715,623</b>	<b>\$ 10,324,565</b>	<b>\$ 13,098,821</b>	<b>\$ 13,098,821</b>	<b>\$ 13,919,745</b>	<b>6.27%</b>	<b>100.00%</b>
<b>Debt Service Funds</b>							
Taxes & Assessments	\$ 1,386,912	\$ 1,318,804	\$ 1,421,524	\$ 1,421,524	\$ 1,503,313	5.75%	41.91%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	112,644	13,056	1,500	1,500	3,530	135.33%	0.10%
Transfers In	1,810,932	1,964,211	1,975,870	1,975,870	1,996,956	1.07%	55.68%
Other Sources	209,316	211,887	99,000	99,000	82,992	(16.17%)	2.31%
Internal Charges	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 3,519,804</b>	<b>\$ 3,507,958</b>	<b>\$ 3,497,894</b>	<b>\$ 3,497,894</b>	<b>\$ 3,586,791</b>	<b>2.54%</b>	<b>100.00%</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	105,650	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	7,486	#DIV/0!	0.21%
Debt Service	3,202,264	3,332,092	3,417,894	3,417,894	3,499,305	2.38%	97.56%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	80,000	80,000	80,000	0.00%	2.23%
<b>Total Expenditures</b>	<b>\$ 3,307,914</b>	<b>\$ 3,332,092</b>	<b>\$ 3,497,894</b>	<b>\$ 3,497,894</b>	<b>\$ 3,586,791</b>	<b>2.54%</b>	<b>100.00%</b>

**City of Lebanon  
Fund Type Summary by Category  
FY19 Adopted Budget**

Category	FY16 Actual	FY17 Actual	FY18		FY19 Adopted Budget	Percent	Percent of Fund Budget
			Adopted Budget	Revised Budget		Over/(Under) FY19 Revised Budget	
<b>Enterprise Funds</b>							
Taxes & Assessments	\$ 351	\$ -	\$ -	\$ -	\$ -	0.00%	(0.01%)
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	3,855,423	19,500,000	19,500,000	<b>2,150,000</b>	100.00%	11.31%
Charges for Services	10,395,986	10,599,473	10,615,500	10,615,500	<b>10,755,000</b>	1.31%	56.57%
Miscellaneous	142,742	216,811	121,700	121,700	<b>127,500</b>	4.77%	0.67%
Transfers In	67,676	60,853	67,350	67,350	<b>67,941</b>	0.88%	0.36%
Other Sources	5,327,099	5,404,405	5,411,601	5,411,601	<b>5,912,266</b>	9.25%	31.10%
<b>Total Revenues</b>	<b>\$ 15,933,854</b>	<b>\$ 20,136,965</b>	<b>\$ 35,716,151</b>	<b>\$ 35,716,151</b>	<b>\$ 19,012,707</b>	<b>(46.77%)</b>	<b>100.00%</b>
Personnel Services	\$ 584,168	\$ 601,891	\$ 837,428	\$ 837,428	<b>\$ 1,022,177</b>	22.06%	5.38%
Materials & Services	3,059,164	3,349,331	3,325,284	3,325,284	<b>3,839,482</b>	15.46%	20.19%
Capital Outlay	2,981,650	6,729,064	27,123,000	27,123,000	<b>9,730,000</b>	(64.13%)	51.18%
Transfers Out	3,227,155	3,483,652	3,434,249	3,434,249	<b>3,462,887</b>	0.83%	18.21%
Contingencies	-	-	318,469	318,469	<b>288,059</b>	(9.55%)	1.52%
Debt Service	831,627	674,535	677,721	677,721	<b>670,102</b>	(1.12%)	3.52%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 10,683,764</b>	<b>\$ 14,838,473</b>	<b>\$ 35,716,151</b>	<b>\$ 35,716,151</b>	<b>\$ 19,012,707</b>	<b>(46.77%)</b>	<b>100.00%</b>
<b>Special Revenue Funds</b>							
Taxes & Assessments	\$ 205,970	\$ 260,035	\$ 280,300	\$ 280,300	<b>\$ 288,830</b>	3.04%	5.18%
Licenses & Permits	529,414	451,759	284,000	284,000	<b>297,000</b>	4.58%	5.32%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	1,659,311	1,283,130	2,489,570	2,567,570	<b>2,209,614</b>	(13.94%)	39.59%
Charges for Services	14,646	15,760	10,500	10,500	<b>22,500</b>	114.29%	0.40%
Miscellaneous	219,008	203,470	190,650	240,600	<b>204,650</b>	(14.94%)	3.67%
Transfers In	916,267	1,424,650	1,141,498	1,141,498	<b>1,211,052</b>	6.09%	21.70%
Other Sources	1,079,602	1,217,162	984,418	984,468	<b>1,347,357</b>	36.86%	24.14%
<b>Total Revenues</b>	<b>\$ 4,624,218</b>	<b>\$ 4,855,966</b>	<b>\$ 5,380,936</b>	<b>\$ 5,508,936</b>	<b>\$ 5,581,003</b>	<b>1.31%</b>	<b>100.00%</b>
Personnel Services	\$ 864,685	\$ 855,544	\$ 1,127,498	\$ 1,127,498	<b>\$ 1,179,486</b>	4.61%	21.14%
Materials & Services	1,071,325	1,076,602	1,192,041	1,192,041	<b>1,326,636</b>	11.29%	23.77%
Capital Outlay	542,769	576,186	1,381,379	1,509,379	<b>1,341,926</b>	(11.09%)	24.04%
Transfers Out	928,275	879,158	1,148,542	1,148,542	<b>1,052,369</b>	(8.37%)	18.86%
Contingencies	-	-	531,476	531,476	<b>680,586</b>	28.06%	12.19%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 3,407,054</b>	<b>\$ 3,387,490</b>	<b>\$ 5,380,936</b>	<b>\$ 5,508,936</b>	<b>\$ 5,581,003</b>	<b>1.31%</b>	<b>100.00%</b>

**City of Lebanon  
Fund Type Summary by Category  
FY19 Adopted Budget**

Category	FY16 Actual	FY17 Actual	FY18		FY19 Adopted Budget	Percent Over/(Under) FY19 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>Special Assessment Funds</b>							
Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>0.00%</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>0.00%</b>
<b>Capital Project Funds</b>							
Taxes & Assessments	\$ 1,689,314	\$ 1,765,451	\$ 933,700	\$ 933,700	\$ 728,700	(21.96%)	5.81%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	21,582	6,349	1,299,000	1,299,000	504,000	(61.20%)	4.02%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	122,283	187,992	79,535	79,535	92,115	15.82%	0.73%
Transfers In	515,080	846,735	1,193,256	1,193,256	594,033	(50.22%)	4.74%
Other Sources	6,010,587	7,881,090	8,304,872	8,304,872	10,626,583	27.96%	84.70%
Internal Charges	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 8,358,846</b>	<b>\$ 10,687,617</b>	<b>\$ 11,810,363</b>	<b>\$ 11,810,363</b>	<b>\$ 12,545,431</b>	<b>6.22%</b>	<b>100.00%</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	71,732	84,101	169,394	224,394	237,189	5.70%	1.89%
Capital Outlay	660,441	827,906	8,708,657	8,653,807	9,461,151	9.33%	75.42%
Transfers Out	44,640	403,902	54,596	54,596	54,216	(0.70%)	0.43%
Contingencies	-	-	2,877,716	2,877,566	2,792,875	(2.94%)	22.26%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 776,813</b>	<b>\$ 1,315,909</b>	<b>\$ 11,810,363</b>	<b>\$ 11,810,363</b>	<b>\$ 12,545,431</b>	<b>6.22%</b>	<b>100.00%</b>

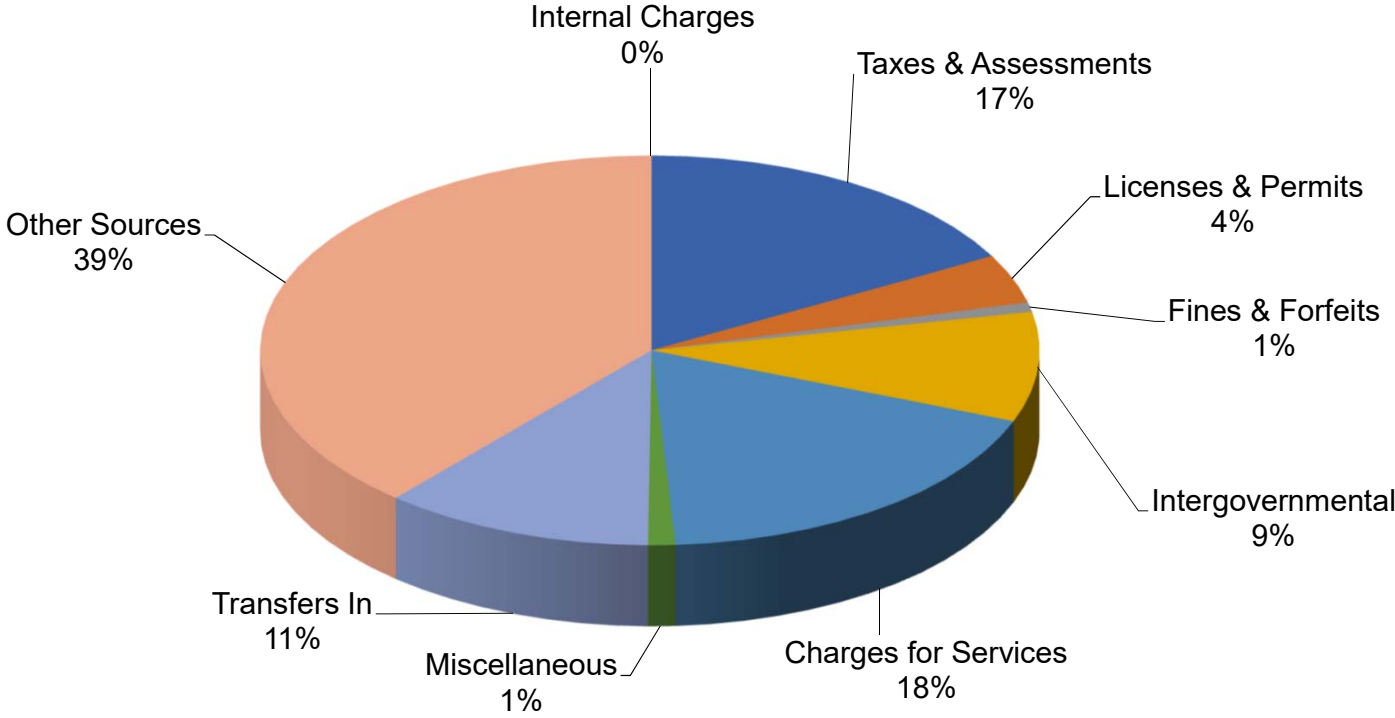
**City of Lebanon  
Fund Type Summary by Category  
FY19 Adopted Budget**

Category	FY16 Actual	FY17 Actual	FY18		FY19 Adopted Budget	Percent Over/(Under) FY19 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>Trust Funds</b>							
Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	115,251	115,251	120,900	120,900	<b>127,900</b>	5.79%	99.51%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	(225)	(225)	(1,938)	(1,938)	<b>636</b>	100.00%	0.49%
<b>Total Revenues</b>	<b>\$ 115,026</b>	<b>\$ 115,026</b>	<b>\$ 118,962</b>	<b>\$ 118,962</b>	<b>\$ 128,536</b>	<b>8.05%</b>	<b>100.00%</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	116,964	116,964	118,962	118,962	<b>128,536</b>	8.05%	100.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 116,964</b>	<b>\$ 116,964</b>	<b>\$ 118,962</b>	<b>\$ 118,962</b>	<b>\$ 128,536</b>	<b>8.05%</b>	<b>100.00%</b>
<b>Total: City Budget</b>							
Taxes & Assessments	\$ 7,482,922	\$ 7,789,325	\$ 7,424,132	\$ 7,369,132	<b>\$ 7,511,399</b>	1.93%	13.71%
Licenses & Permits	2,630,045	2,635,708	2,423,425	2,423,425	<b>2,466,500</b>	1.78%	4.50%
Fines & Forfeits	531,351	433,933	461,400	461,400	<b>478,400</b>	3.68%	0.87%
Intergovernmental	2,096,550	5,601,417	23,753,570	23,831,570	<b>5,504,793</b>	(76.90%)	10.05%
Charges for Services	10,412,134	10,616,309	10,626,600	10,626,600	<b>10,928,100</b>	2.84%	19.95%
Miscellaneous	832,419	1,072,305	577,485	682,435	<b>665,783</b>	(2.44%)	1.22%
Transfers In	6,081,602	7,125,383	7,358,562	7,358,562	<b>6,756,408</b>	(8.18%)	12.34%
Other Sources	14,363,162	16,877,140	16,997,953	16,998,003	<b>20,462,830</b>	20.38%	37.36%
Internal Charges	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 44,430,185</b>	<b>\$ 52,151,520</b>	<b>\$ 69,623,127</b>	<b>\$ 69,751,127</b>	<b>\$ 54,774,213</b>	<b>(21.47%)</b>	<b>100.00%</b>
Personnel Services	\$ 8,770,010	\$ 9,145,206	\$ 10,729,790	\$ 10,729,790	<b>\$ 11,368,592</b>	5.95%	20.76%
Materials & Services	6,011,189	6,281,595	6,697,979	6,752,979	<b>7,527,248</b>	11.47%	13.74%
Capital Outlay	4,216,668	8,161,349	37,222,936	37,296,086	<b>20,550,077</b>	(44.90%)	37.52%
Transfers Out	4,839,166	5,580,908	5,537,807	5,537,807	<b>5,414,017</b>	(2.24%)	9.88%
Contingencies	-	-	5,121,791	5,121,641	<b>5,537,813</b>	8.13%	10.11%
Debt Service	4,171,099	4,146,435	4,232,824	4,232,824	<b>4,296,466</b>	1.50%	7.84%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	80,000	80,000	<b>80,000</b>	0.00%	0.15%
<b>Total Expenditures</b>	<b>\$ 28,008,132</b>	<b>\$ 33,315,493</b>	<b>\$ 69,623,127</b>	<b>\$ 69,751,127</b>	<b>\$ 54,774,213</b>	<b>(21.47%)</b>	<b>100.00%</b>

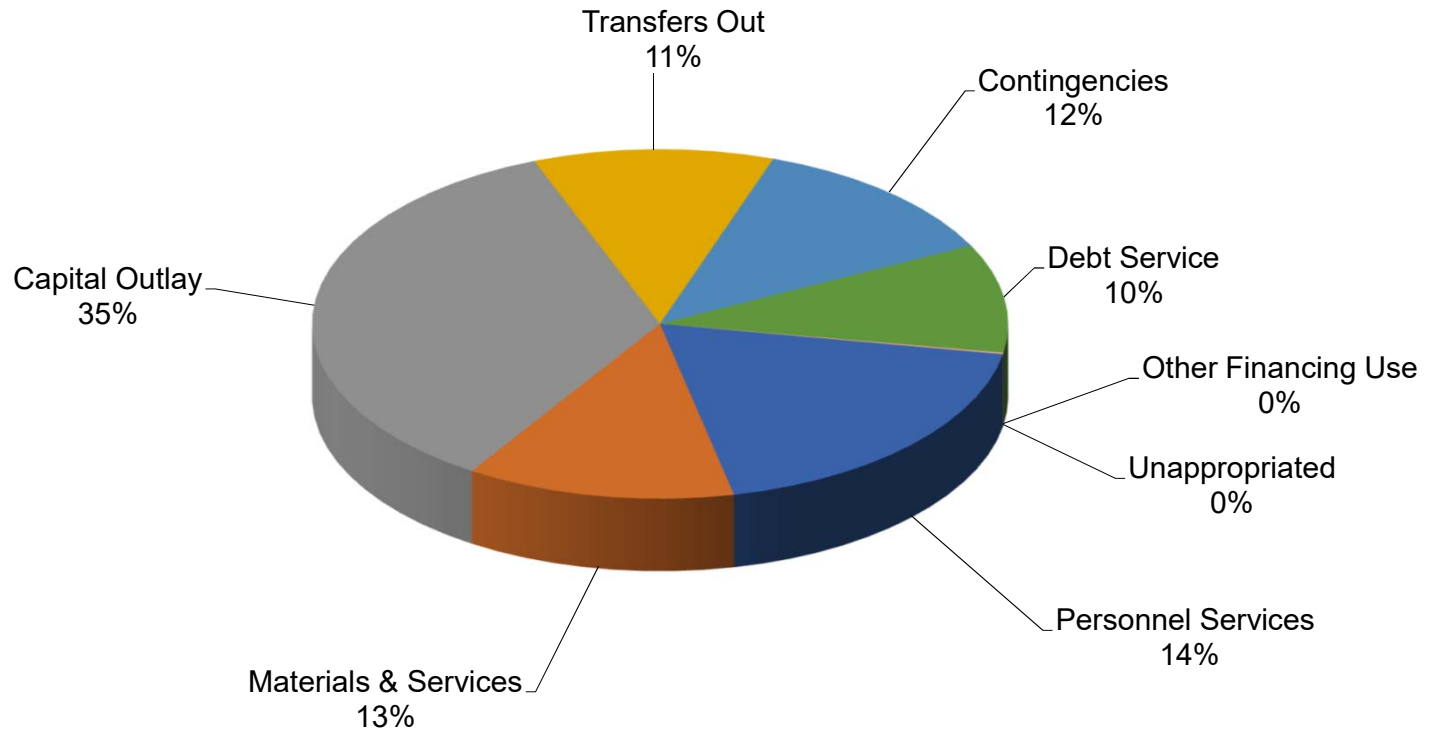
**City of Lebanon**  
**Fund Type Summary by Category**  
**FY19 Adopted Budget**

Category	FY16 Actual	FY17 Actual	FY18		FY19 Adopted Budget	Percent	Percent of Fund Budget
			Adopted Budget	Revised Budget		Over/(Under) FY19 Revised Budget	
<b>Urban Renewal Funds</b>							
Taxes & Assessments	\$ 3,424,968	\$ 3,719,520	\$ 2,927,000	\$ 2,927,000	\$ 2,736,000	(6.53%)	48.35%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	42,941	27,958	6,500	6,500	12,000	84.62%	0.21%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	3,699,505	4,641,080	4,945,000	4,945,000	2,910,658	(41.14%)	51.44%
<b>Total Revenues</b>	<b>\$ 7,167,414</b>	<b>\$ 8,388,558</b>	<b>\$ 7,878,500</b>	<b>\$ 7,878,500</b>	<b>\$ 5,658,658</b>	<b>(28.18%)</b>	<b>100.00%</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.01%
Materials & Services	1,245,489	11,572	20,000	20,000	25,000	25.00%	0.44%
Capital Outlay	2,437,080	904,888	3,450,000	3,450,000	615,000	(82.17%)	10.87%
Transfers Out	1,242,436	1,561,419	1,820,755	1,820,755	1,342,391	(26.27%)	23.72%
Contingencies	-	-	1,354,339	1,354,339	1,906,553	40.77%	33.69%
Debt Service	1,020,788	851,847	1,233,406	1,233,406	1,769,714	43.48%	31.27%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 5,945,793</b>	<b>\$ 3,329,726</b>	<b>\$ 7,878,500</b>	<b>\$ 7,878,500</b>	<b>\$ 5,658,658</b>	<b>(28.18%)</b>	<b>100.00%</b>
<b>Total: All Funds and Urban Renewal</b>							
Taxes & Assessments	\$ 10,907,890	\$ 11,508,845	\$ 10,351,132	\$ 10,296,132	\$ 10,247,399	(0.47%)	16.96%
Licenses & Permits	2,630,045	2,635,708	2,423,425	2,423,425	2,466,500	1.78%	4.08%
Fines & Forfeits	531,351	433,933	461,400	461,400	478,400	3.68%	0.79%
Intergovernmental	2,096,550	5,601,417	23,753,570	23,831,570	5,504,793	(76.90%)	9.11%
Charges for Services	10,412,134	10,616,309	10,626,600	10,626,600	10,928,100	2.84%	18.08%
Miscellaneous	875,360	1,100,263	583,985	688,935	677,783	(1.62%)	1.12%
Transfers In	6,081,602	7,125,383	7,358,562	7,358,562	6,756,408	(8.18%)	11.18%
Other Sources	18,062,667	21,518,220	21,942,953	21,943,003	23,373,488	6.52%	38.68%
Internal Charges	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 51,597,599</b>	<b>\$ 60,540,078</b>	<b>\$ 77,501,627</b>	<b>\$ 77,629,627</b>	<b>\$ 60,432,871</b>	<b>(22.15%)</b>	<b>100.00%</b>
Personnel Services	\$ 8,770,010	\$ 9,145,206	\$ 10,729,790	\$ 10,729,790	\$ 11,368,592	5.95%	18.81%
Materials & Services	7,256,678	6,293,167	6,717,979	6,772,979	7,552,248	11.51%	12.50%
Capital Outlay	6,653,748	9,066,237	40,672,936	40,746,086	21,165,077	(48.06%)	35.02%
Transfers Out	6,081,602	7,142,327	7,358,562	7,358,562	6,756,408	(8.18%)	11.18%
Contingencies	-	-	6,476,130	6,475,980	7,444,366	14.95%	12.32%
Debt Service	5,191,887	4,998,282	5,466,230	5,466,230	6,066,180	10.98%	10.04%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	80,000	80,000	80,000	0.00%	0.13%
<b>Total Expenditures</b>	<b>\$ 33,953,925</b>	<b>\$ 36,645,219</b>	<b>\$ 77,501,627</b>	<b>\$ 77,629,627</b>	<b>\$ 60,432,871</b>	<b>(22.15%)</b>	<b>100.00%</b>

### City of Lebanon & URD's FY2018/19 Budget by Revenue Category



### City of Lebanon & URD's FY2018/19 Budget by Expense Category

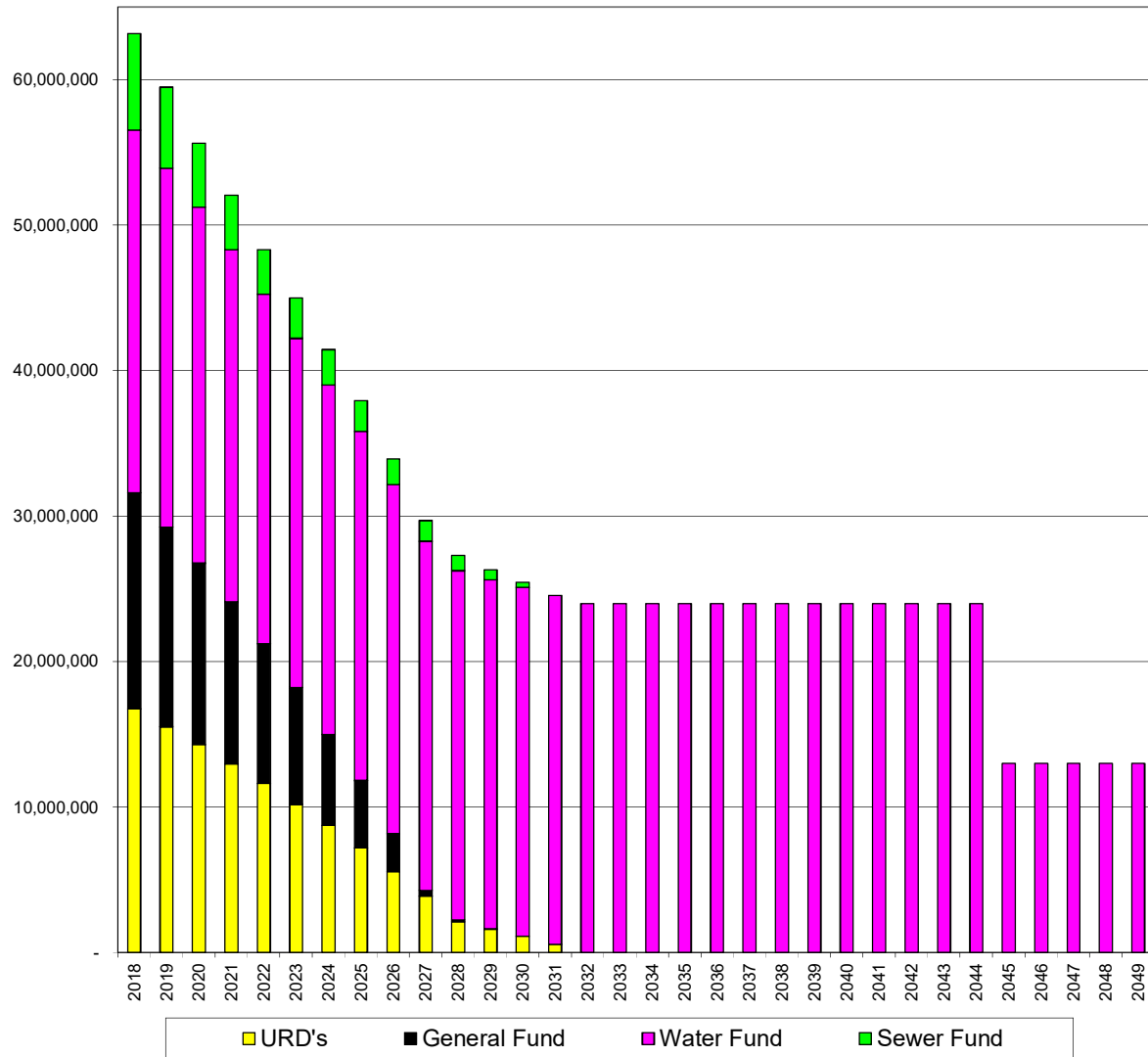




Total Debt Requirments to Maturity Fiscal Years 2018 to 2049

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Balance at 6/30									
Water Fund	24,895,000	24,680,000	24,460,000	24,235,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Sewer Fund	6,649,287	5,549,727	4,413,852	3,756,623	3,073,000	2,767,942	2,451,407	2,123,351	1,783,728
URD's	16,748,524	15,520,774	14,270,362	12,962,031	11,595,522	10,180,576	8,711,937	7,169,327	5,557,450
General Fund	14,875,834	13,724,220	12,498,621	11,119,043	9,638,882	8,032,963	6,281,248	4,643,865	2,605,612
Total Debt Service	63,168,645	59,474,721	55,642,835	52,072,697	48,307,404	44,981,481	41,444,592	37,936,543	33,946,790
	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
Water Fund	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Sewer Fund	1,427,493	1,059,598	680,000	345,000	-	-	-	-	-
URD's	3,871,020	2,114,746	1,613,324	1,096,441	558,775	-	-	-	-
General Fund	386,401	121,230	-	-	-	-	-	-	-
Total Debt Service	29,684,914	27,295,574	26,293,324	25,441,441	24,558,775	24,000,000	24,000,000	24,000,000	24,000,000
	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>
Water Fund	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Total Debt Service	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
	<b>2044</b>	<b>2045</b>	<b>2046</b>	<b>2047</b>	<b>2048</b>	<b>2049</b>			
Water Fund	24,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000			
Total Debt Service	24,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000			

## Total Debt Requirments to Maturity Fiscal Years 2018 to 2049



Schedule of 2018-19 Adopted Budget Interfund Transfers

Purpose	Acct Number	Description	Revenue	Expense
To provide funding for salaries. Salaries are posted to a home department to make the compensation budget more transparent. There is an FTE allocation chart included in the budget to detail how the position funding is allocated.	100-000-49000	Trans In Sal/Ben funding	2,570,503	
	430-000-49000	Trans In Sal/Ben funding-470	4,467	
	470-000-49000	Trans In Sal/Ben funding-450	63,474	
	542-000-49000	Trans In Sal/Ben funding-540	120,046	
	558-000-49000	Trans In Sal/Ben funding-815	11,953	
	430-430-90011	To General Fund-Sal/Ben		765,691
	450-450-90011	To General Fund-Sal/Ben		137,206
	450-450-90181	To Wastewater-Sal/Ben		63,474
	470-470-90011	To General Fund-Sal/Ben		718,551
	470-470-90180	To Water-Sal/Ben		4,467
	527-527-90011	To General Fund-Sal/Ben		169,474
	540-540-90182	To IS Sal/Ben		120,046
	542-542-90011	To General Fund-Sal/Ben		28,098
	545-545-90011	To General Fund-Sal/Ben		7,048
	555-555-90011	To General Fund-Sal/Ben		58,340
	558-558-90011	To General Fund-Sal/Ben		243,094
	569-569-90011	To General Fund-Sal/Ben		8,931
	815-815-90183	To Street Fund-Sal/Ben		11,953
	852-852-90011	To General Fund-Sal/Ben		8,453
	862-862-90011	To General Fund-Sal/Ben		8,453
	872-872-90011	To General Fund-Sal/Ben		8,453
	882-882-90011	To General Fund-Sal/Ben		8,452
	892-892-90011	To General Fund-Sal/Ben		8,452
	925-925-90011	To General Fund-Sal/Ben		155,688
	935-935-90011	To General Fund-Sal/Ben		115,405
940-940-90011	To General Fund-Sal/Ben		120,714	
Administrative costs charged for the collection of the Motel Tax.	100-000-49030	From Motel Tax	45,000	
	510-510-90005	To General Fund-Admin/Econ Cost		45,000

**Schedule of 2018-19 Adopted Budget Interfund Transfers**

Purpose	Acct Number	Description	Revenue	Expense
To provide funding for materials and services. Materials and services are posted to a home department to make the materials and services budget more transparent.	100-000-49001	Trans In Mat exp funding	264,423	
	430-430-90010	To General Fund		89,916
	450-450-90010	To General Fund		8,164
	470-470-90010	To General Fund		87,503
	527-527-90010	To General Fund		28,853
	558-558-90010	To General Fund		7,841
	569-569-90010	To General Fund		1,328
	925-925-90010	To General Fund		15,115
	935-935-90010	To General Fund		11,647
	940-940-90010	To General Fund		14,056
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2015)	314-000-49030	From Wastewater - 470	401,900	
	470-470-90017	To Waste Water Bonds-314		401,900
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2013)	317-000-49022	From Water - 430	248,450	
	317-000-49025	From Wastewater - 470	275,800	
	317-000-49098	From Northwest URD - 925	859,450	
	430-430-90017	To Water Bonds-317		248,450
	470-470-90017	To Waste Water Bonds-317		275,800
	925-925-90017	To URD Bonds-317		859,450
To provide funding for PERS bond payment.	320-000-49030	Transfer in-PERS Bond	211,356	
	100-195-90030	Transfer to PERS Bond-320		136,670
	430-430-90030	Transfer to PERS Bond-320		27,830
	470-470-90030	Transfer to PERS Bond-320		22,179
	542-542-90030	Transfer to PERS Bond-320		8,076
	545-545-90030	Transfer to PERS Bond-320		1,775
	558-558-90030	Transfer to PERS Bond-320		11,248
	569-569-90030	Transfer to PERS Bond-320		3,578

**Schedule of 2018-19 Adopted Budget Interfund Transfers**

Purpose	Acct Number	Description	Revenue	Expense
To provide funds to maintain computer based maps and data of the City's infrastructure. The transfer total is \$167,356.	540-000-49022	From Water Fund-430	52,855	
	540-000-49023	From Stormdrain-450	16,699	
	540-000-49025	From W Water Fund-470	66,670	
	540-000-49050	To Building Fund-527	12,081	
	430-430-90025	To GIS-540		52,855
	450-450-90025	To GIS-540		16,699
	470-470-90025	To GIS-540		66,670
	527-527-90025	To GIS-540		12,081

To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. The transfer total is \$650,175.	542-000-49010	From General Fund	429,155	
	542-000-49022	From Water Fund-430	76,338	
	542-000-49025	From W Water Fund-470	59,374	
	542-000-49029	From Dial-A-Bus-569	3,855	
	542-000-49033	From Eng Dev Review-555	5,089	
	542-000-49046	From Streets Fund-558, 559, 815	18,660	
	542-000-49047	From Storm Drain-450	10,178	
	542-000-49048	From Custodial & Bldg Maint-545	3,801	
	542-000-49050	From Bldg Inspect-527	27,175	
	100-195-90027	To Info System Service-542		429,155
	527-527-90027	To Info System Service-542		27,175
	545-545-90027	To Info System Service-542		3,801
	555-555-90027	To Info System Service-542		5,089
	430-430-90027	To Info System Service-542		76,338
	450-450-90027	To Info System Service-542		10,178
	470-470-90027	To Info System Service-542		59,374
	558-558-90027	To Info System Service-542		18,660
	569-569-90027	To Info System Service-542		3,855

Schedule of 2018-19 Adopted Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To provide funds for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary supplies and inventory. The transfer total is \$160,740.	545-000-49010	From General Fund	110,509	
	545-000-49022	From Water Fund-430	7,714	
	545-000-49025	From W Water Fund-470	6,680	
	545-000-49029	From Dial-A-Bus-569	3,162	
	545-000-49032	From GIS-540	745	
	545-000-49033	From Eng Dev Review-555	402	
	545-000-49038	From Info Sys-542	2,292	
	545-000-49046	From Streets Fund-558, 559, 815	2,604	
	545-000-49047	From Storm Drain-450	1,260	
	545-000-49050	From Bldg Inspect-527	1,282	
	100-195-90028	To Custodial & Bldg Maint		110,509
	527-527-90028	To Custodial & Bldg Maint		1,282
	540-540-90028	To Custodial & Bldg Maint		745
	542-542-90028	To Custodial & Bldg Maint		2,292
	555-555-90028	To Custodial & Bldg Maint		402
	430-430-90028	To Custodial & Bldg Maint-545		7,714
	450-450-90028	To Custodial & Bldg Maint-545		1,260
	470-470-90028	To Custodial & Bldg Maint-545		6,680
	558-558-90028	To Custodial & Bldg Maint-545		2,604
	569-569-90028	To Custodial & Bldg Maint-545		3,162
To provide funds to pay General fund portion of Electrician	545-000-49000	From General Fund-100	93,975	
	100-195-90184	To Custodial & Bldg Maint-545		23,494
	430-430-90184	To Custodial & Bldg Maint-545		23,494
	470-470-90184	To Custodial & Bldg Maint-545		23,494
	558-558-90184	To Custodial & Bldg Maint-545		23,493
To provide funds to Street fund street lights	558-000-49010	From General Fund-100	45,000	
	100-195-90183	To Streets-558		45,000

Schedule of 2018-19 Adopted Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To set funds aside for equipment acquisition and replacement. In this way, equipment replacement costs are more evenly distributed over future years.	820-000-49010	From General Fund	99,717	
	820-000-49022	From Water Fund-430	120,000	
	820-000-49025	From W Water Fund-470	90,000	
	820-000-49039	From Park Enterprise	50,000	
	820-000-49046	From Streets Fund-558	65,000	
	820-000-49047	From Stormdrain Fund-450	57,000	
	100-133-90105	To Eqpt Acq & Rep Fund		20,000
	100-180-90105	To Eqpt Acq & Rep Fund-820		32,000
	100-195-90105	To Eqpt Acq & Rep Fund		47,717
	450-450-90105	To Eqpt Acq & Rep Fund		57,000
	533-533-90105	To Eqpt Acq & Rep Fund		50,000
	430-430-90105	To Eqpt Acq & Rep Fund-820		120,000
	470-470-90105	To Eqpt Acq & Rep Fund-820		90,000
	558-558-90105	To Eqpt Acq & Rep Fund-820		65,000
	To reimburse SDC fund for Short term loan for Strawberry Plaza	862-000-49030	Motel Tax (VIP) fund	62,000
510-510-90147		To SDC-Parks-862		62,000
To reimburse SDC fund for charges waived under SHS economic agreements	862-000-49175	From North Gateway Leb URD-940	22,772	
	940-940-90147	To SDC-Parks-862		22,772
To reimburse SDC fund for charges waived under SHS economic agreements	882-000-49175	From North Gateway Leb URD-940	27,544	
	940-940-90151	To SDC-Streets-882		27,544
			6,728,410	6,728,410

## **CITY OF LEBANON 2018-19 BUDGET PROCESS**

The City of Lebanon's budget process is driven primarily by four components: 1) revenue forecast, 2) Council goals, 3) department objectives, 4) Oregon Local Budget Law as set out in Chapter 294 of the Oregon Revised Statutes. Under this law, annual budgeting is required and very specific steps are laid out to encourage maximum citizen participation. The budget must be adopted prior to July 1, so that the City will have spending authority when the new fiscal year begins on that date.

For the City of Lebanon, the process of putting the document together begins in January, when the budget calendar is prepared. Departments, under the guidance of the department director or program manager, prepare their budgets that they submit to the City Manager for final discussion and approval.

The proposed budget goes first to the Budget Committee, which is made up of six community members, the City Council, and the Mayor. The committee meets publicly to discuss the budget, make changes if needed, and approve it. Copies of the budget are made available to the public, after they have been submitted to the Budget Committee. The committee approves a tax rate and any bond levy amount needed.

Once the budget is approved by the Committee, a summary is published in the newspaper and on the city's website. Public hearings are held at a City Council meeting. At the final Council meeting in June, the budget is adopted by the City Council. At this meeting, any proposed changes from the approved budget are explained and the Council makes any additional changes it wishes. All changes are subject to Oregon Budget Law which requires that no fund may be increased more than 10% from the approved budget, though it may be decreased without limitation.

Much of the planning for the budget, especially the utilities and construction, has been going on for some time and has a longer time frame than one year. Long range master plans for water, wastewater, storm drainage, transportation, sidewalks and parks are complete and being implemented. These plans have been prepared by engineers and economists with the assistance of city staff. They are then reviewed by a committee of citizens and City Council members, which make recommendations of priorities to the Council. The City Council then makes the final decision which is passed to staff for implementation through the budget.



For other parts of the budget, especially the General fund which includes many of the services most typical for a city, such as Administration, Parks, Library, Police, Senior Services, Planning, Municipal Court, and Financial Management, the City Council and the Budget Committee set priorities and the priorities are implemented by staff.

After adoption, the budget may be changed but only due to unforeseen occurrences. There are two processes which may be used. The first, by resolution or ordinance, is allowed only for very specific situations. The second, a supplemental budget, requires public hearings and newspaper and website publications, but allows changes for a broader spectrum of circumstances. Both methods must be passed by a majority vote of the City Council.

There is one final step of the budget process that happens after the year has ended. As part of the annual audit, which is also required by state law, compliance with the budget is examined and any exceptions are stated in the notes to the financial statements.

The City of Lebanon and the three Urban Renewal District's total seven funds divided into 70 different accounting departments or divisions. The City of Lebanon budget is very similar to a corporate conglomerate that provides services but also has three major subsidiaries providing utility services and construction projects.

## Lebanon Budget Calendar for FY 2018-19 (updated 2/26/18)

Dec 5	City Clerk's Office reviews Budget Committee terms and advertises accordingly.
Dec 8	Email Tina with a copy to Gary any FTE and personnel change requests for FY18-19
Jan 3	Matt/Tina input six month payroll projections to year end, to be completed by January 5th.
Mar 5	Custodial/Maintenance Services & IT FY18-19 proposed amounts entered so transfers may be calculated.
Mar 5	FY17-18 Salary Projection prepared and entered in Budget spreadsheet. Matt enters major fund revenues for FY18-19
Mar 5	Departments & Matt revise Excel budget proposal spreadsheet with revised estimates to FY17-18 year end and updated "Proposed" column for FY18-19 amounts.
Mar 5	Directors notify Matt by 5:00 p.m. that they have updated their FY18-19 detail and narratives. Matt enters Finance detail & narrative changes for Water, Wastewater, Streets, and URD budgets.
Mar 16	Matt submits budget to Gary by 5:00 p.m.
Mar 20- Mar 22	Directors have budget meetings with Matt and Gary.
Apr 7	Matt enters any changes from budget meetings with City Manager, and rebalances budget.
Apr 13	Departments Narratives & Detail sheets are completed.
Apr 13	All Departments updated charts/graphs due. These should all be saved in the "L:\budget\2018-19\Charts Graphs Misc" Folder. Matt updates Budget Comparison, Total Revenue & General fund Expenditures charts.
Apr 18	Gary prepares Budget Message, Matt prepares Budget Process. Matt and Tina begin to assemble Proposed Budget Document.
Apr 18	City Website - Post 1st notice of Proposed Budget Committee Meetings & Public Hearing on State Shared Revenue. Send 2nd notice to be published in Lebanon Express 4/26.
Apr 19-21	Matt finalizes Proposed Budget Document for printing in-house. Updated Distribution List should be discussed at a Management Team Level (see City Clerk for information)
Apr 20	Proposed Budgets delivered to Budget Committee Members along with a current year Rev/Expense report thru April 20
Apr 25	Lebanon Express - Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue.
<b>May 2</b>	<b>Proposed Committee Budget Meeting &amp; Public Hearing @12 p.m. (Santiam Travel Station.)</b>
<b>May 3</b>	<b>2nd Proposed Budget Meeting @ 12 p.m. If needed, another meeting will be held on May 4 (Santiam Travel Station.)</b>
May 7	Matt makes any budget updates approved by the budget committee
May 8	Last day for ALL departments to complete any Narrative and detail page updates based on the Budget Committee's approved budget, due by 5:00 p.m. Departments update Estimates to Year End column on the budget spreadsheet.

## Lebanon Budget Calendar for FY 2018-19 (updated 2/26/18)

May 17	Matt prepares and emails by noon the Budget Public Hearing Notices and State Rev Sharing hearing notices for meeting on 6/13/18, notice to be published in the Lebanon Express 6/6. And posted on City website and facebook pages.
June 5	Matt prepares State Shared Revenue Resolution, Ordinance and memo for June 13 Council Meeting , due by 5pm. Check with City Clerk's Office for property format/templates.
June 6	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the ADH for June 13 Council Meeting (See May 17).
June 8	Last day for the public notice on approved budget to be published to meet "no less then 5 days" rule. Would need to be published in the Albany DH.
June 8	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.
<b>June 13</b>	<b>Regularly scheduled City Council Meeting. Public Hearing on approved uses of State Revenue Sharing is held. Resolution and Ordinance to accept State Shared Revenue to be adopted by Council.</b>
June 13	Regularly scheduled City Council Meeting. Public hearings include: -City of Lebanon Approved Budget -NW Lebanon Urban Renewal District Approved Budget -North Gateway Urban Renewal District Approved Budget -Cheadle Lake Urban Renewal District Approved Budget -ADOPT BUDGET(S)
June 15	Departments notify Matt/Tina that their narratives, detail, and charts and graphs have been updated in the Adopted Budget folders. Ron to submit the project list to BOLI.
June 20	Gary revises budget message to reflect Adopted Budget, Matt revises Budget Process.
June 22	Matt assemble the Adopted Budget to be written to a PDF document.
June 29	Matt will notify departments that Adopted budget document is available on the Website
June 29	Matt supplies one complete Adopted Budget (Detail, Narrative and Computers Sheets) to City Clerk Linda Kaser
July 13	Last day for Matt to submit required budget documents to the Linn County Assessor's Office.
July 19	Certificates to be mailed to State regarding State Revenue Sharing. Deadline for State to receive is July 30.

Budget Committee Meeting Notice:

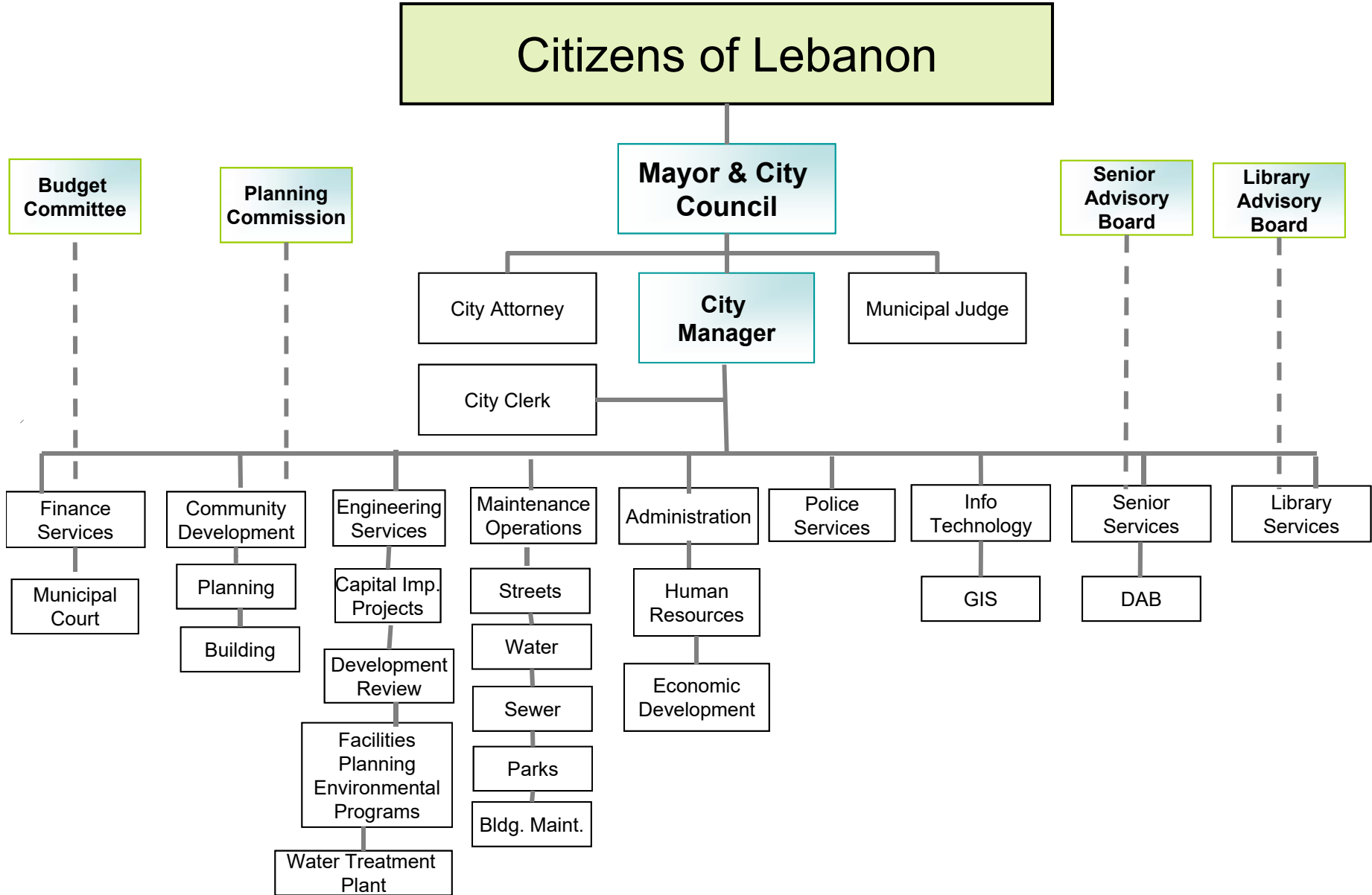
2 publications, not less then 5 or more then 30 days before Budget Committee Meeting - separated by at least 5 days. Can post one in the newspaper and one on the City Website.

Budget Hearing Notice:

1 publication not less then 5 or more then 30 days before the scheduled budget hearing.

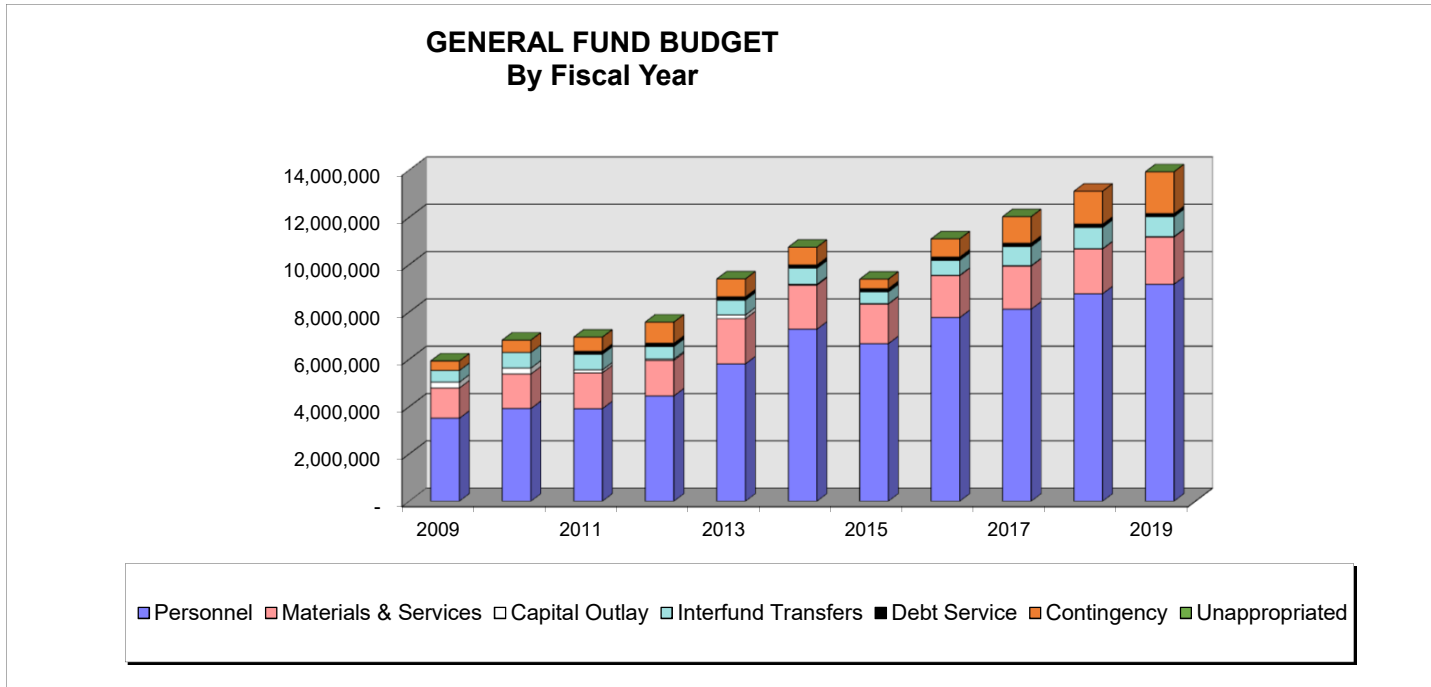
Dates and times are for planning purposes only

# Citizens of Lebanon

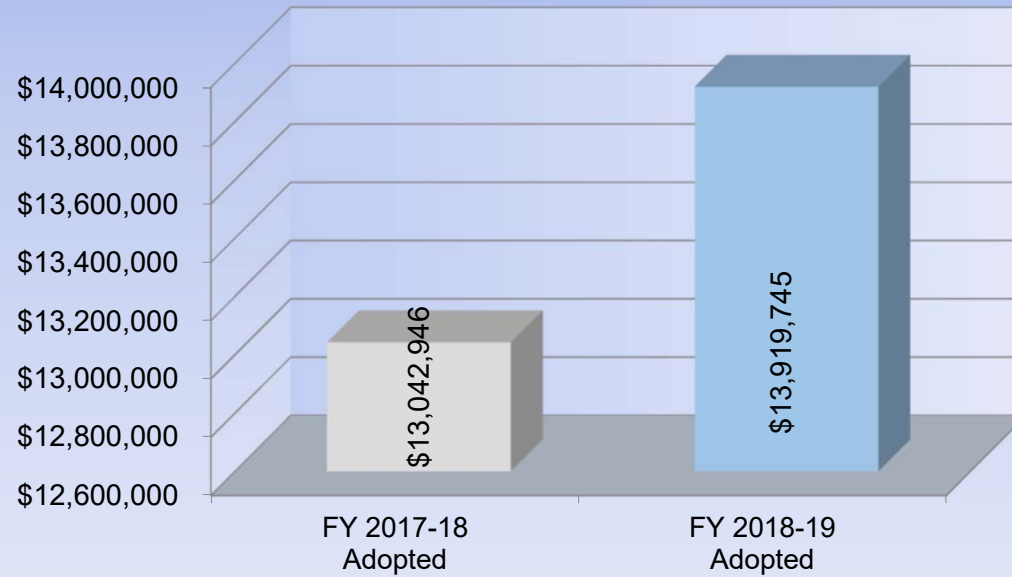


**GENERAL FUND  
Adopted Requirements by Type for FY19**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
110-Admin & Economic Dev	\$ 358,611	\$ 55,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,166	2.98%
116-Human Resources	135,354	22,500	-	-	-	-	-	157,854	1.13%
120-City Attorney	-	186,050	-	-	-	-	-	186,050	1.34%
126-Community Development	439,872	7,425	-	-	-	-	-	447,297	3.21%
130-Engineering	1,129,316	-	-	-	-	-	-	1,129,316	8.11%
133-Parks	404,485	292,250	-	20,000	-	-	-	716,735	5.15%
140-Finance	621,532	19,845	-	-	-	-	-	641,377	4.61%
160-Legislative	213,029	21,740	-	-	-	-	-	234,769	1.69%
165-Library	447,243	117,050	-	-	-	-	-	564,293	4.05%
170-Municipal Court	211,848	85,885	7,500	-	-	-	-	305,233	2.19%
180-Police	4,973,610	621,000	6,500	32,000	-	-	-	5,633,110	40.47%
190-Senior Services	232,029	44,700	3,000	-	-	-	-	279,729	2.01%
195-Non-Departmental	-	521,405	-	792,545	1,768,807	127,059	-	3,209,816	23.06%
<b>Fund Totals</b>	<b>\$ 9,166,929</b>	<b>\$ 1,995,405</b>	<b>\$ 17,000</b>	<b>\$ 844,545</b>	<b>\$ 1,768,807</b>	<b>\$ 127,059</b>	<b>\$ -</b>	<b>\$ 13,919,745</b>	<b>100.00%</b>
<b>Percent of General Fund</b>	<b>65.85%</b>	<b>14.34%</b>	<b>0.12%</b>	<b>6.07%</b>	<b>12.71%</b>	<b>0.91%</b>	<b>0.00%</b>	<b>100.00%</b>	



## General Fund Budget Comparison



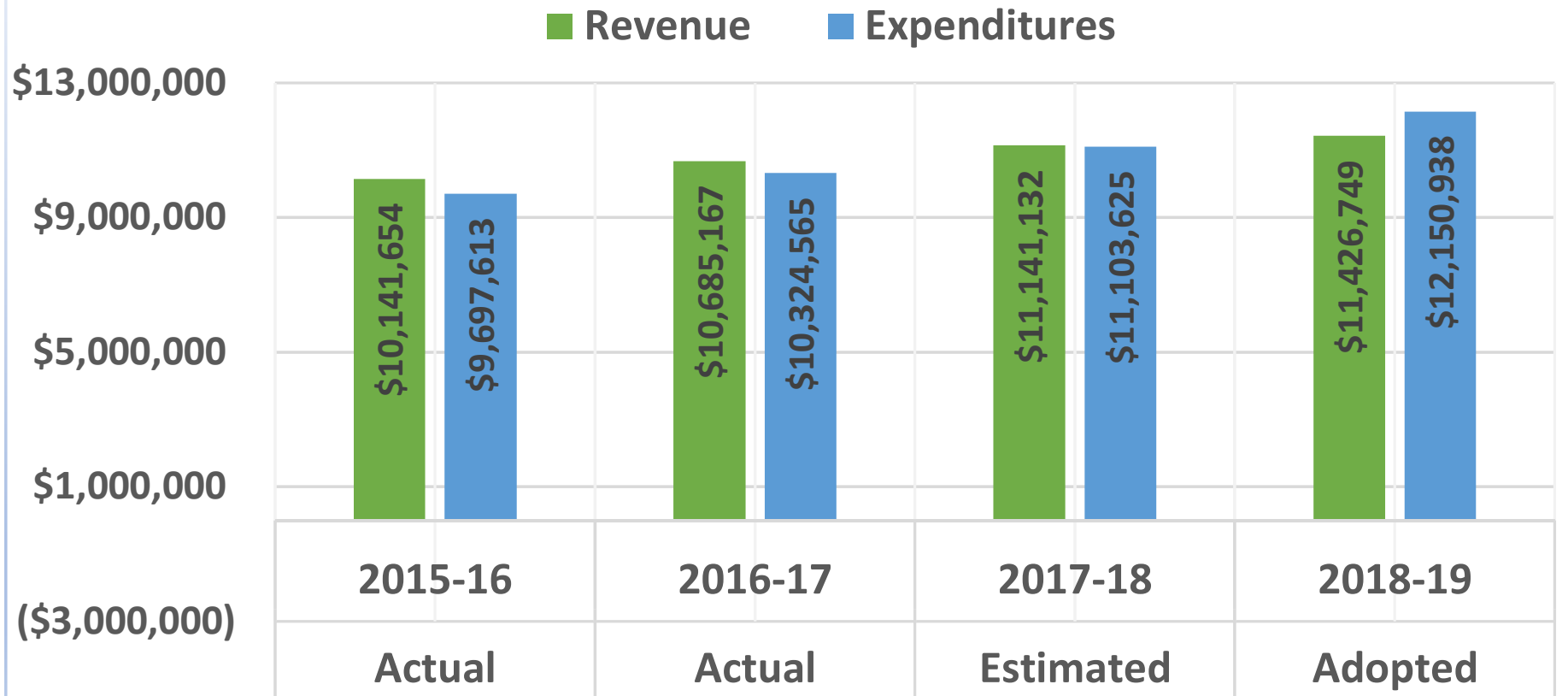
### FY 2018-19 Adopted

Personnel Services	\$ 9,166,929	Transfers Out	\$ 844,545
Materials & Services	\$ 1,995,405	Contingencies	\$ 1,768,807
Capital Outlay	\$ 17,000	Other Financing Uses	\$ -
Debt Service	\$ 127,059	Unappropriated	\$ -

### FY 2017-18 Adopted

Personnel Services	\$ 8,764,864	Transfers Out	\$ 900,420
Materials & Services	\$ 1,892,298	Contingencies	\$ 1,394,130
Capital Outlay	\$ 9,900	Other Financing Uses	\$ -
Debt Service	\$ 137,209	Unappropriated	\$ (55,875)

## General Fund Revenue vs. Expenditures (FY2016 - FY2019)



**GENERAL FUND**

**FUND SUMMARY**

	<b>ACTUAL 2015-16</b>	<b>ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>ESTIMATED 2017-18</b>	<b>ADOPTED 2018-19</b>	<b>% CHANGE FY18/FY17</b>
<b>RESOURCES</b>						
Beginning Balance	1,736,783	2,162,821	2,200,000	2,455,489	2,492,996	1.5%
Revenue	10,141,654	10,685,167	10,898,821	11,141,132	11,426,749	2.5%
<b>Total Resources</b>	<b>11,878,437</b>	<b>12,847,988</b>	<b>13,098,821</b>	<b>13,596,621</b>	<b>13,919,745</b>	<b>2.3%</b>
<b>REQUIREMENTS</b>						
Administration	360,589	350,830	423,346	376,975	414,166	9.0%
Human Resources	115,288	123,184	130,444	132,450	157,854	16.1%
City Attorney	142,696	171,075	181,050	171,000	186,050	8.1%
Community Development & Planning	264,545	289,034	324,606	315,800	447,297	29.4%
Public Works	1,143,457	1,173,685	1,175,630	1,086,150	1,129,316	3.8%
Parks	520,510	530,920	644,604	619,200	716,735	13.6%
Finance	545,275	558,102	636,112	564,961	641,377	11.9%
Legislative	204,024	202,724	232,728	224,765	234,769	4.3%
Library	553,680	680,013	594,828	544,372	564,293	3.5%
Municipal Court	269,023	299,725	288,275	289,100	305,233	5.3%
Police	4,606,762	4,928,864	5,469,959	5,191,600	5,633,110	7.8%
Senior Services	242,184	254,007	256,863	254,290	279,729	9.1%
Non-Departmental	729,580	762,402	1,346,246	1,332,962	1,441,009	7.5%
<b>Total Expenditures</b>	<b>9,697,613</b>	<b>10,324,565</b>	<b>11,704,691</b>	<b>11,103,625</b>	<b>12,150,938</b>	<b>8.6%</b>
<b>Contingency/Ending Balance</b>	<b>2,180,824</b>	<b>2,523,423</b>	<b>1,394,130</b>	<b>2,492,996</b>	<b>1,768,807</b>	<b>-40.9%</b>
(ending balance includes both working 2% and Operating 17% contingencies)						
<b>Total Requirements</b>	<b>11,878,437</b>	<b>12,847,988</b>	<b>13,098,821</b>	<b>13,596,621</b>	<b>13,919,745</b>	<b>2.3%</b>

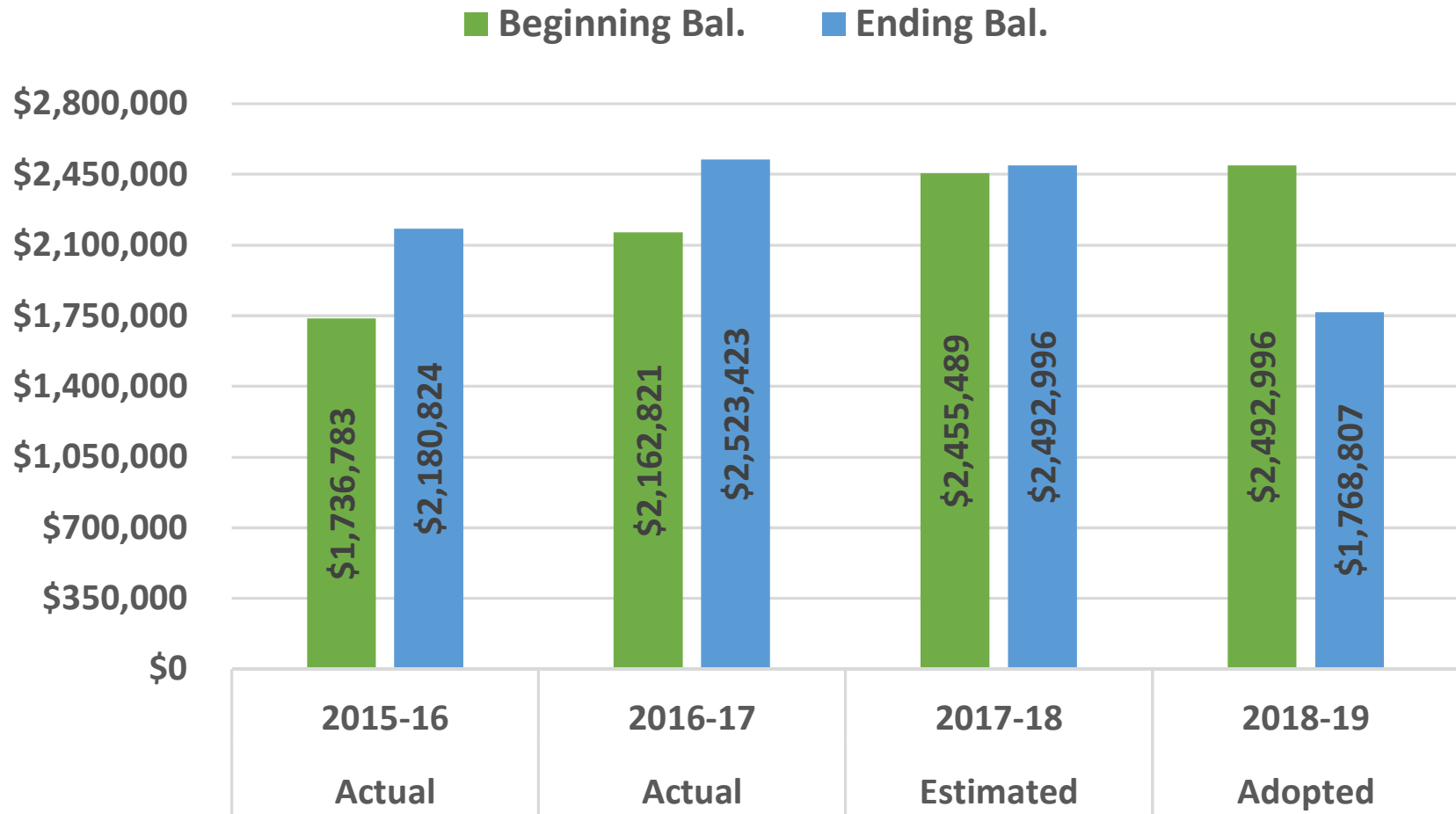


**GENERAL FUND**

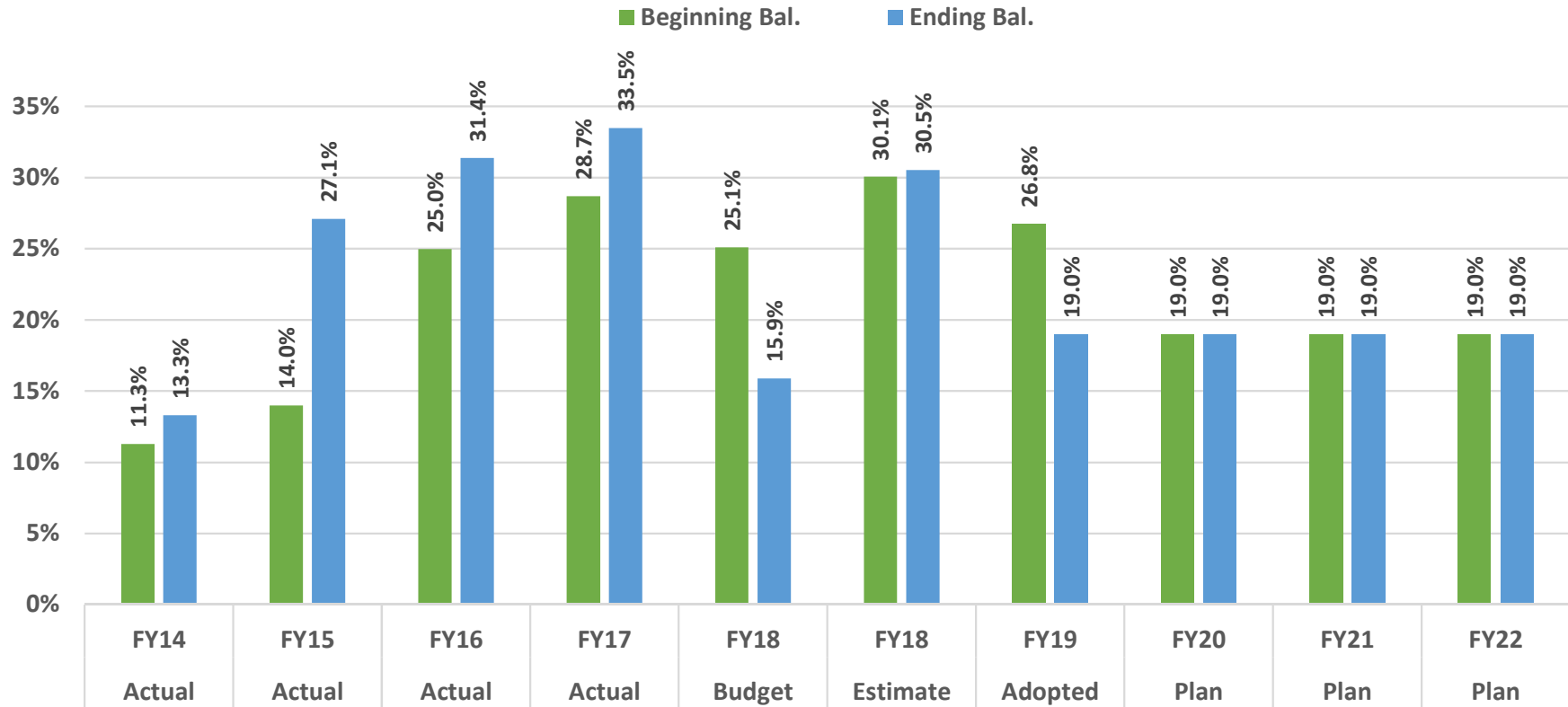
**INTERNAL SERVICES EXPENDITURE RECONCILIATION**

	<b>ACTUAL 2015-16</b>	<b>ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>ESTIMATED 2017-18</b>	<b>ADOPTED 2018-19</b>
Total Expenditures	9,697,613	10,324,565	11,704,691	11,103,625	12,150,938
less Internal Svcs Salary/Benefits	2,462,347	2,503,924	2,667,203	2,667,203	2,570,503
less Internal Svcs Materials/Services	281,397	285,010	268,385	268,385	264,423
<b>General Fund Services Expenditures</b>	<b>6,953,869</b>	<b>7,535,631</b>	<b>8,769,103</b>	<b>8,168,037</b>	<b>9,316,012</b>

## General Fund Beginning & Ending Balances (FY2016-FY2019)



### General Fund Beginning & Ending Balances as a % of Operating Expenditures (FY14-FY22)



Ending Balance Plan (FY14-FY22)

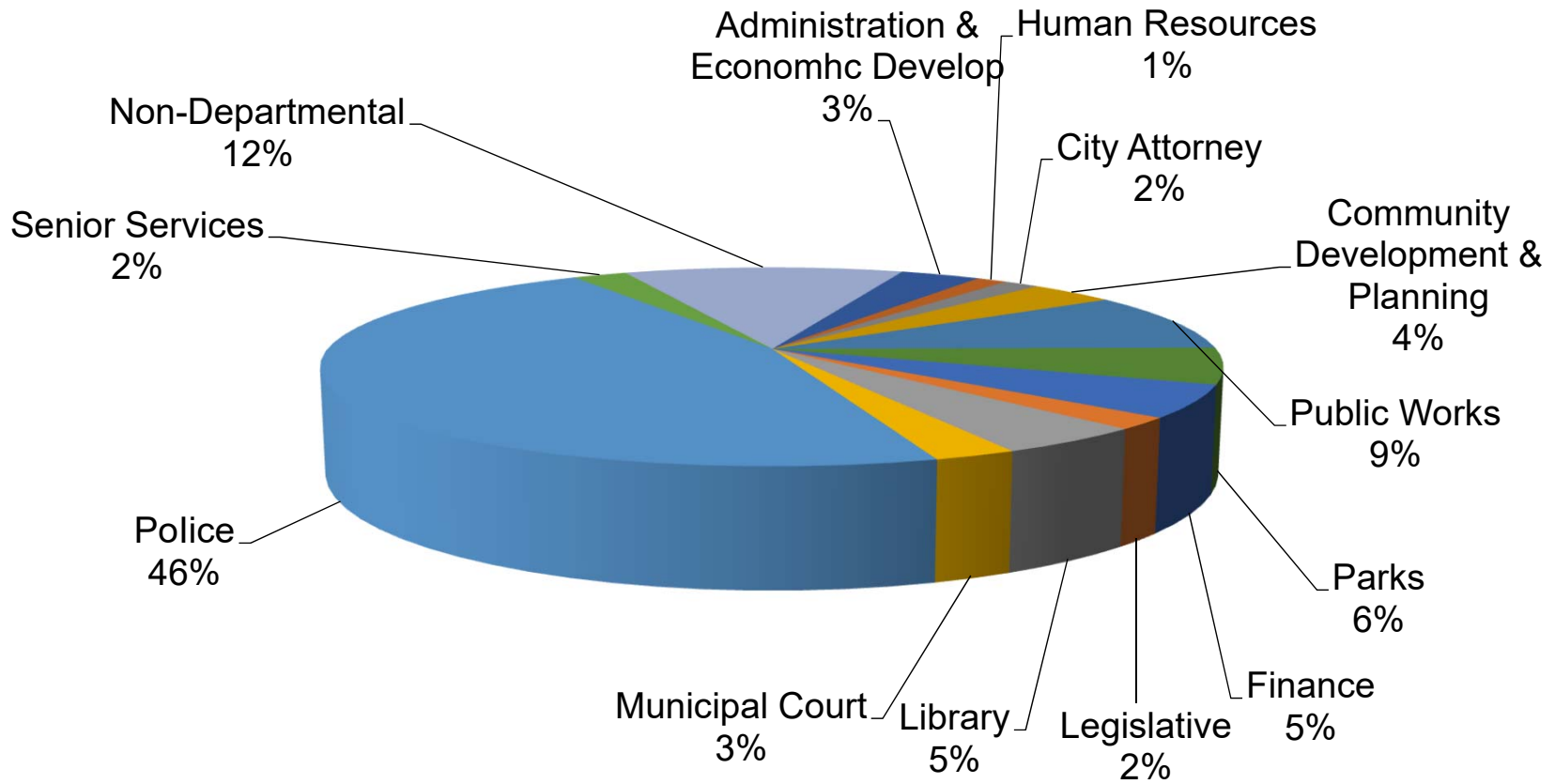
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>100</b>	<b>GENERAL FUND</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
100-000-47010	Current Property Taxes	4,080,365	4,323,121	4,658,608	4,800,000	4,900,556	4,900,556	4,900,556
100-000-47020	Delinquent Prop Taxes	93,159	117,283	75,000	90,000	90,000	90,000	90,000
100-000-48101	Interest On Taxes	26,851	4,631	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>4,200,375</b>	<b>4,445,035</b>	<b>4,733,608</b>	<b>4,890,000</b>	<b>4,990,556</b>	<b>4,990,556</b>	<b>4,990,556</b>
<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>							
100-000-44010	Consumer Power, Inc	81,338	89,168	83,000	83,000	85,000	85,000	85,000
100-000-44020	Alb-Leb Sanitation Franchise	165,770	172,348	167,000	180,000	175,000	175,000	175,000
100-000-44030	Comcast Franchise	165,011	179,304	172,000	175,000	180,000	180,000	180,000
100-000-44031	LS Networks Franchise	2,308	2,588	2,400	1,200	1,000	1,000	1,000
100-000-44032	Peak Franchise	1,100	2,750	1,100	2,000	2,000	2,000	2,000
100-000-44035	NW Nat Gas Franchise	227,864	198,135	220,000	190,000	190,000	190,000	190,000
100-000-44036	CMS Nat Gas Franchise	28,684	53,199	54,000	45,000	50,000	50,000	50,000
100-000-44040	PP&L Elect Franchise	872,001	925,927	880,000	910,000	920,000	920,000	920,000
100-000-44060	CenturyTel Franchise	35,011	32,201	30,000	30,000	28,000	28,000	28,000
100-000-44070	Water Utility Franchise	249,537	246,269	247,200	247,200	253,500	253,500	253,500
100-000-44075	Stormdrain Utility Franchise	21,533	21,620	22,650	22,650	23,250	23,250	23,250
100-000-44080	Wastewater Utility Franchise	241,691	252,422	254,925	254,925	255,000	255,000	255,000
100-000-46020	Business Licenses/Police Alarms	8,533	7,703	5,000	6,000	6,500	6,500	6,500
100-000-46022	Business Registration Fee	250	315	150	250	250	250	250
	<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>2,100,631</b>	<b>2,183,949</b>	<b>2,139,425</b> 0.06	<b>2,147,225</b>	<b>2,169,500</b>	<b>2,169,500</b>	<b>2,169,500</b>
<b>R3</b>	<b>Rev.-Fines &amp; Forfeits</b>							
100-000-43005	Jail Assess Admin Fee	1,659	1,692	1,500	1,400	1,500	1,500	1,500
100-000-43008	Mu Crt Collections	100,645	95,746	95,000	92,000	95,000	95,000	95,000
100-000-43010	Mu Crt Fine & Forfeit	306,266	217,884	240,000	252,081	250,000	250,000	250,000
100-000-43017	Equitable Sharing-US Marshal	-	-	-	-	-	-	-
100-000-45095	Education Deferral Class Fee	7,530	3,360	4,000	4,000	4,000	4,000	4,000
	<b>Rev.-Fines &amp; Forfeits Totals:</b>	<b>416,100</b>	<b>318,682</b>	<b>340,500</b>	<b>349,481</b>	<b>350,500</b>	<b>350,500</b>	<b>350,500</b>
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
100-000-41070	St Cigarette Revenue	20,770	20,411	20,000	18,000	17,000	17,000	17,000
100-000-41080	State Liquor Revenue	226,087	248,426	270,000	260,000	270,000	270,000	270,000
100-000-41100	State Police IGA	-	-	-	-	71,175	71,175	71,175
	School Resource Officer	-	-	-	-	88,004	88,004	88,004
100-000-49040	State Revenue Sharing	168,800	187,678	175,000	175,000	195,000	195,000	195,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>415,657</b>	<b>456,515</b>	<b>465,000</b>	<b>453,000</b>	<b>641,179</b>	<b>641,179</b>	<b>641,179</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>R5</b>	<b>Rev.-Chgs for Services</b>							
100-000-48070	Extra Police Service	-	438	-	-	-	-	-
100-000-48080	School District landscape maintenance	-	-	-	-	150,000	150,000	150,000
100-000-48131	Towing Admin Cost	1,479	600	600	1,100	600	600	600
100-000-48295	Xerox Copies	23	38	-	39	-	-	-
	<b>Rev.-Chgs for Services Totals:</b>	<b>1,502</b>	<b>1,076</b>	<b>600</b>	<b>1,139</b>	<b>150,600</b>	<b>150,600</b>	<b>150,600</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
100-000-45010	Rev From Sale Of Prop	1,450	2,100	-	-	-	-	-
100-000-45020	Rev From Rented Prop	19,518	18,999	20,000	20,000	12,888	12,888	12,888
100-000-48100	Interest On Investment	28,005	47,587	24,000	38,000	30,000	30,000	30,000
100-000-48140	Miscellaneous Revenue	87,554	239,432	120,000	178,948	120,000	120,000	120,000
100-000-48142	Misc. Revenue-Admin	-	40,264	-	-	-	-	-
100-000-48143	Misc. Revenue-Legislative	-	3,140	-	2,500	-	-	-
100-000-48144	Misc. Revenue-Library	32,291	30,558	28,500	28,500	28,500	28,500	28,500
100-000-48146	Misc. Revenue-Police	15,013	9,855	9,100	9,100	9,100	9,100	9,100
100-000-48148	Misc. Rev-Sr Ctr	20,103	10,599	9,500	9,500	9,500	9,500	9,500
100-000-48149	Misc. Rev-Tall Grass	9,468	17,892	8,000	12,143	8,000	8,000	8,000
100-000-48150	Planning Commision Rev	22,340	30,550	20,000	21,008	20,000	20,000	20,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>235,742</b>	<b>450,976</b>	<b>239,100</b>	<b>319,699</b>	<b>237,988</b>	<b>237,988</b>	<b>237,988</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
100-000-49000	Trans In Sal/Ben funding	2,462,347	2,503,924	2,667,203	2,667,203	2,570,503	2,570,503	2,570,503
100-000-49001	Trans In Mat exp funding	281,397	285,010	268,385	268,385	264,423	264,423	264,423
100-000-49030	From Motel Tax	27,903	40,000	45,000	45,000	45,000	45,000	45,000
100-000-49034	From School Resource Officer	-	-	-	-	6,500	6,500	6,500
	<b>Rev.-Transfers In Totals:</b>	<b>2,771,647</b>	<b>2,828,934</b>	<b>2,980,588</b>	<b>2,980,588</b>	<b>2,886,426</b>	<b>2,886,426</b>	<b>2,886,426</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
100-000-49901	Beginning Balance	1,736,783	2,162,821	2,200,000	2,455,489	2,492,996	2,492,996	2,492,996
	<b>Rev.-Other Sources Totals:</b>	<b>1,736,783</b>	<b>2,162,821</b>	<b>2,200,000</b>	<b>2,455,489</b>	<b>2,492,996</b>	<b>2,492,996</b>	<b>2,492,996</b>
<b>REVENUES TOTALS:</b>		<b>11,878,437</b>	<b>12,847,988</b>	<b>13,098,821</b>	<b>13,596,621</b>	<b>13,919,745</b>	<b>13,919,745</b>	<b>13,919,745</b>

# General Fund Requirements (By Departments)





CITY HALL

515 15

# **General Fund Administration Department-110**

## **Purpose**

The Administration Department provides budget authority for the activities of the City Manager's Office including human resource management, external communications, implementation of the Lebanon 2040 Strategic Action Plan, and the general administration and direction of all City Departments.

## **FY2018-2019 Objective**

The Administration Department will oversee the delivery of City services, the general administration of City staff, and oversight of capital projects. The Department will focus on providing leadership to the management team and staff, implementation of the third year of the Lebanon 2040 Strategic Action Plan, and pursuing economic development opportunities that gain new jobs for the community and expand the City's tax base.

## **FY2018-2019 Staffing and Expenses Allocation**

The Administration Department is supported by a cumulative total of 2.0 FTE.

Note: Many of the services provided by the Administration Department are performed on behalf of personnel that are funded outside of the General Fund. The amounts appropriated represent the costs associated with the overall administration of such services with proportionate financial transfers from others funds to offset expenses originating in those funds.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>110</b>	<b>ADMINISTRATION</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-110-50001	Salaries	188,616	200,655	226,672	233,000	243,390	243,390	243,390
100-110-50600	Overtime	-	-	4,000	-	-	-	-
100-110-50015	Vehicle Allowance	6,180	6,360	-	-	-	-	-
100-110-50515	Def. Comp Match	3,000	5,750	-	-	-	-	-
100-110-51000	Fringe Benefits	43	106	129,699	110,000	115,221	115,221	115,221
100-110-51005	Taxes - Federal	13,221	13,785	-	-	-	-	-
100-110-51010	Taxes - State	33	32	-	-	-	-	-
100-110-51015	PERS	26,945	28,907	-	-	-	-	-
100-110-51020	Workers Compensation	728	392	-	-	-	-	-
100-110-51025	Insurance - Health	30,622	34,977	-	-	-	-	-
100-110-51030	Insurance - HRA/PSA	7,458	5,200	-	-	-	-	-
100-110-51035	Insurance - Life	864	864	-	-	-	-	-
100-110-51036	Insurance - Life/LTD	389	297	-	-	-	-	-
100-110-51040	Insurance - Disability	645	665	-	-	-	-	-
100-110-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>278,744</b>	<b>298,240</b>	<b>360,371</b>	<b>343,000</b>	<b>358,611</b>	<b>358,611</b>	<b>358,611</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-110-61008	Advertising	2,400	2,400	2,650	2,650	2,650	2,650	2,650
100-110-61112	Community Outreach	880	17,581	15,200	1,200	15,200	15,200	15,200
100-110-61130	Contract Services	51,361	4,336	20,000	5,000	11,000	11,000	11,000
100-110-61240	Dept/Operating Expense	1,527	3,003	12,500	12,500	13,250	13,250	13,250
100-110-61250	Dept/Op Supplies	99	82	500	500	500	500	500
100-110-61294	Dues & Subscript	3,620	4,527	4,000	4,000	4,630	4,630	4,630
100-110-61320	Education & Training	1,105	-	1,500	1,500	1,500	1,500	1,500
100-110-61574	Maint/Eqpt	-	-	125	125	125	125	125
100-110-61600	Meetings & Conferences	7,388	5,185	6,000	6,000	6,200	6,200	6,200
100-110-61700	Office Supplies	138	1,238	500	500	500	500	500
100-110-61704	Office Supplies	1,643	(90)	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>70,161</b>	<b>38,262</b>	<b>62,975</b>	<b>33,975</b>	<b>55,555</b>	<b>55,555</b>	<b>55,555</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-110-90027	To Info System Service	4,251	5,903	-	-	-	-	-
100-110-90030	To PERS Bond-320	7,433	8,425	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>11,684</b>	<b>14,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>ADMINISTRATION Totals:</b>	<b>(360,589)</b>	<b>(350,830)</b>	<b>(423,346)</b>	<b>(376,975)</b>	<b>(414,166)</b>	<b>(414,166)</b>	<b>(414,166)</b>

# **General Fund Human Resource Department-116**

## **Purpose**

The Human Resource Department provides the budget authority to administer the human resources of the City. Human Resource assists employees with their recruitment, onboarding, benefits, professional development and training opportunities. Programs are designed to improve employee job satisfaction, performance, and retention. The Human Resource Department's primary functions are: Organizational Strategic Planning, Workforce Planning and Employment, Human Resource Development, and Employee and Labor Relations.

## **FY2018-2019 Objective**

The objective of the Human Resource Department is to provide budgetary authority to administer the City's human resource programs and services. This year, the Department expects an increase in recruitments due to a projected 10% turnover in staff, as a result of retirements, and FTE that will be added for the Water Treatment Plan.

## **FY2018-2019 Staffing and Expense Allocation**

The Human Resource Department is supported by a cumulative total of 1.0 FTE. The amounts budgeted in Personal Services reflect this total.

Note: Many of the services provided by the Human Resource Department are performed on behalf of personnel that are funded outside of the General Fund. The amounts appropriated for Human Resource represent the costs associated with the overall administration of such services with proportionate financial transfers from other funds to offset expenses originating in those funds.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>116</b>	<b>HUMAN RESOURCES</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-116-50001	Salaries	63,268	69,241	70,062	74,500	84,881	84,881	84,881
100-116-51000	Fringe Benefits	21	72	43,982	46,000	50,473	50,473	50,473
100-116-51005	Taxes - Federal	4,610	4,968	-	-	-	-	-
100-116-51010	Taxes - State	16	16	-	-	-	-	-
100-116-51015	PERS	11,827	14,062	-	-	-	-	-
100-116-51020	Workers Compensation	178	76	-	-	-	-	-
100-116-51025	Insurance - Health	11,280	11,696	-	-	-	-	-
100-116-51030	Insurance - HRA/PSA	6,047	5,857	-	-	-	-	-
100-116-51035	Insurance - Life	288	288	-	-	-	-	-
100-116-51036	Insurance - Life/LTD	194	149	-	-	-	-	-
100-116-51040	Insurance - Disability	259	234	-	-	-	-	-
100-116-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>97,988</b>	<b>106,909</b>	<b>114,044</b>	<b>120,500</b>	<b>135,354</b>	<b>135,354</b>	<b>135,354</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-116-61019	Computer Exp	-	-	500	-	500	500	500
100-116-61130	Contract Serv	55	60	-	-	-	-	-
100-116-61137	Contract Serv	2,018	475	4,000	2,250	8,000	8,000	8,000
100-116-61246	Operating Exp	10,753	13,107	9,000	8,000	11,000	11,000	11,000
100-116-61257	Op Supplies	720	344	500	300	500	500	500
100-116-61296	Dues & Subscript	549	79	400	400	500	500	500
100-116-61325	Education & Trng	411	294	800	400	800	800	800
100-116-61605	Mtgs & Conf	1,482	467	1,000	400	1,000	1,000	1,000
100-116-61706	Office Supplies	242	176	200	200	200	200	200
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>16,230</b>	<b>15,002</b>	<b>16,400</b>	<b>11,950</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-116-90027	To Info System Service	740	831	-	-	-	-	-
100-116-90030	To PERS Bond-320	330	442	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>1,070</b>	<b>1,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HUMAN RESOURCES Totals:</b>		<b>(115,288)</b>	<b>(123,184)</b>	<b>(130,444)</b>	<b>(132,450)</b>	<b>(157,854)</b>	<b>(157,854)</b>	<b>(157,854)</b>

# **General Fund Legal Services-120**

## **Purpose**

The Legal Services Division provides for the administration of the City's general legal services contract with The Morley Thomas Law Firm. The firm provides legal support to the City organization in civil matters and for prosecutorial services related to the Lebanon Municipal Court. Professional legal services provided through the contract include legal consultation; preparation of legal documents, participation at City Council meetings and other meetings as requested, and representation in general litigation. The City Attorney serves as the legal officer of the City. Outside counsel is used for labor relations or other matters as deemed necessary or when a conflict of interest exists.

## **FY2018-2019 Objective**

The objective of the Legal Services Division is to provide budgetary authority to support the City's legal services.

Expense Allocation-A portion of the services provided under the contract with The Morley Thomas Law Firm, are on behalf of matters falling outside of the General Fund. Proportionate financial transfers from other funds are utilized to offset legal expenses originating in those funds.

## **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>120</b>	<b>CITY ATTORNEY</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-120-61014	City Attorney	134,000	145,000	151,000	151,000	156,000	156,000	156,000
100-120-61132	Outside Attorney's Fees	8,690	20,000	30,000	20,000	30,000	30,000	30,000
100-120-61240	Dept/Operating Expense	6	6,075	50	-	50	50	50
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>142,696</b>	<b>171,075</b>	<b>181,050</b>	<b>171,000</b>	<b>186,050</b>	<b>186,050</b>	<b>186,050</b>
	<b>CITY ATTORNEY Totals:</b>	<b>(142,696)</b>	<b>(171,075)</b>	<b>(181,050)</b>	<b>(171,000)</b>	<b>(186,050)</b>	<b>(186,050)</b>	<b>(186,050)</b>

# **General Fund**

## **Community Development Department-Planning 126**

### **Purpose**

The Department Planning Services provides the budget authority for the administration of the City's community development, land use, planning and zoning, and development regulations. Department staff provides assistance to the public, citizen boards and commissions, including the Council, Planning Commission, downtown groups, as well as other advisory committees. Staff also provides clerical support to the Engineering Services and Maintenance Departments; operates the park reservation system and the cross-connection program; coordinates highway banner permits; issues public event permits as well as most city licenses and registrations.

### **FY2018-2019 Objective**

The objective of the Community Development Department, Planning Services is to provide a broad range of development activities. Prime among these is the timely processing of land use applications; continued excellent customer service in all phases of the Department's operations; and in cooperation with other Departments, promotion of the community for purposes of economic development.

### **FY2018-2019 Staffing**

The Department will add a new position – tentatively titled Economic Development Specialist - increasing staffing to 3.8 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>126</b>	<b>COMMUNITY DEVELOPMENT-PLANNING</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-126-50001	Salaries	161,612	177,151	187,433	189,000	258,333	258,333	258,333
100-126-50600	Overtime	128	-	1,500	500	1,500	1,500	1,500
100-126-51000	Fringe Benefits	38	77	129,248	119,500	180,039	180,039	180,039
100-126-51005	Taxes - Federal	11,958	13,098	-	-	-	-	-
100-126-51010	Taxes - State	41	44	-	-	-	-	-
100-126-51015	PERS	22,333	27,885	-	-	-	-	-
100-126-51020	Workers Compensation	1,690	949	-	-	-	-	-
100-126-51025	Insurance - Health	42,163	50,154	-	-	-	-	-
100-126-51030	Insurance - HRA/PSA	9,232	4,050	-	-	-	-	-
100-126-51035	Insurance - Life	288	288	-	-	-	-	-
100-126-51036	Insurance - Life/LTD	368	301	-	-	-	-	-
100-126-51040	Insurance - Disability	682	666	-	-	-	-	-
100-126-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>250,533</b>	<b>274,913</b>	<b>318,181</b>	<b>309,000</b>	<b>439,872</b>	<b>439,872</b>	<b>439,872</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.800</b>	<b>2.800</b>	<b>2.800</b>	<b>2.800</b>	<b>3.800</b>	<b>3.800</b>	<b>3.800</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-126-61007	Advertising-Old	2,630	-	-	-	-	-	-
100-126-61010	Advertising	-	2,356	1,500	2,500	2,000	2,000	2,000
100-126-61245	Operating Exp	724	1,349	1,000	1,000	1,000	1,000	1,000
100-126-61256	Op Supplies	142	-	500	500	500	500	500
100-126-61295	Dues & Subscript	530	460	600	600	1,100	1,100	1,100
100-126-61324	Education & Trng	136	-	700	700	700	700	700
100-126-61564	Maint/Bldg	-	-	625	-	625	625	625
100-126-61604	Mtgs & Conf	691	759	1,250	1,250	1,250	1,250	1,250
100-126-61705	Office Supplies	123	165	250	250	250	250	250
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>4,976</b>	<b>5,089</b>	<b>6,425</b>	<b>6,800</b>	<b>7,425</b>	<b>7,425</b>	<b>7,425</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-126-90027	To Info System Service	4,240	3,766	-	-	-	-	-
100-126-90030	To PERS Bond-320	4,796	5,266	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>9,036</b>	<b>9,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMM DEV/PLANNING Totals:</b>		<b>(264,545)</b>	<b>(289,034)</b>	<b>(324,606)</b>	<b>(315,800)</b>	<b>(447,297)</b>	<b>(447,297)</b>	<b>(447,297)</b>







# **General Fund**

## **Public Works and Engineering Department-130**

### **Purpose**

The Public Works and Engineering Department provides the budget authority for the consolidated personal services (personnel compensation) of the Department. These expenses originate in utility, development, public improvement, and other revenue-producing funds and are consolidated in the General Fund. These consolidated expenses are paid based on proportionate reimbursements from the originating funds. Activity areas in this fund include design/inspection of public infrastructure; technical assistance to other departments; response to and resolution of citizens' complaints; hazard investigations; and communication and cooperation with other government entities such as the Oregon State Health Department (OSHD), the Federal Emergency Management Agency (FEMA), the Department of Environmental Quality (DEQ), Linn County, state and federal health agencies.

### **FY2018-2019 Objective**

The objective of the Public Works and Engineering Department is to provide budgetary authority to administer the fund and the services it supports.

### **FY2018-2019 Staffing**

The Public Works and Engineering Department is supported by a cumulative total of 8.0 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>130</b>	<b>PUBLIC WORKS</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-130-50001	Salaries	733,933	757,654	704,710	654,000	675,824	675,824	675,824
100-130-50600	Overtime	9,700	9,066	15,000	20,000	20,000	20,000	20,000
100-130-51000	Fringe Benefits	192	479	455,920	412,000	433,492	433,492	433,492
100-130-51005	Taxes - Federal	55,293	57,018	-	-	-	-	-
100-130-51010	Taxes - State	141	140	-	-	-	-	-
100-130-51015	PERS	134,203	144,873	-	-	-	-	-
100-130-51020	Workers Compensation	21,897	13,617	-	-	-	-	-
100-130-51025	Health Insurance	140,262	135,256	-	-	-	-	-
100-130-51030	Health-HRA/PSA	41,588	48,673	-	-	-	-	-
100-130-51035	Insurance - Life	2,016	1,824	-	-	-	-	-
100-130-51036	Insurance - Life/LTD	1,368	992	-	-	-	-	-
100-130-51040	Insurance - Disability	2,744	2,578	-	-	-	-	-
100-130-59000	Group Term Life	-	1,500	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>1,143,337</b>	<b>1,173,670</b>	<b>1,175,630</b>	<b>1,086,000</b>	<b>1,129,316</b>	<b>1,129,316</b>	<b>1,129,316</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>9.000</b>	<b>9.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-130-61130	Contract Services	120	15	-	150	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>120</b>	<b>15</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS Totals:</b>		<b>(1,143,457)</b>	<b>(1,173,685)</b>	<b>(1,175,630)</b>	<b>(1,086,150)</b>	<b>(1,129,316)</b>	<b>(1,129,316)</b>	<b>(1,129,316)</b>

# **General Fund Maintenance-Parks Division-133**

## **Purpose**

The Maintenance Department, parks division provides the budget authority to support the care and maintenance of all City of Lebanon facilities, eighty-three (83) acres of developed parkland and 269 acres of undeveloped land. The park system consists of fourteen (14) developed parks and recreational facilities and six (6) undeveloped facilities. Maintenance for these facilities includes caring for trees, shrubs, and turf, as well as buildings and park facilities.

## **FY2018-2019 Objective**

The objective of the Parks Division is to provide budgetary authority to administer the fund and the services it supports.

## **FY2018-2019 Staffing**

The Parks Maintenance Department is supported by a cumulative total of 5.0 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>133</b>	<b>PARKS</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-133-50001	Salaries	145,350	146,369	157,119	151,000	232,307	232,307	232,307
100-133-50600	Overtime	758	395	3,744	1,500	1,500	1,500	1,500
100-133-51000	Fringe Benefits	64	160	125,491	106,000	170,678	170,678	170,678
100-133-51005	Taxes - Federal	10,896	10,954	-	-	-	-	-
100-133-51010	Taxes - State	48	49	-	-	-	-	-
100-133-51015	PERS	19,827	20,100	-	-	-	-	-
100-133-51020	Workers Compensation	9,471	5,503	-	-	-	-	-
100-133-51025	Insurance - Health	52,133	48,694	-	-	-	-	-
100-133-51030	Insurance - HRA/PSA	4,500	9,027	-	-	-	-	-
100-133-51036	Insurance - Life/LTD	297	228	-	-	-	-	-
100-133-51040	Insurance - Disability	636	587	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>243,980</b>	<b>242,066</b>	<b>286,354</b>	<b>258,500</b>	<b>404,485</b>	<b>404,485</b>	<b>404,485</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>4.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-133-61012	Advertising (Maint)	-	-	750	900	750	750	750
100-133-61122	Communication (Maint)	547	380	500	500	500	500	500
100-133-61127	Computer Exp (Maint)	5	388	500	800	500	500	500
100-133-61134	Contract Serv (Maint)	24,288	9,915	45,000	45,000	45,000	45,000	45,000
100-133-61242	Operating Exp (Maint)	30,007	23,617	30,000	30,000	30,000	30,000	30,000
100-133-61252	Op Supplies (Maint)	588	236	4,000	4,000	4,000	4,000	4,000
100-133-61322	Ed & Trng (Maint)	1,450	564	1,500	1,500	1,500	1,500	1,500
100-133-61502	Uniforms (Maint)	1,722	656	2,000	2,000	2,000	2,000	2,000
100-133-61562	Maint/Bldg (Maint)	7,191	8,582	10,000	10,000	10,000	10,000	10,000
100-133-61572	Maint/Eqpt (Maint)	709	914	3,500	3,500	3,500	3,500	3,500
100-133-61582	Maint/Vehicles (Maint)	9,238	14,577	11,000	13,000	15,000	15,000	15,000
100-133-61702	Off Supplies (Maint)	489	189	500	500	500	500	500
100-133-61802	Petroleum (Maint)	6,310	4,493	10,000	10,000	15,000	15,000	15,000
100-133-61902	Utilities (Maint)	156,175	164,342	164,000	164,000	164,000	164,000	164,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>238,719</b>	<b>228,853</b>	<b>283,250</b>	<b>285,700</b>	<b>292,250</b>	<b>292,250</b>	<b>292,250</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-133-90027	To Info System Service	9,914	7,063	-	-	-	-	-
100-133-90030	To PERS Bond-320	2,897	2,938	-	-	-	-	-
100-133-90105	To Eqpt Acq & Rep Fund	25,000	50,000	75,000	75,000	20,000	20,000	20,000
	<b>Exp.-Transfers Out Totals:</b>	<b>37,811</b>	<b>60,001</b>	<b>75,000</b>	<b>75,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>PARKS Totals:</b>	<b>(520,510)</b>	<b>(530,920)</b>	<b>(644,604)</b>	<b>(619,200)</b>	<b>(716,735)</b>	<b>(716,735)</b>	<b>(716,735)</b>

# **General Fund Finance Department-140**

## **Purpose**

The Finance Department provides the budget authority for administration of the City's financial support services. The Department provides a full range of financial services including monthly financial statement preparation and audit; water and wastewater utility billing and collection and other receivables owed to the City; investment of financial reserves and other funds; payroll, accounts payable; and general accounting. The Department also supports the budget development process. Other services include issuing bonds and arranging for long and short term loans as needed.

## **FY2018-2019 Objective**

Per council direction the Finance staff is in the process of reviewing city code to bring a proposal back to Council on updating the utility billing process, the objective is to move all accounts into the name of the property owner.

## **FY2018-2019 Staffing**

The Finance Department is supported by a cumulative total of 6.0 FTE. The amounts budgeted in Personal Services reflect this total. One of the Finance Clerk positions is shared with the Municipal Court.

Note: Many of the services provided by the Finance Department are performed on behalf of personnel that are funded outside of the General Fund. The amounts appropriated represent the costs associated with the overall administration of such services with proportionate financial transfers from others funds to offset expenses originating in those funds.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>140</b>	<b>FINANCE</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-140-50001	Salaries	336,198	354,198	374,749	368,000	406,867	406,867	406,867
100-140-50600	Overtime	-	-	4,000	2,000	2,000	2,000	2,000
100-140-51000	Fringe Benefits	128	319	232,822	168,000	212,665	212,665	212,665
100-140-51005	Taxes - Federal	23,611	27,705	-	-	-	-	-
100-140-51010	Taxes - State	87	95	-	-	-	-	-
100-140-51015	PERS	48,569	56,911	-	-	-	-	-
100-140-51020	Workers Compensation	920	412	-	-	-	-	-
100-140-51025	Insurance - Health	52,613	54,771	-	-	-	-	-
100-140-51030	Insurance - HRA/PSA	42,519	36,972	-	-	-	-	-
100-140-51035	Insurance - Life	984	864	-	-	-	-	-
100-140-51036	Insurance - Life/LTD	736	601	-	-	-	-	-
100-140-51040	Insurance - Disability	1,310	1,303	-	-	-	-	-
100-140-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>507,675</b>	<b>534,401</b>	<b>611,571</b>	<b>538,000</b>	<b>621,532</b>	<b>621,532</b>	<b>621,532</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>	<b>6.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-140-61010	Advertising	2,987	2,157	1,935	6,376	3,500	3,500	3,500
100-140-61119	Communications	1,296	1,131	1,400	1,485	-	-	-
100-140-61130	Contract Services	95	95	500	300	500	500	500
100-140-61240	Dept/Operating Expense	4,340	1,092	3,550	2,500	3,000	3,000	3,000
100-140-61290	Dues & Subscriptions	439	549	1,406	1,200	1,110	1,110	1,110
100-140-61320	Education & Training	4,228	3,221	9,000	5,000	3,000	3,000	3,000
100-140-61570	Maint/Eqpt	11,834	755	1,200	6,000	1,735	1,735	1,735
100-140-61600	Meetings & Conferences	2,478	3,556	2,250	2,600	5,000	5,000	5,000
100-140-61700	Office Supplies	2,268	1,888	3,000	1,500	2,000	2,000	2,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>29,965</b>	<b>14,444</b>	<b>24,241</b>	<b>26,961</b>	<b>19,845</b>	<b>19,845</b>	<b>19,845</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-140-72500	Office Eqpt.	-	-	300	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	-	-	<b>300</b>	-	-	-	-
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-140-90027	To Info System Service	5,733	6,336	-	-	-	-	-
100-140-90030	To PERS Bond-320	1,902	2,921	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>7,635</b>	<b>9,257</b>	-	-	-	-	-
<b>FINANCE Totals:</b>		<b>(545,275)</b>	<b>(558,102)</b>	<b>(636,112)</b>	<b>(564,961)</b>	<b>(641,377)</b>	<b>(641,377)</b>	<b>(641,377)</b>





# **General Fund Legislative Department-160**

## **Purpose**

The Legislative Department provides budget authority for the activities associated with the City's Elected Officials and the City Clerk's Office.

## **FY2018-2019 Objective**

The City Clerk's Office will oversee the City's official records, City elections, liquor licensing and the legislative processes of the Lebanon City Council (Mayor and six Councilors) and Council Advisory Boards. The City Clerk's office will continue to strive to provide timely, open, and transparent records.

## **FY2018-2019 Staffing & Elected Officials Stipend**

The City Clerk's Office is supported by a cumulative total of 1.625 FTE. The amounts budgeted in Personal Services reflect this total.

The elected officials receive a monthly stipend (\$1,000/month for the Mayor and \$225/month per Councilor) as compensation for required travel and miscellaneous costs associated with being an elected public official.

*Note: Many of the services provided by the Legislative Department are performed on behalf of personnel that are funded outside of the General Fund. The amounts appropriated represent the costs associated with the overall management of such services with proportionate financial transfers from other funds to offset expenses originated in those funds.*

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>160</b>	<b>LEGISLATIVE</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-160-50001	Salaries	120,597	128,165	140,919	143,500	149,760	149,760	149,760
100-160-51000	Fringe Benefits	37	93	69,519	61,000	63,269	63,269	63,269
100-160-51005	Taxes - Federal	8,977	9,432	-	-	-	-	-
100-160-51010	Taxes - State	32	33	-	-	-	-	-
100-160-51015	PERS	15,824	20,181	-	-	-	-	-
100-160-51020	Workers Compensation	456	224	-	-	-	-	-
100-160-51025	Insurance - Health	8,392	7,315	-	-	-	-	-
100-160-51030	Insurance - HRA/PSA	9,099	11,341	-	-	-	-	-
100-160-51035	Insurance - Life	576	576	-	-	-	-	-
100-160-51036	Insurance - Life/LTD	194	149	-	-	-	-	-
100-160-51040	Insurance - Disability	292	269	-	-	-	-	-
100-160-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>164,476</b>	<b>178,028</b>	<b>210,438</b>	<b>204,500</b>	<b>213,029</b>	<b>213,029</b>	<b>213,029</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.750</b>	<b>1.625</b>	<b>1.625</b>	<b>1.625</b>	<b>1.625</b>	<b>1.625</b>	<b>1.625</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-160-61008	Advertising	392	1,076	300	300	400	400	400
100-160-61015	Codification	2,906	2,924	2,350	3,000	3,000	3,000	3,000
100-160-61129	Computer Exp	229	211	150	150	150	150	150
100-160-61130	Contract Services	727	1,843	2,000	1,800	1,900	1,900	1,900
100-160-61240	Dept/Operating Expense	2,429	1,478	2,000	2,000	2,100	2,100	2,100
100-160-61294	Dues & Subscript	576	507	500	535	535	535	535
100-160-61310	Elections	112	-	-	105	105	105	105
100-160-61320	Education/Training	-	366	1,600	-	1,600	1,600	1,600
100-160-61574	Maint/Eqpt	2,864	2,645	2,800	500	2,500	2,500	2,500
100-160-61600	Meetings & Conferences	2,463	6,118	9,890	11,375	8,500	8,500	8,500
100-160-61700	Office Supplies	7	-	-	-	-	-	-
100-160-61704	Office Supplies	387	960	700	500	950	950	950
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>13,092</b>	<b>18,128</b>	<b>22,290</b>	<b>20,265</b>	<b>21,740</b>	<b>21,740</b>	<b>21,740</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-160-72500	Office Eqpt.	21,469	500	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>21,469</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-160-90027	To Info System Service	3,790	4,822	-	-	-	-	-
100-160-90030	To PERS Bond-320	1,197	1,246	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>4,987</b>	<b>6,068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LEGISLATIVE Totals:</b>		<b>(204,024)</b>	<b>(202,724)</b>	<b>(232,728)</b>	<b>(224,765)</b>	<b>(234,769)</b>	<b>(234,769)</b>	<b>(234,769)</b>



**LEBANON  
PUBLIC LIBRARY**

# **General Fund Library Department-165**

## **Purpose**

The Library Department provides for the expenses associated with the Lebanon Public Library. The Library provides cultural and intellectual enrichment to all people in our community, regardless of age, education, or socio-economic status through access to literature, the arts, and information in all of its forms. Opportunities are also provided for children to develop literacy and other essential life skills through story times, Spring Break and Summer Reading programs, outreach to new parents, and other programs.

## **FY 2018-19 Objective**

The objective of the Library Department is to provide budgetary authority to support the operations and programs of the Library.

## **FY 2018-19 Staffing**

The Library is supported by a cumulative total of 6.284 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>165</b>	<b>LIBRARY</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-165-50001	Salaries	200,767	214,742	222,449	209,500	220,375	220,375	220,375
100-165-50005	Part Time	62,781	64,936	63,373	68,000	77,003	77,003	77,003
100-165-50250	Part Time	3,176	1,718	2,000	2,000	-	-	-
100-165-50600	Overtime	-	64	-	-	2,000	2,000	2,000
100-165-51000	Fringe Benefits	125	312	166,656	138,500	147,865	147,865	147,865
100-165-51005	Taxes - Federal	20,109	21,320	-	-	-	-	-
100-165-51010	Taxes - State	100	99	-	-	-	-	-
100-165-51015	PERS	41,954	46,535	-	-	-	-	-
100-165-51020	Workers Compensation	776	326	-	-	-	-	-
100-165-51025	Insurance - Health	44,293	43,607	-	-	-	-	-
100-165-51030	Insurance - HRA/PSA	22,171	14,527	-	-	-	-	-
100-165-51035	Insurance - Life	576	528	-	-	-	-	-
100-165-51036	Insurance - Life/LTD	491	364	-	-	-	-	-
100-165-51040	Insurance - Disability	864	787	-	-	-	-	-
100-165-59000	Group Term Life	-	500	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>398,183</b>	<b>410,365</b>	<b>454,478</b>	<b>418,000</b>	<b>447,243</b>	<b>447,243</b>	<b>447,243</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>5.868</b>	<b>5.868</b>	<b>5.868</b>	<b>5.868</b>	<b>6.284</b>	<b>6.284</b>	<b>6.284</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-165-61010	Advertising	-	1,769	1,000	1,882	2,000	2,000	2,000
100-165-61119	Communication	2,678	2,799	3,300	2,460	2,600	2,600	2,600
100-165-61124	Computer Expense	12,960	13,311	14,500	10,000	14,000	14,000	14,000
100-165-61130	Contract Services	6,538	4,427	3,000	900	2,395	2,395	2,395
100-165-61140	Merchant Card Fees	413	525	550	630	755	755	755
100-165-61240	Dept/Operating Expense	1,474	2,174	3,000	2,200	2,500	2,500	2,500
100-165-61250	Dept/Op Supplies	5,986	18,256	35,000	35,000	45,000	45,000	45,000
100-165-61290	Dues & Subscriptions	267	247	300	100	100	100	100
100-165-61300	Duplication	2,404	2,705	2,500	500	2,650	2,650	2,650
100-165-61320	Education & Training	337	446	1,500	500	600	600	600
100-165-61430	Janitorial Supplies	197	97	200	100	100	100	100
100-165-61560	Maint/Bldg (Gen'l)	24,677	28,375	26,000	25,000	8,200	8,200	8,200
100-165-61570	Maint/Eqpt	3,281	3,301	4,500	3,500	3,900	3,900	3,900
100-165-61600	Meetings & Conferences	540	540	1,500	300	750	750	750
100-165-61700	Office Supplies	1,568	1,832	1,500	1,300	1,500	1,500	1,500
100-165-61900	Utilities (Gen'l)	26,502	34,004	30,000	30,000	30,000	30,000	30,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>89,822</b>	<b>114,808</b>	<b>128,350</b>	<b>114,372</b>	<b>117,050</b>	<b>117,050</b>	<b>117,050</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-165-90027	To Info System Service	52,263	137,313	-	-	-	-	-
100-165-90030	To PERS Bond-320	8,412	8,897	-	-	-	-	-
100-165-90105	To Eqpt Acq & Rep Fund	5,000	8,630	12,000	12,000	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>65,675</b>	<b>154,840</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>LIBRARY Totals:</b>	<b>(553,680)</b>	<b>(680,013)</b>	<b>(594,828)</b>	<b>(544,372)</b>	<b>(564,293)</b>	<b>(564,293)</b>	<b>(564,293)</b>





# **General Fund Municipal Court -170**

## **Purpose**

The Municipal Court provides the budget authority to administer the business of the Court. The Court is responsible for the processing of citations, city ordinance violations, and motor vehicle offenses filed by Lebanon police officers. By state law, the Court must account for and collect (without compensation) funds from convicted persons to support statewide programs. It also collects fines for the City's General Fund.

## **FY2018-2019 Objective**

The objective of the Municipal Court is to provide budgetary authority to administer the Court.

## **FY2018-2019 Staffing**

The Municipal Court is supported by a cumulative total of 2.0 FTE. The amounts budgeted in Personal Services reflect this total.

The Court office added a Finance Clerk (shared with the Finance department) who assisted on court days and filled in for a full-time clerk when they were sick or on vacation.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>170</b>	<b>MUNICIPAL COURT</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-170-50001	Salaries	109,604	113,053	115,208	115,500	122,639	122,639	122,639
100-170-50600	Overtime	-	-	2,600	-	2,600	2,600	2,600
100-170-51000	Fringe Benefits	43	106	80,467	81,000	86,609	86,609	86,609
100-170-51005	Taxes - Federal	8,056	8,219	-	-	-	-	-
100-170-51010	Taxes - State	31	32	-	-	-	-	-
100-170-51015	PERS	21,090	22,840	-	-	-	-	-
100-170-51020	Workers Compensation	211	139	-	-	-	-	-
100-170-51025	Insurance - Health	30,244	31,075	-	-	-	-	-
100-170-51030	Insurance - HRA/PSA	3,000	3,000	-	-	-	-	-
100-170-51036	Insurance - Life/LTD	198	152	-	-	-	-	-
100-170-51040	Insurance - Disability	-	413	-	-	-	-	-
100-170-59000	Group Term Life	-	-	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>172,477</b>	<b>179,029</b>	<b>198,275</b>	<b>196,500</b>	<b>211,848</b>	<b>211,848</b>	<b>211,848</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-170-61124	Computer Expense	2,058	2,052	2,500	2,500	2,500	2,500	2,500
100-170-61130	Contract Services	54,745	53,412	57,600	57,600	51,660	51,660	51,660
100-170-61132	Outside Attorney Fees	3,810	5,265	1,000	1,000	1,000	1,000	1,000
100-170-61240	Dept/Operating Expense	4,384	5,936	4,800	4,800	4,800	4,800	4,800
100-170-61290	Dues & Subscriptions	420	436	300	600	425	425	425
100-170-61320	Education & Training	105	396	1,000	-	1,000	1,000	1,000
100-170-61560	Maint/Bldg	-	1,121	1,000	2,500	1,000	1,000	1,000
100-170-61600	Meetings & Conferences	673	1,022	1,100	1,400	1,100	1,100	1,100
100-170-61700	Office Supplies	801	1,410	1,100	1,100	1,400	1,400	1,400
100-170-61900	Utilities (Gen'l)	17,932	19,999	18,500	20,000	21,000	21,000	21,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>84,928</b>	<b>91,049</b>	<b>88,900</b>	<b>91,500</b>	<b>85,885</b>	<b>85,885</b>	<b>85,885</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-170-72300	Improvements	4,701	-	1,100	1,100	-	-	-
100-170-72500	Other Eqpt.	-	1,169	-	-	7,500	7,500	7,500
	<b>Exp.-Capital Outlay Totals:</b>	<b>4,701</b>	<b>1,169</b>	<b>1,100</b>	<b>1,100</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-170-90027	To Info System Service	20,004	24,018	-	-	-	-	-
100-170-90030	To PERS Bond-320	4,489	4,460	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>24,493</b>	<b>28,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL COURT Totals:</b>		<b>(286,599)</b>	<b>(299,725)</b>	<b>(288,275)</b>	<b>(289,100)</b>	<b>(305,233)</b>	<b>(305,233)</b>	<b>(305,233)</b>

# **General Fund Police Department-180**

## **Purpose**

The Police Department provides the budget authority to administer the law enforcement and police service needs of the community. The Lebanon Police Department is comprised of twenty-eight (28) sworn officer positions (one (1) Chief, one (1) Captain, one (1) Lieutenant, five (5) Sergeants, two (2) Jail Police Officers, three (3) Detectives, thirteen (13) Patrol Officers, one (1) Traffic Officer and one (1) School Resource Officer). The non-sworn staff includes one (1) Code Enforcement/Property Officer, seven (7) Communications Specialists (dispatchers), one (1) Community Policing Officer, one (1) Community Service Officer, two (2) Records Clerks and one (1) Administrative Assistant).

The Lebanon Police Department has a very active and dedicated volunteer program. Volunteers assist full-time personnel with support services and enforcement tasks.

## **FY2018-2019 Objective**

The objective of the Police Department is to provide budgetary authority to administer the law enforcement and police service needs for the community.

## **FY2018-2019 Staffing**

The Police Department is supported by a cumulative total of 41.0 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>180</b>	<b>POLICE</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-180-50001	Salaries	2,362,589	2,487,158	2,698,452	2,678,000	2,872,598	2,872,598	2,872,598
100-180-50500	Out Of Class	-	1,258	-	-	-	-	-
100-180-50515	Def. Comp Match	47,457	50,594	64,800	64,800	68,400	68,400	68,400
100-180-50600	Overtime	85,464	83,851	96,425	96,425	96,995	96,995	96,995
100-180-50700	Cash In Comp	80,391	91,054	86,275	86,275	86,275	86,275	86,275
100-180-51000	Fringe Benefits	839	2,098	1,888,907	1,655,000	1,849,342	1,849,342	1,849,342
100-180-51005	Taxes - Federal	193,539	203,678	-	-	-	-	-
100-180-51010	Taxes - State	639	648	-	-	-	-	-
100-180-51015	PERS	433,331	479,154	-	-	-	-	-
100-180-51020	Workers Compensation	82,993	45,945	-	-	-	-	-
100-180-51025	Insurance - Health	524,174	570,773	-	-	-	-	-
100-180-51030	Insurance - HRA/PSA	62,111	70,937	-	-	-	-	-
100-180-51035	Insurance - Life	1,374	1,370	-	-	-	-	-
100-180-51036	Insurance - Life/LTD	4,094	3,229	-	-	-	-	-
100-180-51040	Insurance - Disability	9,094	8,899	-	-	-	-	-
100-180-51050	Legal Benefit	5,995	6,234	-	-	-	-	-
100-180-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>3,894,084</b>	<b>4,107,130</b>	<b>4,834,859</b>	<b>4,580,500</b>	<b>4,973,610</b>	<b>4,973,610</b>	<b>4,973,610</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>39.000</b>	<b>39.000</b>	<b>40.000</b>	<b>40.000</b>	<b>41.000</b>	<b>41.000</b>	<b>41.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-180-61010	Advertising	866	150	1,000	1,000	1,000	1,000	1,000
100-180-61120	Communication (Gen'l)	13,909	20,841	17,000	15,000	17,000	17,000	17,000
100-180-61124	Computer Support Expense	73,844	73,779	75,000	74,000	76,000	76,000	76,000
100-180-61125	Crime Prevention	5,737	3,586	5,000	5,000	10,000	10,000	10,000
100-180-61130	Contract Services	29,347	46,579	53,000	53,000	42,000	42,000	42,000
100-180-61138	Contract Serv (Corrections)	7,257	3,494	10,000	10,000	10,000	10,000	10,000
100-180-61240	Dept/Operating Expense	11,663	15,121	17,000	17,000	23,000	23,000	23,000
100-180-61248	Operating Equip-Personal	14,877	16,208	21,000	21,000	25,500	25,500	25,500
100-180-61250	Dept/Op Supplies	20,216	30,760	34,000	24,000	32,000	32,000	32,000
100-180-61258	Op Supplies (Corrections)	12,054	18,632	23,000	23,000	23,000	23,000	23,000
100-180-61290	Dues & Subscriptions	1,177	1,468	2,100	2,100	2,100	2,100	2,100
100-180-61300	Duplication	18,673	20,978	15,000	15,000	15,000	15,000	15,000
100-180-61320	Education Reimb.	-	-	2,500	2,500	5,000	5,000	5,000
100-180-61420	Ins Repair & Deduct	900	2,340	1,500	1,500	1,500	1,500	1,500
100-180-61500	Uniform-Buy & Clean	9,748	12,369	12,000	12,000	12,000	12,000	12,000
100-180-61560	Maint/Bldg (Gen'l)	7,606	3,164	13,000	13,000	13,000	13,000	13,000
100-180-61570	Maint/Eqpt	1,436	4,813	5,000	5,000	5,000	5,000	5,000

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016	2017	2018	2018	2019	2019	2019
		Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
100-180-61580	Maint/Vehicles	42,311	25,173	35,000	35,000	35,000	35,000	35,000
100-180-61600	Meetings & Conferences	1,553	1,594	1,500	1,500	1,500	1,500	1,500
100-180-61700	Office Supplies	6,394	7,904	9,000	9,000	9,000	9,000	9,000
100-180-61800	Petroleum	34,902	37,730	56,000	45,000	56,000	56,000	56,000
100-180-61820	Postage	3,339	4,573	6,000	6,000	6,000	6,000	6,000
100-180-61825	Prisoner Medical Costs	1,330	2,265	4,000	4,000	4,000	4,000	4,000
100-180-61855	Spcl Investigative Exp	2,500	3,999	6,000	6,000	6,000	6,000	6,000
100-180-61892	Training	13,296	16,454	17,000	17,000	20,000	20,000	20,000
100-180-61900	Utilities (Gen'l)	44,134	43,800	45,000	45,000	47,400	47,400	47,400
100-180-61930	Vehicle Leases	83,347	102,201	123,000	123,000	123,000	123,000	123,000
<b>Exp.-Materials &amp; Services Totals:</b>		<b>462,416</b>	<b>519,975</b>	<b>609,600</b>	<b>585,600</b>	<b>621,000</b>	<b>621,000</b>	<b>621,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-180-72500	Office Eqpt.	763	2,000	1,500	1,500	1,500	1,500	1,500
100-180-72600	Other Eqpt.	2,875	3,957	4,000	4,000	5,000	5,000	5,000
<b>Exp.-Capital Outlay Totals:</b>		<b>3,638</b>	<b>5,957</b>	<b>5,500</b>	<b>5,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-180-90027	To Info System Service	142,144	187,323	-	-	-	-	-
100-180-90030	To PERS Bond-320	84,480	88,479	-	-	-	-	-
100-180-90105	To Eqpt Acq & Rep Fund-820	20,000	20,000	20,000	20,000	32,000	32,000	32,000
<b>Exp.-Transfers Out Totals:</b>		<b>246,624</b>	<b>295,802</b>	<b>20,000</b>	<b>20,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>POLICE Totals:</b>		<b>(4,606,762)</b>	<b>(4,928,864)</b>	<b>(5,469,959)</b>	<b>(5,191,600)</b>	<b>(5,633,110)</b>	<b>(5,633,110)</b>	<b>(5,633,110)</b>

# LEBANON SENIOR CENTER





# **General Fund**

## **Senior and Disabled Services Department-190**

### **Purpose**

The Senior and Disabled Services Department provides for the administration of the City's programs and services for seniors and the disabled. The Senior and Disabled Services Department, based at the Lebanon Senior Center, delivers services, programs and activities to persons age 50 and above and those that are disabled. Our mission is to enhance the lives of older adults and assist in maintaining independence through providing educational programs, health and social services, recreational activities, arts and cultural events and classes, social events and opportunities, nutritional meals and transportation. The Senior Center provides referrals to various community service partners and local agencies to provide services such as the Senior Meals program, legal assistance, social services, tax preparation, Medicaid outreach and free help with insurance issues through Senior Health Insurance Benefits Association (SHIBA) and other miscellaneous services. Various support groups such as Alzheimer's Association and Hearing Loss Association meet at the center, as do many other community groups.

### **FY2018-2019 Objective**

The objective of the Senior and Disabled Services Department is to provide budgetary authority to administer the fund and the services it provides to the City of Lebanon.

### **FY2018-2019 Staffing**

The Senior Center is supported by a cumulative total of 2.5 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>190</b>	<b>SENIOR SERVICES</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
100-190-50001	Salaries	106,196	118,685	123,684	123,675	150,746	150,746	150,746
100-190-50600	Overtime	-	341	-	-	-	-	-
100-190-51000	Fringe Benefits	43	106	76,979	72,165	81,283	81,283	81,283
100-190-51005	Taxes - Federal	7,819	8,929	-	-	-	-	-
100-190-51010	Taxes - State	33	34	-	-	-	-	-
100-190-51015	PERS	18,497	21,573	-	-	-	-	-
100-190-51020	Workers Compensation	3,120	1,655	-	-	-	-	-
100-190-51025	Insurance - Health	13,562	10,716	-	-	-	-	-
100-190-51030	Insurance - HRA/PSA	18,655	19,500	-	-	-	-	-
100-190-51035	Insurance - Life	576	576	-	-	-	-	-
100-190-51036	Insurance - Life/LTD	293	225	-	-	-	-	-
100-190-51040	Insurance - Disability	452	430	-	-	-	-	-
100-190-59000	Group Term Life	-	250	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>169,246</b>	<b>183,020</b>	<b>200,663</b>	<b>195,840</b>	<b>232,029</b>	<b>232,029</b>	<b>232,029</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-190-61010	Advertising	-	973	-	-	-	-	-
100-190-61130	Contract Services	80	203	-	3,200	1,000	1,000	1,000
100-190-61240	Dept/Operating Expense	6,088	6,438	5,500	5,500	6,000	6,000	6,000
100-190-61250	Dept/Op Supplies	1,014	662	1,000	650	1,000	1,000	1,000
100-190-61320	Education & Training	-	54	300	300	300	300	300
100-190-61560	Maint/Bldg (Gen'l)	11,339	13,257	12,000	12,000	12,000	12,000	12,000
100-190-61570	Maint/Eqpt	405	141	300	100	300	300	300
100-190-61600	Meetings & Conferences	-	175	800	400	800	800	800
100-190-61700	Office Supplies	828	807	800	800	800	800	800
100-190-61820	Postage	1,187	1,654	1,500	1,500	1,500	1,500	1,500
100-190-61900	Utilities (Gen'l)	21,752	21,717	21,000	21,000	21,000	21,000	21,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>42,693</b>	<b>46,081</b>	<b>43,200</b>	<b>45,450</b>	<b>44,700</b>	<b>44,700</b>	<b>44,700</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-190-72300	Improvements	416	-	1,500	-	1,500	1,500	1,500
100-190-72600	Other Eqpt.	1,584	-	1,500	3,000	1,500	1,500	1,500
	<b>Exp.-Capital Outlay Totals:</b>	<b>2,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-190-90027	To Info System Service	14,676	11,071	-	-	-	-	-
100-190-90030	To PERS Bond-320	3,569	3,835	-	-	-	-	-
100-190-90105	To Eqpt Acq & Rep Fund	10,000	10,000	10,000	10,000	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>28,245</b>	<b>24,906</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SENIOR SERVICES Totals:</b>	<b>(242,184)</b>	<b>(254,007)</b>	<b>(256,863)</b>	<b>(254,290)</b>	<b>(279,729)</b>	<b>(279,729)</b>	<b>(279,729)</b>

# **General Fund Non-Departmental-195**

## **Purpose**

The Non-Departmental Division provides budget authority for the centralization of some costs shared by all departments within the General Fund and for specific financial considerations such as electricity, insurance, audits, debt service, inter-fund transfers and the funds 2% working and 17% operating contingencies.

## **FY2018-2019 Objective**

The objective of the Non-Departmental Department for is to provide budgetary authority to support financial requirements not allocated in other divisions of the General Fund.

Including:

Dues & Subscriptions for the Council of Governments, Local Government Personnel Institute, the League of Oregon Cities, AORA, and the Chamber of Commerce

City Grants budget includes;

- \$5,000 Boys & Girls Club
- \$4,000 Meals on Wheels
- \$8,300 Linn Shuttle Service

## **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>195</b>	<b>NON-DEPARTMENTAL</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
100-195-61013	Audit Expense	31,640	38,890	35,000	35,000	39,100	39,100	39,100
100-195-61124	Computer Expense	24,395	25,985	46,446	36,896	44,000	44,000	44,000
100-195-61130	Contract Services	15,648	17,753	16,576	16,576	131,950	131,950	131,950
100-195-61149	Mowing Expenses	8,327	5,080	11,000	7,000	7,000	7,000	7,000
100-195-61240	Dept/Operating Expense	905	2,328	1,500	1,500	1,500	1,500	1,500
100-195-61290	Dues & Subscriptions	31,914	32,082	34,271	34,271	34,500	34,500	34,500
100-195-61300	Duplication	11,591	13,308	13,500	13,500	15,000	15,000	15,000
100-195-61355	City Grants	16,189	18,047	18,700	18,700	17,300	17,300	17,300
100-195-61400	Insurance	90,987	107,035	100,734	110,000	101,565	101,565	101,565
100-195-61560	Maint/Bldg (City Hall)	53,946	29,475	20,000	25,000	6,600	6,600	6,600
100-195-61570	Maint/Eqpt	1,584	4,888	2,890	2,890	2,890	2,890	2,890
100-195-61700	Office Supplies	1,273	2,595	1,500	1,500	1,500	1,500	1,500
100-195-61800	Petroleum	110	77	200	200	200	200	200
100-195-61820	Postage	3,845	4,687	4,500	4,500	4,500	4,500	4,500
100-195-61830	Property Taxes	-	-	300	300	300	300	300
100-195-61854	Safety Committee Exp	2,996	2,952	3,500	4,500	3,500	3,500	3,500
100-195-61900	Utilities (Gen'l)	95,186	86,634	115,000	100,000	110,000	110,000	110,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>390,536</b>	<b>391,816</b>	<b>425,617</b>	<b>412,333</b>	<b>521,405</b>	<b>521,405</b>	<b>521,405</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
100-195-72300	Improvements	-	20,567	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>20,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
100-195-90027	To Info System Service	-	-	422,418	422,418	429,155	429,155	429,155
100-195-90028	To Custodial & Bldg Maint	91,404	105,211	91,984	91,984	110,509	110,509	110,509
100-195-90030	To PERS Bond-320	-	-	128,501	128,501	136,670	136,670	136,670
100-195-90051	To Equitable Sharing (US Marshall)	5,432	-	-	-	-	-	-
100-195-90105	To Eqpt Acq & Rep Fund	105,000	105,000	10,000	10,000	47,717	47,717	47,717
100-195-90183	To Streets 558 840	-	-	100,000	100,000	45,000	45,000	45,000
100-195-90184	To Cust/Maint Sal/Ben -545	-	-	30,517	30,517	23,494	23,494	23,494
	<b>Exp.-Transfers Out Totals:</b>	<b>201,836</b>	<b>210,211</b>	<b>783,420</b>	<b>783,420</b>	<b>792,545</b>	<b>792,545</b>	<b>792,545</b>

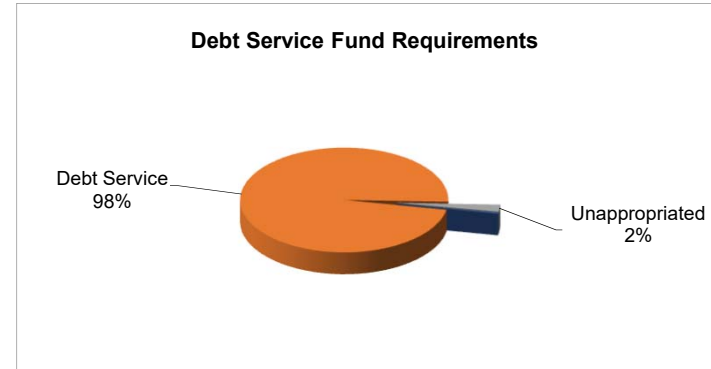
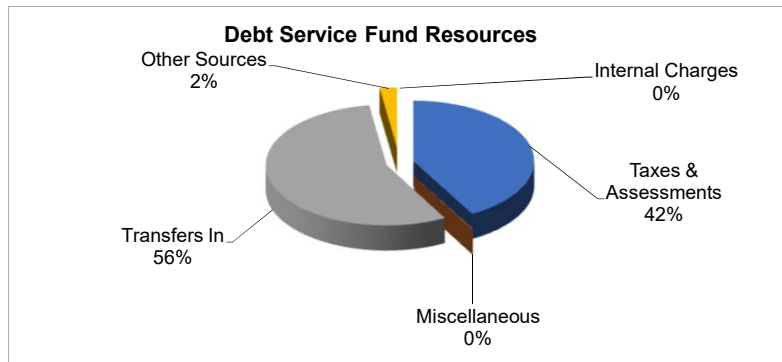
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E5</b>	<b>Exp.-Contingencies</b>							
100-195-80004	Working Contingency 2%	-	-	175,265	-	186,190	186,190	186,190
100-195-80005	Operating Contingency (Goal 17%)	-	-	1,218,865	-	1,582,617	1,582,617	1,582,617
	<b>Exp.-Contingencies Totals:</b>	-	-	<b>1,394,130</b>	-	<b>1,768,807</b>	<b>1,768,807</b>	<b>1,768,807</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
100-195-95500	Loan Principle	73,074	78,597	79,141	79,141	88,381	88,381	88,381
100-195-95600	Loan Interest	64,134	61,211	58,068	58,068	38,678	38,678	38,678
	<b>Exp.-Debt Service Totals:</b>	<b>137,208</b>	<b>139,808</b>	<b>137,209</b>	<b>137,209</b>	<b>127,059</b>	<b>127,059</b>	<b>127,059</b>
<b>NON-DEPARTMENTAL Totals:</b>		<b>(729,580)</b>	<b>(762,402)</b>	<b>(2,740,376)</b>	<b>(1,332,962)</b>	<b>(3,209,816)</b>	<b>(3,209,816)</b>	<b>(3,209,816)</b>
<b>FUND REVENUES</b>		<b>11,878,437</b>	<b>12,847,988</b>	<b>13,098,821</b>	<b>13,596,621</b>	<b>13,919,745</b>	<b>13,919,745</b>	<b>13,919,745</b>
<b>FUND EXPENSES</b>		<b>9,715,189</b>	<b>10,324,565</b>	<b>13,098,821</b>	<b>11,103,625</b>	<b>13,919,745</b>	<b>13,919,745</b>	<b>13,919,745</b>
<b>GENERAL FUND Totals:</b>		<b>2,163,248</b>	<b>2,523,423</b>	<b>-</b>	<b>2,492,996</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE FUND**  
**Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 1,503,313
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	3,530
Transfers In	1,996,956
Other Sources	82,992
Internal Charges	-
<b>Total Resources</b>	<b>\$ 3,586,791</b>

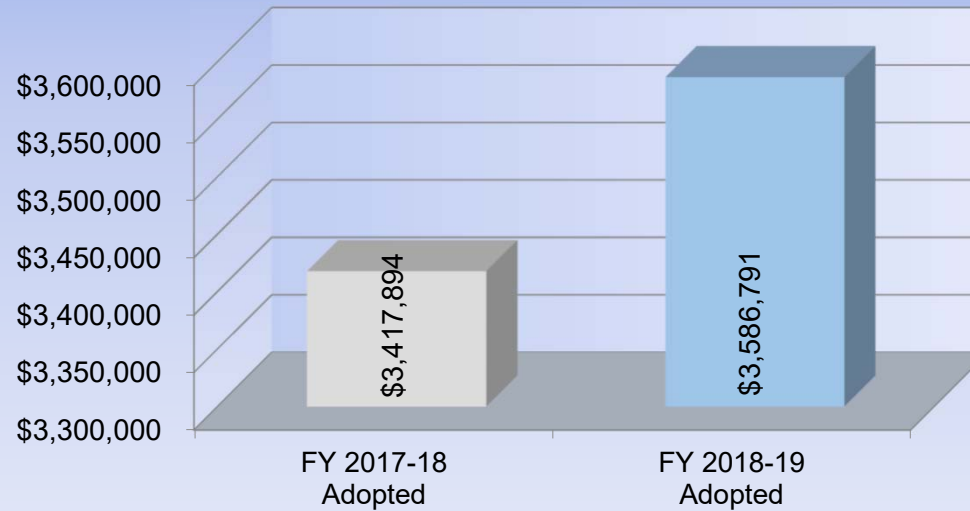
<b>REQUIREMENTS</b>	
Personnel Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	-
Contingencies	7,486
Debt Service	3,499,305
Other Financing Use	-
Unappropriated	80,000
<b>Total Requirements</b>	<b>\$ 3,586,791</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
314-G.O./FFC2015 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,903,224	\$ 80,000	<b>\$ 1,983,224</b>	55.29%
317-2013FFC Bond	-	-	-	-	7,486	1,383,700	-	<b>1,391,186</b>	38.79%
320-Pension Bond Series 2002	-	-	-	-	-	212,381	-	<b>212,381</b>	5.92%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,486</b>	<b>\$ 3,499,305</b>	<b>\$ 80,000</b>	<b>\$ 3,586,791</b>	100.00%
Percent of Debt Service Fund	0.00%	0.00%	0.00%	0.00%	0.21%	97.56%	2.23%	<b>100.00%</b>	

## Debt Service Funds Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$	-	Transfers Out	\$	-
Materials & Services	\$	-	Contingencies	\$	7,486
Capital Outlay	\$	-	Other Financing Uses	\$	-
Debt Service	\$	3,499,305	Unappropriated	\$	80,000

### FY 2017-18 Adopted

Personnel Services	\$	-	Transfers Out	\$	-
Materials & Services	\$	-	Contingencies	\$	-
Capital Outlay	\$	-	Other Financing Uses	\$	-
Debt Service	\$	3,417,894	Unappropriated	\$	-



# **Debt Service Fund GO/Full Faith & Credit Bond -314**

## **Purpose**

The City received voter approval of a ballot measure on November 7, 2006 to issue up to \$19,970,000 of general obligation bonds. The bonds have an issue date of June 1, 2007 (LEBGO2007). Proceeds were used to:

- (a) Construct, furnish and equip an approximately 29,923 square foot building with space for a new police station with court, information systems, and jail facilities; and
- (b) Construct, furnish and equip an approximately 19,345 square foot library.

In FY16 new debt was issued (FFC2015) which consisted of the following;

LEBGO2007 refinanced with net savings of \$1,155,309 over the life of the bond

Siemens wastewater Loan refinanced with net savings of \$85,616 over the life of the bond.

## **FY2018-2019 Objective**

Timely pay the required debt service payments on the FFC2015 debt issued in FY2016.

## **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>314</b>	<b>G.O. FUND REVENUE</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
314-000-47010	Current Property Taxes	1,319,367	1,279,016	1,398,524	1,320,441	1,480,313	1,480,313	1,480,313
314-000-47020	Delinquent Prop Taxes	58,584	39,788	23,000	26,000	23,000	23,000	23,000
314-000-48101	Interest On Taxes	8,961	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,386,912</b>	<b>1,318,804</b>	<b>1,421,524</b>	<b>1,346,441</b>	<b>1,503,313</b>	<b>1,503,313</b>	<b>1,503,313</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
314-000-48100	Interest On Investment	1,798	8,948	1,500	7,470	3,530	3,530	3,530
314-000-48140	Miscellaneous Revenue	111,461	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>113,259</b>	<b>8,948</b>	<b>1,500</b>	<b>7,470</b>	<b>3,530</b>	<b>3,530</b>	<b>3,530</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
314-000-49030	Transfer In-WW	247,212	405,800	403,900	403,900	401,900	401,900	401,900
314-000-49033	From G.O. Construction Fund	-	-	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>247,212</b>	<b>405,800</b>	<b>403,900</b>	<b>403,900</b>	<b>401,900</b>	<b>401,900</b>	<b>401,900</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
314-000-49901	Beginning Balance	204,021	207,207	99,000	162,594	74,481	74,481	74,481
	<b>Rev.-Other Sources Totals:</b>	<b>204,021</b>	<b>207,207</b>	<b>99,000</b>	<b>162,594</b>	<b>74,481</b>	<b>74,481</b>	<b>74,481</b>
<b>REVENUES TOTALS:</b>		<b>1,951,404</b>	<b>1,940,759</b>	<b>1,925,924</b>	<b>1,920,405</b>	<b>1,983,224</b>	<b>1,983,224</b>	<b>1,983,224</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>314</b>	<b>G.O. FUND REVENUE</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
314-314-61130	Contract Services	105,650	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>105,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
314-314-95100	Bond Principal-2015-GO	995,000	830,000	945,000	945,000	1,030,000	1,030,000	1,030,000
314-314-95107	Bond Principal-2015-WW	205,000	345,000	350,000	350,000	355,000	355,000	355,000
314-314-95200	Bond Interest-2015-GO	396,333	533,224	497,024	497,024	471,324	471,324	471,324
314-314-95207	Bond Interest-2015-WW	42,212	60,800	53,900	53,900	46,900	46,900	46,900
	<b>Exp.-Debt Service Totals:</b>	<b>1,638,545</b>	<b>1,769,024</b>	<b>1,845,924</b>	<b>1,845,924</b>	<b>1,903,224</b>	<b>1,903,224</b>	<b>1,903,224</b>
<b>E7</b>	<b>Exp.-Unappropriated</b>							
314-314-92010	Unapprop End Fund Bal	-	-	80,000	-	80,000	80,000	80,000
	<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>1,744,195</b>	<b>1,769,024</b>	<b>1,925,924</b>	<b>1,845,924</b>	<b>1,983,224</b>	<b>1,983,224</b>	<b>1,983,224</b>
	<b>FUND REVENUES</b>	<b>1,951,404</b>	<b>1,940,759</b>	<b>1,925,924</b>	<b>1,920,405</b>	<b>1,983,224</b>	<b>1,983,224</b>	<b>1,983,224</b>
	<b>FUND EXPENSES</b>	<b>1,744,195</b>	<b>1,769,024</b>	<b>1,925,924</b>	<b>1,845,924</b>	<b>1,983,224</b>	<b>1,983,224</b>	<b>1,983,224</b>
	<b>G.O. FUND REVENUE Totals:</b>	<b>207,209</b>	<b>171,735</b>	<b>-</b>	<b>74,481</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Debt Service Fund**

## **2013 Full Faith & Credit Bond -317**

### **Purpose**

#### **Water:**

In June 1991, the City issued construction bonds which were refinanced in 1993. The 1993 bonds were then refinanced in February of 2004 and again in 2013. The two refinancing's had a net savings of \$348,580 over the remaining life of the bonds. The final payment on this bond will be in June 2022, the interest rates range from 2.00% to 4.00%.

#### **Wastewater:**

In June 1990, the City issued construction bonds which have been refinanced three – in 1993, 2003 and 2013. The three refinancing's had a net savings of \$589,816 over the remaining life of the bonds. The final payment on this bond will be in June of 2020. Interest rates range from 2.00% to 4.00%

#### **Northwest URD:**

In July 2013, the City issued \$12,000,000 bond which financed payments to Lowes under an economic development agreement and financed a portion of a new water tank. The payment on this bond will be in June 2028. Interest rates range from 2.00% to 5.00%. (part of 2013FFC).

### **FY2018-2019 Objective**

Timely pay the required debt service payments on the FFC2013 debt issued in FY2013.

### **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>317</b>	<b>FULL FAITH &amp; CREDIT (FF&amp;C) 2013</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
317-000-48100	Interest On Investment	21	3,659	-	3,806	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>21</b>	<b>3,659</b>	<b>-</b>	<b>3,806</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
317-000-49022	Transfer In-430	243,150	242,791	241,450	241,450	248,450	248,450	248,450
317-000-49025	Transfer In-470	279,850	277,800	275,600	275,600	275,800	275,800	275,800
317-000-49098	Transfer In-925	853,450	840,550	852,650	852,650	859,450	859,450	859,450
	<b>Rev.-Transfers In Totals:</b>	<b>1,376,450</b>	<b>1,361,141</b>	<b>1,369,700</b>	<b>1,369,700</b>	<b>1,383,700</b>	<b>1,383,700</b>	<b>1,383,700</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
317-000-42030	Bond Sale Proceeds	-	-	-	-	-	-	-
317-000-49901	Beginning Balance	4,659	4,680	-	3,680	7,486	7,486	7,486
	<b>Rev.-Other Sources Totals:</b>	<b>4,659</b>	<b>4,680</b>	<b>-</b>	<b>3,680</b>	<b>7,486</b>	<b>7,486</b>	<b>7,486</b>
	<b>REVENUES TOTALS:</b>	<b>1,381,130</b>	<b>1,369,480</b>	<b>1,369,700</b>	<b>1,377,186</b>	<b>1,391,186</b>	<b>1,391,186</b>	<b>1,391,186</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>317</b>	<b>FULL FAITH &amp; CREDIT (FF&amp;C) 2013</b>							
<b>E5</b>	<b>Exp.-Contingencies</b>							
317-317-80005	Operating Contingency	-	-	-	-	7,486	7,486	7,486
	<b>Exp.-Contingencies Totals:</b>	-	-	-	-	7,486	7,486	7,486
<b>E6</b>	<b>Exp.-Debt Service</b>							
317-317-95100	Bond Principal-NWURD	430,000	430,000	455,000	455,000	480,000	480,000	480,000
317-317-95200	Bond Interest-NWURD	423,450	410,550	397,650	397,650	379,450	379,450	379,450
317-317-95107	Bond Principal-WWater	235,000	240,000	245,000	245,000	255,000	255,000	255,000
317-317-95207	Bond Interest-WWater	44,850	37,800	30,600	30,600	20,800	20,800	20,800
317-317-95108	Bond Principal-Water	190,000	200,000	200,000	200,000	215,000	215,000	215,000
317-317-95208	Bond Interest-Water	53,150	47,450	41,450	41,450	33,450	33,450	33,450
	<b>Exp.-Debt Service Totals:</b>	1,376,450	1,365,800	1,369,700	1,369,700	1,383,700	1,383,700	1,383,700
	<b>EXPENDITURES TOTALS:</b>	1,376,450	1,365,800	1,369,700	1,369,700	1,391,186	1,391,186	1,391,186
	<b>FUND REVENUES</b>	1,381,130	1,369,480	1,369,700	1,377,186	1,391,186	1,391,186	1,391,186
	<b>FUND EXPENSES</b>	1,376,450	1,365,800	1,369,700	1,369,700	1,391,186	1,391,186	1,391,186
	<b>FULL FAITH &amp; CREDIT 2013 Totals:</b>	4,680	3,680	-	7,486	-	-	-

# **Debt Service Fund Pension Bond -320**

## **Purpose**

In March 2002, the City joined with nine other local governments and issued Limited Tax Pension Bonds to finance all of the estimated unfunded actuarial liability (UAL) as of December 31, 2000 with the Oregon Public Employees Retirement System (PERS). The advantage to the City was the UAL was financed at a rate of 7.04% versus 8.00% if it had been financed with PERS through our employer rates. Also, with a pooled issue, the issuance costs were shared among the participating local governments resulting in lower individual issuance costs. This issuance is projected to save the City \$285,812 over the twenty-six year life of the bond.

## **FY2018-2019 Objective**

Timely pay the required debt service payments on the Pension obligation debt issued in FY2002.

## **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

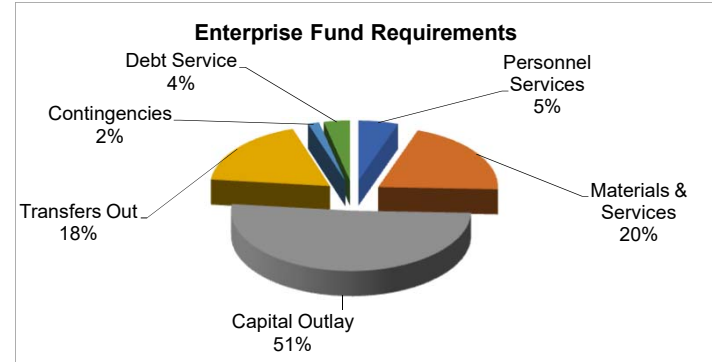
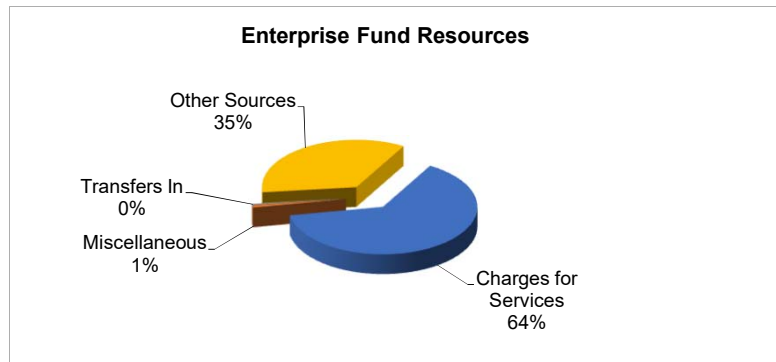
Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>320</b>	<b>PENSION BOND SERIES 2002</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
320-000-48100	Interest On Investment	(636)	449	-	574	-	-	-
320-000-48140	Miscellaneous Revenue	-	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>(636)</b>	<b>449</b>	<b>-</b>	<b>574</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
320-000-49030	Transfer In	187,270	197,270	202,270	202,270	211,356	211,356	211,356
	<b>Rev.-Transfers In Totals:</b>	<b>187,270</b>	<b>197,270</b>	<b>202,270</b>	<b>202,270</b>	<b>211,356</b>	<b>211,356</b>	<b>211,356</b>
	<b>Rev.-Other Sources</b>							
320-000-49901	Beginning Balance	636	-	-	451	1,025	1,025	1,025
	<b>Rev.-Other Sources Totals:</b>	<b>636</b>	<b>-</b>	<b>-</b>	<b>451</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>
	<b>REVENUES TOTALS:</b>	<b>187,270</b>	<b>197,719</b>	<b>202,270</b>	<b>203,295</b>	<b>212,381</b>	<b>212,381</b>	<b>212,381</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
320-320-95100	Bond Principal	32,796	33,686	32,872	32,872	33,344	33,344	33,344
320-320-95200	Bond Interest	154,473	163,582	169,398	169,398	179,037	179,037	179,037
	<b>Exp.-Debt Service Totals:</b>	<b>187,269</b>	<b>197,268</b>	<b>202,270</b>	<b>202,270</b>	<b>212,381</b>	<b>212,381</b>	<b>212,381</b>
	<b>EXPENDITURES TOTALS:</b>	<b>187,269</b>	<b>197,268</b>	<b>202,270</b>	<b>202,270</b>	<b>212,381</b>	<b>212,381</b>	<b>212,381</b>
	<b>FUND REVENUES</b>	<b>187,270</b>	<b>197,719</b>	<b>202,270</b>	<b>203,295</b>	<b>212,381</b>	<b>212,381</b>	<b>212,381</b>
	<b>FUND EXPENSES</b>	<b>187,269</b>	<b>197,268</b>	<b>202,270</b>	<b>202,270</b>	<b>212,381</b>	<b>212,381</b>	<b>212,381</b>
	<b>PENSION BOND SERIES 2002 Totals:</b>	<b>1</b>	<b>451</b>	<b>-</b>	<b>1,025</b>	<b>-</b>	<b>-</b>	<b>-</b>



ENTERPRISE FUND  
Adopted for the Fiscal Year 2018-19

RESOURCES	
Taxes & Assessments	\$ -
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	2,150,000
Charges for Services	10,755,000
Miscellaneous	127,500
Transfers In	67,941
Other Sources	5,912,266
<b>Total Resources</b>	<b>\$ 19,012,707</b>

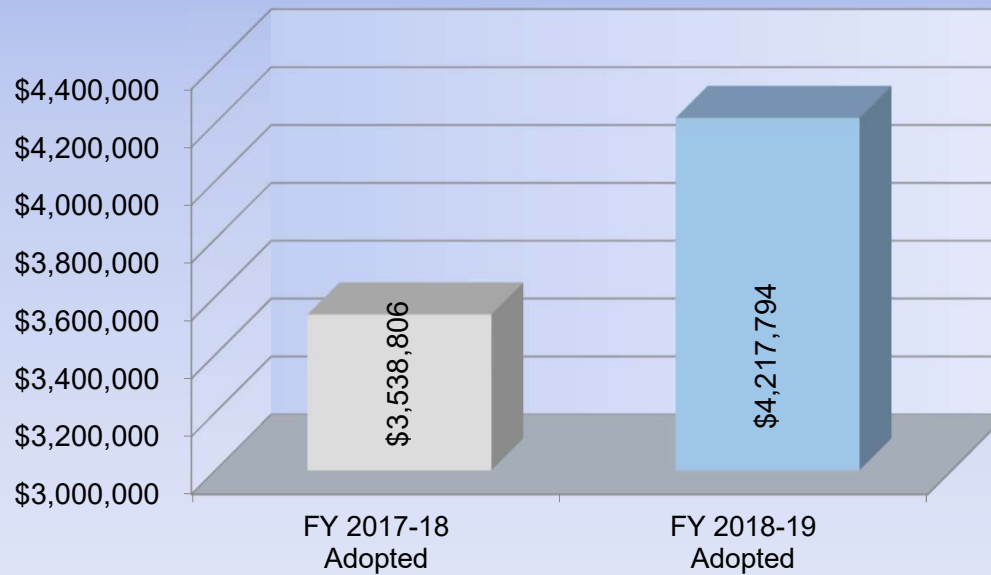
REQUIREMENTS	
Personnel Services	\$ 1,022,177
Materials & Services	3,839,482
Capital Outlay	9,730,000
Transfers Out	3,462,887
Contingencies	288,059
Debt Service	670,102
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 19,012,707</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
430-Water	\$ 366,956	\$ 608,187	\$ 28,500	\$ 1,412,288	\$ 34,922	\$ -	\$ -	\$ 2,450,853	12.90%
433-Water Plant Operation	346,441	955,500	335,000	-	-	-	-	1,636,941	8.61%
435-Water CIP	-	5,000	125,000	-	-	-	-	130,000	0.68%
438-Water Treatment Plant CIP.	-	-	6,750,000	-	-	-	-	6,750,000	35.50%
450-Stormdrainage	-	84,630	535,000	293,981	23,224	-	-	936,835	4.93%
470-Wastewater	308,780	535,165	94,500	1,756,618	229,913	-	-	2,924,976	15.38%
473-Wastewater Plant Operation	-	1,226,000	192,000	-	-	-	-	1,418,000	7.46%
474-Sewer & Lateral Repair Prog	-	-	340,000	-	-	-	-	340,000	1.79%
475-Wastewater CIP	-	425,000	1,330,000	-	-	-	-	1,755,000	9.23%
476-Wastewater Bond Debt Service	-	-	-	-	-	670,102	-	670,102	3.52%
<b>Fund Totals</b>	<b>\$ 1,022,177</b>	<b>\$ 3,839,482</b>	<b>\$ 9,730,000</b>	<b>\$ 3,462,887</b>	<b>\$ 288,059</b>	<b>\$ 670,102</b>	<b>\$ -</b>	<b>\$ 19,012,707</b>	<b>100.00%</b>
<b>Percent of Enterprise Fund</b>	<b>5.38%</b>	<b>20.19%</b>	<b>51.18%</b>	<b>18.21%</b>	<b>1.52%</b>	<b>3.52%</b>	<b>0.00%</b>	<b>100.00%</b>	

## Water Utility Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$ 713,397	Transfers Out	\$ 1,412,288
Materials & Services	\$ 1,568,687	Contingencies	\$ 34,922
Capital Outlay	\$ 488,500	Other Financing Uses	\$ -
Debt Service	\$ -	Unappropriated	\$ -

### FY 2017-18 Adopted

Personnel Services	\$ 525,950	Transfers Out	\$ 1,401,544
Materials & Services	\$ 1,290,346	Contingencies	\$ 32,466
Capital Outlay	\$ 288,500	Other Financing Uses	+
Debt Service	\$ -	Unappropriated	\$ -

# **Enterprise Fund Water Utility-430**

## **Purpose**

The purpose of the water utility is three-fold – water treatment, water storage/distribution, and capital infrastructure. Depending on the time of year, from 1.7 to 3.8 million gallons per day of raw water are drawn from the canal and treated to comply with all state and federal regulations. This will be the last year that the City contracts for the operation of the Second Street Water Treatment Plant with Operations Management International (CH2M Hill). City Staff will begin operating and maintaining the New Water Treatment Plant in December 2018. It is anticipated that the Second Street Plant will no longer be operational beginning in spring of 2019.

This utility also funds the operation, maintenance, and engineering required for 77 miles of water piping and the two storage reservoirs.

## **FY2018-2019 Objective**

The objective of the Water Utility is to continue to provide safe drinking water to the citizens of Lebanon.

## **FY2018-2019 Staffing**

There are 7.95 FTE from the Public Works Division Personnel assigned entirely to this fund. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>430</b>	<b>WATER UTILITY</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
430-000-41050	State Grant/Loan Funds #1	-	-	12,000,000	11,000,000	1,700,000	1,700,000	1,700,000
430-000-41051	State Grant/Loan Funds #2	-	3,855,423	7,500,000	6,500,000	450,000	450,000	450,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>-</b>	<b>3,855,423</b>	<b>19,500,000</b>	<b>17,500,000</b>	<b>2,150,000</b>	<b>2,150,000</b>	<b>2,150,000</b>
<b>R5</b>	<b>Rev.-Chgs for Services</b>							
430-000-48121	Water Fees	4,858,833	4,776,946	4,944,000	4,944,000	5,070,000	5,070,000	5,070,000
430-000-48122	Water Penalties	43,478	46,154	30,000	38,000	30,000	30,000	30,000
	<b>Rev.-Chgs for Services Totals:</b>	<b>4,902,311</b>	<b>4,823,100</b>	<b>4,974,000</b>	<b>4,982,000</b>	<b>5,100,000</b>	<b>5,100,000</b>	<b>5,100,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
430-000-48042	Credit Checks	4,660	1,900	-	-	-	-	-
430-000-48100	Interest On Investment	17,353	54,686	15,000	43,000	20,000	20,000	20,000
430-000-48140	Miscellaneous Revenue	102,282	122,147	95,000	95,000	95,000	95,000	95,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>124,295</b>	<b>178,733</b>	<b>110,000</b>	<b>138,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
430-000-49000	Trans In Sal/Ben funding-470	4,377	4,406	4,806	4,806	4,467	4,467	4,467
	<b>Rev.-Transfers In Totals:</b>	<b>4,377</b>	<b>4,406</b>	<b>4,806</b>	<b>4,806</b>	<b>4,467</b>	<b>4,467</b>	<b>4,467</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
430-000-49901	Beginning Balance	2,725,118	2,800,334	3,500,000	2,547,600	3,598,327	3,598,327	3,598,327
	<b>Rev.-Other Sources Totals:</b>	<b>2,725,118</b>	<b>2,800,334</b>	<b>3,500,000</b>	<b>2,547,600</b>	<b>3,598,327</b>	<b>3,598,327</b>	<b>3,598,327</b>
	<b>REVENUES TOTALS:</b>	<b>7,756,101</b>	<b>11,661,996</b>	<b>28,088,806</b>	<b>25,172,406</b>	<b>10,967,794</b>	<b>10,967,794</b>	<b>10,967,794</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>430</b>	<b>WATER UTILITY</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
430-430-50001	Salaries	189,260	196,943	210,799	210,799	206,969	206,969	206,969
430-430-50600	Overtime	2,304	2,471	3,900	3,400	3,400	3,400	3,400
430-430-51000	Fringe Benefits	85	213	167,161	160,000	156,587	156,587	156,587
430-430-51005	Taxes - Federal	14,363	14,935	-	-	-	-	-
430-430-51010	Taxes - State	67	65	-	-	-	-	-
430-430-51015	PERS	32,243	34,555	-	-	-	-	-
430-430-51020	Workers Compensation	9,234	5,645	-	-	-	-	-
430-430-51025	Insurance - Health	53,379	57,390	-	-	-	-	-
430-430-51030	Insurance - HRA/PSA	18,413	19,580	-	-	-	-	-
430-430-51036	Insurance - Life/LTD	396	304	-	-	-	-	-
430-430-51040	Insurance - Disability	785	743	-	-	-	-	-
430-430-59000	Group Term Life	-	-	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>320,529</b>	<b>332,844</b>	<b>381,860</b>	<b>374,199</b>	<b>366,956</b>	<b>366,956</b>	<b>366,956</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>4.000</b>	<b>4.000</b>	<b>5.000</b>	<b>5.000</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
430-430-60300	Depreciation	-	402	-	-	-	-	-
430-430-61011	Advertising (Eng)	1,631	225	1,500	4,000	1,000	1,000	1,000
430-430-61012	Advertising (Maint)	-	262	-	-	-	-	-
430-430-61121	Communication (Eng)	-	-	1,000	1,000	1,000	1,000	1,000
430-430-61122	Communication (Maint)	1,067	612	750	750	750	750	750
430-430-61126	Computer Exp (Eng)	18,432	3,328	10,000	6,000	10,000	10,000	10,000
430-430-61127	Computer Exp (Maint)	5	388	3,500	3,500	3,500	3,500	3,500
430-430-61130	Contract Services-Utility Billing	1,142	507	500	500	500	500	500
430-430-61133	Contract Serv (Eng)	5,533	15,653	12,000	12,000	12,000	12,000	12,000
430-430-61134	Contract Serv (Maint)	29,820	86,925	50,000	50,000	50,000	50,000	50,000
430-430-61140	Merchant Card Fees-UtilityBilling	24,532	26,683	30,000	30,000	30,000	30,000	30,000
430-430-61240	Dept/Operating Expense	2,538	2,294	-	-	-	-	-
430-430-61241	Operating Exp (Eng)	4,472	4,237	4,000	4,000	3,500	3,500	3,500
430-430-61242	Operating Exp (Maint)	96,978	85,737	85,000	85,000	85,000	85,000	85,000
430-430-61251	Op Supplies (Eng)	129	301	1,000	1,000	1,000	1,000	1,000
430-430-61252	Op Supplies (Maint)	2,586	67	2,000	2,000	2,000	2,000	2,000
430-430-61291	Dues & Subscript (Eng)	1,030	1,353	3,000	3,000	3,500	3,500	3,500
430-430-61292	Dues & Subs (Maint)	638	3,000	3,000	3,000	3,000	3,000	3,000
430-430-61300	Duplication-Utility Billing	22,203	21,852	22,000	22,000	22,000	22,000	22,000
430-430-61321	Education & Trng (Eng)	3,353	5,064	6,000	6,000	3,500	3,500	3,500
430-430-61322	Ed & Trng (Maint)	2,729	6,214	8,000	8,000	4,470	4,470	4,470
430-430-61400	Insurance	44,685	46,900	57,496	57,496	57,967	57,967	57,967

## City of Lebanon, OR

### Budget Report FY 2018-19

Account	Description	2016	2017	2018	2018	2019	2019	2019
		Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
430-430-61501	Uniforms (Eng)	-	826	700	700	800	800	800
430-430-61502	Uniforms (Maint)	3,314	3,176	3,500	3,500	3,500	3,500	3,500
430-430-61520	Utility Franchise Fee	249,537	246,269	247,200	247,200	250,900	250,900	250,900
430-430-61560	Maint/Bldg (Gen'l)	113	-	-	-	-	-	-
430-430-61561	Maint/Bldg (Eng)	-	-	1,000	1,000	1,000	1,000	1,000
430-430-61562	Maint/Bldg (Maint)	3,813	3,236	7,000	7,000	7,000	7,000	7,000
430-430-61571	Maint/Eqpt (Eng)	373	24	800	800	800	800	800
430-430-61572	Maint/Eqpt (Maint)	1,118	749	1,500	1,500	1,500	1,500	1,500
430-430-61581	Maint/Vehicles (Eng)	865	783	1,500	1,500	1,500	1,500	1,500
430-430-61582	Maint/Vehicles (Maint)	19,551	16,529	15,000	15,000	15,000	15,000	15,000
430-430-61601	Mtgs & Conf (Eng)	4,026	38	4,000	4,000	4,000	4,000	4,000
430-430-61602	Mtgs & Conf (Maint)	1,835	452	2,000	2,000	2,000	2,000	2,000
430-430-61701	Office Supplies (Eng)	1,138	874	1,100	1,100	1,500	1,500	1,500
430-430-61702	Off Supplies (Maint)	359	499	800	800	800	800	800
430-430-61801	Petroleum (Eng)	1,078	1,562	1,100	1,100	1,800	1,800	1,800
430-430-61802	Petroleum (Maint)	6,982	9,935	15,000	15,000	15,000	15,000	15,000
430-430-61820	Postage-Utility Billing	799	611	900	900	900	900	900
430-430-61850	Refunds-Utility Billing	-	46	-	-	-	-	-
430-430-61902	Utilities (Maint)	7,580	5,489	5,500	5,500	5,500	5,500	5,500
<b>Exp.-Materials &amp; Services Totals:</b>		<b>565,984</b>	<b>603,102</b>	<b>609,346</b>	<b>607,846</b>	<b>608,187</b>	<b>608,187</b>	<b>608,187</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
430-430-72102	Buildings (Maint)	-	71	-	-	-	-	-
430-430-72301	Improvements (Eng)	1,466	(8)	-	-	-	-	-
430-430-72501	Office Eqpt (Eng)	-	1,075	3,500	3,500	3,500	3,500	3,500
430-430-72602	Other Eqpt (Maint)	1,223	9,926	25,000	25,000	25,000	25,000	25,000
<b>Exp.-Capital Outlay Totals:</b>		<b>2,689</b>	<b>11,064</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
430-430-90010	To General Fund	77,911	82,409	88,542	88,542	89,916	89,916	89,916
430-430-90011	To GF-Sal/Ben	818,468	833,722	786,138	786,138	765,691	765,691	765,691
430-430-90017	To Debt Service-317	243,150	242,791	241,450	241,450	248,450	248,450	248,450
430-430-90025	To GIS-540	48,105	77,853	35,000	35,000	52,855	52,855	52,855
430-430-90027	To Info System Service-542	109,751	91,673	75,080	75,080	76,338	76,338	76,338
430-430-90028	To Custodial & Bldg Maint-545	7,522	8,504	7,358	7,358	7,714	7,714	7,714
430-430-90030	To PERS Bond-320	22,621	23,870	25,459	25,459	27,830	27,830	27,830
430-430-90105	To Eqpt Acq & Rep Fund-820	112,000	130,000	112,000	112,000	120,000	120,000	120,000
430-430-90184	To Cust/Maint Sal/Ben 545	-	-	30,517	30,517	23,494	23,494	23,494
<b>Exp.-Transfers Out Totals:</b>		<b>1,439,528</b>	<b>1,490,822</b>	<b>1,401,544</b>	<b>1,401,544</b>	<b>1,412,288</b>	<b>1,412,288</b>	<b>1,412,288</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
430-430-80005	Operating Contingency	-	-	32,466	-	34,922	34,922	34,922
	<b>Exp.-Contingencies Totals:</b>	-	-	32,466	-	34,922	34,922	34,922
<b>EXPENDITURES TOTALS:</b>		<b>2,328,730</b>	<b>2,437,832</b>	<b>2,453,716</b>	<b>2,412,089</b>	<b>2,450,853</b>	<b>2,450,853</b>	<b>2,450,853</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

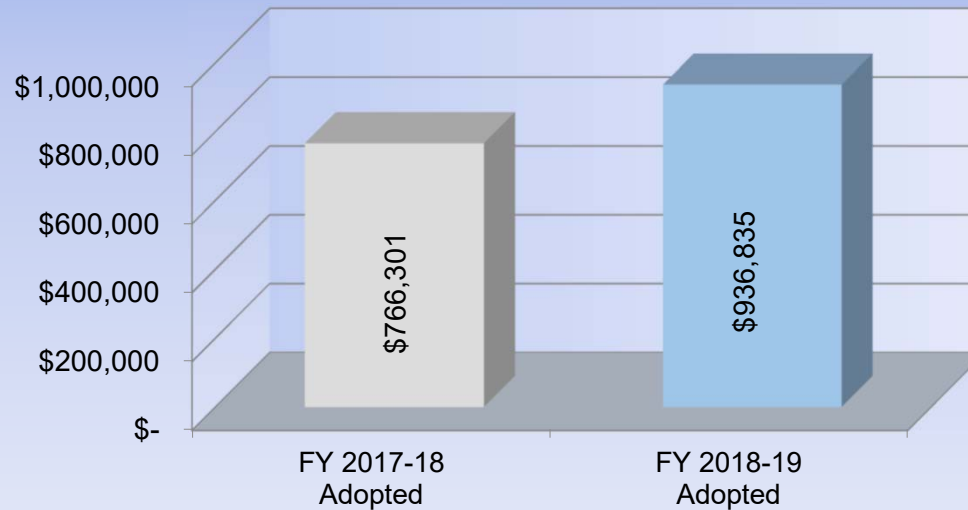
Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>433</b>	<b>WATER TREATMENT PLANT</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
430-433-50001	Salaries	-	-	84,278	85,000	202,074	202,074	202,074
430-433-50600	Overtime	-	-	1,500	2,000	2,000	2,000	2,000
430-433-51000	Fringe Benefits	-	-	58,312	57,000	142,367	142,367	142,367
	<b>Exp.-Personnel Services Totals:</b>	-	-	<b>144,090</b>	<b>144,000</b>	<b>346,441</b>	<b>346,441</b>	<b>346,441</b>
	<b>Total Full-Time Equivalent (FTE):</b>	<b>2.800</b>	<b>2.800</b>	<b>2.800</b>	<b>2.800</b>	<b>3.800</b>	<b>3.800</b>	<b>3.800</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
430-433-61010	Advertising	1,488	-	2,500	2,000	2,500	2,500	2,500
430-433-61119	Communication	2,924	2,528	3,500	3,500	3,500	3,500	3,500
430-433-61124	Computer Expense	928	1,021	2,000	2,000	15,000	15,000	15,000
430-433-61130	Contract Services	507,470	536,729	650,000	626,000	695,000	695,000	695,000
430-433-61240	Dept/Operating Expense	5,731	41,136	18,000	18,000	230,500	230,500	230,500
430-433-61300	Duplication	-	-	2,500	2,500	2,500	2,500	2,500
430-433-61320	Education & Training	2,764	1,507	2,500	2,500	6,500	6,500	6,500
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>521,305</b>	<b>582,921</b>	<b>681,000</b>	<b>656,500</b>	<b>955,500</b>	<b>955,500</b>	<b>955,500</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
430-433-72300	Improvements	5,610	-	10,000	10,000	10,000	10,000	10,000
430-433-72600	Other Eqpt.	-	-	-	-	325,000	325,000	325,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>5,610</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>335,000</b>	<b>335,000</b>	<b>335,000</b>
<b>EXPENDITURES TOTALS:</b>		<b>526,915</b>	<b>582,921</b>	<b>835,090</b>	<b>810,500</b>	<b>1,636,941</b>	<b>1,636,941</b>	<b>1,636,941</b>



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>435</b>	<b>WATER UTILITY C.I.P.</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
430-435-61011	Advertising (Eng)	852	-	-	-	-	-	-
430-435-61130	Contract Services	410,150	500,695	-	-	5,000	5,000	5,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>411,002</b>	<b>500,695</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
430-435-72301	Improvements (Eng)	1,620,741	252,441	250,000	251,490	75,000	75,000	75,000
430-435-72302	Improvements (Maint)	147,764	116,824	-	-	50,000	50,000	50,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>1,768,505</b>	<b>369,265</b>	<b>250,000</b>	<b>251,490</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>2,179,507</b>	<b>869,960</b>	<b>250,000</b>	<b>251,490</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
<b>438</b>	<b>WATER UTILITY WATER TREATMENT PLANT C.I.P.</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
430-438-72300	Improvements -Cash	-	508,831	5,050,000	1,100,000	4,600,000	4,600,000	4,600,000
430-438-72301	Improvements -Loan 1	-	1,133,583	12,000,000	10,000,000	1,700,000	1,700,000	1,700,000
430-438-72302	Improvements -Loan2	-	3,545,080	7,500,000	7,000,000	450,000	450,000	450,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>5,187,494</b>	<b>24,550,000</b>	<b>18,100,000</b>	<b>6,750,000</b>	<b>6,750,000</b>	<b>6,750,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>5,187,494</b>	<b>24,550,000</b>	<b>18,100,000</b>	<b>6,750,000</b>	<b>6,750,000</b>	<b>6,750,000</b>
	<b>FUND REVENUES</b>	<b>7,756,101</b>	<b>11,661,996</b>	<b>28,088,806</b>	<b>25,172,406</b>	<b>10,967,794</b>	<b>10,967,794</b>	<b>10,967,794</b>
	<b>FUND EXPENSES</b>	<b>5,035,152</b>	<b>9,078,207</b>	<b>28,088,806</b>	<b>21,574,079</b>	<b>10,967,794</b>	<b>10,967,794</b>	<b>10,967,794</b>
	<b>WATER UTILITY Totals:</b>	<b>2,720,949</b>	<b>2,583,789</b>	<b>-</b>	<b>3,598,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Storm Drain Utility Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$	-	Transfers Out	\$	293,981
Materials & Services	\$	84,630	Contingencies	\$	-
Capital Outlay	\$	535,000	Other Financing Uses	\$	-
Debt Service	\$	23,224	Unappropriated	\$	-

### FY 2017-18 Adopted

Personnel Services	\$	-	Transfers Out	\$	271,003
Materials & Services	\$	83,600	Contingencies	\$	21,698
Capital Outlay	\$	390,000	Other Financing Uses	\$	-
Debt Service	\$	-	Unappropriated	\$	-

# **Enterprise Fund Storm Drainage Utility-450**

## **Purpose**

This fund is responsible for maintenance/replacement of the existing storm water collection system, managing new environmental regulations being imposed by the Department of Environmental Quality, and to begin funding Storm Drainage Capital needs.

Currently, the City maintains approximately 36 miles of storm drain pipes, 1770 catch basins, 635 drainage manholes, 13 miles of ditches, and 1.5 miles of culverts. The Drainage utility provides funding for staff, equipment, and materials which allows for more frequent maintenance and repair of the system, environmental regulation compliance, and Capital construction to be funded over time.

## **FY2018-2019 Objective**

The objective of the Storm Drainage Utility is to continue to maintain the City's Drainage facilities as well meet any new regulatory requirements associated with drainage.

## **FY2018-2019 Staffing**

There are 0.75 FTE from the Public Works Maintenance Division Personnel assigned entirely to this fund. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>450</b>	<b>STORM DRAIN UTILITY</b>							
<b>R5</b>	<b>Rev.-Chgs for Services</b>							
450-000-48125	Storm Drain Fees	432,855	453,205	453,000	453,000	465,000	465,000	465,000
	<b>Rev.-Chgs for Services Totals:</b>	<b>432,855</b>	<b>453,205</b>	<b>453,000</b>	<b>453,000</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
450-000-48100	Interest On Investment	3,474	3,404	1,700	3,000	2,500	2,500	2,500
450-000-48140	Miscellaneous Revenue	100	984	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>3,574</b>	<b>4,388</b>	<b>1,700</b>	<b>3,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
450-000-49901	Beginning Balance	398,191	523,062	311,601	352,938	469,335	469,335	469,335
	<b>Rev.-Other Sources Totals:</b>	<b>398,191</b>	<b>523,062</b>	<b>311,601</b>	<b>352,938</b>	<b>469,335</b>	<b>469,335</b>	<b>469,335</b>
	<b>REVENUES TOTALS:</b>	<b>834,620</b>	<b>980,655</b>	<b>766,301</b>	<b>808,938</b>	<b>936,835</b>	<b>936,835</b>	<b>936,835</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

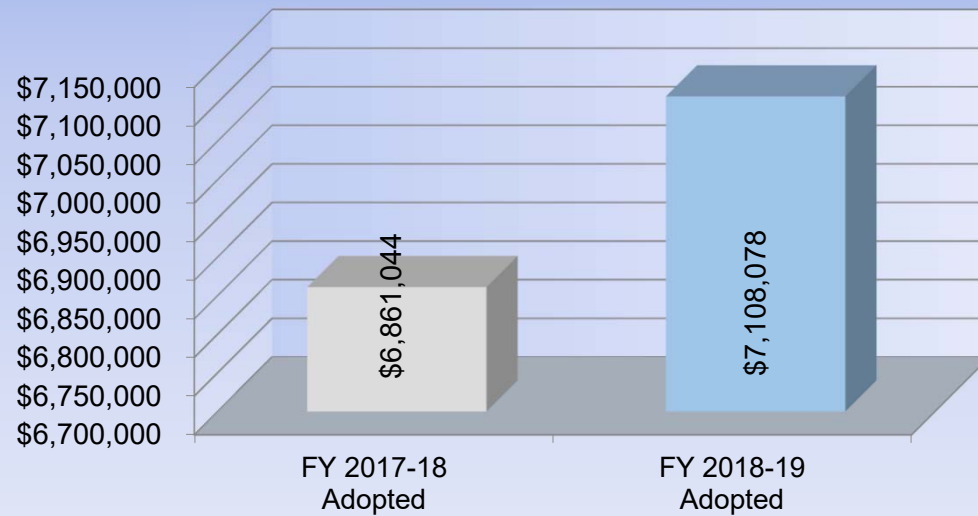
Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>450</b>	<b>STORM DRAIN UTILITY</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
450-450-61127	Computer Exp (Maint)	-	-	1,200	1,200	1,200	1,200	1,200
450-450-61134	Contract Serv (Maint)	8,341	4,016	14,000	14,000	14,000	14,000	14,000
450-450-61140	Merchant Card Fees (Utility Billing)	2,056	1,248	2,000	2,000	2,000	2,000	2,000
450-450-61241	Operating Exp (Eng)	3,313	9,961	18,000	3,000	18,000	18,000	18,000
450-450-61242	Operating Exp (Maint)	6,912	2,206	10,000	10,000	10,000	10,000	10,000
450-450-61251	Op Supplies (Eng)	-	-	250	250	250	250	250
450-450-61252	Op Supplies (Maint)	25	-	150	150	150	150	150
450-450-61292	Dues & Subs (Maint)	-	-	150	150	150	150	150
450-450-61300	Duplication (Utility Billing)	426	441	500	500	500	500	500
450-450-61322	Ed & Trng ( Maint)	-	100	250	250	250	250	250
450-450-61502	Uniforms (Maint)	47	2,316	1,000	1,000	1,000	1,000	1,000
450-450-61520	Utility Franchise Fee	21,533	21,620	22,650	22,650	23,680	23,680	23,680
450-450-61562	Maint/Bldg (Maint)	77	583	500	500	500	500	500
450-450-61572	Maint/Eqpt (Maint)	857	-	1,500	1,500	1,500	1,500	1,500
450-450-61582	Maint/Vehicles (Maint)	884	2,598	5,500	5,500	5,500	5,500	5,500
450-450-61602	Mtgs & Conf (Maint)	-	-	250	250	250	250	250
450-450-61701	Office Supplies (Eng)	287	81	150	150	150	150	150
450-450-61802	Petroleum (Maint)	2,793	2,799	5,500	5,500	5,500	5,500	5,500
450-450-61820	Postage (Utility Billing)	14	12	50	50	50	50	50
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>47,565</b>	<b>47,981</b>	<b>83,600</b>	<b>68,600</b>	<b>84,630</b>	<b>84,630</b>	<b>84,630</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
450-450-72301	Improvements (Eng)	23,292	324,436	390,000	-	535,000	535,000	535,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>23,292</b>	<b>324,436</b>	<b>390,000</b>	<b>-</b>	<b>535,000</b>	<b>535,000</b>	<b>535,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
450-450-90010	To General Fund	4,270	3,951	7,798	7,798	8,164	8,164	8,164
450-450-90011	To General Fund-Sal/Ben	108,985	117,085	133,560	133,560	137,206	137,206	137,206
450-450-90025	To GIS-540	12,579	19,916	11,058	11,058	16,699	16,699	16,699
450-450-90027	To Info System Service-542	15,100	11,614	10,011	10,011	10,178	10,178	10,178
450-450-90028	To Custodial & Bldg Maint-545	1,007	1,134	1,032	1,032	1,260	1,260	1,260
450-450-90105	To Eqpt Acq & Rep Fund-820	35,000	45,000	45,000	45,000	57,000	57,000	57,000
450-450-90181	To WW Sal/Ben	63,298	56,447	62,544	62,544	63,474	63,474	63,474
	<b>Exp.-Transfers Out Totals:</b>	<b>240,239</b>	<b>255,147</b>	<b>271,003</b>	<b>271,003</b>	<b>293,981</b>	<b>293,981</b>	<b>293,981</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
E5	<b>Exp.-Contingencies</b>							
450-450-80005	Operating Contingency	-	-	21,698		23,224	23,224	23,224
	<b>Exp.-Contingencies Totals:</b>	-	-	21,698	-	23,224	23,224	23,224
	<b>EXPENDITURES TOTALS:</b>	311,096	627,564	766,301	339,603	936,835	936,835	936,835
	<b>FUND REVENUES</b>	834,620	980,655	766,301	808,938	936,835	936,835	936,835
	<b>FUND EXPENSES</b>	311,096	627,564	766,301	339,603	936,835	936,835	936,835
	<b>STORM DRAIN UTILITY Totals:</b>	523,524	353,091	-	469,335	-	-	-



## Wastewater Utility Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$ 308,780	Transfers Out	\$ 1,756,618
Materials & Services	\$ 2,186,165	Contingencies	\$ 229,913
Capital Outlay	\$ 1,956,500	Other Financing Uses	\$ -
Debt Service	\$ 670,102	Unappropriated	\$ -

### FY 2017-18 Adopted

Personnel Services	\$ 311,478	Transfers Out	\$ 1,761,702
Materials & Services	\$ 1,951,338	Contingencies	\$ 264,305
Capital Outlay	\$ 1,894,500	Other Financing Uses	\$ -
Debt Service	\$ 677,721	Unappropriated	\$ -



# **Enterprise Fund Wastewater Utility-470**

## **Purpose**

The purpose of the Wastewater Utility is three-fold – the collection of wastewater, the treatment of wastewater complying with all regulatory requirements and constructing capital infrastructure projects. Depending on the time of year, from 2.1 to 15.0 million gallons per day of raw sewage are treated to comply with all state and federal regulations. The City contracts for the operation of the Wastewater Treatment Plant with CH2MHill. This utility also funds the operation, maintenance, and engineering required for 60 miles of sewer collection. Operations and maintenance of the sewer collection system is performed by city staff.

## **FY2018-2019 Objective**

The objective of the Wastewater Utility is to continue to collect and treat sewage while meeting all regulatory requirements, which includes routine maintenance and replacement of the City's sanitary sewer infrastructure.

## **FY2018-2019 Staffing**

There are 2.45 FTE from the Public Works Maintenance Division Personnel assigned entirely to this fund. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>470</b>	<b>WASTEWATER UTILITY</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
470-000-48101	Interest On Taxes	351	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R5</b>	<b>Rev.-Chgs for Services</b>							
470-000-48122	Sewer Penalties	43,478	46,154	30,000	40,000	30,000	30,000	30,000
470-000-48220	Sewer Fees-Current	4,932,858	5,217,540	5,098,500	5,098,500	5,100,000	5,100,000	5,100,000
470-000-48230	Sewer Use Fees	84,484	59,474	60,000	60,000	60,000	60,000	60,000
	<b>Rev.-Chgs for Services Totals:</b>	<b>5,060,820</b>	<b>5,323,168</b>	<b>5,188,500</b>	<b>5,198,500</b>	<b>5,190,000</b>	<b>5,190,000</b>	<b>5,190,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
470-000-48100	Interest On Investment	14,679	26,510	10,000	18,500	10,000	10,000	10,000
470-000-48140	Miscellaneous Revenue	194	7,180	-	2,567	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>14,873</b>	<b>33,690</b>	<b>10,000</b>	<b>21,067</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
470-000-49000	Trans In Sal/Ben funding-450	63,298	56,447	62,544	62,544	63,474	63,474	63,474
470-000-49098	From NW Urban Renewal	1	-	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>63,299</b>	<b>56,447</b>	<b>62,544</b>	<b>62,544</b>	<b>63,474</b>	<b>63,474</b>	<b>63,474</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
470-000-49901	Beginning Balance	2,203,790	2,081,009	1,600,000	2,353,754	1,844,604	1,844,604	1,844,604
	<b>Rev.-Other Sources Totals:</b>	<b>2,203,790</b>	<b>2,081,009</b>	<b>1,600,000</b>	<b>2,353,754</b>	<b>1,844,604</b>	<b>1,844,604</b>	<b>1,844,604</b>
	<b>REVENUES TOTALS:</b>	<b>7,343,133</b>	<b>7,494,314</b>	<b>6,861,044</b>	<b>7,635,865</b>	<b>7,108,078</b>	<b>7,108,078</b>	<b>7,108,078</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>470</b>	<b>WASTEWATER UTILITY</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
470-470-50001	Salaries	160,855	166,217	176,266	178,000	183,429	183,429	183,429
470-470-50600	Overtime	965	1,530	4,000	4,000	4,000	4,000	4,000
470-470-51000	Fringe Benefits	64	160	131,212	100,000	121,351	121,351	121,351
470-470-51005	Taxes - Federal	12,002	12,451	-	-	-	-	-
470-470-51010	Taxes - State	45	48	-	-	-	-	-
470-470-51015	PERS	22,095	22,741	-	-	-	-	-
470-470-51020	Workers Compensation	6,739	5,073	-	-	-	-	-
470-470-51025	Insurance - Health	43,010	41,897	-	-	-	-	-
470-470-51030	Insurance - HRA/PSA	16,913	18,080	-	-	-	-	-
470-470-51036	Insurance - Life/LTD	297	228	-	-	-	-	-
470-470-51040	Insurance - Disability	654	622	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>263,639</b>	<b>269,047</b>	<b>311,478</b>	<b>282,000</b>	<b>308,780</b>	<b>308,780</b>	<b>308,780</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
470-470-61011	Advertising (Eng)	658	-	1,000	1,000	1,000	1,000	1,000
470-470-61012	Advertising (Maint)	-	-	1,000	1,000	1,000	1,000	1,000
470-470-61121	Communication (Eng)	-	-	500	500	500	500	500
470-470-61122	Communication (Maint)	1,067	612	750	750	750	750	750
470-470-61126	Computer Exp (Eng)	15,824	550	10,000	5,000	10,000	10,000	10,000
470-470-61127	Computer Exp (Maint)	5	388	5,000	5,000	5,000	5,000	5,000
470-470-61130	Contract Services-Utility Billing	7,040	732	500	500	500	500	500
470-470-61133	Contract Serv (Eng)	15,721	32,690	26,000	14,000	25,000	25,000	25,000
470-470-61134	Contract Serv (Maint)	14,874	14,779	35,000	35,000	35,000	35,000	35,000
470-470-61140	Merchant Card Fees-Utility Billing	23,761	26,799	30,000	30,000	30,000	30,000	30,000
470-470-61240	Dept/Operating Expense	174	692	-	-	-	-	-
470-470-61241	Operating Exp (Eng)	1,555	1,005	1,500	1,500	1,500	1,500	1,500
470-470-61242	Operating Exp (Maint)	23,713	13,629	20,000	20,000	20,000	20,000	20,000
470-470-61251	Op Supplies (Eng)	347	25	1,000	1,000	1,000	1,000	1,000
470-470-61252	Op Supplies (Maint)	2,488	-	500	500	500	500	500
470-470-61291	Dues & Subscript (Eng)	736	230	1,200	1,200	1,200	1,200	1,200
470-470-61292	Dues & Subs (Maint)	450	500	500	500	500	500	500
470-470-61300	Duplication-Utility Billing	22,203	21,852	22,000	22,000	22,000	22,000	22,000
470-470-61321	Education & Trng (Eng)	-	894	2,000	2,000	2,000	2,000	2,000
470-470-61322	Ed & Trng (Maint)	958	2,898	3,000	3,000	3,000	3,000	3,000
470-470-61400	Insurance	45,446	47,036	58,163	58,163	58,635	58,635	58,635
470-470-61501	Uniforms (Eng)	-	149	500	500	500	500	500
470-470-61502	Uniforms (Maint)	2,348	2,543	2,000	2,000	2,000	2,000	2,000

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016	2017	2018	2018	2019	2019	2019
		Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
470-470-61520	Utility Franchise Fee	241,691	252,422	254,925	254,925	260,280	260,280	260,280
470-470-61560	Maint/Bldg (Gen'l)	56	-	-	-	-	-	-
470-470-61562	Maint/Bldg (Maint)	3,956	2,194	2,000	2,000	2,000	2,000	2,000
470-470-61571	Maint/Eqpt (Eng)	289	-	500	500	500	500	500
470-470-61572	Maint/Eqpt (Maint)	990	528	1,500	1,500	1,500	1,500	1,500
470-470-61581	Maint/Vehicles (Eng)	437	1,382	1,000	1,000	1,000	1,000	1,000
470-470-61582	Maint/Vehicles (Maint)	24,043	20,315	20,000	20,000	20,000	20,000	20,000
470-470-61601	Mtgs & Conf (Eng)	603	-	3,500	3,500	3,500	3,500	3,500
470-470-61602	Mtgs & Conf (Maint)	499	115	1,500	1,500	1,500	1,500	1,500
470-470-61701	Office Supplies (Eng)	390	432	700	700	700	700	700
470-470-61702	Off Supplies (Maint)	379	110	700	700	700	700	700
470-470-61801	Petroleum (Eng)	1,077	1,562	1,500	1,500	1,500	1,500	1,500
470-470-61802	Petroleum (Maint)	6,346	2,975	15,000	15,000	15,000	15,000	15,000
470-470-61820	Postage-Utility Billing	798	611	900	900	900	900	900
470-470-61900	Utilities (Gen'l)	748	842	1,500	1,500	1,500	1,500	1,500
470-470-61902	Utilities (Maint)	2,508	2,904	3,000	3,000	3,000	3,000	3,000
<b>Exp.-Materials &amp; Services Totals:</b>		<b>464,178</b>	<b>454,395</b>	<b>530,338</b>	<b>513,338</b>	<b>535,165</b>	<b>535,165</b>	<b>535,165</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
470-470-72301	Improvements	276	-	-	-	-	-	-
470-470-72302	Improvements (Maint)	22,074	1,199	40,000	40,000	90,000	90,000	90,000
470-470-72501	Office Eqpt (Eng)	2,500	-	3,000	3,000	3,000	3,000	3,000
470-470-72601	Other Eqpt (Eng)	1,500	-	1,500	1,500	1,500	1,500	1,500
<b>Exp.-Capital Outlay Totals:</b>		<b>26,350</b>	<b>1,199</b>	<b>44,500</b>	<b>44,500</b>	<b>94,500</b>	<b>94,500</b>	<b>94,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
470-470-90010	To General Fund	77,768	82,932	88,972	88,972	87,503	87,503	87,503
470-470-90011	To GF-Sal/Ben	691,116	700,625	735,749	735,749	718,551	718,551	718,551
470-470-90017	To Debt Service-314&317	527,062	683,600	679,500	679,500	677,700	677,700	677,700
470-470-90025	To GIS-540	47,316	76,042	44,148	44,148	66,670	66,670	66,670
470-470-90027	To Info System Service-542	82,233	70,634	58,395	58,395	59,374	59,374	59,374
470-470-90028	To Custodial & Bldg Maint-545	5,981	6,803	6,472	6,472	6,680	6,680	6,680
470-470-90030	To PERS Bond-320	21,535	22,641	23,143	23,143	22,179	22,179	22,179
470-470-90105	To Eqpt Acq & Rep Fund-820	90,000	90,000	90,000	90,000	90,000	90,000	90,000
470-470-90180	To Water Sal/Ben	4,377	4,406	4,806	4,806	4,467	4,467	4,467
470-470-90184	To Cust/Maint Sal/Ben 545	-	-	30,517	30,517	23,494	23,494	23,494
<b>Exp.-Transfers Out Totals:</b>		<b>1,547,388</b>	<b>1,737,683</b>	<b>1,761,702</b>	<b>1,761,702</b>	<b>1,756,618</b>	<b>1,756,618</b>	<b>1,756,618</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
470-470-80005	Operating Contingency	-	-	233,925	-	199,533	199,533	199,533
470-470-80026	Res For Debt Service	-	-	30,380	-	30,380	30,380	30,380
	<b>Exp.-Contingencies Totals:</b>	-	-	264,305	-	229,913	229,913	229,913
<b>EXPENDITURES TOTALS:</b>		<b>2,301,555</b>	<b>2,462,324</b>	<b>2,912,323</b>	<b>2,601,540</b>	<b>2,924,976</b>	<b>2,924,976</b>	<b>2,924,976</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>473</b>	<b>WASTEWATER PLANT</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
470-473-61010	Advertising	-	-	500	500	500	500	500
470-473-61119	Communication	-	-	1,000	1,000	1,000	1,000	1,000
470-473-61124	Computer Expense	1,775	-	1,500	1,500	1,500	1,500	1,500
470-473-61130	Contract Services	1,010,600	977,479	1,145,000	1,145,000	1,150,000	1,150,000	1,150,000
470-473-61240	Dept/Operating Expense	25,128	131,113	65,000	65,000	65,000	65,000	65,000
470-473-61250	Dept/Op Supplies	-	-	250	250	250	250	250
470-473-61320	Education & Training	-	-	1,000	1,000	1,000	1,000	1,000
470-473-61600	Meetings & Conferences	-	-	500	500	500	500	500
470-473-61700	Office Supplies	-	-	250	250	250	250	250
470-473-61800	Petroleum	4,296	4,895	6,000	6,000	6,000	6,000	6,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,041,799</b>	<b>1,113,487</b>	<b>1,221,000</b>	<b>1,221,000</b>	<b>1,226,000</b>	<b>1,226,000</b>	<b>1,226,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
470-473-72300	Improvements	95,227	79,426	110,000	110,000	192,000	192,000	192,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>95,227</b>	<b>79,426</b>	<b>110,000</b>	<b>110,000</b>	<b>192,000</b>	<b>192,000</b>	<b>192,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>1,137,026</b>	<b>1,192,913</b>	<b>1,331,000</b>	<b>1,331,000</b>	<b>1,418,000</b>	<b>1,418,000</b>	<b>1,418,000</b>
<b>474</b>	<b>SEWER &amp; LATERAL REPAIR PROG</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
470-474-72300	Improvements	56,833	63,788	90,000	90,000	90,000	90,000	90,000
470-474-72301	Improvements (Eng)	247,815	23,965	500,000	500,000	250,000	250,000	250,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>304,648</b>	<b>87,753</b>	<b>590,000</b>	<b>590,000</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>304,648</b>	<b>87,753</b>	<b>590,000</b>	<b>590,000</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>475</b>	<b>WASTEWATER UTILITY C.I.P.</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
470-475-61133	Contract Services (Eng)	7,331	46,750	200,000	150,000	425,000	425,000	425,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>7,331</b>	<b>46,750</b>	<b>200,000</b>	<b>150,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
470-475-72301	Improvements	755,329	668,427	1,150,000	441,000	1,330,000	1,330,000	1,330,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>755,329</b>	<b>668,427</b>	<b>1,150,000</b>	<b>441,000</b>	<b>1,330,000</b>	<b>1,330,000</b>	<b>1,330,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>762,660</b>	<b>715,177</b>	<b>1,350,000</b>	<b>591,000</b>	<b>1,755,000</b>	<b>1,755,000</b>	<b>1,755,000</b>
<b>476</b>	<b>WASTEWATER BOND DEBT SERV</b>							
<b>E6</b>	<b>Exp.-Debt Service</b>							
470-476-95100	Bond Principal	207,411	42,042	43,283	43,283	44,560	44,560	44,560
470-476-95107	Prin-WW10	400,000	415,000	435,000	435,000	445,000	445,000	445,000
470-476-95200	Bond Interest	16,766	22,043	20,588	20,588	19,092	19,092	19,092
470-476-95207	Int -WW10	207,450	195,450	178,850	178,850	161,450	161,450	161,450
	<b>Exp.-Debt Service Totals:</b>	<b>831,627</b>	<b>674,535</b>	<b>677,721</b>	<b>677,721</b>	<b>670,102</b>	<b>670,102</b>	<b>670,102</b>
	<b>EXPENDITURES TOTALS:</b>	<b>831,627</b>	<b>674,535</b>	<b>677,721</b>	<b>677,721</b>	<b>670,102</b>	<b>670,102</b>	<b>670,102</b>
	<b>FUND REVENUES</b>	<b>7,343,133</b>	<b>7,494,314</b>	<b>6,861,044</b>	<b>7,635,865</b>	<b>7,108,078</b>	<b>7,108,078</b>	<b>7,108,078</b>
	<b>FUND EXPENSES</b>	<b>5,337,516</b>	<b>5,132,702</b>	<b>6,861,044</b>	<b>5,791,261</b>	<b>7,108,078</b>	<b>7,108,078</b>	<b>7,108,078</b>
	<b>WASTEWATER UTILITY Totals:</b>	<b>2,005,617</b>	<b>2,361,612</b>	<b>-</b>	<b>1,844,604</b>	<b>-</b>	<b>-</b>	<b>-</b>

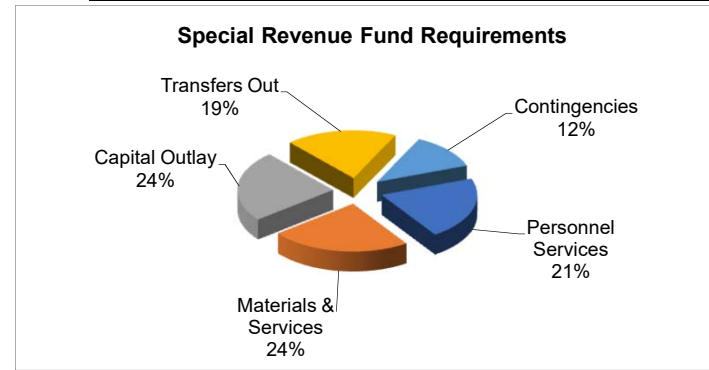
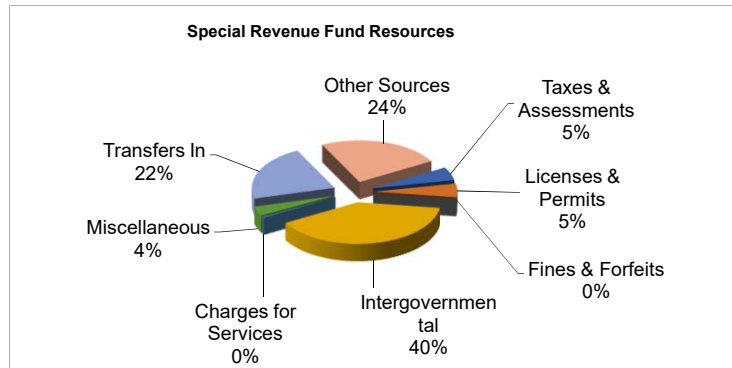




**SPECIAL REVENUE FUND  
Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 288,830
Licenses & Permits	297,000
Fines & Forfeits	-
Intergovernmental	2,209,614
Charges for Services	22,500
Miscellaneous	204,650
Transfers In	1,211,052
Other Sources	1,347,357
<b>Total Resources</b>	<b>\$ 5,581,003</b>

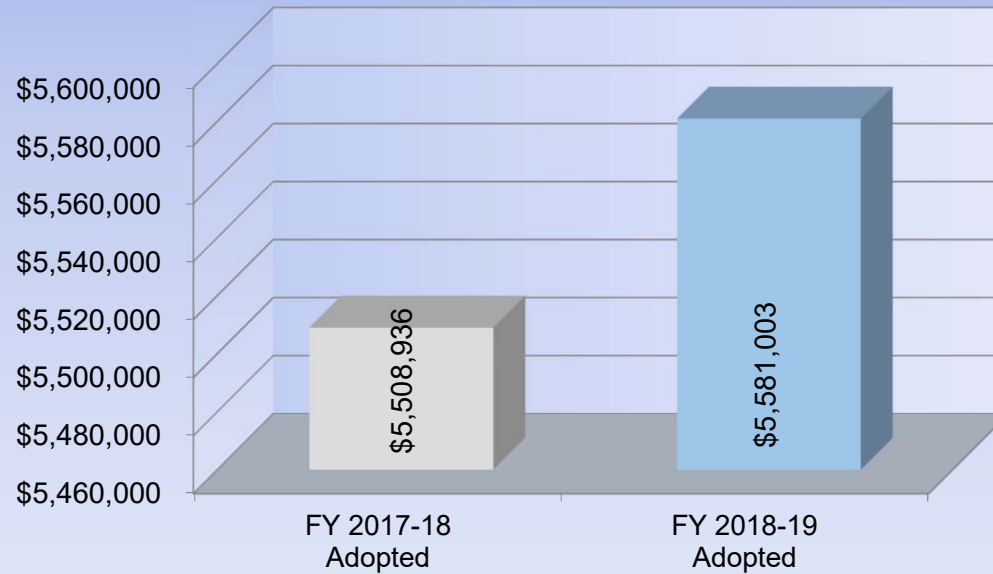
<b>REQUIREMENTS</b>	
Personnel Services	\$ 1,179,486
Materials & Services	1,326,636
Capital Outlay	1,341,926
Transfers Out	1,052,369
Contingencies	680,586
Debt Service	-
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 5,581,003</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
510-Motel Tax	-	120,000	103,000	107,000	138,720	-	-	468,720	8.41%
515-Youth Court	-	5,353	-	-	-	-	-	5,353	0.10%
516-Police Reserves	-	5,435	-	-	10,000	-	-	15,435	0.28%
527-Blding Inspection	-	138,125	-	238,865	384,403	-	-	761,393	13.64%
533-Park Enterprise	-	145,400	110,651	71,498	22,333	-	-	349,882	6.27%
535-Parks Grant	-	-	350,000	-	1,103	-	-	351,103	6.29%
540-Geographic Infor Svcs	-	32,900	3,500	120,791	37,114	-	-	194,305	3.48%
542-Information Systems Service	409,286	312,570	137,000	38,466	10,349	-	-	907,671	16.26%
545-Custodial & Maint Services	203,500	101,500	-	12,624	13,667	-	-	331,291	5.94%
550-Foot & Bike	-	-	33,500	-	3,000	-	-	36,500	0.65%
555-Eng Improve Permits	-	14,000	-	63,831	7,853	-	-	85,684	1.54%
558-Streets	338,900	375,777	-	371,940	15,231	-	-	1,101,848	19.74%
562-Equitable Sharing (US Marshall)	-	3,626	-	-	-	-	-	3,626	0.06%
564-School Resource Officer	-	-	-	6,500	-	-	-	6,500	0.12%
569-Dial A Bus	227,800	67,950	78,000	20,854	34,851	-	-	429,455	7.69%
571-STP Streets	-	-	525,000	-	1,962	-	-	526,962	9.44%
593-Boat Ramp Maintenance	-	4,000	1,275	-	-	-	-	5,275	0.09%
<b>Fund Totals</b>	<b>\$ 1,179,486</b>	<b>\$ 1,326,636</b>	<b>\$ 1,341,926</b>	<b>\$ 1,052,369</b>	<b>\$ 680,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,581,003</b>	<b>100.00%</b>
<b>Percent of Special Revenue Fund</b>	<b>21.14%</b>	<b>23.77%</b>	<b>24.04%</b>	<b>18.86%</b>	<b>12.19%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	

## Special Revenue Funds Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$ 1,179,486	Transfers Out	\$ 1,052,369
Materials & Services	\$ 1,326,636	Contingencies	\$ 680,586
Capital Outlay	\$ 1,341,926	Other Financing Uses	\$ -
Debt Service	\$ -	Unappropriated	\$ -

### FY 2017-18 Adopted

Personnel Services	\$ 1,127,498	Transfers Out	\$ 1,148,542
Materials & Services	\$ 1,192,041	Contingencies	\$ 531,476
Capital Outlay	\$ 1,509,379	Other Financing Uses	\$ -
Debt Service	\$ -	Unappropriated	\$ -

# **Special Revenue Fund Motel Tax-510**

## **Purpose**

The Motel tax fund provides the budget authority for division of the City's motel tax and the administration of the City's Visitor Industry Program (VIP). On June 23, 1993, at the request of the Lebanon Area Chamber of Commerce, and with the agreement of the motel owners, the Lebanon City Council adopted a motel tax. The tax is used to promote tourism in Lebanon with approval of the City Council. In 2000, the rate increased from \$1.00 to \$2.00 per night, in 2002, the rate changed to 6% of room rental revenues, and in 2007 the rate increased to 9% as approved by the City Council. A Tourism Committee has been established under the umbrella of the Lebanon Area Chamber of Commerce, which receives funding to promote those tourism related activities.

## **FY2018-2019 Objective**

The division of the motel tax funds is as follows: The funds are allocated as follows:

\$20,000 City Tourism related activities  
\$113,000 Visitor Industry Program (VIP) Expenses  
\$80,000 Chamber of Commerce for tourism related activities

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>510</b>	<b>MOTEL TAX</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
510-000-47090	Motel Room Tax	203,974	259,221	280,000	280,000	288,400	288,400	288,400
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>203,974</b>	<b>259,221</b>	<b>280,000</b>	<b>280,000</b>	<b>288,400</b>	<b>288,400</b>	<b>288,400</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
510-000-48100	Interest On Investment	-	397	-	3,700	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>397</b>	<b>-</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
510-000-49122	From Parks-SDC 862	-	352,900	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>353,297</b>	<b>-</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
510-000-49901	Beginning Balance	15,453	63,705	45,000	135,420	180,320	180,320	180,320
	<b>Rev.-Other Sources Totals:</b>	<b>15,453</b>	<b>63,705</b>	<b>45,000</b>	<b>135,420</b>	<b>180,320</b>	<b>180,320</b>	<b>180,320</b>
<b>REVENUES TOTALS:</b>		<b>219,427</b>	<b>676,620</b>	<b>325,000</b>	<b>422,820</b>	<b>468,720</b>	<b>468,720</b>	<b>468,720</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>510</b>	<b>MOTEL TAX</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
510-510-61130	Contract Services	91,898	80,000	80,000	80,000	80,000	80,000	80,000
510-510-61240	Dept/Operating Expense	35,921	3,672	20,000	20,000	20,000	20,000	20,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>127,819</b>	<b>83,672</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
510-510-90005	To Gen Fund-Admin Cost	27,903	40,000	45,000	45,000	45,000	45,000	45,000
510-510-90147	To SDC Parks-862	-	-	62,000	62,000	62,000	62,000	62,000
	<b>Exp.-Transfers Out Totals:</b>	<b>27,903</b>	<b>40,000</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>
<b>EXPENDITURES TOTALS:</b>		<b>155,722</b>	<b>123,672</b>	<b>207,000</b>	<b>207,000</b>	<b>207,000</b>	<b>207,000</b>	<b>207,000</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>511</b>	<b>VISITOR INDUSTRY PROGRAM (VIP)</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
510-511-61130	Contract Serv	-	28,000	10,000	1,000	10,000	20,000	20,000
	<b>Exp.-Materials &amp; Services Totals:</b>	-	<b>28,000</b>	<b>10,000</b>	<b>1,000</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
510-511-72305	Improvements-Welcome Sign	-	2,381	30,000	15,000	35,000	35,000	35,000
510-511-72306	Improvements-Strawberry Plaza	-	386,750	-	8,500	-	-	-
510-511-72307	Improvements-Downtown Project	-	-	50,000	10,000	50,000	50,000	50,000
510-511-72308	Improvements-not assigned to project	-	-	18,000	1,000	18,000	18,000	18,000
	<b>Exp.-Capital Outlay Totals:</b>	-	<b>389,131</b>	<b>98,000</b>	<b>34,500</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
510-510-80005	Operating Contingency	-	-	10,000	-	148,720	138,720	138,720
	<b>Exp.-Contingencies Totals:</b>	-	-	10,000	-	148,720	138,720	138,720
	<b>EXPENDITURES TOTALS:</b>	-	<b>417,131</b>	<b>118,000</b>	<b>35,500</b>	<b>261,720</b>	<b>261,720</b>	<b>261,720</b>
	<b>EXPENDITURES TOTALS:</b>	<b>155,722</b>	<b>540,803</b>	<b>325,000</b>	<b>242,500</b>	<b>468,720</b>	<b>468,720</b>	<b>468,720</b>
	<b>FUND REVENUES</b>	<b>219,427</b>	<b>676,620</b>	<b>325,000</b>	<b>422,820</b>	<b>468,720</b>	<b>468,720</b>	<b>468,720</b>
	<b>FUND EXPENSES</b>	<b>155,722</b>	<b>540,803</b>	<b>325,000</b>	<b>242,500</b>	<b>468,720</b>	<b>468,720</b>	<b>468,720</b>
	<b>MOTEL TAX Totals:</b>	<b>63,705</b>	<b>135,817</b>	-	<b>180,320</b>	-	-	-

# **Special Revenue Fund Police Department-Youth Court-515**

## **Purpose**

The Lebanon Youth Peer Court is an alternative court within the criminal justice system for juveniles who commit misdemeanors or violations. This is a fund established as a clearinghouse used to track fees paid by youth offenders that have been referred to Lebanon's Peer Court.

## **FY2018-2019 Objective**

The objective of the Police Department Youth Court fund is to purchase refreshments provided to the Peer Court volunteers on days when court is in session.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>515</b>	<b>YOUTH COURT</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
515-000-48100	Interest On Investment	-	-	-	1	-	-	-
515-000-48053	Donations	-	390	5,000	285	5,000	5,000	5,000
	<b>Rev.-Miscellaneous Totals:</b>	-	390	5,000	286	5,000	5,000	5,000
<b>R8</b>	<b>Rev.-Other Sources</b>							
515-000-49901	Beginning Balance	-	-	50	88	353	353	353
	<b>Rev.-Other Sources Totals:</b>	-	-	50	88	353	353	353
	<b>REVENUES TOTALS:</b>	-	390	5,050	374	5,353	5,353	5,353
<b>515</b>	<b>YOUTH COURT</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
515-515-61240	Dept/Operating Expense	-	303	5,050	21	5,353	5,353	5,353
	<b>Exp.-Materials &amp; Services Totals:</b>	-	303	5,050	21	5,353	5,353	5,353
	<b>EXPENDITURES TOTALS:</b>	-	303	5,050	21	5,353	5,353	5,353
	<b>FUND REVENUES</b>	-	390	5,050	374	5,353	5,353	5,353
	<b>FUND EXPENSES</b>	-	303	5,050	21	5,353	5,353	5,353
	<b>YOUTH COURT Totals:</b>	-	87	-	353	-	-	-



# **Special Revenue Fund Police Department-Reserves-516**

## **Purpose**

The Police Reserves fund accounts for receipts and expenditures of contributions made to the Police Department Reserves Program.

## **FY2018-2019 Objective**

The objective of the Police Department Police Reserves fund is to buy necessary equipment not covered in the budget.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>516</b>	<b>POLICE RESERVES-DONATIONS</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
516-000-48053	Donations	-	-	10,000	3,945	10,000	10,000	10,000
516-000-48100	Interest On Investment	-	5	-	26	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>5</b>	<b>10,000</b>	<b>3,971</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
516-000-49901	Beginning Balance	7,155	1,659	-	1,664	5,435	5,435	5,435
	<b>Rev.-Other Sources Totals:</b>	<b>7,155</b>	<b>1,659</b>	<b>-</b>	<b>1,664</b>	<b>5,435</b>	<b>5,435</b>	<b>5,435</b>
<b>REVENUES TOTALS:</b>		<b>7,155</b>	<b>1,664</b>	<b>10,000</b>	<b>5,635</b>	<b>15,435</b>	<b>15,435</b>	<b>15,435</b>
<b>516</b>	<b>POLICE RESERVES-DONATIONS</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
516-516-61240	Dept/Operating Expense	5,496	-	-	200	5,435	5,435	5,435
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>5,496</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>5,435</b>	<b>5,435</b>	<b>5,435</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
516-516-80005	Operating Contingency	-	-	10,000	-	10,000	10,000	10,000
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>EXPENDITURES TOTALS:</b>		<b>5,496</b>	<b>-</b>	<b>10,000</b>	<b>200</b>	<b>15,435</b>	<b>15,435</b>	<b>15,435</b>
<b>FUND REVENUES</b>		<b>7,155</b>	<b>1,664</b>	<b>10,000</b>	<b>5,635</b>	<b>15,435</b>	<b>15,435</b>	<b>15,435</b>
<b>FUND EXPENSES</b>		<b>5,496</b>	<b>-</b>	<b>10,000</b>	<b>200</b>	<b>15,435</b>	<b>15,435</b>	<b>15,435</b>
<b>POLICE RESERVES Totals:</b>		<b>1,659</b>	<b>1,664</b>	<b>-</b>	<b>5,435</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Special Revenue Fund Community Development Department-Building 527**

### **Purpose**

Along with Planning, the Community Development Department includes traditional Building service functions. Except for electrical permits processed by Linn County, the City is responsible for all plan reviews and inspections for residential, commercial and industrial construction. This service is funded entirely through dedicated building fees. Building staff closely cooperates with Planning and Engineering Services on all construction projects and actively works with other organizations such as the Lebanon Fire District, Linn County Environmental Health and the Linn County Building Department. This cooperation helps ensure development occurs in a timely manner.

### **FY2018-2019 Objective**

The objective of the Community Development Department, Building Services is to provide for a broad range of building activities. Building Services continues to use contract services for all plan reviews and inspections to reduce operational costs and expects to continue this relationship for the coming year.

### **FY2018-2019 Staffing**

The Community Development Department is supported by a cumulative total of 2.8 FTE with the Building Official position filled through a service contract. The amounts budgeted in Personal Services and Contract Services reflects this staffing level.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>527</b>	<b>COMMUNITY DEVELOPMENT-BUILDING</b>							
<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>							
527-000-46010	Bldg Permits & Fees	481,682	416,990	250,000	300,000	250,000	250,000	250,000
	<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>481,682</b>	<b>416,990</b>	<b>250,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
527-000-48100	Interest On Investment	4,080	7,882	4,000	5,000	4,000	4,000	4,000
527-000-48140	Miscellaneous Revenue	8	(1)	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>4,088</b>	<b>7,881</b>	<b>4,000</b>	<b>5,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
527-000-49901	Beginning Balance	378,026	527,157	475,000	604,495	507,393	507,393	507,393
	<b>Rev.-Other Sources Totals:</b>	<b>378,026</b>	<b>527,157</b>	<b>475,000</b>	<b>604,495</b>	<b>507,393</b>	<b>507,393</b>	<b>507,393</b>
	<b>REVENUES TOTALS:</b>	<b>863,796</b>	<b>952,028</b>	<b>729,000</b>	<b>909,495</b>	<b>761,393</b>	<b>761,393</b>	<b>761,393</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>527</b>	<b>COMMUNITY DEVELOPMENT-BUILDING</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
527-527-61130	Contract Services	91,696	103,478	95,000	125,000	95,000	95,000	95,000
527-527-61140	Merchant Card Fees	4,862	7,925	5,000	15,000	15,000	15,000	15,000
527-527-61240	Dept/Operating Expense	34,646	26,443	24,625	24,625	24,625	24,625	24,625
527-527-61250	Dept/Op Supplies	741	-	500	500	500	500	500
527-527-61320	Education & Training	-	-	1,500	200	1,500	1,500	1,500
527-527-61700	Office Supplies	533	660	1,500	1,500	1,500	1,500	1,500
527-527-61820	Postage	100	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>132,578</b>	<b>138,506</b>	<b>128,125</b>	<b>166,825</b>	<b>138,125</b>	<b>138,125</b>	<b>138,125</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
527-527-72500	Office Eqpt.	-	1,273	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>1,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
527-527-90010	To General Fund	22,757	21,058	28,856	28,856	28,853	28,853	28,853
527-527-90011	To GF-Sal/Ben	152,005	156,990	170,271	170,271	169,474	169,474	169,474
527-527-90025	To GIS	5,000	7,242	8,000	8,000	12,081	12,081	12,081
527-527-90027	To Info System Service	23,257	21,011	26,722	26,722	27,175	27,175	27,175
527-527-90028	To Custodial & Bldg Maint	1,043	1,454	1,428	1,428	1,282	1,282	1,282
	<b>Exp.-Transfers Out Totals:</b>	<b>204,062</b>	<b>207,755</b>	<b>235,277</b>	<b>235,277</b>	<b>238,865</b>	<b>238,865</b>	<b>238,865</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
527-527-80005	Operating Contingency	-	-	365,598	-	384,403	384,403	384,403
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>365,598</b>	<b>-</b>	<b>384,403</b>	<b>384,403</b>	<b>384,403</b>
	<b>EXPENDITURES TOTALS:</b>	<b>336,640</b>	<b>347,534</b>	<b>729,000</b>	<b>402,102</b>	<b>761,393</b>	<b>761,393</b>	<b>761,393</b>
	<b>FUND REVENUES</b>	<b>863,796</b>	<b>952,028</b>	<b>729,000</b>	<b>909,495</b>	<b>761,393</b>	<b>761,393</b>	<b>761,393</b>
	<b>FUND EXPENSES</b>	<b>336,640</b>	<b>347,534</b>	<b>729,000</b>	<b>402,102</b>	<b>761,393</b>	<b>761,393</b>	<b>761,393</b>
	<b>BUILDING INSPECTION Totals:</b>	<b>527,156</b>	<b>604,494</b>	<b>-</b>	<b>507,393</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Park Enterprise-533**

## **Purpose**

The Park Enterprise fund uses revenue generated from the reservation of park shelters and camping fees for the maintenance and improvements of those facilities.

## **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

## **FY2018-2019 Staffing**

Both River Park and Gills Landing are now staffed with Park Hosts in each park. These arrangements help to reduce vandalism while enhancing the livability and usability of the parks.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>533</b>	<b>PARK ENTERPRISE</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
533-000-47080	State Tourism Tax	235	522	300	430	430	430	430
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>235</b>	<b>522</b>	<b>300</b>	<b>430</b>	<b>430</b>	<b>430</b>	<b>430</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
533-000-45030	Cheadle Lake Park Fees	-	-	21,000	21,000	21,000	21,000	21,000
533-000-45080	Camping Fees - Monthly	57,116	80,777	55,000	55,000	55,000	55,000	55,000
533-000-45090	Camping Fees	22,198	26,845	20,000	25,000	25,000	25,000	25,000
533-000-46000	Shelter Rental Fees	1,313	1,685	2,000	10,000	10,000	10,000	10,000
533-000-48053	Donations	11,000	-	-	-	-	-	-
533-000-48057	Dump Station Donations	8,267	9,734	8,500	8,500	9,500	9,500	9,500
533-000-48100	Interest On Investment	1,234	1,827	700	1,571	1,400	1,400	1,400
533-000-48140	School District contract	-	35	-	100,121	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>101,128</b>	<b>120,903</b>	<b>107,200</b>	<b>221,192</b>	<b>121,900</b>	<b>121,900</b>	<b>121,900</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
533-000-49901	Beginning Balance	69,791	113,847	69,731	159,621	227,552	227,552	227,552
	<b>Rev.-Other Sources Totals:</b>	<b>69,791</b>	<b>113,847</b>	<b>69,731</b>	<b>159,621</b>	<b>227,552</b>	<b>227,552</b>	<b>227,552</b>
	<b>REVENUES TOTALS:</b>	<b>171,154</b>	<b>235,272</b>	<b>177,231</b>	<b>381,243</b>	<b>349,882</b>	<b>349,882</b>	<b>349,882</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>533</b>	<b>PARK ENTERPRISE</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
533-533-61134	Contract Serv (Maint)	12,649	11,622	25,000	35,000	45,000	45,000	45,000
533-533-61242	Operating Exp (Maint)	4,291	6,923	7,500	7,500	27,500	27,500	27,500
533-533-61562	Maint/Bldg (Maint)	12,601	6,668	9,000	9,000	19,000	19,000	19,000
533-533-61902	Utilities (Maint)	22,766	22,532	20,100	20,100	23,000	23,000	23,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>52,307</b>	<b>47,745</b>	<b>61,600</b>	<b>71,600</b>	<b>114,500</b>	<b>114,500</b>	<b>114,500</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
533-533-72300	Improvements	5,000	5,530	38,000	38,000	110,651	110,651	110,651
	<b>Exp.-Capital Outlay Totals:</b>	<b>5,000</b>	<b>5,530</b>	<b>38,000</b>	<b>38,000</b>	<b>110,651</b>	<b>110,651</b>	<b>110,651</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
533-533-90011	To GF-Sal/Ben	-	22,377	22,920	22,920	-	-	-
533-533-90020	To Cust/Maint Sal/Ben -545	-	-	-	-	21,498	21,498	21,498
533-533-90105	To Eqpt Acq & Rep Fund	-	-	-	-	50,000	50,000	50,000
	<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>22,377</b>	<b>22,920</b>	<b>22,920</b>	<b>71,498</b>	<b>71,498</b>	<b>71,498</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
533-533-80005	Operating Contingency	-	-	23,811	-	22,333	22,333	22,333
	<b>108 Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>23,811</b>	<b>-</b>	<b>22,333</b>	<b>22,333</b>	<b>22,333</b>
<b>EXPENDITURES TOTALS:</b>		<b>57,307</b>	<b>75,652</b>	<b>146,331</b>	<b>132,520</b>	<b>318,982</b>	<b>318,982</b>	<b>318,982</b>



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>534</b>	<b>CHEADLE LAKE PARK</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
533-534-61130	Contract Services	-	-	5,000	5,000	5,000	5,000	5,000
533-534-61240	Dept/Operating Expense	-	-	5,500	5,500	5,500	5,500	5,500
533-534-61562	Maint/Bldg (Maint)	-	-	3,000	3,000	3,000	3,000	3,000
533-534-61572	Maint/Eqpt (Maint)	-	-	500	500	500	500	500
533-534-61582	Maint/Vehicles (Maint)	-	-	2,000	2,000	2,000	2,000	2,000
533-534-61800	Petroleum	-	-	5,000	5,000	5,000	5,000	5,000
533-534-6902	Utilities (Maint)	-	-	9,900	-	9,900	9,900	9,900
	<b>Exp.-Materials &amp; Services Totals:</b>	-	-	<b>30,900</b>	<b>21,000</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>
	<b>EXPENDITURES TOTALS:</b>	-	-	<b>30,900</b>	<b>21,000</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>
	<b>FUND REVENUES</b>	<b>171,154</b>	<b>235,272</b>	<b>177,231</b>	<b>381,243</b>	<b>349,882</b>	<b>349,882</b>	<b>349,882</b>
	<b>FUND EXPENSES</b>	<b>57,307</b>	<b>75,652</b>	<b>177,231</b>	<b>153,520</b>	<b>349,882</b>	<b>349,882</b>	<b>349,882</b>
	<b>PARK ENTERPRISE Totals:</b>	<b>113,847</b>	<b>159,620</b>	<b>-</b>	<b>227,723</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Park Grant Fund-535**

## **Purpose**

This fund will administer grants that are expected to be received or completed in the 18/19 budget year. There are two pending grants for which funds may be received in the FY18/19: Land and Water Conservation Grant and the Local Government Grant Program.

## **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

## **FY2018-2019 Staffing**

Staffing costs are not provided in this division.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>535</b>	<b>PARKS GRANT FUND</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
535-000-41050	State Grant Funds	144,076	35,418	600,000	145,006	350,000	350,000	350,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>144,076</b>	<b>35,418</b>	<b>600,000</b>	<b>145,006</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
535-000-48053	Donations	-	-	50,000	-	-	-	-
535-000-48100	Interest On Investment	(793)	(1,106)	-	-	-	-	-
535-000-48140	Miscellaneous Revenue	25,688	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>24,895</b>	<b>(1,106)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
535-000-49901	Beginning Balance	15,548	12,613	25,000	(35,292)	1,103	1,103	1,103
	<b>Rev.-Other Sources Totals:</b>	<b>15,548</b>	<b>12,613</b>	<b>25,000</b>	<b>(35,292)</b>	<b>1,103</b>	<b>1,103</b>	<b>1,103</b>
	<b>REVENUES TOTALS:</b>	<b>184,519</b>	<b>46,925</b>	<b>675,000</b>	<b>109,714</b>	<b>351,103</b>	<b>351,103</b>	<b>351,103</b>
<b>535</b>	<b>PARKS GRANT FUND</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
535-535-61130	Contract Services	8,500	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
535-535-72300	Improvements	163,406	124,555	650,000	108,611	350,000	350,000	350,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>163,406</b>	<b>124,555</b>	<b>650,000</b>	<b>108,611</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
535-535-80005	Operating Contingency	-	-	25,000	-	1,103	1,103	1,103
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>1,103</b>	<b>1,103</b>	<b>1,103</b>
	<b>EXPENDITURES TOTALS:</b>	<b>171,906</b>	<b>124,555</b>	<b>675,000</b>	<b>108,611</b>	<b>351,103</b>	<b>351,103</b>	<b>351,103</b>
	<b>FUND REVENUES</b>	<b>184,519</b>	<b>46,925</b>	<b>675,000</b>	<b>109,714</b>	<b>351,103</b>	<b>351,103</b>	<b>351,103</b>
	<b>FUND EXPENSES</b>	<b>171,906</b>	<b>124,555</b>	<b>675,000</b>	<b>108,611</b>	<b>351,103</b>	<b>351,103</b>	<b>351,103</b>
	<b>PARKS GRANT FUND Totals:</b>	<b>12,613</b>	<b>(77,630)</b>	<b>-</b>	<b>1,103</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund GIS-540**

## **Purpose**

The GIS Division provides the budget authority to support the mapping and addressing of the City of Lebanon municipality including Sanitary Sewer System, Water System, Storm Drainage System, Tax Assessor Maps & Data, Zoning, and Aerial Photo Overlays

## **FY2018-2018 Objective**

The objective of the GIS Division is to provide budgetary authority to administer the department and the services it supports.

## **FY2018-2019 Staffing**

The GIS Division is supported by a cumulative total of 1.17 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>540</b>	<b>GIS</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
540-000-48100	Interest On Investment	1,084	1,503	500	757	500	500	500
	<b>Rev.-Miscellaneous Totals:</b>	<b>1,084</b>	<b>1,503</b>	<b>500</b>	<b>757</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
540-000-49022	From Water Fund-430	48,105	77,853	35,000	35,000	52,855	52,855	52,855
540-000-49023	From Stormdrain-450	12,579	19,916	11,058	11,058	16,699	16,699	16,699
540-000-49025	From W Water Fund-470	47,316	76,042	44,148	44,148	66,670	66,670	66,670
540-000-49050	From Bldg Inspect-527	5,000	7,242	8,000	8,000	12,081	12,081	12,081
	<b>Rev.-Transfers In Totals:</b>	<b>113,000</b>	<b>181,053</b>	<b>98,206</b>	<b>98,206</b>	<b>148,305</b>	<b>148,305</b>	<b>148,305</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
540-000-49901	Beginning Balance	91,909	78,002	100,000	115,544	45,500	45,500	45,500
	<b>Rev.-Other Sources Totals:</b>	<b>91,909</b>	<b>78,002</b>	<b>100,000</b>	<b>115,544</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>
	<b>REVENUES TOTALS:</b>	<b>205,993</b>	<b>260,558</b>	<b>198,706</b>	<b>214,507</b>	<b>194,305</b>	<b>194,305</b>	<b>194,305</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>540</b>	<b>GIS</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
540-540-61124	Computer Expense	15,518	8,830	9,400	12,000	9,400	9,400	9,400
540-540-61130	Contract Services	6,962	41,050	45,000	44,800	18,000	18,000	18,000
540-540-61240	Dept/Operating Expense	214	60	2,000	500	2,000	2,000	2,000
540-540-61320	Education & Training	949	8	2,500	100	400	400	400
540-540-61600	Meetings & Conferences	1,583	-	3,250	2,000	2,500	2,500	2,500
540-540-61700	Office Supplies	736	38	821	500	600	600	600
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>25,962</b>	<b>49,986</b>	<b>62,971</b>	<b>59,900</b>	<b>32,900</b>	<b>32,900</b>	<b>32,900</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
540-540-72600	Other Eqpt.	12,571	-	3,500	3,500	3,500	3,500	3,500
	<b>Exp.-Capital Outlay Totals:</b>	<b>12,571</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
540-540-90028	To Custodial & Bldg Maint	655	737	638	638	745	745	745
540-540-90182	To IS Sal/Ben	88,803	94,291	104,626	104,626	120,046	120,046	120,046
	<b>Exp.-Transfers Out Totals:</b>	<b>89,458</b>	<b>95,028</b>	<b>105,264</b>	<b>105,264</b>	<b>120,791</b>	<b>120,791</b>	<b>120,791</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
540-540-80030	Reserve for Future Expenditure-Mapping		-	15,000	-	25,000	25,000	25,000
540-540-80005	Operating Contingency	-	-	11,971	-	12,114	12,114	12,114
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>26,971</b>	<b>-</b>	<b>37,114</b>	<b>37,114</b>	<b>37,114</b>
<b>EXPENDITURES TOTALS:</b>		<b>127,991</b>	<b>145,014</b>	<b>198,706</b>	<b>168,664</b>	<b>194,305</b>	<b>194,305</b>	<b>194,305</b>
<b>FUND REVENUES</b>		<b>205,993</b>	<b>260,558</b>	<b>198,706</b>	<b>214,507</b>	<b>194,305</b>	<b>194,305</b>	<b>194,305</b>
<b>FUND EXPENSES</b>		<b>127,991</b>	<b>145,014</b>	<b>198,706</b>	<b>168,664</b>	<b>194,305</b>	<b>194,305</b>	<b>194,305</b>
<b>GIS Totals:</b>		<b>78,002</b>	<b>115,544</b>	<b>-</b>	<b>45,843</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund IT Department-542**

## **Purpose**

The IT Department provides the budget authority to administer and support the City network and computer resources.

## **FY2018-2019 Objective**

The objective of the IT Department is to provide budgetary authority to administer the department and the services it supports.

## **FY2018-2019 Staffing**

The IT Department is supported by a cumulative total of 2.83 FTE. The amounts budgeted in Personnel Services reflect this total. One of the positions is budgeted to start half way through the fiscal year and is shared with GIS.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>542</b>	<b>INFO TECHNOLOGY SERVICE</b>							
<b>R5</b>	<b>Rev.-Chgs for Services</b>							
542-000-48132	Info System Services	14,646	15,760	10,500	10,500	22,500	22,500	22,500
	<b>Rev.-Chgs for Services Totals:</b>	<b>14,646</b>	<b>15,760</b>	<b>10,500</b>	<b>10,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
542-000-45020	From Rented Property	21,050	19,750	15,000	15,000	15,000	15,000	15,000
542-000-48100	Interest On Investment	856	908	500	500	500	500	500
542-000-48140	Miscellaneous Revenue	534	184	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>22,440</b>	<b>20,842</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
542-000-49000	Trans In Sal/Ben funding- 540	88,803	94,291	104,626	104,626	120,046	120,046	120,046
542-000-49010	From General Fund- 100	257,755	388,446	422,418	422,418	429,155	429,155	429,155
542-000-49022	From Water Fund- 430	109,751	91,673	75,080	75,080	76,338	76,338	76,338
542-000-49025	From W Water Fund- 470	82,233	70,634	58,395	58,395	59,374	59,374	59,374
542-000-49029	From Dial-A-Bus- 569	5,382	3,773	3,855	3,855	3,855	3,855	3,855
542-000-49033	From Eng Dev Review -555	8,343	6,832	5,005	5,005	5,089	5,089	5,089
542-000-49046	From Streets Fund- 558+559+815	36,434	22,823	18,353	18,353	18,660	18,660	18,660
542-000-49047	From Storm Drain- 450	15,100	11,614	10,011	10,011	10,178	10,178	10,178
542-000-49048	From Custodial & Bldg Maint- 545	9,416	3,888	3,741	3,741	3,801	3,801	3,801
542-000-49050	From Bldg Inspect- 527	23,257	21,011	26,722	26,722	27,175	27,175	27,175
542-000-49098	From NW Urban Renewal- 925	18,250	16,257	14,000	14,000	-	-	-
542-000-49170	From Cheadle Lake URD- 935	6,413	5,634	-	-	-	-	-
542-000-49175	From Gateway URD- 940	8,037	6,330	4,500	4,500	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>669,174</b>	<b>743,206</b>	<b>746,706</b>	<b>746,706</b>	<b>753,671</b>	<b>753,671</b>	<b>753,671</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
542-000-49901	Beginning Balance	87,353	63,143	63,000	135,166	116,000	116,000	116,000
	<b>Rev.-Other Sources Totals:</b>	<b>87,353</b>	<b>63,143</b>	<b>63,000</b>	<b>135,166</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>
<b>REVENUES TOTALS:</b>		<b>793,613</b>	<b>842,951</b>	<b>835,706</b>	<b>907,872</b>	<b>907,671</b>	<b>907,671</b>	<b>907,671</b>



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>542</b>	<b>INFO TECHNOLOGY SERVICE</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
542-542-50001	Salaries	215,502	222,457	242,729	239,000	266,540	266,540	266,540
542-542-50600	Overtime	-	-	2,500	2,500	2,500	2,500	2,500
542-542-51000	Fringe Benefits	64	160	144,747	123,500	140,246	140,246	140,246
542-542-51005	Taxes - Federal	16,021	16,627	-	-	-	-	-
542-542-51010	Taxes - State	47	44	-	-	-	-	-
542-542-51015	PERS	33,584	35,264	-	-	-	-	-
542-542-51020	Workers Compensation	2,164	1,597	-	-	-	-	-
542-542-51025	Insurance - Health	40,673	39,791	-	-	-	-	-
542-542-51030	Insurance - HRA/PSA	11,807	10,127	-	-	-	-	-
542-542-51035	Insurance - Life	576	576	-	-	-	-	-
542-542-51036	Insurance - Life/LTD	392	301	-	-	-	-	-
542-542-51040	Insurance - Disability	865	814	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>321,695</b>	<b>327,758</b>	<b>389,976</b>	<b>365,000</b>	<b>409,286</b>	<b>409,286</b>	<b>409,286</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
542-542-61120	Communication (Gen'l)	75,390	65,943	86,000	80,000	82,000	82,000	82,000
542-542-61124	Computer Expense	-	214	-	100	4,500	4,500	4,500
542-542-61130	Contract Services	170,541	180,491	174,500	173,000	193,100	193,100	193,100
542-542-61240	Dept/Operating Expense	1,593	683	2,000	2,200	3,000	3,000	3,000
542-542-61290	Dues & Subscriptions	99	99	-	-	-	-	-
542-542-61320	Education & Training	6,799	207	3,500	700	3,500	3,500	3,500
542-542-61560	Maint/Bldg (Gen'l)	800	790	800	800	800	800	800
542-542-61580	Maint/Vehicles	96	275	1,200	250	1,200	1,200	1,200
542-542-61600	Meetings & Conferences	188	176	300	300	300	300	300
542-542-61700	Office Supplies	88	89	20	20	20	20	20
542-542-61800	Petroleum	554	548	650	650	650	650	650
542-542-61900	Utilities (Gen'l)	19,792	19,999	23,175	23,175	23,500	23,500	23,500
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>275,940</b>	<b>269,514</b>	<b>292,145</b>	<b>281,195</b>	<b>312,570</b>	<b>312,570</b>	<b>312,570</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
542-542-72600	Other Eqpt.	43,461	20,411	39,250	39,250	137,000	137,000	137,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>43,461</b>	<b>20,411</b>	<b>39,250</b>	<b>39,250</b>	<b>137,000</b>	<b>137,000</b>	<b>137,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
542-542-90011	To GF-Sal/Ben	24,800	25,058	26,936	26,936	28,098	28,098	28,098

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
542-542-90028	To Custodial & Bldg Maint	2,011	2,266	1,961	1,961	2,292	2,292	2,292
542-542-90030	To PERS Bond-320	7,563	7,777	7,934	7,934	8,076	8,076	8,076
542-542-90105	To Eqpt Acq & Rep Fund	55,000	55,000	69,250	69,250	-	-	-
<b>Exp.-Transfers Out Totals:</b>		<b>89,374</b>	<b>90,101</b>	<b>106,081</b>	<b>106,081</b>	<b>38,466</b>	<b>38,466</b>	<b>38,466</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
542-542-80005	Operating Contingency	-	-	8,254	-	10,349	10,349	10,349
<b>Exp.-Contingencies Totals:</b>		<b>-</b>	<b>-</b>	<b>8,254</b>	<b>-</b>	<b>10,349</b>	<b>10,349</b>	<b>10,349</b>
<b>EXPENDITURES TOTALS:</b>		<b>730,470</b>	<b>707,784</b>	<b>835,706</b>	<b>791,526</b>	<b>907,671</b>	<b>907,671</b>	<b>907,671</b>
<b>FUND REVENUES</b>		<b>793,613</b>	<b>842,951</b>	<b>835,706</b>	<b>907,872</b>	<b>907,671</b>	<b>907,671</b>	<b>907,671</b>
<b>FUND EXPENSES</b>		<b>730,470</b>	<b>707,784</b>	<b>835,706</b>	<b>791,526</b>	<b>907,671</b>	<b>907,671</b>	<b>907,671</b>
<b>INFO TECHNOLOGY SERVICE Totals:</b>		<b>63,143</b>	<b>135,167</b>	<b>-</b>	<b>116,346</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Custodial and Maintenance Services-545**

## **Purpose**

The Custodial and Maintenance Services section in the Maintenance Department is responsible for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary and building supplies inventory.

## **FY2018-2019 Objective**

The objective of the Custodial and Maintenance Services section is to provide budgetary authority to administer the fund and the services it supports.

## **FY2018-2019 Staffing**

There are 2.0 FTE from the Maintenance Division Personnel assigned entirely to this fund. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>545</b>	<b>CUSTODIAL &amp; MAINT SERVICES</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
545-000-48100	Interest On Investment	578	943	500	1,400	500	500	500
545-000-48140	Miscellaneous Revenue	-	76	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>578</b>	<b>1,019</b>	<b>500</b>	<b>1,400</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
545-000-49000	Trans In Sal/Ben funding-100,430,470,558	-	-	122,068	122,068	93,975	93,975	93,975
545-000-49010	From General Fund- 100	91,404	105,211	91,984	91,984	110,509	110,509	110,509
545-000-49022	From Water Fund- 430	7,522	8,504	7,358	7,358	7,714	7,714	7,714
545-000-49025	From W Water Fund- 470	5,981	6,803	6,472	6,472	6,680	6,680	6,680
545-000-49029	From Dial-A-Bus- 569	2,717	3,125	2,704	2,704	3,162	3,162	3,162
545-000-49032	From GIS- 540	655	737	638	638	745	745	745
545-000-49033	From Eng Dev Review- 555	383	397	343	343	402	402	402
545-000-49038	From Info Sys- 542	2,011	2,266	1,961	1,961	2,292	2,292	2,292
545-000-49039	From Park Enterprise 533	-	-	-	-	21,498	21,498	21,498
545-000-49046	From Streets Fund- 558+559+815	2,508	2,867	2,956	2,956	2,604	2,604	2,604
545-000-49047	From Storm Drain- 450	1,007	1,134	1,032	1,032	1,260	1,260	1,260
545-000-49050	From Bldg Inspect- 527	1,043	1,454	1,428	1,428	1,282	1,282	1,282
545-000-49098	From NW Urban Renewal- 925	1,143	1,345	-	-	-	-	-
545-000-49170	From Cheadle Lake URD- 935	533	642	-	-	-	-	-
545-000-49175	From Gateway URD- 940	512	602	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>117,419</b>	<b>135,087</b>	<b>238,944</b>	<b>238,944</b>	<b>252,123</b>	<b>252,123</b>	<b>252,123</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
545-000-49901	Beginning Balance	38,770	40,123	34,000	75,523	78,668	78,668	78,668
	<b>Rev.-Other Sources Totals:</b>	<b>38,770</b>	<b>40,123</b>	<b>34,000</b>	<b>75,523</b>	<b>78,668</b>	<b>78,668</b>	<b>78,668</b>
	<b>REVENUES TOTALS:</b>	<b>156,767</b>	<b>176,229</b>	<b>273,444</b>	<b>315,867</b>	<b>331,291</b>	<b>331,291</b>	<b>331,291</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>545</b>	<b>CUSTODIAL &amp; MAINT SERVICES</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
545-545-50001	Salaries	44,857	45,369	113,694	105,000	126,500	126,500	126,500
545-545-50600	Overtime	95	80	2,000	2,000	2,000	2,000	2,000
545-545-51000	Fringe Benefits	21	53	85,130	64,000	75,000	75,000	75,000
545-545-51005	Taxes - Federal	3,398	3,450	-	-	-	-	-
545-545-51010	Taxes - State	17	14	-	-	-	-	-
545-545-51015	PERS	8,585	9,349	-	-	-	-	-
545-545-51020	Workers Compensation	1,937	977	-	-	-	-	-
545-545-51025	Insurance - Health	10,807	6,740	-	-	-	-	-
545-545-51030	Insurance - HRA/PSA	7,707	6,027	-	-	-	-	-
545-545-51036	Insurance - Life/LTD	99	65	-	-	-	-	-
545-545-51040	Insurance - Disability	194	147	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>77,717</b>	<b>72,271</b>	<b>200,824</b>	<b>171,000</b>	<b>203,500</b>	<b>203,500</b>	<b>203,500</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.000</b>	<b>1.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>E2</b>								
545-545-61130	Contract Services	3,503	10,464	25,000	25,000	25,000	25,000	25,000
545-545-61240	Dept/Operating Expense	176	55	5,000	5,000	20,000	20,000	20,000
545-545-61250	Dept/Op Supplies	17,137	4,154	20,000	20,000	40,000	40,000	40,000
545-545-61320	Education & Training	-	27	500	500	500	500	500
545-545-61560	Maint/Bldg	680	1,109	2,000	2,000	12,000	12,000	12,000
545-545-61580	Maint/Vehicles	-	521	1,500	1,500	2,500	2,500	2,500
545-545-61800	Petroleum	439	348	300	300	1,500	1,500	1,500
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>21,935</b>	<b>16,678</b>	<b>54,300</b>	<b>54,300</b>	<b>101,500</b>	<b>101,500</b>	<b>101,500</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
545-545-90011	To GF-Sal/Ben	5,867	6,068	6,535	6,535	7,048	7,048	7,048
545-545-90027	To Info System Service	9,416	3,888	3,741	3,741	3,801	3,801	3,801
545-545-90030	To PERS Bond-320	1,709	1,803	1,623	1,623	1,775	1,775	1,775
	<b>Exp.-Transfers Out Totals:</b>	<b>16,992</b>	<b>11,759</b>	<b>11,899</b>	<b>11,899</b>	<b>12,624</b>	<b>12,624</b>	<b>12,624</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E5</b>	<b>Exp.-Contingencies</b>							
545-545-80005	Operating Contingency	-	-	6,421	-	13,667	13,667	13,667
	<b>Exp.-Contingencies Totals:</b>	-	-	6,421	-	13,667	13,667	13,667
<b>EXPENDITURES TOTALS:</b>		<b>116,644</b>	<b>100,708</b>	<b>273,444</b>	<b>237,199</b>	<b>331,291</b>	<b>331,291</b>	<b>331,291</b>
<b>FUND REVENUES</b>		<b>156,767</b>	<b>176,229</b>	<b>273,444</b>	<b>315,867</b>	<b>331,291</b>	<b>331,291</b>	<b>331,291</b>
<b>FUND EXPENSES</b>		<b>116,644</b>	<b>100,708</b>	<b>273,444</b>	<b>237,199</b>	<b>331,291</b>	<b>331,291</b>	<b>331,291</b>
<b>CUSTODIAL &amp; MAINT SERVICES Tota</b>		<b>40,123</b>	<b>75,521</b>	<b>-</b>	<b>78,668</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund State Foot and Bike Path-550**

## **Purpose**

The purpose of the fund is to administer state gas tax revenues designated to fund qualified foot and bike path projects, including sidewalk access ramp installation and replacement.

## **FY2018-2019 Objective**

The objective of the fund will be to continue replacing and installing pedestrian and bicycle facilities as funding allows throughout the City.

## **FY2018-2019 Staffing**

There are no staff costs allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>550</b>	<b>STATE FOOT &amp; BIKE PATH</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
550-000-42060	Unbonded Principal-LID	1,761	292	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,761</b>	<b>292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
550-000-49045	State Highway Revenue	9,311	9,028	9,000	9,000	9,000	9,000	9,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>9,311</b>	<b>9,028</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
550-000-42070	Unbonded Int-LID	197	6	-	-	-	-	-
550-000-48100	Interest On Investment	-	53	-	167	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>197</b>	<b>59</b>	<b>-</b>	<b>167</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
550-000-49901	Beginning Balance	41,029	43,688	17,000	18,462	27,500	27,500	27,500
	<b>Rev.-Other Sources Totals:</b>	<b>41,029</b>	<b>43,688</b>	<b>17,000</b>	<b>18,462</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
	<b>REVENUES TOTALS:</b>	<b>52,298</b>	<b>53,067</b>	<b>26,000</b>	<b>27,629</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>
550-550-72301	Improvements (Eng)	8,611	34,605	23,000	-	33,500	33,500	33,500
	<b>Exp.-Capital Outlay Totals:</b>	<b>8,611</b>	<b>34,605</b>	<b>23,000</b>	<b>-</b>	<b>33,500</b>	<b>33,500</b>	<b>33,500</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
550-550-80005	Operating Contingency	-	-	3,000	-	3,000	3,000	3,000
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>EXPENDITURES TOTALS:</b>	<b>8,611</b>	<b>34,605</b>	<b>26,000</b>	<b>-</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>
	<b>FUND REVENUES</b>	<b>52,298</b>	<b>53,067</b>	<b>26,000</b>	<b>27,629</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>
	<b>FUND EXPENSES</b>	<b>8,611</b>	<b>34,605</b>	<b>26,000</b>	<b>-</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>
	<b>STATE FOOT &amp; BIKE PATH Totals:</b>	<b>43,687</b>	<b>18,462</b>	<b>-</b>	<b>27,629</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **Special Revenue Fund Engineering Development Review-555**

## **Purpose**

The Development Review section of the Engineering Division helps to ensure responsible land development and construction of quality infrastructure within the City. Development proposals and engineered plans are reviewed for industrial, commercial, residential, and recreational land development projects.

Development proposals, public improvement drawings, site plans, survey plats, traffic studies, storm drainage calculations, and soils reports are reviewed for compliance with City master plans, codes, and policies and standards. Construction of public infrastructure is monitored to ensure compliance with the development proposal, conditions of approval, approved plans, and City construction specifications.

## **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

## **FY2018-2019 Staffing**

Engineering Development Services is supported by a cumulative total of 0.47 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>555</b>	<b>ENG DEVELOPMENT REVIEW</b>							
<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>							
555-000-46015	Development Review Fee	14,637	8,321	6,000	15,000	12,000	12,000	12,000
555-000-48061	Public Imp Apps Fees	22,783	18,810	20,000	45,000	25,000	25,000	25,000
555-000-48065	Right Of Way Permits	9,512	6,838	7,000	8,000	9,000	9,000	9,000
	<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>46,932</b>	<b>33,969</b>	<b>33,000</b>	<b>68,000</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
555-000-48100	Interest On Investment	-	169	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
555-000-49901	Beginning Balance	118,011	93,392	51,042	53,129	39,684	39,684	39,684
	<b>Rev.-Other Sources Totals:</b>	<b>118,011</b>	<b>93,392</b>	<b>51,042</b>	<b>53,129</b>	<b>39,684</b>	<b>39,684</b>	<b>39,684</b>
	<b>REVENUES TOTALS:</b>	<b>164,943</b>	<b>127,530</b>	<b>84,042</b>	<b>121,129</b>	<b>85,684</b>	<b>85,684</b>	<b>85,684</b>
<b>555</b>	<b>ENG DEVELOPMENT REVIEW</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
555-555-61130	Contract Services	-	-	10,000	10,000	10,000	10,000	10,000
555-555-61240	Dept/Operating Expense	652	4,371	4,000	2,000	4,000	4,000	4,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>652</b>	<b>4,371</b>	<b>14,000</b>	<b>12,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
555-555-90011	To GF-Sal/Ben	62,172	48,841	64,097	64,097	58,340	58,340	58,340
555-555-90027	To Info System Service	8,343	6,832	5,005	5,005	5,089	5,089	5,089
555-555-90028	To Custodial & Bldg Maint	383	397	343	343	402	402	402
	<b>Exp.-Transfers Out Totals:</b>	<b>70,898</b>	<b>56,070</b>	<b>69,445</b>	<b>69,445</b>	<b>63,831</b>	<b>63,831</b>	<b>63,831</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
555-555-80005	Operating Contingency	-	-	597	-	7,853	7,853	7,853
	<b>Exp.-Contingencies Totals:</b>	-	-	597	-	7,853	7,853	7,853
	<b>EXPENDITURES TOTALS:</b>	<b>71,550</b>	<b>60,441</b>	<b>84,042</b>	<b>81,445</b>	<b>85,684</b>	<b>85,684</b>	<b>85,684</b>
	<b>FUND REVENUES</b>	<b>164,943</b>	<b>127,530</b>	<b>84,042</b>	<b>121,129</b>	<b>85,684</b>	<b>85,684</b>	<b>85,684</b>
	<b>FUND EXPENSES</b>	<b>71,550</b>	<b>60,441</b>	<b>84,042</b>	<b>81,445</b>	<b>85,684</b>	<b>85,684</b>	<b>85,684</b>
	<b>ENG DEVELOPMENT REVIEW Totals:</b>	<b>93,393</b>	<b>67,089</b>	<b>-</b>	<b>39,684</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Streets-558**

## **Purpose**

The Streets section in the Maintenance Department primary functions include graveling and grading of streets and alleys, street and curb repair and patching, sidewalk repairs, and in some cases replacement. The Street section is also responsible for repair and maintenance of all traffic signing and traffic striping, which includes painting of crosswalks, stop bars, center line stripe, numerous miles of yellow curb, lane dividers, fog lines and bike lanes, and many other legends and delineators. The Street staff mows along many City rights-of-way, pick up trash throughout the City (including dead animals), clean streets by sweeping and flushing, trim and remove trees in the right-of-way, and build and maintain facilities and buildings throughout the City.

## **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

## **FY2018-2019 Staffing**

The Streets section in the Maintenance Department is supported by a cumulative total of 3.0 FTE. The amounts budgeted in Personal Services reflect this total.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>558</b>	<b>STREET MAINTENANCE</b>							
<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>							
558-000-44025	Valley Landfills	800	800	1,000	1,000	1,000	1,000	1,000
	<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>800</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
558-000-41075	St Dept Of Trans	921,808	956,187	972,147	972,147	972,147	972,147	972,147
	<b>Rev.-Intergovernmental Totals:</b>	<b>921,808</b>	<b>956,187</b>	<b>972,147</b>	<b>972,147</b>	<b>972,147</b>	<b>972,147</b>	<b>972,147</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
558-000-45020	Rev From Rented Prop	8,800	8,900	9,600	9,600	9,600	9,600	9,600
558-000-48100	Interest On Investment	1,964	2,985	1,300	650	650	650	650
558-000-48140	Miscellaneous Revenue	7,560	9,125	4,500	4,500	4,500	4,500	4,500
	<b>Rev.-Miscellaneous Totals:</b>	<b>18,324</b>	<b>21,010</b>	<b>15,400</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>	<b>14,750</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
558-000-49000	Trans In Sal/Ben funding-100/815	11,242	12,007	12,642	12,642	11,953	11,953	11,953
558-000-49010	From General Fund	-	-	45,000	45,000	45,000	45,000	45,000
	<b>Rev.-Transfers In Totals:</b>	<b>11,242</b>	<b>12,007</b>	<b>57,642</b>	<b>57,642</b>	<b>56,953</b>	<b>56,953</b>	<b>56,953</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
558-000-49901	Beginning Balance	170,675	116,892	55,000	78,827	56,998	56,998	56,998
	<b>Rev.-Other Sources Totals:</b>	<b>170,675</b>	<b>116,892</b>	<b>55,000</b>	<b>78,827</b>	<b>56,998</b>	<b>56,998</b>	<b>56,998</b>
<b>REVENUES TOTALS:</b>		<b>1,122,849</b>	<b>1,106,896</b>	<b>1,101,189</b>	<b>1,124,366</b>	<b>1,101,848</b>	<b>1,101,848</b>	<b>1,101,848</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>558</b>	<b>STREET MAINTENANCE</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
558-558-50001	Salaries	177,362	181,716	188,313	180,000	193,000	193,000	193,000
558-558-50600	Overtime	687	2,088	4,400	4,400	4,400	4,400	4,400
558-558-51000	Fringe Benefits - Budget	64	160	148,415	134,000	141,500	141,500	141,500
558-558-51005	Taxes - Federal	13,529	13,875	-	-	-	-	-
558-558-51010	Taxes - State	44	47	-	-	-	-	-
558-558-51015	PERS	30,548	32,397	-	-	-	-	-
558-558-51020	Workers Compensation	16,028	10,153	-	-	-	-	-
558-558-51025	Insurance - Health	45,598	46,270	-	-	-	-	-
558-558-51030	Insurance - HRA/PSA	16,913	13,553	-	-	-	-	-
558-558-51036	Insurance - Life/LTD	297	228	-	-	-	-	-
558-558-51040	Insurance - Disability	696	661	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>301,766</b>	<b>301,148</b>	<b>341,128</b>	<b>318,400</b>	<b>338,900</b>	<b>338,900</b>	<b>338,900</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
558-558-61010	Advertising	(26,000)	-	-	-	-	-	-
558-558-61122	Communication (Maint)	84	380	700	700	700	700	700
558-558-61124	Computer Expense	5	-	-	-	-	-	-
558-558-61134	Contract Serv (Maint)	64,966	43,112	50,000	50,000	50,000	50,000	50,000
558-558-61241	Dept/Operating Expense	89	-	-	-	-	-	-
558-558-61242	Operating Exp (Maint)	44,874	33,093	35,000	35,000	35,000	35,000	35,000
558-558-61252	Op Supplies (Maint)	171	17	1,500	1,500	1,500	1,500	1,500
558-558-61322	Ed & Trng (Maint)	816	2,419	2,500	2,500	2,500	2,500	2,500
558-558-61370	Street Lights	144,013	159,685	135,000	135,000	135,000	135,000	135,000
558-558-61390	Traffic Signal	36,178	37,579	40,000	40,000	40,000	40,000	40,000
558-558-61400	Insurance	47,625	44,971	50,000	50,000	57,967	57,967	57,967
558-558-61502	Uniforms (Maint)	2,458	3,509	2,500	2,500	2,500	2,500	2,500
558-558-61560	Maint/Bldg (Gen'l)	56	-	-	-	-	-	-
558-558-61562	Maint/Bldg (Maint)	3,591	4,015	4,000	4,000	4,000	4,000	4,000
558-558-61572	Maint/Eqpt (Maint)	1,375	569	3,000	3,000	3,000	3,000	3,000
558-558-61582	Maint/Vehicles (Maint)	26,294	23,568	12,000	12,000	12,000	12,000	12,000
558-558-61602	Mtgs & Conf (Maint)	-	141	1,500	1,500	1,500	1,500	1,500
558-558-61702	Off Supplies (Maint)	557	413	800	800	800	800	800

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
558-558-61802	Petroleum (Maint)	16,664	20,445	15,000	15,000	15,000	15,000	15,000
558-558-61830	Property Taxes	293	301	310	310	310	310	310
558-558-61895	Tree Care (Maint)	637	1,202	6,000	6,000	6,000	6,000	6,000
558-558-61902	Utilities (Maint)	11,292	12,475	8,000	8,000	8,000	8,000	8,000
<b>Exp.-Materials &amp; Services Totals:</b>		<b>376,038</b>	<b>387,894</b>	<b>367,810</b>	<b>367,810</b>	<b>375,777</b>	<b>375,777</b>	<b>375,777</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
558-558-90010	To General Fund	6,816	7,459	7,052	7,052	7,841	7,841	7,841
558-558-90011	To GF-Sal/Ben	213,917	226,426	245,535	245,535	243,094	243,094	243,094
558-558-90027	To Info System Service-542	36,434	22,823	18,353	18,353	18,660	18,660	18,660
558-558-90028	To Custodial & Bldg Maint-545	2,508	2,867	2,956	2,956	2,604	2,604	2,604
558-558-90030	To PERS Bond-320	10,478	11,096	11,745	11,745	11,248	11,248	11,248
558-558-90105	To Eqpt Acq & Rep Fund-819	58,000	65,000	65,000	65,000	65,000	65,000	65,000
558-558-90184	To Cust/Maint Sal/Ben 545	-	-	30,517	30,517	23,493	23,493	23,493
<b>Exp.-Transfers Out Totals:</b>		<b>328,153</b>	<b>335,671</b>	<b>381,158</b>	<b>381,158</b>	<b>371,940</b>	<b>371,940</b>	<b>371,940</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
558-558-80005	Operating Contingency	-	-	11,093	-	15,231	15,231	15,231
<b>Exp.-Contingencies Totals:</b>		<b>-</b>	<b>-</b>	<b>11,093</b>	<b>-</b>	<b>15,231</b>	<b>15,231</b>	<b>15,231</b>
<b>EXPENDITURES TOTALS:</b>		<b>1,005,957</b>	<b>1,024,713</b>	<b>1,101,189</b>	<b>1,067,368</b>	<b>1,101,848</b>	<b>1,101,848</b>	<b>1,101,848</b>
<b>FUND REVENUES</b>		<b>1,122,849</b>	<b>1,106,896</b>	<b>1,101,189</b>	<b>1,124,366</b>	<b>1,101,848</b>	<b>1,101,848</b>	<b>1,101,848</b>
<b>FUND EXPENSES</b>		<b>1,005,957</b>	<b>1,024,713</b>	<b>1,101,189</b>	<b>1,067,368</b>	<b>1,101,848</b>	<b>1,101,848</b>	<b>1,101,848</b>
<b>STREET MAINTENANCE Totals:</b>		<b>116,892</b>	<b>82,183</b>	<b>-</b>	<b>56,998</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund**

## **Police Department-Equitable Sharing Fund-562**

### **Purpose**

This is a fund established as a clearinghouse used to track funds received through the US Marshalls' office resulting from confiscations during drug enforcement operations.

### **FY2018-2019 Objective**

The objective of the Police Department Equitable Sharing Fund is primarily to purchase equipment and supplies to support drug enforcement operations.

### **FY2018-2019 Staffing**

No staff is allocated to this fund.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>562</b>	<b>EQUITABLE SHARING (US Marshals)</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
562-000-48100	Interest On Investment	20	44	-	35	-	-	-
562-000-48140	Miscellaneous Revenue	2,620	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>2,640</b>	<b>44</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
562-000-49010	From General Fund	5,432	-	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>5,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
562-000-49901	Beginning Balance	-	3,547	3,590	3,591	3,626	3,626	3,626
	<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>3,547</b>	<b>3,590</b>	<b>3,591</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
	<b>REVENUES TOTALS:</b>	<b>8,072</b>	<b>3,591</b>	<b>3,590</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
<b>562</b>	<b>EQUITABLE SHARING (US Marshals)</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
562-562-61240	Dept/Operating Expense	4,525	-	3,590	-	3,626	3,626	3,626
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>4,525</b>	<b>-</b>	<b>3,590</b>	<b>-</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
	<b>EXPENDITURES TOTALS:</b>	<b>4,525</b>	<b>-</b>	<b>3,590</b>	<b>-</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
	<b>FUND REVENUES</b>	<b>8,072</b>	<b>3,591</b>	<b>3,590</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
	<b>FUND EXPENSES</b>	<b>4,525</b>	<b>-</b>	<b>3,590</b>	<b>-</b>	<b>3,626</b>	<b>3,626</b>	<b>3,626</b>
	<b>EQUITABLE SHARING Totals:</b>	<b>3,547</b>	<b>3,591</b>	<b>-</b>	<b>3,626</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund**

## **Police Department-School Resource Officer-564**

### **Purpose**

While school is in session, the SRO position is staffed by an experienced, full-time police officer Monday through Friday. When school is not in session, the officer works normal patrol functions. This equals out to three-quarters' time within the school, with the remainder spent on normal patrol functions. This position is responsible for the entire school district, not just limited to one or two schools.

### **FY2018-2019 Objective**

The City plans to close this fund and record the related revenue from the intergovernmental agreement, and expense of the officer, in the General Fund with the Police activities. The objective of the Police Department School Resource Officer is to provide budgetary authority to administer the law enforcement and police service needs for the local schools and allow the SRO to assist with counseling, education and prevention. He also investigates criminal activity occurring on the high school and middle school campuses, as well as incidents directly related to the school or its student body.

### **FY2018-2019 Staffing**

This position is supported by a total of 1.0 FTE, which is budgeted within the General Fund of the Police Department. The Lebanon School District approved and signed an intergovernmental agreement and has agreed to pay for three-quarters (75%) of the wages and benefits for the full-time officer; the City of Lebanon will pay the remainder of wages (25%).

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>564</b>	<b>SCHOOL RESOURCE OFFICER</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
564-000-41060	From Leb Sch Dist	78,926	80,875	89,255	89,255	-		
	<b>Rev.-Intergovernmental Totals:</b>	<b>78,926</b>	<b>80,875</b>	<b>89,255</b>	<b>89,255</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
564-000-48100	Interest On Investment	49	808	-	(221)	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>49</b>	<b>808</b>	<b>-</b>	<b>(221)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
564-000-49901	Beginning Balance	6,511	5,340	5,800	6,484	6,500	6,500	6,500
	<b>Rev.-Other Sources Totals:</b>	<b>6,511</b>	<b>5,340</b>	<b>5,800</b>	<b>6,484</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>REVENUES TOTALS:</b>	<b>85,486</b>	<b>87,023</b>	<b>95,055</b>	<b>95,518</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>564</b>	<b>SCHOOL RESOURCE OFFICER</b>							
<b>E4</b>	<b>Exp.-Transfers Out</b>							
564-564-90011	To GF-Sal/Ben	80,145	-	89,255	89,255	6,500	6,500	6,500
	<b>Exp.-Transfers Out Totals:</b>	<b>80,145</b>	<b>-</b>	<b>89,255</b>	<b>89,255</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
564-564-80005	Operating Contingency	-	-	5,800	-	-	-	-
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>5,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPENDITURES TOTALS:</b>	<b>80,145</b>	<b>-</b>	<b>95,055</b>	<b>89,255</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>FUND REVENUES</b>	<b>85,486</b>	<b>87,023</b>	<b>95,055</b>	<b>95,518</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>FUND EXPENSES</b>	<b>80,145</b>	<b>-</b>	<b>95,055</b>	<b>89,255</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>SCHOOL RESOURCE OFFICER Totals:</b>	<b>5,341</b>	<b>87,023</b>	<b>-</b>	<b>6,263</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Transportation Services-569**

## **Purpose**

Transportation Services includes the Lebanon Dial-a-Bus and the new Deviated Fixed Route.

The Dial-a-Bus is a curb-to-curb transportation service within the Lebanon City area and is open to seniors, people with disabilities and the general public. Riders currently use the Dial-a-Bus from 7:00 a.m. to 4:30 p.m., five days a week, for medical appointments, shopping, education, employment, volunteer opportunities, social services, conducting personal business, socializing and recreational activities.

The Deviated Fixed Route has scheduled stops that run from the north to south end of town and can deviate up to  $\frac{3}{4}$  of a mile off the route.

The Transportation program receives support from various federal, state and local grants and contracts that vary year to year. The City provides match for our largest transportation grant through a cash contribution (Fund 190) for management and oversight of the Dial-a-Bus program. These services also generate approximately \$20,000 from the fare box each fiscal year.

## **FY2018-2019 Objective**

The objective of the Dial-a-Bus Program is to provide budgetary authority to administer the fund and the transportation services it provides.

## **FY2018-2019 Staffing**

The Dial-a-Bus is supported by a cumulative total of 3.543 FTE. The amounts budgeted in Personal Services in Fund 569 reflect this total. We have also budgeted \$20,000 in contract services to assist with operations of the new Deviated Fixed Route. Management and oversight of the Dial-a-Bus are reflected in the Senior Services Fund 190.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>569</b>	<b>DIAL-A-BUS</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
569-000-41020	Federal Grant Funds	117,894	90,801	100,219	100,219	100,219	100,219	100,219
569-000-41025	Fed Grant Funds Title XIX	33,820	41,130	33,752	33,752	33,752	33,752	33,752
569-000-41030	Title XIX Match Reimb	444	-	850	-	850	850	850
569-000-41049	ODOT Discr Grant Fds	7,343	3,014	109,800	86,300	113,489	113,489	113,489
569-000-41050	State Grant Funds	77,426	58,677	69,547	69,547	65,857	105,157	105,157
	<b>Rev.-Intergovernmental Totals:</b>	<b>236,927</b>	<b>193,622</b>	<b>314,168</b>	<b>289,818</b>	<b>314,167</b>	<b>353,467</b>	<b>353,467</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
569-000-45040	B.E.T.C.	16,681	-	-	-	-	-	-
569-000-46032	DAB Donations	16,220	13,958	19,000	16,000	19,000	19,000	19,000
569-000-48100	Interest On Investment	21	248	-	120	-	-	-
569-000-48130	IGA Contract Revenue	9,289	13,625	12,000	12,000	12,000	12,000	12,000
569-000-48140	Miscellaneous Revenue	782	1,604	1,500	1,800	1,500	1,500	1,500
	<b>Rev.-Miscellaneous Totals:</b>	<b>42,993</b>	<b>29,435</b>	<b>32,500</b>	<b>29,920</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
569-000-49901	Beginning Balance	573	48,824	35,000	50,247	43,488	43,488	43,488
	<b>Rev.-Other Sources Totals:</b>	<b>573</b>	<b>48,824</b>	<b>35,000</b>	<b>50,247</b>	<b>43,488</b>	<b>43,488</b>	<b>43,488</b>
	<b>REVENUES TOTALS:</b>	<b>280,493</b>	<b>271,881</b>	<b>381,668</b>	<b>369,985</b>	<b>390,155</b>	<b>429,455</b>	<b>429,455</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>569</b>	<b>DIAL-A-BUS</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
569-569-50001	Salaries	73,176	73,764	78,118	70,000	78,000	91,300	91,300
569-569-50005	Part Time	38,516	39,734	51,196	51,000	51,000	51,000	51,000
569-569-50600	Overtime	457	537	1,500	1,500	1,500	1,500	1,500
569-569-51000	Fringe Benefits - Budget	40	101	63,646	54,500	58,000	84,000	84,000
569-569-51005	Taxes - Federal	8,423	8,705	-	-	-	-	-
569-569-51010	Taxes - State	51	45	-	-	-	-	-
569-569-51015	PERS	13,956	14,218	-	-	-	-	-
569-569-51020	Workers Compensation	2,464	1,123	-	-	-	-	-
569-569-51025	Insurance - Health	15,343	8,395	-	-	-	-	-
569-569-51030	Insurance - HRA/PSA	9,457	7,350	-	-	-	-	-
569-569-51036	Insurance - Life/LTD	198	135	-	-	-	-	-
569-569-51040	Insurance - Disability	316	260	-	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>162,397</b>	<b>154,367</b>	<b>194,460</b>	<b>177,000</b>	<b>188,500</b>	<b>227,800</b>	<b>227,800</b>
	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.343</b>	<b>3.343</b>	<b>3.343</b>	<b>3.343</b>	<b>3.343</b>	<b>3.543</b>	<b>3.543</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
569-569-61130	Contract Services	-	8,285	12,000	12,000	20,000	20,000	20,000
569-569-61240	Dept/Operating Expense	4,278	6,769	7,000	7,000	7,000	7,000	7,000
569-569-61250	Dept/Op Supplies	642	747	1,000	1,000	1,500	1,500	1,500
569-569-61320	Education & Training	684	54	600	600	600	600	600
569-569-61560	Maint/Bldg (Gen'l)	5,103	4,900	6,000	6,000	6,000	6,000	6,000
569-569-61580	Maint/Vehicles	8,992	12,625	8,500	8,500	10,000	10,000	10,000
569-569-61800	Petroleum	11,293	12,605	20,000	16,000	22,000	22,000	22,000
569-569-61889	Title XIX Match Exp.	444	-	850	-	850	850	850
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>31,436</b>	<b>45,985</b>	<b>55,950</b>	<b>51,100</b>	<b>67,950</b>	<b>67,950</b>	<b>67,950</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
569-569-72600	Other Eqpt.	16,545	681	-	-	-	-	-
569-569-72800	Vehicles	-	-	78,000	78,000	78,000	78,000	78,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>16,545</b>	<b>681</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E4</b>	<b>Exp.-Transfers Out</b>							
569-569-90010	To General Fund	1,112	1,132	1,198	1,132	1,328	1,328	1,328
569-569-90011	To GF-Sal/Ben	8,220	8,189	8,621	8,189	8,931	8,931	8,931
569-569-90027	To Info System Service-542	5,382	3,773	3,855	3,773	3,855	3,855	3,855
569-569-90028	To Custodial & Bldg Maint-545	2,717	3,125	2,704	3,125	3,162	3,162	3,162
569-569-90030	To PERS Bond-320	3,859	4,178	3,865	4,178	3,578	3,578	3,578
	<b>Exp.-Transfers Out Totals:</b>	<b>21,290</b>	<b>20,397</b>	<b>20,243</b>	<b>20,397</b>	<b>20,854</b>	<b>20,854</b>	<b>20,854</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
569-569-80005	Operating Contingency	-	-	33,015	-	34,851	34,851	34,851
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>33,015</b>	<b>-</b>	<b>34,851</b>	<b>34,851</b>	<b>34,851</b>
<b>EXPENDITURES TOTALS:</b>		<b>231,668</b>	<b>221,430</b>	<b>381,668</b>	<b>326,497</b>	<b>390,155</b>	<b>429,455</b>	<b>429,455</b>
<b>FUND REVENUES</b>		<b>280,493</b>	<b>271,881</b>	<b>381,668</b>	<b>369,985</b>	<b>390,155</b>	<b>429,455</b>	<b>429,455</b>
<b>FUND EXPENSES</b>		<b>231,668</b>	<b>221,430</b>	<b>381,668</b>	<b>326,497</b>	<b>390,155</b>	<b>429,455</b>	<b>429,455</b>
<b>DIAL-A-BUS Totals:</b>		<b>48,825</b>	<b>50,451</b>	<b>-</b>	<b>43,488</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund Surface Transportation Program (STP)-571**

## **Purpose**

Each year the City is allocated Federal Gas Tax dollars which are distributed by the Oregon Department of Transportation. The purpose of the STP Fund is to perform capital maintenance activities on streets within the City. Each year the City allocates funds to specific reconstruction or overlay projects. The average dollar amount received each year is \$185,000. For most projects several years' worth of funds are saved in order to achieve project objectives.

## **FY2018-2019 Objective**

This year's funds will be held in reserve and used on the proposed Russell Drive Street Project scheduled for 2018.

## **FY2018-2019 Staffing**

Due to very limited funds, no Staff is allocated to this fund.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>571</b>	<b>STP STREET PROJECT</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
571-000-41050	State Grant Funds	260,863	-	575,000	300,000	525,000	525,000	525,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>260,863</b>	<b>-</b>	<b>575,000</b>	<b>300,000</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
571-000-48100	Interest On Investment	(663)	26	-	20	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>(663)</b>	<b>26</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
571-000-49901	Beginning Balance	34,061	1,916	1,916	1,942	1,962	1,962	1,962
	<b>Rev.-Other Sources Totals:</b>	<b>34,061</b>	<b>1,916</b>	<b>1,916</b>	<b>1,942</b>	<b>1,962</b>	<b>1,962</b>	<b>1,962</b>
	<b>REVENUES TOTALS:</b>	<b>294,261</b>	<b>1,942</b>	<b>576,916</b>	<b>301,962</b>	<b>526,962</b>	<b>526,962</b>	<b>526,962</b>
<b>571</b>	<b>STP STREET PROJECT</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
571-571-72301	Improvements (Eng)	292,344	-	575,000	300,000	525,000	525,000	525,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>292,344</b>	<b>-</b>	<b>575,000</b>	<b>300,000</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
571-571-80005	Operating Contingency	-	-	1,916	-	1,962	1,962	1,962
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>1,916</b>	<b>-</b>	<b>1,962</b>	<b>1,962</b>	<b>1,962</b>
	<b>EXPENDITURES TOTALS:</b>	<b>292,344</b>	<b>-</b>	<b>576,916</b>	<b>300,000</b>	<b>526,962</b>	<b>526,962</b>	<b>526,962</b>
	<b>FUND REVENUES</b>	<b>294,261</b>	<b>1,942</b>	<b>576,916</b>	<b>301,962</b>	<b>526,962</b>	<b>526,962</b>	<b>526,962</b>
	<b>FUND EXPENSES</b>	<b>292,344</b>	<b>-</b>	<b>576,916</b>	<b>300,000</b>	<b>526,962</b>	<b>526,962</b>	<b>526,962</b>
	<b>STP STREET PROJECT Totals:</b>	<b>1,917</b>	<b>1,942</b>	<b>-</b>	<b>1,962</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Special Revenue Fund**

## **Boat Ramp Maintenance Assistance Funding-593**

### **Purpose**

The annual Oregon State Marine Board Grant is used for ongoing maintenance of, and minor improvements to, the boating facilities at Gill's Landing and Cheadle Lake. The grant amount is variable and is renewable annually as long as certain Marine Board criteria are satisfied when using these funds.

### **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

### **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>593</b>	<b>BOAT RAMP MAINTENANCE</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
593-000-41050	State Grant Funds	7,400	8,000	8,000	8,000	-	-	
	<b>Rev.-Intergovernmental Totals:</b>	<b>7,400</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	-	-	-
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
593-000-48100	Interest On Investment	55	85	-	54	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>55</b>	<b>85</b>	-	<b>54</b>	-	-	-
<b>R8</b>	<b>Rev.-Other Sources</b>							
593-000-49901	Beginning Balance	3,906	3,314	3,339	7,450	5,275	5,275	5,275
	<b>Rev.-Other Sources Totals:</b>	<b>3,906</b>	<b>3,314</b>	<b>3,339</b>	<b>7,450</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>
<b>REVENUES TOTALS:</b>		<b>11,361</b>	<b>11,399</b>	<b>11,339</b>	<b>15,504</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>

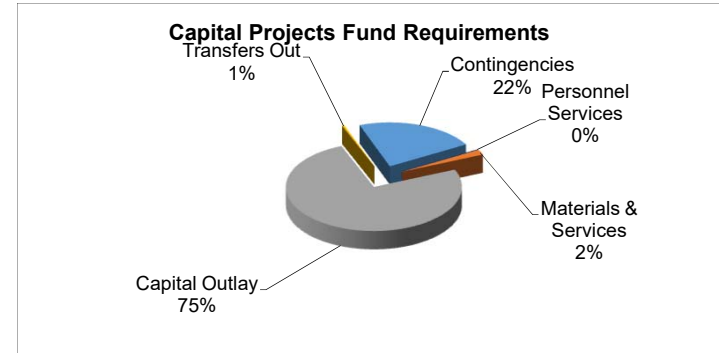
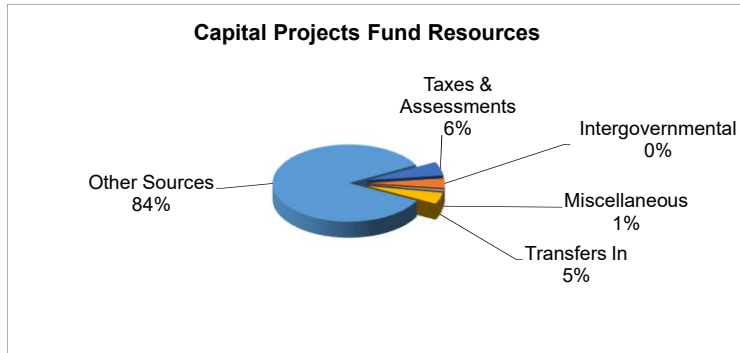
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>593</b>	<b>GILLS LANDING BOAT RAMP</b>							
<b>E1</b>	<b>Exp.-Personnel Services</b>							
593-593-50001	Salaries	777	-	-	-	-	-	-
593-593-50003	Fringe Benefits	333	-	777	-	-	-	-
593-593-50600	Overtime	-	-	333	-	-	-	-
	<b>Exp.-Personnel Services Totals:</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
593-593-61240	Dept/Operating Expense-Gills	1,693	1,348	2,800	2,800	2,000	2,000	2,000
593-593-61242	Dept/Operating Expense-Cheadle Ramp	5,244	2,600	2,800	2,800	2,000	2,000	2,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>6,937</b>	<b>3,948</b>	<b>5,600</b>	<b>5,600</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
593-593-72300	Improvements	-	-	4,629	4,629	1,275	1,275	1,275
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>4,629</b>	<b>4,629</b>	<b>1,275</b>	<b>1,275</b>	<b>1,275</b>
	<b>EXPENDITURES TOTALS:</b>	<b>8,047</b>	<b>3,948</b>	<b>11,339</b>	<b>10,229</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>
	<b>FUND REVENUES</b>	<b>11,361</b>	<b>11,399</b>	<b>11,339</b>	<b>15,504</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>
	<b>FUND EXPENSES</b>	<b>8,047</b>	<b>3,948</b>	<b>11,339</b>	<b>10,229</b>	<b>5,275</b>	<b>5,275</b>	<b>5,275</b>
	<b>GILLS LANDING BOAT RAMP Totals:</b>	<b>3,314</b>	<b>7,451</b>	<b>-</b>	<b>5,275</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND**  
**Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 728,700
Intergovernmental	504,000
Miscellaneous	92,115
Transfers In	594,033
Other Sources	10,626,583
Internal Charges	-
<b>Total Resources</b>	<b>\$ 12,545,431</b>

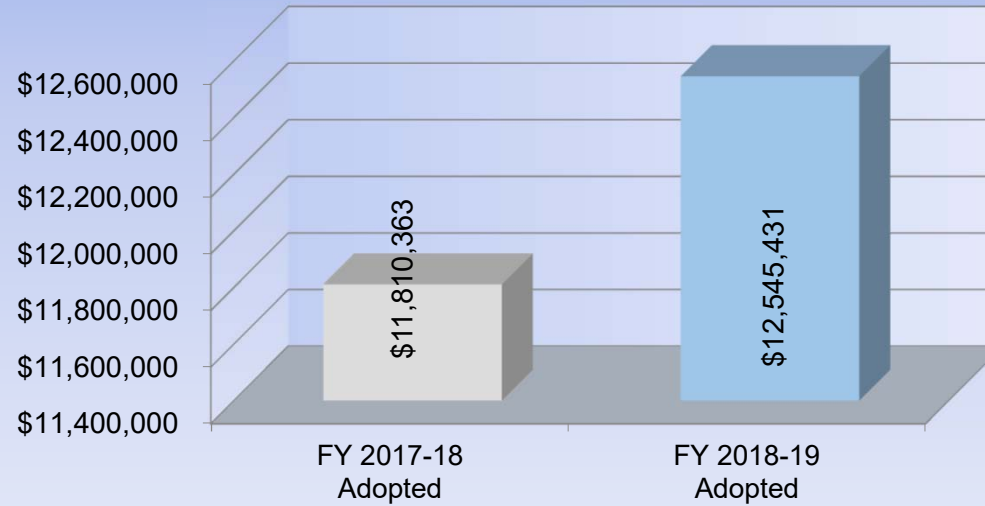
<b>REQUIREMENTS</b>	
Personnel Services	\$ -
Materials & Services	237,189
Capital Outlay	9,461,151
Transfers Out	54,216
Contingencies	2,792,875
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 12,545,431</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
815-State Highway Signal Maint	-	9,654	-	11,953	-	-	-	<b>21,607</b>	0.16%
820-Equipment Acq. & Replacement	-	-	607,500	-	1,463,205	-	-	<b>2,070,705</b>	16.51%
825-Pioneer Cemetary	-	-	9,655	-	60	-	-	<b>9,715</b>	0.08%
829-Police Trust	-	5,066	-	-	17,294	-	-	<b>22,360</b>	0.18%
830-Library Trust	-	99,000	-	-	144,680	-	-	<b>243,680</b>	1.94%
833-Library Trust (Harriman)	-	30,969	-	-	-	-	-	<b>30,969</b>	0.25%
835-Senior Services Trust	-	17,000	10,000	-	141,176	-	-	<b>168,176</b>	1.34%
838-Library Trust (Snedaker)	-	10,000	-	-	12,421	-	-	<b>22,421</b>	0.18%
840-Streets Cap Proj	-	58,000	495,000	-	317,249	-	-	<b>870,249</b>	6.94%
845-Infra Deferral	-	-	58,676	-	-	-	-	<b>58,676</b>	0.47%
852-Drainage SDC	-	-	175,000	8,453	24,827	-	-	<b>208,280</b>	1.66%
853-Drainage SDC Reimb	-	-	8,000	-	5,414	-	-	<b>13,414</b>	0.11%
862-Parks SDC	-	7,500	1,070,919	8,453	300,000	-	-	<b>1,386,872</b>	11.05%
863-Parks SDC Reimb	-	-	401	-	-	-	-	<b>401</b>	0.00%
872-Sewer SDC	-	-	2,110,000	8,453	79,047	-	-	<b>2,197,500</b>	17.52%
873-Sewer SDC Reimb	-	-	380,000	-	36,971	-	-	<b>416,971</b>	3.32%
882-Streets SDC	-	-	3,000,000	8,452	144,293	-	-	<b>3,152,745</b>	25.13%
883-Streets SDC Reimb	-	-	110,000	-	27,609	-	-	<b>137,609</b>	1.10%
892-Water SDC	-	-	1,390,000	8,452	77,383	-	-	<b>1,475,835</b>	11.76%
893-Water SDC Reimb	-	-	36,000	-	1,246	-	-	<b>37,246</b>	0.30%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 237,189</b>	<b>\$ 9,461,151</b>	<b>\$ 54,216</b>	<b>\$ 2,792,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,545,431</b>	<b>100.00%</b>
<b>Percent of Capital Projects Fund</b>	<b>0.00%</b>	<b>1.89%</b>	<b>75.42%</b>	<b>0.43%</b>	<b>22.26%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	

## Capital Project Funds Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$	-	Transfers Out	\$	54,216
Materials & Services	\$	237,189	Contingencies	\$	2,792,875
Capital Outlay	\$	9,461,151	Other Financing Uses	\$	-
Debt Service	\$	-	Unappropriated	\$	-

### FY 2017-18 Adopted

Personnel Services	\$	-	Transfers Out	\$	54,596
Materials & Services	\$	224,394	Contingencies	\$	2,877,566
Capital Outlay	\$	8,653,807	Other Financing Uses	\$	-
Debt Service	\$	-	Unappropriated	\$	-

# **Capital Projects Fund State Highway Signal Maintenance-815**

## **Purpose**

This fund holds reserves for 10 Years of traffic signal maintenance. With the construction of the Super Wal-Mart store a traffic signal was required. The City entered into a 10-year Inter-Governmental Agreement with ODOT for maintenance projects that arise beyond the City's manpower or experience. Operating expense is used for in-house repairs and maintenance.

## **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>815</b>	<b>STATE HWY SIGNAL MAINT</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
815-000-48100	Interest On Investment	543	448	300	300	300	300	300
	<b>Rev.-Miscellaneous Totals:</b>	<b>543</b>	<b>448</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
815-000-49901	Beginning Balance	55,907	45,208	33,000	33,649	21,307	21,307	21,307
	<b>Rev.-Other Sources Totals:</b>	<b>55,907</b>	<b>45,208</b>	<b>33,000</b>	<b>33,649</b>	<b>21,307</b>	<b>21,307</b>	<b>21,307</b>
	<b>REVENUES TOTALS:</b>	<b>56,450</b>	<b>45,656</b>	<b>33,300</b>	<b>33,949</b>	<b>21,607</b>	<b>21,607</b>	<b>21,607</b>
<b>815</b>	<b>STATE HWY SIGNAL MAINT</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
815-815-61134	Contract Serv (Maint)	-	-	20,658	-	9,654	9,654	9,654
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>20,658</b>	<b>-</b>	<b>9,654</b>	<b>9,654</b>	<b>9,654</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
815-815-90183	To Street Sal/Ben	11,242	12,007	12,642	12,642	11,953	11,953	11,953
	<b>Exp.-Transfers Out Totals:</b>	<b>11,242</b>	<b>12,007</b>	<b>12,642</b>	<b>12,642</b>	<b>11,953</b>	<b>11,953</b>	<b>11,953</b>
	<b>EXPENDITURES TOTALS:</b>	<b>11,242</b>	<b>12,007</b>	<b>33,300</b>	<b>12,642</b>	<b>21,607</b>	<b>21,607</b>	<b>21,607</b>
	<b>FUND REVENUES</b>	<b>56,450</b>	<b>45,656</b>	<b>33,300</b>	<b>33,949</b>	<b>21,607</b>	<b>21,607</b>	<b>21,607</b>
	<b>FUND EXPENSES</b>	<b>11,242</b>	<b>12,007</b>	<b>33,300</b>	<b>12,642</b>	<b>21,607</b>	<b>21,607</b>	<b>21,607</b>
	<b>STATE HWY SIGNAL MAINT Totals:</b>	<b>45,208</b>	<b>33,649</b>	<b>-</b>	<b>21,307</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **Capital Projects Fund**

## **Equipment Acquisition and Replacement 820**

### **Purpose**

The Equipment acquisition and replacement fund allows for reserves to accumulate over the useful life of a piece of equipment, this distributes the cost of replacements evenly over many years.

Reserved funds have been placed in this fund for the following purposes:

- Scheduled and emergency equipment replacement for Maintenance
- Scheduled and emergency facilities replacement for the Maintenance-Parks Division
- Scheduled and emergency replacement for the IT department
- Scheduled and emergency equipment replacement for the Library
- Scheduled and emergency equipment replacement for Police
- Scheduled and emergency replacement for the Senior Center
- Scheduled and emergency equipment replacement for the Water Treatment Plant
- Scheduled and emergency equipment replacement for the Wastewater Treatment Plant
- Scheduled vehicles and other rolling stock for all departments

### **FY2018-2019 Objective**

The objective of the Equipment acquisition and replacement fund is to provide budgetary authority for scheduled and emergency equipment replacements.

### **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>820</b>	<b>EQUIPMENT ACQ. &amp; REPLACEMENT</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
820-000-45010	Rev From Sale Of Prop	11,000	-	-	-	-	-	-
820-000-48100	Interest On Investment	13,515	16,982	10,000	16,000	10,000	10,000	10,000
820-000-48140	Miscellaneous Revenue	5,000	19,755	-	1,250	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>29,515</b>	<b>36,737</b>	<b>10,000</b>	<b>17,250</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>c</b>	<b>Rev.-Transfers In</b>							
820-000-49010	From General Fund	165,000	193,630	127,000	127,000	99,717	99,717	99,717
820-000-49022	From Water Fund-430	112,000	130,000	112,000	120,000	120,000	120,000	120,000
820-000-49025	From W Water Fund-470	90,000	90,000	90,000	90,000	90,000	90,000	90,000
820-000-49038	From Info Tech-542	55,000	55,000	69,250	69,250	-	-	-
820-000-49039	From Park Enterprise	-	-	-	-	50,000	50,000	50,000
820-000-49046	From Streets Fund-558	58,000	65,000	65,000	65,000	65,000	65,000	65,000
820-000-49047	From Storm Drain-450	35,000	45,000	45,000	45,000	57,000	57,000	57,000
	<b>Rev.-Transfers In Totals:</b>	<b>515,000</b>	<b>578,630</b>	<b>508,250</b>	<b>516,250</b>	<b>481,717</b>	<b>481,717</b>	<b>481,717</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
820-000-49901	Beginning Balance	939,367	1,064,628	1,266,012	1,272,738	1,578,988	1,578,988	1,578,988
	<b>Rev.-Other Sources Totals:</b>	<b>939,367</b>	<b>1,064,628</b>	<b>1,266,012</b>	<b>1,272,738</b>	<b>1,578,988</b>	<b>1,578,988</b>	<b>1,578,988</b>
	<b>REVENUES TOTALS:</b>	<b>1,483,882</b>	<b>1,679,995</b>	<b>1,784,262</b>	<b>1,806,238</b>	<b>2,070,705</b>	<b>2,070,705</b>	<b>2,070,705</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>820</b>	<b>EQUIPMENT ACQ. &amp; REPLACEMENT</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
820-820-72302	Improvements (Maint)	121,537	-	-	-	-	-	-
820-820-72304	Improvements (Parks)	73,284	1,661	50,000	50,000	67,500	67,500	67,500
820-820-72606	Other Eqpt (IT)	115,455	93,822	74,250	74,250	-	-	-
820-820-72607	Other Eqpt (Lib)	-	-	30,000	30,000	-	-	-
820-820-72608	Other Eqpt (Police)	22,316	34,503	40,000	40,000	40,000	40,000	40,000
820-820-72609	Other Eqpt (SC)	5,080	-	-	-	-	-	-
820-820-72802	Vehicles (Maint)	77,252	171,582	35,000	33,000	500,000	500,000	500,000
820-820-72803	Improvements (cityhall)	3,329	-	-	-	-	-	-
820-820-72804	Improvements (cityhall)	931	56,575	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>419,184</b>	<b>358,143</b>	<b>229,250</b>	<b>227,250</b>	<b>607,500</b>	<b>607,500</b>	<b>607,500</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
820-820-80010	Res - Maint-Imp	-	-	93,661	-	93,661	93,661	93,661
820-820-80011	Res - Eq Rep (St/Fed Surplus)	-	-	7,178	-	7,178	7,178	7,178
820-820-80012	Res - Eq Rep (Water Plant)	-	-	147,471	-	197,471	197,471	197,471
820-820-80013	Res - Eq Rep (Wst Wtr Plant)	-	-	72,877	-	72,877	72,877	72,877
820-820-80015	Res - Eq Rep (Finance)	-	-	65,306	-	65,306	65,306	65,306
820-820-80016	Res - Eq Rep (Police)	-	-	23,170	-	23,170	23,170	23,170
820-820-80017	Res - (Senior Center)	-	-	101,359	-	101,359	101,359	101,359
820-820-80018	Res - Eq Rep (PW/Eng Maint-Eq)	-	-	921,198	-	671,198	671,198	671,198
820-820-80019	Res - Shop	-	-	18,979	-	18,979	18,979	18,979
820-820-80020	Res - Parks Structure Replacement	-	-	28,115	-	-	-	-
820-820-80021	Res - Eq Rep (Library)	-	-	5,619	-	-	-	-
820-820-80025	Res - Eq Rep (Bldg)	-	-	10,578	-	212,006	212,006	212,006
820-820-80028	Res - Eq Rep (IT)	-	-	59,501	-	-	-	-
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>1,555,012</b>	<b>-</b>	<b>1,463,205</b>	<b>1,463,205</b>	<b>1,463,205</b>
	<b>EXPENDITURES TOTALS:</b>	<b>419,184</b>	<b>358,143</b>	<b>1,784,262</b>	<b>227,250</b>	<b>2,070,705</b>	<b>2,070,705</b>	<b>2,070,705</b>
	<b>FUND REVENUES</b>	<b>1,483,882</b>	<b>1,679,995</b>	<b>1,784,262</b>	<b>1,806,238</b>	<b>2,070,705</b>	<b>2,070,705</b>	<b>2,070,705</b>
	<b>FUND EXPENSES</b>	<b>419,184</b>	<b>358,143</b>	<b>1,784,262</b>	<b>227,250</b>	<b>2,070,705</b>	<b>2,070,705</b>	<b>2,070,705</b>
	<b>EQUIPMENT ACQ. &amp; REPLACEMENT</b>	<b>1,064,698</b>	<b>1,321,852</b>	<b>-</b>	<b>1,578,988</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Pioneer Cemetery Restoration Trust-825**

## **Purpose**

The Pioneer Cemetery Restoration Trust provides the budget authority for administration of the Pioneer Cemetery.

The Pioneer Cemetery Restoration Trust is set up to receive revenue from donations in two different forms. The first form is a donation to the perpetual maintenance fund. The donations to this fund will be held indefinitely and only interest earned on the original donation may be spent on maintenance or capital improvement items in Pioneer Cemetery. The donation amounts are reflected in the unappropriated ending fund balance. The second form of donation is a form of trust which may be used immediately in its entirety. Gifts to this trust may be donated to a specific purchase or activity.

## **FY2018-2019 Objective**

The objective of the Pioneer Cemetery Restoration Trust fund is to provide an accounting for donations for maintenance or capital improvement items in Pioneer Cemetery

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>825</b>	<b>PIONEER CEMETERY RESTOR TRUST</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
825-000-48100	Interest On Investment	113	127	60	86	90	90	90
	<b>Rev.-Miscellaneous Totals:</b>	<b>113</b>	<b>127</b>	<b>60</b>	<b>86</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
825-000-49031	From Historic Resource-824	80	-	-	-	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
825-000-49901	Beginning Balance	9,219	9,412	9,424	9,539	9,625	9,625	9,625
	<b>Rev.-Other Sources Totals:</b>	<b>9,219</b>	<b>9,412</b>	<b>9,424</b>	<b>9,539</b>	<b>9,625</b>	<b>9,625</b>	<b>9,625</b>
	<b>REVENUES TOTALS:</b>	<b>9,412</b>	<b>9,539</b>	<b>9,484</b>	<b>9,625</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
<b>825</b>	<b>PIONEER CEMETERY RESTOR TRUST</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
825-825-72300	Improvements	-	-	9,424	-	9,655	9,655	9,655
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>9,424</b>	<b>-</b>	<b>9,655</b>	<b>9,655</b>	<b>9,655</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
825-825-80005	Operating Contingency	-	-	60	-	60	60	60
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>60</b>	<b>60</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>9,484</b>	<b>-</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
	<b>FUND REVENUES</b>	<b>9,412</b>	<b>9,539</b>	<b>9,484</b>	<b>9,625</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>9,484</b>	<b>-</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
	<b>PIONEER CEMETERY RESTOR TRUST</b>	<b>9,412</b>	<b>9,539</b>	<b>-</b>	<b>9,625</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Police Trust-829**

## **Purpose**

The Police Trust fund accounts for receipts and expenditures of donations to the Police Department earmarked for special purchases and/or strategies.

## **FY2018-2019 Objective**

The objective of the Police Division Capital Projects fund is to provide an account for donations for any purpose in the Police Department that is not covered in the budget (examples: Turn Lebanon Blue, National Night Out and Shop-With-A-Cop programs, Warming Shelter expenses, Miscellaneous Community Policing expenses).

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>829</b>	<b>POLICE TRUST</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
829-000-48053	Donations	210	-	415	415	415	415	415
829-000-48054	Donations-Warming Shelter	684	410	400	-	400	400	400
829-000-48055	Donations-Shop With A Cop	4,375	3,157	4,375	4,170	4,375	4,375	4,375
829-000-48056	Donations-National Night Out	1,500	1,500	1,500	1,000	1,500	1,500	1,500
829-000-48057	Donations-Turn Lebanon Blue	650	-	650	-	650	650	650
829-000-48058	Donations-Misc Community Police	2,450	1,000	2,450	1,000	2,450	2,450	2,450
829-000-48100	Interest On Investment	126	117	60	120	60	60	60
	<b>Rev.-Miscellaneous Totals:</b>	<b>9,995</b>	<b>6,184</b>	<b>9,850</b>	<b>6,705</b>	<b>9,850</b>	<b>9,850</b>	<b>9,850</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
829-000-49901	Beginning Balance	6,897	10,852	11,900	10,887	12,510	12,510	12,510
	<b>Rev.-Other Sources Totals:</b>	<b>6,897</b>	<b>10,852</b>	<b>11,900</b>	<b>10,887</b>	<b>12,510</b>	<b>12,510</b>	<b>12,510</b>
	<b>REVENUES TOTALS:</b>	<b>16,892</b>	<b>17,036</b>	<b>21,750</b>	<b>17,592</b>	<b>22,360</b>	<b>22,360</b>	<b>22,360</b>
<b>829</b>	<b>POLICE TRUST</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
829-829-61860	Scholarships	245	-	-	-	-	-	-
829-829-61870	Shop With A Cop	3,200	3,530	3,500	3,669	3,500	3,500	3,500
829-829-61871	National Night Out	1,612	1,334	850	678	850	850	850
829-829-61872	Warming Shelter Exp	265	437	410	410	410	410	410
829-829-61874	Misc Community Policing	166	306	306	325	306	306	306
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>5,488</b>	<b>5,607</b>	<b>5,066</b>	<b>5,082</b>	<b>5,066</b>	<b>5,066</b>	<b>5,066</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
829-829-80005	Operating Contingency	-	-	16,684	-	17,294	17,294	17,294
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>16,684</b>	<b>-</b>	<b>17,294</b>	<b>17,294</b>	<b>17,294</b>
	<b>EXPENDITURES TOTALS:</b>	<b>5,488</b>	<b>5,607</b>	<b>21,750</b>	<b>5,082</b>	<b>22,360</b>	<b>22,360</b>	<b>22,360</b>
	<b>FUND REVENUES</b>	<b>16,892</b>	<b>17,036</b>	<b>21,750</b>	<b>17,592</b>	<b>22,360</b>	<b>22,360</b>	<b>22,360</b>
	<b>FUND EXPENSES</b>	<b>5,488</b>	<b>5,607</b>	<b>21,750</b>	<b>5,082</b>	<b>22,360</b>	<b>22,360</b>	<b>22,360</b>
	<b>POLICE TRUST Totals:</b>	<b>11,404</b>	<b>11,429</b>	<b>-</b>	<b>12,510</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Library Trust Fund-830**

## **Purpose**

The Library Trust Fund receives income from donations and provides funding for special collection purchases, programs and projects associated with the mission of the Lebanon Public Library. Some donations are designated for specific purchases or programs, while other undesignated gifts are available to be used at the discretion of the library director.

## **FY2018-2019 Objective**

The objective of the Library Trust Fund is to provide budgetary authority to support purchases for special purchases, projects and programs of the Library.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>830</b>	<b>LIBRARY TRUST FUND</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
830-000-41045	Grant Funds	5,000	-	30,000	5,000	30,000	30,000	30,000
830-000-48112	Gift of Literacy Grant	4,219	3,939	6,000	4,200	6,000	6,000	6,000
830-000-48114	Trust Management Grant	9,995	-	10,000	10,000	10,000	10,000	10,000
830-000-48118	Childrens Svcs Grant	2,368	2,410	3,000	2,558	3,000	3,000	3,000
	<b>Rev.-Intergovernmental Totals:</b>	<b>21,582</b>	<b>6,349</b>	<b>49,000</b>	<b>21,758</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
830-000-48100	Interest On Investment	1,008	1,408	800	800	1,200	1,200	1,200
830-000-48120	Trust Fund Donations	22,639	45,268	30,000	28,000	30,000	30,000	30,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>23,647</b>	<b>46,676</b>	<b>30,800</b>	<b>28,800</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
830-000-49901	Beginning Balance	162,502	152,807	127,000	151,531	163,480	163,480	163,480
	<b>Rev.-Other Sources Totals:</b>	<b>162,502</b>	<b>152,807</b>	<b>127,000</b>	<b>151,531</b>	<b>163,480</b>	<b>163,480</b>	<b>163,480</b>
<b>REVENUES TOTALS:</b>		<b>207,731</b>	<b>205,832</b>	<b>206,800</b>	<b>202,089</b>	<b>243,680</b>	<b>243,680</b>	<b>243,680</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>830</b>	<b>LIBRARY TRUST FUND</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
830-830-61250	Dept/Op Supplies	47,411	34,041	50,000	25,000	50,000	50,000	50,000
830-830-61310	Gift of Literacy	4,297	3,972	6,000	1,051	6,000	6,000	6,000
830-830-61330	Ready to Read	2,114	2,362	3,000	2,558	3,000	3,000	3,000
830-830-61350	Trust Management	1,000	9,040	10,000	10,000	10,000	10,000	10,000
830-830-61370	Other Grants	102	4,886	30,000	-	30,000	30,000	30,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>54,924</b>	<b>54,301</b>	<b>99,000</b>	<b>38,609</b>	<b>99,000</b>	<b>99,000</b>	<b>99,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
830-830-80005	Operating Contingency	-	-	107,800	-	144,680	144,680	144,680
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>107,800</b>	<b>-</b>	<b>144,680</b>	<b>144,680</b>	<b>144,680</b>
<b>EXPENDITURES TOTALS:</b>		<b>54,924</b>	<b>54,301</b>	<b>206,800</b>	<b>38,609</b>	<b>243,680</b>	<b>243,680</b>	<b>243,680</b>
<b>FUND REVENUES</b>		<b>207,731</b>	<b>205,832</b>	<b>206,800</b>	<b>202,089</b>	<b>243,680</b>	<b>243,680</b>	<b>243,680</b>
<b>FUND EXPENSES</b>		<b>54,924</b>	<b>54,301</b>	<b>206,800</b>	<b>38,609</b>	<b>243,680</b>	<b>243,680</b>	<b>243,680</b>
<b>LIBRARY TRUST FUND Totals:</b>		<b>152,807</b>	<b>151,531</b>	<b>-</b>	<b>163,480</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Library-Harriman Trust Fund-833**

## **Purpose**

Originally established as the Library Building Trust Fund in FY 2005-06, most of the funds in this trust were donated in FY 2008-09 by the Harriman Family Foundation as a memorial to Anita Harriman. These funds are designated to be used for materials for the Children's Room.

## **FY2018-2019 Objective**

The objective of the Harriman Trust Fund is to provide budgetary authority to support the special purchases for the Children's Room of the Lebanon Public Library.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>833</b>	<b>LIBRARY TRUST (Harriman Trust)</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
833-000-48100	Interest On Investment	317	329	-	300	250	250	250
833-000-48120	Trust Fund Donations	636	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>953</b>	<b>329</b>	<b>-</b>	<b>300</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
833-000-49901	Beginning Balance	34,007	34,694	20,000	30,655	30,719	30,719	30,719
	<b>Rev.-Other Sources Totals:</b>	<b>34,007</b>	<b>34,694</b>	<b>20,000</b>	<b>30,655</b>	<b>30,719</b>	<b>30,719</b>	<b>30,719</b>
	<b>REVENUES TOTALS:</b>	<b>34,960</b>	<b>35,023</b>	<b>20,000</b>	<b>30,955</b>	<b>30,969</b>	<b>30,969</b>	<b>30,969</b>
<b>833</b>	<b>LIBRARY TRUST (Harriman Trust)</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
833-833-61250	Dept/Op Supplies	266	4,367	20,000	236	30,969	30,969	30,969
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>266</b>	<b>4,367</b>	<b>20,000</b>	<b>236</b>	<b>30,969</b>	<b>30,969</b>	<b>30,969</b>
	<b>EXPENDITURES TOTALS:</b>	<b>266</b>	<b>4,367</b>	<b>20,000</b>	<b>236</b>	<b>30,969</b>	<b>30,969</b>	<b>30,969</b>
	<b>FUND REVENUES</b>	<b>34,960</b>	<b>35,023</b>	<b>20,000</b>	<b>30,955</b>	<b>30,969</b>	<b>30,969</b>	<b>30,969</b>
	<b>FUND EXPENSES</b>	<b>266</b>	<b>4,367</b>	<b>20,000</b>	<b>236</b>	<b>30,969</b>	<b>30,969</b>	<b>30,969</b>
	<b>LIBRARY TRUST (Harriman) Totals:</b>	<b>34,694</b>	<b>30,656</b>	<b>-</b>	<b>30,719</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Senior Center Trust Fund-835**

## **Purpose**

The Senior Center Trust Fund receives income from donations and provides funding for special programs and projects associated with the mission of the Senior Center. Some donations are designated for specific purchases or programs, while other undesignated gifts are available to be used at the discretion of Senior Services Advisory Board and the Senior Services Director.

## **FY2017-2018 Objective**

The objective of the Senior Center Trust Fund is to provide budgetary authority to support purchases for activities, classes and equipment for the Senior Center.

## **FY2017-2018 Staffing**

No staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>835</b>	<b>SENIOR SERVICES TRUST</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
835-000-45020	Rev From Rented Prop	740	740	1,000	600	1,000	1,000	1,000
835-000-48100	Interest On Investment	1,366	1,628	800	1,600	800	800	800
835-000-48120	Trust Fund Donations	4,055	3,885	4,000	4,200	5,000	5,000	5,000
835-000-48140	Miscellaneous Revenue	1,590	525	2,000	1,500	2,000	2,000	2,000
835-000-48172	Rental Cleaning Fee	35	260	350	850	350	350	350
835-000-48175	Rental Deposits	1,100	2,700	-	2,800	3,000	3,000	3,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>8,886</b>	<b>9,738</b>	<b>8,150</b>	<b>11,550</b>	<b>12,150</b>	<b>12,150</b>	<b>12,150</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
835-000-49901	Beginning Balance	164,386	161,965	147,000	163,476	156,026	156,026	156,026
	<b>Rev.-Other Sources Totals:</b>	<b>164,386</b>	<b>161,965</b>	<b>147,000</b>	<b>163,476</b>	<b>156,026</b>	<b>156,026</b>	<b>156,026</b>
	<b>REVENUES TOTALS:</b>	<b>173,272</b>	<b>171,703</b>	<b>155,150</b>	<b>175,026</b>	<b>168,176</b>	<b>168,176</b>	<b>168,176</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>835</b>	<b>SENIOR SERVICES TRUST</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
835-835-61200	Deposits Refunded	1,000	2,115	-	2,800	3,000	3,000	3,000
835-835-61240	Dept/Operating Expense	2,014	1,119	3,000	1,000	3,000	3,000	3,000
835-835-61250	Dept/Op Supplies	1,419	691	2,000	1,000	2,000	2,000	2,000
835-835-61560	Maint/Bldg (Gen'l)	107	-	1,000	500	1,000	1,000	1,000
835-835-61840	Refreshment Purchases	4,879	4,302	6,500	3,500	6,500	6,500	6,500
835-835-61860	Scholarships	105	-	1,000	200	1,500	1,500	1,500
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>9,524</b>	<b>8,227</b>	<b>13,500</b>	<b>9,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
835-835-72300	Improvements	-	-	5,000	5,000	5,000	5,000	5,000
835-835-72500	Office Eqpt.	-	-	2,500	2,500	2,500	2,500	2,500
835-835-72600	Other Eqpt.	1,783	-	2,500	2,500	2,500	2,500	2,500
	<b>Exp.-Capital Outlay Totals:</b>	<b>1,783</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
835-835-80005	Operating Contingency	-	-	131,650		141,176	141,176	141,176
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>131,650</b>	<b>-</b>	<b>141,176</b>	<b>141,176</b>	<b>141,176</b>
	<b>EXPENDITURES TOTALS:</b>	<b>11,307</b>	<b>8,227</b>	<b>155,150</b>	<b>19,000</b>	<b>168,176</b>	<b>168,176</b>	<b>168,176</b>
	<b>FUND REVENUES</b>	<b>173,272</b>	<b>171,703</b>	<b>155,150</b>	<b>175,026</b>	<b>168,176</b>	<b>168,176</b>	<b>168,176</b>
	<b>FUND EXPENSES</b>	<b>11,307</b>	<b>8,227</b>	<b>155,150</b>	<b>19,000</b>	<b>168,176</b>	<b>168,176</b>	<b>168,176</b>
	<b>SENIOR SERVICES TRUST Totals:</b>	<b>161,965</b>	<b>163,476</b>	<b>-</b>	<b>156,026</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Library-Snedaker Trust Fund-838**

## **Purpose**

In January 2000, the Lebanon Public Library received \$57,000 from the estate of Florence C. Snedaker. The estate stipulates that these funds must be used to purchase children's and reference materials.

## **FY2018-2019 Objective**

The objective of the Snedaker Trust Fund is to provide budgetary authority to support purchases of children's and reference materials for the Lebanon Public Library.

## **FY2018-2019 Staffing**

No staff is allocated to this fund.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>838</b>	<b>LIBRARY TRUST (Snedaker Trust)</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
838-000-48100	Interest On Investment	302	791	150	220	150	150	150
	<b>Rev.-Miscellaneous Totals:</b>	<b>302</b>	<b>791</b>	<b>150</b>	<b>220</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
838-000-49901	Beginning Balance	25,756	24,528	23,000	23,720	22,271	22,271	22,271
	<b>Rev.-Other Sources Totals:</b>	<b>25,756</b>	<b>24,528</b>	<b>23,000</b>	<b>23,720</b>	<b>22,271</b>	<b>22,271</b>	<b>22,271</b>
<b>REVENUES TOTALS:</b>		<b>26,058</b>	<b>25,319</b>	<b>23,150</b>	<b>23,940</b>	<b>22,421</b>	<b>22,421</b>	<b>22,421</b>
<b>838</b>	<b>LIBRARY TRUST (Snedaker Trust)</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
838-838-61250	Dept/Op Supplies	1,530	1,599	10,000	1,669	10,000	10,000	10,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,530</b>	<b>1,599</b>	<b>10,000</b>	<b>1,669</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
838-838-80005	Operating Contingency	-	-	13,150	-	12,421	12,421	12,421
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>13,150</b>	<b>-</b>	<b>12,421</b>	<b>12,421</b>	<b>12,421</b>
<b>EXPENDITURES TOTALS:</b>		<b>1,530</b>	<b>1,599</b>	<b>23,150</b>	<b>1,669</b>	<b>22,421</b>	<b>22,421</b>	<b>22,421</b>
<b>FUND REVENUES</b>		<b>26,058</b>	<b>25,319</b>	<b>23,150</b>	<b>23,940</b>	<b>22,421</b>	<b>22,421</b>	<b>22,421</b>
<b>FUND EXPENSES</b>		<b>1,530</b>	<b>1,599</b>	<b>23,150</b>	<b>1,669</b>	<b>22,421</b>	<b>22,421</b>	<b>22,421</b>
<b>LIBRARY TRUST (Snedaker) Totals:</b>		<b>24,528</b>	<b>23,720</b>	<b>-</b>	<b>22,271</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Streets Capital Projects-840**

## **Purpose**

The Street Capital Improvement Projects Fund was established to receive funds designated for street improvements. In 1998, the Capital Improvement Projects Committee and City Council recommended an increase utility franchise fees with the increased revenue being allocated toward a Street Preservation Program within the Street Capital Improvement Projects Fund. Subsequent Council budget actions eliminated the use of franchise fees for street preservation projects. The Street Preservation Program provides maintenance type projects including overlays, slurry seals, and crack sealing to city streets on a priority basis. The intent of the program is to preserve the existing city street system and prevent costly street reconstruction. This fund is also holding in reserves the funds received from the transfer of Airway Road to City of Lebanon jurisdiction. The funds will help offset costs to reconstruct Airway Road at a later date.

## **FY2018-2019 Objective**

When funds become available the yearly street preservation program will continue, which includes overlays, crack seals, and slurry seals.

## **FY2018-2019 Staffing**

Due to very limited funds, no Staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>840</b>	<b>STREETS CAPITAL PROJECTS</b>							
<b>R4</b>	<b>Rev.-Intergovernmental</b>							
840-000-41047	County Grant Funds	-	-	1,250,000	835,000	415,000	415,000	415,000
840-000-41048	State Grant Funds	-	-	-	40,000	40,000	40,000	40,000
	<b>Rev.-Intergovernmental Totals:</b>	-	-	1,250,000	875,000	455,000	455,000	455,000
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
840-000-48100	Interest On Investment	2,293	3,272	-	2,200	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	2,293	3,272	-	2,200	-	-	-
<b>R7</b>	<b>Rev.-Transfers In</b>							
840-000-49010	From General Fund	-	-	55,000	55,000	-	-	-
	<b>Rev.-Transfers In Totals:</b>	-	-	55,000	55,000	-	-	-
<b>R8</b>	<b>Rev.-Other Sources</b>							
840-000-49901	Beginning Balance	376,300	330,370	311,170	318,049	415,249	415,249	415,249
	<b>Rev.-Other Sources Totals:</b>	376,300	330,370	311,170	318,049	415,249	415,249	415,249
<b>REVENUES TOTALS:</b>		<b>378,593</b>	<b>333,642</b>	<b>1,616,170</b>	<b>1,250,249</b>	<b>870,249</b>	<b>870,249</b>	<b>870,249</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>840</b>	<b>STREETS CAPITAL PROJECTS</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
840-840-61130	Contract Serv	-	10,000	56,170	-	58,000	58,000	58,000
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>10,000</b>	<b>56,170</b>	<b>-</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
840-840-72300	Improvements	-	5,594	1,250,000	835,000	495,000	495,000	495,000
840-840-72301	Improvements (Eng)	48,222	-	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>48,222</b>	<b>5,594</b>	<b>1,250,000</b>	<b>835,000</b>	<b>495,000</b>	<b>495,000</b>	<b>495,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
840-840-80005	Operating Contingency	-	-	-	-	7,249	7,249	7,249
840-840-80024	Res - Airway	-	-	310,000	-	310,000	310,000	310,000
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>310,000</b>	<b>-</b>	<b>317,249</b>	<b>317,249</b>	<b>317,249</b>
	<b>EXPENDITURES TOTALS:</b>	<b>48,222</b>	<b>15,594</b>	<b>1,616,170</b>	<b>835,000</b>	<b>870,249</b>	<b>870,249</b>	<b>870,249</b>
	<b>FUND REVENUES</b>	<b>378,593</b>	<b>333,642</b>	<b>1,616,170</b>	<b>1,250,249</b>	<b>870,249</b>	<b>870,249</b>	<b>870,249</b>
	<b>FUND EXPENSES</b>	<b>48,222</b>	<b>15,594</b>	<b>1,616,170</b>	<b>835,000</b>	<b>870,249</b>	<b>870,249</b>	<b>870,249</b>
	<b>STREETS CAPITAL PROJECTS Totals:</b>	<b>330,371</b>	<b>318,048</b>	<b>-</b>	<b>415,249</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund Infrastructure Deferral-845**

## **Purpose**

Development may be responsible for extending new public infrastructure – street, water, sewer, drainage or parks. Most often, this responsibility is met by the infrastructure being extended as part of the development. However, on occasion it is not practical to require actual construction during development; yet the financial responsibility remains. This responsibility can be met by a contribution equal to that responsibility. This fund is used to budget and account for the cash contributions.

## **FY2018-2019 Objective**

As projects are formed the infrastructure deferral fund will be used to help finance the work.

## **FY2018-2019 Staffing**

No Staff is allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>845</b>	<b>INFRASTRUCTURE DEFERRAL</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
845-000-48100	Interest On Investment	281	1,152	200	564	600	600	600
	<b>Rev.-Miscellaneous Totals:</b>	<b>281</b>	<b>1,152</b>	<b>200</b>	<b>564</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
845-000-49901	Beginning Balance	56,143	56,424	56,724	57,576	58,076	58,076	58,076
	<b>Rev.-Other Sources Totals:</b>	<b>56,143</b>	<b>56,424</b>	<b>56,724</b>	<b>57,576</b>	<b>58,076</b>	<b>58,076</b>	<b>58,076</b>
	<b>REVENUES TOTALS:</b>	<b>56,424</b>	<b>57,576</b>	<b>56,924</b>	<b>58,140</b>	<b>58,676</b>	<b>58,676</b>	<b>58,676</b>
<b>845</b>	<b>INFRA. DEFERRAL</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
845-845-72301	Improvements (Eng)	-	-	56,924	-	58,676	58,676	58,676
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>56,924</b>	<b>-</b>	<b>58,676</b>	<b>58,676</b>	<b>58,676</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>56,924</b>	<b>-</b>	<b>58,676</b>	<b>58,676</b>	<b>58,676</b>
	<b>FUND REVENUES</b>	<b>56,424</b>	<b>57,576</b>	<b>56,924</b>	<b>58,140</b>	<b>58,676</b>	<b>58,676</b>	<b>58,676</b>
	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>56,924</b>	<b>-</b>	<b>58,676</b>	<b>58,676</b>	<b>58,676</b>
	<b>INFRA. DEFERRAL Totals:</b>	<b>56,424</b>	<b>57,576</b>	<b>-</b>	<b>58,140</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund**

## **SDC–Storm Drainage Improvements-852**

### **Purpose**

The purpose of this fund is to account for the revenues and expenses for Storm Drainage Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Storm Drainage SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Storm Drainage SDC Plan.

### **FY2018-2019 Objective**

The objective is to fund SDC Eligible Improvements as indicated in the Storm Drainage SDC Plan and Storm Water Master Plan such as elimination of underground injection control systems and new or extensions to storm drain lines.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>852</b>	<b>SDC-DRAINAGE IMPR</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
852-000-42040	SDC Princ - Assess	21,367	14	-	540	-	-	-
852-000-42045	SDC Principal	6,654	18,969	20,000	20,000	20,000	20,000	20,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>28,021</b>	<b>18,983</b>	<b>20,000</b>	<b>20,540</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
852-000-42050	SDC Interest	35	-	-	-	-	-	-
852-000-48100	Interest On Investment	561	700	100	927	100	100	100
	<b>Rev.-Miscellaneous Totals:</b>	<b>596</b>	<b>700</b>	<b>100</b>	<b>927</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
852-000-49098	From NW Urban Renewal	(15,386)	-	-	-	-	-	-
852-000-49175	From North Gateway URD	-	8,969	51,865	51,865	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>(15,386)</b>	<b>8,969</b>	<b>51,865</b>	<b>51,865</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
852-000-49901	Beginning Balance	95,817	102,385	119,936	123,239	188,180	188,180	188,180
	<b>Rev.-Other Sources Totals:</b>	<b>95,817</b>	<b>102,385</b>	<b>119,936</b>	<b>123,239</b>	<b>188,180</b>	<b>188,180</b>	<b>188,180</b>
<b>REVENUES TOTALS:</b>		<b>109,048</b>	<b>131,037</b>	<b>191,901</b>	<b>196,571</b>	<b>208,280</b>	<b>208,280</b>	<b>208,280</b>



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
852	SDC-DRAINAGE IMPR							
E3	Exp.-Capital Outlay							
852-852-72300	Improvements	-	-	120,000	-	175,000	175,000	175,000
	<b>Exp.-Capital Outlay Totals:</b>	-	-	120,000	-	175,000	175,000	175,000
E4	Exp.-Transfers Out							
852-852-90011	To General Fund-Sal/Ben	6,664	7,799	8,391	8,391	8,453	8,453	8,453
	<b>Exp.-Transfers Out Totals:</b>	6,664	7,799	8,391	8,391	8,453	8,453	8,453
E5	Exp.-Contingencies							
852-852-80005	Operating Contingency	-	-	63,510	-	24,827	24,827	24,827
	<b>Exp.-Contingencies Totals:</b>	-	-	63,510	-	24,827	24,827	24,827
<b>EXPENDITURES TOTALS:</b>		<b>6,664</b>	<b>7,799</b>	<b>191,901</b>	<b>8,391</b>	<b>208,280</b>	<b>208,280</b>	<b>208,280</b>
<b>FUND REVENUES</b>		<b>109,048</b>	<b>131,037</b>	<b>191,901</b>	<b>196,571</b>	<b>208,280</b>	<b>208,280</b>	<b>208,280</b>
<b>FUND EXPENSES</b>		<b>6,664</b>	<b>7,799</b>	<b>191,901</b>	<b>8,391</b>	<b>208,280</b>	<b>208,280</b>	<b>208,280</b>
<b>SDC-DRAINAGE IMPR Totals:</b>		<b>102,384</b>	<b>123,238</b>	<b>-</b>	<b>188,180</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund**

## **SDC–Storm Drainage Reimbursements-853**

### **Purpose**

This budget department accounts for the Storm Drainage System Development Charges (SDC) reimbursement fee portion collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Storm Drainage SDC methodology report and resolution was adopted which set revised rates. Part of the new Storm Drainage SDC fee reimburses the City for specific completed qualifying extra-capacity drainage projects that were funded without SDC.

### **FY2018-2019 Objective**

Very nominal funding limits the ability to assist in financing any significant projects.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>853</b>	<b>SDC-DRAINAGE REIMB</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
853-000-42040	SDC Princ - Assess	232	3	-	-	-	-	-
853-000-42045	SDC Principal	1,157	3,298	5,000	2,000	5,000	5,000	5,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,389</b>	<b>3,301</b>	<b>5,000</b>	<b>2,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
853-000-42050	SDC Interest	6	-	-	-	-	-	-
853-000-48100	Interest On Investment	87	1,260	50	140	50	50	50
	<b>Rev.-Miscellaneous Totals:</b>	<b>93</b>	<b>1,260</b>	<b>50</b>	<b>140</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
853-000-49901	Beginning Balance	6,211	7,693	6,000	12,254	8,364	8,364	8,364
	<b>Rev.-Other Sources Totals:</b>	<b>6,211</b>	<b>7,693</b>	<b>6,000</b>	<b>12,254</b>	<b>8,364</b>	<b>8,364</b>	<b>8,364</b>
	<b>REVENUES TOTALS:</b>	<b>7,693</b>	<b>12,254</b>	<b>11,050</b>	<b>14,394</b>	<b>13,414</b>	<b>13,414</b>	<b>13,414</b>
853-853-72300	Improvements	-	-	6,000	6,000	8,000	8,000	8,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
853-853-80005	Operating Contingency	-	-	5,050	-	5,414	5,414	5,414
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>5,050</b>	<b>-</b>	<b>5,414</b>	<b>5,414</b>	<b>5,414</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>11,050</b>	<b>6,000</b>	<b>13,414</b>	<b>13,414</b>	<b>13,414</b>
	<b>FUND REVENUES</b>	<b>7,693</b>	<b>12,254</b>	<b>11,050</b>	<b>14,394</b>	<b>13,414</b>	<b>13,414</b>	<b>13,414</b>
	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>11,050</b>	<b>6,000</b>	<b>13,414</b>	<b>13,414</b>	<b>13,414</b>
	<b>SDC-DRAINAGE REIMB Totals:</b>	<b>7,693</b>	<b>12,254</b>	<b>-</b>	<b>8,394</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund SDC–Parks Improvements-862**

## **Purpose**

The purpose of this fund is to account for the revenues and expenses for Parks Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Parks SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Parks SDC Plan.

## **FY2018-2019 Objective**

The objective is to fund SDC Eligible Improvements as indicated in the Parks Master Plan and Parks SDC Plan.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>862</b>	<b>SDC-PARKS IMPR</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
862-000-42040	SDC Princ - Assess	266,833	12,337	-	1,400	-	-	-
862-000-42045	SDC Principal	127,724	408,820	150,000	250,000	150,000	150,000	150,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>394,557</b>	<b>421,157</b>	<b>150,000</b>	<b>251,400</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
862-000-42050	SDC Interest	422	275	100	100	100	100	100
862-000-48100	Interest On Investment	4,079	7,996	4,000	7,100	4,000	4,000	4,000
862-000-48140	Miscellaneous Revenue	-	2,000	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>4,501</b>	<b>10,271</b>	<b>4,100</b>	<b>7,200</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
862-000-49030	From Motel Tax -510	-	-	62,000	62,000	62,000	62,000	62,000
862-000-49098	From NW Urban Renewal	5,232	-	-	-	-	-	-
862-000-49175	From North Gateway URD	-	-	22,772	22,772	22,772	22,772	22,772
	<b>Rev.-Transfers In Totals:</b>	<b>5,232</b>	<b>-</b>	<b>84,772</b>	<b>84,772</b>	<b>84,772</b>	<b>84,772</b>	<b>84,772</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
862-000-49901	Beginning Balance	795,871	1,133,204	980,000	1,103,080	1,148,000	1,148,000	1,148,000
	<b>Rev.-Other Sources Totals:</b>	<b>795,871</b>	<b>1,133,204</b>	<b>980,000</b>	<b>1,103,080</b>	<b>1,148,000</b>	<b>1,148,000</b>	<b>1,148,000</b>
	<b>REVENUES TOTALS:</b>	<b>1,200,161</b>	<b>1,564,632</b>	<b>1,218,872</b>	<b>1,446,452</b>	<b>1,386,872</b>	<b>1,386,872</b>	<b>1,386,872</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>862</b>	<b>SDC-PARKS IMPR</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
862-862-61134	Contract Services (Maint)	-	-	-	-	7,500	7,500	7,500
	<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-	-	7,500	7,500	7,500
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
862-862-72300	Improvements	60,293	100,853	987,709	290,000	1,070,919	1,070,919	1,070,919
	<b>Exp.-Capital Outlay Totals:</b>	60,293	100,853	987,709	290,000	1,070,919	1,070,919	1,070,919
<b>E4</b>	<b>Exp.-Transfers Out</b>							
862-862-90011	To General Fund-Sal/Ben	6,664	7,799	8,391	8,391	8,453	8,453	8,453
862-862-90057	To Motel Tax 510 (for strawberry plaza)	-	352,900	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	6,664	360,699	8,391	8,391	8,453	8,453	8,453
<b>E5</b>	<b>Exp.-Contingencies</b>							
862-862-80005	Operating Contingency	-	-	222,772	-	300,000	300,000	300,000
	<b>Exp.-Contingencies Totals:</b>	-	-	222,772	-	300,000	300,000	300,000
<b>EXPENDITURES TOTALS:</b>		<b>66,957</b>	<b>461,552</b>	<b>1,218,872</b>	<b>298,391</b>	<b>1,386,872</b>	<b>1,386,872</b>	<b>1,386,872</b>
<b>FUND REVENUES</b>		<b>1,200,161</b>	<b>1,564,632</b>	<b>1,218,872</b>	<b>1,446,452</b>	<b>1,386,872</b>	<b>1,386,872</b>	<b>1,386,872</b>
<b>FUND EXPENSES</b>		<b>66,957</b>	<b>461,552</b>	<b>1,218,872</b>	<b>298,391</b>	<b>1,386,872</b>	<b>1,386,872</b>	<b>1,386,872</b>
<b>SDC-PARKS IMPR Totals:</b>		<b>1,133,204</b>	<b>1,103,080</b>	<b>-</b>	<b>1,148,061</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund SDC–Parks Reimbursements-863**

## **Purpose**

The purpose of this fund is to account for the revenues and expenses for Parks Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Parks SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Parks SDC Plan.

## **FY2018-2019 Objective**

The objective is to fund approved park projects as indicated in the Parks Master Plan and Parks SDC Plan.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>863</b>	<b>SDC-PARKS REIMB</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
863-000-42040	SDC Princ - Assess	313	6	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>313</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
863-000-42050	SDC Interest	16	-	-	-	-	-	-
863-000-48100	Interest On Investment	12	256	-	(11)	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>28</b>	<b>256</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
863-000-49901	Beginning Balance	3,009	149	150	412	401	401	401
	<b>Rev.-Other Sources Totals:</b>	<b>3,009</b>	<b>149</b>	<b>150</b>	<b>412</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>REVENUES TOTALS:</b>		<b>3,350</b>	<b>411</b>	<b>150</b>	<b>401</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>863</b>	<b>SDC-PARKS REIMB</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
863-863-72300	Improvements	3,200	-	150	-	401	401	401
	<b>Exp.-Capital Outlay Totals:</b>	<b>3,200</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>EXPENDITURES TOTALS:</b>		<b>3,200</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>FUND REVENUES</b>		<b>3,350</b>	<b>411</b>	<b>150</b>	<b>401</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>FUND EXPENSES</b>		<b>3,200</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>SDC-PARKS REIMB Totals:</b>		<b>150</b>	<b>411</b>	<b>-</b>	<b>401</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **Capital Projects Fund SDC–Wastewater Improvements-872**

## **Purpose**

The purpose of this fund is to account for the revenues and expenses for Parks Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Parks SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Parks SDC Plan.

## **FY2018-2019 Objective**

All available funds are being set aside for future phases of the Westside Interceptor Project. The next phase is scheduled for 2018.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>872</b>	<b>SDC-WASTEWATER IMPR</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
872-000-42040	SDC Princ - Assess	89,644	87,365	40,000	10,000	40,000	40,000	40,000
872-000-42045	SDC Principal	120,534	198,548	125,000	200,000	125,000	125,000	125,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>210,178</b>	<b>285,913</b>	<b>165,000</b>	<b>210,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
872-000-42050	SDC Interest	1,219	1,961	-	600	-	-	-
872-000-48100	Interest On Investment	8,784	9,263	4,500	10,000	4,500	4,500	4,500
	<b>Rev.-Miscellaneous Totals:</b>	<b>10,003</b>	<b>11,224</b>	<b>4,500</b>	<b>10,600</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
872-000-49175	From North Gateway URD	-	-	408,475	408,475	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>408,475</b>	<b>408,475</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
872-000-49901	Beginning Balance	905,055	1,118,572	1,281,973	1,407,910	2,028,000	2,028,000	2,028,000
	<b>Rev.-Other Sources Totals:</b>	<b>905,055</b>	<b>1,118,572</b>	<b>1,281,973</b>	<b>1,407,910</b>	<b>2,028,000</b>	<b>2,028,000</b>	<b>2,028,000</b>
	<b>REVENUES TOTALS:</b>	<b>1,125,236</b>	<b>1,415,709</b>	<b>1,859,948</b>	<b>2,036,985</b>	<b>2,197,500</b>	<b>2,197,500</b>	<b>2,197,500</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>872</b>	<b>SDC-WASTEWATER IMPR</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
872-872-72300	Improvements	-	-	1,750,000	-	2,110,000	2,110,000	2,110,000
	<b>Exp.-Capital Outlay Totals:</b>	-	-	1,750,000	-	2,110,000	2,110,000	2,110,000
<b>E4</b>	<b>Exp.-Transfers Out</b>							
872-872-90011	To General Fund-Sal/Ben	6,664	7,799	8,391	8,391	8,453	8,453	8,453
	<b>Exp.-Transfers Out Totals:</b>	6,664	7,799	8,391	8,391	8,453	8,453	8,453
<b>E5</b>	<b>Exp.-Contingencies</b>							
872-872-80005	Operating Contingency	-	-	101,557	-	79,047	79,047	79,047
	<b>Exp.-Contingencies Totals:</b>	-	-	101,557	-	79,047	79,047	79,047
<b>EXPENDITURES TOTALS:</b>		<b>6,664</b>	<b>7,799</b>	<b>1,859,948</b>	<b>8,391</b>	<b>2,197,500</b>	<b>2,197,500</b>	<b>2,197,500</b>
<b>FUND REVENUES</b>		<b>1,125,236</b>	<b>1,415,709</b>	<b>1,859,948</b>	<b>2,036,985</b>	<b>2,197,500</b>	<b>2,197,500</b>	<b>2,197,500</b>
<b>FUND EXPENSES</b>		<b>6,664</b>	<b>7,799</b>	<b>1,859,948</b>	<b>8,391</b>	<b>2,197,500</b>	<b>2,197,500</b>	<b>2,197,500</b>
<b>SDC-WASTEWATER IMPR Totals:</b>		<b>1,118,572</b>	<b>1,407,910</b>	<b>-</b>	<b>2,028,594</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund**

## **SDC–Wastewater Reimbursements-873**

### **Purpose**

This budget department accounts for the Wastewater Systems Development Charges (SDC) reimbursement fee portion collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Wastewater SDC methodology report and resolution was adopted which set revised rates. Part of the new Wastewater SDC fee reimburses the City for specific completed qualifying extra-capacity wastewater projects that were funded without SDC.

### **FY2018-2019 Objective**

All available funds are being set aside for future phases of the Westside Interceptor Project. The next phase is scheduled for 2018.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>873</b>	<b>SDC-WASTEWATER REIMB</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
873-000-42040	SDC Princ - Assess	8,180	15,369	70,000	2,000	1,500	1,500	1,500
873-000-42045	SDC Principal	20,619	34,928	22,000	40,000	35,000	35,000	35,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>28,799</b>	<b>50,297</b>	<b>92,000</b>	<b>42,000</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
873-000-42050	SDC Interest	215	345	150	200	150	150	150
873-000-48100	Interest On Investment	3,175	6,009	1,500	4,000	1,500	1,500	1,500
	<b>Rev.-Miscellaneous Totals:</b>	<b>3,390</b>	<b>6,354</b>	<b>1,650</b>	<b>4,200</b>	<b>1,650</b>	<b>1,650</b>	<b>1,650</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
873-000-49901	Beginning Balance	243,782	275,970	369,470	332,621	378,821	378,821	378,821
	<b>Rev.-Other Sources Totals:</b>	<b>243,782</b>	<b>275,970</b>	<b>369,470</b>	<b>332,621</b>	<b>378,821</b>	<b>378,821</b>	<b>378,821</b>
	<b>REVENUES TOTALS:</b>	<b>275,971</b>	<b>332,621</b>	<b>463,120</b>	<b>378,821</b>	<b>416,971</b>	<b>416,971</b>	<b>416,971</b>
<b>873</b>	<b>SDC-WASTEWATER REIMB</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
873-873-72300	Improvements	-	-	400,000	-	380,000	380,000	380,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
873-873-80005	Operating Contingency	-	-	63,120	-	36,971	36,971	36,971
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>63,120</b>	<b>-</b>	<b>36,971</b>	<b>36,971</b>	<b>36,971</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>463,120</b>	<b>-</b>	<b>416,971</b>	<b>416,971</b>	<b>416,971</b>
	<b>FUND REVENUES</b>	<b>275,971</b>	<b>332,621</b>	<b>463,120</b>	<b>378,821</b>	<b>416,971</b>	<b>416,971</b>	<b>416,971</b>
	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>463,120</b>	<b>-</b>	<b>416,971</b>	<b>416,971</b>	<b>416,971</b>
	<b>SDC-WASTEWATER REIMB Totals:</b>	<b>275,971</b>	<b>332,621</b>	<b>-</b>	<b>378,821</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund SDC–Streets Improvements-882**

## **Purpose**

The purpose of this fund is to account for the revenues and expenses for Street Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Street SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Street SDC Plan.

## **FY2018-2019 Objective**

Available funds will be used on SDC eligible projects as they arise.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>882</b>	<b>SDC-STREET IMPR</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
882-000-42040	SDC Princ - Assess	694,853	489,509	200,000	56,000	40,000	40,000	40,000
882-000-42045	SDC Principal	112,987	181,780	135,000	170,000	150,000	150,000	150,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>807,840</b>	<b>671,289</b>	<b>335,000</b>	<b>226,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
882-000-42050	SDC Interest	3,838	11,015	4,500	4,000	3,500	3,500	3,500
882-000-48100	Interest On Investment	16,913	17,803	1,500	18,000	10,000	10,000	10,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>20,751</b>	<b>28,818</b>	<b>6,000</b>	<b>22,000</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
882-000-49098	From NW Urban Renewal	10,154	-	-	-	-	-	-
882-000-49175	From North Gateway URD	-	-	27,544	27,544	27,544	27,544	27,544
	<b>Rev.-Transfers In Totals:</b>	<b>10,154</b>	<b>-</b>	<b>27,544</b>	<b>27,544</b>	<b>27,544</b>	<b>27,544</b>	<b>27,544</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
882-000-49901	Beginning Balance	1,584,770	2,610,023	2,410,000	2,680,548	2,921,701	2,921,701	2,921,701
	<b>Rev.-Other Sources Totals:</b>	<b>1,584,770</b>	<b>2,610,023</b>	<b>2,410,000</b>	<b>2,680,548</b>	<b>2,921,701</b>	<b>2,921,701</b>	<b>2,921,701</b>
<b>REVENUES TOTALS:</b>		<b>2,423,515</b>	<b>3,310,130</b>	<b>2,778,544</b>	<b>2,956,092</b>	<b>3,152,745</b>	<b>3,152,745</b>	<b>3,152,745</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>882</b>	<b>SDC-STREET IMPR</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
882-882-72300	Improvements	106,510	322,103	2,600,000	26,000	3,000,000	3,000,000	3,000,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>106,510</b>	<b>322,103</b>	<b>2,600,000</b>	<b>26,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
882-882-90011	To General Fund-Sal/Ben	6,663	7,799	8,391	8,391	8,452	8,452	8,452
	<b>Exp.-Transfers Out Totals:</b>	<b>6,663</b>	<b>7,799</b>	<b>8,391</b>	<b>8,391</b>	<b>8,452</b>	<b>8,452</b>	<b>8,452</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
882-882-80005	Operating Contingency	-	-	170,153	-	144,293	144,293	144,293
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>170,153</b>	<b>-</b>	<b>144,293</b>	<b>144,293</b>	<b>144,293</b>
<b>EXPENDITURES TOTALS:</b>		<b>113,173</b>	<b>329,902</b>	<b>2,778,544</b>	<b>34,391</b>	<b>3,152,745</b>	<b>3,152,745</b>	<b>3,152,745</b>
<b>FUND REVENUES</b>		<b>2,423,515</b>	<b>3,310,130</b>	<b>2,778,544</b>	<b>2,956,092</b>	<b>3,152,745</b>	<b>3,152,745</b>	<b>3,152,745</b>
<b>FUND EXPENSES</b>		<b>113,173</b>	<b>329,902</b>	<b>2,778,544</b>	<b>34,391</b>	<b>3,152,745</b>	<b>3,152,745</b>	<b>3,152,745</b>
<b>SDC-STREET IMPR Totals:</b>		<b>2,310,342</b>	<b>2,980,228</b>	<b>-</b>	<b>2,921,701</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **Capital Projects Fund**

## **SDC—Streets Reimbursements-883**

### **Purpose**

This budget department accounts for the Street Systems Development Charges (SDC) reimbursement fee portion collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Street SDC methodology report and resolution was adopted which set revised rates. Part of the new Street SDC fee reimburses the City for specific completed qualifying extra-capacity street projects that were funded without SDC.

### **FY2018-2019 Objective**

Funds will be used for eligible street and bridge projects.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>883 SDC-STREET REIMB</b>								
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
883-000-42040	SDC Princ - Assess	33,394	70,044	30,000	7,975	5,500	5,500	5,500
883-000-42045	SDC Principal	24,005	26,016	21,000	22,500	21,000	21,000	21,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>57,399</b>	<b>96,060</b>	<b>51,000</b>	<b>30,475</b>	<b>26,500</b>	<b>26,500</b>	<b>26,500</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
883-000-42050	SDC Interest	553	1,576	500	600	500	500	500
883-000-48100	Interest On Investment	766	4,977	500	1,430	500	500	500
	<b>Rev.-Miscellaneous Totals:</b>	<b>1,319</b>	<b>6,553</b>	<b>1,000</b>	<b>2,030</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
883-000-49901	Beginning Balance	43,736	81,204	97,161	142,604	110,109	110,109	110,109
	<b>Rev.-Other Sources Totals:</b>	<b>43,736</b>	<b>81,204</b>	<b>97,161</b>	<b>142,604</b>	<b>110,109</b>	<b>110,109</b>	<b>110,109</b>
<b>REVENUES TOTALS:</b>		<b>102,454</b>	<b>183,817</b>	<b>149,161</b>	<b>175,109</b>	<b>137,609</b>	<b>137,609</b>	<b>137,609</b>
<b>883 SDC-STREET REIMB</b>								
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
883-883-72300	Improvements	21,249	41,213	100,000	65,000	110,000	110,000	110,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>21,249</b>	<b>41,213</b>	<b>100,000</b>	<b>65,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
883-883-80005	Operating Contingency	-	-	49,161	-	27,609	27,609	27,609
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>49,161</b>	<b>-</b>	<b>27,609</b>	<b>27,609</b>	<b>27,609</b>
<b>EXPENDITURES TOTALS:</b>		<b>21,249</b>	<b>41,213</b>	<b>149,161</b>	<b>65,000</b>	<b>137,609</b>	<b>137,609</b>	<b>137,609</b>
<b>FUND REVENUES</b>		<b>102,454</b>	<b>183,817</b>	<b>149,161</b>	<b>175,109</b>	<b>137,609</b>	<b>137,609</b>	<b>137,609</b>
<b>FUND EXPENSES</b>		<b>21,249</b>	<b>41,213</b>	<b>149,161</b>	<b>65,000</b>	<b>137,609</b>	<b>137,609</b>	<b>137,609</b>
<b>SDC-STREET REIMBURSEMENT Total</b>		<b>81,205</b>	<b>142,604</b>	<b>-</b>	<b>110,109</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **Capital Projects Fund SDC–Water Improvements-892**

## **Purpose**

The purpose of this fund is to account for the revenues and expenses for Water Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Water SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Water SDC Plan.

## **FY2018-2019 Objective**

Available funds will be used for the New Water Treatment plant and Intake Project.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>892</b>	<b>SDC-WATER IMPR</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
892-000-42040	SDC Princ - Assess	66,637	60,665	25,000	9,559	5,000	5,000	5,000
892-000-42045	SDC Principal	93,154	156,519	90,000	155,000	130,000	130,000	130,000
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>159,791</b>	<b>217,184</b>	<b>115,000</b>	<b>164,559</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
892-000-42050	SDC Interest	827	1,362	500	514	500	500	500
892-000-48100	Interest On Investment	3,928	8,536	2,000	11,470	2,000	2,000	2,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>4,755</b>	<b>9,898</b>	<b>2,500</b>	<b>11,984</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>R7</b>	<b>Rev.-Transfers In</b>							
892-000-49175	From North Gateway URD	-	259,136	57,350	57,350	-	-	-
	<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>259,136</b>	<b>57,350</b>	<b>57,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
892-000-49901	Beginning Balance	476,529	634,412	1,007,549	1,112,832	1,338,335	1,338,335	1,338,335
	<b>Rev.-Other Sources Totals:</b>	<b>476,529</b>	<b>634,412</b>	<b>1,007,549</b>	<b>1,112,832</b>	<b>1,338,335</b>	<b>1,338,335</b>	<b>1,338,335</b>
	<b>REVENUES TOTALS:</b>	<b>641,075</b>	<b>1,120,630</b>	<b>1,182,399</b>	<b>1,346,725</b>	<b>1,475,835</b>	<b>1,475,835</b>	<b>1,475,835</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
892	SDC-WATER IMPR							
E3	Exp.-Capital Outlay							
892-892-72300	Improvements	-	-	1,107,350	-	1,390,000	1,390,000	1,390,000
	<b>Exp.-Capital Outlay Totals:</b>	-	-	1,107,350	-	1,390,000	1,390,000	1,390,000
E4	Exp.-Transfers Out							
892-892-90011	To General Fund-Sal/Ben	6,663	7,799	8,390	8,390	8,452	8,452	8,452
	<b>Exp.-Transfers Out Totals:</b>	6,663	7,799	8,390	8,390	8,452	8,452	8,452
E5	Exp.-Contingencies							
892-892-80005	Operating Contingency	-	-	66,659	-	77,383	77,383	77,383
	<b>Exp.-Contingencies Totals:</b>	-	-	66,659	-	77,383	77,383	77,383
<b>EXPENDITURES TOTALS:</b>		6,663	7,799	1,182,399	8,390	1,475,835	1,475,835	1,475,835
<b>FUND REVENUES</b>		641,075	1,120,630	1,182,399	1,346,725	1,475,835	1,475,835	1,475,835
<b>FUND EXPENSES</b>		6,663	7,799	1,182,399	8,390	1,475,835	1,475,835	1,475,835
<b>SDC-WATER IMPR Totals:</b>		634,412	1,112,831	-	1,338,335	-	-	-

# **Capital Projects Fund**

## **SDC–Water Reimbursements-893**

### **Purpose**

This budget department accounts for the Water Systems Development Charges (SDC) reimbursement fee portion collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Water SDC methodology report and resolution was adopted which set revised rates. Part of the new Water SDC fee reimburses the City for specific completed qualifying extra-capacity water projects that were funded without SDC.

### **FY2018-2019 Objective**

Funds will be used for eligible waterline replacement projects and the New Water Treatment Plant.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

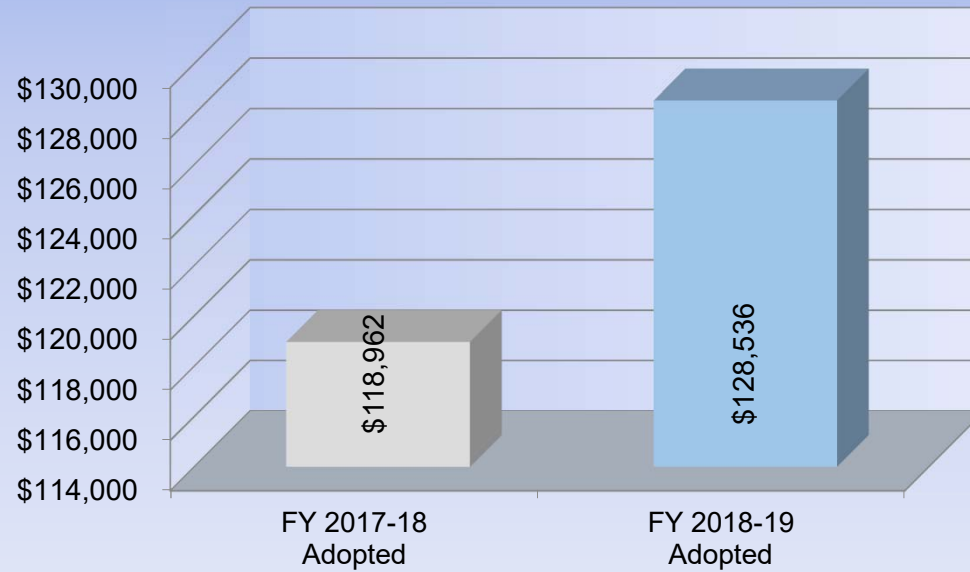
Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>893</b>	<b>SDC-WATER REIMB</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
893-000-42040	SDC Princ - Assess	519	364	150	55	150	150	150
893-000-42045	SDC Principal	508	897	550	900	550	550	550
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,027</b>	<b>1,261</b>	<b>700</b>	<b>955</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
893-000-42050	SDC Interest	5	8	-	3	-	-	-
893-000-48100	Interest On Investment	314	7,196	125	408	125	125	125
	<b>Rev.-Miscellaneous Totals:</b>	<b>319</b>	<b>7,204</b>	<b>125</b>	<b>411</b>	<b>125</b>	<b>125</b>	<b>125</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
893-000-49901	Beginning Balance	25,243	26,590	27,403	35,055	36,421	36,421	36,421
	<b>Rev.-Other Sources Totals:</b>	<b>25,243</b>	<b>26,590</b>	<b>27,403</b>	<b>35,055</b>	<b>36,421</b>	<b>36,421</b>	<b>36,421</b>
	<b>REVENUES TOTALS:</b>	<b>26,589</b>	<b>35,055</b>	<b>28,228</b>	<b>36,421</b>	<b>37,246</b>	<b>37,246</b>	<b>37,246</b>
<b>893</b>	<b>SDC-WATER REIMB</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
893-893-72300	Improvements	-	-	27,000	-	36,000	36,000	36,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>-</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
893-893-80005	Operating Contingency	-	-	1,228	-	1,246	1,246	1,246
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>1,228</b>	<b>-</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>28,228</b>	<b>-</b>	<b>37,246</b>	<b>37,246</b>	<b>37,246</b>
	<b>FUND REVENUES</b>	<b>26,589</b>	<b>35,055</b>	<b>28,228</b>	<b>36,421</b>	<b>37,246</b>	<b>37,246</b>	<b>37,246</b>
	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>28,228</b>	<b>-</b>	<b>37,246</b>	<b>37,246</b>	<b>37,246</b>
	<b>SDC-WATER REIMB Totals:</b>	<b>26,589</b>	<b>35,055</b>	<b>-</b>	<b>36,421</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)**



## Trust Fund Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$	-	Transfers Out	\$	-
Materials & Services	\$	128,536	Contingencies	\$	-
Capital Outlay	\$	-	Other Financing Uses	\$	-
Debt Service	\$	-	Unappropriated	\$	-

### FY 2017-18 Adopted

Personnel Services	\$	-	Transfers Out	\$	-
Materials & Services	\$	118,962	Contingencies	\$	-
Capital Outlay	\$	-	Other Financing Uses	\$	-
Debt Service	\$	-	Unappropriated	\$	-

# **TRUST & AGENCY FUND**

## **Municipal Court-Bail-910**

### **Purpose**

The Municipal Court-Bail Trust provides the budget authority for administration of the funds collected from clients of the Municipal Court.

The Municipal Court-Bail Trust is used for holding funds in trust that are received from clients of the Municipal Court. Once a disposition is made on a case, the funds can be allocated to the City and State; to victims as court-ordered restitution; to help offset court appointed attorney fees; or returned in whole, or in part, to the person who paid it. This fund may be thought of as a “clearing account” since all that goes in, must be distributed back out.

### **FY2018-2019 Objective**

The objective of the Municipal Court-Bail Trust fund is to provide an accounting for funds collected from clients of the Municipal Court

### **FY2018-2019 Staffing**

No staff is allocated to this fund.

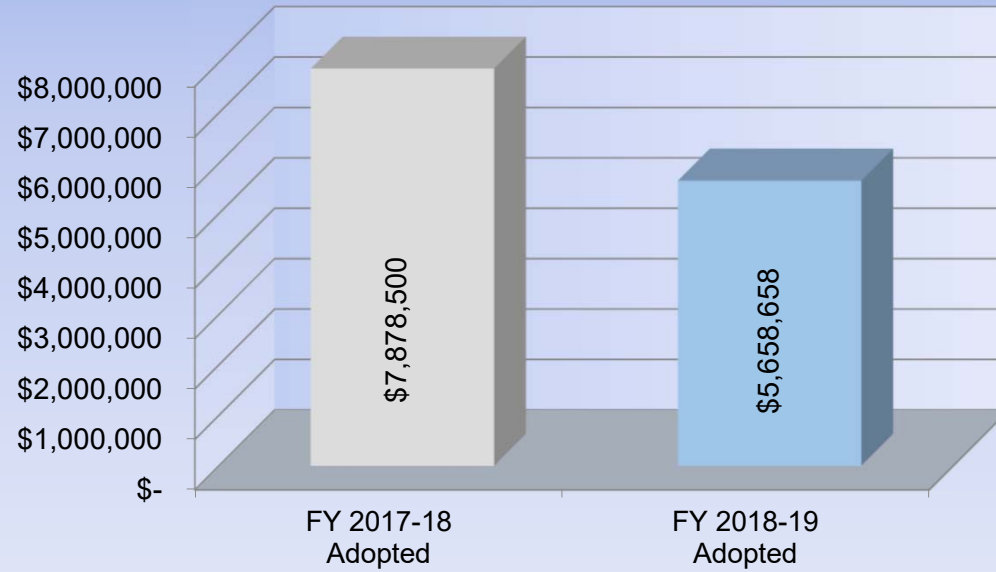
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>910</b>	<b>BAIL</b>							
<b>R3</b>	<b>Rev.-Fines &amp; Forfeits</b>							
910-000-48240	Suspense-Bail	19,485	18,368	35,000	20,000	35,000	35,000	35,000
910-000-48241	Susp-Co. Assess.	2,085	2,220	1,500	1,400	1,500	1,500	1,500
910-000-48242	Susp-ODR Alch Assess	25	470	100	220	100	100	100
910-000-48243	Susp-Alch Eval	-	(249)	-	90	-	-	-
910-000-48244	Susp-Ct Appt Attorn	12,792	18,223	14,000	11,037	14,000	14,000	14,000
910-000-48246	Susp-LEMLA	404	1,129	300	250	300	300	300
910-000-48247	Susp-Unitary Assess	8,299	6,231	6,500	6,500	6,500	6,500	6,500
910-000-48248	Susp-MHD Alch Assess	-	59	-	-	-	-	-
910-000-48250	Susp-County (2013)	12,682	9,223	8,000	14,000	15,000	15,000	15,000
910-000-48271	Susp-State Criminal Fines	54,362	48,275	55,000	55,000	55,000	55,000	55,000
910-000-48272	Susp-Court Security Assess	5,117	668	500	387	500	500	500
	<b>Rev.-Fines &amp; Forfeits Totals:</b>	<b>115,251</b>	<b>104,617</b>	<b>120,900</b>	<b>108,884</b>	<b>127,900</b>	<b>127,900</b>	<b>127,900</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
910-000-49901	Beginning Balance	(225)	-	(1,938)	(1,938)	636	636	636
	<b>Rev.-Other Sources Totals:</b>	<b>(225)</b>	<b>-</b>	<b>(1,938)</b>	<b>(1,938)</b>	<b>636</b>	<b>636</b>	<b>636</b>
<b>REVENUES TOTALS:</b>		<b>115,026</b>	<b>104,617</b>	<b>118,962</b>	<b>106,946</b>	<b>128,536</b>	<b>128,536</b>	<b>128,536</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>910</b>	<b>BAIL</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
910-910-61850	Refunds	20,434	16,940	33,062	15,500	35,000	35,000	35,000
910-910-61951	Linn Co. Assess.	2,085	2,219	1,500	1,400	1,500	1,500	1,500
910-910-61952	ODR Alch. Assess.	25	420	100	220	100	100	100
910-910-61953	Alcohol Evaluators	-	-	-	90	-	-	-
910-910-61954	Ct. Appoint. Attorn.	13,555	19,473	14,000	13,000	14,000	14,000	14,000
910-910-61956	LEMLA	404	318	300	250	300	300	300
910-910-61957	Unitary Assess	8,299	7,012	6,500	6,500	6,500	6,500	6,500
910-910-61958	MHD Alch Assess	-	39	-	-	-	-	-
910-910-61961	State Criminal Fines	58,843	48,305	55,000	55,000	55,000	55,000	55,000
910-910-61962	Court Security Assess	637	668	500	350	500	500	500
910-910-61963	County (2013)	12,682	9,223	8,000	14,000	15,636	15,636	15,636
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>116,964</b>	<b>104,617</b>	<b>118,962</b>	<b>106,310</b>	<b>128,536</b>	<b>128,536</b>	<b>128,536</b>
	<b>EXPENDITURES TOTALS:</b>	<b>116,964</b>	<b>104,617</b>	<b>118,962</b>	<b>106,310</b>	<b>128,536</b>	<b>128,536</b>	<b>128,536</b>
	<b>FUND REVENUES</b>	<b>115,026</b>	<b>104,617</b>	<b>118,962</b>	<b>106,946</b>	<b>128,536</b>	<b>128,536</b>	<b>128,536</b>
	<b>FUND EXPENSES</b>	<b>116,964</b>	<b>104,617</b>	<b>118,962</b>	<b>106,310</b>	<b>128,536</b>	<b>128,536</b>	<b>128,536</b>
	<b>BAIL Totals:</b>	<b>(1,938)</b>	<b>-</b>	<b>-</b>	<b>636</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Urban Renewal Funds Budget Comparison



### FY 2018-19 Adopted

Personnel Services	\$ -	Transfers Out	\$ 1,342,391
Materials & Services	\$ 25,000	Contingencies	\$ 1,906,553
Capital Outlay	\$ 615,000	Other Financing Uses	\$ -
Debt Service	\$ 1,769,714	Unappropriated	\$ -

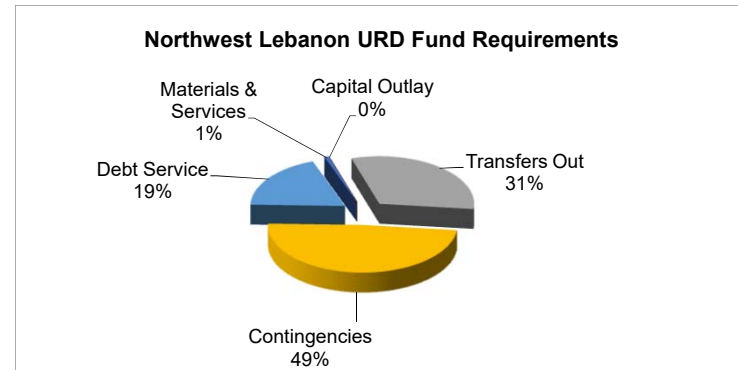
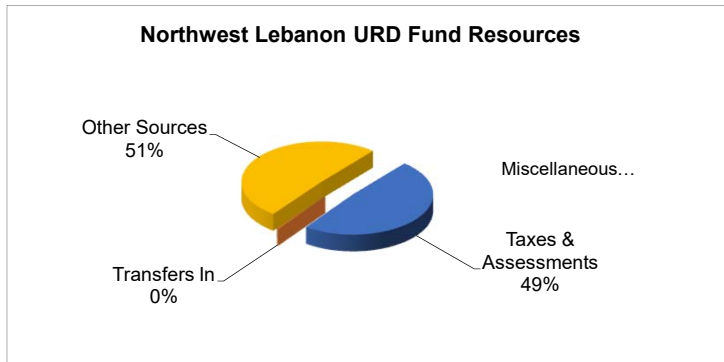
### FY 2017-18 Adopted

Personnel Services	\$ -	Transfers Out	\$ 1,820,755
Materials & Services	\$ 20,000	Contingencies	\$ 1,354,339
Capital Outlay	\$ 3,450,000	Other Financing Uses	\$ -
Debt Service	\$ 1,233,406	Unappropriated	\$ -

**NORTHWEST LEBANON URBAN RENEWAL DISTRICT**  
**Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 1,595,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	10,000
Transfers In	-
Other Sources	1,660,640
Internal Charges	-
<b>Total Resources</b>	<b>\$ 3,265,640</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	25,000
Capital Outlay	-
Transfers Out	1,030,253
Contingencies	1,590,108
Debt Service	620,279
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 3,265,640</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
925-Northwest URD	\$ -	\$ 25,000	\$ -	\$ 1,030,253	\$ 1,590,108	\$ -	\$ -	<b>\$ 2,645,361</b>	81.01%
928-Wetlands Mitigation	-	-	-	-	-	-	-	-	0.00%
930-NW URD Bonds	-	-	-	-	-	620,279	-	<b>620,279</b>	18.99%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 1,030,253</b>	<b>\$ 1,590,108</b>	<b>\$ 620,279</b>	<b>\$ -</b>	<b>\$ 3,265,640</b>	100.00%
Percent of NW Lebanon URD Fund	0.00%	0.77%	0.00%	31.55%	48.69%	18.99%	0.00%	<b>100.00%</b>	

# **Urban Renewal District**

## **Northwest Lebanon Urban Renewal District-925**

### **Purpose**

The Northwest Lebanon Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In 1989, the City established the Northwest Lebanon Urban Renewal District. The purpose of the District is to provide for development of infrastructure to serve industrially zoned property within the District boundaries. A substantial amendment to the original Plan was completed in FY 12/13. This amendment adjusted the maximum indebtedness for the District, expanded the boundary to include several street segments south of the original District along with their corresponding underground utility systems, and clarify funding to be used on public facility projects for the water system.

### **Debt Service**

In August 2000, the District issued \$5,435,000 (Lebanon2020) in construction bonds. The agreement with the bondholders requires that a separate account be set up for debt reserve and debt repayment expenses. For the 2000 issue, interest rates range from 4.75% to 6.00%. These bonds were refinanced in 2010 with over \$200,000 in savings over the remaining life of the bond. The interest rates on the refinanced bonds range from 2.5% to 3.5%. Final maturity for the reissued bonds is in June 2020. (LebanonURD10)

To acquire funding in support of the Lowes Project, the City arranged with the State for SPWF (Special Public Works Funds) funding through the Economic and Community Development

Department. The amount borrowed in 2007 was \$3,677,462 with interest rates ranging from 4.00% to 4.375%. Final maturity is in December 2031. (B05003).

## **FY2018-2019 Objective**

The objective of the Northwest Lebanon Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make the bond payments on all authorized debt issues and accomplish projects as listed in the URD master plan. The proposed budget estimates underfunding the property tax collections to provide funding back to the other taxing districts.

## **FY2018-2019 Staffing**

The City plans to hire an Economic Development Specialist to help with wetland mitigation and furthering the economic development of the district. This position would be funded 60% from the district with minimal other staffing allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>925</b>	<b>NORTHWEST URBAN RENEWAL</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
925-000-47010	Current Property Taxes	2,423,123	2,473,552	1,700,000	1,560,000	1,560,000	1,560,000	1,560,000
925-000-47020	Delinquent Prop Taxes	66,124	70,734	35,000	47,000	35,000	35,000	35,000
925-000-48101	Interest On Taxes	16,809	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>2,506,056</b>	<b>2,544,286</b>	<b>1,735,000</b>	<b>1,607,000</b>	<b>1,595,000</b>	<b>1,595,000</b>	<b>1,595,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
925-000-48100	Interest On Investment	9,320	14,614	5,000	19,000	10,000	10,000	10,000
925-000-48140	Miscellaneous Revenue	29,565	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>38,885</b>	<b>14,614</b>	<b>5,000</b>	<b>19,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
925-000-49901	Beginning Balance	2,684,200	831,184	970,000	1,667,849	1,660,640	1,660,640	1,660,640
	<b>Rev.-Other Sources Totals:</b>	<b>2,684,200</b>	<b>831,184</b>	<b>970,000</b>	<b>1,667,849</b>	<b>1,660,640</b>	<b>1,660,640</b>	<b>1,660,640</b>
	<b>REVENUES TOTALS:</b>	<b>5,229,141</b>	<b>3,390,084</b>	<b>2,710,000</b>	<b>3,293,849</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>925</b>	<b>NORTHWEST URBAN RENEWAL</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
925-925-61130	Contract Services	100,000	2,618	20,000	18,450	25,000	25,000	25,000
925-925-61240	Dept/Operating Expense	-	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>100,000</b>	<b>2,618</b>	<b>20,000</b>	<b>18,450</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
925-925-72300	Improvements	-	24	-	-	-	-	-
925-925-72301	Improvements (Eng)	2,378,289	93	100,000	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>2,378,289</b>	<b>117</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
925-925-90010	To General Fund	50,957	47,875	20,145	20,145	15,115	15,115	15,115
925-925-90011	To General Fund-Sal/Ben	149,418	170,315	90,598	90,598	155,688	155,688	155,688
925-925-90017	To Debt Service-317	853,450	840,550	852,650	852,650	859,450	859,450	859,450
925-925-90027	To Info System Service-542	18,250	16,257	14,000	14,000	-	-	-
925-925-90028	To Custodial & Bldg Maint-545	1,143	1,345	-	-	-	-	-
925-925-90123	To Wastewater	1	-	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>1,073,219</b>	<b>1,076,342</b>	<b>977,393</b>	<b>977,393</b>	<b>1,030,253</b>	<b>1,030,253</b>	<b>1,030,253</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
925-925-80005	Operating Contingency	-	-	633,610	-	1,248,477	1,248,477	1,248,477
925-925-80026	Res For Debt Service	-	-	341,631	-	341,631	341,631	341,631
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>975,241</b>	<b>-</b>	<b>1,590,108</b>	<b>1,590,108</b>	<b>1,590,108</b>
<b>EXPENDITURES TOTALS:</b>		<b>3,551,508</b>	<b>1,079,077</b>	<b>2,072,634</b>	<b>995,843</b>	<b>2,645,361</b>	<b>2,645,361</b>	<b>2,645,361</b>

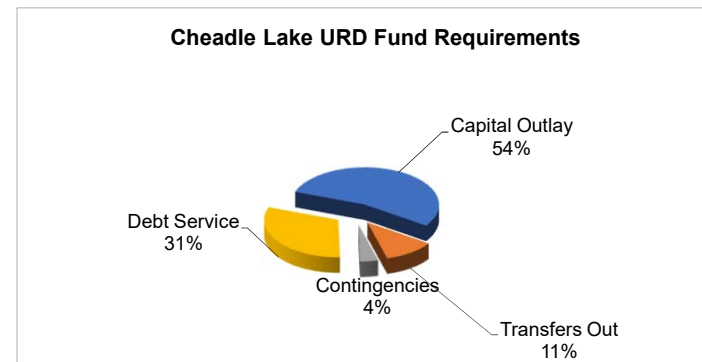
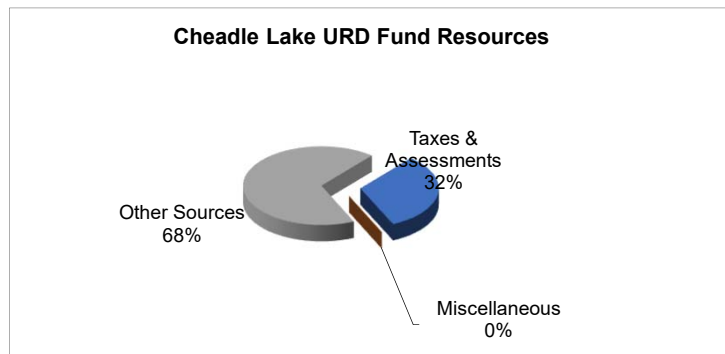
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E6</b>	<b>Exp.-Debt Service</b>							
925-930-95100	Bond Principal-UR10	330,000	345,000	355,000	355,000	370,000	370,000	370,000
925-930-95108	Principal SPWF-B05003	120,511	245,051	132,184	132,184	141,311	141,311	141,311
925-930-95200	Bond Interest-UR10	58,490	48,590	36,515	36,515	25,510	25,510	25,510
925-930-95208	Interest SPWF-B05003	123,541	-	113,667	113,667	83,458	83,458	83,458
	<b>Exp.-Debt Service Totals:</b>	<b>632,542</b>	<b>638,641</b>	<b>637,366</b>	<b>637,366</b>	<b>620,279</b>	<b>620,279</b>	<b>620,279</b>
	<b>EXPENDITURES TOTALS:</b>	<b>632,542</b>	<b>638,641</b>	<b>637,366</b>	<b>637,366</b>	<b>620,279</b>	<b>620,279</b>	<b>620,279</b>
	<b>FUND REVENUES</b>	<b>5,229,141</b>	<b>3,390,084</b>	<b>2,710,000</b>	<b>3,293,849</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>
	<b>FUND EXPENSES</b>	<b>4,184,050</b>	<b>1,717,718</b>	<b>2,710,000</b>	<b>1,633,209</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>
	<b>NORTHWEST URBAN RENEWAL Tota</b>	<b>1,045,091</b>	<b>1,672,366</b>	<b>-</b>	<b>1,660,640</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CHEADLE LAKE URBAN RENEWAL DISTRICT  
Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 365,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	-
Other Sources	772,986
Internal Charges	-
<b>Total Resources</b>	<b>\$ 1,138,986</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	615,000
Transfers Out	127,052
Contingencies	45,088
Debt Service	351,846
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 1,138,986</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	<b>Adopted Budget</b>	Percent of Fund Budget
935-Cheadle Lake URD	\$ -	\$ -	\$ 615,000	\$ 127,052	\$ 45,088	\$ 351,846	\$ -	<b>\$ 1,138,986</b>	100.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615,000</b>	<b>\$ 127,052</b>	<b>\$ 45,088</b>	<b>\$ 351,846</b>	<b>\$ -</b>	<b>\$ 1,138,986</b>	100.00%
<b>Percent of Cheadle Lake URD Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>54.00%</b>	<b>11.15%</b>	<b>3.96%</b>	<b>30.89%</b>	<b>0.00%</b>	<b>100.00%</b>	

# **Urban Renewal District**

## **Cheadle Lake Urban Renewal District-935**

### **Purpose**

The Cheadle Lake Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In 2000, the City established the Cheadle Lake Urban Renewal District. The purpose of the district is to provide for development of infrastructure to serve a blighted area of Lebanon generally located North of Cheadle Lake.

### **Debt Service**

In FY2016/17 \$4,000,000 of debt was issued in support of the Airport Road extension, Russel drive, water treatment plant and porter park projects.

### **FY2018-2019 Objective**

The objective of the Cheadle Lake Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make payments on all authorized debt issues and accomplish projects as listed in the URD master plan.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>935</b>	<b>CHEADLE LAKE URD</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
935-000-47010	Current Property Taxes	344,041	373,104	412,000	335,000	360,000	360,000	360,000
935-000-47020	Delinquent Prop Taxes	8,470	9,429	5,000	7,000	5,000	5,000	5,000
935-000-48101	Interest On Taxes	1,903	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>354,414</b>	<b>382,533</b>	<b>417,000</b>	<b>342,000</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
935-000-48100	Interest On Investment	1,488	8,223	500	21,074	1,000	1,000	1,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>1,488</b>	<b>8,223</b>	<b>500</b>	<b>21,074</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
935-000-42030	Bond Sale Proceeds	-	4,232,723	-	-	-	-	-
935-000-49901	Beginning Balance	819,591	143,651	3,375,000	3,520,518	772,986	772,986	772,986
	<b>Rev.-Other Sources Totals:</b>	<b>819,591</b>	<b>4,376,374</b>	<b>3,375,000</b>	<b>3,520,518</b>	<b>772,986</b>	<b>772,986</b>	<b>772,986</b>
	<b>REVENUES TOTALS:</b>	<b>1,175,493</b>	<b>4,767,130</b>	<b>3,792,500</b>	<b>3,883,592</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>

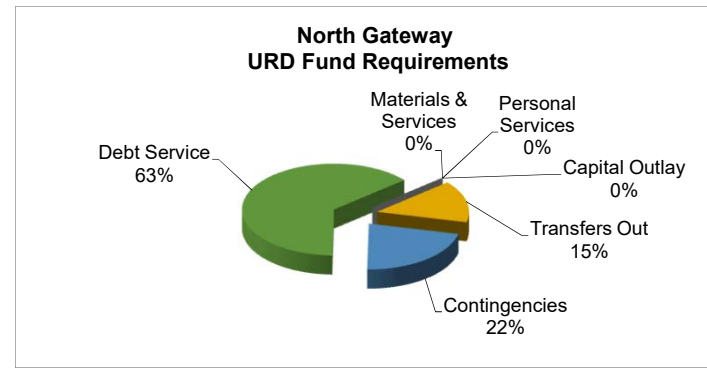
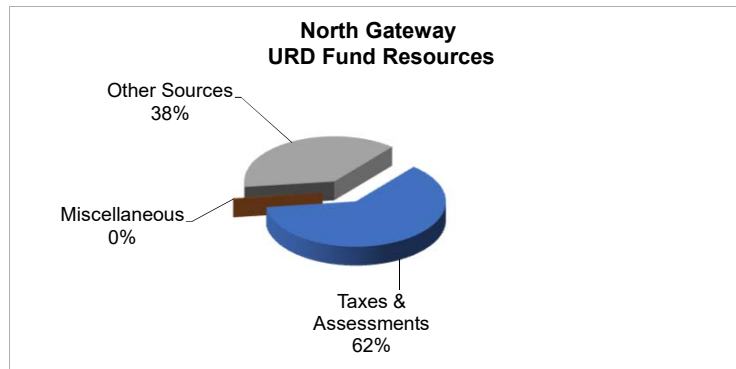
**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>935</b>	<b>CHEADLE LAKE URD</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
935-935-61013	Audit Expense	40	-	-	-	-	-	-
935-935-61130	Contract Services	-	8,954	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>40</b>	<b>8,954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
935-935-72300	Improvements	58,791	904,771	-	25,000	-	-	-
935-935-72301	Improvements-Bond Proceeds	-	-	3,200,000	2,600,000	615,000	615,000	615,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>58,791</b>	<b>904,771</b>	<b>3,200,000</b>	<b>2,625,000</b>	<b>615,000</b>	<b>615,000</b>	<b>615,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
935-935-90010	To General Fund	19,792	18,755	11,645	11,645	11,647	11,647	11,647
935-935-90011	To General Fund-Sal/Ben	55,319	74,658	122,114	122,114	115,405	115,405	115,405
935-935-90027	To Info System Service-542	6,413	5,634	-	-	-	-	-
935-935-90028	To Custodial & Bldg Maint-545	533	1,495	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>82,057</b>	<b>100,542</b>	<b>133,759</b>	<b>133,759</b>	<b>127,052</b>	<b>127,052</b>	<b>127,052</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
935-935-80005	Operating Contingency	-	-	107,741	-	45,088	45,088	45,088
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>107,741</b>	<b>-</b>	<b>45,088</b>	<b>45,088</b>	<b>45,088</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
935-935-95501	Loan Principal	291,597	-	151,000	225,542	236,439	236,439	236,439
935-935-95601	Loan Interest	-	-	200,000	126,305	115,407	115,407	115,407
	<b>Exp.-Debt Service Totals:</b>	<b>291,597</b>	<b>-</b>	<b>351,000</b>	<b>351,847</b>	<b>351,846</b>	<b>351,846</b>	<b>351,846</b>
	<b>EXPENDITURES TOTALS:</b>	<b>432,485</b>	<b>1,014,267</b>	<b>3,792,500</b>	<b>3,110,606</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>FUND REVENUES</b>	<b>1,175,493</b>	<b>4,767,130</b>	<b>3,792,500</b>	<b>3,883,592</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>FUND EXPENSES</b>	<b>432,485</b>	<b>1,014,267</b>	<b>3,792,500</b>	<b>3,110,606</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>CHEADLE LAKE URD Totals:</b>	<b>743,008</b>	<b>3,752,863</b>	<b>-</b>	<b>772,986</b>	<b>-</b>	<b>-</b>	<b>-</b>

NORTH GATEWAY URD  
Adopted for the Fiscal Year 2018-19

RESOURCES	
Taxes & Assessments	\$ 776,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	-
Other Sources	477,032
Internal Charges	-
<b>Total Resources</b>	<b>\$ 1,254,032</b>

REQUIREMENTS	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	185,086
Contingencies	271,357
Debt Service	797,589
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 1,254,032</b>



Adopted Requirements by Department and Type

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
940-North Gateway URD	\$ -	\$ -	\$ -	\$ 185,086	\$ 271,357	\$ 797,589	\$ -	\$ 1,254,032	100.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,086</b>	<b>\$ 271,357</b>	<b>\$ 797,589</b>	<b>\$ -</b>	<b>\$ 1,254,032</b>	<b>100.00%</b>
<b>Percent of Lebanon URD Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>14.76%</b>	<b>21.64%</b>	<b>63.60%</b>	<b>0.00%</b>	<b>100.00%</b>	



# **Urban Renewal District**

## **North Gateway Urban Renewal District-940**

### **Purpose**

The North Gateway Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In September 2008, the City established the North Gateway Urban Renewal District.

Virtually all of the budgeted revenues, and expenses, relate to the Samaritan Health Services (SHS) Campus Project. SHS will loan to the Urban Renewal District the funds necessary to complete the public infrastructure projects associated with the new medical college campus.

### **Debt Service**

Virtually all of the budgeted debt payments relate to the Samaritan Health Services (SHS) Campus Project. SHS will loan to the Urban Renewal District the funds necessary to complete the public infrastructure projects associated with the new medical college campus. Final debt service payment January 2030.

### **FY2018-2019 Objective**

The objective of the North Gateway Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make payments on all authorized debt issues and accomplish projects as listed in the URD master plan.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>940</b>	<b>NORTH GATEWAY URD</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
940-000-47010	Current Property Taxes	554,521	780,658	770,000	760,000	770,000	770,000	770,000
940-000-47020	Delinquent Prop Taxes	8,173	12,043	5,000	9,000	6,000	6,000	6,000
940-000-48101	Interest On Taxes	1,804	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>564,498</b>	<b>792,701</b>	<b>775,000</b>	<b>769,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
940-000-48100	Interest On Investment	2,568	5,121	1,000	6,500	1,000	1,000	1,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>2,568</b>	<b>5,121</b>	<b>1,000</b>	<b>6,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
940-000-49901	Beginning Balance	195,714	(566,478)	600,000	656,175	477,032	477,032	477,032
	<b>Rev.-Other Sources Totals:</b>	<b>195,714</b>	<b>(566,478)</b>	<b>600,000</b>	<b>656,175</b>	<b>477,032</b>	<b>477,032</b>	<b>477,032</b>
	<b>REVENUES TOTALS:</b>	<b>762,780</b>	<b>231,344</b>	<b>1,376,000</b>	<b>1,431,675</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>940</b>	<b>NORTH GATEWAY URD</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
940-940-61130	Contract Services	1,145,449	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,145,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
940-940-72300	Improvements	-	-	150,000	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
940-940-90010	To General Fund	20,014	19,439	14,177	14,177	14,056	14,056	14,056
940-940-90011	To General Fund-Sal/Ben	58,597	90,059	122,920	122,920	120,714	120,714	120,714
940-940-90027	To Info System Service-542	8,037	6,330	4,500	4,500	-	-	-
940-940-90028	To Custodial & Bldg Maint-545	512	602	-	-	-	-	-
940-940-90145	To SDC-Drainge-852	-	8,969	51,865	51,865	-	-	-
940-940-90147	To SDC-Parks-862	-	-	22,772	22,772	22,772	22,772	22,772
940-940-90149	To SDC-Wastewater-872	-	-	408,475	408,475	-	-	-
940-940-90151	To SDC-Streets-882	-	-	27,544	27,544	27,544	27,544	27,544
940-940-90152	To SDC-Water-892	-	259,136	57,350	57,350	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>87,160</b>	<b>384,535</b>	<b>709,603</b>	<b>709,603</b>	<b>185,086</b>	<b>185,086</b>	<b>185,086</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
940-940-80030	Reserved for Future Expenditures	-	-	200,000	-	200,000	200,000	200,000
940-940-80005	Operating Contingency	-	-	71,357	-	71,357	71,357	71,357
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>271,357</b>	<b>-</b>	<b>271,357</b>	<b>271,357</b>	<b>271,357</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
940-940-95501	Loan Princ	52,019	133,050	142,581	142,581	695,130	695,130	695,130
940-940-95601	Loan Int	44,630	80,156	102,459	102,459	102,459	102,459	102,459
	<b>Exp.-Debt Service Totals:</b>	<b>96,649</b>	<b>213,206</b>	<b>245,040</b>	<b>245,040</b>	<b>797,589</b>	<b>797,589</b>	<b>797,589</b>
	<b>EXPENDITURES TOTALS:</b>	<b>1,329,258</b>	<b>597,741</b>	<b>1,376,000</b>	<b>954,643</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
	<b>FUND REVENUES</b>	<b>762,780</b>	<b>231,344</b>	<b>1,376,000</b>	<b>1,431,675</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
	<b>FUND EXPENSES</b>	<b>1,329,258</b>	<b>597,741</b>	<b>1,376,000</b>	<b>954,643</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
	<b>NORTH GATEWAY URD Totals:</b>	<b>(566,478)</b>	<b>(366,397)</b>	<b>-</b>	<b>477,032</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>506</b>	<b>CITY FACILITIES REPAIRS</b>							
<b>R8</b>	<b>Rev.-Other Sources</b>							
506-000-49901	Beginning Balance	831	-	-	-	-	-	-
	<b>Rev.-Other Sources Totals:</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>REVENUES TOTALS:</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>506</b>	<b>CITY FACILITIES REPAIRS</b>							
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
506-506-72300	Improvements	831	-	-	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPENDITURES TOTALS:</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND REVENUES</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND EXPENSES</b>	<b>831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CITY FACILITIES REPAIRS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>520</b>	<b>GAZEBO-DONATIONS</b>							
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
520-000-48053	Donations	1,200	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>REVENUES TOTALS:</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>520</b>	<b>GAZEBO-DONATIONS</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
520-520-61130	Contract Services	1,200	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPENDITURES TOTALS:</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND REVENUES</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND EXPENSES</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GAZEBO Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>824</b>	<b>HISTORIC RESOURCE COMM. TRUST</b>							
<b>R8</b>	<b>Rev.-Other Sources</b>							
824-000-49901	Beginning Balance	80	-	-	-	-	-	-
	<b>Rev.-Other Sources Totals:</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>REVENUES TOTALS:</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>824</b>	<b>HISTORIC RESOURCE COMM. TRUST</b>							
<b>E4</b>	<b>Exp.-Transfers Out</b>							
824-824-90162	To Pioneer Cemetery -825	80	-	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPENDITURES TOTALS:</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND REVENUES</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND EXPENSES</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>HISTORIC RESOURCE COMM. TRUST</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)**



## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>Administrative Services</b>			
City Manager	1.0000	1.0000	1.0000
City Clerk	1.0000	1.0000	1.0000
Administrative Assistant-(City Admin/Building)	1.0000	1.0000	1.0000
Administrative Assistant-(Leg)	0.6250	0.6250	0.6250
Human Resource Director (FY18 Human Resource Staff)	1.0000	1.0000	1.0000
<b>Total Administration</b>	<b>4.6250</b>	<b>4.6250</b>	<b>4.6250</b>
<b>Utility &amp; Engineering Services Department</b>			
<b>Engineering</b>			
Engineering Services Director	1.0000	1.0000	1.0000
Assistant City Engineer (FY18 Engineering Supervisor)	1.0000	1.0000	1.0000
Engineering Tech II (FY Senior Engineer)	1.0000	1.0000	1.0000
Project Engineer	1.0000	1.0000	-
Engineering Associate	2.0000	2.0000	2.0000
Project Manager	1.0000	1.0000	1.0000
<b>Water Treatment Plant</b>			
Project Engineer/Plant Manager	-	1.0000	1.0000
Plant Operator I	-	-	1.0000
Plant Operator III	-	-	1.0000
<b>Total Utility &amp; Engineering Services</b>	<b>7.0000</b>	<b>8.0000</b>	<b>9.0000</b>

## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>Maintenance Services</b>			
Maintenance Division Director	1.0000	1.0000	1.0000
Maintenance Supervisor	1.0000	1.0000	1.0000
<b>Parks</b>			
Senior Maintenance Worker	2.0000	2.0000	2.0000
Maintenance Worker	1.0000	2.0000	3.0000
<b>Streets</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maintenance Worker	2.0000	2.0000	2.0000
<b>Custodial/Maintance</b>			
Senior Maintenance Worker-Grounds/Maintenance	1.0000	1.0000	1.0000
Building Maintenance Technician	-	1.0000	1.0000
<b>Collections (Sewer)</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maintenance Worker	1.0000	1.0000	1.0000
Maintenance Worker	1.0000	1.0000	1.0000
<b>Water</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maintenance Worker	1.0000	1.0000	1.0000
Maintenance Worker	2.0000	2.0000	2.0000
<b>Total Maintenance</b>	<b>16.0000</b>	<b>18.0000</b>	<b>19.0000</b>

## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>CDC/Planning/Building</b>			
Community Development Director	0.8000	0.8000	0.8000
Economic Development Specialist	-	-	1.0000
Office Assistant	1.0000	1.0000	1.0000
Development Services Technician	1.0000	1.0000	1.0000
<b>Total CDC/Planning/Building</b>	<b>2.8000</b>	<b>2.8000</b>	<b>3.8000</b>
<b>Finance Department</b>			
<b>Finance Services</b>			
Finance Director	1.0000	1.0000	1.0000
Assistant Finance Director	1.0000	1.0000	1.0000
Finance Clerk/Court Clerk I	1.0000	1.0000	1.0000
Finance Clerk	3.0000	3.0000	3.0000
<b>Court Services</b>			
Court Clerk II	2.0000	2.0000	2.0000
Court Clerk	-	-	-
<b>Total Finance</b>	<b>8.0000</b>	<b>8.0000</b>	<b>8.0000</b>

## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>Information Technology Services</b>			
IT Director	1.0000	1.0000	1.0000
IT/GIS System Coordinator	1.0000	1.0000	1.0000
IT Systems Administrator	1.0000	1.0000	1.0000
IT Technician	-	-	1.0000
<b>Total Information Services</b>	<b>3.0000</b>	<b>3.0000</b>	<b>4.0000</b>
<b>Library Services</b>			
Library Services Director	1.0000	1.0000	1.0000
Library Assistant II	3.0000	3.0000	3.0000
Library Assistant I (4ea) (FY18 moved from 3 to 4)	1.6380	2.2840	2.2840
Library Assistant on-call (2ea)	0.2300	-	-
<b>Total Library Services</b>	<b>5.8680</b>	<b>6.2840</b>	<b>6.2840</b>
<b>Senior Services</b>			
<b>Senior Center</b>			
Senior Services Director	1.0000	1.0000	1.0000
Senior Center Receptionist & Activities Planner	1.0000	1.0000	1.0000
Receptionist	-	-	0.5000
<b>Dial-A Bus (DAB)</b>			
Dial-A-Bus Dispatcher/Reception	0.8000	0.8000	1.0000
Dial-A-Bus Driver	1.0000	1.0000	1.0000
Dial-A-Bus Driver PT	1.5430	1.5430	1.5430
<b>Total Senior Services</b>	<b>5.3430</b>	<b>5.3430</b>	<b>6.0430</b>

## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>Police Department</b>			
Police Chief	1.0000	1.0000	1.0000
Police Captain	1.0000	1.0000	1.0000
Police Lieutenant	1.0000	1.0000	1.0000
Police Sergeant	4.0000	4.0000	4.0000
Police Officer	19.0000	20.0000	21.0000
Administrative Assistant	1.0000	1.0000	1.0000
Communications Specialist	7.0000	7.0000	7.0000
Community Policing Officer	1.0000	1.0000	1.0000
Community Service Officer (CSO)	1.0000	1.0000	1.0000
Code Enforcement Officer	1.0000	1.0000	1.0000
Records Clerk II	2.0000	2.0000	2.0000
<b>Total Police</b>	<b>39.0000</b>	<b>40.0000</b>	<b>41.0000</b>
<b>Total All Departments</b>	<b>91.6360</b>	<b>93.6360</b>	<b>101.7520</b>

## Authorized Personnel Schedule

*(Regular, Full-Time and Regular, Part-Time)*

Position	2016-17 Adopted Employees	2017-18 Adopted Employees	2018-19 Proposed Employees
<b>Proposed Totals</b>	Current	+/-	Total
Administration	4.625	-	4.625
Engineering	8.000	1.000	9.000
Community Development	2.800	1.000	3.800
Finance/Court	8.000	-	8.000
Information Services	3.000	1.000	4.000
Library	6.284	-	6.284
Maintenance	18.000	1.000	19.000
Senior Center	5.343	0.700	6.043
Police	40.000	1.000	41.000
<b>Sub-Total</b>	<b>96.052</b>	<b>5.700</b>	<b>101.752</b>
Council	7.000	-	7.000
<b>Total</b>	<b>103.052</b>	<b>5.700</b>	<b>108.752</b>
Items in YELLOW were changed in the 2018-19 Budget			

City of Lebanon  
 Management/Administrative Salary Schedule  
 Effective 7/1/2018 through 6/30/2019

Title	Minimum	Midpoint	Maximum	FLSA Exempt
<b>Grade 5</b> Administrative Assistant/City Clerk Administrative Assistant/Communications Coordinator Administrative Assistant/Police	\$ 3,857	\$4,436	\$5,014	N N N
<b>Grade 6</b> No position currently in Grade 6	\$ 4,243	\$4,879	\$5,516	N
<b>Grade 7</b> No position currently in Grade 7	\$ 4,668	\$5,368	\$6,068	Y
<b>Grade 8</b> City Clerk/Recorder	\$ 5,134	\$5,904	\$6,674	Y
<b>Grade 9</b> No position currently in Grade 9	\$ 5,648	\$6,495	\$7,342	Y
<b>Grade 10</b> Assistant Finance Director Maintenance Supervisor Police Lieutenant Senior Services Director Water Treatment Plant Supervisor	\$ 5,931	\$6,821	\$7,710	Y Y Y Y Y
<b>Grade 11</b> Assistant City Engineer HR Director IT Director Library Services Director	\$ 6,226	\$7,160	\$8,094	Y Y Y Y
<b>Grade 12</b> Police Captain	\$ 6,537	\$7,518	\$8,498	Y
<b>Grade 13</b> Community Development Director Maintenance Services Director	\$ 6,865	\$7,895	\$8,925	Y Y
<b>Grade 14</b> Engineering Services Director Finance Director	\$ 7,207	\$8,288	\$9,369	Y Y
<b>Grade 15</b> Chief of Police	\$ 7,569	\$8,704	\$9,840	Y

  
 Approved \_\_\_\_\_ Date 4/19/2018

Revised 7/1/2018  
 Includes 2.1% COLA

## APPENDIX A - SALARY SCHEDULE

Agreement between City of Lebanon and the Lebanon Police Association  
Salary ranges for the period July1, 2018 through June 30, 2019

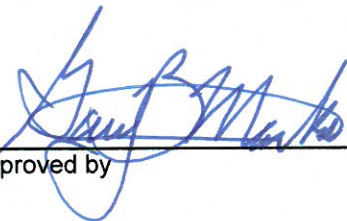
Classification	Step 1 0-6 Mo.	Step 2 7-18 Mo.	Step 3 19-30 Mo.	Step 4 31+ Mos.
<b>Sergeants – Monthly Base Salary (LGPI Grade 9)</b>	<b>5181</b>	<b>5544</b>	<b>6043</b>	<b>6528</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3% Detective	155	166	181	196
3% Intermediate Certification	155	166	181	196
6% Advanced Certification	311	333	363	392
7% Supervisory Certification	363	388	423	457
5% Corrections Certification	259	277	302	326
3% Bi-Lingual Fluency	155	166	181	196
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 61st month of service (5 years)	52	55	60	65
2% Career Recognition Beginning at the 109th month of service (9 years)	104	111	121	131
3% Career Recognition Beginning at the 157th month of service (13 years)	155	166	181	196
4% Career Recognition Beginning at the 205th month of service (17 years)	207	222	242	261
<b>Officers – Monthly Base Salary (LGPI Grade 7)</b>	<b>4317</b>	<b>4620</b>	<b>5036</b>	<b>5440</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.5% Team Leader		162	176	190
3% Field Training Officer		139	151	163
3% School Resource		139	151	163
3% Detective		139	151	163
3% Motorcycle Officer		139	151	163
3% Intermediate Certification		139	151	163
6% Advanced Certification		277	302	326
7% Supervisory Certification		323	353	381
3% Jail Officer		139	151	163
3% Bi-Lingual Fluency	130	139	151	163
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 61st month of service (5 years)				54
2% Career Recognition Beginning at the 109th month of service (9 years)				109
3% Career Recognition Beginning at the 157th month of service (13 years)				163
4% Career Recognition Beginning at the 205th month of service (17 years)				218



<b>Community Policing Officer - Monthly Base Salary (LGPI Grade 6)</b>	<b>4320</b>	<b>4665</b>	<b>5040</b>	<b>5441</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3% Intermediate Certification		140	151	163
6% Advanced Certification		280	302	326
3% Bi-Lingual Fluency	130	140	151	163
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 61st month of service (5 years)		47	50	54
2% Career Recognition Beginning at the 109th month of service (9 years)		93	101	109
3% Career Recognition Beginning at the 157th month of service (13 years)		140	151	163
4% Career Recognition Beginning at the 205th month of service (17 years)		187	202	218

<b>Records Clerk II, Code Enforcement Office, Communications Specialist - Monthly Base Salary (LGPI Grade 5)</b>	<b>3775</b>	<b>4046</b>	<b>4331</b>	<b>4639</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3% Intermediate Certification		121	130	139
6% Advanced Certification		243	260	278
3% Bi-Lingual Fluency	113	121	130	139
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 61st month of service (5 years)		40	43	46
2% Career Recognition Beginning at the 109th month of service (9 years)		81	87	93
3% Career Recognition Beginning at the 157th month of service (13 years)		121	130	139
4% Career Recognition Beginning at the 205th month of service (17 years)		162	173	186

<b>Records Clerk I - Monthly Base Salary (LGPI Grade 3)</b>	<b>2938</b>	<b>3175</b>	<b>3429</b>	<b>3703</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3% Bi-Lingual Fluency	88	95	103	111
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service				37
2% Career Recognition Beginning at the 169th month of service				74
3% Career Recognition Beginning at the 229th month of service				111
4% Career Recognition Beginning at the 205th month of service (17 years)				148

  
 Approved by

4/19/2018  
 Date

Revised 7/1/2018  
 Includes 2.1% COLA


**APPENDIX A: AFSCME SALARY SCHEDULE**

Salary ranges for the period July 1, 2018 through June 30, 2019 (represents 2.1% increase)

POSITION	LGPI Grade	BASE	STEP A	STEP B	STEP C	STEP D	STEP E*
IT/GIS Sys. Coordinator Project Engineer Project Manager	8	5241	5505	5780	6068	6373	6627
Crew Chief Engineering Associate Information Services Analyst	7	4639	4872	5116	5370	5638	5863
Dev. Services Technician IS/GIS Analyst	6	4104	4313	4523	4752	4990	5190
Court Clerk II Senior Maintenance Worker	5	3587	3764	3951	4151	4357	4530
Custodian II Finance Clerk Library Assistant II Maintenance Worker Office Assistant	4	3021	3169	3328	3493	3672	3816
Custodian I Dial-A-Bus Dispatcher/ Receptionist Dial-A-Bus Driver Senior Center Activities Planner/Receptionist	3	2781	2918	3063	3217	3381	3517

\*Employees are eligible to advance to Step E after seven (7) years of employment with the City in an AFSCME represented position.

July 1, 2018 through June 30, 2019 This schedule only applies when the employee is at the top step of their grade							
POSITION	LGPI	STEP	0.50% 10 YEARS	1.00% 12 YEARS	1.50% 14 YEARS	2.00% 16 YEARS	2.50% 18 YEARS
	Grade	E	MONTH 120	MONTH 144	MONTH 168	MONTH 192	MONTH 216
IT/GIS Sys. Coordinator Project Engineer Project Manager	8	6627	6660	6693	6726	6760	6793
Salary includes additional amount			<b>33</b>	<b>66</b>	<b>99</b>	<b>133</b>	<b>166</b>
Crew Chief Engineering Associate Information Services Analyst	7	5863	5892	5922	5951	5980	6010
Salary includes additional amount			<b>29</b>	<b>59</b>	<b>88</b>	<b>117</b>	<b>147</b>
Dev. Services Technician IS/GIS Analyst	6	5190	5216	5242	5268	5294	5320
Salary includes additional amount			<b>26</b>	<b>52</b>	<b>78</b>	<b>104</b>	<b>130</b>
Court Clerk II Senior Maintenance Worker	5	4530	4553	4575	4598	4621	4643
Salary includes additional amount			<b>23</b>	<b>45</b>	<b>68</b>	<b>91</b>	<b>113</b>
Custodian II Finance Clerk Library Assistant II Maintenance Worker Office Assistant	4	3816	3835	3854	3873	3892	3911
Salary includes additional amount			<b>19</b>	<b>38</b>	<b>57</b>	<b>76</b>	<b>95</b>
Custodian I Dial-A-Bus Dispatcher/ Receptionist Dial-A-Bus Driver Senior Center Activities Planner/Receptionist	3	3517	3535	3552	3570	3587	3605
Salary includes additional amount			<b>18</b>	<b>35</b>	<b>53</b>	<b>70</b>	<b>88</b>

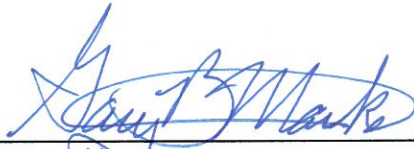
  
 Approved by

4/19/2018  
 Date

**SALARY SCHEDULE  
PART-TIME REGULAR POSITIONS**

Salary ranges for the period July 1, 2018 through June 30, 2019

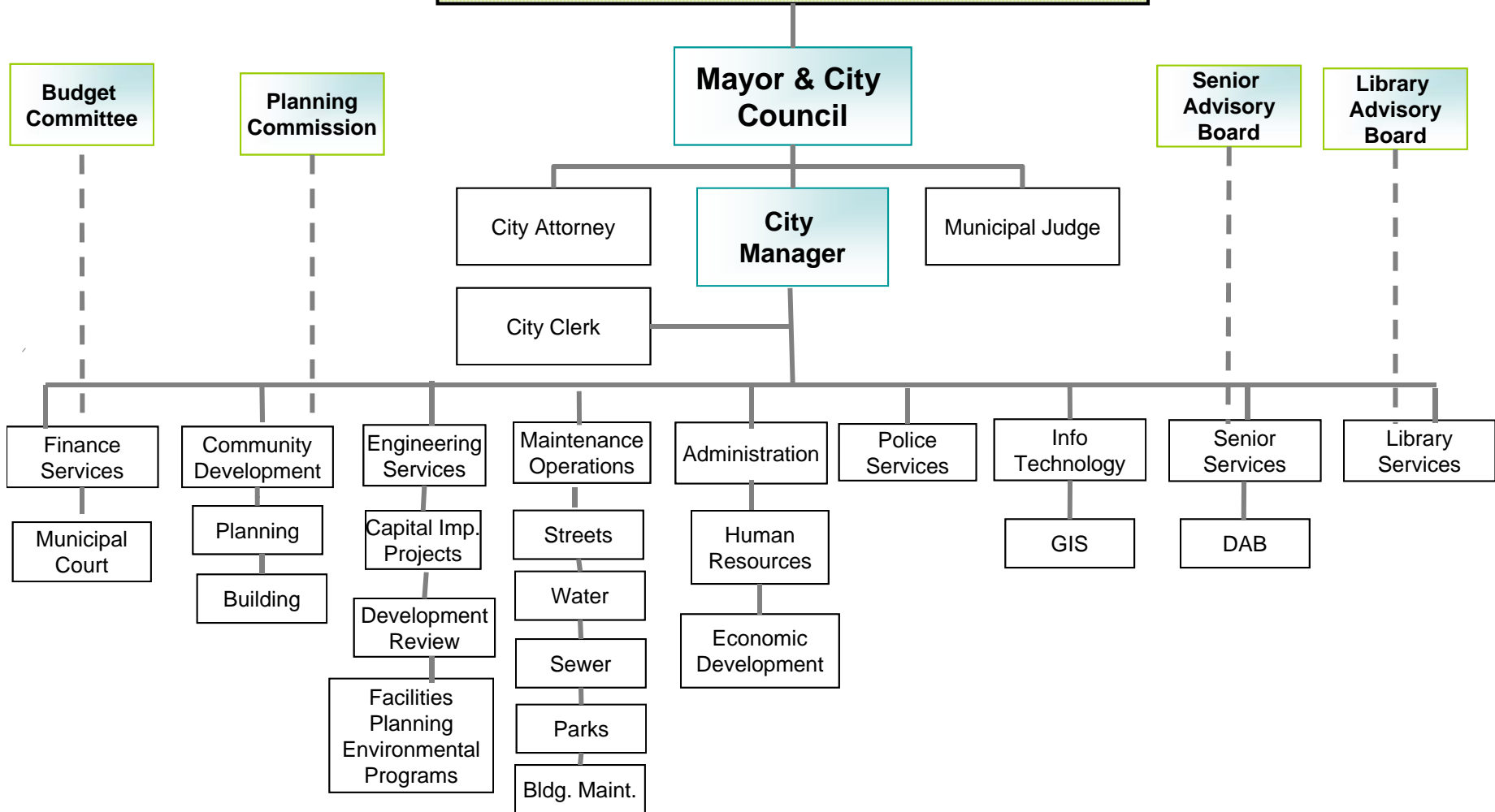
POSITION	LGPI Grade	BASE	STEP 1	STEP 2	STEP 3	STEP 4
Landscape Maintenance Worker	1	12.15	12.82	13.48	14.20	14.92
Dial-A-Bus Driver Library Assistant 1	2	14.36	14.91	15.69	16.58	17.41
Court Clerk I Records Clerk I	3	14.92	15.81	16.80	17.96	19.61
Communications Specialist Communications Specialist On Call Maintenance Worker	4	16.03	16.85	17.67	19.61	20.73
No Salary Established for Level 5	5	0.00	0.00	0.00	0.00	0.00
Police Officer	6	21.00	23.20	24.31	26.52	29.29
Police Seargent	7	23.20	26.64	28.31	30.26	32.76

  
Approved by

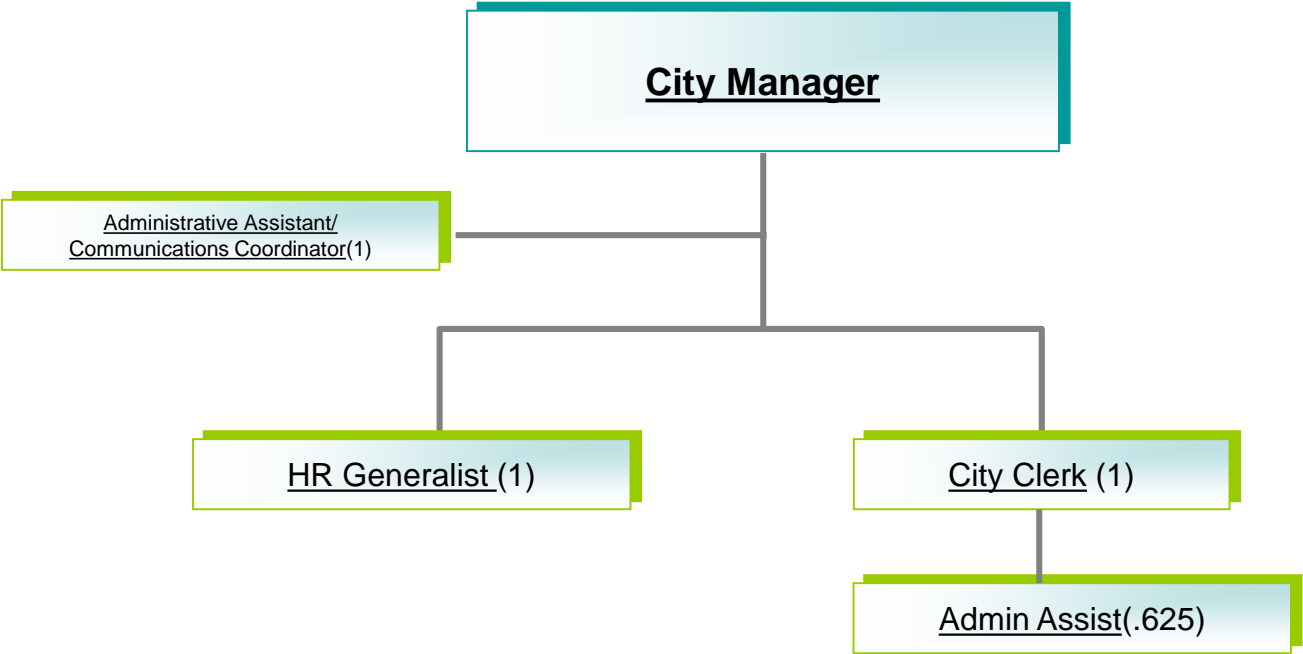
04/19/2018  
Date

revised 7/1/18  
Includes 2.1% increase

# Citizens of Lebanon



# Administration



# Community Development Department



**Finance Department**

**Finance Director**

**Assist Finance Director(1)**

**Finance Clerk (4)**

**Court Clerk (2)**



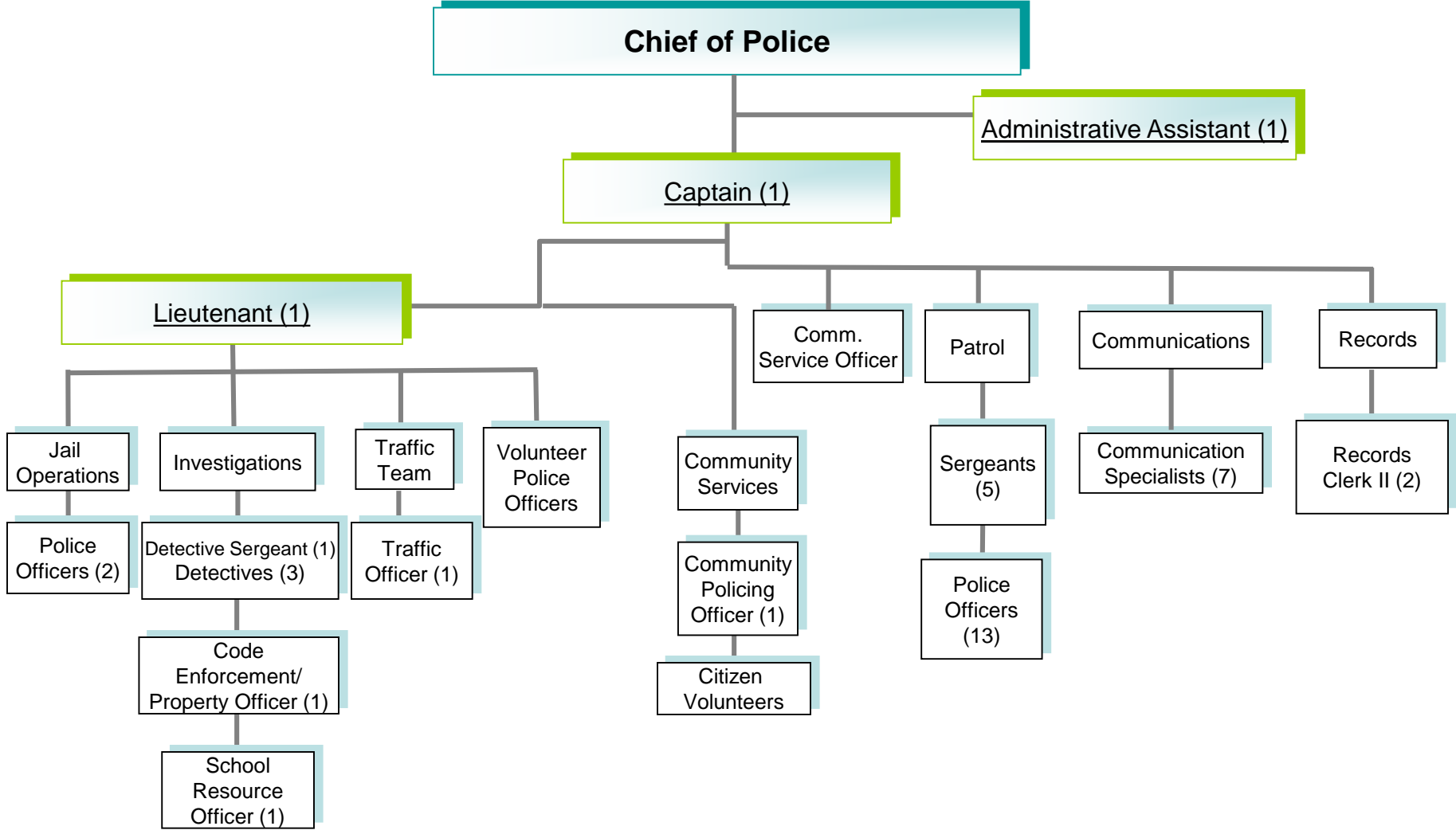
# Library Services

Library Services Director

Library Assistant II (3)

P/T Library Assistant I (2.284)

# Police Services



# Senior Services

Senior Services Director

Dial-A-Bus (DAB)

Dial-A-Bus Dispatcher  
And Reception (1)

Dial-A-Bus Driver (1)

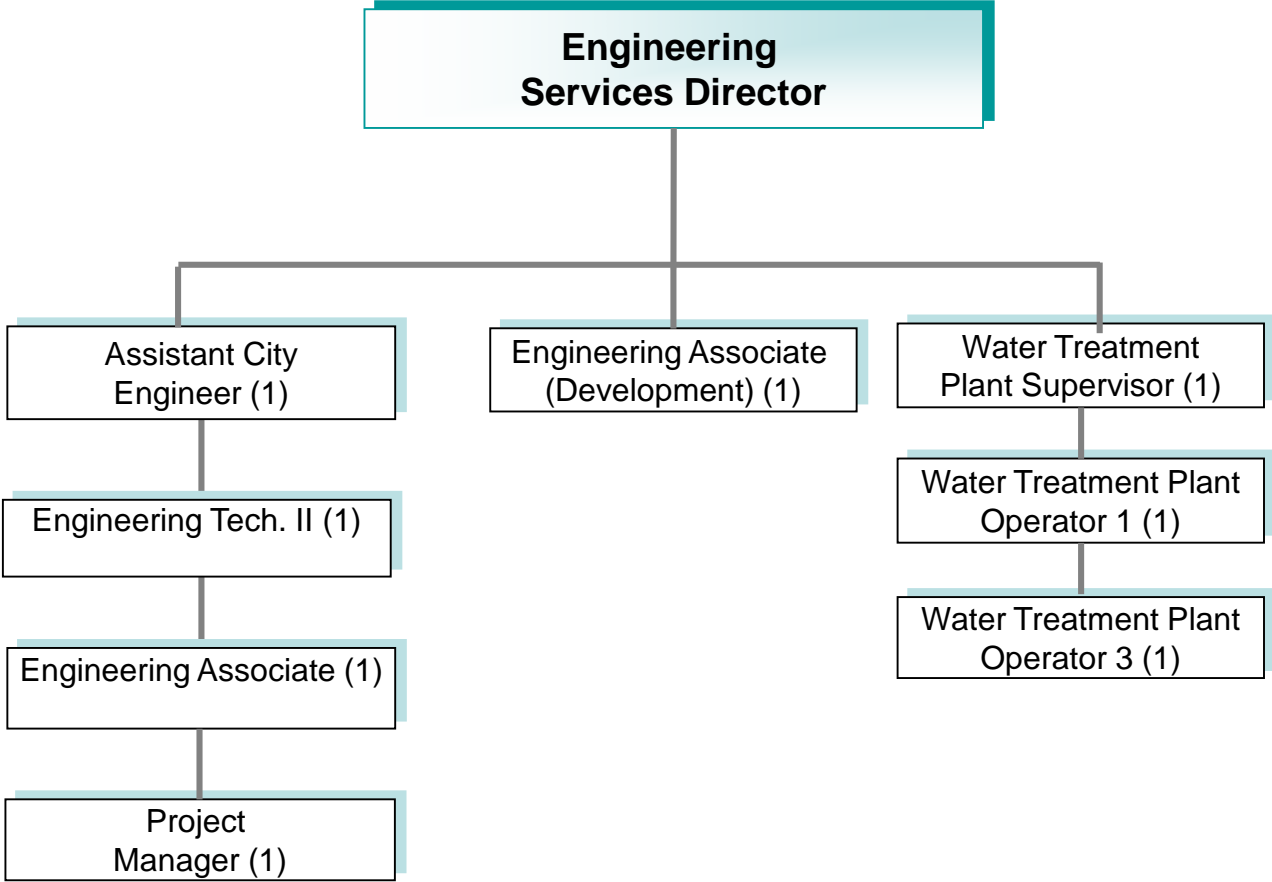
P/T Dial-A-Bus  
Driver (1.543)

Senior Services

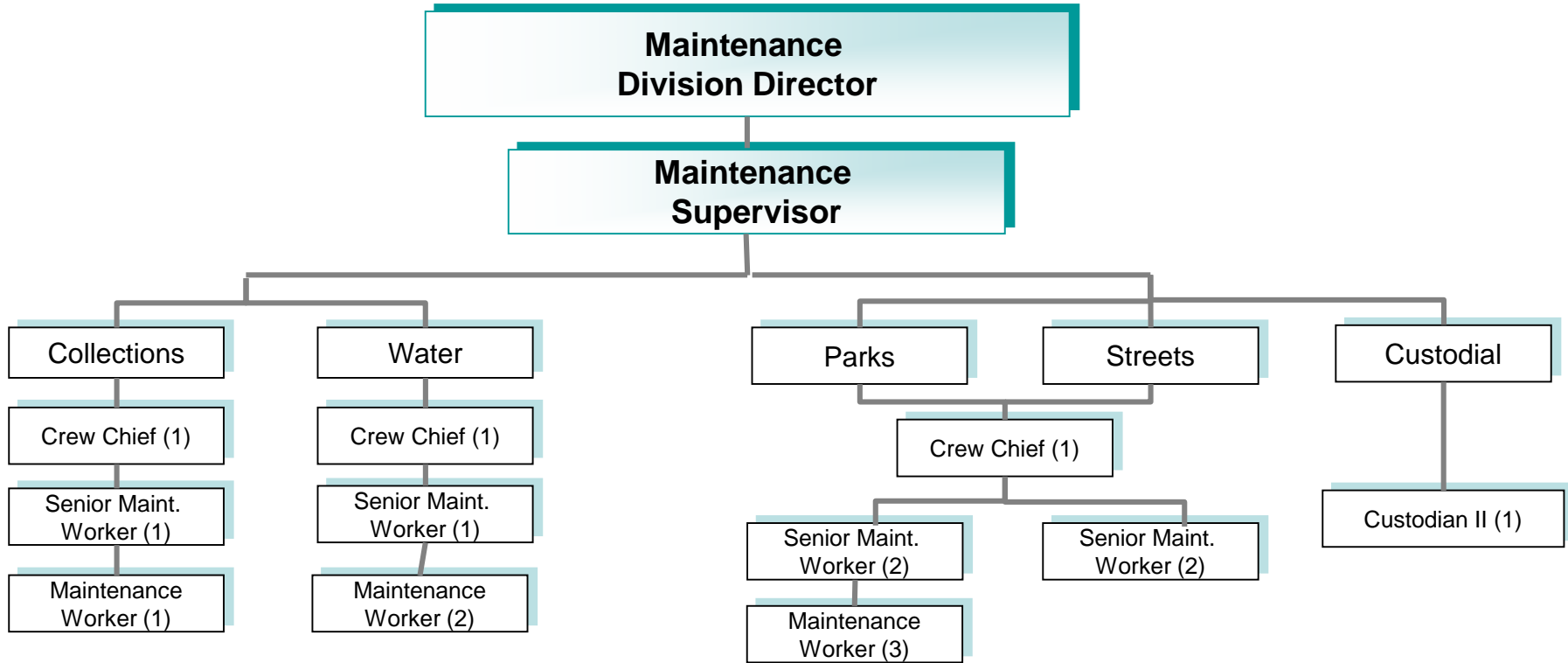
Sr. Center Receptionist/  
Activities Planner (1)

Receptionist (.5)

# Utility & Engineering Services



# Maintenance/ Operations



# Information Technology Services

IT Director

IT Systems Administrator(1)

IT Technician(1)

IT/GIS Systems Coordinator(1)

**PROGRAM EXPENDITURE DETAIL SHEET**

**Table of Contents**

**General Fund**

110 Administration, Economic & Community Development.....	1
116 Human Resources Department.....	3
120 City Attorney Department.....	5
126 Community Development-Planning.....	6
133 Parks – Maintenance Department.....	8
140 Finance Department.....	11
160 Legislative Department.....	13
165 Library Department.....	16
170 Municipal Court.....	19
180 Police Department.....	21
190 Senior & Disabled Service Department.....	26
195 Non-Departmental Department.....	28

**Debt Service Fund**

314 G.O. Fund Debt Service.....	32
317 2013FFC Bond.....	33
320 Pension Bond Series 2002.....	34

**Enterprise Fund**

430 Water Utility.....	35
433 Water Plant Operation.....	43
435 Water Utility Capital Improvement Program.....	45
438 Water Treatment Plant Construction.....	46
450 Storm Drain Utility.....	47
470 Wastewater Utility.....	51
473 Wastewater Plant Operation.....	58
474 Sewer & Lateral Replacement.....	60
475 Wastewater Utility Capital Improvement Program.....	61
476 Wastewater Bond Debt Service.....	62

**Special Revenue Fund**

510 Motel Tax.....	63
515 Youth Court.....	65
516 Police Reserves.....	66
527 Community Development-Building.....	67
533 Park Enterprise Fund.....	69
535 Park Grant Fund.....	71
540 Geographic Information System (GIS).....	72

542 Information Technology (IT).....	74
545 Custodial & Maintenance.....	76
550 State Foot & Bike Path.....	78
555 Engineering Development Review.....	79
558 Streets.....	80
562 Equitable Sharing (US Marshals).....	85
564 School Resource Officer.....	86
569 Dial-A-Bus.....	87
571 STP Street Projects.....	89
593 Boat Ramp Maintenance Assistance.....	90

**Capital Improvement Projects Fund**

815 State Highway Signal Maintenance.....	91
820 Equipment Acquisition and Replacement.....	92
825 Pioneer Cemetery Restoration Trust.....	93
829 Police Trust.....	94
830 Library Trust.....	95
833 Library Building Trust.....	96
835 Senior Services Trust.....	97
838 Snedaker Trust (Library).....	98
840 Street Capital Improvement Projects Fund.....	99
845 Infrastructure Deferral.....	100

**Systems Development Charge (SDC)**

852 SDC - Storm Drainage Improvements.....	101
853 SDC - Drainage Reimbursements.....	102
862 SDC - Parks Improvements.....	103
863 SDC - Parks Reimbursements.....	104
872 SDC - Wastewater Improvements.....	105
873 SDC – Wastewater Reimbursements .....	106
882 SDC - Streets Improvements.....	107
883 SDC - Streets Reimbursements .....	108
892 SDC - Water Improvements.....	109
893 SDC - Water Reimbursement.....	110

**Trust and Agency Fund**

910 Bail.....	111
---------------	-----

**Urban Renewal Districts**

925 Northwest Lebanon Urban Renewal District .....	112
935 Cheadle Lake Urban Renewal District .....	114
940 North Gateway Urban Renewal District.....	115



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 110 - ADMINISTRATION**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61008 ADVERTISING</b>		
Chamber Visitors' Guide (no more than 1/2 page)	1,500	
Western University Guide (1/2 page)	1,150	<b>2,650</b>
<b>61112 COMMUNITY OUTREACH</b>		
Community-Wide Events (to be determined by City Manager)	15,200	<b>15,200</b>
<b>61130 CONTRACT SERVICES</b>		
Copier Lease	1,500	
Consultant Services	9,500	<b>11,000</b>
<b>61240 DEPARTMENT OPERATING EXPENSES</b>		
Expense Reimbursement	1,250	
Special Projects	12,000	<b>13,250</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>		
Printer Cartridges	300	
Special Projects	200	<b>500</b>

**DEPARTMENT: 110 - ADMINISTRATION**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61294 DUES &amp; SUBSCRIPTIONS</b>		
Cascade West Regional Consortium (CWRC)	1,050	
International City Managers Association (ICMA)	1,100	
Newspapers: Democrat Herald (\$220) & Lebanon Express(\$30)	250	
Oregon City/County Management Association (OCCMA)	400	
Other Publications	400	
Service Clubs: Rotary, Optimists & Strawberrian	1,130	<b>4,630</b>
<b>61320 EDUCATION AND TRAINING</b>		
Employee Development (Support Position)	1,500	<b>1,500</b>
<b>61574 MAINTENANCE/EQUIPMENT</b>		
Service/Repair of Office Equipment	125	<b>125</b>
<b>61600 MEETINGS AND CONFERENCE</b>		
Professional Meetings	1,400	
LOC Annual Conference & Main Street Annual Conference	1,500	
ICMA Annual Conference	800	
OCCMA Conference (Registration & Lodging)	1,000	
OEDA Conference (Registration & Lodging)	1,500	<b>6,200</b>
<b>61704 OFFICE SUPPLIES</b>		
Routine Office Supplies	500	<b>500</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 116 - HUMAN RESOURCES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61019 COMPUTER EXPENSE</b>		
Software upgrades	500	<b>500</b>
Adobe Acrobat, Office 365 & Printshop upgrades		
<b>61137 CONTRACT SERVICES</b>		
Recruitments, Labor Law,		
LGPI HR support services (Training, Research, Technical Advice)		
Occupational Services, CDL certifications, Random drug testing,		
Hearing exams, Hepatitis B compliance & employee physicals	8,000	<b>8,000</b>
<b>61246 OPERATING EXPENSE</b>		
Employee Rewards: Balance/Retirement/Health & Wellness	9,000	
Copytronix - printing	2,000	<b>11,000</b>
<b>61257 DEPARTMENT/OPERATING SUPPLIES</b>		
Professional training videos, books, DVDs, etc.	300	
Required postings	100	
Misc. non-routine office supplies	100	<b>500</b>

**DEPARTMENT: 116 - HUMAN RESOURCES**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>61296 DUES &amp; SUBSCRIPTIONS</b>		
SHRM membership	400	
Survey Monkey - research	200	<b>600</b>
<b>61325 EDUCATION &amp; TRAINING</b>		
Employee Professional Development	800	<b>800</b>
Harassment, Diversity, PPE, BBP, etc.		
HR Professional Development		
Current employment law (BOLI), HR Recertification classes		
Affordable Care Act		
<b>61605 MEETINGS &amp; CONFERENCES</b>		
Business luncheon meetings and travel		
CCIS, LOC, Springbrook & BOLI	1,000	<b>1,000</b>
<b>61706 OFFICE SUPPLIES</b>		
Routine office supplies	200	<b>200</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 120 - CITY ATTORNEY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61014 CITY ATTORNEY</b>	156,000	<b>156,000</b>
<b>61132 OUTSIDE ATTORNEY FEES</b>		
Fees paid as a result of city attorney conflict of interest	1,500	
Labor law services	8,500	
Outside attorney for Muni court	20,000	<b>30,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>		
DMV Suspension Packets	50	<b>50</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 126 - COMMUNITY DEVELOPMENT-PLANNING**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING</b>		
Display Ads	500	
Legal Ads	1,500	<b>2,000</b>
<b>61245 DEPT/OPERATING EXPENSE (CD)</b>		
Code enforcement	200	
Office equipment rentals	200	
Misc supplies	300	
Planning Commission and advisory committees	300	<b>1,000</b>
<b>61256 DEPT/OPER. SUPPLIES (CD)</b>		
Operation supplies	400	
Planning Commission and advisory committees	100	<b>500</b>
<b>61295 DUES &amp; SUBSCRIPTIONS (CD)</b>		
American Planning Association	600	
OEDA Oregon Economic Development Association	500	<b>1,100</b>
<b>61324 EDUCATION &amp; TRAINING (CD)</b>		
Staff training	600	
Planning Commission	100	<b>700</b>
<b>61564 MAINTENANCE/BUILDING (CD)</b>		
Office Improvements	625	<b>625</b>

**DEPARTMENT: 126 - COMMUNITY DEVELOPMENT-PLANNING**

	<u>SUB-LINE</u>	<u>LINE</u>
	<u>ITEM TOTAL</u>	<u>TOTAL</u>
<b>61604 MEETINGS &amp; CONFERENCES (CD)</b>		
Oregon Planning Workshops	300	
Western Planner Conference	550	
Oregon APA Chapter Conference	400	<b>1,250</b>
<b>61705 OFFICE SUPPLIES</b>		
General	250	<b>250</b>
<b>61820 POSTAGE</b>		
Public Hearing, land use action notices	-	-
<b><u>CAPITAL OUTLAY</u></b>		
<b>72504 OFFICE EQUIPMENT (CD)</b>	-	-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 133 - PARKS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61012 ADVERTISING (MAINT)</b>	750	<b>750</b>
<b>61122 COMMUNICATION (MAINT)</b>	500	<b>500</b>
<b>61127 COMPUTER EXPENSE (MAINT)</b>		
Software upgrades and misc. tech support		
Cartograph Maintenance Agreement & tech support (25%)	500	<b>500</b>
<b>61134 CONTRACT SERVICES</b>		
Portable toilet charges	2,430	
Misc. Electrical work	3,000	
Monitor fee for Security systems at Maint Shop (25%)	160	
Seasonal Maint. Wkr for routine duties	39,410	<b>45,000</b>
<b>61242 DEPARTMENT/OPERATING EXPENSE</b>		
Dog Station Supplies	2,700	
Fertilizer for turf areas	9,000	
Playground fall material	2,500	
Garbage dumping fees	3,000	
Hep Vac screenings	300	
Tennis/basketball court/lights/maint.	500	
Misc Parks operation expense	10,000	<b>30,000</b>
<b>61252 DEPARTMENT/OPERATING SUPPLIES</b>		
Small tools, blades, cleaners, vandalism control	4,000	<b>4,000</b>



**DEPARTMENT: 133 - PARKS**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61322 EDUCATION &amp; TRAINING</b>		
Pesticide applicator renewal	158	
Maintain certifications	1,342	<b>1,500</b>
<b>61502 UNIFORM PURCHASE/LAUNDERING</b>		
Purchase, repair of uniforms, rain gear, safety clothing, etc.	2,000	<b>2,000</b>
<b>61562 MAINTENANCE/BUILDING &amp; GROUNDS</b>		
24 units of Red Fir deco bark including STS annual bark	2,470	
HVAC maintenance at Maintenance Shop (25%)	200	
Drinking fountains, including (5) bubblers	280	
Electrical supplies, garbage bags, cleaning materials	2,500	
Grounds maintenance, benches, tables, trash containers	3,000	
Maintenance Shop power gate repairs (25%)	200	
Share of Main Shop Bld Maintenance (25%)	1,000	
Valley Fire Control, fire extinguisher maintenance (25%)	350	<b>10,000</b>
<b>61572 MAINTENANCE/EQUIPMENT</b>		
Chain saws, hand mowers, seeder, auger, small equip.	3,500	<b>3,500</b>
<b>61582 MAINTENANCE/VEHICLES</b>		
Jointly - owned vehicles (25%)	5,000	
Mower Maintenance (5)	5,000	
Pickup (3)	1,050	
Tractor/mower (3)	1,600	
Trailers (tires and misc.)	350	<b>13,000</b>

**DEPARTMENT: 133 - PARKS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61702 OFFICE SUPPLIES</b>		
General office supplies	150	
Parks Committee Mailings	130	
Starter toner for printer (25%)	220	<b>500</b>
<b>61703 OFFICE SUPPLIES</b>		
<b>61802 PETROLEUM PRODUCTS</b>		
Gasoline and oil and lubricants	10,000	<b>10,000</b>
<b>61902 UTILITIES</b>		
Electricity for all parks	55,680	
Power for Pioneer Cemetery lights	500	
Utility cost for Cheadle Lake, north spillway property	2,500	
Water use fees	105,320	<b>164,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72102 BUILDINGS</b>		
<b>72302 IMPROVEMENTS</b>		
<b><u>INTERFUND TRANSFER</u></b>		
<b>90105 TO EQUIPMENT ACQUISITION AND REPLACEMENT FUND:</b>	20,000	<b>20,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 140 - FINANCE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING</b>		
Required budget and supplemental budget advertising and employe	3,500	<b>3,500</b>
<b>61130 CONTRACT SERVICES</b>		
Flex Plan Charges	100	
Temp Help	400	<b>500</b>
<b>61240 DEPT/OPERATING EXPENSE</b>		
Expense Reimbursement	1,000	
Office Materials	2,000	<b>3,000</b>
<b>61290 DUES &amp; SUBSCRIPTIONS</b>		
2 OGFOA, 2 GFOA, AICPA, GASB, Misc.,	1,110	<b>1,110</b>
<b>61320 EDUCATION &amp; TRAINING</b>		
Workshops & seminars	3,000	<b>3,000</b>
2 OGFOA, 2 GFOA (Los Angeles, CA) CIS Risk, Springbrook		

**DEPARTMENT: 140 - FINANCE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61570 MAINTENANCE/EQUIPMENT</b>		
Finance Dept Copier Maintenance	900	
Replacement of small equipment, calculators, printers	500	
Finance Dept Printers	335	<b>1,735</b>
<b>61600 MEETINGS &amp; CONFERENCES</b>		
OGFOA Conference (2 per year 2 people), GFOA Conference	5,000	<b>5,000</b>
<b>61700 OFFICE SUPPLIES</b>	2,000	<b>2,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72500 OFFICE EQPT.</b>	-	-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 160 - LEGISLATIVE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61008 ADVERTISING</b>		
Public Hearing Notices	400	<b>400</b>
<b>61015 CODIFICATION:</b>		
Annual Online Support Fee (Web Hosting)	850	
Code Bank Compare	700	
New Ordinances Sent for Codification	1,450	<b>3,000</b>
<b>61129 COMPUTER EXPENSE</b>		
Printer Cost (CTX Maintenance, plus Cartridges)	150	<b>150</b>
<b>61130 CONTRACT SERVICES</b>		
Copier Lease	1,500	
Shredding Truck Service (Confidential and/or sensitive information)	400	<b>1,900</b>
<b>61240 DEPT/OPERATING EXPENSE</b>		
Archives/City Clerk's Office Expenses and Reimbursements	300	
Archives/Records Project Expenses	300	
Mayor's "If I Were Mayor Contest" Awards & Flyers (1st Prize - \$250, 2nd Prize - \$100, and 3rd Prize -\$50)	500	
Mayor's "Extra Mile" Award & Plaques	\$1,000	<b>2,100</b>

**DEPARTMENT: 160 - LEGISLATIVE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61294 DUES &amp; SUBSCRIPTIONS</b>		
Admin Assist Membership: Oregon Association of Municipal Recordors	50	
Admin Asst Membership: Intn'l Institute of Municipal Recordors (IIMC)	100	
City Clerk Membership: Oregon Association of Municipal Recordors (OAMR)	50	
City Clerk Membership: Intn'l Institute of Municipal Recordors (IIMC)	160	
City Clerk - Lebanon Local	35	
Mayor Membership: Oregon Mayor's Association (OMA)	140	<b>535</b>
<b>61310 ELECTIONS</b>		
Oregon Revised Statues (Volume 6)	105	<b>105</b>
<b>61320 EDUCATION AND TRAINING</b>		
Admin Asst - OAMR Mid & Annual Academies (IIMC Certification)	300	
City Clerk - OAMR Mid & Annual Academies (IIMC Certification)	300	
City Council - League of Oregon Cities Training	1,000	<b>1,600</b>
<b>61574 MAINTENANCE/EQUIPMENT</b>		
Archives/City Clerk's Office (Misc. Maintenance & Repairs)	200	
Council Chambers (Misc. Maintenance, Upgrades & Repairs)	2,300	<b>2,500</b>
<b>61600 MEETINGS &amp; CONFERENCES</b>		
Admin Asst - OAMR Annual & Semi Annual Registration/Lodging	1,200	
City Clerk - OAMR/State Advisory Committee Meetings		
Mileage/Meals Expense Reimbursement	500	

**DEPARTMENT: 160 - LEGISLATIVE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61600 MEETINGS &amp; CONFERENCES...continued</b>		
City Council - Work Session/Special Meeting Meal Expenses	1,000	
City Council - DSA Banquet Tickets	250	
Chamber Forum Lunches	350	
Mayor - Boys & Girls Club Auction Tickets	200	
Mayor - OMA Registration, Lodging, Expense Reimbursement	5,000	<b>8,500</b>
<b>61704 OFFICE SUPPLIES</b>		
Mayor/Council projects & meeting supplies	500	
City Clerk's Office routine supplies	450	<b>950</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 165 - LIBRARY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING</b>		
Recruitment	2,000	<b>2,000</b>
<b>61119 COMMUNICATION</b>		
Interlibrary loan and cataloging software	2,600	<b>2,600</b>
<b>61124 COMPUTER EXPENSES</b>	14,000	<b>14,000</b>
Toner, delinquency forms, ILS and RFID support contracts, dedicated ethernet and wireless Internet (PEAK Internet), computer hardware, software support contracts, website hosting.		
<b>61130 CONTRACT SERVICES</b>		
Courier Services (resource sharing)	1,500	
Unique Management Services (collections)	895	<b>2,395</b>
<b>61140 MERCHANT CARD FEES</b>	755	<b>755</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>	2,500	<b>2,500</b>
Employee Assistance Program		
Misc. operational expenses		
Safety Incentive Program		
Volunteer recognition		
Hospitality supplies (décor, table linen cleaning, etc.)		
First aid supplies		
Movie site license		
Mileage		



**DEPARTMENT: 165 - LIBRARY**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>	45,000	<b>45,000</b>
<u>Processing and Circulation Supplies:</u>		
<u>Materials for Purchases:</u>		
Reference books, databases		
Adult fiction, non-fiction		
Children's fiction, non-fiction		
Newspapers, magazines		
Audio and video materials		
<u>Program supplies:</u>		
<b>61290 DUES &amp; SUBSCRIPTIONS</b>		
Oregon Library Association	100	
American Library Association	-	
Public Library Assoc.	-	<b>100</b>
<b>61300 DUPLICATION</b>	2,650	<b>2,650</b>
Stationery & envelopes, barcodes, borrower's cards, RFID tags		
<b>61320 EDUCATION &amp; TRAINING</b>	600	<b>600</b>
<b>61430 JANITORIAL SUPPLIES</b>	100	<b>100</b>
<b>61560 MAINTENANCE/BUILDING &amp; GROUNDS</b>		
HVAC, electrical, grounds, plumbing/ routine maintenance/upkeep, carpet and window cleaning	8,200	<b>8,200</b>
Pest control contract		
Alarm and Fire systems inspections and maintenance		

**DEPARTMENT: 165 - LIBRARY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61570 MAINTENANCE/EQUIPMENT</b>		
Maintenance contracts for printers/copiers,		
Service and repair for equipment	3,900	<b>3,900</b>
Security cameras		
<b>61600 MEETING &amp; CONFERENCE</b>		
Business luncheon meetings & out-of-town travel	750	<b>750</b>
<b>61700 OFFICE SUPPLIES</b>	1,500	<b>1,500</b>
<b>61900 UTILITES</b>		
Garbage, Pacific Power, Natural Gas	30,000	<b>30,000</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>	-	-
<b>72500 OFFICE EQUIPMENT</b>	-	-
 <b><u>INTERFUND TRANSER</u></b>		
<b>90105 EQUIPMENT ACQUISTION &amp; REPLACEMENT</b>		
Virtual Desktop (SaaS) patron and catalog computers (Useful)	-	-
Replace aging equipment		

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 170 - MUNICIPAL COURT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61124 COMPUTER EXPENSE</b>		
Caselle Software License	2,500	<b>2,500</b>
<b>61130 CONTRACT SERVICES</b>		
Aflac/EAP	60	
Interpreter Services	800	
Judge Pro-tem (conflict of interest)	800	
LCSO & Solutionz Conferencing (video arraignment)	4,400	
Municipal Judge	45,600	<b>51,660</b>
<b>61132 OUTSIDE ATTORNEY'S FEES</b>		
Defense for Indigents	500	
Cameras (Jail)	500	<b>1,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>		
Copy Machine (monthly service fee)	3,500	
Miscellaneous DMV records services, etc.)	300	
Witness and jury fees	1,000	<b>4,800</b>

**DEPARTMENT: 170 - MUNICIPAL COURT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61290 DUES &amp; SUBSCRIPTIONS</b>		
OACA dues, OMJA dues	325	
Subscriptions to professional journals	100	<b>425</b>
<b>61320 EDUCATION &amp; TRAINING</b>		
Training sessions, workshops, OACA conferences, seminars	1,000	<b>1,000</b>
<b>61560 MAINTENANCE/BUILDING &amp; GROUNDS</b>		
HVAC, electrical, grounds, plumbing/ routine maintenance/upkeep,	1,000	<b>1,000</b>
<b>61600 MEETINGS &amp; CONFERENCES</b>		
Oregon Justice & Municipal Judges meetings/conferences	1,100	<b>1,100</b>
<b>61700 OFFICE SUPPLIES</b>	1,400	<b>1,400</b>
<b>61900 UTILITIES (GEN'L)</b>	21,000	<b>21,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 180 - POLICE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING</b>		
Personnel recruitment, auction notices	1,000	<b>1,000</b>
<b>61120 COMMUNICATION</b>		
Cellular, MDT cellular (toughbooks), data storage, Netmotion	17,000	<b>17,000</b>
<b>61124 COMPUTER EXPENSE</b>		
ESRI license	1,600	
New World (NW) software and virtual switch	74,400	<b>76,000</b>
<b>61125 CRIME PREVENTION</b>		
Special programs (Citizens Police Academy, National Night Out, Turn Lebanon Blue, Neighborhood Watch, misc. public safety)	10,000	<b>10,000</b>
<b>61130 CONTRACT SERVICES</b>		
Reliant Behavioral Health (EAP)	2,000	
Linn Co. medical examiner (shared cost)	6,000	
Cummins (generator support)	6,000	
Miscellaneous contract expense (includes legal counsel)	10,000	
WatchGuard video (dashcams)	15,870	
MyPD app	750	
FlashAlert	310	
Security alarm monitoring service	870	
Language Line Services (interpreter/translator)	200	<b>42,000</b>

**DEPARTMENT: 180 - POLICE**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61138 CONTRACT SERVICES (CORRECTIONS)</b>		
Biohazard maintenance & disposal	2,000	
Equipment maintenance agreements (cell doors, sprinklers, etc.)	5,100	
Inspections (fire, plumbing, electric, pest)	2,900	<b>10,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>		
DMV fees, vaccinations, tow services, recruitments (occupational services, hearing exams, Hepatitis B compliance, employee physicals)	14,400	<b>23,000</b>
Employee and volunteer recognition		
AED machine replacement	3,600	
K-9 program support	5,000	
<b>61248 OPERATING EQUIPMENT - PERSONAL</b>		
Body armor	9,500	
Body cams	2,000	
firearm replacement, accessories, duty boots	5,000	
Taser replacement (less lethal)	9,000	<b>25,500</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>		
Access card supplies, flashlights, batteries, training supplies, evidence supplies, patrol supplies, gloves	12,000	
Ammunition (lethal and less-lethal)	20,000	<b>32,000</b>
<b>61258 DEPARTMENT/OPERATING SUPPLIES (CORRECTIONS)</b>		
Meals	17,000	
Misc. supplies (clothing, bedding, mattresses, toiletries, pillows)	3,500	
Paper/laundry supplies	2,500	<b>23,000</b>
<b>61290 DUES &amp; SUBSCRIPTIONS</b>		
Covert Track (bait car, annual)	600	
-Various publications and organizations:	1,500	

**DEPARTMENT: 180 - POLICE**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
-Crime Prevention Association of Oregon		
-FBI National Academy		
-International Association for Property & Evidence		
-International Society of Crime Prevention Practitioners		
-National Association of Town Watch		
-OEAA (Oregon Emergency Mgmt. Assoc.)		
-OPOA (Oregon Peace Officers Assoc.)		
-Oregon Association of Chiefs of Police		<b>2,100</b>
<b>61300 DUPLICATION</b>		
Copy machine leases/maintenance, ID badges	8,000	
Forms, business cards, envelopes and any other printed supplies	7,000	<b>15,000</b>
<b>61320 EDUCATION REIMBURSEMENT</b>		
College tuition and books	5,000	<b>5,000</b>
<b>61420 INSURANCE REPAIR AND DEDUCTIBLES</b>		
	1,500	<b>1,500</b>
<b>61500 UNIFORM PURCHASE AND CLEANING</b>		
Uniform purchase and drycleaning; clothing allowances	12,000	<b>12,000</b>
<b>61560 MAINTENANCE/BUILDING AND GROUNDS</b>		
Building repair costs (plumbing, electrical, janitorial)	13,000	<b>13,000</b>
<b>61570 MAINTENANCE/EQUIPMENT</b>		
Maintenance & repair of all equipment	5,000	<b>5,000</b>
<b>61580 MAINTENANCE/VEHICLES</b>		
Motorcycle maintenance	4,500	
Vehicle maintenance	30,500	<b>35,000</b>

**DEPARTMENT: 180 - POLICE**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>61600 MEETINGS AND CONFERENCES</b>		
Meal expenses (out-of-town court, investigations, meetings)		
meeting refreshments, other department business, business luncheons	1,500	<b>1,500</b>
<b>61700 OFFICE SUPPLIES</b>		
Office, printer & computer operating supplies	9,000	<b>9,000</b>
<b>61800 PETROLEUM PRODUCTS</b>		
Gasoline	56,000	<b>56,000</b>
<b>61820 POSTAGE</b>		
Postage meter refills	6,000	<b>6,000</b>
<b>61825 PRISONER MEDICAL COSTS</b>	4,000	<b>4,000</b>
<b>61855 SPECIAL INVESTIGATION EXPENSE</b>	6,000	<b>6,000</b>
<b>61892 TRAINING</b>		
Training, certification maintenance, etc.	13,000	
Specialized training/miscellaneous	7,000	<b>20,000</b>
<b>61900 UTILITIES (GENERAL)</b>		
Confidential shredding	1,000	
Garbage	2,000	
Natural Gas	6,400	
Power	38,000	<b>47,400</b>
<b>61930 VEHICLE LEASES</b>	123,000	<b>123,000</b>



**DEPARTMENT: 180 - POLICE**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72500 OFFICE EQUIPMENT</b>	1,500	<b>1,500</b>
<b>72600 OTHER EQUIPMENT (earpieces, hand-held radios, car radios)</b>	5,000	<b>5,000</b>
<b><u>INTERFUND TRANSFER</u></b>		
<b>90105 EQUIPMENT ACQUISITION AND REPLACEMENT (TCMS HVAC, etc.)</b>	32,000	<b>32,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 190 - SENIOR SERVICES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING</b>		
Recruitments and miscellaneous events	-	-
<b>61130 CONTRACT SERVICES</b>	1,000	<b>1,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>		
Copier and printing, program expense, first aid supplies, décor miscellaneous	6,000	<b>6,000</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>		
Program supplies, special events, center equipment, decorations	1,000	<b>1,000</b>
<b>61320 EDUCATION AND TRAINING</b>	300	<b>300</b>
<b>61560 BUILDING MAINTENANCE</b>		
Annual Fire Sprinkler Inspection/Permit	200	
Boiler Inspection/Permit	200	
HVAC/Building Maintenance	11,000	
Miscellaneous	600	<b>12,000</b>
<b>61570 EQUIPMENT MAINTENANCE</b>		
Kitchen equipment	100	
Miscellaneous equipment	100	
Office equipment	100	<b>300</b>

**DEPARTMENT: 190 - SENIOR SERVICES**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61600 MEETINGS &amp; CONFERENCE</b>		
OTA, ODOT, SOAR, OGA, LBSRN and other misc business meetings	800	<b>800</b>
<b>61700 OFFICE SUPPLIES</b>		
General supplies	800	<b>800</b>
<b>61820 POSTAGE</b>		
Senior Center Newsletter	1,500	<b>1,500</b>
<b>61900 UTILITIES</b>		
Allied	1,500	
NW Natural Gas	7,000	
Pacific Power	12,500	<b>21,000</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>	1,500	<b>1,500</b>
<b>72600 OTHER EQUIPMENT</b>	1,500	<b>1,500</b>
 <b><u>INTERFUND TRANSER</u></b>		
<b>90105 EQUIPMENT ACQ &amp; REPLACEMENT FUND</b>		
Building improvements	-	-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 100 - GENERAL**  
**DEPARTMENT: 195 - NON-DEPARTMENTAL**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61013 AUDIT EXPENSE</b>		
City audit	39,100	<b>39,100</b>
<b>61124 COMPUTER EXPENSE</b>		
Program updates	5,000	
License agreement Springbrook software	39,000	<b>44,000</b>
<b>61130 CONTRACT SERVICES</b>		
Conduits Lien Service	8,500	
State of Oregon Ethic Fees	1,350	
City Hall Facilities Master Plan	50,000	
Downtown and Hwy 20 URD Development	65,000	
Tax/Bond Projections	1,500	
Paying Agent Annual fees on Bonds	5,600	<b>131,950</b>
<b>61149 Mowing Expense</b>		
Code Enforcement expenses	7,000	<b>7,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>	1,500	<b>1,500</b>
<b>61290 DUES &amp; SUBSCRIPTIONS</b>		
Council of Government (COG)	18,650	
League of Oregon Cities dues	12,300	
TECC	800	
Local Government Personnel Institute (LGPI dues)	1,650	<b>34,500</b>

**DEPARTMENT: 195 - NON-DEPARTMENTAL**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61300 DUPLICATION</b>		
City Hall Copier Maintenance	12,000	
Copy Paper	3,000	<b>15,000</b>
<b>61355 CITY GRANTS</b>		
Boys & Girls Club	5,000	
Meals on Wheels	4,000	
Local bus grant match	8,300	<b>17,300</b>
<b>61400 INSURANCE</b>		
Fidelity bonds, fire, liability, vehicle, special property coverages	101,565	<b>101,565</b>
<b>61560 MAINTENANCE/BUILDING &amp; GROUNDS</b>		
City Hall & Travel Station maint supplies	3,500	
Security alarm service Travel Station	650	
Monitoring City Hall panic buttons	450	
Travel Station pesticide service	1,000	
City Hall pesticide service	1,000	<b>6,600</b>
Heating/AC Service City Hall	0	
<b>61570 MAINTENANCE/EQUIPMENT</b>		
Envelope opener	490	
Vehicle Maint	600	
City Hall Postage Machine Lease	1,800	<b>2,890</b>
<b>61700 OFFICE SUPPLIES</b>		
Kitchen supplies	500	
First Aid Box Supplies City Hall	500	
Postage Machine Supplies	500	<b>1,500</b>
<b>61800 PETROLEUM</b>	200	<b>200</b>

**DEPARTMENT: 195 - NON-DEPARTMENTAL**

		<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61820 POSTAGE</b>			
Postage expense for general fund activities		4,500	<b>4,500</b>
<b>61830 PROPERTY TAXES</b>			
Taxes to Linn County on Transfer Station		300	<b>300</b>
<b>61854 SAFETY COMMITTEE EXPENSE</b>			
Safety awards and miscellaneous		3,500	<b>3,500</b>
<b>61900 UTILITIES</b>			
City Facilities Water & Sewer charges		84,000	
City Hall Electricity & Trash		18,000	
Electricity and Gas for Travel Station		7,000	
Welcome Sign Electricity		1,000	<b>110,000</b>

**CAPITAL OUTLAY**

<b>72300 IMPROVEMENTS</b>		-	-
---------------------------	--	---	---

**CONTINGENCIES Calculations**

<b>80004</b>	Total General Fund Expenses bottom 100-195	13,913,245		
	Less contingency amount	(1,768,807)		
	less salaries & Materials transfers (49000/49001)	(2,834,926)		
	Net General fund expenses	9,309,512	186,190	<b>186,190</b>
	<b>2% Working contingency goal</b>	<b>186,190</b>		
<b>80005</b>	Total General Fund Expenses bottom 100-195	13,913,245		
	Less contingency amount	(1,768,807)		
	less salaries & Materials transfers (49000/49001)	(2,834,926)		
	Net General fund expenses	9,309,512	1,582,617	<b>1,582,617</b>
	<b>17% contingency goal</b>	<b>1,582,617</b>		

**DEPARTMENT: 195 - NON-DEPARTMENTAL**

		<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>INTERFUND TRANSFERS</u></b>			
<b>90027</b>	<b>INFORMATION SERVICES</b>	429,155	<b>429,155</b>
<b>90028</b>	<b>TO CUSTODIAL &amp; BLDG MAINT</b>	110,509	<b>110,509</b>
<b>90115</b>	<b>TO EQUIPMENT ACQUISITION &amp; REPAIR FUND</b>	45,000	<b>45,000</b>
<b>90183</b>	<b>TO STREETS</b>	45,000	<b>45,000</b>
<b>90184</b>	<b>TO CUST/MAINT SAL/BEN - 545</b>	23,494	<b>23,494</b>
<b>90030</b>	<b>PERS BOND DEBT</b>	136,670	<b>136,670</b>
<b><u>DEBT SERVICE:</u></b>			
	<b>Loan from State - Airport Area Ind Imp's-BO7002</b>		
<b>95500</b>	Principal	88,381	
<b>95600</b>	Interest	38,678	<b>127,059</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 314 - DEBT SERVICE FUNDS  
DEPARTMENT: 314 - G.O. FUND REVENUE**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>TRANSFERS IN (Revenue)</b>		
<b>49030 From Waste Water Fund -470</b>	401,900	401,900
<b><u>DEBT SERVICE:</u></b>		
<b>95100 BOND PRINCIPAL-FFC20154</b>	1,030,000	<b>1,030,000</b>
<b>95200 BOND INTEREST-FFC2015</b>	355,000	<b>355,000</b>
<b>95107 BOND PRINCIPAL-FFC2015-WW</b>	471,324	<b>471,324</b>
<b>59207 BOND INTEREST-FFC2015-WW</b>	46,900	<b>46,900</b>
<b>92010 Unappropriated</b>	80,000	<b>80,000</b>
<b>Bond -Lebgo2007 refinanced in 2015 and combined with WW bond</b>		



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 317 - DEBT SERVICE FUNDS**

**DEPARTMENT: 317 - Full, Faith a & Credit Bond (FFC2013)**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>	
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>	
<b>TRANSFERS IN (Revenue)</b>			
49022 From Water Fund -430	248,450		
49025 From Wastewater Fund -470	275,800		
49098 From Northwest URD -925	859,450	<b>1,383,700</b>	
 <b><u>DEBT SERVICE:</u></b>			
95100 BOND PRINCIPAL-NWURD	480,000	<b>480,000</b>	
95200 BOND INTEREST-NWURD	379,450	<b>379,450</b>	859,450
95107 BOND PRINCIPAL-WASTEWATER	255,000	<b>255,000</b>	
95207 BOND INTEREST-WASTEWATER	20,800	<b>20,800</b>	275,800
95108 BOND PRINCIPAL-WATER	215,000	<b>215,000</b>	
95208 BOND INTEREST-WATER	33,450	<b>33,450</b>	248,450

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 320 - DEBT SERVICE FUNDS  
DEPARTMENT: 320 - PENSION BOND SERIES 2000**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>DEBT SERVICE:</u></b>		
95100 BOND PRINCIPAL	33,344	<b>33,344</b>
95200 LOAN INTEREST	179,037	<b>179,037</b>
Bond -PERS Bond		

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 430 - ENTERPRISE**  
**DEPARTMENT: 430 - WATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61011 ADVERTISING (ENG):</b>		
Legal and Project Advertisements	1,000	<b>1,000</b>
<b>61012 ADVERTISING (MT):</b>		
Public notice for full system flushing	-	-
<b>61121 COMMUNICATIONS (ENG):</b>		
Cellular Phone Service	500	
Long Distance	500	<b>1,000</b>
<b>61122 COMMUNICATIONS (MT):</b>		
Service and repair of radio equipment	300	
Water & CC cell phone expense and misc. phone expenses	450	<b>750</b>
<b>61126 COMPUTER EXPENSE (ENG):</b>		
Annual Proprietary Software Upgrades/Auto-Cad	8,000	
Computer Upgrades/ Video Cards for Auto - Cad Processing	2,000	<b>10,000</b>

**DEPARTMENT: 430 - WATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61127 COMPUTER EXPENSE (MT):</b>		
Service and repair of hardware	600	
Software upgrades and misc tech support (25%)	500	
Supplies, printer cartridges	600	
Upgrade of BMI Cross Tracker	1,000	
Cartegraph Maintenance agreement & tech support (25%)	300	
Wireless data service, (Supervisor)	500	<b>3,500</b>
<b>61130 CONTRACT SERVICES - Utility Billing</b>	<b>500</b>	<b>500</b>
<b>61133 CONTRACT SERVICES (ENG)</b>		
Consultant Services - Engineering/Surveying	2,500	
Temporary Support Staff	9,500	<b>12,000</b>
<b>61134 CONTRACT SERVICES (MT):</b>		
Annual Cross Connection fee (DHS)	200	
Cathodic Protection Maint. Agree for Reservoirs (2)	1,650	
Inspect & Clean both reservoirs	5,400	
CDL employee testing program	300	
Contract Testing of Backflow Assemblies	15,000	
Contract Leak Detection	1,200	
Contract patching of street cuts	3,280	
Copier maintenance agreement (25%)	200	
Linn County work crew	2,400	
Seasonal staffing	20,000	
Security alarm monitoring fee for water shop	270	
Security monitoring fee for Maint. facility (25%)	100	<b>50,000</b>
<b>61140 MERCHANT CARD FEES-Credit Card acceptance (Finance)</b>	<b>30,000</b>	<b>30,000</b>

**DEPARTMENT: 430 - WATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61241 DEPARTMENT/OPERATING EXPENSE (ENG):</b>		
First Aid and Miscellaneous Consumables	100	
Reimbursement Expense- Maps/Deeds/Easement Recordings	1,900	
Engineering Tools/Supplies/Calculators	1,500	<b>3,500</b>
<b>61242 DEPARTMENT/OPERATING EXPENSE (MT):</b>		
One Call monthly assessment (67%)	1,000	
Asphalt for repair of street cuts	3,500	
Certification fees and renewals	1,000	
Cold Mix for temporary street repairs	500	
Contract testing of large meters	2,000	
Garbage dumping fees	600	
Hazardous spill cleanup materials and disposal	1,100	
Hep Vac screenings	900	
Hydrant repair and painting	3,480	
Lead and copper testing	1,200	
Meter repair and replacement	8,970	
Operating permits, landfill fees	1,550	
Service line repair and replacement	17,000	
Tool and equipment rental	1,700	
Water main repairs	35,000	
Water quality testing	4,500	
Water testing of wells for Cross Connection Program	1,000	<b>85,000</b>
<b>61251 DEPARTMENT/OPERATING SUPPLIES (ENG):</b>		
Office Supplies	500	
Reference Books	200	
Surveying and Inspection supplies	300	<b>1,000</b>

**DEPARTMENT: 430 - WATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61252 DEPARTMENT/OPERATING SUPPLIES (MT):</b>		
Annual replacement of small traffic cones	667	
Annual replacement of Type I barricades stencil City of Leb (20)	667	
Hand tools, hardware, cleaners, blades	666	
		<b>2,000</b>
<b>61291 DUES &amp; SUBSCRIPTION (ENG):</b>		
American Public Works Association (APWA)	400	
American Waterworks Association (AWWA)	1,900	
Oregon Association of Water Utilities (OAWU)	400	
Northwest Membrane Operators Assoc. (NWMOA)	400	
PE Registration	400	
		<b>3,500</b>
<b>61292 DUES &amp; SUBSCRIPTIONS (MT):</b>		
American Public Works Association (APWA)	250	
American Waterworks Association (AWWA)	1,200	
East Linn Coordination Council (ELCC)	550	
ELCC Fund Raiser Support	1,000	
		<b>3,000</b>
<b>61300 DUPLICATION-Print and Mail Utility Bills (Finance)</b>	<b>22,000</b>	<b>22,000</b>
<b>61321 EDUCATION &amp; TRAINING (ENG):</b>		
Training, Workshops, Seminars, Continuing Education	3,500	
		<b>3,500</b>
<b>61322 EDUCATION &amp; TRAINING (MT):</b>		
Maintain additional certifications	1,700	
Training for secretary position (33%)	220	
Training, workshops, seminars	2,550	
		<b>4,470</b>
<b>61501 UNIFORM PURCHASE/LAUNDERING (ENG):</b>		
Rain gear/Work Boots/Safety Glasses	800	
		<b>800</b>

**DEPARTMENT: 430 - WATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61502 UNIFORM PURCHASE/LAUNDERING (MT):</b>		
Purchase, repair, cleaning of uniforms and safety equip.	2,700	
Rain gear, rubber boots, gloves	800	<b>3,500</b>
<b>61520 UTILITY FRANCHISE FEE (5% of Utility Fees)</b>	250,900	<b>250,900</b>
<b>61561 Maint/Bldg (Eng)</b>	1,000	<b>1,000</b>
<b>61562 MAINTENANCE/BUILDING &amp; GROUNDS (MT):</b>		
HVAC maintenance at Maintenance Shop (25%)	200	
Landfill maintenance	1,000	
Maintenance Shop power gate repairs (25%)	200	
Reservoir maintenance	3,000	
Share of main shop building maintenance (25%)	500	
Valley Fire Control, fire extinguisher maintenance (25%)	350	
Water building and storage facility	1,750	<b>7,000</b>
<b>61571 MAINTENANCE/EQUIPMENT (ENG):</b>		
Service and Repair of Office/Field Equipment	800	<b>800</b>
<b>61572 MAINTENANCE/EQUIPMENT (MT):</b>		
Service and repair of office/field equipment	1,500	<b>1,500</b>
<b>61581 MAINTENANCE/VEHICLES (ENG):</b>		
Engineering Vehicles	1,500	<b>1,500</b>

**DEPARTMENT: 430 - WATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61582 MAINTENANCE/VEHICLES (MT):</b>		
Backhoe	1,700	
Jointly-owned vehicles (25%)	550	
OMI pickup	100	
Trailers	300	
Vactor	1,180	
Vactor (6) misc parts replacement (50%)	950	
Vactor flex tubes (3) & alum extension tubes (2) (30%)	400	
Vactor HD elbow for suction boom (50%)	250	
Vehicle Maintenance	8,400	
Equipment tires	550	
Vehicle tires	620	<b>15,000</b>
<b>61601 MEETINGS &amp; CONFERENCES (ENG):</b>		
American Public Works Association Conference	700	
Northwest Membrane Operators Conference	700	
Oregon Association of Water utilities	700	
Business Meetings and Travel Luncheons	1,900	<b>4,000</b>
<b>61602 MEETINGS &amp; CONFERENCES (MT):</b>		
American Public Works Association Conference	730	
American Water Works Association Conference	680	
Business meetings and travel luncheons	510	
OAWU class hosting expenses, refreshments and room	80	<b>2,000</b>
<b>61701 OFFICE SUPPLIES (ENG):</b>		
Office Supplies, Paper, Filing Supplies	1,200	
Postage	300	<b>1,500</b>



**DEPARTMENT: 430 - WATER UTILITY**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61702 OFFICE SUPPLIES (MT):</b> General office supplies	800	800
<b>61801 PETROLEUM PRODUCTS (ENG):</b> Gasoline, Oil, Lubricants	1,800	1,800
<b>61802 PETROLEUM PRODUCTS (MT):</b> Gasoline, oil, lubricants	15,000	15,000
<b>61820 POSTAGE -Mail Utility Notices (Finance)</b>	900	900
<b>61902 UTILITIES (MT):</b> Electricity, Water Reservoirs, Water Shop	5,500	5,500
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72500 OFFICE EQUIP</b>	-	-
<b>72501 OFFICE EQUIP (ENG)</b> Lap Top Computer Desk, Chairs, File Cabinets	1,000 2,500	3,500
<b>72502 OFFICE EQUIPMENT (MT):</b> Desk, chairs, files, etc.		-
<b>72601 OTHER EQUIPMENT (ENG):</b>		-

**DEPARTMENT: 430 - WATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>72602 OTHER EQUIPMENT (MAINT):</b>		
Utility Vehicle (meter reads)	10,000	
Meter reading equipment	5,000	
Jumping jack and vibra plate compactor	10,000	<b>25,000</b>
 <b><u>INTERFUND TRANSFERS</u></b>		
<b>90010 TO GENERAL FUND</b>	89,916	<b>89,916</b>
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	765,691	<b>765,691</b>
<b>90017 DEBT SERVICE-FFC2013 -317</b>	248,450	<b>248,450</b>
<b>90025 GIS:</b>	52,855	<b>52,855</b>
<b>90027 INFORMATION SYSTEMS:</b>	76,338	<b>76,338</b>
<b>90028 CUSTODIAL &amp; BLDG MAINT:</b>	7,714	<b>7,714</b>
<b>90030 PERS BOND DEBT</b>	27,830	<b>27,830</b>
<b>90184 CUSTODIAL &amp; BLDG MAINT. SALARY/BEN</b>	23,494	<b>23,494</b>
<b>90105 TO EQUIPMENT ACQUISITION &amp; REPLACEMENT FUND</b>		
Vehicle Replacement	70,000	
New WTP Equipment Replacement	50,000	
		<b>120,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 430 - ENTERPRISE**  
**DEPARTMENT: 433 - WATER PLANT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING:</b>		
CCR Advertising, Water Emergency Advertising	2,500	<b>2,500</b>
<b>61119 COMMUNICATION:</b>		
Annual Cost - Comcast Fiber Line for SCADA to WTP	3,500	<b>3,500</b>
<b>61126 COMPUTER EXPENSE</b>		
River Road Water Plant - Yearly SCADA and Computer Fees	15,000	<b>15,000</b>
<b>61130 CONTRACT SERVICES:</b>		
Albany Canal Payment (Final Year)	170,000	
Operation of 2nd Street water treatment plant (CH2M Hill)	490,000	
Mothball 2nd Street WTP	25,000	
WTP Electrical over-run (2nd Street Plant)	10,000	<b>695,000</b>
<b>61240 DEPT/OPERATING EXPENSE</b>		
Annual DHS Water Systems Survey Fee (River Rd Water Plant)	2,500	
Annual DHS Water Treatment Plant Fee (Includes 5k for each plant)	10,000	
Lab testing of the water system (both Plants)	15,000	
WTP pressure vessel fee	200	
WTR Southern Pacific lease	300	
Electricity (River Rd Water Plant)	150,000	
Chemical Costs (River Rd Water Plant)	40,000	
Membrane Cleaning Costs	10,000	<b>230,500</b>

**DEPARTMENT: 433 - WATER PLANT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61300</b> Duplication	2,500	<b>2,500</b>
<b>61320 EDUCATION &amp; TRAINING:</b>		
Continuing Education	1,500	
Course Work For Future WTP Operators	5,000	<b>6,500</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS/WTP:</b>		
WTP repairs above OMI contract amount (2nd Street Plant)	10,000	<b>10,000</b>
<b>72600 Other Eqpt.</b>		
<b>Equipment and Tools for River Rd Water Plant</b>	325,000	<b>325,000</b>
	-	-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 430 - ENTERPRISE**  
**DEPARTMENT: 435 - WATER UTILITY CIP**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61011 ADVERTISING (ENG)</b>		-
<b>61130 CONTRACT SERVICES</b>		
Construction Survey - Russell Dr/River Rd Project	5,000	<b>5,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS (Eng):</b>		
Water Service Work for Russell Dr/River Rd Project	75,000	<b>75,000</b>
<b>72302 IMPROVEMENTS (Maint.):</b>		
Water Meter Changeout Program/Small Water Main Replacement	50,000	<b>50,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 430 - ENTERPRISE**

**DEPARTMENT: 438 - WATER UTILITY TREATMENT PLANT CIP**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>		
Treatment Plant Construction-Cash	4,600,000	<b>4,600,000</b>
<b>72301 IMPROVEMENTS</b>		
Treatment Plant Construction-Loan 1	1,700,000	<b>1,700,000</b>
<b>72301 IMPROVEMENTS</b>		
Treatment Plant Construction-Loan 2	450,000	<b>450,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 450 - ENTERPRISE**  
**DEPARTMENT: 450 - STORM DRAIN UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61011 ADVERTISING (ENG):</b>		
Project Bid Advertising		-
<b>61122 COMMUNICATION (MAINT)</b>		
Service and repair of radio equipment	-	-
<b>61127 COMPUTER EXPENSE (MT):</b>		
Software Upgrades	1,200	<b>1,200</b>
<b>61130 CONTRACT SERVICES (ENG)</b>		
<b>61134 CONTRACT SERVICES (MT)</b>		
Dumping fees for solid waste from catch basins	1,000	
Linn County Work Crew for ditch cleaning	6,400	
Security Monitoring Fee for Maint. Facility (20%)	100	
Seasonal worker for drainage cleaning	6,500	<b>14,000</b>
<b>61140 MERCHANT CARD FEES-Credit Card acceptance (Finance)</b>	2,000	<b>2,000</b>
<b>61241 DEPARTMENT/OPERATING EXPENSE (ENG):</b>		
Annual Storm Water Discharge Permit	1,000	
Storm Water Monitoring Supplies	550	
Annual DEQ Permit for UIC's	2,500	
Lab Testing for Storm Water	1,500	
TMDL Compliance Costs	12,450	<b>18,000</b>

**DEPARTMENT: 450 - STORM DRAIN UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61242 DEPARTMENT/OPERATING EXPENSE (MT):</b>		
Equipment rental	1,000	
Hazardous spill cleanup materials and disposal	500	
Pipe, manhole parts, culverts, catch basins	6,100	
Replacement blades for Land Pride mower	800	
Flail mower replacement blades	500	
Sweeper Brooms	600	
Vegetation control	500	<b>10,000</b>
<b>61251 DEPARTMENT OPERATING SUPPLIES (ENG )</b>		
Replacement Parts for Flow Monitoring Equipment	250	<b>250</b>
<b>61252 DEPARTMENT/OPERATING SUPPLIES (MT):</b>		
Hand tools, shovels, rakes, blades	150	<b>150</b>
<b>61292 DUES &amp; SUBSCRIPTIONS (MAINT.)</b>		
American Public Works Association	150	<b>150</b>
<b>61300 DUPLICATION-Print and Mail Utility Bills (Finance)</b>	500	<b>500</b>
<b>61322 EDUCATION &amp; TRAINING (MAINT.)</b>		
Workshops and Seminars	250	<b>250</b>
<b>61502 UNIFORMS (MAINT.)</b>		
Riangular, Rubber Boots and Gloves	1,000	<b>1,000</b>
<b>61520 UTILITY FRANCHISE FEE (5% of Utility Fees)</b>	23,680	<b>23,680</b>



**DEPARTMENT: 450 - STORM DRAIN UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61562 MAINT./BUILDING (MAINT.)</b> Shop Building Maintenance	500	<b>500</b>
<b>61572 MAINT./EQUIP (MAINT.)</b> Repair of Field Equip.	1,500	<b>1,500</b>
<b>61582 MAINT./VEHICLES (MAINT.)</b> Sweeper and Vactor Maint.	5,500	<b>5,500</b>
<b>61602 MEETINGS &amp; CONFERENCES (MAINT.)</b> American Public Works Association Conference	250	<b>250</b>
<b>61701 OFFICE SUPPLIES (ENG)</b> Misc. Office Supplies	150	<b>150</b>
<b>61702 OFFICE SUPPLIES (MAINT.)</b> Misc. Office Supplies		-
<b>61802 PETROLEUM (MAINT.)</b>	5,500	<b>5,500</b>
<b>61820 POSTAGE -Mail Utility Notices (Finance)</b>	50	<b>50</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS (ENG):</b>		
Cheadle Lake Underdrain (New WTP)	385,000	
Storm Improvements for Russell Dr/River Rd Project	50,000	
Master Plan Refinement (Per new IGA with Albany - begin 2017)	50,000	
Payment to Albany for Storm Drainage to Canal	50,000	<b>535,000</b>

**DEPARTMENT: 450 - STORM DRAIN UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90010 TO GENERAL FUND</b>	8,164	<b>8,164</b>
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	137,206	<b>137,206</b>
<b>90025 TO GIS</b>	16,699	<b>16,699</b>
<b>90027 TO INFORMATION SYSTEMS:</b>	10,178	<b>10,178</b>
<b>90028 TO CUSTODIAL &amp; BUILDING MAINT.</b>	1,260	<b>1,260</b>
<b>90105 TO EQUIPMENT ACQUISITION &amp; REPLACEMENT</b>	57,000	<b>57,000</b>
<b>90181 TO WASTEWATER SALARY/BENEFITS</b>	63,474	<b>63,474</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 470 - ENTERPRISE**  
**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61011 ADVERTISING (ENG):</b> Project Bid Advertising	1,000	<b>1,000</b>
<b>61012 ADVERTISING (MT):</b> Personnel recruitment	1,000	<b>1,000</b>
<b>61121 COMMUNICATIONS (ENG)</b> Cell Phone Expense	500	<b>500</b>
<b>61122 COMMUNICATIONS (MT):</b> Service and repair of radio equipment Water & CC cell phone expense and misc. phone expenses	250 500	<b>750</b>
<b>61126 COMPUTER EXPENSE (ENG):</b> Annual Proprietary Software Upgrades/AutoCAD/XP Swim	10,000	<b>10,000</b>
<b>61127 COMPUTER EXPENSE (Maint.):</b> Cartegraph Maintenance Agreement and Tech support (25%) Software upgrades and misc tech support for TV Van Supplies, printer cartridges Wireless data service, (Supervisor)	300 4,000 350 350	<b>5,000</b>
<b>61130 Contract Services - Utility Billing</b>	<b>500</b>	<b>500</b>

**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61133 CONTRACT SERVICES (ENG):</b>		
Temporary Support Staff	15,000	
WWTP and Collection System Engineering Consultant	1,500	
Consulting for NPDES Permit Renewal	8,500	<b>25,000</b>
<b>61134 CONTRACT SERVICES (MT):</b>		
CDL employee testing program	270	
Contract patching of street cuts	2,000	
Linn County Work Crew	2,300	
Copier maintenance agreement (25%)	160	
Rental of shoring box for emergency repairs	1,000	
Seasonal Maint Worker For misc. maint assistance (1) (4 mths)	25,000	
Seasonal Maint Worker funded by Engineering (1) (1mth)	4,200	
Security monitoring fee for 3 systems at Maint Shop(20%)	70	<b>35,000</b>
<b>61140 MERCHANT CARD FEES-Credit Card acceptance (Finance)</b>	<b>30,000</b>	<b>30,000</b>
<b>61241 DEPARTMENT/OPERATING EXPENSE (ENG):</b>		
First Aid and Miscellaneous Consumables	250	
Miscellaneous Engineering Tools/Supplies	750	
Reimbursement Expense- Maps/Deeds/Easement Recordings	500	<b>1,500</b>
<b>61242 DEPARTMENT/OPERATING EXPENSE (MT):</b>		
"One call" monthly assessment (33%)	500	
Certification fees and renewals	300	
Cold Mix for temporary street repairs	500	
Frame and cover replacement	1,700	
Garbage dumping fees	600	
Hazardous spill cleanup materials and disposal	1,250	
Hep Vac screenings	400	
Line repair/replacement	5,480	

**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
Locating paint (50%)	400	
Manhole repairs	4,150	
Operating permits, landfill fee	600	
Rodent control	900	
Root control	800	
Security alarm annual fee for Garvord pump station	300	
Small parts including gaskets, risers	800	
Spray for Noxious weeds at WWTP properties	1,200	
Time management tools/supplies	120	<b>20,000</b>
<b>61251 OP SUPPLIES (ENG)</b>		
Office Supplies	500	
Surveying and Inspection Supplies	500	<b>1,000</b>
<b>61252 DEPARTMENT/OPERATING SUPPLIES (MT):</b>		
Annual replace of barricades (100) Parades/events (50%)	250	
Annual replacement of small traffic cones	250	<b>500</b>
<b>61291 DUES &amp; SUBSCRIPTION (ENG):</b>		
American Public Works Association (APWA)	400	
Engineering Dues and Subscriptions	300	
PE Registration	300	
Wastewater Journals (FP)	200	<b>1,200</b>
<b>61292 DUES &amp; SUBSCRIPTIONS (MT):</b>		
American Public Works Association (APWA)	300	
East Linn Coordination Council (ELCC)	200	<b>500</b>
<b>61300 DUPLICATION-Print and Mail Utility Bills (Finance)</b>	<b>22,000</b>	<b>22,000</b>

**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61321 EDUCATION &amp; TRAINING (ENG):</b> Training, Workshops, Seminars, Continuing Education	2,000	<b>2,000</b>
<b>61322 EDUCATION &amp; TRAINING (MT):</b> Maintain additional certifications Reimbursement for course work Training, workshops, seminars	200 200 2,600	<b>3,000</b>
<b>61400 INSURANCE:</b>	58,635	<b>58,635</b>
<b>61501 UNIFORM (ENG)</b>	500	<b>500</b>
<b>61502 UNIFORM PURCHASE/LAUNDERING (MT):</b> Purchase, repair, cleaning of uniforms, safety clothing, etc Rain gear, rubber boots, gloves	1,100 900	<b>2,000</b>
<b>61520 UTILITY FRANCHISE FEE</b>	260,280	<b>260,280</b>
<b>61561 MAINTENANCE/BUILDING (ENG)</b>		-
<b>61562 MAINTENANCE/BUILDING &amp; GROUNDS (MT):</b> HVAC maintenance at Maintenance Shop (25%) Maintenance Shop power gate repairs (25%) Share of main shop building maintenance (25%) Valley Fire Control, fire extinguisher maintenance (25%)	300 300 900 500	<b>2,000</b>
<b>61571 MAINTENANCE/EQUIPMENT (ENG):</b> Service and Repair of Office/Field Equipment	500	<b>500</b>

**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61572 MAINTENANCE/EQUIPMENT (MT):</b>		
Service and repair of rodder, smoke generator ventilator, gas detector, snooper, safety tripod, etc.	1,500	<b>1,500</b>
<b>61581 MAINTENANCE/VEHICLES (ENG):</b>		
Engineering Vehicles	1,000	<b>1,000</b>
<b>61582 MAINTENANCE/VEHICLES (MT):</b>		
Boom truck annual certification	400	
D-12 Camera and camera tractor parts	2,000	
Jointly-owned vehicles (25%)	530	
Maintenance pickup	400	
OMI sludge truck	500	
T.V. van	1,500	
Vactor	6,750	
Vactor (6) misc parts replacement (50%)	950	
Vactor flex tubes (3) and alum extension tubes (2) (70%)	970	
Vactor HD elbow for suction boom (50%)	1,500	
Vehicle maintenance	4,500	<b>20,000</b>
<b>61601 MEETINGS &amp; CONFERENCES (ENG):</b>		
American Public Works Association Conference	1,100	
Business Meetings and Continuing Education	2,400	<b>3,500</b>
<b>61602 MEETINGS &amp; CONFERENCES (MT):</b>		
American Public Works Association Conference	740	
Business meetings and travel luncheons	640	
Holiday Employee Appreciation 20%	120	<b>1,500</b>

**DEPARTMENT: 470 - WASTEWATER UTILITY**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61701 OFFICE SUPPLIES (ENG):</b>		
General office Supplies, Copier Maint. Agreement	400	
Postage	300	<b>700</b>
<b>61702 OFFICE SUPPLIES (MT):</b>		
Binders, notebooks, pens, maps, etc.	700	<b>700</b>
<b>61801 PETROLEUM PRODUCTS (ENG):</b>		
Gasoline, Oil, Lubricants	1,500	<b>1,500</b>
<b>61802 PETROLEUM PRODUCTS (MT):</b>		
Gasoline, oil, lubricants	15,000	<b>15,000</b>
<b>61820 POSTAGE - UTILITY BILLING</b>	900	<b>900</b>
<b>61902 UTILITIES (MT)</b>		
Power and gas for shop building	3,000	<b>3,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72302 IMPROVEMENTS (MT):</b>		
I & I Elimination Program	90,000	<b>90,000</b>
<b>72501 OFFICE EQUIPMENT (ENG):</b>		
Lap Top Computer and Office Furniture	3,000	<b>3,000</b>
<b>72601 OTHER EQUIPMENT (ENG):</b>		
Survey equipment, Measuring Wheels, levels	1,500	<b>1,500</b>



DEPARTMENT: 470 - WASTEWATER UTILITY

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b><u>INTERFUND TRANSFERS</u></b>		
90010 TO GENERAL FUND	87,503	87,503
90011 TO GENERAL FUND SALARY/BENEFITS	718,551	718,551
90017 DEBT SERVICE-FFC2013 -317 and FFC2015-314	677,700	677,700
90025 TO GIS FUND:	66,670	66,670
90027 TO INFORMATION SYSTEMS:	59,374	59,374
90028 CUSTODIAL & BLDG MAINT:	6,680	6,680
90030 PERS BOND DEBT	22,179	22,179
90105 TO EQUIPMENT ACQUISITION & REPLACEMENT FUND	90,000	90,000
90180 TO WATER FUND SALARY?BENEFITS	4,467	4,467
90180 TO CUSTODIAL & BUILDING MAINT - SALARY/BENEFITS	23,494	23,494

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 470 - ENTERPRISE**  
**DEPARTMENT: 473- WASTEWATER PLANT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING:</b>	500	<b>500</b>
		-
<b>61119 COMMUNICATION:</b>	1,000	<b>1,000</b>
<b>61124 COMPUTER EXPENSE</b>		
Laptop for WWTP	1,500	<b>1,500</b>
<b>61130 CONTRACT SERVICES:</b>		
Consultant Services WWTP	7,000	
Operation of wastewater plant	1,120,000	
Software - Wonderware upgrade for WWTP	8,000	
WWTP Electrical over-run	15,000	<b>1,150,000</b>
<b>61240 DEPARTMENT OPERATING EXPENSE:</b>		
Annual Dept. Rev. Hazardous Substance Fee (2)	1,000	
Annual DEQ permit fee for wastewater treatment plant	10,000	
Annual State Permit for Boiler at WWTP	1,000	
Lab testing of the wastewater system	25,750	
Annual DEQ Permit for Wastewater System Cert.	1,500	
EPA Spill Prevention Permit fee for Fuel Tank	5,000	
WTP pressure vessel fee	750	
TMDL Compliance Costs	20,000	<b>65,000</b>

**DEPARTMENT: 473- WASTEWATER PLANT**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61250 DEPARTMENT OPERATING SUPPLIES:</b>		
Maps	150	
Reference and code books	100	<b>250</b>
<b>61320 EDUCATION &amp; TRAINING:</b>		
Continuing Education	500	
Training, workshops, seminars	500	<b>1,000</b>
<b>61600 MEETINGS &amp; CONFERENCES</b>		
Oregon Association of Water Utilities (OAWU)	500	<b>500</b>
<b>61700 OFFICE SUPPLIES:</b>	250	<b>250</b>
<b>61800 PETROLEUM</b>	6,000	<b>6,000</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72305 IMPROVEMENTS/WWTP:</b>		
Conveyer System For Storm Screen Derbis	55,000	
Aeration Basin DO Probes and Communication	20,000	
Replace HVAC System In Admin Building	30,000	
Equipment Replacement	15,000	
WWTP repairs above CH2M contract amount	72,000	<b>192,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 470 - ENTERPRISE**

**DEPARTMENT: 474 - SEWER & LATERAL REPLACEMENT PROGRAM**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
<b><u>CAPITAL OUTLAY</u></b>	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>72300 IMPROVEMENTS</b>		
Sanitary Sewer Lateral Replacement Program	90,000	<b>90,000</b>
<b>72301 IMPROVEMENTS (ENG)</b>		
Sanitary Sewer Main Replacement/Repair Program	250,000	<b>250,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 470 - ENTERPRISE**

**DEPARTMENT: 475 - WASTEWATER UTILITY CIP**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61133 CONTRACT SERVICE (ENG)</b>		
Consultant Services - WSI Model Study	50,000	
Construction Survey - Russell Dr/River Rd Project	10,000	
Consultant Services for Wastewater Treatment Plant Projects	140,000	
Consultant Services - Design of West Side Interceptor	225,000	<b>425,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS (ENG)</b>		
Sewer Work for Russell Drive/River Rd. Project	125,000	
Westside Interceptor - Future Phase	1,205,000	
		<b>1,330,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 470 - ENTERPRISE**

**DEPARTMENT: 476 - WASTEWATER BOND DEBT SERVICE**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>DEBT SERVICE</u></b>		
<b>95100 BOND PRINCIPAL</b> R56200 SRF Loan	44,560	<b>44,560</b>
<b>95107 BOND PRINCIPAL - LebanonWW10</b>	445,000	<b>445,000</b>
<b>95200 BOND INTEREST</b> R56200 SRF Loan	19,092	<b>19,092</b>
<b>95207 BOND INTEREST-LebanonWW10</b>	161,450	<b>161,450</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 510 - SPECIAL REVENUE  
DEPARTMENT: 510 - MOTEL TAX**

**DEPARTMENT: 510-510 - MOTEL TAX**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>		
Chamber Contract-Chamber Operations	30,000	
Chamber Contract-Grant Program	50,000	<b>80,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>		
Flowers and watering main street	10,500	
Parades and special events	1,000	
Visitor Industry support	8,500	<b>20,000</b>
<b><u>INTERFUND TRANSFER</u></b>		
<b>    TO GEN. FUND ADMINISTRATIVE/ECONMIC DEVELOPMENT</b>		
<b>90005 COSTS</b>	45,000	<b>45,000</b>
<b>90147 TO SDC PARKS -862</b>	62,000	<b>62,000</b>

**DEPARTMENT: 510 - MOTEL TAX**

**DEPARTMENT: 510-511 - VISITOR INDUSTRY PROGRAM (VIP)**

<b>61130 CONTRACT SERVICES</b>	20,000	<b>20,000</b>
<b>72305</b> Improvements-City entrants sign	35,000	
<b>72306</b> Improvements-Strawberry Park	-	
<b>72307</b> Improvements-Downtown Development Project	50,000	
<b>72308</b> Improvements-unassigned projects	18,000	<b>103,000</b>



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 515 - SPECIAL REVENUE**  
**DEPARTMENT: 515 - YOUTH COURT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>REVENUES</b>		
<b>48053 DONATIONS</b>	5,000	<b>5,000</b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61240 DEPARTMENT/OPERATING SUPPLIES</b>	5,353	<b>5,353</b>
Expenses cannot exceed the cash balance in the fund		

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 516 - SPECIAL REVENUE  
DEPARTMENT: 516 - POLICE RESERVES**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>REVENUES</b>		
<b>48053 DONATIONS</b>	10,000	<b>10,000</b>
<b>49901 BEGINNING BALANCE</b>	-	-
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61240 DEPARTMENT/OPERATING SUPPLIES</b> Expenses cannot exceed the cash balance in the fund	5,435	<b>5,435</b>
<b>80005 CONTINGENCY</b>	10,000	<b>10,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 527 - SPECIAL REVENUE**

**DEPARTMENT: 527 - COMMUNITY DEVELOPMENT-BUILDING**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61010 ADVERTISING (BLDG)</b>		
Public hearings and notices	-	-
<b>61130 CONTRACT SERVICES (BLDG)</b>		
Building Official Services	93,000	
Plan review services	2,000	<b>95,000</b>
<b>61140 MERCHANT CARD FEES (BLDG)</b>	15,000	<b>15,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE (BLDG)</b>		
Miscellaneous operating expense	1,625	
State Surcharge	23,000	<b>24,625</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES (BLDG)</b>		
Vehicle maintenance supplies	100	
Code Books	400	<b>500</b>
<b>61290 DUES &amp; SUBSCRIPTIONS (BLDG):</b>		
IAPMO	-	
ICC	-	
NFPA	-	
OBOA	-	
OMOA	-	
OPTA	-	
Other	-	-

**FUND: 527 - SPECIAL REVENUE**  
**DEPARTMENT: 527 - COMMUNITY DEVELOPMENT-BUILDING**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61320 Education &amp; Training</b>	1,500	<b>1,500</b>
<b>61600 MEETINGS &amp; CONFERENCES (BLDG):</b>		
Miscellaneous	-	
OBOA	-	
OMOA	-	
OPTA	-	-
<b>61700 OFFICE SUPPLIES (BLDG):</b>	1,500	<b>1,500</b>
<b>61820 POSTAGE (BLDG ):</b>		-
<b><u>CAPITAL OUTLAY</u></b>		
<b>72500 OFFICE EQUIPMENT (BLDG):</b>		
General	-	-
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90010 TO GENERAL FUND</b>	28,853	<b>28,853</b>
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	169,474	<b>169,474</b>
<b>90025 TO GIS</b>	12,081	<b>12,081</b>
<b>90027 TO INFORMATION SYSTEMS</b>	27,175	<b>27,175</b>
<b>90028 TO CUSTODIAL &amp; BLDG MAINT</b>	1,282	<b>1,282</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 533 - SPECIAL REVENUE**  
**DEPARTMENT: 533 - PARK ENTERPRISE**  
**534-CHEADLE LAKE PARK**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61012 ADVERTISING (MT)</b>		
Misc advertising, flyers, magazines, newspaper etc.	-	-
<b>61134 CONTRACT SERVICES (MT)</b>		
Seasonal staff	43,000	
Reservation service fees	2,000	<b>45,000</b>
<b>61242 DEPARTMENT OPERATING EXPENSE:</b>		
Pesticides, fertilizer, electrical supplies, custodial supplies, bark	24,299	
Camping fee envelops	500	
Garbage dumping fees	2,701	<b>27,500</b>
<b>61562 MAINTENANCE/BUILDING &amp; GROUNDS:</b>		
Camping area maintenance - River Park, Cheadle Lake & Gills Land	7,900	
Trash can liners, doggie stations, signs and markings	5,100	
Repairs specific to shelter rentals (all parks)	5,000	
River Park septic tank clean before Strawberry Festival	1,000	<b>19,000</b>
<b>61902 UTILITIES:</b>		
Irrigation water Gill's Landing Campground	7,300	
Power and gas for Century Park building	2,700	
Power at Ralston Park shelter	1,000	
Power for Gill's Landing Campground	6,500	
Sewer Gill's Landing Campground	5,500	<b>23,000</b>

**FUND: 533 - SPECIAL REVENUE  
DEPARTMENT: 533 - PARK ENTERPRISE  
534-CHEADLE LAKE PARK**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72302 IMPROVEMENTS</b>		
<b>Misc. Upgrades</b>	110,651	
	-	<b>110,651</b>
 <b>DEPT 534-CHEADLE LAKE PARK</b>		
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>	5,000	<b>5,000</b>
<b>61240 DEPT/OPERATING EXPENSE</b>	5,500	<b>5,500</b>
<b>61562 MAINT/BLDG</b>	3,000	<b>3,000</b>
<b>61572 MAINT/EQUIP</b>	500	<b>500</b>
<b>61582 MAINT/VEHICLES</b>	2,000	<b>2,000</b>
<b>61800 PETROLEUM</b>	5,000	<b>5,000</b>
<b>61902 UTILITIES:</b>	9,900	<b>9,900</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 535 - SPECIAL REVENUE**  
**DEPARTMENT: 535 - PARKS GRANT FUNDS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>		
Century Park	250,000	
Recreational Trails Grant	100,000	
		<b>350,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 540 - SPECIAL REVENUE**

**DEPARTMENT: 540 - GEOGRAPHICAL INFORMATION SERVICES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61124 COMPUTER EXPENSE:</b>		
GIS Workstation\Service Expenses as needed	9,400	<b>9,400</b>
<b>61130 CONTRACT SERVICES:</b>		
ESRI Licensing (GIS Software)	11,000	
Backup\AV\Server Software Licenses	3,000	
Hosting\Web Licensing Web Map Services	2,000	
Professional Services\Other GIS Projects	2,000	<b>18,000</b>
<b>61240 Dept/Operating Expense</b>		
Misc Expense	2,000	<b>2,000</b>
<b>61320 EDUCATION &amp; TRAINING:</b>	400	<b>400</b>
<b>61600 MEETINGS &amp; CONFERENCES:</b>		<b>2,500</b>
<b>61700 OFFICE SUPPLIES:</b>		
Wide format paper and ink	600	<b>600</b>



**DEPARTMENT: 540 - GEOGRAPHICAL INFORMATION SERVICES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72500 OFFICE EQUIPMENT</b>	-	-
<b>72600 OTHER EQUIPMENT:</b>	3,500	<b>3,500</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90028 TO CUSTODIAL &amp; BLDG MAINT</b>	745	<b>745</b>
<b>90182 TO IT FUND SALARY/BENEFITS</b>	120,046	<b>120,046</b>
<b><u>CONTINGENCIES</u></b>		
<b>80030 Reserves for mapping flyovers</b>	25,000	<b>25,000</b>
<b>80005 Operating Contingency</b>	12,114	<b>12,114</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 542 - SPECIAL REVENUE**

**DEPARTMENT: 542 - INFORMATION TECHNOLOGY (IT)**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61120 COMMUNICATIONS</b>		
Phone\Internet Services\Cistera	82,000	<b>82,000</b>
<b>61124 Computer Expense</b>	4,500	<b>4,500</b>
<b>61130 CONTRACT SERVICES</b>		
AWS Services	3600	
City Website	4300	
Cisco SmartNet	43000	
Support Desk Remote Access \ Ticketing	8300	
Microsoft Licensing	33000	
Camera Licensing and Support	14000	
Storage Support	10000	
Professional Services\Contract Help	48100	
Antivirus Licenses	6000	
Backup Software	7000	
Miscellaneous Other Software	3800	
VMWare Software	12000	<b>193,100</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>	3,000	<b>3,000</b>
Misc. General Inventory needs for Department and other City Departments		
<b>61290 DUES &amp; SUBSCRIPTIONS</b>	-	-

**DEPARTMENT: 542 - INFORMATION TECHNOLOGY (IT)**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>61320 EDUCATION &amp; TRAINING</b>	3,500	<b>3,500</b>
<b>61560 BUILDING MAINTENANCE</b>	800	<b>800</b>
<b>61580 VEHICLE MAINTENANCE</b> Oil Changes, Tires, Brakes	1,200	<b>1,200</b>
<b>61600 MEETINGS &amp; CONFERENCES</b>	300	<b>300</b>
<b>61700 OFFICE SUPPLIES</b>	20	<b>20</b>
<b>61800 PETROLEUM</b>	650	<b>650</b>
<b>61900 UTILITIES</b>	23,500	<b>23,500</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72600 OTHER EQUIPMENT</b>		
Construct Fiber Down River Road for WTP\Utilities Redundancy	65,000	
Networking and Server Equipment	72,000	<b>137,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	28,098	<b>28,098</b>
<b>90028 TO CUSTODIAL &amp; BLDG MAINT</b>	2,292	<b>2,292</b>
<b>90030 PERS BOND DEBT</b>	8,076	<b>8,076</b>
<b>90105 TO EQUIPMENT ACQUISITION AND REPLACEMENT FUND:</b>	-	<b>-</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 545 - SPECIAL REVENUE**

**DEPARTMENT: 545 - CUSTODIAL & MAINTENANCE SERVICES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>		
Electrician services	20,000	
Janitorial Coverage (sick & vacation leave)	5,000	<b>25,000</b>
<b>61240 DEPT/OPERATING EXPENSE</b>		
Misc. Expenses	20,000	<b>20,000</b>
<b>61250 DEPT/OPERATING SUPPLIES</b>		
Misc. sanitary/cleaning supplies for all City facilities and misc. electrical tools	40,000	<b>40,000</b>
<b>61320 EDUCATION &amp; TRAINING</b>		
Software training, seminars, workshops	500	<b>500</b>
<b>61401 UNEMPLOYMENT INSURANCE</b>	-	-
<b>61560 MAINT/BUILDING</b>		
Light bulbs & misc. expenses for all City Facilities	12,000	<b>12,000</b>
<b>61580 MAINT/VEHICLE</b>	2,500	<b>2,500</b>
<b>61800 PETROLEUM</b>	1,500	<b>1,500</b>

**DEPARTMENT: 545 - CUSTODIAL & MAINTENANCE SERVICES**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
72600 OTHER EQUIPMENT	-	-
<b><u>INTERFUND TRANSFERS</u></b>		
90011 TO GENERAL FUND SALARY/BENEFITS	7,048	7,048
90027 INFORMATION SYSTEMS:	3,801	3,801
90030 PERS BOND DEBT	1,775	1,775

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 550 - SPECIAL REVENUE**

**DEPARTMENT: 550 - STATE FOOT AND BIKE PATH**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS (ENG)</b>		
Sidewalk Replacement/Infill and Access Ramp Program	33,500	<b>33,500</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 555 - SPECIAL REVENUE**

**DEPARTMENT: 555 - ENGINEERING DEVELOPMENT REVIEW**

		<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>			
<b>61130</b>	<b>CONTRACT SERVICES</b>		
	Consultant Services for Development Projects/Temp Help	10,000	<b>10,000</b>
<b>61240</b>	<b>DEPARTMENT OPERATING EXPENSE</b>		
	Document Reimbursement/Records Expense	4,000	<b>4,000</b>
<b><u>INTERFUND TRANSFERS</u></b>			
<b>90011</b>	<b>TO GENERAL FUND SALARY/BENEFITS</b>	58,340	<b>58,340</b>
<b>90027</b>	<b>TO INFORMATION SYSTEMS</b>	5,089	<b>5,089</b>
<b>90028</b>	<b>TO CUSTODIAL &amp; BLDG MAINT</b>	402	<b>402</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 558 - SPECIAL REVENUE**  
**DEPARTMENT: 558 - STREETS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61012 ADVERTISING (MT)</b>		
<b>61122 COMMUNICATIONS (MT):</b>		
Service and repair of radio equipment	700	<b>700</b>
<b>61127 COMPUTER EXPENSE (MT):</b>		
<b>61134 CONTRACT SERVICES (MT):</b>		
Annual Street light maintenance contract	1,905	
Cameras (Jail)	280	
Copier maintenance agreement (20%)	160	
Dumping fees for increasing roadside garbage pickup	1,000	
Dumping fees for solid waste from catch basins	350	
Benton County Striping of City Streets	22,000	
Dust control of gravel streets (1 1/2 applications)	4,500	
Maintenance of Railroad Crossing for Santiam Railroad	1,500	
Seasonal worker funded by ODOT Partnership rev. (3 mths.)	11,565	
Security monitor fee for 3 systems at Maint Shop (20%)	160	
Sidewalk trip hazard grinding/saw cut program	1,740	
Temp wkr for weed abatement Main Street (Hwy 20)(1 for 1 wk)	550	
Temporary office help (20%)	4,290	
Traffic Signal (6) repairs	1,575	<b>50,000</b>



**DEPARTMENT: 558 - STREETS**

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<b>61242 DEPARTMENT/OPERATING EXPENSE (MT):</b>		
Cold Mix for temporary street repairs	1,986	
Dumping fees for roadside trash (tires)	300	
Garbage dumping fees	590	
Gravel	3,000	
Hazardous spill cleanup materials and disposal	500	
Hep Vac screenings	720	
Materials for weed abatement along curbs on Main Street (Hwy 20)	670	
Pot hole patch premix (2 pallets)	1,800	
Public property cleaning, vegetation control, landfill fee	1,500	
Shop operations - materials	50	
Sign maintenance/barricades	2,484	
Snow/ice control	2,000	
Street repairs - asphalt	8,000	
Street Sign extruded (40)	700	
Sweeper brooms (6 sets)	1,000	
Thermo Plastic/hot tape for School, RXR, Wheel Chair	1,200	
Thermo Plastic/hot tape traffic markings	1,500	
Traffic control/painting (5 yellow, 2 white, 3 spheres)	7,000	<b>35,000</b>
<b>61252 DEPARTMENT/OPERATING SUPPLIES (MT):</b>		
Hand tools, shovels, rakes, picks, drills, sanders, cement finishing tools, blades, brushes		
Small hardware items, equipment cleaner, shop towels, shop supplies	1,500	<b>1,500</b>
<b>61322 EDUCATION &amp; TRAINING (MT):</b>		
Certification fees and renewals	300	
Maintain additional certifications	300	
Reimbursement for course work	400	
Training, workshops, seminars	1,500	<b>2,500</b>

**DEPARTMENT: 558 - STREETS**

	<u>SUB-LINE ITEM TOTAL</u>	<u>LINE TOTAL</u>
<b>61370 STREET LIGHTS:</b>		
Street lights	135,000	<b>135,000</b>
<b>61390 TRAFFIC SIGNAL:</b>		
Electricity for traffic lights	30,000	
Traffic Signal misc repair	10,000	<b>40,000</b>
<b>61400 INSURANCE:</b>		
Vehicle, general liability, equipment, and building coverage	57,967	<b>57,967</b>
<b>61502 UNIFORM PURCHASE/LAUNDERING (MT):</b>		
Purchase, repair, cleaning of uniforms, safety equipment	1,750	
Rain gear, rubber boots, gloves	750	<b>2,500</b>
<b>61562 MAINTENANCE/BUILDING &amp; GROUNDS (MT):</b>		
Valley Fire Control, fire extinguisher maintenance (14%)	70	
Building repair, paint, light bulbs, signal bulbs, Rental house	3,140	
Clean window awnings at shop (25%)	40	
Maintenance Shop power gate repairs (25%)	200	
Share of Main Shop Building Maintenance	550	<b>4,000</b>
<b>61572 MAINTENANCE/EQUIPMENT (MT):</b>		
chainsaws, power plant, hot box	760	
Grinder carbide cutter set	440	
Grinder shafts (2 sets each year)	150	
Grinder steel cutters (1 set per year)	150	
Hydraulic tools, Stanley power unit, tampers, saws, hoses	500	
Pavement grinder drum	500	
Power tools, tree trimming tools, grinders, edger's, cutters	500	<b>3,000</b>

**DEPARTMENT: 558 - STREETS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61582 MAINTENANCE/VEHICLES (MT):</b>		
Bucket truck (annual certification)	500	
Dump trucks (2)	950	
Flat bed trucks (2)	500	
Grader	1,600	
Jointly-owned vehicles (29%)	955	
Pickups (2)	800	
Roller	250	
S-15 1400X24 12ply Denman grader tires or equal (2)	875	
S-18 Tires (2 front)	415	
S-28 Paint machine, air regulator	53	
S-28 Paint machine, bead gun and kit	720	
S-28 Paint machine, hydraulic motor service kit	210	
S-28 Paint machine, paint gun replacement parts	1,100	
S-28 Tires (2 front) annual purchase	134	
S-11 tires (4)	500	
Street flusher	460	
Street Sweeper	1,000	
Street Sweeper replace Curtain, Liner	978	
Tractors and attachments (3)		
Vehicle maintenance		<b>12,000</b>
<b>61602 MEETINGS &amp; CONFERENCES (MT):</b>		
American Public Works Association Conference	630	
Business meetings and travel luncheons	100	
Holiday Employee Appreciation 20%	520	
PW quality meetings (20%)	250	<b>1,500</b>
<b>61702 OFFICE SUPPLIES (MT):</b>		
General office supplies	800	<b>800</b>

**DEPARTMENT: 558 - STREETS**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b>61802 PETROLEUM PRODUCTS (MT):</b> Gasoline, oil, lubricants	15,000	<b>15,000</b>
<b>61895 OPERATING EXPENSE (TREE CITY USA)</b> Seasonal worker for Tree City USA tree trimming (2 1/2 mths) Tree maintenance supplies tools and maintenance of equip	5,700 300	<b>6,000</b>
<b>61902 UTILITIES (MT):</b> Electricity at shop Natural gas at shop	5,500 2,500	<b>8,000</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72302 IMPROVEMENTS (MT):</b>		
 <b><u>INTERFUND TRANSFERS</u></b>		
<b>90010 TO GENERAL FUND</b>	7,841	<b>7,841</b>
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	243,094	<b>243,094</b>
<b>90027 TO INFORMATION SYSTEMS:</b>	18,660	<b>18,660</b>
<b>90028 TO CUSTODIAL &amp; BLDG MAINT</b>	2,604	<b>2,604</b>
<b>90030 PERS BOND DEBT</b>	11,248	<b>11,248</b>
<b>90105 TO EQUIP ACQUISITION &amp; REPLACEMENT FUND</b>	65,000	<b>65,000</b>
<b>90184 TO CUST/MAINT SAL/BEN-545</b>	23,493	<b>23,493</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 562 - SPECIAL REVENUE**

**DEPARTMENT: 562 Equitable Sharing (US Marshals)**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61240 DEPARTMENT OPERATING EXPENSE</b>	3,590	<b>3,590</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 564 - SPECIAL REVENUE**  
**DEPARTMENT: 564 - SCHOOL RESOURCE OFFICER**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
61240 OPERATING EXPENSE	-	-
<b><u>INTERFUND TRANSFERS</u></b>		
90011 TO GENERAL FUND SALARY/BENEFITS	89,255	89,255

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 569 - SPECIAL REVENUE**  
**DEPARTMENT: 569 - DIAL-A-BUS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>	20,000	<b>20,000</b>
<b>61240 DEPARTMENT/OPERATING EXPENSE</b> DOE Fees, Audit & Miscellaneous program expense	7,000	<b>7,000</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b> Brochures, business cards, miscellaneous supplies	1,500	<b>1,500</b>
<b>61320 EDUCATION AND TRAINING</b>	600	<b>600</b>
<b>61401 UNEMPLOYMENT INSURANCE</b>	-	-
<b>61560 MAINTENANCE/BUILDING</b>	6,000	<b>6,000</b>
<b>61580 MAINTENANCE/VEHICLES</b> Preventative Maintenance, Repairs, Tires and Parts	10,000	<b>10,000</b>
<b>61800 PETROLEUM</b> Gas and oil for buses	22,000	<b>22,000</b>
<b>61889 TITLE XIX MATCH EXP</b>	850	<b>850</b>

DEPARTMENT: 569 - DIAL-A-BUS

	<u>SUB-LINE</u> <u>ITEM TOTAL</u>	<u>LINE</u> <u>TOTAL</u>
<u>CAPITAL OUTLAY</u>		
72600 OTHER EQUIPMENT	78,000	78,000
<u>INTERFUND TRANSFER</u>		
90010 TO GENERAL FUND	1,328	1,328
90011 TO GENERAL FUND SALARY/BENEFITS	8,931	8,931
90027 INFORMATION SERVICES	3,855	3,855
90028 CUSTODIAL & BLDG MAINTENANCE	3,162	3,162
90030 PERS BOND DEBT	3,578	3,578



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 571 - SPECIAL REVENUE**  
**DEPARTMENT: 571 - STP STREET PROJECT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>61130 CONTRACT SERVICES (Eng):</b>		-
<b>72301 IMPROVEMENTS (CIP):</b>		
Russell Drive/River Road Improvements	300,000	
Street Rehabilitation Projects	225,000	<b>525,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 593 - SPECIAL REVENUE**  
**DEPARTMENT: 593 - BOAT RAMP MAINTENANCE**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61240 DEPARTMENT/OPERATING EXPENSE -Gills Landing</b> Brushing, grounds maint, rock and riprap, Parking lot maint, painting, sweeping, dock and ramp maint, loam	2,800	<b>2,800</b>
<b>61242 DEPARTMENT/OPERATING EXPENSE -Cheadle Lake</b> Brushing, grounds maint, rock and riprap, Parking lot maint, painting, sweeping, dock and ramp maint, loam	2,800	<b>2,800</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>	4,629	<b>4,629</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 815 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 815 - WELDWOOD DRIVE TRAFFIC SIGNAL**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61134 CONTRACT SERVICES</b> ODOT	9,654	<b>9,654</b>
<b>61242 DEPT/OPERATING EXPENSE (MT)</b> Traffic signal maintenance		-
<b>90183 TRANSFER OUT</b> To street salary and benefits	11,953	<b>11,953</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 820 - CAPITAL PROJECTS FUNDS**

**DEPARTMENT: 820 - EQUIPMENT ACQUISITION AND REPLACEMENT**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72302 IMPROVEMENTS (Maintenance):</b> Misc. Shop upgrades	-	
<b>72304 IMPROVEMENTS (Parks)</b>	67,500	67,500
<b>72606 OTHER EQUIPMENT (IT):</b>		<b>0</b>
<b>72607 OTHER EQUIPMENT (Library):</b>	30,000	<b>30,000</b>
<b>72608 OTHER EQUIPMENT (Police):</b> bodycam replacement tablet/Toughbook replacement Dispatch video upgrade firearm replacement jail door replacement jail camera replacement	11,000 5,000 6,000 5,000 3,000 10,000	
		<b>40,000</b>
<b>72609 OTHER EQUIPMENT (Senior Center):</b>	-	-
<b>72802 VEHICLES (Maintenance)</b> Scheduled replacement of Sludge truck, Crane Truck and Vactor		<b>500,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 825 - CAPITAL PROJECTS FUNDS  
DEPARTMENT: 825 - PIONEER CEMETERY**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>	9,625	<b>9,625</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 829 - CAPITAL PROJECTS FUNDS  
DEPARTMENT: 829 - POLICE TRUST FUND**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61240 DEPARTMENT/OPERATING EXPENSE</b>	-	-
<b>61860 SCHOLARSHIPS</b>	-	-
<b>61870 SHOP WITH A COP</b>	3,500	<b>3,500</b>
<b>61871 NATIONAL NIGHT OUT</b>	850	<b>850</b>
<b>61872 WARMING SHELTER</b>	410	<b>410</b>
<b>61874 MISC COMMUNITY POLICING</b>	306	<b>306</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72600 OTHER EQUIPMENT</b>		-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 830 - CAPITAL PROJECTS FUNDS  
DEPARTMENT: 830 - LIBRARY TRUST**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>	-	-
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>	50,000	<b>50,000</b>
<b>61310 GIFT OF LITERACY GRANT FUNDS</b>	6,000	<b>6,000</b>
<b>61330 READING FOR SUCCESS GRANT FUNDS</b>	3,000	<b>3,000</b>
<b>61350 TRUST MANAGEMENT GRANT FUNDS</b>	10,000	<b>10,000</b>
<b>61370 OTHER GRANTS</b>	30,000	<b>30,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b>	-	-
<b>72500 OFFICE EQUIPMENT</b>	-	-

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 833 - CAPITAL PROJECTS FUNDS  
DEPARTMENT: 833 - LIBRARY BUILDING TRUST**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>	20,000	<b>20,000</b>



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 835 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 835 - SENIOR SERVICES TRUST**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>61200 DEPOSITS REFUNDED</b>	3,000	<b>3,000</b>
<b>61240 DEPARTMENT OPERATING EXPENSES</b> Volunteer recognition, entertainment, miscellaneous program expense and equipment	3,000	<b>3,000</b>
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b> Supplies and decorations for special events, regular activities and fund raisers	2,000	<b>2,000</b>
<b>61560 BUILDING MAINTENANCE</b>	1,000	<b>1,000</b>
<b>61840 REFRESHMENTS</b> Coffee supplies, refreshments and potluck supplies	6,500	<b>6,500</b>
<b>61860 SCHOLARSHIPS</b>	1,500	<b>1,500</b>
 <b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS</b> Building Improvements	5,000	<b>5,000</b>
<b>72500 OFFICE EQUIPMENT</b>	2,500	<b>2,500</b>
<b>72600 OTHER EQUIPMENT</b>	2,500	<b>2,500</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 838 - CAPITAL PROJECTS FUNDS  
DEPARTMENT: 838 - SNEDAKER TRUST**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61250 DEPARTMENT/OPERATING SUPPLIES</b>	10,000	<b>10,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 840 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 840 - STREETS CAPITAL PROJECTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61011 ADVERTISING (ENG)</b>	-	-
<b>61133 CONTRACT SERVICES (ENG)</b>		
Grant Street Bridge (Mitigation Monitoring)	8,000	
Street Inventory Rating	50,000	<b>58,000</b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS (ENG)</b>		
Russell Drive/River Road Project	495,000	<b>495,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90105 TO EQUIPMENT ACQ &amp; REPAIR FUND</b>	-	-
<b><u>CONTINGENCIES</u></b>		
<b>80024 OPERATING CONTINGENCIES RES - AIRWAY</b>	310,000	<b>310,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 845 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 845 - INFRASTRUCTURE DEFERRAL FUND**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72301 IMPROVEMENTS</b>		
Sidewalk Projects	10,631	
Street /Strom Imp. - 979 & 981 Wassom Street	19,135	
Alley Improvements - Behind 363 Second Street	13,910	
Future City Entrance Signs	15,000	
		<b>58,676</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 852 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 852 - SDC DRAINAGE IMPROVEMENTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Approved SDC Eligible Projects	77,500	
Drainage Master Plan (39% SDC Eligible based on \$250k Cost)	97,500	<b>175,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	8,453	<b>8,453</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 853 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 853 - SDC DRAINAGE REIMBURSEMENT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Approved Storm Drainage Improvements	8,000	<b>8,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 862 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 862 - SDC PARKS IMPROVEMENTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61130 CONTRACT SERVICES</b>		-
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
SDC Eligible Projects (Projects identified in Master Plan/SDC Plan)	1,070,919	<b>1,070,919</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	8,453	<b>8,453</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 863 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 863 - SDC PARKS REIMBURSEMENT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Projects identified in the parks SDC plan	401	<b>401</b>



**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 872 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 872 - SDC WASTEWATER IMPROVEMENTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
61133 CONTRACT SERVICES (ENG)	-	-
<b><u>CAPITAL OUTLAY</u></b>		
72300 IMPROVEMENTS (ENG)		
Westside Interceptor Phases	2,110,000	<b>2,110,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
90011 TO GENERAL FUND SALARY/BENEFITS	8,453	<b>8,453</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 873 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 873 - SDC WASTEWATER REIMBURSEMENT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Wastewater Reimbursement Projects (Westside Interceptor Project:	380,000	<b>380,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 882 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 882 - SDC STREET IMPROVEMENTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
SDC Eligible Projects (as Indicated in the Master Plan/SDC Plan)	1,600,000	
Airway Rd Improvements in conjunction with WSI Project (44%)	1,400,000	<b>3,000,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
<b>90011 TO GENERAL FUND SALARY/BENEFITS</b>	8,452	<b>8,452</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 883 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 883 - SDC STREET REIMBURSEMENT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Construction Survey Contract - Russell/River Project	\$ 25,000	
Street Preservation Projects	\$ 85,000	<b>\$ 110,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 892 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 892 - SDC WATER IMPROVEMENTS**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
61133 CONTRACT SERVICES (ENG)	-	-
<b><u>CAPITAL OUTLAY</u></b>		
72300 IMPROVEMENTS (ENG)		
New Water Treatment Plant Projects	1,390,000	<b>1,390,000</b>
<b><u>INTERFUND TRANSFERS</u></b>		
90011 TO GENERAL FUND SALARY/BENEFITS	8,452	<b>8,452</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 893 - CAPITAL PROJECTS FUNDS**  
**DEPARTMENT: 893 - SDC WATER REIMBURSEMENT**

	<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
	<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
<b>72300 IMPROVEMENTS (ENG)</b>		
Water Reimbursement Projects	36,000	<b>36,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 910 - TRUST AND AGENCY FUND  
DEPARTMENT: 910 - BAIL**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
<b>61850 REFUNDS</b>	33,062	<b>33,062</b>
<b>61951 LINN CO. ASSESSMENTS</b>	1,500	<b>1,500</b>
<b>61952 ODR ALCOHOL ASSESSMENTS</b>	100	<b>100</b>
<b>61953 ALCOHOL EVALUATORS</b>	-	-
<b>61954 COURT APPOINTED ATTORNEY</b>	14,000	<b>14,000</b>
<b>61956 LEMLA</b>	300	<b>300</b>
<b>61957 UNITARY ASSESSMENTS</b>	6,500	<b>6,500</b>
<b>61961 STATE CRIMINAL FINES</b>	55,000	<b>55,000</b>
<b>61962 COURT SECURITY ASSESSMENT</b>	500	<b>500</b>
<b>61963 COUNTY (Beginning in 2013)</b>	8,000	<b>8,000</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

FUND: 925 - NW URBAN RENEWAL

DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT

DEPARTMENT: 930 - NW URD DEBT SERVICE

<b><u>SUB-LINE</u></b>	<b><u>LINE</u></b>
<b><u>ITEM TOTAL</u></b>	<b><u>TOTAL</u></b>

DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT

**MATERIALS & SERVICES**

61130 CONTRACT SERVICES

Wetland Delineation and Analysis

25,000

25,000

**CAPITAL OUTLAY**

72300 IMPROVEMENTS

Approved URD Projects

-

-

**INTERFUND TRANSFERS**

90010 TO GENERAL FUND

15,115

15,115

90011 TO GENERAL FUND SALARY/BENEFITS

155,688

155,688

90017 DEBT SERVICE-FFC2013 -317

859,450

859,450

90027 INFORMATION SYSTEMS

-

-



FUND: 925 - NW URBAN RENEWAL  
 DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT  
 DEPARTMENT: 930 - NW URD DEBT SERVICE

**SUB-LINE**  
**ITEM TOTAL**                      **LINE**  
**TOTAL**

DEPARTMENT: 930 - NW LEBANON URBAN RENEWAL DISTRICT BONDS

**LEBANON UR10 DEBIT SERVICE**

<b>95100</b>	Principal	370,000	
<b>95200</b>	Interest	25,510	<b>395,510</b>

**SPWF B05003 DEBT SERVICE**

<b>95108</b>	Principal	141,311	
<b>95208</b>	Interest	83,458	<b>224,769</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

FUND: 935 - CHEADLE URBAN RENEWAL  
DEPARTMENT: CHEADLE LAKE URBAN RENEWAL DISTRICT

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
61130 CONTRACT SERVICES-Bond Cost	-	-
 <b><u>CAPITAL OUTLAY</u></b>		
72301 IMPROVEMENTS (ENG) Porter Park/Community Gardens	615,000	<b>615,000</b>
 <b><u>INTERFUND TRANSFERS</u></b>		
90010 TO GENERAL FUND	11,647	<b>11,647</b>
90011 TO GENERAL FUND SALARY/BENEFITS	115,405	<b>115,405</b>
 <b><u>DEBT SERVICE:</u></b>		
<b>2017 DEBT SERVICE</b>		
95501 Principal	236,439	
95601 Interest	115,407	<b>351,846</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

**FUND: 940 - URBAN RENEWAL  
DEPARTMENT: 940 - NORTH GATEWAY URD**

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
72300 Approved URD Projects		-
<b><u>CONTINGENCIES</u></b>		
80030 Reserved for Future Expenditures-Traffic Signal	200,000	
80005 Operating Contingency	71,357	<b>271,357</b>
<b><u>INTERFUND TRANSFERS</u></b>		
90010 TO GENERAL FUND	14,056	<b>14,056</b>
90011 TO GENERAL FUND SALARY/BENEFITS	120,714	<b>120,714</b>
90027 INFORMATION SYSTEMS:		-
90145 TO SDC DRAINAGE-852	-	-
90147 TO SDC DRAINAGE-862	22,772	<b>22,772</b>
90149 TO SDC WASTEWATER-872	-	-
90151 TO SDC WATER-882	27,544	<b>27,544</b>
90152 TO SDC WATER-892	-	-
<b><u>DEBT SERVICE:</u></b>		
<b>SHS Economic Agreement</b>		
95501 Principal	695,130	
95601 Interest	102,459	<b>797,589</b>

# Cheadle Lake Urban Renewal District

---

a component of



## Adopted Budget & Financial Plan

---

2018 - 2019



Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)



# Budget Committee Members

## MAYOR

Paul R. Aziz

## LEBANON CITY COUNCIL

Wayne Rieskamp  
Robert Furlow  
Rebecca Grizzle  
Floyd Fisher  
Jason Bolen  
Bob Elliott

## CITIZENS APPOINTED

Lance Caddy  
Josh Port  
Virginia Cloyd  
Kim Ullfers  
Todd Gestrin  
Vacant

## ADMINISTRATIVE STAFF

City Manager: Gary Marks  
Chief of Police: Frank Stevenson  
City Attorney: Trë Kennedy  
City Clerk: Linda Kaser  
Community Development Director: Walt Wendolowski  
Human Resources Director: Debi Shimmin  
Finance Director: Matt Apken  
Information Services Director: Brent Hurst  
Library Services Director: Kendra Antila  
Senior Services Director: Kindra Oliver  
Engineering Services Director: Ron Whitlatch  
Maintenance Division Director: Jason Williams

**Cheadle Lake Urban Renewal District**  
**FY 2018/19 ADOPTED ANNUAL BUDGET**

**TABLE OF CONTENTS**

	<u>Page No.</u>
Budget Message.....	a-b
935 Cheadle Lake Urban Renewal District Proposed Annual Budget .....	1
Detail Sheets .....	5

# FY 2018-19 Budget Message

## INTRODUCTION

We, the Agency Manager and the Budget Officer for the Cheadle Lake Urban Renewal Agency, a component unit of the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2018 to June 30, 2019. Even with the significant challenge of matching expenses with forecast revenues, the fund is balanced.

## SIGNIFICANT HIGHLIGHTS

- Agency contingencies decreased by \$62,653 to \$45,088 down from \$107,741 in FY 2017/18.
- There is \$615,000 to be spent in capital outlay in the upcoming fiscal year.
- Debt Service payments stay relatively the same.

## OVERVIEW

The Cheadle Lake Urban Renewal Agency's Adopted Budget is \$1,138,986. The table below shows the overall changes in the budget from the prior year.

	<b>FY 2017/18</b>	<b>FY 2018/19</b>	<b>% Change</b>
Cheadle Lake Urban Renewal Budget	\$3,792,500	\$1,138,986	(69.97%)

This amount is \$2,653,514 less than the budget for FY2017/18, and represents a 69.97 percent decrease. The decrease is mainly due to the following; \$2,585,000 decrease in capital projects and a decrease in contingencies by \$62,653. Other budget categories remained pretty consistent.

We extend our sincere thanks to the Budget Committee members for serving our community by being a part of this vital committee. We earnestly solicit your input as we strive to create a budget that is fiscally responsible while also meeting the Council's goals and the community's needs.



The budget is not only a spending plan, but a policy statement. As such, it outlines the priorities of the City and the Council. It outlines activities, service levels and projects for the coming fiscal year and beyond. Thoughtful participation in the budgeting process helps assure a budget that best reflects the values of the community.

This budget is presented to the Agency Officials, Budget Committee and the community for their review and consideration for the Agency's operations, services, projects and programs in Fiscal Year 2018/19.

Respectfully submitted,

*Gary B. Marks*

Gary B. Marks  
Agency Manager

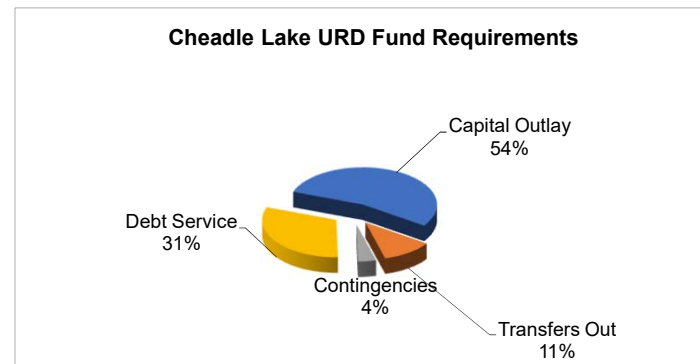
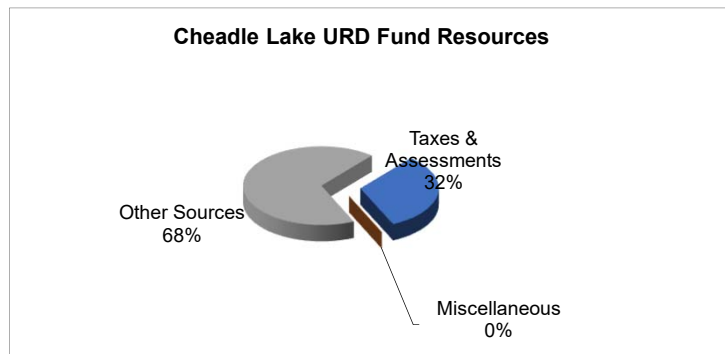
*Matt Apken*

Matt Apken  
Finance Director

**CHEADLE LAKE URBAN RENEWAL DISTRICT**  
**Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 365,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	-
Other Sources	772,986
Internal Charges	-
<b>Total Resources</b>	<b>\$ 1,138,986</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	615,000
Transfers Out	127,052
Contingencies	45,088
Debt Service	351,846
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 1,138,986</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	<b>Adopted Budget</b>	Percent of Fund Budget
935-Cheadle Lake URD	\$ -	\$ -	\$ 615,000	\$ 127,052	\$ 45,088	\$ 351,846	\$ -	<b>\$ 1,138,986</b>	100.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615,000</b>	<b>\$ 127,052</b>	<b>\$ 45,088</b>	<b>\$ 351,846</b>	<b>\$ -</b>	<b>\$ 1,138,986</b>	100.00%
<b>Percent of Cheadle Lake URD Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>54.00%</b>	<b>11.15%</b>	<b>3.96%</b>	<b>30.89%</b>	<b>0.00%</b>	<b>100.00%</b>	

# **Urban Renewal District**

## **Cheadle Lake Urban Renewal District-935**

### **Purpose**

The Cheadle Lake Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In 2000, the City established the Cheadle Lake Urban Renewal District. The purpose of the district is to provide for development of infrastructure to serve a blighted area of Lebanon generally located North of Cheadle Lake.

### **Debt Service**

In FY2016/17 \$4,000,000 of debt was issued in support of the Airport Road extension, Russel drive, water treatment plant and porter park projects.

### **FY2018-2019 Objective**

The objective of the Cheadle Lake Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make payments on all authorized debt issues and accomplish projects as listed in the URD master plan.

### **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>935</b>	<b>CHEADLE LAKE URD</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
935-000-47010	Current Property Taxes	344,041	373,104	412,000	335,000	360,000	360,000	360,000
935-000-47020	Delinquent Prop Taxes	8,470	9,429	5,000	7,000	5,000	5,000	5,000
935-000-48101	Interest On Taxes	1,903	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>354,414</b>	<b>382,533</b>	<b>417,000</b>	<b>342,000</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
935-000-48100	Interest On Investment	1,488	8,223	500	21,074	1,000	1,000	1,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>1,488</b>	<b>8,223</b>	<b>500</b>	<b>21,074</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
935-000-42030	Bond Sale Proceeds	-	4,232,723	-	-	-	-	-
935-000-49901	Beginning Balance	819,591	143,651	3,375,000	3,520,518	772,986	772,986	772,986
	<b>Rev.-Other Sources Totals:</b>	<b>819,591</b>	<b>4,376,374</b>	<b>3,375,000</b>	<b>3,520,518</b>	<b>772,986</b>	<b>772,986</b>	<b>772,986</b>
	<b>REVENUES TOTALS:</b>	<b>1,175,493</b>	<b>4,767,130</b>	<b>3,792,500</b>	<b>3,883,592</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>935</b>	<b>CHEADLE LAKE URD</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
935-935-61013	Audit Expense	40	-	-	-	-	-	-
935-935-61130	Contract Services	-	8,954	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>40</b>	<b>8,954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
935-935-72300	Improvements	58,791	904,771	-	25,000	-	-	-
935-935-72301	Improvements-Bond Proceeds	-	-	3,200,000	2,600,000	615,000	615,000	615,000
	<b>Exp.-Capital Outlay Totals:</b>	<b>58,791</b>	<b>904,771</b>	<b>3,200,000</b>	<b>2,625,000</b>	<b>615,000</b>	<b>615,000</b>	<b>615,000</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
935-935-90010	To General Fund	19,792	18,755	11,645	11,645	11,647	11,647	11,647
935-935-90011	To General Fund-Sal/Ben	55,319	74,658	122,114	122,114	115,405	115,405	115,405
935-935-90027	To Info System Service-542	6,413	5,634	-	-	-	-	-
935-935-90028	To Custodial & Bldg Maint-545	533	1,495	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>82,057</b>	<b>100,542</b>	<b>133,759</b>	<b>133,759</b>	<b>127,052</b>	<b>127,052</b>	<b>127,052</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
935-935-80005	Operating Contingency	-	-	107,741	-	45,088	45,088	45,088
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>107,741</b>	<b>-</b>	<b>45,088</b>	<b>45,088</b>	<b>45,088</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
935-935-95501	Loan Principal	291,597	-	151,000	225,542	236,439	236,439	236,439
935-935-95601	Loan Interest	-	-	200,000	126,305	115,407	115,407	115,407
	<b>Exp.-Debt Service Totals:</b>	<b>291,597</b>	<b>-</b>	<b>351,000</b>	<b>351,847</b>	<b>351,846</b>	<b>351,846</b>	<b>351,846</b>
	<b>EXPENDITURES TOTALS:</b>	<b>432,485</b>	<b>1,014,267</b>	<b>3,792,500</b>	<b>3,110,606</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>FUND REVENUES</b>	<b>1,175,493</b>	<b>4,767,130</b>	<b>3,792,500</b>	<b>3,883,592</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>FUND EXPENSES</b>	<b>432,485</b>	<b>1,014,267</b>	<b>3,792,500</b>	<b>3,110,606</b>	<b>1,138,986</b>	<b>1,138,986</b>	<b>1,138,986</b>
	<b>CHEADLE LAKE URD Totals:</b>	<b>743,008</b>	<b>3,752,863</b>	<b>-</b>	<b>772,986</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

FUND: 935 - CHEADLE URBAN RENEWAL  
DEPARTMENT: CHEADLE LAKE URBAN RENEWAL DISTRICT

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>MATERIALS &amp; SERVICES</u></b>		
61130 CONTRACT SERVICES-Bond Cost	-	-
 <b><u>CAPITAL OUTLAY</u></b>		
72301 IMPROVEMENTS (ENG) Porter Park/Community Gardens	615,000	<b>615,000</b>
 <b><u>INTERFUND TRANSFERS</u></b>		
90010 TO GENERAL FUND	11,647	<b>11,647</b>
90011 TO GENERAL FUND SALARY/BENEFITS	115,405	<b>115,405</b>
 <b><u>DEBT SERVICE:</u></b>		
<b>2017 DEBT SERVICE</b>		
95501 Principal	236,439	
95601 Interest	115,407	<b>351,846</b>

# North Gateway Urban Renewal District

---

a component of



## Adopted Budget & Financial Plan

---

2018 - 2019



Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)





# Budget Committee Members

## MAYOR

Paul R. Aziz

## LEBANON CITY COUNCIL

Wayne Rieskamp  
Robert Furlow  
Rebecca Grizzle  
Floyd Fisher  
Jason Bolen  
Bob Elliott

## CITIZENS APPOINTED

Lance Caddy  
Josh Port  
Virginia Cloyd  
Kim Ullfers  
Todd Gestrin  
Vacant

## ADMINISTRATIVE STAFF

City Manager: Gary Marks  
Chief of Police: Frank Stevenson  
City Attorney: Trë Kennedy  
City Clerk: Linda Kaser  
Community Development Director: Walt Wendolowski  
Human Resources Director: Debi Shimmin  
Finance Director: Matt Apken  
Information Services Director: Brent Hurst  
Library Services Director: Kendra Antila  
Senior Services Director: Kindra Oliver  
Engineering Services Director: Ron Whitlatch  
Maintenance Division Director: Jason Williams

**North Gateway Urban Renewal District  
FY 2018/19 ADOPTED ANNUAL BUDGET**

**TABLE OF CONTENTS**

	<u>Page No.</u>
Budget Message.....	a-b
940 North Gateway Urban Renewal District Proposed Annual Budget .....	1
Detail Sheets .....	6

# FY 2018-19 Budget Message

## INTRODUCTION

We, the Agency Manager and the Budget Officer for the North Gateway Urban Renewal Agency, a component unit of the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2018 to June 30, 2019. Even with the significant challenge of matching expenses with forecast revenues, the fund is balanced.

## SIGNIFICANT HIGHLIGHTS

- Agency contingencies remained unchanged at \$271,357.
- The fund is looking to pay down a larger portion of the Samaritan loan.
- All remaining water, wastewater and drainage SDCs have been paid to the City.

## OVERVIEW

The North Gateway Urban Renewal Agency's Adopted Budget is \$1,254,032 The table below shows the overall changes in the budget from the prior year.

	<b>FY 2017/18</b>	<b>FY 2018/19</b>	<b>% Change</b>
North Gateway Urban Renewal Budget	\$1,376,000	\$1,254,032	(8.86%)

This amount is \$121,968 less than the budget for FY2017/18, and represents an 8.86 percent decrease. The decrease is mainly due to the following; \$524,517 decrease in transfer to the City to cover related personnel expenses and repayment of SDCs and \$552,549 increase in debt service.

We extend our sincere thanks to the Budget Committee members for serving our community by being a part of this vital committee. We earnestly solicit your input as we strive to create a budget that is fiscally responsible while also meeting the Council's goals and the community's needs.

The budget is not only a spending plan, but a policy statement. As such, it outlines the priorities of the City and the Council. It outlines activities, service levels and projects for the coming fiscal year and beyond. Thoughtful participation in the budgeting process helps assure a budget that best reflects the values of the community.

This budget is presented to the City Council, Budget Committee and the community for their review and consideration for the Agency's operations, services, projects and programs in Fiscal Year 2018/19.

Respectfully submitted,

*Gary B. Marks*

Gary B. Marks  
Agency Manager

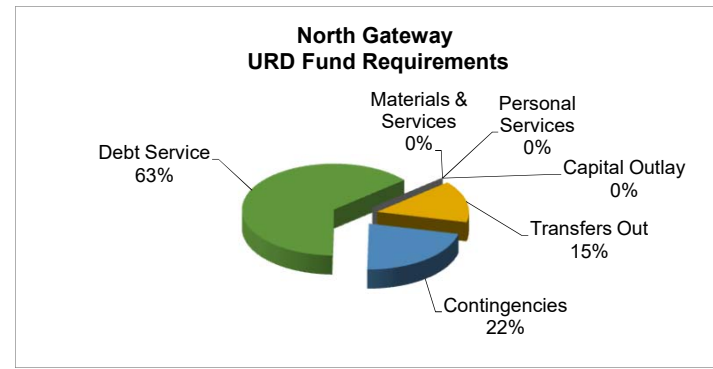
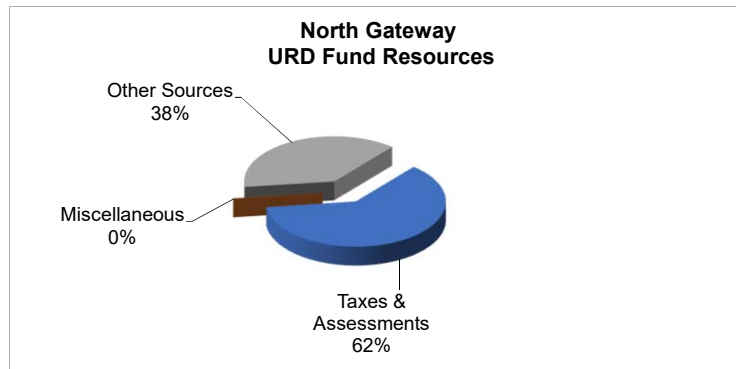
*Matt Apken*

Matt Apken  
Finance Director

NORTH GATEWAY URD  
Adopted for the Fiscal Year 2018-19

RESOURCES	
Taxes & Assessments	\$ 776,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	-
Other Sources	477,032
Internal Charges	-
<b>Total Resources</b>	<b>\$ 1,254,032</b>

REQUIREMENTS	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	185,086
Contingencies	271,357
Debt Service	797,589
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 1,254,032</b>



Adopted Requirements by Department and Type

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
940-North Gateway URD	\$ -	\$ -	\$ -	\$ 185,086	\$ 271,357	\$ 797,589	\$ -	\$ 1,254,032	100.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,086</b>	<b>\$ 271,357</b>	<b>\$ 797,589</b>	<b>\$ -</b>	<b>\$ 1,254,032</b>	<b>100.00%</b>
<b>Percent of Lebanon URD Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>14.76%</b>	<b>21.64%</b>	<b>63.60%</b>	<b>0.00%</b>	<b>100.00%</b>	

# **Urban Renewal District**

## **North Gateway Urban Renewal District-940**

### **Purpose**

The North Gateway Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In September 2008, the City established the North Gateway Urban Renewal District.

Virtually all of the budgeted revenues, and expenses, relate to the Samaritan Health Services (SHS) Campus Project. SHS will loan to the Urban Renewal District the funds necessary to complete the public infrastructure projects associated with the new medical college campus.

### **Debt Service**

Virtually all of the budgeted debt payments relate to the Samaritan Health Services (SHS) Campus Project. SHS will loan to the Urban Renewal District the funds necessary to complete the public infrastructure projects associated with the new medical college campus. Final debt service payment January 2030.

### **FY2018-2019 Objective**

The objective of the North Gateway Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make payments on all authorized debt issues and accomplish projects as listed in the URD master plan.

## **FY2018-2019 Staffing**

Minimal staffing is allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>940</b>	<b>NORTH GATEWAY URD</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
940-000-47010	Current Property Taxes	554,521	780,658	770,000	760,000	770,000	770,000	770,000
940-000-47020	Delinquent Prop Taxes	8,173	12,043	5,000	9,000	6,000	6,000	6,000
940-000-48101	Interest On Taxes	1,804	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>564,498</b>	<b>792,701</b>	<b>775,000</b>	<b>769,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
940-000-48100	Interest On Investment	2,568	5,121	1,000	6,500	1,000	1,000	1,000
	<b>Rev.-Miscellaneous Totals:</b>	<b>2,568</b>	<b>5,121</b>	<b>1,000</b>	<b>6,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
940-000-49901	Beginning Balance	195,714	(566,478)	600,000	656,175	477,032	477,032	477,032
	<b>Rev.-Other Sources Totals:</b>	<b>195,714</b>	<b>(566,478)</b>	<b>600,000</b>	<b>656,175</b>	<b>477,032</b>	<b>477,032</b>	<b>477,032</b>
	<b>REVENUES TOTALS:</b>	<b>762,780</b>	<b>231,344</b>	<b>1,376,000</b>	<b>1,431,675</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>



**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>940</b>	<b>NORTH GATEWAY URD</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
940-940-61130	Contract Services	1,145,449	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,145,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
940-940-72300	Improvements	-	-	150,000	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
940-940-90010	To General Fund	20,014	19,439	14,177	14,177	14,056	14,056	14,056
940-940-90011	To General Fund-Sal/Ben	58,597	90,059	122,920	122,920	120,714	120,714	120,714
940-940-90027	To Info System Service-542	8,037	6,330	4,500	4,500	-	-	-
940-940-90028	To Custodial & Bldg Maint-545	512	602	-	-	-	-	-
940-940-90145	To SDC-Drainge-852	-	8,969	51,865	51,865	-	-	-
940-940-90147	To SDC-Parks-862	-	-	22,772	22,772	22,772	22,772	22,772
940-940-90149	To SDC-Wastewater-872	-	-	408,475	408,475	-	-	-
940-940-90151	To SDC-Streets-882	-	-	27,544	27,544	27,544	27,544	27,544
940-940-90152	To SDC-Water-892	-	259,136	57,350	57,350	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>87,160</b>	<b>384,535</b>	<b>709,603</b>	<b>709,603</b>	<b>185,086</b>	<b>185,086</b>	<b>185,086</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
940-940-80030	Reserved for Future Expenditures	-	-	200,000	-	200,000	200,000	200,000
940-940-80005	Operating Contingency	-	-	71,357	-	71,357	71,357	71,357
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>271,357</b>	<b>-</b>	<b>271,357</b>	<b>271,357</b>	<b>271,357</b>
<b>E6</b>	<b>Exp.-Debt Service</b>							
940-940-95501	Loan Princ	52,019	133,050	142,581	142,581	695,130	695,130	695,130
940-940-95601	Loan Int	44,630	80,156	102,459	102,459	102,459	102,459	102,459
	<b>Exp.-Debt Service Totals:</b>	<b>96,649</b>	<b>213,206</b>	<b>245,040</b>	<b>245,040</b>	<b>797,589</b>	<b>797,589</b>	<b>797,589</b>
<b>EXPENDITURES TOTALS:</b>		<b>1,329,258</b>	<b>597,741</b>	<b>1,376,000</b>	<b>954,643</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
<b>FUND REVENUES</b>		<b>762,780</b>	<b>231,344</b>	<b>1,376,000</b>	<b>1,431,675</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
<b>FUND EXPENSES</b>		<b>1,329,258</b>	<b>597,741</b>	<b>1,376,000</b>	<b>954,643</b>	<b>1,254,032</b>	<b>1,254,032</b>	<b>1,254,032</b>
<b>NORTH GATEWAY URD Totals:</b>		<b>(566,478)</b>	<b>(366,397)</b>	<b>-</b>	<b>477,032</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PROGRAM EXPENDITURE DETAIL SHEET**

FUND: 940 - URBAN RENEWAL  
DEPARTMENT: 940 - NORTH GATEWAY URD

	<b><u>SUB-LINE ITEM TOTAL</u></b>	<b><u>LINE TOTAL</u></b>
<b><u>CAPITAL OUTLAY</u></b>		
72300 Approved URD Projects		-
<b><u>CONTINGENCIES</u></b>		
80030 Reserved for Future Expenditures-Traffic Signal	200,000	
80005 Operating Contingency	71,357	<b>271,357</b>
<b><u>INTERFUND TRANSFERS</u></b>		
90010 TO GENERAL FUND	14,056	<b>14,056</b>
90011 TO GENERAL FUND SALARY/BENEFITS	120,714	<b>120,714</b>
90027 INFORMATION SYSTEMS:		-
90145 TO SDC DRAINAGE-852	-	-
90147 TO SDC DRAINAGE-862	22,772	<b>22,772</b>
90149 TO SDC WASTEWATER-872	-	-
90151 TO SDC WATER-882	27,544	<b>27,544</b>
90152 TO SDC WATER-892	-	-
<b><u>DEBT SERVICE:</u></b>		
<b>SHS Economic Agreement</b>		
95501 Principal	695,130	
95601 Interest	102,459	<b>797,589</b>

# NW Lebanon Urban Renewal District

---

a component of



## Adopted Budget & Financial Plan

---

2018 - 2019



Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)



# Budget Committee Members

## MAYOR

Paul R. Aziz

## LEBANON CITY COUNCIL

Wayne Rieskamp  
Robert Furlow  
Rebecca Grizzle  
Floyd Fisher  
Jason Bolen  
Bob Elliott

## CITIZENS APPOINTED

Lance Caddy  
Josh Port  
Virginia Cloyd  
Kim Ullfers  
Todd Gestrin  
Vacant

## ADMINISTRATIVE STAFF

City Manager: Gary Marks  
Chief of Police: Frank Stevenson  
City Attorney: Trë Kennedy  
City Clerk: Linda Kaser  
Community Development Director: Walt Wendolowski  
Human Resources Director: Debi Shimmin  
Finance Director: Matt Apken  
Information Services Director: Brent Hurst  
Library Services Director: Kendra Antila  
Senior Services Director: Kindra Oliver  
Engineering Services Director: Ron Whitlatch  
Maintenance Division Director: Jason Williams

**Northwest Lebanon Urban Renewal District**  
**FY 2018/19 ADOPTED ANNUAL BUDGET**

**TABLE OF CONTENTS**

	<u>Page No.</u>
Budget Message.....	a-b
925 NW Lebanon Urban Renewal District Proposed Annual Budget.....	1
Detail Sheets .....	7

# FY 2018-19 Budget Message

## INTRODUCTION

We, the Agency Manager and the Budget Officer for the Northwest Lebanon Urban Renewal Agency, a component unit of the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2018 to June 30, 2019. Even with the significant challenge of matching expenses with forecast revenues, the fund is balanced.

## SIGNIFICANT HIGHLIGHTS

- Agency contingencies are up 63.05 percent or \$614,867 from \$975,241 to \$1,590,108.
- The fund continues to be set aside for future debt payments.
- Will continue to be underfunded this year by approximately \$1,000,000. This will allow these property taxes to be distributed to the other taxing districts in the area.

## OVERVIEW

The Northwest Lebanon Urban Renewal Agency's Adopted Budget is \$3,265,640 The table below shows the overall changes in the budget from the prior year.

	<b>FY 2017/18</b>	<b>FY 2018/19</b>	<b>% Change</b>
Northwest Lebanon Urban Renewal Budget	\$2,710,000	\$3,265,640	20.50%

This amount is \$555,640 more than the budget for FY2017/18, and represents a 20.50 percent increase. The increase is mainly due to the following; \$65,090 increase in transfer to the City to cover related personnel expenses, \$614,867 increase in contingency, \$100,000 decrease in capital outlay.

As in prior years, we have provided a separate summary of inter-fund transfers. This will, hopefully, allow the Budget Committee a comprehensive view of fund transfers as well as assurance that they are balanced.

We extend our sincere thanks to the Budget Committee members for serving our community by being a part of this vital committee. We earnestly solicit your input as we strive to create a budget that is fiscally responsible while also meeting the Council's goals and the community's needs.

The budget is not only a spending plan, but a policy statement. As such, it outlines the priorities of the City and the Council. It outlines activities, service levels and projects for the coming fiscal year and beyond. Thoughtful participation in the budgeting process helps assure a budget that best reflects the values of the community.

This budget is presented to the City Council, Budget Committee and the community for their review and consideration for the Agency's operations, services, projects and programs in Fiscal Year 2018/19.

Respectfully submitted,

*Gary B. Marks*

Gary B. Marks  
Agency Manager

*Matt Apken*

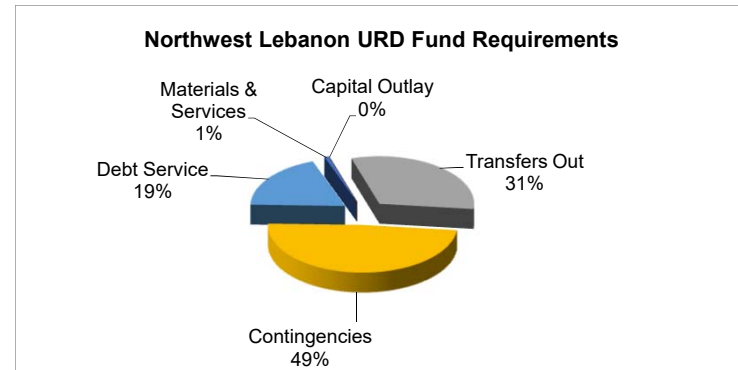
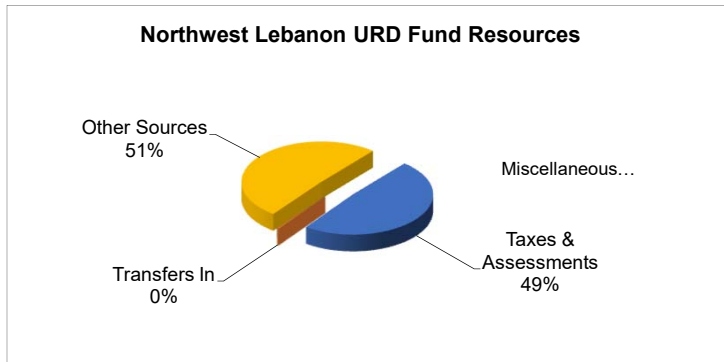
Matt Apken  
Finance Director



**NORTHWEST LEBANON URBAN RENEWAL DISTRICT**  
**Adopted for the Fiscal Year 2018-19**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 1,595,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	10,000
Transfers In	-
Other Sources	1,660,640
Internal Charges	-
<b>Total Resources</b>	<b>\$ 3,265,640</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	25,000
Capital Outlay	-
Transfers Out	1,030,253
Contingencies	1,590,108
Debt Service	620,279
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 3,265,640</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
925-Northwest URD	\$ -	\$ 25,000	\$ -	\$ 1,030,253	\$ 1,590,108	\$ -	\$ -	<b>\$ 2,645,361</b>	81.01%
928-Wetlands Mitigation	-	-	-	-	-	-	-	-	0.00%
930-NW URD Bonds	-	-	-	-	-	620,279	-	<b>620,279</b>	18.99%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 1,030,253</b>	<b>\$ 1,590,108</b>	<b>\$ 620,279</b>	<b>\$ -</b>	<b>\$ 3,265,640</b>	100.00%
Percent of NW Lebanon URD Fund	0.00%	0.77%	0.00%	31.55%	48.69%	18.99%	0.00%	<b>100.00%</b>	

# **Urban Renewal District**

## **Northwest Lebanon Urban Renewal District-925**

### **Purpose**

The Northwest Lebanon Urban Renewal District (URD) provides the budget authority for administration of the funds collected from the URD. In 1989, the City established the Northwest Lebanon Urban Renewal District. The purpose of the District is to provide for development of infrastructure to serve industrially zoned property within the District boundaries. A substantial amendment to the original Plan was completed in FY 12/13. This amendment adjusted the maximum indebtedness for the District, expanded the boundary to include several street segments south of the original District along with their corresponding underground utility systems, and clarify funding to be used on public facility projects for the water system.

### **Debt Service**

In August 2000, the District issued \$5,435,000 (Lebanon2020) in construction bonds. The agreement with the bondholders requires that a separate account be set up for debt reserve and debt repayment expenses. For the 2000 issue, interest rates range from 4.75% to 6.00%. These bonds were refinanced in 2010 with over \$200,000 in savings over the remaining life of the bond. The interest rates on the refinanced bonds range from 2.5% to 3.5%. Final maturity for the reissued bonds is in June 2020. (LebanonURD10)

To acquire funding in support of the Lowes Project, the City arranged with the State for SPWF (Special Public Works Funds) funding through the Economic and Community Development

Department. The amount borrowed in 2007 was \$3,677,462 with interest rates ranging from 4.00% to 4.375%. Final maturity is in December 2031. (B05003).

## **FY2018-2019 Objective**

The objective of the Northwest Lebanon Urban Renewal District (URD) is to provide an accounting for funds collected from URD, make the bond payments on all authorized debt issues and accomplish projects as listed in the URD master plan. The proposed budget estimates underfunding the property tax collections to provide funding back to the other taxing districts.

## **FY2018-2019 Staffing**

The City plans to hire an Economic Development Specialist to help with wetland mitigation and furthering the economic development of the district. This position would be funded 60% from the district with minimal other staffing allocated to this fund to accomplish the objectives.

Note: Employee salary and benefits are budgeted in their home department for better transparency of total personnel cost, there is a budgeted transfer to cover the compensation cost based on the FTE's allocated to this fund.

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

<b>Account</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Proposed</b>	<b>2019 Approved</b>	<b>2019 Adopted</b>
<b>925</b>	<b>NORTHWEST URBAN RENEWAL</b>							
<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>							
925-000-47010	Current Property Taxes	2,423,123	2,473,552	1,700,000	1,560,000	1,560,000	1,560,000	1,560,000
925-000-47020	Delinquent Prop Taxes	66,124	70,734	35,000	47,000	35,000	35,000	35,000
925-000-48101	Interest On Taxes	16,809	-	-	-	-	-	-
	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>2,506,056</b>	<b>2,544,286</b>	<b>1,735,000</b>	<b>1,607,000</b>	<b>1,595,000</b>	<b>1,595,000</b>	<b>1,595,000</b>
<b>R6</b>	<b>Rev.-Miscellaneous</b>							
925-000-48100	Interest On Investment	9,320	14,614	5,000	19,000	10,000	10,000	10,000
925-000-48140	Miscellaneous Revenue	29,565	-	-	-	-	-	-
	<b>Rev.-Miscellaneous Totals:</b>	<b>38,885</b>	<b>14,614</b>	<b>5,000</b>	<b>19,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>R8</b>	<b>Rev.-Other Sources</b>							
925-000-49901	Beginning Balance	2,684,200	831,184	970,000	1,667,849	1,660,640	1,660,640	1,660,640
	<b>Rev.-Other Sources Totals:</b>	<b>2,684,200</b>	<b>831,184</b>	<b>970,000</b>	<b>1,667,849</b>	<b>1,660,640</b>	<b>1,660,640</b>	<b>1,660,640</b>
	<b>REVENUES TOTALS:</b>	<b>5,229,141</b>	<b>3,390,084</b>	<b>2,710,000</b>	<b>3,293,849</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>925</b>	<b>NORTHWEST URBAN RENEWAL</b>							
<b>E2</b>	<b>Exp.-Materials &amp; Services</b>							
925-925-61130	Contract Services	100,000	2,618	20,000	18,450	25,000	25,000	25,000
925-925-61240	Dept/Operating Expense	-	-	-	-	-	-	-
	<b>Exp.-Materials &amp; Services Totals:</b>	<b>100,000</b>	<b>2,618</b>	<b>20,000</b>	<b>18,450</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>E3</b>	<b>Exp.-Capital Outlay</b>							
925-925-72300	Improvements	-	24	-	-	-	-	-
925-925-72301	Improvements (Eng)	2,378,289	93	100,000	-	-	-	-
	<b>Exp.-Capital Outlay Totals:</b>	<b>2,378,289</b>	<b>117</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4</b>	<b>Exp.-Transfers Out</b>							
925-925-90010	To General Fund	50,957	47,875	20,145	20,145	15,115	15,115	15,115
925-925-90011	To General Fund-Sal/Ben	149,418	170,315	90,598	90,598	155,688	155,688	155,688
925-925-90017	To Debt Service-317	853,450	840,550	852,650	852,650	859,450	859,450	859,450
925-925-90027	To Info System Service-542	18,250	16,257	14,000	14,000	-	-	-
925-925-90028	To Custodial & Bldg Maint-545	1,143	1,345	-	-	-	-	-
925-925-90123	To Wastewater	1	-	-	-	-	-	-
	<b>Exp.-Transfers Out Totals:</b>	<b>1,073,219</b>	<b>1,076,342</b>	<b>977,393</b>	<b>977,393</b>	<b>1,030,253</b>	<b>1,030,253</b>	<b>1,030,253</b>
<b>E5</b>	<b>Exp.-Contingencies</b>							
925-925-80005	Operating Contingency	-	-	633,610	-	1,248,477	1,248,477	1,248,477
925-925-80026	Res For Debt Service	-	-	341,631	-	341,631	341,631	341,631
	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>975,241</b>	<b>-</b>	<b>1,590,108</b>	<b>1,590,108</b>	<b>1,590,108</b>
<b>EXPENDITURES TOTALS:</b>		<b>3,551,508</b>	<b>1,079,077</b>	<b>2,072,634</b>	<b>995,843</b>	<b>2,645,361</b>	<b>2,645,361</b>	<b>2,645,361</b>

**City of Lebanon, OR**  
**Budget Report FY 2018-19**

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Proposed	2019 Approved	2019 Adopted
<b>E6</b>	<b>Exp.-Debt Service</b>							
925-930-95100	Bond Principal-UR10	330,000	345,000	355,000	355,000	370,000	370,000	370,000
925-930-95108	Principal SPWF-B05003	120,511	245,051	132,184	132,184	141,311	141,311	141,311
925-930-95200	Bond Interest-UR10	58,490	48,590	36,515	36,515	25,510	25,510	25,510
925-930-95208	Interest SPWF-B05003	123,541	-	113,667	113,667	83,458	83,458	83,458
	<b>Exp.-Debt Service Totals:</b>	<b>632,542</b>	<b>638,641</b>	<b>637,366</b>	<b>637,366</b>	<b>620,279</b>	<b>620,279</b>	<b>620,279</b>
	<b>EXPENDITURES TOTALS:</b>	<b>632,542</b>	<b>638,641</b>	<b>637,366</b>	<b>637,366</b>	<b>620,279</b>	<b>620,279</b>	<b>620,279</b>
	<b>FUND REVENUES</b>	<b>5,229,141</b>	<b>3,390,084</b>	<b>2,710,000</b>	<b>3,293,849</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>
	<b>FUND EXPENSES</b>	<b>4,184,050</b>	<b>1,717,718</b>	<b>2,710,000</b>	<b>1,633,209</b>	<b>3,265,640</b>	<b>3,265,640</b>	<b>3,265,640</b>
	<b>NORTHWEST URBAN RENEWAL Tota</b>	<b>1,045,091</b>	<b>1,672,366</b>	<b>-</b>	<b>1,660,640</b>	<b>-</b>	<b>-</b>	<b>-</b>

PROGRAM EXPENDITURE DETAIL SHEET

FUND: 925 - NW URBAN RENEWAL

DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT

DEPARTMENT: 930 - NW URD DEBT SERVICE

<u>SUB-LINE</u>	<u>LINE</u>
<u>ITEM TOTAL</u>	<u>TOTAL</u>

DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT

MATERIALS & SERVICES

61130 CONTRACT SERVICES

    Wetland Delineation and Analysis

25,000

25,000

CAPITAL OUTLAY

72300 IMPROVEMENTS

    Approved URD Projects

-

-

INTERFUND TRANSFERS

90010 TO GENERAL FUND

15,115

15,115

90011 TO GENERAL FUND SALARY/BENEFITS

155,688

155,688

90017 DEBT SERVICE-FFC2013 -317

859,450

859,450

90027 INFORMATION SYSTEMS

-

-

FUND: 925 - NW URBAN RENEWAL  
 DEPARTMENT: 925 - NORTHWEST LEBANON URBAN RENEWAL DISTRICT  
 DEPARTMENT: 930 - NW URD DEBT SERVICE

**SUB-LINE**  
**ITEM TOTAL**                      **LINE**  
**TOTAL**

DEPARTMENT: 930 - NW LEBANON URBAN RENEWAL DISTRICT BONDS

**LEBANON UR10 DEBIT SERVICE**

<b>95100</b>	Principal	370,000	
<b>95200</b>	Interest	25,510	<b>395,510</b>

**SPWF B05003 DEBT SERVICE**

<b>95108</b>	Principal	141,311	
<b>95208</b>	Interest	83,458	<b>224,769</b>