Lebanon, Oregon

Adopted Budget and Financial Plan

2015/2016

Investing in the Quality of Lebanon's Future

City of Lebanon

925 S. Main Street, Lebanon, Oregon 97355

CITY OF LEBANON
ADOPTED BUDGET
Fiscal Year 2015/16

CITY OF LEBANON

It's easier from here.

MISSION STATEMENT

The City of Lebanon is dedicated to providing exceptional services and opportunities that enhance the quality of life for present and future members of the community.

Budget Committee Members

MAYOR
Paul R. Aziz

LEBANON CITY COUNCIL		CITIZENS APPOINTED
Wayne Rieskamp	Ward I	Adam Kirkpatrick
Robert Furlow		Vacant
Rebecca Grizzle	Ward II	Mary Garner
Floyd Fisher		Kim Ullfers
Jason Bolen	Ward III	Todd Gestrin
Bob Elliott		Cary Jeffers

ADMINISTRATIVE STAFF

City Manager:	Gary Marks
Chief of Police:	Frank Stevenson
City Attorney:	Trē Kennedy
City Clerk:	Linda Kaser
Community Development Director:	Walt Wendolowski
Finance Director:	Dean Baugh
Information Services Director:	Brent Hurst
Library Services Director:	Carol Dinges
Senior Services Director:	Kindra Oliver
Engineering Services Director:	Ron Whitlatch
Maintenance Division Director:	Jason Williams

CITY OF LEBANON
FY 2015/16 PROPOSED ANNUAL BUDGET

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CITY OF LEBANON

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FY 2016 Budget Message

INTRODUCTION

We, the City Manager and the Budget Officer for the City of Lebanon, respectfully submit the following budget for the Fiscal Year July 1, 2015 to June 30, 2016. 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 5.168 FTE as compared to the Adopted FY2014/15 Budget.
- The overall City budget is 5.42% smaller than FY 2014/15. This is due in part to a reduction in Inter-fund Transfers.
- The General Fund is up $1,561,873, or 16.40 percent.
- Citywide contingencies are down, 10.19 percent, or $448,933, from $4,404,605 to $3,955,672. This decrease a net amount represented by a city budget increase in contingencies by 26.21 percent and a decrease in the URD contingencies by 76.59 percent. The decrease in the URD funds is made up of appropriations to capital improvement projects. The General Fund contingency is up 90.88 percent, from $401,585 to $766,565.
- Funds continue to be set aside for future water plant and wastewater improvements.
- Water/wastewater and URD funds were reorganized to eliminate inter-fund transfers. With these changes transfers were reduced in excess of 6 million dollars.
- This budget represents a net reduction of 11 fund/department

OVERVIEW

The City of Lebanon's Proposed Budget is $39,167,056 and when combined with the City's three Urban Renewal Districts the proposed budget totals $45,413,746. The table below shows the overall changes in the budget from the prior year.

	FY 2014/15	FY 2015/16	% Change
City Budget	$41,651,363	$39,167,056	-5.94%
Urban Renewal	6,377,600	6,246,690	-2.05%
Overall Budget	48,028,963	45,413,746	-5.42%
Inter-fund Transfers	12,265,311	6,082,520	-50.41%
Effective Overall Budget	35,763,652	39,331,226	9.98%

It should be noted that while appropriations for the overall budget total $45,413,746, this total includes inter-fund transfers which represent monies that are essentially counted twice – once when initially receipted and again when received by the fund benefitting from the transfer. Subtracting total inter-fund transfers of $6,082,520 from total appropriations, results in a total

effective budget for FY2015/16 of $39,331,226. This amount is $3,576,574 greater than the *effective* budget for FY2014/15, and represents a 9.98 percent increase. The increase can be broken down as follows; $2,521,558 an increase in capital project expenditures, $1,049,296 increase in personnel cost, $87,619 reduction in materials and service, $438,933 reduction in contingency, $483,272 increase in Debt Service and $40,000 increase in unallocated funds

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 $1,561,873. This is due primarily to the following:

- Estimated property tax revenue is forecasted to be greater than the prior year.
- The planned contingency has increased per financial policies.
- Increase in staffing has led to an increase in Personal Services Expense.
- Per negotiated contracts a COLA of 2.5% on the AFSCME contract and 1.7% on the teamster contract.

OTHER FUNDS AND DEPARTMENTS

This budget encompasses an anticipated 2.8% CPI rate increase on water, wastewater and storm drain utility fees. Staff continues to seek grants and other alternatives to reduce the impact on the rate payers of developing new water and wastewater treatment facilities. Important highlights include:

- Construction projects associated with the new Water Treatment Plant
- Other Capital Outlay expenses are decreasing and 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 $130,910 from FY 2014/15. The actual effective budget increased $827,607 in the proposed budget. As noted above, most of the increase is attributable to an increase in capital projects and debt service tied to economic agreements in the various URDs. Important changes include:

- Capital Outlay expense has been increased significantly from the prior year in the Northwest URD associated with the Oak street project planned for the fiscal year.

As always, the budget has been prepared with the City Council's goals in view. We want to thank the staff for their cooperative efforts to accomplish this task amid a difficult budget forecast, as well as the City Council.

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.

After a fiscal year of recovery the City is ready to start the new budget year with a stabilized fiscal outlook. This proposed 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 2015/16.

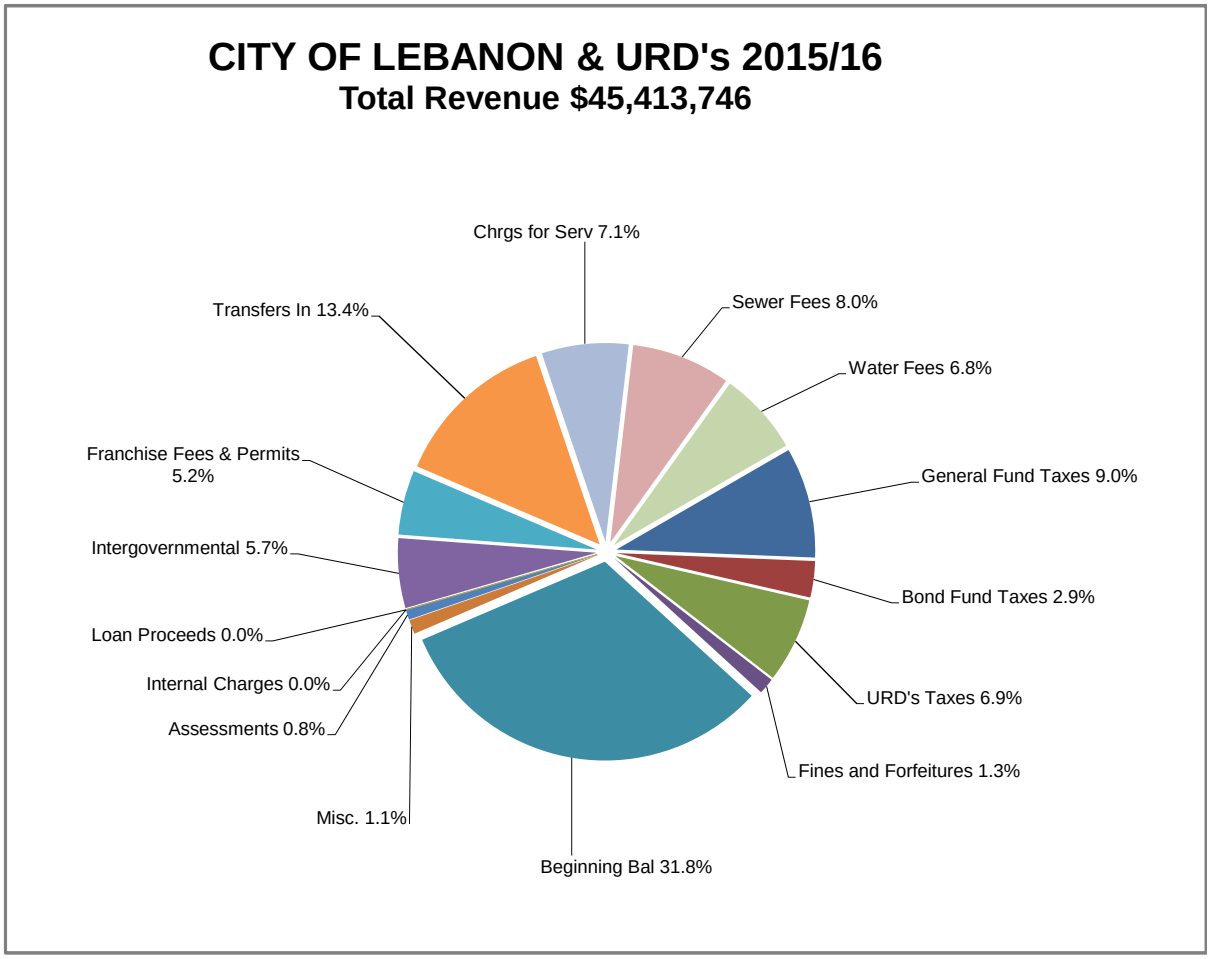
Respectfully submitted,

Gary B. Marks

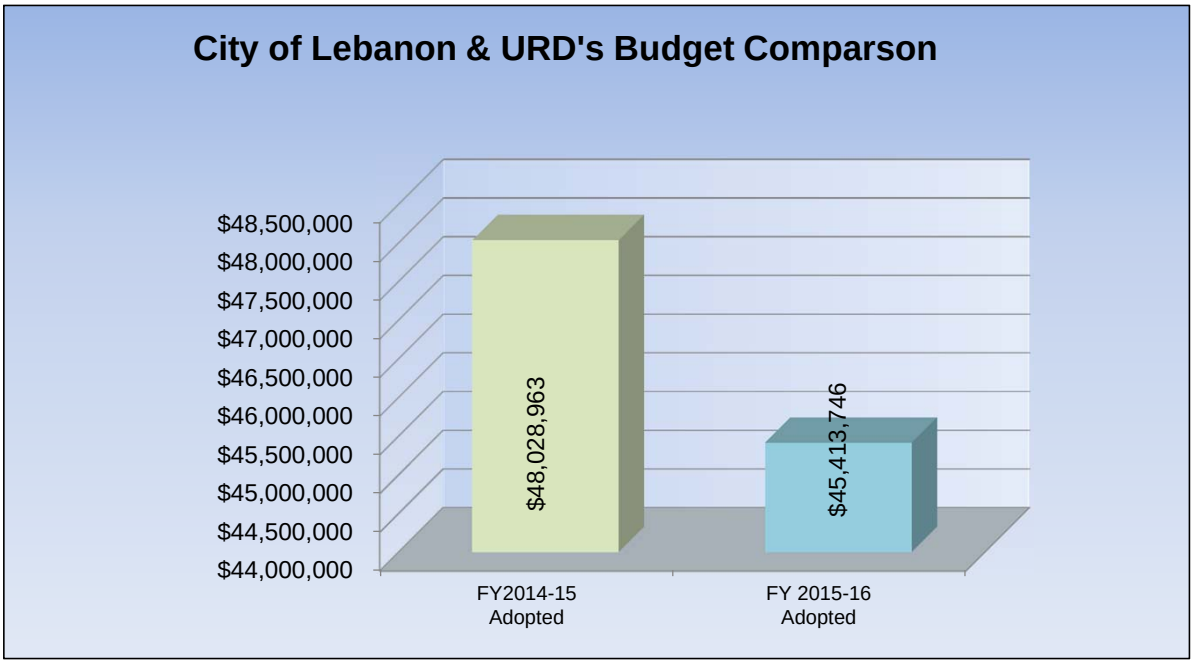
Gary B. Marks
City Manager

Dean Baugh

Dean Baugh
Finance Director



Transfers In	$ 6,082,520	Beginning Bal	$ 14,440,566
Chrgs for Serv	3,202,500	Misc	519,470
Sewer Fees	3,650,000	Assessments	369,810
Water Fees	3,070,000	Internal Charges	-
General Fund Taxes	4,075,000	Loan Proceeds	-
Bond Fund Taxes	1,336,522	Intergovernmental	2,574,684
URD's Taxes	3,132,890	Franchise Fees & Permits	2,374,392
Fines and Forfeitures	585,392		



FY 2015-16Adopted

Personnel Services	$ 9,310,813	Transfers Out	$ 6,082,520
Materials & Services	$ 6,924,888	Contingencies	$ 3,940,672
Capital Outlay	$ 13,637,250	Other Financing Uses	$ -
Debt Service	$ 5,437,603	Unappropriated	$ 80,000

FY2014-15Adopted

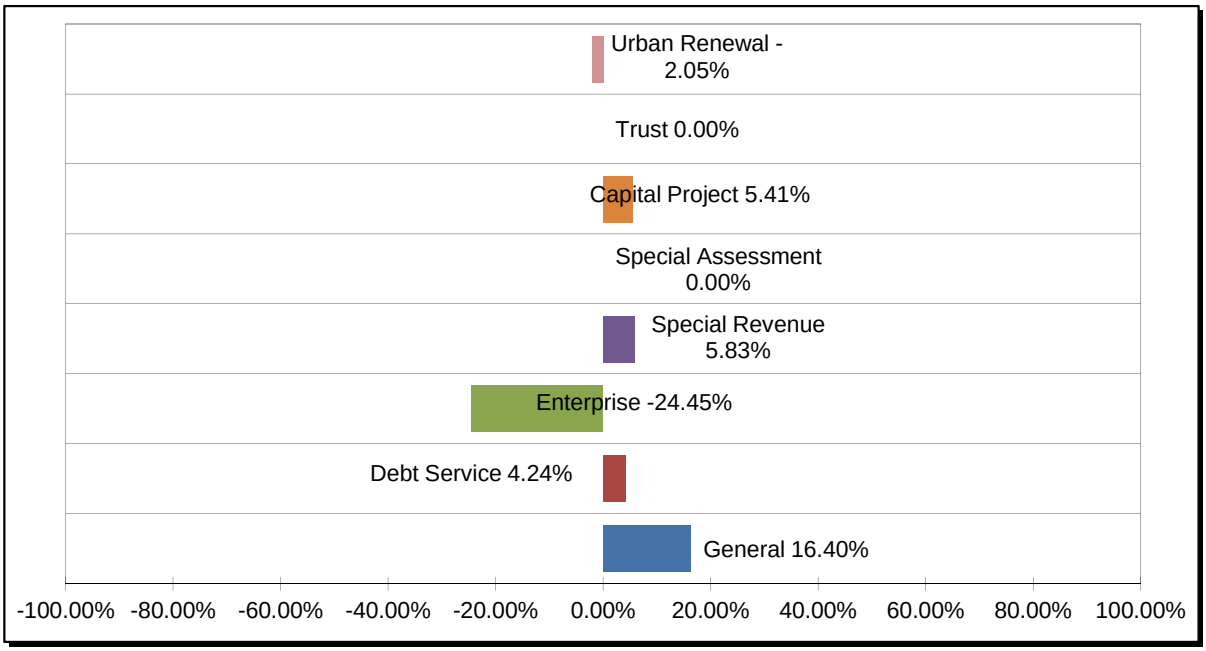
Personnel Services	$ 8,261,517	Transfers Out	$ 12,265,311
Materials & Services	$ 6,904,817	Contingencies	$ 4,404,605
Capital Outlay	$ 11,198,382	Other Financing Uses	$ -
Debt Service	$ 4,954,331	Unappropriated	$ 40,000

FUND TYPE SUMMARY

Adopted for the Fiscal Year 2015-16

Fund Type	2014-15 Adopted Budget	2014-15 Revised Budget	2015-16 Budget Proposed Budget	2015-16 Budget Approved Budget	2015-16 Budget **Adopted Budget**	Percent Over(Under) 2014-15 Revised Budget	Percent of Total Budget
General	$ 9,382,274	$ 9,521,587	$ 11,083,460	$ 11,083,460	$ -	16.40%	0.2441
Debt Service	2,975,620	2,975,620	3,101,920	3,101,920	-	4.24%	6.83%
Enterprise	19,176,397	19,292,189	14,575,863	14,575,863	-	(24.45%)	32.10%
Special Revenue	4,252,104	4,349,078	4,602,573	4,602,573	-	5.83%	10.13%
Special Assessment	-	-	-	-	-	#DIV/0!	0.00%
Capital Project	5,365,797	5,365,797	5,656,148	5,656,148	-	5.41%	12.45%
Trust	147,092	147,092	147,092	147,092	-	0.00%	0.32%
Urban Renewal	6,377,600	6,377,600	6,246,690	6,246,690	-	(2.05%)	13.76%
Totals, All Fund Types	$ 47,676,884	$ 48,028,963	$ 45,413,746	$ 45,413,746	**$ -**	(5.45%)	100.00%

Percentage Change in the 2015-16 Budget from the 2014-15 Revised Budget



CITY OF LEBANON
BUDGET SUMMARY BY FUND TYPE, RESOURCES AND REQUIREMENTS
Adopted for the Fiscal Year 2015-16

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
RESOURCES									
Taxes & Assessments	$ 4,075,000	$ 1,336,522	$ -	$ 200,940	$ -	$ 168,870	$ -	$ 3,132,890	$ 8,914,222
Licenses & Permits	2,119,192	-	-	255,200	-	-	-	-	2,374,392
Fines & Forfeits	438,300	-	-	-	-	-	147,092	-	585,392
Intergovernmental	417,000	-	-	2,140,184	-	17,500	-	-	2,574,684
Charges for Services	3,000	-	9,909,000	10,500	-	-	-	-	9,922,500
Miscellaneous	129,500	1,000	106,900	213,500	-	62,770	-	5,800	519,470
Transfers In	2,701,468	1,563,720	145,064	1,127,624	-	544,644	-	-	6,082,520
Other Sources	1,200,000	200,678	4,414,899	654,625	-	4,862,364	-	3,108,000	14,440,566
Internal Charges	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	$ 11,083,460	$ 3,101,920	$ 14,575,863	$ 4,602,573	$ -	$ 5,656,148	$ 147,092	$ 6,246,690	$ 45,413,746
REQUIREMENTS									
Personnel Services	$ 7,760,510	$ -	$ 624,853	$ 925,450	$ -	$ -	$ -	$ -	$ 9,310,813
Materials & Services	1,772,513	-	3,488,290	1,220,273	-	196,720	147,092	100,000	6,924,888
Capital Outlay	13,000	-	5,789,810	1,088,974	-	3,636,920	-	3,108,546	13,637,250
Transfers Out	633,664	-	2,926,979	993,750	-	44,640	-	1,483,487	6,082,520
Contingencies	766,565	-	658,233	374,126	-	1,777,868	-	363,880	3,940,672
Debt Service	137,208	3,021,920	1,087,698	-	-	-	-	1,190,777	5,437,603
Other Financing Use	-	-	-	-	-	-	-	-	-
Unappropriated	-	80,000	-	-	-	-	-	-	80,000
TOTAL REQUIREMENTS	$ 11,083,460	$ 3,101,920	$ 14,575,863	$ 4,602,573	$ -	$ 5,656,148	$ 147,092	$ 6,246,690	$ 45,413,746

FINANCIAL RATIOS

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
Taxes and Assessments as percentage of total fund budget	36.77%	43.09%	0.00%	4.37%	0.00%	2.99%	0.00%	50.15%	19.63%
Personnel and Materials and Services as a percentage of the total fund budget	86.01%	0.00%	28.22%	46.62%	0.00%	3.48%	100.00%	1.60%	35.75%
Capital Outlay as percentage of total fund budget	0.12%	0.00%	39.72%	23.66%	0.00%	64.30%	0.00%	49.76%	30.03%

City of Lebanon
Fund Type Summary by Category
FY16 Adopted Budget

Category	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Revised Budget	**FY16 Adopted Budget**	Percent Over/(Under) FY16 Revised Budget	Percent of Fund Budget
General Fund							
Taxes & Assessments	$ 3,978,801	$ 3,795,154	$ 3,810,021	$ 3,810,021	**$ 4,075,000**	6.95%	36.77%
Licenses & Permits	1,905,131	2,005,808	2,029,850	2,029,850	**2,119,192**	4.40%	19.12%
Fines & Forfeits	421,206	428,324	432,500	432,500	**438,300**	1.34%	3.95%
Intergovernmental	394,971	409,304	396,693	413,745	**417,000**	0.79%	3.76%
Charges for Services	3,535	3,594	4,520	4,520	**3,000**	(33.63%)	0.03%
Miscellaneous	249,085	153,727	117,000	117,000	**129,500**	10.68%	1.17%
Transfers In	1,147,202	2,584,600	2,141,690	2,192,859	**2,701,468**	23.19%	24.37%
Other Sources	974,551	762,167	450,000	521,092	**1,200,000**	130.29%	10.83%
Total Revenues	$ 9,074,482	$ 10,142,678	$ 9,382,274	$ 9,521,587	**$11,083,460**	16.40%	100.00%
Personnel Services	$ 5,815,256	$ 6,786,524	$ 6,655,313	$ 6,721,949	**$ 7,760,510**	15.45%	70.01%
Materials & Services	1,732,000	1,580,745	1,676,134	1,742,726	**1,772,513**	1.71%	15.99%
Capital Outlay	57,616	9,882	10,600	15,100	**13,000**	(13.91%)	0.12%
Transfers Out	629,941	729,666	500,619	500,619	**633,664**	26.58%	5.72%
Contingencies	-	-	400,000	401,585	**766,565**	90.88%	6.92%
Debt Service	138,458	136,533	139,608	139,608	**137,208**	(1.72%)	1.24%
Unappropriated	-	-	-	-	**-**	0.00%	0.00%
Total Expenditures	$ 8,373,271	$ 9,243,350	$ 9,382,274	$ 9,521,587	**$ 11,083,460**	16.40%	100.00%
Debt Service Funds							
Taxes & Assessments	$ 1,586,876	$ 1,437,211	$ 1,417,000	$ 1,417,000	**$ 1,336,522**	(5.68%)	43.09%
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	1,639	4,369	800	800	**1,000**	25.00%	0.03%
Transfers In	-	-	1,519,573	1,519,573	**1,563,720**	2.91%	50.41%
Other Sources	38,073	1,298,174	38,247	38,247	**200,678**	424.69%	6.47%
Internal Charges	162,320	12,194,569	-	-	**-**	0.00%	0.00%
Total Revenues	$ 1,788,908	$ 14,934,323	$ 2,975,620	$ 2,975,620	**$ 3,101,920**	4.24%	100.00%
Personnel Services	$ -	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Materials & Services	-	-	-	-	**-**	0.00%	0.00%
Capital Outlay	-	-	-	-	**-**	0.00%	0.00%
Transfers Out	-	12,066,629	-	-	**-**	0.00%	0.00%
Contingencies	-	-	-	-	**-**	0.00%	0.00%
Debt Service	1,666,870	2,668,525	2,935,620	2,935,620	**3,021,920**	2.94%	97.42%
Other Financing Use	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	40,000	40,000	**80,000**	100.00%	2.58%
Total Expenditures	$ 1,666,870	$ 14,735,154	$ 2,975,620	$ 2,975,620	**$ 3,101,920**	4.24%	100.00%
Enterprise Funds							
Taxes & Assessments	$ -	$ 199	$ -	$ -	**$ -**	0.00%	0.00%
Licenses & Permits	-	-	-	-	**-**	0.00%	0.00%
Fines & Forfeits	-	-	-	-	**-**	0.00%	0.00%
Intergovernmental	-	-	-	30,000	**-**	(100.00%)	0.00%
Charges for Services	9,439,329	9,428,022	9,605,000	9,605,000	**9,909,000**	3.17%	67.98%
Miscellaneous	135,342	122,587	113,800	113,800	**106,900**	(6.06%)	0.73%
Transfers In	4,288,462	4,257,981	6,123,597	6,123,597	**145,064**	(97.63%)	1.00%
Other Sources	3,046,490	3,613,925	3,334,000	3,419,792	**4,414,899**	29.10%	30.29%
Total Revenues	$ 16,909,623	$ 17,422,714	$ 19,176,397	$ 19,292,189	**$ 14,575,863**	(24.45%)	100.00%
Personnel Services	$ 1,442,554	$ 569,941	$ 616,995	$ 616,995	**$ 624,853**	1.27%	4.29%
Materials & Services	1,263,514	1,664,384	3,411,842	3,411,842	**3,488,290**	2.24%	23.93%
Capital Outlay	1,914,336	2,216,495	4,961,300	5,039,904	**5,789,810**	14.88%	39.72%
Transfers Out	7,039,417	8,279,904	8,277,977	8,315,165	**2,926,979**	(64.80%)	20.08%
Contingencies	-	-	819,959	819,959	**658,233**	(19.72%)	4.52%
Debt Service	1,635,874	1,270,958	1,088,324	1,088,324	**1,087,698**	(0.06%)	7.46%
Unappropriated	-	-	20,000	-	**-**	0.00%	0.00%
Total Expenditures	$ 13,295,695	$ 14,001,682	$ 19,196,397	$ 19,292,189	**$ 14,575,863**	(24.45%)	100.00%

City of Lebanon
Fund Type Summary by Category
FY16 Adopted Budget

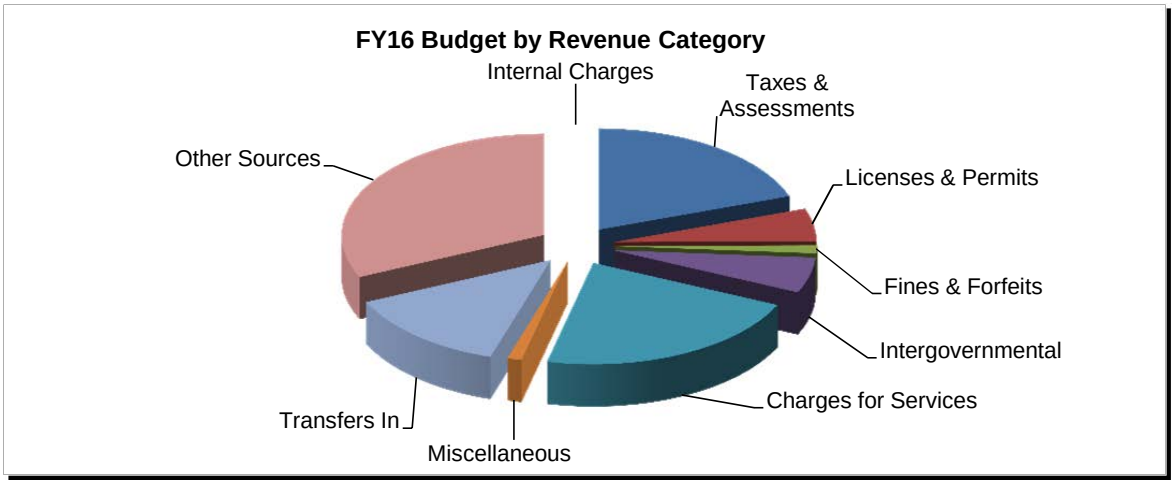
Category	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Revised Budget	**FY16 Adopted Budget**	Percent Over/(Under) FY16 Revised Budget	Percent of Fund Budget
Special Revenue Funds							
Taxes & Assessments	33,963	54,036	$ 45,100	55,100	**$ 200,940**	264.68%	4.37%
Licenses & Permits	412,941	280,055	162,800	162,800	**255,200**	56.76%	5.54%
Fines & Forfeits	-	-	-	-	**-**	0.00%	0.00%
Intergovernmental	1,189,572	1,194,763	2,105,232	2,183,174	**2,140,184**	(1.97%)	46.50%
Charges for Services	2,625	15,750	10,500	10,500	**10,500**	0.00%	0.23%
Miscellaneous	192,993	205,034	192,900	161,900	**213,500**	31.87%	4.64%
Transfers In	2,681,684	2,744,412	858,393	858,393	**1,127,624**	31.36%	24.50%
Other Sources	1,085,763	1,256,844	877,179	917,211	**654,625**	(28.63%)	14.22%
Total Revenues	$ 5,599,541	$ 5,750,894	$ 4,252,104	$ 4,349,078	**$ 4,602,573**	5.83%	100.00%
Personnel Services	$ 1,137,166	$ 883,979	$ 898,067	$ 922,573	**$ 925,450**	0.31%	20.11%
Materials & Services	2,526,341	2,525,713	1,006,055	1,044,963	**1,220,273**	16.78%	26.51%
Capital Outlay	264,702	438,632	1,265,807	1,286,686	**1,088,974**	(15.37%)	23.66%
Transfers Out	428,476	768,960	951,646	965,627	**993,750**	2.91%	21.59%
Contingencies	-	-	130,529	129,229	**374,126**	189.51%	8.13%
Debt Service	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	-	-	**-**	0.00%	0.00%
Total Expenditures	$ 4,356,685	$ 4,617,284	$ 4,252,104	$ 4,349,078	**$ 4,602,573**	5.83%	100.00%
Special Assessment Funds							
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	31,462	31,462	-	-	**-**	0.00%	0.00%
Total Revenues	$ 31,462	$ 31,462	$ -	$ -	**$ -**	#DIV/0!	0.00%
Personnel Services	$ -	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Materials & Services	-	-	-	-	**-**	0.00%	0.00%
Capital Outlay	-	-	-	-	**-**	0.00%	0.00%
Transfers Out	-	31,462	-	-	**-**	0.00%	0.00%
Contingencies	-	-	-	-	**-**	0.00%	0.00%
Debt Service	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	-	-	**-**	0.00%	0.00%
Total Expenditures	$ -	$ 31,462	$ -	$ -	**$ -**	#DIV/0!	0.00%
Capital Project Funds							
Taxes & Assessments	$ 235,180	$ 479,814	$ 161,600	161,600	**$ 168,870**	4.50%	2.98%
Licenses & Permits	-	-	-	-	**-**	0.00%	0.00%
Fines & Forfeits	-	-	-	-	**-**	0.00%	0.00%
Intergovernmental	-	2,329	500,000	500,000	**17,500**	(96.50%)	0.31%
Charges for Services	-	-	-	-	**-**	0.00%	0.00%
Miscellaneous	79,001	108,723	90,215	90,215	**62,770**	(30.42%)	1.11%
Transfers In	398,200	386,912	638,643	638,643	**544,644**	(14.72%)	9.63%
Other Sources	3,894,240	4,082,489	3,975,339	3,975,339	**4,862,364**	22.31%	85.97%
Internal Charges	-	-	-	-	**-**	0.00%	0.00%
Total Revenues	$ 4,606,621	$ 5,060,267	$ 5,365,797	$ 5,365,797	**$ 5,656,148**	5.41%	100.00%
Personnel Services	$ 9,095	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Materials & Services	72,177	67,090	294,911	294,911	**196,720**	(33.30%)	3.48%
Capital Outlay	404,540	466,638	3,509,166	3,529,298	**3,636,920**	3.05%	64.30%
Transfers Out	37,530	44,258	41,896	41,896	**44,640**	6.55%	0.79%
Contingencies	710	-	1,519,824	1,499,692	**1,777,868**	18.55%	31.43%
Debt Service	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	-	-	**-**	0.00%	0.00%
Total Expenditures	$ 524,052	$ 577,986	$ 5,365,797	$ 5,365,797	**$ 5,656,148**	5.41%	100.00%

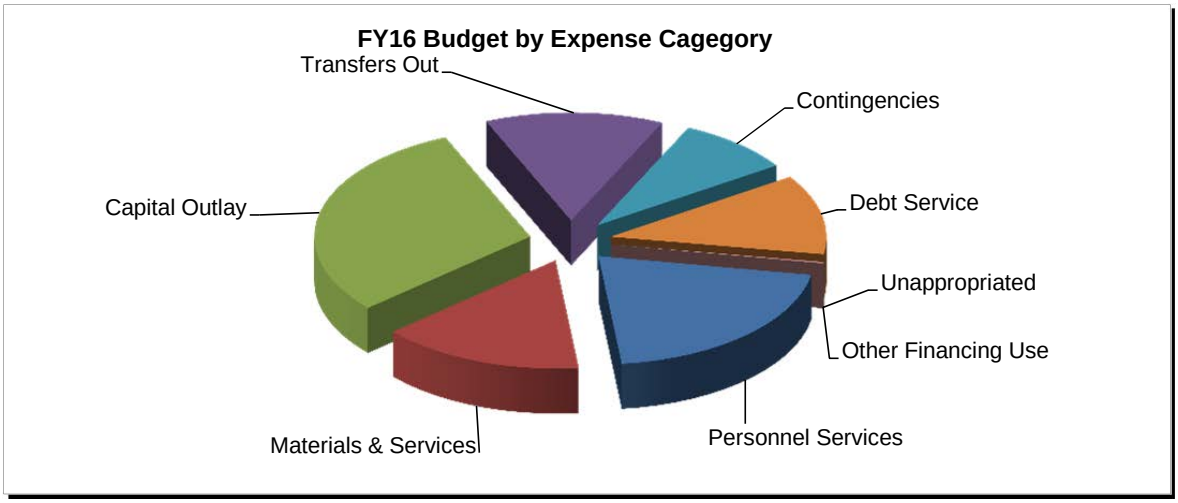
City of Lebanon
Fund Type Summary by Category
FY16 Adopted Budget

Category	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Revised Budget	**FY16 Adopted Budget**	Percent Over/(Under) FY16 Revised Budget	Percent of Fund Budget
Trust Funds							
Taxes & Assessments	$ -	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Licenses & Permits	-	-	-	-	**-**	0.00%	0.00%
Fines & Forfeits	99,251	125,536	147,092	147,092	**147,092**	0.00%	100.00%
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	2,326	(4,360)	-	-	**-**	0.00%	0.00%
Total Revenues	$ 101,577	$ 121,176	$ 147,092	$ 147,092	**$ 147,092**	0.00%	100.00%
Personnel Services	$ -	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Materials & Services	105,938	122,676	147,092	147,092	**147,092**	0.00%	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%
Total Expenditures	$ 105,938	$ 122,676	$ 147,092	$ 147,092	**$ 147,092**	0.00%	100.00%
Total: City Budget							
Taxes & Assessments	$ 5,834,820	$ 5,766,414	$ 5,433,721	$ 5,443,721	**$ 5,781,332**	6.20%	14.78%
Licenses & Permits	2,318,072	2,285,863	2,192,650	2,192,650	**2,374,392**	8.29%	6.06%
Fines & Forfeits	520,457	553,860	579,592	579,592	**585,392**	1.00%	1.49%
Intergovernmental	1,584,543	1,606,396	3,001,925	3,126,919	**2,574,684**	(17.66%)	6.57%
Charges for Services	9,445,489	9,447,366	9,620,020	9,620,020	**9,922,500**	3.14%	25.33%
Miscellaneous	658,060	594,440	514,715	483,715	**513,670**	6.19%	1.31%
Transfers In	8,515,548	9,973,905	11,281,896	11,333,065	**6,082,520**	(46.33%)	15.53%
Other Sources	9,072,905	11,040,701	8,674,765	8,871,681	**11,332,566**	27.74%	28.93%
Internal Charges	162,320	12,194,569	-	-	**-**	0.00%	0.00%
Total Revenues	$ 38,112,214	$ 53,463,514	$ 41,299,284	$ 41,651,363	**$ 39,167,056**	(5.96%)	100.00%
Personnel Services	$ 8,404,071	$ 8,240,444	$ 8,170,375	$ 8,261,517	**$ 9,310,813**	12.70%	23.78%
Materials & Services	5,699,970	5,960,608	6,536,034	6,641,534	**6,824,888**	2.76%	17.43%
Capital Outlay	2,641,194	3,131,647	9,746,873	9,870,988	**10,528,704**	6.66%	26.88%
Transfers Out	8,135,364	21,920,879	9,772,138	9,823,307	**4,599,033**	(53.18%)	11.74%
Contingencies	710	-	2,870,312	2,850,465	**3,576,792**	25.48%	9.13%
Debt Service	3,441,202	4,076,016	4,163,552	4,163,552	**4,246,826**	2.00%	10.84%
Other Financing Use	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	60,000	40,000	**80,000**	100.00%	0.20%
Total Expenditures	$ 28,322,511	$ 43,329,594	$ 41,319,284	$ 41,651,363	**$ 39,167,056**	(5.96%)	100.00%
Urban Renewal Funds							
Taxes & Assessments	$ 2,207,190	$ 3,005,239	$ 2,918,408	$ 2,918,408	**$ 3,132,890**	7.35%	50.16%
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	3,615	26,241	4,700	4,700	**5,800**	23.40%	0.09%
Transfers In	160,286	12,066,629	932,246	932,246	**-**	(100.00%)	0.00%
Other Sources	5,517,419	4,517,813	2,522,246	2,522,246	**3,108,000**	23.22%	49.75%
Total Revenues	$ 7,888,510	$ 19,615,922	$ 6,377,600	$ 6,377,600	**$ 6,246,690**	(2.05%)	100.00%
Personnel Services	$ 168,439	$ -	$ -	$ -	**$ -**	0.00%	0.00%
Materials & Services	14,701	282,878	163,283	263,283	**100,000**	(62.02%)	1.60%
Capital Outlay	1,727,287	13,951,592	1,427,394	1,327,394	**3,108,546**	134.18%	49.76%
Transfers Out	540,470	1,417,829	2,442,004	2,442,004	**1,483,487**	(39.25%)	23.75%
Contingencies	-	-	1,554,140	1,554,140	**363,880**	(76.59%)	5.83%
Debt Service	922,824	730,461	790,779	790,779	**1,190,777**	50.58%	19.06%
Unappropriated	-	-	-	-	**-**	0.00%	0.00%
Total Expenditures	$ 3,373,721	$ 16,382,760	$ 6,377,600	$ 6,377,600	**$ 6,246,690**	(2.05%)	100.00%

City of Lebanon
Fund Type Summary by Category
FY16 Adopted Budget

Category	FY13 Actual	FY14 Actual	FY15 Adopted Budget	FY15 Revised Budget	**FY16 Adopted Budget**	Percent Over/(Under) FY16 Revised Budget	Percent of Fund Budget
Total: All Funds and Urban Renewal							
Taxes & Assessments	$ 8,042,010	$ 8,771,653	$ 8,352,129	$ 8,362,129	**$ 8,914,222**	6.60%	19.63%
Licenses & Permits	2,318,072	2,285,863	2,192,650	2,192,650	**2,374,392**	8.29%	5.23%
Fines & Forfeits	520,457	553,860	579,592	579,592	**585,392**	1.00%	1.29%
Intergovernmental	1,584,543	1,606,396	3,001,925	3,126,919	**2,574,684**	(17.66%)	5.67%
Charges for Services	9,445,489	9,447,366	9,620,020	9,620,020	**9,922,500**	3.14%	21.85%
Miscellaneous	661,675	620,681	519,415	488,415	**519,470**	6.36%	1.14%
Transfers In	8,675,834	22,040,534	12,214,142	12,265,311	**6,082,520**	(50.41%)	13.39%
Other Sources	14,590,324	15,558,514	11,197,011	11,393,927	**14,440,566**	26.74%	31.80%
Internal Charges	162,320	12,194,569	-	-	**-**	0.00%	0.00%
Total Revenues	$ 46,000,724	$ 73,079,436	$ 47,676,884	$ 48,028,963	**$ 45,413,746**	(5.45%)	100.00%
Personnel Services	$ 8,572,510	$ 8,240,444	$ 8,170,375	$ 8,261,517	**$ 9,310,813**	12.70%	20.50%
Materials & Services	5,714,671	6,243,486	6,699,317	6,904,817	**6,924,888**	0.29%	15.25%
Capital Outlay	4,368,481	17,083,239	11,174,267	11,198,382	**13,637,250**	21.78%	30.03%
Transfers Out	8,675,834	23,338,708	12,214,142	12,265,311	**6,082,520**	(50.41%)	13.39%
Contingencies	710	-	4,424,452	4,404,605	**3,940,672**	(10.53%)	8.68%
Debt Service	4,364,026	4,806,477	4,954,331	4,954,331	**5,437,603**	9.75%	11.97%
Other Financing Use	-	-	-	-	**-**	0.00%	0.00%
Unappropriated	-	-	60,000	40,000	**80,000**	100.00%	0.18%
Total Expenditures	$ 31,696,232	$ 59,712,354	$ 47,696,884	$ 48,028,963	**$ 45,413,746**	(5.45%)	100.00%

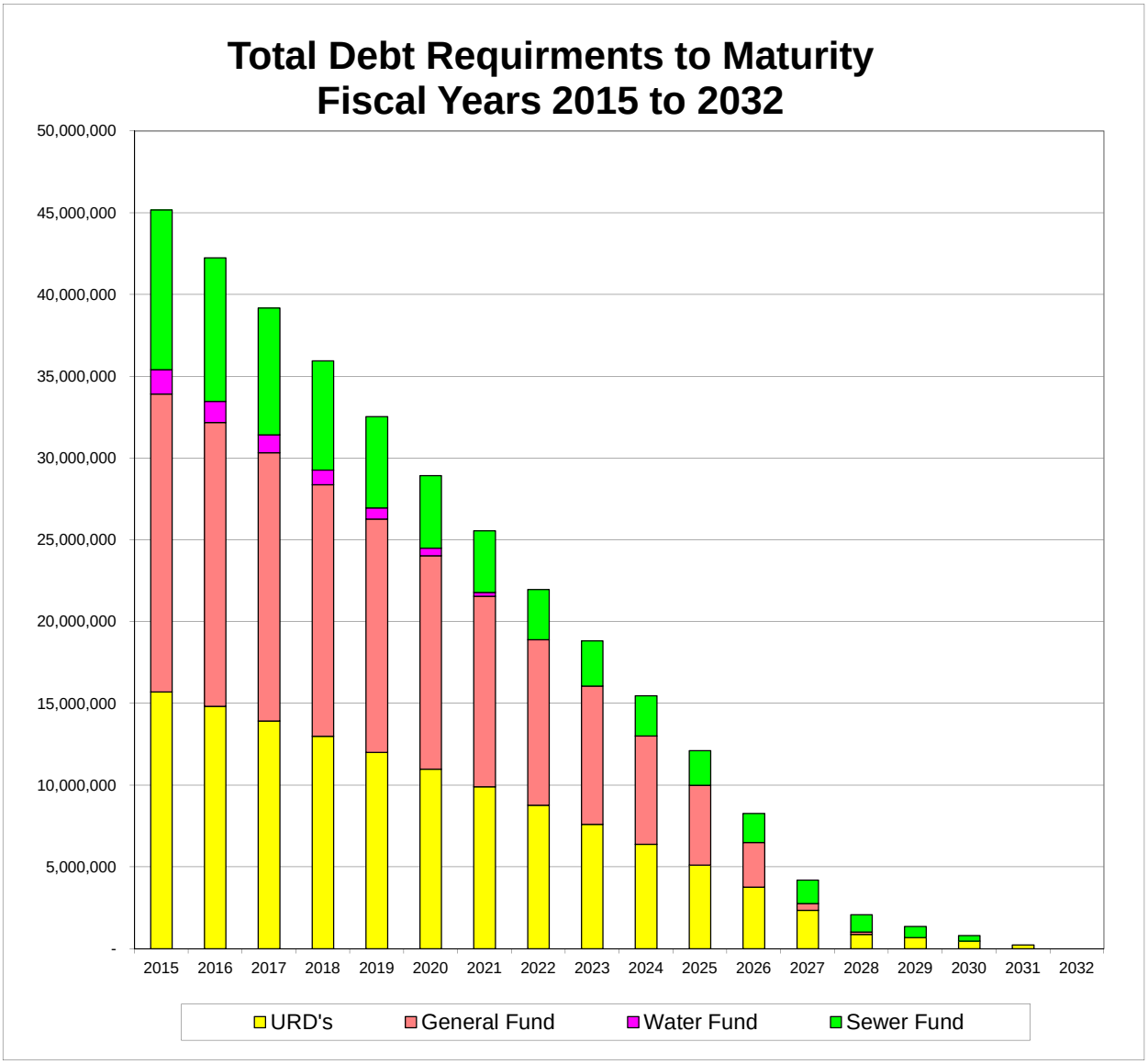




City of Lebanon
Debt Service Balances

Balance at 6/30	2015	2016	2017	2018	2019	2020	2021	2022	2023
Water Fund	1,485,000	1,295,000	1,095,000	895,000	680,000	460,000	235,000	-	-
Sewer Fund	9,770,588	8,778,183	7,751,503	6,684,972	5,582,991	4,439,939	3,770,167	3,073,000	2,767,942
URD's	15,708,116	14,827,605	13,926,274	12,984,090	12,001,018	10,977,024	9,902,040	8,776,006	7,608,866
General Fund	18,214,422	17,348,552	16,406,268	15,389,255	14,271,315	13,054,334	11,648,312	10,116,649	8,444,153
Total Reserves	45,178,126	42,249,340	39,179,045	35,953,316	32,535,324	28,931,297	25,555,519	21,965,655	18,820,961

	2024	2025	2026	2027	2028	2029	2030	2031	2032
Water Fund	-	-	-	-	-	-	-	-	-
Sewer Fund	2,451,407	2,123,351	1,783,728	1,427,493	1,059,598	680,000	345,000	(0)	(0)
URD's	6,390,573	5,106,063	3,760,262	2,353,113	879,558	674,535	457,979	234,824	-
General Fund	6,625,782	4,881,677	2,731,616	410,502	133,333	-	-	-	-
Total Reserves	15,467,762	12,111,091	8,275,606	4,191,108	2,072,489	1,354,535	802,979	234,824	(0)



* Totals do not include the proposed Northwest URD bond

Schedule of 2015-16 Proposed 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	2,393,071	
	430-000-49000	Trans In Sal/Ben funding-470	4,377	
	470-000-49000	Trans In Sal/Ben funding-450	63,298	
	542-000-49000	Trans In Sal/Ben funding-540	88,803	
	558-000-49000	Trans In Sal/Ben funding-815	11,242	
	430-430-90011	To General Fund-Sal/Ben		791,986
	450-450-90011	To General Fund-Sal/Ben		108,985
	450-450-90181	To Wastewater-Sal/Ben		63,298
	470-470-90011	To General Fund-Sal/Ben		664,634
	470-470-90180	To Water-Sal/Ben		4,377
	527-527-90011	To General Fund-Sal/Ben		135,693
	540-540-90182	To IS Sal/Ben		88,803
	542-542-90011	To General Fund-Sal/Ben		24,800
	545-545-90011	To General Fund-Sal/Ben		5,867
	555-555-90011	To General Fund-Sal/Ben		62,172
	558-558-90011	To General Fund-Sal/Ben		213,917
	564-564-90011	To General Fund-Sal/Ben		80,145
	569-569-90011	To General Fund-Sal/Ben		8,220
	815-815-90183	To Street Fund-Sal/Ben		11,242
	852-852-90011	To General Fund-Sal/Ben		6,664
	862-862-90011	To General Fund-Sal/Ben		6,664
	872-872-90011	To General Fund-Sal/Ben		6,664
	882-882-90011	To General Fund-Sal/Ben		6,663
	892-892-90011	To General Fund-Sal/Ben		6,663
	925-925-90011	To General Fund-Sal/Ben		149,418
	935-935-90011	To General Fund-Sal/Ben		55,319
	940-940-90011	To General Fund-Sal/Ben		58,597
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	281,397	
	430-430-90010	To General Fund		77,911
	450-450-90010	To General Fund		4,270
	470-470-90010	To General Fund		77,768
	527-527-90010	To General Fund		22,757
	558-558-90010	To General Fund		6,816
	569-569-90010	To General Fund		1,112
	925-925-90010	To General Fund		50,957
	935-935-90010	To General Fund		19,792
	940-940-90010	To General Fund		20,014
Administrative costs charged for the collection of the Motel Tax.	100-000-49030	From Motel Tax	27,000	
	510-510-90005			27,000
To provide funds to pay Full Faith and Credit Bond debt service. (FFC2013)	317-000-49022	From Water - 430	243,150	
	317-000-49025	From Wastewater - 470	279,850	
	317-000-49098	From Northwest URD - 925	853,450	
	430-430-90017	To Water Bonds-317		243,150
	470-470-90017	To Water Bonds-317		279,850
	925-925-90017	To Water Bonds-317		853,450
To provide funding for PERS bond payment.	320-000-49030	Transfer in-PERS Bond	187,270	
	100-110-90030	Transfer to PERS Bond-320		7,433
	100-116-90030	Transfer to PERS Bond-320		330
	100-126-90030	Transfer to PERS Bond-320		4,796
	100-133-90030	Transfer to PERS Bond-320		2,897
	100-140-90030	Transfer to PERS Bond-320		1,902
	100-160-90030	Transfer to PERS Bond-320		1,197
	100-165-90030	Transfer to PERS Bond-320		8,412
	100-170-90030	Transfer to PERS Bond-320		4,489
	100-180-90030	Transfer to PERS Bond-320		84,480
	100-190-90030	Transfer to PERS Bond-320		3,569
	430-430-90030	Transfer to PERS Bond-320		22,621
	470-470-90030	Transfer to PERS Bond-320		21,535
	542-542-90030	Transfer to PERS Bond-320		7,563
	545-545-90030	Transfer to PERS Bond-320		1,709
	558-558-90030	Transfer to PERS Bond-320		10,478
	569-569-90030	Transfer to PERS Bond-320		3,859

Schedule of 2015-16 Proposed Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To reimburse water fund for water charges waived under Lowes and Pace America economic agreements	470-000-49098	From Northwest URD-925	39,692	
	925-925-90013	To Wastewater -430		39,692
To reimburse Wastewater fund for water charges waived under Lowes and Pace America economic agreements	470-000-49098	From Northwest URD-925	37,697	
	925-925-90013	To Wastewater -430		37,697
To reimburse Building fund for building fees waived under ODVA agreements (Veterans Home)	527-000-49175	From Gateway URD-940	134,099	
	940-940-90070	To Building Fund-527		134,099
To provide funds to maintain computer based maps and data of the City's infrastructure. The transfer total is $156,100.	540-000-49022	From Water Fund-430	48,105	
	540-000-49023	From Stormdrain-450	12,579	
	540-000-49025	From W Water Fund-470	47,316	
	540-000-49050	To Building Fund-527	5,000	
	430-430-90025	To GIS-540		48,105
	450-450-90025	To GIS-540		12,579
	470-470-90025	To GIS-540		47,316
	527-527-90025	To GIS-540		5,000
To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. The transfer total is $566,471.	542-000-49010	From General Fund	257,755	
	542-000-49022	From Water Fund-430	109,751	
	542-000-49025	From W Water Fund-470	82,233	
	542-000-49029	From Dial-A-Bus-569	5,382	
	542-000-49033	From Eng Dev Review-555	8,343	
	542-000-49046	From Streets Fund-558, 559, 815	36,434	
	542-000-49047	From Storm Drain-450	15,100	
	542-000-49048	From Custodial & Bldg Maint-545	9,416	
	542-000-49050	From Bldg Inspect-527	23,257	
	542-000-49098	From NW Urban Renewal-925	18,250	
	542-000-49170	From Cheadle Lake URD-935	6,413	
	542-000-49175	From Gateway URD-940	8,037	
	100-110-90027	To Info System Service		4,251
	100-116-90027	To Info System Service		740
	100-126-90027	To Info System Service		4,240
	100-133-90027	To Info System Service		9,914
	100-140-90027	To Info System Service		5,733
	100-160-90027	To Info System Service		3,790
	100-165-90027	To Info System Service		52,263
	100-170-90027	To Info System Service		20,004
	100-180-90027	To Info System Service		142,144
	100-190-90027	To Info System Service		14,676
	527-527-90027	To Info System Service		23,257
	545-545-90027	To Info System Service		9,416
	555-555-90027	To Info System Service		8,343
	430-430-90027	To Info System Service-542		109,751
	450-450-90027	To Info System Service-542		15,100
	470-470-90027	To Info System Service-542		82,233
	558-558-90027	To Info System Service-542		36,434
	569-569-90027	To Info System Service-542		5,382
	925-925-90027	To Info System Service-542		18,250
	935-935-90027	To Info System Service-542		6,413
	940-940-90027	To Info System Service-542		8,037

Schedule of 2015-16 Proposed 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	91,404	
	545-000-49022	From Water Fund-430	7,522	
	545-000-49025	From W Water Fund-470	5,981	
	545-000-49029	From Dial-A-Bus-569	2,717	
	545-000-49032	From GIS-540	655	
	545-000-49033	From Eng Dev Review-555	383	
	545-000-49038	From Info Sys-542	2,011	
	545-000-49046	From Streets Fund-558, 559, 815	2,508	
	545-000-49047	From Storm Drain-450	1,007	
	545-000-49050	From Bldg Inspect-527	1,043	
	545-000-49098	From NW Urban Renewal-925	1,143	
	545-000-49170	From Cheadle Lake URD-935	533	
	545-000-49175	From Gateway URD-940	512	
	100-195-90028	To Custodial & Bldg Maint		91,404
	527-527-90028	To Custodial & Bldg Maint		1,043
	540-540-90028	To Custodial & Bldg Maint		655
	542-542-90028	To Custodial & Bldg Maint		2,011
	555-555-90028	To Custodial & Bldg Maint		383
	430-430-90028	To Custodial & Bldg Maint-545		7,522
	450-450-90028	To Custodial & Bldg Maint-545		1,007
	470-470-90028	To Custodial & Bldg Maint-545		5,981
	558-558-90028	To Custodial & Bldg Maint-545		2,508
	569-569-90028	To Custodial & Bldg Maint-545		2,717
	925-925-90028	To Custodial & Bldg Maint-545		1,143
	935-935-90028	To Custodial & Bldg Maint-545		533
	940-940-90028	To Custodial & Bldg Maint-545		512
Motel Tax revenue transferred to the Visitor Industry Program (VIP) for projects in support of visitor industry.	559-000-49030	From Motel Tax	82,690	
	510-510-90006			82,690
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	165,000	
	820-000-49022	From Water Fund-430	112,000	
	820-000-49025	From W Water Fund-470	90,000	
	820-000-49038	From Info Sys-542	55,000	
	820-000-49046	From Streets Fund-558	58,000	
	820-000-49047	From Stormdrain Fund-450	35,000	
	100-133-90105	To Eqpt Acq & Rep Fund		25,000
	100-165-90105	To Eqpt Acq & Rep Fund		5,000
	100-190-90105	To Eqpt Acq & Rep Fund		10,000
	100-195-90105	To Eqpt Acq & Rep Fund		105,000
	450-450-90105	To Eqpt Acq & Rep Fund		35,000
	542-542-90105	To Eqpt Acq & Rep Fund		55,000
	100-180-90105	To Eqpt Acq & Rep Fund-820		20,000
	430-430-90105	To Eqpt Acq & Rep Fund-820		112,000
	470-470-90105	To Eqpt Acq & Rep Fund-820		90,000
	558-558-90105	To Eqpt Acq & Rep Fund-820		58,000
Reserves moved from Historic Resource to Pioneer Cemetery	825-000-49031	From Historic Resource-824	80	
	824-824-90162	To Pioneer Cemetery-825		80
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	852-000-49098	From NW Leb URD-929	14,178	
	925-925-90145	To SDC-Drainge-852		14,178
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	862-000-49170	From Cheadle Lake URD-935	5,232	
	925-925-90147	To SDC-Parks-862		5,232
To reimburse SDC fund for charges waived under Lowes and Pace America economic agreements	872-000-49098	From NW Leb URD-929	10,154	
	925-925-90151	To SDC-Wastewater-872		10,154
			6,082,520	6,082,520

CITY OF LEBANON
2015-16 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 budget is $39.17 million and, combined with the three Urban Renewal District's, totals $45.41 million. In nine funds are 64 different accounting entities, or departments. 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.

The City of Lebanon/Lebanon Urban Renewal Agency 2015-16 budget shows a decrease of $2,603,338 compared to the current year. The General Fund and, Debt Service Fund account for an increase of $1,688,173. The Enterprise Fund accounts for a decrease of $4,716,326. The Special Revenue Fund, Trust Fund and Capital Projects Funds combine for an increase of $555,725 when compared to the amounts for FY2014-15. The three Urban Renewal Budgets have a combined decrease of $130,910.

In FY 2015-16 Water, Wastewater and Northwest URD were reorganized to eliminate interfund transfers, in the FY 2015-16 budget over six million in interfund transfers were eliminated in these three funds.

In FY 2011-12 the City adjusted the method of budgeting for employee compensations. Each employee's salary and benefits were moved to a home department making the budget more transparent as to what each department's compensation cost are. Example in the FY2010-11 budget an employee's salary may have been budgeted between 5 or 6 different departments. In the FY2011-12 budget that same employee would be charged to one department and funds would be transferred to cover the compensation cost based on the FTE allocation.

In FY 2012-13 the City adjusted the method of budgeting for General Fund administrative charges from other funds. Expenses will be budgeted in the General Fund as an expense with a corresponding transfer in from other funds to cover the expenses.

Lebanon Budget Calendar for FY 2015-16 (updated 11/20/14)

Dec 5	Email Dean with a copy to Gary any FTE and personnel change request for FY15-16
Jan 1	Dean/Sarah input six month payroll projections to year end, to be completed by January 7th.
Jan 8	Departments to fill in expense estimates to year end and enter FY15-16 proposed budget request on the FY15-16 Budget spreadsheet. Complete by January 31.
Jan 23	Custodial Services & IS FY15-16 proposed amounts entered so transfers may be calculated.
Jan 30	Julie sends letters to Budget Committee members (service/term reminder; appointments if needed).
Jan 31	Due date for Departments to enter the current year budget estimates to year end and proposed budget request.
Feb 4	FY15-16 Salary Projection prepared and entered in Budget spreadsheet. Dean enters major fund revenues for FY15-16.
Feb 6	Departments revise Excel budget proposal spreadsheet with reviewed estimates to year end and updated "Proposed" column for FY15-16 amounts.
Feb 17	Managers notify Dean/Sarah by 5:00 p.m. that they have updated their FY15-16 detail and narratives. Dean enters Finance detail & narrative changes for Water, Wastewater, Streets, and URD budgets.
Mar 13	Dean submits budget computer sheets to Gary by 5:00 p.m.
Mar 30-Apr 3	Dept. Managers have budget meetings with Dean and Gary.
Apr 8	Dean enters any changes from budget meetings with City Manager, and rebalances budget.
Apr 15	Departments Narratives & Detail sheets are completed. Must agree with/match the Apr 10 budget proposal (see above).
Apr 15	All Departments updated charts/graphs due. These should all be saved in the "L:\budget\2015-16\Charts Graphs Misc" Folder. Dean updates Budget Comparison, Total Revenue & General fund Expenditures charts.
Apr 17	Gary prepares Budget Message, Dean prepares Budget Process. Dean, Julie, and Sarah begin to assemble Proposed Budget Document.
Apr 17-23	Dean, Julie, and Sarah finalize Proposed Budget Document for printing in-house.
Apr 24	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 4/29.
Apr 24	Proposed Budgets delivered to Budget Committee Members along with a current year Rev/Expense report thru April 24
Apr 29	Lebanon Express - Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue.
May 6	**Proposed Budget Meeting & Public Hearing @ 6:30 p.m. (Santiam Travel Station.)**
May 7	**2nd Proposed Budget Meeting @ 6:30 p.m. If needed, another meeting will be held on May 8 (Santiam Travel Station.)**
May 12	Dean makes any budget updates approved by the budget committee
May 15	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.
May 22	Dean prepares and emails by noon the Budget Public Hearing Notices and State Rev Sharing hearing notices for meeting on 6/10/15, notice to be published in the Lebanon Express June 3.
May 22	Dean prepares State Shared Revenue Resolution, Ordinance and memo for June 10 Council Meeting , due by 5pm.
June 3	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the Lebanon Express for June 10 Council Meeting (See May 22).
June 5	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 5	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.

Lebanon Budget Calendar for FY 2015-16 (updated 11/20/14)

June 10	**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.**
June 10	Regularly scheduled City Council Meeting. Public hearings include: -City of Lebanon Approved Budget -NW Lebanon Urban Renewal District Approved Budget -Northgate Urban Renewal District Approved Budget -Cheadle Lake Urban Renewal District Approved Budget -ADOPT BUDGET(S)
June 12	Departments notify Dean/Sarah that their narratives, detail, and charts and graphs have been updated in the Adopted Budget folders. Ron to submit the project list to BOLI.
June17	Gary revises budget message to reflect Adopted Budget, Dean revises Budget Process.
June 26	Dean and Sarah assemble the Adopted Budget to be written to a PDF document.
July 10	Last day for Dean to submit required budget documents to the Linn County Assessor's Office.
July 17	Certificates to be mailed to State regarding State Revenue Sharing. Deadline for State to receive is July 30.
July 30	Departments are notified the Adopted budget document is available on the Website

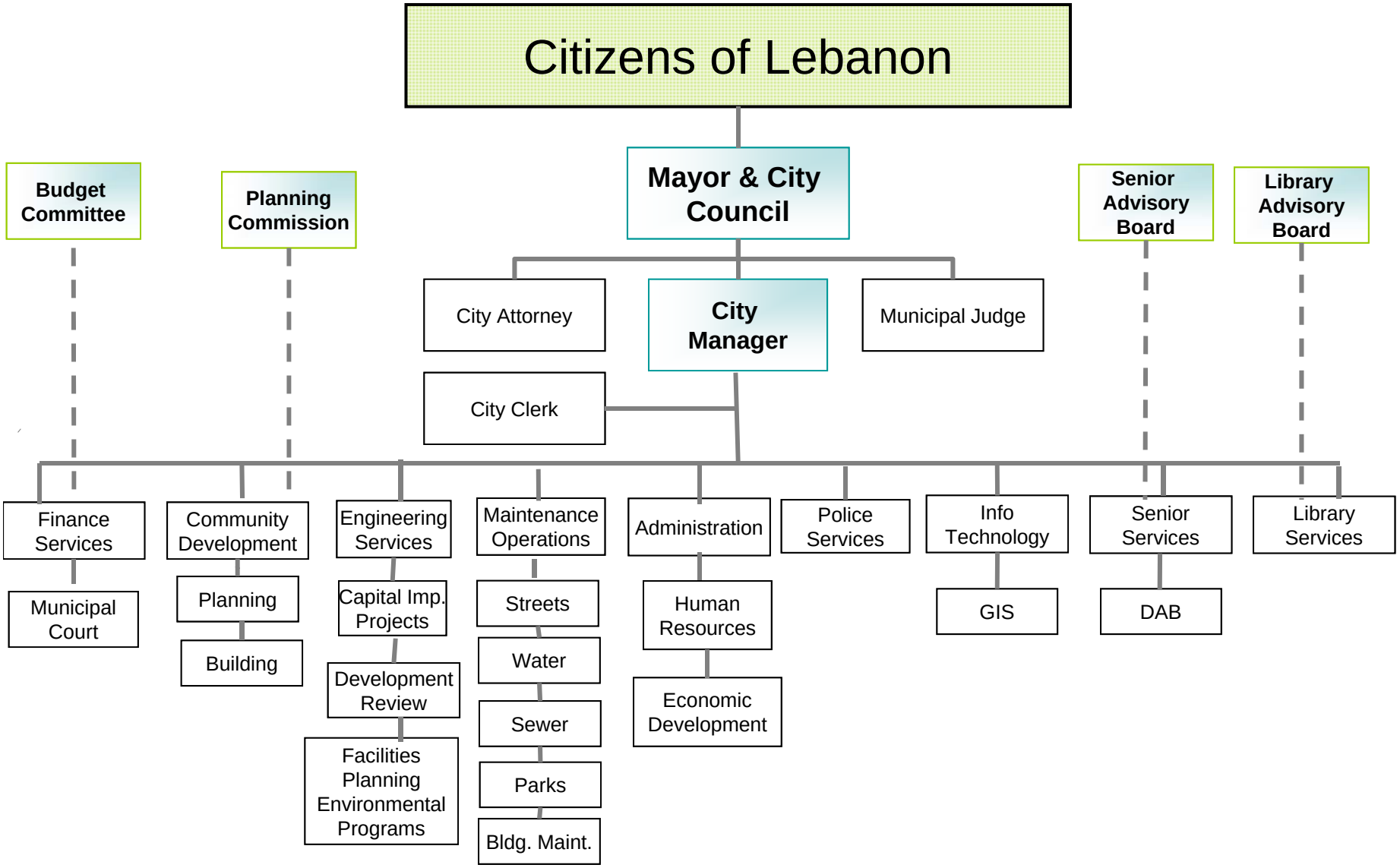
Budget Committee Meeting Notice:

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.

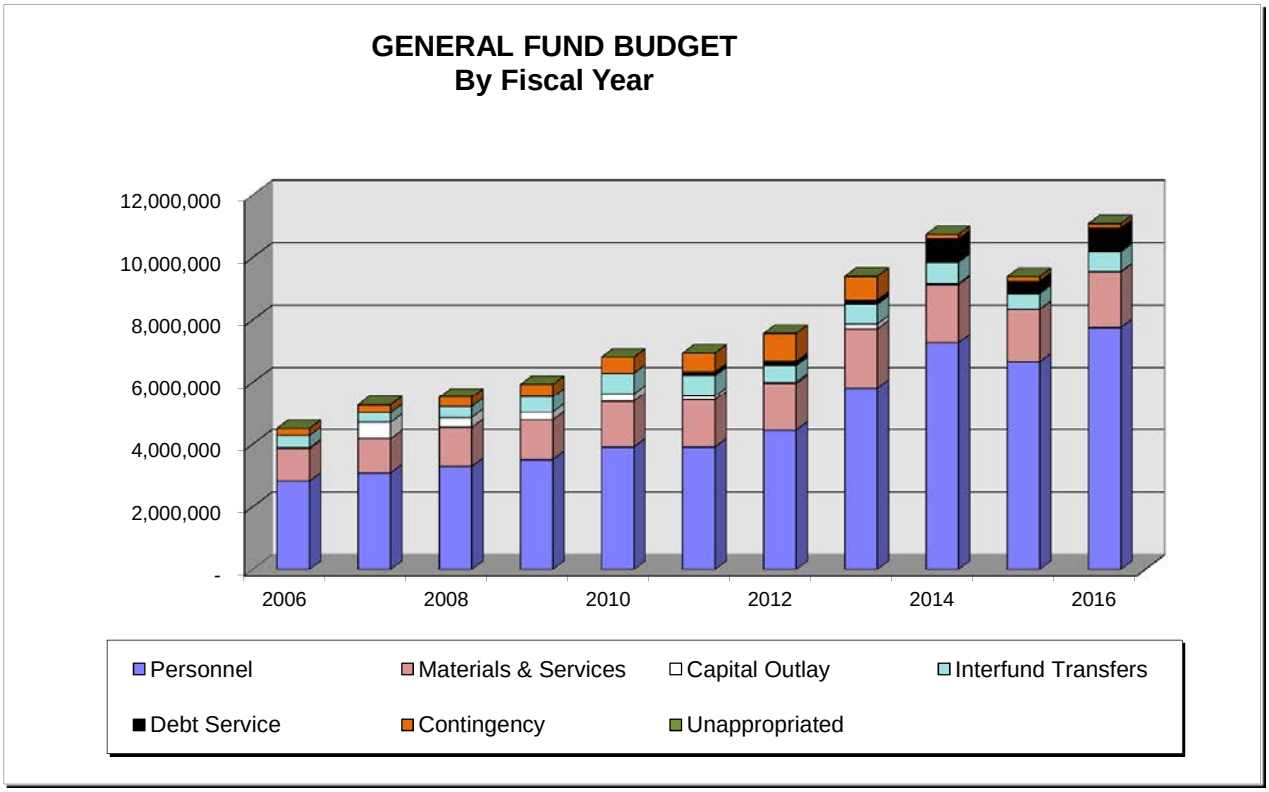
Dates and times are for planning purposes only


Citizens of Lebanon
Mayor & City Council
Budget Committee
Planning Commission
Senior Advisory Board
Library Advisory Board
City Attorney
City Manager
Municipal Judge
City Clerk
Finance Services
Community Development
Engineering Services
Maintenance Operations
Administration
Police Services
Info Technology
Senior Services
Library Services
Municipal Court
Planning
Building
Capital Imp. Projects
Development Review
Facilities Planning Environmental Programs
Streets
Water
Sewer
Parks
Bldg. Maint.
Human Resources
Economic Development
GIS
DAB

GENERAL FUND

Adopted Requirements by Type for FY16

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	$ 308,392	$ 61,525	$ -	$ 11,684	$ -	$ -	$ -	**$ 381,601**	3.44%
116-Human Resources	100,046	20,200	-	1,070	-	-	-	**121,316**	1.09%
120-City Attorney	-	159,050	-	-	-	-	-	**159,050**	1.44%
126-Commuity Development	207,739	6,800	-	9,036	-	-	-	**223,575**	2.02%
130-Engineering	1,184,228	-	-	-	-	-	-	**1,184,228**	10.68%
133-Parks	265,193	247,550	-	37,811	-	-	-	**550,554**	4.97%
140-Finance	560,925	24,541	-	7,635	-	-	-	**593,101**	5.35%
160-Legislative	194,260	19,385	2,000	4,987	-	-	-	**220,632**	1.99%
165-Library	420,729	95,013	-	65,675	-	-	-	**581,417**	5.25%
170-Municipal Court	184,666	89,950	-	24,493	-	-	-	**299,109**	2.70%
180-Police	4,155,344	606,390	6,000	246,624	-	-	-	**5,014,358**	45.24%
190-Senior Services	178,988	41,600	5,000	28,245	-	-	-	**253,833**	2.29%
195-Non-Departmental	-	400,509	-	196,404	766,565	137,208	-	**1,500,686**	13.54%
Fund Totals	$ 7,760,510	$ 1,772,513	$ 13,000	$ 633,664	$ 766,565	$ 137,208	$ -	**$ 11,083,460**	100.00%
Percent of General Fund	70.01%	15.99%	0.12%	5.72%	6.92%	1.24%	0.00%	**100.00%**	



City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
100	**GENERAL FUND**					
R1	**Rev.-Taxes & Assess**					
100-000-47010	Current Property Taxes	3,782,019	3,634,207	3,710,021	3,900,000	4,000,000
100-000-47020	Delinquent Prop Taxes	148,755	130,601	75,000	70,000	75,000
100-000-48101	Interest On Taxes	48,027	30,346	25,000	25,000	-
				-		
	Rev.-Taxes & Assess Totals:	**3,978,801**	**3,795,154**	**3,810,021**	**3,995,000**	**4,075,000**
				-		
R2	**Rev.-Licenses & Permits**			-		
100-000-44010	Consumer Power, Inc	71,729	77,430	76,500	80,000	81,600
100-000-44020	Alb-Leb Sanitation Franchise	89,476	94,695	96,390	96,000	97,440
100-000-44030	Comcast Franchise	139,119	145,413	142,410	152,000	155,040
100-000-44031	LS Networks Franchise	2,327	2,464	1,800	2,400	2,400
100-000-44032	Peak Franchise	-	-	500	550	500
100-000-44035	NW Nat Gas Franchise	300,804	322,930	351,900	348,000	350,000
100-000-44040	PP&L Elect Franchise	791,621	858,083	841,500	892,500	910,350
100-000-44060	CenturyTel Franchise	51,304	42,378	44,100	36,377	32,012
100-000-44061	Vonage Franchise	-	-	-	-	-
100-000-44070	Water Utility Franchise	204,789	210,240	213,750	226,357	220,000
100-000-44075	Stormdrain Utility Franchise	18,781	19,609	20,500	20,500	21,950
100-000-44080	Wastewater Utility Franchise	227,558	226,263	237,500	235,000	245,000
100-000-44100	Public Event Permits	750	200	300	-	-
100-000-46020	Business Licenses/Police Alarms	6,098	5,745	2,500	2,500	2,600
100-000-46022	Business Registration Fee	775	358	200	250	300
	Rev.-Licenses & Permits Totals:	**1,905,131**	**2,005,808**	**2,029,850**	**2,092,434**	**2,119,192**
				-		
R3	**Rev.-Fines & Forfeits**			-		
100-000-43005	Jail Assess Admin Fee	4,138	3,867	4,000	3,500	3,500
100-000-43008	Mu Crt Collections	126,306	122,067	122,000	122,000	122,000
100-000-43010	Mu Crt Fine & Forfeit	283,187	295,160	300,000	305,000	306,000
100-000-43015	Parking Fines	15	-	-	-	-
100-000-43017	Equitable Sharing-US Marshal	-	-	-	-	-
100-000-45095	Education Deferral Class Fee	7,560	7,230	6,500	6,600	6,800
	Rev.-Fines & Forfeits Totals:	**421,206**	**428,324**	**432,500**	**437,100**	**438,300**
R4	**Rev.-Intergovernmental**					
100-000-41020	Federal Grant Funds	2,664	-	-	-	-
100-000-41050	State Grant Funds	-	-	17,052	-	-
100-000-41070	St Cigarette Revenue	22,178	21,093	22,018	22,000	22,000
100-000-41080	State Liquor Revenue	208,151	219,583	219,675	224,675	226,000
100-000-49040	State Revenue Sharing	161,978	168,628	155,000	169,000	169,000
	Rev.-Intergovernmental Totals:	**394,971**	**409,304**	**413,745**	**415,675**	**417,000**
				-		
R5	**Rev.-Chgs for Services**			-		
100-000-48070	Extra Police Service	-	279	-	-	-
100-000-48131	Towing Admin Cost	3,500	3,200	4,500	2,100	3,000
100-000-48295	Xerox Copies	35	115	20	-	-
	Rev.-Chgs for Services Totals:	**3,535**	**3,594**	**4,520**	**2,100**	**3,000**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
R6	**Rev.-Miscellaneous**					
100-000-45010	Rev From Sale Of Prop	62,516	-	-	-	-
100-000-45020	Rev From Rented Prop	17,823	19,114	18,000	18,000	18,000
100-000-48040	Cash Over	-	-	-	-	-
100-000-48100	Interest On Investment	4,928	6,268	5,000	6,000	6,500
100-000-48140	Miscellaneous Revenue	71,766	30,206	20,000	20,000	20,000
100-000-48143	Misc. Revenue-Legislative	-	-	-	-	-
100-000-48144	Misc. Revenue-Library	44,570	33,570	33,000	33,000	33,000
100-000-48146	Misc. Revenue-Police	8,885	6,075	5,000	5,500	6,000
100-000-48148	Misc. Rev-Sr Ctr	16,177	24,986	20,000	21,000	20,000
100-000-48149	Misc. Rev-Tall Grass	5,281	6,283	6,000	5,500	6,000
100-000-48150	Planning Commision Rev	17,139	27,225	10,000	24,000	20,000
	Rev.-Miscellaneous Totals:	**249,085**	**153,727**	**117,000**	**133,000**	**129,500**
R7	**Rev.-Transfers In**					
100-000-49000	Trans In Sal/Ben funding	967,123	2,264,869	1,986,155	1,986,155	2,393,071
100-000-49001	Trans In Mat exp funding	176,222	215,791	200,619	200,619	281,397
100-000-49030	From Motel Tax	3,857	3,940	6,085	6,085	27,000
100-000-49033	From NW URD (pay back FD 100k)	-	100,000	-	-	-
	Rev.-Transfers In Totals:	**1,147,202**	**2,584,600**	**2,192,859**	**2,192,859**	**2,701,468**
R8	**Rev.-Other Sources**					
100-000-49901	Beginning Balance	974,551	762,167	521,092	899,325	1,200,000
	Rev.-Other Sources Totals:	**974,551**	**762,167**	**521,092**	**899,325**	**1,200,000**
	REVENUES TOTALS:	**9,074,482**	**10,142,678**	**9,521,587**	**10,167,493**	**11,083,460**

GENERAL FUND
ADMINISTRATION DEPARTMENT – 110

Department Description:

The City Manager directs and coordinates the activities of all City Departments, including the City Clerk's Office, human resources, economic development, communications, and general administrative functions.

During Fiscal Year 2016, administration plans to focus on Phase 2 of the community and organizational visioning process aimed at establishing a strategic plan and a list of City goals. The department will also maintain a focus on economic development efforts to increase local jobs and expand the tax base, provide leadership and assistance to the management team and staff concerning the overall delivery of all city services, and work on specific departmental projects.

Important Highlights:

- Added 1 FTE – Administrative Assistant / Communications Coordinator
- Added $40,000 for Phase 2 of the Community Visioning Process – Strategic Planning Consultant

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
110	**ADMINISTRATION**					
E1	**Exp.-Personnel Services**					
100-110-50001	Salaries	103,706	213,801	151,644	151,644	205,743
100-110-50003	Fringe Benefits	55,979	32	-	-	-
100-110-50005	Part Time	-	-	-	-	-
100-110-50600	Overtime	-	-	-	-	-
100-110-50015	Vehicle Allowance	-	900	-	-	-
100-110-50515	Def. Comp Match	-	3,083	-	-	-
100-110-51000	Fringe Benefits	-	-	62,506	62,506	102,649
100-110-51005	Taxes - Federal	1,562	16,107	-	-	-
100-110-51010	Taxes - State	-	54	-	-	-
100-110-51015	PERS	-	7,124	-	-	-
100-110-51020	Workers Compensation	60	2,671	-	-	-
100-110-51023	Unemployment	-	-	-	-	-
100-110-51025	Insurance - Health	-	20,246	-	-	-
100-110-51030	Insurance - HRA/PSA	-	6,874	-	-	-
100-110-51035	Insurance - Life	-	576	-	-	-
100-110-51036	Insurance - Life/LTD	-	259	-	-	-
100-110-51040	Insurance - Disability	-	552	-	-	-
100-110-59000	Group Term Life	1,905	2,222	-	-	-
	Exp.-Personnel Services Totals:	**163,212**	**274,501**	**214,150**	**214,150**	**308,392**
E2	**Exp.-Materials & Services**					
100-110-61008	Advertising	2,543	1,200	1,000	2,400	2,500
100-110-61112	Community Outreach	2,350	1,182	2,000	1,000	1,000
100-110-61129	Computer Exp	-	688	-	-	-
100-110-61130	Contract Services	25,022	19,189	69,000	59,000	46,000
100-110-61240	Dept/Operating Expense	2,002	22,212	850	500	750
100-110-61250	Dept/Op Supplies	296	162	700	250	500
100-110-61294	Dues & Subscript	2,040	3,493	4,555	3,600	3,600
100-110-61305	Grant Applications			-	-	-
100-110-61320	Education & Training	-	1,213	1,250	500	1,500
100-110-61401	Unemploy Ins	549	2,060	-	-	-
100-110-61574	Maint/Eqpt	-	-	125	125	125
100-110-61600	Meetings & Conferences	610	2,949	4,800	4,900	5,150
100-110-61700	Office Supplies	-	-	450	200	400
100-110-61704	Office Supplies	728	73	-		-
	Exp.-Materials & Services Totals:	**36,140**	**54,421**	**84,730**	**72,475**	**61,525**
E3	**Exp.-Capital Outlay**					
100-110-72500	Office Eqpt.	735	-	-	-	-
	Exp.-Capital Outlay Totals:	**735**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
100-110-90027	To Info System Service	2,221	4,291	1,713	1,713	4,251
100-110-90030	To PERS Bond-320	-	3,970	6,026	6,026	7,433
	Exp.-Transfers Out Totals:	**2,221**	**8,261**	**7,739**	**7,739**	**11,684**
	EXPENDITURES TOTALS:	**202,308**	**337,183**	**306,619**	**294,364**	**381,601**
	ADMINISTRATION Totals:	**(202,308)**	**(337,183)**	**(306,619)**	**(294,364)**	**(381,601)**

GENERAL FUND
HUMAN RESOURCE SERVICES 116

Department Description:

Human Resources Services develops and administers programs designed to improve employee job satisfaction, performance, and retention. Human Resource Services assists employees with their recruitment, onboarding, benefits, professional development and training opportunities. Human Resources primary functions are: Organizational Strategic Planning, Workforce Planning and Employment, Human Resource Development, and Employee and Labor Relations.

The Human Resource Division is part of the Administration Department.

Important Highlights:

- New employee Wellness Policy and creation of a combined employee safety/wellness committee.
- Update of the employee handbook.
- Employee online professional development and training website.
- Organization of city's volunteer program and processes.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
116	**HUMAN RESOURCES**					
E1	**Exp.-Personnel Services**					
100-116-50001	Salaries	284,874	-	47,990	47,990	62,915
100-116-50003	Fringe Benefits	118,936	-	-	-	-
100-116-50005	Part Time	-	-	-	-	-
100-116-50600	Overtime	6,314	-	-	-	-
100-116-51000	Fringe Benefits	-	-	30,078	30,078	37,131
100-116-51005	Taxes - Federal	3,589	-	-	-	-
100-116-51010	Taxes - State	-	-	-	-	-
100-116-51015	PERS	5,651	-	-	-	-
100-116-51020	Workers Compensation	115	-	-	-	-
100-116-51023	Unemployment	-	-	-	-	-
100-116-51025	Insurance - Health	6,638	-	-	-	-
100-116-51030	Insurance - HRA/PSA	1,251	-	-	-	-
100-116-51035	Insurance - Life	-	-	-	-	-
100-116-51036	Insurance - Life/LTD	-	-	-	-	-
100-116-51040	Insurance - Disability	-	-	-	-	-
100-116-59000	Group Term Life	3,496	-	-	-	-
	Exp.-Personnel Services Totals:	**430,864**	**-**	**78,068**	**78,068**	**100,046**
E2	**Exp.-Materials & Services**					
100-116-61019	Computer Exp	19	-	500	500	500
100-116-61130	Contract Serv	8,089	2,259	-	-	-
100-116-61137	Contract Serv	76,793	1,534	5,000	5,000	4,000
100-116-61246	Operating Exp	6,419	5,147	12,000	12,000	12,000
100-116-61257	Op Supplies	946	290	400	361	1,000
100-116-61296	Dues & Subscript	282	384	384	400	500
100-116-61325	Education & Trng	26	589	750	750	800
100-116-61401	Unemploy Ins	16	-	-	-	-
100-116-61605	Mtgs & Conf	2,552	173	300	323	1,000
100-116-61706	Office Supplies	85	13	400	400	400
	Exp.-Materials & Services Totals:	**95,227**	**10,389**	**19,734**	**19,734**	**20,200**
E4	**Exp.-Transfers Out**					
100-116-90027	To Info System Service	6,294	9,200	1,142	1,142	740
100-116-90030	To PERS Bond-320	-	6,944	319	319	330
	Exp.-Transfers Out Totals:	**6,294**	**16,144**	**1,461**	**1,461**	**1,070**
	EXPENDITURES TOTALS:	**532,385**	**26,533**	**99,263**	**99,263**	**121,316**
	HUMAN RESOURCES Totals:	**(532,385)**	**(26,533)**	**(99,263)**	**(99,263)**	**(121,316)**

GENERAL FUND
CITY ATTORNEY 120

Department Description:

The City Attorney provides professional legal services for the City and serves as the City's legal officer. He/she drafts and reviews ordinances, resolutions, contracts, and other legal documents; attends City Council meetings and other meetings as requested; provides legal advice to City Council, appointed boards and commissions, department heads and other City employees; and represents the City in general litigation.

Outside counsel will be used for Labor Relations or other matters as deemed necessary or when a conflict of interest exists.

This budget proposes maintaining the current level of service by the City Attorney in the Municipal Court.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
120	**CITY ATTORNEY**					
E2	**Exp.-Materials & Services**					
100-120-61014	City Attorney	138,221	126,318	156,000	145,000	140,000
100-120-61130	Contract Services	-	-	-	-	-
100-120-61132	Outside Attorney's Fees	84	3,373	19,000	5,000	19,000
100-120-61240	Dept/Operating Expense	-	-	50	-	50
	Exp.-Materials & Services Totals:	**138,305**	**129,691**	**175,050**	**150,000**	**159,050**
	EXPENDITURES TOTALS:	**138,305**	**129,691**	**175,050**	**150,000**	**159,050**
	CITY ATTORNEY Totals:	**(138,305)**	**(129,691)**	**(175,050)**	**(150,000)**	**(159,050)**

GENERAL FUND
COMMUNITY DEVELOPMENT DEPARTMENT, PLANNING SERVICES – 126

Department Description:

The Community Development Department mission is to make Lebanon one of Oregon's great cities. To this end, the Department is dedicated to assisting elected officials, the public, and the development community alike to maintain and enhance Lebanon's quality of life.

Our primary task is to provide Planning and Building services to the community. Through coordination with other departments and agencies, Department staff works with developers, architects, engineering consultants, builders, and property owners to guide new construction and renovate existing development.

The Department answers inquiries about future development and city projects, conducts studies and formulates reports regarding a variety of development issues involving land use, transportation and urban design. Staff is responsible for making recommendations to City Council for changes to the Development Code and the Comprehensive Plan. Staff also provides assistance to citizen boards and commissions, including the Council, Planning Commission, downtown groups, as well as other advisory committees.

Department staff also supports Capital Improvement Projects and Engineering; and, operates or coordinates the park reservation system, the cross-connection program, highway banner program, public event permits, and most city licenses and registrations.

Important Highlights:

- While major projects are under construction, overall planning activity has improved only slightly from the previous year. Some 75 land use permits were processed in in 2014 up from 66 in 2013. Less than 60 permits are anticipated for 2015.
- As a result of this and factors related to the General Fund, for FY 2015/16 the Department remains at 1.80 FTE. This has, at times, resulted in limited staffing during office hours due to medical leave and/or vacations.
- However, a new position in Administration will provide an equivalent 0.33 FTE for the Department and the Department still maintains current operating hours, being open to the public 46 hours per week.
- For the coming fiscal year, the Department will be working with ODOT for an update of our Transportation System Plan. This update reflects changes in State budgeting priorities as well as the emerging land use pattern within the community.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
126	**COMM DEV/PLANNING**					
E1	**Exp.-Personnel Services**					
100-126-50001	Salaries	163,059	123,721	121,439	121,439	134,457
100-126-50003	Fringe Benefits	70,698	21	-	-	-
100-126-50600	Overtime	-	-	1,400	1,400	1,400
100-126-51000	Fringe Benefits	-	-	66,682	66,682	71,882
100-126-51005	Taxes - Federal	2,716	9,163	-	-	-
100-126-51010	Taxes - State	1	52	-	-	-
100-126-51015	PERS	4,474	17,644	-	-	-
100-126-51020	Workers Compensation	61	1,496	-	-	-
100-126-51023	Unemployment	-	-	-	-	-
100-126-51025	Insurance - Health	5,887	20,678	-	-	-
100-126-51030	Insurance - HRA/PSA	5,480	6,394	-	-	-
100-126-51035	Insurance - Life	-	288	-	-	-
100-126-51036	Insurance - Life/LTD	-	245	-	-	-
100-126-51040	Insurance - Disability	-	531	-	-	-
100-126-59000	Group Term Life	702	194	-	-	-
	Exp.-Personnel Services Totals:	**253,078**	**180,427**	**189,521**	**189,521**	**207,739**
E2	**Exp.-Materials & Services**					
100-126-61007	Advertising (CD)	2,990	2,291	1,200	2,500	2,600
100-126-61018	Computer Exp (CD)	-	-	-	-	-
100-126-61118	Communication (CD)	-	-	-	-	-
100-126-61130	Contract Services (PW)	55	30	100	50	
100-126-61131	Contract Services (PW)	-	-	-	-	-
100-126-61136	Contract Serv (CD)	69	-	-	-	-
100-126-61245	Operating Exp (CD)	6,843	506	2,500	1,000	1,500
100-126-61256	Op Supplies (CD)	78	509	500	400	500
100-126-61295	Dues & Subscript (CD)	425	410	500	-	500
100-126-61324	Education & Trng (CD)	-	255	750	500	750
100-126-61401	Unemploy Ins	39	63	-	-	-
100-126-61564	Maint/Bldg (CD)	-	-	-	-	-
100-126-61604	Mtgs & Conf (CD)	1,461	1,056	750	450	750
100-126-61703	Office Supplies (PW)	-	-	-	-	-
100-126-61705	Office Supplies (CD)	107	116	400	200	200
100-126-61820	Postage	-	-	400	200	-
100-126-61821	Postage (CD)	1,000	-	-	-	-
100-126-61884	Rent (CD)	-	-	-	-	-
	Exp.-Materials & Services Totals:	**13,067**	**5,236**	**7,100**	**5,300**	**6,800**
E3	**Exp.-Capital Outlay**					
100-126-72504	Office Eqpt (CD)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
100-126-90027	To Info System Service	2,540	3,389	4,098	4,098	4,240
100-126-90030	To PERS Bond-320	-	3,624	3,797	3,797	4,796
	Exp.-Transfers Out Totals:	**2,540**	**7,013**	**7,895**	**7,895**	**9,036**
	EXPENDITURES TOTALS:	**268,685**	**192,676**	**204,516**	**202,716**	**223,575**
	COMM DEV/PLANNING Totals:	**(268,685)**	**(192,676)**	**(204,516)**	**(202,716)**	**(223,575)**

GENERAL FUND
PUBLIC WORKS/ENGINEERING 130

Department Description:

Most of Engineering's activities are reimbursable through utility, development, public improvement, and other revenue-producing funds. This department includes all of the Engineering Division, Maintenance Division Managers and general maintenance compensation charges. 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 Division (OSHD), the Federal Emergency Management Agency (FEMA), the Department of Environmental Quality (DEQ), Linn County, state and federal health agencies, the Soil Conservation Service and Grand Prairie Water Control District.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
130	**PUBLIC WORKS**					
E1	**Exp.-Personnel Services**					
100-130-50001	Salaries	(1,911)	754,601	685,796	619,160	733,974
100-130-50003	Fringe Benefits	(65,763)	129	-	-	-
100-130-50005	Part Time	-	-	-	-	-
100-130-50600	Overtime	1,627	8,482	15,000	15,000	15,000
100-130-51000	Fringe Benefits	-	-	343,337	343,337	435,254
100-130-51005	Taxes - Federal	6,092	56,596	-	-	-
100-130-51010	Taxes - State	1	271	-	-	-
100-130-51015	PERS	17,044	110,464	-	-	-
100-130-51020	Workers Compensation	1,749	18,261	-	-	-
100-130-51025	Health Insurance	24,560	133,030	-	-	-
100-130-51030	Health-HRA/PSA	16,316	30,872	-	-	-
100-130-51035	Insurance - Life	-	1,728	-	-	-
100-130-51036	Insurance - Life/LTD	-	1,111	-	-	-
100-130-51040	Insurance - Disability	-	2,638	-	-	-
100-130-59000	Group Term Life	222	333	-	-	-
	Exp.-Personnel Services Totals:	**(63)**	**1,118,516**	**1,044,133**	**977,497**	**1,184,228**
E2	**Exp.-Materials & Services**					
100-130-61010	Advertising	-	-	-	-	-
100-130-61119	Communication	-	-	-	-	-
100-130-61124	Computer Exp	-	-	-	-	-
100-130-61130	Contract Services	-	345	400	300	-
100-130-61131	Contract Services (PW)	-	-	-	-	-
100-130-61240	Dept/Operating Expense	-	-	-	-	-
100-130-61250	Op Supplies	-	-	-	-	-
100-130-61290	Dues & Subscript	-	-	-	-	-
100-130-61320	Education & Trng	-	-	-	-	-
100-130-61401	Unemploy Ins	-	-	-	-	-
100-130-61550	Utility & Misc (PW)	-	-	-	-	-
100-130-61570	Maint/Eqpt	-	-	-	-	-
100-130-61600	Mtgs & Conf	-	-	-	-	-
100-130-61700	Office Supplies	-	-	-	-	-
100-130-61800	Petroleum	-	-	-	-	-
100-130-61820	Postage	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**345**	**400**	**300**	**-**
E3	**Exp.-Capital Outlay**					
100-130-72500	Office Eqpt	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**				**-**	**-**
100-130-90027	To Info System Service	-	-	-	-	-
100-130-90030	To PERS Bond-320	-	26,190	-	-	-
100-130-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**26,190**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**(63)**	**1,145,051**	**1,044,533**	**977,797**	**1,184,228**
	PUBLIC WORKS Totals:	**63**	**(1,145,051)**	**(1,044,533)**	**(977,797)**	**(1,184,228)**

GENERAL FUND
PARKS 133

Department Description:

The Maintenance Department, Parks Division takes responsibility for the care and maintenance of all the City of Lebanon's building's grounds maintenance, 83 acres of developed parkland and 269 acres of undeveloped land. The park system consists of 14 developed parks and recreational facilities and six undeveloped facilities. Maintenance for these facilities includes caring for trees, shrubs, and turf, as well as buildings and park facilities.

Important Highlights:

- The Parks section has seen a significant reduction in funding, postponing equipment acquisition, replacement of deteriorating structures, and enhancement of facilities like Christopher Columbus Park. Program focus is on basic maintenance activities, caring for shrubs, trees and turf with no major maintenance or improvements planned.

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City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
133	**PARKS**					
E1						
100-133-50001	Salaries	97,373	136,257	141,258	141,258	148,942
100-133-50003	Fringe Benefits	42,821	(309)	-	-	-
100-133-50005	Part Time	-	-	-	-	-
100-133-50600	Overtime	439	130	3,744	3,744	3,744
100-133-51000	Fringe Benefits	-	-	103,006	103,006	112,507
100-133-51005	Taxes - Federal	1,866	10,306	-	-	-
100-133-51010	Taxes - State	-	89	-	-	-
100-133-51015	PERS	678	16,571	-	-	-
100-133-51020	Workers Compensation	1,015	6,367	-	-	-
100-133-51023	Unemployment	-	-	-	-	-
100-133-51025	Insurance - Health	4,387	45,818	-	-	-
100-133-51030	Insurance - HRA/PSA	2,500	4,500	-	-	-
100-133-51036	Insurance - Life/LTD	-	297	-	-	-
100-133-51040	Insurance - Disability	-	572	-	-	-
100-133-59000	Group Term Life	19	-	-	-	-
	Exp.-Personnel Services Totals:	**151,098**	**220,598**	**248,008**	**248,008**	**265,193**
E2	**Exp.-Materials & Services**					
100-133-61012	Advertising (Maint)	707	-	750	750	750
100-133-61122	Communication (Maint)	164	200	500	500	500
100-133-61127	Computer Exp (Maint)	38	-	500	500	500
100-133-61130	Contract Services	1	25	-	-	-
100-133-61134	Contract Serv (Maint)	46,254	24,666	30,000	30,000	45,000
100-133-61240	Dept/Operating Expense	-	677	-	-	-
100-133-61242	Operating Exp (Maint)	16,596	17,756	18,000	18,000	26,000
100-133-61252	Op Supplies (Maint)	1,063	128	2,200	2,200	3,500
100-133-61292	Dues & Subs (Maint)	-	-	-	-	-
100-133-61322	Ed & Trng (Maint)	1,233	158	1,500	1,500	1,500
100-133-61401	Unemploy Ins	1,317	4,442	-	-	-
100-133-61420	Ins Repair & Deduct	-	-	-	-	-
100-133-61502	Uniforms (Maint)	1,480	878	1,500	1,500	1,800
100-133-61562	Maint/Bldg (Maint)	7,017	8,477	8,000	8,000	9,500
100-133-61572	Maint/Eqpt (Maint)	2,485	1,808	3,500	3,500	3,500
100-133-61582	Maint/Vehicles (Maint)	11,568	7,690	5,000	7,000	9,500
100-133-61702	Off Supplies (Maint)	37	38	500	500	500
100-133-61802	Petroleum (Maint)	18,101	9,657	13,000	10,000	10,000
100-133-61900	Utilities (Gen'l)	1,441	955	-	1,000	-
100-133-61902	Utilities (Maint)	138,420	129,517	135,000	135,000	135,000
	Exp.-Materials & Services Totals:	**247,922**	**207,072**	**219,950**	**219,950**	**247,550**
E3	**Exp.-Capital Outlay**					
100-133-72050	Land	-	-	-	-	-
100-133-72102	Buildings (Maint)	-	-	-	-	-
100-133-72302	Improvements (Maint)	10,321	-	-	-	-
100-133-72602	Other Eqpt (Maint)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**10,321**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
100-133-90027	To Info System Service	12,490	8,200	13,193	13,193	9,914
100-133-90030	To PERS Bond-320	-	4,254	2,915	2,915	2,897
100-133-90105	To Eqpt Acq & Rep Fund	24,100	24,100	12,000	12,000	25,000
	Exp.-Transfers Out Totals:	**36,590**	**36,554**	**28,108**	**28,108**	**37,811**
	EXPENDITURES TOTALS:	**445,931**	**464,224**	**496,066**	**496,066**	**550,554**
	PARKS Totals:	**(445,931)**	**(464,224)**	**(496,066)**	**(496,066)**	**(550,554)**

GENERAL FUND
FINANCE 140

Department Description:

The Finance Department provides a full range of financial services to the City including monthly financial statement preparation and audit; billing and collection of water, wastewater, and other receivables owed to the City; investment of idle funds; payroll, accounts payable; general accounting; and have a large role in budget preparation. Specialized financial services, such as issuing bonds, and arranging for long and short term loans, are also an important part of the services.

Finance Department Staff, consisting of five and half full time employees (one position is shared with courts), process an average of 414 accounts payable invoices to an average of 269 different vendors in a weekly check run. Process approximately 75 special assessment bills monthly. The utility billing system sends out, and collects payments on, over 5,600 regular and closing bills per month. On average, there are 865 customer delinquent accounts, 18 payment arrangements, and 119 disconnects processed each month. In addition to cash or check, utility billing payments by debit or credit card are accepted at the counter, or credit card payments can be made over the phone. Direct debit of the customer's checking account is available with the average of 290 customers per month utilizing the service. There are a total of three payment drop boxes around the city (Senior center, Safeway and City hall curb box), or the customer may initiate a payment through the internet on the City's web site.

Important Highlights:

- Finance Clerk position was added, position to be shared between the Finance and Court departments

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
140	**FINANCE**					
E1	**Exp.-Personnel Services**					
100-140-50001	Salaries	269,129	353,861	292,072	292,072	349,647
100-140-50003	Fringe Benefits	116,253	59	-	-	-
100-140-50005	Part Time	-	-	-	-	-
100-140-50600	Overtime	-	-	4,000	4,000	4,000
100-140-51000	Fringe Benefits	-	-	157,768	157,768	207,278
100-140-51005	Taxes - Federal	5,195	26,023	-	-	-
100-140-51010	Taxes - State	1	159	-	-	-
100-140-51015	PERS	6,203	48,841	-	-	-
100-140-51020	Workers Compensation	134	767	-	-	-
100-140-51023	Unemployment	-	-	-	-	-
100-140-51025	Insurance - Health	8,668	54,057	-	-	-
100-140-51030	Insurance - HRA/PSA	10,588	26,031	-	-	-
100-140-51035	Insurance - Life	-	1,224	-	-	-
100-140-51036	Insurance - Life/LTD	-	653	-	-	-
100-140-51040	Insurance - Disability	-	1,331	-	-	-
100-140-59000	Group Term Life	469	506	-	-	-
	Exp.-Personnel Services Totals:	**416,640**	**513,512**	**453,840**	**453,840**	**560,925**
E2	**Exp.-Materials & Services**					
100-140-61010	Advertising	1,179	2,730	1,650	1,650	1,800
100-140-61119	Commuications	240	623	480	1,100	1,140
100-140-61130	Contract Services	85	110	6,600	5,000	1,300
100-140-61240	Dept/Operating Expense	719	687	3,500	3,000	3,550
100-140-61290	Dues & Subscriptions	962	479	1,321	1,321	1,401
100-140-61320	Education & Training	5,903	3,518	5,000	5,000	9,000
100-140-61401	Unemploy Ins	642	2,052	-	-	-
100-140-61570	Maint/Eqpt	680	843	1,347	1,200	1,100
100-140-61600	Meetings & Conferences	1,329	2,144	1,500	1,500	2,250
100-140-61700	Office Supplies	3,787	1,225	2,500	2,200	3,000
	Exp.-Materials & Services Totals:	**15,526**	**14,411**	**23,898**	**21,971**	**24,541**
E3	**Exp.-Capital Outlay**					
100-140-72300	Improvements	-	-	-	-	-
100-140-72500	Office Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
100-140-90027	To Info System Service	6,295	6,460	5,644	5,644	5,733
100-140-90030	To PERS Bond-320	-	8,342	1,596	1,596	1,902
	Exp.-Transfers Out Totals:	**6,295**	**14,802**	**7,240**	**7,240**	**7,635**
	EXPENDITURES TOTALS:	**438,461**	**542,725**	**484,978**	**483,051**	**593,101**
	FINANCE Totals:	**(438,461)**	**(542,725)**	**(484,978)**	**(483,051)**	**(593,101)**

GENERAL FUND
LEGISLATIVE – 160

Department Description:

As the elected representatives, the Mayor and six (6) Council members serve as the governing body for the City of Lebanon and provide leadership and direction for the City as an organization.

The legislative budget pays a monthly stipend ($500/month for the Mayor, $225/month per Councilor) to all members. This is to compensate for required travel, and miscellaneous costs associated with elected office. The budget also provides some funding for elected officials' attendance at meetings where they represent the City.

The City Clerk's Office supports the City Council and the City's Management team with the primary focus being on maintaining and protecting the integrity of the City's records. As the Council's liaison, the City Clerk will continue efforts on supporting the Council's Goal to improve communications with the media, staff and the citizenry of Lebanon.

Important Highlights

- Added .75 FTE (Administrative Assistant) to support the City Clerk's Office.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
160	**LEGISLATIVE**					
E1	**Exp.-Personnel Services**					
100-160-50001	Salaries	80,503	140,815	84,311	84,311	124,181
100-160-50003	Fringe Benefits	38,225	22	-	-	-
100-160-50005	Part Time	-	-	-	-	-
100-160-50600	Overtime	-	1,076	-	-	-
100-160-51000	Fringe Benefits	-	-	39,811	39,811	70,079
100-160-51005	Taxes - Federal	1,461	10,619	-	-	-
100-160-51010	Taxes - State	-	57	-	-	-
100-160-51015	PERS	2,019	16,320	-	-	-
100-160-51020	Workers Compensation	51	452	-	-	-
100-160-51025	Insurance - Health	1,236	13,716	-	-	-
100-160-51030	Insurance - HRA/PSA	1,439	11,327	-	-	-
100-160-51035	Insurance - Life	-	744	-	-	-
100-160-51036	Insurance - Life/LTD	-	211	-	-	-
100-160-51040	Insurance - Disability	-	374	-	-	-
100-160-59000	Group Term Life	960	240	-	-	-
	Exp.-Personnel Services Totals:	**125,894**	**195,973**	**124,122**	**124,122**	**194,260**
E2	**Exp.-Materials & Services**					
100-160-61008	Advertising	-	135	200	50	100
100-160-61015	Codification	-	1,512	2,150	750	1,500
100-160-61129	Computer Exp	-	292	2,000	1,000	150
100-160-61130	Contract Services	5,663	6,397	13,500	10,000	2,000
100-160-61240	Dept/Operating Expense	3,520	645	1,800	1,800	3,800
100-160-61294	Dues & Subscript	-	391	1,055	335	335
100-160-61310	Elections	2,479	-	-	-	500
100-160-61320	Education/Training	-	150	1,800	500	1,500
100-160-61401	Unemploy Ins	41	-	-	-	-
100-160-61574	Maint/Eqpt	-	-	600	600	4,600
100-160-61600	Meetings & Conferences	938	1,718	3,900	3,200	4,000
100-160-61700	Office Supplies	-	489	-	-	-
100-160-61704	Office Supplies	26	167	850	850	900
	Exp.-Materials & Services Totals:	**12,667**	**11,896**	**27,855**	**19,085**	**19,385**
E3	**Exp.-Capital Outlay**					
100-160-72500	Office Eqpt.	-	-	-	-	2,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**2,000**
E4	**Exp.-Transfers Out**					
100-160-90027	To Info System Service	9,671	2,489	3,539	3,539	3,790
100-160-90030	To PERS Bond-320	-	1,689	870	870	1,197
	Exp.-Transfers Out Totals:	**9,671**	**4,178**	**4,409**	**4,409**	**4,987**
	EXPENDITURES TOTALS:	**148,232**	**212,047**	**156,386**	**147,616**	**220,632**
	LEGISLATIVE Totals:	**(148,232)**	**(212,047)**	**(156,386)**	**(147,616)**	**(220,632)**

GENERAL FUND
LIBRARY 165

Department Description:

The Lebanon Public Library provides cultural and intellectual enrichment to all people in our community, regardless of age, education, or socio-economic status, thus leveling the playing field in terms of access to literature, the arts, and information in all of its forms. The library is especially committed to providing opportunities for children to develop literacy and other essential life skills through storytimes, Spring Break and Summer Reading programs, outreach to new parents, and other children's programs.

Currently, the library is open five days per week (Tuesday – Saturday) for a total of 35 hours, down from six days/50 hours per week, as a result of staff reductions.

Important Highlights:

- The library is now set up to accept credit cards. This is particularly helpful for people paying rental deposits for the Community Room and purchasing nonresident library cards.

- New patron-access and catalog computer stations have been installed which utilize SaaS (Software as a Service) through Userful Corporation and integrates with the library's patron registration software to automatically authenticate users. This system includes full technology support and remote software upgrades through the hosting company.

- Lebanon Public Library partners with the Albany, Sweet Home, Harrisburg and Scio Public Libraries and Linn-Benton Community College Library in a continuing federal LSTA grant to expand the shared ILS (integrated library computer system), which will include piloting a courier service between libraries beginning this summer. However, LPL will delay participation in the courier service until we determine whether we can accommodate the increased workflow.

- Attendance at library programs continued to be very strong this year, with a notable increase in attendance at adult programs.

Library Collection:

The library collection has increased dramatically since the new facility opened in July 2009, both in physical items, such as books, but even more so in digital/downloadable formats, providing a wide range of materials for all ages and interests in formats that meet the changing needs of our library patrons.

The most recent analysis of library data was compiled in October 2014. At that time, library collection included a total of 110,895 items, 52% (57,200) of which were physical items, including books, periodicals, audio-visual materials, lesson kits, etc., and 48% (53,695) digital or downloadable items, including downloadable e-books, audio books and videos (Library 2 Go); research databases, etc.

Lebanon Public Library
Online Resources

Auto Repair Reference Center	Repair and maintenance information for more than 37,000 vehicles from 1954 to the present.
Britannica Online Reference Center	Encyclopedia Britannica, Merriam-Webster's Collegiate Dictionary and Thesaurus, World Atlas, magazine & journal articles, live news feeds, resources for children and young adults, and more.
Gale/CENGAGE Learning	More than twenty newspaper, magazine and research databases, and reference e-books for students, adults, and professionals on a wide array of topics
Heritage Quest Online	Genealogy database combining digital, searchable images of US federal census records with the digitized version of the popular UMI Genealogy & Local History collection and more.
Learning Express Library	Online learning platform of test preparation, skill building, and job search resources for both students and adults, including tutorials and practices tests for SAT, ACT, GED, ASVAB, CFAT, CDL, as well as computer skills tutorials for Adobe Illustrator & Photoshop, Corel WordPerfect, Microsoft Word/Powerpoint/Publisher, and more.
Library 2 Go	Digital audio books, e-books and videos that may be downloaded for up to three weeks.
Rocket Languages	Interactive audio language learning resource that includes instruction in fourteen languages, including English for Spanish speakers and sign language.
Online Driver Education	Practice tests and driver manuals for car, motorcycle and CDL licenses in Oregon, as well as an FAQ section with detailed answers to 100+ DMV-related questions

Collection Expenditures:

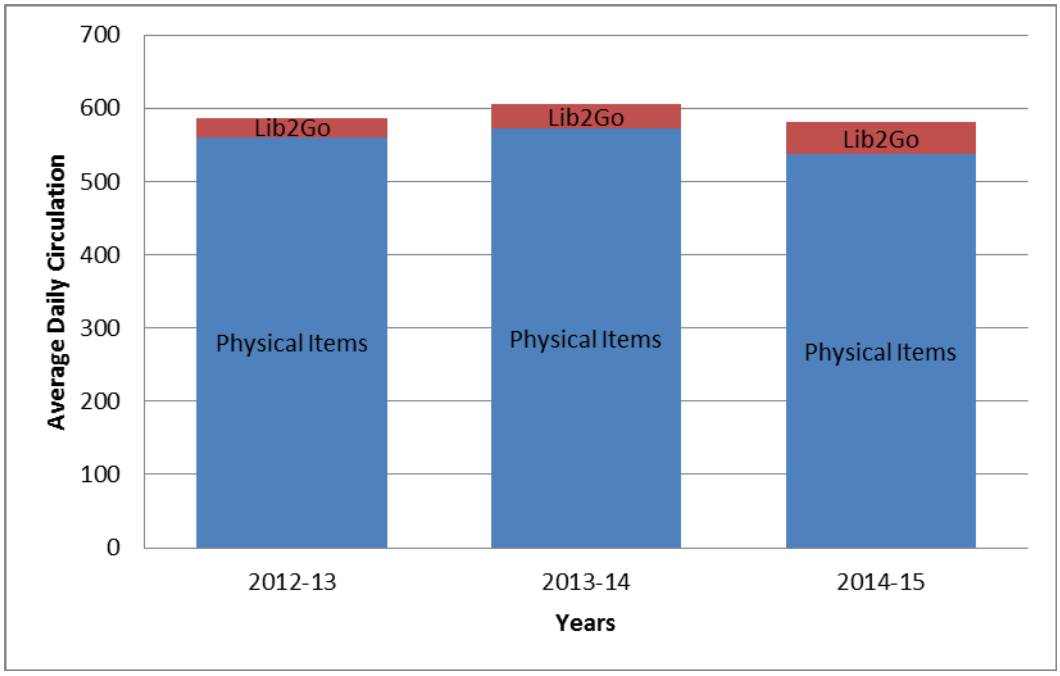
Expenditures on the library collection total just over 10% of entire library budget, with about 85% used to purchase physical items. The budget for digital/downloadable items is supplemented by donations from Western University of Health Sciences, the Lebanon Genealogy Society, and the Snedaker Trust. In addition, several reference databases and online resources are provided to Oregon libraries through a federal Library Services and Technology Act grant administered by the State library.

In FY 2014-15 and in the proposed budget for FY 2015-16, all funds for collection development come from the Library Trust, rather than the General Fund.

Circulation:

Circulation of library materials is one of the key measures of library usage. Despite persistent rumors that no one reads books anymore, physical materials, primarily books, continue to account for most of the items circulated.

The average daily circulation of physical library materials (books, magazines, audio books, videos, etc.) has decreased in FY 2014-15 (following an increase during the previous year), which can be accounted for, at least in part, by the 30% reduction in hours that the library is open to the public. At the same time, however, circulation of digital materials (e-books and audio books) through our *Library2Go* service has steadily increased:



Programs:

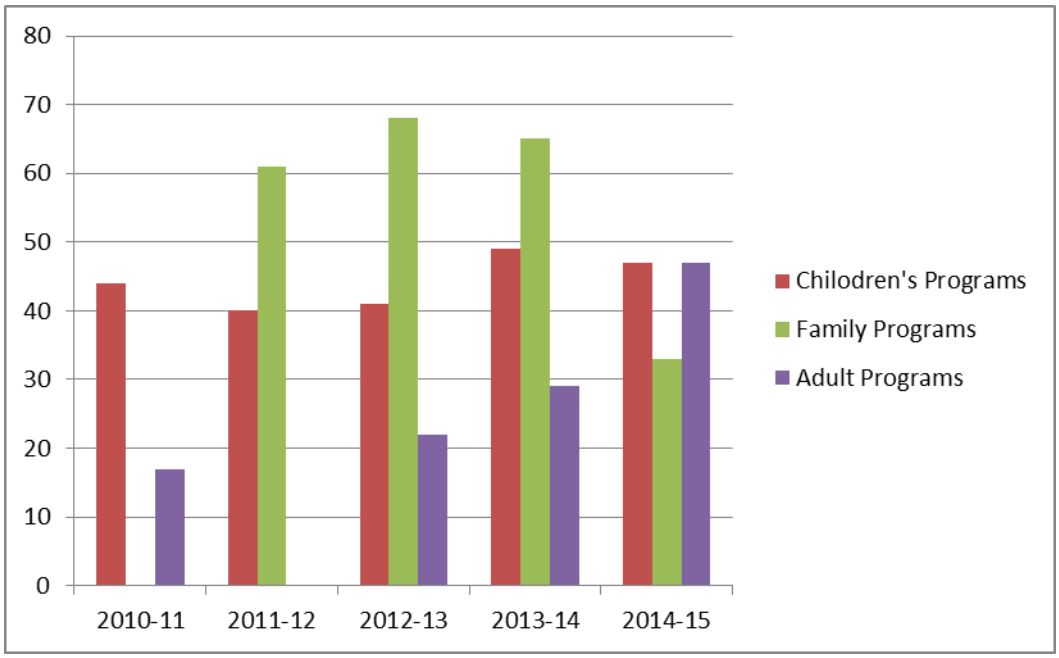
Another primary function of public libraries is providing educational and cultural programs. The Lebanon Public Library provides a variety of enrichment activities and events for all ages, in many cases in partnership with other community organizations. Much of the funding for these programs comes from grants and the financial support of the Friends of the Library.

Lebanon Public Library has a tradition of providing a strong children's program, including preschool storytimes and teen book clubs; more recently, Baby & Me storytime (for infants and toddlers), as well as Lego Club and Crafternoons (for juniors and teens) have been added.

Family programs, including evening programs featuring professional storytellers and musicians, have traditionally been featured (and have been very well attended). However, only one family program (game night) was offered this year because of staffing and budget limitations.

Adult programming has been significantly expanded in recent years, with many presented in partnership with the Lebanon Garden Club, Ten Rivers Food Web, COMP-NW, and local musicians Second Street Guitars. Attendance at these programs continues to increase.

Average Program Attendance



Volunteer Program:

The Lebanon Public Library has an exceptionally large and dedicated team of volunteers whose service is vital to our operations. Every month, about 40 volunteers donate an average of nearly 275 hours (the equivalent of more than 1.6 FTE) shelving books, shelf reading, repairing materials, and many other tasks that are usually done by paid staff in other libraries. Volunteers from the Lebanon Genealogy Society offer assistance in the Genealogy Room, while the Friends of the Library raise money for programs and resources.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
165	**LIBRARY**					
E1	**Exp.-Personnel Services**					
100-165-50001	Salaries	273,505	185,764	157,707	157,707	205,601
100-165-50003	Fringe Benefits	120,555	45	109,453	109,453	-
100-165-50005	Part Time	-	-	61,003	61,003	61,615
100-165-50250	Part Time	3,741	78,810	-	-	-
100-165-50600	Overtime	-	118	2,000	2,000	2,000
100-165-51000	Fringe Benefits	-	-	-	-	151,513
100-165-51005	Taxes - Federal	4,916	20,103	-	-	-
100-165-51010	Taxes - State	1	193	-	-	-
100-165-51015	PERS	4,877	35,515	-	-	-
100-165-51020	Workers Compensation	136	627	-	-	-
100-165-51023	Unemployment	-	-	-	-	-
100-165-51025	Insurance - Health	6,876	35,085	-	-	-
100-165-51030	Insurance - HRA/PSA	8,809	21,839	-	-	-
100-165-51035	Insurance - Life	-	576	-	-	-
100-165-51036	Insurance - Life/LTD	-	426	-	-	-
100-165-51040	Insurance - Disability	-	780	-	-	-
100-165-59000	Group Term Life	1,353	495	-	-	-
	Exp.-Personnel Services Totals:	**424,769**	**380,376**	**330,163**	**330,163**	**420,729**
E2	**Exp.-Materials & Services**					
100-165-61010	Advertising	86	835	600	600	600
100-165-61119	Communication	2,679	2,964	3,000	3,000	3,000
100-165-61124	Computer Expense	11,252	10,283	12,000	12,000	14,000
100-165-61130	Contract Services	845	1,719	2,188	2,188	2,000
100-165-61140	Merchant Card Fees	180	358	360	360	500
100-165-61240	Dept/Operating Expense	1,778	2,379	2,276	2,276	3,000
100-165-61250	Dept/Op Supplies	36,265	29,762	6,119	6,119	6,313
100-165-61290	Dues & Subscriptions	240	243	300	300	300
100-165-61300	Duplication	1,827	1,869	3,500	3,500	3,500
100-165-61320	Education & Training	272	110	1,000	1,000	3,000
100-165-61401	Unemploy Ins	2,950	10,272	-	-	
100-165-61430	Janitorial Supplies	54	31	100	100	100
100-165-61560	Maint/Bldg (Gen'l)	10,868	23,331	22,000	22,000	25,000
100-165-61570	Maint/Eqpt	3,634	3,000	5,000	5,000	5,000
100-165-61600	Meetings & Conferences	1,186	928	1,000	1,000	1,500
100-165-61700	Office Supplies	368	1,524	1,200	1,200	1,200
100-165-61900	Utilities (Gen'l)	23,406	26,405	25,000	25,000	26,000
	Exp.-Materials & Services Totals:	**97,890**	**116,013**	**85,643**	**85,643**	**95,013**
E3	**Exp.-Capital Outlay**			**-**		
100-165-72300	Improvements	-	-	-	-	-
100-165-72500	Office Eqpt.	10,651	-	-	-	-
				-		
	Exp.-Capital Outlay Totals:	**10,651**	**-**	**-**	**-**	**-**
				-		
E4	**Exp.-Transfers Out**			**-**		
100-165-90027	To Info System Service	62,093	70,181	48,756	48,756	52,263
100-165-90030	To PERS Bond-320	-	7,630	6,424	6,424	8,412
100-165-90105	To Eqpt Acq & Rep Fund	5,000	9,000	3,000	3,000	5,000
	Exp.-Transfers Out Totals:	**67,093**	**86,811**	**58,180**	**58,180**	**65,675**
	EXPENDITURES TOTALS:	**600,403**	**583,200**	**473,986**	**473,986**	**581,417**
	LIBRARY Totals:	**(600,403)**	**(583,200)**	**(473,986)**	**(473,986)**	**(581,417)**

CITY OF LEBANON

It's easier from here.

Copies of this report can be found at: www.ci.lebanon.or.us

GENERAL FUND
MUNICIPAL COURT 170

Department Description:

The Municipal 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.

The Court operates a Violations Bureau for individuals charged with violations who may qualify for disposition or deferral. Those reporting for arraignment are given four options: Plead not guilty, guilty, no contest, or request to see the Judge. The Violations Bureau utilizes a schedule to apply the fine amount for those pleading guilty or no contest.

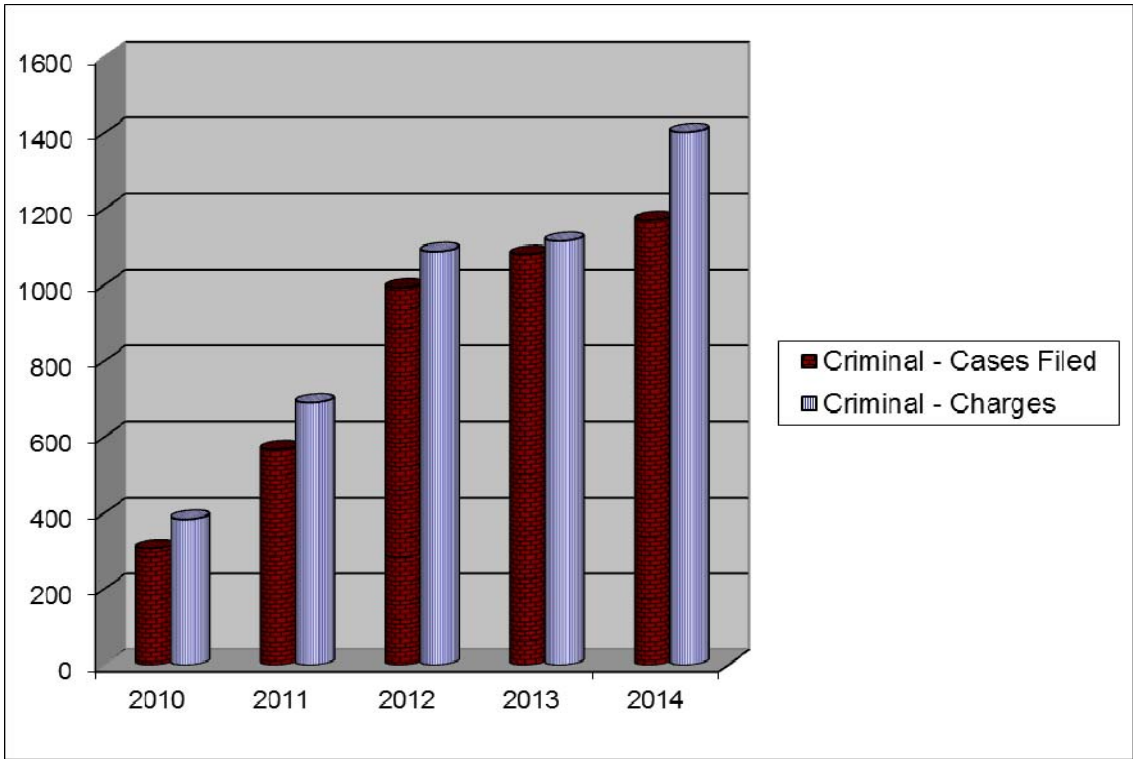
The Court office added a Finance Clerk (shared with the Finance department) who assisted on court days and filled in for a full-time clerk when they were sick or on vacation.

The Municipal Court is located in the Lebanon Justice Center.

Important Highlights:

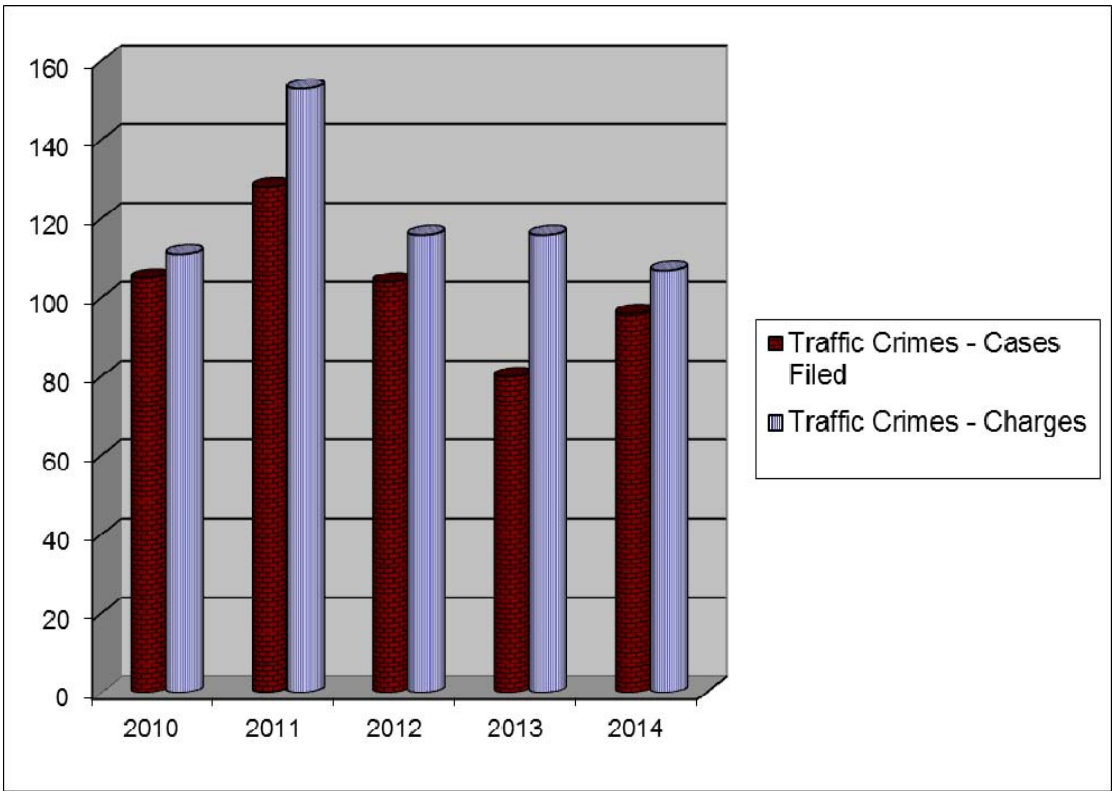
- Finance Clerk position was added, position to be shared between the Finance and Court departments

CRIMINAL - (Calendar Year)



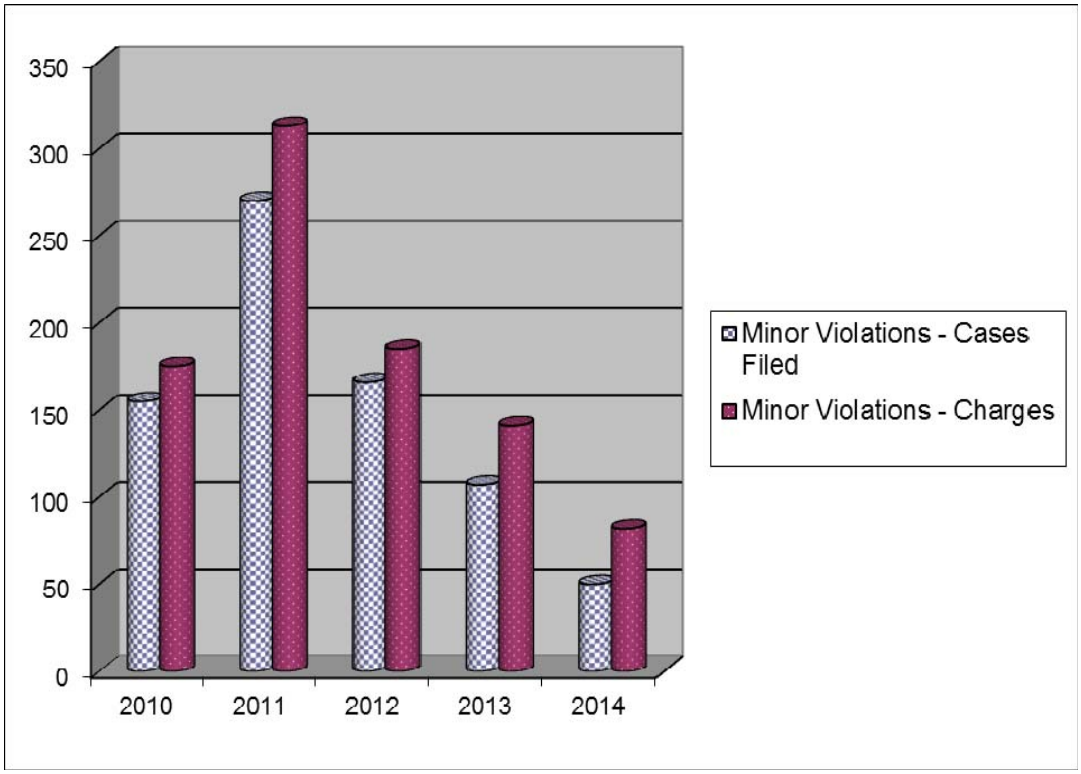
Examples of "Criminal": Assault IV, Theft II, Disorderly Conduct & Harassment

TRAFFIC CRIMES - (Calendar Year)



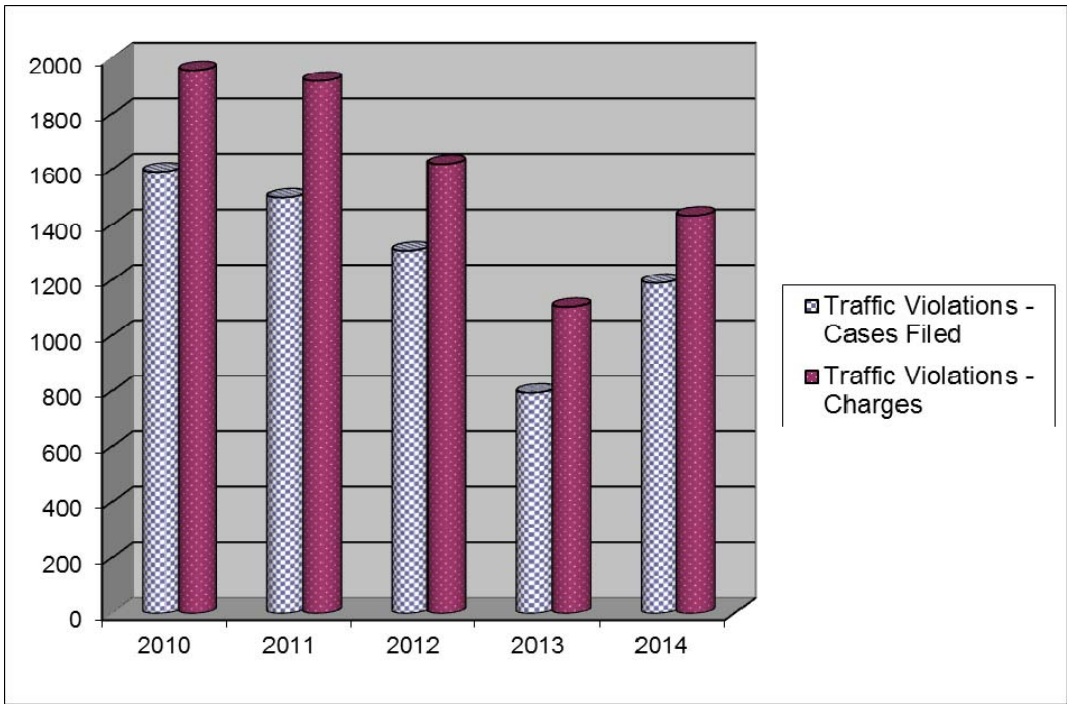
Examples of "Traffic Crimes": DUII, Reckless Driving, DWS Misdemeanor, Hit and Run

MINOR VIOLATIONS - (Calendar Year)



Examples of "Minor Violations": MIP Alcohol, Possession < oz. Marijuana, Depositing Lighted Material on a Highway, City Ordinances

MINOR TRAFFIC VIOLATIONS - (Calendar Year)



Examples of "Minor Traffic Violations": Violation of Speed Limit, DWS Violation, Driving Uninsured, Unsignaled Lane Change, Failure to Obey a Traffic Control Device Parking

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
170	**MUNICIPAL COURT**					
E1	**Exp.-Personnel Services**					
100-170-50001	Salaries	95,445	99,450	100,006	100,006	108,557
100-170-50003	Fringe Benefits	39,231	19	-	-	-
100-170-50005	Part Time	-	-	-	-	-
100-170-50250	Part Time	-	2,671	-	-	-
100-170-50600	Overtime	606	726	2,600	2,600	2,600
100-170-51000	Fringe Benefits	-	-	64,375	64,375	73,509
100-170-51005	Taxes - Federal	1,772	7,497	-	-	-
100-170-51010	Taxes - State	-	61	-	-	-
100-170-51015	PERS	3,439	16,226	-	-	-
100-170-51020	Workers Compensation	40	136	-	-	-
100-170-51023	Unemployment	-	-	-	-	-
100-170-51025	Insurance - Health	5,405	31,799	-	-	-
100-170-51030	Insurance - HRA/PSA	2,500	3,000	-	-	-
100-170-51036	Insurance - Life/LTD	-	198	-	-	-
100-170-51040	Insurance - Disability		210	-	-	-
100-170-59000	Group Term Life	-	-	-	-	-
	Exp.-Personnel Services Totals:	**148,438**	**161,993**	**166,981**	**166,981**	**184,666**
E2	**Exp.-Materials & Services**					
100-170-61010	Advertising	382	-	-	-	-
100-170-61124	Computer Expense	2,932	1,995	6,560	5,500	5,000
100-170-61130	Contract Services	51,622	57,964	49,671	55,000	54,700
100-170-61132	Outside Attorney Fees	-	-	1,018	-	4,500
100-170-61240	Dept/Operating Expense	3,568	2,343	2,000	3,000	4,150
100-170-61290	Dues & Subscriptions	245	465	300	250	300
100-170-61320	Education & Training	914	768	1,000	900	1,000
100-170-61401	Unemploy Ins	142	1,699	-	-	-
100-170-61600	Meetings & Conferences	1,291	195	1,000	1,000	1,000
100-170-61700	Office Supplies	1,120	1,234	1,500	1,300	1,300
100-170-61900	Utilities (Gen'l)	17,517	17,957	17,600	18,000	18,000
	Exp.-Materials & Services Totals:	**79,733**	**84,620**	**80,649**	**84,950**	**89,950**
E3	**Exp.-Capital Outlay**			**-**		
100-170-72300	Improvements	1,835	-	-	-	-
100-170-72500	Other Eqpt.	5,630	2,399	-	-	-
	Exp.-Capital Outlay Totals:	**7,465**	**2,399**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
100-170-90027	To Info System Service	18,741	21,884	20,100	20,100	20,004
100-170-90030	To PERS Bond-320	-	2,954	3,747	3,747	4,489
	Exp.-Transfers Out Totals:	**18,741**	**24,838**	**23,847**	**23,847**	**24,493**
	EXPENDITURES TOTALS:	**254,377**	**273,850**	**271,477**	**275,778**	**299,109**
	MUNICIPAL COURT Totals:	**(254,377)**	**(273,850)**	**(271,477)**	**(275,778)**	**(299,109)**

GENERAL FUND
POLICE DEPARTMENT 180

Department Description:

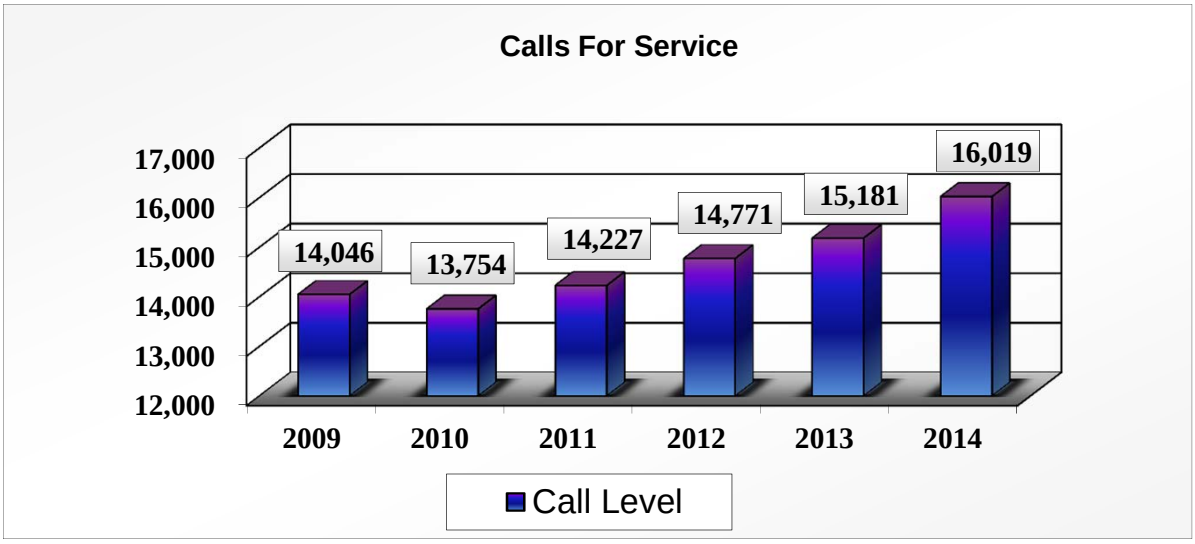
Currently, LPD is comprised of 26 sworn officer positions (1 chief, 1 captain, 1 lieutenant, 4 sergeants, 1 jail police officer, 2 motor police officers, 3 detectives, 12 patrol officers and 1 school resource officer), 1 code enforcement/property officer, 6 communications specialists (dispatchers), 1 community policing officer; 2 records clerks and 1 administrative assistant).

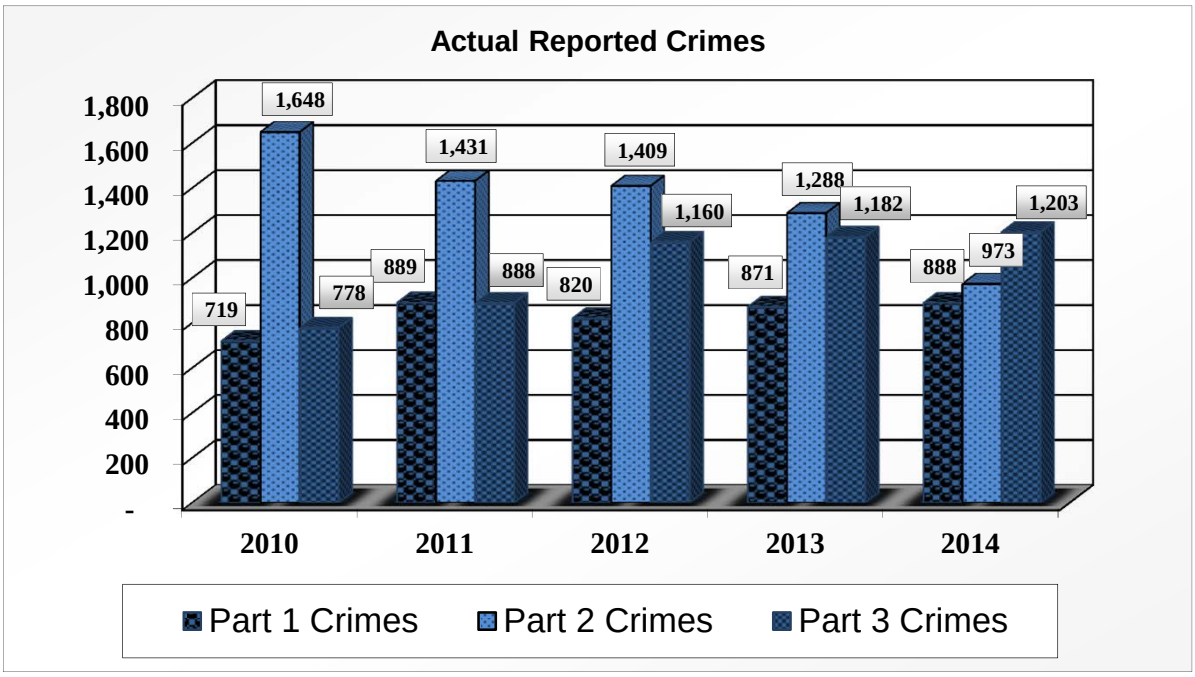
Lebanon Police Department has a very active and dedicated volunteer program. In 2014, LPD had 14 civilian volunteers and 5 Reserve Officers. The volunteers gave a total of 5455 hours in 2014, saving the City of Lebanon $120,773.70. This amount more than doubled from 2013. Our volunteers work in assisting full-time personnel with support services and enforcement tasks.

The SRO position was moved from a part-time position into a full-time position after the Lebanon School District and City of Lebanon agreed to an intergovernmental agreement with an automatically-renewing contract. The SRO will be responsible for the entire school district, not just limited to one or two schools. Under the new contract, Lebanon School District has agreed to pay for three-quarters (75%) of the wages and benefits for the full-time officer, and the City of Lebanon has agreed to pay the remainder of wages (25%). We have added one FTE Communications Specialist to assist in overall community safety, which will bring our total number to 7 Communications Specialists if adopted.

Important Highlights:

- Several changes in Materials & Services are based upon actual expenditures.
- We have increased our Operating Expenses budgeted amount to reflect rising ammunition costs.
- Funding related to Personal Operating Equipment was increased to reflect firearm and duty belts replacement costs.
- The Corrections budget has been increased to reflect the rise in prisoners' medical costs once current jail sentences are extended up to 30 days and healthcare staff are brought in on an as-needed basis to assess prisoners' needs.





Part I: Crimes such as homicide, rape, robbery (aggravated), burglary, theft, unauthorized use of a motor vehicle and arson.

Part II: Less serious crimes such as animal ordinance violations, garbage littering, non-criminal domestic disturbance (no physical violence, a verbal argument for example), curfew, runaway (juveniles only) and all other.

Part III: Hit and run misdemeanor and felony, reckless driving, eluding, driving while suspended (misdemeanor and felony revoked), failure to display an operator's license, detox, mental, warrant, stolen vehicle, stolen property and fugitive.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
180	**POLICE**			-		
E1	**Exp.-Personnel Services**			-		
100-180-50001	Salaries	2,121,262	2,171,982	2,200,667	2,200,667	2,414,019
100-180-50003	Fringe Benefits	1,084,892	405	-	-	-
100-180-50005	Part Time	-	-	-	-	-
100-180-50500	Out Of Class	-	1,546	-	-	-
100-180-50510	Ed. Incentive	-	-	-	-	-
100-180-50515	Def. Comp Match	21,200	29,682	38,400	38,400	61,200
100-180-50600	Overtime	87,094	76,731	90,000	90,000	91,530
100-180-50601	Out Of Class O.T.	100	-	-	-	-
100-180-50700	Cash In Comp	53,826	86,738	72,000	72,000	81,360
100-180-51000	Fringe Benefits	-	-	1,352,386	1,352,386	1,507,235
100-180-51005	Taxes - Federal	44,081	179,873	-	-	-
100-180-51010	Taxes - State	6	832	-	-	-
100-180-51015	PERS	49,847	359,465	-	-	-
100-180-51020	Workers Compensation	12,973	73,248	-	-	-
100-180-51023	Unemployment	-	-	-	-	-
100-180-51025	Insurance - Health	88,752	553,934	-	-	-
100-180-51030	Insurance - HRA/PSA	4,789	35,715	-	-	-
100-180-51035	Insurance - Life	-	1,240	-	-	-
100-180-51036	Insurance - Life/LTD	-	3,762	-	-	-
100-180-51040	Insurance - Disability	-	8,421	-	-	-
100-180-51050	Legal Benefit	-	6,070	-	-	-
100-180-59000	Group Term Life	1,698	323	-	-	-
	Exp.-Personnel Services Totals:	**3,570,520**	**3,589,967**	**3,753,453**	**3,753,453**	**4,155,344**
E2	**Exp.-Materials & Services**					
100-180-61010	Advertising	3,424	324	1,000	1,039	1,500
100-180-61120	Communication (Gen'l)	7,627	10,579	15,000	15,000	17,000
100-180-61124	Computer Support Expense	110,750	79,170	80,220	77,000	79,190
100-180-61125	Crime Prevention	4,811	1,274	5,000	5,000	5,000
100-180-61130	Contract Services	27,593	62,254	45,000	46,385	50,000
100-180-61138	Contract Serv (Corrections)	3,737	3,143	10,000	10,000	10,000
100-180-61240	Dept/Operating Expense	12,732	9,365	13,000	13,000	13,000
100-180-61248	Operating Equip-Personal	175	5,142	10,000	11,502	15,000
100-180-61250	Dept/Op Supplies	36,206	10,808	20,000	28,665	34,000
100-180-61258	Op Supplies (Corrections)	12,993	12,390	19,000	19,000	20,000
100-180-61260	Equitable Sharing Expenses	-	-	-	-	
100-180-61290	Dues & Subscriptions	665	238	1,000	1,481	1,500
100-180-61300	Duplication	18,134	21,945	30,128	30,000	25,000
100-180-61320	Education Reimb.	1,374	681	2,000	1,000	1,000
100-180-61401	Unemploy Ins	15,630	47,916	-	-	-
100-180-61420	Ins Repair & Deduct	-	1,510	2,000	1,000	1,500
100-180-61500	Uniform-Buy & Clean	14,924	10,514	11,000	11,000	12,000
100-180-61560	Maint/Bldg (Gen'l)	2,839	12,788	24,000	24,000	18,000
100-180-61570	Maint/Eqpt	11,372	5,408	8,000	8,682	8,000
100-180-61580	Maint/Vehicles	31,142	34,521	35,000	33,000	35,000
100-180-61600	Meetings & Conferences	1,523	1,370	1,500	1,500	1,500
100-180-61700	Office Supplies	7,440	5,472	7,000	7,000	7,000
100-180-61800	Petroleum	58,062	57,595	60,000	60,000	60,000
100-180-61820	Postage	5,848	5,700	7,200	5,952	7,200
100-180-61825	Prisoner Medical Costs	-	-	5,000	5,000	5,000
100-180-61855	Spcl Investigative Exp	1,000	1,020	4,000	4,000	4,000
100-180-61892	Training	12,248	9,984	15,000	15,000	15,000
100-180-61900	Utilities (Gen'l)	38,624	43,454	50,000	50,000	50,000
100-180-61930	Vehicle Leases	93,731	94,396	116,000	110,000	110,000
	Exp.-Materials & Services Totals:	**534,604**	**548,961**	**597,048**	**595,206**	**606,390**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E3	**Exp.-Capital Outlay**					
100-180-72300	Improvements	-	-	-	-	-
100-180-72500	Office Eqpt.	14,258	4,520	2,000	2,000	2,000
100-180-72600	Other Eqpt.	-	-	4,000	4,000	4,000
100-180-72800	Vehicles	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**14,258**	**4,520**	**6,000**	**6,000**	**6,000**
E4	**Exp.-Transfers Out**					
100-180-90027	To Info System Service	139,925	168,067	143,563	143,563	142,144
100-180-90030	To PERS Bond-320	-	72,425	83,024	83,024	84,480
100-180-90054	To Sch Resource Officer-564	-	-	-	-	-
100-180-90105	To Eqpt Acq & Rep Fund-820	25,000	25,000	20,000	20,000	20,000
100-180-90134	To Local Law Enforce Grant	-	-	-	-	-
	Exp.-Transfers Out Totals:	**164,925**	**265,492**	**246,587**	**246,587**	**246,624**
	EXPENDITURES TOTALS:	**4,284,307**	**4,408,940**	**4,603,088**	**4,601,246**	**5,014,358**
	POLICE Totals:	**(4,284,307)**	**(4,408,940)**	**(4,603,088)**	**(4,601,246)**	**(5,014,358)**

PROGRAM INFORMATION
SENIOR AND DISABLED SERVICES 190

PROGRAM DESCRIPTION:

The Lebanon Senior Center is a central location for the delivery of services and activities to persons age 50 and above and those that are disabled. Our primary purpose is to enhance the lives of older adults by offering the opportunity for educational programs, health services, recreational activities, social events and transportation, as well as provide information and referrals regarding various community services and resources. The Senior Center partners with local agencies to provide services such as the Senior Meals program, informational seminars, legal assistance, tax preparation service, 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, Low Vision, 55 Alive and Hearing Loss Association meet at the center, as do many other community groups. The Center coordinates a Fix-It-Brigade of volunteers who provide free, simple home repair and safety services.

The Senior Center is open Monday through Friday, 8:00am to 4:00pm.

This fiscal year approximately 41,000 seniors will visit the Senior Center for events, activities, classes and workshops, which is an increase from last fiscal year. We have added some new programs this year, including our Connections breakfast gathering keeping seniors informed about agencies and services in our area, such as our Police Department, colleges and other agencies.

We anticipate over 40,000 meals will be served at the Senior Center or delivered to homebound seniors this fiscal year. The meal program is run through Cascades West Council of Governments, at the Senior Center.

Approximately 20,000 individuals will come to the Senior Center facility for meetings and events through groups and organizations renting the facility. The bulk of usage is from the church group that rents on a regular basis, a couple of homeschool groups and more insurance groups renting the facility to offer workshops on Medicare/Medicaid issues, as well as other paid rentals.

Important Highlights:

- Our Activities Coordinator / back up Dial-a-Bus Dispatcher position is budgeted at full time for FY 15/16.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
190	**SENIOR SERVICES**					
E1	**Exp.-Personnel Services**					
100-190-50001	Salaries	84,278	101,361	64,533	64,533	106,928
100-190-50003	Fringe Benefits	16,746	16	-	-	-
100-190-50005	Part Time	-	-	13,926	13,926	-
100-190-50250	Part Time	19,834	-	-	-	-
100-190-50600	Overtime	188	200	-	-	-
100-190-51000	Fringe Benefits	-	-	41,051	41,051	72,060
100-190-51005	Taxes - Federal	1,582	7,159	-	-	-
100-190-51010	Taxes - State	-	49	-	-	-
100-190-51015	PERS	2,399	13,480	-	-	-
100-190-51020	Workers Compensation	552	2,493	-	-	-
100-190-51023	Unemployment	-	-	-	-	-
100-190-51025	Insurance - Health	1,127	4,023	-	-	-
100-190-51030	Insurance - HRA/PSA	3,925	20,758	-	-	-
100-190-51035	Insurance - Life	-	576	-	-	-
100-190-51036	Insurance - Life/LTD	-	212	-	-	-
100-190-51040	Insurance - Disability	-	334	-	-	-
100-190-59000	Group Term Life	175	-	-	-	-
	Exp.-Personnel Services Totals:	**130,806**	**150,661**	**119,510**	**119,510**	**178,988**
E2	**Exp.-Materials & Services**					
100-190-61010	Advertising	150	188	100	-	-
100-190-61124	Computer Expense	-	-	-	-	-
100-190-61130	Contract Services	55	90	-	60	-
100-190-61240	Dept/Operating Expense	5,204	4,541	4,000	4,000	4,000
100-190-61250	Dept/Op Supplies	299	107	800	700	800
100-190-61320	Education & Training	110	25	300	100	300
100-190-61401	Unemploy Ins	161	277	-	-	-
100-190-61560	Maint/Bldg (Gen'l)	11,298	11,505	11,800	11,800	12,000
100-190-61570	Maint/Eqpt	493	214	400	200	400
100-190-61600	Meetings & Conferences	162	29	800	300	800
100-190-61700	Office Supplies	751	446	800	700	800
100-190-61820	Postage	1,196	1,703	1,494	1,494	1,500
100-190-61900	Utilities (Gen'l)	18,605	22,251	18,700	18,700	21,000
	Exp.-Materials & Services Totals:	**38,484**	**41,376**	**39,194**	**38,054**	**41,600**
E3	**Exp.-Capital Outlay**					
100-190-72300	Improvements	2,473	2,001	3,000	2,600	3,000
100-190-72500	Office Eqpt.	-	-	-	-	-
100-190-72600	Other Eqpt.	732	962	1,600	2,000	2,000
	Exp.-Capital Outlay Totals:	**3,205**	**2,963**	**4,600**	**4,600**	**5,000**
E4	**Exp.-Transfers Out**					
100-190-90027	To Info System Service	13,810	18,903	15,706	15,706	14,676
100-190-90030	To PERS Bond-320	-	2,725	2,081	2,081	3,569
100-190-90055	To D-A-B Grant Fund	-	-	-	-	-
100-190-90105	To Eqpt Acq & Rep Fund	25,000	20,000	10,000	10,000	10,000
	Exp.-Transfers Out Totals:	**38,810**	**41,628**	**27,787**	**27,787**	**28,245**
	EXPENDITURES TOTALS:	**211,305**	**236,628**	**191,091**	**189,951**	**253,833**
	SENIOR SERVICES Totals:	**(211,305)**	**(236,628)**	**(191,091)**	**(189,951)**	**(253,833)**

GENERAL FUND
NON-DEPARTMENTAL 195

Department Description:

The Non-Departmental activity provides a department to centralize costs which are shared by all General Fund activities. Electricity, postage, insurance, audit expense and other shared expenses for General Fund departments are included here. This department also provides the accounting for some transfers from the General Fund, and operating contingencies for the fund.

Important Highlights:

- Dues & Subscriptions for General fund share of dues for the Council of Governments, Local Government Personnel Institute, the League of Oregon Cities, and the Chamber of Commerce.

- $3,000 is available for the Safety Committee Expense to provide funds for committee training, Employee Wellness challenge, and safety related activities.

- City Grants budget includes;

    - $5,000 Boys &Girls Club
    - $4,000 Meals on Wheels
    - $7,189 Linn Shuttle Service

- With the adoption of the new finance policies the contingency account was divided in to two accounts a operating contingency-working of 2% $152,745 used to appropriate resources to address events or services not anticipated during the budget process and an operation contingency of 17% to address long and short term stability of the general fund. Current balance is $619,509 or 8.1%, per policy administration is preparing a plan to increase the contingency to the required 17%.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
195	**NON-DEPARTMENTAL**					
E2	**Exp.-Materials & Services**					
100-195-61010	Advertising	1,637	-	-	-	-
100-195-61013	Audit Expense	30,500	31,640	34,550	31,000	34,650
100-195-61015	Codification (Admin)	1,344	-	-	-	-
100-195-61124	Computer Expense	21,221	48,023	35,004	30,000	35,307
100-195-61130	Contract Services	106,975	8,477	14,743	14,000	15,166
100-195-61149	Mowing Expenses	4,548	10,225	10,000	12,000	11,000
100-195-61240	Dept/Operating Expense	1,791	805	1,500	1,000	1,000
100-195-61290	Dues & Subscriptions	27,645	27,993	29,211	29,000	29,820
100-195-61300	Duplication	15,844	6,664	14,200	14,000	14,200
100-195-61355	City Grants	4,000	35,500	9,592	4,000	16,189
100-195-61400	Insurance	64,200	65,637	82,000	79,000	94,500
100-195-61420	Ins Repair & Deduct	-	-	-	-	-
100-195-61560	Maint/Bldg (City Hall)	15,795	18,473	18,000	17,500	18,002
100-195-61570	Maint/Eqpt	3,495	3,587	2,775	2,500	2,775
100-195-61700	Office Supplies	2,239	1,498	900	900	900
100-195-61800	Petroleum	201	304	300	150	200
100-195-61820	Postage	3,459	2,577	5,900	4,500	4,500
100-195-61830	Property Taxes	3,410	276	300	288	300
100-195-61854	Safety Committee Exp	625	2,138	2,500	2,000	3,000
100-195-61900	Utilities (Gen'l)	106,386	92,497	120,000	115,000	119,000
	Exp.-Materials & Services Totals:	**415,315**	**356,314**	**381,475**	**356,838**	**400,509**
E3	**Exp.-Capital Outlay**					
100-195-72300	Improvements	10,981	-	-	-	-
100-195-72600	Other Eqpt.	-	-	4,500	5,356	-
	Exp.-Capital Outlay Totals:	**10,981**	**-**	**4,500**	**5,356**	**-**
E4	**Exp.-Transfers Out**					
100-195-90017	To Debt Service	-	-	-	-	-
100-195-90025	To GIS	-	-	-	-	-
100-195-90028	To Custodial & Bldg Maint	124,361	135,206	84,966	84,966	91,404
100-195-90045	To Streets Fund-558	-	-	-	-	-
100-195-90027	To Info System Service	75,000	-	-	-	-
100-195-90105	To Eqpt Acq & Rep Fund	2,400	52,400	2,400	2,400	105,000
100-195-90115	To Streets Capital Proj-840	75,000	-	-	-	-
100-195-90183	To Streets Sal/Ben	-	10,149	-	-	-
	Exp.-Transfers Out Totals:	**276,761**	**197,755**	**87,366**	**87,366**	**196,404**
E5	**Exp.-Contingencies**					
100-195-80004	Working Contingency 2%	-	-	-	-	152,745
100-195-80005	Operating Contingency	-	-	401,585	401,585	613,820
	Exp.-Contingencies Totals:	**-**	**-**	**401,585**	**401,585**	**766,565**
E6	**Exp.-Debt Service**					
100-195-95500	Loan Principle	66,735	67,146	72,571	72,571	73,074
100-195-95600	Loan Interest	71,723	69,387	67,037	67,037	64,134
	Exp.-Debt Service Totals:	**138,458**	**136,533**	**139,608**	**139,608**	**137,208**
	EXPENDITURES TOTALS:	**841,515**	**690,602**	**1,014,534**	**990,753**	**1,500,686**
	NON-DEPARTMENTAL Totals:	**(841,515)**	**(690,602)**	**(1,014,534)**	**(990,753)**	**(1,500,686)**
	FUND REVENUES	**9,074,482**	**10,142,678**	**9,521,587**	**10,167,493**	**11,083,460**
	FUND EXPENSES	**8,366,151**	**9,243,350**	**9,521,587**	**9,382,587**	**11,083,460**
	GENERAL FUND Totals:	**708,331**	**899,328**	**-**	**784,906**	**-**

CITY OF LEBANON

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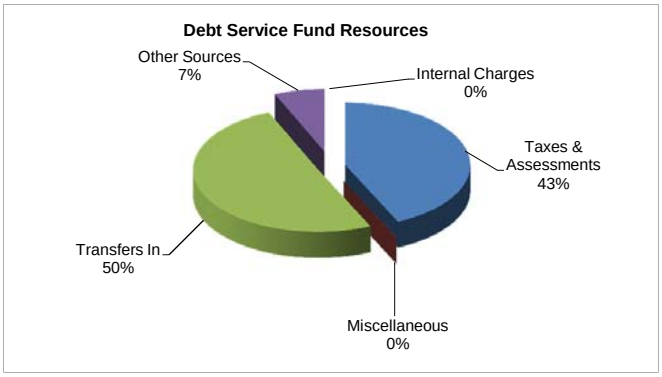
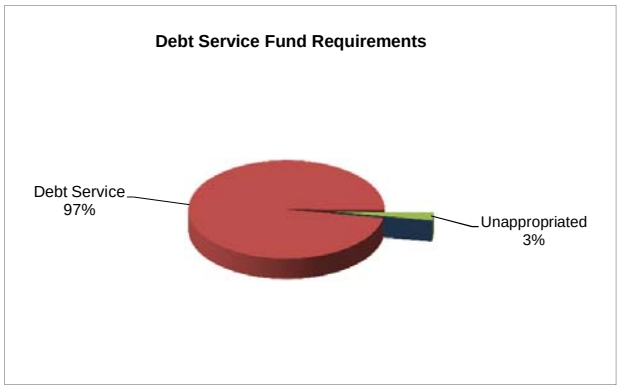
DEBT SERVICE FUND

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 1,336,522
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	1,563,720
Other Sources	200,678
Internal Charges	-
Total Resources	$ 3,101,920

REQUIREMENTS	
Personnel Services	$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	-
Contingencies	-
Debt Service	3,021,920
Other Financing Use	-
Unappropriated	80,000
	$ 3,101,920





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. Fund Revenue	$ -	$ -	$ -	$ -	$ -	$ 1,458,200	$ 80,000	**$ 1,538,200**	49.59%
317-2013FFC Bonbd	-	-	-	-	-	1,376,450	-	**1,376,450**	44.37%
320-Pension Bond Series 2002	-	-	-	-	-	187,270	-	**187,270**	6.04%
Fund Totals	$ -	$ -	$ -	$ -	$ -	$ 3,021,920	$ 80,000	**$ 3,101,920**	100.00%
Percent of Debt Service Fund	0.00%	0.00%	0.00%	0.00%	0.00%	97.42%	2.58%	**100.00%**	

DEBT SERVICE FUND
G.O. FUND DEBT SERVICE 314

Department Description:

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. A portion of the proceeds were used to refund and defease outstanding debt of the City and of the Lebanon Urban Renewal Agency. Defeasance of the urban renewal bond issues allowed the Agency to close the Lebanon Urban Renewal Area. Proceeds are being 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 on city-owned land at Tangent and 2nd Streets (the old Santiam school site), and all site improvements and alterations that may be necessary to construct said facility; and

(b) Construct furnish and equip a new expanded library on City-owned land at Academy Square, and all site improvements and alterations that may be necessary to construct said facility. The approximately 19,345 square foot library would provide space for better organized and larger library collections, group meetings, tables and seating for patron use, and computer access.

This department will budget for the required semi annual debt service payments of the bond issue.

The amount borrowed in 2007 was $19,970,000 with interest rates ranging from 4.00% to 5.00%. Final maturity is in June 2027. The outstanding balance as of June 30, 2015 is $15,245,000. Bond name-LEBGO2007.

Important Highlights:

- No significant changes, expenditures are as specified in the debt service schedule for the bond issue.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
314	**G.O. FUND REVENUE**					
R1	**Rev.-Taxes & Assess**					
314-000-47010	Current Property Taxes	1,565,777	1,370,580	1,395,000	1,395,000	1,313,522
314-000-47020	Delinquent Prop Taxes	21,049	55,325	22,000	25,000	23,000
314-000-48101	Interest On Taxes	50	11,306	-	-	-
	Rev.-Taxes & Assess Totals:	**1,586,876**	**1,437,211**	**1,417,000**	**1,420,000**	**1,336,522**
R6	**Rev.-Miscellaneous**					
314-000-48100	Interest On Investment	1,689	2,727	800	2,200	1,000
314-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**1,689**	**2,727**	**800**	**2,200**	**1,000**
R7	**Rev.-Transfers In**					
314-000-49030	Transfer In	-	-	-	-	-
314-000-49033	From G.O. Construction Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
314-000-49901	Beginning Balance	38,073	127,940	38,000	197,278	200,678
	Rev.-Other Sources Totals:	**38,073**	**127,940**	**38,000**	**197,278**	**200,678**
	REVENUES TOTALS:	**1,626,638**	**1,567,878**	**1,455,800**	**1,619,478**	**1,538,200**
314	**G.O. FUND REVENUE**					
E4	**Exp.-Transfers Out**					
314-314-90010	To General Fund	-	-	-	-	-
314-314-90123	To Wastewater	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E6	**Exp.-Debt Service**					
314-314-95100	Bond Principal	725,000	620,000	690,000	690,000	760,000
314-314-95200	Bond Interest	779,600	750,600	725,800	725,800	698,200
	Exp.-Debt Service Totals:	**1,504,600**	**1,370,600**	**1,415,800**	**1,415,800**	**1,458,200**
E7	**Exp.-Unappropriated**					
314-314-92010	Unapprop End Fund Bal	-	-	40,000	40,000	80,000
	Exp.-Unappropriated Totals:	**-**	**-**	**40,000**	**40,000**	**80,000**
	EXPENDITURES TOTALS:	**1,504,600**	**1,370,600**	**1,455,800**	**1,455,800**	**1,538,200**
	FUND REVENUES	**1,626,638**	**1,567,878**	**1,455,800**	**1,619,478**	**1,538,200**
	FUND EXPENSES	**1,504,600**	**1,370,600**	**1,455,800**	**1,455,800**	**1,538,200**
	G.O. FUND REVENUE Totals:	**122,038**	**197,278**	**-**	**163,678**	**-**

ENTERPRISE FUND
WATER/WASTEWATER/NWURD BOND DEBT SERVICE 317

Department Description:

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 2004 refinancing saved rate payers $266,834 and the 2013 refinancing saved rate payers $81,746 over the remaining life of the issue. All costs related to the debt service on the 2004 issue are included in this fund. The balance owing at June, 2015 will be $1,485,000. The final payment on this bond will be in June 2022, the interest rates range from 2.00% to 4.00% (part of 2013FFC).

Wastewater:

In June 1990, the City issued construction bonds which have been refinanced three – in 1993, 2003 and 2013. The 2003 refinancing will save $464,403 over the remaining life of the bonds, the 2013 refinancing saved $125,413 over the remaining life of the bonds with the final maturity in June of 2020. Interest rates range from 2.00% to 4.00%. The balance owing as of June 30, 2015 is $1,240,000 (part of 2013FFC).

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. Interest rates range from 2.00% to 5.00%. The balance owing as of June 30, 2015 is $11,035,000, The final maturity is in June 2028 (part of 2013FFC).

Important Highlights:

- Payments for this bond come from the Water Fund, Wastewater Fund and the Northwest URD per individual payment schedules.
- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
317	**FULL FAITH & CREDIT (FF&C) 2013**					
R1	**Rev.-Taxes & Assess**					
317-000-47010	Current Property Taxes	-	-	-	-	-
317-000-47020	Delinquent Prop Taxes	-	-	-	-	-
317-000-48101	Interest On Taxes	-	-	-	-	-
	Rev.-Taxes & Assess Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
317-000-48100	Interest On Investment	-	1,458	-	1,300	-
	Rev.-Miscellaneous Totals:	**-**	**1,458**	**-**	**1,300**	**-**
R7	**Rev.-Transfers In**					
317-000-49022	Transfer In-430	-	62,784	241,850	241,850	243,150
317-000-49025	Transfer In-470	-	275,109	274,350	274,350	279,850
317-000-49098	Transfer In-925	-	792,764	826,350	826,350	853,450
	Rev.-Transfers In Totals:	**-**	**1,130,657**	**1,342,550**	**1,342,550**	**1,376,450**
R8	**Rev.-Other Sources**					
317-000-42030	Bond Sale Proceeds	-	12,066,629	-	-	-
317-000-49901	Beginning Balance	-	-	-	1,460	-
	Rev.-Other Sources Totals:	**-**	**12,066,629**	**-**	**1,460**	**-**
	REVENUES TOTALS:	**-**	**13,198,744**	**1,342,550**	**1,345,310**	**1,376,450**
317	**FULL FAITH & CREDIT (FF&C) 2013**					
E4	**Exp.-Transfers Out**					
317-317-90164	Trans Out -925	-	12,066,629	-	-	-
	Exp.-Transfers Out Totals:	**-**	**12,066,629**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
317-317-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
E6	**Exp.-Debt Service**					
317-317-95100	Bond Principal-NWURD	-	425,000	395,000	395,000	430,000
317-317-95200	Bond Interest-NWURD	-	367,763	431,350	431,350	423,450
317-317-95107	Bond Principal-WWater	-	230,000	225,000	225,000	235,000
317-317-95207	Bond Interest-WWater	-	45,108	49,350	49,350	44,850
317-317-95108	Bond Principal-Water	-	15,000	185,000	185,000	190,000
317-317-95208	Bond Interest-Water	-	47,784	56,850	56,850	53,150
	Exp.-Debt Service Totals:	**-**	**1,130,655**	**1,342,550**	**1,342,550**	**1,376,450**
E7	**Exp.-Unappropriated**					
317-317-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**-**	**13,197,284**	**1,342,550**	**1,342,550**	**1,376,450**
	FUND REVENUES	**-**	**13,198,744**	**1,342,550**	**1,345,310**	**1,376,450**
	FUND EXPENSES	**-**	**13,197,284**	**1,342,550**	**1,342,550**	**1,376,450**
	WATER BONDS Totals:	**-**	**1,460**	**-**	**2,760**	**-**

DEBT SERVICE FUND
PENSION BOND SERIES 2002 320

Department Description:

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. The principal balance outstanding at June 30, 2015 is $1,579,237. Our PERS employer rates, effective July 01, 2015 through June 30, 2017, are: 14.57% for Tier 1/2 employees, 7.26% for OPSRP General Service, and 11.37% for OPSRP Police employees.

Important Highlights:

- In addition to the above rates, the departments are charged approximately 3.20% for the debt service on the Pension Bond.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
320	**PENSION BOND SERIES 2002**					
R6	**Rev.-Miscellaneous**					
320-000-48100	Interest On Investment	(50)	184	-	300	-
320-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**(50)**	**184**	**-**	**300**	**-**
R7	**Rev.-Transfers In**					
320-000-49030	Transfer In	-	167,517	177,023	177,023	187,270
	Rev.-Transfers In Totals:	**-**	**167,517**	**177,023**	**177,023**	**187,270**
	Rev.-Other Sources					
320-000-42030	Bond Sale Proceeds	-	-	-	-	-
320-000-49901	Beginning Balance	-	-	247	432	-
	Rev.-Other Sources Totals:	**-**	**-**	**247**	**432**	**-**
R9	**Rev.-Internal Chrgs**					
320-000-42090	Pension Bond Assess	162,320	-	-	-	-
320-000-48235	PERS Reserve Assess	-	-	-	-	-
	Rev.-Internal Chrgs Totals:	**162,320**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**162,270**	**167,701**	**177,270**	**177,755**	**187,270**
320	**PENSION BOND SERIES 2002**					
E5	**Exp.-Contingencies**					
320-320-80029	Res - PERS	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
E6	**Exp.-Debt Service**					
320-320-95100	Bond Principal	30,293	30,290	31,704	31,704	32,796
320-320-95200	Bond Interest	131,977	136,980	145,566	145,566	154,474
	Exp.-Debt Service Totals:	**162,270**	**167,270**	**177,270**	**177,270**	**187,270**
E7	**Exp.-Unappropriated**					
320-320-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
E8	**Exp.-Other Financing Use**					
320-320-98100	Pay PERS UAL	-	-	-	-	-
	Exp.-Other Financing Use Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**162,270**	**167,270**	**177,270**	**177,270**	**187,270**
	FUND REVENUES	**162,270**	**167,701**	**177,270**	**177,755**	**187,270**
	FUND EXPENSES	**162,270**	**167,270**	**177,270**	**177,270**	**187,270**
	PENSION BOND SERIES 2002 Totals:	**-**	**431**	**-**	**485**	**-**

CITY OF LEBANON

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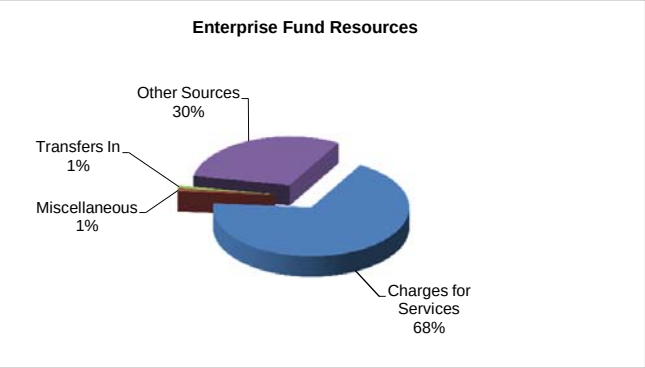
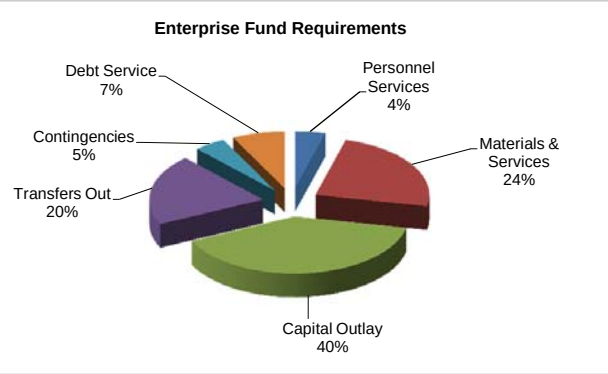
ENTERPRISE FUND

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ -
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	9,909,000
Miscellaneous	106,900
Transfers In	145,064
Other Sources	4,414,899
Total Resources	$ 14,575,863

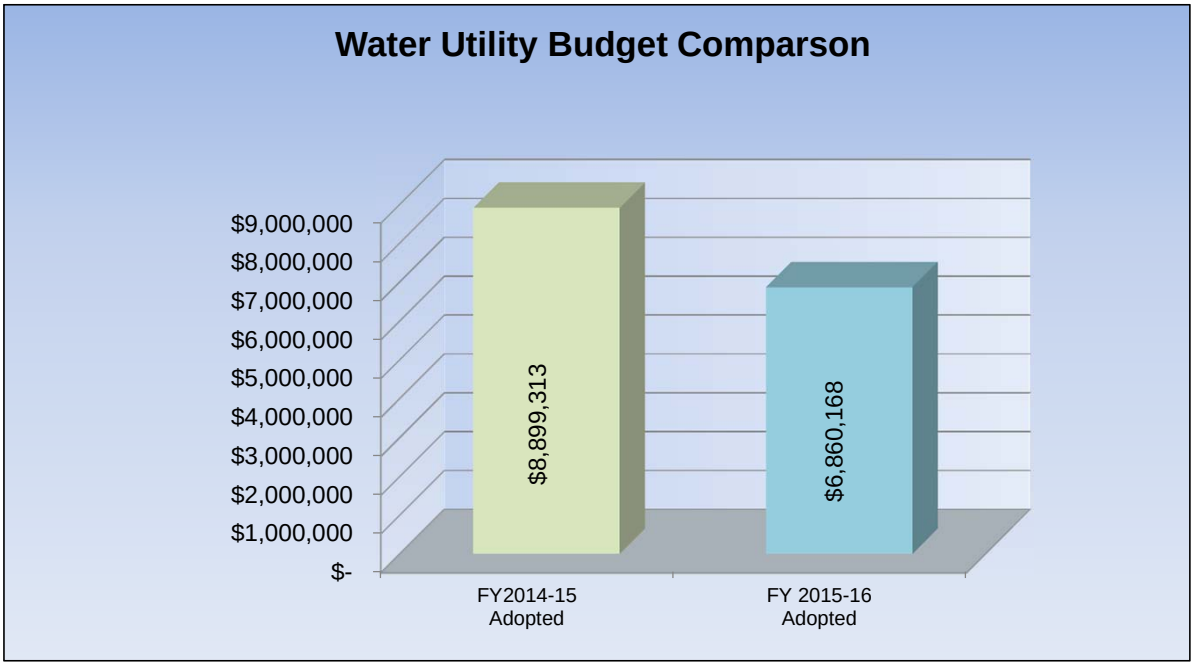
REQUIREMENTS	
Personnel Services	$ 624,853
Materials & Services	3,488,290
Capital Outlay	5,789,810
Transfers Out	2,926,979
Contingencies	658,233
Debt Service	1,087,698
Unappropriated	-
	$ 14,575,863





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	$ 334,550	$ 565,070	$ 29,000	$ 1,413,046	$ 272,903	$ -	$ -	**$ 2,614,569**	17.94%
433-Water Plant Operation	-	598,500	25,000	-	-	-	-	**623,500**	4.28%
435-Water CIP	-	500,000	3,122,099	-	-	-	-	**3,622,099**	24.85%
450-Stormdrainage	-	81,950	455,711	240,239	-	-	-	**777,900**	5.34%
470-Wastewater	290,303	506,270	44,000	1,273,694	385,330	-	-	**2,499,597**	17.15%
473-Wastewater Plant Operation	-	1,136,500	90,000	-	-	-	-	**1,226,500**	8.41%
474-Sewer & Lateral Repair Prog	-	-	340,000	-	-	-	-	**340,000**	2.33%
475-Wastewater CIP	-	100,000	1,684,000	-	-	-	-	**1,784,000**	12.24%
476-Wastewater Bond Debt Service	-	-	-	-	-	1,087,698	-	**1,087,698**	7.46%
Fund Totals	$ 624,853	$ 3,488,290	$ 5,789,810	$ 2,926,979	$ 658,233	$ 1,087,698	$ -	**$ 14,575,863**	100.00%
Percent of Enterprise Fund	4.29%	23.93%	39.72%	20.08%	4.52%	7.46%	0.00%	**100.00%**	



FY 2015-16Adopted

Personnel Services	$	334,550	Transfers Out	$	1,413,046
Materials & Services	$	1,663,570	Contingencies	$	272,903
Capital Outlay	$	3,176,099	Other Financing Uses	$	-
Debt Service	$	-	Unappropriated	$	-

FY2014-15Adopted

Personnel Services	$	350,254	Transfers Out	$	4,007,391
Materials & Services	$	1,633,546	Contingencies	$	458,622
Capital Outlay	$	2,449,500	Other Financing Uses	+	
Debt Service	$	-	Unappropriated	$	-

ENTERPRISE FUND
WATER UTILITY 430

Department Description:

The responsibilities of the water utility are 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. The City contracts for the operation of the Water Treatment Plant with Operations Management International (CH2M Hill). This utility also funds the operation, maintenance, and engineering required for 77 miles of water piping and the two storage reservoirs. During Fiscal Year 14/15, a new 4.0 million gallon reservoir was constructed on South Fifth Street, replacing the existing 2.0 million gallon reservoir which brought the City's storage capacity up to 6.0 million gallons from 4.0 million gallons. Operations/Maintenance and Engineering of the water storage/distribution system is performed by city staff.

Important Highlights:

- A 2.8% rate increase approved by the City Council to keep the Water Utility Fund current with the pace of inflation.

- Funds generated from past rate increases will be used for construction projects associated with the new Water Treatment Plant (connecting waterlines, membrane procurement, sanitary sewer to the site), design, and debt service. A small portion of the funds will also be used to fund minor waterline replacement projects in areas where existing lines have failed and/or are undersized.

- This year $700,000 will be used to fund the Water Treatment Plant Operations. Within this amount is the yearly payment to the City of Albany for Canal Maintenance, as well as environmental programs associated with drinking water.

- Staff has began setting funds aside ($50k this year) into an equipment replacement fund for the new water treatment plant. This will hopefully eliminate the need for future (10 – 15 years out) rate increases to fund water plant replacement filters and pumps.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
430	**WATER UTILITY**					
R4	**Rev.-Intergovernmental**					
430-000-41050	State Grant Funds	-	-	30,000	30,000	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**30,000**	**30,000**	**-**
R5	**Rev.-Chgs for Services**					
430-000-48121	Water Fees	4,175,337	4,209,335	4,275,000	4,275,000	4,400,000
430-000-48122	Water Penalties	56,638	56,595	50,000	50,000	50,000
	Rev.-Chgs for Services Totals:	**4,231,975**	**4,265,930**	**4,325,000**	**4,325,000**	**4,450,000**
R6	**Rev.-Miscellaneous**					
430-000-48042	Credit Checks	2,620	2,780	-	2,500	-
430-000-48100	Interest On Investment	215	3,672	-	4,000	1,000
435-000-48100	**Interest On Investment	1,577	4,398	2,500	4,300	-
435-000-48140	**Miscellaneous Revenue	300	-	-	4,300	-
430-000-48140	Miscellaneous Revenue	123,030	104,197	100,000	100,000	100,000
	Rev.-Miscellaneous Totals:	**127,742**	**115,047**	**102,500**	**115,100**	**101,000**
R7	**Rev.-Transfers In**					
430-000-49000	Trans In Sal/Ben funding-470	-	3,955	4,035	4,035	4,377
430-000-49098	From NW Urban Renewal	-	-	39,692	39,692	39,692
433-000-49022	**From Water Fund-430	-	-	655,000	655,000	-
433-000-49037	**From Operations & Environ-537	-	-	72,690	72,690	-
435-000-49022	**From Water Fund-430	1,240,785	1,420,000	2,100,000	2,100,000	-
	Rev.-Transfers In Totals:	**1,240,785**	**1,423,955**	**2,871,417**	**2,871,417**	**44,069**
R8	**Rev.-Other Sources**					
430-000-49901	Beginning Balance	404,743	758,097	802,396	896,259	2,265,099
435-000-49901	**Beginning Balance	291,718	1,012,419	768,000	649,299	-
	Rev.-Other Sources Totals:	**696,461**	**1,770,516**	**1,570,396**	**1,545,558**	**2,265,099**
	REVENUES TOTALS:	**6,296,963**	**7,575,448**	**8,899,313**	**8,887,075**	**6,860,168**
430	**WATER UTILITY**					
E1	**Exp.-Personnel Services**					
430-430-50001	Salaries	487,351	202,178	205,914	205,914	186,905
430-430-50003	Fringe Benefits	226,972	35	-	-	-
430-430-50005	Part Time	-	-	-	-	-
430-430-50600	Overtime	1,156	3,840	5,400	5,400	5,400
430-430-51000	Fringe Benefits	-	-	138,940	138,940	142,245
430-430-51005	Taxes - Federal	7,269	15,466	-	-	-
430-430-51010	Taxes - State	1	111	-	-	-
430-430-51015	PERS	12,075	32,152	-	-	-
430-430-51020	Workers Compensation	2,703	9,621	-	-	-
430-430-51023	Unemployment	-	-	-	-	-
430-430-51025	Insurance - Health	13,215	50,369	-	-	-
430-430-51030	Insurance - HRA/PSA	14,803	14,235	-	-	-
430-430-51036	Insurance - Life/LTD	-	396	-	-	-
430-430-51040	Insurance - Disability	-	855	-	-	-
430-430-59000	Group Term Life	1,105	-	-	-	-
	Exp.-Personnel Services Totals:	**766,650**	**329,258**	**350,254**	**310,000**	**334,550**
E2	**Exp.-Materials & Services**					
430-430-60300	Depreciation	4,037	-	-	-	-
430-430-61011	Advertising (Eng)	-	-	1,000		1,500
430-430-61012	Advertising (Maint)	2,815	1,220	3,500	2,500	2,500
430-430-61014	City Attorney	383	-	-	-	-
430-430-61121	Communication (Eng)	1,735	2,603	1,300	800	1,300

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
430-430-61122	Communication (Maint)	110	100	500	400	400
430-430-61124	Computer Expense	-	-	-	500	-
430-430-61126	Computer Exp (Eng)	9,400	11,844	10,000	10,000	10,000
430-430-61127	Computer Exp (Maint)	79	1,150	3,500	3,500	3,500
430-430-61130	Contract Services-Utility Billing	19,862	20,989	-	347	-
430-430-61133	Contract Serv (Eng)	406	2,127	5,000	5,000	5,000
430-430-61134	Contract Serv (Maint)	12,855	41,768	50,000	50,000	50,000
430-430-61140	Merchant Card Fees-UtilityBilling	17,966	19,730	22,000	23,000	24,000
430-430-61200	Deposits Refunded-Utility Billing	200	-	-	-	-
430-430-61239	Operating Exp (Admin)	49	-	-	-	-
430-430-61240	Dept/Operating Expense	(2,135)	(328)	-	328	-
430-430-61241	Operating Exp (Eng)	4,914	1,676	4,500	3,500	3,000
430-430-61242	Operating Exp (Maint)	77,272	87,363	85,000	85,000	85,000
430-430-61251	Op Supplies (Eng)	377	1,063	1,500	800	1,500
430-430-61252	Op Supplies (Maint)	3,992	675	2,000	2,000	2,000
430-430-61291	Dues & Subscript (Eng)	1,683	1,706	2,300	2,300	2,000
430-430-61292	Dues & Subs (Maint)	705	528	1,200	1,200	1,200
430-430-61300	Duplication-Utility Billing	17,568	21,914	22,000	20,000	20,750
430-430-61321	Education & Trng (Eng)	2,071	2,252	8,000	8,000	8,000
430-430-61322	Ed & Trng (Maint)	3,782	3,157	7,000	7,000	8,000
430-430-61400	Insurance	25,135	32,181	45,796	45,000	52,920
430-430-61401	Unemploy Ins	6,198	20,534	-	-	-
430-430-61420	Ins Repair & Deduct	-	-	-	-	-
430-430-61501	Uniforms (Eng)	1,037	200	700	700	700
430-430-61502	Uniforms (Maint)	3,065	1,262	3,500	3,500	3,500
430-430-61520	Utility Franchise Fee	204,789	210,240	213,750	213,750	220,000
430-430-61560	Maint/Bldg (Gen'l)	132	132	-	53	-
430-430-61561	Maint/Bldg (Eng)	31	900	1,500	1,500	1,500
430-430-61562	Maint/Bldg (Maint)	1,534	2,461	7,000	7,000	7,000
430-430-61571	Maint/Eqpt (Eng)	-	102	500	500	800
430-430-61572	Maint/Eqpt (Maint)	2,829	553	1,500	1,500	1,500
430-430-61581	Maint/Vehicles (Eng)	4,027	432	2,000	2,000	2,000
430-430-61582	Maint/Vehicles (Maint)	6,409	7,119	15,000	15,000	15,000
430-430-61601	Mtgs & Conf (Eng)	1,155	1,601	2,500	2,500	2,500
430-430-61602	Mtgs & Conf (Maint)	301	1,784	2,000	2,000	2,000
430-430-61701	Office Supplies (Eng)	354	597	1,200	1,200	1,200
430-430-61702	Off Supplies (Maint)	416	507	800	800	800
430-430-61801	Petroleum (Eng)	-	1,325	1,500	1,500	1,500
430-430-61802	Petroleum (Maint)	10,873	13,444	15,000	15,000	15,000
430-430-61820	Postage-Utility Billing	2,642	1,481	2,000	1,000	1,000
430-430-61850	Refunds-Utility Billing	30	661	-	-	2,000
430-430-61902	Utilities (Maint)	4,083	5,315	4,500	4,500	4,500
	Exp.-Materials & Services Totals:	**455,166**	**524,368**	**551,046**	**545,178**	**565,070**
E3	**Exp.-Capital Outlay**					
430-430-72102	Buildings (Maint)	-	-	-	-	-
430-430-72300	Improvements	-	-	30,000	30,000	-
430-430-72500	Office Eqpt.	-	-	2,500	-	-
430-430-72501	Office Eqpt (Eng)	2,854	366	2,500	2,500	2,500
430-430-72502	Office Eqpt (Maint)	871	-	1,500	1,500	1,500
430-430-72601	Other Eqpt (Eng)	6,353	-	-	-	-
430-430-72602	Other Eqpt (Maint)	-	-	25,000	-	25,000
	Exp.-Capital Outlay Totals:	**10,078**	**366**	**61,500**	**34,000**	**29,000**
E4	**Exp.-Transfers Out**					
430-430-90010	To General Fund	64,941	81,310	72,414	72,414	77,911
430-430-90011	To GF-Sal/Ben	247,973	669,713	608,720	596,324	791,986
433-433-90011	**To GF-Sal/Ben	-	-	95,482	95,482	-
430-430-90012	To Water Bonds-436	255,373	166,162	-	-	-
430-430-90017	To Debt Service-317	-	62,784	241,850	241,850	243,150
430-430-90023	To Plant Operation-433	765,000	790,000	655,000	655,000	-
430-430-90025	To GIS-540	70,000	50,000	42,105	42,105	48,105

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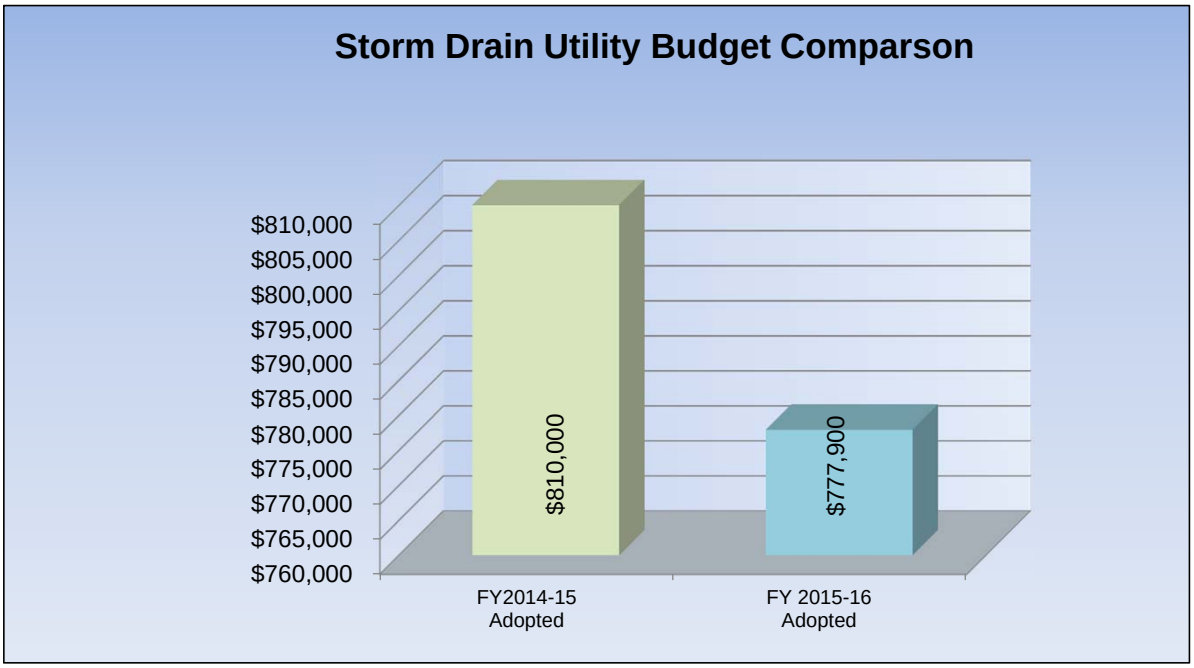
430-430-90027	To Info System Service-542	89,653	100,530	108,142	108,142	109,751
430-430-90028	To Custodial & Bldg Maint-545	7,665	10,577	8,997	8,997	7,522
430-430-90030	To PERS Bond-320	-	6,103	22,681	22,681	22,621
430-430-90105	To Eqpt Acq & Rep Fund-820	31,200	31,200	52,000	52,000	112,000
430-430-90120	To Water CIP-435	1,240,785	1,420,000	2,100,000	2,100,000	-
430-430-90122	To Sm Wtr Line Replace	-	-	-	-	-
430-430-90124	To Storm Drain Utility	-	-	-	-	-
	Exp.-Transfers Out Totals:	**2,772,590**	**3,388,379**	**4,007,391**	**3,994,995**	**1,413,046**
E5	**Exp.-Contingencies**					
430-430-80005	Operating Contingency	-	-	426,414	426,414	272,903
433-433-80005	**Operating Contingency	-	-	32,208	32,208	-
	Exp.-Contingencies Totals:	**-**	**-**	**458,622**	**458,622**	**272,903**
E7	**Exp.-Unappropriated**					
430-430-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**4,004,484**	**4,242,371**	**5,428,813**	**5,342,795**	**2,614,569**
433	**WATER TREATMENT PLANT**					
433	**WATER TREATMENT PLANT**					
E1	**Exp.-Personnel Services**					
430-433-50001	Salaries	-	-	-	-	-
430-433-50003	Fringe Benefits	-	-	-	-	-
430-433-50600	Overtime	-	-	-	-	-
430-433-51000	Fringe Benefits	-	-	-	-	-
430-433-51005	Taxes - Federal	-	-	-	-	-
430-433-51015	PERS	-	-	-	-	-
430-433-51020	Workers Compensation	-	-	-	-	-
430-433-59000	Group Term Life	-	-	-	-	-
	Exp.-Personnel Services Totals:	**-**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
430-433-61010	Advertising	-	-	-	-	3,000
430-433-61119	Communication	-	-	-	-	3,500
430-433-61124	Computer Expense	-	-	-	-	1,500
430-433-61130	Contract Services	-	-	-	-	569,000
430-433-61240	Dept/Operating Expense	-	-	-	-	17,000
430-433-61300	Duplication	-	-	-	-	2,000
430-433-61320	Education & Training	-	-	-	-	2,500
433-433-61010	**Advertising	-	-	4,000	4,000	-
433-433-61119	**Communication	-	-	3,000	3,000	-
433-433-61124	**Computer Expense	-	-	1,500	1,500	-
433-433-61130	**Contract Services	-	-	548,000	548,000	-
433-433-61240	**Dept/Operating Expense	-	-	17,000	17,000	-
433-433-61300	**Duplication	-	-	2,000	2,000	-
433-433-61320	**Education & Training	-	-	4,500	2,500	-
	Exp.-Materials & Services Totals:	**-**	**-**	**580,000**	**578,000**	**598,500**
E3	**Exp.-Capital Outlay**					
430-433-72300	Improvements	-	-	-	-	25,000
433-433-72300	**Improvements	-	-	20,000	20,000	-
433-433-72600	Other Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**20,000**	**20,000**	**25,000**
	EXPENDITURES TOTALS:	**-**	**-**	**600,000**	**598,000**	**623,500**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
435	**WATER UTILITY C.I.P.**					
E2	**Exp.-Materials & Services**					
430-435-61011	Advertising (Eng)	-	-	-	-	-
430-435-60300	Depreciation	-	-	-	-	-
430-435-61130	Contract Services	-	-	-	-	500,000
435-435-61011	**Advertising (Eng)	-	-	2,500	2,500	-
435-435-60300	**Depreciation	-	-	-	-	-
435-435-61130	**Contract Services	147,782	520,726	500,000	500,000	-
	Exp.-Materials & Services Totals:	**147,782**	**520,726**	**502,500**	**502,500**	**500,000**
E3	**Exp.-Capital Outlay**					
430-435-72301	Improvements (Eng)	-	-	-	-	2,992,099
430-435-72302	Improvements (Maint)	-	-	-	-	130,000
**435-435-72301	Improvements (Eng)	374,179	1,266,792	2,238,000	500,000	-
**435-435-72302	Improvements (Maint)	-	-	130,000	130,000	-
	Exp.-Capital Outlay Totals:	**374,179**	**1,266,792**	**2,368,000**	**630,000**	**3,122,099**
-	**EXPENDITURES TOTALS:**	**521,961**	**1,787,518**	**2,870,500**	**1,132,500**	**3,622,099**
	FUND REVENUES	**6,296,963**	**7,575,448**	**8,899,313**	**8,887,075**	**6,860,168**
	FUND EXPENSES	**4,526,445**	**6,029,889**	**8,899,313**	**7,073,295**	**6,860,168**
	WATER UTILITY Totals:	**1,770,518**	**1,545,559**	**-**	**1,813,780**	**-**



FY 2015-16Adopted

Personnel Services	$	-	Transfers Out	$	240,239
Materials & Services	$	81,950	Contingencies	$	-
Capital Outlay	$	455,711	Other Financing Uses	$	-
Debt Service	$	-	Unappropriated	$	-

FY2014-15Adopted

Personnel Services	$	-	Transfers Out	$	185,024
Materials & Services	$	79,900	Contingencies	$	16,472
Capital Outlay	$	528,604	Other Financing Uses	$	-
Debt Service	$	-	Unappropriated	$	-

ENTERPRISE FUND
STORM DRAINAGE UTILITY 450

Department Description:

The Lebanon City Council approved implementation of a Storm Drainage Utility beginning fiscal year 2010/2011. 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.

It is anticipated that the utility will generate approximately $410,000 during this fiscal year. An inflationary rate adjustment of 2.8% has been applied to fund this year in order to maintain the health of the utility. The inflationary rate was based on the current ENR Construction Cost Index.

Important Highlights:

- Continued Drainage improvements on Cedar/Rose Streets
- Initial Phase of the Storm Drainage Master Plan
- Staff has developed a list of Storm Drainage Improvement Projects that will be completed as funding becomes available.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
450	**STORM DRAIN UTILITY**					
R5	**Rev.-Chgs for Services**					
450-000-48125	Storm Drain Fees	397,601	409,233	410,000	426,000	439,000
	Rev.-Chgs for Services Totals:	**397,601**	**409,233**	**410,000**	**426,000**	**439,000**
R6	**Rev.-Miscellaneous**					
450-000-48100	Interest On Investment	480	1,532	-	950	900
450-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**480**	**1,532**	**-**	**950**	**900**
R7	**Rev.-Transfers In**					
450-000-49010	From General Fund	-	-	-	-	-
450-000-49022	From Water Fund	-	-	-	-	-
450-000-49025	From W Water Fund	-	-	-	-	-
450-000-49046	From Streets Fund	-	-	-	-	-
450-000-49047	From Storm Drain	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
450-000-49901	Beginning Balance	282,844	473,929	400,000	385,000	338,000
	Rev.-Other Sources Totals:	**282,844**	**473,929**	**400,000**	**385,000**	**338,000**
	REVENUES TOTALS:	**680,925**	**884,694**	**810,000**	**811,950**	**777,900**
450	**STORM DRAIN UTILITY**					
E1	**Exp.-Personnel Services**					
450-450-50001	Salaries	68,319	-	-	-	-
450-450-50003	Fringe Benefits	36,084	-	-	-	-
450-450-50600	Overtime	-	-	-	-	-
450-450-51000	Fringe Benefits	-	-	-	-	-
450-450-51005	Taxes - Federal	516	-	-	-	-
450-450-51015	PERS	540	-	-	-	-
450-450-51020	Workers Compensation	147	-	-	-	-
450-450-59000	Group Term Life	45	-	-	-	-
	Exp.-Personnel Services Totals:	**105,651**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
450-450-60300	Depreiation	1,606	-	-	-	-
450-450-61011	Advertising (Eng)	-	1,397	500	-	-
450-450-61012	Advertising (Maint)	278	-	-	-	-
450-450-61122	Communication (Maint)	-	-	-	-	-
450-450-61124	Computer Expense	-	-	-	-	-
450-450-61127	Computer Exp (Maint)	1,000	-	1,200	1,200	1,200
450-450-61130	Contract Services (Eng)	7	-	-	-	-
450-450-61134	Contract Serv (Maint)	5,006	16,947	14,000	14,000	14,000
450-450-61140	Merchant Card Fees-Utility Billing	363	398	500	500	2,000
450-450-61241	Operating Exp (Eng)	369	211	18,550	18,550	18,000
450-450-61242	Operating Exp (Maint)	2,720	3,365	10,000	10,000	10,000
450-450-61251	Op Supplies (Eng)	7	-	300		250
450-450-61252	Op Supplies (Maint)	138	-	150	150	150
450-450-61292	Dues & Subs (Maint)	-	-	150	150	150
450-450-61300	Duplication	345	423	250	-	500
450-450-61322	Ed & Trng (Maint)	150	-	250	250	250
450-450-61401	Unemploy Ins	41	-	-	-	-
450-450-61502	Uniforms (Maint)	306	-	-	-	-
450-450-61520	Utility Franchise Fee	18,781	19,609	20,500	20,500	21,950
450-450-61562	Maint/Bldg (Maint)	-	-	500	500	500

City of Lebanon, OR
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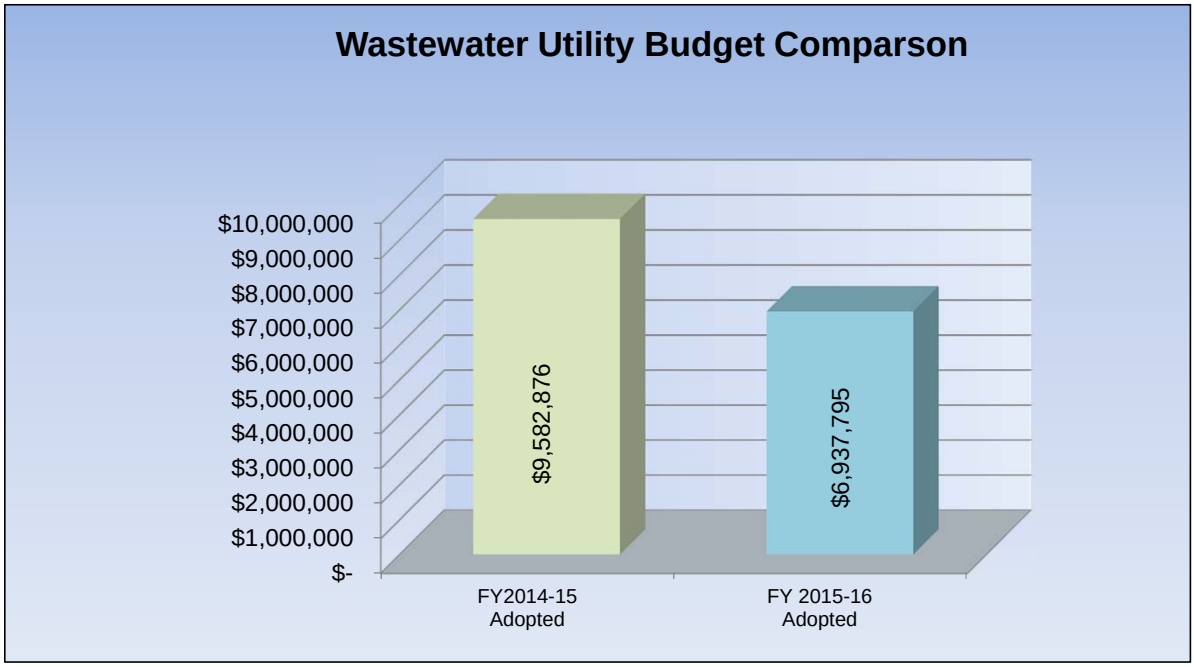
Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
450-450-61572	Maint/Eqpt (Maint)	13	-	1,500	1,500	1,500
450-450-61582	Maint/Vehicles (Maint)	2,825	4,002	5,500	5,500	5,500
450-450-61602	Mtgs & Conf (Maint)	-	-	250	250	250
450-450-61701	Office Supplies (Eng)	137	184	200	200	150
450-450-61702	Off Supplies (Maint)	43	-	-	-	-
450-450-61802	Petroleum (Maint)	4,099	4,073	5,500	5,500	5,500
450-450-61820	Postage-Utility Billing	53	30	100	40	100
	Exp.-Materials & Services Totals:	**38,287**	**50,639**	**79,900**	**78,790**	**81,950**
E3	**Exp.-Capital Outlay**					
450-450-72301	Improvements (Eng)	11,525	253,248	528,604	220,000	455,711
450-450-72601	Other Eqpt (Eng)	-	-	-	-	-
450-450-72802	Vehicles (Maint)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**11,525**	**253,248**	**528,604**	**220,000**	**455,711**
E4	**Exp.-Transfers Out**					
450-450-90010	To General Fund	-	-	4,149	4,149	4,270
450-450-90011	To General Fund-Sal/Ben	13,778	81,488	76,814	64,418	108,985
450-450-90017	To Debt Service	-	-	-	-	-
450-450-90025	To GIS-540	9,500	9,000	7,579	7,579	12,579
450-450-90027	To Info System Service-542	11,770	15,935	12,998	12,998	15,100
450-450-90028	To Custodial & Bldg Maint-545	483	1,559	825	825	1,007
450-450-90023	to Plant Operations 433&473	16,000	17,000	-	-	-
450-450-90105	To Eqpt Acq & Rep Fund-820	-	20,000	25,000	25,000	35,000
450-450-90181	To WW Sal/Ben	-	50,228	57,659	57,659	63,298
	Exp.-Transfers Out Totals:	**51,531**	**195,210**	**185,024**	**172,628**	**240,239**
E5	**Exp.-Contingencies**					
450-450-80005	Operating Contingency	-	-	16,472	16,472	-
	Exp.-Contingencies Totals:	**-**	**-**	**16,472**	**16,472**	**-**
	EXPENDITURES TOTALS:	**206,994**	**499,097**	**810,000**	**487,890**	**777,900**
	FUND REVENUES	**680,925**	**884,694**	**810,000**	**811,950**	**777,900**
	FUND EXPENSES	**206,994**	**499,097**	**810,000**	**487,890**	**777,900**
	STORM DRAIN UTILITY Totals:	**473,931**	**385,597**	**-**	**324,060**	**-**



FY 2015-16Adopted

Personnel Services	$	290,303	Transfers Out	$	1,273,694
Materials & Services	$	1,742,770	Contingencies	$	385,330
Capital Outlay	$	2,158,000	Other Financing Uses	$	-
Debt Service	$	1,087,698	Unappropriated	$	-

FY2014-15Adopted

Personnel Services	$	266,741	Transfers Out	$	4,122,750
Materials & Services	$	1,698,396	Contingencies	$	344,865
Capital Outlay	$	2,061,800	Other Financing Uses	$	-
Debt Service	$	1,088,324	Unappropriated	$	-

ENTERPRISE FUND
WASTEWATER UTILITY 470

Department Description:

The responsibilities of the Wastewater Utility are threefold - 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.

Important Highlights:

- A 2.8% CPI Rate Adjustment for FY 15/16 was approved by the Lebanon City Council to ensure the fund keeps current with inflation.

- Transfer of $340,000 to the Sewer Main and Lateral Replacement Program fund (474).

- Transfer of $1,265,000 to the Wastewater Treatment Plant and Operations Fund (473). The revenue from this transfer will be used to fund operations of the Wastewater Treatment Plant (CH2MHill) and environmental programs associated with wastewater.

- Transfer of $340,000 to the Wastewater CIP Fund (475). These funds will be used to perform the approved CIP projects in wastewater for FY 15/16.

ENTERPRISE FUND
WASTEWATER BOND DEBT SERVICE 476

Department Description:

This department budgets debt service for three wastewater project financings. The first was issued in March 2000 in the amount of $3,320,000. This issue was refinanced in 2010 with the new issue principal of $7,010,000, including the addition of $5,000,000 of new money for a Wastewater Clarifier and other projects. The final maturity will be in March of 2031 and interest rates range from 2.00% to 4.250%. The balance owing as of June 30, 2015 is $5,325,000 (LebanonWW10)

The second was issued in December 2007 in the amount of $4,311,575 for the "Cannibal" project at the Treatment Plant. The final maturity will be in December of 2022, and the interest rate is 4.08%. The balance owing as of June 30, 2015 is $2,510,139 (Siemens)

The third was issued in December 2009 in the amount of $900,000 for the Effluent Discharge Project at the Treatment Plant. The final maturity will be in December of 2029, and the interest rate is 2.93%. The balance owing as of June 30, 2015 is $695,449 (R56200)

Important Highlights:

- No significant changes, expenditures are as specified in the debt service schedule for the bond issues
- Bond LEBWASTE03 was refinanced in 2013 as a full faith and credit bond and is budgeted Fund 317

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City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
470	**WASTEWATER UTILITY**					
R1	**Rev.-Taxes & Assess**					
470-000-48101	Interest On Taxes	-	199	-	-	-
	Rev.-Taxes & Assess Totals:	**-**	**199**	**-**	**-**	**-**
R5	**Rev.-Chgs for Services**					
470-000-48122	Sewer Penalties	56,588	56,595	45,000	43,000	45,000
470-000-48220	Sewer Fees-Current	4,713,132	4,630,315	4,750,000	4,750,000	4,900,000
470-000-48230	Sewer Use Fees	40,033	65,949	75,000	75,000	75,000
	Rev.-Chgs for Services Totals:	**4,809,753**	**4,752,859**	**4,870,000**	**4,868,000**	**5,020,000**
R6	**Rev.-Miscellaneous**					
470-000-48100	Interest On Investment	(715)	(1,159)	-	(500)	5,000
470-000-48140	Miscellaneous Revenue	4,575	314	-	-	-
473-000-48140	**Miscellaneous Revenue	-	-	9,000	6,000	-
474-000-48100	**Interest On Investment	274	674	300	325	-
475-000-48100	**Interest On Investment	940	4,523	1,500	5,100	-
475-000-48143	**Miscellaneous Revenue	-	50	-	-	-
476-000-48100	**Miscellaneous Revenue	781	1,605	500	1,100	-
	Rev.-Miscellaneous Totals:	**5,855**	**6,007**	**11,300**	**12,025**	**5,000**
R7	**Rev.-Transfers In**					
470-000-49000	Trans In Sal/Ben funding-450	-	50,228	57,659	57,659	63,298
470-000-49098	From NW Urban Renewal	-	-	37,697	37,697	37,697
473-000-49025	**From W Water Fund-470	-	-	1,100,000	1,100,000	-
473-000-49037	**From Operations & Environment	-	-	200,000	200,000	-
474-000-49025	**From W Water Fund-470	280,000	280,000	340,000	340,000	-
475-000-49025	**From W Water Fund-470	880,000	1,250,000	500,000	500,000	-
476-000-49024	**From W Water Fund-470	1,632,304	1,087,636	1,016,824	1,016,824	-
	Rev.-Transfers In Totals:	**2,792,304**	**2,667,864**	**3,252,180**	**3,252,180**	**100,995**
R8	**Rev.-Other Sources**					
470-000-49901	Beginning Balance	1,206,083	758,877	142,396	175,593	1,811,800
474-000-49901	**Beginning Balance	121,893	124,094	88,000	88,675	-
475-000-49901	**Beginning Balance	396,990	327,316	1,078,000	1,082,038	-
476-000-49901	**Beginning Balance	(107,053)	142,361	141,000	143,569	-
	Rev.-Other Sources Totals:	**1,617,913**	**1,352,648**	**1,449,396**	**1,489,875**	**1,811,800**
	REVENUES TOTALS:	**9,225,825**	**8,779,577**	**9,582,876**	**9,622,080**	**6,937,795**
470	**WASTEWATER UTILITY**					
E1	**Exp.-Personnel Services**					
470-470-50001	Salaries	362,189	150,332	157,470	157,470	165,356
470-470-50003	Fringe Benefits	175,846	26	-	-	-
470-470-50005	Part Time	-	-	-	-	-
470-470-50600	Overtime	25	256	4,000	4,000	4,000
470-470-51000	Fringe Benefits	-	-	105,271	105,271	120,947
470-470-51005	Taxes - Federal	5,705	11,257	-	-	-
470-470-51010	Taxes - State	-	86	-	-	-
470-470-51015	PERS	5,456	19,331	-	-	-
470-470-51020	Workers Compensation	1,881	6,163	-	-	-
470-470-51023	Unemployment	-	-	-	-	-
470-470-51025	Insurance - Health	5,285	41,367	-	-	-
470-470-51030	Insurance - HRA/PSA	13,553	10,922	-	-	-
470-470-51036	Insurance - Life/LTD	-	297	-	-	-
470-470-51040	Insurance - Disability	-	646	-	-	-
470-470-59000	Group Term Life	313	-	-	-	-
	Exp.-Personnel Services Totals:	**570,253**	**240,683**	**266,741**	**230,000**	**290,303**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E2	**Exp.-Materials & Services**					
470-470-60300	Depreciation	1,859	-	-	-	-
470-470-61010	Advertising	-	-	-	-	-
470-470-61011	Advertising (Eng)	2,215	973	1,500	1,500	1,000
470-470-61012	Advertising (Maint)	442	-	1,000	1,000	1,000
470-470-61014	City Attorney	529	-	-	-	-
470-470-61121	Communication (Eng)	247	-	500	500	500
470-470-61122	Communication (Maint)	110	200	500	500	500
470-470-61124	Computer Expense	-	-	10,000	10,000	-
470-470-61126	Computer Exp (Eng)	7,745	7,002	-	-	10,000
470-470-61127	Computer Exp (Maint)	623	66	5,000	5,000	5,000
470-470-61130	Contract Services-Utility Billing	19,820	20,684	-	801	-
470-470-61133	Contract Serv (Eng)	4,354	4,910	32,000	6,000	26,000
470-470-61134	Contract Serv (Maint)	19,865	16,023	35,000	35,000	35,000
470-470-61140	Merchant Card Fees-Utility Billing	17,966	19,699	21,000	23,500	24,000
470-470-61240	Dept/Operating Expense	(2,268)	(202)	-	-	-
470-470-61241	Operating Exp (Eng)	5,563	1,358	4,000	3,000	2,500
470-470-61242	Operating Exp (Maint)	9,604	20,006	20,000	20,000	20,000
470-470-61251	Op Supplies (Eng)	193	751	1,500	1,500	1,500
470-470-61252	Op Supplies (Maint)	1,206	332	500	500	500
470-470-61291	Dues & Subscript (Eng)	1,277	1,195	1,200	1,200	1,200
470-470-61292	Dues & Subs (Maint)	216	400	500	500	500
470-470-61300	Duplication-Utility Billing	17,568	21,914	22,000	19,000	20,750
470-470-61321	Education & Trng (Eng)	2,075	-	1,800	1,800	2,000
470-470-61322	Ed & Trng (Maint)	1,620	1,274	3,000	3,000	3,000
470-470-61400	Insurance	40,785	39,052	45,796	43,000	52,920
470-470-61401	Unemploy Ins	6,079	21,076	-	-	-
470-470-61420	Ins Repair & Deduct	-	-	-	-	-
470-470-61501	Uniforms (Eng)	794	278	500	500	500
470-470-61502	Uniforms (Maint)	2,066	1,217	2,000	2,000	2,000
470-470-61520	Utility Franchise Fee	227,558	226,263	237,500	237,500	245,000
470-470-61560	Maint/Bldg (Gen'l)	66	66	-	-	-
470-470-61561	Maint/Bldg (Eng)	25	480	1,100	1,100	1,100
470-470-61562	Maint/Bldg (Maint)	1,573	2,428	2,000	2,000	2,000
470-470-61571	Maint/Eqpt (Eng)	-	63	300	300	300
470-470-61572	Maint/Eqpt (Maint)	1,168	490	1,500	1,500	1,500
470-470-61581	Maint/Vehicles (Eng)	3,003	615	2,000	1,500	1,500
470-470-61582	Maint/Vehicles (Maint)	7,189	11,971	17,000	17,000	17,000
470-470-61601	Mtgs & Conf (Eng)	958	880	1,800	1,800	2,000
470-470-61602	Mtgs & Conf (Maint)	188	-	1,000	1,000	1,000
470-470-61701	Office Supplies (Eng)	290	383	700	700	700
470-470-61702	Off Supplies (Maint)	329	72	700	700	700
470-470-61801	Petroleum (Eng)	10	1,325	1,200	1,800	1,800
470-470-61802	Petroleum (Maint)	12,322	12,284	15,000	15,000	15,000
470-470-61820	Postage-Utility Billing	2,642	1,481	2,000	1,000	1,000
470-470-61900	Utilities (Gen'l)	781	1,441	3,000	2,000	2,500
470-470-61902	Utilities (Maint)	2,445	2,444	2,800	2,800	2,800
	Exp.-Materials & Services Totals:	**423,100**	**440,894**	**498,896**	**467,501**	**506,270**
E3	**Exp.-Capital Outlay**					
470-470-72100	Buildings	-	-	-	-	-
470-470-72300	Improvements	-	-	-	-	-
470-470-72301	Improvements	-	1,889	-	-	-
470-470-72302	Improvements (Maint)	40,085	5,577	60,000	40,000	40,000
470-470-72501	Office Eqpt (Eng)	2,658	367	2,500	-	2,500
470-470-72502	Office Eqpt (Maint)	-	-	-	-	-
470-470-72601	Other Eqpt (Eng)	9,426	-	1,500	1,500	1,500
470-470-72602	Other Eqpt (Maint)	-	-	-	-	-
470-470-72802	Vehicles (Maint)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**52,169**	**7,833**	**64,000**	**41,500**	**44,000**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E4	**Exp.-Transfers Out**					
470-470-90010	To General Fund	62,045	81,310	71,532	71,532	77,768
470-470-90011	To GF-Sal/Ben	251,980	632,383	560,750	548,354	664,634
473-473-90011	**To GF-Sal/Ben	-	-	37,091	37,091	-
470-470-90014	To W.W. Bonds-476	1,632,304	1,087,636	1,016,824	1,016,824	-
470-470-90017	To Debt Service-317	-	275,109	274,350	274,350	279,850
470-470-90023	To Plant Operation-473	900,000	877,088	1,100,000	1,100,000	-
470-470-90025	To GIS-540	75,000	55,000	46,316	46,316	47,316
470-470-90027	To Info System Service-542	70,349	83,893	82,131	82,131	82,233
470-470-90028	To Custodial & Bldg Maint-545	7,318	9,114	7,600	7,600	5,981
470-470-90030	To PERS Bond-320	-	4,527	20,121	20,121	21,535
470-470-90105	To Eqpt Acq & Rep Fund-820	56,300	56,300	62,000	62,000	90,000
470-470-90125	To W Water CIP-475	880,000	1,250,000	500,000	500,000	-
470-470-90126	To Sewer & Lateral Repair -474	280,000	280,000	340,000	340,000	-
470-470-90180	To Water Sal/Ben	-	3,955	4,035	4,035	4,377
	Exp.-Transfers Out Totals:	**4,215,296**	**4,696,315**	**4,122,750**	**4,110,354**	**1,273,694**
E5	**Exp.-Contingencies**					
470-470-80005	Operating Contingency	-	-	192,456	192,456	315,330
470-470-80026	Res For Debt Service	-	-	70,000	70,000	70,000
473-473-80005	**Operating Contingency	-	-	82,409	82,409	
	Exp.-Contingencies Totals:	**-**	**-**	**344,865**	**344,865**	**385,330**
E7	**Exp.-Unappropriated**					
470-470-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**5,260,818**	**5,385,725**	**5,297,252**	**5,194,220**	**2,499,597**
473	**WASTEWATER PLANT**					
E1	**Exp.-Personnel Services**					
470-473-50001	Salaries	-	-	-	-	-
470-473-50003	Fringe Benefits	-	-	-	-	-
470-473-50600	Overtime	-	-	-	-	-
470-473-51000	Fringe Benefits	-	-	-	-	-
470-473-51005	Taxes - Federal	-	-	-	-	-
470-473-51015	PERS	-	-	-	-	-
470-473-51020	Workers Compensation	-	-	-	-	-
470-473-59000	Group Term Life	-	-	-	-	-
	Exp.-Personnel Services Totals:	**-**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
470-473-61010	Advertising	-	-	-	-	-
470-473-61119	Communication	-	-	-	-	-
470-473-61124	Computer Expense	-	-	-	-	1,500
470-473-61130	Contract Services	-	-	-	-	1,060,000
470-473-61240	Dept/Operating Expense	-	-	-	-	65,000
470-473-61250	Dept/Op Supplies	-	-	-	-	250
470-473-61320	Education & Training	-	-	-	-	1,000
470-473-61600	Meetings & Conferences	-	-	-	-	500
470-473-61700	Office Supplies	-	-	-	-	250
470-473-61800	Petroleum	-	-	-	-	8,000
473-473-61010	**Advertising	-	-	1,000	1,000	-
473-473-61119	**Communication	-	-	1,500	1,500	-
473-473-61124	**Computer Expense	-	-	1,000	1,000	-
473-473-61130	**Contract Services	-	-	1,020,000	1,020,000	-
473-473-61240	**Dept/Operating Expense	-	-	65,000	65,000	-
473-473-61250	**Dept/Op Supplies	-	-	250	250	-

City of Lebanon, OR
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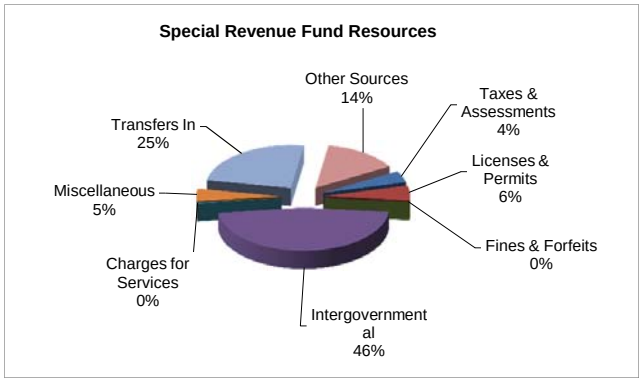
Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
473-473-61320	**Education & Training	-	-	1,000	1,000	-
473-473-61600	**Meetings & Conferences	-	-	500	500	-
473-473-61700	**Office Supplies	-	-	250	250	-
473-473-61800	**Petroleum	-	-	9,000	6,000	-
	Exp.-Materials & Services Totals:	**-**	**-**	**1,099,500**	**1,096,500**	**1,136,500**
E3	**Exp.-Capital Outlay**					
470-473-72300	Improvements	-	-	-	-	90,000
470-473-72600	Other Eqpt.	-	-	-	-	-
473-473-72300	**Improvements	-	-	90,000	90,000	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**90,000**	**90,000**	**90,000**
	EXPENDITURES TOTALS:	**-**	**-**	**1,189,500**	**1,186,500**	**1,226,500**
474	**SEWER & LATERAL REPAIR PROG**					
E3	**Exp.-Capital Outlay**					
474-474-72300	Improvements	53,301	74,268	141,000	140,000	90,000
474-474-72301	Improvements (Eng)	224,772	241,825	287,300	287,300	250,000
	Exp.-Capital Outlay Totals:	**278,073**	**316,093**	**428,300**	**427,300**	**340,000**
	EXPENDITURES TOTALS:	**278,073**	**316,093**	**428,300**	**427,300**	**340,000**
475	**WASTEWATER UTILITY C.I.P.**					
E2	**Exp.-Materials & Services**					
470-475-60300	Depreiation	-	-	-	-	-
470-475-61133	Contract Services (Eng)	-	-	-	-	100,000
475-475-60300	**Depreiation	144,762	-	-	-	-
475-475-61130	**Contract Services	-	1,900	-	-	-
475-475-61133	**Contract Services (Eng)	49,414	125,857	100,000	100,000	-
	Exp.-Materials & Services Totals:	**194,176**	**127,757**	**100,000**	**100,000**	**100,000**
E3	**Exp.-Capital Outlay**					
470-475-72301	Improvements	-	-	-	-	1,684,000
475-475-72301	**Improvements (Eng)	756,439	372,093	1,479,500	150,000	-
	Exp.-Capital Outlay Totals:	**756,439**	**372,093**	**1,479,500**	**150,000**	**1,684,000**
	EXPENDITURES TOTALS:	**950,615**	**499,850**	**1,579,500**	**250,000**	**1,784,000**
476	**WASTEWATER BOND DEBT SERV**					
E6	**Exp.-Debt Service**					
470-476-95100	Bond Principal	-	-	-	-	357,405
470-476-95107	Prin-WW10	-	-	-	-	400,000
470-476-95200	Bond Interest	-	-	-	-	122,843
470-476-95207	Int -WW10	-	-	-	-	207,450
476-476-95100	Bond Principal	537,809	330,489	343,682	343,682	-
476-476-95107	Prin-WW10	370,000	380,000	390,000	390,000	-
476-476-95200	Bond Interest	237,337	148,269	136,767	136,767	-
476-476-95207	Int -WW10	238,525	229,275	217,875	217,875	-
	Exp.-Debt Service Totals:	**1,383,671**	**1,088,033**	**1,088,324**	**1,088,324**	**1,087,698**
	EXPENDITURES TOTALS:	**1,383,671**	**1,088,033**	**1,088,324**	**1,088,324**	**1,087,698**
	FUND REVENUES	**9,225,825**	**8,779,577**	**9,582,876**	**9,622,080**	**6,937,795**
	FUND EXPENSES	**7,873,177**	**7,289,701**	**9,582,876**	**8,146,344**	**6,937,795**
	WASTEWATER UTILITY Totals:	**1,352,648**	**1,489,876**	**-**	**1,475,736**	**-**

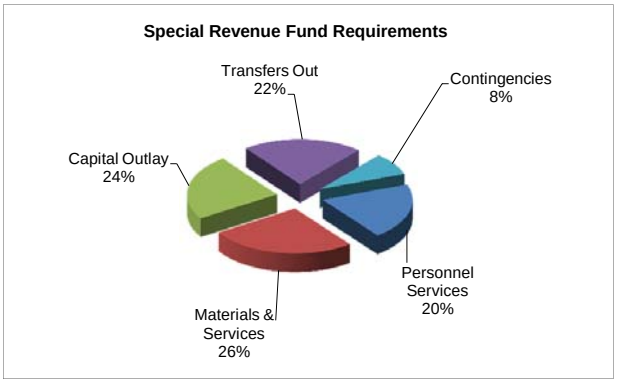
SPECIAL REVENUE FUND

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 200,940
Licenses & Permits	255,200
Fines & Forfeits	-
Intergovernmental	2,140,184
Charges for Services	10,500
Miscellaneous	213,500
Transfers In	1,127,624
Other Sources	654,625
Total Resources	$ 4,602,573

REQUIREMENTS	
Personnel Services	$ 925,450
Materials & Services	1,220,273
Capital Outlay	1,088,974
Transfers Out	993,750
Contingencies	374,126
Debt Service	-
Unappropriated	-
	$ 4,602,573





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
506-City Facilities Repairs	$ -	$ -	$ 831	$ -	$ -	$ -	$ -	**$ 831**	0.00%
510-Motel Tax	-	94,500	-	109,690	-	-	-	**204,190**	4.44%
515-Youth Court	-	5,000	-	-	-	-	-	**5,000**	0.11%
516-Police Reserves	-	16,000	-	-	-	-	-	**16,000**	0.35%
520-Gazbo Donations	-	40,000	-	-	-	-	-	**40,000**	0.87%
527-Blding Inspection	-	123,850	-	187,750	168,499	-	-	**480,099**	10.43%
533-Park Enterprise	-	64,500	11,000	-	43,250	-	-	**118,750**	2.58%
535-Parks Grant	-	-	400,000	-	-	-	-	**400,000**	8.69%
540-Geographic Infor Svcs	-	39,042	7,500	89,458	65,000	-	-	**201,000**	4.37%
542-Information Systems Service	350,365	286,275	29,000	89,374	6,660	-	-	**761,674**	16.55%
545-Custodial & Maint Services	78,917	39,000	10,000	16,992	-	-	-	**144,909**	3.15%
550-Foot & Bike	-	-	47,679	-	-	-	-	**47,679**	1.04%
555-Eng Improve Permits	-	2,500	-	70,898	80,602	-	-	**154,000**	3.35%
558-Streets	305,874	373,216	-	328,153	-	-	-	**1,007,243**	21.88%
559-VIP	-	82,690	-	-	-	-	-	**82,690**	1.80%
562-Equitable Sharing (US Marshall)	-	5,000	-	-	-	-	-	**5,000**	0.11%
564-School Resource Officer	-	1,000	-	80,145	5,501	-	-	**86,646**	1.88%
569-Dial A Bus	189,184	40,300	15,500	21,290	4,614	-	-	**270,888**	5.89%
571-STP Streets	-	-	565,254	-	-	-	-	**565,254**	12.28%
578-LSTA Library Grant	-	-	-	-	-	-	-	**-**	0.00%
593-Boat Ramp Maintenance	1,110	7,400	2,210	-	-	-	-	**10,720**	0.23%
Fund Totals	$ 925,450	$ 1,220,273	$ 1,088,974	$ 993,750	$ 374,126	$ -	$ -	**$ 4,602,573**	100.00%
Percent of Special Revenue Fund	20.11%	26.51%	23.66%	21.59%	8.13%	0.00%	0.00%	**100.00%**	

SPECIAL REVENUE FUND
CITY FACILITIES REPAIRS 506

Department Description:

In previous years miscellaneous income from repaid housing rehabilitation loans was transferred to this fund for minor repairs to City facilities. IN FY2012-13 the State made changes to the program and these funds will not be available beginning in FY2013-14.

Important Highlights:

Remaining funds will be used to replace the roof and fix the HVAC at City Hall.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
506	**CITY FACILITIES REPAIRS**					
R6	**Rev.-Miscellaneous**					
506-000-48100	Interest On Investment	51	173	-	133	-
506-000-48140	Miscellaneous Revenue	-	11,703	-	-	-
	Rev.-Miscellaneous Totals:	**51**	**11,876**	**-**	**133**	**-**
R7	**Rev.-Transfers In**					
506-000-49028	From 83-84 Hsing Rehab	-	-	-	-	-
506-000-49083	From 85-86 Hsg Rehab	-	-	-	-	-
506-000-49096	From Prop Tax Reserve	-	-	-	-	-
506-000-49150	From Bail Trust	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
506-000-41054	Bank Loan Funds	-	-	-	-	-
506-000-49901	Beginning Balance	45,179	41,531	35,314	36,012	831
	Rev.-Other Sources Totals:	**45,179**	**41,531**	**35,314**	**36,012**	**831**
	REVENUES TOTALS:	**45,230**	**53,407**	**35,314**	**36,145**	**831**
506	**CITY FACILITIES REPAIRS**					
E2	**Exp.-Materials & Services**					
506-506-61100	Interim Fin Exp	-	-	-	-	-
506-506-61130	Contract Services	-	-	-	-	-
506-506-61240	Dept/Operating Expense	-	17,396	-	-	-
506-506-61560	Maint/Bldg (Gen'l)	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**17,396**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
506-506-72300	Improvements	3,699	-	35,314	35,314	831
	Exp.-Capital Outlay Totals:	**3,699**	**-**	**35,314**	**35,314**	**831**
E4	**Exp.-Transfers Out**					
506-506-90010	To General Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**3,699**	**17,396**	**35,314**	**35,314**	**831**
	FUND REVENUES	**45,230**	**53,407**	**35,314**	**36,145**	**831**
	FUND EXPENSES	**3,699**	**17,396**	**35,314**	**35,314**	**831**
	CITY FACILITIES REPAIRS Totals:	**41,531**	**36,011**	**-**	**831**	**-**

SPECIAL REVENUE FUND
MOTEL TAX 510

Department Description:

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.

The funds are allocated as follows:

$40,500	City Tourism related activities
$82,690	Visitor Industry Program (VIP) Expenses
$80,000	Chamber of Commerce for tourism related activities

Important Highlights:

- With approval of the City Council, funding may be provided for activities or events that will encourage tourism.
- City tourism related activities may include; supplies and services used by Public Works in support of the Strawberry Festival and administrative support to work on tourism activities
- VIP is a new program to provide funding for tourism related CIP projects. (fund 559)

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
510	**MOTEL TAX**					
R1	**Rev.-Taxes & Assess**					
510-000-47090	Motel Room Tax	30,162	53,412	55,000	55,000	200,690
	Rev.-Taxes & Assess Totals:	**30,162**	**53,412**	**55,000**	**55,000**	**200,690**
R6	**Rev.-Miscellaneous**					
510-000-48100	Interest On Investment	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
510-000-49901	Beginning Balance	-	(8,475)	5,536	5,537	3,500
	Rev.-Other Sources Totals:	**-**	**(8,475)**	**5,536**	**5,537**	**3,500**
	REVENUES TOTALS:	**30,162**	**44,937**	**60,536**	**60,537**	**204,190**
510	**MOTEL TAX**					
E2	**Exp.-Materials & Services**					
510-510-61119	Communication	-	-	-	-	-
510-510-61130	Contract Services	32,923	31,520	48,367	48,367	80,000
510-510-61140	Merchant Card Fees	145	-	600	-	1,000
510-510-61240	Dept/Operating Expense	1,712	3,940	5,484	2,500	13,500
	Exp.-Materials & Services Totals:	**34,780**	**35,460**	**54,451**	**50,867**	**94,500**
E4	**Exp.-Transfers Out**					
510-510-90005	To Gen Fund-Admin Cost	3,857	3,940	6,085	6,085	27,000
510-510-90006	To VIP Fund	-	-	-	-	82,690
	Exp.-Transfers Out Totals:	**3,857**	**3,940**	**6,085**	**6,085**	**109,690**
	EXPENDITURES TOTALS:	**38,637**	**39,400**	**60,536**	**56,952**	**204,190**
	FUND REVENUES	**30,162**	**44,937**	**60,536**	**60,537**	**204,190**
	FUND EXPENSES	**38,637**	**39,400**	**60,536**	**56,952**	**204,190**
	MOTEL TAX Totals:	**(8,475)**	**5,537**	**-**	**3,585**	**-**

SPECIAL REVENUE FUND
YOUTH COURT FUND 515

Department Description:

This is a new fund established as a clearinghouse used to track fees paid by youth offenders that have been referred to Lebanon's Peer Court. These fees are used primarily to purchase refreshments provided to the Peer Court volunteers on days when court is in session.

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
515	**YOUTH COURT**					
R4	**Rev.-Intergovernmental**					
515-000-48053	Donations	-	-	5,000	-	5,000
	Rev.-Intergovernmental Totals:	**-**	**-**	**5,000**	**-**	**5,000**
R6	**Rev.-Miscellaneous**					
515-000-48100	Interest On Investment	-	-	-	-	-
515-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
515-000-49010	From General Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
515-000-49901	Beginning Balance	-	-	-	-	-
	Rev.-Other Sources Totals:	**-**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**-**	**-**	**5,000**	**-**	**5,000**
515	**YOUTH COURT**					
E2	**Exp.-Materials & Services**					
515-515-61010	Advertising	-	-	-	-	-
515-515-61130	Contract Services	-	-	-	-	-
515-515-61240	Dept/Operating Expense	-	-	5,000	-	5,000
	Exp.-Materials & Services Totals:	**-**	**-**	**5,000**	**-**	**5,000**
	EXPENDITURES TOTALS:	**-**	**-**	**5,000**	**-**	**5,000**
	FUND REVENUES	**-**	**-**	**5,000**	**-**	**5,000**
	FUND EXPENSES	**-**	**-**	**5,000**	**-**	**5,000**
	YOUTH COURT Totals:	**-**	**-**	**-**	**-**	**-**

SPECIAL REVENUE FUND
POLICE RESERVES FUND 516

Department Description:

The Police Reserves fund accounts for receipts and expenditures of contributions made to the Police Department Reserve Program. These funds are used to buy necessary equipment not covered in the budget. These supplies would not be purchased for the reserve police officers if not for the generosity of our citizens.

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
516	**POLICE RESERVES-DONATIONS**					
R6	**Rev.-Miscellaneous**					
516-000-48053	Donations	-	4,475	10,000	4,000	10,000
516-000-48100	Interest On Investment	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**4,475**	**10,000**	**4,000**	**10,000**
R8	**Rev.-Other Sources**					
516-000-49901	Beginning Balance	-	-	2,874	4,120	6,000
	Rev.-Other Sources Totals:	**-**	**-**	**2,874**	**4,120**	**6,000**
	REVENUES TOTALS:	**-**	**4,475**	**12,874**	**8,120**	**16,000**
516	**POLICE RESERVES-DONATIONS**					
E2	**Exp.-Materials & Services**					
516-516-61130	Contract Services	-	-	-	-	-
516-516-61240	Dept/Operating Expense	-	355	12,874	1,000	6,000
	Exp.-Materials & Services Totals:	**-**	**355**	**12,874**	**1,000**	**6,000**
E3	**Exp.-Capital Outlay**					
516-516-72300	Improvements	-	-	-	-	-
516-516-72600	Other Eqpt.	-	-	-		
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
516-516-80005	Operating Contingency	-	-	-	-	10,000
		-	-			
	Exp.-Contingencies Totals:			**-**	**-**	**10,000**
	EXPENDITURES TOTALS:	**-**	**355**	**12,874**	**1,000**	**16,000**
	FUND REVENUES	**-**	**4,475**	**12,874**	**8,120**	**16,000**
	FUND EXPENSES	**-**	**355**	**12,874**	**1,000**	**16,000**
	POLICE RESERVES Totals:	**-**	**4,120**	**-**	**7,120**	**-**

SPECIAL REVENUE FUND
GAZEBO PROJECT FUND 520

Department Description:

This fund will administer funds donated for the gazebo project which is being under take by the optimist club of Lebanon in the town center plaza.

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
520	**GAZBO-DONATIONS**					
R6	**Rev.-Miscellaneous**					
520-000-48053	Donations	17,360	6,400	40,000	30,000	40,000
520-000-48100	Interest On Investment	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
R8	**Rev.-Other Sources**					
520-000-49901	Beginning Balance	-	-	-	-	-
	Rev.-Other Sources Totals:	**-**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
520	**GAZBO-DONATIONS**					
E2	**Exp.-Materials & Services**					
520-520-61130	Contract Services	17,360	6,400	40,000	30,000	40,000
520-520-61240	Dept/Operating Expense	-	-	-	-	-
520-520-61800	Petroleum	-	-	-	-	-
	Exp.-Materials & Services Totals:	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
E3	**Exp.-Capital Outlay**					
520-520-72300	Improvements	-	-	-	-	-
520-520-72600	Other Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
	FUND REVENUES	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
	FUND EXPENSES	**17,360**	**6,400**	**40,000**	**30,000**	**40,000**
	GAZBO Totals:	**-**	**-**	**-**	**-**	**-**

SPECIAL REVENUE FUND
BUILDING SERVICES 527

Department Description – Building Services:

Along with Planning, the Community Development Department includes traditional Building service functions. With the exception of electrical permits processed by Linn County, the City is responsible for all plan reviews and inspections for residential, commercial and industrial. This service is funded entirely through dedicated building fees.

Building staff closely cooperates with Planning and Development Engineering 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 can occur in a timely manner.

Important Highlights:

- During FY 2012/13, the full-time Building Official position was replaced with a contract service provider. This successful relationship has been in place since and will be maintained for FY 2015/16.
- Our service provider will raise the hourly rate from $81 to $88, the first such increase since FY 2002/03. In addition, building fees have not increased since 2002. Certain minor fees – such as installation of a water heater - will need to be increased to reflect the actual costs of the processing and inspection. However, in spite of these minor increases, Lebanon's fees will remain below those of area communities.
- Building fees and valuation for calendar year 2014 were $247,560 and $23,442,954, respectively. This is a significant decrease compared to the 2013 figures of $418,806 and $50,269,777. The reduction reflects completion of a number of larger projects such as the ODVA campus.
- In spite of this decrease, building activity remains strong. Figures for March 2015 indicate $226,445 of fees on $26,453,376 in valuation which compares very favorably to the March 2014 figures of $246,862 and $21,721,445. Further, staff anticipates at least four, potentially five, significant projects in the coming fiscal year.
- Buildings Services will continue to emphasize customer service and quick turn-around times for building permits. In spite of limited resources, feedback from the development community indicates Building Services is as quick if not quicker than other full-service departments when it comes to processing permits.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
527	**BUILDING INSPECTION**					
R2	**Rev.-Licenses & Permits**					
527-000-46010	Bldg Permits & Fees	375,884	246,801	150,000	205,000	200,000
527-000-46040	Electrical Permits	-	-	-	-	-
	Rev.-Licenses & Permits Totals:	**375,884**	**246,801**	**150,000**	**205,000**	**200,000**
R6	**Rev.-Miscellaneous**					
527-000-48100	Interest On Investment	63	975	500	1,000	1,000
527-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**63**	**975**	**500**	**1,000**	**1,000**
R7	**Rev.-Transfers In**					
527-000-49175	From North Gateway URD	-	-	-	-	134,099
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**134,099**
R8	**Rev.-Other Sources**					
527-000-49901	Beginning Balance	91,215	184,937	96,000	161,220	145,000
	Rev.-Other Sources Totals:	**91,215**	**184,937**	**96,000**	**161,220**	**145,000**
	REVENUES TOTALS:	**467,162**	**432,713**	**246,500**	**367,220**	**480,099**
527	**BUILDING INSPECTION**					
E1	**Exp.-Personnel Services**					
527-527-50001	Salaries	40,080	-	-	-	-
527-527-50003	Fringe Benefits	21,903	-	-	-	-
527-527-50600	Overtime	-	-	-	-	-
527-527-51000	Fringe Benefits	-	-	-	-	-
527-527-51005	Taxes - Federal	64	-	-	-	-
527-527-51010	Taxes - State	-	-	-	-	-
527-527-51015	PERS	185	-	-	-	-
527-527-51020	Workers Compensation	1	-	-	-	-
527-527-51023	Unemployment	-	-	-	-	-
527-527-51025	Insurance - Health	-	-	-	-	-
527-527-51030	Insurance - HRA/PSA	-	-	-	-	-
527-527-59000	Group Term Life	538	-	-	-	-
	Exp.-Personnel Services Totals:	**62,771**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
527-527-61010	Advertising	-	-	-	-	-
527-527-61124	Computer Expense	-	7,408	-	-	-
527-527-61130	Contract Services	45,307	72,560	76,000	72,000	90,000
527-527-61140	Merchant Card Fees	2,035	4,654	6,000	3,800	5,000
527-527-61240	Dept/Operating Expense	25,682	25,590	17,500	8,000	25,000
527-527-61250	Dept/Op Supplies	494	823	800	500	500
527-527-61290	Dues & Subscriptions	125	170	1,200	200	-
527-527-61320	Education & Training	813	-	-	-	2,000
527-527-61401	Unemploy Ins	1,419	3,764	-	-	-
527-527-61600	Meetings & Conferences	620	45	500	250	1,000
527-527-61700	Office Supplies	283	181	250	100	250
527-527-61800	Petroleum	120	-	100	-	-
527-527-61820	Postage	-	-	50	50	100
	Exp.-Materials & Services Totals:	**76,898**	**115,195**	**102,400**	**84,900**	**123,850**
E3	**Exp.-Capital Outlay**					
527-527-72500	Office Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E4	**Exp.-Transfers Out**					
527-527-90010	To General Fund	18,458	18,597	16,057	16,057	22,757
527-527-90011	To GF-Sal/Ben	107,879	112,396	96,843	96,843	135,693
527-527-90025	To GIS	-	-	-	-	5,000
527-527-90027	To Info System Service	15,857	23,989	16,886	16,886	23,257
527-527-90028	To Custodial & Bldg Maint	362	1,315	707	707	1,043
527-527-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**142,556**	**156,297**	**130,493**	**130,493**	**187,750**
E5	**Exp.-Contingencies**					
527-527-80005	Operating Contingency	-	-	13,607	13,607	168,499
		-	-			
	Exp.-Contingencies Totals:			13,607	**13,607**	**168,499**
	EXPENDITURES TOTALS:	**282,225**	**271,492**	**246,500**	**229,000**	**480,099**
	FUND REVENUES	**467,162**	**432,713**	**246,500**	**367,220**	**480,099**
	FUND EXPENSES	**282,225**	**271,492**	**246,500**	**229,000**	**480,099**
	BUILDING INSPECTION Totals:	**184,937**	**161,221**	**-**	**138,220**	**-**

CITY OF LEBANON

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SPECIAL REVENUE FUND
PARK ENTERPRISE 533

Department Description

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

Important Highlights:

- The City continues to make efforts to publicize Gills Landing and the RV Park.
- Both River Park and Gills Landing are now staffed with Park Hosts in each park. These arrangements help to reduced vandalism while enhancing the livability and usability of the parks.
- Actual net revenues from camping fees and shelter reservations continue to be lower than projected. To reduce expenses and balance the budget, planned maintenance activities have been deferred or dropped, services provided at the RV park trimmed and staff time reallocated to the general Parks operations and maintenance program budget.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
533	**PARK ENTERPRISE**					
R1	**Rev.-Taxes & Assess**					
533-000-47080	State Tourism Tax	2,952	294	-	200	150
	Rev.-Taxes & Assess Totals:	**2,952**	**294**	**-**	**200**	**150**
R6	**Rev.-Miscellaneous**					
533-000-45080	Camping Fees - Monthly	31,452	38,690	31,500	32,000	38,000
533-000-45090	Camping Fees	23,218	27,969	20,000	20,000	20,000
533-000-46000	Shelter Rental Fees	35	2,899	2,000	2,000	2,000
533-000-48053	Donations	-	-	9,000	3,000	11,000
533-000-48057	Dump Station Donations	6,472	6,205	6,000	6,500	5,500
533-000-48100	Interest On Investment	12	87	-	170	100
533-000-48140	Miscellaneous Revenue	-	100	-	-	-
	Rev.-Miscellaneous Totals:	**61,189**	**75,950**	**68,500**	**63,670**	**76,600**
R8	**Rev.-Other Sources**					
533-000-49901	Beginning Balance	(1,481)	6,227	19,000	37,718	42,000
	Rev.-Other Sources Totals:	**(1,481)**	**6,227**	**19,000**	**37,718**	**42,000**
	REVENUES TOTALS:	**62,660**	**82,471**	**87,500**	**101,588**	**118,750**
533	**PARK ENTERPRISE**					
E1	**Exp.-Personnel Services**					
533-533-50001	Salaries	12,369	-	-	-	-
533-533-50003	Fringe Benefits	6,746	-	-	-	-
	Exp.-Personnel Services Totals:	**19,115**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
533-533-61012	Advertising (Maint)	50	-	-	-	-
533-533-61134	Contract Serv (Maint)	2,850	16,427	18,000	18,000	23,000
533-533-61242	Operating Exp (Maint)	2,426	2,720	7,500	7,500	7,500
533-533-61562	Maint/Bldg (Maint)	2,003	1,713	7,600	7,600	9,000
533-533-61572	Maint/Eqpt (Maint)	-	-	-	-	-
533-533-61902	Utilities (Maint)	29,988	21,494	22,000	22,000	25,000
	Exp.-Materials & Services Totals:	**37,317**	**42,354**	**55,100**	**55,100**	**64,500**
E3	**Exp.-Capital Outlay**					
533-533-72300	Improvements	-	-	9,000	-	11,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**9,000**	**-**	**11,000**
E4	**Exp.-Transfers Out**					
533-533-90027	To Info System Service	-	2,399	-	-	-
533-533-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**2,399**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
533-533-80005	Operating Contingency	-	-	23,400	23,400	43,250
108	**Exp.-Contingencies Totals:**	**-**	**-**	**23,400**	**23,400**	**43,250**
	EXPENDITURES TOTALS:	**56,432**	**44,753**	**87,500**	**78,500**	**118,750**
	FUND REVENUES	**62,660**	**82,471**	**87,500**	**101,588**	**118,750**
	FUND EXPENSES	**56,432**	**44,753**	**87,500**	**78,500**	**118,750**
	PARK ENTERPRISE Totals:	**6,228**	**37,718**	**-**	**23,088**	**-**

SPECIAL REVENUE FUND
PARK GRANT FUND 535

Department Description:

This fund will administer grants that are expected to be received or completed in the 14/15 budget year. There are two pending grants for which funds maybe received in the FY14/15: Land and Water Conservation Grant, and Local Government Grant Program

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
535	**PARKS GRANT FUND**					
R4	**Rev.-Intergovernmental**					
535-000-41020	Federal Grant Funds	-	-	-	-	-
535-000-41047	County Grant Funds	-	-	-	-	-
535-000-41050	State Grant Funds	72,628	23,193	375,000	60,000	400,000
	Rev.-Intergovernmental Totals:	**72,628**	**23,193**	**375,000**	**60,000**	**400,000**
R6	**Rev.-Miscellaneous**					
535-000-48053	Donations	-	-	-	13,000	-
535-000-48100	Interest On Investment	(36)	131	-	100	-
535-000-48140	Miscellaneous Revenue	-	13,000	-	-	-
	Rev.-Miscellaneous Totals:	**(36)**	**13,131**	**-**	**13,100**	**-**
R7	**Rev.-Transfers In**					
535-000-49010	From General Fund	-	-	-	-	-
535-000-49039	From Park Enterprise	-	-	-	-	-
535-000-49122	From SDC-Park	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
535-000-49901	Beginning Balance	36,623	22,592	22,592	15,182	-
	Rev.-Other Sources Totals:	**36,623**	**22,592**	**22,592**	**15,182**	**-**
	REVENUES TOTALS:	**109,215**	**58,916**	**397,592**	**88,282**	**400,000**
535	**PARKS GRANT FUND**					
E2	**Exp.-Materials & Services**					
535-535-61130	Contract Services	-	-	-	-	-
535-535-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
535-535-72300	Improvements	86,623	43,733	397,592	88,282	400,000
	Exp.-Capital Outlay Totals:	**86,623**	**43,733**	**397,592**	**88,282**	**400,000**
	EXPENDITURES TOTALS:	**86,623**	**43,733**	**397,592**	**88,282**	**400,000**
	FUND REVENUES	**109,215**	**58,916**	**397,592**	**88,282**	**400,000**
	FUND EXPENSES	**86,623**	**43,733**	**397,592**	**88,282**	**400,000**
	PARKS GRANT FUND Totals:	**22,592**	**15,183**	**-**	**-**	**-**

SPECIAL REVENUE FUND
GEOGRAPHIC INFORMATION SYSTEM (GIS) 540

Department Description:

Geographical Information Systems falls under the direct supervision of the IT Director. The Geographic Information System (GIS) is a computer-based program of "layered" maps and data, which model the city's infrastructure. Specific infrastructure systems and information modeled by GIS are: Sanitary Sewer System, Water System, Storm Drainage System, Tax Assessor Maps & Data, Zoning, and Aerial Photo Overlays. The maps and data, which are contained within the GIS system, are used to solve from complex to routine engineering and planning problems and are a core component of the Computer Aided Dispatching and Mobile systems used in the Police Department.

Important Highlights:

- The City's GIS has largely been in a mode of maintenance this fiscal year. While many improvements have been made to the system, there have been no fundamental system changes.
- A foundation of buildings and walls data was created and multiple IT asset layers were digitized within each City building to assist with asset management, network diagraming, and resource display. The hope for the 2015-16 fiscal year is that these GIS layers will become the authoritative source for asset management, replacement scheduling, and improvement identification.
- The primary focus of the GIS Department moving forward for the 2015-16 fiscal year is to improve GIS availability to the public, mostly via access from the City's website.
- There are multiple downloadable maps on the City's website. The current downloadable maps need to be updated and more available maps need to be added.
- Progress has continued on a public facing web map to be hosted on or linked to the City's website. This web map is planned to be completed and operational in the 2015-16 fiscal year.
- The GIS Department is also still working to make the City of Lebanon GIS data layers available to the public for download from the City's website. This project was planned for the 2014-15 fiscal year and is now scheduled to be completed in the 2015-16 fiscal year.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
540	**GIS**					
R6	**Rev.-Miscellaneous**					
540-000-48100	Interest On Investment	108	524	-	500	-
540-000-48140	Miscellaneous Revenue	75	300	-	-	-
	Rev.-Miscellaneous Totals:	**183**	**824**	**-**	**500**	**-**
R7	**Rev.-Transfers In**					
540-000-49022	From Water Fund-430	70,000	50,000	42,105	42,105	48,105
540-000-49023	From Stormdrain-450	9,500	9,000	7,579	7,579	12,579
540-000-49025	From W Water Fund-470	75,000	55,000	46,316	46,316	47,316
540-000-49046	From Streets Fund-558	1,600	1,600	-	-	-
540-000-49050	From Bldg Inspect-527	-	-	-	-	5,000
	Rev.-Transfers In Totals:	**156,100**	**115,600**	**96,000**	**96,000**	**113,000**
R8	**Rev.-Other Sources**					
540-000-49901	Beginning Balance	95,228	93,323	104,000	112,052	88,000
	Rev.-Other Sources Totals:	**95,228**	**93,323**	**104,000**	**112,052**	**88,000**
	REVENUES TOTALS:	**251,511**	**209,747**	**200,000**	**208,552**	**201,000**
540	**GIS**					
E2	**Exp.-Materials & Services**					
540-540-61124	Computer Expense	16,606	10,681	28,000	25,000	9,492
540-540-61130	Contract Services	91,537	-	5,000	2,500	20,000
540-540-61240	Dept/Operating Expense	426	-	2,208	1,561	2,000
540-540-61320	Education & Training	2,929	-	1,600	1,993	3,600
540-540-61600	Meetings & Conferences	708	1,520	3,250	3,200	3,250
540-540-61700	Office Supplies	56	56	900	733	700
	Exp.-Materials & Services Totals:	**112,262**	**12,257**	**40,958**	**34,987**	**39,042**
E3	**Exp.-Capital Outlay**					
540-540-72500	Office Eqpt.	-	-	-	-	2,500
540-540-72600	Other Eqpt.	4,945	-	10,000	6,500	5,000
	Exp.-Capital Outlay Totals:	**4,945**	**-**	**10,000**	**6,500**	**7,500**
E4	**Exp.-Transfers Out**					
540-540-90011	To GF-Sal/Ben	5,935	961	-	-	-
540-540-90027	To Info System Service	148	687	-	-	-
540-540-90028	To Custodial & Bldg Maint	47	441	591	591	655
540-540-90182	To IS Sal/Ben	34,851	83,348	78,451	78,451	88,803
	Exp.-Transfers Out Totals:	**40,981**	**85,437**	**79,042**	**79,042**	**89,458**
E5	**Exp.-Contingencies**					
540-540-80030	Res-Mapping Flyover		-	60,000	60,000	60,000
540-540-80005	Operating Contingency	-	-	10,000	10,000	5,000
	Exp.-Contingencies Totals:	**-**	**-**	**70,000**	**70,000**	**65,000**
	EXPENDITURES TOTALS:	**158,188**	**97,694**	**200,000**	**190,529**	**201,000**
	FUND REVENUES	**251,511**	**209,747**	**200,000**	**208,552**	**201,000**
	FUND EXPENSES	**158,188**	**97,694**	**200,000**	**190,529**	**201,000**
	GIS Totals:	**93,323**	**112,053**	**-**	**18,023**	**-**

SPECIAL REVENUE FUND
INFORMATION TECHNOLOGY (IT) 542

Department Description:

Information Technology (IT) falls under the direct supervision of the IT Director. IT manages and implements the computer network and telecommunication system for the City of Lebanon. The staff performs a variety of technical work in the management of a wide area network including installation of software and hardware, maintenance, upgrades and system security. The department continues to support the needs of Public Works, Library, Finance, Senior Services, Police and Administration. It also receives additional revenue by providing contract services to the Lebanon Fire District.

Important Highlights from 2014-2015:

- Upgrading servers and virtualizing them continued to be a major focus.
- Upgrade of Police RMS\CAD software.
- Upgrades to the City and Fire wireless systems.
- Upgraded the Phone system.
- Upgrades of Microsoft licensing.
- Upgrade of Active Directory

Goals for 2015-2016:

- Second phase of City virtualization project.
- Upgrades of Windows platform for both City and Fire.
- Continued improvement of network security.
- Refocus on Fiber projects throughout City.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
542	**INFO TECHNOLOGY SERVICE**					
R5	**Rev.-Chgs for Services**					
542-000-48132	Info System Services	2,625	15,750	10,500	10,500	10,500
	Rev.-Chgs for Services Totals:	**2,625**	**15,750**	**10,500**	**10,500**	**10,500**
R6	**Rev.-Miscellaneous**					
542-000-45020	From Rented Property	19,900	20,850	23,400	18,000	18,000
542-000-48100	Interest On Investment	188	557	-	700	500
542-000-48140	Miscellaneous Revenue	789	-	-	1,139	500
	Rev.-Miscellaneous Totals:	**20,877**	**21,407**	**23,400**	**19,839**	**19,000**
R7	**Rev.-Transfers In**					
542-000-49000	Trans In Sal/Ben funding- 540	34,851	83,348	78,451	78,451	88,803
542-000-49010	From General Fund- 100	349,080	313,064	257,454	257,454	257,755
542-000-49022	From Water Fund- 430	89,653	100,530	108,142	108,142	109,751
542-000-49025	From W Water Fund- 470	70,349	83,893	82,131	82,131	82,233
542-000-49029	From Dial-A-Bus- 569	7,291	6,644	5,349	5,349	5,382
542-000-49032	From GIS- 540	148	687	-	-	-
542-000-49033	From Eng Dev Review -555	2,341	2,981	5,165	5,165	8,343
542-000-49037	From Operations & Environ -537	11,323	12,553	-	-	-
542-000-49039	From Park Enterprise- 533	-	2,399	-	-	-
542-000-49046	From Streets Fund- 558+559+815	23,704	29,593	35,299	35,299	36,434
542-000-49047	From Storm Drain- 450	11,770	15,935	12,998	12,998	15,100
542-000-49048	From Custodial & Bldg Maint- 545	9,558	11,133	9,433	9,433	9,416
542-000-49050	From Bldg Inspect- 527	15,857	23,989	16,886	16,886	23,257
542-000-49098	From NW Urban Renewal- 925	29,113	32,908	16,515	16,515	18,250
542-000-49120	From SDC-Sewer- 872	1,210	775	-	-	-
542-000-49122	From SDC-Park- 862	1,028	775	-	-	-
542-000-49125	From SDC-Drainage- 852	1,141	775	-	-	-
542-000-49130	From SDC-Street- 882	1,102	775	-	-	-
542-000-49135	From SDC-Water- 892	1,102	775	-	-	-
542-000-49170	From Cheadle Lake URD- 935	9,900	9,655	5,162	5,162	6,413
542-000-49175	From Gateway URD- 940	5,801	12,270	5,831	5,831	8,037
	Rev.-Transfers In Totals:	**676,322**	**745,457**	**638,816**	**638,816**	**669,174**
R8	**Rev.-Other Sources**					
542-000-49901	Beginning Balance	97,085	41,699	65,100	117,107	63,000
	Rev.-Other Sources Totals:	**97,085**	**41,699**	**65,100**	**117,107**	**63,000**
	REVENUES TOTALS:	**796,909**	**824,313**	**737,816**	**786,262**	**761,674**
542	**INFO TECHNOLOGY SERVICE**					
E1	**Exp.-Personnel Services**					
542-542-50001	Salaries	186,765	200,423	205,736	205,736	220,604
542-542-50003	Fringe Benefits	87,327	37	-	-	-
542-542-50600	Overtime	140	-	3,560	3,560	3,560
542-542-51000	Fringe Benefits	-	-	109,443	109,443	126,201
542-542-51005	Taxes - Federal	3,637	15,085	-	-	-
542-542-51010	Taxes - State	-	86	-	-	-
542-542-51015	PERS	3,035	26,929	-	-	-
542-542-51020	Workers Compensation	415	1,939	-	-	-
542-542-51025	Insurance - Health	6,989	39,780	-	-	-
542-542-51030	Insurance - HRA/PSA	1,430	4,544	-	-	-
542-542-51035	Insurance - Life	-	576	-	-	-
542-542-51036	Insurance - Life/LTD	-	319	-	-	-
542-542-51040	Insurance - Disability	-	747	-	-	-
542-542-59000	Group Term Life	1,640	75	-	-	-
	Exp.-Personnel Services Totals:	**291,378**	**290,540**	**318,739**	**318,739**	**350,365**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E2	**Exp.-Materials & Services**					
542-542-61010	Advertising	-	-	-	-	-
542-542-61120	Communication (Gen'l)	95,409	93,991	104,600	98,500	106,500
542-542-61124	Computer Expense	4,595	1,043	2,000	2,041	-
542-542-61130	Contract Services	218,626	154,272	120,800	125,610	143,100
542-542-61240	Dept/Operating Expense	3,196	1,492	2,000	751	2,525
542-542-61290	Dues & Subscriptions	25	100	300	100	300
542-542-61320	Education & Training	4,430	95	3,900	2,654	6,000
542-542-61401	Unemploy Ins	1,349	4,104	-	-	-
542-542-61560	Maint/Bldg (Gen'l)	116	120	550	390	400
542-542-61580	Maint/Vehicles	753	227	750	100	250
542-542-61600	Meetings & Conferences	298	-	1,000	100	4,000
542-542-61700	Office Supplies	32	7	500	32	50
542-542-61800	Petroleum	20	407	4,900	600	650
542-542-61880	Rent	-	-	-	-	-
542-542-61900	Utilities (Gen'l)	17,517	18,436	21,400	21,400	22,500
	Exp.-Materials & Services Totals:	**346,366**	**274,294**	**262,700**	**252,277**	**286,275**
E3	**Exp.-Capital Outlay**					
542-542-72600	Other Eqpt.	42,331	49,786	59,500	59,166	29,000
542-542-72800	Vehicles	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**42,331**	**49,786**	**59,500**	**59,166**	**29,000**
E4	**Exp.-Transfers Out**					
542-542-90010	To General Fund	-	-	-	-	-
542-542-90011	To GF-Sal/Ben	12,334	17,882	18,329	18,329	24,800
542-542-90028	To Custodial & Bldg Maint	3,800	3,286	1,820	1,820	2,011
542-542-90030	To PERS Bond-320	-	6,419	7,366	7,366	7,563
542-542-90105	To Eqpt Acq & Rep Fund	59,000	65,000	65,000	65,000	55,000
	Exp.-Transfers Out Totals:	**75,134**	**92,587**	**92,515**	**92,515**	**89,374**
E5	**Exp.-Contingencies**					
542-542-80005	Operating Contingency	-	-	4,362	4,362	6,660
	Exp.-Contingencies Totals:	**-**	**-**	**4,362**	**4,362**	**6,660**
	EXPENDITURES TOTALS:	**755,209**	**707,207**	**737,816**	**727,059**	**761,674**
	FUND REVENUES	**796,909**	**824,313**	**737,816**	**786,262**	**761,674**
	FUND EXPENSES	**755,209**	**707,207**	**737,816**	**727,059**	**761,674**
	INFO TECHNOLOGY SERVICE Totals:	**41,700**	**117,106**	**-**	**59,203**	**-**

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SPECIAL REVENUE FUND
CUSTODIAL & MAINTENANCE SERVICES – 545

Department Description:

This department is responsible for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary and building supplies inventory.

Important Highlights:

- This fund has reduced staff now operating with only one FTE.
- No major pieces of equipment are needed during this fiscal year. As a precaution, $10,000 has been placed in “other equipment” for repairs or replacement of equipment.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description		2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
545	**CUSTODIAL & MAINT SERVICES**						
R6	**Rev.-Miscellaneous**						
545-000-48100	Interest On Investment		89	244	100	350	150
545-000-48140	Miscellaneous Revenue		375	-	-	-	-
	Rev.-Miscellaneous Totals:		**464**	**244**	**100**	**350**	**150**
R7	**Rev.-Transfers In**				-		
545-000-49010	From General Fund-	100	124,361	135,206	84,966	84,966	91,404
545-000-49022	From Water Fund-	430	7,665	10,577	8,997	8,997	7,522
545-000-49025	From W Water Fund-	470	7,318	9,114	7,600	7,600	5,981
545-000-49029	From Dial-A-Bus-	569	8,004	4,055	2,541	2,541	2,717
545-000-49032	From GIS-	540	47	441	591	591	655
545-000-49033	From Eng Dev Review-	555	113	156	239	239	383
545-000-49037	From Operations & Environ-	537	166	1,048	-	-	-
545-000-49038	From Info Sys-	542	3,800	3,286	1,820	1,820	2,011
545-000-49046	From Streets Fund-	558+559+815	1,034	3,015	2,300	2,300	2,508
545-000-49047	From Storm Drain-	450	483	1,559	825	825	1,007
545-000-49050	From Bldg Inspect-	527	362	1,315	707	707	1,043
545-000-49098	From NW Urban Renewal-	925	4,501	2,945	1,117	1,117	1,143
545-000-49170	From Cheadle Lake URD-	935	1,136	1,053	454	454	533
545-000-49175	From Gateway URD-	940	1,750	2,170	432	432	512
	Rev.-Transfers In Totals:		**160,740**	**175,940**	**112,589**	**112,589**	**117,419**
R8	**Rev.-Other Sources**						
545-000-49901	Beginning Balance		28,457	32,913	18,000	44,980	27,340
	Rev.-Other Sources Totals:		**28,457**	**32,913**	**18,000**	**44,980**	**27,340**
	REVENUES TOTALS:		**189,661**	**209,097**	**130,689**	**157,919**	**144,909**
545	**CUSTODIAL & MAINT SERVICES**						
E1	**Exp.-Personnel Services**						
545-545-50001	Salaries		78,177	85,934	44,186	44,186	45,291
545-545-50003	Fringe Benefits		29,757	14	-	-	-
545-545-50600	Overtime		988	-	2,200	2,200	2,200
545-545-51000	Fringe Benefits		-	-	28,982	28,982	31,426
545-545-51005	Taxes - Federal		1,536	6,494	-	-	-
545-545-51010	Taxes - State		-	51	-	-	-
545-545-51015	PERS		1,693	10,203	-	-	-
545-545-51020	Workers Compensation		723	2,897	-	-	-
545-545-51025	Insurance - Health		3,754	18,762	-	-	-
545-545-51030	Insurance - HRA/PSA		5,768	6,211	-	-	-
545-545-51036	Insurance - Life/LTD		-	165	-	-	-
545-545-51040	Insurance - Disability		-	268	-	-	-
545-545-59000	Group Term Life		100	-	-	-	-
	Exp.-Personnel Services Totals:		**122,496**	**130,999**	**75,368**	**75,368**	**78,917**
E2							
545-545-61130	Contract Services		2,078	706	4,000	6,700	10,000
545-545-61240	Dept/Operating Expense		112	1,075	3,274	3,274	3,200
545-545-61250	Dept/Op Supplies		19,646	16,128	25,000	20,000	20,000
545-545-61320	Education & Training		-	-	300	300	300
545-545-61401	Unemploy Ins		117	-	-	-	-
545-545-61560	Maint/Bldg		305	-	1,000	1,000	1,000
545-545-61580	Maint/Vehicles		826	45	1,560	1,500	1,500
545-545-61800	Petroleum		910	1,068	1,000	3,000	3,000
	Exp.-Materials & Services Totals:		**23,994**	**19,022**	**36,134**	**35,774**	**39,000**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E3	**Exp.-Capital Outlay**					
545-545-72600	Other Eqpt.	700	500	3,000	3,000	10,000
	Exp.-Capital Outlay Totals:	**700**	**500**	**3,000**	**3,000**	**10,000**
E4	**Exp.-Transfers Out**					
545-545-90011	To GF-Sal/Ben	-	-	4,998	4,998	5,867
545-545-90027	To Info System Service	9,558	11,133	9,433	9,433	9,416
545-545-90030	To PERS Bond-320	-	2,462	1,756	1,756	1,709
	Exp.-Transfers Out Totals:	**9,558**	**13,595**	**16,187**	**16,187**	**16,992**
E5	**Exp.-Contingencies**					
545-545-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**156,748**	**164,116**	**130,689**	**130,329**	**144,909**
	FUND REVENUES	**189,661**	**209,097**	**130,689**	**157,919**	**144,909**
	FUND EXPENSES	**156,748**	**164,116**	**130,689**	**130,329**	**144,909**
	CUSTODIAL & MAINT SERVICES Tota	**32,913**	**44,981**	**-**	**27,590**	**-**

CITY OF LEBANON

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SPECIAL REVENUE FUND
STATE FOOT AND BIKE PATH 550

Department Description:

This fund was originally set up to administer state gas tax revenues designated to fund qualified foot and bike path projects. It is now used for all budgeted City of Lebanon projects involving pedestrian and bikeway improvements.

Important Highlights:

- Funding will be used to improve sidewalks and to install sidewalk access ramps to comply to ADA rules. This year, funds will be used to install/upgrade/improve sidewalk access ramps at various locations throughout the City.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
550	**STATE FOOT & BIKE PATH**					
R1	**Rev.-Taxes & Assess**					
550-000-42060	Unbonded Principal-LID	849	330	100	173	100
	Rev.-Taxes & Assess Totals:	**849**	**330**	**100**	**173**	**100**
R4	**Rev.-Intergovernmental**					
550-000-49045	State Highway Revenue	8,542	8,958	9,000	8,200	8,000
	Rev.-Intergovernmental Totals:	**8,542**	**8,958**	**9,000**	**8,200**	**8,000**
R6	**Rev.-Miscellaneous**					
550-000-42070	Unbonded Int-LID	648	67	-	22	-
550-000-48100	Interest On Investment	-	-	-	-	-
550-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**648**	**67**	**-**	**22**	**-**
R7	**Rev.-Transfers In**					
550-000-49035	Transfer In-565	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
550-000-49901	Beginning Balance	11,867	21,905	30,010	31,184	39,579
	Rev.-Other Sources Totals:	**11,867**	**21,905**	**30,010**	**31,184**	**39,579**
	REVENUES TOTALS:	**21,906**	**31,260**	**39,110**	**39,579**	**47,679**
550	**STATE FOOT & BIKE PATH**					
E1	**Exp.-Personnel Services**					
E2	**Exp.-Materials & Services**					
550-550-61010	Advertising	-	-	-	-	-
550-550-61130	Contract Services	-	-	-	-	-
550-550-61240	Dept/Operating Expense	-	-	-	-	-
550-550-61852	Sidewalk Grants	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
550-550-72301	Improvements (Eng)	-	75	39,110	-	47,679
550-550-72601	Other Eqpt (Eng)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**75**	**39,110**	**-**	**47,679**
E4	**Exp.-Transfers Out**					
550-550-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
550-550-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**-**	**75**	**39,110**	**-**	**47,679**
	FUND REVENUES	**21,906**	**31,260**	**39,110**	**39,579**	**47,679**
	FUND EXPENSES	**-**	**75**	**39,110**	**-**	**47,679**
	STATE FOOT & BIKE PATH Totals:	**21,906**	**31,185**	**-**	**39,579**	**-**

SPECIAL REVENUE FUND
ENGINEERING DEVELOPMENT REVIEW 555

Department Description:

The Development Services section of the Engineering Division helps to ensure responsible land development and construction of quality infrastructure within the City. Technical reviews occur in two primary stages: land development proposals and engineered plans.

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.

The Development Services Section of the Engineering Division provides expert advice for policy formulation, development code revisions, recommendations for land use and Planning Commission staff reports, as well as communicating technical information and problem-solving assistance to developers, design professionals, attorneys, banks, realtors, and other customers.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
555	**ENG DEVELOPMENT REVIEW**					
R2	**Rev.-Licenses & Permits**					
555-000-46015	Development Review Fee	5,682	2,801	2,500	8,000	8,000
555-000-48061	Public Imp Apps Fees	24,457	22,466	3,500	70,000	40,000
555-000-48065	Right Of Way Permits	5,519	6,785	6,000	6,000	6,000
	Rev.-Licenses & Permits Totals:	**35,658**	**32,052**	**12,000**	**84,000**	**54,000**
R6	**Rev.-Miscellaneous**					
555-000-48100	Interest On Investment	-	-	-	-	-
555-000-48140	Miscellaneous Revenue	50	-	-	-	-
	Rev.-Miscellaneous Totals:	**50**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
555-000-49098	From NW Urban Renewal	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
555-000-49901	Beginning Balance	34,689	48,803	41,163	63,713	100,000
	Rev.-Other Sources Totals:	**34,689**	**48,803**	**41,163**	**63,713**	**100,000**
	REVENUES TOTALS:	**70,397**	**80,855**	**53,163**	**147,713**	**154,000**
555	**ENG DEVELOPMENT REVIEW**					
E1	**Exp.-Personnel Services**					
555-555-50001	Salaries	7,618	-	-	-	-
555-555-50003	Fringe Benefits	3,850	-	-	-	-
555-555-51005	Taxes - Federal	100	-	-	-	-
555-555-51015	PERS	194	-	-	-	-
555-555-51020	Workers Compensation	16	-	-	-	-
555-555-59000	Group Term Life	9	-	-	-	-
	Exp.-Personnel Services Totals:	**11,787**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
555-555-61130	Contract Services	1	-	-	-	-
555-555-61240	Dept/Operating Expense	-	-	-	-	2,500
555-555-61401	Unemploy Ins	169	-	-	-	-
	Exp.-Materials & Services Totals:	**170**	**-**	**-**	**-**	**2,500**
E4	**Exp.-Transfers Out**					
555-555-90010	To General Fund	-	-	-	-	-
555-555-90011	To GF-Sal/Ben	6,962	13,783	38,986	38,986	62,172
555-555-90027	To Info System Service	2,341	2,981	5,165	5,165	8,343
555-555-90028	To Custodial & Bldg Maint	113	156	239	239	383
555-555-90105	To Eqpt Acq & Rep Fund	220	220	-	-	-
	Exp.-Transfers Out Totals:	**9,636**	**17,140**	**44,390**	**44,390**	**70,898**
E5	**Exp.-Contingencies**					
555-555-80005	Operating Contingency	-	-	8,773	8,773	80,602
	Exp.-Contingencies Totals:	**-**	**-**	**8,773**	**8,773**	**80,602**
	EXPENDITURES TOTALS:	**21,593**	**17,140**	**53,163**	**53,163**	**154,000**
	FUND REVENUES	**70,397**	**80,855**	**53,163**	**147,713**	**154,000**
	FUND EXPENSES	**21,593**	**17,140**	**53,163**	**53,163**	**154,000**
	ENG DEVELOPMENT REVIEW Totals:	**48,804**	**63,715**	**-**	**94,550**	**-**

SPECIAL REVENUE FUND
STREETS 558

Department Description:

The functions of the Streets section in the Maintenance Department primary 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.

Important Highlights:

- Financial constraints with the General Fund have eliminated the entire transfer into this fund for street light operation expenses by $150,000. This hampers the ability to correct the backlog of street rehabilitation needs.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
558	**STREET MAINTENANCE**					
R2	**Rev.-Licenses & Permits**					
558-000-44025	Valley Landfills	1,324	1,202	800	1,202	1,200
	Rev.-Licenses & Permits Totals:	**1,324**	**1,202**	**800**	**1,202**	**1,200**
R4	**Rev.-Intergovernmental**					
558-000-41075	St Dept Of Trans	845,655	886,825	870,000	890,000	900,000
	Rev.-Intergovernmental Totals:	**845,655**	**886,825**	**870,000**	**890,000**	**900,000**
R6	**Rev.-Miscellaneous**					
558-000-45020	Rev From Rented Prop	11,550	9,600	9,600	9,600	9,600
558-000-48100	Interest On Investment	407	1,067	1,250	900	900
558-000-48140	Miscellaneous Revenue	16,179	14,722	8,000	14,500	10,000
	Rev.-Miscellaneous Totals:	**28,136**	**25,389**	**18,850**	**25,000**	**20,500**
R7	**Rev.-Transfers In**					
558-000-49000	Trans In Sal/Ben funding-100/815	-	20,527	10,988	10,988	11,242
558-000-49010	From General Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**20,527**	**10,988**	**10,988**	**11,242**
R8	**Rev.-Other Sources**					
558-000-49901	Beginning Balance	193,107	304,450	121,982	137,251	74,301
	Rev.-Other Sources Totals:	**193,107**	**304,450**	**121,982**	**137,251**	**74,301**
	REVENUES TOTALS:	**1,068,222**	**1,238,393**	**1,022,620**	**1,064,441**	**1,007,243**
558	**STREET MAINTENANCE**					
E1	**Exp.-Personnel Services**					
558-558-50001	Salaries	201,927	166,407	171,473	171,473	176,048
558-558-50003	Fringe Benefits	82,442	29	-	-	-
558-558-50250	Part Time	-	-	-	-	-
558-558-50600	Overtime	9	317	4,400	4,400	4,400
558-558-51000	Fringe Benefits - Budget	-	-	120,468	120,468	125,426
558-558-51005	Taxes - Federal	4,540	12,591	-	-	-
558-558-51010	Taxes - State	1	87	-	-	-
558-558-51015	PERS	4,543	24,944	-	-	-
558-558-51020	Workers Compensation	4,442	14,978	-	-	-
558-558-51023	Unemployment	-	-	-	-	-
558-558-51025	Insurance - Health	7,249	39,653	-	-	-
558-558-51030	Insurance - HRA/PSA	7,018	10,922	-	-	-
558-558-51036	Insurance - Life/LTD	-	297	-	-	-
558-558-51040	Insurance - Disability	-	683	-	-	-
558-558-59000	Group Term Life	178	-	-	-	-
	Exp.-Personnel Services Totals:	**312,349**	**270,908**	**296,341**	**296,341**	**305,874**
E2	**Exp.-Materials & Services**					
558-558-61010	Advertising	-	214	500	-	500
558-558-61012	Advertising (Maint)	161	255	-	-	-
558-558-61014	City Attorney	227	-	-	-	-
558-558-61122	Communication (Maint)	110	166	1,500	-	1,500
558-558-61124	Computer Expense	-	-	500	500	500
558-558-61127	Computer Exp (Maint)	38	-	-	-	-
558-558-61134	Contract Serv (Maint)	36,608	44,476	50,000	50,000	50,000
558-558-61241	Dept/Operating Expense	-	225	-	-	-
558-558-61242	Operating Exp (Maint)	35,900	52,879	60,000	60,000	42,514
558-558-61252	Op Supplies (Maint)	1,149	265	1,500	-	1,500
558-558-61322	Ed & Trng (Maint)	1,614	925	2,500	2,500	2,500

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
558-558-61370	Street Lights	123,687	133,424	118,000	133,424	130,440
558-558-61390	Traffic Signal	40,484	38,389	34,000	40,000	40,000
558-558-61400	Insurance	30,192	35,655	43,615	38,272	46,862
558-558-61401	Unemploy Ins	1,319	3,718	-	-	-
558-558-61502	Uniforms (Maint)	2,390	1,734	2,500	2,500	2,500
558-558-61560	Maint/Bldg (Gen'l)	66	66	-	-	-
558-558-61562	Maint/Bldg (Maint)	1,148	2,428	4,000	2,000	4,000
558-558-61572	Maint/Eqpt (Maint)	2,638	1,269	2,000	2,000	2,000
558-558-61582	Maint/Vehicles (Maint)	15,793	18,431	19,200	19,200	15,000
558-558-61602	Mtgs & Conf (Maint)	68	634	1,100	1,100	1,100
558-558-61702	Off Supplies (Maint)	311	77	800	800	800
558-558-61802	Petroleum (Maint)	21,494	28,018	18,500	22,000	20,000
558-558-61830	Property Taxes	1,325	1,279	-	-	-
558-558-61895	Tree Care (Maint)	5,479	328	6,000	6,000	6,000
558-558-61902	Utilities (Maint)	2,986	6,227	4,500	5,500	5,500
	Exp.-Materials & Services Totals:	**325,187**	**371,082**	**370,715**	**385,796**	**373,216**
E3	**Exp.-Capital Outlay**					
558-558-72301	Improvements (Eng)	26,550	203,839	-	-	-
558-558-72302	Improvements (Maint)	13,399	28,751	65,165	30,000	-
558-558-72502	Office Eqpt (Maint)	-	-	-	-	-
558-558-72802	Vehicles (Maint)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**39,949**	**232,590**	**65,165**	**30,000**	**-**
E4	**Exp.-Transfers Out**					
558-558-90010	To General Fund	2,334	4,238	6,817	6,817	6,816
558-558-90011	To GF-Sal/Ben	3,092	128,106	177,891	165,495	213,917
558-558-90023	To Plant Operations 433&473	2,600	2,800	-	-	-
558-558-90025	To GIS-540	1,600	1,600	-	-	-
558-558-90027	To Info System Service-542	23,704	29,593	35,299	35,299	36,434
558-558-90028	To Custodial & Bldg Maint-545	1,034	3,015	2,300	2,300	2,508
558-558-90030	To PERS Bond-320	-	4,976	10,092	10,092	10,478
558-558-90105	To Eqpt Acq & Rep Fund-820	52,230	52,230	58,000	58,000	58,000
	Exp.-Transfers Out Totals:	**86,594**	**226,558**	**290,399**	**278,003**	**328,153**
E5	**Exp.-Contingencies**					
558-558-80005	Operating Contingency	-	-	-	-	-
558-558-80030	Res - Med Ins	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**764,079**	**1,101,138**	**1,022,620**	**990,140**	**1,007,243**
	FUND REVENUES	**1,068,222**	**1,238,393**	**1,022,620**	**1,064,441**	**1,007,243**
	FUND EXPENSES	**764,079**	**1,101,138**	**1,022,620**	**990,140**	**1,007,243**
	STREET MAINTENANCE Totals:	**304,143**	**137,255**	**-**	**74,301**	**-**

CITY OF LEBANON

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SPECIAL REVENUE FUND
VISITOR INDUSRTY PROGRAM FUND (VIP) 559

Department Description:

The visitor industry program (VIP) was established as a clearinghouse track a portion of the funds received from the Cities motel taxes. These funds are used primarily to purchase equipment or complete projects in support of the tourist industry.

Important Highlights:

- New contract signed with Chamber of Commerce in FY2014-15 which established this program.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
559	**VISITOR INDUSTRY PROGRAM (VIP)**					
R6	**Rev.-Miscellaneous**					
559-000-48100	Interest On Investment	-	-	-	-	-
	Rev.-Miscellaneous Totals:	-	-	-	-	-
R7	**Rev.-Transfers In**					
559-000-49030	From Motel Tax (510)	-	-	-	-	82,690
	Rev.-Transfers In Totals:	-	-	-	-	**82,690**
R8	**Rev.-Other Sources**					
559-000-49901	Beginning Balance	-	-	-	-	-
	Rev.-Other Sources Totals:	-	-	-	-	-
	REVENUES TOTALS:	-	-	-	-	**82,690**
559	**VISITOR INDUSTRY PROGRAM (VIP)**					
E2	**Exp.-Materials & Services**			-		
559-559-61010	Advertising	-	-	-	-	-
559-559-61130	Contract Serv	-	-	-	-	-
559-559-61240	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	-	-	-	-	-
E3	**Exp.-Capital Outlay**					
559-559-72300	Improvements	-	-	-	-	82,690
	Exp.-Capital Outlay Totals:	-	-	-	-	**82,690**
E5	**Exp.-Contingencies**					
559-559-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	-	-	-	-	-
	EXPENDITURES TOTALS:	-	-	-	-	**82,690**
	FUND REVENUES	-	-	-	-	**82,690**
	FUND EXPENSES	-	-	-	-	**82,690**
	VISITOR INDUSTRY PROGRAM Totals	-	-	-	-	-

SPECIAL REVENUE FUND
EQUITABLE SHARING FUND 562

Department Description:

This is a new fund established as a clearinghouse used to track funds received through the US Marshalls office resulting from confiscations during drug enforcement operations. These funds are used primarily to purchase equipment and supplies to support drug enforcement operations.

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
562	**EQUITABLE SHARING (US Marshals)**					
R6	**Rev.-Miscellaneous**					
562-000-48100	Interest On Investment	-	-	-	-	-
562-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	-	-	-	-	-
R8	**Rev.-Other Sources**					
562-000-49901	Beginning Balance	-	-	-	-	5,000
	Rev.-Other Sources Totals:	-	-	-	-	**5,000**
	REVENUES TOTALS:	-	-	-	-	**5,000**
562	**EQUITABLE SHARING (US Marshals)**					
E2	**Exp.-Materials & Services**					
562-562-61240	Dept/Operating Expense	-	-	-	-	5,000
	Exp.-Materials & Services Totals:	-	-	-	-	**5,000**
	EXPENDITURES TOTALS:	-	-	-	-	**5,000**
	FUND REVENUES	-	-	-	-	**5,000**
	FUND EXPENSES	-	-	-	-	**5,000**
	EQUITABLE SHARING Totals:	-	-	-	-	-

SPECIAL REVENUE FUND
SCHOOL RESOURCE OFFICER 564

Department Description:

While school is in session, the SRO position will be staffed by an experienced, full-time police officer Monday through Friday. When school is not in session, the officer will work 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.

This officer assists 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.

Important Highlights:

- 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 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
564	**SCHOOL RESOURCE OFFICER**					
R4	**Rev.-Intergovernmental**					
564-000-41060	From Leb Sch Dist	29,280	29,280	52,771	52,771	80,146
	Rev.-Intergovernmental Totals:	**29,280**	**29,280**	**52,771**	**52,771**	**80,146**
R6	**Rev.-Miscellaneous**					
564-000-48100	Interest On Investment	23	17	-	762	-
	Rev.-Miscellaneous Totals:	**23**	**17**	**-**	**762**	**-**
R7	**Rev.-Transfers In**					
564-000-49010	From General Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
564-000-49901	Beginning Balance	15,390	3,652	7,000	5,282	6,500
	Rev.-Other Sources Totals:	**15,390**	**3,652**	**7,000**	**5,282**	**6,500**
	REVENUES TOTALS:	**44,693**	**32,949**	**59,771**	**58,815**	**86,646**
564	**SCHOOL RESOURCE OFFICER**					
E1	**Exp.-Personnel Services**					
564-564-50001	Salaries	26,001	24,221	46,092	46,092	-
564-564-50003	Fringe Benefits	13,342	5	-	-	-
564-564-51000	Fringe Benefits - Budget	-	-	5,199	5,199	-
564-564-51005	Taxes - Federal	571	1,853	-	-	-
564-564-51010	Taxes - State	-	15	-	-	-
564-564-51015	PERS	-	-	-	-	-
564-564-51020	Workers Compensation	268	1,075	-	-	-
564-564-51035	Insurance - Life	-	8	-	-	-
	Exp.-Personnel Services Totals:	**40,182**	**27,177**	**51,291**	**51,291**	**-**
E2	**Exp.-Materials & Services**					
564-564-61240	Dept/Operating Expense	-	-	216	-	1,000
564-564-61320	Education & Training	679	467	519	-	-
564-564-61401	Unemploy Ins	110	-	-	-	-
564-564-61500	Uniform-Buy & Clean	71	24	231	10	-
564-564-61505	Uniform Purchase	-	-	-	-	-
	Exp.-Materials & Services Totals:	**860**	**491**	**966**	**10**	**1,000**
E4	**Exp.-Transfers Out**					
564-564-90011	To GF-Sal/Ben	-	-	-	-	80,145
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**80,145**
E5	**Exp.-Contingencies**					
564-564-80005	Operating Contingency	-	-	7,514	7,514	5,501
	Exp.-Contingencies Totals:	**-**	**-**	**7,514**	**7,514**	**5,501**
	EXPENDITURES TOTALS:	**41,042**	**27,668**	**59,771**	**58,815**	**86,646**
	FUND REVENUES	**44,693**	**32,949**	**59,771**	**58,815**	**86,646**
	FUND EXPENSES	**41,042**	**27,668**	**59,771**	**58,815**	**86,646**
	SCHOOL RESOURCE OFFICER Totals:	**3,651**	**5,281**	**-**	**-**	**-**

SPECIAL REVENUE FUND
DIAL-A-BUS 569

PROGRAM DESCRIPTION:

The Lebanon Dial-a-Bus program is sponsored by the City of Lebanon, through the Senior Center. It is a curb-to-curb transportation service within the Lebanon City area and is open to seniors, people with disabilities, low income and the general public. Riders currently use the 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. At some point, we also hope to offer a new transportation service to outlying areas of Lebanon, on a limited basis.

Our ridership has increased by 36% over the last four years. At the end of this fiscal year, we will have provided approximately 20,000 rides to 1,050 unduplicated riders. We occasionally add a third driver to the schedule to help accommodate the additional ride requests.

The Transportation program receives support from various federal, state and local grants and contracts that vary year to year. This program also generates approximately $15,000 from the fare box.

Important Highlights

- We are receiving $15,500 through the Special Transportation Fund (STF) for an equipment purchase. These funds will be used to install cameras in the buses to increase safety and security for the drivers and passengers. The funds will also be used to purchase GPS tracking for the vehicles to help increase efficiencies for dispatching and will also increase safety and security.
- We received an additional $12,000 in STF funds for FY 15/16 and $15,000 in FY 16/17 to implement a fixed route loop in town. We are at capacity and generally have a handful of rides that we aren't able to accommodate each day. A fixed route is much more efficient and will allow us to serve more riders in our community. We anticipate this happening in the fall of 2015.

- We have budgeted $25,000 in revenue for the Energy Incentive Program (EIP) (formerly Business Energy Tax Credits (BETC)), through the Oregon Department of Energy, for credits earned in 2012 and 2013. We are currently looking for a pass-through partner to receive the projected revenue.
- Our Dial-a-Bus Dispatcher/Scheduler position is budgeted at .8 for FY 15/16.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
569	**DIAL-A-BUS**					
R4	**Rev.-Intergovernmental**					
569-000-41020	Federal Grant Funds	107,401	109,436	107,183	107,235	104,398
569-000-41025	Fed Grant Funds Title XIX	21,908	31,340	30,000	31,000	30,000
569-000-41030	Title XIX Match Reimb	128	1,330	1,800	-	-
569-000-41049	ODOT Discr Grant Fds	15,619	8,286	6,500	6,864	6,500
569-000-41050	State Grant Funds	62,326	40,798	38,000	54,569	78,740
	Rev.-Intergovernmental Totals:	**207,382**	**191,190**	**183,483**	**199,668**	**219,638**
R6	**Rev.-Miscellaneous**					
569-000-45040	B.E.T.C.	30,957	17,198	25,000	-	25,000
569-000-46030	Bus Tours	-	-	-	-	-
569-000-46032	DAB Donations	16,664	15,597	15,000	15,000	15,000
569-000-48100	Interest On Investment	208	148	50	60	50
569-000-48140	Miscellaneous Revenue	283	690	500	2,000	1,200
	Rev.-Miscellaneous Totals:	**48,112**	**33,633**	**40,550**	**17,060**	**41,250**
R8	**Rev.-Other Sources**					
569-000-49901	Beginning Balance	42,804	55,144	30,000	39,119	10,000
	Rev.-Other Sources Totals:	**42,804**	**55,144**	**30,000**	**39,119**	**10,000**
	REVENUES TOTALS:	**298,298**	**279,967**	**254,033**	**255,847**	**270,888**
569	**DIAL-A-BUS**					
E1	**Exp.-Personnel Services**					
569-569-50001	Salaries	91,013	75,659	72,122	76,542	74,384
569-569-50003	Fringe Benefits	49,967	20	-	-	-
569-569-50250	Part Time	20,943	37,592	43,485	41,000	48,246
569-569-50600	Overtime	443	499	2,100	2,100	1,500
569-569-50700	Cash In Comp	-	-	-	-	-
569-569-51000	Fringe Benefits - Budget	-	-	63,127	58,000	65,054
569-569-51005	Taxes - Federal	2,131	8,588	-	-	-
569-569-51010	Taxes - State	-	97	-	-	-
569-569-51015	PERS	1,711	12,409	-	-	-
569-569-51020	Workers Compensation	485	2,466	-	-	-
569-569-51023	Unemployment	-	-	-	-	-
569-569-51025	Insurance - Health	4,511	19,218	-	-	-
569-569-51030	Insurance - HRA/PSA	2,500	6,211	-	-	-
569-569-51036	Insurance - Life/LTD	-	198	-	-	-
569-569-51040	Insurance - Disability	-	288	-	-	-
	Exp.-Personnel Services Totals:	**173,704**	**163,245**	**180,834**	**177,642**	**189,184**
E2	**Exp.-Materials & Services**					
569-569-61010	Advertising	-	-	-	-	-
569-569-61240	Dept/Operating Expense	4,122	4,075	4,000	3,500	4,000
569-569-61250	Dept/Op Supplies	395	33	200	200	200
569-569-61320	Education & Training	90	150	600	400	600
569-569-61401	Unemploy Ins	576	1,371	-	-	-
569-569-61560	Maint/Bldg (Gen'l)	5,848	5,830	6,000	5,000	6,000
569-569-61580	Maint/Vehicles	8,261	10,304	6,500	9,500	7,000
569-569-61800	Petroleum	20,187	18,643	20,000	15,000	22,000
569-569-61889	Title XIX Match Exp.	1,330	-	500	-	500
	Exp.-Materials & Services Totals:	**40,809**	**40,406**	**37,800**	**33,600**	**40,300**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E3	**Exp.-Capital Outlay**					
569-569-72600	Other Eqpt.	-	-	-	-	15,500
569-569-72800	Vehicles	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**15,500**
E4	**Exp.-Transfers Out**					
569-569-90010	To General Fund	1,087	1,091	1,091	1,091	1,112
569-569-90011	To GF-Sal/Ben	26,249	23,123	20,637	20,637	8,220
569-569-90027	To Info System Service-542	7,291	6,644	5,349	5,349	5,382
569-569-90028	To Custodial & Bldg Maint-545	8,004	4,055	2,541	2,541	2,717
569-569-90030	To PERS Bond-320	-	2,283	4,208	4,208	3,859
	Exp.-Transfers Out Totals:	**42,631**	**37,196**	**33,826**	**33,826**	**21,290**
E5	**Exp.-Contingencies**					
569-569-80005	Operating Contingency	-	-	1,573	1,573	4,614
	Exp.-Contingencies Totals:	**-**	**-**	**1,573**	**1,573**	**4,614**
	EXPENDITURES TOTALS:	**257,144**	**240,847**	**254,033**	**246,641**	**270,888**
	FUND REVENUES	**298,298**	**279,967**	**254,033**	**255,847**	**270,888**
	FUND EXPENSES	**257,144**	**240,847**	**254,033**	**246,641**	**270,888**
	DIAL-A-BUS Totals:	**41,154**	**39,120**	**-**	**9,206**	**-**

SPECIAL REVENUE FUND
STP STREET PROJECT 571

Department Description:

Every year federal grant funds are available through the Surface Transportation Program (STP). The Oregon Department of Transportation currently offers a program to exchange federal STP funds for state funds. This allows the City of Lebanon to put the funding to a broad range of transportation uses without the administrative burden required for direct use of the federal STP funds. Each year the City designates its allocation of STP funds to a transportation project identified in the Capital Improvement Program.

- The funds are reimbursed to the City once a project has been completed. Currently, ODOT is holding funds from 2012, 2013, 2014, and 2015 for the City to use on a Project.

Important Highlights:

- 2015/2016 Street Preservation Projects
- Street and Bridge Re-habilitation Projects

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
571	**STP STREET PROJECT**					
R4	**Rev.-Intergovernmental**					
571-000-41020	Federal Grant Funds	-	-	-	-	-
571-000-41050	State Grant Funds	-	-	609,000	259,224	520,000
	Rev.-Intergovernmental Totals:	**-**	**-**	**609,000**	**259,224**	**520,000**
R6	**Rev.-Miscellaneous**					
571-000-48100	Interest On Investment	38	227	-	140	-
	Rev.-Miscellaneous Totals:	**38**	**227**	**-**	**140**	**-**
R7	**Rev.-Transfers In**					
571-000-49046	From Streets Fund	-	-	-	-	-
571-000-49104	From Bridge Grant -805	4,922	-	-	-	-
571-000-49130	From SDC-Street	-	-	-	-	-
	Rev.-Transfers In Totals:	**4,922**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
571-000-49901	Beginning Balance	40,852	45,808	45,950	46,035	45,254
	Rev.-Other Sources Totals:	**40,852**	**45,808**	**45,950**	**46,035**	**45,254**
	REVENUES TOTALS:	**45,812**	**46,035**	**654,950**	**305,399**	**565,254**
571	**STP STREET PROJECT**					
E2	**Exp.-Materials & Services**					
571-571-61100	Interim Fin Exp	-	-	-	-	-
571-571-61130	Contract Services	-	-	-	-	-
571-571-61240	Dept/Operating Expense	5	-	-	-	-
571-571-61250	Dept/Op Supplies	-	-	-	-	-
571-571-61401	Unemploy Ins	-	-	-	-	-
571-571-61700	Office Supplies	-	-	-	-	-
571-571-61800	Petroleum	-	-	-	-	-
	Exp.-Materials & Services Totals:	**5**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
571-571-72300	Improvements	-	-	-	-	-
571-571-72301	Improvements (Eng)	-	-	654,950	260,145	565,254
	Exp.-Capital Outlay Totals:	**-**	**-**	**654,950**	**260,145**	**565,254**
E4	**Exp.-Transfers Out**					
571-571-90027	To Info System Service	-	-	-	-	-
571-571-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
571-571-90120	To Water CIP	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
571-571-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**5**	**-**	**654,950**	**260,145**	**565,254**
	FUND REVENUES	**45,812**	**46,035**	**654,950**	**305,399**	**565,254**
	FUND EXPENSES	**5**	**-**	**654,950**	**260,145**	**565,254**
	STP STREET PROJECT Totals:	**45,807**	**46,035**	**-**	**45,254**	**-**

SPECIAL REVENUE FUND
BOAT RAMP MAINTENANCE ASSISTANCE FUNDING 593

Department Description:

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. .

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
593	**BOAT RAMP MAINTENANCE**					
R4	**Rev.-Intergovernmental**					
593-000-41050	State Grant Funds	7,400	7,400	7,400	7,400	7,400
	Rev.-Intergovernmental Totals:	**7,400**	**7,400**	**7,400**	**7,400**	**7,400**
R6	**Rev.-Miscellaneous**					
593-000-48100	Interest On Investment	11	34	-	30	-
	Rev.-Miscellaneous Totals:	**11**	**34**	**-**	**30**	**-**
R8	**Rev.-Other Sources**					
593-000-49901	Beginning Balance	7,658	6,019	-	4,400	3,320
	Rev.-Other Sources Totals:	**7,658**	**6,019**	**-**	**4,400**	**3,320**
	REVENUES TOTALS:	**15,069**	**13,453**	**7,400**	**11,830**	**10,720**
593	**GILLS LANDING BOAT RAMP**					
E1	**Exp.-Personnel Services**					
593-593-50001	Salaries	777	777	-	777	-
593-593-50003	Fringe Benefits	333	333	-	333	777
593-593-50600	Overtime	-	-	-	-	333
	Exp.-Personnel Services Totals:	**1,110**	**1,110**	**-**	**1,110**	**1,110**
E2	**Exp.-Materials & Services**					
593-593-61130	Contract Services	-	-	-	-	-
593-593-61240	Dept/Operating Expense	1,766	1,512	3,700	3,700	3,700
593-593-61242	Dept/Operating Expense	6,150	6,432	3,700	3,700	3,700
593-593-61401	Unemploy Ins	-	-	-	-	-
593-593-61902	Utilities (Maint)	-	-	-	-	-
	Exp.-Materials & Services Totals:	**7,916**	**7,944**	**7,400**	**7,400**	**7,400**
E3	**Exp.-Capital Outlay**					
593-593-72300	Improvements	24	-	-	-	2,210
	Exp.-Capital Outlay Totals:	**24**	**-**	**-**	**-**	**2,210**
E4	**Exp.-Transfers Out**					
593-593-90017	To Debt Service	-	-	-	-	-
593-593-90027	To Info System Service	-	-	-	-	-
593-593-90028	To Custodial & Bldg Maint	-	-	-	-	-
593-593-90045	To Streets Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
593-593-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**9,050**	**9,054**	**7,400**	**8,510**	**10,720**
	FUND REVENUES	**15,069**	**13,453**	**7,400**	**11,830**	**10,720**
	FUND EXPENSES	**9,050**	**9,054**	**7,400**	**8,510**	**10,720**
	GILLS LANDING BOAT RAMP Totals:	**6,019**	**4,399**	**-**	**3,320**	**-**

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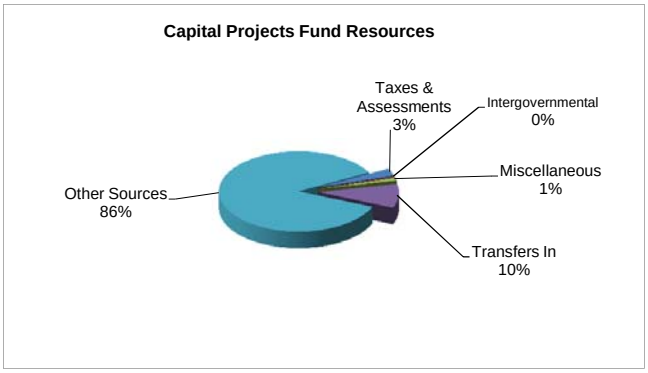
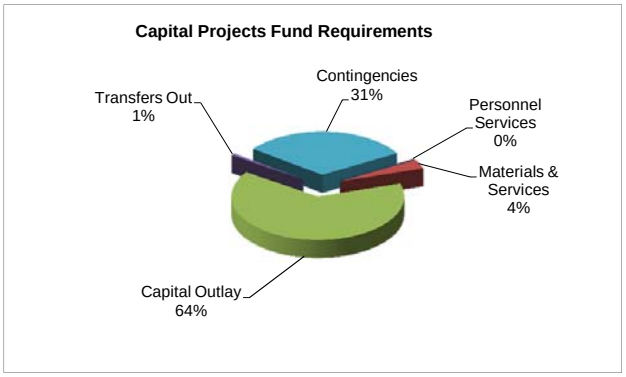
CAPITAL PROJECTS FUND

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 168,870
Intergovernmental	17,500
Miscellaneous	62,770
Transfers In	544,644
Other Sources	4,862,364
Internal Charges	-
Total Resources	$ 5,656,148

REQUIREMENTS	
Personnel Services	$ -
Materials & Services	196,720
Capital Outlay	3,636,920
Transfers Out	44,640
Contingencies	1,777,868
Debt Service	-
Unappropriated	-
	$ 5,656,148





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	-	3,500	-	11,242	38,708	-	-	**53,450**	0.94%
820-Equipment Acq. & Replacement	-	-	314,454	-	1,073,575	-	-	**1,388,029**	24.54%
824-Historic Resources Trust	-	-	-	80	-	-	-	**80**	0.00%
825-Pioneer Cemetary	-	-	9,300	-	-	-	-	**9,300**	0.16%
829-Police Trust	-	11,500	-	-	4,860	-	-	**16,360**	0.29%
830-Library Trust	-	112,500	-	-	50,300	-	-	**162,800**	2.88%
833-Library Trust (Harriman)	-	29,120	-	-	-	-	-	**29,120**	0.51%
835-Senior Services Trust	-	15,000	10,000	-	140,300	-	-	**165,300**	2.92%
838-Library Trust (Snedaker)	-	25,100	-	-	-	-	-	**25,100**	0.44%
840-Streets Cap Proj	-	-	49,526	-	310,000	-	-	**359,526**	6.36%
845-Infra Deferral	-	-	55,899	-	-	-	-	**55,899**	0.99%
852-Drainage SDC	-	-	25,000	6,664	16,614	-	-	**48,278**	0.85%
853-Drainage SDC Reimb	-	-	5,900	-	450	-	-	**6,350**	0.11%
862-Parks SDC	-	-	846,671	6,664	43,397	-	-	**896,732**	15.85%
863-Parks SDC Reimb	-	-	3,000	-	200	-	-	**3,200**	0.06%
872-Sewer SDC	-	-	600,000	6,664	14,586	-	-	**621,250**	10.98%
873-Sewer SDC Reimb	-	-	245,000	-	500	-	-	**245,500**	4.34%
882-Streets SDC	-	-	1,200,000	6,663	44,491	-	-	**1,251,154**	22.12%
883-Streets SDC Reimb	-	-	30,000	-	14,400	-	-	**44,400**	0.78%
892-Water SDC	-	-	220,000	6,663	23,487	-	-	**250,150**	4.42%
893-Water SDC Reimb	-	-	22,170	-	2,000	-	-	**24,170**	0.43%
Fund Totals	$ -	$ 196,720	$ 3,636,920	$ 44,640	$ 1,777,868	$ -	$ -	**$ 5,656,148**	99.97%
Percent of Capital Projects Fund	0.00%	3.48%	64.30%	0.79%	31.43%	0.00%	0.00%	**100.00%**	

CAPITAL PROJECTS FUND
STATE HIGHWAY SIGNAL MAINTENANCE 815

Department Description:

Created in 05/06 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.

Important Highlights:

- No significant changes in this fund.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
815	**STATE HWY SIGNAL MAINT**					
R6	**Rev.-Miscellaneous**					
815-000-48100	Interest On Investment	62	345	200	250	200
815-000-48160	Weldwood Drive Signal	1,500	1,500	750	750	750
	Rev.-Miscellaneous Totals:	**1,562**	**1,845**	**950**	**1,000**	**950**
R8	**Rev.-Other Sources**					
815-000-49901	Beginning Balance	84,225	74,981	63,000	66,447	52,500
	Rev.-Other Sources Totals:	**84,225**	**74,981**	**63,000**	**66,447**	**52,500**
	REVENUES TOTALS:	**85,787**	**76,826**	**63,950**	**67,447**	**53,450**
815	**STATE HWY SIGNAL MAINT**					
E1	**Exp.-Personnel Services**					
815-815-50001	Salaries	5,885	-	-	-	-
815-815-50003	Fringe Benefits	3,210	-	-	-	-
815-815-50600	Overtime	-	-	-	-	-
	Exp.-Personnel Services Totals:	**9,095**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
815-815-61012	Advertising (Maint)	-	-	-	-	-
815-815-61134	Contract Serv (Maint)	1,704	-	2,500	2,500	2,500
815-815-61242	Operating Exp (Maint)	-	-	1,000	1,000	1,000
815-815-61401	Unemploy Ins	8	-	-	-	-
	Exp.-Materials & Services Totals:	**1,712**	**-**	**3,500**	**3,500**	**3,500**
E4	**Exp.-Transfers Out**					
815-815-90010	To General Fund	-	-	-	-	-
815-815-90011	To GF-Sal/Ben	-	-	-	-	-
815-815-90017	To Debt Service	-	-	-	-	-
815-815-90183	To Street Sal/Ben	-	10,378	10,988	10,988	11,242
	Exp.-Transfers Out Totals:	**-**	**10,378**	**10,988**	**10,988**	**11,242**
E5	**Exp.-Contingencies**					
815-815-80005	Operating Contingency	-	-	49,462	49,462	38,708
	Exp.-Contingencies Totals:	**-**	**-**	**49,462**	**49,462**	**38,708**
	EXPENDITURES TOTALS:	**10,807**	**10,378**	**63,950**	**63,950**	**53,450**
	FUND REVENUES	**85,787**	**76,826**	**63,950**	**67,447**	**53,450**
	FUND EXPENSES	**10,807**	**10,378**	**63,950**	**63,950**	**53,450**
	STATE HWY SIGNAL MAINT Totals:	**74,980**	**66,448**	**-**	**3,497**	**-**

CAPITAL PROJECTS FUND
EQUIPMENT ACQUISITION AND REPLACEMENT 820

Department Description:

Reserves for equipment acquisition and replacement are built up in this fund so that equipment replacement costs may be distributed more evenly over the years. In addition, instead of paying for maintenance contracts on computer equipment, funds are accumulated to replace equipment as needed.

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

- Scheduled and emergency equipment replacement for Police
- Scheduled and emergency equipment replacement for the Water Treatment Plant
- Scheduled and emergency equipment replacement for the Wastewater Treatment Plant
- Scheduled and emergency equipment replacement for the Library
- Scheduled and emergency replacement for the IS department
- Roof replacement for the Senior Center
- Scheduled and emergency equipment replacement for the Operations Department.
- Scheduled vehicles and other rolling stock for all departments

Important Highlights:

- No significant changes.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
820	**EQUIPMENT ACQ. & REPLACEMENT**					
R6	**Rev.-Miscellaneous**					
820-000-41055	Interfd Loan Int	-	-	-	-	-
820-000-45010	Rev From Sale Of Prop	-	-	-	-	-
820-000-48100	Interest On Investment	688	3,998	1,500	3,500	3,500
820-000-48140	Miscellaneous Revenue	-	9,733	-	-	-
	Rev.-Miscellaneous Totals:	**688**	**13,731**	**1,500**	**3,500**	**3,500**
R7	**Rev.-Transfers In**					
820-000-49010	From General Fund	81,500	130,500	47,400	47,400	165,000
820-000-49019	From Sm Waterline	-	-	-	-	-
820-000-49022	From Water Fund-430	31,200	31,200	52,000	52,000	112,000
820-000-49025	From W Water Fund-470	56,300	56,300	62,000	62,000	90,000
820-000-49029	From Dial-A-Bus	-	-	-	-	-
820-000-49032	From GIS-540	-	-	-	-	-
820-000-49033	From Eng Dev Review-555	220	220	-	-	-
820-000-49037	From Operations & Environ	-	-	-	-	-
820-000-49038	From Info Tech-542	59,000	65,000	65,000	65,000	55,000
820-000-49039	From Park Enterprise	-	-	-	-	-
820-000-49046	From Streets Fund-558	52,230	52,230	58,000	58,000	58,000
820-000-49047	From Storm Drain-450	-	20,000	25,000	25,000	35,000
820-000-49050	From Bldg Inspect	-	-	-	-	-
820-000-49098	From NW Urban Renewal-925	1,320	-	-	-	-
820-000-49170	From Cheadle Lake URD-935	1,430	-	-	-	-
	Rev.-Transfers In Totals:	**283,200**	**355,450**	**309,400**	**309,400**	**515,000**
R8	**Rev.-Other Sources**					
820-000-49901	Beginning Balance	824,982	745,516	733,516	896,228	869,529
	Rev.-Other Sources Totals:	**824,982**	**745,516**	**733,516**	**896,228**	**869,529**
	REVENUES TOTALS:	**1,108,870**	**1,114,697**	**1,044,416**	**1,209,128**	**1,388,029**
820	**EQUIPMENT ACQ. & REPLACEMENT**					
E3	**Exp.-Capital Outlay**					
820-820-72050	Land	-	-	-	-	-
820-820-72302	Improvements (Maint)	68,899	7,454	123,441	123,441	41,600
820-820-72500	Office Eqpt.	40,304	-	-	-	-
820-820-72600	Other Eqpt.	42,280	-	-	-	-
820-820-72602	Other Eqpt (Maint)	25,563	-	-	-	-
820-820-72606	Other Eqpt (IT)	10,783	2,828	33,500	32,508	117,000
820-820-72607	Other Eqpt (Lib)	-	28,600	8,000	8,000	-
820-820-72608	Other Eqpt (Police)	-	9,108	38,000	38,000	40,000
820-820-72609	Other Eqpt (SC)	-	-	20,132	12,732	-
820-820-72801	Vehicles (Eng)	35,000	-	-	-	-
820-820-72802	Vehicles (Maint)	139,817	170,479	105,000	124,918	72,000
820-820-72803	Improvements (Bld)	-	-	-	-	23,059
820-820-72804	Improvements (FInance)	-	-	-	-	20,795
	Exp.-Capital Outlay Totals:	**362,646**	**218,469**	**328,073**	**339,599**	**314,454**
E4	**Exp.-Transfers Out**					
820-820-90052	To Storm Drainage	-	-	-	-	-
820-820-90150	To SDC-Streets	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E5	**Exp.-Contingencies**					
820-820-80010	Res - Maint-Imp	-	-	-	43	8,472
820-820-80011	Res - Eq Rep (St/Fed Surplus)	-	-	6,929	6,955	6,978
820-820-80012	Res - Eq Rep (Water Plant)	-	-	44,803	44,973	95,125
820-820-80013	Res - Eq Rep (Wst Wtr Plant)	-	-	96,247	51,108	72,280
820-820-80014	Res - Eq Rep (Str)	-	-	-	-	
820-820-80015	Res - Eq Rep (Finance)	-	-	13,328	15,795	-
820-820-80016	Res - Eq Rep (Police)	-	-	20,246	53,950	34,199
820-820-80017	Res - (Senior Center)	-	-	61,974	89,788	100,124
820-820-80018	Res - Eq Rep (PW/Eng Maint-Eq)	-	-	305,549	356,333	535,129
820-820-80019	Res - Shop	-	-	18,140	18,388	18,450
820-820-80020	Res - Parks Structure Replacement	-	-	-	50,430	100,768
820-820-80021	Res - Eq Rep (Library)	710	-	759	9,534	14,583
820-820-80025	Res - Eq Rep (Bldg)	-	-	22,973	23,060	1
820-820-80027	Res - Eq Rep (Env Ops)	-	-	-	-	
820-820-80028	Res - Eq Rep (IT)	-	-	125,395	149,172	87,466
	Exp.-Contingencies Totals:	**710**	**-**	**716,343**	**869,529**	**1,073,575**
	EXPENDITURES TOTALS:	**363,356**	**218,469**	**1,044,416**	**1,209,128**	**1,388,029**
	FUND REVENUES	**1,108,870**	**1,114,697**	**1,044,416**	**1,209,128**	**1,388,029**
	FUND EXPENSES	**363,356**	**218,469**	**1,044,416**	**1,209,128**	**1,388,029**
	EQUIPMENT ACQ. & REPLACEMENT	**745,514**	**896,228**	**-**	**-**	**-**

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CAPITAL PROJECTS FUND
HISTORIC RESOURCE COMMISSION TRUST 824

Department Description:

The Historic Resource Commission manages this trust account, which was established for donations to help with preserving historic buildings in Lebanon.

Important Highlights:

- No activity in this fund for many years the $80 balance will be transferred to fund 825 Pioneer Cemetery Restoration Trust

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
824	**HISTORIC RESOURCE COMM. TRUST**					
R6	**Rev.-Miscellaneous**					
824-000-48053	Donations	-	-	-	-	-
824-000-48100	Interest On Investment	-	-	-	-	-
824-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
824-000-49901	Beginning Balance	80	80	80	80	80
	Rev.-Other Sources Totals:	**80**	**80**	**80**	**80**	**80**
	REVENUES TOTALS:	**80**	**80**	**80**	**80**	**80**
824	**HISTORIC RESOURCE COMM. TRUST**					
E2	**Exp.-Materials & Services**					
824-824-61250	Dept/Op Supplies	-	-	80	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**80**	**-**	**-**
E4	**Exp.-Transfers Out**					
824-824-90162	To Pioneer Cemetery -825	-	-	-	-	80
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**80**
	EXPENDITURES TOTALS:	**-**	**-**	**80**	**-**	**80**
	FUND REVENUES	**80**	**80**	**80**	**80**	**80**
	FUND EXPENSES	**-**	**-**	**80**	**-**	**80**
	HISTORIC RESOURCE COMM. TRUST	**80**	**80**	**-**	**80**	**-**

CAPITAL PROJECTS FUND
PIONEER CEMETERY RESTORATION TRUST 825

Department Description:

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.

Important Highlights:

- No significant changes.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
825	**PIONEER CEMETERY RESTOR TRUST**					
R6	**Rev.-Miscellaneous**					
825-000-48053	Donations	-	-	-	-	-
825-000-48054	Donat.-Perpet. Maint	-	-	-	-	-
825-000-48100	Interest On Investment	7	45	-	40	40
825-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**7**	**45**	**-**	**40**	**40**
R7	**Rev.-Transfers In**					
825-000-49031	From Historic Resource-824	-	-	-	-	80
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**80**
R8	**Rev.-Other Sources**					
825-000-49901	Beginning Balance	9,223	9,100	9,130	9,145	9,180
	Rev.-Other Sources Totals:	**9,223**	**9,100**	**9,130**	**9,145**	**9,180**
	REVENUES TOTALS:	**9,230**	**9,145**	**9,130**	**9,185**	**9,300**
825	**PIONEER CEMETERY RESTOR TRUST**					
E2	**Exp.-Materials & Services**					
825-825-61009	Advertising (PW)	-	-	-	-	-
825-825-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
825-825-72300	Improvements	130	-	9,130	-	9,300
	Exp.-Capital Outlay Totals:	**130**	**-**	**9,130**	**-**	**9,300**
E5	**Exp.-Contingencies**					
825-825-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
E7	**Exp.-Unappropriated**					
825-825-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**130**	**-**	**9,130**	**-**	**9,300**
	FUND REVENUES	**9,230**	**9,145**	**9,130**	**9,185**	**9,300**
	FUND EXPENSES	**130**	**-**	**9,130**	**-**	**9,300**
	PIONEER CEMETERY RESTOR TRUST	**9,100**	**9,145**	**-**	**9,185**	**-**

CAPITAL PROJECTS FUND
POLICE TRUST 829

Department Description:

The Police Trust fund accounts for receipts and expenditures of donations to the Police Department earmarked for special purchases and/or strategies. This trust allows an account for donations for any purpose in the Police Department that is not covered in the budget.

In FY15, a fund was established to provide scholarships to graduating high school seniors. Donations are being accepted for this program.

Important Highlights:

- Changes that occur in this fund are usually based on short-term projects that are not defined until the donation is made.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
829	**POLICE TRUST**					
R4	**Rev.-Intergovernmental**					
829-000-41020	Federal Grant Funds	-	-	-	-	-
829-000-41047	County Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
829-000-48052	Donations-Scholarship	-	770	500	500	500
829-000-48053	Donations	12,067	5,460	17,000	6,000	10,000
829-000-48054	Donations-Warming Shealter	-	-	-	-	2,000
829-000-48100	Interest On Investment	13	54	60	40	60
829-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**12,080**	**6,284**	**17,560**	**6,540**	**12,560**
R8	**Rev.-Other Sources**					
829-000-49901	Beginning Balance	8,623	13,156	5,902	7,775	3,800
	Rev.-Other Sources Totals:	**8,623**	**13,156**	**5,902**	**7,775**	**3,800**
	REVENUES TOTALS:	**20,703**	**19,440**	**23,462**	**14,315**	**16,360**
829	**POLICE TRUST**					
E2	**Exp.-Materials & Services**					
829-829-61010	Advertising	-	-	-	-	-
829-829-61240	Dept/Operating Expense	4,143	5,087	9,600	5,000	5,000
829-829-61250	Dept/Op Supplies	3,404	6,579	5,140	5,000	5,000
829-829-61320	Education & Training	-	-	-	-	-
829-829-61860	Scholarships	-	-	1,000	-	1,000
829-829-61872	Warming Shealter Exp	-	-	-	500	500
	Exp.-Materials & Services Totals:	**7,547**	**11,666**	**15,740**	**10,500**	**11,500**
E3	**Exp.-Capital Outlay**					
829-829-72600	Other Eqpt.	-	-	7,722	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**7,722**	**-**	**-**
E5	**Exp.-Contingencies**					
829-829-80005	Operating Contingency	-	-	-	-	4,860
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**4,860**
	EXPENDITURES TOTALS:	**7,547**	**11,666**	**23,462**	**10,500**	**16,360**
	FUND REVENUES	**20,703**	**19,440**	**23,462**	**14,315**	**16,360**
	FUND EXPENSES	**7,547**	**11,666**	**23,462**	**10,500**	**16,360**
	POLICE TRUST Totals:	**13,156**	**7,774**	**-**	**3,815**	**-**

CAPITAL PROJECTS FUND
LIBRARY TRUST 830

Department Description:

The Library Trust Fund receives and expends funds from donations and grants.

Donations: The primary revenue source is cash donations. Some donations are specified for particular projects or materials, while others are specified to be used wherever there is a need.

Grants: LPL applies for some grants annually or biennially, such as the State of Oregon *Ready to Read* grant and those administered by Trust Management of Oregon. Others are one-time grants. All grant funds must be used for the specified purpose, with expenses accurately accounted for

Important Highlights:

- The Library Trust Fund accounting procedures were modified to add separate sub-accounts for each grant or expenditure type, making it much easier to track expenditures and balances for specific grants, as well as for Trust Fund donations.

- During FY 2014-15 and in the proposed budget for FY 2015-16, all expenditures for library collections come from the Library Trust, rather than the General Fund. This is intended to be a short-term solution.

- In addition to numerous donations from community members, two very substantial donations were made by individuals to help maintain library programs and collections during the past year.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
830	**LIBRARY TRUST FUND**					
R4	**Rev.-Intergovernmental**					
830-000-41045	Grant Funds	-	-	-	-	-
830-000-48112	Gift of Literacy Grant	-	-	-	5,000	5,000
830-000-48114	Trust Management Grant	-	-	-	5,000	10,000
830-000-48118	Childrens Svcs Grant	-	2,329	-	2,476	2,500
	Rev.-Intergovernmental Totals:	**-**	**2,329**	**-**	**12,476**	**17,500**
R6	**Rev.-Miscellaneous**					
830-000-48100	Interest On Investment	146	803	400	620	300
830-000-48120	Trust Fund Donations	37,752	59,062	50,000	8,000	25,000
830-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**37,898**	**59,865**	**50,400**	**8,620**	**25,300**
R8	**Rev.-Other Sources**					
830-000-49901	Beginning Balance	149,037	155,256	170,000	176,811	120,000
	Rev.-Other Sources Totals:	**149,037**	**155,256**	**170,000**	**176,811**	**120,000**
	REVENUES TOTALS:	**186,935**	**217,450**	**220,400**	**197,907**	**162,800**
830	**LIBRARY TRUST FUND**					
E2	**Exp.-Materials & Services**					
830-830-61130	Contract Services	-	-	70,000	-	20,000
830-830-61250	Dept/Op Supplies	31,679	40,638	100,000	55,000	75,000
830-830-61310	Gift of Literacy	-	-	-	5,000	5,000
830-830-61330	Reading for Success	-	-	-	2,476	2,500
830-830-61350	Trust Management	-	-	-	5,000	10,000
	Exp.-Materials & Services Totals:	**31,679**	**40,638**	**170,000**	**67,476**	**112,500**
E3	**Exp.-Capital Outlay**					
830-830-72300	Improvements	-	-	-	-	-
830-830-72500	Office Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
830-830-90010	To General Fund	-	-	-	-	-
830-830-90110	To Libr/Sr Cntr Trust	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
830-830-80005	Operating Contingency	-	-	50,400	50,400	50,300
	Exp.-Contingencies Totals:	**-**	**-**	**50,400**	**50,400**	**50,300**
E7	**Exp.-Unappropriated**					
830-830-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**31,679**	**40,638**	**220,400**	**117,876**	**162,800**
	FUND REVENUES	**186,935**	**217,450**	**220,400**	**197,907**	**162,800**
	FUND EXPENSES	**31,679**	**40,638**	**220,400**	**117,876**	**162,800**
	LIBRARY TRUST FUND Totals:	**155,256**	**176,812**	**-**	**80,031**	**-**

CAPITAL PROJECTS FUND
LIBRARY BUILDING TRUST 833
(HARRIMAN TRUST)

Department Description:

This fund was originally the Library/Senior Center Building Trust; in FY 2005-06, the fund was divided equally between the Senior Center Building Trust and the Library Building Trust.

Most of the funds in this trust were donated in FY 2008-09 by the Harriman Family Foundation as a memorial to Anita Harriman. Those funds are designated to be used for materials for the Children's Room.

Important Highlights:

Funds from this Trust were used to purchase the following materials for the Children's Room: in FY 2014-15:

- Alphabet letter manipulatives
- Posters for the children's area
- Games for the children's area

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
833	**LIBRARY TRUST (Harriman Trust)**					
R6	**Rev.-Miscellaneous**					
833-000-48100	Interest On Investment	15	169	100	130	120
833-000-48120	Trust Fund Donations	-	-	-	36	-
833-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**15**	**169**	**100**	**166**	**120**
R7	**Rev.-Transfers In**					
833-000-49107	From Libr/Sr Cntr Bldg Trust	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
833-000-49901	Beginning Balance	48,002	34,511	34,111	34,138	29,000
	Rev.-Other Sources Totals:	**48,002**	**34,511**	**34,111**	**34,138**	**29,000**
	REVENUES TOTALS:	**48,017**	**34,680**	**34,211**	**34,304**	**29,120**
833	**LIBRARY TRUST (Harriman Trust)**					
E2	**Exp.-Materials & Services**					
833-833-61010	Advertising	-	-	-	-	-
833-833-61130	Contract Services	-	-	-	-	-
833-833-61240	Dept/Operating Expense	-	-	-	-	-
833-833-61250	Dept/Op Supplies	13,507	542	34,211	5,000	29,120
	Exp.-Materials & Services Totals:	**13,507**	**542**	**34,211**	**5,000**	**29,120**
E3	**Exp.-Capital Outlay**					
833-833-72050	Land	-	-	-	-	-
833-833-72100	Buildings	-	-	-	-	-
833-833-72300	Improvements	-	-	-	-	-
833-833-72600	Other Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**13,507**	**542**	**34,211**	**5,000**	**29,120**
	FUND REVENUES	**48,017**	**34,680**	**34,211**	**34,304**	**29,120**
	FUND EXPENSES	**13,507**	**542**	**34,211**	**5,000**	**29,120**
	LIBRARY TRUST (Harriman) Totals:	**34,510**	**34,138**	**-**	**29,304**	**-**

CAPITAL PROJECTS FUND
SENIOR SERVICES TRUST 835

PROGRAM DESCRIPTION:

The Senior Services Trust Fund was established to receive and expend donated funds for the Senior Center. Some donations are given for a specific project or purpose, but most donations are general in nature. The Trust is also the depository for all undesignated donations, as well as any money raised through Senior Center fund-raising efforts.

In FY 2006-07 the Senior Center received a large bequest from long-time Lebanon resident, Louis V. Schuldt, in the amount of $202,000.

Important Highlights

- This fund is used to pay for the bulk of supplies and expenses associated with events, activities and workshops at the Senior Center.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
835	**SENIOR SERVICES TRUST**					
R6	**Rev.-Miscellaneous**					
835-000-45020	Rev From Rented Prop	3,568	2,339	3,000	1,200	2,000
835-000-48100	Interest On Investment	141	839	650	650	600
835-000-48120	Trust Fund Donations	5,314	4,270	5,000	2,000	2,500
835-000-48140	Miscellaneous Revenue	2,586	2,423	3,000	2,000	3,000
835-000-48155	Senior Center Trip Rev	-	-	-	387	-
835-000-48172	Rental Cleaning Fee	235	35	700	170	700
835-000-48175	Rental Deposits	1,050	1,650	1,500	1,200	1,500
	Rev.-Miscellaneous Totals:	**12,894**	**11,556**	**13,850**	**7,607**	**10,300**
R7	**Rev.-Transfers In**					
835-000-49010	From General Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
835-000-49901	Beginning Balance	178,204	171,898	165,748	167,821	155,000
	Rev.-Other Sources Totals:	**178,204**	**171,898**	**165,748**	**167,821**	**155,000**
	REVENUES TOTALS:	**191,098**	**183,454**	**179,598**	**175,428**	**165,300**
835	**SENIOR SERVICES TRUST**					
E2	**Exp.-Materials & Services**					
835-835-61130	Contract Services	-	-	-	-	-
835-835-61200	Deposits Refunded	1,400	1,328	1,500	1,300	1,500
835-835-61240	Dept/Operating Expense	3,417	2,522	3,000	3,000	3,000
835-835-61250	Dept/Op Supplies	779	1,640	2,000	1,200	2,000
835-835-61455	Senior Center Trip Exp	126	-	-	-	-
835-835-61560	Maint/Bldg (Gen'l)	1,643	1,165	1,500	500	1,500
835-835-61840	Refreshment Purchases	6,247	6,150	6,500	6,500	6,500
835-835-61860	Scholarships	118	39	500	250	500
	Exp.-Materials & Services Totals:	**13,730**	**12,844**	**15,000**	**12,750**	**15,000**
E3	**Exp.-Capital Outlay**					
835-835-72100	Buildings	-	-	-	-	-
835-835-72300	Improvements	745	2,103	5,000	2,500	5,000
835-835-72500	Office Eqpt.	-	-	2,500	1,500	2,500
835-835-72600	Other Eqpt.	4,726	685	2,500	1,000	2,500
	Exp.-Capital Outlay Totals:	**5,471**	**2,788**	**10,000**	**5,000**	**10,000**
E4	**Exp.-Transfers Out**					
835-835-90110	To Libr/Sr Cntr Trust	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
835-835-80005	Operating Contingency	-	-	154,598	154,598	140,300
	Exp.-Contingencies Totals:	**-**	**-**	**154,598**	**154,598**	**140,300**
	EXPENDITURES TOTALS:	**19,201**	**15,632**	**179,598**	**172,348**	**165,300**
	FUND REVENUES	**191,098**	**183,454**	**179,598**	**175,428**	**165,300**
	FUND EXPENSES	**19,201**	**15,632**	**179,598**	**172,348**	**165,300**
	SENIOR SERVICES TRUST Totals:	**171,897**	**167,822**	**-**	**3,080**	**-**

CAPITAL PROJECTS FUND
SNEDAKER TRUST 838

Department Description:

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.

Important Highlights:

During FY 2023-24, funds from the Snedaker Trust were used to purchase the following materials:

- Ancestry and Heritage Quest online resources

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
838	**LIBRARY TRUST (Snedaker Trust)**					
R6	**Rev.-Miscellaneous**					
838-000-48100	Interest On Investment	21	137	80	100	100
838-000-48120	Trust Fund Donations	-	-	-	-	-
838-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**21**	**137**	**80**	**100**	**100**
R8	**Rev.-Other Sources**					
838-000-49901	Beginning Balance	32,094	28,268	26,300	27,005	25,000
	Rev.-Other Sources Totals:	**32,094**	**28,268**	**26,300**	**27,005**	**25,000**
	REVENUES TOTALS:	**32,115**	**28,405**	**26,380**	**27,105**	**25,100**
838	**LIBRARY TRUST (Snedaker Trust)**					
E2	**Exp.-Materials & Services**					
838-838-61250	Dept/Op Supplies	3,847	1,400	26,380	2,000	25,100
	Exp.-Materials & Services Totals:	**3,847**	**1,400**	**26,380**	**2,000**	**25,100**
E4	**Exp.-Transfers Out**					
838-838-90010	To General Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E7	**Exp.-Unappropriated**					
838-838-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**3,847**	**1,400**	**26,380**	**2,000**	**25,100**
	FUND REVENUES	**32,115**	**28,405**	**26,380**	**27,105**	**25,100**
	FUND EXPENSES	**3,847**	**1,400**	**26,380**	**2,000**	**25,100**
	LIBRARY TRUST (Snedaker) Totals:	**28,268**	**27,005**	**-**	**25,105**	**-**

CAPITAL PROJECTS FUND
STREET CAPITAL IMPROVEMENTS PROJECTS FUND 840

Department Description:

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.

Important Highlights:

- Funds will be used Bridge Re-Hab Projects and Street Repairs
- Tree Re-planting at Grant Street Bridge Area per existing DSL Permit
- Airway Road (Funds in Reserve)

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
840	**STREETS CAPITAL PROJECTS**					
R4	**Rev.-Intergovernmental**					
840-000-41047	County Grant Funds	-	-	500,000	315,872	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**500,000**	**315,872**	**-**
R6	**Rev.-Miscellaneous**					
840-000-48100	Interest On Investment	391	1,825	500	1,200	-
840-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**391**	**1,825**	**500**	**1,200**	**-**
R7	**Rev.-Transfers In**					
840-000-49010	From General Fund	75,000	-	-	-	-
840-000-49087	From Public Imp-750	-	31,462	-	-	-
840-000-49023	From Water CIP	-	-	-	-	-
840-000-49026	From WW CIP	-	-	-	-	-
	Rev.-Transfers In Totals:	**75,000**	**31,462**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
840-000-49901	Beginning Balance	343,417	398,442	377,804	378,625	359,526
	Rev.-Other Sources Totals:	**343,417**	**398,442**	**377,804**	**378,625**	**359,526**
	REVENUES TOTALS:	**418,808**	**431,729**	**878,304**	**695,697**	**359,526**
840	**STREETS CAPITAL PROJECTS**					
E2	**Exp.-Materials & Services**					
840-840-61010	Advertising	-	-	-	-	-
840-840-61130	Contract Serv	-	-	30,000	30,000	-
840-840-61240	Operating Exp (Eng)	-	-	-	-	-
840-840-61401	Unemploy Ins	58	-	-	-	-
840-840-61881	Rent (Eng)	-	-	-	-	-
	Exp.-Materials & Services Totals:	**58**	**-**	**30,000**	**30,000**	**-**
E3	**Exp.-Capital Outlay**					
840-840-72300	Improvements	-	-	537,800	100	-
840-840-72301	Improvements (Eng)	20,308	53,104	-	306,071	49,526
	Exp.-Capital Outlay Totals:	**20,308**	**53,104**	**537,800**	**306,171**	**49,526**
E4	**Exp.-Transfers Out**					
840-840-90035	To St Ft & Bike Pth Fd	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
840-840-80005	Operating Contingency	-	-	504	504	-
840-840-80024	Res - Airway	-	-	310,000	310,000	310,000
	Exp.-Contingencies Totals:	**-**	**-**	**310,504**	**310,504**	**310,000**
	EXPENDITURES TOTALS:	**20,366**	**53,104**	**878,304**	**646,675**	**359,526**
	FUND REVENUES	**418,808**	**431,729**	**878,304**	**695,697**	**359,526**
	FUND EXPENSES	**20,366**	**53,104**	**878,304**	**646,675**	**359,526**
	STREETS CAPITAL PROJECTS Totals:	**398,442**	**378,625**	**-**	**49,022**	**-**

CAPITAL PROJECTS FUND
INFRASTRUCTURE DEFERRAL 845

Department Description:

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 such cash contributions.

Important Highlights:

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

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
845	**INFRASTRUCTURE DEFERRAL**					
R6	**Rev.-Miscellaneous**					
845-000-42100	Infra. Ext. Deposits	-	-	-	-	-
845-000-48100	Interest On Investment	46	275	-	206	-
845-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**46**	**275**	**-**	**206**	**-**
R8	**Rev.-Other Sources**					
845-000-49901	Beginning Balance	55,372	55,418	55,568	55,693	55,899
	Rev.-Other Sources Totals:	**55,372**	**55,418**	**55,568**	**55,693**	**55,899**
	REVENUES TOTALS:	**55,418**	**55,693**	**55,568**	**55,899**	**55,899**
845	**INFRA. DEFERRAL**					
E2	**Exp.-Materials & Services**					
845-845-61010	Advertising	-	-	-	-	-
845-845-61130	Contract Services	-	-	-	-	-
845-845-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
845-845-72301	Improvements (Eng)	-	-	55,568	-	55,899
	Exp.-Capital Outlay Totals:	**-**	**-**	**55,568**	**-**	**55,899**
	EXPENDITURES TOTALS:	**-**	**-**	**55,568**	**-**	**55,899**
	FUND REVENUES	**55,418**	**55,693**	**55,568**	**55,899**	**55,899**
	FUND EXPENSES	**-**	**-**	**55,568**	**-**	**55,899**
	INFRA. DEFERRAL Totals:	**55,418**	**55,693**	**-**	**55,899**	**-**

CAPITAL PROJECTS FUND
SDC – STORM DRAINAGE IMPROVEMENTS 852

Department Description:

This budget department accounts 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.

Important Highlights:

Identified sources of expenditures in this budget year:

- 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.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
852	**SDC-DRAINAGE IMPR**					
R1	**Rev.-Taxes & Assess**					
852-000-42040	SDC Princ - Assess	11,442	880	100	100	100
852-000-42045	SDC Principal	1,960	8,780	2,000	2,500	2,000
	Rev.-Taxes & Assess Totals:	**13,402**	**9,660**	**2,100**	**2,600**	**2,100**
R6	**Rev.-Miscellaneous**					
852-000-42050	SDC Interest	79	(851)	-	-	-
852-000-48100	Interest On Investment	113	338	200	125	-
852-000-48140	Miscellaneous Revenue	-	-	-		-
	Rev.-Miscellaneous Totals:	**192**	**(513)**	**200**	**125**	**-**
R7	**Rev.-Transfers In**					
852-000-49098	From NW Urban Renewal	-	-	2,167	2,167	14,178
852-000-49125	From SDC-Drainage	-	-	-	-	-
852-000-49170	From Cheadle Lake URD	-	-	7,524	7,524	-
852-000-49175	From North Gateway URD	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**9,691**	**9,691**	**14,178**
R8	**Rev.-Other Sources**					
852-000-49901	Beginning Balance	139,568	146,600	23,600	25,972	32,000
	Rev.-Other Sources Totals:	**139,568**	**146,600**	**23,600**	**25,972**	**32,000**
	REVENUES TOTALS:	**153,162**	**155,747**	**35,591**	**38,388**	**48,278**
852	**SDC-DRAINAGE IMPR**					
E2	**Exp.-Materials & Services**					
852-852-61130	Contract Services	-	-	-	-	-
852-852-61136	Contract Serv (CD)	-	-	-	-	-
852-852-61240	Dept/Operating Expense	-	-	-	-	-
852-852-61250	Dept/Op Supplies	-	-	-	-	-
852-852-61401	Unemploy Ins	18	-	-	-	-
	Exp.-Materials & Services Totals:	**18**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
852-852-72050	Land	-	-	-	-	-
852-852-72300	Improvements	-	123,000	20,000	-	25,000
	Exp.-Capital Outlay Totals:	**-**	**123,000**	**20,000**	**-**	**25,000**
E4	**Exp.-Transfers Out**					
852-852-90010	To General Fund	-	-	-	-	-
852-852-90011	To General Fund-Sal/Ben	5,405	6,001	6,182	6,182	6,664
852-852-90027	To Info System Service-542	1,141	775	-	-	-
852-852-90052	To Storm Drainage	-	-	-	-	-
	Exp.-Transfers Out Totals:	**6,546**	**6,776**	**6,182**	**6,182**	**6,664**
E5	**Exp.-Contingencies**					
852-852-80005	Operating Contingency	-	-	9,409	9,409	16,614
	Exp.-Contingencies Totals:	**-**	**-**	**9,409**	**9,409**	**16,614**
	EXPENDITURES TOTALS:	**6,564**	**129,776**	**35,591**	**15,591**	**48,278**
	FUND REVENUES	**153,162**	**155,747**	**35,591**	**38,388**	**48,278**
	FUND EXPENSES	**6,564**	**129,776**	**35,591**	**15,591**	**48,278**
	SDC-DRAINAGE IMPR Totals:	**146,598**	**25,971**	**-**	**22,797**	**-**

CAPITAL PROJECTS FUND
SDC – DRAINAGE REIMBURSEMENTS 853

Department Description:

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.

Important Highlights:

- Nominal funding limits this funds ability to assist with financing any significant projects.

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
853	**SDC-DRAINAGE REIMB**					
R1	**Rev.-Taxes & Assess**					
853-000-42040	SDC Princ - Assess	6	5	50	-	-
853-000-42045	SDC Principal	672	1,526	1,000	500	500
	Rev.-Taxes & Assess Totals:	**678**	**1,531**	**1,050**	**500**	**500**
R6	**Rev.-Miscellaneous**					
853-000-42050	SDC Interest	5	-	-	-	-
853-000-48100	Interest On Investment	4	23	-	40	-
853-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**9**	**23**	**-**	**40**	**-**
R8	**Rev.-Other Sources**					
853-000-49901	Beginning Balance	3,179	3,866	3,330	5,421	5,850
	Rev.-Other Sources Totals:	**3,179**	**3,866**	**3,330**	**5,421**	**5,850**
	REVENUES TOTALS:	**3,866**	**5,420**	**4,380**	**5,961**	**6,350**
853	**SDC-DRAINAGE REIMB**					
E2	**Exp.-Materials & Services**					
853-853-61240	Dept/Operating Expense	-	-	-	-	-
853-853-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
853-853-72300	Improvements	-	-	3,330	-	5,900
	Exp.-Capital Outlay Totals:	**-**	**-**	**3,330**	**-**	**5,900**
E5	**Exp.-Contingencies**					
853-853-80005	Operating Contingency	-	-	1,050	1,050	450
	Exp.-Contingencies Totals:	**-**	**-**	**1,050**	**1,050**	**450**
	EXPENDITURES TOTALS:	**-**	**-**	**4,380**	**1,050**	**6,350**
	FUND REVENUES	**3,866**	**5,420**	**4,380**	**5,961**	**6,350**
	FUND EXPENSES	**-**	**-**	**4,380**	**1,050**	**6,350**
	SDC-DRAINAGE REIMB Totals:	**3,866**	**5,420**	**-**	**4,911**	**-**

CAPITAL PROJECTS FUND
SDC – PARKS IMPROVEMENTS 862

Department Description:

This budget department accounts 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.

Important Highlights:

- SDC Eligible Projects (Identified in the Park's SDC and Parks Master Plans)
- Grant Match up to 30% for new Trail Projects

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
862	**SDC-PARKS IMPR**					
R1	**Rev.-Taxes & Assess**					
862-000-42040	SDC Princ - Assess	1,945	1,195	1,000	-	-
862-000-42045	SDC Principal	29,689	87,154	25,000	260,000	50,000
	Rev.-Taxes & Assess Totals:	**31,634**	**88,349**	**26,000**	**260,000**	**50,000**
R6	**Rev.-Miscellaneous**					
862-000-42050	SDC Interest	427	25	100	-	-
862-000-48100	Interest On Investment	356	2,302	500	2,000	1,500
862-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**783**	**2,327**	**600**	**2,000**	**1,500**
R7	**Rev.-Transfers In**					
862-000-49098	From NW Urban Renewal	-	-	-	-	5,232
862-000-49170	From Cheadle Lake URD	-	-	101,040	101,040	-
862-000-49175	From North Gateway URD	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**101,040**	**101,040**	**5,232**
R8	**Rev.-Other Sources**					
862-000-49901	Beginning Balance	413,169	424,772	334,000	486,471	840,000
	Rev.-Other Sources Totals:	**413,169**	**424,772**	**334,000**	**486,471**	**840,000**
	REVENUES TOTALS:	**445,586**	**515,448**	**461,640**	**849,511**	**896,732**
862	**SDC-PARKS IMPR**					
E2	**Exp.-Materials & Services**					
862-862-61131	Contract Services (PW)	-	-	-	-	-
862-862-61134	Contract Services (Maint)	-	-	-	-	-
862-862-61240	Dept/Operating Expense	-	-	-	-	-
862-862-61250	Dept/Op Supplies	-	-	-	-	-
862-862-61401	Unemploy Ins	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
862-862-72300	Improvements	14,381	22,200	440,000	-	846,671
	Exp.-Capital Outlay Totals:	**14,381**	**22,200**	**440,000**	**-**	**846,671**
E4	**Exp.-Transfers Out**					
862-862-90011	To General Fund-Sal/Ben	5,405	6,001	6,182	6,182	-
862-862-90022	To Parks Grant Fund	-	-	-	-	6,664
862-862-90027	To Info System Service-542	1,028	775	-	-	-
862-862-90028	To Custodial & Bldg Maint-545	-	-	-	-	-
	Exp.-Transfers Out Totals:	**6,433**	**6,776**	**6,182**	**6,182**	**6,664**
E5	**Exp.-Contingencies**					
862-862-80005	Operating Contingency	-	-	15,458	15,458	43,397
	Exp.-Contingencies Totals:	**-**	**-**	**15,458**	**15,458**	**43,397**
	EXPENDITURES TOTALS:	**20,814**	**28,976**	**461,640**	**21,640**	**896,732**
	FUND REVENUES	**445,586**	**515,448**	**461,640**	**849,511**	**896,732**
	FUND EXPENSES	**20,814**	**28,976**	**461,640**	**21,640**	**896,732**
	SDC-PARKS IMPR Totals:	**424,772**	**486,472**	**-**	**827,871**	**-**

CAPITAL PROJECTS FUND
SDC – PARKS REIMBURSEMENTS 863

Department Description:

This budget department accounts for the Parks 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 Parks SDC methodology report and resolution was adopted which set revised rates. The new Parks SDC fee does not include a reimbursement portion, thus this fund will not receive revenue in this budget year.

Important Highlights:

- Approved Parks Projects

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
863	**SDC-PARKS REIMB**					
R1	**Rev.-Taxes & Assess**					
863-000-42040	SDC Princ - Assess	16	13	-	200	200
863-000-42045	SDC Principal	-	-	-	-	-
	Rev.-Taxes & Assess Totals:	**16**	**13**	**-**	**200**	**200**
R6	**Rev.-Miscellaneous**					
863-000-42050	SDC Interest	12	-	-	-	-
863-000-48100	Interest On Investment	15	41	-	20	-
863-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**27**	**41**	**-**	**20**	**-**
R8	**Rev.-Other Sources**					
863-000-49901	Beginning Balance	17,787	17,830	4,050	2,809	3,000
	Rev.-Other Sources Totals:	**17,787**	**17,830**	**4,050**	**2,809**	**3,000**
	REVENUES TOTALS:	**17,830**	**17,884**	**4,050**	**3,029**	**3,200**
863	**SDC-PARKS REIMB**					
E2	**Exp.-Materials & Services**					
863-863-61240	Dept/Operating Expense	-	-	-	-	-
863-863-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
863-863-72300	Improvements	-	15,075	4,050	-	3,000
	Exp.-Capital Outlay Totals:	**-**	**15,075**	**4,050**	**-**	**3,000**
E5	**Exp.-Contingencies**					
863-863-80005	Operating Contingency	-	-	-	-	200
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**200**
	EXPENDITURES TOTALS:	**-**	**15,075**	**4,050**	**-**	**3,200**
	FUND REVENUES	**17,830**	**17,884**	**4,050**	**3,029**	**3,200**
	FUND EXPENSES	**-**	**15,075**	**4,050**	**-**	**3,200**
	SDC-PARKS REIMB Totals:	**17,830**	**2,809**	**-**	**3,029**	**-**

CAPITAL PROJECTS FUND
SDC – WASTEWATER IMPROVEMENTS 872

Department Description:

This budget department accounts for the revenues and expenses for Wastewater 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 Wastewater SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Wastewater SDC Plan.

Important Highlights:

- Available funds will be used for future phases of the West Side Interceptor Project

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
872	**SDC-WASTEWATER IMPR**					
R1	**Rev.-Taxes & Assess**					
872-000-42040	SDC Princ - Assess	12,089	7,054	5,000	12,000	12,000
872-000-42045	SDC Principal	41,752	64,053	35,000	30,000	28,000
	Rev.-Taxes & Assess Totals:	**53,841**	**71,107**	**40,000**	**42,000**	**40,000**
R6	**Rev.-Miscellaneous**					
872-000-42050	SDC Interest	1,608	175	100	320	250
872-000-48100	Interest On Investment	377	2,016	1,000	2,000	1,000
872-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**1,985**	**2,191**	**1,100**	**2,320**	**1,250**
R7	**Rev.-Transfers In**					
872-000-49098	From NW Urban Renewal	-	-	17,443	17,443	-
872-000-49170	From Cheadle Lake URD	40,000	-	85,865	85,865	-
872-000-49175	From North Gateway URD	-	-	-	-	-
	Rev.-Transfers In Totals:	**40,000**	**-**	**103,308**	**103,308**	**-**
R8	**Rev.-Other Sources**					
872-000-49901	Beginning Balance	286,614	375,784	427,000	442,307	580,000
	Rev.-Other Sources Totals:	**286,614**	**375,784**	**427,000**	**442,307**	**580,000**
	REVENUES TOTALS:	**382,440**	**449,082**	**571,408**	**589,935**	**621,250**
872	**SDC-WASTEWATER IMPR**					
E2	**Exp.-Materials & Services**					
872-872-61131	Contract Services (PW)	-	-	-	-	-
872-872-61133	Contract Serv (Eng)	-	-	-	-	-
872-872-61240	Dept/Operating Expense	-	-	-	-	-
872-872-61401	Unemploy Ins	41	-	-	-	-
	Exp.-Materials & Services Totals:	**41**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
872-872-72300	Improvements	-	-	490,000	-	600,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**490,000**	**-**	**600,000**
E4	**Exp.-Transfers Out**					
872-872-90010	To General Fund	-	-	-	-	-
872-872-90011	To General Fund-Sal/Ben	5,405	6,001	6,182	6,182	6,664
872-872-90027	To Info System Service	1,210	775	-	-	-
872-872-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**6,615**	**6,776**	**6,182**	**6,182**	**6,664**
E5	**Exp.-Contingencies**					
872-872-80005	Operating Contingency	-	-	75,226	75,226	14,586
	Exp.-Contingencies Totals:	**-**	**-**	**75,226**	**75,226**	**14,586**
	EXPENDITURES TOTALS:	**6,656**	**6,776**	**571,408**	**81,408**	**621,250**
	FUND REVENUES	**382,440**	**449,082**	**571,408**	**589,935**	**621,250**
	FUND EXPENSES	**6,656**	**6,776**	**571,408**	**81,408**	**621,250**
	SDC-WASTEWATER IMPR Totals:	**375,784**	**442,306**	**-**	**508,527**	**-**

CAPITAL PROJECTS FUND
SDC – WASTEWATER REIMBURSEMENTS 873

Department Description:

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.

Important Highlights:

- Funds will be used for eligible Wastewater Projects – planned phases of the Westside Interceptor and other sewer rehabilitation projects.

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
873	**SDC-WASTEWATER REIMB**					
R1	**Rev.-Taxes & Assess**					
873-000-42040	SDC Princ - Assess	2,127	1,241	1,200	3,000	2,000
873-000-42045	SDC Principal	7,330	11,268	5,000	6,500	5,000
	Rev.-Taxes & Assess Totals:	**9,457**	**12,509**	**6,200**	**9,500**	**7,000**
R6	**Rev.-Miscellaneous**					
873-000-42050	SDC Interest	283	31	-	60	-
873-000-48100	Interest On Investment	185	1,091	500	1,000	500
873-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**468**	**1,122**	**500**	**1,060**	**500**
R8	**Rev.-Other Sources**					
873-000-49901	Beginning Balance	203,942	213,867	220,000	227,498	238,000
	Rev.-Other Sources Totals:	**203,942**	**213,867**	**220,000**	**227,498**	**238,000**
	REVENUES TOTALS:	**213,867**	**227,498**	**226,700**	**238,058**	**245,500**
873	**SDC-WASTEWATER REIMB**					
E2	**Exp.-Materials & Services**					
873-873-61240	Dept/Operating Expense	-	-	-	-	-
873-873-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
873-873-72300	Improvements	-	-	210,000	-	245,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**210,000**	**-**	**245,000**
E5	**Exp.-Contingencies**			**-**		
873-873-80005	Operating Contingency	-	-	16,700	16,700	500
	Exp.-Contingencies Totals:	**-**	**-**	**16,700**	**16,700**	**500**
	EXPENDITURES TOTALS:	**-**	**-**	**226,700**	**16,700**	**245,500**
	FUND REVENUES	**213,867**	**227,498**	**226,700**	**238,058**	**245,500**
	FUND EXPENSES	**-**	**-**	**226,700**	**16,700**	**245,500**
	SDC-WASTEWATER REIMB Totals:	**213,867**	**227,498**	**-**	**221,358**	**-**

CAPITAL PROJECTS FUND
SDC – STREETS IMPROVEMENTS 882

Department Description:

This budget department accounts 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.

Important Highlights:

Available funds will be used on the following SDC eligible projects:

- SDC Eligible Projects – (capacity increasing projects)

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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
882	**SDC-STREET IMPR**					
R1	**Rev.-Taxes & Assess**					
882-000-42040	SDC Princ - Assess	65,218	37,146	15,000	49,000	15,000
882-000-42045	SDC Principal	14,006	178,722	25,000	23,000	20,000
	Rev.-Taxes & Assess Totals:	**79,224**	**215,868**	**40,000**	**72,000**	**35,000**
R6	**Rev.-Miscellaneous**					
882-000-42050	SDC Interest	6,656	985	600	1,945	1,000
882-000-48100	Interest On Investment	966	5,715	2,000	6,000	5,000
882-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**7,622**	**6,700**	**2,600**	**7,945**	**6,000**
R7	**Rev.-Transfers In**					
882-000-49098	From NW Urban Renewal	-	-	-	-	10,154
882-000-49170	From Cheadle Lake URD	-	-	44,019	44,019	-
882-000-49175	From North Gateway URD	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**44,019**	**44,019**	**10,154**
R8	**Rev.-Other Sources**					
882-000-49901	Beginning Balance	973,523	1,053,843	1,151,000	1,269,634	1,200,000
	Rev.-Other Sources Totals:	**973,523**	**1,053,843**	**1,151,000**	**1,269,634**	**1,200,000**
	REVENUES TOTALS:	**1,060,369**	**1,276,411**	**1,237,619**	**1,393,598**	**1,251,154**
882	**SDC-STREET IMPR**					
E2	**Exp.-Materials & Services**					
882-882-61011	Advertising (Eng)	-	-	-	-	-
882-882-61133	Contract Serv (Eng)	-	-	-	-	-
882-882-61240	Dept/Operating Expense	2	-	-	-	-
882-882-61243	Operating Exp (PW)	-	-	-	-	-
882-882-61401	Unemploy Ins	18	-	-	-	-
	Exp.-Materials & Services Totals:	**20**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
882-882-72300	Improvements	-	-	1,170,000	170,000	1,200,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**1,170,000**	**170,000**	**1,200,000**
E4	**Exp.-Transfers Out**					
882-882-90011	To General Fund-Sal/Ben	5,405	6,001	6,181	6,181	6,663
882-882-90027	To Info System Service	1,102	775	-	-	-
	Exp.-Transfers Out Totals:	**6,507**	**6,776**	**6,181**	**6,181**	**6,663**
E5	**Exp.-Contingencies**					
882-882-80005	Operating Contingency	-	-	61,438	61,438	44,491
882-882-80032	Res - Safeway	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**61,438**	**61,438**	**44,491**
	EXPENDITURES TOTALS:	**6,527**	**6,776**	**1,237,619**	**237,619**	**1,251,154**
	FUND REVENUES	**1,060,369**	**1,276,411**	**1,237,619**	**1,393,598**	**1,251,154**
	FUND EXPENSES	**6,527**	**6,776**	**1,237,619**	**237,619**	**1,251,154**
	SDC-STREET IMPR Totals:	**1,053,842**	**1,269,635**	**-**	**1,155,979**	**-**

CAPITAL PROJECTS FUND
SDC – STREET REIMBURSEMENTS 883

Department Description:

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.

Important Highlights:

- Funds will be used for eligible Street and Bridge Projects.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
883	**SDC-STREET REIMB**					
R1	**Rev.-Taxes & Assess**					
883-000-42040	SDC Princ - Assess	9,252	5,288	3,000	6,900	4,000
883-000-42045	SDC Principal	2,005	25,676	4,000	7,000	5,000
	Rev.-Taxes & Assess Totals:	**11,257**	**30,964**	**7,000**	**13,900**	**9,000**
R6	**Rev.-Miscellaneous**					
883-000-42050	SDC Interest	920	141	100	278	200
883-000-48100	Interest On Investment	50	160	50	250	200
883-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**970**	**301**	**150**	**528**	**400**
R8	**Rev.-Other Sources**					
883-000-49901	Beginning Balance	31,843	44,070	24,000	43,334	35,000
	Rev.-Other Sources Totals:	**31,843**	**44,070**	**24,000**	**43,334**	**35,000**
	REVENUES TOTALS:	**44,070**	**75,335**	**31,150**	**57,762**	**44,400**
883	**SDC-STREET REIMB**					
E2	**Exp.-Materials & Services**					
883-883-61240	Dept/Operating Expense	-	-	-	-	-
883-883-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
883-883-72300	Improvements	-	32,000	21,150	21,150	30,000
	Exp.-Capital Outlay Totals:	**-**	**32,000**	**21,150**	**21,150**	**30,000**
E5	**Exp.-Contingencies**					
883-883-80005	Operating Contingency	-	-	10,000	10,000	14,400
	Exp.-Contingencies Totals:	**-**	**-**	**10,000**	**10,000**	**14,400**
	EXPENDITURES TOTALS:	**-**	**32,000**	**31,150**	**31,150**	**44,400**
	FUND REVENUES	**44,070**	**75,335**	**31,150**	**57,762**	**44,400**
	FUND EXPENSES	**-**	**32,000**	**31,150**	**31,150**	**44,400**
	SDC-STREET REIMBURSEMENT Total	**44,070**	**43,335**	**-**	**26,612**	**-**

CAPITAL PROJECTS FUND
SDC – WATER IMPROVEMENTS 892

Department Description:

This budget department accounts 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.

Important Highlights:

- Accumulated funds are targeted to assist with funding a new Water Treatment Plant.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
892	**SDC-WATER IMPR**					
R1	**Rev.-Taxes & Assess**					
892-000-42040	SDC Princ - Assess	8,375	4,883	4,000	6,000	5,000
892-000-42045	SDC Principal	27,054	44,711	35,000	24,000	20,000
	Rev.-Taxes & Assess Totals:	**35,429**	**49,594**	**39,000**	**30,000**	**25,000**
R6	**Rev.-Miscellaneous**					
892-000-42050	SDC Interest	1,101	122	100	240	150
892-000-48100	Interest On Investment	92	554	-	1,000	-
892-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**1,193**	**676**	**100**	**1,240**	**150**
R7	**Rev.-Transfers In**					
892-000-49098	From NW Urban Renewal	-	-	9,955	9,955	-
892-000-49170	From Cheadle Lake URD	-	-	61,230	61,230	-
892-000-49175	From North Gateway URD	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**71,185**	**71,185**	**-**
R8	**Rev.-Other Sources**					
892-000-49901	Beginning Balance	60,612	90,710	123,000	134,204	225,000
	Rev.-Other Sources Totals:	**60,612**	**90,710**	**123,000**	**134,204**	**225,000**
	REVENUES TOTALS:	**97,234**	**140,980**	**233,285**	**236,629**	**250,150**
892	**SDC-WATER IMPR**					
E2	**Exp.-Materials & Services**					
892-892-61011	Advertising (Eng)	-	-	-	-	-
892-892-61133	Contract Serv (Eng)	-	-	-	-	-
892-892-61240	Dept/Operating Expense	-	-	-	-	-
892-892-61250	Dept/Op Supplies	-	-	-	-	-
892-892-61401	Unemploy Ins	18	-	-	-	-
	Exp.-Materials & Services Totals:	**18**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
892-892-72300	Improvements	-	-	200,000	-	220,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**200,000**	**-**	**220,000**
E4	**Exp.-Transfers Out**					
892-892-90010	To General Fund	-	-	-	-	-
892-892-90011	To General Fund-Sal/Ben	5,405	6,001	6,181	6,181	6,663
892-892-90027	To Info System Service	1,102	775	-	-	-
	Exp.-Transfers Out Totals:	**6,507**	**6,776**	**6,181**	**6,181**	**6,663**
E5	**Exp.-Contingencies**					
892-892-80005	Operating Contingency	-	-	27,104	27,104	23,487
	Exp.-Contingencies Totals:	**-**	**-**	**27,104**	**27,104**	**23,487**
	EXPENDITURES TOTALS:	**6,525**	**6,776**	**233,285**	**33,285**	**250,150**
	FUND REVENUES	**97,234**	**140,980**	**233,285**	**236,629**	**250,150**
	FUND EXPENSES	**6,525**	**6,776**	**233,285**	**33,285**	**250,150**
	SDC-WATER IMPR Totals:	**90,709**	**134,204**	**-**	**203,344**	**-**

CAPITAL PROJECTS FUND
SDC – WATER REIMBURSEMENTS 893

Department Description:

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.

Important Highlights:

- Water Reimbursement Projects – as waterline projects are identified for rehabilitation or replacement funds may be applied from this budget if deemed appropriate. Funds have been extremely limited with a reduction in economic development activity.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
893	**SDC-WATER REIMB**					
R1	**Rev.-Taxes & Assess**					
893-000-42040	SDC Princ - Assess	87	60	50	40	35
893-000-42045	SDC Principal	155	159	200	40	35
	Rev.-Taxes & Assess Totals:	**242**	**219**	**250**	**80**	**70**
R6	**Rev.-Miscellaneous**					
893-000-42050	SDC Interest	38	1	-	-	-
893-000-48100	Interest On Investment	21	122	25	140	100
893-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**59**	**123**	**25**	**140**	**100**
R8	**Rev.-Other Sources**					
893-000-49901	Beginning Balance	24,218	24,519	24,200	24,861	24,000
	Rev.-Other Sources Totals:	**24,218**	**24,519**	**24,200**	**24,861**	**24,000**
	REVENUES TOTALS:	**24,519**	**24,861**	**24,475**	**25,081**	**24,170**
893	**SDC-WATER REIMB**					
E2	**Exp.-Materials & Services**					
893-893-61240	Dept/Operating Expense	-	-	-	-	-
893-893-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
893-893-72300	Improvements	-	-	22,475	-	22,170
	Exp.-Capital Outlay Totals:	**-**	**-**	**22,475**	**-**	**22,170**
E5	**Exp.-Contingencies**					
893-893-80005	Operating Contingency	-	-	2,000	2,000	2,000
	Exp.-Contingencies Totals:	**-**	**-**	**2,000**	**2,000**	**2,000**
	EXPENDITURES TOTALS:	**-**	**-**	**24,475**	**2,000**	**24,170**
	FUND REVENUES	**24,519**	**24,861**	**24,475**	**25,081**	**24,170**
	FUND EXPENSES	**-**	**-**	**24,475**	**2,000**	**24,170**
	SDC-WATER REIMB Totals:	**24,519**	**24,861**	**-**	**23,081**	**-**

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TRUST & AGENCY FUND
BAIL 910

Department Description:

This department 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.

Important Highlights:

- No significant changes will occur in this fund, with the exception of a reduction made to the different assessments. The reduction is based on actual activity in the 2013/2014 budget.

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
910	**BAIL**					
R3	**Rev.-Fines & Forfeits**					
910-000-48240	Suspense-Bail	7,125	17,434	30,000	30,000	30,000
910-000-48241	Susp-Co. Assess.	5,372	4,956	4,000	4,000	4,000
910-000-48242	Susp-ODR Alch Assess	2,199	1,061	800	800	800
910-000-48243	Susp-Alch Eval	140	2	100	100	100
910-000-48244	Susp-Ct Appt Attorn	7,584	12,145	21,186	21,186	21,186
910-000-48245	Susp-Mj. Assess	-	-	-	-	-
910-000-48246	Susp-LEMLA	835	845	800	800	800
910-000-48247	Susp-Unitary Assess	19,425	18,859	30,000	30,000	30,000
910-000-48248	Susp-MHD Alch Assess	634	186	100	100	100
910-000-48250	Susp-County (2013)	-	6,096	2,000	2,000	2,000
910-000-48271	Susp-State Criminal Fines	54,207	62,603	56,906	56,906	56,906
910-000-48272	Susp-Court Security Assess	1,730	1,349	1,200	1,200	1,200
	Rev.-Fines & Forfeits Totals:	**99,251**	**125,536**	**147,092**	**147,092**	**147,092**
R6	**Rev.-Miscellaneous**					
910-000-48249	Susp-Collections	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
910-000-49901	Beginning Balance	2,326	(4,360)	-	(1,499)	-
	Rev.-Other Sources Totals:	**2,326**	**(4,360)**	**-**	**(1,499)**	**-**
	REVENUES TOTALS:	**101,577**	**121,176**	**147,092**	**145,593**	**147,092**
910	**BAIL**					
E2	**Exp.-Materials & Services**					
910-910-61850	Refunds	12,514	14,190	30,000	30,000	30,000
910-910-61950	PSTA	-	-	-	-	-
910-910-61951	Linn Co. Assess.	5,372	4,956	4,000	4,000	4,000
910-910-61952	ODR Alch. Assess.	2,199	1,061	800	800	800
910-910-61953	Alcohol Evaluators	-	-	100	100	100
910-910-61954	Ct. Appoint. Attorn.	9,078	12,531	21,186	21,186	21,186
910-910-61955	Marijuana Assess.	-	-	-	-	-
910-910-61956	LEMLA	835	845	800	800	800
910-910-61957	Unitary Assess	19,425	18,859	30,000	30,000	30,000
910-910-61958	MHD Alch Assess	634	186	100	100	100
910-910-61959	Collections	-	-	-	-	-
910-910-61960	Mj. Div Fee Surcharge	-	-	-	-	-
910-910-61961	State Criminal Fines	54,207	62,603	56,874	56,874	56,874
910-910-61962	Court Security Assess	1,674	1,349	1,200	1,200	1,200
910-910-61963	County (2013)	-	6,096	2,032	2,032	2,032
	Exp.-Materials & Services Totals:	**105,938**	**122,676**	**147,092**	**147,092**	**147,092**
E4	**Exp.-Transfers Out**					
910-910-90010	To General Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**105,938**	**122,676**	**147,092**	**147,092**	**147,092**
	FUND REVENUES	**101,577**	**121,176**	**147,092**	**145,593**	**147,092**
	FUND EXPENSES	**105,938**	**122,676**	**147,092**	**147,092**	**147,092**
	BAIL Totals:	**(4,361)**	**(1,500)**	**-**	**(1,499)**	**-**

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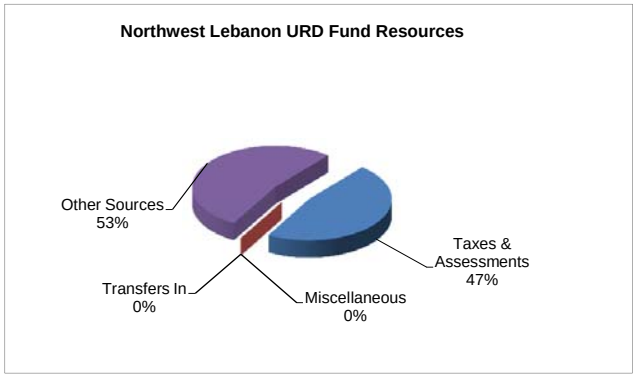
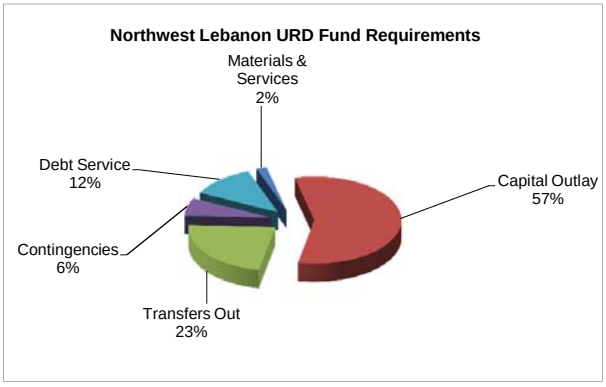
NORTHWEST LEBANON URBAN RENEWAL DISTRICT

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 2,447,890
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	5,000
Transfers In	-
Other Sources	2,750,000
Internal Charges	-
Total Resources	$ 5,202,890

REQUIREMENTS	
Personal Services	$ -
Materials & Services	100,000
Capital Outlay	2,948,546
Transfers Out	1,180,171
Contingencies	341,631
Debt Service	632,542
Unappropriated	-
	$ 5,202,890





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	$ -	$ 100,000	$ 2,948,546	$ 1,180,171	$ 341,631	$ -	$ -	**$ 4,570,348**	87.84%
928-Wetlands Mitigation	-	-	-	-	-	-	-	**-**	0.00%
930-NW URD Bonds	-	-	-	-	-	632,542	-	**632,542**	12.16%
Fund Totals	$ -	$ 100,000	$ 2,948,546	$ 1,180,171	$ 341,631	$ 632,542	$ -	**$ 5,202,890**	100.00%
Percent of NW Lebanon URD Fund	0.00%	1.92%	56.67%	22.68%	6.57%	12.16%	0.00%	**100.00%**	

URBAN RENEWAL DISTRIST
NORTHWEST LEBANON URBAN RENEWAL DISTRICT 925

Department Description:

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%. The outstanding balance of bonds as of June 30, 2015 is $1,780,000 (LebanonURD10). Final maturity for the reissued bonds is in June 2020.

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. The outstanding balance as of June 30, 2014 is $2,893,116. (B05003).

Important Highlights:

Projects being funded by the URD in FY15/16:

- Oak Street Improvements
- Design Services for new Water Treatment Plant

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
925	**NORTHWEST URBAN RENEWAL**					
R1	**Rev.-Taxes & Assess**					
925-000-47010	Current Property Taxes	289,006	1,585,843	1,784,316	1,785,000	2,412,890
925-000-47020	Delinquent Prop Taxes	65,649	43,097	15,000	20,000	35,000
925-000-48101	Interest On Taxes	10,135	13,115	-	-	-
930-000-47010	**Current Property Taxes	1,328,082	785,154	603,573	604,000	-
930-000-47020	**Delinquent Prop Taxes	23,037	35,405	15,000	20,000	-
930-000-48100	**Interest On Investment	2,335	7,600	4,000	20,000	-
930-000-48101	**Interest On Taxes	4,316	5,585	-	-	-
	Rev.-Taxes & Assess Totals:	**1,722,560**	**2,475,799**	**2,421,889**	**2,449,000**	**2,447,890**
R4	**Rev.-Intergovernmental**					
925-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
925-000-48100	Interest On Investment	907	14,234	200	7,000	5,000
925-000-48140	Miscellaneous Revenue	-	-	-	-	-
925-000-48210	Sidewalk Liens - Int	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**907**	**14,234**	**200**	**7,000**	**5,000**
R7	**Rev.-Transfers In**					
925-000-49165	**From** NWWetlands Mitigation-928	-	-	932,246	932,246	-
925-000-49161	From NW Leb URD-929/930	160,286	12,066,629	-	-	-
	Rev.-Transfers In Totals:	**160,286**	**12,066,629**	**932,246**	**932,246**	**-**
R8	**Rev.-Other Sources**					
925-000-41051	State Loan Funds	-	-	-	-	-
925-000-42030	Bond Sale Proceeds	-	-	-	-	-
925-000-49901	Beginning Balance	3,826,938	2,274,554	-	626,860	2,750,000
930-000-49901	**Beginning Balance	429,600	1,152,549	1,300,000	1,352,302	-
	Rev.-Other Sources Totals:	**4,256,538**	**3,427,103**	**1,300,000**	**1,979,162**	**2,750,000**
	REVENUES TOTALS:	**6,140,291**	**17,983,765**	**4,654,335**	**5,367,408**	**5,202,890**
925	**NORTHWEST URBAN RENEWAL**					
E1	**Exp.-Personnel Services**					
925-925-50001	Salaries	71,843	-	-	-	-
925-925-50003	Fringe Benefits	36,639	-	-	-	-
925-925-51000	Fringe Benefits - Budget	-	-	-	-	-
925-925-51005	Taxes - Federal	858	-	-	-	-
925-925-51023	Unemployment	-	-	-	-	-
925-925-51015	PERS	1,566	-	-	-	-
925-925-51020	Workers Compensation	142	-	-	-	-
925-925-59000	Group Term Life	40	-	-	-	-
	Exp.-Personnel Services Totals:	**111,088**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
925-925-61010	Advertising	-	-	-	-	-
925-925-61013	Audit Expense	-	-	-	-	-
925-925-61014	City Attorney	2,677	-	-	-	-
925-925-61124	Computer Expense	-	-	-	-	-
925-925-61130	Contract Services	10,951	205,743	150,000	106,000	100,000
925-925-61240	Dept/Operating Expense	(122)	-	-	-	-
925-925-61290	Dues & Subscriptions	14	-	-	-	-

City of Lebanon, OR
Budget Report FY 2015-16

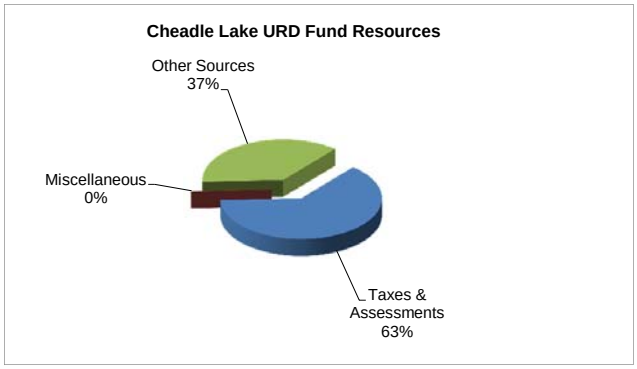
Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
925-925-61401	Unemploy Ins	621	1,701	-	-	-
925-925-61560	Maint/Bldg	-	-	-	-	-
925-925-61700	Office Supplies (Eng)	8	-	-	-	-
925-925-61820	Postage	-	-	-	-	-
925-925-61900	Utilities	-	-	-	-	-
	Exp.-Materials & Services Totals:	**14,149**	**207,444**	**150,000**	**106,000**	**100,000**
E3	**Exp.-Capital Outlay**					
925-925-72050	Land	-	-	-	-	-
925-925-72300	Improvements	259,542	11,523,584	1,287,394	750,000	-
925-925-72301	Improvements (Eng)	1,467,745	2,426,571	-	-	2,948,546
925-925-72500	Office Eqpt	-	-	-	-	-
925-925-72600	Other Eqpt	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**1,727,287**	**13,950,155**	**1,287,394**	**750,000**	**2,948,546**
E4	**Exp.-Transfers Out**					
925-925-90010	To General Fund	13,031	115,712	15,433	15,433	50,957
925-925-90011	To General Fund-Sal/Ben	193,589	268,682	128,536	128,536	149,418
925-925-90013	To Water-430	-	-	39,692	39,692	39,692
925-925-90017	To Debt Service-317	-	792,764	826,350	826,350	853,450
925-925-90027	To Info System Service-542	29,113	32,908	16,515	16,515	18,250
925-925-90028	To Custodial & Bldg Maint-545	4,501	2,945	1,117	1,117	1,143
925-925-90123	To Wastewater	-	-	37,697	37,697	37,697
925-925-90145	To SDC-Drainge-852	-	-	2,167	2,167	14,178
925-925-90147	To SDC-Parks-862	-	-	-	-	5,232
925-925-90149	To SDC-Wastewater-872	-	-	17,443	17,443	-
925-925-90151	To SDC-Streets-882	-	-	-	-	10,154
925-925-90152	To SDC-Water-892	-	-	9,955	9,955	-
	Exp.-Transfers Out Totals:	**240,234**	**1,213,011**	**1,094,905**	**1,094,905**	**1,180,171**
E5	**Exp.-Contingencies**					
925-925-80005	Operating Contingency	-	-	199,463	199,463	-
925-925-80026	Res For Debt Service	-	-	-	-	341,631
930-930-80005	**Operating Contingency	-	-	950,000	950,000	-
930-930-80026	**Res For Debt Service	-	-	341,631	341,631	-
	Exp.-Contingencies Totals:	**-**	**-**	**1,491,094**	**1,491,094**	**341,631**
	EXPENDITURES TOTALS:	**2,092,758**	**15,370,610**	**4,023,393**	**3,441,999**	**4,570,348**
E6	**Exp.-Debt Service**					
925-930-95100	Bond Principal-UR10	-	-	-	-	330,000
925-930-95108	Principal SPWF-B05003					120,511
925-930-95200	Bond Interest-UR10					58,490
925-930-95208	Interest SPWF-B05003	-	-	-	-	123,541
930-930-95100	**Bond Principal-UR10	300,000	315,000	320,000	320,000	-
930-930-95108	**Principal SPWF-B05003	108,234	108,963	114,722	114,722	-
930-930-95200	**Bond Interest-UR10	86,540	77,540	68,090	68,090	-
930-930-95208	**Interest SPWF-B05003	136,818	132,488	128,130	128,130	-
	Exp.-Debt Service Totals:	**631,592**	**633,991**	**630,942**	**630,942**	**632,542**
	EXPENDITURES TOTALS:	**631,592**	**633,991**	**630,942**	**630,942**	**632,542**
	FUND REVENUES	**6,140,291**	**17,983,765**	**4,654,335**	**5,367,408**	**5,202,890**
	FUND EXPENSES	**2,724,350**	**16,004,601**	**4,654,335**	**4,072,941**	**5,202,890**
	NORTHWEST URBAN RENEWAL Total	**3,415,941**	**1,979,164**	**-**	**1,294,467**	**-**

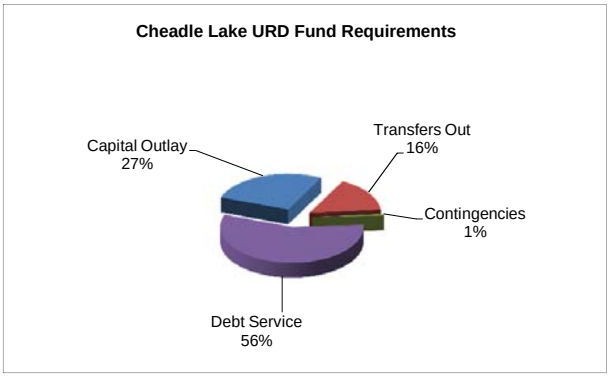
CHEADLE LAKE URBAN RENEWAL DISTRICT

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 326,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	500
Transfers In	-
Other Sources	190,000
Internal Charges	-
Total Resources	$ 516,500

REQUIREMENTS	
Personal Services	$ -
Materials & Services	-
Capital Outlay	140,000
Transfers Out	82,057
Contingencies	2,846
Debt Service	291,597
Unappropriated	-
	$ 516,500





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
935-Cheadle Lake URD	$ -	$ -	$ 140,000	$ 82,057	$ 2,846	$ 291,597	$ -	**$ 516,500**	100.00%
Fund Totals	$ -	$ -	$ 140,000	$ 82,057	$ 2,846	$ 291,597	$ -	**$ 516,500**	100.00%
Percent of Cheadle Lake URD Fund	-0.01%	0.00%	27.11%	15.89%	0.55%	56.46%	0.00%	**100.00%**	

CHEADLE URBAN RENEWAL DISTRIST
CHEADLE LAKE URBAN RENEWAL DISTRICT 935

Department Description:

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. The District revenues remain at a lower than anticipated level.

Important Highlights:

- Loan payment per the McKinney Apartment economic agreement.
- Airport Road Extension Project

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
935	**CHEADLE LAKE URD**					
R1	**Rev.-Taxes & Assess**					
935-000-47010	Current Property Taxes	267,437	271,847	262,600	320,000	323,000
935-000-47020	Delinquent Prop Taxes	7,528	8,772	3,000	4,500	3,000
935-000-48101	Interest On Taxes	2,405	1,942	-	-	-
	Rev.-Taxes & Assess Totals:	**277,370**	**282,561**	**265,600**	**324,500**	**326,000**
R6	**Rev.-Miscellaneous**					
935-000-48100	Interest On Investment	355	1,179	300	1,150	500
935-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**355**	**1,179**	**300**	**1,150**	**500**
	Rev.-Transfers In					
935-000-49010	From General Fund	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
935-000-42030	Bond Sale Proceeds	-	-	-	-	-
935-000-49901	Beginning Balance	4,403	119,031	270,000	295,533	190,000
	Rev.-Other Sources Totals:	**4,403**	**119,031**	**270,000**	**295,533**	**190,000**
	REVENUES TOTALS:	**282,128**	**402,771**	**535,900**	**621,183**	**516,500**
935	**CHEADLE LAKE URD**					
E1	**Exp.-Personnel Services**					
935-935-50001	Salaries	24,849	-	-	-	-
935-935-50003	Fringe Benefits	12,749	-	-	-	-
935-935-50250	Part Time	-	-	-	-	-
935-935-51000	Fringe Benefits - Budget	-	-	-	-	-
935-935-51005	Taxes - Federal	306	-	-	-	-
935-935-51010	Taxes - State	-	-	-	-	-
935-935-51015	PERS	442	-	-	-	-
935-935-51020	Workers Compensation	68	-	-	-	-
935-935-59000	Group Term Life	22	-	-	-	-
	Exp.-Personnel Services Totals:	**38,436**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
935-935-61010	Advertising	-	-	-	-	-
935-935-61013	Audit Expense	40	20	-	-	-
935-935-61130	Contract Services	5	-	30,000	-	-
935-935-61240	Dept/Operating Expense	(122)	-	-	-	-
	Exp.-Materials & Services Totals:	**(77)**	**20**	**30,000**	**-**	**-**
E3	**Exp.-Capital Outlay**					
935-935-72300	Improvements	-	1,437	40,000	-	140,000
935-935-72600	Other Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**1,437**	**40,000**	**-**	**140,000**

City of Lebanon, OR
Budget Report FY 2015-16

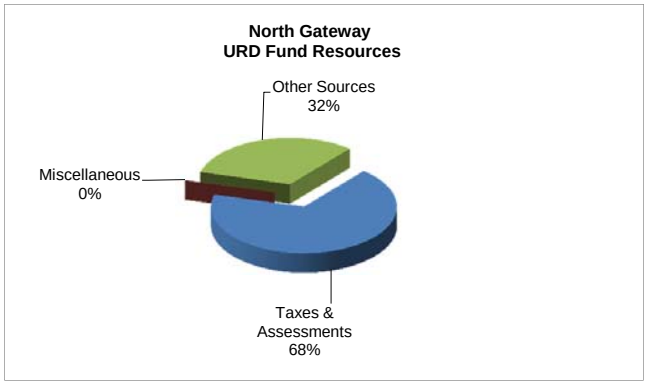
Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E4	**Exp.-Transfers Out**					
935-935-90010	To General Fund	8,051	8,048	8,444	8,444	19,792
935-935-90011	To General Fund-Sal/Ben	64,287	86,754	44,082	44,082	55,319
935-935-90027	To Info System Service-542	9,900	9,655	5,162	5,162	6,413
935-935-90028	To Custodial & Bldg Maint-545	1,136	1,053	454	454	533
935-935-90145	To SDC-Drainge-852	-	-	7,524	7,524	-
935-935-90147	To SDC-Parks-862	-	-	101,040	101,040	-
935-935-90149	To SDC-Wastewater-872	-	-	85,865	85,865	-
935-935-90151	To SDC-Street-882	40,000	-	44,019	44,019	-
935-935-90152	To SDC-Water-892	-	-	61,230	61,230	-
	Exp.-Transfers Out Totals:	**123,374**	**105,510**	**357,820**	**357,820**	**82,057**
E5	**Exp.-Contingencies**					
935-935-80005	Operating Contingency	-	-	58,080	58,080	2,846
	Exp.-Contingencies Totals:	**-**	**-**	**58,080**	**58,080**	**2,846**
E6	**Exp.-Debt Service**					
935-935-95501	Loan Princ	-	-	50,000	64,000	291,597
935-935-95601	Loan Int	-	-	-	-	-
	Exp.-Debt Service Totals:	**-**	**-**	**50,000**	**64,000**	**291,597**
	EXPENDITURES TOTALS:	**161,733**	**106,967**	**535,900**	**479,900**	**516,500**
	FUND REVENUES	**282,128**	**402,771**	**535,900**	**621,183**	**516,500**
	FUND EXPENSES	**161,733**	**106,967**	**535,900**	**479,900**	**516,500**
	CHEADLE LAKE URD Totals:	**120,395**	**295,804**	**-**	**141,283**	**-**

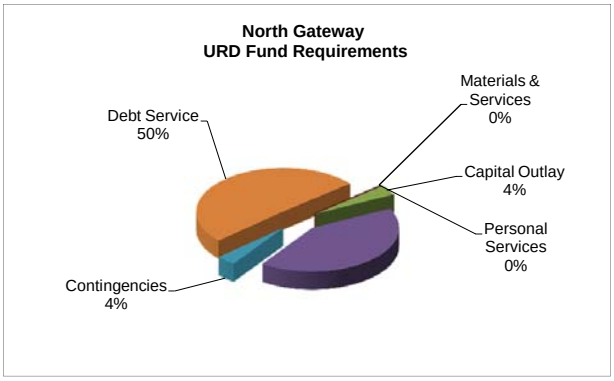
NORTH GATEWAY URD

Adopted for the Fiscal Year 2015-16

RESOURCES	
Taxes & Assessments	$ 359,000
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	300
Transfers In	-
Other Sources	168,000
Internal Charges	-
Total Resources	$ 527,300

REQUIREMENTS	
Personal Services	$ -
Materials & Services	-
Capital Outlay	20,000
Transfers Out	221,259
Contingencies	19,403
Debt Service	266,638
Unappropriated	-
	$ 527,300





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	$ -	$ -	$ 20,000	$ 221,259	$ 19,403	$ 266,638	$ -	**$ 527,300**	100.00%
Fund Totals	$ -	$ -	$ 20,000	$ 221,259	$ 19,403	$ 266,638	$ -	**$ 527,300**	100.00%
Percent of Lebanon URD Fund	0.00%	0.00%	3.79%	41.96%	3.68%	50.57%	0.00%	**100.00%**	

URBAN RENEWAL DISTRICT
NORTH GATEWAY URBAN RENEWAL DISTRICT 940

Department Description:

In September 2008, the City established the North Gateway Urban Renewal District was approved in September 2008.

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.

Important Highlights:

- Additional infrastructure is expected with the construction of the housing units, nursing school which are pending permit issuance to start construction in FY15 and completion in FY16
- Building fund (527) paid in full for building permits issued to date and covered under the Samaritan Health Services (SHS) Campus Project agreement, .

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
940	**NORTH GATEWAY URD**					
R1	**Rev.-Taxes & Assess**					
940-000-47010	Current Property Taxes	203,567	247,187	232,919	355,000	357,000
940-000-47020	Delinquent Prop Taxes	4,197	6,058	2,000	3,600	2,000
940-000-48101	Interest On Taxes	1,831	1,234	-	-	-
	Rev.-Taxes & Assess Totals:	**209,595**	**254,479**	**234,919**	**358,600**	**359,000**
R4	**Rev.-Intergovernmental**					
940-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
940-000-48100	Interest On Investment	18	528	200	600	300
940-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**18**	**528**	**200**	**600**	**300**
R8	**Rev.-Other Sources**					
940-000-42030	Bond Sale Proceeds	-	-	-	-	-
940-000-49901	Beginning Balance	166,646	42,133	20,000	25,950	168,000
	Rev.-Other Sources Totals:	**166,646**	**42,133**	**20,000**	**25,950**	**168,000**
	REVENUES TOTALS:	**376,259**	**297,140**	**255,119**	**385,150**	**527,300**
940	**NORTH GATEWAY URD**					
E1	**Exp.-Personnel Services**					
940-940-50001	Salaries	12,224	-	-	-	-
940-940-50003	Fringe Benefits	6,137	-	-	-	-
940-940-51023	Unemployment	-	-	-	-	-
940-940-51005	Taxes - Federal	162	-	-	-	-
940-940-51015	PERS	355	-	-	-	-
940-940-51020	Workers Compensation	22	-	-	-	-
940-940-59000	Group Term Life	15	-	-	-	-
	Exp.-Personnel Services Totals:	**18,915**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
940-940-61010	Advertising	-	-	-	-	-
940-940-61130	Contract Services	2	75,000	83,283	65,947	-
940-940-61240	Dept/Operating Expense	(122)	-	-	-	-
940-940-61401	Unemploy Ins	146	414	-	-	-
	Exp.-Materials & Services Totals:	**26**	**75,414**	**83,283**	**65,947**	**-**
E3	**Exp.-Capital Outlay**					
940-940-72300	Improvements	-	-	-	-	20,000
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**20,000**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E4	**Exp.-Transfers Out**					
940-940-90010	To General Fund	6,275	5,485	4,682	4,682	20,014
940-940-90011	To General Fund-Sal/Ben	-	79,383	46,088	46,088	58,597
940-940-90027	To Info System Service-542	5,801	12,270	5,831	5,831	8,037
940-940-90028	To Custodial & Bldg Maint-545	1,750	2,170	432	432	512
940-940-90070	To Building-527	-	-	-	-	134,099
940-940-90145	To SDC-Drainge-852	-	-	-	-	-
940-940-90147	To SDC-Parks-862	-	-	-	-	-
940-940-90149	To SDC-Wastewater-872	-	-	-	-	-
940-940-90151	To SDC-Streets-882	-	-	-	-	-
940-940-90152	To SDC-Water-892	-	-	-	-	-
	Exp.-Transfers Out Totals:	**13,826**	**99,308**	**57,033**	**57,033**	**221,259**
E5	**Exp.-Contingencies**					
940-940-80005	Operating Contingency	-	-	4,966	4,966	19,403
940-940-80026	Reserved for Debt Service	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**4,966**	**4,966**	**19,403**
E6	**Exp.-Debt Service**					
940-940-95501	Loan Princ	140,915	52,019	61,718	52,019	152,019
940-940-95601	Loan Int	150,317	44,451	48,119	41,836	114,619
	Exp.-Debt Service Totals:	**291,232**	**96,470**	**109,837**	**93,855**	**266,638**
	EXPENDITURES TOTALS:	**323,999**	**271,192**	**255,119**	**221,801**	**527,300**
	FUND REVENUES	**376,259**	**297,140**	**255,119**	**385,150**	**527,300**
	FUND EXPENSES	**323,999**	**271,192**	**255,119**	**221,801**	**527,300**
	NORTH GATEWAY URD Totals:	**52,260**	**25,948**	**-**	**163,349**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
436	**WATER BOND DEBT SERV**					
R6	**Rev.-Miscellaneous**					
436-000-48100	Interest On Investment	(29)	1	-	-	-
436-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**(29)**	**1**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
436-000-49021	From Water - 430	255,373	166,162	-	-	-
436-000-49022	From Water Fund-(Debt Reser) 430	-	-	-	-	-
	Rev.-Transfers In Totals:	**255,373**	**166,162**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
436-000-49901	Beginning Balance	13,621	16,762	-	-	-
	Rev.-Other Sources Totals:	**13,621**	**16,762**	**-**	**-**	**-**
	REVENUES TOTALS:	**268,965**	**182,925**	**-**	**-**	**-**
436	**WATER BOND DEBT SERV**					
E2	**Exp.-Materials & Services**					
436-436-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
436-436-90120	Transfer out-435	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
436-436-80026	Res For Debt Service	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
E6	**Exp.-Debt Service**					
436-436-95100	Bond Principal	175,000	145,680	-	-	-
436-436-95200	Bond Interest	77,203	37,245	-	-	-
	Exp.-Debt Service Totals:	**252,203**	**182,925**	**-**	**-**	**-**
E7	**Exp.-Unappropriated**					
436-436-92010	Unapprop End Fund Bal	-	-	-	-	-
	Exp.-Unappropriated Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**252,203**	**182,925**	**-**	**-**	**-**
	FUND REVENUES	**268,965**	**182,925**	**-**	**-**	**-**
	FUND EXPENSES	**252,203**	**182,925**	**-**	**-**	**-**
	WATER BOND DEBT SERV Totals:	**16,762**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
478	**2011- WASTEWATER BOND PROJECT**					
R4	**Rev.-Intergovernmental**					
478-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
478-000-48100	Interest On Investment	1,294	-	-	-	-
478-000-48140	Misc. Reimbursements	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**1,294**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
478-000-41051	State Loan Funds	-	-	-	-	-
478-000-42030	Bond Sale Proceeds	-	-	-	-	-
478-000-49901	Beginning Balance	435,651	70	-	-	-
	Rev.-Other Sources Totals:	**435,651**	**70**	**-**	**-**	**-**
	REVENUES TOTALS:	**436,945**	**70**	**-**	**-**	**-**
478	**WASTEWATER UTILITY C.I.P.**					
E2	**Exp.-Materials & Services**					
478-478-61130	Contract Services	5,002	-	-	-	-
478-478-61401	Unemploy Ins	-	-	-	-	-
	Exp.-Materials & Services Totals:	**5,002**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
478-478-72300	Improvements	431,873	70	-	-	-
	Exp.-Capital Outlay Totals:	**431,873**	**70**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
478-478-90105	To Eqpt Acq & Rep Fund	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
478-478-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
E6	**Exp.-Debt Service**					
478-478-95501	Loan Princ	-	-	-	-	-
478-478-95601	Loan Int	-	-	-	-	-
	Exp.-Debt Service Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**436,875**	**70**	**-**	**-**	**-**
	FUND REVENUES	**436,945**	**70**	**-**	**-**	**-**
	FUND EXPENSES	**436,875**	**70**	**-**	**-**	**-**
	WASTEWATER UTILITY C.I.P. Totals:	**70**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
537	**ENVIRONMENTAL SERVICES**					
R6	**Rev.-Miscellaneous**					
537-000-48100	Interest On Investment	784	1,069	-	-	-
537-000-48140	Miscellaneous Revenue	15,115	9,316	-	-	-
	Rev.-Miscellaneous Totals:	**15,899**	**10,385**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
537-000-49022	From Water Fund-430	765,000	790,000	-	-	-
537-000-49025	From W Water Fund-470	900,000	877,088	-	-	-
537-000-49046	From Streets Fund-558	2,600	2,800	-	-	-
537-000-49047	From Storm Drain Utility-450	16,000	17,000	-	-	-
	Rev.-Transfers In Totals:	**1,683,600**	**1,686,888**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
537-000-49901	Beginning Balance	290,818	356,316	272,690	272,690	-
	Rev.-Other Sources Totals:	**290,818**	**356,316**	**272,690**	**272,690**	**-**
	REVENUES TOTALS:	**1,990,317**	**2,053,589**	**272,690**	**272,690**	**-**
537	**ENVIRONMENTAL SERVICES**					
E1	**Exp.-Personnel Services**					
537-537-50001	Salaries	66,150	-	-	-	-
537-537-50003	Fringe Benefits	34,509	-	-	-	-
537-537-51005	Taxes - Federal	800	-	-	-	-
537-537-51015	PERS	613	-	-	-	-
537-537-51020	Workers Compensation	173	-	-	-	-
537-537-59000	Group Term Life	29	-	-	-	-
	Exp.-Personnel Services Totals:	**102,274**	**-**	**-**	**-**	**-**
E2	**Exp.-Materials & Services**					
537-537-61119	Communication	-	-	-	-	-
537-537-61124	Computer Expense	-	465	-	-	-
537-537-61130	Contract Services	1,347,055	1,414,404	-	-	-
537-537-61240	Dept/Operating Expense	67,476	106,146	-	-	-
537-537-61250	Dept/Op Supplies	109	-	-	-	-
537-537-61300	Duplication	1,400	-	-	-	-
537-537-61320	Education & Training	-	1,476	-	-	-
537-537-61401	Unemploy Ins	558	307	-	-	-
537-537-61501	Uniform-Buy & Clean	-	80	-	-	-
537-537-61560	Maint/Bldg (Gen'l)	2,126	1,096	-	-	-
537-537-61600	Meetings & Conferences	-	590	-	-	-
537-537-61700	Office Supplies	8	207	-	-	-
537-537-61800	Petroleum	9,137	9,392	-	-	-
537-537-61823	Postage		1,400	-	-	-
	Exp.-Materials & Services Totals:	**1,427,869**	**1,535,563**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
537-537-72304	Improvements (WTP)	1,705	19,397	-	-	-
537-537-72305	Improvements (WWTP)	79,560	83,212	-	-	-
537-537-72605	Other Eqpt (WWTP)	5,064	8,915	-	-	-
	Exp.-Capital Outlay Totals:	**86,329**	**111,524**	**-**	**-**	**-**

City of Lebanon, OR
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Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
E4	**Exp.-Transfers Out**					
537-537-90011	To GF-Sal/Ben	6,040	120,210	-	-	-
537-537-90023	To Plant Operations-433&473	-	-	272,690	272,690	-
537-537-90027	To Info System Service	11,323	12,553	-	-	-
537-537-90028	To Custodial & Bldg Maint	166	1,048	-	-	-
	Exp.-Transfers Out Totals:	**17,529**	**133,811**	**272,690**	**272,690**	**-**
E5	**Exp.-Contingencies**					
537-537-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**1,634,001**	**1,780,898**	**272,690**	**272,690**	**-**
	FUND REVENUES	**1,990,317**	**2,053,589**	**272,690**	**272,690**	**-**
	FUND EXPENSES	**1,634,001**	**1,780,898**	**272,690**	**272,690**	**-**
	ENVIRONMENTAL SERVICES Totals:	**356,316**	**272,691**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
563	**BYRNE JUSTICE ASSISTANCE GRANT**					
R4	**Rev.-Intergovernmental**					
563-000-41020	Federal Grant Funds	-	-	11,879	11,879	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**11,879**	**11,879**	**-**
R6	**Rev.-Miscellaneous**					
563-000-48100	Interest On Investment	-	-	-	-	-
563-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
563-000-49901	Beginning Balance	-	-	-	-	-
	Rev.-Other Sources Totals:	**-**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**-**	**-**	**11,879**	**11,879**	**-**
563	**BYRNE JUSTICE ASSISTANCE GRANT**					
E2	**Exp.-Materials & Services**					
563-563-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
563-563-72600	Other Eqpt.	-	-	11,879	11,879	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**11,879**	**11,879**	**-**
	EXPENDITURES TOTALS:	**-**	**-**	**11,879**	**11,879**	**-**
	FUND REVENUES	**-**	**-**	**11,879**	**11,879**	**-**
	FUND EXPENSES	**-**	**-**	**11,879**	**11,879**	**-**
	BYRNE JUSTICE ASSISTANCE GRANT	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
576	**DONATIONS-TRAILS**					
R4	**Rev.-Intergovernmental**					
576-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
576-000-48052	Donations-North Trails	-	-	-	-	-
576-000-48053	Donations-South Trails	-	-	-	-	-
576-000-48100	Interest On Investment	-	-	-	-	-
576-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
576-000-49035	From St Foot & Bikepath	-	-	-	-	-
576-000-49110	From STP Streets	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
576-000-49901	Beginning Balance	102	-	-	-	-
	Rev.-Other Sources Totals:	**102**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**102**	**-**	**-**	**-**	**-**
576	**DONATIONS-TRAILS**					
E2	**Exp.-Materials & Services**					
576-576-61010	Advertising	-	-	-	-	-
576-576-61130	Contract Services	-	-	-	-	-
576-576-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
576-576-72300	Improvements	102	-	-	-	-
576-576-72301	Improvements (Eng)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**102**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**102**	**-**	**-**	**-**	**-**
	FUND REVENUES	**102**	**-**	**-**	**-**	**-**
	FUND EXPENSES	**102**	**-**	**-**	**-**	**-**
	DONATIONS-TRAILS Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
578	**LIBRARY-LSTA GRANT**					
R4	**Rev.-Intergovernmental**					
578-000-41020	Federal Grant Funds	-	-	-	-	-
578-000-41050	State Grant Funds	18,685	47,917	19,641	19,641	-
	Rev.-Intergovernmental Totals:	**18,685**	**47,917**	**19,641**	**19,641**	**-**
R6	**Rev.-Miscellaneous**					
578-000-48100	Interest On Investment	-	-	-	-	-
578-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
578-000-49901	Beginning Balance	-	-	-	-	-
	Rev.-Other Sources Totals:	**-**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**18,685**	**47,917**	**19,641**	**19,641**	**-**
578	**LIBRARY-LSTA GRANT**					
E2	**Exp.-Materials & Services**					
578-578-60000	Personnel services-Lib LSTA Grant	143	-	-	-	-
578-578-61130	Contract Services	10,444	46,772	16,386	16,386	-
578-578-61240	Dept/Operating Expense (Supplies)	847	540	1,460	1,460	-
578-578-61250	Dept/Operating Expense (Supplies)	7,152	-	-	-	-
578-578-61600	Meeting & Conference (Travel)	98	182	619	619	-
	Exp.-Materials & Services Totals:	**18,684**	**47,494**	**18,465**	**18,465**	**-**
E3	**Exp.-Capital Outlay**					
578-578-72300	Improvements	-	424	1,176	1,176	-
	Exp.-Capital Outlay Totals:	**-**	**424**	**1,176**	**1,176**	**-**
	EXPENDITURES TOTALS:	**18,684**	**47,918**	**19,641**	**19,641**	**-**
	FUND REVENUES	**18,685**	**47,917**	**19,641**	**19,641**	**-**
	FUND EXPENSES	**18,684**	**47,918**	**19,641**	**19,641**	**-**
	LIBRARY-LSTA GRANT TOTAL	**1**	**(1)**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
595	**1996 HOUSING REHAB GRANT**					
R4	**Rev.-Intergovernmental**					
595-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
595-000-48100	Interest On Investment	-	-	-	-	-
595-000-48110	Grant Loan Princ Rec	-	-	-	-	-
595-000-48112	Grant Loan Int Rec	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
595-000-49027	From 1993 Hsg Rehab	-	-	-	-	-
595-000-49083	From 85-86 Hsg Rehab	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
595-000-49901	Beginning Balance	44,737	-	-	-	-
	Rev.-Other Sources Totals:	**44,737**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**44,737**	**-**	**-**	**-**	**-**
595	**1996 HOUSING REHAB GRANT**					
E2	**Exp.-Materials & Services**					
595-595-61130	Contract Services	-	-	-	-	-
595-595-61240	Dept/Operating Expense	-	-	-	-	-
595-595-61350	Grant Loans Made	44,737	-	-	-	-
	Exp.-Materials & Services Totals:	**44,737**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
595-595-90080	To 83-84 Hsing Rehab-585	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**44,737**	**-**	**-**	**-**	**-**
	FUND REVENUES	**44,737**	**-**	**-**	**-**	**-**
	FUND EXPENSES	**44,737**	**-**	**-**	**-**	**-**
	1996 HOUSING REHAB GRANT Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
596	**1998 HOUSING REHAB GRANT**					
R4	**Rev.-Intergovernmental**					
596-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
596-000-48100	Interest On Investment	-	-	-	-	-
596-000-48110	Grant Loan Princ Rec	-	-	-	-	-
596-000-48112	Grant Loan Int Rec	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
596-000-49027	From 1993 Hsg Rehab	-	-	-	-	-
596-000-49028	From 83-84 Hsing Rehab	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
596-000-49901	Beginning Balance	11,433	-	-	-	-
	Rev.-Other Sources Totals:	**11,433**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**11,433**	**-**	**-**	**-**	**-**
596	**1998 HOUSING REHAB GRANT**					
E2	**Exp.-Materials & Services**					
596-596-61130	Contract Services	-	-	-	-	-
596-596-61240	Dept/Operating Expense	-	-	-	-	-
596-596-61350	Grant Loans Made	11,433	-	-	-	-
	Exp.-Materials & Services Totals:	**11,433**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
596-596-90080	To 83-84 Hsing Rehab-585	-	-	-	-	-
	Exp.-Transfers Out Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**11,433**	**-**	**-**	**-**	**-**
	FUND REVENUES	**11,433**	**-**	**-**	**-**	**-**
	FUND EXPENSES	**11,433**	**-**	**-**	**-**	**-**
	1998 HOUSING REHAB GRANT Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
750	**PUB. IMP. - ADMINISTRATION**					
R1	**Rev.-Taxes & Assess**					
750-000-42060	Unbonded Principal-LID	-	-	-	-	-
	Rev.-Taxes & Assess Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
750-000-42070	Unbonded Int-LID	-	-	-	-	-
750-000-48100	Interest On Investment	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
750-000-49022	From Water Fund	-	-	-	-	-
750-000-49025	From W Water Fund	-	-	-	-	-
750-000-49046	From Streets Fund	-	-	-	-	-
750-000-49047	From Storm Drain	-	-	-	-	-
750-000-49105	From Str Cap Proj	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
750-000-42030	Bond Sale Proceeds	-	-	-	-	-
750-000-49901	Beginning Balance	31,462	31,462	-	-	-
	Rev.-Other Sources Totals:	**31,462**	**31,462**	**-**	**-**	**-**
	REVENUES TOTALS:	**31,462**	**31,462**	**-**	**-**	**-**
750	**PUB. IMP. - ADMINISTRATION**					
E2	**Exp.-Materials & Services**					
750-750-61130	Contract Services	-	-	-	-	-
750-750-61820	Postage	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
750-750-72300	Improvements	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
750-750-90115	To Street CIP-840	-	31,462	-	-	-
	Exp.-Transfers Out Totals:	**-**	**31,462**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
750-750-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**-**	**31,462**	**-**	**-**	**-**
	FUND REVENUES	**31,462**	**31,462**	**-**	**-**	**-**
	FUND EXPENSES	**-**	**31,462**	**-**	**-**	**-**
	PUB. IMP. - ADMINISTRATION Totals:	**31,462**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
805	**GRANT STR BRIDGE GRANT**					
R4	**Rev.-Intergovernmental**					
805-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
805-000-48100	Interest On Investment	-	-	-	-	-
805-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
805-000-49022	From Water Fund	-	-	-	-	-
805-000-49023	From Water CIP	-	-	-	-	-
805-000-49025	From W Water Fund	-	-	-	-	-
805-000-49120	From SDC - Sewer	-	-	-	-	-
805-000-49122	From SDC - Park	-	-	-	-	-
805-000-49130	From SDC - Street	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
805-000-49901	Beginning Balance	4,922	-	-	-	-
	Rev.-Other Sources Totals:	**4,922**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**4,922**	**-**	**-**	**-**	**-**
805	**GRANT STR BRIDGE GRANT**					
E2	**Exp.-Materials & Services**					
805-805-61011	Advertising (Eng)	-	-	-	-	-
805-805-61121	Communication (Eng)	-	-	-	-	-
805-805-61133	Contract Serv (Eng)	-	-	-	-	-
805-805-61241	Operating Exp (Eng)	-	-	-	-	-
805-805-61581	Maint/Vehicles (Eng)	-	-	-	-	-
805-805-61701	Office Supplies (Eng)	-	-	-	-	-
805-805-61801	Petroleum (Eng)	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
805-805-72301	Improvements (Eng)	-	-	-	-	-
805-805-72601	Other Eqpt (Eng)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
805-805-90132	To Fund 571	4,922	-	-	-	-
	Exp.-Transfers Out Totals:	**4,922**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
805-805-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**4,922**	**-**	**-**	**-**	**-**
	FUND REVENUES	**4,922**	**-**	**-**	**-**	**-**
	FUND EXPENSES	**4,922**	**-**	**-**	**-**	**-**
	GRANT STR BRIDGE GRANT Totals:	**-**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
834	**SR CENTER BLDG TRUST**					
R6	**Rev.-Miscellaneous**					
834-000-48100	Interest On Investment	1	-	-	-	-
834-000-48120	Trust Fund Donations	-	-	-	-	-
834-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**1**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
834-000-49107	From Libr/Sr Cntr Bldg Trust	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
834-000-49901	Beginning Balance	1,604	2	-	-	-
	Rev.-Other Sources Totals:	**1,604**	**2**	**-**	**-**	**-**
	REVENUES TOTALS:	**1,605**	**2**	**-**	**-**	**-**
834	**SR CENTER BLDG TRUST**					
E2	**Exp.-Materials & Services**					
834-834-61010	Advertising	-	-	-	-	-
834-834-61130	Contract Services	-	-	-	-	-
834-834-61240	Dept/Operating Expense	-	2	-	-	-
834-834-61250	Dept/Op Supplies	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**2**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
834-834-72050	Land	-	-	-	-	-
834-834-72100	Buildings	-	-	-	-	-
834-834-72300	Improvements	1,604	-	-	-	-
834-834-72600	Other Eqpt.	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**1,604**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**1,604**	**2**	**-**	**-**	**-**
	FUND REVENUES	**1,605**	**2**	**-**	**-**	**-**
	FUND EXPENSES	**1,604**	**2**	**-**	**-**	**-**
	SR CENTER BLDG TRUST Totals:	**1**	**-**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
928	**WETLANDS MITIGATION**					
R4	**Rev.-Intergovernmental**					
928-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
928-000-48100	Interest On Investment	-	2,700	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**2,700**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
928-000-49098	From NW Urban Renewal-925	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
928-000-49901	Beginning Balance	929,546	929,546	932,246	932,246	-
	Rev.-Other Sources Totals:	**929,546**	**929,546**	**932,246**	**932,246**	**-**
	REVENUES TOTALS:	**929,546**	**932,246**	**932,246**	**932,246**	**-**
928	**WETLANDS MITIGATION**					
E2	**Exp.-Materials & Services**					
928-928-61010	Advertising	-	-	-	-	-
928-928-61130	Contract Services	-	-	-	-	-
928-928-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
928-928-72050	Land	-	-	-	-	-
928-928-72301	Improvements (Eng)	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
928-928-90164	to NW URB Renewal-925	-	-	932,246	932,246	-
	Exp.-Transfers Out Totals:	**-**	**-**	**932,246**	**932,246**	**-**
	EXPENDITURES TOTALS:	**-**	**-**	**932,246**	**932,246**	**-**
	FUND REVENUES	**929,546**	**932,246**	**932,246**	**932,246**	**-**
	FUND EXPENSES	**-**	**-**	**932,246**	**932,246**	**-**
	WETLANDS MITIGATION Totals:	**929,546**	**932,246**	**-**	**-**	**-**

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
929	**PROJECT CONSTR**					
R4	**Rev.-Intergovernmental**					
929-000-41020	Federal Grant Funds	-	-	-	-	-
929-000-41047	County Grant Funds	-	-	-	-	-
929-000-41050	State Grant Funds	-	-	-	-	-
	Rev.-Intergovernmental Totals:	**-**	**-**	**-**	**-**	**-**
R6	**Rev.-Miscellaneous**					
929-000-48100	Interest On Investment	-	-	-	-	-
929-000-48140	Miscellaneous Revenue	-	-	-	-	-
	Rev.-Miscellaneous Totals:	**-**	**-**	**-**	**-**	**-**
R7	**Rev.-Transfers In**					
929-000-49098	From NW Urban Renewal-925	-	-	-	-	-
929-000-49160	From NW/URD ODOT Grant	-	-	-	-	-
	Rev.-Transfers In Totals:	**-**	**-**	**-**	**-**	**-**
R8	**Rev.-Other Sources**					
929-000-41051	State Loan Funds	-	-	-	-	-
929-000-49901	Beginning Balance	160,286	-	-	-	-
	Rev.-Other Sources Totals:	**160,286**	**-**	**-**	**-**	**-**
	REVENUES TOTALS:	**160,286**	**-**	**-**	**-**	**-**
929	**PROJECT CONSTR**					
E2	**Exp.-Materials & Services**					
929-929-61010	Advertising	-	-	-	-	-
929-929-61100	Interim Fin Exp	-	-	-	-	-
929-929-61130	Contract Services	-	-	-	-	-
929-929-61240	Dept/Operating Expense	-	-	-	-	-
	Exp.-Materials & Services Totals:	**-**	**-**	**-**	**-**	**-**
E3	**Exp.-Capital Outlay**					
929-929-72050	Land	-	-	-	-	-
929-929-72300	Improvements	-	-	-	-	-
929-929-72500	Office Eqpt	-	-	-	-	-
929-929-72600	Other Eqpt	-	-	-	-	-
	Exp.-Capital Outlay Totals:	**-**	**-**	**-**	**-**	**-**
E4	**Exp.-Transfers Out**					
929-929-90170	To NW Leb URD	160,286	-	-	-	-
	Exp.-Transfers Out Totals:	**160,286**	**-**	**-**	**-**	**-**
E5	**Exp.-Contingencies**					
929-929-80005	Operating Contingency	-	-	-	-	-
	Exp.-Contingencies Totals:	**-**	**-**	**-**	**-**	**-**
	EXPENDITURES TOTALS:	**160,286**	**-**	**-**	**-**	**-**
	FUND REVENUES	**160,286**	**-**	**-**	**-**	**-**
	FUND EXPENSES	**160,286**	**-**	**-**	**-**	**-**
	PROJECT CONSTR Totals:	**-**	**-**	**-**	**-**	**-**

Authorized Personnel Schedule

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

Position	2013-14 Authorized Employees	2014-15 Authorized Employees	2015-16 Adopted Employees
Administrative Services			
City Manager	1.0000	1.0000	1.0000
City Clerk	1.0000	1.0000	1.0000
Admin. Assist.-(City Admin/Building)	1.0000	-	1.0000
Admin. Assist.-(Leg)	-	-	0.7500
Human Resource Staff (FY12 Admin Assist)	1.0000	1.0000	1.0000
Total Administration	**4.0000**	**3.0000**	**4.7500**
Utility & Engineering Services Department			
Engineering			
Engineering Services Director	1.0000	1.0000	1.0000
Engineeing Supervisor	1.0000	1.0000	1.0000
Office Assistant	1.0000	-	-
Senior Engineer	1.0000	1.0000	1.0000
Principal Engineer	1.0000	-	-
Project Engineer	1.0000	1.0000	1.0000
Eng. Associate	2.0000	2.0000	2.0000
Project Manager	1.0000	1.0000	1.0000
Sub-Total Engineering	**9.0000**	**7.0000**	**7.0000**
Maintenance Services			
Maintenance Division Director	1.0000	1.0000	1.0000
Maintenance Supervisor	-	1.0000	1.0000
Parks			
Senior Maint. Worker	2.0000	2.0000	2.0000
Maintenance Worker	1.0000	1.0000	1.0000
Streets			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	2.0000	2.0000	2.0000
Collections (Sewer)			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	1.0000	1.0000	1.0000

Authorized Personnel Schedule

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

Position	2013-14 Authorized Employees	2014-15 Authorized Employees	2015-16 Adopted Employees
Water			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	2.0000	2.0000	2.0000
Custodial			
Custodian II	1.0000	1.0000	1.0000
Custodian I	1.0000	-	-
Sub-Total Maintenance	**16.0000**	**16.0000**	**16.0000**
Total Engineering and Maintenance	**25.0000**	**23.0000**	**23.0000**
CDC/Planning/Building			
Community Development Director	0.8000	0.8000	0.8000
Building Official	-	-	-
Development Srv Tech	1.0000	1.0000	1.0000
Total CDC/Planning/Building	**1.8000**	**1.8000**	**1.8000**
Finance Department			
Finance Services			
Finance Director	1.0000	1.0000	1.0000
Assit Finance Directror (name chg FY15 Accounting Superviser)	1.0000	1.0000	1.0000
Benefit/Payroll Specialist (moved to Finance 13-14)	1.0000	-	-
Finance Clerk (Finance/Court)	-	-	1.0000
Finance Clerk	3.0000	3.0000	3.0000
Court Services-moved to Finance FY14-15			
Court Clerk II	2.0000	2.0000	2.0000
Court Clerk	0.5000	-	-
Total Finance	**8.5000**	**7.0000**	**8.0000**
Information Technology Services			
IT Director	1.0000	1.0000	1.0000
IT Analyst	2.0000	2.0000	2.0000
Total Information Services	**3.0000**	**3.0000**	**3.0000**
Library Services			
Library Services Director	1.0000	1.0000	1.0000
Library Assistant II	3.0000	2.0000	3.0000
Library Assistant I (3ea)	2.3750	1.6380	1.6380
Library Assistant on-call (2ea)	0.2500	0.2300	0.2300
Total Library Services	**6.6250**	**4.8680**	**5.8680**

Authorized Personnel Schedule

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

Position	2013-14 Authorized Employees	2014-15 Authorized Employees	2015-16 Adopted Employees
Senior Services			
Senior Center			
Senior Services Director	1.0000	1.0000	1.0000
Sr Center Receptionist & Activites Planner	1.0000	0.5000	1.0000
Dial-A Bus (DAB)			
Dial-A-Bus Dispatcher/Reception	1.0000	1.0000	0.8000
Dial-A-Bus Driver	1.0000	1.0000	1.0000
Dial-A-Bus Driver PT	1.4250	1.4250	1.5430
Total Senior Services	**5.4250**	**4.9250**	**5.3430**
Police Department			
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	5.0000	4.0000	4.0000
Police Officer	19.5000	19.0000	19.0000
Support Services Manager-Changed in FY14/15 to Admin Assit	1.0000	1.0000	1.0000
Communications Specialist	7.0000	6.0000	7.0000
Community Service Coordinator to Community Policing Officer FY14	1.0000	1.0000	1.0000
Records Coordinator/Crime Analyst	-	-	-
Code Enforcement Officer	1.0000	1.0000	1.0000
Records Clerk II	2.0000	2.0000	2.0000
Total Police	**39.5000**	**37.0000**	**38.0000**
Total All Departments	**93.8500**	**84.5930**	**89.7610**

Proposed Totals	Current	+/-	Total
Administration	3.000	1.750	4.750
Engineering	7.000	-	7.000
Community Development	1.800	-	1.800
Finance/Court	7.000	1.000	8.000
Information Services	3.000	-	3.000
Library	4.868	1.000	5.868
Maintenance	16.000	-	16.000
Senior Center	4.925	0.418	5.343
Police	37.000	1.000	38.000
Sub-Total	**84.593**	**5.168**	**89.761**
Council	7.000		7.000
Total	**91.593**	**5.168**	**96.761**

Items in YELLOW were changed in the 2015-165 Budget

City of Lebanon
Management/Administrative Salary Schedule
Effective July 1, 2015 through June 30, 2016

	Title	Minimum	Midpoint	Maximum	FLSA Exempt
Grade 5	Administrative Assistant/City Clerk	$3,685	$4,238	$4,791	N
	Administrative Assistant/Communications Coord.				N
	Administrative Assistant/Police				N
Grade 6	No position currently in Grade 6	$4,054	$4,662	$5,270	N
Grade 7	HR Generalist	$4,459	$5,128	$5,797	Y
Grade 8	City Clerk/Records	$4,905	$5,641	$6,377	Y
Grade 9	No position currently in Grade 9	$5,396	$6,205	$7,014	Y
Grade 10	Assistant Finance Director	$5,666	$6,515	$7,365	Y
	Maintenance Supervisor				Y
	Police Lieutenant				Y
	Senior Services Director				Y
Grade 11	Information Technology Director	$5,949	$6,841	$7,733	Y
	Library Services Director				Y
	Senior Engineer				Y
Grade 12	Engineering Services Supervisor	$6,246	$7,183	$8,120	Y
	Police Captain				Y
Grade 13	Finance Director	$6,559	$7,542	$8,526	Y
	Community Development Director				Y
	Maintenance Services Director				Y
Grade 14	Engineering Services Director	$6,886	$7,919	$8,952	Y
Grade 15	Chief of Police	$7,231	$8,315	$9,400	Y
Grade 16	No position currently in Grade 16	$7,592	$8,731	$9,870	Y

Approved by 6/4/2015 *Date*

Revised 7/1/2015
Includes 2.5 % increase

SALARY SCHEDULE
PART-TIME REGULAR POSITIONS

2.5 % Increase - July 1, 2015

(Police employees no longer coincide with union positions.)

		BASE	STEP A	STEP B	STEP C	STEP D
1	Landscape Maintenance Worker	$11.61	$12.25	$12.88	$13.57	$14.25
2	Dial-A-Bus Driver Library Assistant 1	$13.72	$14.25	$14.99	$15.84	$16.63
3	Records Clerk Court Clerk	$14.25	$15.10	$16.05	$17.16	$18.74
4	Communications Specialist Communications Specialist On Call Maintenance Worker	$15.31	$16.10	$16.89	$18.74	$19.80
5	No Salary Established for Level 5					
6	Police Officer	$20.06	$22.17	$23.23	$25.34	$27.98
7	Sergeant	$22.17	$25.46	$27.05	$28.91	$31.30

Approved By

4/21/2015
Date

APPENDIX A: AFSCME SALARY SCHEDULE

Salary ranges for the period July 1, 2015 through June 30, 2016 (represents 2.50% increase)

POSITION	LGPI Grade	BASE	STEP A	STEP B	STEP C	STEP D	STEP E*
IT/GIS Systems Coordinator Project Engineer Project Manager	8	5007	5259	5522	5797	6089	6332
Crew Chief Engineering Associate Information Services Analyst	7	4433	4654	4888	5131	5386	5601
Development Services Technician IS/GIS Analyst	6	3922	4121	4322	4540	4767	4958
Court Clerk II Office Assistant Senior Maintenance Worker	5	3427	3597	3775	3966	4162	4328
Custodian II Finance Clerk Library Assistant II Maintenance Worker	4	2886	3028	3180	3337	3508	3647
Custodian I Dial-A-Bus Dispatcher/Receptionist Dial-A-Bus Driver Senior Center Activities Planner/Receptionist	3	2657	2788	2927	3073	3230	3360

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

July 1, 2015 through June 30, 2016
This schedule only applies when the employee is at the top step of their grade

POSITION	LGPI Grade	STEP E	1.00% 10 YEARS MONTH 120	2.00% 15 YEARS MONTH 181	3.00% 20 YEARS MONTH 241
IT/GIS Systems Coordinator Project Engineer Project Manager	8	6332	6395	6459	6522
Salary includes additional amount			**63**	**127**	**190**
Crew Chief Engineering Associate Information Services Analyst	7	5601	5657	5713	5769
Salary includes additional amount			**56**	**112**	**168**
Development Services Technician IS/GIS Analyst	6	4958	5008	5057	5107
Salary includes additional amount			**50**	**99**	**149**
Court Clerk II Office Assistant Senior Maintenance Worker	5	4328	4371	4415	4458
Salary includes additional amount			**43**	**87**	**130**
Custodian II Finance Clerk Library Assistant II Maintenance Worker	4	3647	3683	3720	3756
Salary includes additional amount			**36**	**73**	**109**
Custodian I Dial-A-Bus Dispatcher/Receptionist Dial-A-Bus Driver Senior Center Activities Planner/Receptionist	3	3360	3394	3427	3461
Salary includes additional amount			**34**	**67**	**101**

Approved by 6/12/2015 Date

APPENDIX A - SALARY SCHEDULE

Agreement between City of Lebanon and the Lebanon Police Association
Salary ranges for the period July 1, 2015 through June 30, 2016

Classification	Step 1	Step 2	Step 3	Step 4
Sergeants – Monthly Base Sal (LGPI Grade 9)	**4853**	**5194**	**5660**	**6116**
Potential Additions to Monthly Base Salary:				
3% Detective	146	156	170	183
2.5% Intermediate Certification	121	130	142	153
3.5% Advanced Certification	170	182	198	214
4.5% Supervisory Certification	218	234	255	275
5% Corrections Certification	243	260	283	306
3% Bi-Lingual Fluency	146	156	170	183
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service	49	52	57	61
2% Career Recognition Beginning at the 169th month of service	97	104	113	122
3% Career Recogni Beginning at the 229th month of service	146	156	170	183

Officers – Monthly Base Salar (LGPI Grade 7)	**4044**	**4328**	**4717**	**5097**
Potential Additions to Monthly Base Salary:				
3.5% Team Leader		151	165	178
3% Field Training Officer		130	142	153
3% School Resource		130	142	153
3% Detective		130	142	153
3% Motorcycle Officer		130	142	153
2.5% Intermediate Certification		108	118	127
3.5% Advanced Certification		151	165	178
4.5% Supervisory Certification		195	212	229
3% Jail Officer		130	142	153
3% Bi-Lingual Fluency	121	130	142	153
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service				51
2% Career Recognition Beginning at the 169th month of service				102
3% Career Recogni Beginning at the 229th month of service				153

Community Policing Officer - Monthly Base Salary (LGPI Grad	**4047**	**4370**	**4721**	**5098**
Potential Additions to Monthly Base Salary:				
2.5% Intermediate Certification		109	118	127
3.5% Advanced Certification		153	165	178
3% Bi-Lingual Fluency	121	131	142	153
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service		44	47	51
2% Career Recognition Beginning at the 169th month of service		87	94	102
3% Career Recognition Beginning at the 229th month of service		131	142	153

Code Enforcement Officer - Monthly Base Salary (LGPI Grade	**3536**	**3791**	**4057**	**4347**
Potential Additions to Monthly Base Salary:				
3% Bi-Lingual Fluency	106	114	122	130
1% Career Recognition Beginning at the 97th month of service		38	41	43
2% Career Recognition Beginning at the 169th month of service		76	81	87
3% Career Recognition Beginning at the 229th month of service		114	122	130

Records Clerk II - Monthly Base Salary (LGPI Grade 5)	3536	3791	4057	4347
Potential Additions to Monthly Base Salary:				
2.5% Intermediate Certification		95	101	109
3.5% Advanced Certification		133	142	152
3% Bi-Lingual Fluency	106	114	122	130
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service		38	41	43
2% Career Recognition Beginning at the 169th month of service		76	81	87
3% Career Recognition Beginning at the 229th month of service		114	122	130

Communications Specialists – Monthly Base Salary (LGPI Gra	2977	3215	3472	3750
Potential Additions to Monthly Base Salary:				
3% Field Training Officer		96	104	113
2.5% Intermediate Certification		80	87	94
3.5% Advanced Certification		113	122	131
3% Bi-Lingual Fluency	89	96	104	113
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service				38
2% Career Recognition Beginning at the 169th month of service				75
3% Career Recognition Beginning at the 229th month of service				113

Records Clerk I - Monthly Base Salary (LGPI Grade 3)	2753	2974	3212	3469
Potential Additions to Monthly Base Salary:				
3% Bi-Lingual Fluency	83	89	96	104
Career Recognition Pay - (Added to base salary)				
1% Career Recognition Beginning at the 97th month of service				35
2% Career Recognition Beginning at the 169th month of service				69
3% Career Recognition Beginning at the 229th month of service				104

Approved by 4/21/2015 Date

CITY OF LEBANON

It's easier from here.

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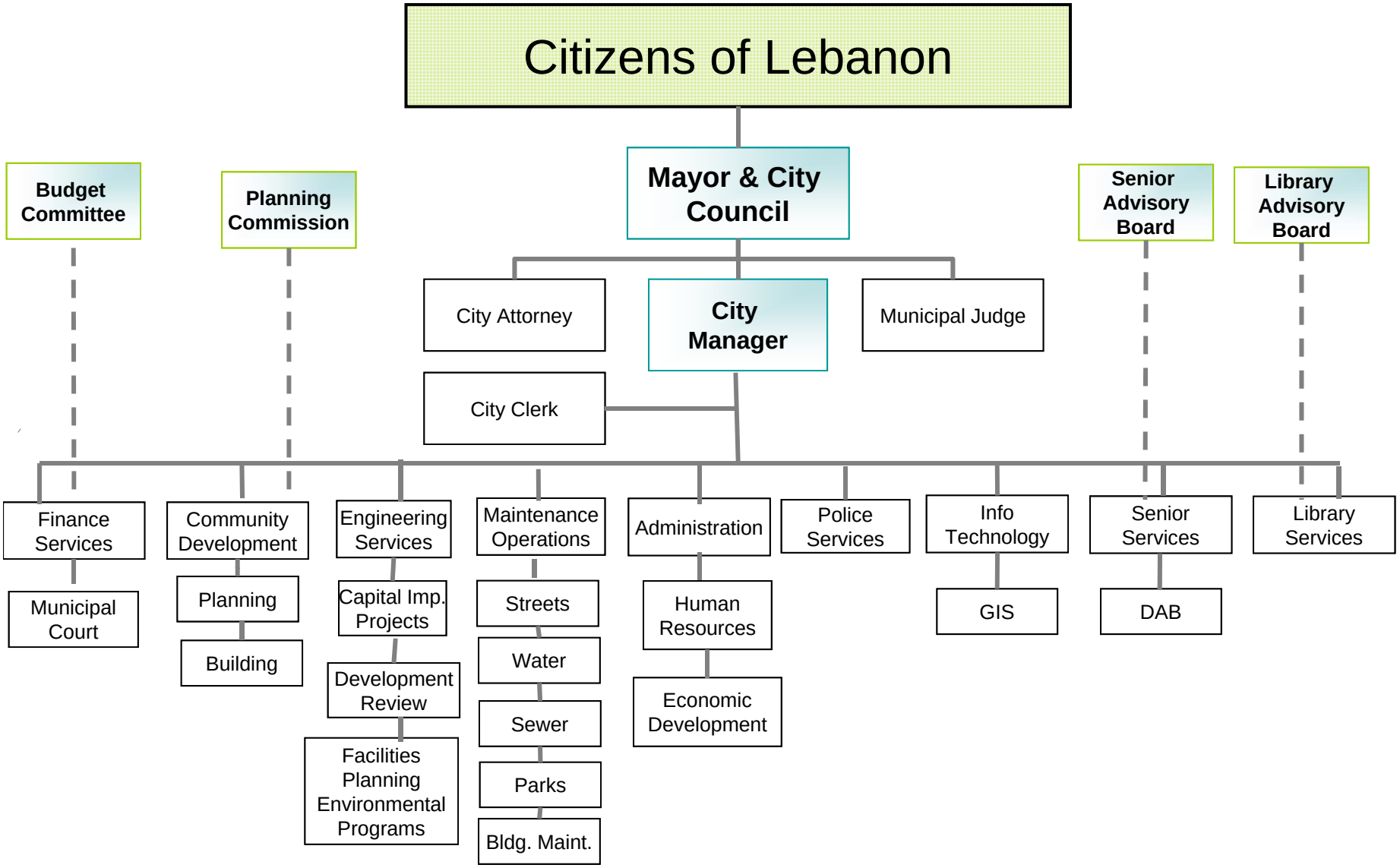
Citizens of Lebanon
Mayor & City Council
Budget Committee
Planning Commission
Senior Advisory Board
Library Advisory Board
City Attorney
City Manager
Municipal Judge
City Clerk
Finance Services
Community Development
Engineering Services
Maintenance Operations
Administration
Police Services
Info Technology
Senior Services
Library Services
Municipal Court
Planning
Building
Capital Imp. Projects
Development Review
Facilities Planning Environmental Programs
Streets
Water
Sewer
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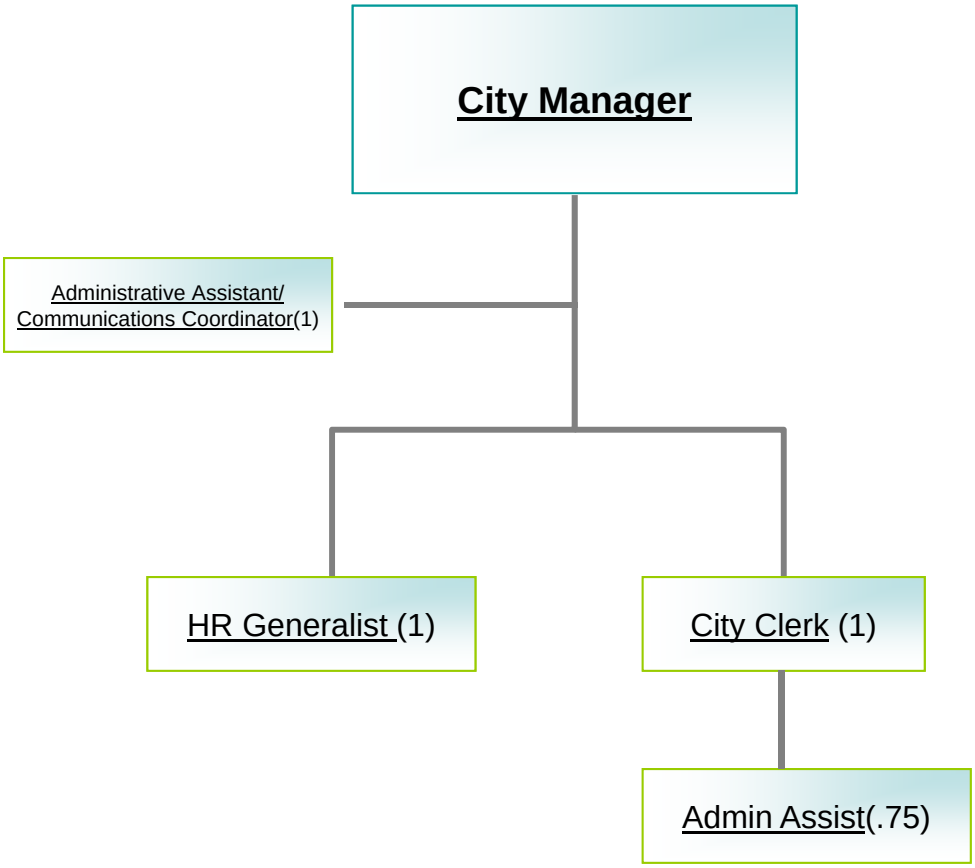
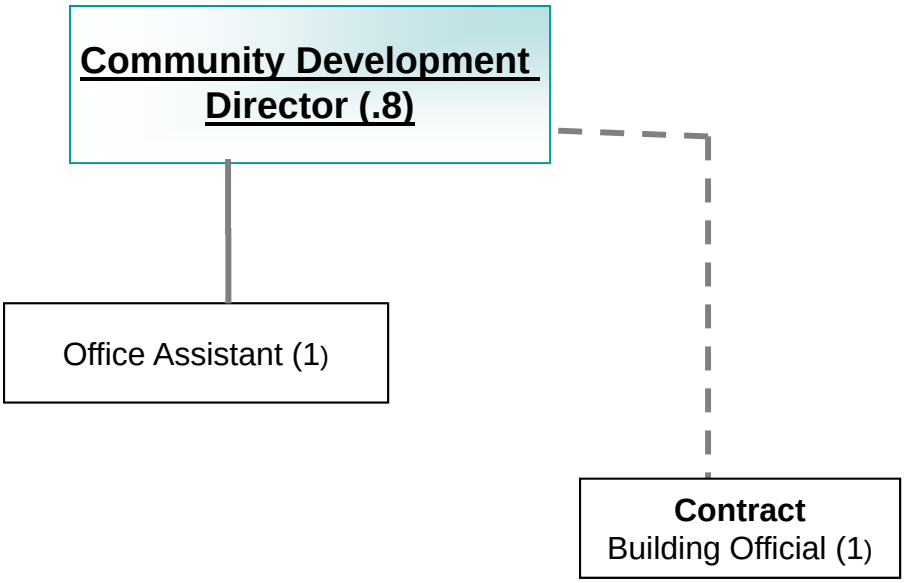
Human Resources
Economic Development
GIS
DAB

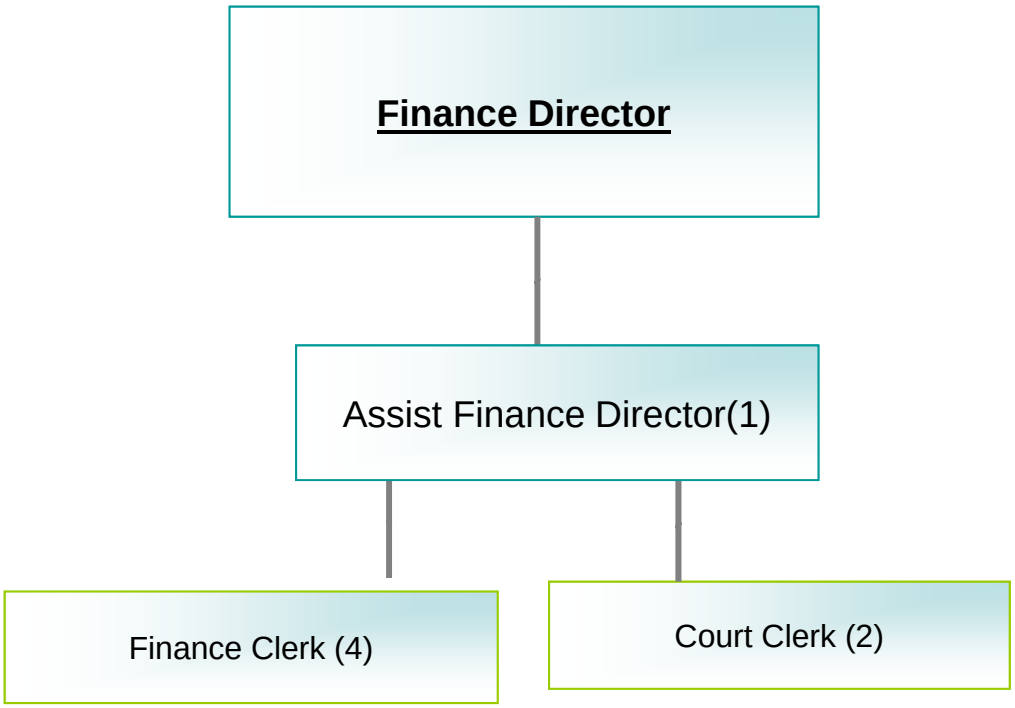
Administration



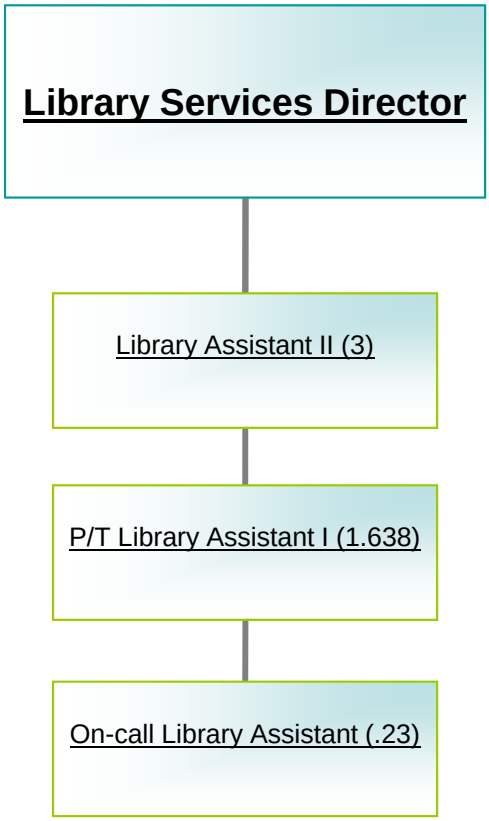
Community Development Department



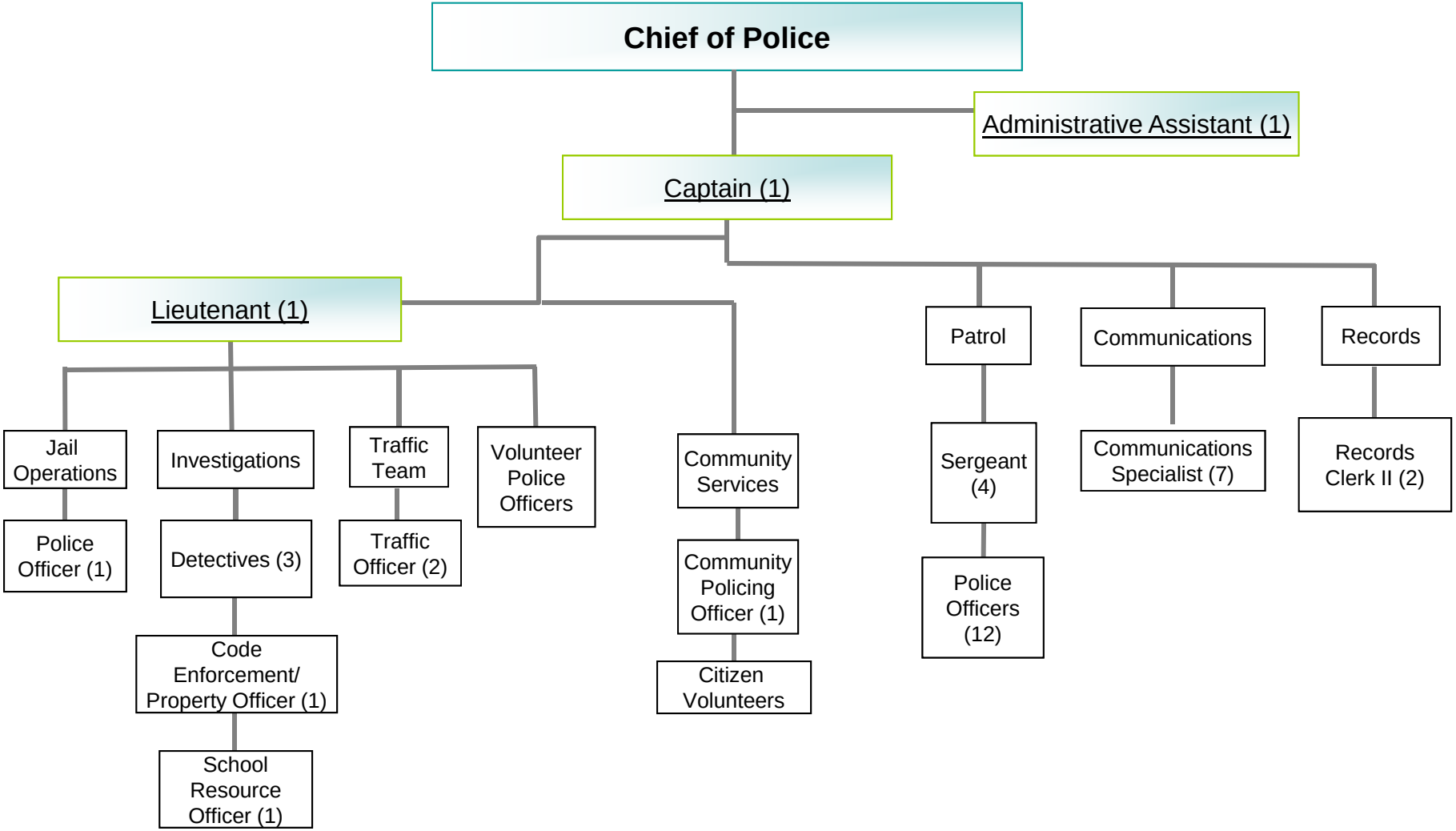
Finance Department



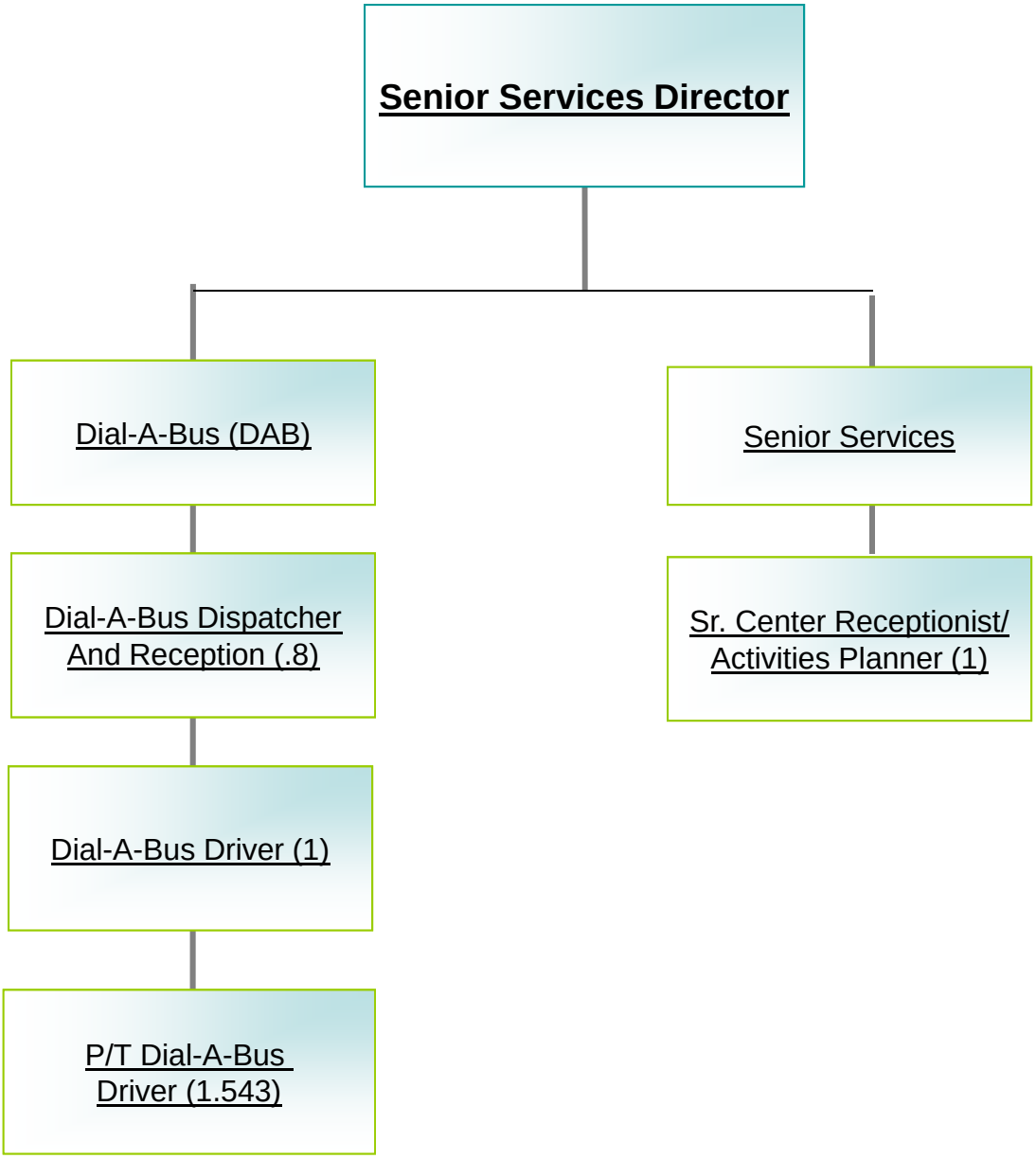
Library Services



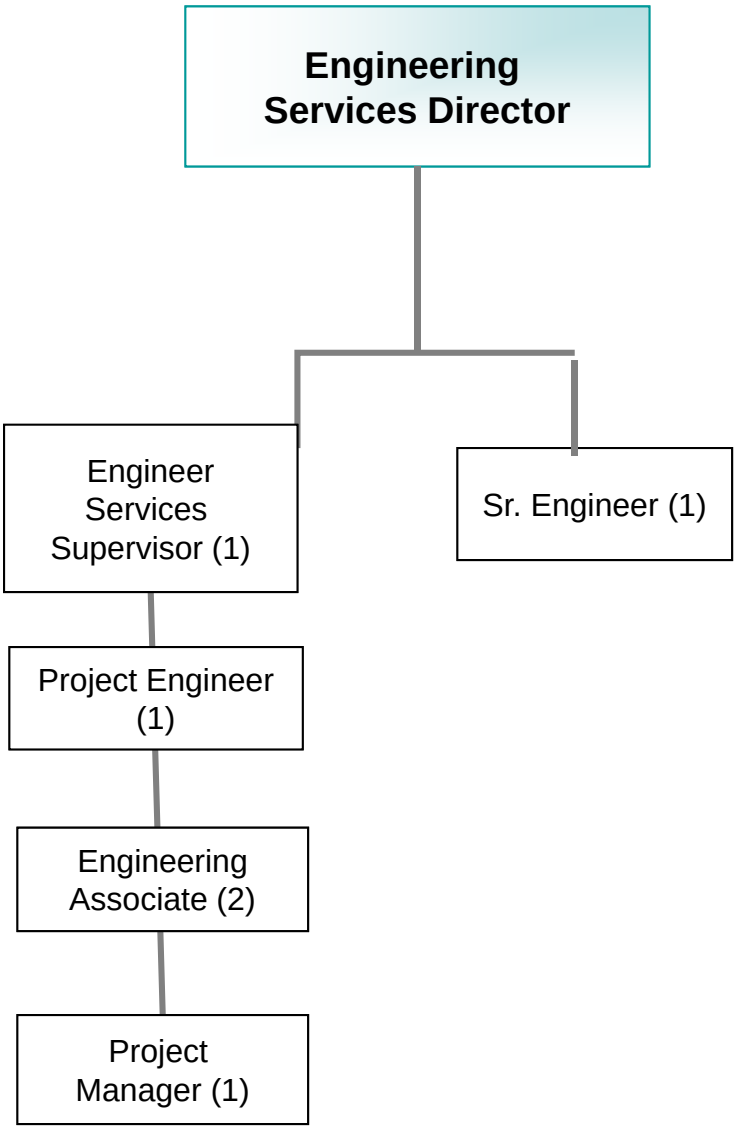
Police Services



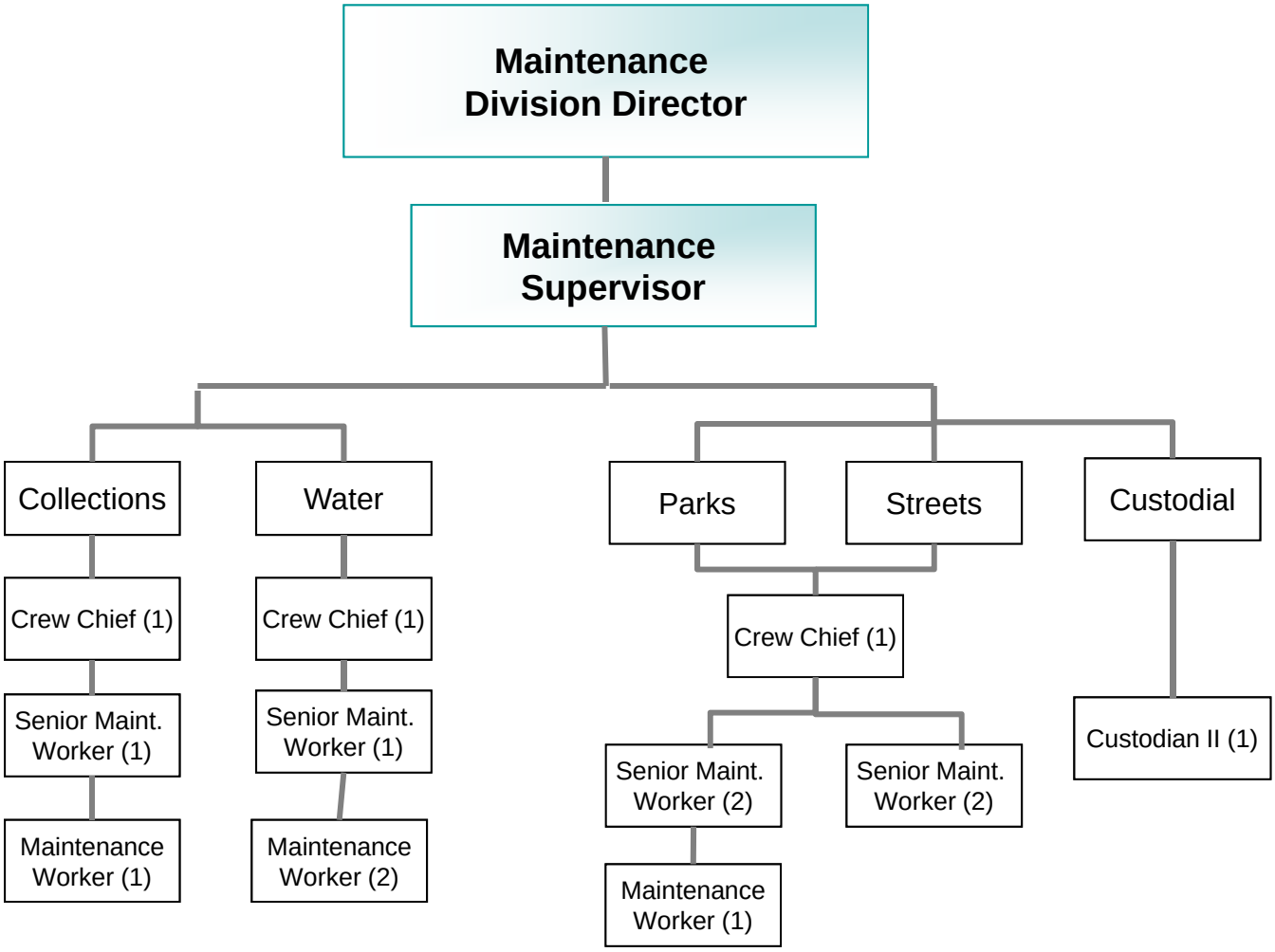
Senior Services



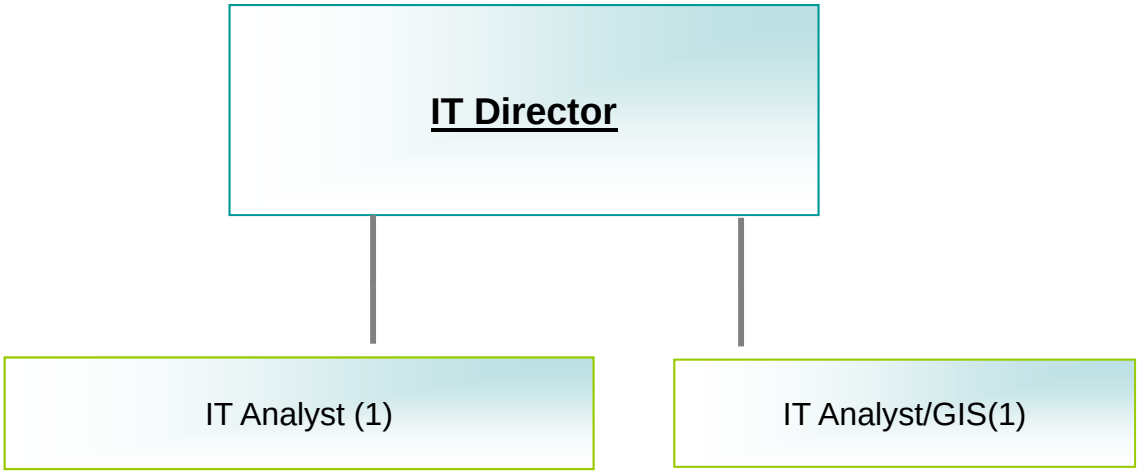
Utility & Engineering Services



Maintenance/ Operations



Information Technology Services



A RESOLUTION CERTIFYING THE CITY OF LEBANON PROVIDES MUNICIPAL SERVICES FOR ELIGIBILITY IN RECEIVING STATE SHARED REVENUE PAYMENTS))))

RESOLUTION NO. 2015-17

WHEREAS, ORS 221.760 provides as follows:

Section 1. The Officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

1) Police Services
2) Fire Protection
3) Sanitary Sewers
4) Storm Sewers
5) Street Construction, Maintenance & Lighting
6) Planning, Zoning & Subdivision Control
7) One or more utility services

WHEREAS, City officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW, THEREFORE, BE IT RESOLVED that the City of Lebanon hereby certifies that it provides the following six municipal services enumerated in Section 1, ORS 221.760:

1) Police Services
2) Water Utility Service
3) Sanitary Sewers
4) Storm Sewers
5) Street Construction, Maintenance & Lighting
6) Planning, Zoning & Subdivision Control

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

LMBock for
Linda Kaser, City Clerk/Recorder

AN ORDINANCE DECLARING THE CITY OF LEBANON'S ELECTION TO RECEIVE STATE REVENUES	)))	**ORDINANCE BILL NO. 2015-3** **ORDINANCE NO. 2859**

THE CITY OF LEBANON ORDAINS AS FOLLOWS:

Section 1. Pursuant to ORS 221.770, the City of Lebanon hereby elects to receive state revenues for fiscal year 2015-16.

Section 2. A public hearing before the Budget Committee was held on May 6, 2015 and a public hearing before the City Council was held on June 10, 2015, giving citizens an opportunity to comment on use of State Revenue Sharing.

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

LM Bork for
Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE CITY OF LEBANON'S BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2015-16	)))	**RESOLUTION NO. 2015-18**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the City Council of the City of Lebanon hereby adopts the budget for 2015-16, in the sum of $39,167,056 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED by the Council of the City of Lebanon:

Section 1. That the amounts for fiscal year beginning July 1, 2015, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Administration & Economic Development	$381,601
Human Resources	121,316
City Attorney	159,050
Community Development	223,575
Engineering	1,184,228
Parks	550,554
Finance	593,101
Legislative	220,632
Library	581,417
Municipal Court	299,109
Police	5,014,358
Senior Services	253,833
Non-Departmental	
Materials & Services	394,820
Transfers out	196,404
Contingencies	772,254
Debt Services	137,208
GENERAL FUND TOTAL	$11,083,460

DEBT SERVICE FUND

Debt Service	$3,101,920[1]

[1] Includes $80,000 unappropriated fund balance not appropriated.

ENTERPRISE FUNDS

Water	$6,860,168
Storm Drainage	777,900
Wastewater	5,850,097
Wastewater Bond Debt Service	1,087,698
ENTERPRISE FUND TOTAL	$14,575,863

SPECIAL REVENUE FUND

Special Revenue	$4,602,573

CAPITAL PROJECTS FUND

Capital Projects	$5,656,148

TRUST AND AGENCY FUND

Trust and Agency	$147,092
CITY BUDGET TOTAL	**$39,167,056**

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

LMBock for
Linda Kaser, City Clerk/Recorder

A RESOLUTION LEVYING TAXES FOR THE CITY OF LEBANON'S BUDGET FOR FISCAL YEAR 2015-16	)))	**RESOLUTION NO. 2015-19**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LEBANON AS FOLLOWS:

Section 1. The City of Lebanon hereby levies the taxes provided for in the adopted budget at the rate of $5.1364/$1,000 of assessed valuation for operations, and in the amount of $1,516,304 for debt service and that these taxes are hereby levied upon the assessed value of all taxable property within the City of Lebanon.

The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution make up the above aggregate levy:

	Subject to the General Governmental Limitation	Excluded from the Limitation
Permanent Rate	$5.1364/$1,000	
General Obligation Bond Debt		$1,427,741
Delinquent Sewer Charges		$XX,XXX.XX
Delinquent Storm Drain Charges		$XX,XXX.XX

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE NW LEBANON URBAN RENEWAL DISTRICT BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2015-16) **RESOLUTION NO. 2015-20**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the Northwest Lebanon Urban Renewal District budget for 2015-16, in the sum of $5,202,890 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. That the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below, are hereby appropriated as follows:

NORTHWEST LEBANON URBAN RENEWAL DISTRICT (URD)

NW Lebanon Urban Renewal District	$4,570,348
NW Lebanon Urban Renewal Bonds	632,542 [2]
TOTAL APPROPRIATIONS	$5,202,890

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

[2] Includes $000 unappropriated fund balance not appropriated.

RESOLUTION LEVYING TAXES FOR THE CITY OF LEBANON'S NORTHWEST URBAN RENEWAL DISTRICT BUDGET FOR FISCAL YEAR 2015-16) **RESOLUTION NO. 2015-21**

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. To certify to the county assessor for the Northwest Lebanon Urban Renewal District Plan Area a request for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457

Section 2. This resolution is effective on July 1, 2015.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE NORTH GATEWAY URBAN RENEWAL DISTRICT BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2015-16) **RESOLUTION NO. 2015-22**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the North Gateway Urban Renewal District budget for 2015-16, in the sum of $527,300 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. That the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below, are hereby appropriated as follows:

NORTH GATEWAY URBAN RENEWAL DISTRICT (URD)

North Gateway Urban Renewal District	$527,300
TOTAL APPROPRIATIONS	$527,300

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

A RESOLUTION LEVYING TAXES FOR THE CITY OF LEBANON'S NORTH GATEWAY URBAN RENEWAL DISTRICT BUDGET FOR FISCAL YEAR 2015-16) **RESOLUTION NO. 2015-23**

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. To certify to the county assessor a request for the North Gateway Urban Renewal District Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon Urban Renewal Agency and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

A RESOLUTION ADOPTING THE CHEADLE LAKE URBAN RENEWAL DISTRICT BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2015-16) **RESOLUTION NO. 2015-24**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the Cheadle Lake Urban Renewal District budget for 2015-16, in the sum of $516,500 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. That the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below, are hereby appropriated as follows:

CHEADLE LAKE URBAN RENEWAL DISTRICT (URD)

Cheadle Lake Urban Renewal District	$516,500
TOTAL APPROPRIATIONS	$516,500

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

LMBark for
Linda Kaser, City Clerk/Recorder

A RESOLUTION LEVYING TAXES FOR THE CITY OF LEBANON'S CHEADLE LAKE URBAN RENEWAL DISTRICT BUDGET FOR FISCAL YEAR 2015-16))) **RESOLUTION NO. 2015-25**

BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

Section 1. To certify to the county assessor a request for the Cheadle Lake Urban Renewal District Plan Area for the maximum amount of revenue that may be raised by dividing the taxes under Section 1c, Article IX, of the Oregon Constitution and ORS Chapter 457.

Section 2. This resolution is effective July 1, 2015.

Passed by the Lebanon City Council and executed by the Mayor on this 10th day of June, 2015 by a vote of 6 yeas and 0 nays.

CITY OF LEBANON, OREGON

Paul R. Aziz, Mayor, Mayor ☐
Bob Elliott, Council President ☐

ATTEST:

Linda Kaser, City Clerk/Recorder

CITY OF LEBANON

It's easier from here.

Copies of this report can be found at: www.ci.lebanon.or.us

City of Lebanon, OR
Budget Report FY 2015-16

Account	Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
	REPORT REVENUES	-	-	-	-	-
	REPORT EXPENSES	-	-	-	-	-
	REPORT TOTALS:	-	-	-	-	-
	SUMMARY					
	REVENUE:					
	Rev.-Taxes & Assess	8,044,345	8,779,253	8,366,129	-	8,914,222
	Rev.-Licenses & Permits	2,317,997	2,285,863	2,192,650	-	2,374,392
	Rev.-Fines & Forfeits	520,457	553,860	579,592	-	585,392
	Rev.-Intergovernmental	1,584,543	1,606,396	3,086,919	-	2,574,684
	Rev.-Chgs for Services	9,445,489	9,447,366	9,620,020	-	9,922,500
	Rev.-Miscellaneous	659,325	613,081	524,415	-	514,470
	Rev.-Transfers In	8,675,834	23,338,708	12,265,311	-	6,082,520
	Rev.-Other Sources	14,590,324	26,454,909	11,393,927	-	14,445,566
	Rev.-Internal Chrgs	162,320	-	-	-	-
	TOTAL FOR REVENUE	**46,000,634**	**73,079,436**	**48,028,963**	**-**	**45,413,746**
	EXPENSE:					
	Exp.-Personnel Services	8,572,510	8,240,444	8,261,517	8,115,804	9,310,813
	Exp.-Materials & Services	5,707,253	6,243,488	6,904,817	6,478,417	6,832,198
	Exp.-Capital Outlay	4,368,481	17,083,237	11,198,382	3,716,138	13,719,940
	Exp.-Transfers Out	8,673,084	23,338,708	12,265,311	12,215,727	6,082,520
	Exp.-Contingencies	710	-	4,404,605	4,557,791	3,950,672
	Exp.-Debt Service	4,364,026	4,806,477	4,954,331	4,952,349	5,437,603
	Exp.-Unappropriated	-	-	40,000	40,000	80,000
	Exp.-Other Financing Use	-	-	-	-	-
	TOTAL FOR EXPENSE	**31,686,064**	**59,712,354**	**48,028,963**	**40,076,226**	**45,413,746**