



City of Lebanon, Oregon Adopted Budget 2023-2024



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Introduction

I am pleased to present the FY 2024 Proposed Budget. The budget is the organization's primary policy tool, reflecting programs and services to be offered to the community for the coming fiscal year, aligned with estimated resources and costs to complete the work. This year, we also begin to look beyond the coming fiscal year with our first five-year financial plan projecting activities in the General Fund. This plan should be a useful tool for the Council to develop longer-term goals.

Programs and Services

The Budget as it is proposed assumes that most existing services will continue at current levels. Significant changes in service levels for FY 2024 include:

- The jail will remain closed due to the lack of resources to staff the jail appropriately. Costs to operate the jail are estimated to total \$750,000 annually to fund five corrections officer positions, meals and medications, and contracts for mental and physical health services.
- There is a one-time budget of \$20,000 to complete an upgrade of the City's website, including addressing ADA accessibility and improving cybersecurity.
- The sanitary sewer lateral program budget has been increased by \$50,000 to \$200,000. The \$150,000 budget for FY 2023, which increased to \$200,000 by transferring budget from the manhole project, has been completely expended as aging laterals continue to fail around town.
- There is a new Safety Coordinator position in Human Resources to address an increase in employee involved accidents and the resulting increase in workers compensation costs.
- The Parks Fund includes \$20,000 to hire a part-time summer maintenance worker to complete maintenance on trails. This position is being funded by a donation from Build Lebanon Trails.
- The Custodial and Building Maintenance Fund includes the addition of 1.0 FTE Mechanic. For years the City has taken vehicles to Benton County shops to complete routine maintenance such as oil changes and tire rotation. The costs at Benton County have risen significantly in recent years, and when combined with the time it takes to drive to Corvallis, wait for service, and then return, the City has been spending an inordinate amount on maintenance of the fleet. With the addition of the Mechanic, vehicle maintenance budgets have been decreased a total of \$119,000.
- The Senior Center Activities Planner has been increased from a half-time to a full-time position as activities have resumed pre-pandemic levels. Additional staff is needed to provide a complete range of services to the over-50 community.

In addition to these operational changes, the budget book itself has been modified. This year there is more information about the sources and uses of resources, and we have expanded the information about programs and services offered in each department. This should help readers better understand the City's financial situation.

THE CITY THAT FRIENDLINESS BUILT

Proposed Budget

The Proposed Budget includes projected revenues and expenditures in each of the City's 34 funds. Each fund meets the definition of having a balanced budget – where total revenue coming in during the year plus the beginning fund balance equals or exceeds the total expenditures in the fund.

The total proposed expenditure budget for FY 2024 is \$85,312,589. This level of expenditure is based on beginning balances of \$46,348,556 and revenue of \$43,171,753. This leaves an unappropriated ending balance of \$4,207,720.

As noted in last year's budget presentation, the structural imbalance of municipal finance continues to grow. The difference between revenues and expenses will continue in future years as revenues grow slowly due to tax limitations and expenses grow more rapidly based on inflation, state and federal mandates, and requests for more services to be provided to the community. Since the annual increase in property tax is not commensurate with the increase in the cost of providing services, the City's primary funding source for these service covers less of the costs year over year. The General Fund once again will draw on the beginning balance to fund services to the public. Operating expenditures are projected to cost \$1.25 million more than the revenue coming in during the 2024 fiscal year.

General Fund appropriations include \$2.1 million in contingencies and working capital reserves. This money is available to be expended during the fiscal year for unexpected costs or emergencies but is usually not used. As an appropriated amount, this results in a decrease in the fund balance to \$1.5 million for fiscal year 2024. A more likely picture of year-end balances totaling \$3.2 million is shown, reflecting the fund balance drawdown of \$1.6 million.

General Fund Financial Summary FY 2024		
	Appropriated	Without Spending Reserves
Beginning Fund Balance	\$ 4,814,800	\$ 4,814,800
Total Revenue	11,674,537	11,304,537
Total Resources Available	16,489,337	16,119,337
Expenditures	12,907,030	12,907,030
Contingencies	445,000	-
Working Capital	1,656,000	-
Total Appropriations	15,008,030	12,907,030
Ending (unappropriated) Fund Balance	\$ 1,481,307	\$ 3,212,307

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This is not sustainable for the long-term health of the organization and community. Without a decreasing spending by changing service priorities, an increase in revenue, or a combination of service modifications and new revenue, the fund may not be balanced in fiscal year 2026. For the first time, we have included a five-year forecast of the General Fund on page 12, an important tool as the organization plans.

To achieve the budget currently proposed, staff reduced their original budget requests by \$190,000 in General and Internal Service Fund expenses, contingencies, and reserves. These reductions have largely been associated with decreasing training, supplies, computer replacements, equipment repair budgets, etc. In the long-term, these cost reductions won't be sustainable as computers and equipment used to provide service to the community will fail and require replacement, staff training will be required to maintain certifications and up-to-date standards, legal requirements or legislative changes will need to be incorporated into operations, or to minimize liability. In addition, General Fund contingencies may be required to fund emergency repairs during the year if failures exceed remaining budget.

As we have discussed, this mismatch between revenue and expenditures is the result of a structural imbalance. In total, General Fund revenue is projected to decrease by .14% which includes the loss of grant monies that were available only during the pandemic. Property tax revenue is generally limited to a 3% annual growth rate with room for some increase based on additional value added to the tax rolls based on new construction. Projections for fiscal year 2024 are for 5% growth based on the new development that will be added to the tax rolls. Other major General Fund revenues are from franchise fees, which increase based on utilities either increasing rates or higher usage, and State Revenue Sharing monies from alcohol, cigarette, or marijuana sales. Cigarette tax revenue is decreasing and the diversion of State marijuana tax revenue to Measure 110 has decreased that revenue by about 70%.

Expenses grow considerably faster than property tax revenue. For FY 2024, total payroll costs are projected to increase by 8.8%, and payroll is just above 55% of the total budgeted operating expenditures. Wages are projected with 3% to 5% Cost-of-Living Adjustments (COLAs) based on labor agreements, 5% step increases for newer employees, 5% increases in medical insurance rates, and PERS rate increases. Overall, General Fund expenditures are budgeted 0.21% higher than the adopted budget for FY 2023.

Lebanon continues to invest in infrastructure with major capital projects planned to include completion of the Westside Interceptor, Seventh Street Water/Sewer/Storm/Street replacement, Airport Road improvements, including installation of a stop light at Airport and Stolz Hill Road, and Cheadle Lake Park improvements. However, these investments continue to be hampered by inflationary costs and back-ups in supply chains that have led to 30% to 50% increases in some costs and order lead times that are approaching a year for certain types of materials. In addition, the current workforce shortage has meant contractors are having trouble getting enough employees on the job to complete tasks timely.

These and other challenges are expected to continue through FY 2024, reducing the monies available to complete additional capital projects.

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The Future

The City's financial outlook is challenging and getting to a better long-term balance will require some time and effort on the part of staff, Council, and the community.

- The General Fund forecast shows that expenditures will continue to exceed revenues annually.
 - The structural problem in the General Fund can be addressed in one of three ways – modify spending priorities, increase revenue by seeking new opportunities, or a combination of changes in spending and increasing some revenue. These are policy decisions the Council will need to take up during fiscal 2024 to be prepared for a balanced budget in fiscal year 2025. The expenditures projected in the General Fund Forecast still do not include costs to provide services at the levels desired or needed. For example:
 - Costs to re-open the jail are estimated to total \$750,000 to meet requirements for mental and medical care for the adults in custody, as well as to provide consistent in-jail staffing that does not diminish Police Officers' time in the field.
 - The Senior Center should have at least one more person providing programming to better serve the needs of our aging population.
 - The City does not have a public information officer or a disaster management planner. These positions have not been needed in the past, but as the City continues to grow the need to communicate directly and effectively with the community has increased, as has the need to plan and be prepared for disasters ranging from fires to earthquakes.
 - The Park system is understaffed, and frequently other Public Works staff are called on to assist with some maintenance, limiting other work that also needs to be accomplished.
- We continue to have no resources to fix local streets. We have 68.4 miles of paved streets and another 1.6 miles of unpaved streets the City currently maintains. Within Lebanon there is another 15.6 miles of paved streets that are either County or private streets. State gas taxes are inadequate to fund the level of street repair currently needed.
- We are completing the Wastewater Treatment Plant master plan later this summer and expect the plan to lay out a series of improvements we may not be able to fund with current revenue streams or reserves set aside for these projects.
- We are closely watching the discussion at the federal level on Per- and Polyfluorinated Substances (PFAS) in drinking water and the likely action that will require all water supply systems to remove these substances. We hope that any action taken at the federal level will include resources provided to local governments to implement these treatment changes.
- Lebanon is likely to reach a population of 20,000 in either 2023 or 2024. This population milestone will shift Lebanon from being considered a rural community to a more urban designation. With this shift, the City's grant eligibility status changes. The City will no longer be eligible for some rural designated grants but expanded grant opportunities would be available as a more urban city designation. With the change in designation, additional professional expertise may be needed for the grant management requirements, and to manage the additional regulatory framework.
- Beyond the change in grant dynamics, a medium sized city designation (over 10,000 population) in the State adds responsibilities established through recent and ongoing legislation. This will be especially visible over the coming two years as State Legislative actions associated with homelessness and a focus on increasing housing production will change how development is likely to occur or be mandated by the State. These recent and ongoing legislative actions continue to increase the City's workload, with no guaranteed funding assistance from the State, and requires professional expertise to maneuver through the legislative framework while maintaining local vision and control.

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Closing

Putting the Proposed Budget together every year is a team effort, involving all departments. I appreciate working with the team of directors to develop the plan. I give special credit to Finance Director Brandon Neish who has done an excellent job developing this Proposed Budget with significantly more information about the City's finances. He and the rest of the Directors team have worked hard to help make this information more available to the community.

Sincerely,

A handwritten signature in blue ink, appearing to read 'N. Brewer', with a long horizontal flourish extending to the right.

Nancy Brewer
City Manager

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PLANNED PURCHASES OVER \$150,000

On April 14, 2021, the City Council passed an ordinance modifying the purchasing chapter of the municipal code, to include a list of planned purchases over \$150,000 as part of the budget document. Approval of the budget will authorize staff to initiate the procurement process; actual purchases over \$150,000 will be approved by the City Council.

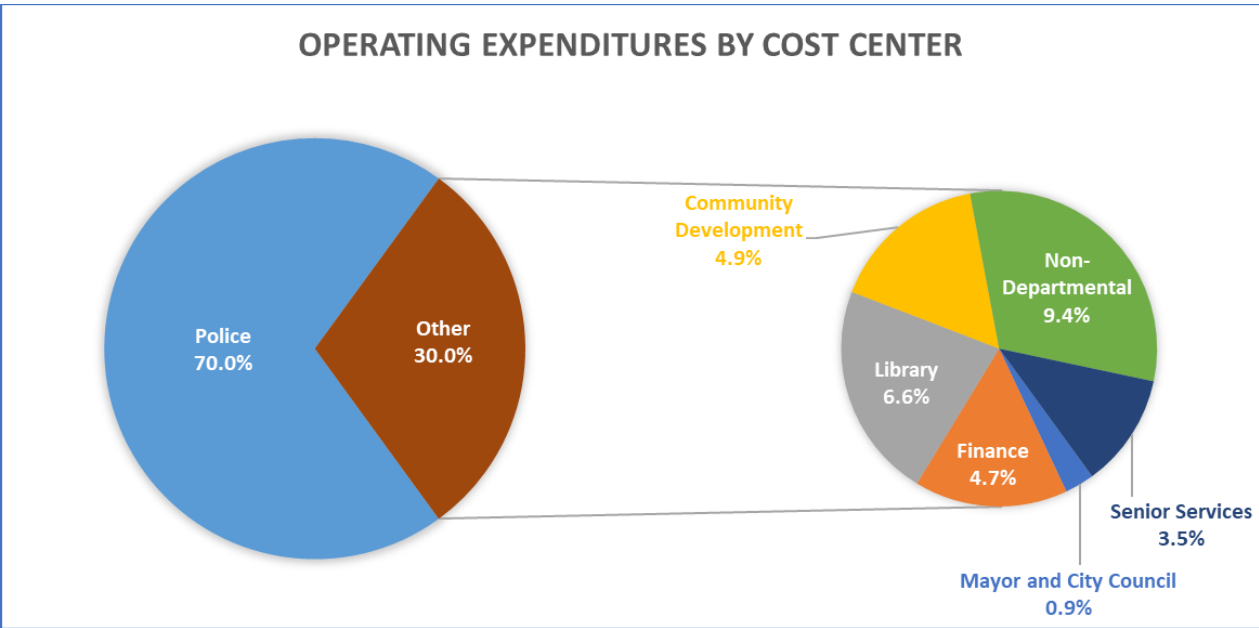
Item	Department	Budgeted Amount
Fifth Street Reservoir Rehabilitation	Public Works	\$ 175,000
Vine Street (5 th to 7 th) Waterline Replacement	Engineering	275,000
West River Trail Construction	Engineering	298,943
South Shore Trail Construction	Engineering	300,000
Fifth Street Reconstruction (Tangent - Mary) Design	Engineering	400,000
Sherman Street Waterline Replacement	Engineering	415,494
Third Street Alley Sanitary Sewer Replacement	Engineering	750,000
Wastewater Treatment Plant Projects	Engineering	950,000
Old Water Plant Demolition	Engineering	1,200,000
Grant Street Improvements (Main to Fifth)	Engineering	1,400,000
Airport Road/Stoltz Hill Traffic Signal	Engineering	1,786,480
Cheadle Lake Waterline Extension Project	Engineering	2,023,000
Seventh Street Reconstruction	Engineering	3,683,706
Cheadle Lake Park Improvements	Engineering	4,000,000

General Fund Forecast

The General Fund is the City's primary fund for operating costs supported by property taxes. The forecast on the following page has been developed using projections of revenue and expenditure growth based on past trends. No new services are included in future years; the expenditure plan assumes all current services continue at their current levels.

A forecast of this type is useful as a guide if the user recognizes it represents a snapshot in time. A budget is ultimately a plan, and many situations will occur that change the plan during each year. Revenues could perform better or worse than projected, and in most years, there will be increases or decreases in expenditures as the result of staff turnover, community changes, and legislative or Council policy changes.

The blue shaded column is the budget as proposed in this document. Historical information is included to show past trends, along with future year projections to show expected plans. The bottom-line number – the Ending Fund Balance Available for Appropriations – represents the amount available to spend after the budgeted Working Capital has been set aside. When the bottom line is negative, the plan reflects spending more money than available revenue plus beginning balance. This would be deficit spending, which is not allowed in Oregon and marks the point at which significant budget actions would be required.



General Fund Five-Year Forecast

	FY 2021 Audited	FY 2022 Unaudited	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Beginning Balance	4,041,140	4,879,593	3,103,978	4,957,698	4,814,835	3,137,342	1,816,788	193,365	(1,757,108)
Revenue:									
Property taxes	5,935,641	6,208,560	6,345,298	6,608,427	6,814,893	7,014,990	7,221,050	7,433,250	7,651,790
Other taxes	206,294	201,447	233,610	248,228	245,000	249,900	254,890	259,990	265,190
Franchise fees	2,381,699	2,554,314	2,525,252	2,531,521	2,543,734	2,600,020	2,657,730	2,716,890	2,777,560
Licenses and permits	65,165	61,335	44,800	49,845	44,800	40,800	40,800	40,800	40,800
Fines, forfeitures, and penalties	431,795	413,357	364,790	256,566	301,990	293,380	285,030	276,930	269,070
Intergovernmental	967,973	1,092,953	1,522,329	1,029,055	1,114,132	1,144,550	1,176,050	1,208,670	1,242,460
Charges for Service	16,977	97,437	38,190	71,612	65,270	65,400	65,530	65,670	65,820
Interest	37,972	36,530	41,000	82,029	75,000	76,130	77,270	78,430	79,610
Miscellaneous	110,316	41,615	106,384	155,233	99,718	48,330	48,330	48,330	48,330
Subtotal Operating Revenue	10,153,831	10,707,548	11,221,653	11,032,515	11,304,537	11,533,500	11,826,680	12,128,960	12,440,630
Transfers In	760,493	-	-	-	-	-	-	-	-
Pass-Throughs	126,050	490,651	470,000	123,559	370,000	370,000	370,000	370,000	370,000
Subtotal Non-Operating Revenue	886,543	490,651	470,000	123,559	370,000	370,000	370,000	370,000	370,000
Total Revenue	11,040,374	11,198,199	11,691,653	11,156,073	11,674,537	11,903,500	12,196,680	12,498,960	12,810,630
Total Resources (Rev. + Fund Balance)	15,081,514	16,077,792	14,795,631	16,113,771	16,489,372	15,040,842	14,013,468	12,692,325	11,053,522
Operating Expenditures:									
Administration									
City Manager's Office	84,836	-	-	-	-	-	-	-	-
Human Resources	115,351	-	-	-	-	-	-	-	-
City Attorney	213,250	-	-	-	-	-	-	-	-
City Recorder									
Mayor and City Council	145,113	212,266	93,184	85,312	88,137	89,300	90,480	91,680	92,910
Municipal Court	386,310	408,370	438,160	419,511	458,815	481,720	506,050	531,900	559,390
Library	559,934	597,446	649,025	644,038	646,321	724,280	766,830	812,270	860,810
Community Development	371,244	501,834	648,775	521,628	472,731	494,180	516,990	541,260	567,090
Police	5,697,308	5,600,930	6,514,420	5,769,127	6,823,276	7,117,870	7,427,030	7,751,540	8,092,200
Non-Departmental	643,569	487,944	1,090,745	825,810	913,437	662,130	700,230	742,430	758,260
Senior Services	222,054	278,480	306,350	314,490	340,445	359,460	379,720	401,290	424,270
Total Operating Expenditures	8,634,357	8,087,271	9,740,659	8,579,916	9,743,162	9,928,940	10,387,330	10,872,370	11,354,930
Non-Operating Expenditures:									
Debt Service - Principal	79,578	117,286	90,919	90,919	91,715	97,383	103,253	109,211	115,171
Debt Service - Interest	43,613	42,160	25,607	35,606	31,180	26,711	21,950	16,902	11,561
Capital Projects	-	-	34,000	25,000	-	-	-	-	-
Interfund Transfers Out	1,379,365	2,406,145	2,518,411	2,446,932	2,677,973	2,808,020	2,944,570	3,087,950	3,238,500
Pass-Throughs	65,008	467,232	470,000	120,563	363,000	363,000	363,000	363,000	363,000
Appropriated Contingency			2,995,163		445,000	-	-	-	-
Total Non-Operating Expenditures	1,567,564	3,032,822	6,134,100	2,719,021	3,608,868	3,295,114	3,432,773	3,577,063	3,728,232
Total Expenditures	10,201,921	11,120,094	15,874,759	11,298,936	13,352,030	13,224,054	13,820,103	14,449,433	15,083,162
Total Revenue Less Expenditures	838,453	78,105	(4,183,106)	(142,863)	(1,677,493)	(1,320,554)	(1,623,423)	(1,950,473)	(2,272,532)
Ending Fund Balance	4,879,593	4,957,698	(1,079,128)	4,814,835	3,137,342	1,816,788	193,365	(1,757,108)	(4,029,640)
Less Working Capital					1,656,000	1,687,920	1,765,846	1,848,303	1,930,338
Ending Balance for Appropriations					1,481,342	128,868	(1,572,481)	(3,605,411)	(5,959,978)

City Profile

City Overview

The City of Lebanon is the second largest city in Linn County located southeast of the county seat, Albany. Dubbed “the city that friendliness built,” Lebanon is situated in the Willamette Valley alongside the Santiam River with quick access to the Cascade Mountains and the west coast. At the last census in 2020, Lebanon’s population was 18,447 and recent estimates by the Population Research Center at Portland State University have estimated the 2022 population to be 19,662.

Incorporated in 1878, the City operates under a Council/Manager form of government and under the provisions of its own Charter and applicable state law. The City Council consists of seven members, including the Mayor, elected by the citizens of Lebanon to serve overlapping terms of two and four years. The six-member City Council is elected by ward to serve a four-year term. The Mayor is elected by the citizenry to serve a two-year term. The current Mayor is Kenneth Jackola, a long-term resident of the Lebanon area and graduate of what is now Lebanon High School.

The Mayor and Council provide community leadership, develop policies to guide the City in delivering services and achieving community goals, and encourage community awareness and involvement.

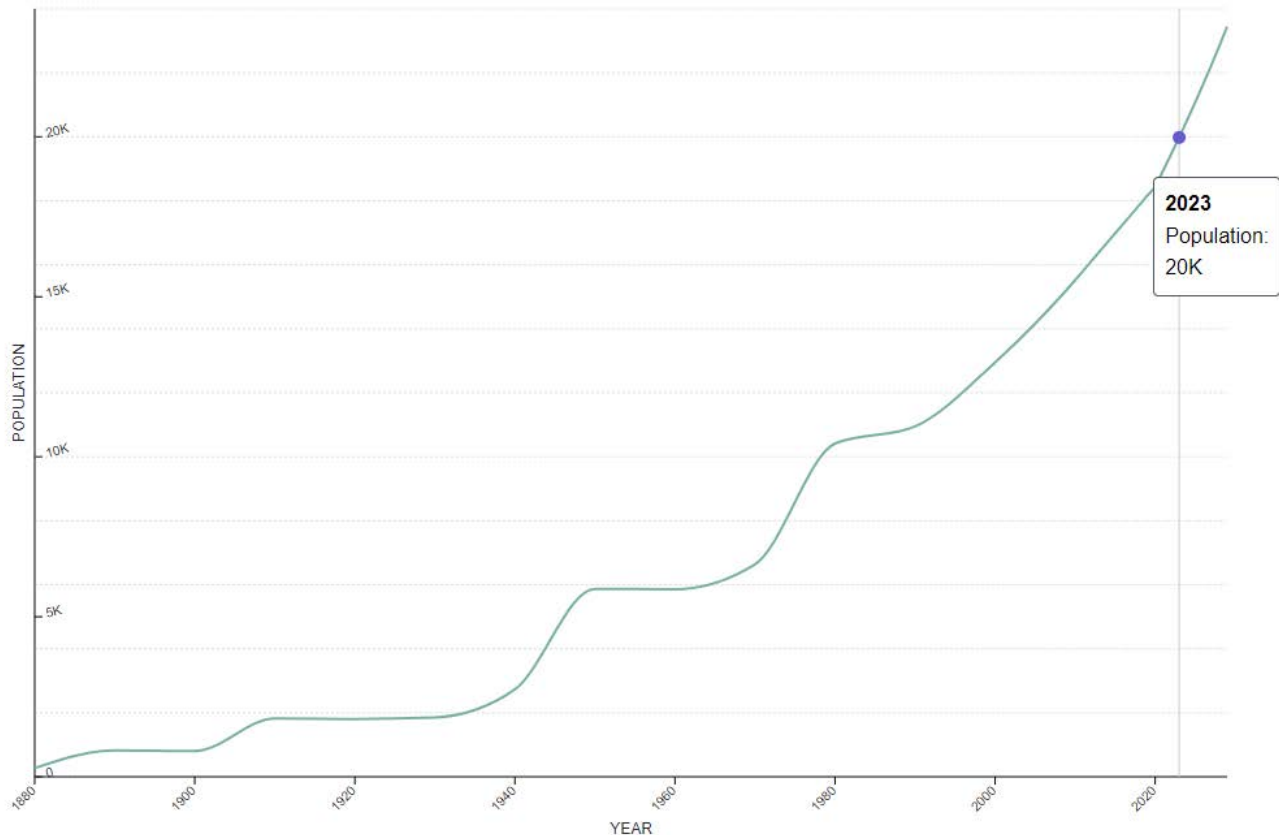
The City Council appoints the City Manager to oversee the administrative operations of the City. The City Manager is responsible for implementing Council policies using the resources appropriated by the Council. City services are delivered by eleven operating departments: Mayor and City Council, City Manager’s Office, Community Development, Engineering, Finance, Human Resources, Information Technology, Library, Police, Public Works, and Senior Services/Transit. All departments are headed by directors with the education, expertise, and commitment to deliver quality services to Lebanon residents.

The City Council appoints a City Attorney to advise the Council and City staff on legal affairs, to ensure that all laws are effectively enforced, to prosecute violations of City ordinances and State laws, and, when necessary, to defend the City in litigation.

The City Council appoints a Municipal Judge to preside over the Lebanon Municipal Court and ensure that cases involving municipal offenses are fairly decided on a timely basis in a manner consistent with community values.

Population

Since 2010, Lebanon's population has grown by 26.7%. Significant infrastructure and service expansions have matched this population growth. To support additional growth, in 2018 the City completed construction on a new Water Treatment Plant that will support a population that doubles the existing and new capacity in the sanitary sewer system has been undertaken, most recently with the construction of the Westside Interceptor which will expand the sewer system on the south and west side of Lebanon. A vibrant downtown, lower cost of living and the expansion of the education community in Lebanon have contributed to the growth and the City expects to see continued population growth over the next five years.



Local Economy

Lebanon is home to the College of Osteopathic Medicine of the Pacific Northwest (COMP-NW) and Western University of Health Sciences. Other key employers in the area include the Samaritan Community Hospital, ENTEK, Lowe's, Best Western Premier Boulder Falls and Santiam Lumber.



Budget Committee Members

MAYOR & CITY COUNCIL

Kenneth Jackola, Mayor
Michelle Steinhebel, Council President
Wayne Dykstra
Carl Mann
Jeremy Salvage
Kim Ullfers
Dave Workman

CITIZENS APPOINTED

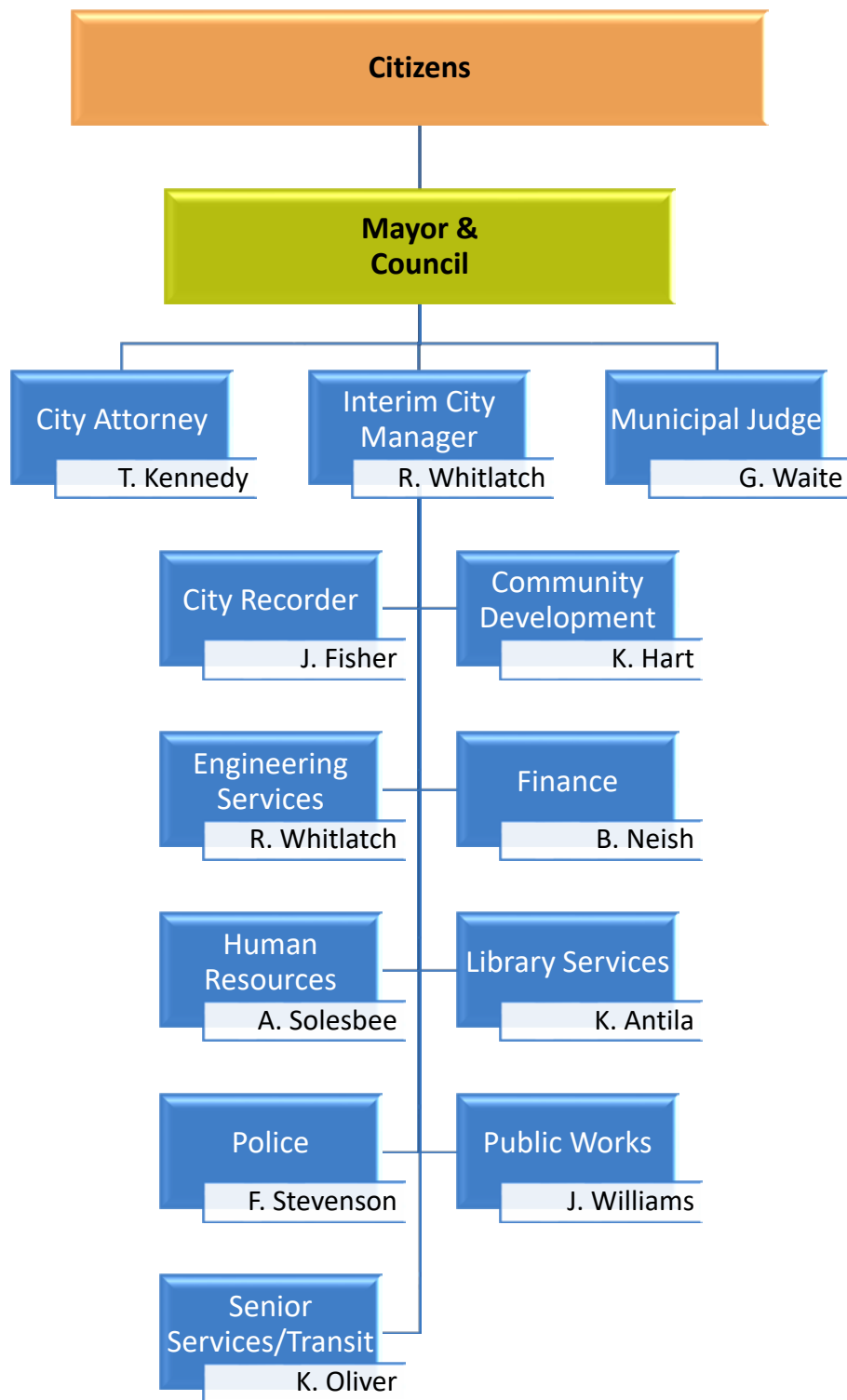
Lance Caddy
Rebecca Grizzle
Josh Port
Tom Wells
Vacant
Vacant
Vacant

ADMINISTRATIVE STAFF

City Manager: Nancy Brewer
Finance Director: Brandon Neish

City Attorney: Trē Kennedy
City Recorder: Kim Scheafer
Community Development: Kelly Hart
Engineering Services: Ron Whitlatch
Human Resources: Angela Solesbee
Information Technology: Brent Hurst
Library Services: Kendra Antila
Police Department: Frank Stevenson
Public Works: Jason Williams
Senior Services/Transit: Kindra Oliver

Organization Chart



Budget Process

Budgeting in the State of Oregon

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities considering the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294.305 to 294.520, and 294.555 and 294.565. Oregon local budget law has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures, and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

Budgeting in the City of Lebanon

Budget Adoption

The City of Lebanon prepares and adopts a budget in accordance with its City Charter and ORS 294.305 through 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing, and monitoring the budget. The budget is presented and appropriated by department within each fund and consists of some consolidation of account codes to give the city greater flexibility in an ever-changing environment. Over-expenditures in any appropriations category are prohibited and unexpended budget appropriations lapse at the end of the fiscal year.

The City Manager is the Budget Officer and has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted.

Budget Amendments

Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings but excluding Budget Committee meetings) and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the city usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City has no prior knowledge. In those cases, it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

The Budget Committee

The Budget Committee is the financial planning board of the city. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Lebanon has fourteen Budget Committee positions, with the votes of all members equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical. The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Lebanon, this is the City Manager. The committee may approve the proposed budget intact or change part or all of it prior to final approval. After notices and publications are filed according to state law, the budget is forwarded to the City Council for one final Public Hearing and formal adoption prior to June 30. The fiscal powers of the Budget Committee are:

- Specify and approve the amount of tax revenue or tax rate for all funds.
- Establish the maximum total expenditures for each fund.
- Approve the total taxes for the local government as an amount or rate.
- Approve the proposed budget and forward it on to the City Council for adoption.

Basis of Accounting

Budget Basis

All the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectable within the current period, or soon after the end of the current period to pay off liabilities of the current period.

Significant revenues that are measurable and available under the modified accrual basis of accounting are property taxes, franchise fees and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

Audit Basis

The audit, as reported in the Annual Financial Report, accounts for the City's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (i.e., water, wastewater, and storm drainage). The audit uses the accrual method of accounting for the Proprietary Funds. The report shows all the city's funds on both a budgetary and GAAP basis for comparison purposes.

Budgeting by Fund

The City of Lebanon budget is organized internally by fund; each fund is considered a separate accounting entity. While the budget is completed based on the various funds, the budget is displayed by department for the purposes of this document. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds used by Lebanon are grouped by two types: governmental and proprietary funds.

Governmental funds finance most of the city's functions and include the General Fund, Special Revenue, Debt Service and Capital Project funds. Proprietary funds are used to account for the city's activities that are like those often found in the private sector.

In the 2023-2024 adopted budget, the City of Lebanon has budgeted for revenues and expenditures in 34 funds.

Fund Type:	Fund Name:	Fund Type:	Fund Name:
General	General Fund	Debt Service (cont.)	Full Faith & Credit Bonds Pension Obligation Bond
Internal Service	Administrative Service Information Technology Custodial & Building Maintenance	Enterprise/ Proprietary	Water Water Improvement Water Reimbursement Storm Drainage Storm Drainage Improvement Storm Drainage Reimbursement Wastewater Wastewater Improvement Wastewater Reimbursement
Special Revenue	Motel Tax Building Inspection Parks State Foot & Bike Path Engineering Development Review Street Maintenance LINX Transit Boat Ramp Police Donations Library Donations Senior Services Donations		
Capital Funds	Equipment Acquisition & Replacement Pioneer Cemetery Restoration Street Capital Projects System Development Funds: Parks Improvement Parks Reimbursement Street Improvement Street Reimbursement		
Debt Service	General Obligation Bonds		

Budget Summary

Fiscal Year 2024

Introduction

This section of the budget document provides an overview of the financial information related to the operations of the City of Lebanon for fiscal year 2023-2024 as well as information on longer term financial planning considerations.

Summary of the Operating Budget

The adopted budget for FY 2023-2024 is balanced per state law. The City's projected new revenue for the year is expected to be \$37.9 million. The expenditure budget includes \$31.8 million for operating expenses, \$34.4 million in non-operating expenditures, and \$19.2 million in contingency funds for a total budget of \$85.3 million. While this leads to a spending deficit of \$42.1 million, the difference will be backfilled by a \$46.3 million beginning balance.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 21,827,498	\$ 25,322,308	\$ 40,833,108	\$ 42,624,662	\$ 46,348,556	\$46,348,556
Property & other taxes	8,202,590	8,245,480	8,397,454	8,694,409	8,999,017	8,999,017
Franchise fees	2,381,699	2,554,314	2,525,252	2,531,521	2,543,734	2,543,734
Assessments	2,343,121	2,813,825	1,426,755	497,114	1,162,055	1,162,055
Licenses & permits	587,761	813,018	311,000	513,263	374,000	374,000
Fines, forfeitures, and penalties	430,534	399,737	363,790	256,246	300,990	300,990
Intergovernmental	5,691,675	5,858,875	8,656,187	11,761,734	6,645,682	6,645,682
Charges for service	11,813,221	12,924,673	13,662,990	13,318,072	13,627,348	13,627,348
Rentals	58,090	63,904	28,270	52,409	50,270	50,270
Contributions	64,114	69,959	130,785	119,181	115,664	115,664
Interest	178,098	214,730	185,631	563,838	473,551	473,551
Miscellaneous	289,760	12,081,567	134,884	164,238	98,218	98,218
<i>Subtotal Operating Revenue</i>	\$ 32,040,663	\$ 46,040,082	\$ 35,822,998	\$ 38,472,025	\$ 34,390,529	\$34,390,529
Transfers In	\$ 2,693,329	\$ 5,135,694	\$ 4,911,642	\$ 4,741,263	\$ 5,311,224	\$ 5,311,224
Bonds, loans, notes and other proceeds	3,730,000	8,100,350	5,000,000	2,721,319	3,100,000	3,100,000
Pass-Throughs	126,050	490,651	470,000	123,559	370,000	370,000
<i>Subtotal Non-Operating Revenue</i>	\$ 6,549,379	\$ 13,726,695	\$ 10,381,642	\$ 7,586,141	\$ 8,781,224	\$ 8,781,224
Total Resources	\$ 60,417,540	\$ 85,089,085	\$ 87,037,748	\$ 88,682,828	\$ 89,520,309	\$89,520,309

Table 1

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Admin/City Manager	\$ 84,836	\$ 210,256	\$ 227,590	\$ 209,773	\$ 221,271	\$ 221,271
City Attorney	213,250	209,400	230,000	211,010	230,000	230,000
City Council & Recorder	145,113	461,398	361,809	350,817	377,211	377,211
Community Development	691,908	938,352	1,172,775	969,199	1,018,847	1,018,847
Engineering	291,942	2,874,931	4,958,035	2,162,622	3,258,255	3,258,255
Finance	581,697	1,107,266	1,189,363	1,159,007	1,241,216	1,241,216
Human Resources	115,351	253,637	272,050	271,997	436,747	436,747
Information Technology	1,174,659	1,279,030	1,612,380	1,490,737	1,706,859	1,706,859
Library	582,773	617,062	692,675	687,688	735,321	735,321
Police	5,716,908	5,605,199	6,663,603	5,785,791	6,966,263	6,966,263
Public Works	9,494,773	7,716,754	8,116,406	7,358,420	8,853,990	8,853,990
Senior Center/ LINX	659,946	1,131,901	1,446,481	1,245,522	2,138,496	2,138,496
Not allocated to cost center	1,489,900	620,219	1,720,196	1,466,608	1,311,262	1,311,262
<i>Subtotal Operating Expenditures</i>	<i>\$ 21,243,056</i>	<i>\$ 23,025,405</i>	<i>\$ 28,663,363</i>	<i>\$ 23,369,191</i>	<i>\$ 28,495,738</i>	<i>\$28,495,738</i>
Non-Operating Expenditures						
Capital Outlay	\$ 2,062,292	\$ 9,166,640	\$ 24,611,105	\$ 8,152,828	\$ 26,458,888	\$26,458,888
Debt Service	9,475,217	5,552,099	4,928,054	4,937,959	5,531,855	5,531,855
Transfers Out	2,693,324	5,135,694	4,911,642	4,665,231	5,311,224	5,311,224
Pass-Throughs	65,008	467,232	470,000	120,563	363,000	363,000
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 14,295,841</i>	<i>\$ 20,321,665</i>	<i>\$ 34,920,801</i>	<i>\$ 17,876,581</i>	<i>\$ 37,664,967</i>	<i>\$37,664,967</i>
Appropriated contingencies	\$ -	\$ -	\$ 21,958,447	\$ -	\$ 19,151,884	\$19,151,884
Unappropriated Ending Balance	24,878,643	41,742,015	1,495,137	47,437,056	4,207,720	4,207,720
Total Requirements	\$ 60,417,540	\$ 85,089,085	\$ 87,037,748	\$ 88,682,828	\$ 89,520,309	\$89,520,309

Table 2

Revenue Summary

Revenue projections are the core of the budget and are developed early in the process to provide parameters within which department requests are evaluated. The City conservatively projects revenues to minimize the impact of fluctuations in the economy and unexpected reductions in City revenue.

Assumptions used in developing this year's revenue projection include:

- Revenue projections were based on (3) years of historical actuals and the 2022-23 estimated revenue.
- Property tax growth was projected at 5% for the coming year.
- Changes to other revenue categories were based on historical trend and state estimates for state shared revenues.
- An increase of 3.19% per month for the average utility consumer has been proposed in the utility funds to cover necessary operational expenditures.

Revenues for fiscal year 2023-24 are not enough to completely balance expenditures of \$66.1 million. As a result, the City expects to utilize beginning fund balances to offset the shortfall in generated revenue. Some of the balances have been reserved over time to allow for larger capital projects to occur. Of the \$43.1 million in generated revenue, the largest portion (35.1%) comes from utility charges for service. Together, property and other taxes and utility revenues account for more than 50% of the City's generated revenue. For 2023-24, operating revenues are expected to decrease by 8.3% from the 2022-23 adopted budget as assessments and intergovernmental revenues fall for the coming fiscal year. In figure 1 below, revenue for major groups have been broken out with all others combined in "miscellaneous."

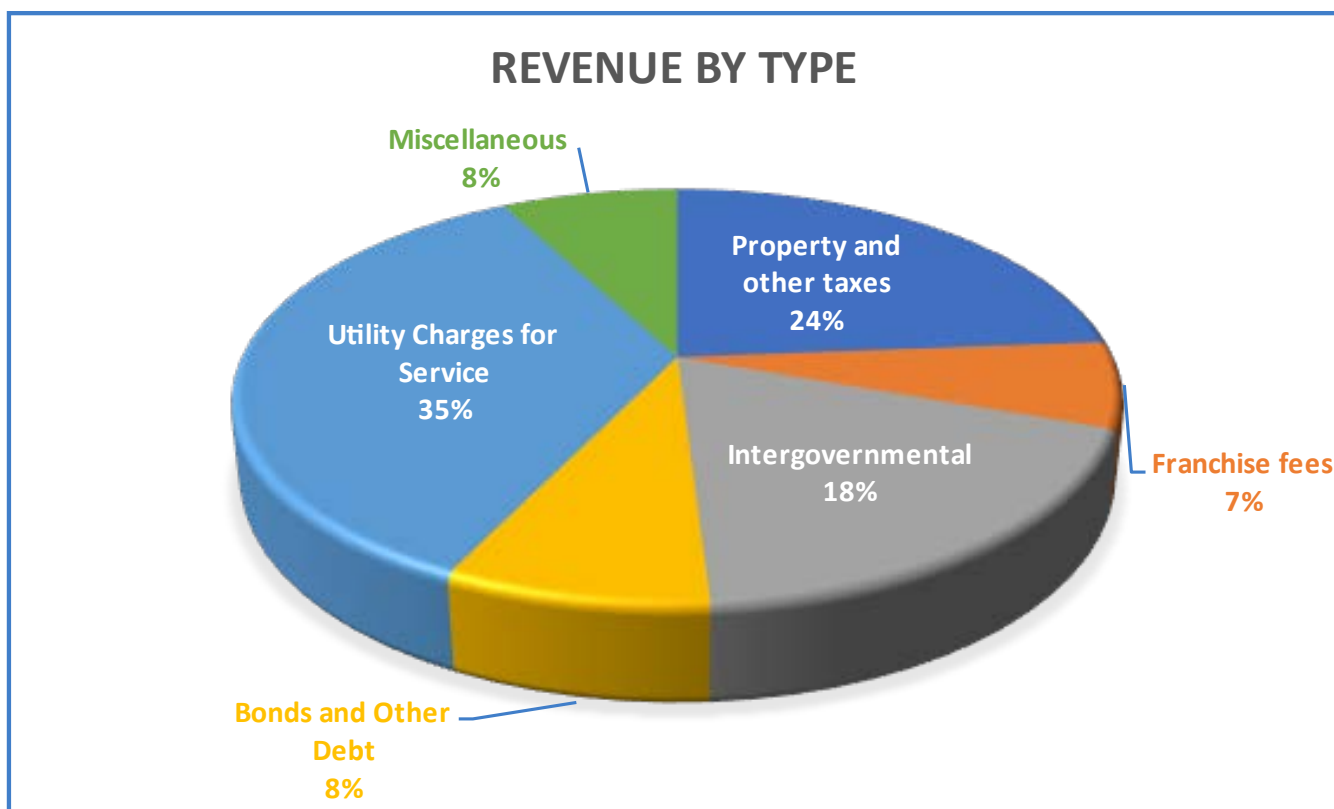


Figure 1

Utility Charges for Service

The City produces and sells potable water for customers inside the city limits and for a small number of customers outside city limits. The city also levies a charge on each user for the City's sewage system having a sewer connection or otherwise discharging sewage, industrial waste, or other liquids into the City's sewage system. The City also collects a storm drainage utility fee.

Use

The revenue generated by water, wastewater and storm drainage fees are used to cover the cost of operations, administration, maintenance and replacement of the City's water treatment and distribution system, the wastewater treatment and collection systems, and preventive maintenance in the storm drainage system to minimize local flooding.

Structure

The current utility rates at time of writing for the average, residential customer are:

Water - \$23.61 base charge + \$5.48 per unit (1 unit = 748 gallons)

Wastewater - \$27.30 base charge + \$7.79 per unit of water used

Storm Drainage - \$4.82 per tax lot

Assumptions

The adopted budget includes a 5% increase on water rates, 2% on wastewater rates, and 1% on storm drainage rates (included in the rates above). This increase amounts to a 3.19% increase or \$4.19 per month for the average, 5-unit residential utility customer. The increases ensure adequate fund balances to cover operational expenditures which have increased 17% in this adopted budget.

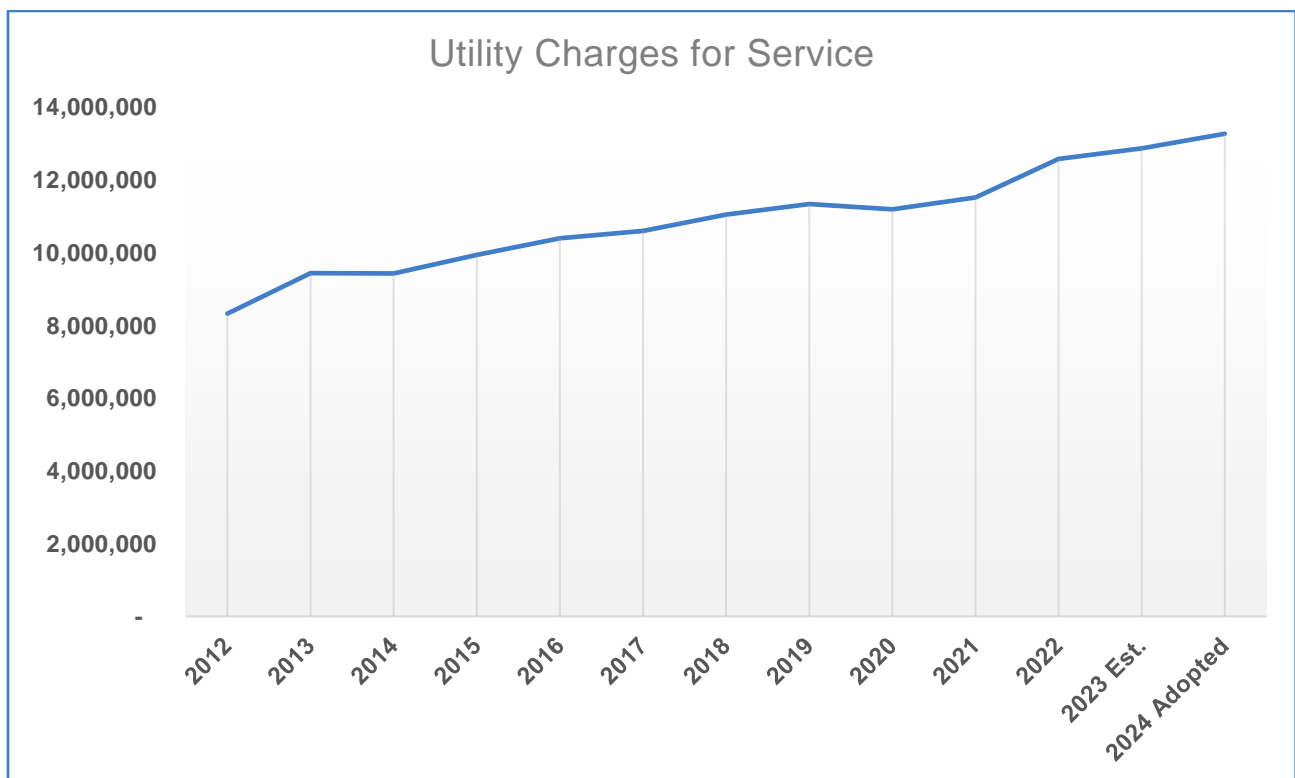


Figure 2

Property and Other Taxes

The City levies two property tax amounts each year, excluding taxes levied under the Lebanon Urban Renewal Agency; a permanent rate for general operations and a rate to cover general obligation bonds used to build the Justice Center and the Library in the late-2000's. Revenues from the permanent tax rate are subject to Measure 5 compression by Oregon law, though there is no compression currently impacting receipts as the permanent rate is the last to be compressed. Under Measure 5, compression occurs when the general government tax rate for all taxing entities exceeds \$10 per \$1,000 of real market value (RMV). Each taxing entity's rate, beginning with Local Option Levies, are proportionately reduced until the \$10 limit is met. This is done on a property-by-property basis. There are currently six taxing entities sharing the \$10 tax rate.

Other taxes include the lodging tax (transient occupancy tax) and the City's marijuana tax. The tax rates are 9% and 3% respectively. The lodging tax declined slightly through the years of the COVID-19 pandemic but has begun to rebound again as restrictions on travel and events has lessened. Marijuana revenues remained high throughout but has begun to decline slightly as the market has been flooded with product.

Use

The permanent rate for general operations is \$5.1364 per \$1,000 Assessed Value (AV) as determined by the Linn County Assessor's Office. This is the maximum amount the City can levy under the Oregon Constitution. Voter approval is needed to levy additional taxes. The property taxes can be utilized for any purpose as it is discretionary funding. The lodging taxes are restricted to tourism related activities and the marijuana money is unrestricted but generally used to support the Police Department and enforcement measures.

Assumptions

The City has budgeted a 5% increase on the receipt of permanent tax revenue. 3% of the increase is directly related to the allowable increase under Measure 50 where assessed value is allowed to increase at 3% annually. The remaining 2% is attributed to an increase in new development that has been added to the tax rolls recently as housing and commercial development occurs around the city. New development is assigned an AV when it comes onto the tax rolls using the Changed Property Ratio (CPR) for that type of property. For 2023, the CPR for residential property was 48%, which means a new home with a sales price of \$300,000 will have an AV of \$144,000.

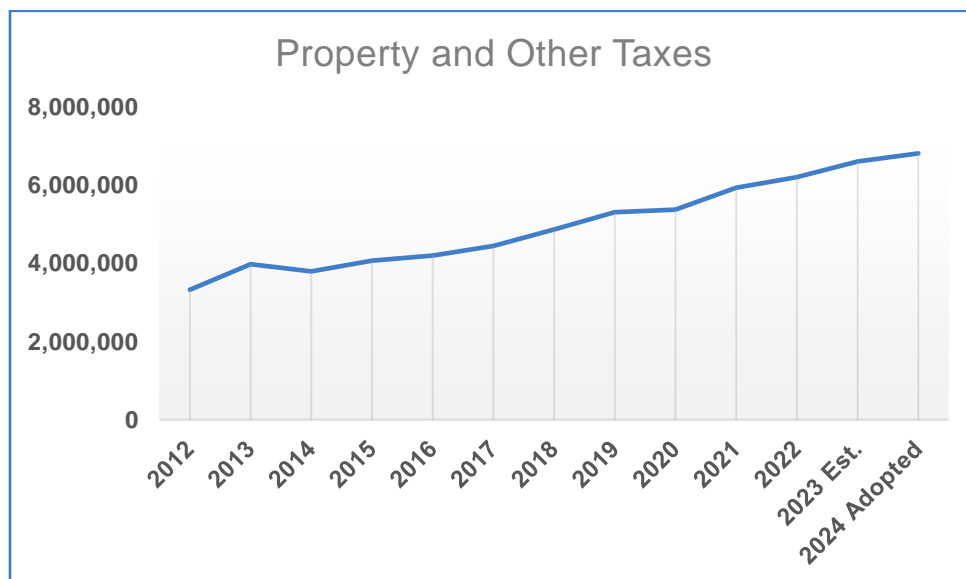


Figure 3

Intergovernmental

Most of this funding is from specific purpose grants and state revenue sharing. Revenue sharing is distributed to assist cities to provide basic services and meet the community's needs. Historically, the state has shared revenue received from taxes on cigarette, liquor, gas, and marijuana sales. These revenues are primarily proportioned out to cities based on population except for the marijuana tax which is proportioned out based upon licenses issued by the state. The state used a population of 19,662 to calculate the revenue Lebanon can expect to receive.

Use

The City recognizes the cigarette taxes, liquor taxes and state revenue sharing monies in the General Fund. This includes the State marijuana tax revenue sharing. There are no restrictions on these revenues. The gas tax revenue is recognized in the Streets Maintenance Fund and is dedicated to street maintenance projects in Lebanon.

Assumptions

A decrease was budgeted in intergovernmental revenues due to a significant reduction in federal and state grants. In the General Fund, grant funds totaled \$686k in fiscal year 2023 but are expected to drop to \$270k for the 2024 fiscal year. The intergovernmental category has declined over the past few years after the City received both Coronavirus Aid, Relief and Economic Security (CARES) and American Rescue Plan Act (ARPA) funding.

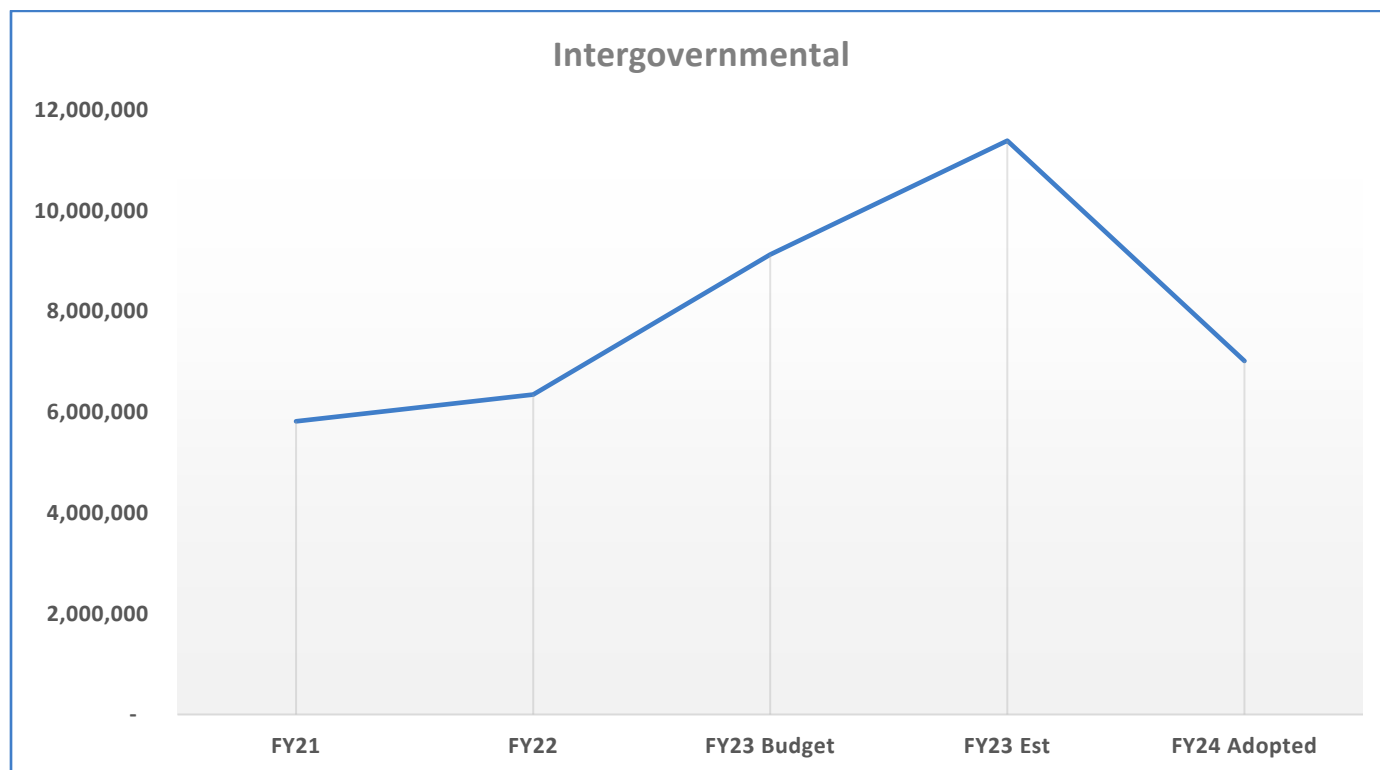


Figure 4

Franchise Fees

Franchise fees consist of revenue paid by utility companies for use of the City's rights-of-way for their lines, pipes, poles, etc. This revenue is deposited into the General Fund and is unrestricted. The City has multiple franchise agreements with electricity, natural gas, television, phone, and internet providers. These agreements are generally built on the City receiving a percentage of the gross sales which means that as subscribers are added or service fees are increased, the City sees an increase in its revenue as well.

Use

As a component of General Fund revenues, the receipts for this category are unrestricted in nature. As a result, these fees support building and planning endeavors within the City as well as streets maintenance, parks, police, and other vital City services. The rates vary by contract. For example, a recently renewed agreement with Northwest Natural Gas has a receipt rate of 5.94%. In addition to external receipts, the City also collects franchise fees from the City's three utilities, equal to 5% of the gross receipts. Similar to other companies, the utilities require digging in and accessing the public right-of-way while also putting pressure on the City's street system.

Assumptions

The City has generally seen an increase in the franchise fee revenue due to service rate increases from providers. The 2024 adopted budget continues this trend with a modest overall increase of .73%. While most of the major franchise lines include a 6% increase, others are below this or flat. Two franchise fees have been budgeted at a decline for the coming year. Water franchise revenue was reduced based on a budgeted revenue that will be higher than actual in FY 23 and land line based telephonic franchise revenue has been on the decline for many years as more households chose cell phones over landlines.

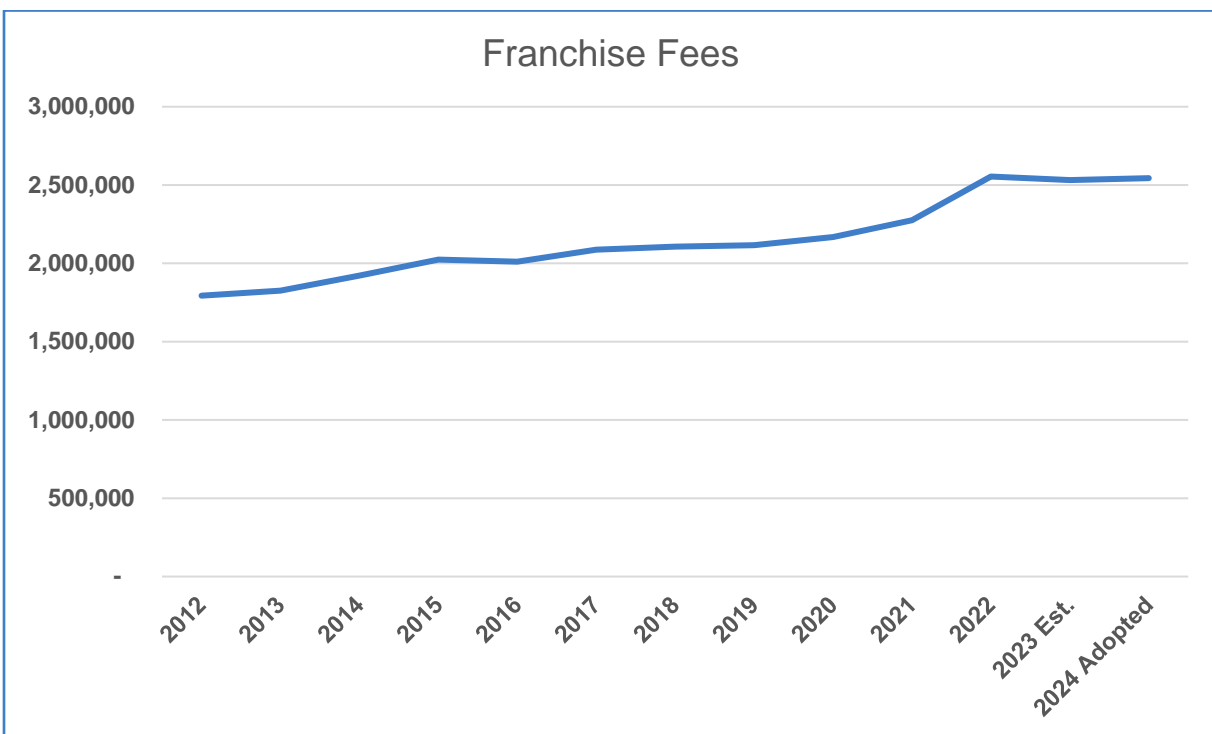


Figure 5

Miscellaneous Revenue

This category consists of the remaining revenue types that are not broken out above. Within this category, revenues such as assessments (system development charges), court fees, interest, fines and more, round out the revenue received by the City.

Use

Miscellaneous revenues are used to offset other earnings. In utility funds, miscellaneous revenue generally consists of interest earnings which have rebounded since the early days of the coronavirus pandemic when interest rates were near the bottom of the barrel. The City invests solely in the short-term Local Government Investment Pool (LGIP) which has seen rates jump from 0.75% to 4.30% in two short years. In the General Fund, miscellaneous revenue consists of funds generated from facilities rentals to court fines handed down by the Lebanon Municipal Court. Often the most volatile, the miscellaneous revenue category has been as high as \$16.8 million in fiscal year 2022 after the City received a settlement related to the Wastewater Treatment Plant, down to \$2.6 million estimated for the 2023 fiscal year.

Assumptions

Miscellaneous revenue for the 2024 fiscal year has been budgeted at \$2.9 million. This represents an 11.9% increase from the estimated revenue for fiscal year 2023 with increases in assessment collections and fines and fees. While the City projects an increase in revenue for 2024, this adopted budget is only 2.2% above the 2023 adopted budget with reductions in assessment revenue but increases in interest earnings. For the adopted budget, revenues were budgeted using an average for the past three years or held steady depending on the source.

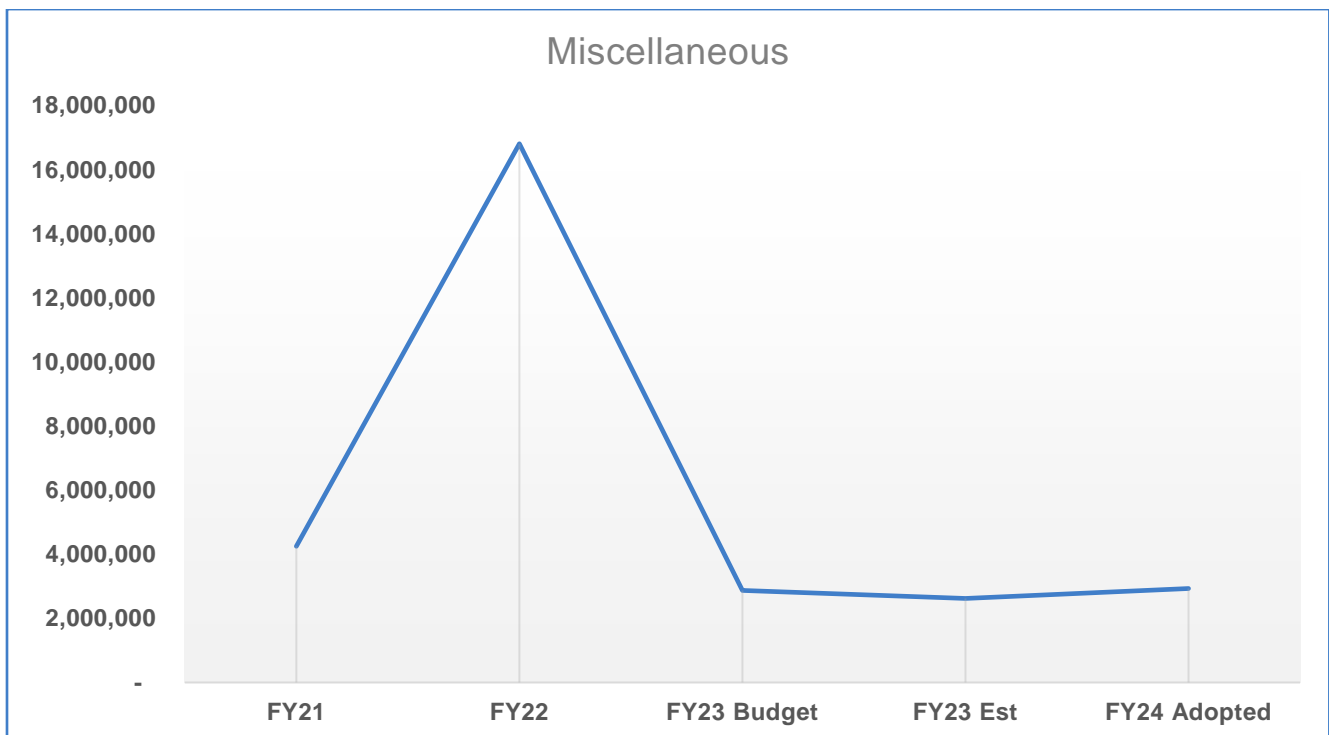


Figure 6

Expenditure Summary

Under Oregon Local Budget Law, the City has the authority to appropriate all revenue sources. The City of Lebanon therefore prepares an annual budget and financial plan for all funds. Total expenditures in the adopted budget have decreased 0.3% or \$230k. Operating expenditures have decreased 0.6% or \$167k.

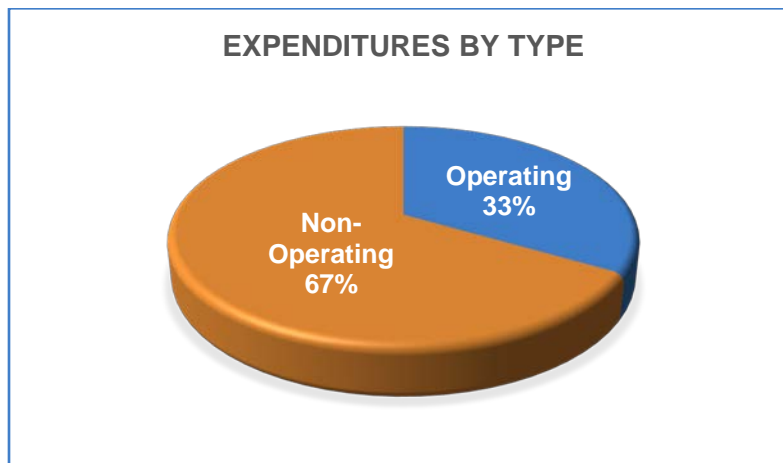


Figure 7

The Police and Public Works departments make up more than half of the operating budget, respectively commanding 24.5% and 31.1% of the total. For comparison, ten other departments total 39.9% combined. For all the departments, operating costs are driven heavily by personnel. 55.0% of the total operating costs cover personnel salaries and benefits.

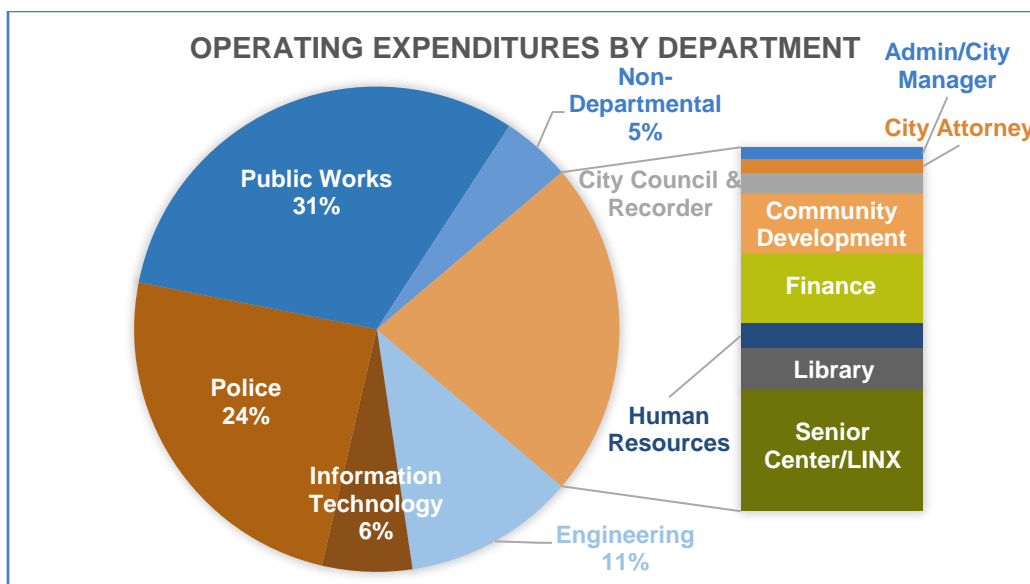


Figure 8

Appropriations by Classifications

The City of Lebanon has six major classifications for expenditures in this budget: personnel services, materials & services, capital outlay, transfers, debt service, and contingencies.

The largest category of expenditures in the overall budget at 34.2% is dedicated to Capital Outlay. Capital spending is dependent upon existing funds, therefore the budget for capital is higher this year as the City attempts to complete projects either delayed from prior years or started in prior years such as the Westside Interceptor, a major sewer line project which will increase capacity within the City's sewer system and better service the south side of the city. Without the capital projects and appropriated contingencies, which generally remain unspent and set aside as reserves, the largest category in the adopted budget would be personnel services. With budgeted spending, personnel make up 18.6% but jumps to 27.0% if major capital projects (non-operating) are removed. This portion of the budget is the largest cause for concern as wages and benefit costs continue to rise. For the 2024 fiscal year, benefits and other requirements of the City for federal and state taxes total approximately 37.8% of the total cost of labor. That means for every \$1 the City spends on wages, it will spend an additional \$0.37 to cover other payroll expenses (OPE). OPE includes health/dental/vision insurance, Social Security, Medicare, retirement, and other benefits available to employees.

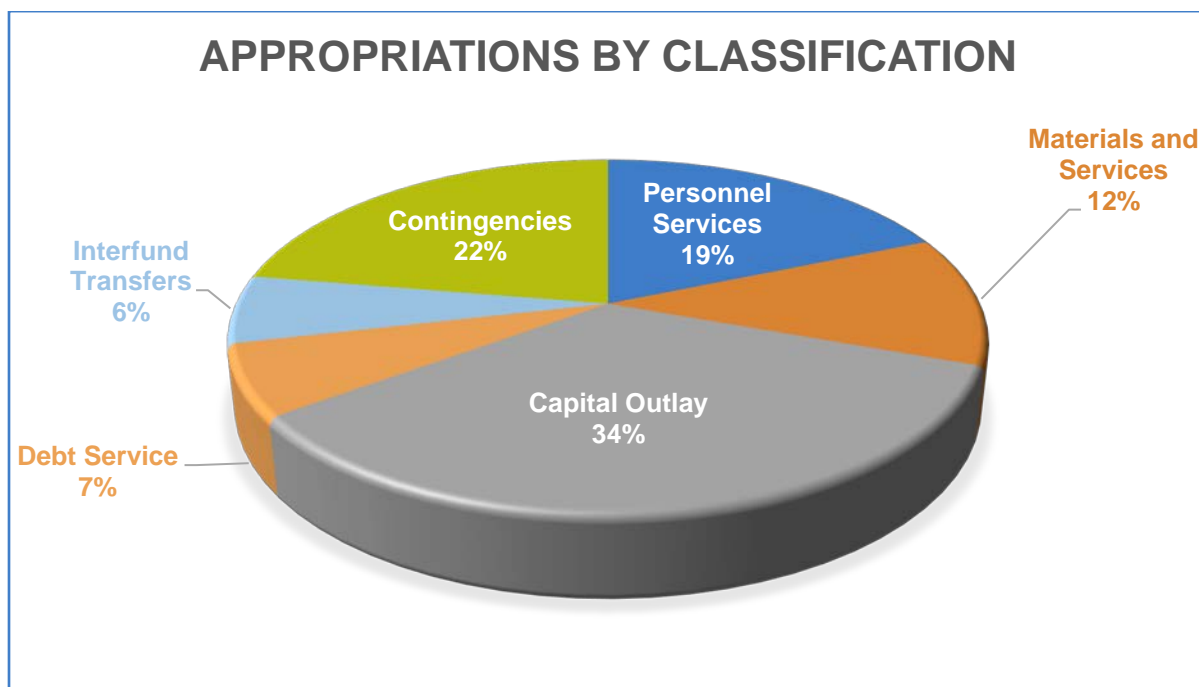


Figure 9

Personnel Services

The personnel services budget includes salaries and wages paid to full-time, part-time, and temporary employees. The benefits as described above are also included in Personnel Services. Personnel costs make up 18.6% of the City's total expenses and in some departments can account for as much as 90% of the department's total expenditures. The City has two bargaining units plus non-union employees consisting of the City Manager, department directors, managers, confidential (HR), and part-time employees. The

bargaining units have collective bargaining agreements (CBA) negotiated within the State legal requirements of the Public Employee Collective Bargaining Act (PECBA). Each CBA specifies the COLA to be budgeted each year, as follows:

- American Federation of State, County, and Municipal Employees (AFSCME) – this is the unit for nearly all the City’s general service employees. The current CBA expires June 30, 2026 and calls for a 2%-4% COLA dependent on CPI-W effective July 1, 2023. CPI-W for the applicable period was 8.5%. 4% increases were included in the proposed budget and have been carried forward to the adopted budget.
- Teamsters – this is the unit for the dispatchers, community policing, and sworn Sergeants and Police Officers. The current CBA expires June 30, 2024. The current CBA calls for a 4% COLA for all employees and a 1% market adjustment for Sergeants and Police Officers. Necessary premiums have also been budgeted in line with the provisions of the CBA.
- Non-Union employees – this group does not have a CBA. The City Manager, in consultation with the Human Resources Director, recommends an amount each year for non-union employee COLAs. The adopted budget includes a 3% COLA effective July 1, 2023.

In terms of health insurance, the adopted budget includes a 5% increase in medical premiums (except for Teamsters) and no increases for dental and vision premiums. Employees continue to pay 5% of the total premium costs. For the past two years, the City has been lucky in that medical premiums have remained flat while the insurance trust spent down available funds. Moving forward, health insurance is a cost to monitor as there have been increases generally ranging from 5% to 9% annually.

New to the budget this year is the addition of the Paid Leave Oregon (PLO) tax. Passed by the Oregon Legislature in 2019, employees must contribute 0.6% of their taxable gross and employers contribute 0.4% into a state-run fund to provide paid time off for employees under specific circumstances. The collection of this tax began January 1, 2023 and employees are supposed to be able to request paid leave from the program beginning in September 2023. For the 2024 fiscal year, the City estimates the PLO will cost nearly \$40k while employees contribute nearly \$60k of their own pay.

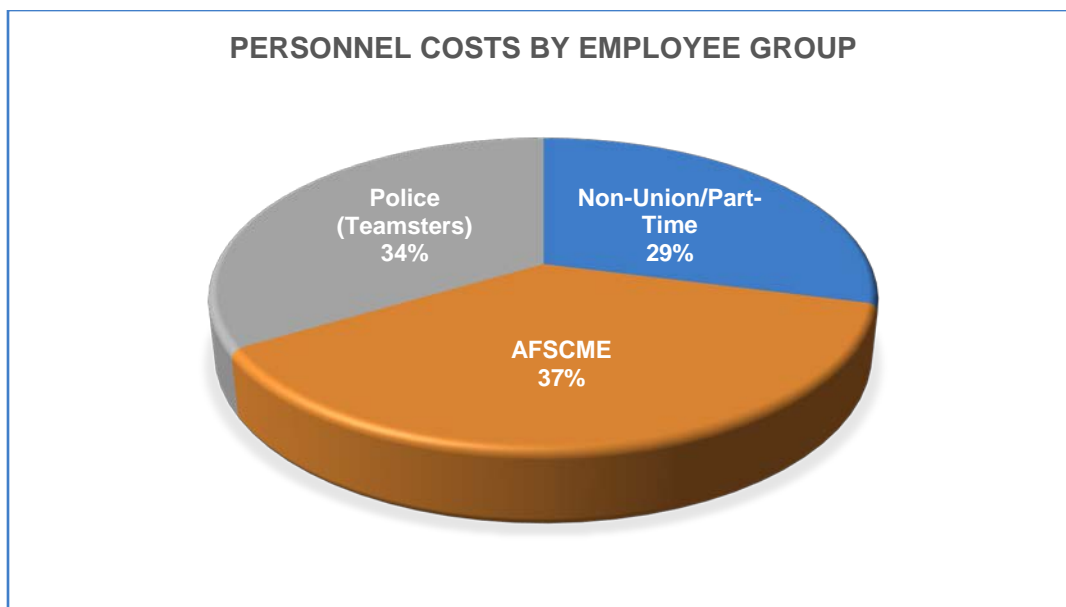


Figure 10

Public Employee Retirement System (PERS) Rate Increases

The City participates in the State of Oregon PERS system for all employees. The system has three tiers of retirement benefits, dependent on the date of hire for the employee. Tier 1 and 2 benefits include a post-65 medical insurance supplement that the OPSRP plan does not have; OPSRP retirement ages for a full pension are also five (5) years older than Tier 1/2.

The Oregon PERS system is currently nearly 80% funded excluding employer side accounts. The unfunded status is largely associated with Tier 1/2 where current funded status is 79% while the OPSRP pension is 87% funded as of December 31, 2021. The status of the system is the result of several legislative and PERS Board decisions 20-30 years ago, combined with significant losses in the 2008 stock market crash (PERS currently assumes a 6.9% annual increase in its estimates). By actuarial measures, employer contributions should be nearly 30% of payroll (excludes the additional 6% picked up by the City on behalf of the employee). The PERS Board has adopted a method of “rate collaring” that defers a portion of rate increases to future biennia. The “collared off amount” is currently 8.2% of payroll statewide.

The system has an actuarial valuation completed every two years, resulting in employer rate changes at the beginning of the following State budget biennium. The City will experience a rate increase on July 1, 2023 ranging from 8.2% to 13.6% over the 2021-23 rate; based on the current status of the system, the amount collared off, and the projected status of the economy, similar or greater rate increases are expected in 2025, 2027, and most likely in 2029.

PERS rates for employers are set as a percentage of payroll. PERS rate history, with projections for the 2025 and 2027 biennia, are:

Effective Date	General Service		Public Safety	
	PERS	OPSRP	PERS	OPSRP
7/1/2015	14.57%	7.26%	14.57%	11.37%
7/1/2017	19.24%	9.95%	19.24%	14.72%
7/1/2019	23.31%	14.42%	23.31%	19.05%
7/1/2021	23.25%	16.64%	23.25%	21.00%
7/1/2023	25.16%	18.90%	25.16%	23.69%
7/1/2025	28.12%	22.80%	28.12%	27.63%
7/1/2027	32.42%	29.12%	32.42%	33.29%

Table 3

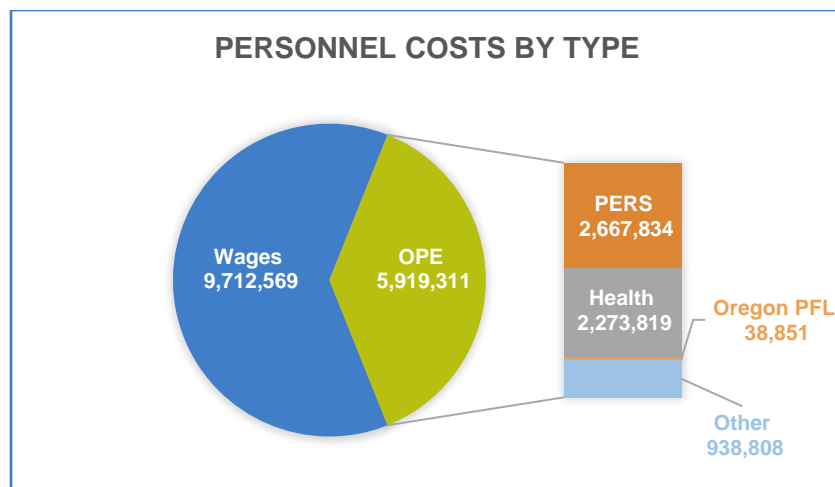


Figure 11

Staffing Levels

The 2023-24 adopted budget includes a total of 123.27 full-time equivalencies (FTE), up 3.96 from the 2022-23 adopted budget.

Staffing level changes within the adopted budget include: Adding 1.0 FTE for a Safety & Training Coordinator hired after the budget was adopted in 2022 using vacancy savings to fund it, reducing 1.0 FTE at the Wastewater Treatment Plant, increasing the FTE of the Activities Planner at the Senior Center to full-time from .6 FTE, adding 1.9 FTE in LINX for additional drivers, adding 1.0 FTE for a City-wide Mechanic, and additional FTE in part-time positions to support. A complete list of the budgeted positions can be found in the appendix but is subject to change as the City focuses on achieving targeted outcomes and as new opportunities present themselves.

Non-Operating Budget

The non-operating budget will decrease 0.4% in the 2023-24 adopted budget from the 2022-23 adopted budget. While non-operating capital, debt service and transfers will each increase, the largest drop in non-operating costs comes from appropriated contingencies. Down \$2.9 million from 2022-23, the appropriated contingencies are set aside based on available balances remaining in funds annually to save for emergencies or future projects. As the City continues to reduce its available balances, this amount will continue to fall putting future capital maintenance and replacements in jeopardy.

Major capital projects in the adopted budget are included with each of the funds.

Debt service payments will increase 12.3% or \$604k in the coming year as the City completes its work on the Westside Sewer Interceptor project. No new debt is anticipated to be issued in the fiscal year and no debt will fall off the rolls either.

See page 99 for more detail.

Interfund transfers move monies between funds for a variety of purposes. All funds contribute to the Pension Obligation Debt Service Fund to pay each year's POB debt; the transfer is proportional to each fund's budgeted salary costs for the fiscal year. Additional transfers occur each year to cover internal service fund payments and to move current revenues to fund capital projects.

See page 105 for more detail.

Other non-operating uses reflects the pass-throughs the City is required to collect on behalf of other government organizations. The expense is offset by non-operating revenues. The amounts vary each year, often most affected by the level of development in the community.

Contingencies are budgeted in each fund. In the General Fund, the contingency budget includes two components: a working contingency which is set at 17% of the operating expenditures in the fund by policy and an operating contingency which includes 2% of all personnel costs in the fund and 3% of the total operating expenditures. The later contingency is used during the fiscal year if a specific need arises to supplement a budget due to unanticipated expenditures. In all other funds, contingencies include reserves for future expenditures or an operating contingency like the general fund.

General Fund

The General Fund is the City's only discretionary fund and houses expenditures for the City Council, Finance, Library, Community Development, Police, and Senior Center. Additionally, the General Fund holds a majority of the non-departmental expenses or expenditures not associated with a particular department. By definition, the General Fund includes all revenues and expenditures that do not more accurately belong in another fund.

For the adopted budget, overall operating expenditures are lower than the 2022-23 fiscal year adopted budget by 0.3%. In total, the General Fund when including non-operating expenditures is 0.8% higher than the prior year adopted budget, though revenue is down 0.2%. The adopted budget also highlights expenditures of \$12.9 million exceed revenues of \$11.7 million, leading to a structural deficit of \$1.3 million before consideration of required reserves. According to the five-year forecast on page 13, the General Fund is expected to continue this trend through fiscal year 2026 where it is forecasted to finish the year with a deficit fund balance. Unlike the federal government, municipalities in Oregon are not allowed to exceed available resources. Additional measures, either through revenue generation or expenditure reductions, will be required to bring reoccurring expenditures back in line with annual revenue receipts.

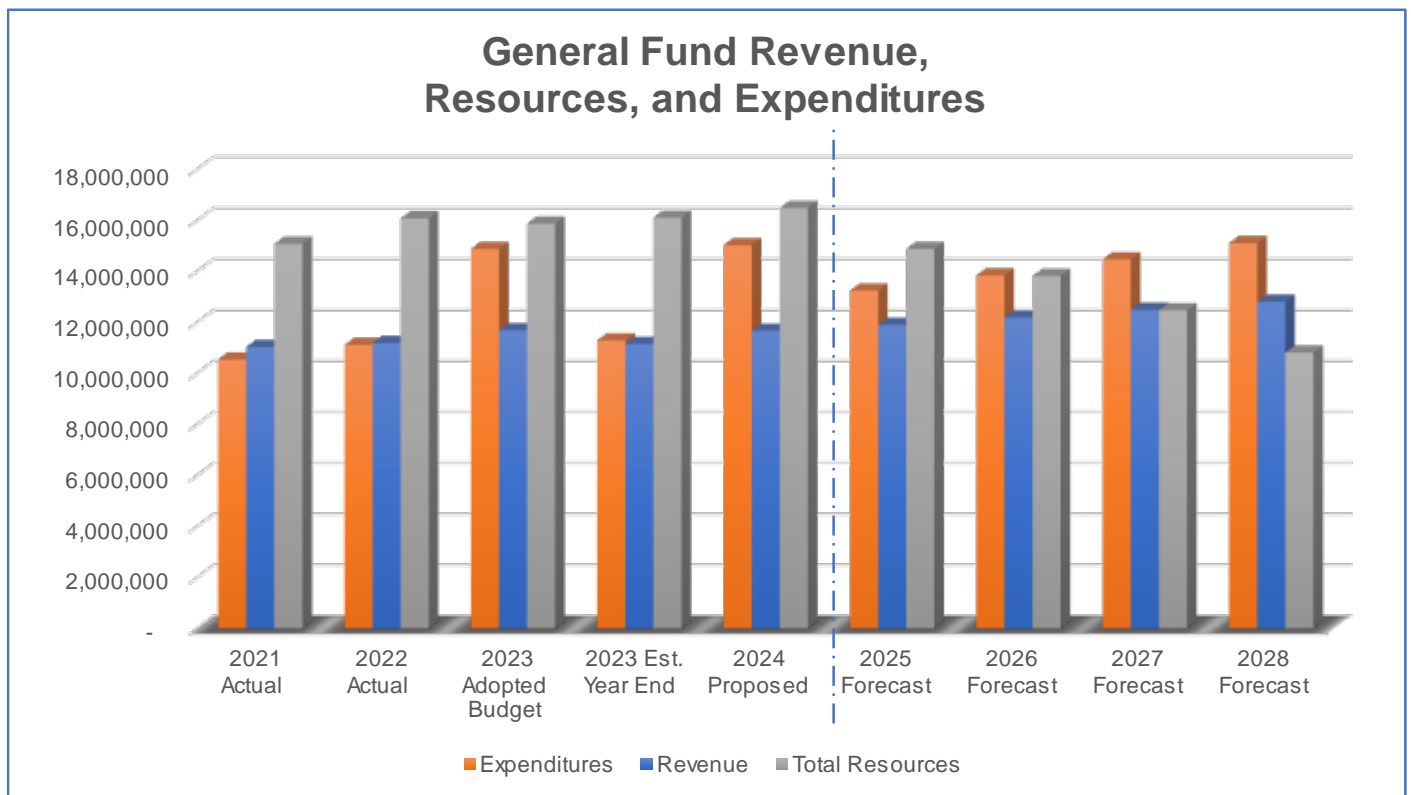


Figure 12

Revenue

Property and other taxes continue to be the largest source of revenue in the General Fund. Property taxes are governed by the Oregon Constitution per the description on page 25 which has improved the predictability of tax bills for individual property owners but has also led to many inequities in the tax system and created a significant challenge for local governments to fund the service their community requests. Lebanon is no different. While expenditures have increased an average of 6.2% annually since 2020, property taxes are only allowed to increase by 3% annually plus the addition of new properties and construction. Included in other taxes for the general fund is tax receipts from a local marijuana tax and a portion of lodging taxes. The City has seen a steady increase in these revenue lines over time but has included a small decline in the adopted budget as prices of marijuana have decreased over the past year due to a glut in the market.

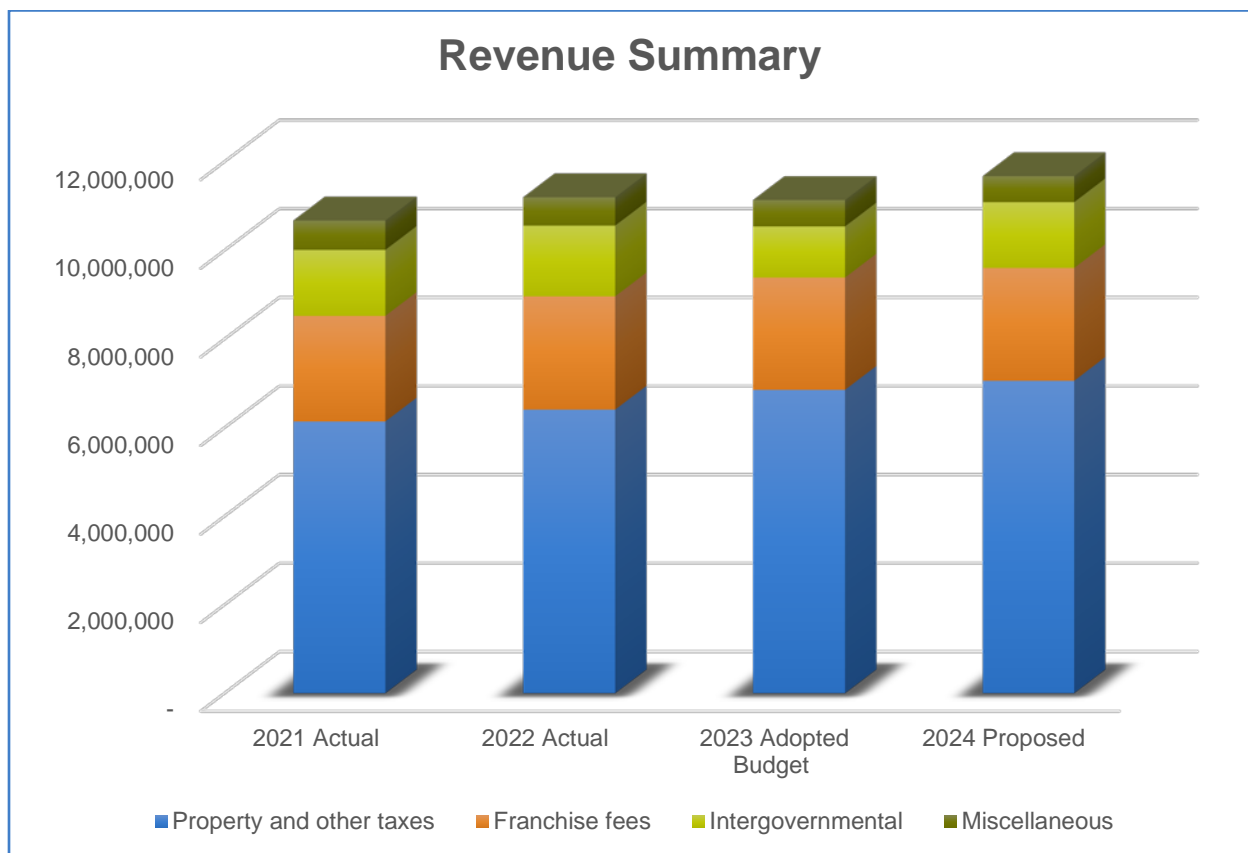


Figure 13

Other assumptions used for revenue projections in the General Fund include 6% on most of the major franchise fees and no changes to fines, fees and charges for service. In intergovernmental revenues, the adopted budget is 26.8% less than the prior year adopted budget due to a reduction in planned state and federal grant funds. Court revenue has also been budgeted under the 2023 fiscal year adopted budget as the trend of clients paying with federal and state assistance during the pandemic has seemingly come to an end. In total, operating revenue as adopted is only 0.7% above the 2023 adopted budget.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 4,041,140	\$ 4,879,593	\$ 4,183,106	\$ 4,957,698	\$ 4,814,800	\$ 4,814,800
Property & other taxes	6,141,935	6,410,007	6,578,908	6,856,656	7,059,893	7,059,893
Franchise fees	2,381,699	2,554,314	2,525,252	2,531,521	2,543,734	2,543,734
Licenses & permits	8,790	7,805	4,000	3,051	4,000	4,000
Fines, forfeitures, and penalties	430,534	399,737	363,790	256,246	300,990	300,990
Intergovernmental	1,361,659	1,104,555	1,522,329	1,029,075	1,114,132	1,114,132
Charges for service	57,175	116,482	59,720	86,410	77,800	77,800
Rentals	16,177	34,384	19,270	31,974	28,270	28,270
Contributions	35	10,747	-	10,500	25,000	25,000
Interest	37,972	36,530	41,000	82,029	75,000	75,000
Miscellaneous	111,542	32,987	107,384	145,054	75,718	75,718
<i>Subtotal Operating Revenue</i>	<i>\$ 10,547,518</i>	<i>\$ 10,707,548</i>	<i>\$ 11,221,653</i>	<i>\$ 11,032,516</i>	<i>\$ 11,304,537</i>	<i>\$11,304,537</i>
Transfers In	\$ 366,806	\$ -	\$ -	\$ -	\$ -	\$ -
Pass-Throughs	126,050	490,651	470,000	123,559	370,000	370,000
<i>Subtotal Non-Operating Revenue</i>	<i>\$ 492,856</i>	<i>\$ 490,651</i>	<i>\$ 470,000</i>	<i>\$ 123,559</i>	<i>\$ 370,000</i>	<i>\$ 370,000</i>
Total Resources	\$ 15,081,514	\$ 16,077,792	\$ 15,874,759	\$ 16,113,773	\$ 16,489,337	\$16,489,337

Expenditures

The largest expenditure in the General Fund is the Police Department which commands 70.0% of the operating expenditures. In the table above, there is a significant increase in expenditures from the 2022-23 estimated figures to the adopted budget. However, the Police Department has contended with overwhelming vacancies over the past three years which has contributed to significant savings annually. The adopted budget includes the full budget for the Police Department at 42 FTE. As of the publishing of this document, the department had one remaining vacancy.

Expenditures in the General Fund includes COLAs for all employees and position changes in the Senior Center. Other payroll costs also increased with PERS rate increases; in total, personnel costs have increased \$408k in the adopted budget. As discussed previously however, the General Fund's ending fund balance in future years is of concern and staff proposed materials and service reductions to begin corrective actions. The materials and services reductions proposed amounted to a reduction of \$190k. Total operating expenditures will decrease \$31,497 for the year.

In non-operating expenditures, debt service payments are increasing 5.5% or \$6k and transfers to internal service funds for administrative, IT, and custodial services increased \$182k. Driving the increase in transfers out is the inclusion of a City Mechanic. Currently, vehicles are sent to Benton County or other third-party vendors for service. This has created a hardship when a vehicle is out of service for multiple days, especially

at the Police Department. An in-house mechanic would save time and money when both are especially important as the City looks for ways to cut costs. The impact to the General Fund for the new internal service is \$36k which is offset by reductions to vehicle maintenance lines in the Police Department and Senior Center.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Admin/City Manager	\$ 84,836	\$ -	\$ -	\$ -	\$ -	\$ -
City Attorney	213,250	-	-	-	-	-
City Council	145,113	212,266	93,184	85,312	88,137	88,137
Community Development	371,244	501,834	648,775	521,628	472,731	472,731
Finance	581,697	408,370	438,160	419,511	458,815	458,815
Human Resources	115,351	-	-	-	-	-
Library	559,934	597,446	649,025	644,038	646,321	646,321
Police	5,697,308	5,600,930	6,514,420	5,769,127	6,823,276	6,823,276
Senior Center	222,054	278,480	306,350	314,490	340,445	340,445
Not allocated to cost center	993,570	487,945	1,124,745	850,810	913,437	913,437
<i>Subtotal Operating Expenditures</i>	<i>\$ 8,984,357</i>	<i>\$ 8,087,271</i>	<i>\$ 9,774,659</i>	<i>\$ 8,604,916</i>	<i>\$ 9,743,162</i>	<i>\$ 9,743,162</i>
FTE	60.39	55.69	55.22	55.22	55.22	55.22
Non-Operating Expenditures						
Debt Service	\$ 123,191	\$ 159,446	\$ 116,526	\$ 126,525	\$ 122,895	\$ 122,895
Transfers Out	1,379,365	2,406,145	2,518,411	2,446,932	2,677,974	2,677,974
Pass-Throughs	65,008	467,232	470,000	120,563	363,000	363,000
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 1,567,564</i>	<i>\$ 3,032,823</i>	<i>\$ 3,104,937</i>	<i>\$ 2,694,020</i>	<i>\$ 3,163,869</i>	<i>\$ 3,163,869</i>
Appropriated contingencies	\$ -	\$ -	\$ 2,005,373	\$ -	\$ 2,101,000	\$ 2,101,000
Unappropriated Ending Balance	4,529,593	4,957,698	989,790	4,814,837	1,481,306	1,481,306
Total Requirements	\$ 15,081,514	\$ 16,077,792	\$ 15,874,759	\$ 16,113,772	\$ 16,489,337	\$16,489,337

Mayor & City Council

The Mayor & City Council cost center accounts for the expenditures needed to carry out the functions of the City Council. There are no specific revenues associated with this cost center as there are no fees associated with interacting with the City Council. The expenditures herein include compensation for the Mayor and City Councilors, travel funds for conferences and meetings, data plans for the tablets the Council is issued and organization-wide memberships for the League of Oregon Cities (LOC) and the Oregon Cascades West Council of Government (OCWCOG). In fiscal year 2022, additional costs were incurred after the City Council voted to allocate ARPA funds to be used as retention premiums for staff during the COVID-19 pandemic.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Mayor & City Council						
Personnel Services	\$ 129,631	\$ 161,092	\$ 31,400	\$ 30,287	\$ 30,287	\$ 30,287
Materials & Services	15,482	51,175	61,784	55,025	57,850	57,850
Total Expenditures	\$ 145,113	\$ 212,267	\$ 93,184	\$ 85,312	\$ 88,137	\$ 88,137



Finance

Within the General Fund, expenditures for the Finance Department includes the Municipal Court division. The Municipal Court is the judicial arm of the City and is responsible for adjudicating all City and State law offenses committed within city limits. The Court provides a neutral forum that ensures defendants the constitutional right to due process through effective and efficient adjudication of cases and ensures enforcement of sanctions.

The Municipal Court consists of a Municipal Judge who is selected by the City Council and three Court Clerks who provide administrative support to the Court. The clerks are supervised by the Finance Director. The Court oversaw the filing of 1,513 charges and 1,412 charges during the current fiscal year to date. With the changing legal landscape in Oregon, the Court must navigate and pioneer new methods to ensure success for defendants in the courtroom while also ensuring that the public's need for law and order are met. With the reduction of the City's jail services, this balance has become an additional challenge that will require innovative thinking and alternate solutions for holding individuals accountable for their actions.

Operating costs for the Municipal Court are mainly salary and benefits for staff along with contract costs for the Judge and Public Defender. The remaining costs are associated with running an office. To offset the costs, court fines and fees are deposited in the General Fund. In the 2024 adopted budget, 62.6% of the expenditures are offset by revenue, leaving non-program funds to cover the remaining costs of Municipal Court.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Finance						
Personnel Services	\$ 289,112	\$ 317,457	\$ 331,500	\$ 324,978	\$ 360,655	\$ 360,655
Materials & Services	97,198	90,914	106,660	94,533	98,160	98,160
Total Expenditures	\$ 386,310	\$ 408,371	\$ 438,160	\$ 419,511	\$ 458,815	\$ 458,815
FTE	2.68	3.09	3.00	3.00	3.00	3.00

Library

The Library offers materials and services to the residents of Lebanon and the surrounding rural areas. The Library features a collection of more than 159,000 items in a variety of print and electronic formats. The collection circulates locally and throughout Linn County via membership in the Linn Library Consortium. Library operations focus on the processing, handling, and circulations of books, magazines, DVDs, and other library materials, collection development, reader's advisory, research support, and the delivery of programs and other content.

There are no major changes to operations in the adopted budget. The adopted budget contains for a slight reduction in overall expenditures for the department again as the department assists with keeping costs as low as possible in the fund. To fund the Library, non-program revenues, primarily property taxes, pay for the operating costs. The Library does bring in a small amount of revenue to offset program expenditures which totaled \$30k in 2022.

The Library has made a number of changes in the past year to better accommodate Lebanon citizens:

- Began offering extended evening hours on Wednesdays.
- Worked with volunteers to have our informational brochure and Summer Reading flyers translated into Spanish to better reach Spanish-speaking residents. We are also working diligently to build a Spanish language collection utilizing donations and grant funds.
- Have continued to build our Library of Things and Seed Library, also utilizing grants and donations.
- Went fine free on children's materials.
- Started a monthly book club and game night for adults.
- Developed a Teen Advisory Group. This group helps plan and implement programs for Teens, a hard-to-reach demographic for libraries.
- Continue to maintain our outdoor StoryWalk with new stories every month.
- With a \$20,000 donation from the Friends of the Lebanon Public Library, kicked off our capital campaign for construction of a children's meeting room.



Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Library						
Personnel Services	\$ 444,861	\$ 501,787	\$ 535,000	\$ 543,366	\$ 549,916	\$ 549,916
Materials & Services	115,073	95,659	114,025	95,504	96,405	96,405
Capital Outlay	-	-	-	5,168	-	-
Total Expenditures	\$ 559,934	\$ 597,446	\$ 649,025	\$ 644,038	\$ 646,321	\$ 646,321
FTE	6.02	6.32	6.57	6.68	6.25	6.25

LEBANON PUBLIC LIBRARY

2023

IMPACT REPORT

Year in Review (May 2022—April 2023)

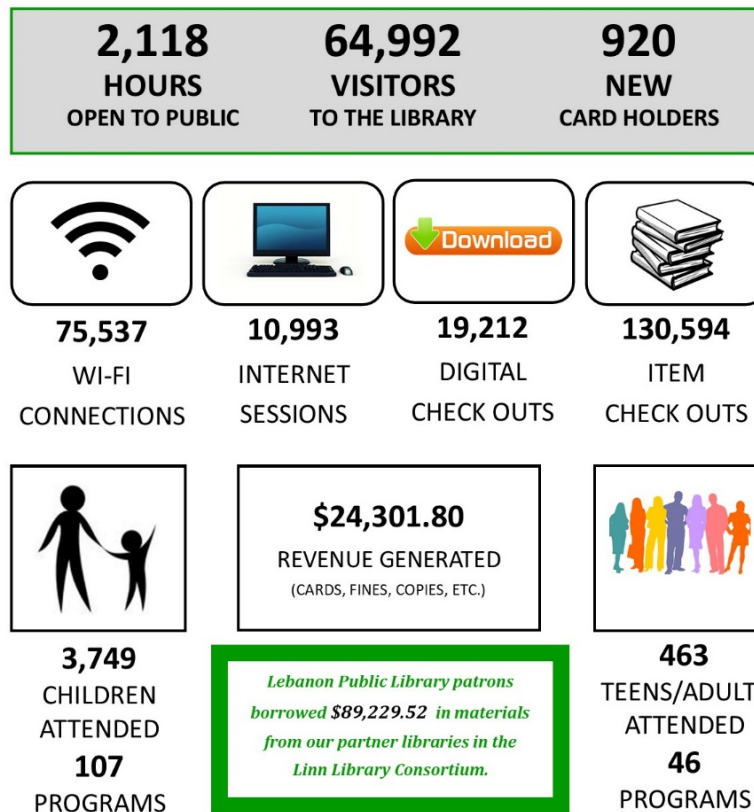


Figure 14

Community Development

The Community Development Department consists of three divisions: Planning Development Services, Building Services, and Economic Development. Planning and Economic Development services are funded by the General Fund. The department generates approximately 10% of its expenditures in reoccurring revenue through fees associated with planning applications. The Economic Development Division does not directly generate revenue; however, the division has been successful in obtaining grant funding from State and Federal partners to expand economic development in the community and region.

The operating costs for the department primarily fund personnel necessary to carryout building, planning, and economic development requirements. 60.2% of the total expenditures are for personnel. The remaining funds in the proposed budget cover membership and training costs in addition to costs for the community's Planning Commission and inspections.

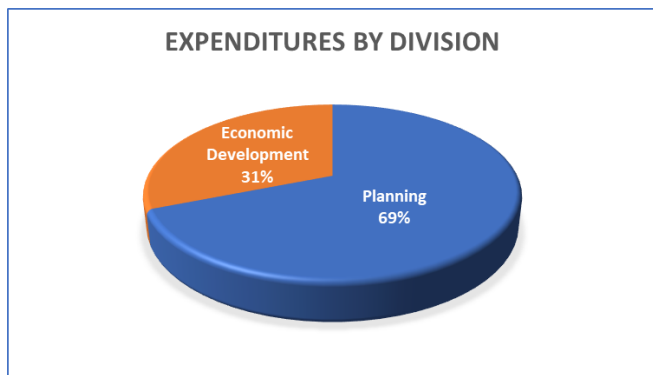


Figure 15

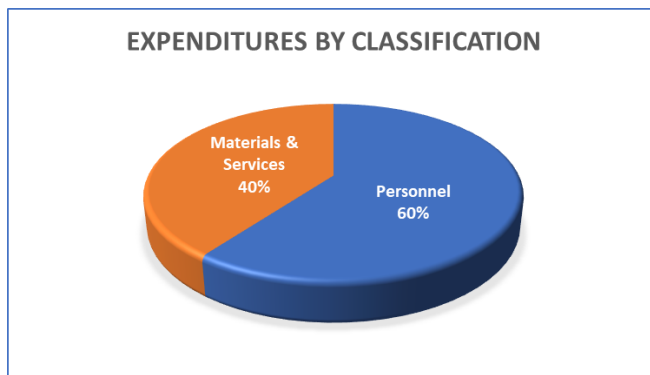


Figure 16

The Planning Division is responsible for the land use permitting for commercial, industrial, and residential uses, with review of development proposals to ensure compliance with the City's development code, comprehensive plan, and state law. The Planning Division is also responsible for conducting long range planning studies to ensure the city has sufficient land supply for growth over a 20-year cycle, while meeting the vision of the community and compliance with state law.

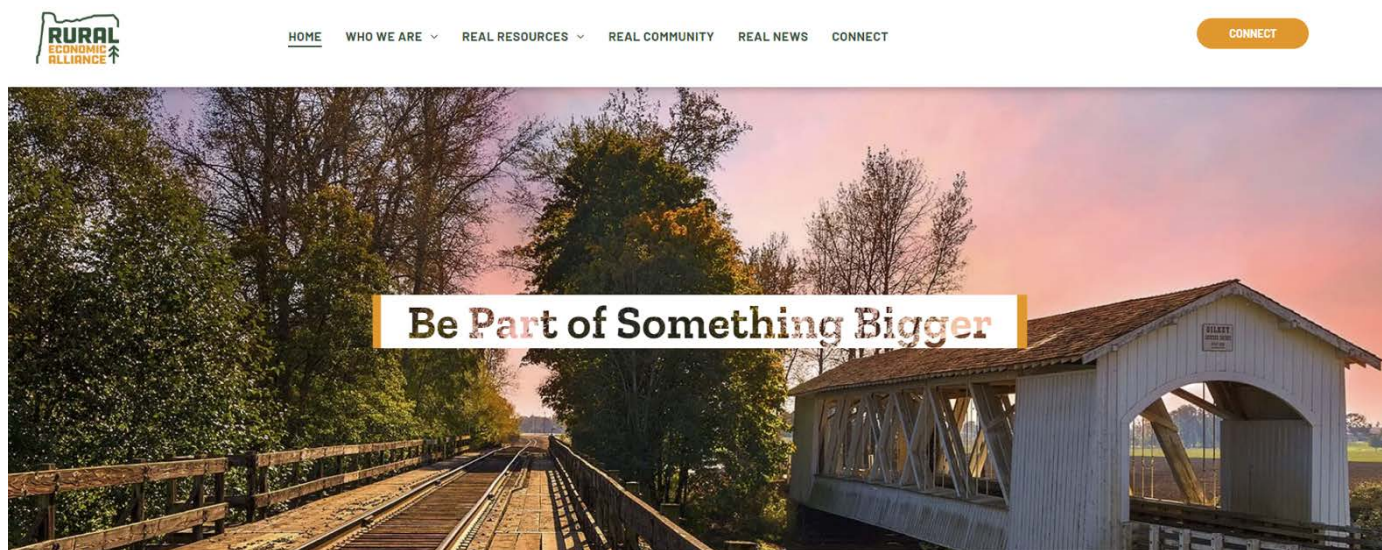
In Calendar Year (CY) 2022, the planning division processed 51 permits for land development. In addition, the Planning Division, funded through grant monies, initiated the state required development of a Housing Production Strategy to comply with HB 2003. This long-range planning work will set the stage for a portion of the City's long range planning efforts for the next eight years, including twenty new policies and action items the planning staff will be responsible for implementing. The Planning Division is also the responsible party for the Community Development Block Grant administration for the Linn County Housing Rehabilitation Program which provides grant and low interest loan opportunities for low-income families throughout Linn County, including Lebanon, to make needed home repairs.

The purpose of the Economic Development Division is to ensure there is sufficient land and infrastructure to accommodate business and industry development, business growth and retention, business recruitment, regional economic growth, and workforce development. The Economic Development Division is also the

administrator of the City's grant funded Downtown Building Restoration Program. In CY 2022, the City issued six grants for the Restoration Program for \$50,000 of investment.

In CY 2022, the Economic Development Division assisted over 120 businesses with general inquiries, resource connection, grant administration, and business start-up or expansion efforts. The Economic Development Division partners with several outside agencies to increase the City's capacity for local economic development goals. These partnerships increase the tools available for the Division to address regional coordination, wetlands and industrial site readiness, resource development, workforce development, local business support, and business recruitment.

Through the work of the Economic Development Division the following grant funding opportunities were obtained in FY 2022: a Business Oregon Rural Opportunity Initiative (ROI) grant for \$90,000 to contract with RAIN and provide entrepreneurial start-up assistance in rural Linn and Benton counties and to provide funding to the Rural Economic Alliance (REAL), a regional economic development partnership the City is a member agency, for a branding and business resource website development.



Additional funding from ROI in total of \$11,738 was obtained to partially fund the new Strategic Plan for REAL. This additional funding also helped to send 40 small business owners to the Destination Creation workshop to teach how to market their businesses as tourism destinations, and a Business Expo. The Linn County Commissioners also provided a grant of \$11,750 for capacity building and strategic plan implementation for REAL. The Oregon Cascade West Council of Governments also awarded \$10,000 for strategic plan development.

The Department of Land Conservation & Development (DLCD) awarded the Economic Development Division a \$55,000 grant for the development of a new Economic Opportunity Analysis (EOA) for Lebanon. The EOA reviewed the Buildable Lands Inventory for the next 20 years as well as outline policies, goals, and action items to be implemented by the Economic Development Division over the next 5-7 years.

Lebanon is also part of the Cascades West Regional Consortium which mostly focuses on Wetland mitigation and land activation, the group applied for and received a Special Public Works Fund Grant from Business

Oregon for a Wetland Mitigation Bank Feasibility Study Phase I project in the amount of \$130,000, which benefited the City of Lebanon.

In total, in FY 2022, the Economic Development Division brought in \$178,488 of outside funding for increased economic development services to the Lebanon community and regional efforts, with an additional \$130,000 for regional wetland mitigation work. The Economic Development Division will continue to focus on obtaining grants to leverage outside funding sources to support the Lebanon business community.

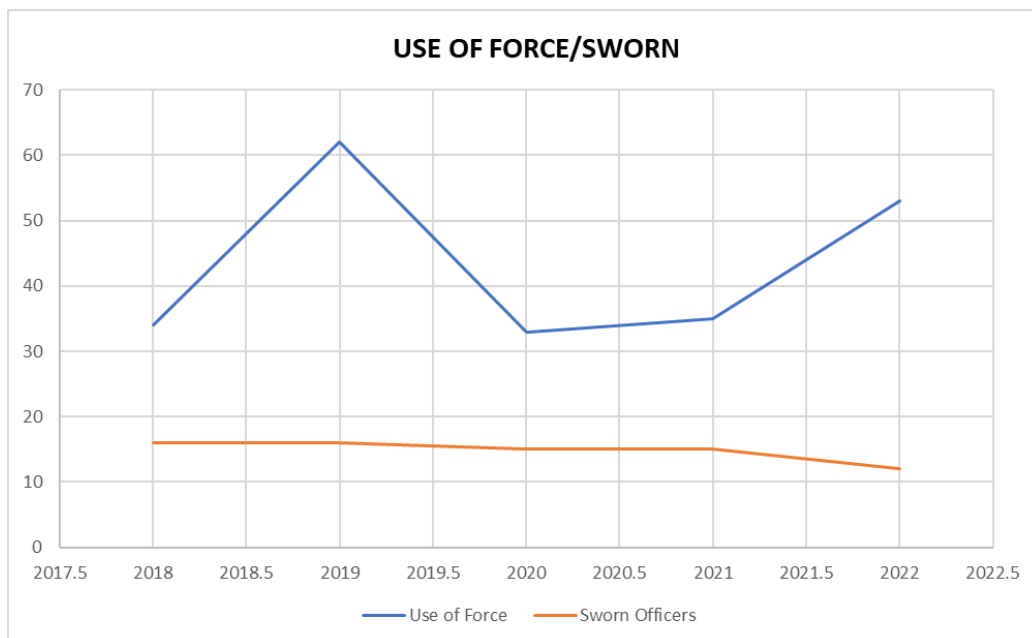
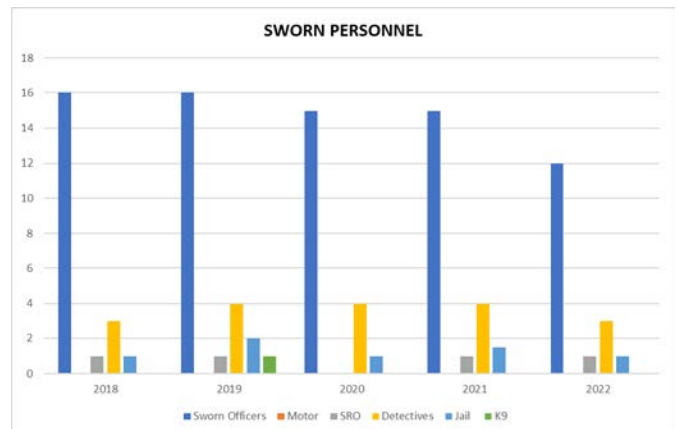
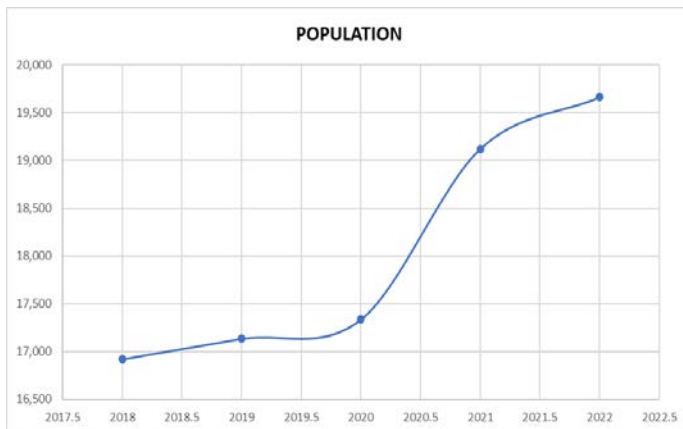
For the coming fiscal year, the Planning Services Division will be working toward the final adoption and comprehensive plan amendment process for the Housing Production Strategy while Economic Development will begin work on the policies and action items as per the adopted Economic Opportunity Analysis.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Planning						
Personnel Services	\$ 272,415	\$ 136,119	\$ 145,750	\$ 142,524	\$ 154,378	\$ 154,378
Materials & Services	98,829	209,261	316,825	215,840	171,625	171,625
<i>Subtotal Planning</i>	<i>\$ 371,244</i>	<i>\$ 345,380</i>	<i>\$ 462,575</i>	<i>\$ 358,364</i>	<i>\$ 326,003</i>	<i>\$ 326,003</i>
Economic Development						
Personnel Services	\$ -	\$ 112,190	\$ 122,000	\$ 121,109	\$ 130,378	\$ 130,378
Materials & Services	-	44,264	64,200	42,155	16,350	16,350
<i>Subtotal Economic Development</i>	<i>\$ -</i>	<i>\$ 156,454</i>	<i>\$ 186,200</i>	<i>\$ 163,264</i>	<i>\$ 146,728</i>	<i>\$ 146,728</i>
Total Expenditures	\$ 371,244	\$ 501,834	\$ 648,775	\$ 521,628	\$ 472,731	\$ 472,731
FTE	1.78	1.96	1.92	1.92	1.92	1.92

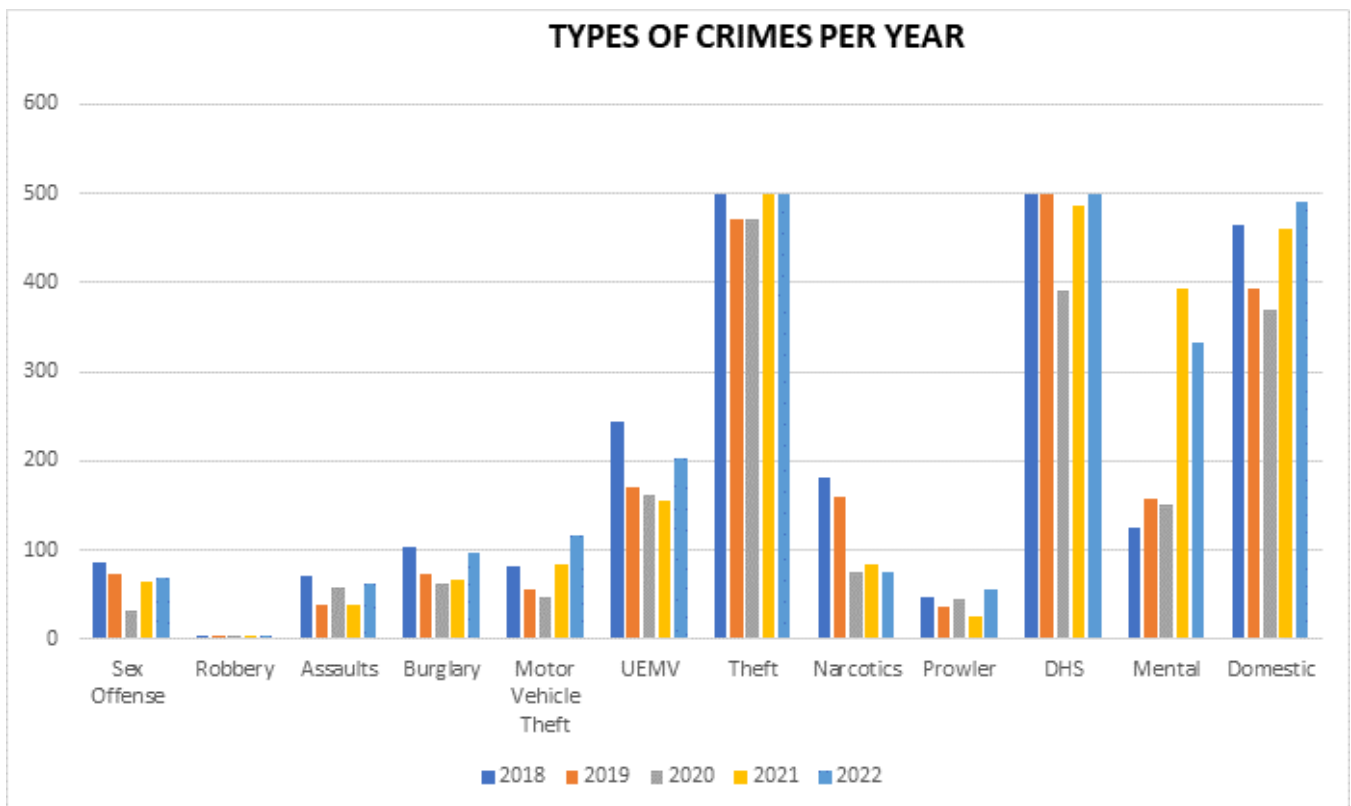
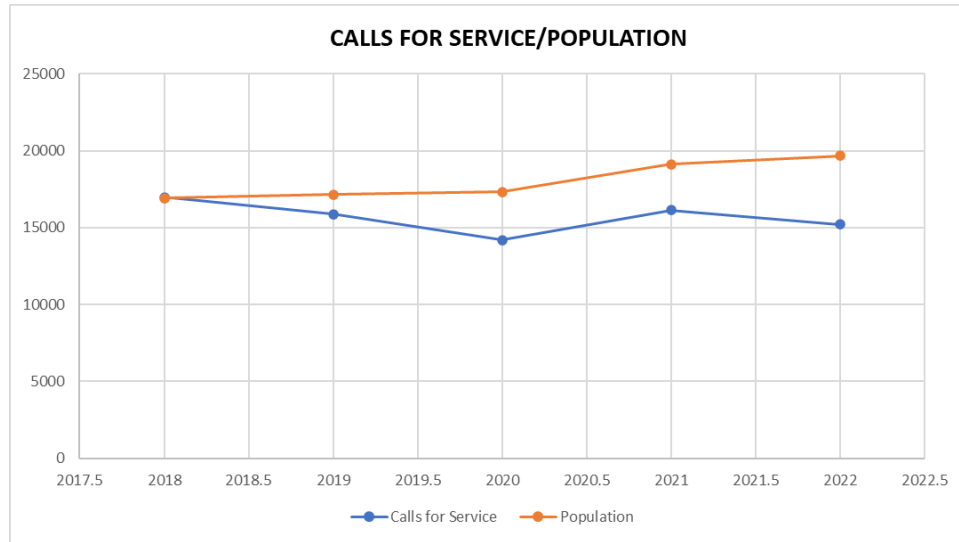
Police

The mission of the Lebanon Police Department is to commit to the safety and security of the citizens of Lebanon through law enforcement, crime prevention and public education. Integrity, professionalism, and teamwork are the hallmarks by which the department operates. Operating costs included in the proposed budget include funding for 42 full-time employees and associated benefits, support for the dedicated volunteers that support the department (reserve officers, cadets, and civilian volunteers), and materials and services costs for gear, vehicle maintenance and building operations. The proposal also contains funding for two police vehicles after one anticipated for the 2023 fiscal year was delayed.

Increasing personnel costs encompass a significant percentage of the Police Department budget. The increased costs limited and diminishing resources restrict what the department can accomplish as the population increases. With the population growth, the City has seen a subsequent elevation in overall crime rates while the number of sworn positions remains at levels below the best-practice standards.



According to the national average, best-practices dictate 2.2 sworn per 1,000 population. When fully staffed with 26 sworn positions, the City is currently at 1.6 officers per 1,000. Couple this with the existing staffing shortage from position turnover and the City is struggling to meet even basic demand for service. Since the beginning of the 2023 fiscal year, the City has hired eight (8) new patrol officers. Out of 14 sworn patrol officers, 43% are currently in months-long training, which includes three (3) months at the Department of Public Safety Standards Training (DPSST) Academy and six (6) months with a field training officer (FTO) before they ride on their own. That leaves the department at 57% of normal staffing. The department also has one (at time of publication) in training for a Communications Specialist which requires less time but time, nonetheless.



Like other communities, Lebanon has seen a significant rise in complexity/resource-intensive calls (i.e., mental health, social unrest, houselessness). Complex calls require more resources and more follow-up; as a result, many property crimes and lower-level offenses are not able to be followed-up on as readily. Focused proactivity like pre-emptive traffic stops has been reduced as an unfortunate side effect of lower staffing levels. One offset can be the department's focus on building connections that can assist in outreach and expanding our positive relationships with area leaders to reinforce a strong foundation of partnership. The department accomplishes this through community engagement opportunities such as Citizen's Academy, Coffee With A Cop, and National Night Out.

Substantial cuts within the materials and services allocation for the fiscal year will not be sustainable for years to come; reductions have been made to training/education and equipment replacement. This is a short-term solution, as mandatory training requirements will have to be met, and failing equipment will require replacement.

Missing from this budget is additional funds for the operation of the Lebanon Municipal Jail. The jail, which is currently closed, would require a substantial investment in staffing and materials costs that the General Fund is unable to incur in this proposed budget. To reopen the jail under best practices, the City estimates it needs 5.0 additional FTE to support a 24/7 operation and the services of a medical staff at a minimum. The estimated cost of these needs is nearly \$750k. Closing the jail was the only action the department could take to allow existing staff to prioritize calls for service in the field, and to improve officer safety. The closure of the jail means that the officer on-shift must decide whether to cite and release in the field or transport them to the Linn County Jail. The time to transport and the necessary surveillance associated means an officer is unavailable to respond to emergency calls until the transport is complete.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Police Department						
Personnel Services	\$ 5,107,843	\$ 4,921,742	\$ 5,714,900	\$ 5,126,298	\$ 6,173,731	\$ 6,173,731
Materials & Services	451,477	414,897	496,500	467,603	472,275	472,275
Capital Outlay	127,840	59,219	144,500	71,500	144,000	144,000
<i>Subtotal Police</i>	<i>\$ 5,687,160</i>	<i>\$ 5,395,858</i>	<i>\$ 6,355,900</i>	<i>\$ 5,665,401</i>	<i>\$ 6,790,006</i>	<i>\$ 6,790,006</i>
Jail Operations						
Personnel Services	\$ -	\$ 177,091	\$ 125,500	\$ 71,406	\$ -	\$ -
Materials & Services	10,149	27,981	33,020	32,320	33,270	33,270
<i>Subtotal Jail Ops</i>	<i>\$ 10,149</i>	<i>\$ 205,072</i>	<i>\$ 158,520</i>	<i>\$ 103,726</i>	<i>\$ 33,270</i>	<i>\$ 33,270</i>
Total Expenditures	\$ 5,697,309	\$ 5,600,930	\$ 6,514,420	\$ 5,769,127	\$ 6,823,276	\$ 6,823,276
FTE	42.37	40.33	42.00	42.00	42.00	42.00

Senior Services

The Senior Center is a central location for providing programming, information, resources, nutrition, social services, recreation, and transportation for adults 50 years and older in the Lebanon area. The focus is to enhance the lives of older adults by promoting healthy aging, well-being, dignity and maximizing independence through a well-rounded array of programming in seven focus areas (Lifelong Learning, Health & Wellness, Fitness & Exercise, Games & Brain Fitness, Arts & Culture and Music & Theatre). Senior Center staff provides information and referrals to various community service partners and other local agencies. The center is often the first stop for those looking for senior-related support services, community resources, various assistance, and housing options. The Senior Center provides space for the Cascades West Council of Governments to operate the Lebanon meal program for Meals-on-Wheels and a congregate meal site. The Senior Center hosts space for numerous support groups (Caregivers, Cancer, Living Well with Chronic Conditions, Parkinson's, and more) and other community programs and events. The facility is also available for outside rentals, after hours and on the weekends.

Changes for the 2024 adopted budget included increasing the FTE of the Activities Coordinator from .6 FTE to 1.0 FTE while redistributing a LINX Dispatcher with office duties for the senior center from .4 FTE to none in the General Fund. A small increase in the materials & services line is due to anticipated receipt of grant funds from the Older American Act. With these revisions, the adopted budget includes funding for 2.25 FTE and associated other payroll costs and a materials & services budget to provide the programs listed above while keeping the doors open and lights on at the facility.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Senior Services						
Personnel Services	\$ 187,709	\$ 244,984	\$ 260,000	\$ 272,592	\$ 274,465	\$ 274,465
Materials & Services	32,714	32,424	42,350	34,300	63,980	63,980
Capital Outlay	1,630	1,073	4,000	7,598	2,000	2,000
Total Expenditures	\$ 222,053	\$ 278,481	\$ 306,350	\$ 314,490	\$ 340,445	\$ 340,445
FTE	1.68	2.22	2.25	1.82	2.25	2.25

Non-Departmental

This “department” is used for city-wide expenditures, which would be difficult to charge to individual departments. Functions such as emergency management, City Hall printers, insurance, and other City Hall operating expenditures are generally found in this cost center. The remaining ARPA funds from the City’s allocation have also been budgeted here in this proposal until the City Council decides what to do with the funding. New during the 2023 fiscal year is also the inclusion of funds from the national opioid settlement agreement which staff expects will continue into the 2024 fiscal year.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Not allocated to cost center						
Materials & Services	\$ 993,569	\$ 487,944	\$ 1,090,745	\$ 825,810	\$ 913,437	\$ 913,437
Capital Outlay	-	-	34,000	25,000	-	-
Total Expenditures	\$ 993,569	\$ 487,944	\$ 1,124,745	\$ 850,810	\$ 913,437	\$ 913,437

Administrative Internal Service Fund

The Administrative Internal Service Fund is used to account for the services provided internally to support the administrative functions of the government. This includes the Office's of the City Attorney, City Manager, and City Recorder as well as the departments for Finance and Human Resources. Developed in 2022, the fund pulled the "central services" out of the General Fund and set up a fund which receives reimbursements from other departments city-wide. Prior to the Internal Service funds, the City used to transfer funds into the General Fund to support these types of services.

Revenues

Resources into this fund include title search fees and funds from the Lebanon Urban Renewal Agency for services. The remaining resources come from transfers in from the other operating funds. The transfers from funds are calculated using a prior year audit, the fiscal year 2022 audit in this case, to establish operating expenditures. Expenditures in the Internal Service Fund are then split using a percent of the total audited operating expenditures as outlined in table 4 below.

		General	Water	Storm	Sewer	Bldg	Parks	Dev Rev	Streets	LINX	URD
		42.78%	14.19%	2.78%	23.73%	1.87%	4.00%	0.70%	4.90%	4.50%	0.54%
Costs to allocate:											
City Manager	221,271	94,669	31,404	6,154	52,504	4,137	8,857	1,555	10,840	9,952	1,199
City Attorney	230,000	98,405	32,643	6,397	54,575	4,300	9,206	1,616	11,268	10,344	1,246
Recorder	289,074	123,679	41,027	8,040	68,593	5,404	11,570	2,031	14,162	13,001	1,567
Finance	770,901	283,596	140,434	28,738	203,642	12,392	26,531	4,657	32,475	29,811	8,622
Human Resources	436,747	187,877	62,323	12,214	104,198	8,210	17,576	3,085	21,514	19,750	
Transfers	277,708	121,606	40,340	7,906	67,444	5,314	11,377	1,997	13,925	12,783	
Contingency	30,492	13,119	4,351	853	7,275	573	1,227	215	1,502	1,379	
Total	\$2,256,193	\$922,951	\$352,522	\$70,302	\$558,231	\$40,330	\$86,344	\$15,156	\$105,686	\$97,020	\$12,634

Table 4

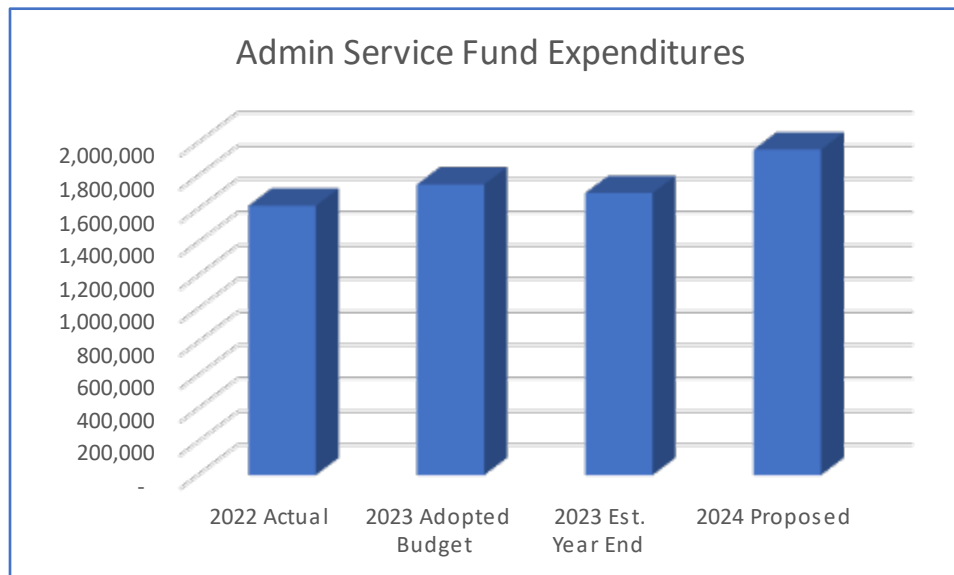
Transfers into this fund are increasing 10.6% due to new expenditures, personnel, and benefit cost increases in the adopted budget. Transfers from the various funding sources have also changed significantly as the General Fund's operating expenditures fell in 2022 while other funds, for example, the LINX fund, nearly doubled. Additional information on revisions in the Internal Service Fund can be found in the expenditures section below.



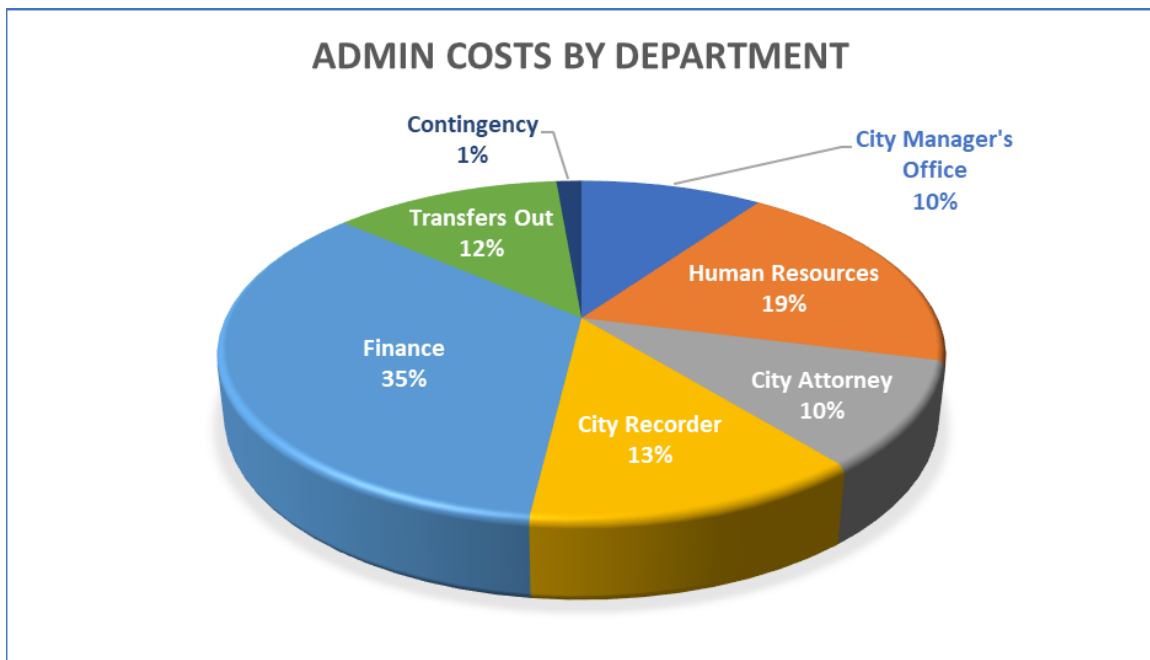
Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Approved
Resources						
<i>Beginning Balance</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	15,140	15,770	15,770	12,647	12,647
Charges for service	-	-	11,500	13,446	11,500	11,500
Interest	-	867	-	2,874	2,500	2,500
Miscellaneous	-	461	-	-	-	-
<i>Subtotal Operating Revenue</i>	\$ -	\$ 16,468	\$ 27,270	\$ 32,090	\$ 26,647	\$ 26,647
Transfers In	\$ -	\$ 1,837,492	\$ 2,032,595	\$ 1,956,088	\$ 2,248,542	\$ 2,248,542
<i>Subtotal Non-Operating Revenue</i>	\$ -	\$ 1,837,492	\$ 2,032,595	\$ 1,956,088	\$ 2,248,542	\$ 2,248,542
Total Resources	\$ -	\$ 1,853,960	\$ 2,059,865	\$ 1,988,178	\$ 2,275,189	\$ 2,275,189

Expenditures

Since 2022 when the fund was established, operating expenditures have increased 20.9% or \$338k. The Administrative Internal Service Fund, with an adopted budget of \$2.0 million for 2024, includes \$135k in new expenditures for the Safety & Training Coordinator and 4.0% in general personnel cost increases. Additional increases in the adopted budget are due to contractual obligations such as the annual audit in the Finance Department and the inclusion of software costs for the City's payroll and recruitment system, ADP. Additional information regarding ADP and related cost offsets can be found in the Finance Department's pages below.



Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
City Manager	\$ -	\$ 210,256	\$ 227,590	\$ 209,773	\$ 221,271	\$ 221,271
City Attorney	-	209,400	230,000	211,010	230,000	230,000
City Recorder	-	249,132	268,625	265,505	289,074	289,074
Finance	-	698,896	751,203	739,496	782,401	782,401
Human Resources	-	253,637	272,050	271,997	436,747	436,747
<i>Subtotal Operating Expenditures</i>	\$ -	\$ 1,621,321	\$ 1,749,468	\$ 1,697,781	\$ 1,959,493	\$ 1,959,493
FTE		10.16	10.00	10.00	11.00	11.00
Non-Operating Expenditures						
Transfers Out	\$ -	\$ 232,639	\$ 290,397	\$ 290,397	\$ 282,692	\$ 282,692
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 232,639	\$ 290,397	\$ 290,397	\$ 282,692	\$ 282,692
Appropriated Contingencies	\$ -	\$ -	\$ 20,000	\$ -	\$ 30,492	\$ 30,492
Unappropriated Ending Balance	-	-	-	-	2,512	2,512
Total Requirements	\$ -	\$ 1,853,960	\$ 2,059,865	\$ 1,988,178	\$ 2,275,189	\$ 2,275,189



City Manager's Office

The City Manager is the administrative head of the organization, accountable to the Mayor and City Council and members of the community. The City Manager ensures the organization implements the policies set by the City Council. The City Manager's Office budget includes wages and benefits for one position, along with travel and training costs and memberships in professional and community organizations.

Previously, the City Manager's pay and OPE was spread across multiple funding sources while office expenses were in the General Fund. In 2022, those expenditures were condensed under the Administrative Internal Service Fund as seen in the table below.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
City Manager's Office						
Personnel Services	\$ -	\$ 187,884	\$ 201,980	\$ 191,383	\$ 207,111	\$ 207,111
Materials & Services	-	22,372	25,610	18,390	14,160	14,160
Total Expenditures	\$ -	\$ 210,256	\$ 227,590	\$ 209,773	\$ 221,271	\$ 221,271
FTE	0.54	1.0	1.0	1.0	1.0	1.0

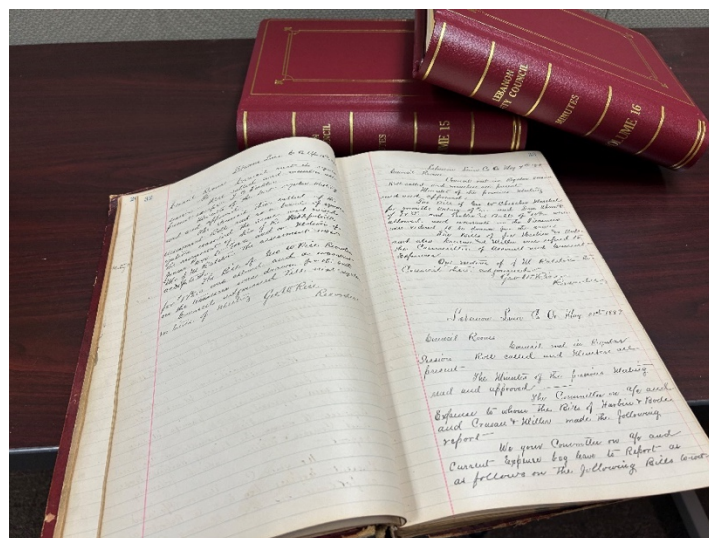
At the time of adoption, the current City Manager was under contract until December 2024. Effective July 2023, the City Manager resigned and a search for a replacement is expected to begin immediately. Expenditures for the 2025 fiscal year and outlying years will increase significantly as a new City Manager is brought onboard. This will bring increased salary and OPE costs specifically in benefits and retirement contributions the now former City Manager was not taking. Recruitment costs will also impact the current year budget.

City Recorder

The City Recorder's Office serves the citizens of Lebanon as an accessible and responsive representative of open and transparent government and ensures that Oregon Public Meeting Laws and public records retention, disposition, and disclosure laws are adhered to. The Recorder's proposed budget includes funding for 2.0 FTE and to cover necessary contracts for codification and hosting of the City's municipal code, archiving of social media, and the City's records management system (ORMS). Additional budget covers normal operating costs for the office such as supplies and copying/printing.

Some of the duties that the City Recorder's office is responsible for are: City Council meeting minutes, agendas, and packets; key users of the City's records management program (ORMS); maintaining and sending out the Preliminary Agenda Table; processing public records requests; annual and new liquor license processing; processing press releases; working with all City departments and processing their Certification of Records to be Destroyed; maintaining the City boards/committee database, tracking terms, and archiving minutes; tracking and archiving all City agreements/contracts; tracking and archiving all deeds, easements and rights of way; issuing and tracking all resolutions and ordinances; codification of the Lebanon Municipal Code; social media posting; and website administration.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
City Recorder's Office						
Personnel Services	\$ -	\$ 234,920	\$ 252,000	\$ 251,805	\$ 270,590	\$ 270,590
Materials & Services	-	14,212	16,625	13,700	18,484	18,484
Total Expenditures	\$ -	\$ 249,132	\$ 268,625	\$ 265,505	\$ 289,074	\$ 289,074
FTE	2.00	2.00	2.00	2.00	2.00	2.00



Finance

The Finance Department is responsible for the fiscal management of the City of Lebanon. This includes accounts payable and receivable, payroll, utility billing, general accounting, budget, and the City's annual audit. Included in the adopted budget is funding for the department's 5.0 FTE, general office needs such as check stock, envelopes, and other supplies and costs related to debt, audit, and other contracts. Major contracts within the Finance office include the City's financial enterprise resource planning (ERP) software, the audit contract with Singer-Lewak, lien notification services with Net Assets, and banking services through KeyBank. In the adopted budget, these contracts total \$122k or 15.6% of the total Finance budget.

New to the adopted budget this year is the inclusion of a services contract with ADP. In January 2023, the City officially launched its partnership with ADP for payroll processing and human resource management. The addition of this contract added \$28k to the Finance budget for the 2024 fiscal year. Offsetting this increase however, is a personnel change which saw the department reclassify an open position from an Accounting Supervisor to a Payroll Specialist. With the conversion to a biweekly payroll and the necessary functions required for accurate payroll processing, the City decided the Payroll Specialist would better limit liability and free up other positions in Finance to focus on additional functions in line with their existing positions. The cost savings for this adjustment is \$38k, more than covering the costs associated with the transition to ADP payroll.

Annually, the Finance department completes nearly 4,000 payments to over 1,500 vendors paying out more than \$30.4 million in fiscal year 2022. The department is also responsible for billing approximately 5,600 utility customers monthly and providing financial services to ten other departments across the organization. As a central service department, the Finance Department has customers inside and outside of the organization and the dedicated team within the department work hard to serve those who need our support.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Finance Department						
Personnel Services	\$ -	\$ 598,656	\$ 595,018	\$ 571,611	\$ 596,701	\$ 596,701
Materials & Services	-	100,240	156,185	167,885	185,700	185,700
Total Expenditures	\$ -	\$ 698,896	\$ 751,203	\$ 739,496	\$ 782,401	\$ 782,401
FTE		5.16	5.00	5.00	5.00	5.00

Human Resources

The Human Resources Department strives to deliver exceptional service and support the employees of the City of Lebanon by coordinating a variety of activities within the City pertaining to Human Resources. The goal of the department is to attract, develop, motivate, and retain the best qualified employees whose diversity and skills contribute to and sustain the City as a quality organization.

The department manages benefit programs, provides a centralized hiring system, establishes and maintains job descriptions, administers the classification and pay system, develops and administers personnel policies and procedures, ensures compliance with state and federal labor law, maintains employee records with confidentiality and security, coordinates the performance management process for all employee groups ensuring employees receive a timely annual performance evaluation, assists managers with grievance resolution and disciplinary actions, represents the City in all negotiations of union contracts, and creates and coordinates training and development programs for the entire City.

In the adopted budget, a new cost center for Safety and Training has been added. The Safety Coordinator position was added during the 2023 fiscal year and utilized vacancy savings from Public Works to cover the personnel expenditures and necessary supplies in its infancy. Going into 2024, the costs have been added to HR which will oversee the functions and costs have been split to the departments (seen in table 4) based on their percentage of the operating costs in fiscal year 2022. The purpose of the Safety and Training division is to review safety practices and ensure necessary trainings and certifications are maintained across the City to reduce the City's costs paid to SAIF for workers' compensation insurance. After multiple years of reported incidents, the City's experience modification for calculating the premium increased 35.6% between 2019 and 2023 costing the City an extra \$37k annually. The City has also responded to several OSHA complaints which can result in lengthy investigations and fines. The Safety & Training Coordinator will work with each department to ensure the workplace remains as safe as possible and limit potential injury across the organization. The 2024 adopted budget has included \$135k to cover the creation of this division.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Human Resources						
Personnel Services	\$ -	\$ 239,546	\$ 254,000	\$ 258,336	\$ 281,819	\$ 281,819
Materials & Services	-	14,091	18,050	13,661	19,550	19,550
Subtotal HR	\$ -	\$ 253,637	\$ 272,050	\$ 271,997	\$ 301,369	\$ 301,369
Safety & Training						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 130,628	\$ 130,628
Materials & Services	-	-	-	-	4,750	4,750
Subtotal Safety	\$ -	\$ -	\$ -	\$ -	\$ 135,378	\$ 135,378
Total Expenditures	\$ -	\$ 253,637	\$ 272,050	\$ 271,997	\$ 436,747	\$ 436,747
FTE	2.0	2.0	2.0	2.0	3.0	3.0

Information Technology Internal Service Fund

The Information Technology (IT) Internal Service Fund accounts for the costs of IT and the Geographic Information System (GIS) services for the City. IT and GIS support local government information infrastructure by providing uninterrupted, secure, and reliable information systems to City departments and agencies. The Department also contracts with the Lebanon Fire District (LFD) to provide IT services.

There are no major changes in the 2024 budget for IT services. The department is heavily focused on cybersecurity as it continues to be a major issue for organizations across the world and continues to work with the LFD on IT needs while they build their new primary station on Oak Street. On cybersecurity, the importance and cost associated have both risen significantly in just the last five years. The department regularly invests time, effort, and funds to protect the network and data of the City. Training, hardware replacements, outside audits, and assessments were a large part of FY2023 and will continue to be so for FY2024 to adapt to new threats and risks to the City's infrastructure. City IT has utilized best practices and resources of Cybersecurity and Infrastructure Security Agency (CISA) to the extent possible.

Revenue

For the 2024 adopted budget, there are no major changes for revenues in the IT Internal Service Fund. The principal source of revenue for this fund is the transfers in from other funds to pay for the services they receive. Additionally, the fund earns a small amount of interest annually and receives a monthly payment from the fire district under the terms of an intergovernmental agreement (IGA). LFD's contribution in the adopted budget has increased from \$50k in 2023 to \$100k in 2024 with another escalator planned for the 2025 fiscal year. As a result of the LFD increase, the transfers in from the other departments has decreased 0.4% compared to the 2023 adopted budget.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ -	\$ -	\$ 20,000	\$ 143,819	\$ 143,819	\$ 143,819
Intergovernmental	-	113,183	50,000	73,282	100,000	100,000
Rentals	-	7,850	-	5,000	5,000	5,000
Interest	-	676	500	6,412	6,477	6,477
Miscellaneous	-	479	-	-	-	-
Subtotal Operating Revenue	\$ -	\$ 122,188	\$ 50,500	\$ 84,694	\$ 111,477	\$ 111,477
Transfers In	\$ -	\$ 1,290,530	\$ 1,516,106	\$ 1,430,048	\$ 1,513,281	\$ 1,513,281
Subtotal Non-Operating Revenue	\$ -	\$ 1,290,530	\$ 1,516,106	\$ 1,430,048	\$ 1,513,281	\$ 1,513,281
Total Resources	\$ -	\$ 1,412,719	\$ 1,586,606	\$ 1,658,561	\$ 1,768,577	\$ 1,768,577

Expenditures

In the adopted budget for the 2024 fiscal year, additional funds have been added to support an upgrade and modernization effort on the Supervisory Control and Data Acquisition (SCADA) systems at the Water and Wastewater Treatment Plants as well as funds to upgrade the sewer and storm drainage mapping systems. The water mapping system was upgraded during the 2023 fiscal year. The costs for these special projects are funded by transfers from the Water and Wastewater Funds only. Finally, the City plans to embark on an modernization project related to its web presence by migrating its domain from the existing ci.lebanon.or.us to lebanonoregon.gov and update the look and feel of the website as well.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Information Technology	\$ -	\$ 1,239,091	\$ 1,535,700	\$ 1,490,737	\$ 1,671,980	\$ 1,671,980
<i>Subtotal Operating Expenditures</i>	\$ -	\$ 1,239,091	\$ 1,535,700	\$ 1,490,737	\$ 1,671,980	\$ 1,671,980
FTE		5.39	6.00	6.00	6.00	6.00
Non-Operating Expenditures						
Transfers Out	\$ -	\$ 29,809	\$ 24,005	\$ 24,005	\$ 29,597	\$ 29,597
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 29,809	\$ 24,005	\$ 24,005	\$ 29,597	\$ 29,597
Appropriated Contingencies	\$ -	\$ -	\$ 26,901	\$ -	\$ 67,000	\$ 67,000
Unappropriated Ending Balance	-	143,819	-	143,819	-	-
Total Requirements	\$ -	\$ 1,412,719	\$ 1,586,606	\$ 1,658,561	\$ 1,768,577	\$ 1,768,577

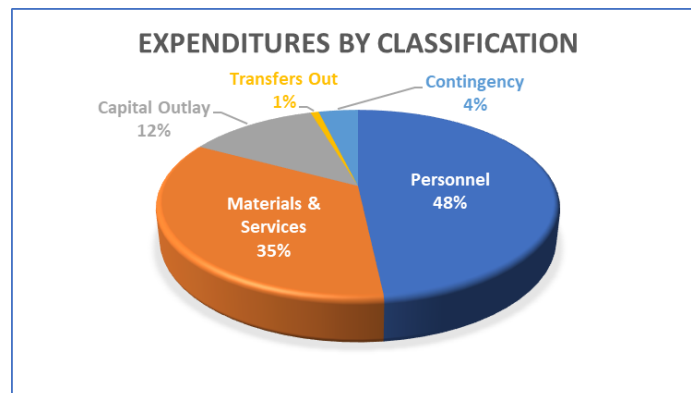


Figure 17

Custodial & Building Maintenance Internal Service Fund

The purpose of this fund is to house the expenditures associated with cleaning and maintaining all City facilities except parks and the treatment plants. This includes materials for custodial services, light maintenance, and electrical needs. The fund's primary source of revenue is transfers in, like the Administrative and IT funds. Allocations from the various funding sources is calculated based on the hours spent in specific facilities on a weekly basis.

Bldg	Department	Hours per Week	Proportion of total hours per week
Library	Library	11.00	27.33%
	<u>Justice Center</u>		
	Police	9.00	22.36%
	IT	1.00	2.48%
	Finance	2.00	4.97%
	<u>Senior Center</u>		
	Senior Center	5.00	12.42%
	LINX	1.00	2.48%
	<u>Public Works Compound</u>	4.50	11.18%
			0.00%
	<u>City Hall</u>		
	CMO	0.25	0.62%
	HR	0.25	0.62%
	Recorder	0.25	0.62%
	Engineering	3.00	7.45%
	CD		
	Planning/EDO	0.75	1.86%
	Building	0.75	1.86%
	Finance	1.50	3.73%

For the 2024 fiscal year, the adopted budget includes the addition of a Mechanic to bring maintenance of the City's vehicles in-house. Currently, maintenance on vehicles is done through Benton County Public Works or with third-party local vendors. The in-house Mechanic will save time and money moving forward for the City's departments.

Revenue

There is a large increase in the fund's revenues for the 2024 adopted budget. The increase is due to the addition of an in-house Mechanic. As previously described, the transfers in to cover custodial and building maintenance are calculated based on square footage and time required to maintain the building on a weekly basis. The transfers in for the Mechanic are calculated based on number of vehicles within the departments, excluding major equipment which will be billed directly for maintenance. While some of the City's vehicles receive regular maintenance due to use, larger equipment such as the vactor truck or bulldozer require much less intervention and may only have preventative maintenance done once a year.

The table below outlines the fund's resources by fiscal year. For the 2020-21 fiscal year, data is from a previous special revenue fund used for this purpose but is added to this fund for display purposes. Actual 2020-21 data for the custodial & building maintenance fund did not exist during that time.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 127,510	\$ -	\$ 56,150	\$ 115,582	\$ 115,582	\$ 115,582
Intergovernmental	2,606	3,702	-	3,702	-	-
Interest	1,024	492	150	2,868	2,900	2,900
Miscellaneous	264	818	-	-	-	-
<i>Subtotal Operating Revenue</i>	\$ 3,894	\$ 5,012	\$ 150	\$ 6,570	\$ 2,900	\$ 2,900
Transfers In	\$ 44,803	\$ 373,090	\$ 368,700	\$ 360,980	\$ 591,810	\$ 591,810
<i>Subtotal Non-Operating Revenue</i>	\$ 44,803	\$ 373,090	\$ 368,700	\$ 360,980	\$ 591,810	\$ 591,810
Total Resources	\$ 176,207	\$ 378,102	\$ 425,000	\$ 483,132	\$ 710,292	\$ 710,292

Expenditures

Other than the addition of the Mechanic as described above, there are no major changes in this fund. Personnel increases are due to COLAs for 3.0 FTE employees and associated other payroll costs and the materials and services budget was held steady for the fiscal year. For the new Mechanic, the City has included \$109k in salary and related costs and an additional \$8k for supplies, fuel and new tools. A small contingency budget and a transfer to cover the PERS obligation bond outstanding is also included in the adopted budget.

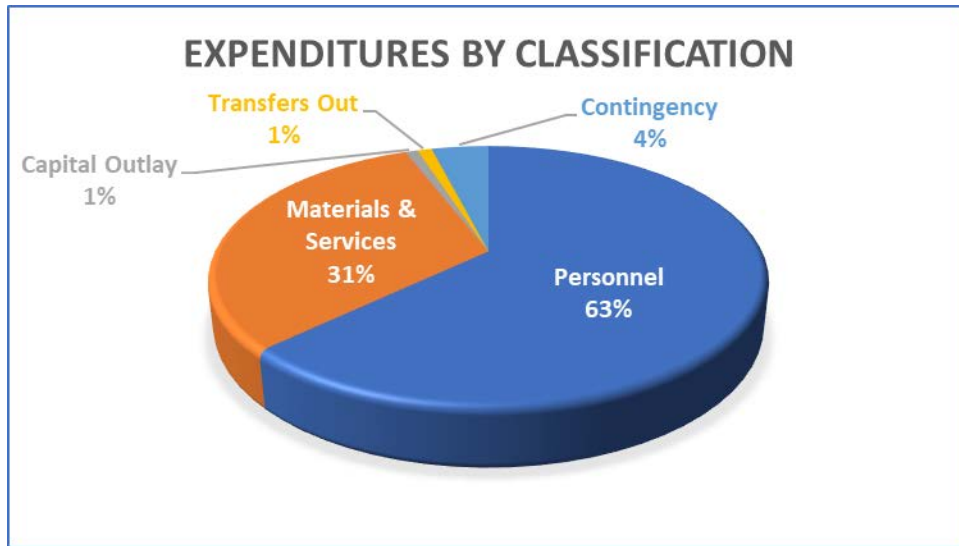


Figure 18

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Custodial & Bldg Maintenance	\$ 173,965	\$ 257,430	\$ 418,010	\$ 362,860	\$ 432,244	\$ 432,244
Mechanic	-	-	-	-	116,862	116,862
<i>Subtotal Operating Expenditures</i>	<i>\$ 173,965</i>	<i>\$ 257,430</i>	<i>\$ 418,010</i>	<i>\$ 362,860</i>	<i>\$ 549,106</i>	<i>\$ 549,106</i>
FTE	2.0	2.0	2.0	2.0	3.0	3.0
Non-Operating Expenditures						
Transfers Out	\$ 2,242	\$ 5,090	\$ 4,690	\$ 4,690	\$ 6,580	\$ 6,580
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 2,242</i>	<i>\$ 5,090</i>	<i>\$ 4,690</i>	<i>\$ 4,690</i>	<i>\$ 6,580</i>	<i>\$ 6,580</i>
Appropriated Contingencies	\$ -	\$ -	\$ 2,300	\$ -	\$ 23,000	\$ 23,000
Unappropriated Ending Balance	-	115,582	-	115,582	131,606	131,606
Total Requirements	\$ 176,207	\$ 378,102	\$ 425,000	\$ 483,132	\$ 710,292	\$ 710,292

General Obligation Bond Fund

The General Obligation Bond Fund contains the debt associated with the construction of the Justice Center and the Library built in the early 2000s. Residents at the time authorized to tax themselves to cover construction costs and the City levies the necessary property taxes each year for the annual debt payments. There are no operating costs in this fund. The adopted budget includes debt expenditures of \$1.7 million with the necessary revenue to cover those payments. At the end of the 2024 fiscal year, \$126k will remain in the fund which is enough to cover the first interest payment during the 2025 fiscal year which is due December 1 annually. The debt is scheduled to be paid off in June 2027 and the annual property tax payments from households will cease at that time as well resulting in property tax savings of \$156 per year on average for taxpayers.

Debt schedules for the General Obligation Bond and others can be found in the appendix.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ (20,134)	\$ 223,425	\$ 188,000	\$ 221,751	\$ 153,186	\$ 153,186
Property & other taxes	1,823,033	1,631,281	1,568,556	1,609,073	1,709,124	1,709,124
Interest	5,682	4,002	6,000	4,919	4,500	4,500
<i>Subtotal Operating Revenue</i>	<i>\$ 1,828,715</i>	<i>\$ 1,635,283</i>	<i>\$ 1,574,556</i>	<i>\$ 1,613,992</i>	<i>\$ 1,713,624</i>	<i>\$ 1,713,624</i>
Transfers In	\$ 401,900	\$ 401,700	-	-	-	-
<i>Subtotal Non-Operating Revenue</i>	<i>\$ 401,900</i>	<i>\$ 401,700</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Resources	\$ 2,201,481	\$ 2,260,408	\$ 1,762,556	\$ 1,835,742	\$ 1,866,810	\$ 1,866,810
Expenditures						
Non-Operating Expenditures						
Debt Service	\$ 1,987,056	\$ 2,038,656	\$ 1,682,556	\$ 1,682,556	\$ 1,741,060	\$ 1,741,060
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 1,987,056</i>	<i>\$ 2,038,656</i>	<i>\$ 1,682,556</i>	<i>\$ 1,682,556</i>	<i>\$ 1,741,060</i>	<i>\$ 1,741,060</i>
Unappropriated Ending Balance	\$ 223,425	\$ 221,752	\$ 80,000	\$ 153,186	\$ 125,750	\$ 125,750
Total Requirements	\$ 2,210,481	\$ 2,260,408	\$ 1,762,556	\$ 1,835,742	\$ 1,866,810	\$ 1,866,810

2013 Full Faith & Credit Bond Fund

Established in 2013, the City issued full faith and credit (FFC) bonds for the Northwest Urban Renewal District (NW URD) and refunded water and wastewater bonds simultaneously. Revenue for the fund comes in the form of payments from the NW URD. The water and wastewater portions of the bond were paid off in a prior fiscal year so there are no transfers as of the 2023 fiscal year coming from either of those funds. The debt was incurred for projects related to the development of the Lowe's distribution center in the northwest portion of the city. This debt balance is scheduled to be retired in 2028; the final debt payments on all other debt paid for directly from the urban renewal fund is planned for 2032 at which point the NW URD will also close, returning \$885k in annual property tax revenue back to eight taxing districts; an estimated \$307k will return to the City's General Fund at time of closure.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 12,852	\$ 10,625	\$ -	\$ 10,677	\$ 10,817	\$ 10,817
Intergovernmental	1,267,823	1,277,850	1,283,600	1,283,600	1,293,300	1,293,300
Interest	91	52	-	141	-	-
<i>Subtotal Operating Revenue</i>	<i>\$ 1,267,914</i>	<i>\$ 1,277,902</i>	<i>\$ 1,283,600</i>	<i>\$ 1,283,741</i>	<i>\$ 1,293,300</i>	<i>\$ 1,293,300</i>
Transfers In	\$ 240,959	\$ 242,050	-	-	-	-
<i>Subtotal Non-Operating Revenue</i>	<i>\$ 240,959</i>	<i>\$ 242,050</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Resources	\$ 1,521,725	\$ 1,530,577	\$ 1,283,600	\$ 1,294,417	\$ 1,304,117	\$ 1,304,117
Expenditures						
Non-Operating Expenditures						
Debt Service	\$ 1,511,100	\$ 1,519,900	\$ 1,283,600	\$ 1,283,600	\$ 1,293,300	\$ 1,293,300
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 1,511,100</i>	<i>\$ 1,519,900</i>	<i>\$ 1,283,600</i>	<i>\$ 1,283,600</i>	<i>\$ 1,293,300</i>	<i>\$ 1,293,300</i>
Unappropriated Ending Balance	\$ 10,625	\$ 10,677	\$ -	\$ 10,817	\$ 10,817	\$ 10,817
Total Requirements	\$ 1,521,725	\$ 1,530,577	\$ 1,283,600	\$ 1,294,417	\$ 1,304,117	\$ 1,304,117

Pension Bond Series 2002 Fund

As the name of the fund suggests, this fund holds the long-term liability for the Pension Obligation Bonds issued in 2002 to buy-down the unfunded portion of the City's pension liabilities (see page 32 for additional information). Revenue for the fund comes in the form of transfers in from each of the funds that contain personnel expenditures. The charges are determined by the percentage of the total personnel expenditures for each fund. In 2010, the City had the option of paying some of the principal early and the City exercised that option at that time. This means the 2025 debt payment will only include the interest amount and no principal. However, for the adopted budget, \$267k has been budgeted to handle the debt service.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	235,558	245,968	260,102	260,008	267,340	267,340
<i>Subtotal Non-Operating Revenue</i>	\$ 235,558	\$ 245,968	\$ 260,102	\$ 260,008	\$ 267,340	\$ 267,340
Total Resources	\$ 235,558	\$ 245,968	\$ 260,102	\$ 260,008	\$ 267,340	\$ 267,340
Expenditures						
Non-Operating Expenditures						
Debt Service	\$ 235,558	\$ 245,968	\$ 260,102	\$ 260,008	\$ 267,340	\$ 267,340
<i>Subtotal Non-Operating Expenditures</i>	\$ 235,558	\$ 245,968	\$ 260,102	\$ 260,008	\$ 267,340	\$ 267,340
Unappropriated Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Requirements	\$ 235,558	\$ 245,968	\$ 260,102	\$ 260,008	\$ 267,340	\$ 267,340

Water Funds

The City provides drinking water to residents and businesses inside city-limits as well as a few external customers. The various funds herein maintain the operation and maintenance of the drinking water system which includes the distribution system (pipes in the ground) and the treatment of water pulled from the Santiam River as well as the expansion and replacement of the existing system. Three funds are included in this section of the adopted budget: the Water Fund, System Development Charge (SDC) for Water Improvements Fund, and finally the SDC for Water Reimbursements Fund. The primary operations fund is the Water Fund and contains expenditures for three different departments plus capital project funds for waterline replacements. The two SDC funds include projects that are eligible for SDC use, projects that increase the capacity of the overall system.

For presentation, all three funds are combined in this section of the document and a fund-by-fund breakdown can be found in the appendix of this document.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 3,453,304	\$ 3,969,184	\$ 5,561,169	\$ 5,613,539	\$ 5,949,100	\$ 5,949,100
Assessments	318,214	354,229	278,530	50,732	157,830	157,830
Intergovernmental	37,071	-	-	-	-	-
Charges for service	5,223,602	5,863,874	6,312,000	5,591,990	5,868,400	5,868,400
Interest	23,588	24,113	21,100	56,167	38,150	38,150
Miscellaneous	149,831	6,914	15,000	13,450	13,000	13,000
<i>Subtotal Operating Revenue</i>	\$ 5,752,306	\$ 6,249,130	\$ 6,626,630	\$ 5,712,339	\$ 6,077,380	\$ 6,077,380
Total Resources	\$ 9,205,610	\$ 10,218,314	\$ 12,187,799	\$ 11,325,878	\$ 12,026,480	\$ 12,026,480

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Community Development	\$ -	\$ 41,563	\$ 44,000	\$ 42,282	\$ 44,558	\$ 44,558
Engineering	-	541,950	1,180,750	587,640	1,710,053	1,710,053
Public Works	2,666,757	2,075,871	2,409,940	2,091,401	2,879,692	2,879,692
Not allocated to cost center	500,000	-	-	-	-	-
<i>Subtotal Operating Expenditures</i>	<i>\$ 3,166,757</i>	<i>\$ 2,659,384</i>	<i>\$ 3,634,690</i>	<i>\$ 2,721,323</i>	<i>\$ 4,634,303</i>	<i>\$ 4,634,303</i>
Non-Operating Expenditures						
Capital Outlay	\$ 396,517	\$ 940	\$ 1,951,587	\$ 915,000	\$ 3,624,680	\$ 3,624,680
Debt Service	1,153,769	1,153,769	1,153,771	1,153,771	1,153,769	1,153,769
Transfers Out	519,384	790,687	586,638	586,638	667,018	667,018
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 2,069,670</i>	<i>\$ 1,945,396</i>	<i>\$ 3,691,996</i>	<i>\$ 2,655,409</i>	<i>\$ 5,445,467</i>	<i>\$ 5,445,467</i>
Appropriated Contingencies	-	-	4,861,113	-	1,763,810	1,763,810
Unappropriated Ending Balance	\$ 3,969,183	\$ 5,613,538	\$ -	\$ 5,949,146	\$ 182,900	\$ 182,900
Total Requirements	\$ 9,205,610	\$ 10,218,318	\$ 12,187,799	\$ 11,325,878	\$ 12,026,480	\$ 12,026,480

Revenue

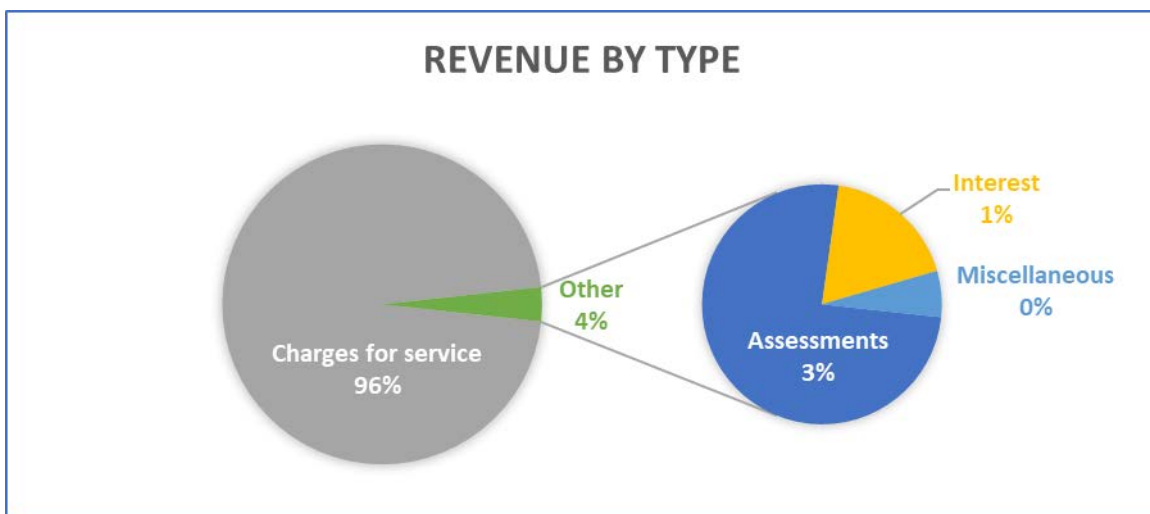


Figure 19

All three utility funds, water, storm drainage, and wastewater, are reliant on charges for service to drive their operations. For the Water Fund, 96% of the revenue generated is from charges for water service which includes water use fees, penalties, and bulk water sales. Water fees are received from customers who utilize City water and is measured by consumptions through a City-issued meter.

Water rates, as outlined on page 24, were \$22.49 for the base charge and \$5.22 per one unit of water (one unit is equal to 748 gallons) for an average residential consumer for fiscal year 2023. In the adopted budget, rates increased by 5% creating a base of \$23.61 and a commodity rate of \$5.48 per unit. The additional funding will keep operations at the treatment plant and across the distribution system flowing and allow the City to edge toward a more healthy replacement cycle for water lines. Currently, the average replacement cycle is 160 years on pipe of which the average lifespan is typically 75 years.

Expenditures

Two large projects are increasing the adopted budget this year: the demolition of the former Water Treatment Plant (WTP) and migration to an automatic meter reading system. Budgeted in the Engineering Department, the demolition of the WTP is expected to cost \$1.2 million. Staff believes this estimate is high as they have been unable to secure any sort of range and a demo of this scale has not occurred in recent times. However, the adopted budget should allow flexibility in terms of the project and remaining funds at time of completion will remain in the water fund for future capital projects within the system.

The Automatic Meter Read (AMR) project is one the City has been working toward for a few years now. Existing meters as they're replaced have been replaced with a meter and a radio that will allow for a central location to pull in reads without sending crews around to read each meter. Budgeted at \$200k in the water utility cost center, the project is expected to save time and money in the long run further leveraging technology to maximize efficiency.

Remaining expenditures in the adopted budget exist to cover necessary personnel costs and materials and services. Materials costs have risen significantly over several years and unfortunately, the City is not immune to those pressures. Chemicals for the treatment plant and supplies for repairing water lines have all increased and the adopted budget reflects those changes. This budget also contains significantly more funding for capital projects than has been previously seen in actuals spent and the 2023 adopted budget. Across the water funds, the City expects to complete the following projects at a cost greater than \$150k.

Project	Adopted Amount
Fifth Street Reservoir Rehab	\$ 175,000
Automatic Meter Reading	200,000
Stoltz Hill Waterline Extension	200,000
Chlorine Generation Installation	250,000
Vine Street (Fifth to Seventh) Waterline Replacement	275,000
Sherman Street (Main to Second) Waterline Replacement	350,000
Grant Street (Main to Fifth) Waterline Replacement	550,000
Cheadle Lake Waterline Extension	700,000
Seventh Street Waterline Replacement	1,100,000
Water Treatment Plant Demolition	1,200,000
Total Project Costs	\$ 5,000,000

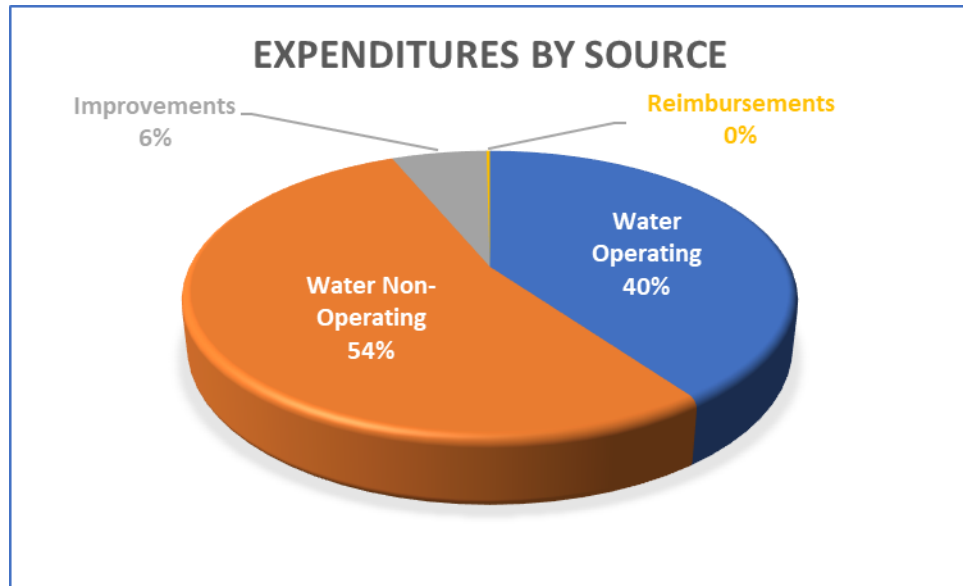


Figure 20

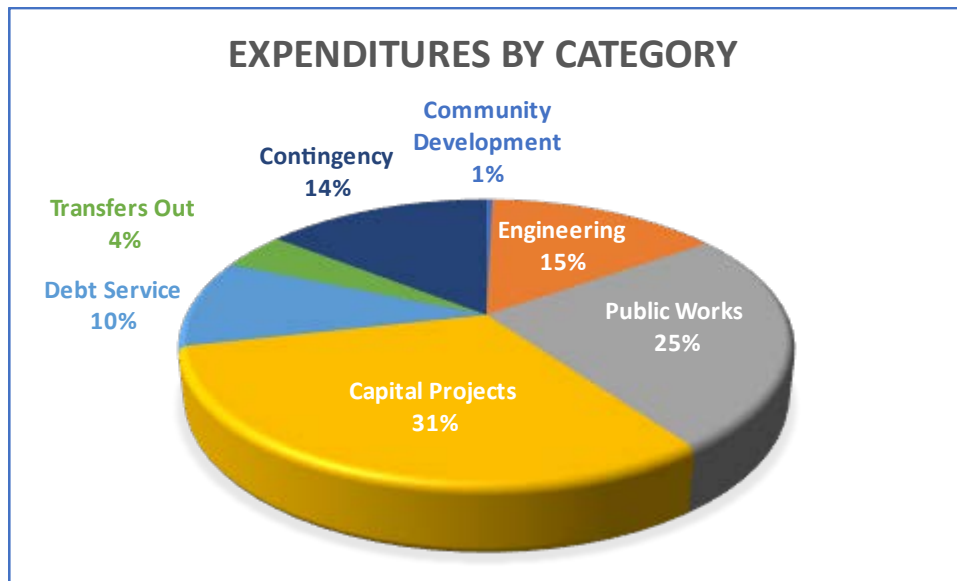


Figure 21

Community Development

Funded primarily out of the General Fund and the Building Inspection Fund, Community Development has some personnel expenditures in the Water Utility Fund for the planning and development review work that has to do with the infrastructure system. Expenditures for Community Development include .16 FTE each (about 330 hours per year) for time spent by two staff members and associated OPE.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Community Development						
Personnel Services	\$ 272,415	\$ 41,563	\$ 44,000	\$ 42,282	\$ 44,558	\$ 44,558
FTE	0.20	0.42	0.32	0.32	0.32	0.32

Public Works

The Public Works Department is responsible for over 60% of the water operating expenditures and contains costs for the water utility (distribution) system and water treatment. Increasing 19.5% in the 2024 proposed budget, most of the increases are seen in the water plant operations and associated operating capital. Chemical and operations costs at the treatment plants continue to increase beyond the control of the City which limits the overall ability for the City to focus on aging infrastructure and instead focus on maintaining operations. Water treatment and deliverance are vital so these functions will always be prioritized over capital maintenance.

Included in the operating budget for Public Works are the franchise fees paid to the City for use of the right-of-way. Like outside companies, the utility funds pay a 5% franchise on gross receipts to the City for the rights to dig up streets, bury lines and cross over City property. For the Water Fund, this amounts to a planned cost of \$317k for 2024. In 2021, the actual cost for the franchise was \$259k.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Water Utility (Distribution)						
Personnel Services	\$ 899,662	\$ 473,878	\$ 487,500	\$ 486,850	\$ 512,950	\$ 512,950
Materials & Services	629,579	706,759	702,740	702,189	718,470	718,470
Capital Outlay	231,981	64,460	125,000	25,000	400,000	400,000
Subtotal Utility	\$ 1,761,222	\$ 1,245,097	\$ 1,315,240	\$ 1,214,039	\$ 1,631,420	\$ 1,631,420
Water Treatment Plant						
Personnel Services	\$ 518,118	\$ 416,064	\$ 407,000	\$ 423,375	\$ 424,722	\$ 424,722
Materials & Services	339,186	311,771	437,700	433,987	488,550	488,550
Capital Outlay	48,231	102,938	250,000	20,000	335,000	335,000
Subtotal Treatment Plant	\$ 905,535	\$ 830,773	\$ 1,094,700	\$ 877,362	\$ 1,248,272	\$ 1,248,272
Total Expenditures	\$ 2,666,757	\$ 2,075,870	\$ 2,409,940	\$ 2,091,401	\$ 2,879,692	\$ 2,879,692
FTE	14.91	10.49	8.00	8.00	8.00	8.00

Engineering

Operating costs for the Engineering Department include a portion of salary and benefits for the 7.0 personnel assigned to manage Capital Projects, Development Engineering, Facility Planning, and Environmental Services. Additional costs for the department include contract services, proprietary software licensing, and additional materials and services associated with design and engineering work for construction projects such as water main replacements. The adopted budget includes a 44.8% increase in Engineering costs for the 2024 fiscal year due to the planned demolition of the former WTP. While staff is cautiously optimistic that the costs may be lower in 2024, the uncertain nature has resulted in a higher budget than may be necessary to allow for greater flexibility. Unspent funds will return to the fund balance and offset needed revenue in the future fiscal year(s).

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Engineering						
Personnel Services	\$ -	\$ 345,401	\$ 401,500	\$ 372,765	\$ 419,478	\$ 419,478
Materials & Services	-	58,959	775,750	211,375	1,288,075	1,288,075
Capital Outlay	-	137,590	3,500	3,500	2,500	2,500
Total Expenditures	\$ -	\$ 541,950	\$ 1,180,750	\$ 587,640	\$ 1,710,053	\$ 1,710,053
FTE		2.57	3.00	3.00	2.65	2.65

Storm Drainage Funds

Established in 2010, the Storm Drainage Utility provides funds for the management, maintenance, extension, and construction of a storm drainage system to respond to regulatory requirements for surface water runoff. Today, the revenue received from the storm drainage fee is used to maintain the existing system and provide some capital funding for expansion or rehabilitation projects. Like water, revenue comes nearly entirely from user fees supplemented with a small amount of interest earnings in the funds.

Three funds are included in this section of the adopted budget: the Storm Drainage Fund, System Development Charge (SDC) for Storm Drainage Improvements Fund, and finally the SDC for Storm Drainage Reimbursements Fund. The primary operations fund is the Storm Drainage Fund and contains expenditures for three different departments plus capital project funds for waterline replacements. The two SDC funds include projects that are eligible for SDC use, projects that increase the capacity of the overall system.

For presentation, all three funds are combined in this section of the document and a fund-by-fund breakdown can be found in the appendix of this document.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 498,720	\$ 656,585	\$ 508,739	\$ 561,341	\$ 899,500	\$ 899,500
Assessments	27,191	54,738	52,425	11,257	37,825	37,825
Intergovernmental	157	-	-	-	-	-
Charges for service	511,925	545,584	689,000	706,774	713,200	713,200
Interest	3,640	2,721	2,150	6,895	4,950	4,950
Miscellaneous	472	12	0	0	0	0
<i>Subtotal Operating Revenue</i>	\$ 543,385	\$ 603,055	\$ 743,575	\$ 724,926	\$ 755,975	\$ 755,975
Total Resources	\$ 1,042,105	\$ 1,259,640	\$ 1,252,314	\$ 1,286,266	\$ 1,655,475	\$ 1,655,475

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Engineering	\$ -	\$ 425,907	\$ 496,418	\$ 81,932	\$ 136,642	\$ 136,642
Public Works	297,929	141,992	194,700	190,591	199,520	199,520
<i>Subtotal Operating Expenditures</i>	<i>\$ 297,929</i>	<i>\$ 567,899</i>	<i>\$ 691,118</i>	<i>\$ 272,523</i>	<i>\$ 336,162</i>	<i>\$ 336,162</i>
Non-Operating Expenditures						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 850,575	\$ 850,575
Debt Service	-	-	46,001	46,001	46,000	46,000
Transfers Out	87,590	130,401	68,247	68,247	103,024	103,024
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 87,590</i>	<i>\$ 130,401</i>	<i>\$ 114,248</i>	<i>\$ 114,248</i>	<i>\$ 999,599</i>	<i>\$ 999,599</i>
Appropriated Contingencies	-	-	446,948	-	285,214	285,214
Unappropriated Ending Balance	656,586	561,340	-	899,495	34,500	34,500
Total Requirements	\$ 1,042,105	\$ 1,259,640	\$ 1,252,314	\$ 1,286,266	\$ 1,655,475	\$ 1,655,475

Revenues

Charges for service again drives revenue in Storm Drainage funds like Water and Wastewater. Of concern for the future is the decline in assessment revenue in the two SDC funds. Falling an estimated 79.4% between the 2022 and 2023 fiscal years, this is indicative of a slow-down in building in the City which will slow the ability to expand the various utility systems. While the adopted budget leaves SDC revenue generation higher than the 2023 estimate, if revenue should come in less than the proposal, the option will be to draw from the planned ending fund balance or reduce the capital improvement projects planned per the table below.

Expenditures

Overall expenditures in the Storm Drainage Funds are limited given annual revenue generation of \$716k. A small amount of personnel expenditures have been budgeted for .75 FTE (the other .25 FTE is split with the Wastewater funds) and some materials costs for repairs of existing storm drainage lines. Engineering also has some expenditures in these funds for planning work related to projects being completed. The largest portion of expenditures for the year comes from capital projects adopted for 2024. One project exceeds the \$150k threshold established by resolution in the adopted budget.

Project	Adopted Amount
Seventh Street Reconstruction	500,000
Total Project Costs	\$ 500,000

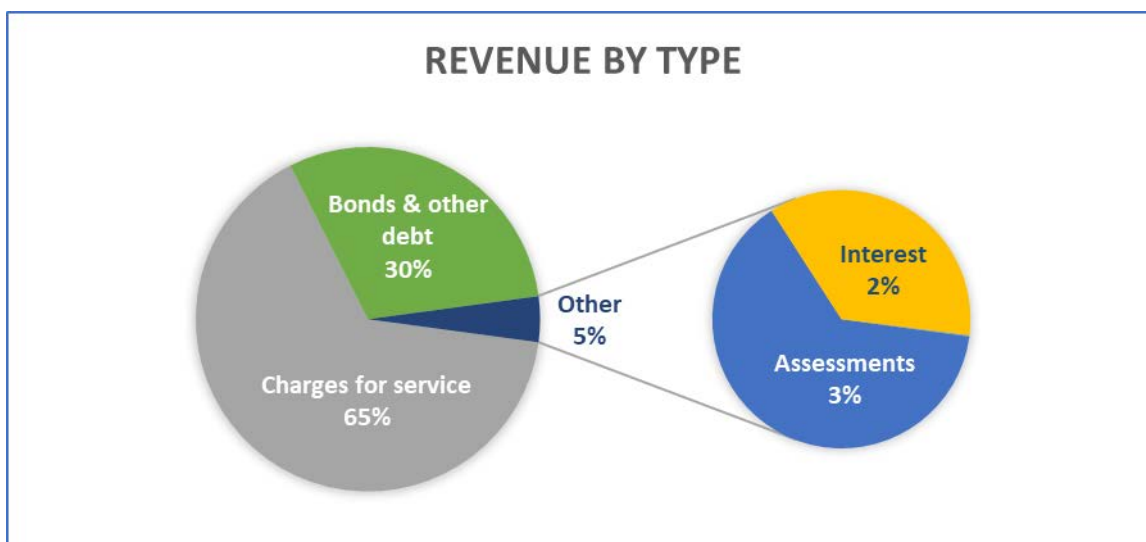
Wastewater Funds

Where the water funds work to distribute clean drinking water to customers, the wastewater utility is collecting that used water and treating it before sending it back to the Santiam River. Heavy regulatory requirements dictate the process by which the City treats its wastewater and the funding from charges for service provide the resources to achieve the required processes and pipe placement. Depending on the time of year, 2.1 to 15.0 million gallons per day (MGD) of raw sewage are treated to comply with all state and federal regulations. In 2021, the City ended an operations and maintenance contract with Jacobs Engineering (formerly CH2M Hill) and now operates the plant with City employees. This utility also funds the operation, maintenance, and engineering required for over 60 miles of sewer collection pipes.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 5,458,380	\$ 4,908,016	\$ 17,608,778	\$ 16,859,290	\$ 17,982,400	\$ 17,982,400
Assessments	477,178	567,698	330,800	101,849	278,800	278,800
Intergovernmental	20,082	-	3,000,000	3,000,000	-	-
Charges for service	5,782,160	6,169,706	6,374,000	6,564,802	6,688,800	6,688,800
Interest	34,276	81,125	64,500	197,818	158,000	158,000
Miscellaneous	2,854	14,811	3,000	505	500	500
<i>Subtotal Operating Revenue</i>	<i>\$ 6,316,550</i>	<i>\$ 6,833,340</i>	<i>\$ 9,772,300</i>	<i>\$ 9,864,974</i>	<i>\$ 7,126,100</i>	<i>\$ 7,126,100</i>
Bonds, loans and note proceeds	\$ 3,730,000	\$ 8,100,350	\$ 5,000,000	\$ 2,721,319	\$ 3,100,000	\$ 3,100,000
Settlements	-	12,000,000	-	-	-	-
<i>Subtotal Non-Operating Revenue</i>	<i>\$ 3,730,000</i>	<i>\$ 20,100,350</i>	<i>\$ 5,000,000</i>	<i>\$ 2,721,319</i>	<i>\$ 3,100,000</i>	<i>\$ 3,100,000</i>
Total Resources	\$ 15,504,929	\$ 31,841,706	\$ 32,381,078	\$ 29,445,584	\$ 28,208,500	\$ 28,208,500

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Community Development	\$ -	\$ 41,571	\$ 44,000	\$ 42,282	\$ 44,558	\$ 44,558
Engineering	145,831	927,800	1,195,750	929,286	1,209,144	1,209,144
Public Works	4,083,032	3,515,863	3,062,240	2,731,909	3,153,100	3,153,100
<i>Subtotal Operating Expenditures</i>	<i>\$ 4,228,863</i>	<i>\$ 4,485,234</i>	<i>\$ 4,301,990</i>	<i>\$ 3,703,477</i>	<i>\$ 4,406,802</i>	<i>\$ 4,406,802</i>
Non-Operating Expenditures						
Capital Outlay	\$ 1,549,840	\$ 9,060,187	\$ 14,144,018	\$ 6,512,828	\$ 9,900,000	\$ 9,900,000
Debt Service	4,114,544	385,421	385,498	385,498	907,491	907,491
Transfers Out	703,666	1,051,575	861,428	861,428	921,792	921,792
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 6,368,050</i>	<i>\$ 10,497,183</i>	<i>\$ 15,390,944</i>	<i>\$ 7,759,754</i>	<i>\$ 11,729,283</i>	<i>\$ 11,729,283</i>
Appropriated Contingencies	-	-	12,688,144	-	11,837,115	11,837,115
Unappropriated Ending Balance	4,908,016	16,859,290	-	17,982,353	235,300	235,300
Total Requirements	\$ 15,504,929	\$ 31,841,706	\$ 32,381,078	\$ 29,445,584	\$ 28,208,500	\$ 28,208,500
FTE	16.49	15.98				

Revenue



Charges for service again drives the revenue generation in the wastewater funds but not as high as proportion in the water and storm drainage funds. The adopted budget contains revenue from a state loan that is being drawn from to cover the costs for the Westside Interceptor, a major capital undertaking that will enhance sewer services on the south end of the city. \$3.1 million is anticipated for the 2024 fiscal year and will be the last year before the City must begin repayment on the overall debt incurred for the project.

Like the Water and Storm drainage funds, SDC revenue is significantly lower than budgeted in 2023 which presents a concerning picture about building. During the last few years, building in Lebanon and across the state has been moving at a breakneck pace and the market appears poised to be returning to a “normal output.” This will impact the City’s ability to expand the sewer system, however, it may also not be as necessary if the building output is low.

Charges for service in the 2024 adopted budget includes a small increase to keep up with rising costs for chemicals and utilities necessary for the operation of the treatment plant. Previously set at \$26.76 for the base rate and \$7.64 per unit, the adopted budget includes a 2% increase on sewer rates bringing the average residential bill up \$1.45 per month.

Expenditures

There are no major changes to wastewater expenditures for the adopted budget. Operating costs across the funds are budgeted to fall nearly 3% and capital projects are down for the fiscal year as well. Once the master plan update is complete, anticipated in the 2024 fiscal year, staff believes that spending will increase again as the City starts to address some of the critical items contained in the report while attempting to prioritize other projects. In 2022, the City received settlement funds from a lawsuit filed against the former operator of the Wastewater Treatment Plant (WWTP). The settlement funds are being held in reserve and shall be used once the master plan update is complete to better leverage the funding to improve the plant’s processes.

Across the wastewater funds, the City expects to complete the following projects at a cost greater than \$150k.

Project	Adopted Amount
Stoltz Hill Sewer Extension	\$ 200,000
TV Inspection Van	250,000
Third Street Alley Sewer Replacement	750,000
WWTP Master Plan Projects	750,000
Seventh Street Reconstruction Project	1,100,000
Westside Interceptor	3,200,000
Total Project Costs	\$ 6,250,000

Community Development

Funded primarily out of the General Fund and the Building Inspection Fund, Community Development does have some personnel expenditures in the Wastewater Utility Fund for the planning and development review work that has to with the infrastructure system. Expenditures for Community Development include .16 FTE for two staff positions and associated OPE.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Community Development						
Personnel Services	\$ 272,415	\$ 41,563	\$ 44,000	\$ 42,282	\$ 44,558	\$ 44,558
FTE	0.20	0.42	0.32	0.32	0.32	0.32

Public Works

This portion of the expenditures includes both the sewer collections costs and the WWTP operations. The adopted budget includes a 3.0% increase for the Public Works Department. Personnel services and materials and services increased 4.0% and 6.3% respectively over the 2023 adopted budget while capital expenditures decreased 8.4%. Since the City took over the treatment plant in 2021, 7.0 FTE has been added to accommodate the many testing and operational requirements of running a wastewater plant. The adopted budget also contains materials and services cost which cover chemical and utility costs at the plant as well as small, general operating costs. On the collections side, the adopted budget contains some general maintenance related costs for the sewer pipes in the ground and necessary vehicle maintenance to perform those duties but there are also sizable costs associated with the administration of utility billing which includes the printing and mailing of utility bills monthly in addition to the merchant card fees the City absorbs on behalf of the customer. The Water and Storm Drainage utility funds also have a portion of these costs.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Wastewater Utility (Collections)						
Personnel Services	\$ 772,397	\$ 286,549	\$ 347,500	\$ 349,036	\$ 370,515	\$ 370,515
Materials & Services	528,993	514,679	613,845	613,665	605,475	605,475
Capital Outlay	266,492	6,800	340,000	90,000	340,000	340,000
Subtotal Utility	\$ 1,567,882	\$ 808,028	\$ 1,301,345	\$ 1,052,701	\$ 1,315,990	\$ 1,315,990
Wastewater Treatment Plant						
Personnel Services	\$ 718,049	\$ 717,405	\$ 771,000	\$ 732,908	\$ 795,110	\$ 795,110
Materials & Services	844,938	922,064	794,895	751,300	892,000	892,000
Capital Outlay	952,163	1,068,366	195,000	195,000	150,000	150,000
Subtotal Treatment Plant	\$ 2,515,150	\$ 2,707,835	\$ 1,760,895	\$ 1,679,208	\$ 1,837,111	\$ 1,837,111
Total Expenditures	\$ 4,083,032	\$ 3,515,863	\$ 3,062,240	\$ 2,731,909	\$ 3,153,100	\$ 3,153,100
FTE	16.29	12.81	11.90	11.90	11.15	11.15

Engineering

Operating costs for the Engineering Department include a portion of salary and benefits for the 7.0 personnel assigned to manage Capital Projects, Development Engineering, Facility Planning, and Environmental Services. Additional costs for the department include contract services, proprietary software licensing, and additional materials and services associated with design and engineering work for construction projects such as water main replacements.

The adopted budget includes an 18.4% decrease in Engineering costs for the 2024 fiscal year primarily due to the completion of the WWTP master plan. Budgeted at \$435k in 2023, just \$150k is included for this fiscal year as the plan comes to fruition. Of the \$285k reduced in contract services, \$50k was repurposed for the sewer lateral program, raising that budget to \$200k overall. The program has been heavily used in recent years where the City aids homeowners by covering a portion of the costs from the property line to the sewer main in the street as these laterals fail at residences. The extra \$50k is anticipated to cover the increase in program demand for the new fiscal year.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Engineering						
Personnel Services	\$ -	\$ 369,526	\$ 463,500	\$ 436,143	\$ 473,584	\$ 473,584
Materials & Services	-	318,029	725,750	492,028	724,060	724,060
Capital Outlay	-	240,245	6,500	1,115	11,500	11,500
Total Expenditures	\$ -	\$ 927,800	\$ 1,195,750	\$ 929,286	\$ 1,209,144	\$ 1,209,144
FTE		2.75	3.4	3.4	2.65	2.65

Motel Tax

The purpose of the Motel Tax Fund is to collect transient lodging taxes, currently 9% in the City of Lebanon and spend those revenues on City Council approved tourism activities. Revenue is collected from all local hotels, motels, and other overnight lodging establishments, including the City-owned RV park, Gills Landing. During the COVID-19 pandemic, lodging tax earnings in Lebanon declined 21.0%. However, 2023 estimates show a rebound in tax revenue with a 12.0% increase from the prior year though still lower than its peak in 2020. For the 2024 adopted budget, staff has estimated \$230k in lodging tax revenue.

In past fiscal years, the City has contracted with the Lebanon Chamber of Commerce to enhance tourism activities in town and administer a tourism grant program. The City has also provided funding for the Lebanon Downtown Association and the downtown restoration program to facilitate façade improvements in the downtown core. The 2024 adopted budget continues these contributions and sets aside additional funds in the capital accounts for the purpose of making improvements to parks that would facilitate bringing additional events to town.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 39,169	\$ 96,346	\$ 151,776	\$ 107,296	\$ 166,900	\$ 166,900
Property & other taxes	237,619	204,127	249,990	228,681	230,000	230,000
Interest	637	660	500	945	925	925
Miscellaneous	-	21	-	-	-	-
Total Resources	\$ 277,425	\$ 301,154	\$ 402,266	\$ 336,922	\$ 397,825	\$ 397,825
Expenditures						
Operating Expenditures						
Materials & Services	\$ 119,080	\$ 129,813	\$ 170,000	\$ 170,000	\$ 169,075	\$ 169,075
Capital Outlay	-	-	232,266	-	228,750	228,750
<i>Subtotal Operating Expenditures</i>	<i>\$ 119,080</i>	<i>\$ 129,813</i>	<i>\$ 402,266</i>	<i>\$ 170,000</i>	<i>\$ 397,825</i>	<i>\$ 397,825</i>
Transfers Out	\$ 62,000	\$ 64,046	\$ -	\$ -	\$ -	\$ -
Unappropriated Ending Balance	96,346	107,296	-	166,922	-	-
Total Requirements	\$ 277,426	\$ 301,155	\$ 402,266	\$ 336,922	\$ 397,825	\$ 397,825

Building Inspection Fund

The Building Fund accounts for the costs of building contract services and development processing for the organization. The Building Services Division provides plan review, permitting and inspection services for all new development in the community. The services include public inquiry of development, building, engineering and fire codes, processing plan reviews for approval by the Building Official, permit issuance and database maintenance for all permits, and project inspections to ensure compliance with plans and building codes through to final permit. In CY 2022, the Building Services Division issued 691 permits with a total project valuation (property investment through construction activities) of \$40,680,114.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 593,236	\$ 798,236	\$ 973,626	\$ 1,072,066	\$ 1,133,500	\$ 1,133,500
Licenses and permits	568,586	690,856	300,000	495,278	355,000	355,000
Intergovernmental	8,593	13,900	5,000	8,320	5,000	5,000
Interest	7,091	5,367	3,500	14,054	15,000	15,000
Miscellaneous	12	5,934	-	-	-	-
Total Resources	\$ 1,177,518	\$ 1,514,293	\$ 1,282,126	\$ 1,589,718	\$ 1,508,500	\$ 1,508,500
Expenditures						
Operating Expenditures						
Personnel Services	\$ 149,202	\$ 156,755	\$ 167,500	\$ 163,007	\$ 173,500	\$ 173,500
Materials & Services	171,462	196,628	268,500	200,000	263,500	263,500
Capital Outlay	-	-	-	-	20,000	20,000
<i>Subtotal Operating Expenditures</i>	<i>\$ 320,664</i>	<i>\$ 353,383</i>	<i>\$ 436,000</i>	<i>\$ 363,007</i>	<i>\$ 457,000</i>	<i>\$ 457,000</i>
Transfers Out	\$ 58,619	\$ 88,840	\$ 97,701	\$ 93,225	\$ 79,312	\$ 79,312
Appropriated Contingency	-	-	748,425	-	17,180	17,180
Unappropriated Ending Balance	798,236	1,072,068	-	1,133,486	955,008	955,008
Total Requirements	\$ 1,177,519	\$ 1,514,292	\$ 1,282,126	\$ 1,589,719	\$ 1,508,500	\$ 1,508,500
FTE	1.40	1.30	1.26	1.26	1.26	1.26

The City contracts a Building Official, in accordance with ORS 455.150 (3)(a), through Northwest Code Professionals. This contract is a major component of the overall expenditures for the fund. Additional expenditures include personnel to provide customer service and manage the building program and a small amount of capital for the proposed year to renovate office space within City Hall for the Building Inspector.

Parks Fund

The Parks Fund provides the necessary budget to support the maintenance of approximately 269 acres of undeveloped parkland, 83 acres of developed parkland, 50 miles of trails, and 150 acres of Lebanon School District property. Routine maintenance and repairs are made to playground equipment, athletic fields, basketball courts, tennis courts, skateboard facilities, shelters, fencing, trails, foot bridges, buildings, and parking lots. The Public Works Department also performs tree, turf, and landscape maintenance at City buildings and park sites; completes annual city-wide tree trimming services, city entrance sign maintenance, downtown flower watering, and conducts regular inspections of all park facilities and areas to identify maintenance needs. The Parks Division is also responsible for oversight of the City's RV Park, Gills Landing.

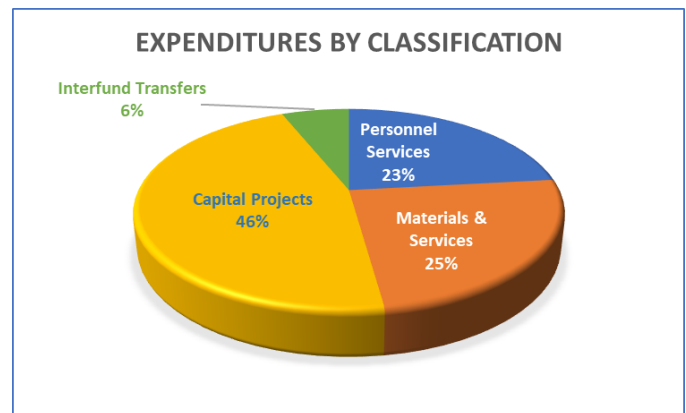
Revenue is generated from the reservation of park shelters and camping fees. An intergovernmental agreement (IGA) with the Lebanon Community School District (LCSD) covers the costs of maintaining school district property. The General Fund also supplements the Parks Fund with an annual allocation to cover personnel and materials costs.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 119,171	\$ 136,187	\$ 460,180	\$ 571,683	\$ 3,058,451	\$ 3,058,451
Property & other taxes	4	66	-	-	-	-
Licenses and permits	0	350	-	-	-	-
Intergovernmental	154,834	480,535	155,000	2,755,000	313,943	313,943
Charges for service	133,829	189,289	111,000	150,845	150,000	150,000
Rentals	8,603	12,870	9,000	6,935	8,500	8,500
Contributions	0	0	38,000	0	45,000	45,000
Interest	1,154	1,355	1,000	36,721	37,000	37,000
Miscellaneous	1,385	5,047	500	883	1,000	1,000
<i>Subtotal Operating Revenues</i>	<i>\$ 299,809</i>	<i>\$ 689,512</i>	<i>\$ 314,500</i>	<i>\$ 2,950,384</i>	<i>\$ 555,443</i>	<i>\$ 555,443</i>
Transfers in	495,720	601,845	592,139	592,139	548,250	548,250
Total Resources	\$ 914,700	\$ 1,427,544	\$ 1,366,819	\$ 4,114,206	\$ 4,162,144	\$ 4,162,144

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Public Works	\$ 772,587	\$ 756,606	\$ 888,690	\$ 888,414	\$ 925,697	\$ 925,697
Engineering	-	24	363,000	50,000	-	-
<i>Subtotal Operating Expenditures</i>	<i>\$ 772,587</i>	<i>\$ 756,582</i>	<i>\$ 1,251,690</i>	<i>\$ 938,414</i>	<i>\$ 925,697</i>	<i>\$ 925,697</i>
Non-Operating Expenditures						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 833,943	\$ 833,943
Transfers Out	5,926	99,280	115,129	113,510	116,004	116,004
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 5,926</i>	<i>\$ 99,280</i>	<i>\$ 115,129</i>	<i>\$ 113,510</i>	<i>\$ 949,947</i>	<i>\$ 949,947</i>
Appropriated Contingencies	-	-	-	-	2,286,500	2,286,500
Unappropriated Ending Balance	136,187	571,683	-	3,062,282	-	-
Total Requirements	\$ 914,700	\$ 1,427,544	\$ 1,366,819	\$ 4,114,206	\$ 4,162,144	\$ 4,162,144
FTE	3.79	3.97	4.00	4.00	4.00	4.00

Expenditures for the 2024 adopted budget include salary and other payroll expenses for nearly three full-time employees plus additional funds for seasonal help during the late-spring and summer months. Also included in the Park's adopted budget is capital funding for three projects scheduled to be completed in 2024.

Project	Proposed Amount
West River Trail (River Park)	\$ 183,943
South Shore Trail Project	300,000
Cheadle Lake Park Improvements	350,000
Total Project Costs	\$ 833,943



In prior fiscal years, parks projects were budgeted under Engineering. There are no operational tasks coming from Engineering in the Parks Fund, so the department has been zeroed for this fiscal year.

State Foot & Bike Path Fund

This fund was created to house a portion of the state's gas tax revenue that the City receives and designate it for qualified foot and bike path projects, including sidewalk access ramp installations and replacements. This fund earns a small amount of interest, but the only consistent revenue source is 1% of the state gas tax allocation. Due to the nature of the funding and the size of the overall resources, no staff time is allocated to this fund and monies here are accrued over several years to provide enough monies to directly spend on projects.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 1,791	\$ 13,870	\$ 16,812	\$ 18,689	\$ 3,600	\$ 3,600
Intergovernmental	12,125	14,740	14,613	14,784	15,157	15,157
Interest	45	79	35	131	132	132
Total Resources	\$ 13,961	\$ 28,689	\$ 31,460	\$ 33,604	\$ 18,889	\$ 18,889
Expenditures						
Operating Expenditures						
Capital Outlay	\$ 91	\$ 10,000	\$ 31,460	\$ 30,000	\$ -	\$ -
<i>Subtotal Operating Expenditures</i>	<i>\$ 91</i>	<i>\$ 10,000</i>	<i>\$ 31,460</i>	<i>\$ 30,000</i>	<i>\$ -</i>	<i>\$ -</i>
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Unappropriated Ending Balance	13,870	18,689	-	3,604	3,889	3,889
Total Requirements	\$ 13,961	\$ 28,689	\$ 31,460	\$ 33,604	\$ 18,889	\$ 18,889

Engineering Development Review Fund

The development review section of the Engineering Department works to ensure responsible land development and construction of quality infrastructure within the city consistent with the City's adopted Development Code. Staff reviews proposals and engineered plans for industrial, commercial, residential, and recreational land development projects.

Development proposals, public improvement drawings, site plans, survey plats, traffic studies, storm drainage calculations, and soil reports are reviewed for compliance with master plans, codes, 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.

Many of the requirements in this fund are operational in nature, and primarily for personnel. Total FTE in the fund amounts to 0.70 FTE which includes 10% of the department's director and Engineering Technician II and 50% of the Engineering Project Manager. A small materials & services budget provides the office with some operating supplies and some funds allocated for consultants should outside assistance be necessary due to workload or conflicts.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 118,625	\$ 96,886	\$ 61,148	\$ 89,451	\$ 132,800	\$ 132,800
Licenses and permits	10,385	114,008	7,000	14,935	15,000	15,000
Charges for service	104,529	23,849	90,000	188,035	105,000	105,000
Interest	1,016	531	600	1,708	1,725	1,725
Miscellaneous	4,447	1,788	-	-	-	-
Total Resources	\$ 239,002	\$ 237,062	\$ 158,748	\$ 294,129	\$ 254,525	\$ 254,525
Expenditures						
Operating Expenditures						
Personnel Services	\$ 111,049	\$ 113,974	\$ 101,000	\$ 96,612	\$ 110,675	\$ 110,675
Materials & Services	25,891	18,835	24,250	45,500	50,250	50,250
<i>Subtotal Operating Expenditures</i>	<i>\$ 136,940</i>	<i>\$ 132,809</i>	<i>\$ 125,250</i>	<i>\$ 142,112</i>	<i>\$ 160,925</i>	<i>\$ 160,925</i>
Transfers Out	\$ 5,177	\$ 14,803	\$ 19,866	\$ 19,173	\$ 18,489	\$ 18,489
Contingency	-	-	13,632	-	7,000	7,000
Unappropriated Ending Balance	96,885	89,450	-	132,843	68,111	68,111
Total Requirements	\$ 239,002	\$ 237,062	\$ 158,748	\$ 294,128	\$ 254,525	\$ 254,525
FTE	0.82	0.81	0.75	0.75	0.70	0.70

Street Maintenance Fund

The Street Maintenance Fund's primary functions include operations and maintenance of the City's transportation system of all types. This includes graveling and grading of streets and alleys, street and curb repair and patching, sidewalk repairs, and in some cases, replacement. The Streets Division of Public Works is also responsible for repair and maintenance of all traffic signing and striping, mowing along many City rights-of-way, picking up trash throughout the City (including dead animals), cleaning streets by sweeping and flushing, trimming and removing trees in the right-of-way, and building and maintaining facilities and buildings throughout the City.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 234,840	\$ 772,943	\$ 1,099,863	\$ 1,226,176	\$ 1,303,900	\$ 1,303,900
Intergovernmental	1,528,330	1,467,111	1,455,090	1,469,017	1,505,943	1,505,943
Charges for service	-	750	-	-	-	-
Rentals	9,700	8,800	-	8,500	8,500	8,500
Contributions	-	-	20,000	20,000	45,000	45,000
Interest	2,241	5,010	2,000	14,252	7,780	7,780
Miscellaneous	12,906	3,870	7,500	3,844	7,500	7,500
<i>Subtotal Operating Revenues</i>	<i>\$ 1,553,177</i>	<i>\$ 1,485,541</i>	<i>\$ 1,484,590</i>	<i>\$ 1,515,613</i>	<i>\$ 1,574,723</i>	<i>\$ 1,574,723</i>
Transfers in	46,980	45,000	45,000	45,000	45,000	45,000
Total Resources	\$ 1,834,996	\$ 2,303,483	\$ 2,629,453	\$ 2,786,789	\$ 2,878,623	\$ 2,878,623

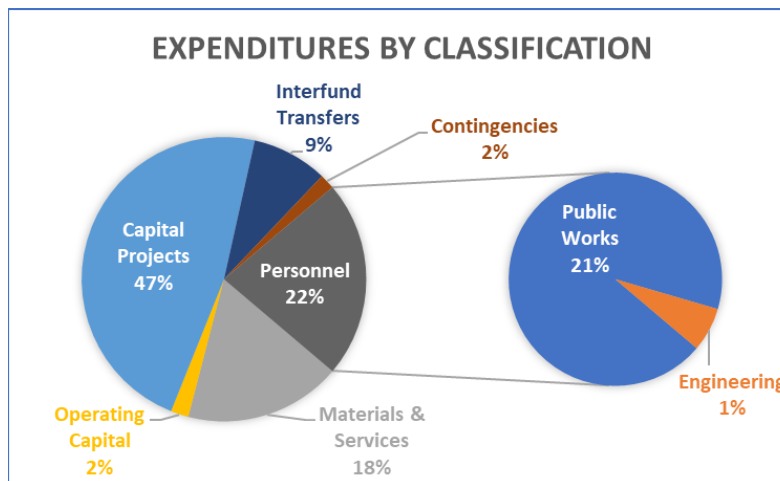
Streets are an item that many local governments struggle with and Lebanon is no exception. Primary revenue generation for this fund comes from the state gas tax which has suffered for multiple reasons. During the coronavirus pandemic, fuel purchases in Oregon dropped precipitously which reduced the gas tax revenue received by the state and distributed to local governments. While this has rebounded as the state reopened, the next punch came from the increase in hybrid and electric vehicles (EVs), and better fuel efficiency. This will be a line to watch. The existing revenue allows the City to do minor maintenance and patching while getting a large project done every few years after the fund balance builds back up. Without additional funding, this will forever be the cycle on 68 miles of city streets.

Over the past five years, the state has tested other options for replacing the gas tax. Programs such as OreGO, a pay by the mile program, have failed to garner widespread support. That leaves the state with diminishing resources through which they pass less to municipalities as well. CARES Act, ARPA funding, and the Infrastructure Investment and Jobs Act (IIJA) have aided the State in keeping funds flowing into the Oregon Department of Transportation (ODOT). However, these programs all have a sunset and ODOT and the Legislature will again be forced to decide between distributing funds to cities and counties or keeping what they need to maintain interstate and state highways and bridges.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Public Works	\$ 948,396	\$ 889,497	\$ 1,122,935	\$ 1,090,745	\$ 1,131,474	\$ 1,131,474
Engineering	0	36,560	779,500	237,651	41,492	41,492
<i>Subtotal Operating Expenditures</i>	<i>\$ 948,396</i>	<i>\$ 926,057</i>	<i>\$ 1,902,435</i>	<i>\$ 1,328,396</i>	<i>\$ 1,172,966</i>	<i>\$ 1,172,966</i>
Non-Operating Expenditures						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,315,494	\$ 1,315,494
Transfers Out	113,657	151,250	225,675	154,468	239,961	239,961
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 113,657</i>	<i>\$ 151,250</i>	<i>\$ 225,675</i>	<i>\$ 154,468</i>	<i>\$ 1,555,455</i>	<i>\$ 1,555,455</i>
Appropriated contingencies	-	-	501,343	-	47,600	47,600
Unappropriated ending balance	772,943	1,226,176	-	1,303,925	102,602	102,602
Total Requirements	\$ 1,834,996	\$ 2,303,483	\$ 2,629,453	\$ 2,786,789	\$ 2,878,623	\$ 2,878,623
FTE	4.74	4.92	4.71	4.71	4.71	4.71

Projects adopted in excess of \$150k for the 2024 fiscal year include:

Project	Adopted Amount
Sherman Street (Main to Second)	\$ 340,494
Airport Road Improvements	400,000
Grant Street Improvements (Park to Fifth)	500,000
Seventh Street Reconstruction	800,000
Total Project Costs	\$ 2,115,494



LINX Fund

The Lebanon Inter-Neighborhood eXpress (LINX) provides safe and efficient transportation options to the Lebanon community and surrounding area. LINX includes the Dial-a-Bus demand-response service, the LOOP Deviated Fixed Route transit services, and the Brownsville Connector which operates two days a week. Transit services are available to seniors, individuals with disabilities, students, and the public. Riders currently use LINX transit services to get to medical appointments, shopping, employment, school, volunteer opportunities, and social and recreational activities.

The LINX division is combined organizationally with the Lebanon Senior Center to create one department under the direction of a single Director. Other responsibilities within the division include assuring compliance with all Federal Transit Administration (FTA) and ODOT regulations, monitoring operations for safe and efficient service, participating in local and regional transportation planning efforts, procuring equipment, pursuing and tracking grant funds, and managing a balance between the need for service and available resources.

Revenue for the LINX program overwhelmingly comes in the form of grants from the federal and state government. 99.8% of the revenue is intergovernmental which can have a major impact on services if grant funds fluctuate significantly.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 272,608	\$ 337,428	\$ 320,938	\$ 249,387	\$ 316,300	\$ 316,300
Intergovernmental	512,740	833,793	923,000	1,086,276	2,249,763	2,249,763
Contributions	2,197	2,193	12,500	1,500	3,000	3,000
Interest	1,454	738	1,000	1,657	1,657	1,657
Miscellaneous	457	460	1,000	500	500	500
Total Resources	\$ 789,456	\$ 1,174,612	\$ 1,258,438	\$ 1,339,320	\$ 2,571,220	\$ 2,571,220

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Personnel Services	\$ 370,074	\$ 541,552	\$ 686,146	\$ 675,989	\$ 909,353	\$ 909,353
Materials & Services	62,199	83,621	131,011	122,434	145,630	145,630
Capital Outlay	952	224,954	145,000	128,822	558,000	558,000
<i>Subtotal Operating Expenditures</i>	<i>\$ 433,225</i>	<i>\$ 850,127</i>	<i>\$ 962,157</i>	<i>\$ 927,245</i>	<i>\$ 1,612,983</i>	<i>\$ 1,612,983</i>
Non-Operating Expenditures						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 570,450	\$ 570,450
Transfers Out	18,803	75,099	99,455	95,743	168,781	168,781
<i>Subtotal Non-Operating Expenditures</i>	<i>\$ 18,803</i>	<i>\$ 75,099</i>	<i>\$ 99,455</i>	<i>\$ 95,743</i>	<i>\$ 739,231</i>	<i>\$ 739,231</i>
Appropriated contingency	-	-	-	-	67,036	67,036
Unappropriated Ending Balance	337,428	249,386	196,826	316,332	151,970	151,970
Total Requirements	\$ 789,456	\$ 1,174,612	\$ 1,258,438	\$ 1,339,320	\$ 2,571,220	\$ 2,571,220
FTE	5.85	7.22	10.05	10.05	11.95	11.95

Project	Adopted Amount
Cutaway Bus	\$ 170,000
Electric Van	210,000
Fleet parking upgrades at Public Works	533,650
Total Capital Costs	\$ 913,650

Boat Ramp Fund

There are two boat ramps in Lebanon: one at Gills Land, the other at Cheadle Lake. The State of Oregon provides a grant to support the operations of these ramps and this fund accounts for those grant monies. Primary revenue for this fund is from that grant which is used to maintain the two boat ramps. In FY2022, the Gills Landing boat ramp was replaced, funded by a federal grant, after the original dock was washed away during a storm. No major changes are projected during the 2024 fiscal year.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 29,323	\$ 27,959	\$ 1,639	\$ 23,702	\$ 29,500	\$ 29,500
Intergovernmental	8,000	75,000	8,000	8,000	8,000	8,000
Interest	394	238	-	290	250	250
Total Resources	\$ 37,717	\$ 103,197	\$ 9,639	\$ 31,992	\$ 37,750	\$ 37,750
Expenditures						
Operating Expenditures						
Materials & Services	\$ 9,758	\$ -	\$ 7,139	\$ 2,500	\$ 2,500	\$ 2,500
Capital Outlay	-	79,496	-	-	-	-
<i>Subtotal Operating Expenditures</i>	<i>\$ 9,758</i>	<i>\$ 79,496</i>	<i>\$ 7,139</i>	<i>\$ 2,500</i>	<i>\$ 2,500</i>	<i>\$ 2,500</i>
Unappropriated Ending Balance	\$ 27,959	\$ 23,702	\$ -	\$ 29,492	\$ 16,000	\$ 16,000
Total Requirements	\$ 37,718	\$ 103,198	\$ 9,639	\$ 31,992	\$ 37,750	\$ 37,750

Equipment Acquisition & Replacement Fund

The Equipment Acquisition & Replacement Fund is a reserve fund by definition and is used as a “savings” account to replace equipment, buildings, and software. The fund is fed by transfers in from other funding sources and the adopted budget for 2024 includes \$97,000 in transfers from two funds. Budget for the adopted fiscal year includes funding for IT to replace equipment on an as-needed basis and \$138k to begin purchasing new police radios, eventually swapping out the existing radios entirely in favor of new tri-band units that will enhance communications with various state and local partners.

At the end of the fiscal year, the Equipment Acquisition & Replacement Fund is scheduled to carry a fund balance exceeding half a million as other departments store funds here for eventual replacements.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 1,251,413	\$ 893,628	\$ 883,766	\$ 863,899	\$ 621,900	\$ 621,900
Interest	8,276	4,710	4,500	11,750	12,500	12,500
Miscellaneous	5,188	7,963	-	-	-	-
Transfers In	117,000	-	97,000	97,000	97,000	97,000
Total Resources	\$ 1,381,877	\$ 906,301	\$ 985,266	\$ 972,649	\$ 731,400	\$ 731,400
Expenditures						
Operating Expenditures						
Information Technology	\$ 56,905	\$ 39,940	\$ 76,680	\$ -	\$ 34,879	\$ 34,879
Police	11,743	-	112,766	8,966	137,987	137,987
Senior Center	-	-	-	-	17,571	17,571
Not allocated to cost center	419,600	2,461	193,185	341,798	-	-
<i>Subtotal Operating Expenditures</i>	<i>\$ 488,248</i>	<i>\$ 42,401</i>	<i>\$ 382,631</i>	<i>\$ 350,764</i>	<i>\$ 190,437</i>	<i>\$ 190,437</i>
Appropriated Contingencies	\$ -	\$ -	\$ 602,635	\$ -	\$ 540,963	\$ 540,963
Unappropriated Ending Balance	893,629	863,900	-	621,885	-	-
Total Requirements	\$ 1,381,877	\$ 906,301	\$ 985,266	\$ 972,649	\$ 731,400	\$ 731,400

Pioneer Cemetery Fund

Located on the north end of Lebanon, the Pioneer Cemetery is home to many of the City's founders who have been laid to rest over the years. The City acquired the cemetery in April 1958. In 1990, the City established the Pioneer Cemetery Trust Fund. Primary revenue sources were sales of the book, "The History of Pioneer Cemetery" and donations. Donations could be made to "...the perpetual maintenance fund [designated by Council] to be held indefinitely and only interest earned on the original donation may be spend on maintenance or capital improvements..." The second type of donation could be expended immediately for cemetery maintenance.

Operational expenditures include grounds maintenance to preserve the aging cemetery and clean the space as much as possible.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 10,070	\$ 10,147	\$ 10,202	\$ 10,201	\$ 10,300	\$ 10,300
Interest	77	54	50	100	100	100
Total Resources	\$ 10,147	\$ 10,201	\$ 10,252	\$ 10,301	\$ 10,400	\$ 10,400
Expenditures						
Operating Expenditures						
Capital Outlay	\$ -	\$ -	\$ 10,252	\$ -	\$ 10,400	\$ 10,400
Restricted for Trust	4,234	4,234	4,234	4,234	4,234	4,234
Unappropriated Ending Balance	5,913	5,967	-	6,067	-	-
Total Requirements	\$ 10,147	\$ 10,201	\$ 10,252	\$ 10,301	\$ 10,400	\$ 10,400

Police Special Revenue Fund

The purpose of this fund is to account for donations for community and outreach programs such as National Night Out, Shop with a Cop, Turn Lebanon Blue, and more. Donations are received from community members and local businesses.

Donations to the Lebanon Police Department are receipted here and restricted for use within their respective programs. If donations are made without a specific program or project identified, they are used for miscellaneous community policing needs.

In the proposed budget, staff has recommended no significant changes to the overall budget.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 13,362	\$ 21,966	\$ 23,682	\$ 25,352	\$ 23,600	\$ 23,600
Contributions	16,300	7,542	12,635	5,664	6,464	6,464
Interest	160	114	100	300	200	200
Total Resources	\$ 29,822	\$ 29,622	\$ 36,417	\$ 31,316	\$ 30,264	\$ 30,264
Expenditures						
Police						
Materials & Services	\$ 7,856	\$ 4,269	\$ 36,417	\$ 7,698	\$ 5,000	\$ 5,000
Unappropriated Ending Balance	21,966	25,352	-	23,618	25,264	25,264
Total Requirements	\$ 29,822	\$ 29,621	\$ 36,417	\$ 31,316	\$ 30,264	\$ 30,264

Library Special Revenue Fund

The Library Special Revenue Fund consists of the former Library Trust and Snedaker Trust. The fund provides budget authority to support special purchases, projects, and programs of the Library, including purchasing children and reference material for which the Snedaker Trust was earmarked.

The fund receives an annual contribution of 27% net income from the Alta Ballew Charitable Trust, donations from the public, and payment for lost or damaged library materials. The Snedaker donation was established in January 2000. When established, the Library received \$57,000 from the estate of Florence C. Snedaker.

There are no regular operating or non-operating costs in this fund. Anything purchased from this fund is purchased outside of the Library's standard book procurements and in line with the Trust's requirements.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 196,492	\$ 217,690	\$ 226,318	\$ 265,946	\$ 305,500	\$ 305,500
Contributions	42,508	46,373	43,650	79,583	34,200	34,200
Interest	1,529	1,326	1,000	3,600	3,200	3,200
Transfers In	-	20,173	-	-	-	-
Total Resources	\$ 240,529	\$ 285,562	\$ 270,968	\$ 349,129	\$ 342,900	\$ 342,900
Expenditures						
Library						
Materials & Services	\$ 22,839	\$ 19,616	\$ 43,650	\$ 43,650	\$ 89,000	\$ 89,000
Unappropriated Ending Balance	217,690	265,946	227,318	305,479	253,900	253,900
Total Requirements	\$ 240,529	\$ 285,562	\$ 270,968	\$ 349,129	\$ 342,900	\$ 342,900



Senior Services Special Revenue Fund

Donations made to the Senior Center are receipted in this fund. Since this is a donation fund, that is the major source of revenue with a small amount of interest earnings rounding out the additions annual to the fund. The monies herein are used specifically to support Senior Center programs and services, often in line with the direction provided by the donor.

For 2024, the budget has allocated funds to purchase supplies for programs.

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 171,768	\$ 172,773	\$ 172,474	\$ 173,506	\$ 173,900	\$ 173,900
Rentals	1,110	-	-	-	-	-
Contributions	3,074	3,105	4,000	1,934	2,000	2,000
Interest	1,297	923	1,000	2,285	1,000	1,000
Total Resources	\$ 177,249	\$ 176,801	\$ 177,474	\$ 177,725	\$ 176,900	\$ 176,900
Expenditures						
Senior Center						
Materials & Services	\$ 4,667	\$ 3,295	\$ 12,000	\$ 3,787	\$ 162,498	\$ 162,498
Capital Outlay	-	-	165,974	-	5,000	5,000
Unappropriated Ending Balance	172,773	173,506	-	173,938	9,402	9,402
Total Requirements	\$ 177,440	\$ 176,801	\$ 177,974	\$ 177,725	\$ 176,900	\$ 176,900

Street Capital Projects Fund

The Streets Capital Projects Fund was established to receive funds designated for street improvements. 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 as well as complete street reconstruction projects for failed roadways and prevent costly street reconstruction.

This fund also accounts for monies received from developers for future improvements - Infrastructure Deferral. There are times when required/conditioned public improvements made by private developers needs to be deferred for various reasons. In lieu of making the improvements, the developer pays into this fund the appropriate cost of the required improvement to be done later.

Multiple projects have been planned for 2024 which will reduce the fund's ending balance and limit future street projects. Since there is no regular revenue, the fund will not quickly replenish itself once dry. Future projects will be deferred until a funding source can be identified.

Projects included in the adopted budget with a total cost in excess of \$150k include:

Project	Adopted Amount
Seventh Street Reconstruction	\$ 183,706
Grant Street Improvements (Park to Fifth)	250,000
Airport Road Improvements	486,480
Total Project Costs	\$ 920,186

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 338,245	\$ 603,157	\$ 628,743	\$ 596,160	\$ 991,200	\$ 991,200
Intergovernmental	209,972	474,510	200,000	492,112	-	-
Interest	3,182	3,615	0	6,900	7,000	7,000
<i>Subtotal Operating Revenues</i>	<i>\$ 213,155</i>	<i>\$ 478,125</i>	<i>\$ 200,000</i>	<i>\$ 499,012</i>	<i>\$ 7,000</i>	<i>\$ 7,000</i>
Owners Share of Development	-	290,010	-	-	-	-
Transfers in	60,838	24,797	-	-	-	-
<i>Subtotal Non-Operating Revenues</i>	<i>\$ 60,838</i>	<i>\$ 314,807</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Total Resources	\$ 612,237	\$ 1,396,089	\$ 828,743	\$ 1,095,172	\$ 998,200	\$ 998,200

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Expenditures						
Operating Expenditures						
Materials & Services	\$ 9,080	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Expenditures						
Capital Outlay	\$ -	\$ 799,929	\$ 785,907	\$ 104,000	\$ 920,227	\$ 920,227
Appropriated Contingencies	-	-	41,633	-	77,973	77,973
Unappropriated Ending Balance	603,158	596,160	1,203	991,172	-	-
Total Requirements	\$ 612,237	\$ 1,396,089	\$ 828,743	\$ 1,095,172	\$ 998,200	\$ 998,200

Parks SDC Funds

Within this section there are two funds. The purpose of these funds is to account for the revenues and expenses for Parks SDCs. 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. The objective is to fund approved park projects as indicated in the Parks Master Plan and Parks SDC Plan.

The City is allowed to bill some operating costs to SDC funds. However, the City has opted not to incur the costs to maximize resources for projects.

The list of projects that will exceed \$150k for the adopted fiscal year are:

Project	Adopted Amount
Cheadle Lake Park Improvements	\$ 1,500,000

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 1,586,228	\$ 2,494,488	\$ 3,406,742	\$ 3,560,381	\$ 3,226,000	\$ 3,226,000
Assessments	792,075	1,050,930	457,000	121,773	407,000	407,000
Interest	14,803	17,064	11,000	43,926	44,300	44,300
Transfers In	62,000	-	-	-	-	-
Total Resources	\$ 2,455,106	\$ 3,562,482	\$ 3,874,742	\$ 3,726,080	\$ 3,677,300	\$ 3,677,300
Expenditures						
Public Works						
Capital Projects	\$ 3,001	\$ 2,101	\$ 3,874,742	\$ 500,000	\$ 3,500,400	\$ 3,500,400
Transfers Out	6,312	-	-	-	-	-
Unappropriated Ending Balance	2,455,105	3,562,482	3,874,742	3,726,080	3,677,300	3,677,300
Total Requirements	\$ 2,455,105	\$ 3,562,482	\$ 3,874,742	\$ 3,726,080	\$ 3,677,300	\$ 3,677,300

Streets SDC Funds

Within this section there are two funds. The purpose of these funds is to account for the revenues and expenses for Street SDCs. In 2020, the City hired a consulting firm to begin the process of updating the Street SDC's. The update was completed and implemented beginning January 1, 2022. Part of the new Street SDC fee reimburses the City for specific completed qualifying extra-capacity street projects that were funded without SDC's. As the City continues to grow, the Street SDC's will be used more frequently.

The City is allowed to bill some operating costs to SDC funds. However, the City has opted not to incur the costs to maximize resources for projects.

The list of projects that will exceed \$150k for the adopted fiscal year are:

Project	Adopted Amount
Airport Road Improvements	\$ 500,000
Dewey/Highway 20 Realignment	800,000
Total Project Costs	\$ 1,300,000

Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Proposed	2023-24 Adopted
Resources						
<i>Beginning Balance</i>	\$ 2,948,828	\$ 3,943,257	\$ 4,269,257	\$ 4,690,913	\$ 4,782,000	\$ 4,782,000
Assessments	728,464	496,219	308,000	211,504	280,600	280,600
Intergovernmental	313,645	-	39,555	39,555	40,444	40,444
Interest	25,566	22,365	23,946	65,096	48,306	48,306
Transfers In	46,000	46,000	-	-	-	-
Total Resources	\$ 4,062,503	\$ 4,507,841	\$ 4,640,758	\$ 5,007,068	\$ 5,151,350	\$ 5,151,350
Expenditures						
Public Works						
Capital Projects	\$ 112,934	\$ 103,412	\$ 4,640,758	\$ 225,000	\$ 4,928,118	\$ 4,928,118
Transfers Out	6,312	-	-	-	-	-
Unappropriated Ending Balance	3,943,257	4,404,429	-	4,782,068	223,232	223,232
Total Requirements	\$ 4,062,503	\$ 4,507,841	\$ 4,640,758	\$ 5,007,068	\$ 5,151,350	\$ 5,151,350

Appendix A – Debt Schedules

Fiscal Year	General Fund	G.O. Bond	2013 Bond	Pension Bond	Water	Storm Drainage	Wastewater
2024	\$ 122,895	\$1,741,057	\$1,193,300	\$ 267,336	\$1,153,770	\$ 46,000	\$ 907,491
2025	124,094	1,791,500	1,300,800	48,294	1,153,769	46,000	943,771
2026	125,204	1,849,500	1,311,400	308,294	1,153,771	46,000	943,700
2027	126,113	1,905,750	1,319,800	325,484	1,153,770	46,000	943,555
2028	126,733		1,326,000	160,276	1,153,771	46,000	943,336
2029					1,153,770	46,000	948,044
2030					1,153,770		887,605
2031					1,153,770		882,975
2032					1,153,771		563,344
2033					1,153,771		563,344
2034					1,153,771		563,344
2035					1,153,771		563,344
2036					1,153,771		563,344
2037					1,153,771		563,344
2038					1,153,770		563,344
2039					1,153,771		563,344
2040-2053					8,101,828		7,886,794

General Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Dec 2023	\$ 91,715	5.00%	\$ 31,180	\$ 122,895	\$ 546,248
Dec 2024	97,383		26,711	124,094	448,865
Dec 2025	103,253		21,951	125,204	345,612
Dec 2026 *	109,211		16,902	126,113	236,401
Dec 2027	115,171		11,562	126,733	121,230
Dec 2028	121,230		5,929	127,159	-

* Debt prepayment optional after January 1, 2026

G.O. Bond Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Jun 2024	\$ 1,455,000	2.375%	\$ 286,057	\$ 1,741,057	\$ 5,030,000
Jun 2025	1,540,000	5.000%	251,500	1,791,500	3,490,000
Jun 2026	1,675,000	5.000%	174,500	1,849,500	1,815,000
Jun 2027	1,815,000	5.000%	90,750	1,905,750	1,905,750

2013 Bond Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Dec 2023	\$ -	5.00%	\$ 121,650	\$ 121,650	\$ 5,820,000
Jun 2024	1,050,000		121,650	1,171,650	4,770,000
Dec 2024	-	4.00%	95,400	95,400	4,770,000
Jun 2025	1,110,000		95,400	1,205,400	3,660,000
Dec 2025	-		73,200	73,200	3,660,000
Jun 2026	1,165,000		73,200	1,238,200	2,495,000
Dec 2026	-		49,900	49,900	2,495,000
Jun 2027	1,220,000		49,900	1,269,900	1,275,000
Dec 2027	-		25,500	25,500	1,275,000
Jun 2028	1,275,000		25,500	1,300,500	-

Pension Obligation Bond

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Dec 2023	\$ -	7.00%	\$ 31,168	\$ 31,168	\$ 910,000
Jun 2024	205,000		31,168	236,168	705,000
Dec 2024	-		24,147	24,147	705,000
Jun 2025 **	-		24,147	24,147	705,000
Dec 2025	-		24,147	24,147	705,000
Jun 2026	260,000		24,147	284,147	445,000
Dec 2026	-		15,242	15,242	445,000
Jun 2027	295,000		15,242	310,242	150,000
Dec 2027	-		5,138	5,138	150,000
Jun 2028	150,000		5,138	155,138	-

** Optional prepayment of June 2025 bond paid on December 15, 2010

Water Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Dec 2023	\$ 693,458	4.51%	\$ 460,312	\$ 1,153,770	\$ 20,036,160
Dec 2024	708,741		445,028	1,153,769	19,327,419
Dec 2025	724,472		429,299	1,153,771	18,602,947
Dec 2026	740,662		413,108	1,153,770	17,862,285
Dec 2027	757,329		396,442	1,153,771	17,104,956
Dec 2028	774,487		379,283	1,153,770	16,330,469
Dec 2029	792,153		361,617	1,153,770	15,538,316
Dec 2030	810,344		343,426	1,153,770	14,727,972
Dec 2031	829,078		324,693	1,153,771	13,898,894
Dec 2032	848,371		305,400	1,153,771	13,050,523
Dec 2033	868,244		285,527	1,153,771	12,182,279
Dec 2034	888,716		265,055	1,153,771	11,293,563
Dec 2035	909,806		243,965	1,153,771	10,383,757
Dec 2036	931,535		222,236	1,153,771	9,452,222
Dec 2037	953,925		199,845	1,153,770	8,498,297
Dec 2038	976,998		176,773	1,153,771	7,521,299
Dec 2039	1,000,776		152,994	1,153,770	6,520,523
Dec 2040	1,025,284		128,486	1,153,770	5,495,239
Dec 2041	1,050,546		103,224	1,153,770	4,444,693
Dec 2042	1,076,587		77,183	1,153,770	3,368,106
Dec 2043	1,103,770		50,336	1,154,106	2,264,336
Dec 2044	444,661	1.00%	22,644	467,305	1,819,675
Dec 2045	449,107		18,197	467,304	1,370,568
Dec 2046	453,598		13,706	467,304	916,970
Dec 2047	458,134		9,170	467,304	458,836
Dec 2048	458,836		4,589	463,425	-

Storm Drainage Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Interfund loan (payable to Street Improvement Fund)					
FY2024	\$ 40,445	2.25%	\$ 5,556	\$ 46,000	\$ 206,486
FY2025	41,355		4,646	46,000	165,132
FY2026	42,285		3,716	46,000	122,847
FY2027	43,236		2,765	46,000	79,612
FY2028	44,209		1,792	46,000	35,403
FY2029	35,403		797	46,000	-

Wastewater Fund

Payment Date	Principal Amount	Interest Rate	Interest Payment	Total Payment	Outstanding Principal
Dec 2023	\$ -	2.65%	\$ 240,320	\$ 240,320	\$ 16,755,000
Jun 2024	544,072		123,099	667,171	16,210,928
Dec 2024	200,247		81,425	281,672	16,010,681
Jun 2025	546,428		115,671	662,099	15,464,253
Dec 2025	202,616		79,056	281,672	15,261,637
Jun 2026	553,812		108,216	662,028	14,707,825
Dec 2026	205,014		76,658	281,672	14,502,811
Jun 2027	561,224		100,659	661,883	13,941,587
Dec 2027	207,441		74,231	281,672	13,734,146
Jun 2028	568,665		92,999	661,664	13,165,481
Dec 2028	209,896		71,776	281,672	12,955,585
Jun 2029	581,134		85,238	666,372	12,374,451
Dec 2029	212,380		69,292	281,672	12,162,071
Jun 2030	528,633		77,300	605,933	11,633,438
Dec 2030	214,893		66,779	281,672	11,418,545
Jun 2031	531,161		70,142	601,303	10,887,384
Dec 2031	217,436	1.18%	64,236	281,672	10,669,948
Jun 2032	218,719		62,953	281,672	10,451,229
Dec 2032	220,010		61,662	281,672	10,231,219
Jun 2033	221,308		60,364	281,672	10,009,911
Dec 2033	222,614		59,058	281,672	9,787,297
Jun 2034	223,927		57,745	281,672	9,563,370
Dec 2034	225,248		56,424	281,672	9,338,122
Jun 2035	226,577		55,095	281,672	9,111,545
Dec 2035	227,914		53,758	281,672	8,883,631
Jun 2036	229,259		52,413	281,672	8,654,372
Dec 2036	230,611		51,061	281,672	8,423,761
Jun 2037	231,972		49,700	281,672	8,191,789
Dec 2037	233,340		48,332	281,672	7,958,449
Jun 2038	234,717		46,955	281,672	7,723,732
Dec 2038	236,102		45,570	281,672	7,487,630
Jun 2039	237,495		44,177	281,672	7,250,135
Dec 2039	238,896		42,776	281,672	7,011,239
Jun 2040	240,306		41,366	281,672	6,770,933
Dec 2040	241,723		39,949	281,672	6,529,210
Jun 2041	243,150		38,522	281,672	6,286,060
Dec 2041	244,584		37,088	281,672	6,041,476
Jun 2042	246,027		35,645	281,672	5,795,449
Dec 2042	247,479		34,193	281,672	5,547,970
Jun 2043	248,939		32,733	281,672	5,299,031
Dec 2043	250,408		31,264	281,672	5,048,623
Jun 2044	251,885		29,787	281,672	4,796,738
FY2045-2053	4,796,738		273,336	5,070,074	-

Appendix B – Budgeted Positions

Position Title	FTE			
	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Proposed
City Manager's Office				
City Manager	1.00	1.00	1.00	1.00
Finance Department				
Finance Director	1.00	1.00	1.00	1.00
Assistant Director	1.00	-	-	-
Accounting Supervisor	-	1.00	1.00	-
Accountant	1.00	1.00	1.00	1.00
Finance Clerk	2.00	2.00	2.00	2.00
Payroll Specialist	-	-	-	1.00
Court Clerk II	2.00	2.00	2.00	2.00
Court Clerk	1.00	1.00	1.00	1.00
City Recorder's Office				
City Recorder	1.00	1.00	1.00	1.00
Deputy City Recorder	1.00	1.00	1.00	1.00
Community Development				
Community Dev. Director	1.00	1.00	1.00	1.00
Community Dev. Assistant	1.00	1.00	1.00	1.00
Economic Development Catalyst	1.00	1.00	1.00	1.00
Project Manager	-	-	-	1.00
Senior Community Dev. Technician	1.00	1.00	1.00	-
Engineering Services				
City Engineer/Director	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00
Engineering Associate	2.00	2.00	3.00	2.00
Engineering Technician II	-	-	-	1.00
Project Engineer	1.00	-	-	-
Project Manager	1.00	1.00	1.00	1.00
Human Resources				
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Specialist	-	1.00	1.00	1.00
Safety & Training Coordinator	-	-	-	1.00

Position Title	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Proposed
Information Technology (IT) Services				
IT Director	1.00	1.00	1.00	1.00
IT/GIS System Coordinator	1.00	1.00	1.00	1.00
Senior Network Engineer	1.00	1.00	1.00	1.00
Systems Engineer	1.00	1.00	1.00	1.00
IT Help Desk Support	-	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00
GIS Assistant (Temporary)	-	0.10	-	-
Library Services				
Library Director	1.00	1.00	1.00	1.00
Library Assistant II	3.00	3.00	3.00	3.00
Library Assistant I	2.28	2.28	2.28	2.28
Library Assistant on-call	0.29	0.29	0.29	0.29
Police Department				
Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Communications Specialist	7.00	7.00	7.00	7.00
Community Policing Officer	1.00	1.00	1.00	1.00
Community Service Officer (CSO)	1.00	1.00	1.00	1.00
Detective	3.00	3.00	3.00	3.00
Officer	17.00	17.00	17.00	17.00
Records Clerk II	2.00	2.00	2.00	2.00
Sergeant	5.00	5.00	5.00	5.00
Public Works				
Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00
Maintenance Operations Coordinator	-	1.00	1.00	1.00
Collections (Sewer)				
Crew Chief	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00

Position Title	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Proposed
Public Works (continued)				
Custodial/Maintenance				
Senior Maintenance Worker	1.00	1.00	1.00	1.00
Custodian	-	1.00	1.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	1.00
Distribution (Water)				
Crew Chief	1.00	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00	3.00
Fleet				
Mechanic	-	-	-	1.00
Parks				
Crew Chief	1.00	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00	3.00
Streets				
Crew Chief	1.00	1.00	1.00	1.00
Senior Maintenance Worker	3.00	3.00	3.00	3.00
Wastewater Treatment Plant				
Supervisor	1.00	1.00	1.00	1.00
Plant Operator III	-	-	-	1.00
Plant Operator II	2.00	2.00	2.00	1.00
Plant Operator I	3.00	3.00	3.00	3.00
Lab Technician	1.00	1.00	1.00	1.00
Water Treatment Plant				
Supervisor	1.00	1.00	1.00	1.00
Plant Operator III	1.00	1.00	1.00	2.00
Plant Operator II	1.00	1.00	1.00	-
Senior Center & LINX Transit				
Senior Center				
Director	0.75	0.75	0.75	0.75
Receptionist & Activities Planner	1.50	1.50	1.00	1.00
Coordinator	-	-	1.00	0.50
LINX				
Director	0.25	0.25	0.25	0.25
Coordinator	1.00	1.00	0.50	1.50
Dispatcher	1.00	1.00	1.60	2.60
Driver	4.00	5.50	6.00	7.10
Total FTE	112.07	116.67	119.31	123.27

Appendix C – Schedule of Adopted Interfund Transfers

Purpose	Fund	In	Out
Cover administrative internal services costs	Admin Internal Services	2,248,542	
	General Fund		922,951
	Water		352,522
	Storm Drainage		70,302
	Wastewater		558,231
	Building		40,330
	Parks		86,344
	Development Review		15,156
	Streets		105,686
	LINX		97,020
Cover IT internal services costs	IT Internal Services	1,513,281	
	General Fund		624,359
	Water		237,409
	Storm Drainage		25,729
	Wastewater		282,549
	Building		26,890
	Parks		23,419
	Development Review		1,409
	Streets		29,069
	LINX		34,649
Cover building maintenance, custodial, and mechanic services	Admin Internal Services		227,799
	Custodial Internal Services	591,810	
	General Fund		378,280
	Water		51,590
	Storm Drainage		5,030
	Wastewater		51,590
	Building		8,850
	Streets		30,210
	LINX		25,900
	Admin Internal Services		26,550
	IT Internal Services		13,810

Purpose	Fund	In	Out
Transfers to cover cost of Pension Obligation Bond	Pension Obligation Bond	267,340	
	General Fund		127,133
	Water		25,497
	Storm Drainage		1,963
	Wastewater		29,422
	Building		3,242
	Parks		6,241
	Development Review		1,924
	Streets		9,996
	LINX		11,212
	Admin Internal Services		28,343
	IT Internal Services		15,787
	Custodial Internal Services		6,580
General Fund support of Parks	Parks	548,250	
	General Fund		548,250
Cover street light expenses	Streets	45,000	
	General Fund		45,000
Transfer to reserve for building/equipment	Equipment Acquisition & Replacement	97,000	
	General Fund		32,000
	Streets		65,000
Total Interfund Transfers		\$ 5,311,223	\$ 5,311,223

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Beginning Balance	3,931,187	4,769,639	4,183,106	4,847,744	4,704,847	4,704,847	4,704,847
Reserve for Insurance	108,253	108,253	-	108,253	108,253	108,253	108,253
Reserve for Petty Cash	1,700	1,700	-	1,700	1,700	1,700	1,700
Beginning Fund Balance	4,041,140	4,879,593	4,183,106	4,957,698	4,814,800	4,814,800	4,814,800
Operating Revenues							
Current Property Taxes	5,774,020	5,973,942	6,196,098	6,326,739	6,609,367	6,609,367	6,609,367
Delinquent Property Taxes	137,309	211,089	144,200	262,846	181,526	181,526	181,526
Interest on Property Taxes	24,312	23,529	5,000	18,843	24,000	24,000	24,000
Property Taxes	5,935,641	6,208,560	6,345,298	6,608,427	6,814,893	6,814,893	6,814,893
Marijuana Taxes	-	191,008	-	188,939	185,000	185,000	185,000
Other Taxes	206,294	10,439	233,610	59,289	60,000	60,000	60,000
Other Taxes	206,294	201,447	233,610	248,228	245,000	245,000	245,000
PP&L Franchise Fee	1,012,844	1,040,208	1,071,612	1,046,959	1,054,765	1,054,765	1,054,765
Consumer Power Franchise Fee	106,801	118,399	107,100	124,225	133,000	133,000	133,000
CMS Natural Gas Franchise Fee	50,206	77,507	45,900	70,194	50,000	50,000	50,000
NW Natural Gas Franchise Fee	215,385	241,050	219,300	243,385	232,458	232,458	232,458
Comcast Franchise Fee	176,335	181,562	167,160	169,797	175,358	175,358	175,358
LS Networks Franchise Fee	1,138	911	500	1,176	1,200	1,200	1,200
Century Tel Franchise Fee	24,407	21,496	21,340	21,400	21,000	21,000	21,000
Misc. Telephone Franchise Fee		26					
Sanitation Franchise Fee	229,279	250,797	234,090	276,070	243,453	243,453	243,453
Stormdrain Franchise Fee	25,085	26,073	34,450	34,287	35,700	35,700	35,700
Wastewater Utility Franchise	281,183	299,228	316,450	279,098	324,500	324,500	324,500
Water Utility Franchise Fee	259,036	297,058	307,350	264,930	272,300	272,300	272,300
Franchise Fees	2,381,699	2,554,314	2,525,252	2,531,521	2,543,734	2,543,734	2,543,734
Title Search Fee		22,710					
Seat Belt Diverson Fee	2,740	4,651	4,000	1,553	4,000	4,000	4,000
Towing Admin Cost	800	2,740	500	1,385	500	500	500
Tall Grass Clean-Up Fee		2,120	1,000		1,000	1,000	1,000
City Fees Assessed	15,336	4,338	10,000		10,000	10,000	10,000
Jail Assess Admin Fee	1,261						
Library Fees		26,456	12,420	26,070	26,000	26,000	26,000
Senior Center Fees		962		390			
Police Fees		10,085	6,000	11,773	10,500	10,500	10,500
Rev From Rented Property	16,177	27,994	15,000	22,130	22,000	22,000	22,000
Rev Rented Equipment - Library		440		660			
Facilities Rent- Senior Center		5,745	4,000	9,082	6,000	6,000	6,000

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Cleaning Fee- Senior Center		205	270	103	270	270	270
Business Licenses	8,615	6,155	4,000	1,633	4,000	4,000	4,000
Business Registration Fee	175	1,650		1,418			
Planning Commission Revenue	56,375	53,530	40,800	46,794	40,800	40,800	40,800
Urban Renewal Admin Fee		11,500					
Misc. Rev-Tall Grass				320			
Fees	101,479	181,280	97,990	123,309	125,070	125,070	125,070
School District Landscape Main							
School District Rental Income				1,200	1,200	1,200	1,200
School Resource Officer		98,960	103,104	103,104	114,557	114,557	114,557
State Cigarette Revenue	16,525	14,672	14,300	14,379	14,350	14,350	14,350
State Liquor Revenue	309,554	371,537	349,000	354,538	373,381	373,381	373,381
Marijuana Tax State Share		30,083	23,903	31,150	31,500	31,500	31,500
State Revenue Sharing	248,610	251,672	260,000	285,278	308,871	308,871	308,871
Federal Grant Funds	316,710	159,575	580,676	200,000	270,273	270,273	270,273
State Grant Funds	16,500	100,007	105,000	27,655			
Extra Police Services -IGA		100		20			
State Police IGA	60,075	66,447	86,346				
County Grants				11,750			
Intergovernmental	967,973	1,093,053	1,522,329	1,029,075	1,114,132	1,114,132	1,114,132
Misc. Grants	35	10,000	-	8,500	25,000	25,000	25,000
Library Grants		747					
Police Grants		-	-	2,000			
Grants and Donations	35	10,747	-	10,500	25,000	25,000	25,000
Muni Court Fees	127,921	109,326	98,590	68,077	98,590	98,590	98,590
Muni Court Fines/Forfeitures	284,437	281,258	251,200	186,616	188,400	188,400	188,400
Peer Court Revenue	100	165	-				
Court Fines & Forfeitures	412,458	390,748	349,790	254,693	286,990	286,990	286,990
Interest Income	37,972	36,530	41,000	82,029	75,000	75,000	75,000
Interest Earnings	37,972	36,530	41,000	82,029	75,000	75,000	75,000
Miscellaneous Revenue	50,703	20,558	50,000	15,000	36,334	36,334	36,334
Misc. Revenue-Library	20,386	3,095	15,000				
Misc. Revenue - Police	37,493	7,214	13,000	5,000	10,000	10,000	10,000
Misc. Revenue - Senior Center	1,548		2,000	1,256	2,000	2,000	2,000
Misc. Rev-Opioid Settlement			26,384	123,200	26,384	26,384	26,384
Misc. Revenue - Legislative	150			278			
Miscellaneous Revenue	110,281	30,867	106,384	144,733	74,718	74,718	74,718

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Operating Revenue Subtotal	10,153,831	10,707,548	11,221,653	11,032,516	11,304,537	11,304,537	11,304,537
Transfers In							
Trans In Sal/Ben funding	357,119						
Trans In mat exp funding	403,374						
Transfers In	760,493	-	-	-	-	-	-
Linn Co. Assessments	13,909	17,447	40,000	11,861	40,000	40,000	40,000
State Criminal Fines	51,744	50,185	80,000	36,821	80,000	80,000	80,000
County Motel Room Tax		68,160					
Const. Excise Tax Pass Thru	60,397	354,859	350,000	74,877	175,000	175,000	175,000
LFD - Permit Fee					15,000	15,000	15,000
State Surcharge - Buildings					60,000	60,000	60,000
Pass Thru Revenues	126,050	490,651	470,000	123,559	370,000	370,000	370,000
Total Revenue	11,040,374	11,198,199	11,691,653	11,156,075	11,674,537	11,674,537	11,674,537
Total Resources	15,081,514	16,077,792	15,874,759	16,113,773	16,489,337	16,489,337	16,489,337
Operating Expenditures							
Admin & Economic Development							
Salaries	63,765						
FICA	4,682						
Taxes - State	74						
PERS	10,430						
Workers Compensation	30						
Insurance - Health	802						
Insurance - HRA	748						
Insurance - Life/LTD	13						
Insurance - Disability	22						
Exp.-Personnel Services	80,564	-	-	-	-	-	-
Advertising	1,399						
Contract Services	289						
Dept/Op Supplies	464						

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Dues & Subscription	1,928						
Education & Training	79						
Office Supplies	8						
Art Commission	104						
Exp.-Materials & Services	4,271	-	-	-	-	-	-
Admin & Economic Development	84,836	-	-	-	-	-	-
Human Resources							
Salaries	78,531						
FICA	5,834						
Taxes - State	97						
PERS	12,531						
Workers Compensation	46						
Insurance - Health	6,624						
Insurance - HRA	1,088						
Insurance - Life	154						
Insurance - Life/LTD	75						
Insurance - Disability	194						
Exp.-Personnel Services	105,172	-	-	-	-	-	-
Contract Services	6,636						
Operating Exp (HR)	468						
Op Supplies (HR)	314						
Dues & Subscription	1,020						
Education & Training	1,169						
Office Supplies	572						
Exp.-Materials & Services	10,179	-	-	-	-	-	-
Human Resources	115,351	-	-	-	-	-	-
City Attorney							
City Attorney	204,000						
Outside Attorney's Fees	9,250						
Exp.-Materials & Services	213,250	-	-	-	-	-	-
City Attorney	213,250	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Mayor & City Council							
Salaries	91,045	27,716	28,200	28,200	28,200	28,200	28,200
Appreciation Bonus		98,333					
Fringe Benefits - Budget			3,200				
FICA	6,660	9,697		1,887	1,887	1,887	1,887
Unemployment	86	107		46	46	46	46
PERS	16,541	25,108					
Workers Compensation	82	131		140	140	140	140
Insurance - Health	11,763						
Insurance - HRA	2,992						
Insurance - Life	158						
Insurance - Life/LTD	104						
Insurance - Disability	200			14	14	14	14
Exp.-Personnel Services	129,631	161,092	31,400	30,287	30,287	30,287	30,287
Advertising	191	490	400	525	500	500	500
Codification	2,093						
Communications		3,201			4,200	4,200	4,200
Computer Expense	4,082		4,200	4,200			
Contract Services	5,938						
Dept/Operating Expense	951	917	2,400	2,200	1,300	1,300	1,300
Dues & Subscription	748	22,315	35,554	41,479	45,800	45,800	45,800
Elections	186		250	196			
Education & Training	222						
City Grants		22,683	10,000	5,000	4,000	4,000	4,000
Meetings & Conferences	1,071	1,530	8,730	1,300	1,800	1,800	1,800
Office Supplies		39	250	125	250	250	250
Exp.-Materials & Services	15,482	51,175	61,784	55,025	57,850	57,850	57,850
Mayor & City Council	145,113	212,266	93,184	85,312	88,137	88,137	88,137
Finance							
Salaries	123,707						
Overtime	7						
FICA	8,956						
Taxes - State	154						

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
PERS	21,042						
Workers Compensation	104						
Insurance - Health	25,904						
Insurance - HRA	4,760						
Insurance - Life	96						
Insurance - Life/LTD	152						
Insurance - Disability	362						
Legal Benefit	72						
Exp.-Personnel Services	185,316	-	-	-	-	-	-
Advertising	2,306						
Contract Services	1,655						
Dept/Operating Expense	1,169						
Dues & Subscription	695						
Education & Training	1,048						
Maint/Equipment	2,532						
Office Supplies	665						
Exp.-Materials & Services	10,071	-	-	-	-	-	-
Finance	195,387	-	-	-	-	-	-
Finance - Municipal Court							
Salaries	175,923	192,464	207,000	204,819	216,789	216,789	216,789
Overtime				175			
Fringe Benefits - Budget			124,500				
FICA	12,894	14,404		15,488	16,584	16,584	16,584
Unemployment	240	262		1,145	285	285	285
PERS	46,242	52,608		55,530	63,908	63,908	63,908
Workers Compensation	136	153		145	155	155	155
Insurance - Health	44,463	48,495		38,312	52,848	52,848	52,848
Insurance - HRA	8,500	8,500		8,500	8,500	8,500	8,500
Insurance - Life/LTD	187	158		476	718	718	718
Insurance - Disability	527	413		388	867	867	867
Exp.-Personnel Services	289,112	317,457	331,500	324,978	360,655	360,655	360,655
Computer Expense	2,451	3,420	3,500	3,523	3,500	3,500	3,500
Contract Services	44,425	45,600	46,000	44,400	46,000	46,000	46,000
Outside Attorney Fees	13,475	20,975	24,700	22,200	22,200	22,200	22,200
Dept/Operating Expense	1,028	895	4,100	500	1,000	1,000	1,000
Dues & Subscription	319	587	600	600	600	600	600
Duplication		836	960	960	960	960	960

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Education & Training			200		200	200	200
Maint/Building	164		1,500	750	1,500	1,500	1,500
Meetings & Conferences		150	2,100	1,200	1,500	1,500	1,500
Office Supplies	1,270	631	2,000	900	1,200	1,200	1,200
Bail Refunds	16,150		-				
Utilities	17,915	17,819	21,000	19,500	19,500	19,500	19,500
Exp.-Materials & Services	97,198	90,914	106,660	94,533	98,160	98,160	98,160
Finance - Municipal Court	386,310	408,370	438,160	419,511	458,815	458,815	458,815
Library							
Salaries	183,234	241,498	259,000	262,275	256,159	256,159	256,159
P.T. Salary	109,478	89,933	104,000	106,587	102,928	102,928	102,928
Overtime		119		361			
Fringe Benefits - Budget			172,000				
Taxes - Federal	22,200	25,404		28,087	27,470	27,470	27,470
Taxes - State	427	479		2,171	565	565	565
PERS	66,757	80,711		87,020	95,450	95,450	95,450
Workers Compensation	299	261		268	257	257	257
Insurance - Health	51,118	52,358		44,946	53,880	53,880	53,880
Insurance - HRA/PSA	10,200	10,200		10,200	10,200	10,200	10,200
Insurance - Life	120						
Insurance - Life/LTD	307	259		714	1,571	1,571	1,571
Insurance - Disability	721	565		737	1,436	1,436	1,436
Exp.-Personnel Services	444,861	501,787	535,000	543,366	549,916	549,916	549,916
Advertising	265	200	300	285	300	300	300
Communication	1,638	1,671	1,850	1,744	1,850	1,850	1,850
Computer Expense	19,157	16,951	15,000	11,800	13,505	13,505	13,505
Contract Services	2,236	2,155	2,925	3,230	3,200	3,200	3,200
Merchant Card Fees	637	477	600	550	600	600	600
Dept/Operating Expense	2,005	1,900	9,300	6,200	2,300	2,300	2,300
Dept/Op Supplies	40,754	40,021	45,000	41,000	45,000	45,000	45,000
Dues & Subscriptions	100	309	100	33	100	100	100

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Duplication	1,200	1,658	1,600	1,600	1,600	1,600	1,600
Education & Training	-	55	300				
Janitorial Supplies	146	142	150	142	150	150	150
Maint/Bldg (Gen'l)	5,432	5,891	7,000	4,000	900	900	900
Maint/Eqpt	15,795	77	300		300	300	300
Meetings & Conferences	-	75	200	20	200	200	200
Office Supplies	802	1,325	1,400	1,400	1,400	1,400	1,400
Utilities (Gen'l)	24,904	22,751	28,000	23,500	25,000	25,000	25,000
Exp.-Materials & Services	115,073	95,659	114,025	95,504	96,405	96,405	96,405
Library	559,934	597,446	649,025	644,038	646,321	646,321	646,321
Planning							
Salaries	174,322	90,769	100,000	95,140	101,321	101,321	101,321
Overtime	53	12		1	500	500	500
Fringe Benefits - Budget			45,750				
FICA	13,158	6,919		7,233	7,789	7,789	7,789
Unemployment	1,094	112		539	468	468	468
PERS	37,336	20,618		22,511	26,173	26,173	26,173
Workers Compensation	212	71		71	72	72	72
Insurance - Health	38,192	13,947		13,760	14,443	14,443	14,443
Insurance - HRA	6,943	3,400		2,856	2,856	2,856	2,856
Insurance - Life	326						
Insurance - Life/LTD	237	78		224	348	348	348
Insurance - Disability	541	193		189	408	408	408
Group Term Life							
Exp.-Personnel Services	272,415	136,119	145,750	142,524	154,378	154,378	154,378
Advertising	14,927	13,153	12,500	14,040	15,000	15,000	15,000
Communications					-	-	-
Contract Services	78,105	192,889	292,000	196,500	150,000	150,000	150,000
Dept/Operating Expense	1,403	1,318	6,000	1,400	1,500	1,500	1,500
Department Operating Supplies	312						
Dues & Subscription	1,768	1,401	1,200	1,200	600	600	600
Education & Training	1,071	150	3,000	1,200	500	500	500
Maint/Building			625		625	625	625
Meetings & Conferences	1,176	350	1,500	1,500	3,400	3,400	3,400
Office Supplies	68						
Exp.-Materials & Services	98,829	209,261	316,825	215,840	171,625	171,625	171,625
Planning	371,244	345,380	462,575	358,364	326,003	326,003	326,003

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Economic Development							
Salaries		66,607	76,500	73,238	78,196	78,196	78,196
Fringe Benefits - Budget			45,500				
FICA		5,039		5,541	5,982	5,982	5,982
Unemployment		89		429	101	101	101
PERS		15,160		16,516	19,471	19,471	19,471
Workers Compensation		54		61	56	56	56
Insurance - Health		21,572		21,543	22,608	22,608	22,608
Insurance - HRA		3,400		3,400	3,400	3,400	3,400
Insurance - Life/LTD		102		232	251	251	251
Insurance - Disability		166		149	313	313	313
Exp.-Personnel Services	-	112,190	122,000	121,109	130,378	130,378	130,378
Advertising		395		24			
Contract Services		42,232	59,500	40,000	14,500	14,500	14,500
Dues & Subscription		425	1,800	1,110	1,700	1,700	1,700
Duplication		201		160			
Education & Training		398	1,000	-	-	-	-
Meetings & Conferences		556	1,800	761	50	50	50
Office Supplies		58	100	100	100	100	100
Exp.-Materials & Services	-	44,264	64,200	42,155	16,350	16,350	16,350
Economic Development	-	156,454	186,200	163,264	146,728	146,728	146,728
Police							
Salaries	3,008,062	2,829,128	3,264,500	3,077,707	3,548,938	3,548,938	3,548,938
Fringe Benefits	-		-				
Def. Comp Match	53,750	53,250	68,400	48,695	66,609	66,609	66,609
Overtime	95,856	117,893	100,000	124,895	100,000	100,000	100,000
Cash In Comp	99,009	93,693	95,000		95,000	95,000	95,000
Fringe Benefits - Budget	-		2,187,000				
Taxes - Federal	244,904	233,306	-	245,588	286,411	286,411	286,411
Taxes - State	4,238	4,029	-	18,819	38,400	38,400	38,400

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
PERS	772,115	803,532	-	795,676	1,093,578	1,093,578	1,093,578
Workers Compensation	32,582	46,541	-	45,386	53,001	53,001	53,001
Unemployment	-	-	-	-	-	-	-
Insurance - Health	710,239	663,976	-	693,479	795,084	795,084	795,084
Insurance - HRA/PSA	66,961	60,490	-	56,181	63,619	63,619	63,619
Insurance - Life	748	191	-	165	204	204	204
Insurance - Life/LTD	4,741	3,745	-	7,380	10,556	10,556	10,556
Insurance - Disability	7,834	5,721	-	6,484	14,976	14,976	14,976
Legal Benefit	6,605	6,246	-	5,842	7,355	7,355	7,355
Group Term Life	200	-	-	-	-	-	-
Exp.-Personnel Services	5,107,843	4,921,742	5,714,900	5,126,298	6,173,731	6,173,731	6,173,731
Advertising	810	793	1,000	800	1,000	1,000	1,000
Communications	34,968	31,575	25,000	25,000	29,000	29,000	29,000
Computer Support Expense	55,044	54,047	61,100	61,100	61,100	61,100	61,100
Crime Prevention	2,369	2,963	5,000	4,000	5,000	5,000	5,000
Contract Services	62,387	39,161	68,000	27,803	54,400	54,400	54,400
Dept/Operating Expense	17,347	14,896	23,000	35,000	23,000	23,000	23,000
Operating Equip-Personal	24,631	7,269	27,000	27,000	27,000	27,000	27,000
Dept/Op Supplies	30,243	39,443	32,000	32,000	32,000	32,000	32,000
Op Supplies (Corrections)	9,453	(43)	-	-	-	-	-
Equitable Sharing Expenses	-	-	-	-	-	-	-
Dues & Subscriptions	3,951	3,404	5,000	4,000	8,250	8,250	8,250
Duplication	14,160	9,209	15,000	11,000	15,000	15,000	15,000
Education Reimb.	276	-	2,500	2,500	2,500	2,500	2,500
Ins Repair & Deduct	3,493	-	5,000	5,000	5,000	5,000	5,000
Uniform-Buy & Clean	12,896	11,456	14,000	14,000	14,000	14,000	14,000
Maint/Bldg (Gen'l)	20,004	2,249	20,000	20,000	20,000	20,000	20,000
Maint/Eqpt	2,184	2,771	5,000	3,500	5,000	5,000	5,000
Maint/Vehicles	46,446	59,139	35,000	50,000	13,125	13,125	13,125
Meetings & Conferences	1,672	1,155	2,500	1,500	2,500	2,500	2,500
Office Supplies	5,744	6,640	9,000	7,000	9,000	9,000	9,000
Petroleum	33,651	51,578	56,000	56,000	56,000	56,000	56,000
Postage	5,979	4,638	6,000	6,000	6,000	6,000	6,000
Prisoner Medical Costs	1,245	100	-	-	-	-	-
Spcl Investigative Exp	-	4,186	6,000	6,000	6,000	6,000	6,000
Training	15,975	22,695	20,000	20,000	30,000	30,000	30,000
Utilities (Gen'l)	39,548	39,879	47,400	47,400	47,400	47,400	47,400
Vehicle Leases	7,002	5,695	6,000	1,000	-	-	-
Exp.-Materials & Services	451,477	414,897	496,500	467,603	472,275	472,275	472,275

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Office Eqpt.			1,500	1,500	7,500	7,500	7,500
Other Eqpt.	60,618	59,219	70,000	70,000	70,000	70,000	70,000
Vehicles	67,222	-	73,000		66,500	66,500	66,500
<i>Exp.-Capital Outlay</i>	127,840	59,219	144,500	71,500	144,000	144,000	144,000
Police	5,687,160	5,395,858	6,355,900	5,665,401	6,790,006	6,790,006	6,790,006
Jail							
Salaries		83,339	75,500	45,395			
P.T. Salary		29,792					
Def. Comp Match		1,050					
Overtime		215					
Cash in Comp		2,341		2,511			
Fringe Benefits - Budget			50,000				
FICA		8,762		3,650			
Unemployment		152		62			
PERS		31,523		14,013			
Workers Compensation		2,098		932			
Insurance - Health		16,247		4,431			
Insurance - HRA		1,154		315			
Insurance - Life		7		2			
Insurance - Life/LTD		102		23			
Insurance - Disability		143		28			
Legal Benefit		164		45			
<i>Exp.-Personnel Services</i>	-	177,091	125,500	71,406	-	-	-
Communications		416	520	520	520	520	520
Computer Expense					1,500	1,500	1,500
Contract Services	10,149	1,340	7,900	7,500	8,900	8,900	8,900
Dept/Operating Expense		23,568	16,500	16,500	16,500	16,500	16,500
Dues & Subscription			600	300	600	600	600
Duplication		595	1,500	1,500	1,500	1,500	1,500
Maint/Building		2,004	3,000	3,000	3,000	3,000	3,000
Maint/Vehicles			3,000	3,000	750	750	750
Petroleum		58	-				
<i>Exp.-Materials & Services</i>	10,149	27,981	33,020	32,320	33,270	33,270	33,270
Jail	10,149	205,072	158,520	103,726	33,270	33,270	33,270

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Non-Departmental							
Audit Expense	49,450						
Computer Expense	28,096						
Contract Services	415,298	211,851	700,206	503,530	514,803	514,803	514,803
Dept/Operating Expense	4,682		26,384	3,750	26,384	26,384	26,384
Dues & Subscription	34,374						
Duplication	6,234	5,420	15,000	15,000	9,000	9,000	9,000
City Grants	193,777						
Insurance	139,792	139,054	186,905	168,246	225,000	225,000	225,000
Maint/Bldg (Gen'l)	18,454	6,544	8,250	5,500	8,250	8,250	8,250
Maint/Eqpt	1,715	1,715	2,000	2,000	2,000	2,000	2,000
Office Supplies	436	515	300	150	300	300	300
Postage		4,426	5,500	7,863	5,500	5,500	5,500
Safety Committee Exp	320		4,000	4,000			
Utilities (Gen'l)	100,942	118,419	142,200	115,771	122,200	122,200	122,200
Exp.-Materials & Services	993,569	487,944	1,090,745	825,810	913,437	913,437	913,437
Improvements			34,000	25,000			
Exp.-Capital Outlay	-	-	34,000	25,000	-	-	-
Non-Departmental	993,569	487,944	1,124,745	850,810	913,437	913,437	913,437
Senior Services							
Salaries	115,786	132,800	142,643	151,106	170,783	170,783	170,783
P.T. Salary		15,394	24,000	20,314			
Overtime	15	1,542	-	1,944			
Fringe Benefits - Budget			93,357				
FICA	8,616	11,300	-	12,124	13,065	13,065	13,065
Unemployment	150	199	-	987	222	222	222
PERS	29,525	36,785	-	41,478	48,433	48,433	48,433
Workers Compensation	886	944	-	1,116	423	423	423
Insurance - Health	26,424	35,857	-	33,898	34,386	34,386	34,386
Insurance - HRA	5,610	9,723	-	8,929	5,950	5,950	5,950
Insurance - Life	180		-				
Insurance - Life/LTD	152	134	-	382	519	519	519
Insurance - Disability	364	305	-	314	683	683	683
Exp.-Personnel Services	187,709	244,984	260,000	272,592	274,465	274,465	274,465

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Communications		240	-	300	480	480	480
Contract Services	22		-		7,000	7,000	7,000
Dept/Operating Expense	5,905	2,230	6,350	5,300	20,500	20,500	20,500
Dept/Op Supplies	1,027		-				
Dues & Subscription		309	1,000	500	1,000	1,000	1,000
Duplication		4,258	-	3,200	3,500	3,500	3,500
Education & Training	5		1,000		1,000	1,000	1,000
Maint/Building	1,975	5,165	5,500	1,000	2,000	2,000	2,000
Maint/Equipment	58		-				
Meetings & Conferences			1,000	800	1,000	1,000	1,000
Office Supplies	1,197	1,338	1,500	1,200	1,500	1,500	1,500
Postage	2,224	1,474	2,000	2,000	2,000	2,000	2,000
Utilities	20,302	17,410	24,000	20,000	24,000	24,000	24,000
Exp.-Materials & Services	32,714	32,424	42,350	34,300	63,980	63,980	63,980
Improvements	881		2,000	768			
Office Equipment		1,073	2,000	6,830			
Other Equipment	749		-		2,000	2,000	2,000
Exp.-Capital Outlay	1,630	1,073	4,000	7,598	2,000	2,000	2,000
Senior Services	222,054	278,480	306,350	314,490	340,445	340,445	340,445
Operating Expenditure Subtotal	8,984,357	8,087,271	9,774,659	8,604,916	9,743,162	9,743,162	9,743,162
Resources, less beginning fund balance	11,040,374	11,198,199	11,691,653	11,156,075	11,674,537	11,674,537	11,674,537
Expenditures	8,984,357	8,087,271	9,774,659	8,604,916	9,743,162	9,743,162	9,743,162
Net from Operations	2,056,017	3,110,927	1,916,994	2,551,158	1,931,375	1,931,375	1,931,375
Pass-Through							
Lebanon SD CET		356,358	350,000	71,881	168,000	168,000	168,000
LFD - Permit Fee Pass Thru			-		15,000	15,000	15,000
Muni Ct State Pass Thru	51,744	51,109	120,000	36,821	80,000	80,000	80,000
Muni Ct County Pass Thru	13,264	12,046	-	11,861	40,000	40,000	40,000
Police - County Pass Through		380	-				
State Surcharge - Buildings					60,000	60,000	60,000
County Transient Tax		47,339	-				
Exp.- Pass Thru	65,008	467,232	470,000	120,563	363,000	363,000	363,000
Pass-Through	65,008	467,232	470,000	120,563	363,000	363,000	363,000

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GENERAL FUND							
Debt							
Loan Principal	79,578	85,161	90,919	90,919	91,715	91,715	91,715
Lease Principal		32,125					
Loan Interest	43,613	39,750	25,607	35,606	31,180	31,180	31,180
Lease Interest		2,409					
Exp.-Debt Service	123,191	159,446	116,526	126,525	122,895	122,895	122,895
Transfers Out							
To Cust/Maint-Sal/Ben							
To Admin Services		878,131	907,370	873,216	922,951	922,951	922,951
To IT Internal Service	264,140	501,810	563,820	531,816	624,359	624,359	624,359
To Custodial Internal Services	35,392	257,220	254,190	248,869	378,280	378,280	378,280
To PERS Bond -320	137,113	122,139	123,892	123,892	127,133	127,133	127,133
To Park Fund	495,720	601,845	592,139	592,139	548,250	548,250	548,250
To Streets	45,000	45,000	45,000	45,000	45,000	45,000	45,000
To Eqpt Acq & Rep	52,000		32,000	32,000	32,000	32,000	32,000
To NW URD	350,000						
Exp.-Transfers Out	1,379,365	2,406,145	2,518,411	2,446,932	2,677,973	2,677,973	2,677,973
Contingency							
Working Contingency			211,092		1,656,000	1,656,000	1,656,000
Operating Contingency			1,794,281		445,000	445,000	445,000
Unappropriated Ending Fund Balance	4,529,593	4,957,698	989,790	4,814,836	1,481,307	1,481,307	1,481,307
General Fund	-	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Admin Internal Services							
Beginning Balance	-		-	0	0	0	0
Operating Revenues							
Title Search Fee	-		11,500	13,446	11,500	11,500	11,500
Urban Renewal Admin Fee	-	15,140	15,770	15,770	12,647	12,647	12,647
Fees	-	15,140	27,270	29,216	24,147	24,147	24,147
Interest Income		867		2,874	2,500	2,500	2,500
Miscellaneous Revenue		461					
Operating Revenue Subtotal	-	16,468	27,270	32,090	26,647	26,647	26,647
Transfers In							
From General Fund		878,131	907,370	873,216	922,951	922,951	922,951
From Water Fund		298,144	304,755	293,284	352,522	352,522	352,522
From W Water Fund		354,002	518,115	498,613	558,231	558,231	558,231
From LINX		31,629	45,190	43,489	97,020	97,020	97,020
From Motel Tax		15,106	-				
From Eng Dev Review		10,443	14,300	13,762	15,156	15,156	15,156
Parks Operations		71,645	80,580	77,547	86,344	86,344	86,344
From Streets Fund		98,127	98,920	95,197	105,686	105,686	105,686
From Storm Drain		48,675	29,905	28,779	70,302	70,302	70,302
From Bldg Inspect		31,590	33,460	32,201	40,330	40,330	40,330
Transfers In		1,837,492	2,032,595	1,956,088	2,248,542	2,248,542	2,248,542
Total Revenue	-	1,853,960	2,059,865	1,988,178	2,275,189	2,275,189	2,275,189
Total Resources	-	1,853,960	2,059,865	1,988,178	2,275,189	2,275,189	2,275,189
Operating Expenditures							
City Manager's Office							
Salaries		143,853	153,800	145,702	155,260	155,260	155,260
Fringe Benefits - Budget			48,180				
FICA		10,832		10,586	11,877	11,877	11,877
Unemployment		165		820	178	178	178
PERS		32,922		33,876	39,064	39,064	39,064
Workers Compensation		112		109	111	111	111
Insurance - Disability				290	621	621	621
Exp.-Personnel Services	-	187,884	201,980	191,383	207,111	207,111	207,111

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Admin Internal Services							
Advertising		1,400	2,650	2,650	2,650	2,650	2,650
Contract Services		16,878	10,500	10,500	5,000	5,000	5,000
Dept/Operating Expense		316	4,000	1,000	1,000	1,000	1,000
Dues & Subscription		1,991	4,530	1,600	1,500	1,500	1,500
Duplication		180		180	180	180	180
Education & Training		1,576					
Maint/Eqpt (Admin)			130				
Meetings & Conferences			3,000	2,160	3,000	3,000	3,000
Office Supplies		31	700	250	800	800	800
Postage			100	50	30	30	30
Exp.-Materials & Services	-	22,372	25,610	18,390	14,160	14,160	14,160
City Manager's Office	-	210,256	227,590	209,773	221,271	221,271	221,271
Human Resources							
Salaries		170,048	182,500	182,972	197,244	197,244	197,244
Fringe Benefits - Budget			71,500				
FICA		12,743		13,957	15,089	15,089	15,089
Unemployment		213		1,057	243	243	243
PERS		37,868		41,417	49,114	49,114	49,114
Workers Compensation		131		139	141	141	141
Insurance - Health		14,553		14,536	15,264	15,264	15,264
Insurance - HRA		3,400		3,400	3,400	3,400	3,400
Insurance - Life/LTD		203		489	535	535	535
Insurance - Disability		387		369	789	789	789
Exp.-Personnel Services	-	239,546	254,000	258,336	281,819	281,819	281,819
Computer Expense				360			
Contract Services		8,104	6,500	9,326	9,000	9,000	9,000
Dept/Operating Expense		187	2,000	536	500	500	500
Dues & Subscription		603	1,500	1,211	1,500	1,500	1,500
Duplication		561		411	500	500	500
Education & Training		1,885	5,300		5,300	5,300	5,300
Meetings & Conferences			2,000	1,166	2,000	2,000	2,000
Office Supplies		2,751	750	651	750	750	750
Exp.-Materials & Services	-	14,091	18,050	13,661	19,550	19,550	19,550
Human Resources	-	253,637	272,050	271,997	301,369	301,369	301,369

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Admin Internal Services							
Safety & Training							
Salaries					83,334	83,334	83,334
FICA					6,375	6,375	6,375
Unemployment					106	106	106
PERS					20,750	20,750	20,750
Workers Compensation					60	60	60
Insurance - Health					16,008	16,008	16,008
Insurance - HRA					3,400	3,400	3,400
Insurance - Life/LTD					261	261	261
Insurance - Disability					333	333	333
Exp.-Personnel Services	-	-	-	-	130,628	130,628	130,628
Communications					500	500	500
Education & Training					3,000	3,000	3,000
Meetings & Conferences					1,000	1,000	1,000
Office Supplies					250	250	250
Exp.-Materials & Services	-	-	-	-	4,750	4,750	4,750
Safety & Training	-	-	-	-	135,378	135,378	135,378
City Attorney							
City Attorney		204,000	205,000	205,000	205,000	205,000	205,000
Contract Services				840			
Outside Attorney's Fees		5,400	25,000	5,000	25,000	25,000	25,000
Dept/Operating Expense				170			
Exp.-Materials & Services	-	209,400	230,000	211,010	230,000	230,000	230,000
City Attorney	-	209,400	230,000	211,010	230,000	230,000	230,000
City Recorder							
Salaries		149,720	165,500	160,860	170,411	170,411	170,411
Fringe Benefits - Budget			86,500				
FICA		10,816		11,957	13,036	13,036	13,036
Unemployment		187		886	216	216	216
PERS		38,988		42,693	48,780	48,780	48,780
Workers Compensation		118		117	122	122	122
Insurance - Health		27,735		27,710	30,012	30,012	30,012
Insurance - HRA		6,800		6,800	6,800	6,800	6,800
Insurance - Life/LTD		203		468	530	530	530
Insurance - Disability		351		314	682	682	682
Exp.-Personnel Services	-	234,920	252,000	251,805	270,590	270,590	270,590

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Admin Internal Services							
Computer Expense		-	250				
Contract Services		12,750	12,390	12,500	14,244	14,244	14,244
Dues & Subscription		410	435	400	435	435	435
Duplication		561		400	430	430	430
Maint/Equipment			500		250	250	250
City Grants			-		-	-	-
Meetings & Conferences		277	2,050		2,125	2,125	2,125
Office Supplies		215	1,000	400	1,000	1,000	1,000
Exp.-Materials & Services	-	14,212	16,625	13,700	18,484	18,484	18,484
City Recorder	-	249,132	268,625	265,505	289,074	289,074	289,074
Finance							
Salaries		389,082	389,000	366,750	368,511	368,511	368,511
Overtime		242		1,155	2,000	2,000	2,000
Cash in Comp				188			
Fringe Benefits - Budget			206,018				
FICA		28,992		27,930	28,344	28,344	28,344
Unemployment		499		2,085	1,072	1,072	1,072
PERS		85,547		68,836	95,696	95,696	95,696
Workers Compensation		287		264	265	265	265
Insurance - Health		77,368		77,154	82,860	82,860	82,860
Insurance - HRA		15,300		25,500	15,300	15,300	15,300
Insurance - Life/LTD		346		1,035	1,170	1,170	1,170
Insurance - Disability		813		624	1,482	1,482	1,482
Legal Benefit		179		90			
Exp.-Personnel Services	-	598,656	595,018	571,611	596,701	596,701	596,701
Advertising		2,577	3,500	2,845	3,500	3,500	3,500
Communications				441			
Computer Expense				2,000			
Contract Services		91,796	141,400	147,853	173,500	173,500	173,500
Dept/Operating Expense		3,186	3,000	8,265	3,000	3,000	3,000

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Admin Internal Services							
Dues & Subscription		851	1,165	2,072	580	580	580
Duplication		423	620	390	620	620	620
Education & Training		946	2,500	834	2,500	2,500	2,500
Maint/Equipment			500		500	500	500
Meetings & Conferences			3,500	2,011	1,500	1,500	1,500
Office Supplies		461		1,168			
Postage				6			
Exp.-Materials & Services	-	100,240	156,185	167,885	185,700	185,700	185,700
Finance	-	698,896	751,203	739,496	782,401	782,401	782,401
Operating Expenditure Subtotal	-	1,621,320	1,749,468	1,697,781	1,959,494	1,959,494	1,959,494
Resources, less beginning fund balance	-	1,853,960	2,059,865	1,988,178	2,275,189	2,275,189	2,275,189
Expense	-	1,621,320	1,749,468	1,697,781	1,959,494	1,959,494	1,959,494
Net from Operations	-	232,640	310,397	290,397	315,695	315,695	315,695
Transfers Out							
To Info System Service		187,290	244,010	244,010	227,799	227,799	227,799
To Custodial & Bldg Maint		20,860	20,610	20,610	26,550	26,550	26,550
To PERS Bond -320		24,490	25,777	25,777	28,343	28,343	28,343
Exp.-Transfers Out	-	232,640	290,397	290,397	282,692	282,692	282,692
Contingency							
Working Contingency			20,000		30,492	30,492	30,492
Unappropriated Ending Fund Balance					2,512	2,512	2,512
Admin Internal Services	-	0	-	0	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
IT Internal Services							
Beginning Balance			20,000	143,819	143,819	143,819	143,819
Revenue							
Rev from Rented Property		7,850	-	5,000	5,000	5,000	5,000
Federal Grant Funds		47,473					
Info System Services - LFD		65,710	50,000	73,282	100,000	100,000	100,000
Intergovernmental	-	113,183	50,000	73,282	100,000	100,000	100,000
Interest Income		676	500	6,412	6,477	6,477	6,477
Miscellaneous Revenue		479					
Operating Revenue Subtotal	-	122,189	50,500	84,694	111,477	111,477	111,477
Transfers							
From General Fund		501,810	563,820	531,816	624,359	624,359	624,359
From Water Fund		200,020	230,963	217,853	237,409	237,409	237,409
From W Water Fund		244,450	288,313	271,948	282,549	282,549	282,549
From LINX		24,830	32,050	30,231	34,649	34,649	34,649
From Eng Dev Review		2,110	2,730	2,575	1,409	1,409	1,409
Parks Operations		22,105	28,530	26,911	23,419	23,419	23,419
From Streets Fund		30,555	39,440	37,201	29,069	29,069	29,069
From Storm Drain		30,150	32,120	30,297	25,729	25,729	25,729
From Bldg Inspect		47,210	54,130	51,057	26,890	26,890	26,890
From Admin Services		187,290	244,010	230,159	227,799	227,799	227,799
Transfers In	-	1,290,530	1,516,106	1,430,048	1,513,281	1,513,281	1,513,281
Total Revenue	-	1,412,719	1,566,606	1,514,742	1,624,758	1,624,758	1,624,758
Total Resources	-	1,412,719	1,586,606	1,658,561	1,768,577	1,768,577	1,768,577
Operating Expenditures							
IT							
Salaries		305,884	377,000	375,990	432,056	432,056	432,056
Overtime		585		194	4,000	4,000	4,000
Fringe Benefits - Budget			204,000				
FICA		23,326		28,438	33,358	33,358	33,358
Taxes - State		400		2,172	549	549	549
PERS		62,643		85,124	108,828	108,828	108,828

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
IT Internal Services							
Workers Compensation		186		1,247	311	311	311
Insurance - Health		73,570		78,797	90,334	90,334	90,334
Insurance - HRA		19,380		14,450	15,130	15,130	15,130
Insurance - Life/LTD		244		845	1,278	1,278	1,278
Insurance - Disability		640		753	1,744	1,744	1,744
Exp.-Personnel Services	-	486,858	581,000	588,010	687,590	687,590	687,590
Communications		40,182	82,000	20,201	20,000	20,000	20,000
Computer Expense		29,340	20,000	150,000	100,000	100,000	100,000
Contract Services		221,796	325,900	300,000	300,000	300,000	300,000
Dept/Operating Expense		7,544	6,000	9,000	9,000	9,000	9,000
Dues & Subscription		400		2,000	2,000	2,000	2,000
Education & Training		4,551	10,000	3,000	5,000	5,000	5,000
Maint/Building		51	2,500	1,500	1,500	1,500	1,500
Maint/Vehicles			500	300			
Meetings & Conferences		69	6,000	400	1,200	1,200	1,200
Office Supplies		542	300	2,800	2,900	2,900	2,900
Petroleum		208	600	300	300	300	300
Utilities		42,560	20,000	76,000	79,800	79,800	79,800
Exp.-Materials & Services	-	347,243	473,800	565,501	521,700	521,700	521,700
Other Equipment		141,967	187,000	135,000	220,000	220,000	220,000
Exp.-Capital Outlay	-	143,075	187,000	135,000	220,000	220,000	220,000
IT	-	977,176	1,241,800	1,288,511	1,429,290	1,429,290	1,429,290
GIS							
Salaries		133,799	136,000	129,922	110,891	110,891	110,891
Overtime				26			
Fringe Benefits - Budget			57,000				
FICA		9,975		9,869	8,483	8,483	8,483
Unemployment		163		738	135	135	135
PERS		28,955		2,933	27,612	27,612	27,612
Workers Compensation		66		484	79	79	79
Insurance - Health		13,748		12,654	8,762	8,762	8,762
Insurance - HRA		2,720		2,550	1,870	1,870	1,870
Insurance - Life/LTD		83		231	314	314	314
Insurance - Disability		220		239	444	444	444
Exp.-Personnel Services	-	189,731	193,000	159,646	158,590	158,590	158,590

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
IT Internal Services							
Communications		2,893		2,680	2,800	2,800	2,800
Computer Expense		69	2,500				
Contract Services		60,148	88,000	36,000	77,800	77,800	77,800
Dept/Operating Expense		672	500				
Education & Training			3,300	1,700	2,000	2,000	2,000
Meetings & Conferences			2,500				
Office Supplies			600	2,200	1,500	1,500	1,500
<i>Exp.-Materials & Services</i>	-	63,782	97,400	42,580	84,100	84,100	84,100
Other Equipment		8,402	3,500				
<i>Exp.-Capital Outlay</i>	-	8,402	3,500	-	-	-	-
GIS	-	261,914	293,900	202,226	242,690	242,690	242,690
Operating Expenditure Subtotal	-	1,239,090	1,535,700	1,490,737	1,671,980	1,671,980	1,671,980
Resources, less beginning fund balance	-	1,412,719	1,566,606	1,514,742	1,624,758	1,624,758	1,624,758
Expense	-	1,239,090	1,535,700	1,490,737	1,671,980	1,671,980	1,671,980
Net from Operations	-	173,628	30,906	24,005	(47,222)	(47,222)	(47,222)
Transfers Out							
To Custodial & Bldg Maint	-	16,319	9,160	9,160	13,810	13,810	13,810
To PERS Bond -320	-	13,490	14,845	14,845	15,787	15,787	15,787
Exp.-Transfers Out	-	29,809	24,005	24,005	29,597	29,597	29,597
Contingency							
Operating Contingency			26,901		67,000	67,000	67,000
IT Internal Services	-	143,819	-	143,819	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Custodial Internal Services							
Beginning Balance	127,510		56,150	115,582	115,582	115,582	115,582
Operating Revenue							
School District Maint. IGA	2,606	3,702		3,702			
Interest Income	1,024	492	150	2,868	2,900	2,900	2,900
Miscellaneous Revenue	264	818					
Operating Revenue Subtotal	3,894	5,012	150	6,570	2,900	2,900	2,900
Transfers In							
From General Fund	35,392	257,220	254,190	248,869	378,280	378,280	378,280
From Water Fund	2,773	27,113	26,800	26,239	51,590	51,590	51,590
From W Water Fund	2,249	27,113	26,800	26,239	51,590	51,590	51,590
From LINX	1,129	9,270	9,160	8,968	25,900	25,900	25,900
From Eng Dev Review	219						
From Info Sys	1,464	9,270	9,160	8,968	13,810	13,810	13,810
From Streets Fund	931	11,818	11,680	11,435	30,210	30,210	30,210
From Storm Drain	236	3,476	3,430	3,358	5,030	5,030	5,030
From Bldg Inspect	409	6,950	6,870	6,726	8,850	8,850	8,850
From Admin Services		20,860	20,610	20,178	26,550	26,550	26,550
Transfers In	44,803	373,090	368,700	360,980	591,810	591,810	591,810
Total Revenue	48,697	378,102	368,850	367,550	594,710	594,710	594,710
Total Resources	176,207	378,102	425,000	483,132	710,292	710,292	710,292
Operating Expenditures							
Custodial							
Salaries	75,906	142,479	162,000	164,670	165,520	165,520	165,520
Overtime	989	739		2,070			
Fringe Benefits - Budget			78,500				
FICA	5,836	10,707		12,588	12,662	12,662	12,662
Unemployment	109	204		984	234	234	234

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Custodial Internal Services							
PERS	16,830	34,625		40,371	43,865	43,865	43,865
Workers Compensation	1,667	2,849		2,346	3,179	3,179	3,179
Insurance - Health	11,567	20,615		29,122	22,896	22,896	22,896
Insurance - HRA	3,400	6,800		6,800	5,100	5,100	5,100
Insurance - Life/LTD	90	148		462	615	615	615
Insurance - Disability	252	357		334	662	662	662
Exp.-Personnel Services	116,646	219,523	240,500	259,747	254,734	254,734	254,734
Contract Services	33,388	469	47,510	20,000	47,510	47,510	47,510
Dept/Operating Expense	12,087	22,914	105,000	62,862	105,000	105,000	105,000
Education & Training	29	3,202	1,500	3,207	1,500	1,500	1,500
Uniform				144			
Maint/Building	10,076	7,937	12,000	12,000	12,000	12,000	12,000
Maint/Vehicles	867	1,079	2,500	500	2,500	2,500	2,500
Petroleum	872	2,306	4,000	4,400	4,000	4,000	4,000
Exp.-Materials & Services	57,319	37,907	172,510	103,113	172,510	172,510	172,510
Other Equipment			5,000		5,000	5,000	5,000
Exp.-Capital Outlay	-	-	5,000	-	5,000	5,000	5,000
Custodial	173,965	257,430	418,010	362,860	432,244	432,244	432,244
Mechanic							
Salaries					60,770	60,770	60,770
FICA					4,649	4,649	4,649
Unemployment					84	84	84
PERS					15,132	15,132	15,132
Workers Compensation					1,760	1,760	1,760
Insurance - Health					22,608	22,608	22,608
Insurance - HRA					3,400	3,400	3,400
Insurance - Life/LTD					216	216	216
Insurance - Disability					243	243	243
Exp.-Personnel Services	-	-	-	-	108,862	108,862	108,862
Dept/Operating Expense					1,000	1,000	1,000
Maint/Building					6,000	6,000	6,000
Petroleum					1,000	1,000	1,000
Exp.-Materials & Services	-	-	-	-	8,000	8,000	8,000
Mechanic	-	-	-	-	116,862	116,862	116,862

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
<i>Custodial Internal Services</i>							
Operating Expenditure Subtotal	173,965	257,430	418,010	362,860	549,105	549,105	549,105
Resources, less beginning fund balance	48,697	378,102	368,850	367,550	594,710	594,710	594,710
Expense	173,965	257,430	418,010	362,860	549,105	549,105	549,105
Net from Operations	(125,268)	120,672	(49,160)	4,690	45,605	45,605	45,605
Transfers Out							
To PERS Bond -320	2,242	5,090	4,690	4,690	6,580	6,580	6,580
Exp.-Transfers Out	2,242	5,090	4,690	4,690	6,580	6,580	6,580
Contingency							
Operating Contingency			2,300		23,000	23,000	23,000
Unappropriated Ending Fund Balance					131,606	131,606	131,606
<i>Custodial Internal Services</i>	(0)	115,582	-	115,582	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
G.O. Bond Fund							
Beginning Balance	(20,134)	223,425	188,000	221,751	153,186	153,186	153,186
Revenue							
Current Property Taxes	1,781,359	1,567,048	1,538,556	1,563,495	1,666,124	1,666,124	1,666,124
Delinquent Property Taxes	34,179	58,060	30,000	40,421	43,000	43,000	43,000
Interest on Property Taxes	7,495	6,172		5,157			
Property Taxes	1,823,033	1,631,281	1,568,556	1,609,073	1,709,124	1,709,124	1,709,124
Interest Income	5,682	4,002	6,000	4,919	4,500	4,500	4,500
From Wastewater	401,900	401,700					
Total Resources	2,210,481	2,260,408	1,762,556	1,835,742	1,866,810	1,866,810	1,866,810
Expenditures							
Debt							
Bond Principal	1,160,000	1,235,000	1,330,000	1,330,000	1,455,000	1,455,000	1,455,000
Bond Principal-FFC-WW	375,000	390,000					
Bond Interest	425,156	401,956	352,556	352,556	286,060	286,060	286,060
Bond Interest-FFC-WW	26,900	11,700					
Exp.-Debt Service	1,987,056	2,038,656	1,682,556	1,682,556	1,741,060	1,741,060	1,741,060
Total Expenditures	1,987,056	2,038,656	1,682,556	1,682,556	1,741,060	1,741,060	1,741,060
Resources	2,210,481	2,260,408	1,762,556	1,835,742	1,866,810	1,866,810	1,866,810
Expense	1,987,056	2,038,656	1,682,556	1,682,556	1,741,060	1,741,060	1,741,060
Net from Operations	223,425	221,751	80,000	153,186	125,750	125,750	125,750
Unappropriated Ending Fund Balance			80,000		125,750	125,750	125,750
G.O. Bond Fund	223,425	221,751	-	153,186	-	-	-

Description	Account Number	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
2013 Bond Fund	317							
Beginning Balance	317-000-49901	12,852	10,625	-	10,677	10,817	10,817	10,817
Revenue	000							
Interest Income	317-000-47100	91	52		141			
Urban Renewal Debt Pmt	317-000-48010	1,267,823	1,277,850	1,283,600	1,283,600	1,293,300	1,293,300	1,293,300
Transfers In	930							
From Water Fund	317-000-49022	240,959	242,050					
From W Water Fund	317-000-49025							
From NW Urban Renewal	317-000-49098							
Transfers In		240,959	242,050	-	-	-	-	-
Total Resources	000	1,521,725	1,530,577	1,283,600	1,294,417	1,304,117	1,304,117	1,304,117
Expenditures								
Debt	941/942							
Bond Principal	317-941-95100	930,000	975,000	1,010,000	1,010,000	1,050,000	1,050,000	1,050,000
Bond Principal	317-941-95108	225,000	235,000	-				
Bond Interest	317-942-95200	340,050	302,850	273,600	273,600	243,300	243,300	243,300
Bond Interest	317-942-95208	16,050	7,050	-				
Exp.-Debt Service		1,511,100	1,519,900	1,283,600	1,283,600	1,293,300	1,293,300	1,293,300
Total Expenditures		1,511,100	1,519,900	1,283,600	1,283,600	1,293,300	1,293,300	1,293,300
Revenue		1,521,725	1,530,577	1,283,600	1,294,417	1,304,117	1,304,117	1,304,117
Expense		1,511,100	1,519,900	1,283,600	1,283,600	1,293,300	1,293,300	1,293,300
Net from Operations		10,625	10,677	-	10,817	10,817	10,817	10,817
Unappropriated Ending Fund Balance	317-317-92010			-		10,817	10,817	10,817
2013 Bond Fund	317	10,625	10,677	-	10,817	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Pension Bond Series 2002							
Revenue							
Beginning Balance							
Transfers							
Transfer In	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Total Resources	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Expenditures							
Debt							
Bond Principal	140,000	160,000	185,000	185,000	205,000	205,000	205,000
Bond Interest	95,558	85,968	75,102	75,008	62,340	62,340	62,340
<i>Exp.-Debt Service</i>	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Expenditure Subtotal	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Resources	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Expense	235,558	245,968	260,102	260,008	267,340	267,340	267,340
Net from Operations	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Pension Bond Series 2002	-	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
Beginning Balance	3,019,907	3,216,361	4,889,212	4,503,549	4,779,134	4,779,134	4,779,134
Fund Balance	423,366	423,366	-	423,366	423,366	423,366	423,366
Beginning Fund Balance	3,443,273	3,639,726	4,889,212	4,926,915	5,202,500	5,202,500	5,202,500
Operating Revenue							
Water Fees	5,216,266	5,654,239	6,147,000	5,446,069	5,718,400	5,718,400	5,718,400
Water Penalties	7,336	67,715	55,000	105,610	75,000	75,000	75,000
Water Meter Sales/Service		46,375	35,000				
Water - Bulk Water Service		95,545	75,000	40,311	75,000	75,000	75,000
Charges for Services	5,223,602	5,863,874	6,312,000	5,591,990	5,868,400	5,868,400	5,868,400
Federal Grant Funds	37,071						
Interest Income	22,377	21,177	20,000	46,867	35,000	35,000	35,000
Miscellaneous Revenue	149,831	6,914	15,000	13,450	13,000	13,000	13,000
Operating Revenue Subtotal	5,432,880	5,891,965	6,347,000	5,652,308	5,916,400	5,916,400	5,916,400
Total Resources	8,876,153	9,531,691	11,236,212	10,579,223	11,118,900	11,118,900	11,118,900
Operating Expenditures							
Development Services							
Salaries		25,001	28,000	25,792	27,061	27,061	27,061
Overtime		14					
Fringe Benefits - Budget			16,000				
FICA		1,863		1,957	2,070	2,070	2,070
Unemployment		34		148	27	27	27
PERS		6,447		7,060	7,675	7,675	7,675
Workers Compensation		19		19	29	29	29
Insurance - Health		6,285		6,120	6,424	6,424	6,424
Insurance - HRA		1,819		1,071	1,071	1,071	1,071
Insurance - Life/LTD		23		64	93	93	93
Insurance - Disability		58		51	108	108	108
Exp.-Personnel Services	-	41,563	44,000	42,282	44,558	44,558	44,558
Development Services	-	41,563	44,000	42,282	44,558	44,558	44,558

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
Water Utility							
Salaries	552,816	280,500	308,500	299,344	316,678	316,678	316,678
P.T. Salary		2,503					
Overtime	5,567	1,798	4,000	1,894			
Cash In Comp	915						
Fringe Benefits - Budget			175,000				
Taxes - Federal	41,864	22,577		22,844	24,223	24,223	24,223
Taxes - State	745	413		1,746	1,267	1,267	1,267
PERS	132,445	75,415		74,076	87,680	87,680	87,680
Workers Compensation	6,330	5,037		4,158	4,825	4,825	4,825
Unemployment					319	319	319
Insurance - Health	130,176	72,619		67,650	64,820	64,820	64,820
Insurance - HRA/PSA	26,384	12,070		13,770	12,070	12,070	12,070
Insurance - Life	193						
Insurance - Life/LTD	599	285		773	1,068	1,068	1,068
Insurance - Disability	1,521	661		595			
Legal Benefit	20						
Group Term Life	88						
Exp.-Personnel Services	899,662	473,878	487,500	486,850	512,950	512,950	512,950
Advertising			1,500	1,500	1,500	1,500	1,500
Advertising (Eng)	1,699						
Communications		5,086		8,500			
Computer Exp (Eng)	13,999						
Contract Services	699	27,158	62,000	30,000	68,800	68,800	68,800
Contract Serv (Eng)	1,330	(87)					
Contract Serv (Maint)	53,180	1,275					
Merchant Card Fees	39,367	41,172	40,000	40,000	42,000	42,000	42,000
Dept/Operating Expense	430	185,137	105,220	125,000	113,100	113,100	113,100
Operating Exp (Eng)	3,564						
Operating Exp (Maint)	99,344	638					
Op Supplies (Eng)	636						
Op Supplies (Maint)	5,989						
Dues & Subscript (Eng)	2,945						
Dues & Subs (Maint)	2,110	2,444	3,000	3,000	3,000	3,000	3,000
Duplication	23,776	25,002	25,000	25,000	25,000	25,000	25,000
Education & Trng (Eng)	188			1,172			
Ed & Trng (Maint)	5,345	8,446	5,000	4,000	5,000	5,000	5,000
Insurance	74,643	80,304	94,370	97,787	94,370	94,370	94,370
Uniforms (Maint)	3,327	1,160	3,500	3,500	3,500	3,500	3,500
Utility Franchise Fee	259,036	297,058	307,350	307,350	316,850	316,850	316,850
Maint/Bldg (Maint)	8,690	935	9,900	9,900	9,900	9,900	9,900
Maint/Eqpt (Maint)	230	5,143	3,500	3,500	3,500	3,500	3,500

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
Maint/Vehicles (Eng)	1,565						
Maint/Vehicles (Maint)	9,467	6,119	16,600	13,600	4,150	4,150	4,150
Mtgs & Conf (Eng)	30						
Mtgs & Conf (Maint)	1,442		3,300	3,300	3,300	3,300	3,300
Office Supplies (Eng)	296						
Off Supplies (Maint)	739	931	1,000	1,000	1,000	1,000	1,000
Petroleum		14,522		15,000	15,000	15,000	15,000
Petroleum (Eng)	1,203						
Petroleum (Maint)	9,606	60	15,000	300			
Postage	1,424	904		147			
Utilities		3,352		8,633	8,500	8,500	8,500
Utilities (Maint)	3,283		6,500				
Exp.-Materials & Services	629,579	706,759	702,740	702,189	718,470	718,470	718,470
Improvements		64,460	100,000				
Improvements (Eng)					375,000	375,000	375,000
Office Eqpt (Eng)	718						
Other Eqpt (Maint)	5,995	-	25,000	25,000	25,000	25,000	25,000
Vehicles (Maint)	225,269						
Exp.-Capital Outlay	231,981	64,460	125,000	25,000	400,000	400,000	400,000
Water Utility	1,761,222	1,245,096	1,315,240	1,214,039	1,631,420	1,631,420	1,631,420
Water Plant Ops							
Salaries	332,526	264,031	261,000	271,766	270,925	270,925	270,925
Overtime	12,184	9,159	8,000	8,313			
Cash In Comp	300						
Fringe Benefits			138,000				
Taxes - Federal	26,027	20,411		20,981	20,721	20,721	20,721
Taxes - State	491	392		1,560	1,085	1,085	1,085
PERS	71,791	60,223		61,952	67,463	67,463	67,463
Workers Compensation	3,834	4,099		3,874	4,130	4,130	4,130
Unemployment		47,802			269	269	269
Health Insurance	57,335	9,180		44,594	50,108	50,108	50,108
HRA	12,070			9,180	9,180	9,180	9,180
Group Term Life	230						
Insurance - Life/LTD	362	227		627	842	842	842
Insurance - Disability	914	540		528			
Legal Benefit	18						
Group Term Life	38						
Exp.-Personnel Services	518,118	416,064	407,000	423,375	424,722	424,722	424,722

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
Advertising	3,270		3,500	500	3,500	3,500	3,500
Communication	7,808	9,229		7,500	10,000	10,000	10,000
Computer Expense	10,597			300			
Contract Services	30,358	26,062	51,000	42,000	51,000	51,000	51,000
Dept/Operating Expense	283,788	105,506	121,500	150,000	156,500	156,500	156,500
Duplication		2,114		339			
Education & Training	3,365	1,507	3,000	1,148	3,000	3,000	3,000
Uniform		75	3,000	1,500	3,000	3,000	3,000
Maint/Building		6,693	2,000	10,000	2,000	2,000	2,000
Maint/Equipment		2,045	5,500	5,500	5,500	5,500	5,500
Maint/Vehicles		1,004	2,200	2,200	550	550	550
Meetings & Conferences		627	2,500	2,500	2,500	2,500	2,500
Office Supplies			1,500	1,500	1,500	1,500	1,500
Petroleum		723	27,000	4,000	24,500	24,500	24,500
Utilities		156,183	215,000	205,000	225,000	225,000	225,000
Exp.-Materials & Services	339,186	311,771	437,700	433,987	488,550	488,550	488,550
Improvements	48,380	103,016	250,000	20,000	335,000	335,000	335,000
Other Eqpt.	(149)	(78)					
Exp.-Capital Outlay	48,231	102,938	250,000	20,000	335,000	335,000	335,000
Water Plant Ops	905,535	830,773	1,094,700	877,362	1,248,272	1,248,272	1,248,272
Water Utility CIP							
Advertising (Eng)	1,770						
Contract Services	23,247						
Exp.-Materials & Services	25,017	-	-	-	-	-	-
Improvements (Eng)	290,288						
Improvements (Maint)	81,212						
Exp.-Capital Outlay	371,500	-	-	-	-	-	-
Water Utility CIP	396,517	-	-	-	-	-	-
Engineering							
Salaries		175,246	254,500	192,109	262,219	262,219	262,219
P.T. Salary		39,633		36,100	-	-	-
Overtime		6,401	5,000	5,388			
Fringe Benefits - Budget			142,000				
FICA		16,212		17,524	20,060	20,060	20,060
Unemployment		274		1,353	569	569	569

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
PERS		57,017		61,490	74,685	74,685	74,685
Workers Compensation		1,798		1,860	2,204	2,204	2,204
Insurance - Health		40,771		46,207	49,562	49,562	49,562
Insurance - HRA		7,395		9,690	8,415	8,415	8,415
Insurance - Life/LTD		192		571	714	714	714
Insurance - Disability		462		473	1,049	1,049	1,049
Exp.-Personnel Services	-	345,401	401,500	372,765	419,478	419,478	419,478
Advertising		125	2,500	2,500	2,500	2,500	2,500
Communications		1,443		3,500	2,500	2,500	2,500
Computer Expense		4,145	15,000	10,000	14,000	14,000	14,000
Contract Services		42,599	715,000	175,000	1,235,000	1,235,000	1,235,000
Dept/Operating Expense		671	23,100	2,500	13,100	13,100	13,100
Dues & Subscription		2,925	4,550	4,550	5,350	5,350	5,350
Duplication		201		225			
Education & Training		1,185	4,000	4,000	5,000	5,000	5,000
Uniform			800	800	1,000	1,000	1,000
Maint/Equipment			500		500	500	500
Maint/Vehicles		2,138	2,500	2,500	625	625	625
Meetings & Conferences			4,000	2,000	4,000	4,000	4,000
Office Supplies		919	800	800	1,000	1,000	1,000
Petroleum		2,608	3,000	3,000	3,500	3,500	3,500
Exp.-Materials & Services	-	58,959	775,750	211,375	1,288,075	1,288,075	1,288,075
Improvements		137,590					
Office Equipment			3,500	3,500	2,500	2,500	2,500
Exp.-Capital Outlay	-	137,590	3,500	3,500	2,500	2,500	2,500
Engineering	-	541,950	1,180,750	587,640	1,710,053	1,710,053	1,710,053
Operating Expenditure Subtotal	3,063,274	2,659,382	3,634,690	2,721,323	4,634,303	4,634,303	4,634,303
Resources, less beginning fund balance	5,432,880	5,891,965	6,347,000	5,652,308	5,916,400	5,916,400	5,916,400
Expense	3,063,274	2,659,382	3,634,690	2,721,323	4,634,303	4,634,303	4,634,303
Net from Operations	2,369,606	3,232,582	2,712,310	2,930,985	1,282,097	1,282,097	1,282,097
Capital Projects							
Improvements		940	1,000,000	915,000	2,900,000	2,900,000	2,900,000
Exp.-Capital Outlay	-	940	1,000,000	915,000	2,900,000	2,900,000	2,900,000

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Water Utility							
Transfers Out							
To NW URD	500,000						
To Debt Service	240,959	242,050					
To IT Services	109,923	200,020	230,963	230,963	237,409	237,409	237,409
To Custodial Services	2,773	27,113	26,800	26,800	51,590	51,590	51,590
To PERS Bond	29,610	23,360	24,120	24,120	25,497	25,497	25,497
To Admin Services	136,118	298,144	304,755	304,755	352,522	352,522	352,522
Exp.-Transfers Out	519,384	790,687	586,638	586,638	667,018	667,018	667,018
Debt							
Bond Principal	638,054						
Bond Interest	515,714						
Loan Principal		664,170	678,606	678,606	693,457	693,457	693,457
Loan Interest		489,599	475,165	475,165	460,312	460,312	460,312
Exp.-Debt Service	1,153,769	1,153,769	1,153,771	1,153,771	1,153,769	1,153,769	1,153,769
Contingency							
Operating Contingency			250,000		28,000	28,000	28,000
Appropriated Fund Balance							
Reserve for Equip Replacement			1,305,000		1,455,000	1,455,000	1,455,000
Reserve for Capital Projects			3,306,113		280,810	280,810	280,810
Water Utility	3,639,726	4,926,914	-	5,202,491	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-WATER IMPR							
Beginning Balance	(8,972)	308,489	648,489	663,549	722,900	722,900	722,900
Revenue							
SDC Principal	309,707	347,284	275,000	43,400	150,000	150,000	150,000
SDC Interest	6,693	4,959	2,000	7,000	7,000	7,000	7,000
Assessments	316,400	352,242	277,000	50,400	157,000	157,000	157,000
Interest Income	1,061	2,818	1,000	9,000	3,000	3,000	3,000
Total Resources	308,489	663,549	926,489	722,949	882,900	882,900	882,900
Resources, less beginning fund balance	317,461	355,060	278,000	59,400	160,000	160,000	160,000
Expense	-	-	-	-	-	-	-
Net from Operations	317,461	355,060	278,000	59,400	160,000	160,000	160,000
Capital Projects							
Improvements			926,489		700,000	700,000	700,000
Exp.-Capital Outlay	-	-	926,489	-	700,000	700,000	700,000
SDC-Water Impr	308,489	663,549	-	722,949	182,900	182,900	182,900

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-WATER REIMB							
Beginning Balance	19,004	20,968	23,468	23,074	23,700	23,700	23,700
Revenue							
SDC Principal	1,775	1,959	1,500	292	800	800	800
SDC Interest	38	28	30	40	30	30	30
Assessments	1,814	1,987	1,530	332	830	830	830
Interest Income	150	118	100	300	150	150	150
Total Resources	20,968	23,074	25,098	23,706	24,680	24,680	24,680
Resources, less beginning fund balance	1,964	2,106	1,630	632	980	980	980
Expense	-	-	-	-	-	-	-
Net from Operations	1,964	2,106	1,630	632	980	980	980
Capital Projects							
Improvements			25,098		24,680	24,680	24,680
Exp.-Capital Outlay	-	-	25,098	-	24,680	24,680	24,680
SDC-Water Reimb	20,968	23,074	-	23,706	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Storm Drain Utility							
Beginning Balance	270,722	406,225	239,396	297,072	629,783	629,783	629,783
Fund Balance	14,417	14,417		14,417	14,417	14,417	14,417
Beginning Fund Balance	285,139	420,642	239,396	311,489	644,200	644,200	644,200
Revenue							
Storm Drain Fees	511,925	545,584	689,000	706,774	713,200	713,200	713,200
Federal Grant Funds	157						
Interest Income	2,156	1,400	1,000	3,712	3,000	3,000	3,000
Miscellaneous Revenue	472	12					
Operating Revenue Subtotal	514,710	546,996	690,000	710,485	716,200	716,200	716,200
Total Revenue	514,710	546,996	690,000	710,485	716,200	716,200	716,200
Total Resources	799,849	967,638	929,396	1,021,974	1,360,400	1,360,400	1,360,400
Operating Expenditures							
Storm Drain Utility							
Salaries	79,529	56,146	66,000	63,492	67,510	67,510	67,510
Temp Employee Wages		4,935		1,253			
Overtime	286	463		501			
Cash In Comp	300						
Fringe Benefits - Budget			43,000				
Taxes - Federal	6,139	4,572		4,846	5,160	5,160	5,160
Taxes - State	110	87		369	270	270	270
PERS	18,201	12,454		14,441	16,820	16,820	16,820
Workers Compensation	2,226	640		528	1,010	1,010	1,010
Unemployment				70	70	70	70
Insurance - Health	14,047	18,721		17,119	21,060	21,060	21,060
Insurance - HRA/PSA	2,958	3,230		3,230	3,230	3,230	3,230
Insurance - Life	32						
Insurance - Life/LTD	95	62		180	240	240	240
Insurance - Disability	232	129		125			
Legal Benefit	2						
Group Term Life	13						
Exp.-Personnel Services	124,170	101,438	109,000	106,084	115,370	115,370	115,370

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Storm Drain Utility							
Computer Exp (Maint)							
Contract Services	528		15,000	15,000	16,100	16,100	16,100
Merchant Card Fees		3,376	3,000	5,500	6,000	6,000	6,000
Dept/Operating Expense		284		11,600	12,600	12,600	12,600
Operating Exp (Eng)	6,564						
Operating Exp (Maint)	4,027	3,863	11,600				
Op Supplies (Maint)	73						
Dues & Subs (Maint)		309	150		150	150	150
Duplication	480	90		157			
Ed & Trng (Maint)		70	250	300	250	250	250
Uniforms (Maint)	1,043	315	2,500	2,500	2,500	2,500	2,500
Utility Franchise Fee	25,085	26,073	34,450	34,450	27,300	27,300	27,300
Maint/Bldg (Maint)	2,767	905	3,000	3,000	3,000	3,000	3,000
Maint/Eqpt (Maint)	28	473	1,500	1,500	1,500	1,500	1,500
Maint/Vehicles (Maint)	949	4,779	7,500	7,500	8,000	8,000	8,000
Mtgs & Conf (Maint)	68		250	250	250	250	250
Petroleum (Maint)	7,351		6,500	3,000	6,500	6,500	6,500
Postage	29	18					
Exp.-Materials & Services	48,991	40,555	85,700	84,507	84,150	84,150	84,150
Improvements (Eng)	124,768						
Vehicles (Maint)							
Exp.-Capital Outlay	124,768	-	-	-	-	-	-
Storm Drain Utility	297,929	141,992	194,700	190,591	199,520	199,520	199,520
Engineering							
Salaries		11,293	30,000	26,966	33,061	33,061	33,061
Overtime				369			
Fringe Benefits - Budget			17,500				
FICA		809		2,067	2,529	2,529	2,529
Unemployment		13		159	43	43	43
PERS		3,218		6,987	9,112	9,112	9,112
Workers Compensation		88		216	278	278	278
Insurance - Health		2,026		4,766	7,164	7,164	7,164
Insurance - HRA		340		1,020	1,105	1,105	1,105
Insurance - Life/LTD		10		59	92	92	92
Insurance - Disability		25		56	132	132	132
Exp.-Personnel Services	-	17,823	47,500	42,665	53,517	53,517	53,517

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Storm Drain Utility							
Advertising		1,472	1,500	1,543	1,500	1,500	1,500
Computer Expense			2,500		2,500	2,500	2,500
Dept/Operating Expense		7,306	16,000	6,500	18,500	18,500	18,500
Dues & Subscription				225			
Duplication		201					
Education & Training			250		250	250	250
Maint/Vehicles		6	500		125	125	125
Petroleum			250		250	250	250
Exp.-Materials & Services	-	8,984	21,000	8,268	23,125	23,125	23,125
Improvements		356,949	105,000	22,000	-	-	-
Exp.-Capital Outlay	-	356,949	105,000	22,000	-	-	-
Engineering	-	383,756	173,500	72,933	76,642	76,642	76,642
Expenditure Subtotal	297,929	525,749	368,200	263,524	276,162	276,162	276,162
Resources, less beginning fund balance	514,710	546,996	690,000	710,485	716,200	716,200	716,200
Expense	297,929	525,749	368,200	263,524	276,162	276,162	276,162
Net from Operations	216,781	21,248	321,800	446,961	440,038	440,038	440,038
Capital Projects							
Improvements					650,000	650,000	650,000
Exp.-Capital Outlay	-	-	-	-	650,000	650,000	650,000
Transfers							
To Street Impro SDC Fund - 882	46,000	46,000					
To IT Services	27,261	30,150	32,120	32,120	25,729	25,729	25,729
To Custodial Services	236	3,476	3,430	3,430	5,030	5,030	5,030
To PERS Bond	2,559	2,100	2,792	2,792	1,963	1,963	1,963
To Admin Services	5,222	48,675	29,905	29,905	70,302	70,302	70,302
Exp.-Transfers Out	81,278	130,401	68,247	68,247	103,024	103,024	103,024

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Storm Drain Utility							
Debt							
Loan Principal			39,555				
Interfund Loan Principal				39,555	40,444	40,444	40,444
Loan Interest			6,446	6,446	5,556	5,556	5,556
Exp.-Debt Service	-	-	46,001	46,001	46,000	46,000	46,000
Contingency							
Operating Contingency	-		42,166		11,700	11,700	11,700
Appropriated Fund Balance							
Reserve for Equip Replacement	-		125,000		125,000	125,000	125,000
Reserve for Capital Projects	-		279,782		148,514	148,514	148,514
Storm Drain Utility	420,642	311,489	-	644,202	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-DRAINAGE IMPR							
Beginning Balance	176,747	194,228	240,628	219,945	227,000	227,000	227,000
Revenue							
SDC Principal	30,420	45,995	45,000	9,075	30,000	30,000	30,000
SDC Princ - Assess	(8,870)						
SDC Interest	918	705	400	683	800	800	800
Assessments	22,468	46,700	45,400	9,758	30,800	30,800	30,800
Interest Income	1,326	1,168	1,000	2,780	1,700	1,700	1,700
Total Resources	200,540	242,097	287,028	232,483	259,500	259,500	259,500
Operating Expenditures							
Engineering							
Improvements		22,152	287,028	5,500	60,000	60,000	60,000
Exp.-Capital Outlay	-	22,152	287,028	5,500	60,000	60,000	60,000
Engineering	-	22,152	287,028	5,500	60,000	60,000	60,000
Total Operating Expenditures	-	22,152	287,028	5,500	60,000	60,000	60,000
Resources, less beginning fund balance	23,794	47,868	46,400	12,538	32,500	32,500	32,500
Expense	-	22,152	287,028	5,500	60,000	60,000	60,000
Net from Operations	23,794	25,716	(240,628)	7,038	(27,500)	(27,500)	(27,500)
Capital Projects							
Improvements					165,000	165,000	165,000
Transfers Out							
To General Fund-SalBen	6,312						
Unappropriated Ending Fund Balance					34,500	34,500	34,500
SDC-Drainage Impr	194,228	219,945	-	226,983	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-DRAINAGE REIMB							
Beginning Balance	36,834	41,715	28,715	29,907	28,300	28,300	28,300
Revenue							
SDC Principal	5,289	7,915	7,000	1,379	7,000	7,000	7,000
SDC Princ - Assess	(851)						
SDC Interest	286	123	25	120	25	25	25
Assessments	4,723	8,038	7,025	1,499	7,025	7,025	7,025
Interest Income	158	153	150	403	250	250	250
Total Resources	41,715	49,907	35,890	31,810	35,575	35,575	35,575
Operating Expenditures							
Engineering							
Improvements		20,000	35,890	3,500			
Exp.-Capital Outlay	-	20,000	35,890	3,500	-	-	-
Engineering	-	20,000	35,890	3,500	-	-	-
Total Operating Expenditures	-	20,000	35,890	3,500	-	-	-
Resources, less beginning fund balance	4,881	8,191	7,175	1,903	7,275	7,275	7,275
Expense	-	20,000	35,890	3,500	-	-	-
Net from Operations	4,881	(11,809)	(28,715)	(1,597)	7,275	7,275	7,275
Capital Projects							
Improvements					35,575	35,575	35,575
Exp.-Capital Outlay	-	-	-	-	35,575	35,575	35,575
SDC-Drainage Reimb	41,715	29,907	-	28,310	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Beginning Balance	2,623,825	1,583,504	13,960,060	13,000,178	13,985,107	13,985,107	13,985,107
Fund Balance	173,793	173,793	-	173,793	173,793	173,793	173,793
Beginning Fund Balance	2,797,618	1,757,297	13,960,060	13,173,970	14,158,900	14,158,900	14,158,900
Operating Revenue							
Bond Sale Proceeds	3,730,000						
Sewer Fees	5,774,824	6,122,695	6,329,000	6,489,038	6,618,800	6,618,800	6,618,800
Sewer Penalties	7,336	46,730	20,000	50,764	45,000	45,000	45,000
Sewer Lien Use Fees	-	281	25,000	25,000	25,000	25,000	25,000
Charges for Services	5,782,160	6,169,706	6,374,000	6,564,802	6,688,800	6,688,800	6,688,800
Federal Grant Funds	20,082		3,000,000	3,000,000			
Interest Income	12,650	62,561	50,000	148,668	125,000	125,000	125,000
Interest on Taxes							
Interest Earnings	12,650	62,561	50,000	148,668	125,000	125,000	125,000
Miscellaneous Revenue	2,854	14,811	3,000	505	500	500	500
State Loan Funds	-	8,100,350	5,000,000	2,721,319	3,100,000	3,100,000	3,100,000
Settlement Revenue		12,000,000					
Operating Revenue Subtotal	9,547,746	26,347,428	14,427,000	12,435,295	9,914,300	9,914,300	9,914,300
Total Resources	12,345,363	28,104,725	28,387,060	25,609,265	24,073,200	24,073,200	24,073,200
Operating Expenditures							
Development Services							
Salaries		25,004	28,000	25,792	27,061	27,061	27,061
Overtime		14					
Fringe Benefits - Budget			16,000				
FICA		1,864		1,957	2,070	2,070	2,070
Unemployment		34		148	27	27	27

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
PERS		6,448		7,060	7,675	7,675	7,675
Workers Compensation		19		19	29	29	29
Insurance - Health		6,287		6,120	6,424	6,424	6,424
Insurance - HRA		1,819		1,071	1,071	1,071	1,071
Insurance - Life/LTD		23		64	93	93	93
Insurance - Disability		58		51	108	108	108
Exp.-Personnel Services	-	41,571	44,000	42,282	44,558	44,558	44,558
Development Services	-	41,571	44,000	42,282	44,558	44,558	44,558
Wastewater Utility							
Salaries	486,058	168,386	212,500	207,389	221,511	221,511	221,511
Overtime	14	1,214		6,429			
Overtime	4,107		3,000				
Cash In Comp	749						
Fringe Benefits - Budget			132,000				
Taxes - Federal	36,419	14,051		16,065	16,945	16,945	16,945
Taxes - State	631	246		1,225	888	888	888
PERS	117,614	45,599		51,576	60,523	60,523	60,523
Workers Compensation	5,669	2,834		2,711	3,349	3,349	3,349
Unemployment					224	224	224
Insurance - Health	99,051	44,529		53,532	57,192	57,192	57,192
Insurance - HRA/PSA	20,043	9,180		9,180	9,180	9,180	9,180
Insurance - Life	167						
Insurance - Life/LTD	496	150		508	703	703	703
Insurance - Disability	1,283	361		421			
Legal Benefit	22						
Group Term Life	75						
Exp.-Personnel Services	772,397	286,549	347,500	349,036	370,515	370,515	370,515
Advertising (Eng)	928						
Advertising (Maint)			1,500	1,500	1,500	1,500	1,500
Communications		3,567		5,000			
Computer Exp (Eng)	10,833						
Computer Exp (Maint)	828						
Contract Services	22	6,404	54,000	30,000	64,230	64,230	64,230
Contract Serv (Eng)	6,061	(87)					
Contract Serv (Maint)	22,194	194		1,100			
Merchant Card Fees	38,801	40,510	40,000	40,000	45,000	45,000	45,000
Dept/Operating Expense	125	13,293	23,300	23,300	23,800	23,800	23,800
Operating Exp (Eng)	6,061						
Operating Exp (Maint)	20,812	770					

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Op Supplies (Eng)	170						
Op Supplies (Maint)	187						
Dues & Subscript (Eng)	990						
Dues & Subs (Maint)	500	1,169	600	600	600	600	600
Duplication	23,776	25,002	25,000	25,000	25,000	25,000	25,000
Education & Training		1,614	3,000	3,000	3,000	3,000	3,000
Education & Trng (Eng)	1,132						
Ed & Trng (Maint)	3,320	80					
Insurance	75,620	81,867	94,895	102,265	94,895	94,895	94,895
Ins Repair & Deduct				3,057			
Uniforms (Maint)	2,978	1,229	2,400	2,400	3,000	3,000	3,000
Utility Franchise Fee	281,183	299,228	316,450	316,450	305,000	305,000	305,000
Maint/Bldg (Gen'l)		269	5,000	5,000	5,000	5,000	5,000
Maint/Bldg (Maint)	4,634						
Maint/Eqpt		1,177	1,500	1,500	1,500	1,500	1,500
Maint/Eqpt (Maint)	1,231			5,938			
Maint/Vehicles (Eng)	591						
Maint/Vehicles (Maint)	13,751	20,394	25,000	25,000	6,250	6,250	6,250
Meetings & Conferences			2,000	1,000	2,000	2,000	2,000
Mtgs & Conf (Maint)	302						
Office Supplies (Eng)	172						
Off Supplies (Maint)	509	719	700	850	700	700	700
Petroleum		10,893		15,000	16,000	16,000	16,000
Petroleum (Eng)	1,203						
Petroleum (Maint)	5,191	163	15,000	205			
Postage	1,424	904		250			
Utilities (Gen'l)	1,104	5,319	3,500	5,250	8,000	8,000	8,000
Utilities (Maint)	2,360						
Exp.-Materials & Services	528,993	514,679	613,845	613,665	605,475	605,475	605,475
Improvements		6,800	90,000	90,000	90,000	90,000	90,000
Improvements (Maint)	41,223						
Vehicles (Maint)	225,269		250,000	-	250,000	250,000	250,000
Exp.-Capital Outlay	266,492	6,800	340,000	90,000	340,000	340,000	340,000
Wastewater Utility	1,567,882	808,028	1,301,345	1,052,701	1,315,990	1,315,990	1,315,990
Wastewater Plant Ops							
Salaries	429,370	417,872	460,000	444,979	468,507	468,507	468,507
P.T. Salary		2,503					
Overtime	15,234	19,929	25,000	5,545			
Cash In Comp	150	979		553			

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Fringe Benefits - Budget			286,000				
Taxes - Federal	33,448	32,950		33,772	35,842	35,842	35,842
Taxes - State	640	656		2,682	1,878	1,878	1,878
PERS	51,333	91,227		83,133	116,655	116,655	116,655
Worker's Compensation	4,824	4,436		4,747	7,172	7,172	7,172
Unemployment					465	465	465
Insurance - Health	116,394	119,641		120,647	140,210	140,210	140,210
Insurance - HRA	64,526	25,840		34,680	22,780	22,780	22,780
Insurance - Life	191						
Insurance - Life/LTD	525	404		1,255	1,603	1,603	1,603
Insurance - Disability	1,348	966		915			
Legal Benefit	29						
Group Term Life	38						
Exp.-Personnel Services	718,049	717,405	771,000	732,908	795,111	795,111	795,111
Advertising	484		500	500	500	500	500
Communication		6,159	1,000	5,250	1,000	1,000	1,000
Computer Expense							
Contract Services	573,932	55,392	115,000	25,000	15,000	15,000	15,000
Dept/Operating Expense	268,165	564,033	319,250	400,000	514,250	514,250	514,250
Duplication		1,248		1,000			
Education & Training	1,824	3,539	5,500	5,500	5,500	5,500	5,500
Uniform		1,616	2,500	3,500			
Maint/Building		23,883	35,000	35,000	35,000	35,000	35,000
Maint/Equipment		4,412	4,500	4,500			
Maint/Vehicles		7,315	2,500	7,500			
Meetings & Conferences		627	2,500		2,500	2,500	2,500
Office Supplies		154	2,000	550	250	250	250
Petroleum	533	12,449	7,000	13,000	18,000	18,000	18,000
Postage							
Utilities		241,238	297,645	250,000	300,000	300,000	300,000
Exp.-Materials & Services	844,938	922,064	794,895	751,300	892,000	892,000	892,000
Improvements	952,163	1,068,366	150,000	150,000	150,000	150,000	150,000
Other Eqpt.			10,000	10,000			
Vehicles			35,000	35,000			
Exp.-Capital Outlay	952,163	1,068,366	195,000	195,000	150,000	150,000	150,000
Wastewater Plant Ops	2,515,150	2,707,835	1,760,895	1,679,208	1,837,111	1,837,111	1,837,111

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Sewer & Lateral Repair Prog.							
Improvements	142,331						
Improvements (Eng)	3,500						
Exp.-Capital Outlay	145,831	-	-	-	-	-	-
Sewer & Lateral Repair Prog.	145,831	-	-	-	-	-	-
Wastewater Utility CIP							
Contract Services	5,437						
Contract Services (Eng)	1,527,943						
Exp.-Materials & Services	1,533,380	-	-	-	-	-	-
Improvements (Eng)	13,925						
Exp.-Capital Outlay	13,925	-	-	-	-	-	-
Wastewater Utility CIP	1,547,305	-	-	-	-	-	-
Engineering							
Salaries		187,415	284,500	227,220	294,780	294,780	294,780
P.T. Salary		39,634		32,490			
Overtime		9,312	15,000	13,883			
Fringe Benefits - Budget			164,000				
FICA		17,378		20,732	22,551	22,551	22,551
Unemployment		293		1,585	602	602	602
PERS		61,647		73,362	84,367	84,367	84,367
Workers Compensation		1,930		2,182	2,479	2,479	2,479
Insurance - Health		43,412		52,806	57,292	57,292	57,292
Insurance - HRA		7,820		10,710	9,520	9,520	9,520
Insurance - Life/LTD		200		620	814	814	814
Insurance - Disability		485		553	1,179	1,179	1,179
Exp.-Personnel Services	-	369,526	463,500	436,143	473,584	473,584	473,584
Advertising			5,000	903	1,500	1,500	1,500
Communications		1,443	250	1,700	2,000	2,000	2,000
Computer Expense		6,508	12,000	8,000	15,000	15,000	15,000
Contract Services		300,333	675,000	470,000	678,085	678,085	678,085
Dept/Operating Expense		6,064	19,500	1,000	12,750	12,750	12,750
Dues & Subscription			1,500	1,500	2,300	2,300	2,300
Duplication		201		225			
Education & Training			3,000	1,500	5,000	5,000	5,000
Uniform			500	500	500	500	500

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Maint/Equipment			500		500	500	500
Maint/Vehicles		785	2,000	2,000	625	625	625
Meetings & Conferences			3,000	1,500	1,500	1,500	1,500
Office Supplies		86	500	500	800	800	800
Petroleum		2,608	3,000	2,700	3,500	3,500	3,500
Exp.-Materials & Services	-	318,029	725,750	492,028	724,060	724,060	724,060
Improvements		232,745					
Office Equipment			1,500	1,115	1,500	1,500	1,500
Other Equipment		7,500	5,000		10,000	10,000	10,000
Exp.-Capital Outlay	-	240,245	6,500	1,115	11,500	11,500	11,500
Engineering	-	927,800	1,195,750	929,286	1,209,144	1,209,144	1,209,144
Expenditure Subtotal	5,776,168	4,485,233	4,301,990	3,703,477	4,406,802	4,406,802	4,406,802
Resources, less beginning fund balance	9,547,746	26,347,428	14,427,000	12,435,295	9,914,300	9,914,300	9,914,300
Expense	5,776,168	4,485,233	4,301,990	3,703,477	4,406,802	4,406,802	4,406,802
Net from Operations	3,771,578	21,862,195	10,125,010	8,731,818	5,507,498	5,507,498	5,507,498
Capital Projects							
Improvements		9,008,526	10,150,000	6,500,000	6,000,000	6,000,000	6,000,000
Exp.-Capital Outlay	-	9,008,526	10,150,000	6,500,000	6,000,000	6,000,000	6,000,000
Transfers Out							
To Debt Service	401,900	401,700					
To IT Services	121,853	244,450	288,313	288,313	282,549	282,549	282,549
To Custodial Services	2,249	27,113	26,800	26,800	51,590	51,590	51,590
To PERS Bond	20,625	24,310	28,200	28,200	29,422	29,422	29,422
To Admin Services	150,727	354,002	518,115	518,115	558,231	558,231	558,231
Exp.-Transfers Out	697,354	1,051,575	861,428	861,428	921,792	921,792	921,792
Debt							
Issuance Costs	59,300						
Loan Principal					199,072	199,072	199,072
Loan Interest					322,920	322,920	322,920
Bond Principal	3,948,852	335,000	340,000	340,000	345,000	345,000	345,000
Bond Interest	106,392	50,421	45,498	45,498	40,499	40,499	40,499
Exp.-Debt Service	4,114,544	385,421	385,498	385,498	907,491	907,491	907,491

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Wastewater Utility							
Contingency							
Operating Contingency			250,000		194,091	194,091	194,091
Appropriated Fund Balance							
Reserve for Equip Replacement			362,042		362,042	362,042	362,042
Reserve for Capital Projects			11,795,120		11,000,000	11,000,000	11,000,000
Reserve for Debt Service			280,982		280,982	280,982	280,982
Wastewater Utility	1,757,297	13,173,970	-	14,158,862	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-WASTEWATER IMPR							
Beginning Balance	2,195,063	2,609,883	3,032,883	3,088,338	3,216,600	3,216,600	3,216,600
Revenue							
SDC Principal	395,730	479,584	275,000	77,412	225,000	225,000	225,000
SDC Interest	10,063	6,249	5,000	9,700	7,500	7,500	7,500
Assessments	405,793	485,834	280,000	87,112	232,500	232,500	232,500
Interest Income	17,873	15,489	12,500	41,150	28,000	28,000	28,000
Total Resources	2,618,730	3,111,206	3,325,383	3,216,600	3,477,100	3,477,100	3,477,100
Resources, less beginning fund balance	423,667	501,323	292,500	128,262	260,500	260,500	260,500
Expense	-	-	-	-	-	-	-
Net from Operations	423,667	501,323	292,500	128,262	260,500	260,500	260,500
Capital Projects							
Improvements	2,535	22,868	3,325,383		3,300,000	3,300,000	3,300,000
Exp.-Capital Outlay	2,535	22,868	3,325,383	-	3,300,000	3,300,000	3,300,000
Transfers Out							
To General Fund-SalBen	6,312						
Exp.-Transfers Out	6,312	-	-	-	-	-	-
Unappropriated Ending Fund Balance					177,100	177,100	177,100
SDC-Wastewater Impr	2,609,883	3,088,338	-	3,216,600	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-WASTEWATER REIMB							
Beginning Balance	465,699	540,836	615,835	596,982	606,900	606,900	606,900
Revenue							
SDC Principal	69,614	80,766	50,000	13,037	45,000	45,000	45,000
SDC Interest	1,770	1,099	800	1,700	1,300	1,300	1,300
Assessments	71,384	81,865	50,800	14,737	46,300	46,300	46,300
Interest Income	3,753	3,075	2,000	8,000	5,000	5,000	5,000
Total Resources	540,836	625,775	668,635	619,719	658,200	658,200	658,200
Resources, less beginning fund balance	75,137	84,939	52,800	22,737	51,300	51,300	51,300
Expense	-	-	-	-	-	-	-
Net from Operations	75,137	84,939	52,800	22,737	51,300	51,300	51,300
Capital Projects							
Improvements		28,793	668,635	12,828	600,000	600,000	600,000
Exp.-Capital Outlay	-	28,793	668,635	12,828	600,000	600,000	600,000
SDC-Wastewater Reimb	540,836	596,982	-	606,891	58,200	58,200	58,200

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Motel Tax Revenue							
Beginning Balance	39,169	96,346	151,776	107,296	166,900	166,900	166,900
Motel Room Tax	237,619	204,127	249,990	228,681	230,000	230,000	230,000
Interest Income	637	660	500	945	925	925	925
Miscellaneous Revenue	0	21					
Total Resources	277,426	301,155	402,266	336,922	397,825	397,825	397,825
Operating Expenditures							
Non-Departmental							
Contract Services	63,750	85,000	85,000	85,000	85,000	85,000	85,000
Dept/Operating Expense	55,330	-	5,000	5,000	4,075	4,075	4,075
City Grants	-	44,813	80,000	80,000	80,000	80,000	80,000
<i>Exp.-Materials & Services</i>	119,080	129,813	170,000	170,000	169,075	169,075	169,075
Improvements	-	-	232,266		228,750	228,750	228,750
<i>Exp.-Capital Outlay</i>	-	-	232,266	-	228,750	228,750	228,750
Non-Departmental	119,080	129,813	402,266	170,000	397,825	397,825	397,825
Operating Expenditures Subtotal	119,080	129,813	402,266	170,000	397,825	397,825	397,825
Resources, less beginning fund balance	238,257	204,808	250,490	229,626	230,925	230,925	230,925
Expense	119,080	129,813	402,266	170,000	397,825	397,825	397,825
Net from Operations	119,177	74,995	(151,776)	59,626	(166,900)	(166,900)	(166,900)
Transfers							
To Gen Fund-Admin Cost	-	-					
To Parks SDC	62,000	48,940					
To Admin Services	-	15,106					
Exp.-Transfers Out	62,000	64,046	-	-	-	-	-
Motel Tax	96,346	107,296	-	166,922	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Building Inspection							
Revenue							
Beginning Balance	595,107	800,107	973,626	1,072,066	1,135,371	1,135,371	1,135,371
Fund Balance	(1,871)	(1,871)	-		(1,871)	(1,871)	(1,871)
Beginning Fund Balance	593,236	798,236	973,626	1,072,066	1,133,500	1,133,500	1,133,500
Bldg Permits & Fees	568,586	690,856	300,000	495,278	355,000	355,000	355,000
CET Admin Fee	2,416	13,900	5,000	8,320	5,000	5,000	5,000
Fees	571,002	704,755	305,000	503,598	360,000	360,000	360,000
Federal Grant Funds	6,178						
Interest Income	7,091	5,367	3,500	14,054	15,000	15,000	15,000
Miscellaneous Revenue	12	5,934					
Total Resources	1,177,519	1,514,292	1,282,126	1,589,719	1,508,500	1,508,500	1,508,500
Expenditures							
Development Services							
Salaries	99,779	100,546	112,000	105,588	111,498	111,498	111,498
Overtime	150	34					
Fringe Benefits - Budget			55,500				
FICA	7,680	7,661		8,024	8,530	8,530	8,530
Unemployment		131		601	111	111	111
PERS	22,829	24,475		26,695	30,029	30,029	30,029
Workers Compensation	65	77		78	109	109	109
Insurance - Health	15,176	18,661		18,061	18,957	18,957	18,957
Insurance - HRA	3,077	4,862		3,502	3,502	3,502	3,502
Insurance - Life	53						
Insurance - Life/LTD	105	88		250	318	318	318
Insurance - Disability	283	220		208	446	446	446
Legal Benefit	5						
Exp.-Personnel Services	149,202	156,755	167,500	163,007	173,500	173,500	173,500
Contract Services	114,529	122,850	150,000	120,000	175,000	175,000	175,000
Merchant Card Fees	15,217	22,820	50,000	30,000	70,000	70,000	70,000
Dept/Operating Expense	41,716	50,001	67,000	50,000	17,000	17,000	17,000
Education & Training			1,500		1,500	1,500	1,500
Office Supplies		958					
Exp.-Materials & Services	171,462	196,628	268,500	200,000	263,500	263,500	263,500

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Building Inspection							
Office Equipment					20,000	20,000	20,000
<i>Exp.-capital outlay</i>	-	-	-	-	20,000	20,000	20,000
Development Services	320,664	353,384	436,000	363,007	457,000	457,000	457,000
Expenditure Subtotal	320,664	353,384	436,000	363,007	457,000	457,000	457,000
Resources, less beginning fund balance	584,283	716,056	308,500	517,652	375,000	375,000	375,000
Expense	320,664	353,384	436,000	363,007	457,000	457,000	457,000
Net from Operations	263,619	362,672	(127,500)	154,645	(82,000)	(82,000)	(82,000)
Transfers							
To Admin Services	20,702	31,590	33,460	32,201	40,330	40,330	40,330
To IT Services	34,361	47,210	54,130	51,057	26,890	26,890	26,890
To Custodial Services	409	6,950	6,870	6,726	8,850	8,850	8,850
To PERS Bond	3,147	3,090	3,241	3,241	3,242	3,242	3,242
Exp.-Transfers Out	58,619	88,840	97,701	93,225	79,312	79,312	79,312
Contingency							
Operating Contingency			748,425		17,180	17,180	17,180
Building Inspection	798,236	1,072,068	-	1,133,486	955,008	955,008	955,008

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
PARK FUND							
Beginning Balance	123,001	140,017	460,180	575,513	3,062,282	3,062,282	3,062,282
Fund Balance	(3,830)	(3,830)		(3,830)	(3,830)	(3,830)	(3,830)
Beginning Fund Balance	119,171	136,187	460,180	571,683	3,058,452	3,058,452	3,058,452
Revenue							
Camping Fees	107,822	30,653	60,000		135,000	135,000	135,000
Camping Fees - Monthly	3,200	142,579	30,000	134,976			
Dump Station Fees	15,053	16,057	11,000	15,869	15,000	15,000	15,000
Alcoholic Beverage Permit		350	-				
Cheadle Lake Park Fees	7,755		10,000				
Shelter Rental Fees	8,603	12,870	9,000	6,935	8,500	8,500	8,500
Fees	142,433	202,509	120,000	157,779	158,500	158,500	158,500
School District Landscape Main	150,000	155,535	155,000	155,000	155,000	155,000	155,000
Federal Grant Funds	4,834						
State Grant Funds		325,000		2,600,000	158,943	158,943	158,943
Intergovernmental	154,834	480,535	155,000	2,755,000	313,943	313,943	313,943
Donations			38,000		45,000	45,000	45,000
Interest Income	1,154	1,355	1,000	36,721	37,000	37,000	37,000
Miscellaneous Revenue	1,385	5,047	500	883	1,000	1,000	1,000
State Tourism Tax	3	66					
Operating Revenue Subtotal	299,809	689,512	314,500	2,950,384	555,443	555,443	555,443
Transfers In - From General Fund	495,720	601,845	592,139	592,139	548,250	548,250	548,250
Total Revenue	795,529	1,291,357	906,639	3,542,523	1,103,693	1,103,693	1,103,693
Total Resources	914,700	1,427,544	1,366,819	4,114,206	4,162,144	4,162,144	4,162,144
Operating Expenditures							
Parks Operations							
Salaries	177,674	179,486	208,000	200,987	214,642	214,642	214,642
Temp Employee Wages		4,092		26,471	63,615	63,615	63,615
Overtime	739	949	2,000	1,477			

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
PARK FUND							
Fringe Benefits - Budget			127,000				
FICA	13,327	13,934		17,355	21,320	21,320	21,320
Unemployment	268	272		1,313	904	904	904
PERS	27,247	32,624		40,650	53,446	53,446	53,446
Workers Compensation	2,163	2,673		3,749	3,016	3,016	3,016
Insurance - Health	69,847	56,878		60,157	66,466	66,466	66,466
Insurance - HRA	11,407	14,178		15,878	10,778	10,778	10,778
Insurance - Life	10						
Insurance - Life/LTD	235	208		565	801	801	801
Insurance - Disability	565	463		434	859	859	859
Legal Benefit							
Exp.-Personnel Services	303,482	305,756	337,000	369,036	435,847	435,847	435,847
Advertising		215	500	500	500	500	500
Communications		486		500			
Computer Expense		379					
Contract Services	118,215	102,968	68,800	40,000	20,000	20,000	20,000
Dept/Operating Expense	49,606	42,476	92,700	85,988	92,700	92,700	92,700
Dues & Subscription		809	750	750	750	750	750
Duplication		829		1,200			
Education & Training	2,922	1,300	2,250	2,250	2,250	2,250	2,250
Uniform	3,594	92		1,500			
Maint/Building	42,847	26,654	29,000	29,000	29,000	29,000	29,000
Maint/Equipment	749	5,784	8,500	8,500	8,500	8,500	8,500
Maint/Vehicles	17,487	14,035	17,000	17,000	4,250	4,250	4,250
Petroleum	17,799	23,948	15,000	15,000	15,000	15,000	15,000
Utilities	215,886	229,748	286,900	286,900	286,900	286,900	286,900
Exp.-Materials & Services	469,105	449,722	521,400	489,088	459,850	459,850	459,850
Vehicles		1,128	30,290	30,290	30,000	30,000	30,000
Exp.-Capital Outlay	-	1,128	30,290	30,290	30,000	30,000	30,000
Parks Operations	772,587	756,606	888,690	888,414	925,697	925,697	925,697
Engineering							
Improvements		(24)	363,000	50,000			
Exp.-Capital Outlay	-	(24)	363,000	50,000	-	-	-
Engineering	-	(24)	363,000	50,000	-	-	-
Operating Expenditure Subtotal	772,587	756,581	1,251,690	938,414	925,697	925,697	925,697

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
PARK FUND							
Resources, less beginning fund balance	795,529	1,291,357	906,639	3,542,523	1,103,693	1,103,693	1,103,693
Expense	772,587	756,581	1,251,690	938,414	925,697	925,697	925,697
Net from Operations	22,942	534,776	(345,051)	2,604,109	177,995	177,995	177,995
Capital Projects							
Improvements					833,943	833,943	833,943
Exp.-Capital Outlay	-	-	-	-	833,943	833,943	833,943
Transfers Out							
To Admin Services		71,645	80,580	80,580	86,344	86,344	86,344
To IT Services		22,105	28,530	26,911	23,419	23,419	23,419
To PERS Bond	5,926	5,530	6,019	6,019	6,241	6,241	6,241
Exp.-Transfers Out	5,926	99,280	115,129	113,510	116,004	116,004	116,004
Contingency							
Operating contingency					36,500	36,500	36,500
Reserves for Future Expenditures							
Reserve for Capital Projects					2,250,000	2,250,000	2,250,000
Parks	136,187	571,683	-	3,062,282	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
GIS							
Beginning Balance	39,707						
Revenue							
Interest Income	390						
Miscellaneous Revenue	52						
Operating Revenue Subtotal	442	-	-	-	-	-	-
Transfers							
From Water Fund	69,442						
From W Water Fund	87,417						
From Storm Drain	21,892						
From Bldg Inspect	15,850						
Transfers In	194,601	-	-	-	-	-	-
Total Revenue	195,044	-	-	-	-	-	-
Total Resources	234,751	-	-	-	-	-	-
Operating Expenditures							
GIS							
Salaries	107,710						
Overtime	173						
FICA	8,128						
Taxes - State	136						
PERS	21,874						
Workers Compensation	234						
Insurance - Health	17,138						
Insurance - HRA	3,570						
Insurance - Life/LTD	171						
Insurance - Disability	282						
Exp.-Personnel Services	159,416	-	-	-	-	-	-
Computer Expense	62,592						
Dept/Operating Expense	3,966						
Office Supplies	77						
Exp.-Materials & Services	66,635	-	-	-	-	-	-

Other Equipment	4,084							
<i>Exp.-Capital Outlay</i>	4,084	-	-	-	-	-	-	-
GIS	230,135	-	-	-	-	-	-	-
Operating Expenditure Subtotal	230,135	-	-	-	-	-	-	-
Resources, less beginning fund balance	195,044	-	-	-	-	-	-	-
Expense	230,135	-	-	-	-	-	-	-
Net from Operations	(35,091)	-	-	-	-	-	-	-
Transfers Out								
To Custodial & Bldg Maint	1,464							
To PERS Bond -320	3,152							
Exp.-Transfers Out	4,616	-	-	-	-	-	-	-
IT Internal Services	0	-	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Information Systems							
Beginning Balance	228,160	(7,049)					
Revenue							
Rev from Rented Property	22,500						
Federal Grant Funds	115,248						
Info System Services - LFD	138,789						
Intergovernmental	254,037	-	-	-	-	-	-
Misc. Grant			-				
Interest Income	2,507						
Miscellaneous Revenue	160						
Operating Revenue Subtotal	279,204	-	-	-	-	-	-
Transfers							
From General Fund	264,140						
From Water Fund	40,480						
From W Water Fund	34,436						
From LINX	7,161						
From Eng Dev Review	2,686						
From Streets Fund	7,376						
From Storm Drain	5,369						
From Bldg Inspect	18,511						
From Admin Services		7,049					
Transfers In	380,160	7,049	-	-	-	-	-
Total Revenue	659,364	7,049	-	-	-	-	-
Total Resources	887,525	0	-	-	-	-	-
Operating Expenditures							
IT							
Salaries	237,651						
Overtime	173						
FICA	17,529						
Taxes - State	296						
PERS	45,535						

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Information Systems							
Workers Compensation	674						
Insurance - Health	46,986						
Insurance - HRA	8,330						
Insurance - Life/LTD	382						
Insurance - Disability	614						
Exp.-Personnel Services	358,170	-	-	-	-	-	-
Communications	73,916						
Computer Expense	5,126						
Contract Services	299,831						
Dept/Operating Expense	16,936						
Education & Training	1,162						
Maint/Building	164						
Maint/Vehicles	348						
Meetings & Conferences	772						
Office Supplies	470						
Petroleum	242						
Utilities	17,915						
Exp.-Materials & Services	416,883	-	-	-	-	-	-
Other Equipment	112,566						
Exp.-Capital Outlay	112,566	-	-	-	-	-	-
IT	887,619	-	-	-	-	-	-
Operating Expenditure Subtotal	887,619	-	-	-	-	-	-
Resources, less beginning fund balance	659,364	7,049	-	-	-	-	-
Expense	887,619	-	-	-	-	-	-
Net from Operations	(228,254)	7,049	-	-	-	-	-
Transfers Out							
To PERS Bond -320	6,955						
Exp.-Transfers Out	6,955	-	-	-	-	-	-
IT Internal Services	(7,049)	0	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
STATE FOOT & BIKE PATH							
Revenue							
Beginning Balance	1,791	13,870	16,812	18,689	3,600	3,600	3,600
State Highway Revenue	12,125	14,740	14,613	14,784	15,157	15,157	15,157
Interest Income	45	79	35	131	132	132	132
Total Resources	13,961	28,689	31,460	33,604	18,889	18,889	18,889
Expenditures							
Engineering							
Improvements	91	10,000	31,460	30,000			
<i>Exp.-Capital Outlay</i>	91	10,000	31,460	30,000	-	-	-
Engineering	91	10,000	31,460	30,000	-	-	-
Total Expenditures	91	10,000	31,460	30,000	-	-	-
Revenue	13,961	28,689	31,460	33,604	18,889	18,889	18,889
Expense	91	10,000	31,460	30,000	-	-	-
Net from Operations	13,870	18,689	-	3,604	18,889	18,889	18,889
Capital Projects							
Improvements					15,000	15,000	15,000
Exp.-Capital Outlay	-	-	-	-	15,000	15,000	15,000
State Foot & Bike Path	13,870	18,689	-	3,604	3,889	3,889	3,889

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
ENG DEVELOPMENT REVIEW							
Beginning Balance	120,087	98,348	61,148	90,913	134,262	134,262	134,262
Fund Balance	(1,462)	(1,462)		(1,462)	(1,462)	(1,462)	(1,462)
Beginning Fund Balance	118,625	96,886	61,148	89,451	132,800	132,800	132,800
Revenue							
Development Review Fee	19,980	23,849	20,000	16,879	20,000	20,000	20,000
Public Imp App Fees	84,550	105,628	70,000	171,156	85,000	85,000	85,000
Right of Way Permits	10,385	8,380	7,000	14,935	15,000	15,000	15,000
Fees	114,914	137,857	97,000	202,969	120,000	120,000	120,000
Interest Income	1,016	531	600	1,708	1,725	1,725	1,725
Miscellaneous Revenue	4,447	1,788					
Operating Revenue	120,378	140,176	97,600	204,677	121,725	121,725	121,725
Total Resources	239,002	237,061	158,748	294,128	254,525	254,525	254,525
Expenditures							
Development Review							
Salaries	70,507	70,610	64,500	58,446	66,162	66,162	66,162
Overtime		256		438	2,000	2,000	2,000
Fringe Benefits - Budget			36,500				
FICA	5,301	5,379		4,470	5,214	5,214	5,214
Unemployment	88	89		355	125	125	125
PERS	15,232	16,889		13,986	17,946	17,946	17,946
Workers Compensation	392	599		458	557	557	557
Insurance - Health	16,525	17,258		14,810	15,826	15,826	15,826
Insurance - HRA	2,737	2,720		3,400	2,380	2,380	2,380
Insurance - Life/LTD	88	47		124	192	192	192
Insurance - Disability	180	127		125	273	273	273
Exp.-Personnel Services	111,049	113,974	101,000	96,612	110,675	110,675	110,675

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
ENG DEVELOPMENT REVIEW							
Advertising			500		500	500	500
Contract Services	23,732	11,549	15,000	45,000	45,000	45,000	45,000
Dept/Operating Expense	2,159	6,972	8,000	500	4,000	4,000	4,000
Education & Training		245	250		250	250	250
Office Supplies		69	100		100	100	100
Petroleum			400		400	400	400
<i>Exp.-Materials & Services</i>	25,891	18,835	24,250	45,500	50,250	50,250	50,250
Development Review	136,940	132,809	125,250	142,112	160,925	160,925	160,925
Expenditure Subtotal	136,940	132,809	125,250	142,112	160,925	160,925	160,925
Resources, less beginning fund balance	120,378	140,176	97,600	204,677	121,725	121,725	121,725
Expense	136,940	132,809	125,250	142,112	160,925	160,925	160,925
Net from Operations	(16,562)	7,367	(27,650)	62,565	(39,200)	(39,200)	(39,200)
Transfers Out							
To Admin Services		10,443	14,300	13,762	15,156	15,156	15,156
To IT Services	2,686	2,110	2,730	2,575	1,409	1,409	1,409
To Custodial & Bldg Maint	219						
To PERS Bond	2,272	2,250	2,836	2,836	1,924	1,924	1,924
Exp.-Transfers Out	5,177	14,803	19,866	19,173	18,489	18,489	18,489
Contingency							
Operating Contingency			13,632		7,000	7,000	7,000
Eng Development Review	96,886	89,450	-	132,843	68,111	68,111	68,111

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Street Maintenance							
Beginning Balance	240,884	778,987	1,099,863	1,232,221	1,309,944	1,309,944	1,309,944
Fund Balance	(6,044)	(6,044)		(6,044)	(6,044)	(6,044)	(6,044)
Beginning Fund Balance	234,840	772,943	1,099,863	1,226,176	1,303,900	1,303,900	1,303,900
Operating Revenue							
Street Maint. Fees - Other		750					
Revenue from Rented Property	9,700	8,800		8,500	8,500	8,500	8,500
Fees	9,700	9,550	-	8,500	8,500	8,500	8,500
Federal Grant Funds	91						
Sweet Sweeping - IGA		7,896	8,400	5,400	5,400	5,400	5,400
ODOT Gas Tax	1,528,239	1,459,215	1,446,690	1,463,617	1,500,543	1,500,543	1,500,543
Intergovernmental	1,528,330	1,467,111	1,455,090	1,469,017	1,505,943	1,505,943	1,505,943
Donations			20,000	20,000			
Interest Income	2,241	5,010	2,000	14,252	7,780	7,780	7,780
Miscellaneous Revenue	12,906	3,870	7,500	3,844	7,500	7,500	7,500
Operating Revenue Subtotal	1,553,176	1,485,541	1,484,590	1,515,613	1,529,723	1,529,723	1,529,723
Transfers							
From General Fund	46,980	45,000	45,000	45,000	45,000	45,000	45,000
From 430470 SalBen							
Transfers In	46,980	45,000	45,000	45,000	45,000	45,000	45,000
Total Revenue	1,600,156	1,530,541	1,529,590	1,560,613	1,574,723	1,574,723	1,574,723
Total Resources	1,834,996	2,303,483	2,629,453	2,786,789	2,878,623	2,878,623	2,878,623
Operating Expenditures							
Streets							
Salaries	369,590	301,308	341,000	334,703	343,760	343,760	343,760
Temp Employee Wages	1,417	15,157		5,661			
Overtime		1,937		3,431			
Cash in Comp	749						
Fringe Benefits - Budget		-	208,000				
FICA	27,838	24,204		25,641	26,298	26,298	26,298

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Street Maintenance							
Unemployment	493	425		1,916	455	455	455
PERS	78,948	70,944		77,808	89,754	89,754	89,754
Workers Compensation	9,033	9,449		8,824	9,179	9,179	9,179
Insurance - Health	91,402	84,286		86,091	91,996	91,996	91,996
Insurance - HRA	17,374	19,822		16,082	16,082	16,082	16,082
Insurance - Life/LTD	457	277		810	1,140	1,140	1,140
Insurance - Disability	1,029	720		652	1,375	1,375	1,375
Legal Benefit	13						
Exp.-Personnel Services	598,342	528,528	549,000	561,619	580,039	580,039	580,039
Advertising			1,000	1,000	1,000	1,000	1,000
Contract Services	35,778	37,065	73,515	73,515	77,515	77,515	77,515
Dept/Operating Expense	31,071	44,790	59,000	59,000	59,000	59,000	59,000
Education & Training	1,085	1,159	2,500	2,500	2,500	2,500	2,500
Street Lights	158,820	139,580	200,000	180,000	200,000	200,000	200,000
Insurance	74,643	82,804	94,370	97,787	94,370	94,370	94,370
Uniform	2,782	946	2,750	2,750	2,750	2,750	2,750
Maint/Building	6,751	1,273	4,500	4,500	4,500	4,500	4,500
Maint/Equipment	539	2,793	5,500	5,500	5,500	5,500	5,500
Maint/Vehicles	15,659	21,794	22,000	22,000	5,500	5,500	5,500
Meetings & Conferences	189		1,500	1,500	1,500	1,500	1,500
Office Supplies	644	512	800	500	800	800	800
Petroleum	17,471	24,978	35,000	35,000	35,000	35,000	35,000
Property Taxes	327						
Tree Care	1,364						
Utilities	2,931	2,215	15,000	2,000	5,000	5,000	5,000
Exp.-Materials & Services	350,054	359,909	517,435	487,552	494,935	494,935	494,935
Improvements			35,000	35,000	35,000	35,000	35,000
Vehicles		1,060	21,500	6,574	21,500	21,500	21,500
Exp.-Capital Outlay	-	1,060	56,500	41,574	56,500	56,500	56,500
Streets	948,396	889,497	1,122,935	1,090,745	1,131,474	1,131,474	1,131,474
Engineering							
Salaries		15,716	26,500	24,321	25,870	25,870	25,870
P.T. Salary							
Overtime		62		296	1,000	1,000	1,000
Fringe Benefits - Budget		-	13,000				
FICA		1,165		1,865	2,056	2,056	2,056
Unemployment		19		140	53	53	53
PERS		4,242		6,402	7,613	7,613	7,613

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Street Maintenance							
Workers Compensation		127		196	220	220	220
Insurance - Health		2,509		3,644	3,824	3,824	3,824
Insurance - HRA		425		680	680	680	680
Insurance - Life/LTD		13		58	69	69	69
Insurance - Disability		33		49	107	107	107
Exp.-Personnel Services	-	24,310	39,500	37,651	41,492	41,492	41,492
Improvements		12,250	740,000	200,000			
Exp.-Capital Outlay	-	12,250	740,000	200,000	-	-	-
Engineering	-	36,560	779,500	237,651	41,492	41,492	41,492
Operating Expenditure Subtotal	948,396	926,057	1,902,435	1,328,396	1,172,966	1,172,966	1,172,966
Resources, less beginning fund balance	1,600,156	1,530,541	1,529,590	1,560,613	1,574,723	1,574,723	1,574,723
Expense	948,396	926,057	1,902,435	1,328,396	1,172,966	1,172,966	1,172,966
Net from Operations	651,760	604,484	(372,845)	232,217	401,757	401,757	401,757
Capital Projects							
Improvements					1,315,494	1,315,494	1,315,494
Exp.-Capital Outlay	-	-	-	-	1,315,494	1,315,494	1,315,494
Transfers Out							
To Admin Services	27,476	98,127	98,920	95,197	105,686	105,686	105,686
To IT Services	7,376	30,555	39,440	37,201	29,069	29,069	29,069
To Custodial Services	931	11,818	11,680	11,435	30,210	30,210	30,210
To PERS Bond	12,874	10,750	10,635	10,635	9,996	9,996	9,996
To Equip Acq & Rep Fund	65,000		65,000		65,000	65,000	65,000
Exp.-Transfers Out	113,657	151,250	225,675	154,468	239,961	239,961	239,961
Contingency							
Operating Contingency			50,000		47,600	47,600	47,600
Appropriated Fund Balance							
Reserve for Capital Projects			451,343				
Street Maintenance	772,943	1,226,176	-	1,303,925	102,602	102,602	102,602

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
LINX FUND							
Beginning Balance	276,578	341,398	320,938	253,356	320,269	320,269	320,269
Fund Balance	(3,969)	(3,969)		(3,969)	(3,969)	(3,969)	(3,969)
Beginning Fund Balance	272,608	337,428	320,938	249,387	316,300	316,300	316,300
Revenue							
Federal Grant Funds	204,165	287,484	200,000	218,964	307,582	307,582	307,582
Federal Grant Funds Title XIX		43,902					
ODOT - Federal Funding	9,177	25,758	12,000	12,461	391,301	391,301	391,301
State Grant Funds	43,826	78,275	45,000	43,200	69,410	69,410	69,410
STIF - State Transit Tax	254,072	398,374	663,000	811,651	1,054,550	1,054,550	1,054,550
IGA Bus Services	1,500		3,000		426,920	426,920	426,920
Intergovernmental	512,740	833,793	923,000	1,086,276	2,249,763	2,249,763	2,249,763
LINX Donation	2,197	2,193	12,500	1,500	3,000	3,000	3,000
Interest Income	1,454	738	1,000	1,657	1,657	1,657	1,657
Miscellaneous Revenue	457	460	1,000	500	500	500	500
Total Operating Revenue	516,847	837,184	937,500	1,089,933	2,254,920	2,254,920	2,254,920
Total Resources	789,456	1,174,612	1,258,438	1,339,320	2,571,220	2,571,220	2,571,220
Operating Expenditures							
LINX							
Salaries	170,186	287,627	278,000	271,008	385,611	385,611	385,611
P.T. Salary	80,845	52,571	173,146	172,277	184,896	184,896	184,896
Overtime	2,008	9,859	5,000	19,134	6,000	6,000	6,000
Cash in Comp		136					
Fringe Benefits - Budget			230,000				
Taxes - Federal	19,090	26,541		34,792	43,644	43,644	43,644
Taxes - State	383	514		2,902	2,080	2,080	2,080
PERS	54,153	70,679		91,584	152,810	152,810	152,810
Workers Compensation	2,476	2,403		2,989	5,188	5,188	5,188
Insurance - Health	32,207	66,133		66,422	102,930	102,930	102,930
Insurance - HRA/PSA	7,990	24,277		13,171	19,550	19,550	19,550
Insurance - Life/LTD	267	262		729	1,349	1,349	1,349
Insurance - Disability	469	549		981	5,295	5,295	5,295
Exp.-Personnel Services	370,074	541,552	686,146	675,989	909,353	909,353	909,353
Advertising			1,500	500	1,500	1,500	1,500
Communications		3,313	4,500	4,000	5,000	5,000	5,000
Contract Services	3,189	1,495	16,000	1,000	10,000	10,000	10,000
Dept/Operating Expense	7,022	860	17,000	12,000	17,000	17,000	17,000
Dept/Op Supplies	7,952	2,501	12,000	10,000	12,000	12,000	12,000
Education & Training	772	1,345	2,500	2,500	6,350	6,350	6,350

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
LINX FUND							
Insurance	9,912	12,989	13,011	13,434	15,000	15,000	15,000
Maint/Bldg (Gen'l)			2,500	2,000	2,500	2,500	2,500
Maint/Vehicles	12,976	17,729	12,000	17,000	6,280	6,280	6,280
Petroleum	20,375	43,389	50,000	60,000	70,000	70,000	70,000
Exp.-Materials & Services	62,199	83,621	131,011	122,434	145,630	145,630	145,630
Improvements					-	-	-
Office Eqpt.		690	3,000	3,000	3,000	3,000	3,000
Other Eqpt.	952	20,968	2,000	2,000	175,000	175,000	175,000
Vehicles		203,296	140,000	123,822	380,000	380,000	380,000
Exp.-Capital Outlay	952	224,954	145,000	128,822	558,000	558,000	558,000
LINX	433,225	850,126	962,157	927,245	1,612,983	1,612,983	1,612,983
Expenditure Subtotal	433,225	850,126	962,157	927,245	1,612,983	1,612,983	1,612,983
Resources, less beginning fund balance	516,847	837,184	937,500	1,089,933	2,254,920	2,254,920	2,254,920
Expense	433,225	850,126	962,157	927,245	1,612,983	1,612,983	1,612,983
Net from Operations	83,622	(12,943)	(24,657)	162,688	641,937	641,937	641,937
Capital Projects							
Improvements					570,450	570,450	570,450
Exp.-Capital Outlay	-	-	-	-	570,450	570,450	570,450
Transfers Out							
To Admin Services	1,430	31,629	45,190	43,489	97,020	97,020	97,020
To IT Services	7,161	24,830	32,050	30,231	34,649	34,649	34,649
To Custodial Services	1,129	9,270	9,160	8,968	25,900	25,900	25,900
To PERS Bond	9,082	9,370	13,055	13,055	11,212	11,212	11,212
Exp.-Transfers Out	18,803	75,099	99,455	95,743	168,781	168,781	168,781
Contingency							
Operating Contingency					67,036	67,036	67,036
LINX Fund	337,428	249,387	196,826	316,332	151,970	151,970	151,970

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
BOAT RAMPS							
Beginning Balance	29,323	27,959	1,639	23,702	29,500	29,500	29,500
Revenue							
Federal Grant Funds		75,000					
State Grant Funds	8,000		8,000	8,000	8,000	8,000	8,000
Intergovernmental	8,000	75,000	8,000	8,000	8,000	8,000	8,000
Interest Income	394	238		290	250	250	250
Total Resources	37,718	103,198	9,639	31,992	37,750	37,750	37,750
Expenditures							
Parks Operations							
Dept/Operating Expense-Gills	7,259		7,139	2,500	2,500	2,500	2,500
Operating Exp -Cheadle ramp	2,500		2,500		2,500	2,500	2,500
Utilities							
Exp.-Materials & Services	9,758	-	9,639	2,500	5,000	5,000	5,000
Improvements		79,496					
Exp.-Capital Outlay	-	79,496	-	-	-	-	-
Parks Operations	9,758	79,496	9,639	2,500	5,000	5,000	5,000
Expenditure Subtotal	9,758	79,496	9,639	2,500	5,000	5,000	5,000
Resources, less beginning fund balance	8,394	75,238	8,000	8,290	8,250	8,250	8,250
Expense	9,758	79,496	9,639	2,500	5,000	5,000	5,000
Net from Operations	(1,364)	(4,258)	(1,639)	5,790	3,250	3,250	3,250
Unappropriated Ending Fund Balance					32,750	32,750	32,750
Boat Ramps	27,959	23,702	-	29,492	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
STATE HWY SIGNAL MAINT							
Beginning Balance	1,856						
Revenue							
Interest Income	7						
Interfund Interest							
Interest	7	-	-	-	-	-	-
Total Resources	1,863	-	-	-	-	-	-
Resources, less beginning fund balance	7	-	-	-	-	-	-
Expense	-	-	-	-	-	-	-
Net from Operations	7	-	-	-	-	-	-
Transfers Out							
To General Fund-SalBen	1,863						
Exp.-Transfers Out	1,863	-	-	-	-	-	-
SDC-Street Reimb	-	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Equipment Acquisition & Replace							
Beginning Balance	1,251,413	893,628	883,766	863,899	621,900	621,900	621,900
Revenue							
Interest Income	8,276	4,710	4,500	11,750	12,500	12,500	12,500
Miscellaneous Revenue	5,188	7,963					
Operating Revenue Subtotal	13,464	12,673	4,500	11,750	12,500	12,500	12,500
Transfers							
From General Fund	52,000		32,000	32,000	32,000	32,000	32,000
From Streets Fund	65,000		65,000	65,000	65,000	65,000	65,000
<i>Transfers In</i>	<i>117,000</i>	<i>-</i>	<i>97,000</i>	<i>97,000</i>	<i>97,000</i>	<i>97,000</i>	<i>97,000</i>
Total Revenue	130,464	12,673	101,500	108,750	109,500	109,500	109,500
Total Resources	1,381,877	906,301	985,266	972,649	731,400	731,400	731,400
Operating Expenditures							
IT							
Other Equipment	56,905	39,940	76,680		34,879	34,879	34,879
<i>Exp.-Capital Outlay</i>	<i>56,905</i>	<i>39,940</i>	<i>76,680</i>	<i>-</i>	<i>34,879</i>	<i>34,879</i>	<i>34,879</i>
IT	56,905	39,940	76,680	-	34,879	34,879	34,879
Police							
Other Equipment	11,743		112,766	8,966	137,987	137,987	137,987
<i>Exp.-Capital Outlay</i>	<i>11,743</i>	<i>-</i>	<i>112,766</i>	<i>8,966</i>	<i>137,987</i>	<i>137,987</i>	<i>137,987</i>
Police	11,743	-	112,766	8,966	137,987	137,987	137,987
Senior Center							
Vehicles					17,571	17,571	17,571
<i>Exp.-Capital Outlay</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>17,571</i>	<i>17,571</i>	<i>17,571</i>
Senior Center	-	-	-	-	17,571	17,571	17,571

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Equipment Acquisition & Replace							
Non-Departmental							
Land			153,185	341,798			
Improvements	65,560						
Office Eqpt.		2,461	40,000				
Vehicles	95,472						
Exp.-Capital Outlay	161,032	2,461	193,185	341,798	-	-	-
Non-Departmental	161,032	2,461	193,185	341,798	-	-	-
Operating Expenditure Subtotal	229,680	42,401	382,631	350,764	190,437	190,437	190,437
Resources, less beginning fund balance	130,464	12,673	101,500	108,750	109,500	109,500	109,500
Expense	229,680	42,401	382,631	350,764	190,437	190,437	190,437
Net from Operations	(99,217)	(29,729)	(281,131)	(242,014)	(80,937)	(80,937)	(80,937)
Transfers							
To NW URD	258,568						
Exp.-Transfers Out	258,568	-	-	-	-	-	-
Reserved for Future Expenditures							
Res - Eq Rep (Senior Center)			20,847		21,623	21,623	21,623
Res - Eq Rep (PW)			329,161		224,711	224,711	224,711
Res - Eq Rep (Library)			10,310		10,694	10,694	10,694
Res - Eq Rep (Bldg Maint-Eq)			11,496				
Res - City Hall Project			1,797		1,878	1,878	1,878
Res - Finance Software			211,666		282,057	282,057	282,057
Res - LINX			17,358				
Equipment Acq. & Replacement	893,628	863,899	-	621,885	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
PIONEER CEMETERY RESTOR TRUST							
Beginning Balance	10,070	10,147	10,202	10,201	10,300	10,300	10,300
Revenue							
Interest Income	76	54	50	100	100	100	100
Total Resources	10,147	10,201	10,252	10,301	10,400	10,400	10,400
Expenditures							
Parks Operations							
Improvements			10,252		10,400	10,400	10,400
<i>Exp.-Capital Outlay</i>	-	-	10,252	-	10,400	10,400	10,400
Parks Operations	-	-	10,252	-	10,400	10,400	10,400
Expenditure Subtotal	-	-	10,252	-	10,400	10,400	10,400
Resources, less beginning fund balance	76	54	50	100	100	100	100
Expense	-	-	10,252	-	10,400	10,400	10,400
Net from Operations	76	54	(10,202)	100	(10,300)	(10,300)	(10,300)
Pioneer Cemetery Restor Trust	10,147	10,201	-	10,301	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
POLICE SPECIAL REVENUE							
Beginning Balance	13,362	21,966	23,682	25,352	23,600	23,600	23,600
Revenue							
Misc. Policing Donations	500		2,500				
National Night Out	1,500	500	1,100		800	800	800
Turn Lebanon Blue			1,135				
Donations	5,000		500				
Donations - Shop-With-A-Cop	9,300	7,042	7,400	5,664	5,664	5,664	5,664
Grants & Donations	16,300	7,542	12,635	5,664	6,464	6,464	6,464
Interest Income	160	114	100	300	200	200	200
Total Resources	29,822	29,621	36,417	31,316	30,264	30,264	30,264
Expenditures							
Police							
Dept/Operating Expense	3,664	769	36,417	3,500	5,000	5,000	5,000
Shop-With-A-Cop	3,500	3,500		4,000			
National Night Out	692			198			
Exp.-Materials & Services	7,856	4,269	36,417	7,698	5,000	5,000	5,000
Police	7,856	4,269	36,417	7,698	5,000	5,000	5,000
Expenditure Subtotal	7,856	4,269	36,417	7,698	5,000	5,000	5,000
Revenue	29,822	29,621	36,417	31,316	30,264	30,264	30,264
Expense	7,856	4,269	36,417	7,698	5,000	5,000	5,000
Net from Operations	21,966	25,352	-	23,618	25,264	25,264	25,264
Police Special Revenue	21,966	25,352	-	23,618	25,264	25,264	25,264

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
LIBRARY SPECIAL REVENUE							
Beginning Balance	196,492	217,690	226,318	265,946	305,500	305,500	305,500
Revenue							
Grant Funds	3,963			2,333	2,200	2,200	2,200
Gift of Literacy		3,905	4,500				
Trust Management		13,505	10,000	10,000			
Ready to Read Grant		2,894	2,650				
Trust Fund Donations	38,545	26,068	26,500	67,250	32,000	32,000	32,000
Grants & Donations	42,508	46,373	43,650	79,583	34,200	34,200	34,200
Interest Income	1,528	1,326	1,000	3,600	3,200	3,200	3,200
Operating Revenue Subtotal	44,036	47,699	44,650	83,183	37,400	37,400	37,400
Transfers In							
Trans In Snedaker Trust		20,173					
Transfers In	-	20,173	-	-	-	-	-
Total Revenue	44,036	67,872	44,650	83,183	37,400	37,400	37,400
Total Resources	240,529	285,562	270,968	349,129	342,900	342,900	342,900
Operating Expenditures							
Library							
Dept/Operating Expense	22,839	19,616	43,650	43,650	89,000	89,000	89,000
Exp.-Materials & Services	22,839	19,616	43,650	43,650	89,000	89,000	89,000
Library	22,839	19,616	43,650	43,650	89,000	89,000	89,000
Expenditure Subtotal	22,839	19,616	43,650	43,650	89,000	89,000	89,000
Resources, less beginning fund balance	44,036	67,872	44,650	83,183	37,400	37,400	37,400
Expense	22,839	19,616	43,650	43,650	89,000	89,000	89,000
Net from Operations	21,197	48,256	1,000	39,533	(51,600)	(51,600)	(51,600)
Unappropriated Ending Fund Balance			227,318		253,900	253,900	253,900
Library Special Revenue	217,690	265,946	-	305,479	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
Senior Svcs Spec. Rev Fund							
Beginning Balance	171,768	172,773	172,474	173,506	173,900	173,900	173,900
Operating Revenue							
Rev From Rented Prop	1,110						
Charges for Service	1,110	-	-	-	-	-	-
Federal Grant Funds	840						
Trust Fund Donations	2,234		4,000				
Private Grant Funds		3,105		1,934	2,000	2,000	2,000
Grants & Donations	3,074	3,105	4,000	1,934	2,000	2,000	2,000
Interest Income	1,297	923	1,000	2,285	1,000	1,000	1,000
Miscellaneous Revenue	192		500				
Total Resources	177,440	176,801	177,974	177,725	176,900	176,900	176,900
Operating Expenditures							
Senior Center							
Contract Services			12,000				
Dept/Operating Expense	1,479	3,295		3,787	162,498	162,498	162,498
DeptOp Supplies	1,129						
Refreshment Purchases	2,060						
Exp.-Materials & Services	4,667	3,295	12,000	3,787	162,498	162,498	162,498
Improvements			160,974				
Office Equipment			5,000		5,000	5,000	5,000
Exp. Capital Outlay	-	-	165,974	-	5,000	5,000	5,000
Senior Center	4,667	3,295	177,974	3,787	167,498	167,498	167,498
Operating Expenditure Subtotal	4,667	3,295	177,974	3,787	167,498	167,498	167,498
Resources, less beginning fund balance	5,672	4,028	5,500	4,219	3,000	3,000	3,000
Expense	4,667	3,295	177,974	3,787	167,498	167,498	167,498
Net from Operations	1,005	732	(172,474)	432	(164,498)	(164,498)	(164,498)
Unappropriated Ending Fund Balance					9,402	9,402	9,402
Senior Svcs Spec. Rev Fund	172,773	173,506	-	173,938	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
STREET CAPITAL PROJECTS							
Beginning Balance	338,245	603,157	628,743	596,160	991,200	991,200	991,200
Revenue							
County Grant Funds			200,000	225,000			
State Grants	209,972						
State Grant Funds		474,510		267,112			
Intergovernmental	209,972	474,510	200,000	492,112	-	-	-
Interest Income	3,183	3,616		6,900	7,000	7,000	7,000
Operating Revenue Subtotal	213,154	478,125	200,000	499,012	7,000	7,000	7,000
Owners Share of Development		290,010					
Transfers In							
From Infra. Deferral	60,838						
Trans In STP Street Fund		24,797					
Transfers In	60,838	24,797	-	-	-	-	-
Total Revenue	273,992	792,932	200,000	499,012	7,000	7,000	7,000
Total Resources	612,236	1,396,089	828,743	1,095,172	998,200	998,200	998,200

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
STREET CAPITAL PROJECTS							
Operating Expenditures							
Engineering							
Improvements	9,080	799,929	785,907	104,000			
<i>Exp.-Capital Outlay</i>	9,080	799,929	785,907	104,000	-	-	-
Engineering	9,080	799,929	785,907	104,000	-	-	-
Total Operating Expenditures	9,080	799,929	785,907	104,000	-	-	-
Resources, less beginning fund balance	273,992	792,932	200,000	499,012	7,000	7,000	7,000
Expense	9,080	799,929	785,907	104,000	-	-	-
Net from Operations	264,912	(6,997)	(585,907)	395,012	7,000	7,000	7,000
Capital Projects							
Improvements					920,227	920,227	920,227
<i>Exp.-Capital Outlay</i>	-	-	-	-	920,227	920,227	920,227
Contingency							
Res - Infra Deferral			41,633		77,973	77,973	77,973
Street Capital Projects	603,157	596,160	1,203	991,172	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
INFRA. DEFERRAL							
Beginning Balance	60,833						
Revenue							
Interest Income	5						
Total Resources	60,838	-	-	-	-	-	-
Resources, less beginning fund balance	5	-	-	-	-	-	-
Expense	-	-	-	-	-	-	-
Net from Operations	5	-	-	-	-	-	-
Transfers Out							
To Street Capital Proj.	60,838						
Exp.-Transfers Out	60,838	-	-	-	-	-	-
INFRA. DEFERRAL	-	-	-	-	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-PARKS IMPR							
Beginning Balance	1,585,794	2,494,051	3,406,305	3,559,941	3,225,600	3,225,600	3,225,600
Revenue							
SDC Principal	777,996	1,040,273	450,000	114,646	400,000	400,000	400,000
SDC Interest	14,079	10,657	7,000	7,127	7,000	7,000	7,000
Assessments	792,075	1,050,930	457,000	121,773	407,000	407,000	407,000
Interest Income	14,799	16,818	11,000	43,920	44,300	44,300	44,300
Interfund Loan Interest		244					
Operating Revenue Subtotal	806,874	1,067,992	468,000	165,693	451,300	451,300	451,300
Transfers In							
From Motel Tax	62,000						
Total Revenue	868,874	1,067,992	468,000	165,693	451,300	451,300	451,300
Total Resources	2,454,668	3,562,042	3,874,305	3,725,634	3,676,900	3,676,900	3,676,900
Resources, less beginning fund balance	868,874	1,067,992	468,000	165,693	451,300	451,300	451,300
Expense	-	-	-	-	-	-	-
Net from Operations	868,874	1,067,992	468,000	165,693	451,300	451,300	451,300
Capital Projects							
Land					1,625,000	1,625,000	1,625,000
Improvements	3,001	2,101	3,874,305	500,000	1,875,000	1,875,000	1,875,000
Exp.-Capital Outlay	3,001	2,101	3,874,305	500,000	3,500,000	3,500,000	3,500,000
Transfers Out							
To General Fund-SalBen	6,312						
Exp.-Transfers Out	6,312	-	-	-	-	-	-
Unappropriated Ending Fund Balance					176,900	176,900	176,900
SDC-Parks Impr	2,445,355	3,559,941	-	3,225,634	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-PARKS REIMB							
Beginning Balance	434	437	437	440	400	400	400
Revenue							
Interest Income	3	2		6			
Total Resources	437	440	437	446	400	400	400
Resources, less beginning fund balance	3	2	-	6	-	-	-
Expense	-	-	-	-	-	-	-
Net from Operations	3	2	-	6	-	-	-
Capital Projects							
Improvements			437		400	400	400
Exp.-Capital Outlay	-	-	437	-	400	400	400
SDC-Parks Reimb	437	440	-	446	-	-	-

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-STREET IMPR							
Beginning Balance	2,906,468	3,806,268	4,147,268	4,562,907	4,752,000	4,752,000	4,752,000
Revenue							
SDC Principal	625,671	430,315	250,000	177,423	250,000	250,000	250,000
SDC Interest	8,795	4,825	7,000	8,700	4,500	4,500	4,500
Assessments	634,466	435,140	257,000	186,123	254,500	254,500	254,500
Interest Income	24,935	21,658	17,000	57,000	42,000	42,000	42,000
Interfund Interest			6,446	6,446	5,556	5,556	5,556
Interest	24,935	21,658	23,446	63,446	47,556	47,556	47,556
From North Gateway URD	313,645						
Interfund Loan Principal	46,000	46,000	39,555	39,555	40,444	40,444	40,444
Total Resources	3,925,514	4,309,066	4,467,269	4,852,031	5,094,500	5,094,500	5,094,500
Resources, less beginning fund balance	1,019,046	502,798	320,001	289,124	342,500	342,500	342,500
Expense	-	-	-	-	-	-	-
Net from Operations	1,019,046	502,798	320,001	289,124	342,500	342,500	342,500
Capital Projects							
Improvements	112,934	32,643	4,467,269	100,000	4,871,268	4,871,268	4,871,268
Exp.-Capital Outlay	112,934	32,643	4,467,269	100,000	4,871,268	4,871,268	4,871,268
Transfers Out							
To General Fund-SalBen	6,312						
Exp.-Transfers Out	6,312	-	-	-	-	-	-
SDC-Street Impr	3,806,268	4,276,423	-	4,752,031	223,232	223,232	223,232

Description	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Est. Year End	2024 Proposed	2024 Approved	2024 Adopted
SDC-STREET REIMB							
Beginning Balance	42,359	136,989	121,989	128,006	30,000	30,000	30,000
Revenue							
SDC Principal	92,743	60,389	50,000	24,131	25,000	25,000	25,000
SDC Interest	1,255	690	1,000	1,250	1,100	1,100	1,100
Assessments	93,999	61,079	51,000	25,381	26,100	26,100	26,100
Interest Income	631	707	500	1,650	750	750	750
Interfund Interest							
Interest	631	707	500	1,650	750	750	750
Total Resources	136,989	198,775	173,489	155,037	56,850	56,850	56,850
Resources, less beginning fund balance	94,629	61,787	51,500	27,031	26,850	26,850	26,850
Expense	-	-	-	-	-	-	-
Net from Operations	94,629	61,787	51,500	27,031	26,850	26,850	26,850
Capital Projects							
Improvements		70,769	173,489	125,000	56,850	56,850	56,850
Exp.-Capital Outlay	-	70,769	173,489	125,000	56,850	56,850	56,850
SDC-Street Reimb	136,989	128,006	-	30,037	-	-	-

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

City of Lebanon/Planning

925 S Main St.
Lebanon, OR 97355

ORDER NUMBER 153234

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING

A public meeting of the Budget Committee of the City of Lebanon and the Lebanon Urban Renewal Agency, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024, will be held at the Santiam Travel Station Board Room, 750 S. 3rd Street, Lebanon, Oregon. The meeting will take place on the 17th day of May 2023 at 12:00 pm and, if needed, a second meeting will be held on the 18th of May 2022 at 12:00 pm. The purpose of the meeting is to receive the City of Lebanon and Lebanon Urban Renewal Agency proposed budgets and comments from the public on said budgets.

During the meeting, a public hearing will be held at 12:00 p.m. to discuss the possible uses of the state revenue sharing funds.

A copy of the budget document will be available on the City's website on or after May 8, 2023. The budget may also be obtained by contacting Brandon Neish at brandon.neish@lebanonoregon.gov or by phone at (541) 256-4212.

This is a public meeting and hearing where deliberation of the Budget Committee will take place. Any person may comment on the budget or possible uses of the state revenue sharing funds. The following options are available for participation:

If you cannot attend the meeting, but wish to address the Budget Committee during the Public Hearings electronically, click <https://zoom.us/join/join?j=H9zChaQe7RhQ3rF55rSu6Sr2> (May 17) or <https://zoom.us/join/join?j=H9zChaQe7RhQ3rF55rSu6Sr2> (May 18 if needed) to register in advance for the meeting. You will receive a confirmation email containing information about joining the meeting. Attendees will need to register to receive the link to the meeting. Please register ONLY if you wish to address the Budget Committee. You will be called in the order received. If you want to watch or listen to the meeting, please click this link to do so on YouTube on May 17: <https://youtube.com/live/xdPFRhCunU?feature=share> and May 18 (if needed): <https://youtube.com/live/n-e4RPMhS3E?feature=share>

This notice can be viewed on the City's website at www.ci.lebanon.or.us.

#153234

PUBLISH: 5/4/2023

Section: Public Notices

Category: 990 Public Notice

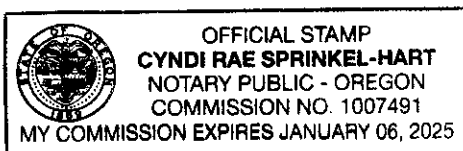
PUBLISHED ON: 05/04/2023

TOTAL AD COST: 366.80

FILED ON: 5/4/2023

Monica Hampton
Monica Hampton
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on May 4, 2023
Cyndi Rae Sprinkel-Hart, Notary



*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

City of Lebanon/Planning

925 S Main St.
Lebanon, OR 97355

ORDER NUMBER 153839

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

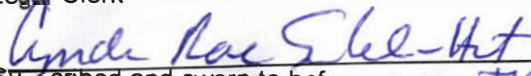
Section: Public Notices
Category: 990 Public Notice
PUBLISHED ON: 06/09/2023

TOTAL AD COST: 1243.76

FILED ON: 6/9/2023



Monica Hampton
Legal Clerk



Subscribed and sworn to before me on June 9, 2028
Cyndi Rae Sprinkel-Hart, Notary



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Lebanon City Council will be held on June 14, 2023 at 6:00pm at the Santiam Travel Station located at 750 3rd Street, Lebanon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 925 S Main Street, between the hours of 8:00 am and 4:00 pm or online at lebanonoregon.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nancy Brewer, City Manager/Budget Officer

Telephone: (541) 258-4202

Email: nancy.brewer@lebanonoregon.gov

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2022-2023
Beginning Fund Balance/Net Working Capital	25,322,308	40,833,108	46,348,556
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	20,001,761	19,044,047	18,664,396
Federal, State and all Other Grants, Gifts, Allocations and Donations	5,903,500	8,781,972	6,756,346
Revenue from Bonds and Other Debt	8,100,350	5,000,000	3,100,000
Interfund Transfers / Internal Service Reimbursements	5,135,694	4,911,642	5,311,223
All Other Resources Except Current Year Property Taxes	13,084,484	732,325	1,064,296
Current Year Property Taxes Estimated to be Received	7,540,990	7,734,654	8,275,491
Total Resources	85,089,087	87,037,748	89,520,308

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	13,211,671	14,586,194	15,875,703
Materials and Services	6,878,504	9,877,971	10,273,949
Capital Outlay	12,569,101	29,280,303	29,167,974
Debt Service	5,552,099	4,928,054	5,531,855
Interfund Transfers	5,135,694	4,911,642	5,311,223
Contingencies	0	21,958,447	19,151,884
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	41,742,018	1,495,137	4,207,720
Total Requirements	85,089,087	87,037,748	89,520,308

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Admin/City Management	210,256	227,590	221,271
FTE	1.00	1.00	1.00
City Attorney	209,400	230,000	230,000
FTE	-	-	-
City Recorder	249,132	268,625	289,074
FTE	2.00	2.00	2.00
Community Development	2,099,260	2,018,901	2,070,347
FTE	4.06	4.00	4.00
Custodial Services	378,102	425,000	710,292
FTE	2.75	3.00	4.00
Engineering	2,137,102	3,882,708	3,291,855
FTE	6.10	7.00	6.00
Finance	1,107,266	1,189,363	1,241,216
FTE	8.26	8.00	8.00
Human Resources	253,637	272,050	436,747
FTE	2.00	2.00	3.00
Information Technology	1,452,659	1,663,286	1,803,456
FTE	5.39	6.00	6.00
Library	903,180	919,993	989,221
FTE	6.33	6.57	6.57
Mayor & City Council	212,266	93,184	88,137
FTE	0.34	-	-
Parks	5,103,449	4,898,452	7,887,594
FTE	4.55	4.00	4.25
Police	5,630,551	6,663,603	6,991,527
FTE	39.23	42.00	42.00
Senior Center & LINX	1,629,893	1,742,762	3,106,135
FTE	9.03	10.50	13.70
Storm Drain Utility	875,886	1,078,814	1,578,833
FTE	0.46	0.58	1.08
Streets	8,214,339	7,319,454	9,005,570
FTE	4.50	4.53	4.53

Wastewater Utility & Treatment	30,872,336	31,141,328	26,954,798
FTE	12.46	10.65	10.15
Water Utility & Treatment	9,634,802	10,963,049	10,271,869
FTE	10.48	8.00	8.00
Not Allocated to Organizational Unit or Program	13,915,572	12,039,586	12,352,362
FTE	-	-	-
Total Requirements	85,089,087	87,037,748	89,520,308
Total FTE	118.94	119.82	124.27

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Major changes in activities for the 2024 approved budget include the addition of an in-house Mechanic and additional FTE in the LINX program to expand program offerings. Across the organization, non-operating capital projects have been pulled from organizational units and moved to not allocated.

PROPERTY TAX LEVIES

	Rate or Amount Imposed Last Year 2021-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit \$5.1364 per \$1,000)	\$5.1364 per \$1,000	\$5.1364 per \$1,000	\$5.1364 per \$1,000
Local Option Levy			
Levy For General Obligation Bonds	\$ 1,632,565.00	\$ 1,636,762.00	\$ 1,666,124.00

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$6,485,000	\$0
Other Bonds	\$6,730,009	\$0
Other Borrowings	\$28,483,138	\$14,000,000
Total	\$41,698,147	\$14,000,000

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

A RESOLUTION ADOPTING THE CITY OF) RESOLUTION NO. 2023-04
LEBANON'S BUDGET AND MAKING)
APPROPRIATIONS FOR FISCAL)
YEAR 2023-2024)

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Council of the City of Lebanon hereby adopts the budget for 2023-24, in the sum of \$68,791,302 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 the fiscal year beginning July 1, 2023, and for the purposes shown below, are hereby appropriated as follows:

<u>General Fund</u>		
Mayor & City Council	88,137	
Finance	458,815	
Library	646,321	
Community Development	472,731	
Police	6,823,276	
Senior Services	340,445	
Non-Departmental		
Materials & Services	913,437	
Non-Operating		
Pass-Through	363,000	
Debt Service	122,895	
Interfund Transfers	2,677,973	
Contingency	2,101,000	\$ 15,008,030
<u>Special Revenue Funds</u>		
Motel Tax:		
Non-Departmental		
Materials & Services	169,075	
Capital Outlay	228,750	\$ 397,825
Building Inspection:		
Community Development	457,000	
Interfund Transfers	79,312	
Contingency	17,180	\$ 553,492

Parks:

Public Works	925,697	
Non-Operating		
Capital Outlay	833,943	
Interfund Transfers	116,004	
Contingency	36,500	\$ 1,912,144

State Foot & Bike Service:

Non-Operating Capital Outlay		\$ 15,000
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Engineering Development**Review:**

Engineering	160,925	
Interfund Transfers	18,489	
Contingency	7,000	\$ 186,414

Street Maintenance:

Public Works	1,131,474	
Engineering	41,492	
Non-Operating		
Capital Outlay	1,315,494	
Interfund Transfers	239,961	
Contingency	47,600	\$ 2,776,021

LINX Transit:

LINX	1,612,983	
Non-Operating		
Capital Outlay	570,450	
Interfund Transfers	168,781	
Contingency	67,036	\$ 2,419,250

Boat Ramp:

Public Works		\$ 5,000
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Police Donations:

Police		\$ 5,000
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Library Donations:

Library		\$ 89,000
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Senior Services Donations:

Senior Services		\$ 167,498
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Debt Service Funds**G.O. Bond:**

Debt Service		\$ 1,741,060
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2013 Full Faith & Credit:

Debt Service		\$ 1,293,300
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Pension Bond:		
Debt Service		\$ 267,340

Capital Projects Funds

Equipment Acquisition & Replacement:

Information Technology	34,879	
Police	137,987	
LINX	17,571	\$ 190,437

Pioneer Cemetery:

Public Works		\$ 10,400
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SDC – Streets Improvement:

Non-Operating Capital Outlay		\$ 4,871,268
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SDC – Streets Reimbursement:

Non-Operating Capital Outlay		\$ 56,850
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Streets Capital Project:

Non-Operating Capital Outlay		\$ 920,227
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SDC – Parks Improvement:

Non-Operating Capital Outlay		\$ 3,500,000
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SDC – Parks Reimbursement:

Non-Operating Capital Outlay		\$ 400
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Enterprise Funds

Water Utility:

Community Development	44,558	
Public Works	2,879,692	
Engineering	1,710,053	
Non-Operating		
Capital Outlay	2,900,000	
Interfund Transfers	667,018	
Debt Service	1,153,769	
Contingency	28,000	\$ 9,383,090

SDC – Water Improvement:

Non-Operating Capital Outlay		\$ 700,000
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SDC – Water Reimbursement:

Non-Operating Capital Outlay		\$ 24,680
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Wastewater Utility:

Community Development	44,558	
Public Works	3,153,100	
Engineering	1,209,144	
Non-Operating		
Capital Outlay	6,000,000	
Interfund Transfers	921,792	
Debt Service	907,491	
Contingency	194,091	\$ 12,430,176

SDC – Wastewater**Improvement:**

Non-Operating Capital Outlay		\$ 3,300,000
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SDC – Wastewater**Reimbursement:**

Non-Operating Capital Outlay		\$ 600,000
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Storm Drainage:

Public Works	199,520	
Engineering	76,642	
Non-Operating		
Capital Outlay	650,000	
Interfund Transfers	103,024	
Debt Service	46,000	
Contingency	11,700	\$ 1,086,886

SDC – Storm Improvement:

Engineering	60,000	
Non-Operating Capital Outlay	165,000	\$ 225,000

SDC – Storm Reimbursement:

Non-Operating Capital Outlay		\$ 35,575
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Internal Service Funds**Administrative Services:**

City Manager	221,271	
Human Resources	436,747	
City Attorney	230,000	
City Recorder	289,074	
Finance	782,401	
Non-Operating		
Interfund Transfers	282,692	
Contingency	30,492	\$ 2,272,677

Information Technology:

Information Technology	1,671,980	
Non-Operating		
Interfund Transfers	29,597	
Contingency	67,000	\$ 1,768,577


Custodial & Building**Maintenance:**


Public Works	549,105	
Non-Operating		
Interfund Transfers	6,580	
Contingency	23,000	\$ 578,685

Total Appropriations	\$ 68,791,302
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Passed by the Lebanon City Council and executed by the Mayor on this 14th day of June, 2023 by a vote of 5 yeas and 0 nays.

CITY OF LEBANON, OREGON



Kenneth E. Jackola, Mayor 
Michelle Steinhebel, Council President ☐

ATTESTED BY:



Donna Trippett, Deputy City Recorder