

# CITY OF LEBANON ADOPTED BUDGET

Fiscal Year 2013/14



CITY OF LEBANON  
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## MISSION STATEMENT

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



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# *Budget Committee Members*

## MAYOR

Paul R. Aziz

### LEBANON CITY COUNCIL

Wayne Rieskamp  
Berry Scott

Ward I

Rebecca Grizzle  
Floyd Fisher

Ward II

Jason Bolen  
Bob Elliott

Ward III

### CITIZENS APPOINTED

Dean Barnes  
Ralph Gaston

Mary Garner  
Kim Ullfers

Todd Gestrin  
Cary Jeffers

### *ADMINISTRATIVE STAFF*

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

**CITY OF LEBANON**  
**FY 2013/14 ADOPTED ANNUAL BUDGET**

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# CITY OF LEBANON

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# **FY 2013/14 Budget Message**

## **INTRODUCTION**

As the City Manager and the budget officer for the City of Lebanon, We respectfully submit the attached budget. All funds are balanced, even though several funds posed a significant challenge in matching expenses with forecast revenues.

## **SIGNIFICANT HIGHLIGHTS**

- Overall decrease in City staffing of 4.975 FTE.
- Continued to set aside funds for the future water plant & wastewater improvements.
- The overall City budget is 4.71% larger than FY 2012/13. This is largely due in part to an increase in transfers between funds and increase capital improvement projects( CIP) related to the enterprise funds.
- General Fund is up 14.28% compared to FY 2012/13. Largely due to transfers in for salaries from other funds.
- Enterprise Funds are up 14.16% compared to FY 2012/13. Largely due to increased CIP activity.
- General Capital Project Funds are down 2.64% compared to FY 2012/13.
- Citywide materials and services are up 1.13% compared to FY 2012/13.
- Citywide contingencies are down 16.55% compared to FY 2012/13. Largely due to increased activity in the URD funds
- Budget committee allocated \$50,000 of General Fund contingency to reserves for future replacement of parks restrooms and shelters.

## **OVERVIEW**

The City of Lebanon's Budget is \$41,424,508 and when combined with the City's three urban renewal districts, results in an overall total budget of \$60,268,865. This combined total represents an increase of \$2,713,256 or 4.71% from last year's budget. If the \$1,810,333 increase in transfers between funds was removed, the combined total budget would have increased by \$902,923 or just over 1%.

The principle change from last year's budget, FY 2012/13, is due to the substantial increase in capital projects in the URD and enterprise funds and the transfer between funds due to a change in accounting procedures for accounting for personnel and material cost. The proposed FY 2013/14 budget includes \$12,000,000 in bonded funds for projects in the Northwest URD. There is also an overall decrease in total City FTE's of 4.975 due to a reorganization in the administration and engineering departments.

## **REPORT ON GENERAL FUND**

This year, the General Fund is increasing by \$1,340,871 (14.28%).

A. The \$1,340,871 General Fund increase is due primarily to the following:

1. Engineering costs were moved into the General Fund. In past years they were spread between the other funds.
2. Removing the increase in personnel cost, mainly due to the transfer in of the engineering cost, the general fund had an overall decrease in expenditures of \$123,939.

B. Other Matters:

1. A goal for staff and City Council alike over the past several years was to increase the General Fund contingency to 10%. That goal has been met again this year with a 10.9% contingency in the proposed budget. The approved budget includes a reduction in the General Fund

contingency to 9.3%, the Budget Committee allocated \$50,000 of General Fund contingency to reserves for future replacement of parks restrooms and shelters

2. We anticipate that General Fund revenues lost due to compression (\$30,000 this year) will increase to approximately \$100,000 for FY 13/14, due to the change in Northwest URD property tax calculations.

## **OTHER FUNDS AND DEPARTMENTS**

This budget does encompass an anticipated 0% water and 0% wastewater rate increase, and a CPI increase of 2.3% on the storm drain utility fee. Staff continues to seek grants and other alternatives to reduce the impact on the rate payers of developing new water and wastewater treatment facilities.

Oregon budget law requires that transfers of funds be appropriated, hence effectively “double-budgeted,” thereby inflating the budget by the amount of the transfers. For 2013/14, total fiscal transfers inflate the budget by \$10,636,250. We have, once again, provided a separate summary of interfund transfers. This will, hopefully, allow the Budget Committee a comprehensive view of fund transfers as well as assurance that they are balanced.

## **URBAN RENEWAL DISTRICTS**

The City has three urban renewal districts: The Northwest URD, the small but growing Cheadle Lake URD, and the North Gateway URD. The total URD budget has decreased \$1,000,760 or (5.04%), compared to the current fiscal year budget. This decrease is due primarily to anticipated reduction in property tax revenues as a result of the elimination of the Northwest URD special levy. The Northwest URD will be issuing a \$12 million dollar bond in July 2013. The new bond would be to complete the final amended project list for the Northwest URD. The bond will have a repayment schedule of fifteen years or less. At that time, the Northwest URD is proposed to close.

As always, the budget has been prepared with the City Council’s goals in view. We wanted to thank the staff for their creative and cooperative efforts to accomplish this task, as well as the City Council.

I want to extend a sincere thank you to the Budget Committee members for serving your community by being part of this vital committee. We earnestly solicit your input as we seek to develop a budget that is fiscally responsible while still meeting the community’s needs.

The City Budget is not only a spending plan, but also a policy statement. As such, it establishes City priorities, projects and activities/service levels for the coming fiscal year. Thoughtful participation in the Budget process helps assure a budget that best reflects community values.

While the City is currently in a good fiscal position, future budgeting challenges will still remain. We are confident that Lebanon will respond effectively to future budget challenges.

Respectfully submitted,

*Jon Nelson*

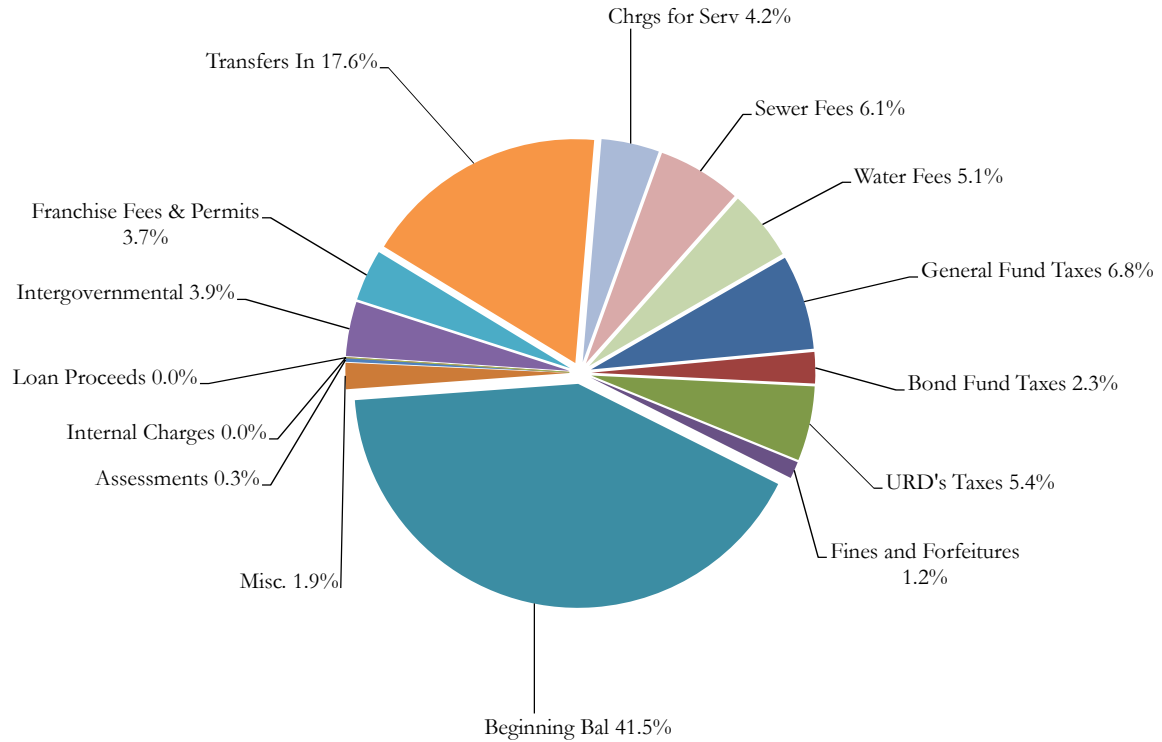
Jon Nelson  
Interim City Manager

*Dean Baugh*

Dean Baugh  
Budget Officer for the City of Lebanon

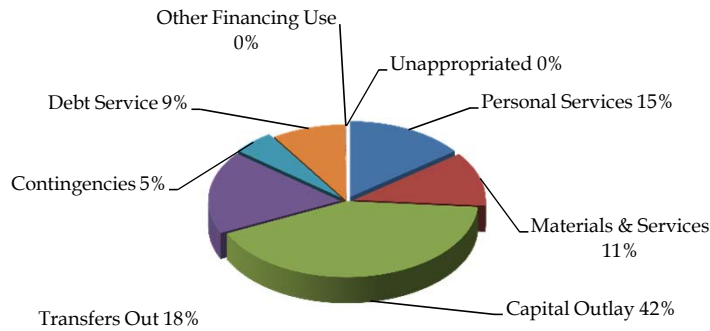


## CITY OF LEBANON & URD's 2013/14 Total Revenue \$60,268,865



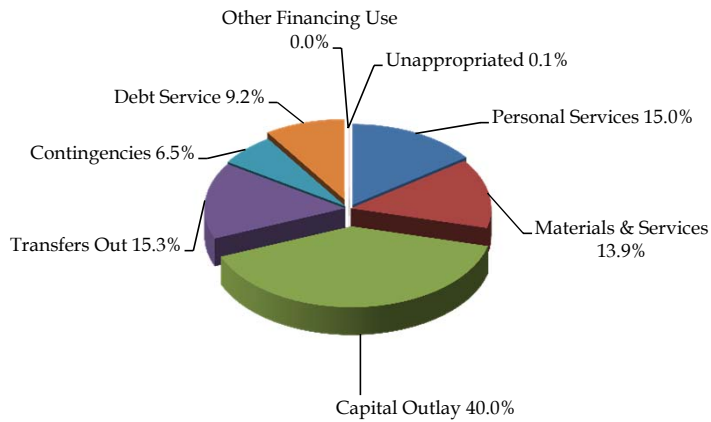
Transfers In	\$ 10,636,250	Beginning Bal	\$ 24,991,266
Chrgs for Serv	2,508,050	Misc	1,139,010
Sewer Fees	3,650,000	Assessments	184,450
Water Fees	3,070,000	Internal Charges	-
General Fund Taxes	4,123,126	Loan Proceeds	-
Bond Fund Taxes	1,369,800	Intergovernmental	2,366,496
URD's Taxes	3,251,357	Franchise Fees & Permits	2,248,000
Fines and Forfeitures	731,060		

**CITY OF LEBANON & URD's  
Total Budget 2013/14 \$60,268,865**



Personal Services	\$ 8,832,687	Transfers Out	\$ 10,636,250
Materials & Services	6,972,338	Contingencies	3,103,264
Capital Outlay	25,190,606	Other Financing Uses	-
Debt Service	5,473,720	Unappropriated	60,000

**BUDGET COMPARISON  
Total Budget 2012/13 \$57,555,609**



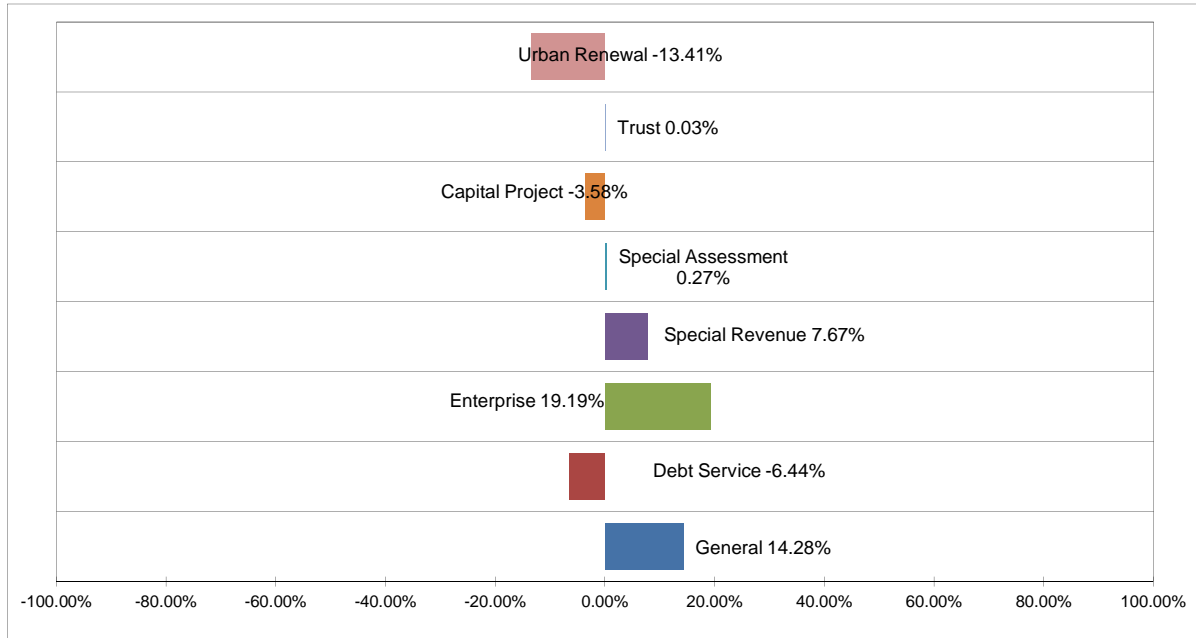
Personal Services	\$ 8,627,343	Transfers Out	\$ 8,825,917
Materials & Services	8,022,045	Contingencies	3,741,586
Capital Outlay	22,997,442	Other Financing Uses	-
Debt Service	5,311,276	Unappropriated	30,000

## FUND TYPE SUMMARY

Adopted for the Fiscal Year 2013-2014

Fund Type	2012-2013		2013-2014 Budget			Percent Over(Under) 2012-2013 Revised Budget	Percent of Total Budget
	Adopted Budget	Revised Budget	Proposed Budget	Approved Budget	Adopted Budget		
General	\$ 9,149,676	\$ 9,392,335	\$ 10,733,206	\$ 10,733,206	\$ -	14.28%	0.181
Debt Service	1,686,871	1,686,871	1,578,167	1,578,167	-	(6.44%)	2.66%
Enterprise	15,285,583	15,497,414	18,471,331	17,691,331	-	19.19%	31.13%
Special Revenue	5,459,929	5,588,487	6,017,091	6,022,091	-	7.67%	10.14%
Special Assessment	31,378	31,378	31,462	31,462	-	0.27%	0.05%
Capital Project	5,324,007	5,324,007	5,133,191	5,183,191	-	(3.58%)	8.65%
Trust	185,000	185,000	185,060	185,060	-	0.03%	0.31%
Urban Renewal	17,359,300	19,845,117	17,184,357	18,844,357	-	(13.41%)	28.96%
<b>Totals, All Fund Types</b>	<b>\$ 54,481,744</b>	<b>\$ 57,550,609</b>	<b>\$ 59,333,865</b>	<b>\$ 60,268,865</b>	<b>\$ -</b>	<b>(100.00%)</b>	<b>100.00%</b>

**Percentage Change in the 2012-2013 Adopted Budget from the 2011-2012 Revised Budget**



**CITY OF LEBANON**  
**BUDGET SUMMARY BY FUND TYPE, RESOURCES AND REQUIREMENTS**  
 Adopted for the Fiscal Year 2013-2014

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
<b>RESOURCES</b>									
Taxes & Assessments	\$ 4,123,126	\$ 1,369,800	\$ -	\$ 40,700	\$ -	\$ 143,750	\$ -	\$ 3,251,357	\$ 8,928,733
Licenses & Permits	1,991,700	-	-	256,300	-	-	-	-	2,248,000
Fines & Forfeits	546,000	-	-	-	-	-	185,060	-	731,060
Intergovernmental	389,330	-	-	1,975,115	-	2,051	-	-	2,366,496
Charges for Services	5,050	-	9,210,000	13,000	-	-	-	-	9,228,050
Miscellaneous	143,400	850	89,900	156,950	-	746,910	-	1,000	1,139,010
Transfers In	2,584,600	167,517	4,689,897	2,802,324	-	391,912	-	-	10,636,250
Other Sources	950,000	40,000	3,701,534	777,702	31,462	3,898,568	-	15,592,000	24,991,266
Internal Charges	-	-	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 10,733,206</b>	<b>\$ 1,578,167</b>	<b>\$ 17,691,331</b>	<b>\$ 6,022,091</b>	<b>\$ 31,462</b>	<b>\$ 5,183,191</b>	<b>\$ 185,060</b>	<b>\$ 18,844,357</b>	<b>\$ 60,268,865</b>

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
<b>REQUIREMENTS</b>									
Personal Services	\$ 7,268,266	\$ -	\$ 594,848	\$ 969,573	\$ -	\$ -	\$ -	\$ -	\$ 8,832,687
Materials & Services	1,886,460	-	1,623,900	2,639,063	-	637,235	185,060	620	6,972,338
Capital Outlay	32,050	-	5,018,731	1,456,957	-	3,054,957	-	15,627,911	25,190,606
Transfers Out	734,666	-	8,431,839	768,960	31,462	44,258	-	625,065	10,636,250
Contingencies	675,237	-	369,096	187,538	-	1,446,741	-	424,652	3,103,264
Debt Service	136,527	1,538,167	1,632,917	-	-	-	-	2,166,109	5,473,720
Other Financing Use	-	-	-	-	-	-	-	-	-
Unappropriated	-	40,000	20,000	-	-	-	-	-	60,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 10,733,206</b>	<b>\$ 1,578,167</b>	<b>\$ 17,691,331</b>	<b>\$ 6,022,091</b>	<b>\$ 31,462</b>	<b>\$ 5,183,191</b>	<b>\$ 185,060</b>	<b>\$ 18,844,357</b>	<b>\$ 60,268,865</b>

	General	Debt Service	Enterprise	Special Revenue	Special Assessment	Capital Projects	Trust	Urban Renewal	Totals
<b>FINANCIAL RATIOS</b>									
Taxes and Assessments as percentage of total fund budget	38.41%	86.80%	0.00%	0.68%	0.00%	2.77%	0.00%	17.25%	14.81%
Personal and Materials and Services as a percentage of the total fund budget	85.29%	0.00%	12.54%	59.92%	0.00%	12.29%	100.00%	0.00%	26.22%
Capital Outlay as percentage of total fund budget	0.30%	0.00%	28.37%	24.19%	0.00%	58.94%	0.00%	82.93%	41.80%

**City of Lebanon**  
**Fund Type Summary by Category**  
**2013-2014 Adopted Budget**

Category	2010-2011 Actual	2011-2012 Actual	2012-13		2013-14 Adopted Budget	Percent Over/(Under) 2013-14 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>General Fund</b>							
Taxes & Assessments	\$ 3,655,355	\$ 3,324,823	\$ 3,804,000	\$ 4,104,000	\$ 4,123,126	0.47%	38.40%
Licenses & Permits	1,768,208	1,872,232	1,981,950	1,981,950	1,991,700	0.49%	18.56%
Fines & Forfeits	434,245	428,185	521,000	521,000	546,000	4.80%	5.09%
Intergovernmental	348,589	371,632	339,000	339,000	389,330	14.85%	3.63%
Charges for Services	5,781	9,121	9,100	9,100	5,050	(44.51%)	0.05%
Miscellaneous	420,366	211,607	190,000	190,000	143,400	(24.53%)	1.34%
Transfers In	-	2,310,010	1,204,626	1,147,285	2,584,600	125.28%	24.08%
Other Sources	830,368	1,174,431	1,100,000	1,100,000	950,000	(13.64%)	8.85%
<b>Total Revenues</b>	<b>\$ 7,462,912</b>	<b>\$ 9,702,041</b>	<b>\$ 9,149,676</b>	<b>\$ 9,392,335</b>	<b>\$ 10,733,206</b>	<b>14.28%</b>	<b>100.00%</b>
Personal Services	\$ 4,186,007	\$ 6,618,947	\$ 5,792,961	\$ 5,803,456	\$ 7,268,266	25.24%	67.72%
Materials & Services	1,333,203	1,395,423	1,791,063	1,906,619	1,886,460	(1.06%)	17.58%
Capital Outlay	40,803	21,193	108,895	158,895	32,050	(79.83%)	0.30%
Transfers Out	623,370	497,602	554,941	629,941	734,666	16.62%	6.84%
Contingencies	-	-	763,358	754,966	675,237	(10.56%)	6.29%
Debt Service	136,459	134,959	138,458	138,458	136,527	(1.39%)	1.27%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 6,319,842</b>	<b>\$ 8,668,124</b>	<b>\$ 9,149,676</b>	<b>\$ 9,392,335</b>	<b>\$ 10,733,206</b>	<b>14.28%</b>	<b>100.00%</b>
<b>Debt Service Funds</b>							
Taxes & Assessments	\$ 1,375,588	\$ 1,511,063	\$ 1,523,600	\$ 1,523,600	\$ 1,369,800	(10.09%)	86.81%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	22,219	1,841	1,100	1,100	850	(22.73%)	0.05%
Transfers In	218,287	-	-	-	167,517	#DIV/0!	10.61%
Other Sources	(13,481)	5,000	-	-	40,000	#DIV/0!	2.53%
Internal Charges	175,779	152,111	162,171	162,171	-	(100.00%)	0.00%
<b>Total Revenues</b>	<b>\$ 1,778,392</b>	<b>\$ 1,670,015</b>	<b>\$ 1,686,871</b>	<b>\$ 1,686,871</b>	<b>\$ 1,578,167</b>	<b>(6.44%)</b>	<b>100.00%</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	1,773,392	1,607,867	1,666,871	1,666,871	1,538,167	(7.72%)	97.47%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	20,000	20,000	40,000	100.00%	2.53%
<b>Total Expenditures</b>	<b>\$ 1,773,392</b>	<b>\$ 1,607,867</b>	<b>\$ 1,686,871</b>	<b>\$ 1,686,871</b>	<b>\$ 1,578,167</b>	<b>(6.44%)</b>	<b>100.00%</b>
<b>Enterprise Funds</b>							
Taxes & Assessments	\$ -	\$ 614	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	7,218,370	8,323,894	9,158,000	9,158,000	9,210,000	0.57%	52.06%
Miscellaneous	214,559	131,016	138,710	138,710	89,900	(35.19%)	0.51%
Transfers In	2,404,061	3,456,839	4,288,462	4,288,462	4,689,897	9.36%	26.51%
Other Sources	8,273,446	6,748,169	1,700,411	1,912,242	3,701,534	93.57%	20.92%
<b>Total Revenues</b>	<b>\$ 18,110,436</b>	<b>\$ 18,660,532</b>	<b>\$ 15,285,583</b>	<b>\$ 15,497,414</b>	<b>\$ 17,691,331</b>	<b>14.16%</b>	<b>100.00%</b>
Personal Services	\$ 1,572,339	\$ 503,504	\$ 1,496,477	\$ 1,496,477	\$ 594,848	(60.25%)	3.36%
Materials & Services	1,880,993	1,199,475	1,178,850	1,185,970	1,623,900	36.93%	9.18%
Capital Outlay	631,908	5,291,974	3,567,820	3,779,651	5,018,731	32.78%	28.37%
Transfers Out	4,177,426	6,803,228	7,039,417	7,039,417	8,431,839	19.78%	47.66%
Contingencies	224,828	188,518	355,162	348,042	369,096	6.05%	2.09%
Debt Service	3,526,580	1,627,339	1,637,857	1,637,857	1,632,917	(0.30%)	9.23%
Unappropriated	-	-	10,000	10,000	20,000	100.00%	0.11%
<b>Total Expenditures</b>	<b>\$ 12,014,074</b>	<b>\$ 15,614,038</b>	<b>\$ 15,285,583</b>	<b>\$ 15,497,414</b>	<b>\$ 17,691,331</b>	<b>14.16%</b>	<b>100.00%</b>

**City of Lebanon**  
**Fund Type Summary by Category**  
**2013-2014 Adopted Budget**

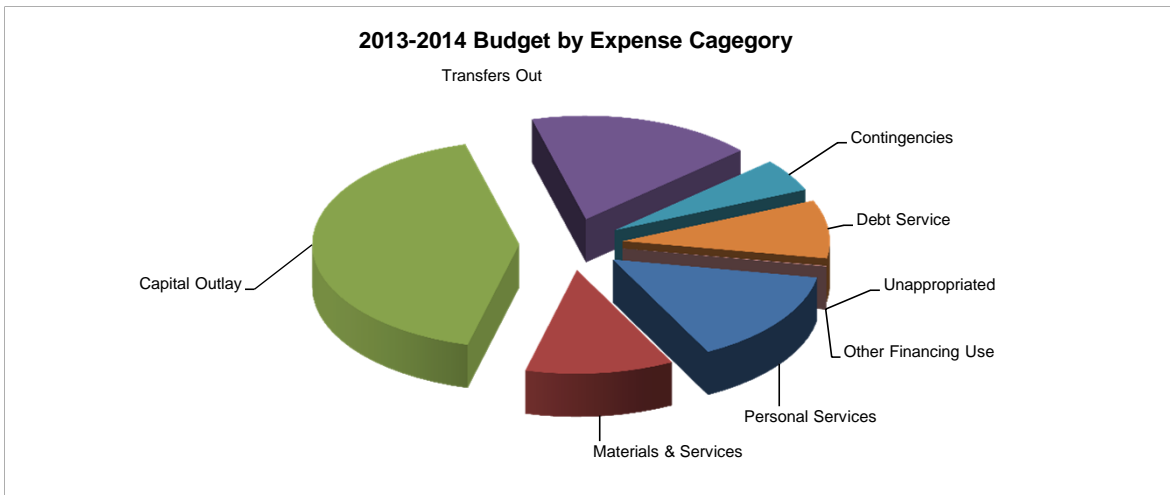
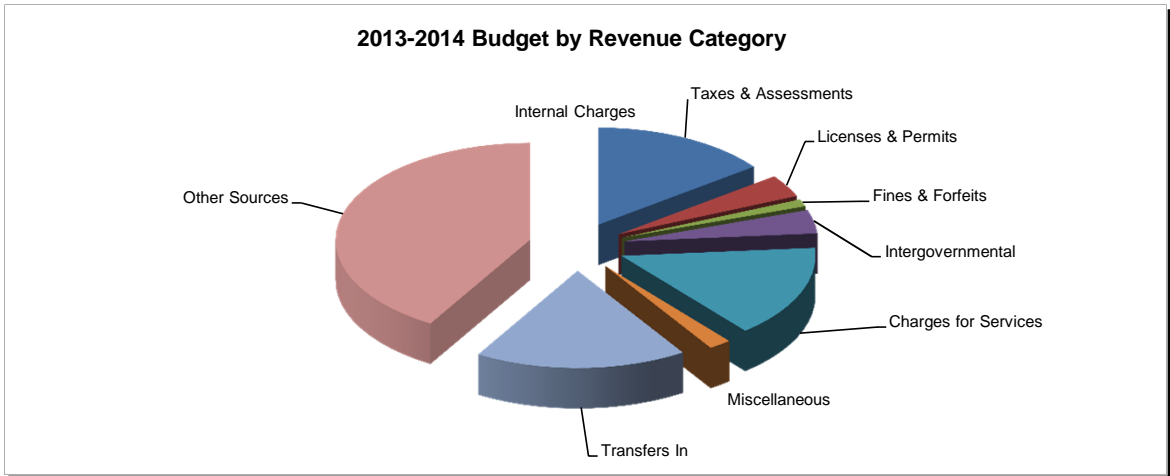
Category	2010-2011 Actual	2011-2012 Actual	2012-13		2013-14 Adopted Budget	Percent Over/(Under) 2013-14 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>Special Revenue Funds</b>							
Taxes & Assessments	37,231	39,826	\$ 25,500	\$ 40,500	\$ 40,700	0.49%	0.67%
Licenses & Permits	195,618	236,728	216,105	216,105	256,300	18.60%	4.26%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	1,343,568	1,282,096	1,446,104	1,489,204	1,975,115	32.63%	32.80%
Charges for Services	9,820	15,641	13,000	13,000	13,000	0.00%	0.22%
Miscellaneous	151,974	157,235	174,838	174,838	156,950	(10.23%)	2.61%
Transfers In	2,408,563	2,646,751	2,756,684	2,831,684	2,802,324	(1.04%)	46.53%
Other Sources	1,235,497	1,140,664	827,698	828,156	777,702	(6.09%)	12.91%
<b>Total Revenues</b>	<b>\$ 5,382,271</b>	<b>\$ 5,518,941</b>	<b>\$ 5,459,929</b>	<b>\$ 5,593,487</b>	<b>\$ 6,022,091</b>	<b>7.66%</b>	<b>100.00%</b>
Personal Services	\$ 1,403,524	\$ 959,325	\$ 1,253,351	\$ 1,142,313	\$ 969,573	(15.12%)	16.11%
Materials & Services	2,012,837	2,429,372	2,622,808	2,892,737	2,639,063	(8.77%)	43.82%
Capital Outlay	454,505	373,770	917,913	917,812	1,456,957	58.74%	24.19%
Transfers Out	377,453	670,346	576,709	578,559	768,960	32.91%	12.77%
Contingencies	-	-	89,148	62,066	187,538	202.16%	3.11%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 4,248,319</b>	<b>\$ 4,432,813</b>	<b>\$ 5,459,929</b>	<b>\$ 5,593,487</b>	<b>\$ 6,022,091</b>	<b>7.66%</b>	<b>100.00%</b>
<b>Special Assessment Funds</b>							
Taxes & Assessments	\$ 3,504	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	2,167	109	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	25,681	31,352	31,378	31,378	31,462	0.27%	100.00%
<b>Total Revenues</b>	<b>\$ 31,352</b>	<b>\$ 31,461</b>	<b>\$ 31,378</b>	<b>\$ 31,378</b>	<b>\$ 31,462</b>	<b>0.27%</b>	<b>100.00%</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	-	-	25,000	25,000	-	(100.00%)	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	31,462	#DIV/0!	100.00%
Contingencies	-	-	6,378	6,378	-	(100.00%)	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,378</b>	<b>\$ 31,378</b>	<b>\$ 31,462</b>	<b>0.27%</b>	<b>100.00%</b>
<b>Capital Project Funds</b>							
Taxes & Assessments	\$ 339,947	\$ 141,748	\$ 103,760	103,760	\$ 143,750	38.54%	2.77%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	2,049	2,049	2,049	2,051	0.10%	0.04%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	107,278	77,849	748,590	748,590	746,910	(0.22%)	14.41%
Transfers In	334,290	293,840	398,200	398,200	391,912	(1.58%)	7.56%
Other Sources	4,278,256	4,415,032	4,071,408	4,071,408	3,898,568	(4.25%)	75.22%
Internal Charges	-	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 5,059,771</b>	<b>\$ 4,930,518</b>	<b>\$ 5,324,007</b>	<b>\$ 5,324,007</b>	<b>\$ 5,183,191</b>	<b>(2.64%)</b>	<b>100.00%</b>
Personal Services	\$ 92,487	\$ -	\$ 9,627	\$ 9,627	\$ -	(100.00%)	0.01%
Materials & Services	122,713	121,496	698,683	698,683	637,235	(8.79%)	12.29%
Capital Outlay	339,797	835,604	2,464,640	2,539,640	3,054,957	20.29%	58.94%
Transfers Out	13,571	61,400	37,530	37,530	44,258	17.93%	0.85%
Contingencies	79,552	17,782	2,113,527	2,038,527	1,446,741	(29.03%)	27.91%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 648,120</b>	<b>\$ 1,036,282</b>	<b>\$ 5,324,007</b>	<b>\$ 5,324,007</b>	<b>\$ 5,183,191</b>	<b>(2.64%)</b>	<b>100.00%</b>

**City of Lebanon**  
**Fund Type Summary by Category**  
**2013-2014 Adopted Budget**

Category	2010-2011 Actual	2011-2012 Actual	2012-13		2013-14 Adopted Budget	Percent Over/(Under) 2013-14 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>Trust Funds</b>							
Taxes & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	139,458	125,832	185,000	185,000	185,060	0.03%	100.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	-	0.00%	0.00%
Transfers In	-	-	-	-	-	0.00%	0.00%
Other Sources	(234)	-	-	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>\$ 139,224</b>	<b>\$ 125,832</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 185,060</b>	<b>0.03%</b>	<b>100.00%</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Materials & Services	139,224	123,506	185,000	185,000	185,060	0.03%	100.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Transfers Out	-	-	-	-	-	0.00%	0.00%
Contingencies	-	-	-	-	-	0.00%	0.00%
Debt Service	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 139,224</b>	<b>\$ 123,506</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 185,060</b>	<b>0.03%</b>	<b>100.00%</b>
<b>Total: City Budget</b>							
Taxes & Assessments	\$ 5,411,625	\$ 5,018,074	\$ 5,456,860	\$ 5,771,860	\$ 5,677,376	(1.64%)	13.70%
Licenses & Permits	1,963,826	2,108,960	2,198,055	2,198,055	2,248,000	2.27%	5.43%
Fines & Forfeits	573,703	554,017	706,000	706,000	731,060	3.55%	1.76%
Intergovernmental	1,692,157	1,655,777	1,787,153	1,830,253	2,366,496	29.30%	5.71%
Charges for Services	7,233,971	8,348,656	9,180,100	9,180,100	9,228,050	0.52%	22.28%
Miscellaneous	918,563	579,657	1,253,238	1,253,238	1,138,010	(9.19%)	2.75%
Transfers In	5,365,201	8,707,440	8,647,972	8,665,631	10,636,250	22.74%	25.68%
Other Sources	14,629,533	13,514,648	7,730,895	7,943,184	9,399,266	18.33%	22.69%
Internal Charges	175,779	152,111	162,171	162,171	-	(100.00%)	0.00%
<b>Total Revenues</b>	<b>\$ 37,964,358</b>	<b>\$ 40,639,340</b>	<b>\$ 37,122,444</b>	<b>\$ 37,710,492</b>	<b>\$ 41,424,508</b>	<b>9.85%</b>	<b>100.00%</b>
Personal Services	\$ 7,254,357	\$ 8,081,776	\$ 8,552,416	\$ 8,451,873	\$ 8,832,687	4.51%	21.33%
Materials & Services	5,488,970	5,269,272	6,501,404	6,894,009	6,971,718	1.13%	16.83%
Capital Outlay	1,467,013	6,522,541	7,059,268	7,395,998	9,562,695	29.30%	23.08%
Transfers Out	5,191,820	8,032,576	8,208,597	8,285,447	10,011,185	20.83%	24.17%
Contingencies	304,380	206,300	3,327,573	3,209,979	2,678,612	(16.55%)	6.47%
Debt Service	5,436,431	3,370,165	3,443,186	3,443,186	3,307,611	(3.94%)	7.98%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	30,000	30,000	60,000	100.00%	0.14%
<b>Total Expenditures</b>	<b>\$ 25,142,971</b>	<b>\$ 31,482,630</b>	<b>\$ 37,122,444</b>	<b>\$ 37,710,492</b>	<b>\$ 41,424,508</b>	<b>9.85%</b>	<b>100.00%</b>
<b>Urban Renewal Funds</b>							
Taxes & Assessments	\$ 2,210,503	\$ 3,839,004	\$ 3,756,454	\$ 2,096,717	\$ 3,251,357	55.07%	17.25%
Licenses & Permits	-	-	-	-	-	0.00%	0.00%
Fines & Forfeits	-	-	-	-	-	0.00%	0.00%
Intergovernmental	-	-	-	-	-	0.00%	0.00%
Charges for Services	-	-	-	-	-	0.00%	0.00%
Miscellaneous	24,370	16,011	3,140	3,140	1,000	(68.15%)	0.01%
Transfers In	129,000	-	160,286	160,286	-	(100.00%)	0.00%
Other Sources	5,724,807	3,074,226	13,439,420	17,584,974	15,592,000	(11.33%)	82.74%
<b>Total Revenues</b>	<b>\$ 8,088,680</b>	<b>\$ 6,929,241</b>	<b>\$ 17,359,300</b>	<b>\$ 19,845,117</b>	<b>\$ 18,844,357</b>	<b>(5.04%)</b>	<b>100.00%</b>
Personal Services	\$ 611,506	\$ -	\$ 175,470	\$ 175,470	\$ -	(100.00%)	0.01%
Materials & Services	96,646	60,261	928,036	1,128,036	620	(99.95%)	0.00%
Capital Outlay	18,000	18,656	13,461,181	15,601,444	15,627,911	0.17%	82.93%
Transfers Out	152,637	665,291	599,661	540,470	625,065	15.65%	3.32%
Contingencies	-	-	531,470	531,607	424,652	(20.12%)	2.25%
Debt Service	4,120,432	632,367	1,663,482	1,868,090	2,166,109	15.95%	11.49%
Unappropriated	-	-	-	-	-	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 4,999,221</b>	<b>\$ 1,376,575</b>	<b>\$ 17,359,300</b>	<b>\$ 19,845,117</b>	<b>\$ 18,844,357</b>	<b>(5.04%)</b>	<b>100.00%</b>

**City of Lebanon**  
**Fund Type Summary by Category**  
**2013-2014 Adopted Budget**

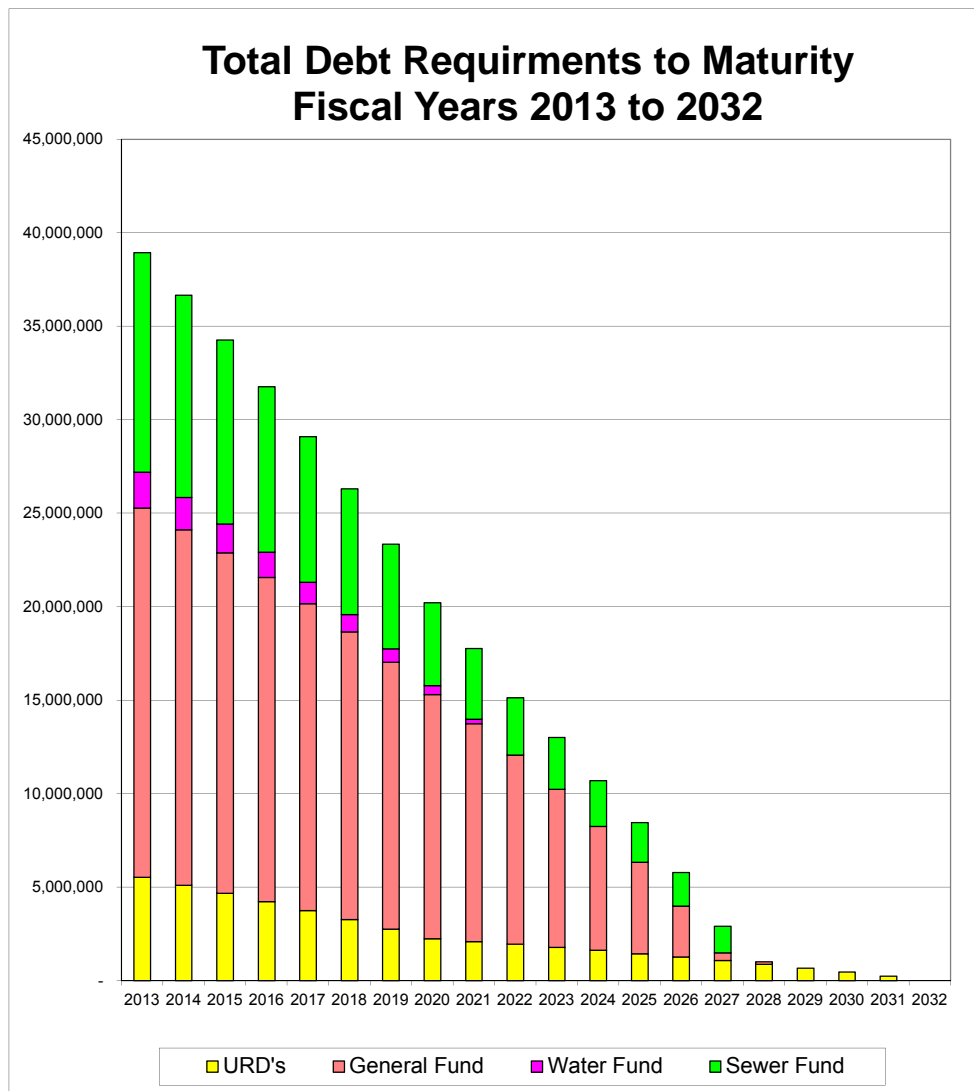
Category	2010-2011 Actual	2011-2012 Actual	2012-13		2013-14 Adopted Budget	Percent Over/(Under) 2013-14 Revised Budget	Percent of Fund Budget
			Adopted Budget	Revised Budget			
<b>Total: All Funds and Urban Renewal</b>							
Taxes & Assessments	\$ 7,622,128	\$ 8,857,078	\$ 9,213,314	\$ 7,868,577	\$ 8,928,733	13.47%	14.81%
Licenses & Permits	1,963,826	2,108,960	2,198,055	2,198,055	2,248,000	2.27%	3.73%
Fines & Forfeits	573,703	554,017	706,000	706,000	731,060	3.55%	1.21%
Intergovernmental	1,692,157	1,655,777	1,787,153	1,830,253	2,366,496	29.30%	3.93%
Charges for Services	7,233,971	8,348,656	9,180,100	9,180,100	9,228,050	0.52%	15.31%
Miscellaneous	942,933	595,668	1,256,378	1,256,378	1,139,010	(9.34%)	1.89%
Transfers In	5,494,201	8,707,440	8,808,258	8,825,917	10,636,250	20.51%	17.65%
Other Sources	20,354,340	16,588,874	21,170,315	25,528,158	24,991,266	(2.10%)	41.47%
Internal Charges	175,779	152,111	162,171	162,171	-	(100.00%)	0.00%
<b>Total Revenues</b>	<b>\$ 46,053,038</b>	<b>\$ 47,568,581</b>	<b>\$ 54,481,744</b>	<b>\$ 57,555,609</b>	<b>\$ 60,268,865</b>	<b>4.71%</b>	<b>100.00%</b>
Personal Services	\$ 7,865,863	\$ 8,081,776	\$ 8,727,886	\$ 8,627,343	\$ 8,832,687	2.38%	14.65%
Materials & Services	5,585,616	5,329,533	7,429,440	8,022,045	6,972,338	(13.09%)	11.57%
Capital Outlay	1,485,013	6,541,197	20,520,449	22,997,442	25,190,606	9.54%	41.80%
Transfers Out	5,344,457	8,697,867	8,808,258	8,825,917	10,636,250	20.51%	17.65%
Contingencies	304,380	206,300	3,859,043	3,741,586	3,103,264	(17.06%)	5.15%
Debt Service	9,556,863	4,002,532	5,106,668	5,311,276	5,473,720	3.06%	9.08%
Other Financing Use	-	-	-	-	-	0.00%	0.00%
Unappropriated	-	-	30,000	30,000	60,000	100.00%	0.10%
<b>Total Expenditures</b>	<b>\$ 30,142,192</b>	<b>\$ 32,859,205</b>	<b>\$ 54,481,744</b>	<b>\$ 57,555,609</b>	<b>\$ 60,268,865</b>	<b>4.71%</b>	<b>100.00%</b>





**City of Lebanon  
Debt Service Balances**

Balance at 6/30	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Water Fund	1,910,000	1,730,000	1,545,000	1,350,000	1,145,000	935,000	710,000	480,000	245,000	-
Sewer Fund	11,744,759	10,809,270	9,840,588	8,838,183	7,796,503	6,714,972	5,597,991	4,439,939	3,770,167	3,073,000
URD's	5,531,801	5,107,838	4,673,116	4,222,605	3,751,274	3,264,090	2,761,018	2,242,024	2,097,040	1,946,006
General Fund	19,751,133	19,008,697	18,214,422	17,348,552	16,406,268	15,389,255	14,271,315	13,054,334	11,648,312	10,116,649
<b>Total Reserves</b>	<b>38,937,693</b>	<b>36,655,805</b>	<b>34,273,126</b>	<b>31,759,340</b>	<b>29,099,045</b>	<b>26,303,316</b>	<b>23,340,324</b>	<b>20,216,297</b>	<b>17,760,519</b>	<b>15,135,655</b>
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Water Fund	-	-	-	-	-	-	-	-	-	-
Sewer Fund	2,767,942	2,451,407	2,123,351	1,783,728	1,427,493	1,059,598	680,000	345,000	(0)	(0)
URD's	1,788,866	1,620,573	1,446,063	1,265,262	1,078,113	879,558	674,535	457,979	234,824	-
General Fund	8,444,153	6,625,782	4,881,677	2,731,616	410,502	133,333	-	-	-	-
<b>Total Reserves</b>	<b>13,000,961</b>	<b>10,697,762</b>	<b>8,451,091</b>	<b>5,780,606</b>	<b>2,916,108</b>	<b>2,072,489</b>	<b>1,354,535</b>	<b>802,979</b>	<b>234,824</b>	<b>(0)</b>



\* Totals do not include the proposed Northwest URD bond

Schedule of 2013-14 Adopted Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
Administrative costs charged for the collection of the Motel Tax. 10% of annual tax amount.	100-000-49030	From Motel Tax	3,940	
	510-510-90005	To General Fund-Admin Cost		3,940
To provide funding for salaries. Salaries are posted to a home department to make the compensation budget more transparent. There is an FTE allocation chart included in the budget to detail how the position funding is allocated.	100-000-49000	Trans In Sal/Ben funding	2,264,869	
	430-430-90011	To General Fund-Sal/Ben		669,713
	450-450-90011	To General Fund-Sal/Ben		81,488
	470-470-90011	To General Fund-Sal/Ben		632,383
	527-527-90011	To General Fund-Sal/Ben		112,396
	533-533-90011	To General Fund-Sal/Ben		-
	537-537-90011	To General Fund-Sal/Ben		120,210
	540-540-90011	To General Fund-Sal/Ben		961
	542-542-90011	To General Fund-Sal/Ben		17,882
	555-555-90011	To General Fund-Sal/Ben		13,783
	558-558-90011	To General Fund-Sal/Ben		128,106
	569-569-90011	To General Fund-Sal/Ben		23,123
	852-852-90011	To General Fund-Sal/Ben		6,001
	862-862-90011	To General Fund-Sal/Ben		6,001
	872-872-90011	To General Fund-Sal/Ben		6,001
	882-882-90011	To General Fund-Sal/Ben		6,001
	892-892-90011	To General Fund-Sal/Ben		6,001
925-925-90011	To General Fund-Sal/Ben		268,682	
935-935-90011	To General Fund-Sal/Ben		86,754	
940-940-90011	To General Fund-Sal/Ben		79,383	
To provide funding for salaries.	430-000-49000	Trans In Sal/Ben funding	3,955	
	470-470-90180	To Water Fund-Sal/Ben		3,955
To provide funding for salaries.	558-000-49000	From Trans In Sal/Ben funding-100/815	20,527	
	100-195-90183	To Streets Sal/Ben		10,149
	815-815-90183	To Streets Sal/Ben		10,378
To provide funding for salaries.	542-000-49000	From Trans In Sal/Ben funding-540	83,348	
	540-540-90182	To IS Sal/Ben		83,348
To provide funding for salaries.	470-000-49000	Trans In Sal/Ben funding-450	50,228	
	450-450-90181	To WW Sal/Ben		50,228
To provide funding for materials and services. Materials and services are posted to a home department to make the materials and services budget more transparent.	100-000-49001	From Trans In Mat exp funding	215,791	
	430-430-90010	To General Fund		81,310
	470-470-90010	To General Fund		81,310
	527-527-90010	To General Fund		18,597
	558-558-90010	To General Fund		4,238
	569-569-90010	To General Fund		1,091
	925-925-90010	To General Fund		15,712
	935-935-90010	To General Fund		8,048
940-940-90010	To General Fund		5,485	
Funds returned by the fire department due to the NW URD amendment.	100-000-49033	FromNW URD	100,000	
	925-925-90010	To General Fund		100,000

Schedule of 2013-14 Adopted Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To provide funding for PERs Bond payment, was included in salary benefits in past years	320-000-49030	Trans In PERs Bond	167,517	
	100-110-90030	To PERs Bond fund 320		3,970
	100-116-90030	To PERs Bond fund 320		6,944
	100-126-90030	To PERs Bond fund 320		3,624
	100-130-90030	To PERs Bond fund 320		26,190
	100-133-90030	To PERs Bond fund 320		4,254
	100-140-90030	To PERs Bond fund 320		8,342
	100-160-90030	To PERs Bond fund 320		1,689
	100-165-90030	To PERs Bond fund 320		7,630
	100-170-90030	To PERs Bond fund 320		2,954
	100-180-90030	To PERs Bond fund 320		72,425
	100-190-90030	To PERs Bond fund 320		2,725
	430-430-90030	To PERs Bond fund 320		6,103
	470-470-90030	To PERs Bond fund 320		4,527
	542-542-90030	To PERs Bond fund 320		6,419
	545-545-90030	To PERs Bond fund 320		2,462
	558-558-90030	To PERs Bond fund 320		4,976
	569-569-90030	To PERs Bond fund 320		2,283
To provide funds for the cleaning and light maintenance of all city facilities, as well as coordinating the sanitary supplies and inventory. The transfer total is \$160,740.	545-000-49010	From General Fund	135,206	
	545-000-49022	From Water Fund-430	10,577	
	545-000-49025	From W Water Fund-470	9,114	
	545-000-49029	From Dial-A-Bus-569	4,055	
	545-000-49032	From GIS-540	441	
	545-000-49033	From Eng Dev Review-555	156	
	545-000-49037	From Operations & Environ-537	1,048	
	545-000-49038	From Info Sys-542	3,286	
	545-000-49046	From Streets Fund-558, 559, 815	3,015	
	545-000-49047	From Storm Drain-450	1,559	
	545-000-49050	From Bldg Inspect-527	1,315	
	545-000-49098	From NW Urban Renewal-925	2,945	
	545-000-49170	From Cheadle Lake URD-935	1,053	
	545-000-49175	From Gateway URD-940	2,170	
	100-195-90028	To Custodial & Bldg Maint		135,206
	430-430-90028	To Custodial & Bldg Maint-545		10,577
	450-450-90028	To Custodial & Bldg Maint-545		1,559
	470-470-90028	To Custodial & Bldg Maint-545		9,114
	527-527-90028	To Custodial & Bldg Maint		1,315
	537-537-90028	To Custodial & Bldg Maint		1,048
	540-540-90028	To Custodial & Bldg Maint		441
	542-542-90028	To Custodial & Bldg Maint		3,286
	555-555-90028	To Custodial & Bldg Maint		156
	558-558-90028	To Custodial & Bldg Maint-545		3,015
	569-569-90028	To Custodial & Bldg Maint-545		4,055
	925-925-90028	To Custodial & Bldg Maint-545		2,945
	935-935-90028	To Custodial & Bldg Maint-545		1,053
	940-940-90028	To Custodial & Bldg Maint-545		2,170
To provide funds for water capital improvements.	435-000-49022	From Water Fund-430	1,420,000	
	430-430-90120	To Water CIP-435		1,420,000

**Schedule of 2013-14 Adopted Budget Interfund Transfers**

Purpose	Acct Number	Description	Revenue	Expense	
To provide funds for the management and implementation of the computer network and telecommunications systems, including equipment replacement reserve. The transfer total is \$566,471.	542-000-49010	From General Fund	313,064		
	542-000-49022	From Water Fund-430	100,530		
	542-000-49025	From W Water Fund-470	83,893		
	542-000-49029	From Dial-A-Bus-569	6,644		
	542-000-49032	From GIS-540	687		
	542-000-49033	From Eng Dev Review-555	2,981		
	542-000-49037	From Operations & Environ-537	12,553		
	542-000-49039	From Streets Fund-533	2,399		
	542-000-49046	From Streets Fund-558, 559, 815	29,593		
	542-000-49047	From Storm Drain-450	15,935		
	542-000-49048	From Custodial & Bldg Maint-545	11,133		
	542-000-49050	From Bldg Inspect-527	23,989		
	542-000-49098	From NW Urban Renewal-925	32,908		
	542-000-49120	From SDC-Sewer-872	775		
	542-000-49122	From SDC-Park-862	775		
	542-000-49125	From SDC-Drainage-852	775		
	542-000-49130	From SDC-Street-882	775		
	542-000-49135	From SDC-Water-892	775		
	542-000-49170	From Cheadle Lake URD-935	9,655		
	542-000-49175	From Gateway URD-940	12,270		
		100-110-90027	To Info System Service-542		4,291
		100-116-90027	To Info System Service-542		9,200
		100-126-90027	To Info System Service-542		3,389
		100-133-90027	To Info System Service-542		8,200
		100-140-90027	To Info System Service-542		6,460
		100-160-90027	To Info System Service-542		2,489
		100-165-90027	To Info System Service-542		70,181
		100-170-90027	To Info System Service-542		21,884
		100-180-90027	To Info System Service-542		168,067
		100-190-90027	To Info System Service-542		18,903
		430-430-90027	To Info System Service-542		100,530
		450-450-90027	To Info System Service-542		15,935
		470-470-90027	To Info System Service-542		83,893
		527-527-90027	To Info System Service-542		23,989
		533-533-90027	To Info System Service-542		2,399
		537-537-90027	To Info System Service-542		12,553
		540-540-90027	To Info System Service-542		687
		545-545-90027	To Info System Service-542		11,133
		555-555-90027	To Info System Service-542		2,981
		558-558-90027	To Info System Service-542		29,593
		569-569-90027	To Info System Service-542		6,644
		852-852-90027	To Info System Service-542		775
	862-862-90027	To Info System Service-542		775	
	872-872-90027	To Info System Service-542		775	
	882-882-90027	To Info System Service-542		775	
	892-892-90027	To Info System Service-542		775	
	925-925-90027	To Info System Service-542		32,908	
	935-935-90027	To Info System Service-542		9,655	
	940-940-90027	To Info System Service-542		12,270	
To provide funds to maintain computer based maps and data of the City's infrastructure. The transfer total is \$156,100.	540-000-49022	From Water Fund-430	50,000		
	540-000-49023	From Stormdrain-450	9,000		
	540-000-49025	From W Water Fund-470	55,000		
	540-000-49046	From Streets Fund-558	1,600		
	430-430-90025	To GIS-540		50,000	
	450-450-90025	To GIS-540		9,000	
	470-470-90025	To GIS-540		55,000	
	558-558-90025	To GIS-540		1,600	

Schedule of 2013-14 Adopted Budget Interfund Transfers				
Purpose	Acct Number	Description	Revenue	Expense
To set funds aside for equipment acquisition and replacement. In this way, equipment replacement costs are more evenly distributed over future years. The transfer total is \$283,200.	820-000-49010	From General Fund	135,500	
	820-000-49022	From Water Fund-430	31,200	
	820-000-49047	From Water Fund-450	20,000	
	820-000-49025	From W Water Fund-470	56,300	
	820-000-49033	From Eng Dev Review-555	220	
	820-000-49038	From Info Sys-542	65,000	
	820-000-49046	From Streets Fund-558	52,230	
	100-133-90105	To Eqpt Acq & Rep Fund		24,100
	100-165-90105	To Eqpt Acq & Rep Fund		9,000
	100-180-90105	To Eqpt Acq & Rep Fund		25,000
	100-190-90105	To Eqpt Acq & Rep Fund		25,000
	100-195-90105	To Eqpt Acq & Rep Fund		52,400
	430-430-90105	To Eqpt Acq & Rep Fund-820		31,200
	450-450-90105	To Eqpt Acq & Rep Fund-820		20,000
	470-470-90105	To Eqpt Acq & Rep Fund-820		56,300
	542-542-90105	To Eqpt Acq & Rep Fund		65,000
	555-555-90105	To Eqpt Acq & Rep Fund		220
	558-558-90105	To Eqpt Acq & Rep Fund-820		52,230
	To provide funds to pay Water debt service.	436-000-49021	From Water - 430	254,759
430-430-90012		To Water Bonds-436		254,759
To provide funds to maintain quality in drinking water, wastewater, ground A181water and storm water runoff. Also provides for management and operation of the treatment plants. The transfer total is \$1,683,600.	537-000-49022	From Water Fund-430	790,000	
	537-000-49025	From W Water Fund-470	935,000	
	537-000-49046	From Streets Fund-558	2,800	
	537-000-49047	From Storm Drain Utility-450	17,000	
	430-430-90023	To Operations/Environmental-537		790,000
	450-450-90023	To Operations/Environmental-537		17,000
	470-470-90023	To Operations/Environmental-537		935,000
558-558-90023	To Operations/Environmental-537		2,800	
To provide funding for the Sewer and Lateral Repair program.	474-000-49025	From W Water Fund	280,000	
	470-470-90126	To Sewer & Lateral Repair -474		280,000
To provide funds for Wastewater capital improvement projects.	475-000-49025	From W Water Fund	1,300,000	
	470-470-90125	To W Water CIP-475		1,300,000
To provide funds to pay Wastewater debt service.	476-000-49024	From W Water - Bond-470	1,380,955	
	470-470-90014	To W.W. Bonds-476		1,380,955
To close out fund 750	840-840-49087	From Public Improvements-750	31,462	
	750-750-90115	To Street CIP -840		31,462
<b>Total Interfund Transfers</b>			<b><u>10,636,250</u></b>	<b><u>10,636,250</u></b>

## **CITY OF LEBANON 2013-14 BUDGET PROCESS**

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

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

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

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

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

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

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

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

The City of Lebanon budget is \$41.42 million and, combined with the three Urban Renewal District's, totals \$60.27 million. In ten funds are 100 different accounting entities, or departments. The City of Lebanon budget is very similar to a corporate conglomerate that provides services but also has three major subsidiaries providing utility services and construction projects.

The City of Lebanon 2013-14 budget shows an increase of \$2,713,256 compared to the current year. The General Fund, Special Revenue Fund, and Trust Fund account for an increase of \$1,765,535. The Debt Service Fund, Enterprise Fund, Special Assessment Fund, and Capital Projects Fund combine for an increase of \$1,944,481 when compared to the amounts for FY2012-13. The three Urban Renewal Budgets have a combined decrease of \$1,000,760.

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

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

## Lebanon Budget Calendar for FY 2013-14 (updated 12/12/12)

Jan 10	Dean requests six month payroll projection to year end from Karen, to be completed by January 19.
Jan 18	FY13-14 Excel Spreadsheet in L:\Budget\Budget 13-14 folder. Departments to fill in expense estimates to year end. Complete by January 31.
Jan 31	Julie sends letters to Budget Committee members (service/term reminder; appointments if needed). Email Dean with a copy to John any FTE and personnel changes for FY13-14.
Jan 31	Due date for current year budget estimates to year end.
Jan 31	FY13-14 Salary Projection prepared and entered in Budget spreadsheet. Dean enters major fund revenues for FY13-14. Custodial Services, GIS, & IS FY13-14 requested amounts entered so transfers may be calculated.
Feb 8	Departments revise Excel budget proposal spreadsheet with reviewed estimates to year end and input in "Requested" column their FY13-14 amounts.
Feb 14	At Department Manager staff meeting review General Fund, Water, Wastewater, Streets balances, and what needs to be done to balance funds.
Feb 19	Dean to enter any changes from Feb 14 staff meeting review.
Feb 22	Managers notifies Dean/Sarah by 5:00 p.m. that they have updated their FY13-14 detail and narratives. Dean enters Finance detail & narrative changes for Water, Wastewater, Streets, and URD budgets.
Mar 19	Dean submits budget computer sheets to John by 5:00 p.m.
<b>Mar 25-29</b>	<b>SPRING BREAK</b>
Apr 1 - 10	Dept Managers have budget meetings with John.
Apr 12	Dean enters any changes from budget meetings with City Manager, and rebalances budget.
Apr 17	Departments Narratives & Detail sheets are completed. Must agree with/match the Apr 12 budget proposal (see above).
Apr 17	All Departments updated charts/graphs due. These include Parks (Dan), Water and Wastewater Utility Budget Comparison (Dean), Building Summary (Tammy), Police Dept charts (Reva), CIP Charts (Ron). These should all be saved in the "L:\budget\2013-14\Charts Graphs Misc" Folder. Dean updates Budget Comparison, Total Revenue & General fund Expenditures charts.
Apr 19	John prepares Budget Message, Dean prepares Budget Process. Dean, Julie, and Sarah begin to assemble Proposed Budget Document.
Apr 26-26	Dean, Julie, and Sarah finalize Proposed Budget Document for printing in-house.
May 1	City Website - Post 1st notice of Proposed Budget Committee Meetings & Public Hearing on State Shared Revenue.
May 2	Last day (by noon) for Dean to submit notices of proposed budget meetings & public hearing on state revenue sharing. 1st notice to be posted on City Website 5/1. 2nd notice to be published in Lebanon Express 5/8.
May 3	Proposed Budgets delivered to Budget Committee Members along with a current year Rev/Expense report thru April 30.
May 8	Lebanon Express - Publication of 2nd notice of Proposed Budget Meetings & Public Hearing on State Shared Revenue.
<b>May 13</b>	<b>Proposed Budget Meeting &amp; Public Hearing @ 6:30 p.m. (Santiam Travel Station.)</b>
<b>May 14</b>	<b>2nd Proposed Budget Meeting @ 6:30 p.m. If needed, another meeting will be held on May 15 (Santiam Travel Station.)</b>
May 17	Dean makes any budget updates approved by the budget committee
May 22	Last day for ALL departments to complete any Narrative and detail page updates based on the Budget Committee's approved budget, due by 5:00 p.m.
May 23	Dean prepares and emails by noon the Budget Public Hearing Notices and State Rev Sharing hearing notices for meeting on 6/12/12, notice to be published in the Lebanon Express June 5. Departments update Estimates to Year End column on the budget spreadsheet.
May 24	Last day for ALL departments to propose any last minute changes in the budget to be adopted due City Manager by 5:00 p.m.
May 31	Dean prepares State Shared Revenue Resolution, Ordinance and memo for June 12 Council Meeting , due by 5pm.



## Lebanon Budget Calendar for FY 2013-14 (updated 12/12/12)

June 5	State Revenue Sharing public hearing notice and the Budget hearing notices are published in the Lebanon Express for June 12 Council Meeting (See May 24).
June 6	Last day for the public notice on approved budget to be published to meet "no less than 5 days" rule. Would need to be published in the Albany DH.
June 7	Last day for the public to submit testimony on proposed uses of State Revenue Sharing Funds to the City Manager.
<b>June 12</b>	<b>Regularly scheduled City Council Meeting. Public Hearing on approved uses of State Revenue Sharing is held. Resolution and Ordinance to accept State Shared Revenue to be adopted by Council.</b>
June 12	Regularly scheduled City Council Meeting. Public hearings include: -City of Lebanon Approved Budget -NW Lebanon Urban Renewal District Approved Budget -Northgate Urban Renewal District Approved Budget -Cheadle Lake Urban Renewal District Approved Budget -ADOPT BUDGET(S)
June 14	Departments notify Dean/Sarah that their narratives, detail, and charts and graphs have been updated in the Adopted Budget folders. Dan Grassick to submit the project list to BOLI.
June 19	John revises budget message to reflect Adopted Budget, Dean revises Budget Process.
June 28	Dean and Sarah assemble the Adopted Budget to be written to a pdf document.
July 15	Last day for Dean to submit required budget documents to the Linn County Assessor's Office.
July 19	Certificates to be mailed to State regarding State Revenue Sharing. Deadline for State to receive is July 30.
July 30	Departments are notified the Adopted budget document is available on the Website

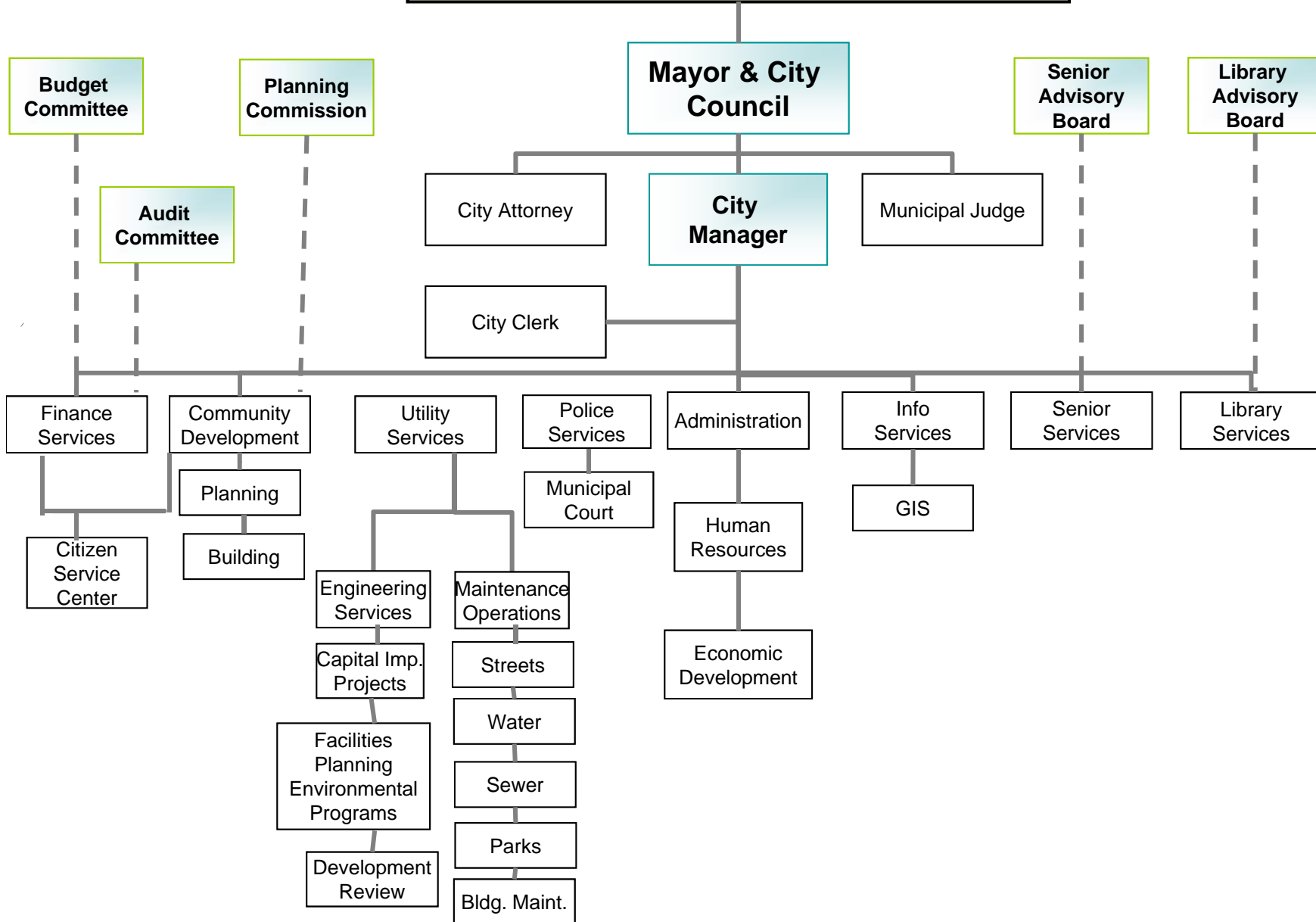
Budget Committee Meeting Notice:

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

Budget Hearing Notice:

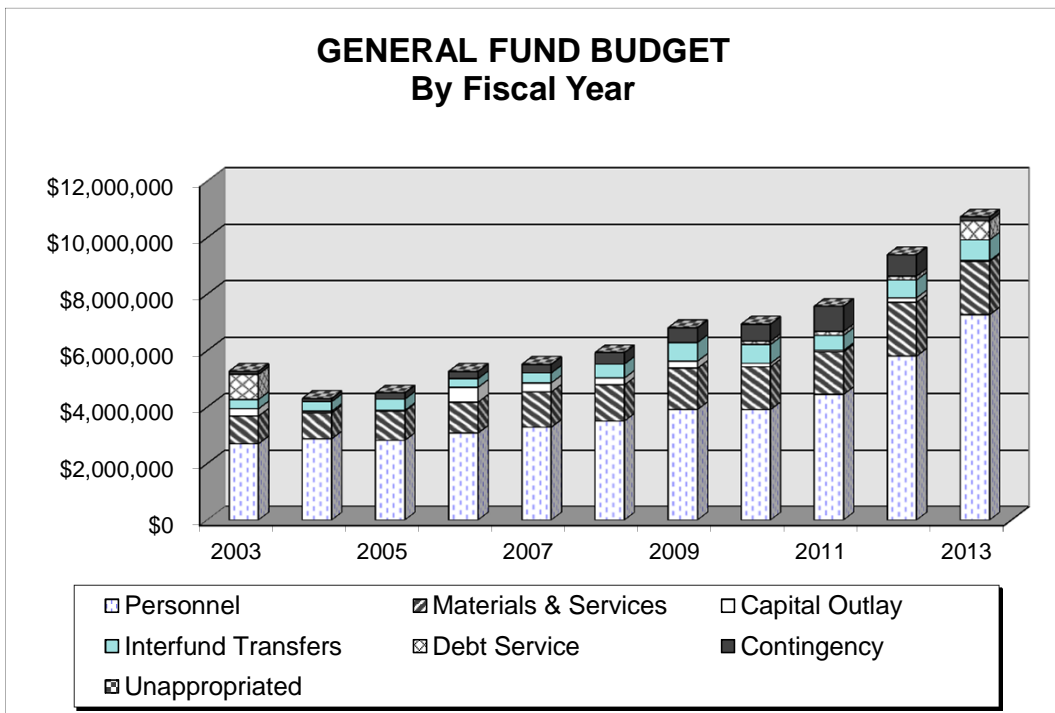
1 publication not less than 5 or more than 30 days before the scheduled budget hearing.

# Citizens of Lebanon



**GENERAL FUND**  
**Adopted Requirements by Type FY2013-14**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
110-Admin & Economic Dev	\$ 270,014	\$ 42,825	\$ 1,000	\$ 8,261	\$ -	\$ -	\$ -	\$ 322,100	3.00%
116-Human Resources	22,500	37,900	-	16,144	-	-	-	76,544	0.71%
120-City Attorney	-	168,000	-	-	-	-	-	168,000	1.57%
126-Community Development	189,926	13,747	750	7,013	-	-	-	211,436	1.97%
130-Public Works	1,150,878	-	-	26,190	-	-	-	1,177,068	10.97%
133-Parks	243,094	227,750	-	36,554	-	-	-	507,398	4.73%
140-Finance	540,674	27,579	1,500	14,802	-	-	-	584,555	5.45%
160-Legislative	192,254	29,050	3,300	4,178	-	-	-	228,782	2.13%
165-Library	398,238	126,800	-	86,811	-	-	-	611,849	5.70%
170-Municipal Court	176,168	80,939	5,000	24,838	-	-	-	286,945	2.67%
180-Police	3,937,893	666,213	15,000	265,492	-	-	-	4,884,598	45.51%
190-Senior Services	146,627	40,060	5,500	46,628	-	-	-	238,815	2.23%
195-Non-Departmental	-	425,597	-	197,755	675,237	136,527	-	1,435,116	13.37%
<b>Fund Totals</b>	<b>\$ 7,268,266</b>	<b>\$ 1,886,460</b>	<b>\$ 32,050</b>	<b>\$ 734,666</b>	<b>\$ 675,237</b>	<b>\$ 136,527</b>	<b>\$ -</b>	<b>\$ 10,733,206</b>	<b>100.00%</b>
Percent of General Fund	67.72%	17.58%	0.30%	6.84%	6.29%	1.27%	0.00%	100.00%	







# CITY OF LEBANON

*It's easier from here.*

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

**GENERAL FUND  
ADMINISTRATION, ECONOMIC & COMMUNITY DEVELOPMENT – 110**

**Department Description:**

The City Manager directs and coordinates the activities of all City Departments, including the City Clerk (Recorder) Office, economic development, public relations, and general administrative functions.

While administration will remain focused on an effective economic development program to increase local jobs and help expand the tax base, the department will also be working on specific departmental projects and assist in the overall management and delivery of all city services.

**Important Highlights:**

- The City Manager Recruitment is in progress. Interim City Manager (Jon Nelson) has agreed to stay until the position is filled, which is expected to be mid-summer of 2013.
- Additional funding (\$10,000) was added to *Department Operating Expense* to cover possible expenses involved with the relocation of the new City Manager.
- All of the City Clerk's office funding/expense has been relocated to the Legislative Fund.
- Administrative assistance position was removed
- HR Assistance position was added to provide technical assistance with HR matters.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>110</b>	<b>ADMIN &amp; ECON DEVELOP</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
19,864	116,389	128,590	57,824	101,500	100-110-50001	Salaries	182,507	182,507	182,507
9,517	59,530	37,674	29,177	37,674	100-110-50003	Fringe Benefits	87,507	87,507	87,507
-	-	-	-	-	100-110-50250	Part Time	-	-	-
-	-	-	-	-	100-110-50600	Overtime	-	-	-
-	2,858	-	1,905	2,200	100-110-59000	Group Term Life	-	-	-
<b>29,381</b>	<b>178,777</b>	<b>166,264</b>	<b>88,906</b>	<b>141,374</b>		<b>Exp.-Personnel Services Totals:</b>	<b>270,014</b>	<b>270,014</b>	<b>270,014</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
363	-	2,500	2,253	6,000	100-110-61008	Advertising	2,000	2,000	2,000
2,580	1,053	5,500	350	1,500	100-110-61112	Community Outreach	4,000	4,000	4,000
-	183	2,500	-	2,500	100-110-61129	Computer Exp	2,000	2,000	2,000
1,444	4,601	18,000	6,225	18,000	100-110-61130	Contract Services	8,000	8,000	8,000
26,665	33,438	3,050	1,158	2,300	100-110-61240	Dept/Operating Expense	13,000	13,000	13,000
52	224	400	159	400	100-110-61250	Dept/Op Supplies	400	400	400
1,244	719	4,550	210	3,500	100-110-61294	Dues & Subscript	4,500	4,500	4,500
		1,000		250	100-110-61305	Grant Applications	1,000	1,000	1,000
13	336	3,500	-	2,500	100-110-61320	Education & Training	1,750	1,750	1,750
21	136	600	297	600	100-110-61401	Unemploy Ins	600	600	600
19	-	125	-	125	100-110-61574	Maint/Eqpt	125	125	125
1,605	1,078	7,500	370	5,000	100-110-61600	Meetings & Conferences	5,000	5,000	5,000
-	-	-	-	-	100-110-61700	Office Supplies			
102	105	900	-	900	100-110-61704	Office Supplies	450	450	450
<b>34,108</b>	<b>41,873</b>	<b>50,125</b>	<b>11,022</b>	<b>43,575</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>42,825</b>	<b>42,825</b>	<b>42,825</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
295	6,278	2,300	-	1,000	100-110-72500	Office Eqpt.	1,000	1,000	1,000
<b>295</b>	<b>6,278</b>	<b>2,300</b>	<b>-</b>	<b>1,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
2,450	2,661	2,221	2,221	2,221	100-110-90027	To Info System Service	4,291	4,291	4,291
-	-	-	-	-	100-110-90030	To PERS Bond-320	3,970	3,970	3,970
<b>2,450</b>	<b>2,661</b>	<b>2,221</b>	<b>2,221</b>	<b>2,221</b>		<b>Exp.-Transfers Out Totals:</b>	<b>8,261</b>	<b>8,261</b>	<b>8,261</b>
<b>66,234</b>	<b>229,589</b>	<b>220,910</b>	<b>102,149</b>	<b>188,170</b>		<b>EXPENDITURES TOTALS:</b>	<b>322,100</b>	<b>322,100</b>	<b>322,100</b>
<b>(66,234)</b>	<b>(229,589)</b>	<b>(220,910)</b>	<b>(102,149)</b>	<b>(188,170)</b>		<b>ADMIN &amp; ECON DEVELOP Totals:</b>	<b>(322,100)</b>	<b>(322,100)</b>	<b>(322,100)</b>

**GENERAL FUND  
HUMAN RESOURCE SERVICES 116**

**Department Description:**

The Human Resources Division plays an integral role in fostering effective methods of communication, employee development and training opportunities, and employee recruitment and retention. Human Resources Primary functions are: Organizational Strategic Planning, Workforce Planning and Employment, Human Resource Development and Employee and Labor Relations.

In sum, the Human Resources Division is the city's "Resource Center" working to achieve a healthy, productive and fulfilling work environment.

The Human Resource Division is part of the Administration Department.

**Important Highlights:**

- With the elimination of 1 FTE (HR Manager), funds have been reallocated for outsourcing a portion of the Human Resource functions.
- ADP Contract for outsourcing a portion of the payroll function was dissolved.



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					<b>116</b>	<b>HUMAN RESOURCES</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
8,104	178,135	181,271	88,347	179,860	100-116-50001	Salaries	22,500	22,500	22,500
4,189	97,866	99,842	50,139	99,842	100-116-50003	Fringe Benefits	-	-	-
-	-	-	-	-	100-116-50250	Part Time	-	-	-
-	2,940	-	788	1,200	100-116-50600	Overtime	-	-	-
-	2,336	-	3,126	3,500	100-116-59000	Group Term Life	-	-	-
<b>12,293</b>	<b>281,277</b>	<b>281,113</b>	<b>142,400</b>	<b>284,402</b>		<b>Exp.-Personnel Services Totals:</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	50	1,050	19	750	100-116-61019	Computer Exp	500	500	500
-	65	-	20	-	100-116-61130	Contract Serv	-	-	-
12,889	7,053	83,000	28,628	83,000	100-116-61137	Contract Serv	27,500	27,500	27,500
391	568	5,500	2,061	5,500	100-116-61246	Operating Exp	7,650	7,650	7,650
543	498	1,500	725	1,500	100-116-61257	Op Supplies	500	500	500
435	219	900	162	900	100-116-61296	Dues & Subscript	-	-	-
1,533	1,173	6,000	(84)	6,000	100-116-61325	Education & Trng	750	750	750
9	54	-	-	-	100-116-61401	Unemploy Ins	-	-	-
774	793	4,000	1,320	4,000	100-116-61605	Mtgs & Conf	500	500	500
143	75	600	-	600	100-116-61706	Office Supplies	500	500	500
<b>16,717</b>	<b>10,548</b>	<b>102,550</b>	<b>32,851</b>	<b>102,250</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
980	6,653	6,294	3,147	6,294	100-116-90027	To Info System Service	9,200	9,200	9,200
-	-	-	-	-	100-116-90030	To PERS Bond-320	6,944	6,944	6,944
<b>980</b>	<b>6,653</b>	<b>6,294</b>	<b>3,147</b>	<b>6,294</b>		<b>Exp.-Transfers Out Totals:</b>	<b>16,144</b>	<b>16,144</b>	<b>16,144</b>
<b>29,990</b>	<b>298,478</b>	<b>389,957</b>	<b>178,398</b>	<b>392,946</b>		<b>EXPENDITURES TOTALS:</b>	<b>76,544</b>	<b>76,544</b>	<b>76,544</b>
<b>(29,990)</b>	<b>(298,478)</b>	<b>(389,957)</b>	<b>(178,398)</b>	<b>(392,946)</b>		<b>HUMAN RESOURCES Totals:</b>	<b>(76,544)</b>	<b>(76,544)</b>	<b>(76,544)</b>

**GENERAL FUND  
CITY ATTORNEY 120**

**Department Description:**

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

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

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

**Important Highlights:**

- Labor Law Services funding has been relocated from HR Services to this Department.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>120</b>	<b>CITY ATTORNEY</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
32,544	29,050	120,500	60,619	120,500	100-120-61014	City Attorney	156,000	156,000	156,000
-	-	-	-	-	100-120-61130	Contract Services	-	-	-
-	80	1,500	-	1,500	100-120-61132	Outside Attorney's Fees	11,500	11,500	11,500
125	2	200	-	200	100-120-61240	Dept/Operating Expense	500	500	500
<b>32,669</b>	<b>29,132</b>	<b>122,200</b>	<b>60,619</b>	<b>122,200</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>
<b>32,669</b>	<b>29,132</b>	<b>122,200</b>	<b>60,619</b>	<b>122,200</b>		<b>EXPENDITURES TOTALS:</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>
<b>(32,669)</b>	<b>(29,132)</b>	<b>(122,200)</b>	<b>(60,619)</b>	<b>(122,200)</b>		<b>CITY ATTORNEY Totals:</b>	<b>(168,000)</b>	<b>(168,000)</b>	<b>(168,000)</b>

**GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT, PLANNING SERVICES – 126**

**Department Description:**

The Community Development Department (CDD) provides Planning and Building services to the community. The Department's team of professionals is dedicated to assisting elected officials, the public, and the development community alike to maintain and enhance Lebanon's quality of life.

In addition, the Department provides staff support for Building, Capital Improvement Projects, Engineering, and Maintenance; and, operates or coordinates the park reservation system, the cross-connection program, highway banner program, public event permits, and all city licenses and registrations (except liquor).

CDD staff – through coordination with other departments and agencies – works with developers, architects, engineering consultants, builders, and property owners to guide new construction, and renovate existing development, to meet regulatory mandates.

Community Development answers inquiries about future development and city projects, conducts studies and formulates reports regarding a variety of development issues involving land use, transportation and urban design. Staff is responsible for making recommendations to City Council for changes to the Development Code, the Comprehensive Plan and related planning maps. Staff also provides assistance to citizen boards and commissions, including the Council, Planning Commission, Partners for Progress (the Downtown association), and other advisory committees.

By working for our residents to help make the City a safe, economically viable and naturally beautiful place to live and work, we are able to make the City of Lebanon one of Oregon's great cities.

**Important Highlights:**

- Staff now has over a year's experience working with the new online permitting and tracking program administered through the State of Oregon Building Division. While staffing limitations prevent its full implementation, the system has proved beneficial and accepted by the building community.
- For FY 2012/13 the Department contained 3.55 FTE. This will be adjusted to 2.8 FTE as the building official position will not be filled and an office assistant position will be increased from 0.75 to 1.0 FTE. These changes reflect the current and anticipated level of development activity in the community and staffing needs to meet task requirements.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>126</b>	<b>COMM DEV/PLANNING</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
21,548	177,234	162,953	80,592	162,953	100-126-50001	Salaries	119,025	119,025	119,025
11,476	89,612	95,443	42,524	95,443	100-126-50003	Fringe Benefits	68,735	68,735	68,735
-	2	1,412	-	1,412	100-126-50600	Overtime	1,416	1,416	1,416
-	761	-	528	750	100-126-59000	Group Term Life	750	750	750
<b>33,024</b>	<b>267,609</b>	<b>259,808</b>	<b>123,644</b>	<b>260,558</b>		<b>Exp.-Personnel Services Totals:</b>	<b>189,926</b>	<b>189,926</b>	<b>189,926</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
720	544	2,025	1,473	2,000	100-126-61007	Advertising (CD)	1,900	1,900	1,900
-	-	-	-	-	100-126-61018	Computer Exp (CD)	-	-	-
-	-	-	-	-	100-126-61118	Communication (CD)	-	-	-
-	30	-	20	30	100-126-61130	Contract Services (PW)	-	-	-
9	-	-	-	-	100-126-61131	Contract Services (PW)	-	-	-
196	272	1,600	-	800	100-126-61136	Contract Serv (CD)	-	-	-
1,038	855	12,900	6,041	12,900	100-126-61245	Operating Exp (CD)	5,400	5,400	5,400
9	182	925	54	600	100-126-61256	Op Supplies (CD)	900	900	900
258	177	725	-	725	100-126-61295	Dues & Subscript (CD)	500	500	500
264	-	1,900	-	1,000	100-126-61324	Education & Trng (CD)	1,500	1,500	1,500
21	133	-	-	-	100-126-61401	Unemploy Ins	22	22	22
242	162	-	-	-	100-126-61564	Maint/Bldg (CD)	-	-	-
694	314	2,025	450	1,500	100-126-61604	Mtgs & Conf (CD)	1,700	1,700	1,700
-	-	-	-	-	100-126-61703	Office Supplies (PW)	-	-	-
112	150	830	15	500	100-126-61705	Office Supplies (CD)	700	700	700
-	-	-	-	-	100-126-61820	Postage	1,125	1,125	1,125
516	-	1,125	-	700	100-126-61821	Postage (CD)	-	-	-
900	1,115	-	-	-	100-126-61884	Rent (CD)	-	-	-
<b>4,979</b>	<b>3,934</b>	<b>24,055</b>	<b>8,053</b>	<b>20,755</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>13,747</b>	<b>13,747</b>	<b>13,747</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	200	1,100	-	700	100-126-72504	Office Eqpt (CD)	750	750	750
-	<b>200</b>	<b>1,100</b>	-	<b>700</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>750</b>	<b>750</b>	<b>750</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
2,970	2,660	2,540	2,540	2,540	100-126-90027	To Info System Service	3,389	3,389	3,389
-	-	-	-	-	100-126-90030	To PERS Bond-320	3,624	3,624	3,624
<b>2,970</b>	<b>2,660</b>	<b>2,540</b>	<b>2,540</b>	<b>2,540</b>		<b>Exp.-Transfers Out Totals:</b>	<b>7,013</b>	<b>7,013</b>	<b>7,013</b>
<b>40,973</b>	<b>274,403</b>	<b>287,503</b>	<b>134,237</b>	<b>284,553</b>		<b>EXPENDITURES TOTALS:</b>	<b>211,436</b>	<b>211,436</b>	<b>211,436</b>
<b>(40,973)</b>	<b>(274,403)</b>	<b>(287,503)</b>	<b>(134,237)</b>	<b>(284,553)</b>		<b>COMM DEV/PLANNING Totals:</b>	<b>(211,436)</b>	<b>(211,436)</b>	<b>(211,436)</b>

**GENERAL FUND  
PUBLIC WORKS/ENGINEERING 130**

**Department Description:**

Most of Engineering's activities are reimbursable through utility, development, public improvement, and other revenue-producing funds. This department includes all of Engineering Division and general maintenance compensation charges. Activity areas in this fund include technical assistance to other departments; response to and resolution of citizens' complaints; hazard investigations; and communication and cooperation with other government entities such as the Oregon State Health Division (OSHD), the Federal Emergency Management Agency (FEMA), the Department of Environmental Quality (DEQ), Linn County, state and federal health agencies, the Soil Conservation Service and Grand Prairie Water Control District.

**Important Highlights:**

- The large increase in FY13 is due to a change in accounting for salaries. All salaries are budgeted in a home department to better clarify what each departments compensation budget is. Department 130 includes all engineering and general maintenance positions.

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					<b>130</b>	<b>PUBLIC WORKS</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
3,945	814,943	-	-	-	100-130-50001	Salaries	727,744	727,744	727,744
1,781	420,021	-	-	-	100-130-50003	Fringe Benefits	411,936	411,936	411,936
-	-	-	-	-	100-130-50250	Part Time	11,198	11,198	11,198
-	19,396	-	-	-	100-130-50600	Overtime	-	-	-
-	1,710	-	-	-	100-130-59000	Group Term Life	-	-	-
<b>5,726</b>	<b>1,256,070</b>	-	-	-		<b>Exp.-Personnel Services Totals:</b>	<b>1,150,878</b>	<b>1,150,878</b>	<b>1,150,878</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	100-130-61010	Advertising	-	-	-
-	-	-	-	-	100-130-61119	Communication	-	-	-
-	-	-	-	-	100-130-61124	Computer Exp	-	-	-
-	425	-	-	-	100-130-61130	Contract Services	-	-	-
2	-	-	-	-	100-130-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	100-130-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	100-130-61250	Op Supplies	-	-	-
-	-	-	-	-	100-130-61290	Dues & Subscript	-	-	-
-	-	-	-	-	100-130-61320	Education & Trng	-	-	-
5	-	-	-	-	100-130-61401	Unemploy Ins	-	-	-
-	-	-	-	-	100-130-61550	Utility & Misc (PW)	-	-	-
-	-	-	-	-	100-130-61570	Maint/Eqpt	-	-	-
-	-	-	-	-	100-130-61600	Mtgs & Conf	-	-	-
-	-	-	-	-	100-130-61700	Office Supplies	-	-	-
-	-	-	-	-	100-130-61800	Petroleum	-	-	-
-	-	-	-	-	100-130-61820	Postage	-	-	-
<b>7</b>	<b>425</b>	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	100-130-72500	Office Eqpt	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
480	-	-	-	-	100-130-90027	To Info System Service	-	-	-
-	-	-	-	-	100-130-90030	To PERS Bond-320	26,190	26,190	26,190
50	-	-	-	-	100-130-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>26,190</b>	<b>26,190</b>	<b>26,190</b>
<b>6,263</b>	<b>1,256,495</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,177,068</b>	<b>1,177,068</b>	<b>1,177,068</b>
<b>(6,263)</b>	<b>(1,256,495)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>PUBLIC WORKS Totals:</b>	<b>(1,177,068)</b>	<b>(1,177,068)</b>	<b>(1,177,068)</b>

## **GENERAL FUND PARKS 133**

### **Department Description:**

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

### **Important Highlights:**

- Continued growth and development of the Adopt-A-Park Program, as seen at Bob Smith Memorial Park.
- Increased Volunteerism and interest in the city park system as a whole.
- The Parks section has had a reduction of two full time positions.
- The Parks section has seen a significant reduction in funding, postponing equipment acquisition, replacement of deteriorating structures, and enhancement of facilities like Christopher Columbus Park. Program focus is on basic maintenance activities, caring for shrubs, trees and turf with no major maintenance or improvements planned.



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
<b>133 PARKS</b>									
<b>E1</b>									
98,322	86,341	98,813	43,452	96,300	100-133-50001	Salaries	137,684	137,684	137,684
65,762	48,859	69,606	32,923	69,606	100-133-50003	Fringe Benefits	101,666	101,666	101,666
10,103	9,053	-	-	-	100-133-50250	Part Time	-	-	-
-	(17)	2,513	439	2,513	100-133-50600	Overtime	3,744	3,744	3,744
-	100	-	19	100	100-133-59000	Group Term Life	-	-	-
<b>174,187</b>	<b>144,336</b>	<b>170,932</b>	<b>76,833</b>	<b>168,519</b>	<b>Exp.-Personnel Services Totals:</b>		<b>243,094</b>	<b>243,094</b>	<b>243,094</b>
<b>E2 Exp.-Materials &amp; Services</b>									
-	-	750	161	600	100-133-61012	Advertising (Maint)	750	750	750
-	-	500	164	500	100-133-61122	Communication (Maint)	500	500	500
300	-	500	38	500	100-133-61127	Computer Exp (Maint)	500	500	500
-	-	-	-	-	100-133-61128	Computer Exp (PW)	-	-	-
4	-	-	-	-	100-133-61131	Contract Services (PW)	-	-	-
41,204	47,459	60,000	22,129	44,000	100-133-61134	Contract Serv (Maint)	55,000	55,000	55,000
-	-	-	-	-	100-133-61240	Dept/Operating Expense	-	-	-
10,925	12,091	18,000	9,880	18,000	100-133-61242	Operating Exp (Maint)	18,000	18,000	18,000
252	830	2,200	493	1,500	100-133-61252	Op Supplies (Maint)	2,200	2,200	2,200
-	69	100	-	100	100-133-61292	Dues & Subs (Maint)	-	-	-
345	355	800	828	828	100-133-61322	Ed & Trng (Maint)	1,500	1,500	1,500
123	718	1,296	645	1,296	100-133-61401	Unemploy Ins	1,300	1,300	1,300
-	-	-	-	-	100-133-61420	Ins Repair & Deduct	-	-	-
1,285	1,998	1,100	912	1,100	100-133-61502	Uniforms (Maint)	1,500	1,500	1,500
6,632	3,509	13,500	3,209	7,500	100-133-61562	Maint/Bldg (Maint)	11,000	11,000	11,000
2,184	1,768	3,500	917	2,500	100-133-61572	Maint/Eqpt (Maint)	3,500	3,500	3,500
13,484	8,745	10,500	4,992	8,500	100-133-61582	Maint/Vehicles (Maint)	9,500	9,500	9,500
-	-	1,000	-	-	100-133-61602	Mtgs & Conf (Maint)	-	-	-
156	228	500	27	500	100-133-61702	Off Supplies (Maint)	500	500	500
14,304	18,016	11,500	9,548	11,500	100-133-61802	Petroleum (Maint)	13,000	13,000	13,000
1,245	1,572	-	979	979	100-133-61900	Utilities (Gen'l)	-	-	-
102,663	111,790	101,000	87,521	101,000	100-133-61902	Utilities (Maint)	109,000	109,000	109,000
<b>195,106</b>	<b>209,148</b>	<b>226,746</b>	<b>142,443</b>	<b>200,903</b>	<b>Exp.-Materials &amp; Services Totals:</b>		<b>227,750</b>	<b>227,750</b>	<b>227,750</b>
<b>E3 Exp.-Capital Outlay</b>									
-	-	-	-	-	100-133-72050	Land	-	-	-
-	-	-	-	-	100-133-72102	Buildings (Maint)	-	-	-
-	-	25,000	10,321	12,000	100-133-72302	Improvements (Maint)	-	-	-
-	-	-	-	-	100-133-72502	Office Eqpt (Maint)	-	-	-
997	-	-	-	-	100-133-72602	Other Eqpt (Maint)	-	-	-
<b>997</b>	<b>-</b>	<b>25,000</b>	<b>10,321</b>	<b>12,000</b>	<b>Exp.-Capital Outlay Totals:</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>E4 Exp.-Transfers Out</b>									
-	-	-	-	-	100-133-90022	To Parks Grant Fund	-	-	-
18,258	15,333	12,490	6,245	12,490	100-133-90027	To Info System Service	8,200	8,200	8,200
-	-	-	-	-	100-133-90030	To PERS Bond-320	4,254	4,254	4,254
-	35,400	24,100	12,050	24,100	100-133-90105	To Eqpt Acq & Rep Fund	24,100	24,100	24,100
<b>18,258</b>	<b>50,733</b>	<b>36,590</b>	<b>18,295</b>	<b>36,590</b>	<b>Exp.-Transfers Out Totals:</b>		<b>36,554</b>	<b>36,554</b>	<b>36,554</b>
<b>388,548</b>	<b>404,217</b>	<b>459,268</b>	<b>247,892</b>	<b>418,012</b>	<b>EXPENDITURES TOTALS:</b>		<b>507,398</b>	<b>507,398</b>	<b>507,398</b>
<b>(388,548)</b>	<b>(404,217)</b>	<b>(459,268)</b>	<b>(247,892)</b>	<b>(418,012)</b>	<b>PARKS Totals:</b>		<b>(507,398)</b>	<b>(507,398)</b>	<b>(507,398)</b>

## **GENERAL FUND FINANCE 140**

### **Department Description:**

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

Finance Department Staff, consisting of six full time employees, process an average of 456 accounts payable invoices to an average of 348 different vendors in a weekly check run. Process approximately 112 special assessment bills monthly. The utility billing system sends out, and collects payments on, over 5,7491 regular and closing bills per month. On average, there are 892 customer delinquent notices, 378 disconnect door hangers, 18 payment arrangements, and 34 disconnects processed each month. In addition to cash or check, utility billing payments by debit or credit card are accepted at the counter, or credit card payments can be made over the phone. Direct debit of the customer's checking account is available with the average of 235 customers per month utilizing the service. There are a total of three payment drop boxes around the city (Senior center, Safeway and City hall curb box), or the customer may initiate a payment through the internet on the City's web site.

### **Important Highlights:**

- Payroll function was moved from the HR department to the Finance department
- Accounting Specialist position was upgraded to an Accounting Supervisor position
- Payroll function was moved from the ADP payroll processing back to the Springbrook payroll processing software and processing was moved back in house

**City of Lebanon, OR**  
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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>140</b>	<b>FINANCE</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
48,719	250,571	263,576	130,216	263,576	100-140-50001	Salaries	336,187	336,187	336,187
25,514	131,263	158,897	71,910	158,897	100-140-50003	Fringe Benefits	200,425	200,425	200,425
-	-	-	-	-	100-140-50250	Part Time	-	-	-
10	73	5,142	-	5,142	100-140-50600	Overtime	3,562	3,562	3,562
-	518	-	345	500	100-140-59000	Group Term Life	500	500	500
<b>74,243</b>	<b>382,425</b>	<b>427,615</b>	<b>202,471</b>	<b>428,115</b>		<b>Exp.-Personnel Services Totals:</b>	<b>540,674</b>	<b>540,674</b>	<b>540,674</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
1,066	-	3,250	-	2,000	100-140-61010	Advertising	3,000	3,000	3,000
-	-	-	-	240	100-140-61119	Communications	480	480	480
105	95	120	40	100	100-140-61130	Contract Services	100	100	100
97	724	7,450	343	6,500	100-140-61240	Dept/Operating Expense	7,000	7,000	7,000
171	321	1,352	220	1,350	100-140-61290	Dues & Subscriptions	1,352	1,352	1,352
1,184	1,191	5,000	2,793	5,000	100-140-61320	Education & Training	6,500	6,500	6,500
70	443	600	299	600	100-140-61401	Unemploy Ins	600	600	600
322	349	1,347	274	1,000	100-140-61570	Maint/Eqpt	1,347	1,347	1,347
113	106	1,500	381	1,500	100-140-61600	Meetings & Conferences	2,500	2,500	2,500
934	1,099	4,700	2,091	4,000	100-140-61700	Office Supplies	4,700	4,700	4,700
<b>4,062</b>	<b>4,328</b>	<b>25,319</b>	<b>6,441</b>	<b>22,290</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>27,579</b>	<b>27,579</b>	<b>27,579</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	100-140-72300	Improvements	-	-	-
1,663	300	1,500	-	1,000	100-140-72500	Office Eqpt.	1,500	1,500	1,500
<b>1,663</b>	<b>300</b>	<b>1,500</b>	<b>-</b>	<b>1,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
9,930	5,958	6,295	3,147	6,295	100-140-90027	To Info System Service	6,460	6,460	6,460
-	-	-	-	-	100-140-90030	To PERS Bond-320	8,342	8,342	8,342
<b>9,930</b>	<b>5,958</b>	<b>6,295</b>	<b>3,147</b>	<b>6,295</b>		<b>Exp.-Transfers Out Totals:</b>	<b>14,802</b>	<b>14,802</b>	<b>14,802</b>
<b>89,898</b>	<b>393,011</b>	<b>460,729</b>	<b>212,059</b>	<b>457,700</b>		<b>EXPENDITURES TOTALS:</b>	<b>584,555</b>	<b>584,555</b>	<b>584,555</b>
<b>(89,898)</b>	<b>(393,011)</b>	<b>(460,729)</b>	<b>(212,059)</b>	<b>(457,700)</b>		<b>FINANCE Totals:</b>	<b>(584,555)</b>	<b>(584,555)</b>	<b>(584,555)</b>

## **GENERAL FUND LEGISLATIVE – 160**

### **Department Description:**

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

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

The City Clerk's office will continue to support the City Council, and focus on the development of a new electronic records management system to protect the integrity of the City's records. The Clerk's Office will focus on supporting the Council's Goal to improve communications with the media, staff and the citizenry of Lebanon by means of social media and press releases.

### **Important Highlights**

- Increased *Capital Outlay/Equipment* to accommodate upgrades at the Santiam Travel Station.
- Increased *Meetings and Conferences* with the increase in council meetings. Also, transferred funding/expenses from Administration to this Department to accommodate the City Clerk's Office.
- Increase in *Education and Training* to accommodate four (4) new council members and the City Clerk's Office.
- *Computer Expense* was increased to upgrade the City's website software in order to interact with other social media venues.
- *Codification* was relocated from Non Departmental (195) to this Department.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>160</b>	<b>LEGISLATIVE</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
21,147	77,298	80,597	38,874	80,597	100-160-50001	Salaries	125,278	125,278	125,278
7,993	34,371	35,276	20,767	35,276	100-160-50003	Fringe Benefits	65,476	65,476	65,476
-	-	-	-	-	100-160-50250	Part Time	-	-	-
-	-	68	-	-	100-160-50600	Overtime	500	500	500
-	518	-	845	1,000	100-160-59000	Group Term Life	1,000	1,000	1,000
<b>29,140</b>	<b>112,187</b>	<b>115,941</b>	<b>60,486</b>	<b>116,873</b>		<b>Exp.-Personnel Services Totals:</b>	<b>192,254</b>	<b>192,254</b>	<b>192,254</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
163	146	200	-	200	100-160-61008	Advertising	300	300	300
-	-	-	-	-	100-160-61015	Codification	5,000	5,000	5,000
-	-	-	-	-	100-160-61129	Computer Exp	5,000	5,000	5,000
1,441	1,703	2,000	2,154	2,500	100-160-61130	Contract Services	5,500	5,500	5,500
481	1,055	1,000	2,559	3,000	100-160-61240	Dept/Operating Expense	2,500	2,500	2,500
236	118	300	-	300	100-160-61294	Dues & Subscript	2,000	2,000	2,000
-	-	5,000	-	2,500	100-160-61310	Elections	-	-	-
-	-	-	-	-	100-160-61320	Education/Training	1,750	1,750	1,750
23	142	-	-	-	100-160-61401	Unemploy Ins	-	-	-
-	-	-	-	-	100-160-61574	Maint/Eqpt	500	500	500
1,917	1,604	1,500	665	1,500	100-160-61600	Meetings & Conferences	6,000	6,000	6,000
-	-	-	-	-	100-160-61700	Office Supplies	-	-	-
32	54	100	-	100	100-160-61704	Office Supplies	500	500	500
<b>4,293</b>	<b>4,822</b>	<b>10,100</b>	<b>5,378</b>	<b>10,100</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>29,050</b>	<b>29,050</b>	<b>29,050</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
390	-	-	-	-	100-160-72500	Office Eqpt.	3,300	3,300	3,300
<b>390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
2,029	3,139	9,671	4,836	9,671	100-160-90027	To Info System Service	2,489	2,489	2,489
-	-	-	-	-	100-160-90030	To PERS Bond-320	1,689	1,689	1,689
<b>2,029</b>	<b>3,139</b>	<b>9,671</b>	<b>4,836</b>	<b>9,671</b>		<b>Exp.-Transfers Out Totals:</b>	<b>4,178</b>	<b>4,178</b>	<b>4,178</b>
<b>35,852</b>	<b>120,148</b>	<b>135,712</b>	<b>70,700</b>	<b>136,644</b>		<b>EXPENDITURES TOTALS:</b>	<b>228,782</b>	<b>228,782</b>	<b>228,782</b>
<b>(35,852)</b>	<b>(120,148)</b>	<b>(135,712)</b>	<b>(70,700)</b>	<b>(136,644)</b>		<b>LEGISLATIVE Totals:</b>	<b>(228,782)</b>	<b>(228,782)</b>	<b>(228,782)</b>

## **GENERAL FUND LIBRARY 165**

### **Department Description:**

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

Currently, the library is open six days per week for a total of 50 hours. Library staff includes four full-time (three of whom are AFSCME), four part-time, and one on-call position. Each month, around 40 volunteers donate 350-400 hours of service, as well.

### **Important Highlights:**

- The library migrated to a new open-source Integrated Library System (ILS), which it shares with the Albany Public Library and Linn-Benton Community College library. We expect to see a significant cost savings over the previous commercial product; however, the transition has required a great deal of IS time to trouble-shoot and correct issues where the new system has not synchronized with other automated systems that we use (such as the RFID circulation system), and a few of these problems are still being dealt with.
- The library conducted a community survey of library services this year to determine how to best serve the community's needs. While some recommendations, such as expanding library hours, are not economically feasible at this time, others are achievable and will be incorporated into our goals.
- In order to better meet patrons' needs, we are expanding our self-service printing and copying to include self-service faxing and scanning, as well as offering the choice of paying with a debit/credit card or cash. The IS department has spent a lot of time researching the best product for our needs, and, as has been the case with the new ILS, coordinating the various systems involved has been a challenge.
- All public-access computers are due to be replaced, and we plan to do so utilizing "virtual" technology that will significantly reduce the cost of the hardware and the maintenance time (read: money) required for the IS department.
- Both children's and adult programming have increased substantially during the current year (FY 2012-13), in terms of both programs offered and numbers of participants, with the addition of Baby and Me Storytime, Lego Club, and Library After Hours. The additional children's programs require additional supply money.

- Summer Reading Program participation increased significantly in 2012, with a 27% increase in the number of hours read over the previous year.
- Early literacy and summer reading programs were recognized by the Oregon State Library as one of five “Outstanding Projects of the Year” from throughout the state of Oregon. We are continuing to improve and expand these programs to meet the community need for improved reading skills.
- The library has expanded its outreach and marketing this year by adding Facebook and radio spots.
- The Lebanon Public Library joined the Oregon Library Passport Program in February, allowing library card holders to access materials at other member libraries throughout the state.
- LPL has joined with the Albany and Sweet Home Public Libraries and LBCC Library to apply for an LSTA grant to further expand the shared ILS (reducing costs and facilitating patron access to the other libraries’ catalogs) and implementing a courier service between libraries to allow patrons to access and return other libraries’ materials at their home libraries, thus expanding the benefits of the Oregon Library Passport Program within Linn County.
- The Equipment Acquisition and Replacement line item transfer has been increased significantly because the HVAC system (comprised of 9 units) has an anticipated life expectancy of 7 – 10 years, meaning that replacement could be needed as early as three years from now. Alternatively, we could change our HVAC contract from maintenance-only to a repair/replacement contract. Either way, the eventual replacement of the equipment needs to be planned for.

**Programming comparison to previous years**

<b>Storytimes</b>	<b>Programs</b>	<b>Children</b>	<b>Adults</b>
July-Mar this year	54	1219	839
July-Mar 2011-12	26	901	511
July-Mar 2010-11	24	809	573

<b>Adult/Family Programs</b>	<b>Programs</b>	<b>Attendance</b>
July-Mar this year	29	1098
2011-12 ( <i>full year</i> )	13	791
2010-11 ( <i>full year</i> )	10	169

**GENERAL FUND  
LIBRARY 165**

**Comparison of Lebanon Public Library to comparable public libraries in Oregon**  
Data provided by the Oregon State Library

Oregon Public Library data for FY 11-12 as of 12/31/2012	Population Served		County	Registered borrowers	Total paid staff	Total staff per 1000 pop. served	Total operating expenditures per capita	Total circulation
Chetco Community Public Library	13,642	Brookings	Curry	18,143**	5.40	0.40	\$33.20	174,386
Driftwood Public Library	13,754	Lincoln City	Lincoln	3,428	8.50	0.62	\$59.99	168,860
Monmouth Public Library	14,954	Monmouth	Polk	7,842	6.08	0.41	\$38.07	159,507
<b>Lebanon Public Library</b>	<b>15,565</b>	<b>Lebanon</b>	<b>Linn</b>	<b>10,977</b>	<b>5.84</b>	<b>0.38</b>	<b>\$32.53</b>	<b>186,274</b>
Baker County Library District	16,215	Baker City	Baker	12,497	15.75	0.97	\$55.38	153,253
North Bend Public Library	16,968	North Bend	Coos	n.c.	11.50	0.68	\$45.33	233,410
Siuslaw Public Library District	17,146	Florence	Lane	7,812	9.00	0.52	\$47.43	202,526

\*\*Includes entire county



**City of Lebanon, OR**  
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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>165</b>	<b>LIBRARY</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
215,761	229,033	246,458	143,685	271,000	100-165-50001	Salaries	185,384	185,384	185,384
94,679	94,031	135,664	52,243	98,486	100-165-50003	Fringe Benefits	139,090	139,090	139,090
-	-	-	-	-	100-165-50250	Part Time	69,134	69,134	69,134
64	-	3,148	-	3,148	100-165-50600	Overtime	3,130	3,130	3,130
-	1,585	-	1,023	1,500	100-165-59000	Group Term Life	1,500	1,500	1,500
<b>310,504</b>	<b>324,649</b>	<b>385,270</b>	<b>196,951</b>	<b>374,134</b>		<b>Exp.-Personnel Services Totals:</b>	<b>398,238</b>	<b>398,238</b>	<b>398,238</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
432	1,729	600	-	600	100-165-61010	Advertising	600	600	600
2,441	2,473	3,000	2,439	3,000	100-165-61119	Communication	3,000	3,000	3,000
9,788	8,219	10,000	4,408	10,000	100-165-61124	Computer Expense	10,000	10,000	10,000
43	30	5,000	-	5,000	100-165-61130	Contract Services	5,000	5,000	5,000
180	180	360	90	360	100-165-61140	Merchant Card Fees	360	360	360
1,191	1,544	1,500	858	1,500	100-165-61240	Dept/Operating Expense	1,500	1,500	1,500
7,215	5,349	42,000	20,242	42,000	100-165-61250	Dept/Op Supplies	42,000	42,000	42,000
260	110	240	240	240	100-165-61290	Dues & Subscriptions	240	240	240
1,467	3,614	5,000	954	4,500	100-165-61300	Duplication	5,000	5,000	5,000
877	972	1,000	152	1,000	100-165-61320	Education & Training	1,000	1,000	1,000
211	1,312	3,000	1,496	3,000	100-165-61401	Unemploy Ins	3,000	3,000	3,000
44	92	100	-	-	100-165-61430	Janitorial Supplies	100	100	100
12,244	10,478	13,000	5,573	13,000	100-165-61560	Maint/Bldg (Gen'l)	13,000	13,000	13,000
11,448	13,124	13,000	1,310	13,000	100-165-61570	Maint/Eqpt	13,000	13,000	13,000
172	64	1,000	463	1,500	100-165-61600	Meetings & Conferences	1,000	1,000	1,000
303	535	500	172	500	100-165-61700	Office Supplies	500	500	500
23,802	23,708	25,000	10,440	25,000	100-165-61900	Utilities (Gen'l)	27,500	27,500	27,500
<b>72,118</b>	<b>73,533</b>	<b>124,300</b>	<b>48,837</b>	<b>124,200</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>126,800</b>	<b>126,800</b>	<b>126,800</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	100-165-72300	Improvements	-	-	-
-	-	-	-	-	100-165-72500	Office Eqpt.	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
56,584	61,429	62,093	31,047	62,093	100-165-90027	To Info System Service	70,181	70,181	70,181
-	-	-	-	-	100-165-90030	To PERS Bond-320	7,630	7,630	7,630
-	5,000	5,000	5,000	5,000	100-165-90105	To Eqpt Acq & Rep Fund	9,000	9,000	9,000
<b>56,584</b>	<b>66,429</b>	<b>67,093</b>	<b>36,047</b>	<b>67,093</b>		<b>Exp.-Transfers Out Totals:</b>	<b>86,811</b>	<b>86,811</b>	<b>86,811</b>
<b>439,206</b>	<b>464,611</b>	<b>576,663</b>	<b>281,835</b>	<b>565,427</b>		<b>EXPENDITURES TOTALS:</b>	<b>611,849</b>	<b>611,849</b>	<b>611,849</b>
<b>(439,206)</b>	<b>(464,611)</b>	<b>(576,663)</b>	<b>(281,835)</b>	<b>(565,427)</b>		<b>LIBRARY Totals:</b>	<b>(611,849)</b>	<b>(611,849)</b>	<b>(611,849)</b>

## **GENERAL FUND MUNICIPAL COURT 170**

### **Department Description:**

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

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

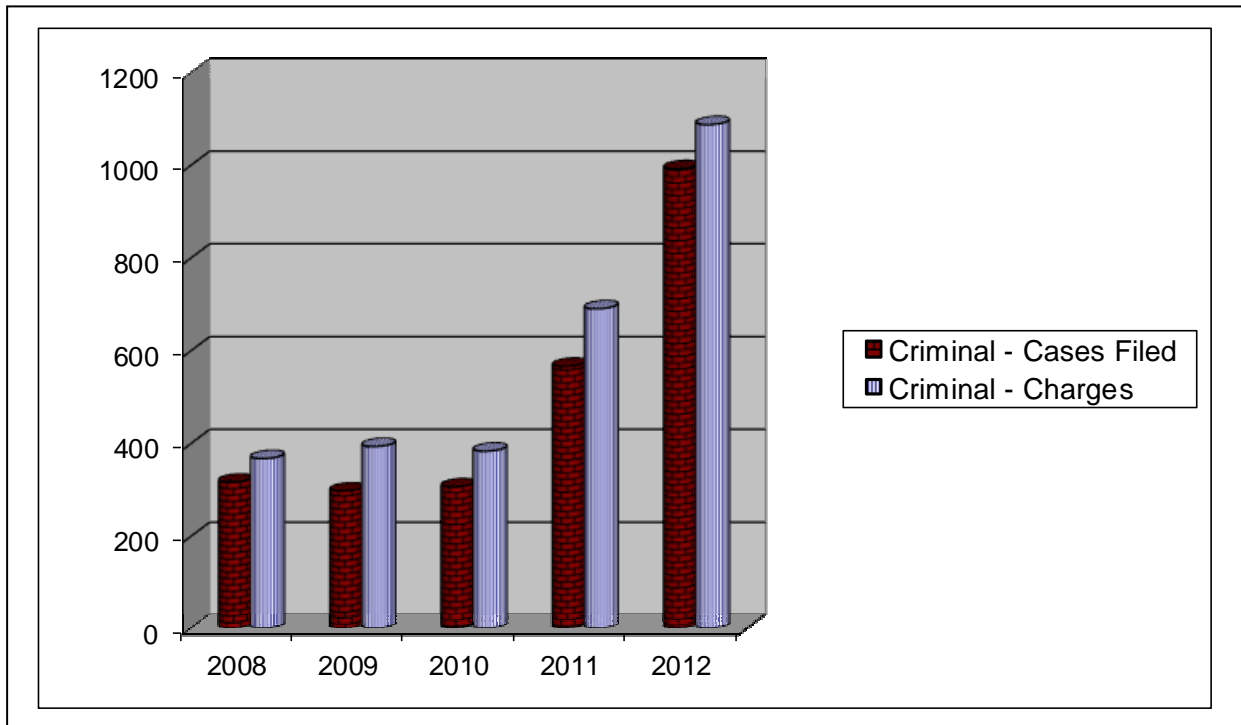
The Court office will be equipping a volunteer workstation for the 2 civilian volunteers that assist the clerks on days when court is in session. The civilian volunteers give approximately 300 hours-per-year of services to the Court, saving the City approximately \$6,642 manpower hours.

The Municipal Court is located in the Lebanon Justice Center.

### **Important Highlights:**

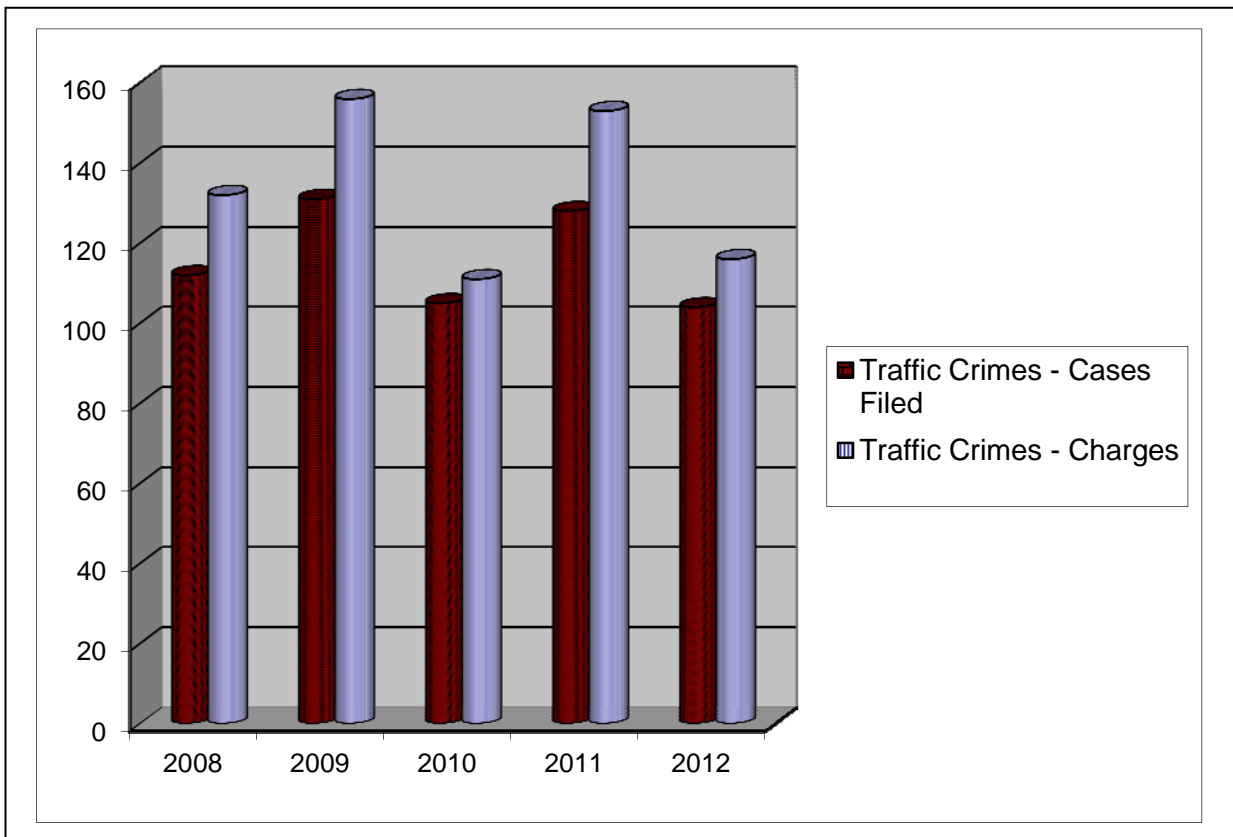
- Very slight decrease from 2012/2013 in overall Materials and Services.
- Capital Outlay Improvements and Other Equipment will pay for workstation setup with a new computer, etc.
- Very slight increase in Transfers Out - to Info System Services.

## CRIMINAL - (Calendar Year)



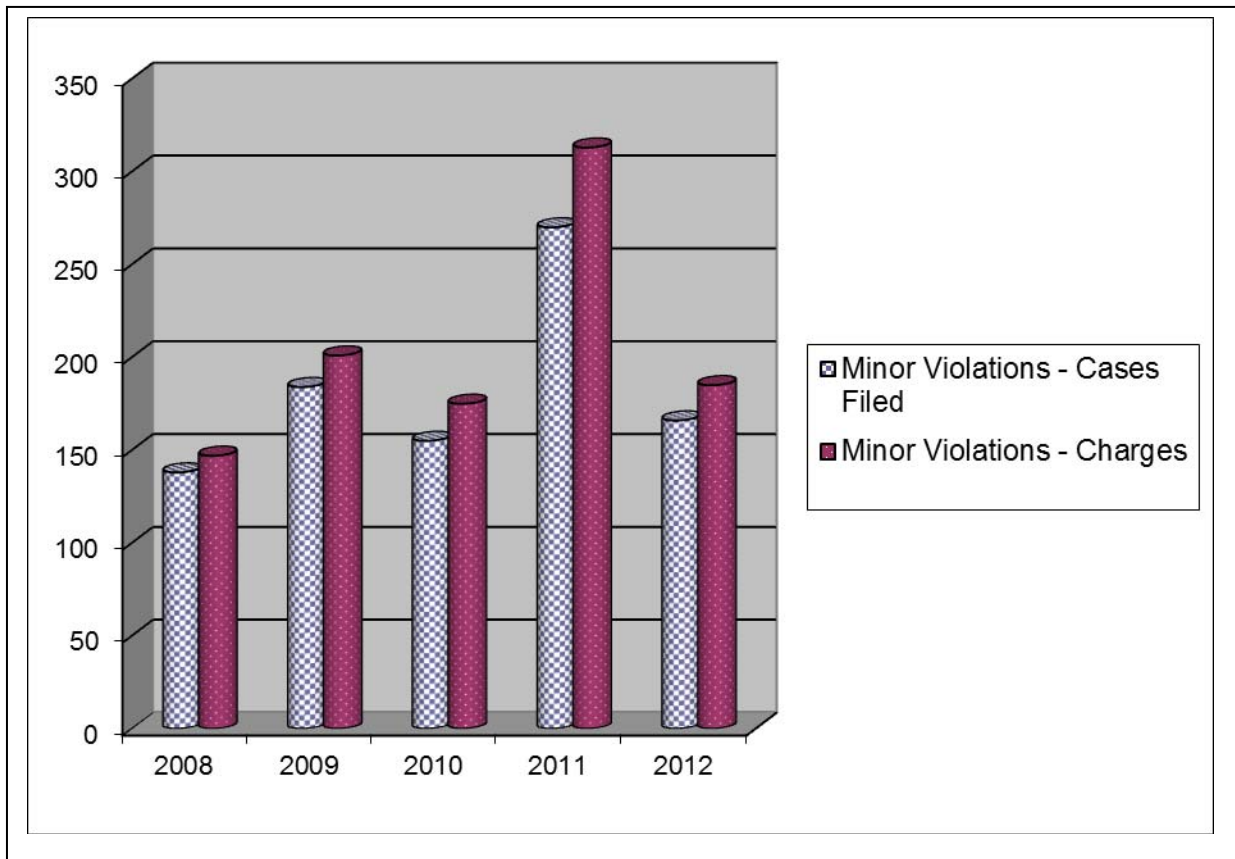
Examples of "Criminal": Assault IV, Theft II, Disorderly Conduct & Harassment

## TRAFFIC CRIMES - (Calendar Year)



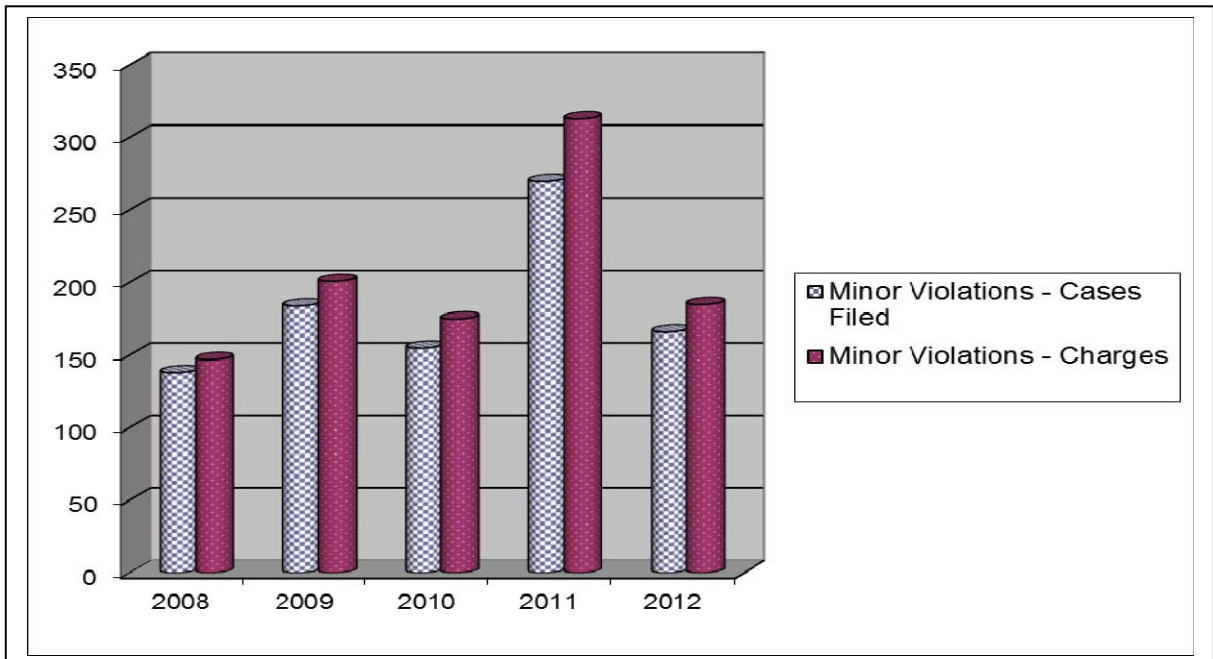
Examples of "Traffic Crimes": DUII, Reckless Driving, DWS Misdemeanor, Hit and Run

## MINOR VIOLATIONS - (Calendar Year)



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

## MINOR – TRAFFIC VIOLATIONS (Calendar Year)



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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>170</b>	<b>MUNICIPAL COURT</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
84,405	89,786	92,803	47,280	92,803	100-170-50001	Salaries	95,614	95,614	95,614
51,065	53,042	62,120	27,936	62,120	100-170-50003	Fringe Benefits	63,912	63,912	63,912
-	-	8,190	-	8,190	100-170-50250	Part Time	14,040	14,040	14,040
-	-	2,644	-	2,644	100-170-50600	Overtime	2,602	2,602	2,602
-	-	-	-	-	100-170-59000	Group Term Life	-	-	-
<b>135,470</b>	<b>142,828</b>	<b>165,757</b>	<b>75,216</b>	<b>165,757</b>		<b>Exp.-Personnel Services Totals:</b>	<b>176,168</b>	<b>176,168</b>	<b>176,168</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	500	100-170-61010	Advertising	-	-	-
66,408	65,646	942	6,436	6,436	100-170-61014	City Attorney	-	-	-
1,125	1,375	1,575	2,152	4,304	100-170-61124	Computer Expense	1,575	1,575	1,575
55,567	48,309	43,000	23,165	46,165	100-170-61130	Contract Services	46,165	46,165	46,165
3,435	-	5,500	-	5,500	100-170-61132	Outside Attorney Fees	5,500	5,500	5,500
723	-	-	-	-	100-170-61140	Merchant Card Fees	-	-	-
5,123	3,450	5,700	2,491	5,000	100-170-61240	Dept/Operating Expense	5,700	5,700	5,700
240	305	485	95	485	100-170-61290	Dues & Subscriptions	485	485	485
226	618	200	914	1,914	100-170-61320	Education & Training	1,914	1,914	1,914
78	487	-	-	-	100-170-61401	Unemploy Ins	600	600	600
847	748	2,100	724	934	100-170-61600	Meetings & Conferences	1,000	1,000	1,000
1,952	1,822	2,500	219	1,000	100-170-61700	Office Supplies	1,000	1,000	1,000
15,450	22,560	21,000	8,429	16,258	100-170-61900	Utilities (Gen'l)	17,000	17,000	17,000
<b>151,174</b>	<b>145,320</b>	<b>83,002</b>	<b>44,625</b>	<b>88,496</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>80,939</b>	<b>80,939</b>	<b>80,939</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	2,500	-	2,500	100-170-72300	Improvements	2,000	2,000	2,000
-	-	22,995	5,630	8,130	100-170-72500	Other Eqpt.	3,000	3,000	3,000
<b>-</b>	<b>-</b>	<b>25,495</b>	<b>5,630</b>	<b>10,630</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
16,858	18,334	18,741	9,371	18,741	100-170-90027	To Info System Service	21,884	21,884	21,884
-	-	-	-	-	100-170-90030	To PERS Bond-320	2,954	2,954	2,954
<b>16,858</b>	<b>18,334</b>	<b>18,741</b>	<b>9,371</b>	<b>18,741</b>		<b>Exp.-Transfers Out Totals:</b>	<b>24,838</b>	<b>24,838</b>	<b>24,838</b>
<b>303,502</b>	<b>306,482</b>	<b>292,995</b>	<b>134,842</b>	<b>283,624</b>		<b>EXPENDITURES TOTALS:</b>	<b>286,945</b>	<b>286,945</b>	<b>286,945</b>
<b>(303,502)</b>	<b>(306,482)</b>	<b>(292,995)</b>	<b>(134,842)</b>	<b>(283,624)</b>		<b>MUNICIPAL COURT Totals:</b>	<b>(286,945)</b>	<b>(286,945)</b>	<b>(286,945)</b>

**GENERAL FUND  
POLICE DEPARTMENT 180**

**Department Description:**

The Lebanon Police Department (LPD) continues to provide effective law enforcement service to the community through difficult economic times, low staffing levels and changes in leadership. Currently, LPD is comprised of 28 sworn officer positions (1 chief, 1 captain, 1 lieutenant, 5 sergeants, 2 jail police officers, 2 motor police officers, 3 detectives and 13 patrol officers); 6 communications specialists (dispatchers); 1 community policing officer; 2 record clerks; 1 code enforcement/property officer and 1 support services manager). LPD has up to 15 very dedicated volunteers who gave a total of 2,855.5 hours to the Justice Center in 2012, saving the City of Lebanon approximately \$63,221 in manpower hours. These volunteers (4 reserve police officers and 11 civilian volunteers) assist the full-time personnel with support services and enforcement tasks.

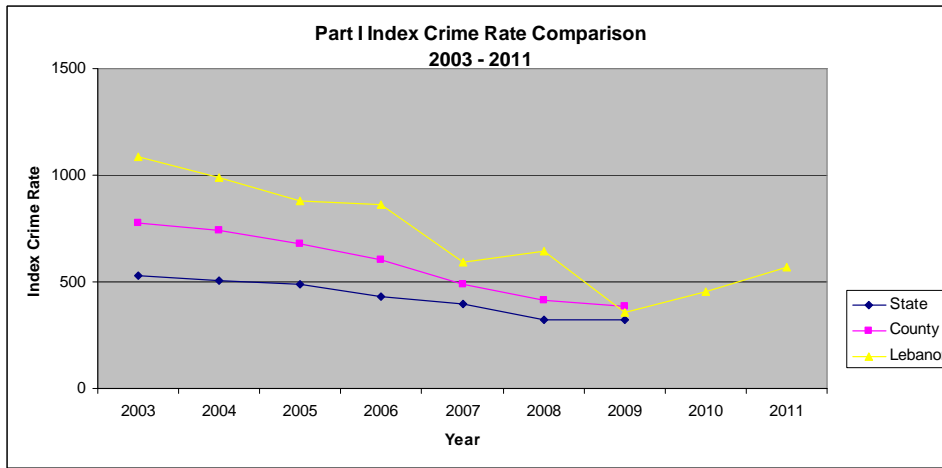
Determined to meet City Council goals, LPD is in its final phase of completing the necessary requirements in order to house prisoners for an extended period of time. Soon, the current 14-day jail sentencing limitation will be extended to 30 days. Extending the current jail sentence will allow LPD to house prisoners who would have either been transported to the Linn County Jail or released at the end of the 14 days. Extending the jail sentence in the Lebanon Municipal Jail will hold criminals accountable for the misdemeanor crimes they have committed within our city limits.

Currently, LPD takes its computer forensic case evidence to other agencies, utilizing their personnel and equipment to gather important information for our investigations. With approval, LPD will acquire equipment that will allow us to download and store our own evidence relating to computers and cell phones. This important investigative tool will require training in its use and will significantly enhance our capabilities with regard to computer and cell phone information extraction. Another necessity LPD will address is the need to have additional detectives trained in child abuse investigations, which is a mandatory requirement. Presently, LPD has 1 detective certified to conduct investigations and interview children. In addition, 1 officer will receive extensive training to become an accident re-constructionist and will serve on the Multiagency Accident Investigation Team. An additional 2 officers will

receive training to become corrections-certified and be assigned to jail operations full-time. This will allow road officers to carry on their tasks uninterrupted by jail duties.

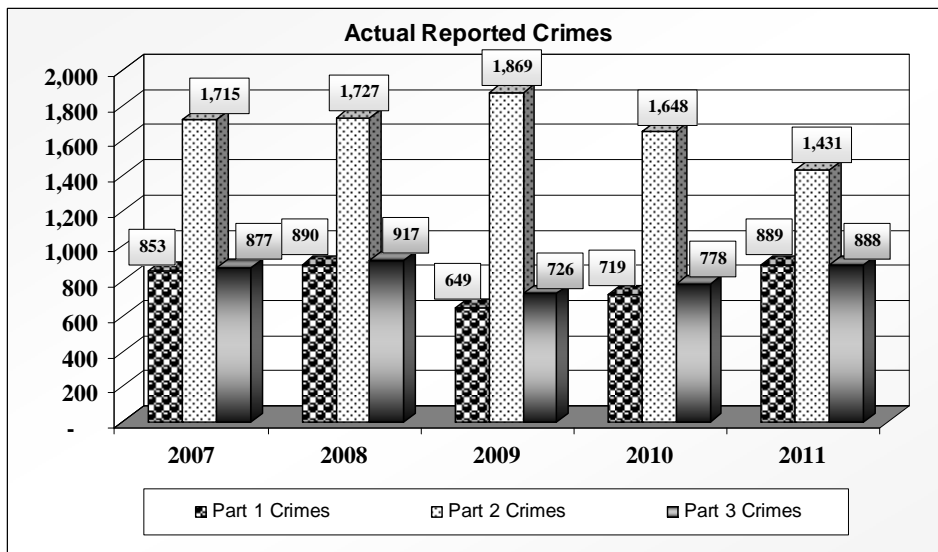
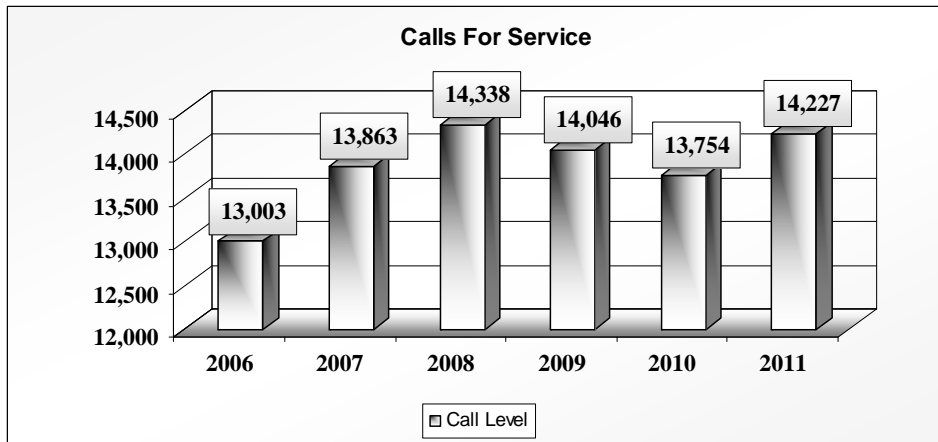
**Important Highlights:**

- For the most part, increases in Materials and Services are based upon actual expenditures in FY 2012-2013.
- The increase in Materials and Services Prisoner Medical Expense is due to the changes taking place in the jail with regard to extension of inmate sentencing.
- Training Expense increases cover necessary specialized training, to include accident re-constructionist, corrections facility training, traffic motorcycle instruction, computer and cell phone forensic evidence training, and mandatory child abuse investigation certification courses.
- A new line item has been added, Operating Equipment – Personal, to gain a clear understanding of the cost of equipment carried on the officer's body, separating it from the cost to purchase and maintain the uniform itself.
- The Vehicle Leases increase reflects the extending patrol vehicle leases from 3 years to 4 years. This will lessen the lease expense in FY 2014-2015 and thereafter. There are also 3 vehicles scheduled to be replaced during FY 2013-2014. Those leases will end in the middle of this fiscal year.



### Index Crime Rate Formula:

The index crime rate is calculated as  $[\text{part I crime} \div (\text{population} \div 10,000)]$  (The lower the number the better.)

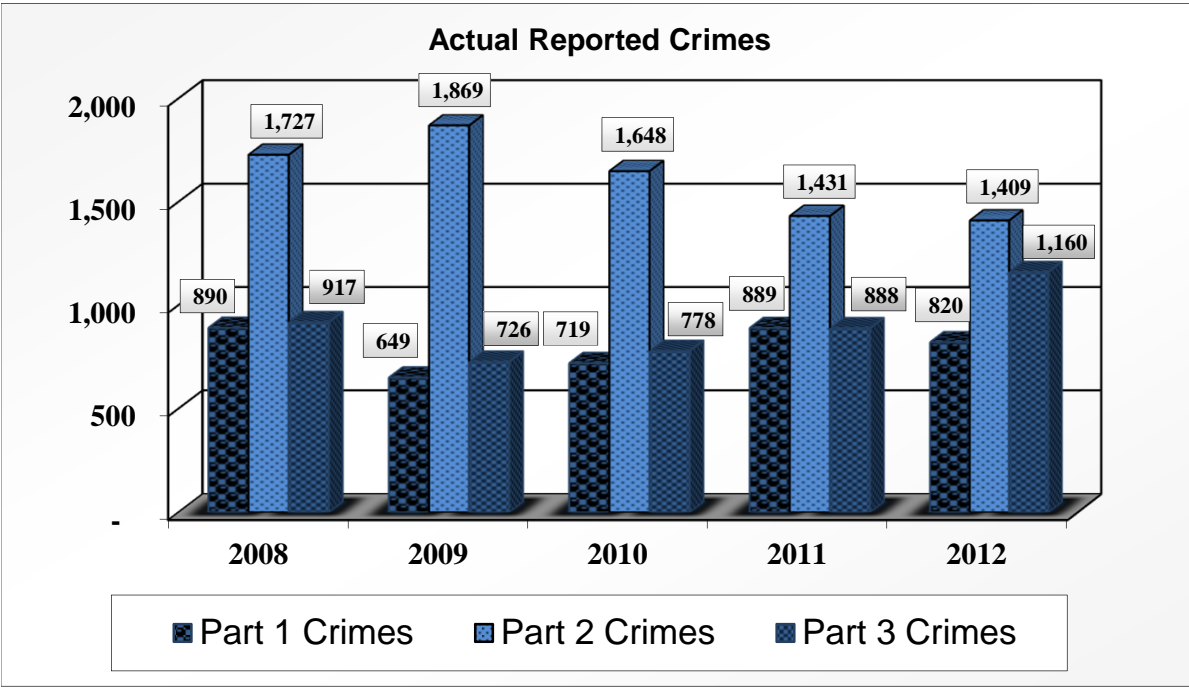


**Part I:** Crimes such as homicide, rape, robbery (aggravated), burglary, theft, unauthorized use of a motor vehicle and arson.

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

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





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**City of Lebanon, OR**  
Budget Report FY 2013-14

2011 Actual	2012 Actual	12/31/2013		2013 Estimated	2013 Account	Description	2014 Proposed	2014 Approved	2014 Adopted
		2013 Budget	2013 Year to Date						
					<b>180</b>	<b>POLICE</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
1,989,258	1,965,812	2,214,507	1,021,002	2,214,507	100-180-50001	Salaries	2,292,990	2,292,990	2,292,990
1,120,794	1,225,027	1,318,946	614,783	1,318,946	100-180-50003	Fringe Benefits	1,451,103	1,451,103	1,451,103
-	-	-	-	-	100-180-50250	Part Time	-	-	-
-	-	-	-	-	100-180-50500	Out Of Class	-	-	-
-	-	-	-	-	100-180-50510	Ed. Incentive	-	-	-
31,500	29,425	-	14,000	28,000	100-180-50515	Def. Comp Match	30,000	30,000	30,000
93,009	113,676	90,000	46,802	94,000	100-180-50600	Overtime	90,000	90,000	90,000
(1,964)	200	-	-	-	100-180-50601	Out Of Class O.T.	-	-	-
66,968	83,945	72,000	35,183	72,000	100-180-50700	Cash In Comp	72,000	72,000	72,000
-	1,693	-	1,483	1,700	100-180-59000	Group Term Life	1,800	1,800	1,800
<b>3,299,565</b>	<b>3,419,778</b>	<b>3,695,453</b>	<b>1,733,253</b>	<b>3,729,153</b>		<b>Exp.-Personnel Services Totals:</b>	<b>3,937,893</b>	<b>3,937,893</b>	<b>3,937,893</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
4,083	1,789	1,500	1,049	2,095	100-180-61010	Advertising	2,100	2,100	2,100
-	-	-	-	-	100-180-61115	Community Partnerships	-	-	-
17,770	7,227	12,000	1,285	2,600	100-180-61120	Communication (Gen'l)	6,000	6,000	6,000
37,560	72,407	121,040	99,172	121,040	100-180-61124	Computer Support Expense	84,120	84,120	84,120
4,618	5,307	5,000	1,239	5,000	100-180-61125	Crime Prevention	5,000	5,000	5,000
132,194	31,209	53,500	16,581	40,948	100-180-61130	Contract Services	41,500	41,500	41,500
-	16,141	-	-	-	100-180-61137	Contract Serv (HR)	-	-	-
1,039	4,168	13,200	2,489	13,200	100-180-61138	Contract Serv (Corrections)	10,000	10,000	10,000
7,575	10,141	11,000	7,250	14,500	100-180-61240	Dept/Operating Expense	13,000	13,000	13,000
-	-	-	-	-	100-180-61248	Operating Equip-Personal	13,193	13,193	13,193
19,267	27,488	31,389	13,607	31,389	100-180-61250	Dept/Op Supplies	35,000	35,000	35,000
6,114	8,137	21,500	4,176	21,500	100-180-61258	Op Supplies (Corrections)	21,000	21,000	21,000
1,374	1,061	1,750	145	1,750	100-180-61290	Dues & Subscriptions	1,000	1,000	1,000
15,153	18,889	16,000	5,626	14,253	100-180-61300	Duplication	16,000	16,000	16,000
766	3,338	7,000	388	3,500	100-180-61320	Education Reimb.	7,000	7,000	7,000
1,998	12,444	14,000	6,978	14,000	100-180-61401	Unemploy Ins	14,000	14,000	14,000
-	2,633	2,600	-	2,600	100-180-61420	Ins Repair & Deduct	2,600	2,600	2,600
14,179	16,853	12,000	4,729	12,787	100-180-61500	Uniform-Buy & Clean	10,000	10,000	10,000
9,649	13,429	7,000	667	4,000	100-180-61560	Maint/Bldg (Gen'l)	7,000	7,000	7,000
11,369	6,753	5,000	3,293	6,500	100-180-61570	Maint/Eqpt	8,000	8,000	8,000
28,411	34,775	45,000	17,848	36,000	100-180-61580	Maint/Vehicles	40,000	40,000	40,000
1,975	2,363	1,000	453	1,000	100-180-61600	Meetings & Conferences	1,000	1,000	1,000
12,399	7,832	7,000	3,514	7,000	100-180-61700	Office Supplies	7,000	7,000	7,000
46,767	57,001	50,000	26,699	54,000	100-180-61800	Petroleum	60,000	60,000	60,000
4,660	4,975	5,000	2,116	4,200	100-180-61820	Postage	5,000	5,000	5,000
-	-	5,000	-	5,000	100-180-61825	Prisoner Medical Costs	21,000	21,000	21,000
-	2,000	4,000	1,000	2,000	100-180-61855	Spcl Investigative Exp	4,000	4,000	4,000
-	7,804	3,000	540	1,000	100-180-61890	Travel Expense	3,000	3,000	3,000
7,572	69,289	20,000	6,568	14,000	100-180-61892	Training	42,000	42,000	42,000
32,704	47,755	37,000	17,495	37,000	100-180-61900	Utilities (Gen'l)	40,700	40,700	40,700
119,933	118,573	118,603	69,406	138,820	100-180-61930	Vehicle Leases	146,000	146,000	146,000
<b>539,129</b>	<b>611,781</b>	<b>631,082</b>	<b>314,313</b>	<b>611,682</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>666,213</b>	<b>666,213</b>	<b>666,213</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	12,500	-	2,500	100-180-72300	Improvements	-	-	-
4,464	10,783	-	-	700	100-180-72500	Office Eqpt.	-	-	-
25,772	2,858	20,000	-	15,000	100-180-72600	Other Eqpt.	-	-	-
-	-	15,000	-	15,000	100-180-72800	Vehicles	15,000	15,000	15,000
<b>30,236</b>	<b>13,641</b>	<b>47,500</b>	-	<b>33,200</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
126,200	140,782	139,925	69,963	139,925	100-180-90027	To Info System Service	168,067	168,067	168,067
-	-	-	-	-	100-180-90030	To PERS Bond-320	72,425	72,425	72,425
-	-	-	-	-	100-180-90053	To COPS Grant Program	-	-	-
27,520	28,896	-	-	-	100-180-90054	To Sch Resource Officer-564	-	-	-
20,000	25,000	25,000	12,500	25,000	100-180-90105	To Eqpt Acq & Rep Fund-820	25,000	25,000	25,000
-	-	-	-	-	100-180-90134	To Local Law Enforce Grant	-	-	-
<b>173,720</b>	<b>194,678</b>	<b>164,925</b>	<b>82,463</b>	<b>164,925</b>		<b>Exp.-Transfers Out Totals:</b>	<b>265,492</b>	<b>265,492</b>	<b>265,492</b>
<b>4,042,650</b>	<b>4,239,878</b>	<b>4,538,960</b>	<b>2,130,029</b>	<b>4,538,960</b>		<b>EXPENDITURES TOTALS:</b>	<b>4,884,598</b>	<b>4,884,598</b>	<b>4,884,598</b>
<b>(4,042,650)</b>	<b>(4,239,878)</b>	<b>(4,538,960)</b>	<b>(2,130,029)</b>	<b>(4,538,960)</b>		<b>POLICE Totals:</b>	<b>(4,884,598)</b>	<b>(4,884,598)</b>	<b>(4,884,598)</b>



# CITY OF LEBANON

*It's easier from here.*

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

**PROGRAM INFORMATION  
SENIOR AND DISABLED SERVICES 190**

**PROGRAM DESCRIPTION:**

The Lebanon Senior Center is a central location for the delivery of services and activities to disabled and senior persons age 50 and above. Its primary purpose is to enhance the lives of older adults by offering the opportunity for educational programs, health services, recreational activities, social events and transportation, as well as provide information and referrals regarding various community services and resources. The Senior Center partners with local agencies to provide services such as the Senior Meals program, informational seminars, legal assistance through Oregon Legal Services Corporation, tax preparation service, Medicaid outreach and free help with insurance issues through SHIBA and other miscellaneous services. Various support groups such as Alzheimer's Association, Low Vision, 55 Alive and Hearing Loss Association meet at the center, as do many other community groups. The Center coordinates a Fix-It-Brigade of volunteers who provide free, simple home repair and safety services.

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

This fiscal year approximately 33,000 seniors will visit the Senior Center for events, activities and classes, and another 38,500 seniors will come in for meals or have them delivered to their home. Approximately 14,000 individuals will come to the Senior Center facility for meetings and events through renting the facility.

**Important Highlights:**

- The number of individuals participating in social and recreational activities, wellness programs and educational opportunities have increased by 6-7% this fiscal year. The increase in numbers is due in large part to bringing the Activity Coordinator position to full-time at the beginning of this fiscal year and having the ability to add more to the calendar for the community.
- The Senior Center has added many new programs this year, including a Senior Adventure Club (SoGo – Seniors on the Go!), Seniors and Soldiers group, numerous educational programs related to health, safety and new trends, and much more!
- We are in the process of building a Community Garden on the south side of the Senior Center for seniors to plant, maintain and harvest vegetables, fruits and flowers. We are working with a Master Gardener to develop a seasonal plan for the garden to be plentiful year round.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>190</b>	<b>SENIOR SERVICES</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
50,459	56,733	81,172	24,167	71,200	100-190-50001	Salaries	91,334	91,334	91,334
32,006	36,521	53,501	22,336	53,501	100-190-50003	Fringe Benefits	54,149	54,149	54,149
-	14,442	-	14,802	-	100-190-50250	Part Time	-	-	-
9	90	630	128	630	100-190-50600	Overtime	844	844	844
-	1,225	-	150	300	100-190-59000	Group Term Life	300	300	300
<b>82,474</b>	<b>109,011</b>	<b>135,303</b>	<b>61,583</b>	<b>125,631</b>		<b>Exp.-Personnel Services Totals:</b>	<b>146,627</b>	<b>146,627</b>	<b>146,627</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	150	750	-	-	100-190-61010	Advertising	200	200	200
-	-	-	-	-	100-190-61124	Computer Expense	-	-	-
2,771	65	30	20	50	100-190-61130	Contract Services	-	-	-
-	-	-	-	-	100-190-61200	Deposits Refunded	-	-	-
3,999	4,336	3,500	2,299	4,000	100-190-61240	Dept/Operating Expense	4,200	4,200	4,200
476	632	900	259	400	100-190-61250	Dept/Op Supplies	1,000	1,000	1,000
-	-	-	145	145	100-190-61290	Dues & Subscriptions	-	-	-
50	60	400	-	150	100-190-61320	Education & Training	300	300	300
50	313	80	41	80	100-190-61401	Unemploy Ins	80	80	80
-	-	-	-	-	100-190-61430	Janitorial Supplies	-	-	-
10,172	10,958	11,800	6,387	11,500	100-190-61560	Maint/Bldg (Gen'l)	11,880	11,880	11,880
333	509	400	460	500	100-190-61570	Maint/Eqpt	500	500	500
330	394	900	102	300	100-190-61600	Meetings & Conferences	900	900	900
580	581	800	280	800	100-190-61700	Office Supplies	900	900	900
675	977	1,000	1,230	1,100	100-190-61820	Postage	1,100	1,100	1,100
-	-	-	-	-	100-190-61840	Refreshment Purchases	-	-	-
17,642	21,148	19,500	7,683	18,000	100-190-61900	Utilities (Gen'l)	19,000	19,000	19,000
<b>37,078</b>	<b>40,123</b>	<b>40,060</b>	<b>18,906</b>	<b>37,025</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>40,060</b>	<b>40,060</b>	<b>40,060</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
5,120	-	4,000	948	2,000	100-190-72300	Improvements	3,500	3,500	3,500
-	-	-	-	-	100-190-72500	Office Eqpt.	-	-	-
2,000	641	2,000	432	1,000	100-190-72600	Other Eqpt.	2,000	2,000	2,000
<b>7,120</b>	<b>641</b>	<b>6,000</b>	<b>1,380</b>	<b>3,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
4,807	14,433	13,810	6,905	13,810	100-190-90027	To Info System Service	18,903	18,903	18,903
-	-	-	-	-	100-190-90030	To PERS Bond-320	2,725	2,725	2,725
-	-	-	-	-	100-190-90055	To D-A-B Grant Fund	-	-	-
25,000	20,000	25,000	12,500	25,000	100-190-90105	To Eqpt Acq & Rep Fund	25,000	25,000	25,000
<b>29,807</b>	<b>34,433</b>	<b>38,810</b>	<b>19,405</b>	<b>38,810</b>		<b>Exp.-Transfers Out Totals:</b>	<b>46,628</b>	<b>46,628</b>	<b>46,628</b>
<b>156,479</b>	<b>184,208</b>	<b>220,173</b>	<b>101,274</b>	<b>204,466</b>		<b>EXPENDITURES TOTALS:</b>	<b>238,815</b>	<b>238,815</b>	<b>238,815</b>
<b>(156,479)</b>	<b>(184,208)</b>	<b>(220,173)</b>	<b>(101,274)</b>	<b>(204,466)</b>		<b>SENIOR SERVICES Totals:</b>	<b>(238,815)</b>	<b>(238,815)</b>	<b>(238,815)</b>

**GENERAL FUND  
NON-DEPARTMENTAL 195**

**Department Description:**

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

**Important Highlights:**

- Dues & Subscriptions for General fund share of dues for the Council of Governments, Local Government Personnel Institute, the League of Oregon Cities, and the Chamber of Commerce.
- \$2,500 is available for the Safety Committee Expense to provide funds for committee training, Employee Wellness challenge, and safety related activities.
- Contingency of \$750,237 represents 10% of the General Fund expense total, Council requirements is to maintain a 10% contingency.
- \$100,000 payment to the fire department required by the MOA is not budgeted at this time, an amendment to the Northwest URD is being proposed to cover this expense.
- Budget Committee reduced the contingency below the 10% target to transfer \$50,000 into reserves for parks structure replacement.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
<b>195 NON-DEPARTMENTAL</b>									
<b>E2 Exp.-Materials &amp; Services</b>									
1,755	1,779	-	-	-	100-195-61010	Advertising	-	-	-
12,970	12,866	31,400	30,500	30,500	100-195-61013	Audit Expense	32,500	32,500	32,500
2,331	1,115	7,000	398	2,500	100-195-61015	Codification (Admin)	-	-	-
-	-	-	-	-	100-195-61115	Community Partnerships	-	-	-
8,314	7,188	23,002	16,248	23,000	100-195-61124	Computer Expense	61,002	61,002	61,002
6,094	6,789	125,000	2,645	120,000	100-195-61130	Contract Services	15,000	15,000	15,000
7,608	3,731	3,000	2,528	3,700	100-195-61149	Mowing Expenses	4,500	4,500	4,500
1,182	1,890	5,400	1,056	3,000	100-195-61240	Dept/Operating Expense	3,000	3,000	3,000
14,657	14,419	29,720	27,645	29,720	100-195-61290	Dues & Subscriptions	29,190	29,190	29,190
6,589	3,597	17,200	6,793	17,200	100-195-61300	Duplication	17,200	17,200	17,200
19,000	-	15,000	4,000	10,000	100-195-61355	City Grants	10,500	10,500	35,500
60,538	67,232	64,930	60,825	64,900	100-195-61400	Insurance	71,300	71,300	71,300
-	-	-	-	-	100-195-61420	Ins Repair & Deduct	-	-	-
10,799	12,891	17,236	5,577	17,236	100-195-61560	Maint/Bldg (City Hall)	17,195	17,195	17,195
39	881	292	1,960	4,000	100-195-61570	Maint/Eqpt	2,760	2,760	2,760
1,632	2,117	1,800	1,484	1,800	100-195-61700	Office Supplies	900	900	900
136	253	400	111	350	100-195-61800	Petroleum	400	400	400
10,589	3,587	11,500	(1,566)	8,000	100-195-61820	Postage	9,100	9,100	9,100
260	1,641	500	3,410	3,410	100-195-61830	Property Taxes	750	750	750
214	1,366	2,500	293	2,500	100-195-61854	Safety Committee Exp	2,500	2,500	2,500
77,056	77,114	111,200	61,088	112,000	100-195-61900	Utilities (Gen'l)	122,800	122,800	122,800
<b>241,763</b>	<b>220,456</b>	<b>467,080</b>	<b>224,995</b>	<b>453,816</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>400,597</b>	<b>400,597</b>	<b>425,597</b>
<b>E3 Exp.-Capital Outlay</b>									
-	-	50,000	-	-	100-195-72300	Improvements	-	-	-
102	133	-	-	-	100-195-72500	Office Equipment	-	-	-
-	-	-	-	-	100-195-72600	Other Eqpt.	-	-	-
<b>102</b>	<b>133</b>	<b>50,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E4 Exp.-Transfers Out</b>									
129,000	-	-	-	-	100-195-90101	To Chedle Lake URD	-	-	-
95,346	-	-	-	-	100-195-90017	To Debt Service	-	-	-
2,065	2,000	-	-	-	100-195-90025	To GIS	-	-	-
82,243	100,260	124,361	62,181	124,361	100-195-90028	To Custodial & Bldg Maint	135,206	135,206	135,206
-	-	-	-	-	100-195-90045	To Streets Fund-558	-	-	-
-	-	75,000	-	75,000	100-195-90027	To Info System Service	-	-	-
600	600	2,400	2,400	2,400	100-195-90105	To Eqpt Acq & Rep Fund	2,400	52,400	52,400
-	-	75,000	37,500	75,000	100-195-90115	To Streets Capital Proj-840	-	-	-
-	9,064	-	-	-	100-195-90183	To Streets Sal/Ben/PERS Bond	10,149	10,149	10,149
<b>309,254</b>	<b>111,924</b>	<b>276,761</b>	<b>102,081</b>	<b>276,761</b>		<b>Exp.-Transfers Out Totals:</b>	<b>147,755</b>	<b>197,755</b>	<b>197,755</b>
<b>E5 Exp.-Contingencies</b>									
-	-	754,966	-	754,966	100-195-80005	Operating Contingency	750,237	700,237	675,237
<b>-</b>	<b>-</b>	<b>754,966</b>	<b>-</b>	<b>754,966</b>		<b>Exp.-Contingencies Totals:</b>	<b>750,237</b>	<b>700,237</b>	<b>675,237</b>
<b>E6 Exp.-Debt Service</b>									
61,062	61,394	66,735	66,735	66,735	100-195-95500	Loan Principle	67,146	67,146	67,146
75,397	73,565	71,723	71,723	71,723	100-195-95600	Loan Interest	69,381	69,381	69,381
<b>136,459</b>	<b>134,959</b>	<b>138,458</b>	<b>138,458</b>	<b>138,458</b>		<b>Exp.-Debt Service Totals:</b>	<b>136,527</b>	<b>136,527</b>	<b>136,527</b>
<b>E7 Exp.-Unappropriated</b>									
-	-	-	-	-	100-195-92010	Unapprop End Fund Bal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>687,578</b>	<b>467,472</b>	<b>1,687,265</b>	<b>465,534</b>	<b>1,624,001</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,435,116</b>	<b>1,435,116</b>	<b>1,435,116</b>
<b>(687,578)</b>	<b>(467,472)</b>	<b>(1,687,265)</b>	<b>(465,534)</b>	<b>(1,624,001)</b>		<b>NON-DEPARTMENTAL Totals:</b>	<b>(1,435,116)</b>	<b>(1,435,116)</b>	<b>(1,435,116)</b>
<b>7,462,912</b>	<b>9,702,041</b>	<b>9,392,335</b>	<b>6,285,983</b>	<b>9,128,605</b>		<b>FUND REVENUES</b>	<b>10,733,206</b>	<b>10,733,206</b>	<b>10,733,206</b>
<b>6,319,842</b>	<b>8,668,124</b>	<b>9,392,335</b>	<b>4,119,568</b>	<b>9,216,703</b>		<b>FUND EXPENSES</b>	<b>10,733,206</b>	<b>10,733,206</b>	<b>10,733,206</b>
<b>1,143,070</b>	<b>1,033,917</b>	<b>-</b>	<b>2,166,415</b>	<b>(88,098)</b>		<b>GENERAL FUND Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

*It's easier from here.*

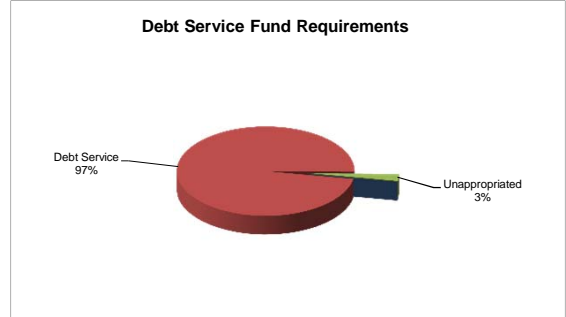
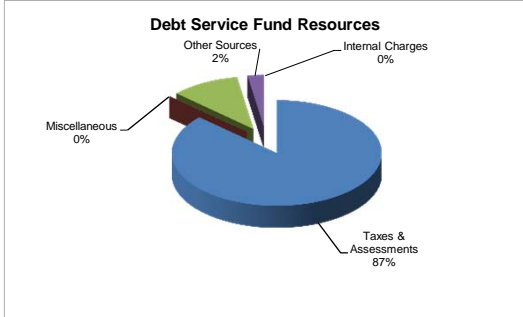
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**DEBT SERVICE FUND**  
**Adopted for the Fiscal Year 2013-2014**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 1,369,800
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	850
Transfers In	167,517
Other Sources	40,000
Internal Charges	-
<b>Total Resources</b>	<b>\$ 1,578,167</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	-
Contingencies	-
Debt Service	1,538,167
Other Financing Use	-
Unappropriated	40,000
	<b>\$ 1,578,167</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
314-G.O. Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,600	\$ 40,000	\$ 1,410,600	89.38%
320-Pension Bond Series 2002	-	-	-	-	-	167,567	-	167,567	10.62%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,538,167</b>	<b>\$ 40,000</b>	<b>\$ 1,578,167</b>	<b>100.00%</b>
<b>Percent of Debt Service Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>97.47%</b>	<b>2.53%</b>	<b>100.00%</b>	

**DEBT SERVICE FUND  
G.O. FUND DEBT SERVICE 314**

**Department Description:**

The City received voter approval of a ballot measure on November 7, 2006 to issue up to \$19,970,000 of general obligation bonds. The bonds have an issue date of June 1, 2007. A portion of the proceeds were used to refund and defease outstanding debt of the City and of the Lebanon Urban Renewal Agency. Defeasance of the urban renewal bond issues allowed the Agency to close the Lebanon Urban Renewal Area. Proceeds are being used to:

(a) Construct, furnish and equip an approximately 29,923 square foot building with space for a new police station with court, information systems, and jail facilities on city-owned land at Tangent and 2nd Streets (the old Santiam school site), and all site improvements and alterations that may be necessary to construct said facility; and

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

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

The amount borrowed in 2007 was \$19,970,000 with interest rates ranging from 4.00% to 5.00%. Final maturity is in June 2027. The outstanding balance as of June 30, 2013 is \$16,555,000.

**Important Highlights:**

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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>314</b>	<b>G.O. FUND REVENUE</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
1,340,293	1,457,583	1,503,600	1,516,435	1,504,000	314-000-47010	Current Property Taxes	1,344,800	1,344,800	1,344,800
35,295	43,750	20,000	20,961	20,500	314-000-47020	Delinquent Prop Taxes	25,000	25,000	25,000
-	9,730	-	-	-	314-000-48101	Interest On Taxes	-	-	-
<b>1,375,588</b>	<b>1,511,063</b>	<b>1,523,600</b>	<b>1,537,396</b>	<b>1,524,500</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,369,800</b>	<b>1,369,800</b>	<b>1,369,800</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
4,816	1,685	1,000	242	1,000	314-000-48100	Interest On Investment	800	800	800
-	-	-	-	-	314-000-48140	Miscellaneous Revenue	-	-	-
<b>4,816</b>	<b>1,685</b>	<b>1,000</b>	<b>242</b>	<b>1,000</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>800</b>	<b>800</b>	<b>800</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	314-000-49030	Transfer In	-	-	-
-	-	-	-	-	314-000-49033	From G.O. Construction Fund	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
7,396	5,000	-	62,148	62,148	314-000-49901	Beginning Balance	40,000	40,000	40,000
<b>7,396</b>	<b>5,000</b>	<b>-</b>	<b>62,148</b>	<b>62,148</b>		<b>Rev.-Other Sources Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>1,387,800</b>	<b>1,517,748</b>	<b>1,524,600</b>	<b>1,599,786</b>	<b>1,587,648</b>		<b>REVENUES TOTALS:</b>	<b>1,410,600</b>	<b>1,410,600</b>	<b>1,410,600</b>
					<b>314</b>	<b>G.O. FUND REVENUE</b>			
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	314-314-90010	To General Fund	-	-	-
-	-	-	-	-	314-314-90123	To Wastewater	-	-	-
-	-	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
					<b>E6</b>	<b>Exp.-Debt Service</b>			
555,000	650,000	725,000	-	725,000	314-314-95100	Bond Principal	620,000	620,000	620,000
827,800	805,600	779,600	389,800	779,600	314-314-95200	Bond Interest	750,600	750,600	750,600
<b>1,382,800</b>	<b>1,455,600</b>	<b>1,504,600</b>	<b>389,800</b>	<b>1,504,600</b>		<b>Exp.-Debt Service Totals:</b>	<b>1,370,600</b>	<b>1,370,600</b>	<b>1,370,600</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	20,000	-	20,000	314-314-92010	Unapprop End Fund Bal	40,000	40,000	40,000
-	-	20,000	-	20,000		<b>Exp.-Unappropriated Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>1,382,800</b>	<b>1,455,600</b>	<b>1,524,600</b>	<b>389,800</b>	<b>1,524,600</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,410,600</b>	<b>1,410,600</b>	<b>1,410,600</b>
<b>1,387,800</b>	<b>1,517,748</b>	<b>1,524,600</b>	<b>1,599,786</b>	<b>1,587,648</b>		<b>FUND REVENUES</b>	<b>1,410,600</b>	<b>1,410,600</b>	<b>1,410,600</b>
<b>1,382,800</b>	<b>1,455,600</b>	<b>1,524,600</b>	<b>389,800</b>	<b>1,524,600</b>		<b>FUND EXPENSES</b>	<b>1,410,600</b>	<b>1,410,600</b>	<b>1,410,600</b>
<b>5,000</b>	<b>62,148</b>	<b>-</b>	<b>1,209,986</b>	<b>63,048</b>		<b>G.O. FUND REVENUE Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE FUND  
PENSION BOND SERIES 2002 320**

**Department Description:**

In March 2002, the City joined with nine other local governments and issued Limited Tax Pension Bonds to finance all of the estimated unfunded actuarial liability (UAL) **as of December 31, 2000** with the Oregon Public Employees Retirement System (PERS). The advantage to the City was the UAL was financed at a rate of 7.04% versus 8.00% if it had been financed with PERS through our employer rates. Also, with a pooled issue, the issuance costs were shared among the participating local governments resulting in lower individual issuance costs. This issuance is projected to save the City \$285,812 over the twenty-six year life of the bond. The principal balance outstanding at June 30, 2013 is \$1,641,231. Our PERS employer rates, effective July 01, 2013, are: 15.61% for Tier 1/2 employees, 11.67% for OPSRP General Service, and 14.40% for OPSRP Police employees.

**Important Highlights:**

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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					320	PENSION BOND SERIES 2002			
					R6	Rev.-Miscellaneous			
85	156	100	(68)	100	320-000-48100	Interest On Investment	50	50	50
17,318	-	-	-	-	320-000-48140	Miscellaneous Revenue	-	-	-
<b>17,403</b>	<b>156</b>	<b>100</b>	<b>(68)</b>	<b>100</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>50</b>	<b>50</b>	<b>50</b>
					R7	Rev.-Transfers In			
218,287	-	-	-	-	320-000-49030	Transfer In	167,517	167,517	167,517
<b>218,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>167,517</b>	<b>167,517</b>	<b>167,517</b>
						Rev.-Other Sources			
-	-	-	-	-	320-000-42030	Bond Sale Proceeds	-	-	-
(20,877)	-	-	-	-	320-000-49901	Beginning Balance	-	-	-
<b>(20,877)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R9	Rev.-Internal Chrgs			
175,779	152,111	162,171	81,298	162,171	320-000-42090	Pension Bond Assess	-	-	-
-	-	-	-	-	320-000-48235	PERS Reserve Assess	-	-	-
<b>175,779</b>	<b>152,111</b>	<b>162,171</b>	<b>81,298</b>	<b>162,171</b>		<b>Rev.-Internal Chrgs Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>390,592</b>	<b>152,267</b>	<b>162,271</b>	<b>81,230</b>	<b>162,271</b>		<b>REVENUES TOTALS:</b>	<b>167,567</b>	<b>167,567</b>	<b>167,567</b>
					320	PENSION BOND SERIES 2002			
					E5	Exp.-Contingencies			
-	-	-	-	-	320-320-80029	Res - PERS	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E6	Exp.-Debt Service			
262,144	27,634	30,293	-	30,293	320-320-95100	Bond Principal	30,290	30,290	30,290
128,448	124,633	131,978	48,635	131,978	320-320-95200	Bond Interest	136,980	136,980	136,980
<b>390,592</b>	<b>152,267</b>	<b>162,271</b>	<b>48,635</b>	<b>162,271</b>		<b>Exp.-Debt Service Totals:</b>	<b>167,270</b>	<b>167,270</b>	<b>167,270</b>
					E7	Exp.-Unappropriated			
-	-	-	-	-	320-320-92010	Unapprop End Fund Bal	297	297	297
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>297</b>	<b>297</b>	<b>297</b>
					E8	Exp.-Other Financing Use			
-	-	-	-	-	320-320-98100	Pay PERS UAL	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Other Financing Use Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>390,592</b>	<b>152,267</b>	<b>162,271</b>	<b>48,635</b>	<b>162,271</b>		<b>EXPENDITURES TOTALS:</b>	<b>167,567</b>	<b>167,567</b>	<b>167,567</b>
<b>390,592</b>	<b>152,267</b>	<b>162,271</b>	<b>81,230</b>	<b>162,271</b>		<b>FUND REVENUES</b>	<b>167,567</b>	<b>167,567</b>	<b>167,567</b>
<b>390,592</b>	<b>152,267</b>	<b>162,271</b>	<b>48,635</b>	<b>162,271</b>		<b>FUND EXPENSES</b>	<b>167,567</b>	<b>167,567</b>	<b>167,567</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>32,595</b>	<b>-</b>		<b>PENSION BOND SERIES 2002 Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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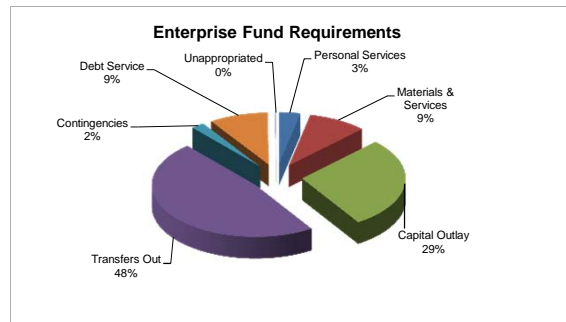
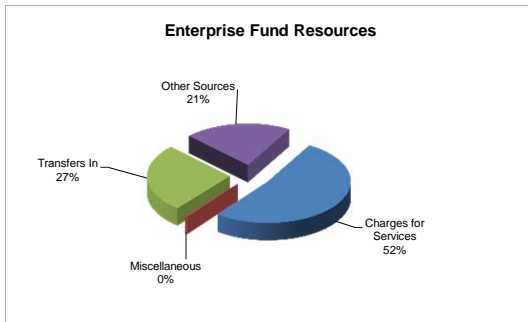
**ENTERPRISE FUND**  
**Adopted for the Fiscal Year 2013-2014**

**RESOURCES**

Taxes & Assessments	\$	-
Licenses & Permits	-	-
Fines & Forfeits	-	-
Intergovernmental	-	-
Charges for Services	9,210,000	-
Miscellaneous	89,900	-
Transfers In	4,689,897	-
Other Sources	3,701,534	-
<b>Total Resources</b>	<b>\$</b>	<b>17,691,331</b>

**REQUIREMENTS**

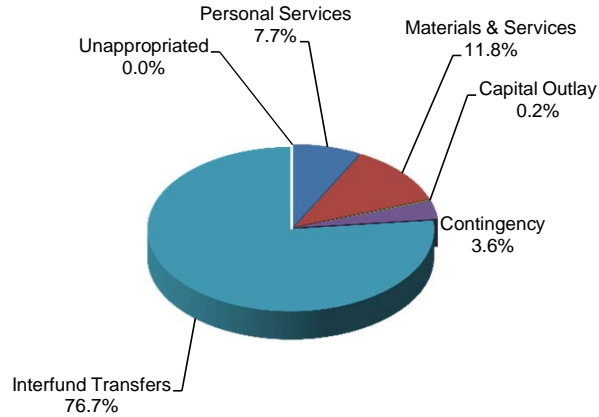
Personal Services	\$	594,848
Materials & Services		1,623,900
Capital Outlay		5,018,731
Transfers Out		8,431,839
Contingencies		369,096
Debt Service		1,632,917
Unappropriated		20,000
<b>Total Requirements</b>	<b>\$</b>	<b>17,691,331</b>



**Adopted Requirements by Department and Type**

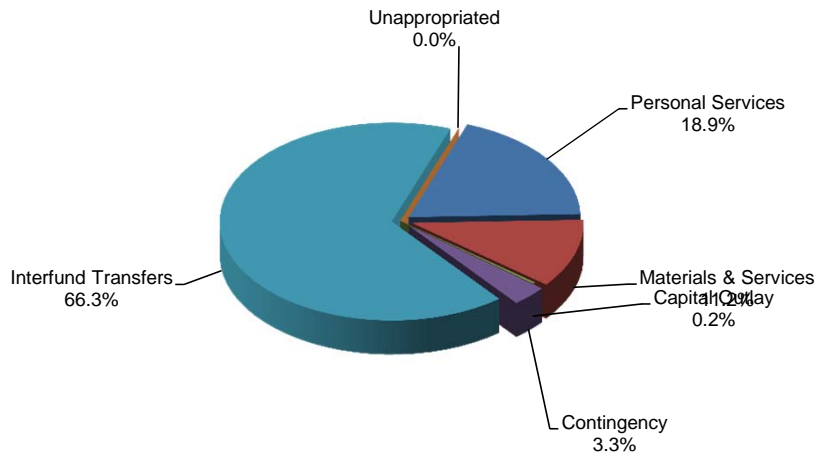
Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
430-Water	\$ 341,384	\$ 527,600	\$ 7,500	\$ 3,414,192	\$ 161,779	\$ -	\$ -	\$ 4,452,455	25.16%
435-Water CIP	-	353,500	2,149,053	-	-	-	-	2,502,553	14.15%
436-Water Bond Debt Svc	-	-	-	-	-	251,565	20,000	271,565	1.54%
450-Stormdrainage	-	61,250	557,000	195,210	28,540	-	-	842,000	4.76%
470-Wastewater	253,464	476,550	65,000	4,822,437	108,777	-	-	5,726,228	32.37%
474-Sewer & Lateral Repair Prog	-	5,000	376,600	-	-	-	-	381,600	2.16%
475-Wastewater CIP	-	200,000	1,626,000	-	-	-	-	1,826,000	10.32%
476-Wastewater Bond Debt Service	-	-	-	-	70,000	1,381,352	-	1,451,352	8.20%
478-Wastewater 2010 Bond Project	-	-	237,578	-	-	-	-	237,578	1.34%
<b>Fund Totals</b>	<b>\$ 594,848</b>	<b>\$ 1,623,900</b>	<b>\$ 5,018,731</b>	<b>\$ 8,431,839</b>	<b>\$ 369,096</b>	<b>\$ 1,632,917</b>	<b>\$ 20,000</b>	<b>\$ 17,691,331</b>	<b>100.00%</b>
Percent of Enterprise Fund	3.36%	9.18%	28.37%	47.66%	2.09%	9.23%	0.11%	<b>100.00%</b>	

**WATER UTILITY**  
**Total 2013/14 \$4,452,455**



Personal Services	\$ 341,384	Contingency	\$ 161,779
Materials & Services	527,600	Interfund Transfers	3,414,192
Capital Outlay	7,500	Unappropriated	-

**BUDGET COMPARISON**  
**Total 2012/13 \$4,182,028**



Personal Services	\$ 792,267	Contingency	\$ 139,131
Materials & Services	469,040	Interfund Transfers	2,772,590
Capital Outlay	9,000	Unappropriated	-





# CITY OF LEBANON

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## **ENTERPRISE FUND WATER UTILITY 430**

### **Department Description:**

The responsibilities of the water utility are two-fold – water treatment and water storage/distribution. Depending on the time of year, from 1.7 to 3.8 million gallons per day of raw water are drawn from the canal and treated to comply with all state and federal regulations. The City contracts for the operation of the Water Treatment Plant with Operations Management International (OMI). This utility also funds the operation, maintenance, and engineering required for 54 miles of water piping and the two 2-million gallon storage reservoirs. Operations and maintenance of the water storage/distribution system is performed by city staff.

### **Important Highlights:**

- A 10% rate increase approved by the City Council will continue the process of funding a new Water Treatment Plant. Funds generated by this year's increase will be used continue design/construction of large diameter mains and help fund design of the Water Treatment Plant.
- Transfer of \$1,810,000 to Water CIP Fund (435). The revenue from this transfer will be used for waterline replacement on Hobb Street, Sherman Street, Seventh Street and design for the new water treatment plant.
- Transfer of \$790,000 to the Environmental and Operations Fund (537). The revenue from this transfer will be used to fund operations of the existing Water Treatment Plant (OMI), canal maintenance (to the City of Albany), and environmental programs associated with drinking water.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>430</b>	<b>WATER UTILITY</b>			
					<b>R5</b>	<b>Rev.-Chgs for Services</b>			
75,700	-	-	-	-	430-000-48051	Deposits Received	-	-	-
3,066,130	3,419,621	3,900,000	2,295,412	3,900,000	430-000-48121	Water Fees	4,290,000	4,290,000	3,900,000
-	28,325	30,000	29,383	40,000	430-000-48122	Water Penalties	40,000	40,000	40,000
<b>3,141,830</b>	<b>3,447,946</b>	<b>3,930,000</b>	<b>2,324,795</b>	<b>3,940,000</b>		<b>Rev.-Chgs for Services Totals:</b>	<b>4,330,000</b>	<b>4,330,000</b>	<b>3,940,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
1,030	1,875	2,000	1,200	1,800	430-000-48042	Credit Checks	2,000	2,000	2,000
2,695	391	2,500	(1,194)	1,500	430-000-48100	Interest On Investment	1,500	1,500	1,500
92,633	84,387	80,000	72,246	82,000	430-000-48140	Miscellaneous Revenue	85,000	85,000	85,000
<b>96,358</b>	<b>86,653</b>	<b>84,500</b>	<b>72,252</b>	<b>85,300</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>88,500</b>	<b>88,500</b>	<b>88,500</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	3,548	-	-	-	430-000-49000	Trans In Sal/Ben funding-470	3,955	3,955	3,955
-	-	-	-	-	430-000-49102	From Maint Office Construct	-	-	-
<b>-</b>	<b>3,548</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>3,955</b>	<b>3,955</b>	<b>3,955</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	430-000-42030	Bond Sale Proceeds	-	-	-
46,890	501,869	167,528	427,133	427,133	430-000-49901	Beginning Balance	420,000	420,000	420,000
<b>46,890</b>	<b>501,869</b>	<b>167,528</b>	<b>427,133</b>	<b>427,133</b>		<b>Rev.-Other Sources Totals:</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
<b>3,285,078</b>	<b>4,040,016</b>	<b>4,182,028</b>	<b>2,824,180</b>	<b>4,452,433</b>		<b>REVENUES TOTALS:</b>	<b>4,842,455</b>	<b>4,842,455</b>	<b>4,452,455</b>
					<b>430</b>	<b>WATER UTILITY</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
573,364	186,175	492,687	237,706	492,687	430-430-50001	Salaries	198,552	198,552	198,552
304,417	103,305	289,423	124,079	289,423	430-430-50003	Fringe Benefits	137,442	137,442	137,442
-	-	-	-	-	430-430-50250	Part Time	-	-	-
2,473	3,197	10,157	1,040	6,000	430-430-50600	Overtime	5,390	5,390	5,390
-	-	-	1,091	2,000	430-430-59000	Group Term Life	-	-	-
<b>880,254</b>	<b>292,677</b>	<b>792,267</b>	<b>363,916</b>	<b>790,110</b>		<b>Exp.-Personnel Services Totals:</b>	<b>341,384</b>	<b>341,384</b>	<b>341,384</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	430-430-60300	Depreciation	-	-	-
-	66	-	-	-	430-430-61007	Advertising (CD)	-	-	-
363	200	-	-	-	430-430-61008	Advertising (Admin)	-	-	-
124	51	-	-	-	430-430-61010	Advertising	-	-	-
-	708	800	-	-	430-430-61011	Advertising (Eng)	1,000	1,000	1,000
2,430	2,812	3,500	2,815	3,500	430-430-61012	Advertising (Maint)	3,500	3,500	3,500
6,310	6,342	-	-	-	430-430-61013	Audit Expense	-	-	-
5,736	4,118	-	383	383	430-430-61014	City Attorney	-	-	-
552	230	-	-	-	430-430-61015	Codification (Admin)	-	-	-
28	-	-	-	-	430-430-61120	Communication (Gen'l)	-	-	-
201	-	500	651	1,300	430-430-61121	Communication (Eng)	1,250	1,250	1,250
168	-	1,200	110	400	430-430-61122	Communication (Maint)	1,200	1,200	1,200
15,335	12,819	-	-	-	430-430-61124	Computer Expense	-	-	-
6,636	6,378	7,000	9,400	9,400	430-430-61126	Computer Exp (Eng)	10,000	10,000	10,000
300	1,739	3,000	38	3,000	430-430-61127	Computer Exp (Maint)	3,500	3,500	3,500
101	404	-	-	-	430-430-61129	Computer Exp (Admin)	-	-	-
19,680	20,016	19,140	9,433	19,300	430-430-61130	Contract Services-Utility Billing	19,200	19,200	19,200
6,484	2,568	5,000	406	1,000	430-430-61133	Contract Serv (Eng)	5,000	5,000	5,000
26,027	18,641	23,000	11,829	23,000	430-430-61134	Contract Serv (Maint)	25,000	25,000	25,000
140	20	-	-	-	430-430-61136	Contract Serv (CD)	-	-	-
4,952	12,340	-	-	-	430-430-61137	Contract Serv (HR)	-	-	-
10,476	12,210	12,000	9,006	18,000	430-430-61140	Merchant Card Fees-UtilityBilling	22,000	22,000	22,000
49,760	-	4,000	-	-	430-430-61200	Deposits Refunded-Utility Billing	-	-	-
5,975	1,482	-	49	-	430-430-61239	Operating Exp (Admin)	-	-	-
248	133	-	78	-	430-430-61240	Dept/Operating Expense	-	-	-
5,397	6,574	5,500	2,690	5,500	430-430-61241	Operating Exp (Eng)	5,500	5,500	5,500
85,531	78,372	60,000	50,268	60,000	430-430-61242	Operating Exp (Maint)	70,000	70,000	70,000
2,383	474	-	-	-	430-430-61243	Operating Exp (PW)	-	-	-
339	344	-	-	-	430-430-61245	Operating Exp (CD)	-	-	-
2,308	2,520	-	-	-	430-430-61246	Operating Exp (HR)	-	-	-
48	-	-	-	-	430-430-61250	Dept/Op Supplies	-	-	-
1,478	685	1,200	372	750	430-430-61251	Op Supplies (Eng)	1,000	1,000	1,000
1,869	2,534	3,200	965	3,200	430-430-61252	Op Supplies (Maint)	3,200	3,200	3,200
6	-	-	-	-	430-430-61256	Op Supplies (CD)	-	-	-
3,546	4,355	-	17	-	430-430-61290	Dues & Subscriptions	-	-	-
1,052	1,580	1,500	1,246	1,500	430-430-61291	Dues & Subscript (Eng)	1,500	1,500	1,500
670	979	1,200	655	1,200	430-430-61292	Dues & Subs (Maint)	1,200	1,200	1,200
1,209	534	-	-	-	430-430-61294	Dues & Subscript (Admin)	-	-	-
11	65	-	-	-	430-430-61295	Dues & Subscript (CD)	-	-	-

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	12/31/2013		2013 Estimated	2013 Account	Description	2014 Proposed	2014 Approved	2014 Adopted
		2013 Budget	2013 Year to Date						
100	25	-	-	-	-	430-430-61296 Dues & Subscript (HR)	-	-	-
16,961	20,815	17,000	7,475	17,500	430-430-61300 Duplication-Utility Billing		18,000	18,000	18,000
-	1,024	-	-	-	430-430-61319 Ed & Trng (Admin)		-	-	-
1,202	992	-	-	-	430-430-61320 Education & Training		-	-	-
692	1,529	3,000	530	3,000	430-430-61321 Education & Trng (Eng)		3,000	3,000	3,000
1,929	1,682	4,000	2,361	4,000	430-430-61322 Ed & Trng (Maint)		4,000	4,000	4,000
50	-	-	-	-	430-430-61324 Education & Trng (CD)		-	-	-
736	949	-	-	-	430-430-61325 Education & Trng (HR)		-	-	-
-	-	-	-	-	430-430-61355 City Grants		-	-	-
19,936	22,491	25,150	25,135	25,135	430-430-61400 Insurance		35,600	35,600	35,600
582	3,645	6,000	2,991	6,000	430-430-61401 Unemploy Ins		6,000	6,000	6,000
2,536	207	-	-	-	430-430-61420 Ins Repair & Deduct		-	-	-
100	164	700	112	700	430-430-61501 Uniforms (Eng)		700	700	700
2,156	2,091	3,500	1,089	3,500	430-430-61502 Uniforms (Maint)		3,500	3,500	3,500
151,230	173,165	195,000	112,497	195,000	430-430-61520 Utility Franchise Fee		222,000	222,000	222,000
1,814	1,788	-	79	-	430-430-61560 Maint/Bldg (Gen'l)		-	-	-
1,553	1,616	1,250	13	100	430-430-61561 Maint/Bldg (Eng)		1,250	1,250	1,250
1,357	780	7,000	1,098	3,500	430-430-61562 Maint/Bldg (Maint)		7,000	7,000	7,000
144	156	-	-	-	430-430-61564 Maint/Bldg (CD)		-	-	-
540	964	-	3	3	430-430-61570 Maint/Eqpt		-	-	-
-	-	500	-	-	430-430-61571 Maint/Eqpt (Eng)		500	500	500
1,083	335	1,400	1,421	1,421	430-430-61572 Maint/Eqpt (Maint)		1,500	1,500	1,500
1,451	2,174	1,200	2,107	2,500	430-430-61581 Maint/Vehicles (Eng)		2,000	2,000	2,000
8,198	11,466	15,000	3,649	15,000	430-430-61582 Maint/Vehicles (Maint)		15,000	15,000	15,000
2,279	2,192	-	186	-	430-430-61599 Mtgs & Conf (Admin)		-	-	-
299	67	-	-	-	430-430-61600 Meetings & Conferences		-	-	-
104	2,451	1,500	21	1,500	430-430-61601 Mtgs & Conf (Eng)		1,500	1,500	1,500
216	395	2,000	83	1,500	430-430-61602 Mtgs & Conf (Maint)		2,000	2,000	2,000
176	75	-	-	-	430-430-61604 Mtgs & Conf (CD)		-	-	-
1,864	2,500	-	-	-	430-430-61700 Office Supplies		-	-	-
1,388	1,552	1,800	104	400	430-430-61701 Office Supplies (Eng)		1,500	1,500	1,500
611	694	1,000	271	800	430-430-61702 Off Supplies (Maint)		1,000	1,000	1,000
149	208	-	-	-	430-430-61704 Office Supplies (Admin)		-	-	-
-	80	100	-	-	430-430-61705 Office Supplies (CD)		-	-	-
-	296	1,200	-	-	430-430-61801 Petroleum (Eng)		1,500	1,500	1,500
10,186	13,834	14,000	5,181	14,000	430-430-61802 Petroleum (Maint)		14,500	14,500	14,500
3,781	3,551	-	1,340	1,340	430-430-61820 Postage-Utility Billing		3,000	3,000	3,000
175	-	-	-	-	430-430-61821 Postage (CD)		-	-	-
-	-	-	-	-	430-430-61834 PR & Communication		-	-	-
10,928	4,873	9,000	30	4,000	430-430-61850 Refunds-Utility Billing		4,000	4,000	4,000
10,800	12,634	-	-	-	430-430-61881 Rent (Eng)		-	-	-
300	709	-	-	-	430-430-61884 Rent (CD)		-	-	-
2,111	2,245	-	483	483	430-430-61900 Utilities (Gen'l)		-	-	-
5,732	5,868	6,000	1,614	3,500	430-430-61902 Utilities (Maint)		4,500	4,500	4,500
<b>533,322</b>	<b>504,575</b>	<b>469,040</b>	<b>270,284</b>	<b>456,315</b>	<b>Exp.-Materials &amp; Services Totals:</b>		<b>527,600</b>	<b>527,600</b>	<b>527,600</b>
				<b>E3</b>	<b>Exp.-Capital Outlay</b>				
-	-	-	-	-	430-430-72102 Buildings (Maint)		-	-	-
-	-	-	-	-	430-430-72300 Improvements		-	-	-
204	600	-	-	-	430-430-72500 Office Eqpt.		-	-	-
3,318	4,224	2,000	2,854	2,854	430-430-72501 Office Eqpt (Eng)		3,500	3,500	3,500
-	-	1,000	871	1,000	430-430-72502 Office Eqpt (Maint)		1,500	1,500	1,500
-	-	6,000	6,353	6,353	430-430-72601 Other Eqpt (Eng)		2,500	2,500	2,500
4,278	-	-	-	-	430-430-72602 Other Eqpt (Maint)		-	-	-
<b>7,800</b>	<b>4,824</b>	<b>9,000</b>	<b>10,078</b>	<b>10,207</b>	<b>Exp.-Capital Outlay Totals:</b>		<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
				<b>E4</b>	<b>Exp.-Transfers Out</b>				
-	-	64,941	32,471	64,941	430-430-90010 To General Fund		81,310	81,310	81,310
-	690,179	247,973	123,987	247,973	430-430-90011 To GF-Sal/Ben/PERS Bond		669,713	669,713	669,713
258,000	248,503	255,373	127,686	255,373	430-430-90012 To Water Bonds-436		254,759	254,759	254,759
20,560	-	-	-	-	430-430-90017 To Debt Service		-	-	-
705,000	729,000	765,000	382,500	765,000	430-430-90023 To Oper & Environ-537		790,000	790,000	790,000
46,346	57,000	70,000	35,000	70,000	430-430-90025 To GIS-540		50,000	50,000	50,000
77,032	92,241	89,653	44,826	89,653	430-430-90027 To Info System Service-542		100,530	100,530	100,530
12,855	9,325	7,665	3,833	7,665	430-430-90028 To Custodial & Bldg Maint-545		10,577	10,577	10,577
-	-	-	-	-	430-430-90030 To PERS Bond-320		6,103	6,103	6,103
80,000	-	-	-	-	430-430-90032 To Debt Service Reserve-436		-	-	-
29,950	26,950	31,200	15,600	31,200	430-430-90105 To Eqpt Acq & Rep Fund-820		31,200	31,200	31,200
420,000	980,000	1,240,785	620,393	1,240,785	430-430-90120 To Water CIP-435		1,810,000	1,810,000	1,420,000
-	-	-	-	-	430-430-90122 To Sm Wtr Line Replace		-	-	-
-	-	-	-	-	430-430-90124 To Storm Drain Utility		-	-	-
-	-	-	-	-	430-430-90141 To Public Improvements		-	-	-
<b>1,649,743</b>	<b>2,833,198</b>	<b>2,772,590</b>	<b>1,386,296</b>	<b>2,772,590</b>	<b>Exp.-Transfers Out Totals:</b>		<b>3,804,192</b>	<b>3,804,192</b>	<b>3,414,192</b>

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	139,131	-	139,131	430-430-80005	Operating Contingency	161,779	161,779	161,779
-	-	-	-	-	430-430-80030	Res - Med Ins	-	-	-
-	-	<b>139,131</b>	-	<b>139,131</b>		<b>Exp.-Contingencies Totals:</b>	<b>161,779</b>	<b>161,779</b>	<b>161,779</b>
					<b>E6</b>	<b>Exp.-Debt Service</b>			
-	-	-	-	-	430-430-95100	Bond Principal	-	-	-
-	-	-	-	-	430-430-95200	Bond Interest	-	-	-
-	-	-	-	-		<b>Exp.-Debt Service Totals:</b>	-	-	-
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	430-430-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>3,071,119</b>	<b>3,635,274</b>	<b>4,182,028</b>	<b>2,030,574</b>	<b>4,168,353</b>		<b>EXPENDITURES TOTALS:</b>	<b>4,842,455</b>	<b>4,842,455</b>	<b>4,452,455</b>
<b>3,285,078</b>	<b>4,040,016</b>	<b>4,182,028</b>	<b>2,824,180</b>	<b>4,452,433</b>		<b>FUND REVENUES</b>	<b>4,842,455</b>	<b>4,842,455</b>	<b>4,452,455</b>
<b>3,071,119</b>	<b>3,635,274</b>	<b>4,182,028</b>	<b>2,030,574</b>	<b>4,168,353</b>		<b>FUND EXPENSES</b>	<b>4,842,455</b>	<b>4,842,455</b>	<b>4,452,455</b>
<b>213,959</b>	<b>404,742</b>	<b>-</b>	<b>793,606</b>	<b>284,080</b>		<b>WATER UTILITY Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUNDS  
WATER UTILITY CAPITAL IMPROVEMENT PROGRAM 435**

**Department Description:**

The purpose of the Water Utility Capital Improvement Program (CIP) is to fund projects identified by the City of Lebanon's Water System Master Plan and Comprehensive Capital Improvement Program. These projects provide improvements and rehabilitation necessary to maintain current water system service levels and allow for growth and development.

**Important Highlights:**

Projects in this year's budget include:

- South Fifth Street Waterline Replacement
- Westside Interceptor Phase IV (Portion of new waterline)
- Hobb Street Drainage and Roadway Improvements (Waterline portion)
- Seventh Street Waterline Replacement
- Sherman Street Waterline Replacement
- Connecting Waterlines for New Water Treatment plant

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					435	WATER UTILITY C.I.P.			
					R6	Rev.-Miscellaneous			
1,175	1,151	-	(220)	-	435-000-48100	Interest On Investment	-	-	-
35,787	550	-	50	50	435-000-48140	Miscellaneous Revenue	-	-	-
<b>36,962</b>	<b>1,701</b>	<b>-</b>	<b>(170)</b>	<b>50</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
-	80,000	-	-	-	435-000-49021	Transfer In-Bond 436	-	-	-
420,000	980,000	1,240,785	620,393	1,240,785	435-000-49022	From Water Fund-430	1,810,000	1,810,000	1,420,000
<b>420,000</b>	<b>1,060,000</b>	<b>1,240,785</b>	<b>620,393</b>	<b>1,240,785</b>		<b>Rev.-Transfers In Totals:</b>	<b>1,810,000</b>	<b>1,810,000</b>	<b>1,420,000</b>
					R8	Rev.-Other Sources			
354,193	213,383	203,383	291,718	291,718	435-000-49901	Beginning Balance	1,082,553	1,082,553	1,082,553
<b>354,193</b>	<b>213,383</b>	<b>203,383</b>	<b>291,718</b>	<b>291,718</b>		<b>Rev.-Other Sources Totals:</b>	<b>1,082,553</b>	<b>1,082,553</b>	<b>1,082,553</b>
<b>811,155</b>	<b>1,275,084</b>	<b>1,444,168</b>	<b>911,941</b>	<b>1,532,553</b>		<b>REVENUES TOTALS:</b>	<b>2,892,553</b>	<b>2,892,553</b>	<b>2,502,553</b>
					435	WATER UTILITY C.I.P.			
					E1	Exp.-Personnel Services			
-	-	-	-	-	435-435-50001	Salaries	-	-	-
-	-	-	-	-	435-435-50003	Fringe Benefits	-	-	-
-	-	-	-	-	435-435-50600	Overtime	-	-	-
-	-	-	-	-	435-435-59000	Group Term Life	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
807	1,652	2,500	-	-	435-435-61011	Advertising (Eng)	3,500	3,500	3,500
-	-	-	-	-	435-435-61126	Computer Exp (Eng)	-	-	-
49,876	21,720	150,000	79,812	150,000	435-435-61130	Contract Services	350,000	350,000	350,000
-	-	-	-	-	435-435-61401	Unemploy Ins	-	-	-
<b>50,683</b>	<b>23,372</b>	<b>152,500</b>	<b>79,812</b>	<b>150,000</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>353,500</b>	<b>353,500</b>	<b>353,500</b>
					E3	Exp.-Capital Outlay			
547,089	959,992	1,285,000	226,023	300,000	435-435-72301	Improvements (Eng)	2,539,053	2,539,053	2,149,053
-	-	-	-	-	435-435-72302	Improvements (Maint)	-	-	-
<b>547,089</b>	<b>959,992</b>	<b>1,285,000</b>	<b>226,023</b>	<b>300,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>2,539,053</b>	<b>2,539,053</b>	<b>2,149,053</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	435-435-90010	To General Fund	-	-	-
-	-	-	-	-	435-435-90025	To GIS	-	-	-
-	-	-	-	-	435-435-90027	To Info System Service	-	-	-
-	-	-	-	-	435-435-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	435-435-90115	To Streets Capital Proj	-	-	-
-	-	-	-	-	435-435-90122	To Sm Wtr Line Replace	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	6,668	-	6,668	435-435-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>6,668</b>	<b>-</b>	<b>6,668</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>597,772</b>	<b>983,364</b>	<b>1,444,168</b>	<b>305,835</b>	<b>456,668</b>		<b>EXPENDITURES TOTALS:</b>	<b>2,892,553</b>	<b>2,892,553</b>	<b>2,502,553</b>
<b>811,155</b>	<b>1,275,084</b>	<b>1,444,168</b>	<b>911,941</b>	<b>1,532,553</b>		<b>FUND REVENUES</b>	<b>2,892,553</b>	<b>2,892,553</b>	<b>2,502,553</b>
<b>597,772</b>	<b>983,364</b>	<b>1,444,168</b>	<b>305,835</b>	<b>456,668</b>		<b>FUND EXPENSES</b>	<b>2,892,553</b>	<b>2,892,553</b>	<b>2,502,553</b>
<b>213,383</b>	<b>291,720</b>	<b>-</b>	<b>606,106</b>	<b>1,075,885</b>		<b>WATER UTILITY C.I.P. Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUND  
WATER BOND DEBT SERVICE 436**

**Department Description:**

In June 1991, the City issued construction bonds which were refinanced in 1993. The 1993 bonds were then refinanced in February of 2004. This latest refinancing will save rate payers \$266,834 over the remaining life of the issue. All costs related to the debt service on the 2004 issue are included in this fund. The balance owing at June, 2012 will be \$2,085,000. The final payment on this bond will be in October 2021, the interest rates range from 2.00% to 4.20%.

**Important Highlights:**

- No significant changes in this fund.



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					436	WATER BOND DEBT SERV			
					R6	Rev.-Miscellaneous			
198	144	-	15	15	436-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	436-000-48140	Miscellaneous Revenue	-	-	-
<b>198</b>	<b>144</b>	<b>-</b>	<b>15</b>	<b>15</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
258,000	248,503	255,373	127,686	255,373	436-000-49021	From Water - 430	254,759	254,759	254,759
80,000	-	-	-	-	436-000-49022	From Water Fund-(Debt Reser) 430	-	-	-
<b>338,000</b>	<b>248,503</b>	<b>255,373</b>	<b>127,686</b>	<b>255,373</b>		<b>Rev.-Transfers In Totals:</b>	<b>254,759</b>	<b>254,759</b>	<b>254,759</b>
					R8	Rev.-Other Sources			
5,805	92,240	6,830	13,621	13,621	436-000-49901	Beginning Balance	16,806	16,806	16,806
<b>5,805</b>	<b>92,240</b>	<b>6,830</b>	<b>13,621</b>	<b>13,621</b>		<b>Rev.-Other Sources Totals:</b>	<b>16,806</b>	<b>16,806</b>	<b>16,806</b>
<b>344,003</b>	<b>340,887</b>	<b>262,203</b>	<b>141,322</b>	<b>269,009</b>		<b>REVENUES TOTALS:</b>	<b>271,565</b>	<b>271,565</b>	<b>271,565</b>
					436	WATER BOND DEBT SERV			
					E2	Exp.-Materials & Services			
-	-	-	-	-	436-436-61240	Dept/Operating Expense	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E4	Exp.-Transfers Out			
-	80,000	-	-	-	436-436-90120	Transfer out-435	-	-	-
<b>-</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	-	-	-	436-436-80026	Res For Debt Service	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E6	Exp.-Debt Service			
165,000	165,000	175,000	175,000	175,000	436-436-95100	Bond Principal	180,000	180,000	180,000
86,763	82,266	77,203	39,958	77,203	436-436-95200	Bond Interest	71,565	71,565	71,565
<b>251,763</b>	<b>247,266</b>	<b>252,203</b>	<b>214,958</b>	<b>252,203</b>		<b>Exp.-Debt Service Totals:</b>	<b>251,565</b>	<b>251,565</b>	<b>251,565</b>
					E7	Exp.-Unappropriated			
-	-	10,000	-	10,000	436-436-92010	Unapprop End Fund Bal	20,000	20,000	20,000
<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>		<b>Exp.-Unappropriated Totals:</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>251,763</b>	<b>327,266</b>	<b>262,203</b>	<b>214,958</b>	<b>262,203</b>		<b>EXPENDITURES TOTALS:</b>	<b>271,565</b>	<b>271,565</b>	<b>271,565</b>
<b>344,003</b>	<b>340,887</b>	<b>262,203</b>	<b>141,322</b>	<b>269,009</b>		<b>FUND REVENUES</b>	<b>271,565</b>	<b>271,565</b>	<b>271,565</b>
<b>251,763</b>	<b>327,266</b>	<b>262,203</b>	<b>214,958</b>	<b>262,203</b>		<b>FUND EXPENSES</b>	<b>271,565</b>	<b>271,565</b>	<b>271,565</b>
<b>92,240</b>	<b>13,621</b>	<b>-</b>	<b>(73,636)</b>	<b>6,806</b>		<b>WATER BOND DEBT SERV Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **ENTERPRISE FUND STORM DRAINAGE UTILITY 450**

### **Department Description:**

The Lebanon City Council approved implementation of a Storm Drainage Utility beginning fiscal year 2010/2011. This fund will be responsible for maintenance/replacement of the existing storm water collection system, managing new environmental regulations being imposed by the Department of Environmental Quality, and to begin funding Storm Drainage Capital needs.

Currently, the City maintains approximately 36 miles of storm drain pipes, 1770 catch basins, 635 drainage manholes, 13 miles of ditches, and 1.5 miles of culverts. The only source of funding up to this point has been through a transfer of funds from the Street Department and use of Wastewater funds. With the creation of the Drainage Utility, funding for staff, equipment, and materials will allow for more frequent maintenance and repair of the system, environmental regulations to be achieved, and Capital construction to be funded over time.

It is anticipated that the utility will generate approximately \$400,000 during this fiscal year. An inflationary rate adjustment of 2.3% has been applied to fund this year in order to maintain the health of the utility. The inflationary rate was based on the current ENR Construction Cost Index.

### **Important Highlights:**

- Westside Interceptor Phase IV (Box Culvert Replacement at Burkhart Creek)
- Hobbs Street Roadway and Drainage improvements Project
- Staff has developed a list of Storm Drainage Improvement Projects that will be completed as funding becomes available.

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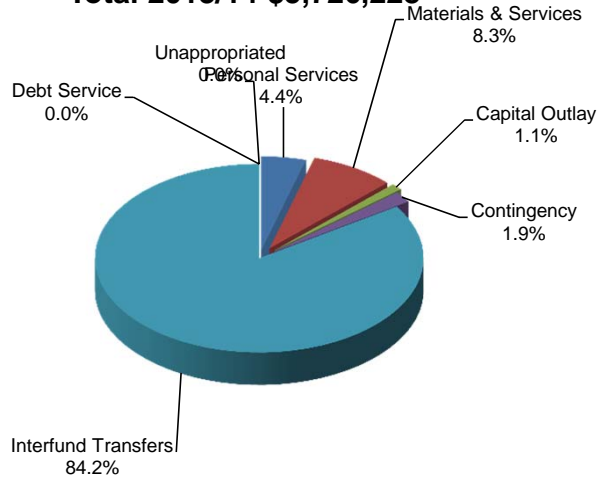
2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>450</b>	<b>STORM DRAIN UTILITY</b>			
					<b>R5</b>	<b>Rev.-Chgs for Services</b>			
246,686	403,867	400,000	195,755	400,000	450-000-48125	Storm Drain Fees	400,000	400,000	400,000
<b>246,686</b>	<b>403,867</b>	<b>400,000</b>	<b>195,755</b>	<b>400,000</b>		<b>Rev.-Chgs for Services Totals:</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
184	667	510	(344)	-	450-000-48100	Interest On Investment	-	-	-
2,795	-	-	-	-	450-000-48140	Miscellaneous Revenue	-	-	-
<b>2,979</b>	<b>667</b>	<b>510</b>	<b>(344)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	450-000-49010	From General Fund	-	-	-
-	-	-	-	-	450-000-49022	From Water Fund	-	-	-
-	-	-	-	-	450-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	450-000-49046	From Streets Fund	-	-	-
63	-	-	-	-	450-000-49047	From Storm Drain	-	-	-
<b>63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	127,146	260,000	282,844	282,844	450-000-49901	Beginning Balance	442,000	442,000	442,000
<b>-</b>	<b>127,146</b>	<b>260,000</b>	<b>282,844</b>	<b>282,844</b>		<b>Rev.-Other Sources Totals:</b>	<b>442,000</b>	<b>442,000</b>	<b>442,000</b>
<b>249,728</b>	<b>531,680</b>	<b>660,510</b>	<b>478,255</b>	<b>682,844</b>		<b>REVENUES TOTALS:</b>	<b>842,000</b>	<b>842,000</b>	<b>842,000</b>
					<b>450</b>	<b>STORM DRAIN UTILITY</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
33,193	-	73,886	35,380	73,886	450-450-50001	Salaries	-	-	-
19,194	-	47,071	23,091	47,071	450-450-50003	Fringe Benefits	-	-	-
-	-	1,222	-	800	450-450-50600	Overtime	-	-	-
-	-	-	38	60	450-450-59000	Group Term Life	-	-	-
<b>52,387</b>	<b>-</b>	<b>122,179</b>	<b>58,509</b>	<b>121,817</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	450-450-61011	Advertising (Eng)	1,000	1,000	1,000
-	-	600	-	-	450-450-61012	Advertising (Maint)	-	-	-
-	-	800	-	-	450-450-61122	Communication (Maint)	-	-	-
-	-	-	-	-	450-450-61124	Computer Expense	-	-	-
-	702	1,500	1,000	1,500	450-450-61127	Computer Exp (Maint)	1,200	1,200	1,200
4	-	-	7	-	450-450-61130	Contract Services	-	-	-
15,089	10,438	12,000	1,766	12,000	450-450-61134	Contract Serv (Maint)	12,000	12,000	12,000
38	224	-	182	200	450-450-61140	Merchant Card Fees-Utility Billing	400	400	400
101	31	250	369	369	450-450-61241	Operating Exp (Eng)	500	500	500
994	3,666	10,000	2,426	9,500	450-450-61242	Operating Exp (Maint)	11,000	11,000	11,000
232	-	500	7	500	450-450-61251	Op Supplies (Eng)	350	350	350
37	4,841	150	138	150	450-450-61252	Op Supplies (Maint)	150	150	150
-	-	150	-	150	450-450-61292	Dues & Subs (Maint)	150	150	150
498	369	-	142	-	450-450-61300	Duplication	-	-	-
-	-	150	-	150	450-450-61322	Ed & Trng ( Maint)	250	250	250
46	139	-	-	-	450-450-61401	Unemployment Ins	-	-	-
-	199	500	120	500	450-450-61502	Uniforms (Maint)	-	-	-
12,334	18,677	20,000	9,299	20,000	450-450-61520	Utility Franchise Fee	20,000	20,000	20,000
4	41	500	-	500	450-450-61562	Maint/Bldg (Maint)	500	500	500
62	152	2,200	13	500	450-450-61572	Maint/Eqpt (Maint)	1,500	1,500	1,500
3,764	1,073	5,000	1,893	5,000	450-450-61582	Maint/Vehicles (Maint)	5,500	5,500	5,500
136	-	250	-	250	450-450-61602	Mtgs & Conf (Maint)	250	250	250
12	118	150	3	150	450-450-61701	Office Supplies (Eng)	150	150	150
84	-	100	9	100	450-450-61702	Off Supplies (Maint)	100	100	100
5,084	4,204	6,000	1,733	5,000	450-450-61802	Petroleum (Maint)	5,500	5,500	5,500
35	52	-	27	-	450-450-61820	Postage-Utility Billing	400	400	400
86	42	1,000	-	250	450-450-61902	Utilities (Maint)	350	350	350
<b>38,640</b>	<b>44,968</b>	<b>61,800</b>	<b>19,134</b>	<b>56,769</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>61,250</b>	<b>61,250</b>	<b>61,250</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	41,800	425,000	7,805	10,000	450-450-72301	Improvements (Eng)	557,000	557,000	557,000
-	-	-	-	-	450-450-72601	Other Eqpt (Eng)	-	-	-
-	-	-	-	-	450-450-72802	Vehicles (Maint)	-	-	-
<b>-</b>	<b>41,800</b>	<b>425,000</b>	<b>7,805</b>	<b>10,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>557,000</b>	<b>557,000</b>	<b>557,000</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 450-450-90010	To General Fund	-	-	-
-	79,338	13,778	6,889	13,778	450-450-90011	To General Fund-Sal/Ben	81,488	81,488	81,488
1,654	-	-	-	-	- 450-450-90017	To Debt Service	-	-	-
10,314	9,000	9,500	4,750	9,500	450-450-90025	To GIS-540	9,000	9,000	9,000
8,320	12,150	11,770	5,885	11,770	450-450-90027	To Info System Service-542	15,935	15,935	15,935
1,130	664	483	483	483	450-450-90028	To Custodial & Bldg Maint-545	1,559	1,559	1,559
15,000	15,000	16,000	8,000	16,000	450-450-90023	Operations/Environmental-537	17,000	17,000	17,000
-	-	-	-	-	- 450-450-90105	To Eqpt Acq & Rep Fund-820	20,000	20,000	20,000
-	45,915	-	-	-	- 450-450-90181	To WW Sal/Ben/PERS Bond	50,228	50,228	50,228
<b>36,418</b>	<b>162,067</b>	<b>51,531</b>	<b>26,007</b>	<b>51,531</b>		<b>Exp.-Transfers Out Totals:</b>	<b>195,210</b>	<b>195,210</b>	<b>195,210</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 450-450-80005	Operating Contingency	28,540	28,540	28,540
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	<b>28,540</b>	<b>28,540</b>	<b>28,540</b>
<b>127,445</b>	<b>248,835</b>	<b>660,510</b>	<b>111,455</b>	<b>240,117</b>		<b>EXPENDITURES TOTALS:</b>	<b>842,000</b>	<b>842,000</b>	<b>842,000</b>
<b>249,728</b>	<b>531,680</b>	<b>660,510</b>	<b>478,255</b>	<b>682,844</b>		<b>FUND REVENUES</b>	<b>842,000</b>	<b>842,000</b>	<b>842,000</b>
<b>127,445</b>	<b>248,835</b>	<b>660,510</b>	<b>111,455</b>	<b>240,117</b>		<b>FUND EXPENSES</b>	<b>842,000</b>	<b>842,000</b>	<b>842,000</b>
<b>122,283</b>	<b>282,845</b>	<b>-</b>	<b>366,800</b>	<b>442,727</b>		<b>STORM DRAIN UTILITY Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

### WASTEWATER UTILITY

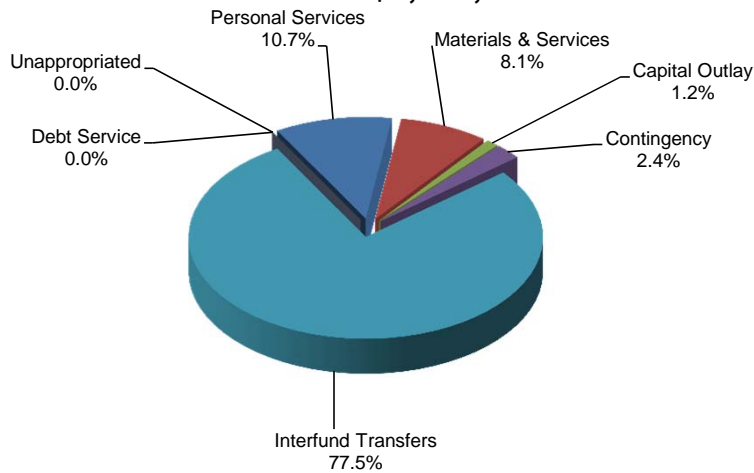
Total 2013/14 \$5,726,228



Personal Services	\$ 253,464	Interfund Transfers	\$ 4,822,437
Materials & Services	476,550	Debt Service	-
Capital Outlay	65,000	Unappropriated	-
Contingency	108,777		

### BUDGET COMPARISON

Total 2012/13 \$5,436,000



Personal Services	\$ 582,031	Interfund Transfers	\$ 4,215,296
Materials & Services	442,630	Debt Service	-
Capital Outlay	64,000	Unappropriated	-
Contingency	132,043		

**ENTERPRISE FUND  
WASTEWATER UTILITY 470**

**Department Description:**

The responsibilities of the Wastewater Utility are twofold - the collection of wastewater in a network of sewer mains throughout the City; and the treatment of this wastewater so that it may be discharged safely into the environment, complying with all regulatory requirements. Depending on the time of year, from 2.1 to 15.0 million gallons per day of raw sewage are treated to comply with all state and federal regulations. The City contracts for the operation of the Wastewater Treatment Plant with CH2MHill. This utility also funds the operation, maintenance, and engineering required for 50 miles of sewer collection. Operations and maintenance of the sewer collection system is performed by city staff.

**Important Highlights:**

- There is no rate increase proposed for this fund for FY 13/14. Cash will be used to help fund the construction the Westside Interceptor, Hobbs sewer replacement.
- Transfer of \$280,000 to the Sewer Main and Lateral Replacement Program fund (474).
- Transfer of \$935,000 to the Environmental and Operations Fund (537). The revenue from this transfer will be used to fund operations of the Wastewater Treatment Plant (OMI) and environmental programs associated with wastewater.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>470</b>	<b>WASTEWATER UTILITY</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
-	614	-	-	-	470-000-48101	Interest On Taxes	-	-	-
-	<b>614</b>	-	-	-		<b>Rev.-Taxes &amp; Assess Totals:</b>	-	-	-
					<b>R5</b>	<b>Rev.-Chgs for Services</b>			
-	28,325	-	29,333	50,000	470-000-48122	Sewer Penalties	20,000	20,000	20,000
3,813,333	4,424,001	4,800,000	2,358,120	4,800,000	470-000-48220	Sewer Fees-Current	4,800,000	4,800,000	4,800,000
16,521	19,755	28,000	36,438	50,000	470-000-48230	Sewer Use Fees	50,000	50,000	50,000
<b>3,829,854</b>	<b>4,472,081</b>	<b>4,828,000</b>	<b>2,423,891</b>	<b>4,900,000</b>		<b>Rev.-Chgs for Services Totals:</b>	<b>4,870,000</b>	<b>4,870,000</b>	<b>4,870,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
3,833	1,648	1,000	(1,609)	-	470-000-48100	Interest On Investment	1,000	1,000	1,000
52,536	26,512	50,000	-	-	470-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	470-000-48141	Insurance Reimbursement	-	-	-
-	-	-	-	-	470-000-48143	Misc. Reimbursements	-	-	-
-	-	-	-	-	470-000-48225	Energy Savings Rebate	-	-	-
<b>56,369</b>	<b>28,160</b>	<b>51,000</b>	<b>(1,609)</b>	-		<b>Rev.-Miscellaneous Totals:</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	45,915	-	-	-	470-000-49000	Trans In Sal/Ben funding-450	50,228	50,228	50,228
-	<b>45,915</b>	-	-	-		<b>Rev.-Transfers In Totals:</b>	<b>50,228</b>	<b>50,228</b>	<b>50,228</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
321,020	952,035	557,000	1,206,083	1,206,083	470-000-49901	Beginning Balance	805,000	805,000	805,000
<b>321,020</b>	<b>952,035</b>	<b>557,000</b>	<b>1,206,083</b>	<b>1,206,083</b>		<b>Rev.-Other Sources Totals:</b>	<b>805,000</b>	<b>805,000</b>	<b>805,000</b>
<b>4,207,243</b>	<b>5,498,805</b>	<b>5,436,000</b>	<b>3,628,365</b>	<b>6,106,083</b>		<b>REVENUES TOTALS:</b>	<b>5,726,228</b>	<b>5,726,228</b>	<b>5,726,228</b>
					<b>470</b>	<b>WASTEWATER UTILITY</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
418,745	133,890	365,764	174,119	365,764	470-470-50001	Salaries	147,521	147,521	147,521
219,600	75,841	209,112	91,368	209,112	470-470-50003	Fringe Benefits	101,335	101,335	101,335
-	-	-	-	-	470-470-50250	Part Time	-	-	-
-	-	-	-	-	470-470-50255	Parental Leave Expense	-	-	-
1,353	1,096	7,155	25	5,000	470-470-50600	Overtime	4,008	4,008	4,008
-	-	-	306	600	470-470-59000	Group Term Life	600	600	600
<b>639,698</b>	<b>210,827</b>	<b>582,031</b>	<b>265,818</b>	<b>580,476</b>		<b>Exp.-Personnel Services Totals:</b>	<b>253,464</b>	<b>253,464</b>	<b>253,464</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	470-470-60300	Depreciation	-	-	-
192	-	-	-	-	470-470-61007	Advertising (CD)	-	-	-
413	200	-	-	-	470-470-61008	Advertising (Admin)	-	-	-
123	51	-	-	-	470-470-61010	Advertising	-	-	-
1,859	276	1,500	-	1,500	470-470-61011	Advertising (Eng)	1,500	1,500	1,500
-	50	1,400	442	1,000	470-470-61012	Advertising (Maint)	1,000	1,000	1,000
6,310	6,342	-	-	-	470-470-61013	Audit Expense	-	-	-
5,736	5,686	-	529	529	470-470-61014	City Attorney	-	-	-
552	230	-	-	-	470-470-61015	Codification (Admin)	-	-	-
230	-	500	-	500	470-470-61121	Communication (Eng)	400	400	400
577	-	1,000	110	500	470-470-61122	Communication (Maint)	1,000	1,000	1,000
15,334	12,819	-	-	-	470-470-61124	Computer Expense	-	-	-
6,637	4,378	7,000	7,000	7,000	470-470-61126	Computer Exp (Eng)	10,000	10,000	10,000
1,844	2,917	5,000	96	2,500	470-470-61127	Computer Exp (Maint)	5,000	5,000	5,000
101	100	-	-	-	470-470-61129	Computer Exp (Admin)	-	-	-
19,567	21,439	19,140	10,196	19,300	470-470-61130	Contract Services-Utility Billing	19,200	19,200	19,200
8,176	3,368	7,000	113	400	470-470-61133	Contract Serv (Eng)	7,000	7,000	7,000
11,311	16,921	18,000	11,806	18,000	470-470-61134	Contract Serv (Maint)	20,000	20,000	20,000
66	28	-	-	-	470-470-61136	Contract Serv (CD)	-	-	-
2,970	12,121	-	-	-	470-470-61137	Contract Serv (HR)	-	-	-
10,476	12,617	12,000	9,006	18,000	470-470-61140	Merchant Card Fees-Utility Billing	22,000	22,000	22,000
5,531	627	-	-	-	470-470-61239	Operating Exp (Admin)	-	-	-
149	67	-	-	-	470-470-61240	Dept/Operating Expense	-	-	-
3,991	5,742	4,500	3,220	4,500	470-470-61241	Operating Exp (Eng)	5,000	5,000	5,000

**City of Lebanon, OR**  
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2011 Actual	2012 Actual	12/31/2013		2013 Estimated	2013 Account	Description	2014 Proposed	2014 Approved	2014 Adopted
		2013 Budget	2013 Year to Date						
9,126	7,957	15,000	4,440	12,000	470-470-61242	Operating Exp (Maint)	15,000	15,000	15,000
1,700	42	-	-	-	470-470-61243	Operating Exp (PW)	-	-	-
566	567	-	-	-	470-470-61245	Operating Exp (CD)	-	-	-
685	641	-	-	-	470-470-61246	Operating Exp (HR)	-	-	-
1,234	628	1,500	193	600	470-470-61251	Op Supplies (Eng)	1,500	1,500	1,500
3,345	1,505	2,000	707	2,000	470-470-61252	Op Supplies (Maint)	-	-	-
60	-	-	-	-	470-470-61256	Op Supplies (CD)	-	-	-
2,900	3,654	-	-	-	470-470-61290	Dues & Subscriptions	-	-	-
600	1,697	1,600	450	1,000	470-470-61291	Dues & Subscript (Eng)	1,200	1,200	1,200
-	69	300	216	300	470-470-61292	Dues & Subs (Maint)	500	500	500
1,269	537	-	-	-	470-470-61294	Dues & Subscript (Admin)	-	-	-
17	65	-	-	-	470-470-61295	Dues & Subscript (CD)	-	-	-
75	24	-	-	-	470-470-61296	Dues & Subscript (HR)	-	-	-
16,930	17,784	17,000	7,475	17,500	470-470-61300	Duplication-Utility Billing	18,000	18,000	18,000
-	329	-	-	-	470-470-61319	Ed & Trng (Admin)	-	-	-
1,280	1,066	-	-	-	470-470-61320	Education & Training	-	-	-
486	1,005	1,800	245	1,800	470-470-61321	Education & Trng (Eng)	1,800	1,800	1,800
1,157	751	3,000	1,463	3,000	470-470-61322	Ed & Trng (Maint)	3,000	3,000	3,000
150	-	-	-	-	470-470-61324	Education & Trng (CD)	-	-	-
165	363	-	-	-	470-470-61325	Education & Trng (HR)	-	-	-
-	-	-	-	-	470-470-61355	City Grants	-	-	-
28,467	29,329	33,220	31,585	32,000	470-470-61400	Insurance	42,400	42,400	42,400
436	3,237	6,000	2,991	6,000	470-470-61401	Unemploy Ins	6,000	6,000	6,000
8,996	-	-	-	-	470-470-61420	Ins Repair & Deduct	-	-	-
289	164	500	112	500	470-470-61501	Uniforms (Eng)	500	500	500
1,727	1,698	2,000	695	2,000	470-470-61502	Uniforms (Maint)	2,000	2,000	2,000
190,778	215,195	237,000	112,158	237,000	470-470-61520	Utility Franchise Fee	240,000	240,000	240,000
220	160	-	-	-	470-470-61551	Utility & Misc (CD)	-	-	-
1,770	1,702	-	40	40	470-470-61560	Maint/Bldg (Gen'l)	-	-	-
2,127	2,244	1,500	13	100	470-470-61561	Maint/Bldg (Eng)	1,500	1,500	1,500
664	737	1,250	713	1,250	470-470-61562	Maint/Bldg (Maint)	1,250	1,250	1,250
540	964	-	-	-	470-470-61570	Maint/Eqpt	-	-	-
566	-	400	-	-	470-470-61571	Maint/Eqpt (Eng)	300	300	300
997	502	1,500	448	1,500	470-470-61572	Maint/Eqpt (Maint)	1,500	1,500	1,500
19	-	-	-	-	470-470-61574	Maint/Eqpt (Admin)	-	-	-
1,402	2,030	850	1,185	2,500	470-470-61581	Maint/Vehicles (Eng)	2,000	2,000	2,000
19,056	13,215	16,000	5,224	16,000	470-470-61582	Maint/Vehicles (Maint)	17,000	17,000	17,000
968	1,052	-	-	-	470-470-61599	Mtgs & Conf (Admin)	-	-	-
44	67	-	-	-	470-470-61600	Meetings & Conferences	-	-	-
118	1,572	1,500	-	1,500	470-470-61601	Mtgs & Conf (Eng)	1,500	1,500	1,500
-	-	1,000	4	1,000	470-470-61602	Mtgs & Conf (Maint)	1,000	1,000	1,000
194	312	-	-	-	470-470-61604	Mtgs & Conf (CD)	-	-	-
-	201	-	-	-	470-470-61605	Mtgs & Conf (HR)	-	-	-
1,864	2,498	-	-	-	470-470-61700	Office Supplies	-	-	-
925	1,732	1,200	62	350	470-470-61701	Office Supplies (Eng)	700	700	700
329	336	750	184	750	470-470-61702	Off Supplies (Maint)	700	700	700
114	175	-	50	50	470-470-61704	Office Supplies (Admin)	-	-	-
78	115	-	-	-	470-470-61705	Office Supplies (CD)	-	-	-
12	50	-	-	-	470-470-61706	Office Supplies (HR)	-	-	-
-	306	1,200	-	500	470-470-61801	Petroleum (Eng)	1,200	1,200	1,200
9,084	11,382	12,000	5,213	12,000	470-470-61802	Petroleum (Maint)	14,000	14,000	14,000
3,749	3,551	2,620	1,340	2,680	470-470-61820	Postage-Utility Billing	3,000	3,000	3,000
344	-	-	-	-	470-470-61821	Postage (CD)	-	-	-
9	-	400	-	200	470-470-61850	Refunds-Utility Billing	400	400	400
11,160	13,751	-	-	-	470-470-61881	Rent (Eng)	-	-	-
780	749	-	-	-	470-470-61884	Rent (CD)	-	-	-
2,848	2,981	-	375	3,500	470-470-61900	Utilities (Gen'l)	4,000	4,000	4,000
1,647	2,221	2,500	1,114	2,500	470-470-61902	Utilities (Maint)	2,500	2,500	2,500
<b>436,211</b>	<b>458,891</b>	<b>442,630</b>	<b>221,213</b>	<b>435,849</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>476,550</b>	<b>476,550</b>	<b>476,550</b>



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E3 Exp.-Capital Outlay</b>			
-	-	-	-	-	470-470-72100 Buildings	-	-	-
-	-	-	-	-	470-470-72300 Improvements	-	-	-
48,599	49,000	60,000	31,258	51,000	470-470-72302 Improvements (Maint)	60,000	60,000	60,000
204	599	-	-	-	470-470-72500 Office Eqpt.	-	-	-
2,412	4,939	2,500	2,566	2,566	470-470-72501 Office Eqpt (Eng)	2,500	2,500	2,500
-	-	1,000	-	1,000	470-470-72502 Office Eqpt (Maint)	1,000	1,000	1,000
-	-	-	-	-	470-470-72600 Other Eqpt.	-	-	-
-	500	500	9,371	9,371	470-470-72601 Other Eqpt (Eng)	1,500	1,500	1,500
7,281	-	-	-	7	470-470-72602 Other Eqpt (Maint)	-	-	-
-	-	-	-	-	470-470-72802 Vehicles (Maint)	-	-	-
<b>58,496</b>	<b>55,038</b>	<b>64,000</b>	<b>43,195</b>	<b>63,944</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
					<b>E4 Exp.-Transfers Out</b>			
-	-	62,045	31,023	62,045	470-470-90010 To General Fund	81,310	81,310	81,310
-	594,953	251,980	125,990	251,980	470-470-90011 To GF-Sal/Ben/PERS Bond	632,383	632,383	632,383
1,054,998	1,378,873	1,632,304	816,152	1,632,304	470-470-90014 To W.W. Bonds-476	1,380,955	1,380,955	1,380,955
15,330	-	-	-	-	470-470-90017 To Debt Service	-	-	-
826,000	855,000	900,000	450,000	900,000	470-470-90023 To Oper & Environ-537	935,000	935,000	935,000
27,809	38,500	75,000	37,500	75,000	470-470-90025 To GIS-540	55,000	55,000	55,000
58,725	72,202	70,349	35,175	70,349	470-470-90027 To Info System Service-542	83,893	83,893	83,893
10,256	8,187	7,318	3,659	7,318	470-470-90028 To Custodial & Bldg Maint-545	9,114	9,114	9,114
-	-	-	-	-	470-470-90030 To PERS Bond-320	4,527	4,527	4,527
55,720	56,700	56,300	28,150	56,300	470-470-90105 To Eqpt Acq & Rep Fund-820	56,300	56,300	56,300
-	-	-	-	-	470-470-90124 To Storm Drain Utility	-	-	-
190,000	310,000	880,000	440,000	880,000	470-470-90125 To W Water CIP-475	1,300,000	1,300,000	1,300,000
241,000	250,000	280,000	140,000	280,000	470-470-90126 To Sewer & Lateral Repair -474	280,000	280,000	280,000
-	-	-	-	-	470-470-90141 To Public Improvements	-	-	-
-	3,548	-	-	-	470-470-90180 To Water Sal/Ben/PERS Bond	3,955	3,955	3,955
<b>2,479,838</b>	<b>3,567,963</b>	<b>4,215,296</b>	<b>2,107,649</b>	<b>4,215,296</b>	<b>Exp.-Transfers Out Totals:</b>	<b>4,822,437</b>	<b>4,822,437</b>	<b>4,822,437</b>
					<b>E5 Exp.-Contingencies</b>			
-	-	132,043	-	132,043	470-470-80005 Operating Contingency	108,777	108,777	108,777
-	-	-	-	-	470-470-80022 Res - For Outfall	-	-	-
-	-	-	-	-	470-470-80030 Res - Delayed Transfers	-	-	-
-	-	<b>132,043</b>	-	<b>132,043</b>	<b>Exp.-Contingencies Totals:</b>	<b>108,777</b>	<b>108,777</b>	<b>108,777</b>
					<b>E6 Exp.-Debt Service</b>			
-	-	-	-	-	470-470-95100 Bond Principal	-	-	-
-	-	-	-	-	470-470-95200 Bond Interest	-	-	-
-	-	-	-	-	470-470-95490 SELP Loan Payment	-	-	-
-	-	-	-	-	470-470-95601 Loan Int	-	-	-
-	-	-	-	-	<b>Exp.-Debt Service Totals:</b>	-	-	-
					<b>E7 Exp.-Unappropriated</b>			
-	-	-	-	-	470-470-92010 Unapprop End Fund Bal	-	-	-
-	-	-	-	-	<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>3,614,243</b>	<b>4,292,719</b>	<b>5,436,000</b>	<b>2,637,875</b>	<b>5,427,608</b>	<b>EXPENDITURES TOTALS:</b>	<b>5,726,228</b>	<b>5,726,228</b>	<b>5,726,228</b>
<b>4,207,243</b>	<b>5,498,805</b>	<b>5,436,000</b>	<b>3,628,365</b>	<b>6,106,083</b>	<b>FUND REVENUES</b>	<b>5,726,228</b>	<b>5,726,228</b>	<b>5,726,228</b>
<b>3,614,243</b>	<b>4,292,719</b>	<b>5,436,000</b>	<b>2,637,875</b>	<b>5,427,608</b>	<b>FUND EXPENSES</b>	<b>5,726,228</b>	<b>5,726,228</b>	<b>5,726,228</b>
<b>593,000</b>	<b>1,206,086</b>	<b>-</b>	<b>990,490</b>	<b>678,475</b>	<b>WASTEWATER UTILITY Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUNDS**  
**Sewer & Lateral Replacement Program 474**

**Department Description:**

The purpose of the Sewer & Lateral Replacement Program is to fund sanitary sewer main replacements and sewer lateral repair and replacements. Through passage of a Resolution by the City Council, funds from a rate increase will be used yearly to replace existing sewer mains and sewer laterals (initiated by property owner request).

**Important Highlights:**

Projects in this year's budget include:

- Maple Street (Fifth to Oaks Retirement Home) and Berry Street (HWY 20 to Hiatt)
- Sewer Lateral Repair/Replacement Program

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					474	SEWER & LATERAL REPAIR PROG			
					R6	Rev.-Miscellaneous			
809	553	200	(105)	-	474-000-48100	Interest on Investment	-	-	-
200	-	-	-	-	474-000-48140	Miscellaneous Revenue	-	-	-
<b>1,009</b>	<b>553</b>	<b>200</b>	<b>(105)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
241,000	250,000	280,000	140,000	280,000	474-000-49025	From W Water Fund	280,000	280,000	280,000
<b>241,000</b>	<b>250,000</b>	<b>280,000</b>	<b>140,000</b>	<b>280,000</b>		<b>Rev.-Transfers In Totals:</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
					R8	Rev.-Other Sources			
42,678	59,858	59,000	121,893	121,893	474-000-49901	Beginning Balance	101,600	101,600	101,600
<b>42,678</b>	<b>59,858</b>	<b>59,000</b>	<b>121,893</b>	<b>121,893</b>		<b>Rev.-Other Sources Totals:</b>	<b>101,600</b>	<b>101,600</b>	<b>101,600</b>
<b>284,687</b>	<b>310,411</b>	<b>339,200</b>	<b>261,788</b>	<b>401,893</b>		<b>REVENUES TOTALS:</b>	<b>381,600</b>	<b>381,600</b>	<b>381,600</b>
					474	SEWER & LATERAL REPAIR PROG			
					E1	Exp.-Personnel Services			
-	-	-	-	-	474-474-50001	Salaries	-	-	-
-	-	-	-	-	474-474-50003	Fringe Benefits	-	-	-
-	-	-	-	-	474-474-50600	Overtime	-	-	-
-	-	-	-	-	474-474-59000	Group Term Life	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
-	-	-	-	-	474-474-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	474-474-61133	Contract Services (Eng)	-	-	-
-	-	-	-	-	474-474-61242	Dept/Operating Expense (Maint)	5,000	5,000	5,000
-	-	-	-	-	474-474-61401	Unemploy Ins	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
					E3	Exp.-Capital Outlay			
45,953	56,774	70,000	14,115	70,000	474-474-72300	Improvements	70,000	70,000	70,000
178,875	131,744	269,000	55,823	230,000	474-474-72301	Improvements (Eng)	306,600	306,600	306,600
<b>224,828</b>	<b>188,518</b>	<b>339,000</b>	<b>69,938</b>	<b>300,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>376,600</b>	<b>376,600</b>	<b>376,600</b>
					E5	Exp.-Contingencies			
-	-	200	-	200	474-474-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>224,828</b>	<b>188,518</b>	<b>339,200</b>	<b>69,938</b>	<b>300,200</b>		<b>EXPENDITURES TOTALS:</b>	<b>381,600</b>	<b>381,600</b>	<b>381,600</b>
<b>284,687</b>	<b>310,411</b>	<b>339,200</b>	<b>261,788</b>	<b>401,893</b>		<b>FUND REVENUES</b>	<b>381,600</b>	<b>381,600</b>	<b>381,600</b>
<b>224,828</b>	<b>188,518</b>	<b>339,200</b>	<b>69,938</b>	<b>300,200</b>		<b>FUND EXPENSES</b>	<b>381,600</b>	<b>381,600</b>	<b>381,600</b>
<b>59,859</b>	<b>121,893</b>	<b>-</b>	<b>191,850</b>	<b>101,693</b>		<b>SEWER &amp; LATERAL REPAIR PROG T</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUNDS  
WASTEWATER UTILITY CAPITAL IMPROVEMENT PROGRAM 475**

**Department Description:**

The purpose of the Wastewater Utility Capital Improvement Program (CIP) is to fund projects identified by the City of Lebanon's Wastewater System Master Plan and comprehensive Capital Improvement Program. These projects provide improvements and rehabilitation necessary to maintain current levels of service to customers, meet new regulatory requirements, and allow for growth and development. The most recent funding source comes from a series of rate increases adopted by Resolution by the City Council, the last of which was in fiscal year 2012/2013. The revenue is being used primarily to construct the Westside Interceptor Project Phases, Downtown Sewer Separation Project Phases, and make improvements to the WWTP.

**Important Highlights:**

Projects in this year's budget include:

- Westside Interceptor Phase IV
- WWTP Effluent Pump Station Re-Build
- Hobb Street Drainage Improvements (Sanitary Sewer Replacement)
- Downtown Sewer Separation Phase III

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					475	WASTEWATER UTILITY C.I.P.			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 475-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
2,388	1,493	1,000	(536)	-	- 475-000-48100	Interest On Investment	-	-	-
-	918	-	-	-	- 475-000-48143	Misc. Reimbursements	-	-	-
<b>2,388</b>	<b>2,411</b>	<b>1,000</b>	<b>(536)</b>	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
-	160,000	-	-	-	- 475-000-49024	Transfer In-W Water Bond 476	-	-	-
190,000	310,000	880,000	440,000	880,000	- 475-000-49025	From W Water Fund	1,300,000	1,300,000	1,300,000
<b>190,000</b>	<b>470,000</b>	<b>880,000</b>	<b>440,000</b>	<b>880,000</b>		<b>Rev.-Transfers In Totals:</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
					R8	Rev.-Other Sources			
-	-	-	-	-	- 475-000-41051	State Loan Funds	-	-	-
-	-	-	-	-	- 475-000-42030	Bond Sale Proceeds	-	-	-
268,918	433,614	400,000	396,990	396,990	- 475-000-49901	Beginning Balance	526,000	526,000	526,000
<b>268,918</b>	<b>433,614</b>	<b>400,000</b>	<b>396,990</b>	<b>396,990</b>		<b>Rev.-Other Sources Totals:</b>	<b>526,000</b>	<b>526,000</b>	<b>526,000</b>
<b>461,306</b>	<b>906,025</b>	<b>1,281,000</b>	<b>836,454</b>	<b>1,276,990</b>		<b>REVENUES TOTALS:</b>	<b>1,826,000</b>	<b>1,826,000</b>	<b>1,826,000</b>
					475	WASTEWATER UTILITY C.I.P.			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 475-475-50001	Salaries	-	-	-
-	-	-	-	-	- 475-475-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 475-475-50600	Overtime	-	-	-
-	-	-	-	-	- 475-475-59000	Group Term Life	-	-	-
-	-	-	-	-		<b>Exp.-Personnel Services Totals:</b>	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 475-475-61011	Advertising (Eng)	-	-	-
5	-	-	-	-	- 475-475-61130	Contract Services	-	-	-
15,620	31,687	50,000	13,404	50,000	- 475-475-61133	Contract Services (Eng)	200,000	200,000	200,000
-	-	-	-	-	- 475-475-61401	Unemploy Ins	-	-	-
<b>15,625</b>	<b>31,687</b>	<b>50,000</b>	<b>13,404</b>	<b>50,000</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 475-475-72050	Land	-	-	-
-	-	-	-	-	- 475-475-72300	Improvements	-	-	-
703	477,348	1,231,000	1,548	700,000	- 475-475-72301	Improvements (Eng)	1,626,000	1,626,000	1,626,000
<b>703</b>	<b>477,348</b>	<b>1,231,000</b>	<b>1,548</b>	<b>700,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>1,626,000</b>	<b>1,626,000</b>	<b>1,626,000</b>
					E4	Exp.-Transfers Out			
10,314	-	-	-	-	- 475-475-90025	To GIS	-	-	-
1,050	-	-	-	-	- 475-475-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>11,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	-	-	-	- 475-475-80005	Operating Contingency	-	-	-
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	-	-	-
					E6	Exp.-Debt Service			
-	-	-	-	-	- 475-475-95501	Loan Princ	-	-	-
-	-	-	-	-	- 475-475-95601	Loan Int	-	-	-
-	-	-	-	-		<b>Exp.-Debt Service Totals:</b>	-	-	-
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 475-475-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>27,692</b>	<b>509,035</b>	<b>1,281,000</b>	<b>14,952</b>	<b>750,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,826,000</b>	<b>1,826,000</b>	<b>1,826,000</b>
<b>461,306</b>	<b>906,025</b>	<b>1,281,000</b>	<b>836,454</b>	<b>1,276,990</b>		<b>FUND REVENUES</b>	<b>1,826,000</b>	<b>1,826,000</b>	<b>1,826,000</b>
<b>27,692</b>	<b>509,035</b>	<b>1,281,000</b>	<b>14,952</b>	<b>750,000</b>		<b>FUND EXPENSES</b>	<b>1,826,000</b>	<b>1,826,000</b>	<b>1,826,000</b>
<b>433,614</b>	<b>396,990</b>	<b>-</b>	<b>821,502</b>	<b>526,990</b>		<b>WASTEWATER UTILITY C.I.P. Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUND  
WASTEWATER BOND DEBT SERVICE 476**

**Department Description:**

This department budgets debt service for four wastewater project financings. The first, issued in June 1990, has been refinanced twice – in 1993, and 2003. The 2003 refinancing will save \$464,403 over the remaining life of the bonds with the final maturity in June of 2020. Interest rates range from 3.00% to 4.125%. The balance owing as of June 30, 2013 is \$17700,000 (Lebanonwaste03).

The second was issued in March 2000 in the amount of \$3,320,000. This issue was refinanced in 2010 with the new issue principal of \$7,010,000, including the addition of \$5,000,000 of new money for a Wastewater Clarifier and other projects. The final maturity will be in March of 2031 and interest rates range from 2.00% to 4.250%. The balance owing as of June 30, 2013 is \$6,095,000 (LebanonWW10)

The third was issued in December 2007 in the amount of \$4,311,575 for the “Cannibal” project at the Treatment Plant. The final maturity will be in December of 2022, and the interest rate is 4.08%. The balance owing as of June 30, 2013 is \$3,106,117 (Siemens)

The fourth was issued in December 2009 in the amount of \$900,000 for the Effluent Discharge Project at the Treatment Plant. The final maturity will be in December of 2029, and the interest rate is 2.93%. The balance owing as of June 30, 2013 is \$773,643 (R56200)

**Important Highlights:**

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

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					476	WASTEWATER BOND DEBT SERV			
					R6	Rev.-Miscellaneous			
2,009	397	500	212	400	476-000-48100	Interest On Investment	400	400	400
<b>2,009</b>	<b>397</b>	<b>500</b>	<b>212</b>	<b>400</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>400</b>	<b>400</b>	<b>400</b>
					R7	Rev.-Transfers In			
1,054,998	1,378,873	1,632,304	816,152	1,632,304	476-000-49024	From W Water - Bond-470	1,380,955	1,380,955	1,380,955
160,000	-	-	-	-	476-000-49025	From W Water Fund (Debt Serv) 470	-	-	-
-	-	-	-	-	476-000-49026	From WW CIP	-	-	-
<b>1,214,998</b>	<b>1,378,873</b>	<b>1,632,304</b>	<b>816,152</b>	<b>1,632,304</b>		<b>Rev.-Transfers In Totals:</b>	<b>1,380,955</b>	<b>1,380,955</b>	<b>1,380,955</b>
					R8	Rev.-Other Sources			
1,997,341	-	-	-	-	476-000-42030	Bond Sale Proceeds	-	-	-
267,850	-	-	-	-	476-000-42031	Bond Sale Proceeds-Premium	-	-	-
(51,888)	53,750	(177,150)	(107,053)	(107,053)	476-000-49901	Beginning Balance	69,997	69,997	69,997
<b>2,213,303</b>	<b>53,750</b>	<b>(177,150)</b>	<b>(107,053)</b>	<b>(107,053)</b>		<b>Rev.-Other Sources Totals:</b>	<b>69,997</b>	<b>69,997</b>	<b>69,997</b>
<b>3,430,310</b>	<b>1,433,020</b>	<b>1,455,654</b>	<b>709,311</b>	<b>1,525,651</b>		<b>REVENUES TOTALS:</b>	<b>1,451,352</b>	<b>1,451,352</b>	<b>1,451,352</b>
					476	WASTEWATER BOND DEBT SERV			
					E2	Exp.-Materials & Services			
101,743	-	-	-	-	476-476-61240	Dept/Operating Expense	-	-	-
<b>101,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E4	Exp.-Transfers Out			
-	160,000	-	-	-	476-476-90125	Transfer out-475	-	-	-
<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	70,000	-	70,000	476-476-80026	Res For Debt Service	70,000	70,000	70,000
<b>-</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>		<b>Exp.-Contingencies Totals:</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
					E6	Exp.-Debt Service			
503,900	515,619	537,809	157,351	537,809	476-476-95100	Bond Principal	555,489	555,489	555,489
2,325,000	360,000	370,000	-	370,000	476-476-95107	Prin-WW10	380,000	380,000	380,000
277,114	258,729	239,320	119,232	239,320	476-476-95200	Bond Interest	216,588	216,588	216,588
168,803	245,725	238,525	119,263	238,525	476-476-95207	Int -WW10	229,275	229,275	229,275
<b>3,274,817</b>	<b>1,380,073</b>	<b>1,385,654</b>	<b>395,846</b>	<b>1,385,654</b>		<b>Exp.-Debt Service Totals:</b>	<b>1,381,352</b>	<b>1,381,352</b>	<b>1,381,352</b>
					E7	Exp.-Unappropriated			
-	-	-	-	-	476-476-92010	Unapprop End Fund Bal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3,376,560</b>	<b>1,540,073</b>	<b>1,455,654</b>	<b>395,846</b>	<b>1,455,654</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,451,352</b>	<b>1,451,352</b>	<b>1,451,352</b>
<b>3,430,310</b>	<b>1,433,020</b>	<b>1,455,654</b>	<b>709,311</b>	<b>1,525,651</b>		<b>FUND REVENUES</b>	<b>1,451,352</b>	<b>1,451,352</b>	<b>1,451,352</b>
<b>3,376,560</b>	<b>1,540,073</b>	<b>1,455,654</b>	<b>395,846</b>	<b>1,455,654</b>		<b>FUND EXPENSES</b>	<b>1,451,352</b>	<b>1,451,352</b>	<b>1,451,352</b>
<b>53,750</b>	<b>(107,053)</b>	<b>-</b>	<b>313,465</b>	<b>69,997</b>		<b>WASTEWATER BOND DEBT SERV To</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ENTERPRISE FUNDS  
WASTEWATER BOND PROJECT 478**

**Department Description:**

A \$5 million Wastewater bond was sold in the fall of 2010 to fund the design and construction of a new Secondary Clarifier at the Wastewater Treatment Plant. The new Clarifier will give the plant the hydraulic capacity necessary to effectively treat peak wet weather flows for the next twenty years at the WWTP and still remain in compliance with our National Pollutant Discharge Elimination System (NPDES) permit regulated by DEQ. This fund was set up to assist in project accounting. The Project was completed in the Summer of 2012. Project closeout will continue into this budget year.

**Important Highlights:**

- Completed the construction of the new Secondary Clarifier.



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
<b>478 2011- WASTEWATER BOND PROJECT</b>									
-	-	-	-	-	R4	Rev.-Intergovernmental	-	-	-
-	-	-	-	-	-	478-000-41050 State Grant Funds	-	-	-
-	-	-	-	-	-	<b>Rev.-Intergovernmental Totals:</b>	-	-	-
16,183	10,330	1,000	692	800	R6	Rev.-Miscellaneous	-	-	-
-	-	-	-	-	-	478-000-48100 Interest On Investment	-	-	-
-	-	-	-	-	-	478-000-48140 Misc. Reimbursements	-	-	-
<b>16,183</b>	<b>10,330</b>	<b>1,000</b>	<b>692</b>	<b>800</b>	-	<b>Rev.-Miscellaneous Totals:</b>	-	-	-
-	-	-	-	-	R7	Rev.-Transfers In	-	-	-
-	-	-	-	-	-	478-000-49025 From W Water Fund	-	-	-
-	-	-	-	-	-	<b>Rev.-Transfers In Totals:</b>	-	-	-
-	-	-	-	-	R8	Rev.-Other Sources	-	-	-
5,012,659	-	-	-	-	-	478-000-41051 State Loan Funds	-	-	-
-	-	-	-	-	-	478-000-42030 Bond Sale Proceeds	-	-	-
-	4,306,720	435,651	435,651	435,651	-	478-000-49901 Beginning Balance	237,578	237,578	237,578
<b>5,012,659</b>	<b>4,306,720</b>	<b>435,651</b>	<b>435,651</b>	<b>435,651</b>	-	<b>Rev.-Other Sources Totals:</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
<b>5,028,842</b>	<b>4,317,050</b>	<b>436,651</b>	<b>436,343</b>	<b>436,451</b>	-	<b>REVENUES TOTALS:</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
<b>478 WASTEWATER UTILITY C.I.P.</b>									
-	-	-	-	-	E1	Exp.-Personnel Services	-	-	-
-	-	-	-	-	-	478-478-50001 Salaries	-	-	-
-	-	-	-	-	-	478-478-50003 Fringe Benefits	-	-	-
-	-	-	-	-	-	478-478-50600 Overtime	-	-	-
-	-	-	-	-	-	478-478-59000 Group Term Life	-	-	-
-	-	-	-	-	-	<b>Exp.-Personnel Services Totals:</b>	-	-	-
-	-	-	-	-	E2	Exp.-Materials & Services	-	-	-
704,769	135,982	-	5,002	5,002	-	478-478-61010 Advertising (Eng)	-	-	-
-	-	-	-	-	-	478-478-61130 Contract Services	-	-	-
-	-	10,000	-	5,000	-	478-478-61133 Contract Services (Eng)	-	-	-
-	-	-	-	-	-	478-478-61240 Dept/Operating Expense	-	-	-
-	-	-	-	-	-	478-478-61401 Unemploy Ins	-	-	-
<b>704,769</b>	<b>135,982</b>	<b>10,000</b>	<b>5,002</b>	<b>10,002</b>	-	<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
17,353	3,745,418	426,651	187,070	188,871	E3	Exp.-Capital Outlay	237,578	237,578	237,578
-	-	-	-	-	-	478-478-72300 Improvements	-	-	-
<b>17,353</b>	<b>3,745,418</b>	<b>426,651</b>	<b>187,070</b>	<b>188,871</b>	-	<b>Exp.-Capital Outlay Totals:</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
-	-	-	-	-	E4	Exp.-Transfers Out	-	-	-
-	-	-	-	-	-	478-478-90105 To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	-	<b>Exp.-Transfers Out Totals:</b>	-	-	-
-	-	-	-	-	E5	Exp.-Contingencies	-	-	-
-	-	-	-	-	-	478-478-80005 Operating Contingency	-	-	-
-	-	-	-	-	-	<b>Exp.-Contingencies Totals:</b>	-	-	-
-	-	-	-	-	E6	Exp.-Debt Service	-	-	-
-	-	-	-	-	-	478-478-95501 Loan Princ	-	-	-
-	-	-	-	-	-	478-478-95601 Loan Int	-	-	-
-	-	-	-	-	-	<b>Exp.-Debt Service Totals:</b>	-	-	-
-	-	-	-	-	E7	Exp.-Unappropriated	-	-	-
-	-	-	-	-	-	478-478-92010 Unapprop End Fund Bal	-	-	-
-	-	-	-	-	-	<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>722,122</b>	<b>3,881,400</b>	<b>436,651</b>	<b>192,072</b>	<b>198,873</b>	-	<b>EXPENDITURES TOTALS:</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
<b>5,028,842</b>	<b>4,317,050</b>	<b>436,651</b>	<b>436,343</b>	<b>436,451</b>	-	<b>FUND REVENUES</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
<b>722,122</b>	<b>3,881,400</b>	<b>436,651</b>	<b>192,072</b>	<b>198,873</b>	-	<b>FUND EXPENSES</b>	<b>237,578</b>	<b>237,578</b>	<b>237,578</b>
<b>4,306,720</b>	<b>435,650</b>	<b>-</b>	<b>244,271</b>	<b>237,578</b>	-	<b>WASTEWATER UTILITY C.I.P. Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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

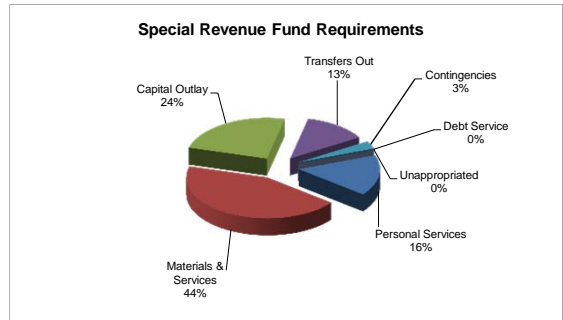
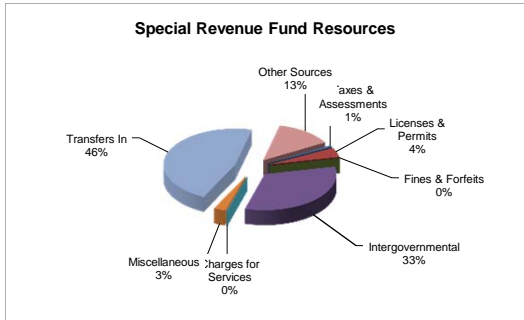
**SPECIAL REVENUE FUND**  
**Adopted for the Fiscal Year 2013-2014**

**RESOURCES**

Taxes & Assessments	\$ 40,700
Licenses & Permits	256,300
Fines & Forfeits	-
Intergovernmental	1,975,115
Charges for Services	13,000
Miscellaneous	156,950
Transfers In	2,802,324
Other Sources	777,702
<b>Total Resources</b>	<b>\$ 6,022,091</b>

**REQUIREMENTS**

Personal Services	\$ 969,573
Materials & Services	2,639,063
Capital Outlay	1,456,957
Transfers Out	768,960
Contingencies	187,538
Debt Service	-
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 6,022,091</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
506-City Facilities Repairs	\$ -	\$ -	\$ 40,219	\$ -	\$ -	\$ -	\$ -	\$ 40,219	0.76%
510-Motel Tax	-	36,060	-	3,940	-	-	-	40,000	0.66%
520-Gazbo Donations	-	40,000	-	-	-	-	-	40,000	0.66%
527-Blding Inspection	-	95,100	600	156,297	8,503	-	-	260,500	4.33%
533-Park Enterprise	-	46,604	-	2,399	410	-	-	49,413	0.82%
535-Parks Grant	-	-	375,000	-	-	-	-	375,000	6.23%
537-Operations and Environ	-	1,633,100	140,000	133,811	58,889	-	-	1,965,800	32.64%
540-Geographic Infor Svcs	-	43,600	10,000	85,437	25,563	-	-	164,600	2.73%
542-Information Systems Service	329,637	290,950	82,000	92,587	5,783	-	-	800,957	13.30%
545-Custodial & Maint Services	142,838	36,579	3,000	13,595	1,257	-	-	197,269	3.28%
550-Foot & Bike	-	-	28,009	-	-	-	-	28,009	0.47%
555-Eng Improve Permits	-	160	-	17,140	77,200	-	-	94,500	1.57%
558-Streets	283,118	360,844	281,728	226,558	-	-	-	1,152,248	19.13%
564-School Resource Officer	31,028	966	-	-	5,000	-	-	36,994	0.61%
569-Dial A Bus	181,842	43,200	-	37,196	4,933	-	-	267,171	4.44%
571-STP Streets	-	-	490,311	-	-	-	-	490,311	8.14%
593-Boat Ramp Maintenance	1,110	6,900	6,090	-	-	-	-	14,100	0.23%
<b>Fund Totals</b>	<b>\$ 969,573</b>	<b>\$ 2,639,063</b>	<b>\$ 1,456,957</b>	<b>\$ 768,960</b>	<b>\$ 187,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,022,091</b>	<b>100.00%</b>
<b>Percent of Special Revenue Fund</b>	<b>16.11%</b>	<b>43.82%</b>	<b>24.19%</b>	<b>12.77%</b>	<b>3.11%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	

**SPECIAL REVENUE FUND  
CITY FACILITIES REPAIRS 506**

**Department Description:**

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

**Important Highlights:**

Remaining funds will be used to paint the Santiam travel station

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>506</b>	<b>CITY FACILITIES REPAIRS</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
(147)	87	50	(35)	40	506-000-48100	Interest On Investment	-	-	-
450	-	-	-	-	506-000-48140	Miscellaneous Revenue	-	-	-
<b>303</b>	<b>87</b>	<b>50</b>	<b>(35)</b>	<b>40</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
5,000	69,198	75,000	-	-	506-000-49028	From 83-84 Hsing Rehab	-	-	-
-	-	-	-	-	506-000-49083	From 85-86 Hsg Rehab	-	-	-
-	-	-	-	-	506-000-49096	From Prop Tax Reserve	-	-	-
-	-	-	-	-	506-000-49150	From Bail Trust	-	-	-
<b>5,000</b>	<b>69,198</b>	<b>75,000</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	506-000-41054	Bank Loan Funds	-	-	-
(28,104)	(24,106)	36,478	45,179	45,179	506-000-49901	Beginning Balance	40,219	40,219	40,219
<b>(28,104)</b>	<b>(24,106)</b>	<b>36,478</b>	<b>45,179</b>	<b>45,179</b>		<b>Rev.-Other Sources Totals:</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
<b>(22,801)</b>	<b>45,179</b>	<b>111,528</b>	<b>45,144</b>	<b>45,219</b>		<b>REVENUES TOTALS:</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
					<b>506</b>	<b>CITY FACILITIES REPAIRS</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	506-506-61100	Interim Fin Exp	-	-	-
-	-	-	-	-	506-506-61130	Contract Services	-	-	-
-	-	-	-	-	506-506-61240	Dept/Operating Expense	40,219	40,219	40,219
-	-	-	-	-	506-506-61560	Maint/Bldg (Gen'l)	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
1,305	-	111,528	-	5,000	506-506-72300	Improvements	-	-	-
<b>1,305</b>	<b>-</b>	<b>111,528</b>	<b>-</b>	<b>5,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	506-506-90010	To General Fund	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,305</b>	<b>-</b>	<b>111,528</b>	<b>-</b>	<b>5,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
<b>(22,801)</b>	<b>45,179</b>	<b>111,528</b>	<b>45,144</b>	<b>45,219</b>		<b>FUND REVENUES</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
<b>1,305</b>	<b>-</b>	<b>111,528</b>	<b>-</b>	<b>5,000</b>		<b>FUND EXPENSES</b>	<b>40,219</b>	<b>40,219</b>	<b>40,219</b>
<b>(24,106)</b>	<b>45,179</b>	<b>-</b>	<b>45,144</b>	<b>40,219</b>		<b>CITY FACILITIES REPAIRS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
MOTEL TAX 510**

**Department Description:**

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

The funds are allocated as follows:

10% City Administration Fee

10% City Expenses

80% Chamber of Commerce for tourism related activities

**Important Highlights:**

- With approval of the City Council, funding may be provided for activities or events that will encourage tourism.
- Supplies and services used by Public Works in support of the Strawberry Festival will be provided with these funds.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>510</b>	<b>MOTEL TAX</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
35,359	38,546	40,000	12,259	40,000	510-000-47090	Motel Room Tax	40,000	40,000	40,000
<b>35,359</b>	<b>38,546</b>	<b>40,000</b>	<b>12,259</b>	<b>40,000</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
(36)	-	-	-	-	510-000-48100	Interest On Investment	-	-	-
<b>(36)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
(7,389)	-	-	-	-	510-000-49901	Beginning Balance	-	-	-
<b>(7,389)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27,934</b>	<b>38,546</b>	<b>40,000</b>	<b>12,259</b>	<b>40,000</b>		<b>REVENUES TOTALS:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					<b>510</b>	<b>MOTEL TAX</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	510-510-61119	Communication	-	-	-
27,935	31,944	31,520	9,503	31,520	510-510-61130	Contract Services	31,520	31,520	31,520
-	964	600	145	250	510-510-61140	Merchant Card Fees	600	600	600
-	2,637	3,940	1,412	4,290	510-510-61240	Dept/Operating Expense	3,940	3,940	3,940
<b>27,935</b>	<b>35,545</b>	<b>36,060</b>	<b>11,060</b>	<b>36,060</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>36,060</b>	<b>36,060</b>	<b>36,060</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	3,000	3,940	-	3,940	510-510-90005	To Gen Fund-Admin Cost	3,940	3,940	3,940
-	-	-	-	-	510-510-90010	To General Fund	-	-	-
<b>-</b>	<b>3,000</b>	<b>3,940</b>	<b>-</b>	<b>3,940</b>		<b>Exp.-Transfers Out Totals:</b>	<b>3,940</b>	<b>3,940</b>	<b>3,940</b>
<b>27,935</b>	<b>38,545</b>	<b>40,000</b>	<b>11,060</b>	<b>40,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>27,934</b>	<b>38,546</b>	<b>40,000</b>	<b>12,259</b>	<b>40,000</b>		<b>FUND REVENUES</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>27,935</b>	<b>38,545</b>	<b>40,000</b>	<b>11,060</b>	<b>40,000</b>		<b>FUND EXPENSES</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>(1)</b>	<b>1</b>	<b>-</b>	<b>1,199</b>	<b>-</b>		<b>MOTEL TAX Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **SPECIAL REVENUE FUND YOUTH COURT 515**

### **Department Description:**

The Police Department just recently made a decision to begin a Peer Court Program, in an effort to hold young people in our community more accountable for their actions. This important program, which has proven to be very successful in other cities, is presently in its early planning stages. We will prepare over the spring and summer months to put the program into full swing at the start of school year 2013/2014.

### **Important Highlights:**

- Youth will be funded through fines, donations and contributions, no General Fund money will be allocated to this program.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>515</b>	<b>YOUTH COURT</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 515-000-48053	Donations	-	-	5,000
<b>Rev.-Intergovernmental Totals:</b>									<b>5,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 515-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 515-000-48140	Miscellaneous Revenue	-	-	-
<b>Rev.-Miscellaneous Totals:</b>									
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 515-000-49010	From General Fund	-	-	-
-	-	-	-	-	- 515-000-49022	From Water Fund	-	-	-
-	-	-	-	-	- 515-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	- 515-000-49050	From Bldg Inspect	-	-	-
<b>Rev.-Transfers In Totals:</b>									
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	- 515-000-49901	Beginning Balance	-	-	-
<b>Rev.-Other Sources Totals:</b>									
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
					<b>515</b>	<b>YOUTH COURT</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 515-515-61010	Advertising	-	-	-
-	-	-	-	-	- 515-515-61130	Contract Services	-	-	-
-	-	-	-	-	- 515-515-61240	Dept/Operating Expense	-	-	5,000
<b>Exp.-Materials &amp; Services Totals:</b>									<b>5,000</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 515-515-72050	Land	-	-	-
-	-	-	-	-	- 515-515-72300	Improvements	-	-	-
<b>Exp.-Capital Outlay Totals:</b>									
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>YOUTH COURT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
GAZEBO PROJECT FUND 520**

**Department Description:**

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

**Important Highlights:**

- No significant changes in this fund.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>520</b>	<b>GAZBO-DONATIONS</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	40,000	12,650	40,000	520-000-48053	Donations	40,000	40,000	40,000
		<b>40,000</b>	<b>12,650</b>	<b>40,000</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	520-000-48100	Interest On Investment	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	520-000-49901	Beginning Balance	-	-	-
						<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>40,000</b>	<b>12,650</b>	<b>40,000</b>		<b>REVENUES TOTALS:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					<b>520</b>	<b>GAZBO-DONATIONS</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	40,000	-	40,000	520-520-61130	Contract Services	40,000	40,000	40,000
-	-	-	-	-	520-520-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	520-520-61800	Petroleum	-	-	-
		<b>40,000</b>	<b>-</b>	<b>40,000</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	520-520-72300	Improvements	-	-	-
-	-	-	-	-	520-520-72600	Other Eqpt.	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>-</b>	<b>-</b>	<b>40,000</b>	<b>12,650</b>	<b>40,000</b>		<b>FUND REVENUES</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>		<b>FUND EXPENSES</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>12,650</b>	<b>-</b>		<b>OTSC GRANT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **SPECIAL REVENUE FUND BUILDING SERVICES 527**

### **Department Description – Building Services:**

Along with Planning, the Community Development Department includes traditional Building service functions. With the exception of electrical permits processed by Linn County, the City is responsible for all plan reviews and inspections for commercial, industrial and residential projects, including manufactured home placement. These services are funded entirely through dedicated, self-supporting revenues. Building staff closely cooperates with Planning and Development Engineering on all construction projects, and acts as liaison with the Police Department regarding enforcement of the nuisance abatement provisions in the Municipal Code. Staff also actively works with other organizations such as the Lebanon Fire District, Linn County Environmental Health and the Linn County Building Department. The Department takes great pride in traditional responsibilities that include helping the public, and the building community, through the entire development process thereby ensuring safe buildings and places where we work, live and play.

### **Important Highlights:**

- At the mid-point of FY 2012/13, the full-time Building Official position was replaced with a contract service provider, a relationship that will continue through FY 2013/14. This reflects the current and anticipated level - as well as type - of development. For example, in 2006 the City processed 127 single family building permits where in the last three calendar years only 15 permits were issued. In addition, while fee income has remained surprisingly constant, the permits are for a few large projects that do not require previous levels of staff resources. By contracting for the position, expenditures can match the level of development without creating any financial shortfalls. While customer service may be diminished somewhat, supporting a full-time position with benefits is not prudent at this time.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>527</b>	<b>BUILDING INSPECTION</b>			
					<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>			
163,214	191,158	198,105	141,067	220,000	527-000-46010	Bldg Permits & Fees	210,000	210,000	210,000
-	-	-	-	-	527-000-46040	Electrical Permits	-	-	-
<b>163,214</b>	<b>191,158</b>	<b>198,105</b>	<b>141,067</b>	<b>220,000</b>		<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
1,954	472	1,000	(169)	-	527-000-48100	Interest On Investment	-	-	-
-	(1)	-	-	-	527-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	527-000-48147	Misc. Rev.-Nuisance	-	-	-
<b>1,954</b>	<b>471</b>	<b>1,000</b>	<b>(169)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	527-000-49010	From General Fund	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
436,345	152,973	112,000	91,215	91,215	527-000-49901	Beginning Balance	50,500	50,500	50,500
<b>436,345</b>	<b>152,973</b>	<b>112,000</b>	<b>91,215</b>	<b>91,215</b>		<b>Rev.-Other Sources Totals:</b>	<b>50,500</b>	<b>50,500</b>	<b>50,500</b>
<b>601,513</b>	<b>344,602</b>	<b>311,105</b>	<b>232,113</b>	<b>311,215</b>		<b>REVENUES TOTALS:</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
					<b>527</b>	<b>BUILDING INSPECTION</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
220,291	73,041	54,677	37,042	37,600	527-527-50001	Salaries	-	-	-
106,852	35,025	28,989	16,415	16,500	527-527-50003	Fringe Benefits	-	-	-
1	7	165	-	-	527-527-50600	Overtime	-	-	-
-	968	-	538	538	527-527-59000	Group Term Life	-	-	-
<b>327,144</b>	<b>109,041</b>	<b>83,831</b>	<b>53,995</b>	<b>54,638</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
1,442	1,112	-	-	-	527-527-61007	Advertising (CD)	-	-	-
-	-	500	-	250	527-527-61010	Advertising	300	300	300
-	-	-	-	-	527-527-61018	Computer Exp (CD)	-	-	-
-	-	-	-	-	527-527-61118	Communication (CD)	-	-	-
1,981	900	1,100	-	300	527-527-61124	Computer Expense	1,000	1,000	1,000
11,023	14,645	52,148	4,905	40,000	527-527-61130	Contract Services	70,000	70,000	70,000
178	191	-	-	-	527-527-61136	Contract Serv (CD)	-	-	-
2,325	2,751	1,800	1,069	1,500	527-527-61140	Merchant Card Fees	1,500	1,500	1,500
15,242	18,061	16,000	3,947	16,000	527-527-61240	Dept/Operating Expense	16,000	16,000	16,000
1,556	1,305	-	-	-	527-527-61245	Operating Exp (CD)	-	-	-
1,223	993	1,000	494	700	527-527-61250	Dept/Op Supplies	1,600	1,600	1,600
234	97	-	-	-	527-527-61256	Op Supplies (CD)	-	-	-
2,651	1,741	2,000	125	500	527-527-61290	Dues & Subscriptions	500	500	500
247	-	-	-	-	527-527-61294	Dues & Subscript (Admin)	-	-	-
287	363	-	-	-	527-527-61295	Dues & Subscript (CD)	-	-	-
513	701	1,500	795	1,000	527-527-61320	Education & Training	500	500	500
838	395	-	-	-	527-527-61324	Education & Trng (CD)	-	-	-
227	1,641	1,100	548	1,100	527-527-61401	Unemploy Ins	1,100	1,100	1,100
-	-	-	-	-	527-527-61420	Ins Repair & Deduct	-	-	-
2,471	1,357	-	-	-	527-527-61560	Maint/Bldg (Gen'l)	-	-	-
486	174	-	-	-	527-527-61564	Maint/Bldg (CD)	-	-	-
5,084	1,106	2,500	620	800	527-527-61600	Meetings & Conferences	800	800	800
496	575	-	-	-	527-527-61604	Mtgs & Conf (CD)	-	-	-
589	120	400	126	250	527-527-61700	Office Supplies	500	500	500
229	326	-	-	-	527-527-61705	Office Supplies (CD)	-	-	-
704	950	800	120	400	527-527-61800	Petroleum	800	800	800
902	-	400	-	-	527-527-61820	Postage	500	500	500
1,031	-	-	-	-	527-527-61821	Postage (CD)	-	-	-
7,500	8,265	-	-	-	527-527-61880	Rent	-	-	-
2,160	1,880	-	-	-	527-527-61884	Rent (CD)	-	-	-
<b>61,619</b>	<b>59,649</b>	<b>81,248</b>	<b>12,749</b>	<b>62,800</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>95,100</b>	<b>95,100</b>	<b>95,100</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	527-527-72300	Improvements	-	-	-
183	-	1,000	-	500	527-527-72500	Office Eqpt.	600	600	600
-	-	-	-	-	527-527-72600	Other Eqpt.	-	-	-
152	-	-	-	-	527-527-72800	Vehicles	-	-	-
<b>335</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>500</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>600</b>	<b>600</b>	<b>600</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	18,458	9,229	18,458	527-527-90010	To General Fund	18,597	18,597	18,597
-	63,504	107,879	53,940	107,879	527-527-90011	To GF-Sal/Ben/PERS Bond	112,396	112,396	112,396
8,004	-	-	-	-	527-527-90017	To Debt Service	-	-	-
3,438	4,500	-	-	-	527-527-90025	To GIS	-	-	-
39,186	15,317	15,857	7,929	15,857	527-527-90027	To Info System Service	23,989	23,989	23,989
4,813	1,378	362	362	362	527-527-90028	To Custodial & Bldg Maint	1,315	1,315	1,315
4,000	-	-	-	-	527-527-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>59,441</b>	<b>84,699</b>	<b>142,556</b>	<b>71,460</b>	<b>142,556</b>		<b>Exp.-Transfers Out Totals:</b>	<b>156,297</b>	<b>156,297</b>	<b>156,297</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	2,470	-	2,470	527-527-80005	Operating Contingency	8,503	8,503	8,503
-	-	2,470	-	2,470		<b>Exp.-Contingencies Totals:</b>	<b>8,503</b>	<b>8,503</b>	<b>8,503</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	527-527-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>448,539</b>	<b>253,389</b>	<b>311,105</b>	<b>138,204</b>	<b>262,964</b>		<b>EXPENDITURES TOTALS:</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
<b>601,513</b>	<b>344,602</b>	<b>311,105</b>	<b>232,113</b>	<b>311,215</b>		<b>FUND REVENUES</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
<b>448,539</b>	<b>253,389</b>	<b>311,105</b>	<b>138,204</b>	<b>262,964</b>		<b>FUND EXPENSES</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
<b>152,974</b>	<b>91,213</b>	<b>-</b>	<b>93,909</b>	<b>48,251</b>		<b>BUILDING INSPECTION Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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**SPECIAL REVENUE FUND  
PARK ENTERPRISE 533**

**Department Description**

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

**Important Highlights:**

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



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>533</b>	<b>PARK ENTERPRISE</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
239	272	200	143	200	533-000-47080	State Tourism Tax	200	200	200
<b>239</b>	<b>272</b>	<b>200</b>	<b>143</b>	<b>200</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>200</b>	<b>200</b>	<b>200</b>
					<b>R5</b>	<b>Rev.-Chgs for Services</b>			
-	-	-	-	-	533-000-44095	Reservation Trans. Fee	-	-	-
						<b>Rev.-Chgs for Services Totals:</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
4,219	8,466	9,000	14,808	21,000	533-000-45080	Camping Fees - Monthly	21,000	21,000	21,000
22,327	25,227	29,000	13,881	18,500	533-000-45090	Camping Fees	18,500	18,500	18,500
1,334	601	100	(477)	600	533-000-46000	Shelter Rental Fees	1,000	1,000	1,000
-	-	-	-	-	533-000-48053	Donations	-	-	-
7,169	6,731	8,500	4,688	8,500	533-000-48057	Dump Station Donations	8,500	8,500	8,500
181	7	25	(19)	-	533-000-48100	Interest On Investment	-	-	-
25	-	-	-	-	533-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	533-000-48175	Rental Deposits	-	-	-
<b>35,255</b>	<b>41,032</b>	<b>46,625</b>	<b>32,881</b>	<b>48,600</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
30,269	14,344	802	(1,481)	(1,481)	533-000-49901	Beginning Balance	213	213	213
<b>30,269</b>	<b>14,344</b>	<b>802</b>	<b>(1,481)</b>	<b>(1,481)</b>		<b>Rev.-Other Sources Totals:</b>	<b>213</b>	<b>213</b>	<b>213</b>
<b>65,763</b>	<b>55,648</b>	<b>47,627</b>	<b>31,543</b>	<b>47,319</b>		<b>REVENUES TOTALS:</b>	<b>49,413</b>	<b>49,413</b>	<b>49,413</b>
					<b>533</b>	<b>PARK ENTERPRISE</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
15,743	-	12,272	5,920	12,272	533-533-50001	Salaries	-	-	-
11,291	-	9,464	3,905	9,464	533-533-50003	Fringe Benefits	-	-	-
-	-	344	-	200	533-533-50600	Overtime	-	-	-
<b>27,034</b>	<b>-</b>	<b>22,080</b>	<b>9,825</b>	<b>21,936</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
126	-	-	-	-	533-533-61012	Advertising (Maint)	-	-	-
7,060	4,895	1,000	1,830	2,600	533-533-61134	Contract Serv (Maint)	14,000	14,000	14,000
-	-	-	-	-	533-533-61140	Merchant Card Fees	-	-	-
375	-	-	-	-	533-533-61200	Deposits Refunded	-	-	-
1,591	3,872	3,000	1,115	3,000	533-533-61242	Operating Exp (Maint)	7,500	7,500	7,500
17	-	-	-	-	533-533-61401	Unemploy Ins	-	-	-
198	1,494	1,000	1,915	2,900	533-533-61562	Maint/Bldg (Maint)	7,604	7,604	7,604
-	-	-	-	-	533-533-61572	Maint/Eqpt (Maint)	-	-	-
-	-	-	-	-	533-533-61582	Maint/Vehicles (Maint)	-	-	-
-	-	-	-	-	533-533-61602	Mtgs & Conf (Maint)	-	-	-
13,961	15,051	20,000	12,463	16,000	533-533-61902	Utilities (Maint)	17,500	17,500	17,500
<b>23,328</b>	<b>25,312</b>	<b>25,000</b>	<b>17,323</b>	<b>24,500</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>46,604</b>	<b>46,604</b>	<b>46,604</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	533-533-72302	Improvements (Maint)	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>			
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	533-533-90010	To General Fund	-	-	-
-	28,948	-	-	-	533-533-90011	To GF-Sal/Ben/PERS Bond	-	-	-
579	-	-	-	-	533-533-90017	To Debt Service	-	-	-
-	-	-	-	-	533-533-90022	To Parks Grant Fund	-	-	-
479	2,760	-	-	-	533-533-90027	To Info System Service	2,399	2,399	2,399
-	108	-	-	-	533-533-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	533-533-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>1,058</b>	<b>31,816</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	547	-	547	533-533-80005	Operating Contingency	410	410	410
		<b>547</b>	<b>-</b>	<b>547</b>	<b>108</b>	<b>Exp.-Contingencies Totals:</b>	<b>410</b>	<b>410</b>	<b>410</b>
<b>51,420</b>	<b>57,128</b>	<b>47,627</b>	<b>27,148</b>	<b>46,983</b>		<b>EXPENDITURES TOTALS:</b>	<b>49,413</b>	<b>49,413</b>	<b>49,413</b>
<b>65,763</b>	<b>55,648</b>	<b>47,627</b>	<b>31,543</b>	<b>47,319</b>		<b>FUND REVENUES</b>	<b>49,413</b>	<b>49,413</b>	<b>49,413</b>
<b>51,420</b>	<b>57,128</b>	<b>47,627</b>	<b>27,148</b>	<b>46,983</b>		<b>FUND EXPENSES</b>	<b>49,413</b>	<b>49,413</b>	<b>49,413</b>
<b>14,343</b>	<b>(1,480)</b>	<b>-</b>	<b>4,395</b>	<b>336</b>		<b>PARK ENTERPRISE Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
PARK GRANT FUND 535**

**Department Description:**

This fund will administer grants that are expected to be received or completed in the 13/14 budget year. There are two pending grants for which funds maybe received in the FY13/14: Land and Water Conservation Grant, and Local Government Grant Program

**Important Highlights:**

- No significant changes in this fund.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					535	<b>PARKS GRANT FUND</b>			
					R4	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 535-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 535-000-41047	County Grant Funds	-	-	-
50,000	-	92,100	12,323	92,100	535-000-41050	State Grant Funds	375,000	375,000	375,000
<b>50,000</b>	<b>-</b>	<b>92,100</b>	<b>12,323</b>	<b>92,100</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
					R6	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	535-000-48053	Donations	-	-	-
340	152	-	(49)	-	- 535-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 535-000-48140	Miscellaneous Revenue	-	-	-
<b>340</b>	<b>152</b>	<b>-</b>	<b>(49)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 535-000-49010	From General Fund	-	-	-
-	-	-	-	-	- 535-000-49039	From Park Enterprise	-	-	-
-	-	-	-	-	- 535-000-49122	From SDC-Park	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	<b>Rev.-Other Sources</b>			
61,731	53,373	53,000	36,623	36,623	535-000-49901	Beginning Balance	-	-	-
<b>61,731</b>	<b>53,373</b>	<b>53,000</b>	<b>36,623</b>	<b>36,623</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>112,071</b>	<b>53,525</b>	<b>145,100</b>	<b>48,897</b>	<b>128,723</b>		<b>REVENUES TOTALS:</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
					535	<b>PARKS GRANT FUND</b>			
					E2	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 535-535-61130	Contract Services	-	-	-
-	-	-	-	-	- 535-535-61240	Dept/Operating Expense	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	<b>Exp.-Capital Outlay</b>			
58,698	16,903	145,100	15,768	128,000	535-535-72300	Improvements	375,000	375,000	375,000
<b>58,698</b>	<b>16,903</b>	<b>145,100</b>	<b>15,768</b>	<b>128,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>58,698</b>	<b>16,903</b>	<b>145,100</b>	<b>15,768</b>	<b>128,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>112,071</b>	<b>53,525</b>	<b>145,100</b>	<b>48,897</b>	<b>128,723</b>		<b>FUND REVENUES</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>58,698</b>	<b>16,903</b>	<b>145,100</b>	<b>15,768</b>	<b>128,000</b>		<b>FUND EXPENSES</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
<b>53,373</b>	<b>36,622</b>	<b>-</b>	<b>33,129</b>	<b>723</b>		<b>PARKS GRANT FUND Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **SPECIAL REVENUE FUND ENVIRONMENTAL SERVICES 537**

### **Department Description:**

This fund represents the City of Lebanon's programs for drinking water, wastewater, groundwater, stormwater, and solid waste. By combining the efforts into one fund, we place our efforts in line with the realization that all these responsibilities are interrelated.

This fund recognizes the increased responsibilities that the City of Lebanon is faced with to protect the environment. This responsibility is placed on the City by the federal and state governments through the following programs:

- ▶ The Clean Water Act
- ▶ The Safe Drinking Water Act
- ▶ The Endangered Species Act

Management and operation costs of the Lebanon Water Treatment Plant and the Lebanon Wastewater Treatment Plant are included in this fund. This work is contracted to CH2MHill/OMI through the fiscal year 2014.

The City of Lebanon has an Intergovernmental Agency Agreement with the City of Albany for the operation and maintenance of the Albany-Lebanon Canal, the source of the City's drinking water. The cost of this program is included in this fund.

### **Important Highlights:**

- The 2013/14, proposed budget for operation of the two treatment plants has increased approximately 3% over last year. The increase is due to a PP&L electrical rate increase, increased costs for chemicals and fuel, and inflationary costs in general.
- The Intergovernmental Agreement with the City of Albany for the operation and maintenance of the Albany-Lebanon Canal is budgeted for \$50,000 this fiscal year.
- City Staff from the Engineering Department have assumed the duties of the Environmental Operations Division.
- City Staff will be spending more time addressing storm water regulations issues due to new regulations being imposed by DEQ.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>537</b>	<b>ENVIRONMENTAL SERVICES</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
17,150	-	-	-	-	537-000-41050	State Grant Funds	-	-	-
<b>17,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Rev.-Intergovernmental Totals:</b>				
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
1,950	1,397	1,000	195	300	537-000-48100	Interest On Investment	-	-	-
11,694	9,830	-	10,880	10,880	537-000-48140	Miscellaneous Revenue	11,000	11,000	11,000
<b>13,644</b>	<b>11,227</b>	<b>1,000</b>	<b>11,075</b>	<b>11,180</b>	<b>Rev.-Miscellaneous Totals:</b>				
					<b>R7</b>	<b>Rev.-Transfers In</b>			
705,000	729,000	765,000	382,500	765,000	537-000-49022	From Water Fund-430	790,000	790,000	790,000
826,000	855,000	900,000	450,000	900,000	537-000-49025	From W Water Fund-470	935,000	935,000	935,000
3,200	2,500	2,600	2,600	2,600	537-000-49046	From Streets Fund-558	2,800	2,800	2,800
15,000	15,000	16,000	8,000	16,000	537-000-49047	From Storm Drain Utility-450	17,000	17,000	17,000
<b>1,549,200</b>	<b>1,601,500</b>	<b>1,683,600</b>	<b>843,100</b>	<b>1,683,600</b>	<b>Rev.-Transfers In Totals:</b>				
					<b>R8</b>	<b>Rev.-Other Sources</b>			
226,345	362,725	177,400	290,818	290,818	537-000-49901	Beginning Balance	210,000	210,000	210,000
<b>226,345</b>	<b>362,725</b>	<b>177,400</b>	<b>290,818</b>	<b>290,818</b>	<b>Rev.-Other Sources Totals:</b>				
<b>1,806,339</b>	<b>1,975,452</b>	<b>1,862,000</b>	<b>1,144,993</b>	<b>1,985,598</b>	<b>REVENUES TOTALS:</b>				
					<b>537</b>	<b>ENVIRONMENTAL SERVICES</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
61,337	-	64,887	31,660	64,887	537-537-50001	Salaries	-	-	-
30,950	-	35,754	15,396	35,754	537-537-50003	Fringe Benefits	-	-	-
-	-	-	-	-	537-537-50250	Part Time	-	-	-
1	-	1,072	-	1,072	537-537-50600	Overtime	-	-	-
-	-	-	29	50	537-537-59000	Group Term Life	-	-	-
<b>92,288</b>	<b>-</b>	<b>101,713</b>	<b>47,085</b>	<b>101,763</b>	<b>Exp.-Personnel Services Totals:</b>				
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
500	-	-	-	-	537-537-61010	Advertising	-	-	-
245	-	500	-	500	537-537-61119	Communication	500	500	500
-	-	500	-	-	537-537-61124	Computer Expense	3,500	3,500	3,500
1,254,143	1,466,970	1,428,000	786,996	1,428,000	537-537-61130	Contract Services	1,495,000	1,495,000	1,495,000
40,184	27,117	135,000	11,658	85,000	537-537-61240	Dept/Operating Expense	115,000	115,000	115,000
36	-	250	109	250	537-537-61250	Dept/Op Supplies	500	500	500
617	-	800	-	-	537-537-61290	Dues & Subscriptions	-	-	-
-	1,500	4,800	-	4,800	537-537-61300	Duplication	5,000	5,000	5,000
677	717	1,000	-	1,000	537-537-61320	Education & Training	1,500	1,500	1,500
61	383	520	260	-	537-537-61401	Unemploy Ins	-	-	-
-	-	-	-	-	537-537-61501	Uniform-Buy & Clean	250	250	250
1,004	1,118	650	530	650	537-537-61560	Maint/Bldg (Gen'l)	1,000	1,000	1,000
-	-	-	-	-	537-537-61570	Maint/Eqpt	-	-	-
2	-	-	-	-	537-537-61580	Maint/Vehicles	-	-	-
374	-	1,000	-	1,000	537-537-61600	Meetings & Conferences	1,500	1,500	1,500
23	282	300	3	50	537-537-61700	Office Supplies	350	350	350
5,950	5,929	5,000	3,917	6,500	537-537-61800	Petroleum	9,000	9,000	9,000
-	-	-	-	-	537-537-61823	Postage	-	-	-
<b>1,303,816</b>	<b>1,504,016</b>	<b>1,578,320</b>	<b>803,473</b>	<b>1,527,750</b>	<b>Exp.-Materials &amp; Services Totals:</b>				
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
6,912	5,740	25,000	1,705	10,000	537-537-72304	Improvements (WTP)	25,000	25,000	25,000
27,242	59,008	110,000	49,656	110,000	537-537-72305	Improvements (WWTP)	110,000	110,000	110,000
-	-	-	-	-	537-537-72306	Improvements (Storm Drainage)	-	-	-
-	-	-	-	-	537-537-72600	Other Eqpt.	-	-	-
-	-	-	-	-	537-537-72604	Other Eqpt (WTP)	-	-	-
-	-	-	5,064	5,064	537-537-72605	Other Eqpt (WWTP)	5,000	5,000	5,000
<b>34,154</b>	<b>64,748</b>	<b>135,000</b>	<b>56,425</b>	<b>125,064</b>	<b>Exp.-Capital Outlay Totals:</b>				

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					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	537-537-90010	To General Fund	-	-	-
-	103,106	6,040	3,020	6,040	537-537-90011	To GF-Sal/Ben/PERS Bond	120,210	120,210	120,210
2,159	-	-	-	-	537-537-90017	To Debt Service	-	-	-
9,621	11,653	11,323	5,661	11,323	537-537-90027	To Info System Service	12,553	12,553	12,553
1,386	1,111	166	166	166	537-537-90028	To Custodial & Bldg Maint	1,048	1,048	1,048
30	-	-	-	-	537-537-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>13,196</b>	<b>115,870</b>	<b>17,529</b>	<b>8,847</b>	<b>17,529</b>		<b>Exp.-Transfers Out Totals:</b>	<b>133,811</b>	<b>133,811</b>	<b>133,811</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	29,438	-	29,438	537-537-80005	Operating Contingency	58,889	58,889	58,889
-	-	29,438	-	29,438		<b>Exp.-Contingencies Totals:</b>	<b>58,889</b>	<b>58,889</b>	<b>58,889</b>
<b>1,443,454</b>	<b>1,684,634</b>	<b>1,862,000</b>	<b>915,830</b>	<b>1,801,544</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,965,800</b>	<b>1,965,800</b>	<b>1,965,800</b>
<b>1,806,339</b>	<b>1,975,452</b>	<b>1,862,000</b>	<b>1,144,993</b>	<b>1,985,598</b>		<b>FUND REVENUES</b>	<b>1,965,800</b>	<b>1,965,800</b>	<b>1,965,800</b>
<b>1,443,454</b>	<b>1,684,634</b>	<b>1,862,000</b>	<b>915,830</b>	<b>1,801,544</b>		<b>FUND EXPENSES</b>	<b>1,965,800</b>	<b>1,965,800</b>	<b>1,965,800</b>
<b>362,885</b>	<b>290,818</b>	<b>-</b>	<b>229,163</b>	<b>184,054</b>		<b>ENVIRONMENTAL SERVICES Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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## **SPECIAL REVENUE FUND GEOGRAPHIC INFORMATION SYSTEM (GIS) 540**

### **Department Description:**

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

### **Important Highlights:**

- Updated (2012) aerial imagery and planimetric data has been collected and integrated into the GIS.
- The department relies on contract services to perform advanced GIS tasks, data entry, and map production.
- Progress continues to be made in increasing the amount of data included in the GIS, the accuracy of existing data in the GIS, and streamlining the delivery of data to end users through improvements to web mapping and interoperability between departmental software. These improvements will support enhancements to asset management, planning, and public safety functionality among other city business needs.
- Data inputs from multiple city departments including Maintenance, Planning, Lebanon Fire, and Engineering have been integrated through related tables that give added value to preexisting data and improve sharing of data between departments. Data inputs from additional departments and additional inputs from current departments are goals for the 2013-2014 fiscal year.
- Version upgrades are a goal for the 2012-2013 fiscal year. These upgrades will enable improved web mapping for internal city use as well as providing City mapping via the internet to the public.
- Standardized display maps are in the process of creation and display in various city buildings and departments.
- Metadata creation is a goal for the 2013-2014 fiscal year.



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
-	-	-	-	-	540	GIS			
					R2	Rev.-Licenses & Permits			
-	-	-	-	-	540-000-48062	Data/Doc Fees	-	-	-
						<b>Rev.-Licenses &amp; Permits Totals:</b>	-	-	-
					R4	Rev.-Intergovernmental			
-	-	-	-	-	540-000-41047	County Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
1,520	553	500	(54)	-	540-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	540-000-48140	Miscellaneous Revenue	-	-	-
<b>1,520</b>	<b>553</b>	<b>500</b>	<b>(54)</b>			<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
2,065	2,000	-	-	-	540-000-49010	From General Fund	-	-	-
46,346	57,000	70,000	35,000	70,000	540-000-49022	From Water Fund-430	50,000	50,000	50,000
10,314	9,000	9,500	4,750	9,500	540-000-49023	From Stormdrain-450	9,000	9,000	9,000
27,809	38,500	75,000	37,500	75,000	540-000-49025	From W Water Fund-470	55,000	55,000	55,000
10,314	-	-	-	-	540-000-49026	From WW CIP	-	-	-
-	-	-	-	-	540-000-49038	From Info Sys	-	-	-
1,031	1,500	1,600	1,600	1,600	540-000-49046	From Streets Fund-558	1,600	1,600	1,600
3,438	4,500	-	-	-	540-000-49050	From Bldg Inspect-527	-	-	-
-	7,000	-	-	-	540-000-49095	From Urban Renew Fund-940	-	-	-
6,876	7,000	-	-	-	540-000-49098	From NW Urban Renewal-925	-	-	-
-	-	-	-	-	540-000-49105	From Str Cap Proj	-	-	-
<b>108,193</b>	<b>126,500</b>	<b>156,100</b>	<b>78,850</b>	<b>156,100</b>		<b>Rev.-Transfers In Totals:</b>	<b>115,600</b>	<b>115,600</b>	<b>115,600</b>
					R8	Rev.-Other Sources			
169,857	166,041	61,900	95,228	95,228	540-000-49901	Beginning Balance	49,000	49,000	49,000
<b>169,857</b>	<b>166,041</b>	<b>61,900</b>	<b>95,228</b>	<b>95,228</b>		<b>Rev.-Other Sources Totals:</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>279,570</b>	<b>293,094</b>	<b>218,500</b>	<b>174,024</b>	<b>251,328</b>		<b>REVENUES TOTALS:</b>	<b>164,600</b>	<b>164,600</b>	<b>164,600</b>
					540	GIS			
					E1	Exp.-Personnel Services			
27,158	-	-	-	-	540-540-50001	Salaries	-	-	-
12,086	-	-	-	-	540-540-50003	Fringe Benefits	-	-	-
-	-	-	-	-	540-540-50250	Part Time	-	-	-
-	-	-	-	-	540-540-50600	Overtime	-	-	-
-	-	-	-	-	540-540-59000	Group Term Life	-	-	-
<b>39,244</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
122	122	1,000	-	-	540-540-61010	Advertising	1,000	1,000	1,000
18,685	16,895	31,500	3,757	31,500	540-540-61124	Computer Expense	29,000	29,000	29,000
-	-	-	-	-	540-540-61126	Computer Exp (Eng)	-	-	-
51,787	132,417	125,000	80,874	115,000	540-540-61130	Contract Services	5,000	5,000	5,000
56	300	1,500	66	500	540-540-61240	Dept/Operating Expense	1,500	1,500	1,500
-	-	-	-	-	540-540-61253	Op Supplies (PW)	-	-	-
-	-	100	-	50	540-540-61290	Dues & Subscriptions	-	-	-
2,090	-	3,000	-	3,000	540-540-61320	Education & Training	3,600	3,600	3,600
27	-	-	-	-	540-540-61401	Unemploy Ins	-	-	-
-	-	-	-	-	540-540-61560	Maint/Bldg (Gen'l)	-	-	-
-	339	2,000	50	500	540-540-61600	Meetings & Conferences	2,000	2,000	2,000
2,371	457	850	-	500	540-540-61700	Office Supplies	1,500	1,500	1,500
-	-	-	-	-	540-540-61880	Rent	-	-	-
<b>75,138</b>	<b>150,530</b>	<b>164,950</b>	<b>84,747</b>	<b>151,050</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	540-540-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	540-540-72500	Office Eqpt.	-	-	-
600	-	-	-	-	540-540-72501	Office Eqpt (Eng)	-	-	-
4,123	12,500	12,500	1,000	10,000	540-540-72600	Other Eqpt.	10,000	10,000	10,000
<b>4,723</b>	<b>12,500</b>	<b>12,500</b>	<b>1,000</b>	<b>10,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	540-540-90010	To General Fund	-	-	-
-	1,519	5,935	2,967	5,935	540-540-90011	To GF-Sal/Ben/PERS Bond	961	961	961
917	-	-	-	-	540-540-90017	To Debt Service	-	-	-
152	177	148	148	148	540-540-90027	To Info System Service	687	687	687
231	26	47	47	47	540-540-90028	To Custodial & Bldg Maint	441	441	441
-	-	-	-	-	540-540-90105	To Eqpt Acq & Rep Fund	-	-	-
-	33,116	34,851	17,426	34,851	540-540-90182	To IS Sal/Ben/PERS Bond	83,348	83,348	83,348
<b>1,300</b>	<b>34,838</b>	<b>40,981</b>	<b>20,588</b>	<b>40,981</b>		<b>Exp.-Transfers Out Totals:</b>	<b>85,437</b>	<b>85,437</b>	<b>85,437</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	69	-	69	540-540-80005	Operating Contingency	25,563	25,563	25,563
-	-	69	-	69		<b>Exp.-Contingencies Totals:</b>	<b>25,563</b>	<b>25,563</b>	<b>25,563</b>
<b>120,405</b>	<b>197,868</b>	<b>218,500</b>	<b>106,335</b>	<b>202,100</b>		<b>EXPENDITURES TOTALS:</b>	<b>164,600</b>	<b>164,600</b>	<b>164,600</b>
<b>279,570</b>	<b>293,094</b>	<b>218,500</b>	<b>174,024</b>	<b>251,328</b>		<b>FUND REVENUES</b>	<b>164,600</b>	<b>164,600</b>	<b>164,600</b>
<b>120,405</b>	<b>197,868</b>	<b>218,500</b>	<b>106,335</b>	<b>202,100</b>		<b>FUND EXPENSES</b>	<b>164,600</b>	<b>164,600</b>	<b>164,600</b>
<b>159,165</b>	<b>95,226</b>	<b>-</b>	<b>67,689</b>	<b>49,228</b>		<b>GIS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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## **SPECIAL REVENUE FUND INFORMATION SERVICES (IS) 542**

### **Department Description:**

Information Services (IS) falls under the direct supervision of the IS Manager. IS manages and implements the computer network and telecommunication system for the City of Lebanon. The staff performs a variety of technical work in the management of a wide area network including installation of software and hardware, maintenance, upgrades and system security. The department continues to support the needs of Public Works, Library, Finance, Senior Services, Police and Administration. It also receives additional revenue by providing contract services to the Lebanon Fire District. During 2012-2013, the IS Department responded to over 500 requests for help desk assistance, in addition to working on both City and Fire District Projects.

### **Important Highlights from 2012-2013:**

- The Police Department was modernized. New Toughbooks in Police Vehicles, new in car camera audio-video systems, new workstations for Patrol and Records, the additional of dual monitors for Patrol and Records so that Police evidence could be more efficiently used was added. Body cameras were purchased as a pilot project and continue to be added. Police productivity software recording Police, Records, and jail activity and public interaction was upgraded and new servers implemented.
- Battery backups across the city were updated. Communication and alerts were configured on backups to allow for better proactive monitoring of backup systems.
- The IS Department continues to implement a private cloud within our data center and incorporate the public cloud for applications as appropriate. Major investment was made in our current data center infrastructure and network stability.
- Finance and the Library received equipment upgrades.
- Library was able to upgrade their Library software system to use a hosted solution in partnership with Albany and LBCC.

**Important Highlights from 2013-2014:**

- Police Dispatch Control Systems to be updated.
- Continue to improve backups and disaster recovery of the City network and communications.
- Increase automated management of City network and workstations.
- Further refine and automate video recording systems.
- Add to the City fiber network to our Waste Water and Water treatment facilities.
- Move our finance software to the cloud to decrease maintenance costs.
- Upgrade our City phone system.

### City of Lebanon, OR Budget Report FY 2013-14

2011 Actual	2012 Actual	2013 Budget	12/31/2013		2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
			2013 Year to Date	2013						
<b>542 INFO SYSTEM SERVICE</b>										
<b>R5 Rev.-Chgs for Services</b>										
9,820	15,641	13,000	2,625	13,000	542-000-48132	Info System Services	13,000	13,000	13,000	
<b>9,820</b>	<b>15,641</b>	<b>13,000</b>	<b>2,625</b>	<b>13,000</b>	<b>Rev.-Chgs for Services Totals:</b>		<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	
<b>R6 Rev.-Miscellaneous</b>										
9,000	16,650	16,800	9,750	16,800	542-000-45020	From Rented Property	16,800	16,800	16,800	
569	504	200	50	100	542-000-48100	Interest On Investment	200	200	200	
168	358	-	268	268	542-000-48140	Miscellaneous Revenue	500	500	500	
<b>9,737</b>	<b>17,512</b>	<b>17,000</b>	<b>10,068</b>	<b>17,168</b>	<b>Rev.-Miscellaneous Totals:</b>		<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	
<b>R7 Rev.-Transfers In</b>										
-	33,116	34,851	17,426	34,851	542-000-49000	Trans In Sal/Ben funding-540	83,348	83,348	83,348	
241,546	271,382	349,080	139,421	349,080	542-000-49010	From General Fund	313,064	313,064	313,064	
77,032	92,241	89,653	44,826	89,653	542-000-49022	From Water Fund- 430	100,530	100,530	100,530	
58,725	72,202	70,349	35,175	70,349	542-000-49025	From W Water Fund- 470	83,893	83,893	83,893	
16,088	7,286	7,291	3,645	7,291	542-000-49029	From Dial-A-Bus- 569	6,644	6,644	6,644	
152	177	148	148	148	542-000-49032	From GIS- 540	687	687	687	
1,884	1,879	2,341	2,341	2,341	542-000-49033	From Eng Dev Review -555	2,981	2,981	2,981	
9,621	11,653	11,323	5,661	11,323	542-000-49037	From Operations & Environ -537	12,553	12,553	12,553	
479	2,760	-	-	-	542-000-49039	From Park Enterprise- 533	2,399	2,399	2,399	
23,120	27,213	23,704	11,852	23,704	542-000-49046	From Streets Fund- 558+559+815	29,593	29,593	29,593	
8,320	12,150	11,770	5,885	11,770	542-000-49047	From Storm Drain- 450	15,935	15,935	15,935	
7,757	9,573	9,558	4,779	9,558	542-000-49048	From Custodial & Bldg Maint- 545	11,133	11,133	11,133	
39,186	15,317	15,857	7,929	15,857	542-000-49050	From Bldg Inspect- 527	23,989	23,989	23,989	
110	-	-	-	-	542-000-49088	From Gills Landing Boat Ramp-593	-	-	-	
37,220	33,595	29,113	14,556	29,113	542-000-49098	From NW Urban Renewal- 925	32,908	32,908	32,908	
3,175	1,304	1,210	1,210	1,210	542-000-49120	From SDC-Sewer -872	775	775	775	
1,069	1,104	1,028	1,028	1,028	542-000-49122	From SDC-Park- 862	775	775	775	
1,489	1,259	1,141	1,141	1,141	542-000-49125	From SDC-Drainage- 852	775	775	775	
1,145	1,193	1,102	1,102	1,102	542-000-49130	From SDC-Street- 882	775	775	775	
1,145	1,193	1,102	1,102	1,102	542-000-49135	From SDC-Water- 892	775	775	775	
15,299	10,450	9,900	4,950	9,900	542-000-49170	From Cheadle Lake URD- 935	9,655	9,655	9,655	
7,469	8,988	5,801	2,901	5,801	542-000-49175	From Gateway URD- 940	12,270	12,270	12,270	
<b>552,031</b>	<b>616,035</b>	<b>676,322</b>	<b>307,078</b>	<b>676,322</b>	<b>Rev.-Transfers In Totals:</b>		<b>745,457</b>	<b>745,457</b>	<b>745,457</b>	
<b>R8 Rev.-Other Sources</b>										
-	-	-	-	-	542-000-41054	Bank Loan Funds	-	-	-	
15,615	45,345	68,500	97,085	97,085	542-000-49901	Beginning Balance	25,000	25,000	25,000	
<b>15,615</b>	<b>45,345</b>	<b>68,500</b>	<b>97,085</b>	<b>97,085</b>	<b>Rev.-Other Sources Totals:</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>587,203</b>	<b>694,533</b>	<b>774,822</b>	<b>416,856</b>	<b>803,575</b>	<b>REVENUES TOTALS:</b>		<b>800,957</b>	<b>800,957</b>	<b>800,957</b>	
<b>542 INFO SYSTEM SERVICE</b>										
<b>E1 Exp.-Personnel Services</b>										
132,993	195,985	158,351	86,591	158,351	542-542-50001	Salaries	209,808	209,808	209,808	
61,650	89,046	81,531	43,140	81,531	542-542-50003	Fringe Benefits	116,273	116,273	116,273	
91	188	3,648	-	3,648	542-542-50600	Overtime	3,556	3,556	3,556	
-	231	-	1,590	-	542-542-59000	Group Term Life	-	-	-	
<b>194,734</b>	<b>285,450</b>	<b>243,530</b>	<b>131,321</b>	<b>243,530</b>	<b>Exp.-Personnel Services Totals:</b>		<b>329,637</b>	<b>329,637</b>	<b>329,637</b>	
<b>E2 Exp.-Materials &amp; Services</b>										
1,353	-	-	-	-	542-542-61010	Advertising	1,000	1,000	1,000	
98,209	98,125	86,600	52,230	95,000	542-542-61120	Communication (Gen'l)	84,650	84,650	84,650	
16,283	2,409	5,000	2,472	5,000	542-542-61124	Computer Expense	5,000	5,000	5,000	
25,709	68,989	261,930	69,737	265,000	542-542-61130	Contract Services	167,700	167,700	167,700	
3,732	3,451	2,000	1,531	2,000	542-542-61240	Dept/Operating Expense	2,000	2,000	2,000	
1,141	845	900	-	900	542-542-61290	Dues & Subscriptions	200	200	200	
4,212	1,771	8,000	1,634	5,000	542-542-61320	Education & Training	6,000	6,000	6,000	
182	1,110	1,200	598	1,200	542-542-61401	Unemploy Ins	1,200	1,200	1,200	
403	415	300	116	300	542-542-61560	Maint/Bldg (Gen'l)	450	450	450	
317	1,378	750	305	500	542-542-61580	Maint/Vehicles	750	750	750	
113	1,128	500	298	500	542-542-61600	Meetings & Conferences	500	500	500	
-	487	500	2	500	542-542-61700	Office Supplies	500	500	500	
-	-	750	-	750	542-542-61800	Petroleum	1,000	1,000	1,000	
-	-	-	-	-	542-542-61880	Rent	-	-	-	
15,450	22,559	17,000	8,429	17,000	542-542-61900	Utilities (Gen'l)	20,000	20,000	20,000	
<b>167,104</b>	<b>202,667</b>	<b>385,430</b>	<b>137,352</b>	<b>393,650</b>	<b>Exp.-Materials &amp; Services Totals:</b>		<b>290,950</b>	<b>290,950</b>	<b>290,950</b>	

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
57,734	37,988	66,000	13,491	65,000	E3	Exp.-Capital Outlay			
-	-	-	-	-	542-542-72600	Other Eqpt.	82,000	82,000	82,000
-	-	-	-	-	542-542-72800	Vehicles	-	-	-
<b>57,734</b>	<b>37,988</b>	<b>66,000</b>	<b>13,491</b>	<b>65,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>
-	-	-	-	-	E4	Exp.-Transfers Out			
-	10,266	12,334	6,167	12,334	542-542-90010	To General Fund	-	-	-
41,449	-	-	-	-	542-542-90011	To GF-Sal/Ben/PERS Bond	17,882	17,882	17,882
-	-	-	-	-	542-542-90017	To Debt Service	-	-	-
-	-	-	-	-	542-542-90025	To GIS	-	-	-
1,838	3,578	3,800	3,800	3,800	542-542-90028	To Custodial & Bldg Maint	3,286	3,286	3,286
-	-	-	-	-	542-542-90030	To PERS Bond-320	6,419	6,419	6,419
79,000	57,500	59,000	29,500	59,000	542-542-90105	To Eqpt Acq & Rep Fund	65,000	65,000	65,000
<b>122,287</b>	<b>71,344</b>	<b>75,134</b>	<b>39,467</b>	<b>75,134</b>		<b>Exp.-Transfers Out Totals:</b>	<b>92,587</b>	<b>92,587</b>	<b>92,587</b>
-	-	4,728	-	4,728	E5	Exp.-Contingencies			
-	-	4,728	-	4,728	542-542-80005	Operating Contingency	5,783	5,783	5,783
-	-	4,728	-	4,728		<b>Exp.-Contingencies Totals:</b>	<b>5,783</b>	<b>5,783</b>	<b>5,783</b>
<b>541,859</b>	<b>597,449</b>	<b>774,822</b>	<b>321,631</b>	<b>782,042</b>		<b>EXPENDITURES TOTALS:</b>	<b>800,957</b>	<b>800,957</b>	<b>800,957</b>
<b>587,203</b>	<b>694,533</b>	<b>774,822</b>	<b>416,856</b>	<b>803,575</b>		<b>FUND REVENUES</b>	<b>800,957</b>	<b>800,957</b>	<b>800,957</b>
<b>541,859</b>	<b>597,449</b>	<b>774,822</b>	<b>321,631</b>	<b>782,042</b>		<b>FUND EXPENSES</b>	<b>800,957</b>	<b>800,957</b>	<b>800,957</b>
<b>45,344</b>	<b>97,084</b>	<b>-</b>	<b>95,225</b>	<b>21,533</b>		<b>INFO SYSTEM SERVICE Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
CUSTODIAL & MAINTENANCE SERVICES – 545**

**Department Description:**

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

**Important Highlights:**

- No major pieces of equipment are needed during this fiscal year. As a precaution, \$3,000 has been placed in “other equipment” for repairs or replacement of equipment.
- Funding for supplies has been increased due to demand at new city facilities.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>545</b>	<b>CUSTODIAL &amp; MAINT SERVICES</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
293	155	103	(11)	50	545-000-48100	Interest On Investment	50	50	50
-	-	-	375	375	545-000-48140	Miscellaneous Revenue			
<b>293</b>	<b>155</b>	<b>103</b>	<b>364</b>	<b>425</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>50</b>	<b>50</b>	<b>50</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
82,243	100,260	124,361	62,181	124,361	545-000-49010	From General Fund	135,206	135,206	135,206
12,855	9,325	7,665	3,833	7,665	545-000-49022	From Water Fund- 430	10,577	10,577	10,577
10,256	8,187	7,318	3,659	7,318	545-000-49025	From W Water Fund- 470	9,114	9,114	9,114
9,280	8,085	8,004	4,002	8,004	545-000-49029	From Dial-A-Bus- 569	4,055	4,055	4,055
231	26	47	47	47	545-000-49032	From GIS- 540	441	441	441
226	173	113	113	113	545-000-49033	From Eng Dev Review -555	156	156	156
1,386	1,111	166	166	166	545-000-49037	From Operations & Environ -537	1,048	1,048	1,048
1,838	3,578	3,800	3,800	3,800	545-000-49038	From Info Sys- 542	3,286	3,286	3,286
-	108	-	-	-	545-000-49039	From Park Enterprise- 533	-	-	-
3,508	1,222	1,034	1,034	1,034	545-000-49046	From Streets Fund-558+559+815	3,015	3,015	3,015
1,130	664	483	483	483	545-000-49047	From Storm Drain- 450	1,559	1,559	1,559
4,813	1,378	362	362	362	545-000-49050	From Bldg Inspect- 527	1,315	1,315	1,315
406	-	-	-	-	545-000-49088	From Gills Landing Boat Ramp-593	-	-	-
6,095	4,015	4,501	4,501	4,501	545-000-49098	From NW Urban Renewal- 925	2,945	2,945	2,945
469	145	-	-	-	545-000-49120	From SDC-Sewer -872	-	-	-
163	122	-	-	-	545-000-49122	From SDC-Park- 862	-	-	-
282	152	-	-	-	545-000-49125	From SDC-Drainage- 852	-	-	-
180	135	-	-	-	545-000-49130	From SDC-Street- 882	-	-	-
180	135	-	-	-	545-000-49135	From SDC-Water- 892	-	-	-
2,683	1,458	1,136	1,136	1,136	545-000-49170	From Cheadle Lake URD- 935	1,053	1,053	1,053
1,870	2,013	1,750	1,750	1,750	545-000-49175	From Gateway URD- 940	2,170	2,170	2,170
<b>140,094</b>	<b>142,292</b>	<b>160,740</b>	<b>87,067</b>	<b>160,740</b>		<b>Rev.-Transfers In Totals:</b>	<b>175,940</b>	<b>175,940</b>	<b>175,940</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
22,413	19,494	9,300	28,457	28,457	545-000-49901	Beginning Balance	21,279	21,279	21,279
<b>22,413</b>	<b>19,494</b>	<b>9,300</b>	<b>28,457</b>	<b>28,457</b>		<b>Rev.-Other Sources Totals:</b>	<b>21,279</b>	<b>21,279</b>	<b>21,279</b>
<b>162,800</b>	<b>161,941</b>	<b>170,143</b>	<b>115,888</b>	<b>189,622</b>		<b>REVENUES TOTALS:</b>	<b>197,269</b>	<b>197,269</b>	<b>197,269</b>
					<b>545</b>	<b>CUSTODIAL &amp; MAINT SERVICES</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
68,397	64,302	66,953	38,620	66,953	545-545-50001	Salaries	79,688	79,688	79,688
45,662	38,910	54,426	25,773	54,426	545-545-50003	Fringe Benefits	60,980	60,980	60,980
28	507	1,906	988	1,906	545-545-50600	Overtime	2,170	2,170	2,170
-	-	-	100	200	545-545-59000	Group Term Life	-	-	-
<b>114,087</b>	<b>103,719</b>	<b>123,285</b>	<b>65,481</b>	<b>123,485</b>		<b>Exp.-Personnel Services Totals:</b>	<b>142,838</b>	<b>142,838</b>	<b>142,838</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
47	65	4,000	20	2,000	545-545-61130	Contract Services	4,000	4,000	4,000
3,607	64	1,000	110	1,000	545-545-61240	Dept/Operating Expense	3,279	3,279	3,279
13,879	18,418	25,000	2,742	25,000	545-545-61250	Dept/Op Supplies	25,000	25,000	25,000
-	-	300	-	300	545-545-61320	Education & Training	300	300	300
65	402	-	-	-	545-545-61401	Unemploy Ins	-	-	-
62	-	1,000	295	1,000	545-545-61560	Maint/Bldg	1,000	1,000	1,000
777	439	2,000	-	2,000	545-545-61580	Maint/Vehicles	2,000	2,000	2,000
719	805	1,000	388	1,000	545-545-61800	Petroleum	1,000	1,000	1,000
<b>19,156</b>	<b>20,193</b>	<b>34,300</b>	<b>3,555</b>	<b>32,300</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>36,579</b>	<b>36,579</b>	<b>36,579</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	3,000	-	3,000	545-545-72600	Other Eqpt.	3,000	3,000	3,000
<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
2,306	-	-	-	-	545-545-90017	To Debt Service	-	-	-
7,757	9,573	9,558	4,779	9,558	545-545-90027	To Info System Service	11,133	11,133	11,133
-	-	-	-	-	545-545-90030	To PERS Bond-320	2,462	2,462	2,462
<b>10,063</b>	<b>9,573</b>	<b>9,558</b>	<b>4,779</b>	<b>9,558</b>		<b>Exp.-Transfers Out Totals:</b>	<b>13,595</b>	<b>13,595</b>	<b>13,595</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	545-545-80005	Operating Contingency	1,257	1,257	1,257
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>1,257</b>	<b>1,257</b>	<b>1,257</b>
<b>143,306</b>	<b>133,485</b>	<b>170,143</b>	<b>73,815</b>	<b>168,343</b>		<b>EXPENDITURES TOTALS:</b>	<b>197,269</b>	<b>197,269</b>	<b>197,269</b>
<b>162,800</b>	<b>161,941</b>	<b>170,143</b>	<b>115,888</b>	<b>189,622</b>		<b>FUND REVENUES</b>	<b>197,269</b>	<b>197,269</b>	<b>197,269</b>
<b>143,306</b>	<b>133,485</b>	<b>170,143</b>	<b>73,815</b>	<b>168,343</b>		<b>FUND EXPENSES</b>	<b>197,269</b>	<b>197,269</b>	<b>197,269</b>
<b>19,494</b>	<b>28,456</b>	<b>-</b>	<b>42,073</b>	<b>21,279</b>		<b>CUSTODIAL &amp; MAINT SERVICES Tot:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
STATE FOOT AND BIKE PATH 550**

**Department Description:**

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

**Important Highlights:**

- Funding will be used to improve sidewalks and to install sidewalk access ramps to comply to ADA rules. Current available funds have been set aside to be used on Seventh Street, from Airport to 'F' Street.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					550	STATE FOOT & BIKE PATH			
					R1	Rev.-Taxes & Assess			
1,872	1,008	300	412	420	550-000-42060	Unbonded Principal-LID	500	500	500
<b>1,872</b>	<b>1,008</b>	<b>300</b>	<b>412</b>	<b>420</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>500</b>	<b>500</b>	<b>500</b>
					R4	Rev.-Intergovernmental			
7,616	8,467	7,500	3,670	7,200	550-000-49045	State Highway Revenue	8,000	8,000	8,000
<b>7,616</b>	<b>8,467</b>	<b>7,500</b>	<b>3,670</b>	<b>7,200</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
					R6	Rev.-Miscellaneous			
1,058	180	-	21	22	550-000-42070	Unbonded Int-LID	-	-	-
-	1	-	-	-	550-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	550-000-48140	Miscellaneous Revenue	-	-	-
<b>1,058</b>	<b>181</b>	<b>-</b>	<b>21</b>	<b>22</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
-	14,654	-	-	-	550-000-49035	Transfer In-565	-	-	-
<b>-</b>	<b>14,654</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
3,932	14,477	11,000	11,867	11,867	550-000-49901	Beginning Balance	19,509	19,509	19,509
<b>3,932</b>	<b>14,477</b>	<b>11,000</b>	<b>11,867</b>	<b>11,867</b>		<b>Rev.-Other Sources Totals:</b>	<b>19,509</b>	<b>19,509</b>	<b>19,509</b>
<b>14,478</b>	<b>38,787</b>	<b>18,800</b>	<b>15,970</b>	<b>19,509</b>		<b>REVENUES TOTALS:</b>	<b>28,009</b>	<b>28,009</b>	<b>28,009</b>
					550	STATE FOOT & BIKE PATH			
					E1	Exp.-Personnel Services			
-	-	-	-	-	550-550-50001	Salaries	-	-	-
-	-	-	-	-	550-550-50003	Fringe Benefits	-	-	-
-	-	-	-	-	550-550-50250	Part Time	-	-	-
-	-	-	-	-	550-550-50600	Overtime	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
-	-	-	-	-	550-550-61010	Advertising	-	-	-
-	-	-	-	-	550-550-61126	Computer Exp (Eng)	-	-	-
-	-	-	-	-	550-550-61130	Contract Services	-	-	-
-	-	-	-	-	550-550-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	550-550-61401	Unemploy Ins	-	-	-
-	-	-	-	-	550-550-61852	Sidewalk Grants	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	550-550-72300	Improvements	-	-	-
-	26,920	18,800	-	-	550-550-72301	Improvements (Eng)	28,009	28,009	28,009
-	-	-	-	-	550-550-72601	Other Eqpt (Eng)	-	-	-
<b>-</b>	<b>26,920</b>	<b>18,800</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>28,009</b>	<b>28,009</b>	<b>28,009</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	550-550-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	-	-	-	550-550-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>26,920</b>	<b>18,800</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>28,009</b>	<b>28,009</b>	<b>28,009</b>
<b>14,478</b>	<b>38,787</b>	<b>18,800</b>	<b>15,970</b>	<b>19,509</b>		<b>FUND REVENUES</b>	<b>28,009</b>	<b>28,009</b>	<b>28,009</b>
<b>-</b>	<b>26,920</b>	<b>18,800</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>28,009</b>	<b>28,009</b>	<b>28,009</b>
<b>14,478</b>	<b>11,867</b>	<b>-</b>	<b>15,970</b>	<b>19,509</b>		<b>STATE FOOT &amp; BIKE PATH Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUND  
ENGINEERING DEVELOPMENT REVIEW 555**

**Department Description:**

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

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

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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					555	ENG DEVELOPMENT REVIEW			
					R2	Rev.-Licenses & Permits			
8,742	6,518	7,000	1,048	2,000	555-000-46015	Development Review Fee	2,000	2,000	2,000
14,669	28,656	2,000	19,317	32,000	555-000-48061	Public Imp Apps Fees	40,000	40,000	40,000
7,852	9,110	8,000	1,681	3,500	555-000-48065	Right Of Way Permits	3,500	3,500	3,500
<b>31,263</b>	<b>44,284</b>	<b>17,000</b>	<b>22,046</b>	<b>37,500</b>		<b>Rev.-Licenses &amp; Permits Totals:</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>
					R6	Rev.-Miscellaneous			
-	-	-	-	-	555-000-48100	Interest On Investment	-	-	-
-	310	300	-	-	555-000-48140	Miscellaneous Revenue	-	-	-
<b>-</b>	<b>310</b>	<b>300</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
-	-	-	-	-	555-000-49098	From NW Urban Renewal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
3,294	12,432	14,000	34,689	34,689	555-000-49901	Beginning Balance	49,000	49,000	49,000
<b>3,294</b>	<b>12,432</b>	<b>14,000</b>	<b>34,689</b>	<b>34,689</b>		<b>Rev.-Other Sources Totals:</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>34,557</b>	<b>57,026</b>	<b>31,300</b>	<b>56,735</b>	<b>72,189</b>		<b>REVENUES TOTALS:</b>	<b>94,500</b>	<b>94,500</b>	<b>94,500</b>
					555	ENG DEVELOPMENT REVIEW			
					E1	Exp.-Personnel Services			
13,334	-	8,086	3,876	8,086	555-555-50001	Salaries	-	-	-
5,959	-	3,937	2,210	4,000	555-555-50003	Fringe Benefits	-	-	-
-	-	-	-	-	555-555-50600	Overtime	-	-	-
<b>19,293</b>	<b>-</b>	<b>12,023</b>	<b>6,086</b>	<b>12,086</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
-	-	-	-	-	555-555-61010	Advertising	-	-	-
2	-	-	1	1	555-555-61130	Contract Services	-	-	-
31	-	-	-	-	555-555-61136	Contract Serv (CD)	-	-	-
-	-	-	-	-	555-555-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	555-555-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-	555-555-61291	Dues & Subscript (Eng)	-	-	-
-	-	-	-	-	555-555-61320	Education & Training	-	-	-
13	114	160	79	160	555-555-61401	Unemploy Ins	160	160	160
-	-	-	-	-	555-555-61560	Maint/Bldg (Gen'l)	-	-	-
3	1	-	-	-	555-555-61564	Maint/Bldg (CD)	-	-	-
-	-	-	-	-	555-555-61600	Meetings & Conferences	-	-	-
-	-	-	-	-	555-555-61703	Office Supplies (PW)	-	-	-
-	-	-	-	-	555-555-61801	Petroleum (Eng)	-	-	-
<b>49</b>	<b>115</b>	<b>160</b>	<b>80</b>	<b>161</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>160</b>	<b>160</b>	<b>160</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	555-555-72500	Office Eqpt.	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	555-555-90010	To General Fund	-	-	-
-	19,959	6,962	3,481	6,962	555-555-90011	To GF-Sal/Ben/PERS Bond	13,783	13,783	13,783
471	-	-	-	-	555-555-90017	To Debt Service	-	-	-
1,884	1,879	2,341	2,341	2,341	555-555-90027	To Info System Service	2,981	2,981	2,981
226	173	113	113	113	555-555-90028	To Custodial & Bldg Maint	156	156	156
200	210	220	220	220	555-555-90105	To Eqpt Acq & Rep Fund	220	220	220
<b>2,781</b>	<b>22,221</b>	<b>9,636</b>	<b>6,155</b>	<b>9,636</b>		<b>Exp.-Transfers Out Totals:</b>	<b>17,140</b>	<b>17,140</b>	<b>17,140</b>
					E5	Exp.-Contingencies			
-	-	9,481	-	9,481	555-555-80005	Operating Contingency	77,200	77,200	77,200
<b>-</b>	<b>-</b>	<b>9,481</b>	<b>-</b>	<b>9,481</b>		<b>Exp.-Contingencies Totals:</b>	<b>77,200</b>	<b>77,200</b>	<b>77,200</b>
<b>22,123</b>	<b>22,336</b>	<b>31,300</b>	<b>12,321</b>	<b>31,364</b>		<b>EXPENDITURES TOTALS:</b>	<b>94,500</b>	<b>94,500</b>	<b>94,500</b>
<b>34,557</b>	<b>57,026</b>	<b>31,300</b>	<b>56,735</b>	<b>72,189</b>		<b>FUND REVENUES</b>	<b>94,500</b>	<b>94,500</b>	<b>94,500</b>
<b>22,123</b>	<b>22,336</b>	<b>31,300</b>	<b>12,321</b>	<b>31,364</b>		<b>FUND EXPENSES</b>	<b>94,500</b>	<b>94,500</b>	<b>94,500</b>

**SPECIAL REVENUE FUND  
STREETS 558**

**Department Description:**

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

**Important Highlights:**

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

## City of Lebanon, OR

### Budget Report FY 2013-14

		12/31/2013		2013		2014		2014		2014	
2011 Actual	2012 Actual	Budget	Year to Date	Estimated	Account	Description	Proposed	Approved	Adopted		
12,434	34,690	-	44,414	40,825		<b>ENG DEVELOPMENT REVIEW Totals:</b>	-	-	-		
					558	<b>STREET MAINTENANCE</b>					
					R2	<b>Rev.-Licenses &amp; Permits</b>					
902	1,286	1,000	397	800	558-000-44025	Valley Landfills	800	800	800		
902	1,286	1,000	397	800		<b>Rev.-Licenses &amp; Permits Totals:</b>	800	800	800		
					R4	<b>Rev.-Intergovernmental</b>					
754,020	838,401	750,000	363,315	850,000	558-000-41075	St Dept Of Trans	870,000	870,000	870,000		
754,020	838,401	750,000	363,315	850,000		<b>Rev.-Intergovernmental Totals:</b>	870,000	870,000	870,000		
					R6	<b>Rev.-Miscellaneous</b>					
12,400	16,350	12,000	6,250	11,000	558-000-45020	Rev From Rented Prop	12,000	12,000	12,000		
1,194	877	100	(268)	100	558-000-48100	Interest On Investment	100	100	100		
11,097	8,462	7,500	10,831	12,000	558-000-48140	Miscellaneous Revenue	12,000	12,000	12,000		
24,691	25,689	19,600	16,813	23,100		<b>Rev.-Miscellaneous Totals:</b>	24,100	24,100	24,100		
					R7	<b>Rev.-Transfers In</b>					
-	18,328	-	-	-	558-000-49000	Trans In Sal/Ben funding-100/815	20,527	20,527	20,527		
-	-	-	-	-	558-000-49010	From General Fund	-	-	-		
-	-	-	-	-	558-000-49098	From Gills Landing Boat Ramp	-	-	-		
-	18,328	-	-	-		<b>Rev.-Transfers In Totals:</b>	20,527	20,527	20,527		
					R8	<b>Rev.-Other Sources</b>					
10,015	99,118	115,000	193,107	193,107	558-000-49901	Beginning Balance	236,821	236,821	236,821		
10,015	99,118	115,000	193,107	193,107		<b>Rev.-Other Sources Totals:</b>	236,821	236,821	236,821		
789,628	982,822	885,600	573,632	1,067,007		<b>REVENUES TOTALS:</b>	1,152,248	1,152,248	1,152,248		
					558	<b>STREET MAINTENANCE</b>					
					E1	<b>Exp.-Personnel Services</b>					
181,185	152,991	200,578	95,846	200,578	558-558-50001	Salaries	162,052	162,052	162,052		
110,956	88,165	134,203	59,347	130,000	558-558-50003	Fringe Benefits	116,664	116,664	116,664		
13,306	12,743	-	-	-	558-558-50250	Part Time	-	-	-		
23	95	4,501	9	3,000	558-558-50600	Overtime	4,402	4,402	4,402		
-	100	-	176	300	558-558-59000	Group Term Life	-	-	-		
305,470	254,094	339,282	155,378	333,878		<b>Exp.-Personnel Services Totals:</b>	283,118	283,118	283,118		
					E2	<b>Exp.-Materials &amp; Services</b>					
-	-	-	-	-	558-558-61010	Advertising	-	-	-		
279	202	500	161	500	558-558-61012	Advertising (Maint)	500	500	500		
2,460	2,439	-	227	227	558-558-61014	City Attorney	-	-	-		
514	-	1,500	110	1,500	558-558-61122	Communication (Maint)	1,500	1,500	1,500		
2,262	1,832	-	-	-	558-558-61124	Computer Expense	-	-	-		
375	639	500	38	500	558-558-61127	Computer Exp (Maint)	500	500	500		
5	-	-	2	2	558-558-61130	Contract Services	-	-	-		
27,771	40,760	47,000	22,302	47,000	558-558-61134	Contract Serv (Maint)	50,000	50,000	50,000		
(467)	-	-	-	-	558-558-61240	Dept/Operating Expense	-	-	-		
24,266	63,853	52,000	28,456	52,000	558-558-61242	Operating Exp (Maint)	60,000	60,000	60,000		
285	417	1,000	397	1,000	558-558-61252	Op Supplies (Maint)	1,500	1,500	1,500		
1,388	1,057	2,600	-	2,600	558-558-61290	Dues & Subscriptions	200	200	200		
-	69	200	-	200	558-558-61292	Dues & Subs (Maint)	-	-	-		
228	-	-	-	-	558-558-61294	Dues & Subscript (Admin)	-	-	-		
-	-	-	-	-	558-558-61320	Education & Training	-	-	-		
1,572	1,838	2,300	1,408	2,300	558-558-61322	Ed & Trng (Maint)	2,500	2,500	2,500		
127,993	146,989	115,000	58,503	115,000	558-558-61370	Street Lights	115,000	115,000	115,000		
25,848	26,640	28,500	19,332	28,500	558-558-61390	Traffic Signal	30,000	30,000	30,000		
28,467	26,992	30,200	27,392	30,200	558-558-61400	Insurance	39,444	39,444	39,444		
191	1,527	1,020	509	1,020	558-558-61401	Unemploy Ins	1,100	1,100	1,100		
1,706	1,969	2,000	751	2,000	558-558-61502	Uniforms (Maint)	2,000	2,000	2,000		
40	53	-	40	40	558-558-61560	Maint/Bldg (Gen'l)	-	-	-		
691	613	4,000	713	4,000	558-558-61562	Maint/Bldg (Maint)	4,000	4,000	4,000		
1,106	984	2,000	582	2,000	558-558-61572	Maint/Eqpt (Maint)	2,000	2,000	2,000		
-	-	-	-	-	558-558-61580	Maint/Vehicles	-	-	-		
12,038	16,415	19,200	12,313	19,200	558-558-61582	Maint/Vehicles (Maint)	19,200	19,200	19,200		
-	-	-	-	-	558-558-61600	Meetings & Conferences	-	-	-		
-	130	1,100	68	1,100	558-558-61602	Mtgs & Conf (Maint)	1,100	1,100	1,100		
-	-	-	-	-	558-558-61700	Office Supplies	-	-	-		
495	358	800	205	725	558-558-61702	Off Supplies (Maint)	800	800	800		
17,440	20,904	18,500	8,644	18,500	558-558-61802	Petroleum (Maint)	18,500	18,500	18,500		
-	-	-	-	-	558-558-61820	Postage	-	-	-		
1,398	1,403	1,500	1,325	1,500	558-558-61830	Property Taxes	1,000	1,000	1,000		
-	4,405	6,000	3,807	6,000	558-558-61895	Tree Care (Maint)	6,000	6,000	6,000		
2,478	2,970	4,200	1,411	4,000	558-558-61902	Utilities (Maint)	4,000	4,000	4,000		
280,829	365,458	341,620	188,696	341,614		<b>Exp.-Materials &amp; Services Totals:</b>	360,844	360,844	360,844		

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E3</b>			
					<b>Exp.-Capital Outlay</b>			
189	-	502	-	500	558-558-72102 Buildings (Maint)	500	500	500
-	-	30,000	26,550	30,000	558-558-72301 Improvements (Eng)	223,250	223,250	223,250
-	-	87,602	-	37,600	558-558-72302 Improvements (Maint)	57,978	57,978	57,978
-	-	-	-	-	558-558-72502 Office Eqpt (Maint)	-	-	-
-	-	-	-	-	558-558-72503 Office Eqpt (PW)	-	-	-
-	-	-	-	-	558-558-72802 Vehicles (Maint)	-	-	-
<b>189</b>	<b>-</b>	<b>118,104</b>	<b>26,550</b>	<b>68,100</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>281,728</b>	<b>281,728</b>	<b>281,728</b>
					<b>E4</b>			
					<b>Exp.-Transfers Out</b>			
-	-	2,334	2,334	2,334	558-558-90010 To General Fund	4,238	4,238	4,238
-	72,508	3,092	3,092	3,092	558-558-90011 To GF-Sal/Ben/PERS Bond	128,106	128,106	128,106
6,862	-	-	-	-	558-558-90017 To Debt Service	-	-	-
3,200	2,500	2,600	2,600	2,600	558-558-90023 To Oper & Environ-537	2,800	2,800	2,800
1,031	1,500	1,600	1,600	1,600	558-558-90025 To GIS-540	1,600	1,600	1,600
23,120	27,213	23,704	11,852	23,704	558-558-90027 To Info System Service-542	29,593	29,593	29,593
3,508	1,222	1,034	1,034	1,034	558-558-90028 To Custodial & Bldg Maint-545	3,015	3,015	3,015
-	-	-	-	-	558-558-90030 To PERS Bond-320	4,976	4,976	4,976
66,300	65,220	52,230	26,115	52,230	558-558-90105 To Eqpt Acq & Rep Fund-820	52,230	52,230	52,230
-	-	-	-	-	558-558-90124 To Storm Drain Utility	-	-	-
-	-	-	-	-	558-558-90141 To Public Improvements	-	-	-
<b>104,021</b>	<b>170,163</b>	<b>86,594</b>	<b>48,627</b>	<b>86,594</b>	<b>Exp.-Transfers Out Totals:</b>	<b>226,558</b>	<b>226,558</b>	<b>226,558</b>
					<b>E5</b>			
					<b>Exp.-Contingencies</b>			
-	-	-	-	-	558-558-80005 Operating Contingency	-	-	-
-	-	-	-	-	558-558-80030 Res - Med Ins	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>690,509</b>	<b>789,715</b>	<b>885,600</b>	<b>419,251</b>	<b>830,186</b>	<b>EXPENDITURES TOTALS:</b>	<b>1,152,248</b>	<b>1,152,248</b>	<b>1,152,248</b>
<b>789,628</b>	<b>982,822</b>	<b>885,600</b>	<b>573,632</b>	<b>1,067,007</b>	<b>FUND REVENUES</b>	<b>1,152,248</b>	<b>1,152,248</b>	<b>1,152,248</b>
<b>690,509</b>	<b>789,715</b>	<b>885,600</b>	<b>419,251</b>	<b>830,186</b>	<b>FUND EXPENSES</b>	<b>1,152,248</b>	<b>1,152,248</b>	<b>1,152,248</b>
<b>99,119</b>	<b>193,107</b>	<b>-</b>	<b>154,381</b>	<b>236,821</b>	<b>STREET MAINTENANCE Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>





# CITY OF LEBANON

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

**SPECIAL REVENUE FUND  
SCHOOL RESOURCE OFFICER 564**

**Department Description:**

The City of Lebanon provides a sworn reserve police officer to the Lebanon School District who has workstations both at the high school and at Seven Oak Middle School.

This officer assists with counseling, education and prevention. He also investigates criminal activity occurring on the high school and middle school campuses, as well as incidents directly related to the school or its student body.

**Important Highlights:**

- The Lebanon School District will fund the part-time officer again for this fiscal year.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>564</b>	<b>SCHOOL RESOURCE OFFICER</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	564-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	564-000-41050	State Grant Funds	-	-	-
74,182	39,499	27,475	-	27,475	564-000-41060	From Leb Sch Dist	30,594	30,594	30,594
<b>74,182</b>	<b>39,499</b>	<b>27,475</b>	<b>-</b>	<b>27,475</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>30,594</b>	<b>30,594</b>	<b>30,594</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
262	27	-	(14)	-	564-000-48100	Interest On Investment	-	-	-
<b>262</b>	<b>27</b>	<b>-</b>	<b>(14)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
27,520	28,896	-	-	-	564-000-49010	From General Fund	-	-	-
<b>27,520</b>	<b>28,896</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
11,941	14,007	8,900	15,390	15,390	564-000-49901	Beginning Balance	6,400	6,400	6,400
<b>11,941</b>	<b>14,007</b>	<b>8,900</b>	<b>15,390</b>	<b>15,390</b>		<b>Rev.-Other Sources Totals:</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
<b>113,905</b>	<b>82,429</b>	<b>36,375</b>	<b>15,376</b>	<b>42,865</b>		<b>REVENUES TOTALS:</b>	<b>36,994</b>	<b>36,994</b>	<b>36,994</b>
					<b>564</b>	<b>SCHOOL RESOURCE OFFICER</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
61,019	45,163	26,706	11,174	26,706	564-564-50001	Salaries	27,560	27,560	27,560
33,016	19,745	2,809	1,391	2,809	564-564-50003	Fringe Benefits	3,468	3,468	3,468
-	-	-	-	-	564-564-50500	Out Of Class	-	-	-
-	-	-	-	-	564-564-50510	Ed. Incentive	-	-	-
1,100	100	-	-	-	564-564-50515	Def. Comp Match	-	-	-
758	332	-	-	-	564-564-50600	Overtime	-	-	-
-	-	-	-	-	564-564-50601	Out Of Class O.T.	-	-	-
290	586	-	-	-	564-564-50700	Cash In Comp	-	-	-
-	-	-	-	-	564-564-59000	Group Term Life	-	-	-
<b>96,183</b>	<b>65,926</b>	<b>29,515</b>	<b>12,565</b>	<b>29,515</b>		<b>Exp.-Personnel Services Totals:</b>	<b>31,028</b>	<b>31,028</b>	<b>31,028</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
21	108	216	-	216	564-564-61240	Dept/Operating Expense	216	216	216
949	449	500	519	519	564-564-61320	Education & Training	519	519	519
61	376	-	-	-	564-564-61401	Unemploy Ins	-	-	-
363	179	250	30	231	564-564-61500	Uniform-Buy & Clean	231	231	231
-	-	-	-	-	564-564-61505	Uniform Purchase	-	-	-
<b>1,394</b>	<b>1,112</b>	<b>966</b>	<b>549</b>	<b>966</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>966</b>	<b>966</b>	<b>966</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	564-564-72600	Other Eqpt.	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
2,321	-	-	-	-	564-564-90017	To Debt Service	-	-	-
<b>2,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	5,894	-	5,894	564-564-80005	Operating Contingency	5,000	5,000	5,000
<b>-</b>	<b>-</b>	<b>5,894</b>	<b>-</b>	<b>5,894</b>		<b>Exp.-Contingencies Totals:</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>99,898</b>	<b>67,038</b>	<b>36,375</b>	<b>13,114</b>	<b>36,375</b>		<b>EXPENDITURES TOTALS:</b>	<b>36,994</b>	<b>36,994</b>	<b>36,994</b>
<b>113,905</b>	<b>82,429</b>	<b>36,375</b>	<b>15,376</b>	<b>42,865</b>		<b>FUND REVENUES</b>	<b>36,994</b>	<b>36,994</b>	<b>36,994</b>
<b>99,898</b>	<b>67,038</b>	<b>36,375</b>	<b>13,114</b>	<b>36,375</b>		<b>FUND EXPENSES</b>	<b>36,994</b>	<b>36,994</b>	<b>36,994</b>
<b>14,007</b>	<b>15,391</b>	<b>-</b>	<b>2,262</b>	<b>6,490</b>		<b>SCHOOL RESOURCE OFFICER Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **SPECIAL REVENUE FUND DIAL-A-BUS 569**

### **PROGRAM DESCRIPTION:**

The Lebanon Dial-a-Bus program is sponsored by the City of Lebanon, through the Senior Center. It is a curb-to-curb transportation service within the Lebanon City area and is open to seniors, people with disabilities, low income and the general public. Riders currently use the bus from 7:00 a.m. to 4:30 p.m., five days a week for medical appointments, shopping, education, employment, volunteer opportunities, social services, conducting personal business, socializing and recreational activities. At some point, we also hope to offer a new transportation service to outlying areas of Lebanon, on a limited basis.

Last fiscal year our ridership increased over 28% over the previous two fiscal years and this current fiscal year we are anticipating another 5-6% increase on top of that. We have been adding a third driver to the schedule at times to help accommodate the additional ride requests.

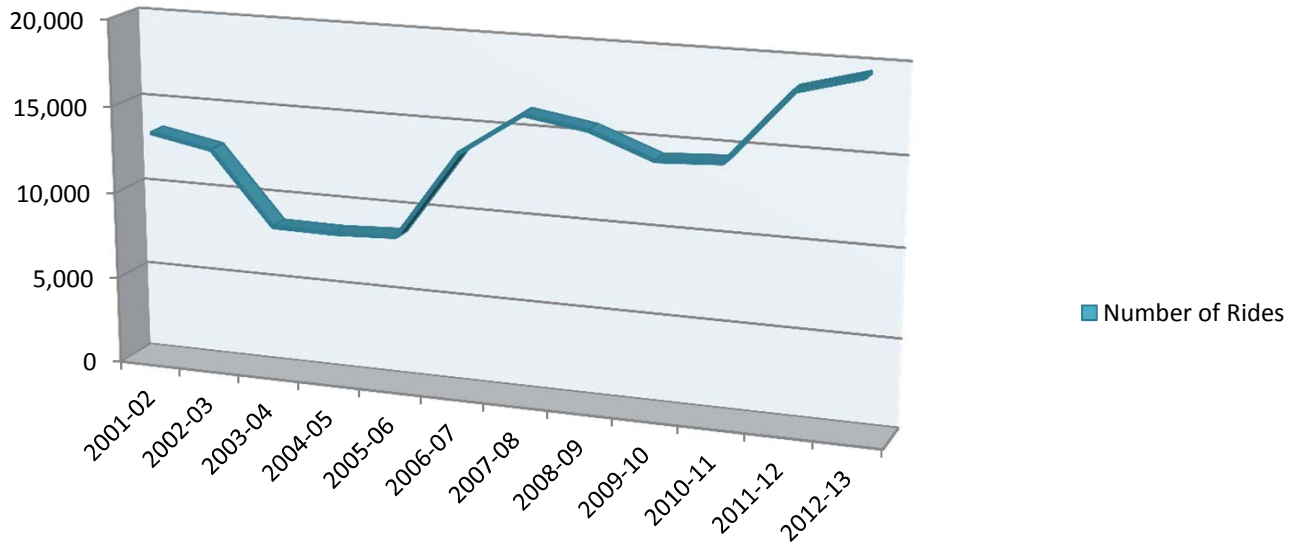
The Transportation program receives support from various federal, state and local grants and contracts that vary year to year. This program also generates income from the fare box.

### **Important Highlights**

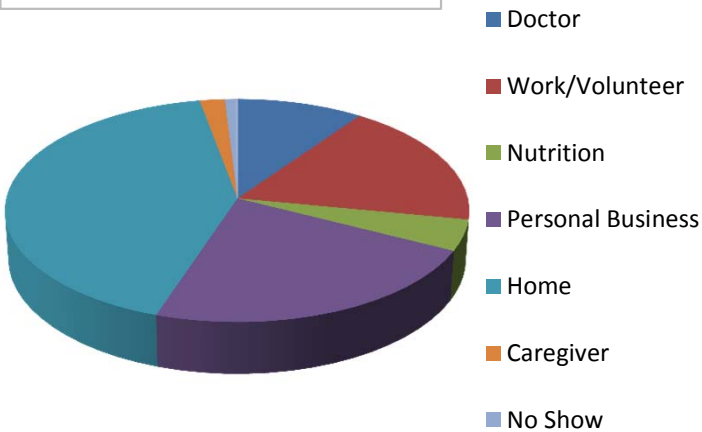
- The Jobs Access Reverse Commute grant funds (\$11,142) were combined with our Federal 5311 grant funds (\$96,041), through the Oregon Department of Transportation.
- We have budgeted \$40,000 in revenue for Business Energy Tax Credits (BETC) through the Oregon Department of Energy, for credits earned in 2011 and 2012. We are currently looking for a pass-through partner to receive the projected revenue.



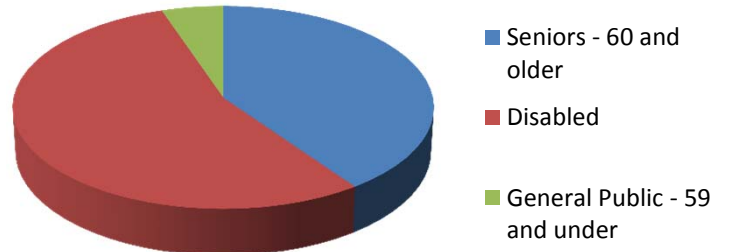
## Dial-a-Bus Ride History



FY 2012-13 Ride Destination :



2012-13 Ridership:



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>569</b>	<b>DIAL-A-BUS</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
91,713	98,105	96,041	40,973	96,041	569-000-41020	Federal Grant Funds	107,183	107,183	107,183
36,091	29,515	44,000	9,947	38,000	569-000-41025	Fed Grant Funds Title XIX	38,400	38,400	38,400
6,098	2,414	2,000	128	900	569-000-41030	Title XIX Match Reimb	1,800	1,800	1,800
20,143	17,305	17,599	4,693	17,599	569-000-41049	ODOT Discr Grant Fds	6,687	6,687	6,687
24,434	50,265	40,217	28,252	40,217	569-000-41050	State Grant Funds	40,514	40,514	40,514
<b>178,479</b>	<b>197,604</b>	<b>199,857</b>	<b>83,993</b>	<b>192,757</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>194,584</b>	<b>194,584</b>	<b>194,584</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	26,382	-	30,957	30,957	569-000-45040	B.E.T.C.	40,000	40,000	40,000
196	345	-	-	-	569-000-46030	Bus Tours	-	-	-
8,623	12,428	13,000	8,101	14,500	569-000-46032	DAB Donations	15,000	15,000	15,000
64	39	50	14	-	569-000-48100	Interest On Investment	100	100	100
94	598	600	20	200	569-000-48140	Miscellaneous Revenue	200	200	200
-	-	-	-	-	569-000-48172	Rental Cleaning Fee	-	-	-
-	-	-	-	-	569-000-48175	Rental Deposits	-	-	-
<b>8,977</b>	<b>39,792</b>	<b>13,650</b>	<b>39,092</b>	<b>45,657</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>55,300</b>	<b>55,300</b>	<b>55,300</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	569-000-49010	From General Fund	-	-	-
-	-	-	-	-	569-000-49097	From Equip Acq Fund	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
66,440	11,650	55,089	42,804	42,804	569-000-49901	Beginning Balance	17,287	17,287	17,287
<b>66,440</b>	<b>11,650</b>	<b>55,089</b>	<b>42,804</b>	<b>42,804</b>		<b>Rev.-Other Sources Totals:</b>	<b>17,287</b>	<b>17,287</b>	<b>17,287</b>
<b>253,896</b>	<b>249,046</b>	<b>268,596</b>	<b>165,889</b>	<b>281,218</b>		<b>REVENUES TOTALS:</b>	<b>267,171</b>	<b>267,171</b>	<b>267,171</b>
					<b>569</b>	<b>DIAL-A-BUS</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
80,664	71,430	118,923	38,908	118,923	569-569-50001	Salaries	73,895	73,895	73,895
60,898	33,937	64,877	24,564	64,877	569-569-50003	Fringe Benefits	65,724	65,724	65,724
45,301	32,681	-	15,517	-	569-569-50250	Part Time	40,212	40,212	40,212
554	735	2,144	324	1,000	569-569-50600	Overtime	2,011	2,011	2,011
-	1,077	-	-	-	569-569-50700	Cash In Comp	-	-	-
-	-	-	-	-	569-569-59000	Group Term Life	-	-	-
<b>187,417</b>	<b>139,860</b>	<b>185,944</b>	<b>79,313</b>	<b>184,800</b>		<b>Exp.-Personnel Services Totals:</b>	<b>181,842</b>	<b>181,842</b>	<b>181,842</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	398	1,200	-	-	569-569-61010	Advertising	1,200	1,200	1,200
-	-	-	-	-	569-569-61120	Communication (Gen'l)	-	-	-
-	-	-	-	-	569-569-61124	Computer Expense	-	-	-
14	-	-	-	-	569-569-61130	Contract Services	-	-	-
-	-	-	-	-	569-569-61200	Deposits Refunded	-	-	-
-	-	-	-	-	569-569-61230	Driver Reimb	-	-	-
1,432	2,455	2,500	2,395	3,700	569-569-61240	Dept/Operating Expense	4,500	4,500	4,500
166	189	250	362	400	569-569-61250	Dept/Op Supplies	500	500	500
959	971	300	-	-	569-569-61290	Dues & Subscriptions	-	-	-
-	-	-	-	-	569-569-61294	Dues & Subscript (Admin)	-	-	-
110	-	600	-	100	569-569-61320	Education & Training	600	600	600
129	803	400	199	200	569-569-61401	Unemploy Ins	400	400	400
4,900	5,235	5,000	3,665	6,000	569-569-61560	Maint/Bldg (Gen'l)	6,000	6,000	6,000
4,191	8,053	7,000	1,694	7,000	569-569-61580	Maint/Vehicles	7,000	7,000	7,000
12,745	19,389	18,000	9,060	18,200	569-569-61800	Petroleum	21,000	21,000	21,000
-	-	-	-	-	569-569-61872	Rental Clean-up	-	-	-
1,515	1,814	2,000	-	900	569-569-61889	Title XIX Match Exp.	2,000	2,000	2,000
<b>26,161</b>	<b>39,307</b>	<b>37,250</b>	<b>17,375</b>	<b>36,500</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>43,200</b>	<b>43,200</b>	<b>43,200</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	569-569-72500	Office Eqpt.	-	-	-
-	3,880	-	-	-	569-569-72600	Other Eqpt.	-	-	-
-	-	-	-	-	569-569-72800	Vehicles	-	-	-
<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	1,087	1,087	1,087	569-569-90010	To General Fund	1,091	1,091	1,091
-	7,824	26,249	13,125	26,249	569-569-90011	To GF-Sal/Ben/PERS Bond	23,123	23,123	23,123
3,300	-	-	-	-	569-569-90017	To Debt Service	-	-	-
16,088	7,286	7,291	3,645	7,291	569-569-90027	To Info System Service-542	6,644	6,644	6,644
9,280	8,085	8,004	4,002	8,004	569-569-90028	To Custodial & Bldg Maint-545	4,055	4,055	4,055
-	-	-	-	-	569-569-90030	To PERS Bond-320	2,283	2,283	2,283
<b>28,668</b>	<b>23,195</b>	<b>42,631</b>	<b>21,859</b>	<b>42,631</b>		<b>Exp.-Transfers Out Totals:</b>	<b>37,196</b>	<b>37,196</b>	<b>37,196</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	2,771	-	-	569-569-80005	Operating Contingency	4,933	4,933	4,933
-	-	-	-	-	569-569-80030	Res - Med Ins	-	-	-
-	-	<b>2,771</b>	-	-		<b>Exp.-Contingencies Totals:</b>	<b>4,933</b>	<b>4,933</b>	<b>4,933</b>
<b>242,246</b>	<b>206,242</b>	<b>268,596</b>	<b>118,547</b>	<b>263,931</b>		<b>EXPENDITURES TOTALS:</b>	<b>267,171</b>	<b>267,171</b>	<b>267,171</b>
<b>253,896</b>	<b>249,046</b>	<b>268,596</b>	<b>165,889</b>	<b>281,218</b>		<b>FUND REVENUES</b>	<b>267,171</b>	<b>267,171</b>	<b>267,171</b>
<b>242,246</b>	<b>206,242</b>	<b>268,596</b>	<b>118,547</b>	<b>263,931</b>		<b>FUND EXPENSES</b>	<b>267,171</b>	<b>267,171</b>	<b>267,171</b>
<b>11,650</b>	<b>42,804</b>	<b>-</b>	<b>47,342</b>	<b>17,287</b>		<b>DIAL-A-BUS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **SPECIAL REVENUE FUND STP STREET PROJECT 571**

### **Department Description:**

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

- The funds are reimbursed to the City once a project has been completed. Currently, ODOT is holding funds from 2010, 2011, 2012, and 2013 for the City to use on a Project.

### **Important Highlights:**

- Approximately \$490,000 will be used for a project in FY14/15 to re-construct a portion of Seventh Street from Airport Road to 'F' Street.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>571 STP STREET PROJECT</b>			
					<b>R4 Rev.-Intergovernmental</b>			
-	-	-	-	-	- 571-000-41020 Federal Grant Funds	-	-	-
238,606	170,706	260,000	-	-	- 571-000-41050 State Grant Funds	444,537	444,537	444,537
<b>238,606</b>	<b>170,706</b>	<b>260,000</b>	<b>-</b>	<b>-</b>	<b>Rev.-Intergovernmental Totals:</b>	<b>444,537</b>	<b>444,537</b>	<b>444,537</b>
					<b>R6 Rev.-Miscellaneous</b>			
256	(57)	-	(50)	-	- 571-000-48100 Interest On Investment	-	-	-
<b>256</b>	<b>(57)</b>	<b>-</b>	<b>(50)</b>	<b>-</b>	<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7 Rev.-Transfers In</b>			
-	-	-	-	-	- 571-000-49046 From Streets Fund	-	-	-
-	-	4,922	4,922	4,922	- 571-000-49104 From Bridge Grant -805	-	-	-
-	-	-	-	-	- 571-000-49130 From SDC-Street	-	-	-
<b>-</b>	<b>-</b>	<b>4,922</b>	<b>4,922</b>	<b>4,922</b>	<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8 Rev.-Other Sources</b>			
99,666	40,909	40,858	40,852	40,852	- 571-000-49901 Beginning Balance	45,774	45,774	45,774
<b>99,666</b>	<b>40,909</b>	<b>40,858</b>	<b>40,852</b>	<b>40,852</b>	<b>Rev.-Other Sources Totals:</b>	<b>45,774</b>	<b>45,774</b>	<b>45,774</b>
<b>338,528</b>	<b>211,558</b>	<b>305,780</b>	<b>45,724</b>	<b>45,774</b>	<b>REVENUES TOTALS:</b>	<b>490,311</b>	<b>490,311</b>	<b>490,311</b>
					<b>571 STP STREET PROJECT</b>			
					<b>E1 Exp.-Personnel Services</b>			
-	-	-	-	-	- 571-571-50001 Salaries	-	-	-
-	-	-	-	-	- 571-571-50003 Fringe Benefits	-	-	-
-	-	-	-	-	- 571-571-50250 Part Time	-	-	-
-	-	-	-	-	- 571-571-50600 Overtime	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2 Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 571-571-61100 Interim Fin Exp	-	-	-
2	-	-	-	-	- 571-571-61130 Contract Services	-	-	-
-	-	-	-	-	- 571-571-61240 Dept/Operating Expense	-	-	-
-	-	-	-	-	- 571-571-61250 Dept/Op Supplies	-	-	-
-	-	-	-	-	- 571-571-61401 Unemploy Ins	-	-	-
-	-	-	-	-	- 571-571-61700 Office Supplies	-	-	-
-	-	-	-	-	- 571-571-61800 Petroleum	-	-	-
<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3 Exp.-Capital Outlay</b>			
-	-	-	-	-	- 571-571-72300 Improvements	-	-	-
297,367	170,706	305,780	-	-	- 571-571-72301 Improvements (Eng)	490,311	490,311	490,311
<b>297,367</b>	<b>170,706</b>	<b>305,780</b>	<b>-</b>	<b>-</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>490,311</b>	<b>490,311</b>	<b>490,311</b>
					<b>E4 Exp.-Transfers Out</b>			
-	-	-	-	-	- 571-571-90027 To Info System Service	-	-	-
250	-	-	-	-	- 571-571-90105 To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	- 571-571-90120 To Water CIP	-	-	-
<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5 Exp.-Contingencies</b>			
-	-	-	-	-	- 571-571-80005 Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>297,619</b>	<b>170,706</b>	<b>305,780</b>	<b>-</b>	<b>-</b>	<b>EXPENDITURES TOTALS:</b>	<b>490,311</b>	<b>490,311</b>	<b>490,311</b>
<b>338,528</b>	<b>211,558</b>	<b>305,780</b>	<b>45,724</b>	<b>45,774</b>	<b>FUND REVENUES</b>	<b>490,311</b>	<b>490,311</b>	<b>490,311</b>
<b>297,619</b>	<b>170,706</b>	<b>305,780</b>	<b>-</b>	<b>-</b>	<b>FUND EXPENSES</b>	<b>490,311</b>	<b>490,311</b>	<b>490,311</b>
<b>40,909</b>	<b>40,852</b>	<b>-</b>	<b>45,724</b>	<b>45,774</b>	<b>STP STREET PROJECT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
Library LSTA GRANT 578**

**Department Description:**

The Library Sciences and Technology Act grant titled “Opening the Doors Wider: Serving the Unserved in East Linn County” is a grant funded project to pay a percentage of non-resident library card fees for Lebanon, Sweet Home, and Scio. Through the grant, Lebanon has received funding for 350, Sweet Home 200, and Scio 70 non-resident household cards. The first year the grant funded 90% of the cost of a non-resident card; the second year the grant funded 75%; and the third year, if approved, would fund 50%. The purpose of the grant is to draw new non-resident patrons to the libraries and create supporters as they come to value the services of their local library. The original LSTA grant for open the doors wider was for a three year period.

**Important Highlights:**

- There is no budget for 2013/14 at this time as the original three year period ended June 30, 2013. A new grant application has been submitted and will be brought to council when we are successful in securing the additional grant funds.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					578	<b>LIBRARY-LSTA GRANT</b>			
					R4	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 578-000-41020	Federal Grant Funds	-	-	-
19,215	23,119	29,872	2,989	29,872	- 578-000-41050	State Grant Funds	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 578-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 578-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R8	<b>Rev.-Other Sources</b>			
-	-	-	-	-	- 578-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>REVENUES TOTALS:</b>	-	-	-
					578	<b>LIBRARY-LSTA GRANT</b>			
					E2	<b>Exp.-Materials &amp; Services</b>			
184	268	4,128	46	4,128	578-578-60000	Personnel services-Lib LSTA Grant	-	-	-
18,343	20,312	22,319	2,671	22,319	578-578-61130	Contract Services	-	-	-
643	2,239	3,125	241	3,125	578-578-61240	Dept/Operating Expense (Supplies)	-	-	-
45	300	300	31	300	578-578-61600	Meeting & Conference (Travel)	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 578-578-72300	Improvements	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>EXPENDITURES TOTALS:</b>	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>FUND REVENUES</b>	-	-	-
<b>19,215</b>	<b>23,119</b>	<b>29,872</b>	<b>2,989</b>	<b>29,872</b>		<b>FUND EXPENSES</b>	-	-	-
-	-	-	-	-		<b>LIBRARY-LSTA GRANT TOTAL</b>	-	-	-

**SPECIAL REVENUE FUND  
BOAT RAMP MAINTENANCE ASSISTANCE FUNDING 593**

**Department Description:**

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

**Important Highlights:**

- No significant changes in this fund.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>593</b>	<b>BOAT RAMP MAINTENANCE</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
4,300	4,300	7,400	7,400	7,400	593-000-41050	State Grant Funds	7,400	7,400	7,400
<b>4,300</b>	<b>4,300</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
46	31	10	(7)	10	593-000-48100	Interest On Investment	-	-	-
<b>46</b>	<b>31</b>	<b>10</b>	<b>(7)</b>	<b>10</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
4,271	6,911	7,658	7,658	7,658	593-000-49901	Beginning Balance	6,700	6,700	6,700
<b>4,271</b>	<b>6,911</b>	<b>7,658</b>	<b>7,658</b>	<b>7,658</b>		<b>Rev.-Other Sources Totals:</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
<b>8,617</b>	<b>11,242</b>	<b>15,068</b>	<b>15,051</b>	<b>15,068</b>		<b>REVENUES TOTALS:</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
					<b>593</b>	<b>GILLS LANDING BOAT RAMP</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
383	643	777	-	777	593-593-50001	Salaries	777	777	777
247	575	333	-	333	593-593-50003	Fringe Benefits	333	333	333
-	17	-	-	-	593-593-50600	Overtime	-	-	-
<b>630</b>	<b>1,235</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>		<b>Exp.-Personnel Services Totals:</b>	<b>1,110</b>	<b>1,110</b>	<b>1,110</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	593-593-61130	Contract Services	-	-	-
533	2,349	3,315	598	3,315	593-593-61240	Dept/Operating Expense	3,700	3,700	3,700
-	-	2,975	871	2,975	593-593-61242	Dept/Operating Expense	3,200	3,200	3,200
1	-	-	-	-	593-593-61401	Unemploy Ins	-	-	-
-	-	-	-	-	593-593-61902	Utilities (Maint)	-	-	-
<b>534</b>	<b>2,349</b>	<b>6,290</b>	<b>1,469</b>	<b>6,290</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	1,000	-	1,000	593-593-72300	Improvements	6,090	6,090	6,090
<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>6,090</b>	<b>6,090</b>	<b>6,090</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
26	-	-	-	-	593-593-90017	To Debt Service	-	-	-
110	-	-	-	-	593-593-90027	To Info System Service	-	-	-
406	-	-	-	-	593-593-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	593-593-90045	To Streets Fund	-	-	-
<b>542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	6,668	-	6,668	593-593-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>6,668</b>	<b>-</b>	<b>6,668</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,706</b>	<b>3,584</b>	<b>15,068</b>	<b>1,469</b>	<b>15,068</b>		<b>EXPENDITURES TOTALS:</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
<b>8,617</b>	<b>11,242</b>	<b>15,068</b>	<b>15,051</b>	<b>15,068</b>		<b>FUND REVENUES</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
<b>1,706</b>	<b>3,584</b>	<b>15,068</b>	<b>1,469</b>	<b>15,068</b>		<b>FUND EXPENSES</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
<b>6,911</b>	<b>7,658</b>	<b>-</b>	<b>13,582</b>	<b>-</b>		<b>GILLS LANDING BOAT RAMP Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

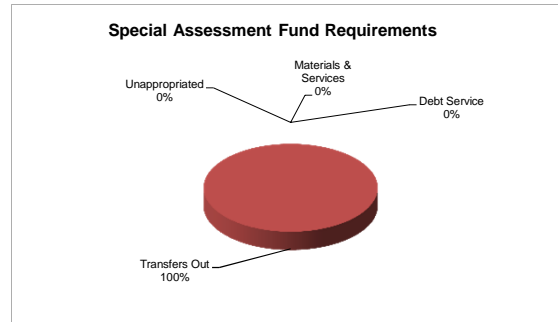
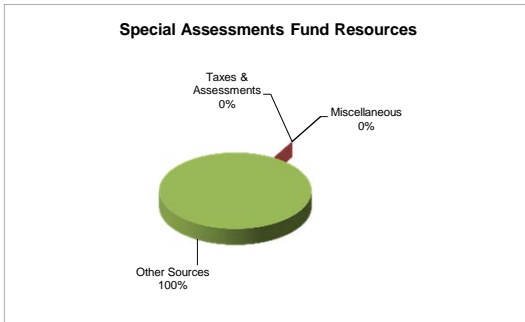
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**SPECIAL ASSESSMENT FUND**  
**Adopted for the Fiscal Year 2013-2014**

<b>RESOURCES</b>	
Taxes & Assessments	\$ -
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	-
Transfers In	-
Other Sources	31,462
<b>Total Resources</b>	<b>\$ 31,462</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	-
Capital Outlay	-
Transfers Out	31,462
Contingencies	-
Debt Service	-
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 31,462</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
750-Public Improvements	-	-	-	31,462	-	-	-	<b>31,462</b>	100.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,462</b>	100.00%
<b>Percent of Special Assessments Fund</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	

**SPECIAL ASSESSMENT FUND  
PUBLIC IMPROVEMENTS - ADMINISTRATION 750**

**Department Description:**

This fund was used to budget for public improvement projects for which reimbursement of costs is expected.

**Important Highlights:**

- This fund will be closed out in FY2013-14 to the street CIP fund. Futures funding for LID request will be handled on an individual basis.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					750	PUB. IMP. - ADMINISTRATION			
					R1	Rev.-Taxes & Assess			
2,732	-	-	-	-	750-000-42060	Unbonded Principal-LID	-	-	-
<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R6	Rev.-Miscellaneous			
1,925	-	-	-	-	750-000-42070	Unbonded Int-LID	-	-	-
242	109	-	(38)	-	750-000-48100	Interest On Investment	-	-	-
<b>2,167</b>	<b>109</b>	<b>-</b>	<b>(38)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
-	-	-	-	-	750-000-49022	From Water Fund	-	-	-
-	-	-	-	-	750-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	750-000-49046	From Streets Fund	-	-	-
-	-	-	-	-	750-000-49047	From Storm Drain	-	-	-
-	-	-	-	-	750-000-49105	From Str Cap Proj	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
-	-	-	-	-	750-000-42030	Bond Sale Proceeds	-	-	-
26,453	31,352	31,378	31,462	31,462	750-000-49901	Beginning Balance	31,462	31,462	31,462
<b>26,453</b>	<b>31,352</b>	<b>31,378</b>	<b>31,462</b>	<b>31,462</b>		<b>Rev.-Other Sources Totals:</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
<b>31,352</b>	<b>31,461</b>	<b>31,378</b>	<b>31,424</b>	<b>31,462</b>		<b>REVENUES TOTALS:</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
					750	PUB. IMP. - ADMINISTRATION			
					E2	Exp.-Materials & Services			
-	-	25,000	-	-	750-750-61130	Contract Services	-	-	-
-	-	-	-	-	750-750-61820	Postage	-	-	-
<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	750-750-72300	Improvements	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	750-750-90115	To Street CIP-840	31,462	31,462	31,462
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
					E5	Exp.-Contingencies			
-	-	6,378	-	6,378	750-750-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>6,378</b>	<b>-</b>	<b>6,378</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>31,378</b>	<b>-</b>	<b>6,378</b>		<b>EXPENDITURES TOTALS:</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
<b>31,352</b>	<b>31,461</b>	<b>31,378</b>	<b>31,424</b>	<b>31,462</b>		<b>FUND REVENUES</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
<b>-</b>	<b>-</b>	<b>31,378</b>	<b>-</b>	<b>6,378</b>		<b>FUND EXPENSES</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
<b>31,352</b>	<b>31,461</b>	<b>-</b>	<b>31,424</b>	<b>25,084</b>		<b>PUB. IMP. - ADMINISTRATION Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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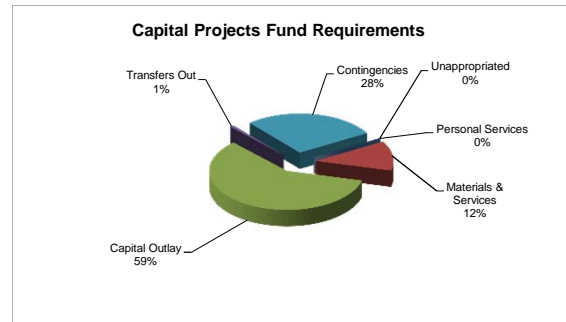
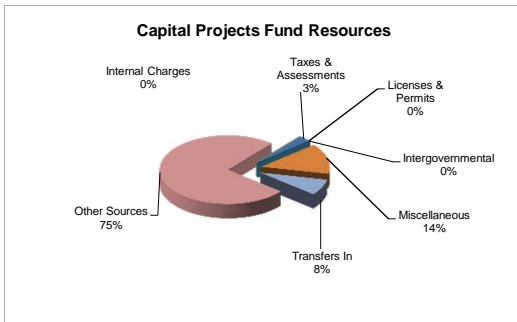
**CAPITAL PROJECTS FUND**  
**Adopted for the Fiscal Year 2013-2014**

**RESOURCES**

Taxes & Assessments	\$ 143,750
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	2,051
Charges for Services	-
Miscellaneous	746,910
Transfers In	391,912
Other Sources	3,898,568
Internal Charges	-
<b>Total Resources</b>	<b>\$ 5,183,191</b>

**REQUIREMENTS**

Personal Services	\$ -
Materials & Services	637,235
Capital Outlay	3,054,957
Transfers Out	44,258
Contingencies	1,446,741
Debt Service	-
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 5,183,191</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
815-State Highway Signal Maint	-	2,000	-	10,378	61,372	-	-	73,750	1.42%
820-Equipment Acq. & Replacement	-	-	335,803	-	790,817	-	-	1,126,620	21.74%
824-Historic Resources Trust	-	80	-	-	-	-	-	80	0.00%
825-Pioneer Cemetary	-	-	8,730	-	-	-	-	8,730	0.17%
829-Police Trust	-	13,000	11,423	-	-	-	-	24,423	0.47%
830-Library Trust	-	115,051	43,000	-	37,000	-	-	195,051	3.76%
833-Library Building Trust	-	440,000	199,000	-	-	-	-	639,000	12.33%
834-Sr Center Building Trust	-	1,604	-	-	-	-	-	1,604	0.03%
835-Senior Services Trust	-	13,500	15,000	-	151,800	-	-	180,300	3.48%
838-Snedaker Trust	-	32,000	-	-	-	-	-	32,000	0.62%
840-Streets Cap Proj	-	-	83,000	-	341,979	-	-	424,979	8.20%
845-Infra Deferral	-	-	55,372	-	-	-	-	55,372	1.07%
852-Drainage SDC	-	-	123,000	6,776	7,304	-	-	137,080	2.64%
853-Drainage SDC Reimb	-	-	3,913	-	1,697	-	-	5,610	0.11%
862-Parks SDC	-	20,000	400,000	6,776	4,274	-	-	431,050	8.32%
863-Parks SDC Reimb	-	-	16,000	-	1,880	-	-	17,880	0.34%
872-Sewer SDC	-	-	380,000	6,776	9,123	-	-	395,899	7.64%
873-Sewer SDC Reimb	-	-	210,000	-	5,142	-	-	215,142	4.15%
882-Streets SDC	-	-	1,020,000	6,776	14,824	-	-	1,041,600	20.10%
883-Streets SDC Reimb	-	-	36,653	-	7,170	-	-	43,823	0.85%
892-Water SDC	-	-	90,000	6,776	11,329	-	-	108,105	2.09%
893-Water SDC Reimb	-	-	24,063	-	1,030	-	-	25,093	0.48%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 637,235</b>	<b>\$ 3,054,957</b>	<b>\$ 44,258</b>	<b>\$ 1,446,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,183,191</b>	<b>100.01%</b>
Percent of Capital Projects Fund	0.01%	12.29%	58.94%	0.85%	27.91%	0.00%	0.00%	100.00%	

**CAPITAL PROJECTS FUND  
STATE HIGHWAY SIGNAL MAINTENANCE 815**

**Department Description:**

Created in 05/06 this fund holds reserves for 10 Years of traffic signal maintenance. With the construction of the Super Wal-Mart store a traffic signal was required. The City entered into a 10-year Inter-Governmental Agreement with ODOT for maintenance projects that arise beyond the City's manpower or experience. Operating expense is used for in-house repairs and maintenance.

**Important Highlights:**

- No significant changes in this fund.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					815	STATE HWY SIGNAL MAINT			
					R6	Rev.-Miscellaneous			
763	290	-	(98)	-	815-000-48100	Interest On Investment	-	-	-
3,000	1,500	-	750	750	815-000-48160	Weldwood Drive Signal	750	750	750
<b>3,763</b>	<b>1,790</b>	<b>-</b>	<b>652</b>	<b>750</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>750</b>	<b>750</b>	<b>750</b>
					R8	Rev.-Other Sources			
100,826	91,727	82,500	84,225	84,225	815-000-49901	Beginning Balance	73,000	73,000	73,000
<b>100,826</b>	<b>91,727</b>	<b>82,500</b>	<b>84,225</b>	<b>84,225</b>		<b>Rev.-Other Sources Totals:</b>	<b>73,000</b>	<b>73,000</b>	<b>73,000</b>
<b>104,589</b>	<b>93,517</b>	<b>82,500</b>	<b>84,877</b>	<b>84,975</b>		<b>REVENUES TOTALS:</b>	<b>73,750</b>	<b>73,750</b>	<b>73,750</b>
					815	STATE HWY SIGNAL MAINT			
					E1	Exp.-Personnel Services			
5,250	-	5,651	2,847	5,651	815-815-50001	Salaries	-	-	-
2,996	-	3,816	1,567	3,816	815-815-50003	Fringe Benefits	-	-	-
-	-	160	-	100	815-815-50600	Overtime	-	-	-
<b>8,246</b>	<b>-</b>	<b>9,627</b>	<b>4,414</b>	<b>9,567</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
-	-	-	-	-	815-815-61012	Advertising (Maint)	-	-	-
4,423	-	-	1,704	1,700	815-815-61134	Contract Serv (Maint)	2,000	2,000	2,000
-	-	-	-	-	815-815-61242	Operating Exp (Maint)	-	-	-
6	28	20	-	-	815-815-61401	Unemploy Ins	-	-	-
<b>4,429</b>	<b>28</b>	<b>20</b>	<b>1,704</b>	<b>1,700</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	815-815-90010	To General Fund	-	-	-
-	9,264	-	-	-	815-815-90011	To GF-Sal/Ben/PERS Bond	-	-	-
187	-	-	-	-	815-815-90017	To Debt Service	-	-	-
-	-	-	-	-	815-815-90183	To Street Sal/Ben/PERS Bond	10,378	10,378	10,378
<b>187</b>	<b>9,264</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>10,378</b>	<b>10,378</b>	<b>10,378</b>
					E5	Exp.-Contingencies			
-	-	72,853	-	72,853	815-815-80005	Operating Contingency	61,372	61,372	61,372
<b>-</b>	<b>-</b>	<b>72,853</b>	<b>-</b>	<b>72,853</b>		<b>Exp.-Contingencies Totals:</b>	<b>61,372</b>	<b>61,372</b>	<b>61,372</b>
<b>12,862</b>	<b>9,292</b>	<b>82,500</b>	<b>6,118</b>	<b>84,120</b>		<b>EXPENDITURES TOTALS:</b>	<b>73,750</b>	<b>73,750</b>	<b>73,750</b>
<b>104,589</b>	<b>93,517</b>	<b>82,500</b>	<b>84,877</b>	<b>84,975</b>		<b>FUND REVENUES</b>	<b>73,750</b>	<b>73,750</b>	<b>73,750</b>
<b>12,862</b>	<b>9,292</b>	<b>82,500</b>	<b>6,118</b>	<b>84,120</b>		<b>FUND EXPENSES</b>	<b>73,750</b>	<b>73,750</b>	<b>73,750</b>
<b>91,727</b>	<b>84,225</b>	<b>-</b>	<b>78,759</b>	<b>855</b>		<b>STATE HWY SIGNAL MAINT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
EQUIPMENT ACQUISITION AND REPLACEMENT 820**

**Department Description:**

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

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

- Maintenance facility property acquisitions
- Emergency equipment replacement for Police
- Emergency equipment replacement for the Water Treatment Plant
- Emergency equipment replacement for the Wastewater Treatment Plant
- Scheduled and emergency replacement for the IS department
- Roof replacement for the Senior Center
- Scheduled vehicles and other rolling stock for all departments
- Replacement of Library heating units

**Important Highlights:**

- No significant changes.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>820 EQUIPMENT ACQ. &amp; REPLACEMENT</b>			
					<b>R6 Rev.-Miscellaneous</b>			
-	-	-	-	-	- 820-000-41055 Interfd Loan Int	-	-	-
-	-	-	-	-	- 820-000-45010 Rev From Sale Of Prop	-	-	-
6,079	2,823	2,000	(895)	1,000	820-000-48100 Interest On Investment	1,170	1,170	1,170
-	-	-	-	-	- 820-000-48140 Miscellaneous Revenue	-	-	-
<b>6,079</b>	<b>2,823</b>	<b>2,000</b>	<b>(895)</b>	<b>1,000</b>	<b>Rev.-Miscellaneous Totals:</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>
					<b>R7 Rev.-Transfers In</b>			
45,650	86,000	81,500	44,450	81,500	820-000-49010 From General Fund	85,500	135,500	135,500
-	-	-	-	-	- 820-000-49019 From Sm Waterline	-	-	-
29,950	26,950	31,200	15,600	31,200	820-000-49022 From Water Fund-430	31,200	31,200	31,200
55,720	56,700	56,300	28,150	56,300	820-000-49025 From W Water Fund-470	56,300	56,300	56,300
-	-	-	-	-	- 820-000-49029 From Dial-A-Bus	-	-	-
-	-	-	-	-	- 820-000-49032 From GIS-540	-	-	-
200	-	220	-	220	820-000-49033 From Eng Dev Review-555	220	220	220
30	-	-	-	-	- 820-000-49037 From Operations & Environ	-	-	-
79,000	57,500	59,000	29,500	59,000	820-000-49038 From Info Sys-542	65,000	65,000	65,000
-	-	-	-	-	- 820-000-49039 From Park Enterprise	-	-	-
66,300	65,220	52,230	26,115	52,230	820-000-49046 From Streets Fund-558	52,230	52,230	52,230
-	-	-	-	-	- 820-000-49047 From Storm Drain-450	20,000	20,000	20,000
4,000	210	-	220	-	- 820-000-49050 From Bldg Inspect	-	-	-
1,200	1,260	1,320	1,320	1,320	820-000-49098 From NW Urban Renewal-925	-	-	-
1,060	-	1,430	1,430	1,430	820-000-49170 From Cheadle Lake URD-935	-	-	-
<b>283,110</b>	<b>293,840</b>	<b>283,200</b>	<b>146,785</b>	<b>283,200</b>	<b>Rev.-Transfers In Totals:</b>	<b>310,450</b>	<b>360,450</b>	<b>360,450</b>
					<b>R8 Rev.-Other Sources</b>			
814,148	812,695	1,180,545	824,982	824,982	820-000-49901 Beginning Balance	765,000	765,000	765,000
<b>814,148</b>	<b>812,695</b>	<b>1,180,545</b>	<b>824,982</b>	<b>824,982</b>	<b>Rev.-Other Sources Totals:</b>	<b>765,000</b>	<b>765,000</b>	<b>765,000</b>
<b>1,103,337</b>	<b>1,109,358</b>	<b>1,465,745</b>	<b>970,872</b>	<b>1,109,182</b>	<b>REVENUES TOTALS:</b>	<b>1,076,620</b>	<b>1,126,620</b>	<b>1,126,620</b>
					<b>820 EQUIPMENT ACQ. &amp; REPLACEMENT</b>			
					<b>E3 Exp.-Capital Outlay</b>			
19,122	-	-	-	-	- 820-820-72050 Land	-	-	-
77,256	-	-	-	-	- 820-820-72300 Improvements	-	-	-
-	22,924	75,000	19,854	70,000	820-820-72302 Improvements (Maint)	30,803	30,803	30,803
43,412	33,054	-	41,421	41,421	820-820-72500 Office Eqpt.	-	-	-
-	-	40,000	41,991	41,991	820-820-72600 Other Eqpt.	-	-	-
4,974	-	35,000	15,740	15,740	820-820-72602 Other Eqpt (Maint)	-	-	-
-	-	-	-	-	- 820-820-72606 Other Eqpt (IS)	25,000	25,000	25,000
-	-	-	-	-	- 820-820-72607 Other Eqpt (Lib)	-	-	-
-	-	-	-	-	- 820-820-72608 Other Eqpt (Police)	105,000	105,000	105,000
-	-	-	-	-	- 820-820-72609 Other Eqpt (SC)	-	-	-
-	-	35,000	-	35,000	820-820-72801 Vehicles (Eng)	-	-	-
69,707	210,616	125,000	139,817	140,000	820-820-72802 Vehicles (Maint)	175,000	175,000	175,000
-	-	-	-	-	- 820-820-72803 Vehicles (Bld)	-	-	-
-	-	-	-	-	- 820-820-72804 Vehicles (Cityhall)	-	-	-
<b>214,471</b>	<b>266,594</b>	<b>310,000</b>	<b>258,823</b>	<b>344,152</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>335,803</b>	<b>335,803</b>	<b>335,803</b>
					<b>E4 Exp.-Transfers Out</b>			
-	-	-	-	-	- 820-820-90052 To Storm Drainage	-	-	-
-	-	-	-	-	- 820-820-90055 To D-A-B Grant Fund	-	-	-
-	-	-	-	-	- 820-820-90150 To SDC-Streets	-	-	-
-	-	-	-	-	- 820-820-90162 To ODOT-IOF Fd	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	1,155,745	-	1,155,745	820-820-80005	Operating Contingency	-	-	-
-	-	-	-	-	820-820-80010	Res - Eq Rep (Eng)	-	-	-
-	-	-	-	-	820-820-80011	Res - Eq Rep (St/Fed Surplus)	6,889	6,889	6,889
-	-	-	-	-	820-820-80012	Res - Eq Rep (Water Plant)	44,549	44,549	44,549
-	-	-	-	-	820-820-80013	Res - Eq Rep (Wst Wtr Plant)	95,700	95,700	95,700
-	-	-	-	-	820-820-80014	Res - Eq Rep (Str)	-	-	-
-	-	-	-	-	820-820-80015	Res - Eq Rep (Finance)	13,262	13,262	13,262
20,165	5,000	-	-	-	820-820-80016	Res - Eq Rep (Police)	1,028	1,028	1,028
-	-	-	-	-	820-820-80017	Res - Senior Center	96,677	96,677	96,677
-	-	-	-	-	820-820-80018	Res - Eq Rep (PW/Eng Maint-Eq)	236,010	236,010	236,010
-	-	-	-	-	820-820-80019	Res - Shop	117,672	117,672	117,672
-	-	-	-	-	820-820-80020	Res - Parks Structure Replacement	-	50,000	50,000
1,202	12,782	-	710	-	820-820-80021	Res - Eq Rep (Library)	34,029	34,029	34,029
-	-	-	-	-	820-820-80025	Res - Eq Rep (Bldg Maint-Eq)	22,842	22,842	22,842
-	-	-	-	-	820-820-80027	Res - Eq Rep (Env Ops)	-	-	-
58,185	-	-	-	-	820-820-80028	Res - Eq Rep (IS)	72,159	72,159	72,159
<b>79,552</b>	<b>17,782</b>	<b>1,155,745</b>	<b>710</b>	<b>1,155,745</b>		<b>Exp.-Contingencies Totals:</b>	<b>740,817</b>	<b>790,817</b>	<b>790,817</b>
<b>294,023</b>	<b>284,376</b>	<b>1,465,745</b>	<b>259,533</b>	<b>1,499,897</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,076,620</b>	<b>1,126,620</b>	<b>1,126,620</b>
<b>1,103,337</b>	<b>1,109,358</b>	<b>1,465,745</b>	<b>970,872</b>	<b>1,109,182</b>		<b>FUND REVENUES</b>	<b>1,076,620</b>	<b>1,126,620</b>	<b>1,126,620</b>
<b>294,023</b>	<b>284,376</b>	<b>1,465,745</b>	<b>259,533</b>	<b>1,499,897</b>		<b>FUND EXPENSES</b>	<b>1,076,620</b>	<b>1,126,620</b>	<b>1,126,620</b>
<b>809,314</b>	<b>824,982</b>	<b>-</b>	<b>711,339</b>	<b>(390,715)</b>		<b>EQUIPMENT ACQ. &amp; REPLACEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>





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**CAPITAL PROJECTS FUND  
HISTORIC RESOURCE COMMISSION TRUST 824**

**Department Description:**

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

**Important Highlights:**

- No significant changes.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>824</b>	<b>HISTORIC RESOURCE COMM. TRUST</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 824-000-48053	Donations	-	-	-
1	-	-	-	-	- 824-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 824-000-48140	Miscellaneous Revenue	-	-	-
<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
79	79	79	80	80	824-000-49901	Beginning Balance	80	80	80
<b>79</b>	<b>79</b>	<b>79</b>	<b>80</b>	<b>80</b>		<b>Rev.-Other Sources Totals:</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>80</b>	<b>79</b>	<b>79</b>	<b>80</b>	<b>80</b>		<b>REVENUES TOTALS:</b>	<b>80</b>	<b>80</b>	<b>80</b>
					<b>824</b>	<b>HISTORIC RESOURCE COMM. TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	79	-	-	- 824-824-61250	Dept/Op Supplies	80	80	80
<b>-</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>80</b>	<b>80</b>	<b>80</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 824-824-90005	To Gen Fund-Admin Cost	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>80</b>	<b>79</b>	<b>79</b>	<b>80</b>	<b>80</b>		<b>FUND REVENUES</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>-</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>80</b>	<b>79</b>	<b>-</b>	<b>80</b>	<b>80</b>		<b>HISTORIC RESOURCE COMM. TRUST</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
PIONEER CEMETERY RESTORATION TRUST 825**

**Department Description:**

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

**Important Highlights:**

- No significant changes.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>825</b>	<b>PIONEER CEMETERY RESTOR TRUST</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	25	-	-	-	- 825-000-48053	Donations	-	-	-
-	25	-	-	-	- 825-000-48054	Donat.-Perpet. Maint	-	-	-
71	32	-	(11)	-	- 825-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 825-000-48140	Miscellaneous Revenue	-	-	-
<b>71</b>	<b>82</b>	<b>-</b>	<b>(11)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
9,070	9,141	9,151	9,223	9,223	825-000-49901	Beginning Balance	8,730	8,730	8,730
<b>9,070</b>	<b>9,141</b>	<b>9,151</b>	<b>9,223</b>	<b>9,223</b>		<b>Rev.-Other Sources Totals:</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
<b>9,141</b>	<b>9,223</b>	<b>9,151</b>	<b>9,212</b>	<b>9,223</b>		<b>REVENUES TOTALS:</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
					<b>825</b>	<b>PIONEER CEMETERY RESTOR TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 825-825-61009	Advertising (PW)	-	-	-
-	-	-	-	-	- 825-825-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 825-825-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-	- 825-825-61293	Dues & Subscript (PW)	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	9,151	130	500	825-825-72300	Improvements	8,730	8,730	8,730
<b>-</b>	<b>-</b>	<b>9,151</b>	<b>130</b>	<b>500</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 825-825-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	- 825-825-92010	Unapprop End Fund Bal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>9,151</b>	<b>130</b>	<b>500</b>		<b>EXPENDITURES TOTALS:</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
<b>9,141</b>	<b>9,223</b>	<b>9,151</b>	<b>9,212</b>	<b>9,223</b>		<b>FUND REVENUES</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
<b>-</b>	<b>-</b>	<b>9,151</b>	<b>130</b>	<b>500</b>		<b>FUND EXPENSES</b>	<b>8,730</b>	<b>8,730</b>	<b>8,730</b>
<b>9,141</b>	<b>9,223</b>	<b>-</b>	<b>9,082</b>	<b>8,723</b>		<b>PIONEER CEMETERY RESTOR TRUS</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **CAPITAL PROJECTS FUND POLICE TRUST 829**

### **Department Description:**

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

### **Important Highlights:**

- Changes that occur in this fund are usually based on short-term projects that are unknown until the donation is made.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>829</b>	<b>POLICE TRUST</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	-	829-000-41020 Federal Grant Funds	-	-	-
-	-	-	-	-	-	829-000-41047 County Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
13,606	3,716	17,000	6,467	17,000	829-000-48053	Donations	17,000	17,000	17,000
48	29	50	(14)	-	829-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	829-000-48140	Miscellaneous Revenue	-	-	-
<b>13,654</b>	<b>3,745</b>	<b>17,050</b>	<b>6,453</b>	<b>17,000</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
4,381	7,143	-	8,623	8,623	829-000-49901	Beginning Balance	7,423	7,423	7,423
<b>4,381</b>	<b>7,143</b>	<b>-</b>	<b>8,623</b>	<b>8,623</b>		<b>Rev.-Other Sources Totals:</b>	<b>7,423</b>	<b>7,423</b>	<b>7,423</b>
<b>18,035</b>	<b>10,888</b>	<b>17,050</b>	<b>15,076</b>	<b>25,623</b>		<b>REVENUES TOTALS:</b>	<b>24,423</b>	<b>24,423</b>	<b>24,423</b>
					<b>829</b>	<b>POLICE TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
1,600	786	3,050	4,143	4,200	829-829-61010	Advertising	-	-	-
5,926	1,479	4,000	526	4,000	829-829-61240	Dept/Operating Expense	5,000	5,000	5,000
-	-	-	-	-	829-829-61250	Dept/Op Supplies	8,000	8,000	8,000
-	-	-	-	-	829-829-61320	Education & Training	-	-	-
<b>7,526</b>	<b>2,265</b>	<b>7,050</b>	<b>4,669</b>	<b>8,200</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
3,366	-	10,000	-	10,000	829-829-72600	Other Eqpt.	11,423	11,423	11,423
<b>3,366</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>11,423</b>	<b>11,423</b>	<b>11,423</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	829-829-90134	To Local Law Enforce Grant	-	-	-
-	-	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
<b>10,892</b>	<b>2,265</b>	<b>17,050</b>	<b>4,669</b>	<b>18,200</b>		<b>EXPENDITURES TOTALS:</b>	<b>24,423</b>	<b>24,423</b>	<b>24,423</b>
<b>18,035</b>	<b>10,888</b>	<b>17,050</b>	<b>15,076</b>	<b>25,623</b>		<b>FUND REVENUES</b>	<b>24,423</b>	<b>24,423</b>	<b>24,423</b>
<b>10,892</b>	<b>2,265</b>	<b>17,050</b>	<b>4,669</b>	<b>18,200</b>		<b>FUND EXPENSES</b>	<b>24,423</b>	<b>24,423</b>	<b>24,423</b>
<b>7,143</b>	<b>8,623</b>	<b>-</b>	<b>10,407</b>	<b>7,423</b>		<b>POLICE TRUST Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
LIBRARY TRUST 830**

**Department Description:**

The Library Trust Fund receives and expends funds from donations and grants not related to the building project.

**Donations** - The primary revenue source is cash donations. Some are made with specific requests attached to them, some are given to the library in general, and some are in honor of someone or given in memory upon the death of an acquaintance or relative. Donations vary annually.

**Grants** - The State Library Ready-to-Read Grant is offered solely for the provision of children's library resources and services. The grant will be used to provide additional materials and programs for the children's services of the Lebanon Public Library. The grant is offered annually.

**Important Highlights:**



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					<b>830</b>	<b>LIBRARY TRUST FUND</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 830-000-41045	Grant Funds	-	-	-
-	2,049	2,049	-	-	- 830-000-48118	Childrens Svcs Grant	2,051	2,051	2,051
-	<b>2,049</b>	<b>2,049</b>	-	-		<b>Rev.-Intergovernmental Totals:</b>	<b>2,051</b>	<b>2,051</b>	<b>2,051</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
1,180	541	10,000	(176)	2,000	830-000-48100	Interest On Investment	10,000	10,000	10,000
38,123	40,640	100,000	9,346	40,000	830-000-48120	Trust Fund Donations	100,000	100,000	100,000
-	-	-	-	-	- 830-000-48140	Miscellaneous Revenue	-	-	-
<b>39,303</b>	<b>41,181</b>	<b>110,000</b>	<b>9,170</b>	<b>42,000</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
151,355	150,848	153,300	149,037	149,037	830-000-49901	Beginning Balance	83,000	83,000	83,000
<b>151,355</b>	<b>150,848</b>	<b>153,300</b>	<b>149,037</b>	<b>149,037</b>		<b>Rev.-Other Sources Totals:</b>	<b>83,000</b>	<b>83,000</b>	<b>83,000</b>
<b>190,658</b>	<b>194,078</b>	<b>265,349</b>	<b>158,207</b>	<b>191,037</b>		<b>REVENUES TOTALS:</b>	<b>195,051</b>	<b>195,051</b>	<b>195,051</b>
					<b>830</b>	<b>LIBRARY TRUST FUND</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	65,000	-	15,000	830-830-61130	Contract Services	15,000	15,000	15,000
39,810	45,041	120,000	17,444	50,000	830-830-61250	Dept/Op Supplies	100,051	100,051	100,051
<b>39,810</b>	<b>45,041</b>	<b>185,000</b>	<b>17,444</b>	<b>65,000</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>115,051</b>	<b>115,051</b>	<b>115,051</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	30,000	-	30,000	830-830-72300	Improvements	30,000	30,000	30,000
-	-	13,000	-	13,000	830-830-72500	Office Eqpt.	13,000	13,000	13,000
-	-	<b>43,000</b>	-	<b>43,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 830-830-90010	To General Fund	-	-	-
-	-	-	-	-	- 830-830-90110	To Libr/Sr Cntr Trust	-	-	-
-	-	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	37,349	-	37,349	830-830-80005	Operating Contingency	37,000	37,000	37,000
-	-	<b>37,349</b>	-	<b>37,349</b>		<b>Exp.-Contingencies Totals:</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	- 830-830-92010	Unapprop End Fund Bal	-	-	-
-	-	-	-	-		<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>39,810</b>	<b>45,041</b>	<b>265,349</b>	<b>17,444</b>	<b>145,349</b>		<b>EXPENDITURES TOTALS:</b>	<b>195,051</b>	<b>195,051</b>	<b>195,051</b>
<b>190,658</b>	<b>194,078</b>	<b>265,349</b>	<b>158,207</b>	<b>191,037</b>		<b>FUND REVENUES</b>	<b>195,051</b>	<b>195,051</b>	<b>195,051</b>
<b>39,810</b>	<b>45,041</b>	<b>265,349</b>	<b>17,444</b>	<b>145,349</b>		<b>FUND EXPENSES</b>	<b>195,051</b>	<b>195,051</b>	<b>195,051</b>
<b>150,848</b>	<b>149,037</b>	-	<b>140,763</b>	<b>45,688</b>		<b>LIBRARY TRUST FUND Totals:</b>	-	-	-

**CAPITAL PROJECTS FUND  
LIBRARY BUILDING TRUST 833**

**Department Description:**

This fund was originally the Library/Senior Center Building Trust. Because of the independent building projects of the Senior Center and the Library, the fund was divided equally for fiscal year 2005-2006 between the Senior Center Building Trust and the Library Building Trust. Memorial funds from the Harriman Family Foundation were deposited into this Trust in October 2008 and March 2009.

**Important Highlights:**

None.

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>833</b>	<b>LIBRARY BLDG TRUST</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
803	190	1,000	(61)	-	833-000-48100	Interest On Investment	1,000	1,000	1,000
-	-	600,000	-	-	833-000-48120	Trust Fund Donations	600,000	600,000	600,000
-	-	-	-	-	833-000-48140	Miscellaneous Revenue	-	-	-
<b>803</b>	<b>190</b>	<b>601,000</b>	<b>(61)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>601,000</b>	<b>601,000</b>	<b>601,000</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	833-000-49107	From Libr/Sr Cntr Bldg Trust	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
117,490	80,535	45,700	48,002	48,002	833-000-49901	Beginning Balance	38,000	38,000	38,000
<b>117,490</b>	<b>80,535</b>	<b>45,700</b>	<b>48,002</b>	<b>48,002</b>		<b>Rev.-Other Sources Totals:</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
<b>118,293</b>	<b>80,725</b>	<b>646,700</b>	<b>47,941</b>	<b>48,002</b>		<b>REVENUES TOTALS:</b>	<b>639,000</b>	<b>639,000</b>	<b>639,000</b>
					<b>833</b>	<b>LIBRARY BLDG TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	833-833-61010	Advertising	-	-	-
3,172	-	100,000	-	-	833-833-61130	Contract Services	100,000	100,000	100,000
-	-	143,684	-	-	833-833-61240	Dept/Operating Expense	140,000	140,000	140,000
34,585	32,724	200,000	9,325	10,000	833-833-61250	Dept/Op Supplies	200,000	200,000	200,000
<b>37,757</b>	<b>32,724</b>	<b>443,684</b>	<b>9,325</b>	<b>10,000</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>440,000</b>	<b>440,000</b>	<b>440,000</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	833-833-72050	Land	-	-	-
-	-	-	-	-	833-833-72100	Buildings	-	-	-
-	-	203,016	-	-	833-833-72300	Improvements	199,000	199,000	199,000
-	-	-	-	-	833-833-72600	Other Eqpt.	-	-	-
<b>-</b>	<b>-</b>	<b>203,016</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>199,000</b>	<b>199,000</b>	<b>199,000</b>
<b>37,757</b>	<b>32,724</b>	<b>646,700</b>	<b>9,325</b>	<b>10,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>639,000</b>	<b>639,000</b>	<b>639,000</b>
<b>118,293</b>	<b>80,725</b>	<b>646,700</b>	<b>47,941</b>	<b>48,002</b>		<b>FUND REVENUES</b>	<b>639,000</b>	<b>639,000</b>	<b>639,000</b>
<b>37,757</b>	<b>32,724</b>	<b>646,700</b>	<b>9,325</b>	<b>10,000</b>		<b>FUND EXPENSES</b>	<b>639,000</b>	<b>639,000</b>	<b>639,000</b>
<b>80,536</b>	<b>48,001</b>	<b>-</b>	<b>38,616</b>	<b>38,002</b>		<b>LIBRARY BLDG TRUST Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SENIOR CENTER BUILDING TRUST 834**

**PROGRAM DESCRIPTION:**

This fund was created from the sale of property and was originally the Library/Senior Center Building Trust. Because of the independent building projects of the Senior Center and the Library, the fund was divided equally in fiscal year 2005-2006 between the Senior Center Building Trust and the Library Building Trust. Funds in this budget will be used to continue improvements and upgrades to the Senior Center as needed.

**Important Highlights:**

Budgeted to close fund in FY2013-14

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					<b>834</b>	<b>SR CENTER BLDG TRUST</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
78	9	-	(2)	-	- 834-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 834-000-48120	Trust Fund Donations	-	-	-
-	-	-	-	-	- 834-000-48140	Miscellaneous Revenue	-	-	-
<b>78</b>	<b>9</b>	<b>-</b>	<b>(2)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 834-000-49107	From Libr/Sr Cntr Bldg Trust	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
4,800	4,164	-	1,604	1,604	834-000-49901	Beginning Balance	1,604	1,604	1,604
<b>4,800</b>	<b>4,164</b>	<b>-</b>	<b>1,604</b>	<b>1,604</b>		<b>Rev.-Other Sources Totals:</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
<b>4,878</b>	<b>4,173</b>	<b>-</b>	<b>1,602</b>	<b>1,604</b>		<b>REVENUES TOTALS:</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
					<b>834</b>	<b>SR CENTER BLDG TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 834-834-61010	Advertising	-	-	-
-	-	-	-	-	- 834-834-61130	Contract Services	-	-	-
-	-	-	-	-	- 834-834-61240	Dept/Operating Expense	1,604	1,604	1,604
-	-	-	-	-	- 834-834-61250	Dept/Op Supplies	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 834-834-72050	Land	-	-	-
-	-	-	-	-	- 834-834-72100	Buildings	-	-	-
714	2,569	-	-	-	- 834-834-72300	Improvements	-	-	-
-	-	-	-	-	- 834-834-72600	Other Eqpt.	-	-	-
<b>714</b>	<b>2,569</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>714</b>	<b>2,569</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
<b>4,878</b>	<b>4,173</b>	<b>-</b>	<b>1,602</b>	<b>1,604</b>		<b>FUND REVENUES</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
<b>714</b>	<b>2,569</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
<b>4,164</b>	<b>1,604</b>	<b>-</b>	<b>1,602</b>	<b>1,604</b>		<b>SR CENTER BLDG TRUST Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SENIOR SERVICES TRUST 835**

**PROGRAM DESCRIPTION:**

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

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

**Important Highlights**

- We have budgeted \$10,000 in FY 12-13 for making improvements to the Senior Center.

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					<b>835 SENIOR SERVICES TRUST</b>			
					<b>R6 Rev.-Miscellaneous</b>			
1,428	3,304	2,000	1,969	3,325	835-000-45020 Rev From Rented Prop	3,000	3,000	3,000
1,399	617	2,000	(211)	(300)	835-000-48100 Interest On Investment	300	300	300
5,166	5,178	5,000	3,194	5,500	835-000-48120 Trust Fund Donations	5,000	5,000	5,000
261	188	-	1,994	2,500	835-000-48140 Miscellaneous Revenue	3,000	3,000	3,000
45	669	200	-	-	835-000-48155 Senior Center Trip Rev	200	200	200
425	370	700	185	370	835-000-48172 Rental Cleaning Fee	700	700	700
1,220	2,162	1,250	600	1,200	835-000-48175 Rental Deposits	1,500	1,500	1,500
<b>9,944</b>	<b>12,488</b>	<b>11,150</b>	<b>7,731</b>	<b>12,595</b>	<b>Rev.-Miscellaneous Totals:</b>	<b>13,700</b>	<b>13,700</b>	<b>13,700</b>
					<b>R7 Rev.-Transfers In</b>			
-	-	-	-	-	835-000-49010 From General Fund	-	-	-
					<b>Rev.-Transfers In Totals:</b>			
					<b>R8 Rev.-Other Sources</b>			
176,585	176,503	177,960	178,204	178,204	835-000-49901 Beginning Balance	166,600	166,600	166,600
<b>176,585</b>	<b>176,503</b>	<b>177,960</b>	<b>178,204</b>	<b>178,204</b>	<b>Rev.-Other Sources Totals:</b>	<b>166,600</b>	<b>166,600</b>	<b>166,600</b>
<b>186,529</b>	<b>188,991</b>	<b>189,110</b>	<b>185,935</b>	<b>190,799</b>	<b>REVENUES TOTALS:</b>	<b>180,300</b>	<b>180,300</b>	<b>180,300</b>
					<b>835 SENIOR SERVICES TRUST</b>			
					<b>E2 Exp.-Materials &amp; Services</b>			
-	-	-	-	-	835-835-61130 Contract Services	-	-	-
1,235	2,238	1,250	700	1,200	835-835-61200 Deposits Refunded	1,500	1,500	1,500
1,909	2,986	2,500	1,281	2,800	835-835-61240 Dept/Operating Expense	3,000	3,000	3,000
836	1,355	1,500	576	1,000	835-835-61250 Dept/Op Supplies	2,000	2,000	2,000
-	-	-	126	126	835-835-61455 Senior Center Trip Exp	-	-	-
-	585	-	1,293	1,293	835-835-61560 Maint/Bldg (Gen'l)	1,500	1,500	1,500
2,619	3,538	3,500	3,133	5,000	835-835-61840 Refreshment Purchases	5,000	5,000	5,000
36	84	400	72	150	835-835-61860 Scholarships	500	500	500
<b>6,635</b>	<b>10,786</b>	<b>9,150</b>	<b>7,181</b>	<b>11,569</b>	<b>Exp.-Materials &amp; Services Totals:</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
					<b>E3 Exp.-Capital Outlay</b>			
-	-	-	-	-	835-835-72100 Buildings	-	-	-
714	-	10,000	-	8,061	835-835-72300 Improvements	10,000	10,000	10,000
-	-	2,500	-	1,500	835-835-72500 Office Eqpt.	2,500	2,500	2,500
2,678	-	2,500	3,020	3,020	835-835-72600 Other Eqpt.	2,500	2,500	2,500
<b>3,392</b>	<b>-</b>	<b>15,000</b>	<b>3,020</b>	<b>12,581</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
					<b>E4 Exp.-Transfers Out</b>			
-	-	-	-	-	835-835-90110 To Libr/Sr Cntr Trust	-	-	-
					<b>Exp.-Transfers Out Totals:</b>			
					<b>E5 Exp.-Contingencies</b>			
-	-	164,960	-	164,960	835-835-80005 Operating Contingency	151,800	151,800	151,800
<b>-</b>	<b>-</b>	<b>164,960</b>	<b>-</b>	<b>164,960</b>	<b>Exp.-Contingencies Totals:</b>	<b>151,800</b>	<b>151,800</b>	<b>151,800</b>
<b>10,027</b>	<b>10,786</b>	<b>189,110</b>	<b>10,201</b>	<b>189,110</b>	<b>EXPENDITURES TOTALS:</b>	<b>180,300</b>	<b>180,300</b>	<b>180,300</b>
<b>186,529</b>	<b>188,991</b>	<b>189,110</b>	<b>185,935</b>	<b>190,799</b>	<b>FUND REVENUES</b>	<b>180,300</b>	<b>180,300</b>	<b>180,300</b>
<b>10,027</b>	<b>10,786</b>	<b>189,110</b>	<b>10,201</b>	<b>189,110</b>	<b>FUND EXPENSES</b>	<b>180,300</b>	<b>180,300</b>	<b>180,300</b>
<b>176,502</b>	<b>178,205</b>	<b>-</b>	<b>175,734</b>	<b>1,689</b>	<b>SENIOR SERVICES TRUST Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SNEDAKER TRUST 838**

**Department Description:**

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

The fund earned the following amounts of interest in these fiscal years:

FY 1999-2000	\$1,478.74
FY 2000-2001	\$3,700.44
FY 2001-2002	\$1,971.81
FY 2002-2003	\$1,156.38
FY 2003-2004	\$ 856.29
FY 2004-2005	\$1,381.99
FY 2005-2006	\$1,931.49
FY 2006-2007	\$3,696.26
FY 2007-2008	\$2,790.65
FY 2008-2009	\$1,860.31
FY 2009-2010	\$1,336.51
FY 2010-2011	\$ 448.35
FY 2011-2012	\$ 132.25

**Important Highlight:**

- These funds will be used for reference or children's purchases.



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					<b>838</b>	<b>SNEDAKER TRUST</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
448	132	2,000	(37)	-	838-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	838-000-48120	Trust Fund Donations	-	-	-
-	-	-	-	-	838-000-48140	Miscellaneous Revenue	-	-	-
<b>448</b>	<b>132</b>	<b>2,000</b>	<b>(37)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
65,024	50,060	31,200	32,094	32,094	838-000-49901	Beginning Balance	32,000	32,000	32,000
<b>65,024</b>	<b>50,060</b>	<b>31,200</b>	<b>32,094</b>	<b>32,094</b>		<b>Rev.-Other Sources Totals:</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>65,472</b>	<b>50,192</b>	<b>33,200</b>	<b>32,057</b>	<b>32,094</b>		<b>REVENUES TOTALS:</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
					<b>838</b>	<b>SNEDAKER TRUST</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
15,412	18,099	33,200	3,255	32,094	838-838-61250	Dept/Op Supplies	32,000	32,000	32,000
<b>15,412</b>	<b>18,099</b>	<b>33,200</b>	<b>3,255</b>	<b>32,094</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	838-838-90010	To General Fund	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	838-838-92010	Unapprop End Fund Bal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15,412</b>	<b>18,099</b>	<b>33,200</b>	<b>3,255</b>	<b>32,094</b>		<b>EXPENDITURES TOTALS:</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>65,472</b>	<b>50,192</b>	<b>33,200</b>	<b>32,057</b>	<b>32,094</b>		<b>FUND REVENUES</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>15,412</b>	<b>18,099</b>	<b>33,200</b>	<b>3,255</b>	<b>32,094</b>		<b>FUND EXPENSES</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>50,060</b>	<b>32,093</b>	<b>-</b>	<b>28,802</b>	<b>-</b>		<b>SNEDAKER TRUST Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
STREET CAPITAL IMPROVEMENTS PROJECTS FUND 840**

**Department Description:**

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

**Important Highlights:**

- Funds will be used for the Hobb Street Roadway and Drainage Project
- Airway Road (Funds in Reserve)

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					<b>840</b>	<b>STREETS CAPITAL PROJECTS</b>			
					<b>R2</b>	<b>Rev.-Licenses &amp; Permits</b>			
-	-	-	-	-	- 840-000-44010	Consumer Power, Inc.	-	-	-
-	-	-	-	-	- 840-000-44020	Alb-Leb Sanitation Franchise	-	-	-
-	-	-	-	-	- 840-000-44030	Comcast Franchise	-	-	-
-	-	-	-	-	- 840-000-44035	NW Nat Gas Franchise	-	-	-
-	-	-	-	-	- 840-000-44040	PP&L Elect Franchise	-	-	-
-	-	-	-	-	- 840-000-44060	CenturyTel Franchise	-	-	-
-	-	-	-	-		<b>Rev.-Licenses &amp; Permits Totals:</b>	-	-	-
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 840-000-41047	County Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
3,228	1,283	500	(392)	100	840-000-48100	Interest On Investment	-	-	-
25	-	-	-	-	840-000-48140	Miscellaneous Revenue	-	-	-
<b>3,253</b>	<b>1,283</b>	<b>500</b>	<b>(392)</b>	<b>100</b>		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	75,000	37,500	75,000	840-000-49010	From General Fund	-	-	-
-	-	-	-	-	840-000-49087	From Public Imp-750	31,462	31,462	31,462
-	-	-	-	-	840-000-49023	From Water CIP	-	-	-
-	-	-	-	-	840-000-49026	From WW CIP	-	-	-
-	-	<b>75,000</b>	<b>37,500</b>	<b>75,000</b>		<b>Rev.-Transfers In Totals:</b>	<b>31,462</b>	<b>31,462</b>	<b>31,462</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
421,274	408,779	348,979	343,417	343,417	840-000-49901	Beginning Balance	393,517	393,517	393,517
<b>421,274</b>	<b>408,779</b>	<b>348,979</b>	<b>343,417</b>	<b>343,417</b>		<b>Rev.-Other Sources Totals:</b>	<b>393,517</b>	<b>393,517</b>	<b>393,517</b>
<b>424,527</b>	<b>410,062</b>	<b>424,479</b>	<b>380,525</b>	<b>418,517</b>		<b>REVENUES TOTALS:</b>	<b>424,979</b>	<b>424,979</b>	<b>424,979</b>
					<b>840</b>	<b>STREETS CAPITAL PROJECTS</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
-	-	-	-	-	- 840-840-50001	Salaries	-	-	-
-	-	-	-	-	- 840-840-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 840-840-50600	Overtime	-	-	-
-	-	-	-	-		<b>Exp.-Personnel Services Totals:</b>	-	-	-
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 840-840-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	- 840-840-61121	Communication (Eng)	-	-	-
-	-	-	-	-	- 840-840-61126	Computer Exp (Eng)	-	-	-
1	-	-	-	-	- 840-840-61133	Contract Serv (Eng)	-	-	-
170	-	-	-	-	- 840-840-61241	Operating Exp (Eng)	-	-	-
-	-	-	-	-	- 840-840-61251	Op Supplies (Eng)	-	-	-
-	-	-	-	-	- 840-840-61321	Education & Trng (Eng)	-	-	-
32	199	200	-	-	- 840-840-61401	Unemploy Ins	-	-	-
-	-	-	-	-	- 840-840-61560	Maint/Bldg (Gen'l)	-	-	-
16	5	-	-	-	- 840-840-61561	Maint/Bldg (Eng)	-	-	-
-	-	-	-	-	- 840-840-61571	Maint/Eqpt (Eng)	-	-	-
-	-	-	-	-	- 840-840-61581	Maint/Vehicles (Eng)	-	-	-
-	-	-	-	-	- 840-840-61701	Office Supplies (Eng)	-	-	-
-	-	-	-	-	- 840-840-61801	Petroleum (Eng)	-	-	-
-	-	-	-	-	- 840-840-61881	Rent (Eng)	-	-	-
<b>219</b>	<b>204</b>	<b>200</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 840-840-72300	Improvements	-	-	-
15,079	66,441	113,000	20,308	25,000	840-840-72301	Improvements (Eng)	83,000	83,000	83,000
-	-	-	-	-	- 840-840-72302	Improvements (PW)	-	-	-
-	-	-	-	-	- 840-840-72303	Improvements (PW)	-	-	-
-	-	-	-	-	- 840-840-72501	Office Eqpt (Eng)	-	-	-
-	-	-	-	-	- 840-840-72601	Other Eqpt (Eng)	-	-	-
<b>15,079</b>	<b>66,441</b>	<b>113,000</b>	<b>20,308</b>	<b>25,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>83,000</b>	<b>83,000</b>	<b>83,000</b>

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					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	840-840-90025	To GIS			
-	-	-	-	-	- 840-840-90027	To Info System Service	-	-	-
-	-	-	-	-	- 840-840-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	- 840-840-90035	To St Ft & Bike Pth Fd	-	-	-
-	-	-	-	-	- 840-840-90060	To FAU Street Project	-	-	-
450	-	-	-	-	- 840-840-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	- 840-840-90120	To Water CIP	-	-	-
-	-	-	-	-	- 840-840-90141	To Public Improvements	-	-	-
<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	1,279	-	1,279	840-840-80005	Operating Contingency	31,979	31,979	31,979
-	-	310,000	-	310,000	840-840-80024	Res - Airway	310,000	310,000	310,000
-	-	-	-	-	840-840-80031	Res - Williams	-	-	-
<b>-</b>	<b>-</b>	<b>311,279</b>	<b>-</b>	<b>311,279</b>		<b>Exp.-Contingencies Totals:</b>	<b>341,979</b>	<b>341,979</b>	<b>341,979</b>
<b>15,748</b>	<b>66,645</b>	<b>424,479</b>	<b>20,308</b>	<b>336,279</b>		<b>EXPENDITURES TOTALS:</b>	<b>424,979</b>	<b>424,979</b>	<b>424,979</b>
<b>424,527</b>	<b>410,062</b>	<b>424,479</b>	<b>380,525</b>	<b>418,517</b>		<b>FUND REVENUES</b>	<b>424,979</b>	<b>424,979</b>	<b>424,979</b>
<b>15,748</b>	<b>66,645</b>	<b>424,479</b>	<b>20,308</b>	<b>336,279</b>		<b>FUND EXPENSES</b>	<b>424,979</b>	<b>424,979</b>	<b>424,979</b>
<b>408,779</b>	<b>343,417</b>	<b>-</b>	<b>360,217</b>	<b>82,238</b>		<b>STREETS CAPITAL PROJECTS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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## **CAPITAL PROJECTS FUND INFRASTRUCTURE DEFERRAL 845**

### **Department Description:**

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

### **Important Highlights:**

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

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					<b>845</b>	<b>INFRASTRUCTURE DEFERRAL</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 845-000-42100	Infra. Ext. Deposits	-	-	-
426	193	150	(66)		- 845-000-48100	Interest On Investment	-	-	-
-	-	-	-		- 845-000-48140	Miscellaneous Revenue	-	-	-
<b>426</b>	<b>193</b>	<b>150</b>	<b>(66)</b>	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
54,753	55,179	55,259	55,372	55,372	845-000-49901	Beginning Balance	55,372	55,372	55,372
<b>54,753</b>	<b>55,179</b>	<b>55,259</b>	<b>55,372</b>	<b>55,372</b>		<b>Rev.-Other Sources Totals:</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
<b>55,179</b>	<b>55,372</b>	<b>55,409</b>	<b>55,306</b>	<b>55,372</b>		<b>REVENUES TOTALS:</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
					<b>845</b>	<b>INFRA. DEFERRAL</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 845-845-61010	Advertising	-	-	-
-	-	-	-	-	- 845-845-61130	Contract Services	-	-	-
-	-	-	-	-	- 845-845-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	55,409	-	-	- 845-845-72301	Improvements (Eng)	55,372	55,372	55,372
-	-	<b>55,409</b>	-	-		<b>Exp.-Capital Outlay Totals:</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
<b>-</b>	<b>-</b>	<b>55,409</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
<b>55,179</b>	<b>55,372</b>	<b>55,409</b>	<b>55,306</b>	<b>55,372</b>		<b>FUND REVENUES</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
<b>-</b>	<b>-</b>	<b>55,409</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>55,372</b>	<b>55,372</b>	<b>55,372</b>
<b>55,179</b>	<b>55,372</b>	<b>-</b>	<b>55,306</b>	<b>55,372</b>		<b>INFRA. DEFERRAL Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – STORM DRAINAGE IMPROVEMENTS 852**

**Department Description:**

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

**Important Highlights:**

Identified sources of expenditures in this budget year:

- SDC Eligible Improvements -As indicated in the Storm Drainage SDC Plan and Storm Water Master Plan such as elimination of underground injection control systems and new or extensions to storm drain lines.
- Hobb Street Drainage Improvements



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					852	SDC-DRAINAGE IMPR			
					R1	Rev.-Taxes & Assess			
3,020	1,171	2,000	182	400	852-000-42040	SDC Princ - Assess	500	500	500
6,158	867	500	690	1,200	852-000-42045	SDC Principal	2,500	2,500	2,500
<b>9,178</b>	<b>2,038</b>	<b>2,500</b>	<b>872</b>	<b>1,600</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
					R6	Rev.-Miscellaneous			
-	98	25	79	90	852-000-42050	SDC Interest	50	50	50
1,149	462	100	(167)	25	852-000-48100	Interest On Investment	30	30	30
-	-	-	-	-	852-000-48140	Miscellaneous Revenue	-	-	-
<b>1,149</b>	<b>560</b>	<b>125</b>	<b>(88)</b>	<b>115</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>80</b>	<b>80</b>	<b>80</b>
					R7	Rev.-Transfers In			
-	-	-	-	-	852-000-49102	From Maint Office Construct	-	-	-
-	-	-	-	-	852-000-49125	From SDC-Drainage	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
152,441	145,472	131,000	139,568	139,568	852-000-49901	Beginning Balance	134,000	134,000	134,000
<b>152,441</b>	<b>145,472</b>	<b>131,000</b>	<b>139,568</b>	<b>139,568</b>		<b>Rev.-Other Sources Totals:</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>
<b>162,768</b>	<b>148,070</b>	<b>133,625</b>	<b>140,352</b>	<b>141,283</b>		<b>REVENUES TOTALS:</b>	<b>137,080</b>	<b>137,080</b>	<b>137,080</b>
					852	SDC-DRAINAGE IMPR			
					E1	Exp.-Personnel Services			
10,212	-	-	-	-	852-852-50001	Salaries	-	-	-
4,933	-	-	-	-	852-852-50003	Fringe Benefits	-	-	-
-	-	-	-	-	852-852-50600	Overtime	-	-	-
<b>15,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
1	-	-	-	-	852-852-61130	Contract Services	-	-	-
-	-	-	-	-	852-852-61136	Contract Serv (CD)	-	-	-
-	-	-	-	-	852-852-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	852-852-61250	Dept/Op Supplies	-	-	-
10	60	60	-	-	852-852-61401	Unemploy Ins	-	-	-
<b>11</b>	<b>60</b>	<b>60</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	852-852-72050	Land	-	-	-
-	-	115,000	-	-	852-852-72300	Improvements	123,000	123,000	123,000
-	-	<b>115,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	852-852-90010	To General Fund	-	-	-
-	7,030	5,405	2,703	5,405	852-852-90011	To General Fund-Sal/Ben	6,001	6,001	6,001
370	-	-	-	-	852-852-90017	To Debt Service	-	-	-
1,489	1,259	1,141	1,141	1,141	852-852-90027	To Info System Service-542	775	775	775
282	152	-	-	-	852-852-90028	To Custodial & Bldg Maint-545	-	-	-
-	-	-	-	-	852-852-90052	To Storm Drainage	-	-	-
-	-	-	-	-	852-852-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>2,141</b>	<b>8,441</b>	<b>6,546</b>	<b>3,844</b>	<b>6,546</b>		<b>Exp.-Transfers Out Totals:</b>	<b>6,776</b>	<b>6,776</b>	<b>6,776</b>
					E5	Exp.-Contingencies			
-	-	12,019	-	12,019	852-852-80005	Operating Contingency	7,304	7,304	7,304
-	-	<b>12,019</b>	<b>-</b>	<b>12,019</b>		<b>Exp.-Contingencies Totals:</b>	<b>7,304</b>	<b>7,304</b>	<b>7,304</b>
<b>17,297</b>	<b>8,501</b>	<b>133,625</b>	<b>3,844</b>	<b>18,565</b>		<b>EXPENDITURES TOTALS:</b>	<b>137,080</b>	<b>137,080</b>	<b>137,080</b>
<b>162,768</b>	<b>148,070</b>	<b>133,625</b>	<b>140,352</b>	<b>141,283</b>		<b>FUND REVENUES</b>	<b>137,080</b>	<b>137,080</b>	<b>137,080</b>
<b>17,297</b>	<b>8,501</b>	<b>133,625</b>	<b>3,844</b>	<b>18,565</b>		<b>FUND EXPENSES</b>	<b>137,080</b>	<b>137,080</b>	<b>137,080</b>
<b>145,471</b>	<b>139,569</b>	<b>-</b>	<b>136,508</b>	<b>122,718</b>		<b>SDC-DRAINAGE IMPR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – DRAINAGE REIMBURSEMENTS 853**

**Department Description:**

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

**Important Highlights:**

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

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					853	SDC-DRAINAGE REIMB			
					R1	Rev.-Taxes & Assess			
-	57	100	4	10	853-000-42040	SDC Princ - Assess	100	100	100
1,070	151	200	451	900	853-000-42045	SDC Principal	1,500	1,500	1,500
<b>1,070</b>	<b>208</b>	<b>300</b>	<b>455</b>	<b>910</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
					R6	Rev.-Miscellaneous			
-	6	-	5	8	853-000-42050	SDC Interest	10	10	10
64	11	5	(4)	-	853-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	853-000-48140	Miscellaneous Revenue	-	-	-
<b>64</b>	<b>17</b>	<b>5</b>	<b>1</b>	<b>8</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>10</b>	<b>10</b>	<b>10</b>
					R8	Rev.-Other Sources			
15,016	2,954	3,100	3,179	3,179	853-000-49901	Beginning Balance	4,000	4,000	4,000
<b>15,016</b>	<b>2,954</b>	<b>3,100</b>	<b>3,179</b>	<b>3,179</b>		<b>Rev.-Other Sources Totals:</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>16,150</b>	<b>3,179</b>	<b>3,405</b>	<b>3,635</b>	<b>4,097</b>		<b>REVENUES TOTALS:</b>	<b>5,610</b>	<b>5,610</b>	<b>5,610</b>
					853	SDC-DRAINAGE REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	853-853-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	853-853-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
13,197	-	2,405	-	-	853-853-72300	Improvements	3,913	3,913	3,913
<b>13,197</b>	<b>-</b>	<b>2,405</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>3,913</b>	<b>3,913</b>	<b>3,913</b>
					E5	Exp.-Contingencies			
-	-	1,000	-	1,000	853-853-80005	Operating Contingency	1,697	1,697	1,697
-	-	<b>1,000</b>	<b>-</b>	<b>1,000</b>		<b>Exp.-Contingencies Totals:</b>	<b>1,697</b>	<b>1,697</b>	<b>1,697</b>
<b>13,197</b>	<b>-</b>	<b>3,405</b>	<b>-</b>	<b>1,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>5,610</b>	<b>5,610</b>	<b>5,610</b>
<b>16,150</b>	<b>3,179</b>	<b>3,405</b>	<b>3,635</b>	<b>4,097</b>		<b>FUND REVENUES</b>	<b>5,610</b>	<b>5,610</b>	<b>5,610</b>
<b>13,197</b>	<b>-</b>	<b>3,405</b>	<b>-</b>	<b>1,000</b>		<b>FUND EXPENSES</b>	<b>5,610</b>	<b>5,610</b>	<b>5,610</b>
<b>2,953</b>	<b>3,179</b>	<b>-</b>	<b>3,635</b>	<b>3,097</b>		<b>SDC-DRAINAGE REIMB Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – PARKS IMPROVEMENTS 862**

**Department Description:**

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

**Important Highlights:**

- SDC Eligible Projects (Identified in the Park's SDC and Parks Master Plans)

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					<b>862</b>	<b>SDC-PARKS IMPR</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
5,026	3,777	3,500	457	1,000	862-000-42040	SDC Princ - Assess	1,000	1,000	1,000
24,847	8,929	5,500	10,595	21,000	862-000-42045	SDC Principal	15,000	15,000	15,000
<b>29,873</b>	<b>12,706</b>	<b>9,000</b>	<b>11,052</b>	<b>22,000</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
4	343	150	309	310	862-000-42050	SDC Interest	200	200	200
3,320	1,403	300	(492)	100	862-000-48100	Interest On Investment	100	100	100
-	-	-	-	-	862-000-48140	Miscellaneous Revenue	-	-	-
<b>3,324</b>	<b>1,746</b>	<b>450</b>	<b>(183)</b>	<b>410</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>300</b>	<b>300</b>	<b>300</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	862-000-49058	From D.T. Beaut. Grant	-	-	-
-	-	-	-	-	862-000-49122	From SDC-Park	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
422,046	405,947	299,000	413,169	413,169	862-000-49901	Beginning Balance	414,750	414,750	414,750
<b>422,046</b>	<b>405,947</b>	<b>299,000</b>	<b>413,169</b>	<b>413,169</b>		<b>Rev.-Other Sources Totals:</b>	<b>414,750</b>	<b>414,750</b>	<b>414,750</b>
<b>455,243</b>	<b>420,399</b>	<b>308,450</b>	<b>424,038</b>	<b>435,579</b>		<b>REVENUES TOTALS:</b>	<b>431,050</b>	<b>431,050</b>	<b>431,050</b>
					<b>862</b>	<b>SDC-PARKS IMPR</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
7,585	-	-	-	-	862-862-50001	Salaries	-	-	-
3,310	-	-	-	-	862-862-50003	Fringe Benefits	-	-	-
-	-	-	-	-	862-862-50600	Overtime	-	-	-
<b>10,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
1	1,155	20,000	-	-	862-862-61131	Contract Services (PW)	20,000	20,000	20,000
-	-	-	-	-	862-862-61134	Contract Services (Maint)	-	-	-
-	-	-	-	-	862-862-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	862-862-61250	Dept/Op Supplies	-	-	-
8	-	-	-	-	862-862-61401	Unemploy Ins	-	-	-
<b>9</b>	<b>1,155</b>	<b>20,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
36,893	-	265,000	14,381	14,381	862-862-72300	Improvements	400,000	400,000	400,000
<b>36,893</b>	<b>-</b>	<b>265,000</b>	<b>14,381</b>	<b>14,381</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	862-862-90010	To General Fund	-	-	-
-	4,850	5,405	2,703	5,405	862-862-90011	To General Fund-Sal/Ben	6,001	6,001	6,001
267	-	-	-	-	862-862-90017	To Debt Service	-	-	-
-	-	-	-	-	862-862-90022	To Parks Grant Fund	-	-	-
1,069	1,104	1,028	1,028	1,028	862-862-90027	To Info System Service-542	775	775	775
163	122	-	-	-	862-862-90028	To Custodial & Bldg Maint-545	-	-	-
-	-	-	-	-	862-862-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>1,499</b>	<b>6,076</b>	<b>6,433</b>	<b>3,731</b>	<b>6,433</b>		<b>Exp.-Transfers Out Totals:</b>	<b>6,776</b>	<b>6,776</b>	<b>6,776</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	17,017	-	17,017	862-862-80005	Operating Contingency	4,274	4,274	4,274
-	-	<b>17,017</b>	<b>-</b>	<b>17,017</b>		<b>Exp.-Contingencies Totals:</b>	<b>4,274</b>	<b>4,274</b>	<b>4,274</b>
<b>49,296</b>	<b>7,231</b>	<b>308,450</b>	<b>18,112</b>	<b>37,831</b>		<b>EXPENDITURES TOTALS:</b>	<b>431,050</b>	<b>431,050</b>	<b>431,050</b>
<b>455,243</b>	<b>420,399</b>	<b>308,450</b>	<b>424,038</b>	<b>435,579</b>		<b>FUND REVENUES</b>	<b>431,050</b>	<b>431,050</b>	<b>431,050</b>
<b>49,296</b>	<b>7,231</b>	<b>308,450</b>	<b>18,112</b>	<b>37,831</b>		<b>FUND EXPENSES</b>	<b>431,050</b>	<b>431,050</b>	<b>431,050</b>
<b>405,947</b>	<b>413,168</b>	<b>-</b>	<b>405,926</b>	<b>397,748</b>		<b>SDC-PARKS IMPR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – PARKS REIMBURSEMENTS 863**

**Department Description:**

This budget department accounts for the Parks System Development Charges (SDC) reimbursement fee portion collected under the current ordinance. In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Parks SDC methodology report and resolution was adopted which set revised rates. The new Parks SDC fee does not include a reimbursement portion, thus this fund will not receive revenue in this budget year.

**Important Highlights:**

- None noted

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					863	SDC-PARKS REIMB			
					R1	Rev.-Taxes & Assess			
-	144	100	9	20	863-000-42040	SDC Princ - Assess	50	50	50
-	-	-	-	-	-	863-000-42045	SDC Principal	-	-
-	144	100	9	20		Rev.-Taxes & Assess Totals:	50	50	50
					R6	Rev.-Miscellaneous			
-	15	10	12	15	863-000-42050	SDC Interest	-	-	-
213	62	20	(21)	10	863-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	-	863-000-48140	Miscellaneous Revenue	-	-
213	77	30	(9)	25		Rev.-Miscellaneous Totals:	-	-	-
					R8	Rev.-Other Sources			
27,354	17,566	17,709	17,787	17,787	863-000-49901	Beginning Balance	17,830	17,830	17,830
27,354	17,566	17,709	17,787	17,787		Rev.-Other Sources Totals:	17,830	17,830	17,830
<b>27,567</b>	<b>17,787</b>	<b>17,839</b>	<b>17,787</b>	<b>17,832</b>		<b>REVENUES TOTALS:</b>	<b>17,880</b>	<b>17,880</b>	<b>17,880</b>
					863	SDC-PARKS REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	-	863-863-61240	Dept/Operating Expense	-	-
-	-	-	-	-	-	863-863-61250	Dept/Op Supplies	-	-
-	-	-	-	-		Exp.-Materials & Services Totals:	-	-	-
					E3	Exp.-Capital Outlay			
10,000	-	16,839	-	-	-	863-863-72300	Improvements	16,000	16,000
10,000	-	16,839	-	-		Exp.-Capital Outlay Totals:	16,000	16,000	16,000
					E5	Exp.-Contingencies			
-	-	1,000	-	1,000	863-863-80005	Operating Contingency	1,880	1,880	1,880
-	-	1,000	-	1,000		Exp.-Contingencies Totals:	1,880	1,880	1,880
<b>10,000</b>	<b>-</b>	<b>17,839</b>	<b>-</b>	<b>1,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>17,880</b>	<b>17,880</b>	<b>17,880</b>
<b>27,567</b>	<b>17,787</b>	<b>17,839</b>	<b>17,787</b>	<b>17,832</b>		<b>FUND REVENUES</b>	<b>17,880</b>	<b>17,880</b>	<b>17,880</b>
<b>10,000</b>	<b>-</b>	<b>17,839</b>	<b>-</b>	<b>1,000</b>		<b>FUND EXPENSES</b>	<b>17,880</b>	<b>17,880</b>	<b>17,880</b>
<b>17,567</b>	<b>17,787</b>	<b>-</b>	<b>17,787</b>	<b>16,832</b>		<b>SDC-PARKS REIMB Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – WASTEWATER IMPROVEMENTS 872**

**Department Description:**

This budget department accounts for the revenues and expenses for Wastewater Systems Development Charges (SDC). In 2005, an SDC ordinance and methodology report was adopted which outlines how SDC fees are to be allocated. In 2008, a new Wastewater SDC methodology report and resolution was adopted which set revised rates. The City may use these funds for projects identified in the Wastewater SDC Plan.

**Important Highlights:**

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



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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					872	SDC-WASTEWATER IMPR			
					R1	Rev.-Taxes & Assess			
7,649	10,382	7,000	2,200	4,500	872-000-42040	SDC Princ - Assess	5,000	5,000	5,000
46,043	12,188	10,000	14,965	30,000	872-000-42045	SDC Principal	35,000	35,000	35,000
<b>53,692</b>	<b>22,570</b>	<b>17,000</b>	<b>17,165</b>	<b>34,500</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					R6	Rev.-Miscellaneous			
31	756	400	772	800	872-000-42050	SDC Interest	400	400	400
4,355	1,345	500	(349)	100	872-000-48100	Interest On Investment	100	100	100
-	-	-	-	-	872-000-48140	Miscellaneous Revenue	-	-	-
<b>4,386</b>	<b>2,101</b>	<b>900</b>	<b>423</b>	<b>900</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>500</b>	<b>500</b>	<b>500</b>
					R7	Rev.-Transfers In			
51,180	-	40,000	20,000	40,000	872-000-49170	Cheadle Lake URD-935	-	-	-
<b>51,180</b>	<b>-</b>	<b>40,000</b>	<b>20,000</b>	<b>40,000</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
540,278	572,238	268,274	286,614	286,614	872-000-49901	Beginning Balance	355,399	355,399	355,399
<b>540,278</b>	<b>572,238</b>	<b>268,274</b>	<b>286,614</b>	<b>286,614</b>		<b>Rev.-Other Sources Totals:</b>	<b>355,399</b>	<b>355,399</b>	<b>355,399</b>
<b>649,536</b>	<b>596,909</b>	<b>326,174</b>	<b>324,202</b>	<b>362,014</b>		<b>REVENUES TOTALS:</b>	<b>395,899</b>	<b>395,899</b>	<b>395,899</b>
					872	SDC-WASTEWATER IMPR			
					E1	Exp.-Personnel Services			
23,727	-	-	-	-	872-872-50001	Salaries	-	-	-
10,974	-	-	-	-	872-872-50003	Fringe Benefits	-	-	-
290	-	-	-	-	872-872-50600	Overtime	-	-	-
<b>34,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
10	-	-	-	-	872-872-61131	Contract Services (PW)	-	-	-
-	2,317	-	-	-	872-872-61133	Contract Serv (Eng)	-	-	-
-	-	-	-	-	872-872-61240	Dept/Operating Expense	-	-	-
23	142	140	-	-	872-872-61401	Unemploy Ins	-	-	-
<b>33</b>	<b>2,459</b>	<b>140</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
36,776	300,000	308,000	-	-	872-872-72300	Improvements	380,000	380,000	380,000
<b>36,776</b>	<b>300,000</b>	<b>308,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	872-872-90010	To General Fund	-	-	-
-	6,388	5,405	2,703	5,405	872-872-90011	To General Fund-Sal/Ben	6,001	6,001	6,001
804	-	-	-	-	872-872-90017	To Debt Service	-	-	-
3,175	1,304	1,210	1,210	1,210	872-872-90027	To Info System Service	775	775	775
469	145	-	-	-	872-872-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	872-872-90101	To Cheadle Lake Debt	-	-	-
1,050	-	-	-	-	872-872-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>5,498</b>	<b>7,837</b>	<b>6,615</b>	<b>3,913</b>	<b>6,615</b>		<b>Exp.-Transfers Out Totals:</b>	<b>6,776</b>	<b>6,776</b>	<b>6,776</b>
					E5	Exp.-Contingencies			
-	-	11,419	-	11,419	872-872-80005	Operating Contingency	9,123	9,123	9,123
<b>-</b>	<b>-</b>	<b>11,419</b>	<b>-</b>	<b>11,419</b>		<b>Exp.-Contingencies Totals:</b>	<b>9,123</b>	<b>9,123</b>	<b>9,123</b>
<b>77,298</b>	<b>310,296</b>	<b>326,174</b>	<b>3,913</b>	<b>18,034</b>		<b>EXPENDITURES TOTALS:</b>	<b>395,899</b>	<b>395,899</b>	<b>395,899</b>
<b>649,536</b>	<b>596,909</b>	<b>326,174</b>	<b>324,202</b>	<b>362,014</b>		<b>FUND REVENUES</b>	<b>395,899</b>	<b>395,899</b>	<b>395,899</b>
<b>77,298</b>	<b>310,296</b>	<b>326,174</b>	<b>3,913</b>	<b>18,034</b>		<b>FUND EXPENSES</b>	<b>395,899</b>	<b>395,899</b>	<b>395,899</b>
<b>572,238</b>	<b>286,613</b>	<b>-</b>	<b>320,289</b>	<b>343,980</b>		<b>SDC-WASTEWATER IMPR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – WASTEWATER REIMBURSEMENTS 873**

**Department Description:**

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

**Important Highlights:**

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

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					873	SDC-WASTEWATER REIMB			
					R1	Rev.-Taxes & Assess			
921	1,826	1,000	387	800	873-000-42040	SDC Princ - Assess	1,500	1,500	1,500
7,977	2,056	2,000	2,618	3,500	873-000-42045	SDC Principal	5,000	5,000	5,000
<b>8,898</b>	<b>3,882</b>	<b>3,000</b>	<b>3,005</b>	<b>4,300</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
					R6	Rev.-Miscellaneous			
5	133	50	136	150	873-000-42050	SDC Interest	100	100	100
1,492	705	400	(245)	100	873-000-48100	Interest On Investment	50	50	50
-	-	-	-	-	873-000-48140	Miscellaneous Revenue	-	-	-
<b>1,497</b>	<b>838</b>	<b>450</b>	<b>(109)</b>	<b>250</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>150</b>	<b>150</b>	<b>150</b>
					R8	Rev.-Other Sources			
188,825	199,221	202,000	203,942	203,942	873-000-49901	Beginning Balance	208,492	208,492	208,492
<b>188,825</b>	<b>199,221</b>	<b>202,000</b>	<b>203,942</b>	<b>203,942</b>		<b>Rev.-Other Sources Totals:</b>	<b>208,492</b>	<b>208,492</b>	<b>208,492</b>
<b>199,220</b>	<b>203,941</b>	<b>205,450</b>	<b>206,838</b>	<b>208,492</b>		<b>REVENUES TOTALS:</b>	<b>215,142</b>	<b>215,142</b>	<b>215,142</b>
					873	SDC-WASTEWATER REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	873-873-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	873-873-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
-	-	199,450	-	-	873-873-72300	Improvements	210,000	210,000	210,000
-	-	<b>199,450</b>	-	-		<b>Exp.-Capital Outlay Totals:</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
					E5	Exp.-Contingencies			
-	-	6,000	-	6,000	873-873-80005	Operating Contingency	5,142	5,142	5,142
-	-	<b>6,000</b>	-	<b>6,000</b>		<b>Exp.-Contingencies Totals:</b>	<b>5,142</b>	<b>5,142</b>	<b>5,142</b>
-	-	<b>205,450</b>	-	<b>6,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>215,142</b>	<b>215,142</b>	<b>215,142</b>
<b>199,220</b>	<b>203,941</b>	<b>205,450</b>	<b>206,838</b>	<b>208,492</b>		<b>FUND REVENUES</b>	<b>215,142</b>	<b>215,142</b>	<b>215,142</b>
-	-	<b>205,450</b>	-	<b>6,000</b>		<b>FUND EXPENSES</b>	<b>215,142</b>	<b>215,142</b>	<b>215,142</b>
<b>199,220</b>	<b>203,941</b>	-	<b>206,838</b>	<b>202,492</b>		<b>SDC-WASTEWATER REIMB Totals:</b>	-	-	-

**CAPITAL PROJECTS FUND  
SDC – STREETS IMPROVEMENTS 882**

**Department Description:**

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

**Important Highlights:**

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

- SDC Eligible Projects – (capacity increasing projects)

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					882	SDC-STREET IMPR			
					R1	Rev.-Taxes & Assess			
52,832	33,932	15,000	10,909	22,000	882-000-42040	SDC Princ - Assess	15,000	15,000	15,000
121,741	36,466	30,000	5,013	10,000	882-000-42045	SDC Principal	25,000	25,000	25,000
<b>174,573</b>	<b>70,398</b>	<b>45,000</b>	<b>15,922</b>	<b>32,000</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
					R6	Rev.-Miscellaneous			
172	3,355	1,500	1,931	2,000	882-000-42050	SDC Interest	1,500	1,500	1,500
6,325	3,322	1,000	(1,166)	100	882-000-48100	Interest On Investment	100	100	100
-	-	-	-	-	882-000-48140	Miscellaneous Revenue	-	-	-
<b>6,497</b>	<b>6,677</b>	<b>2,500</b>	<b>765</b>	<b>2,100</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
					R7	Rev.-Transfers In			
-	-	-	-	-	882-000-49130	From SDC-Street	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
743,548	911,398	950,300	973,523	973,523	882-000-49901	Beginning Balance	1,000,000	1,000,000	1,000,000
<b>743,548</b>	<b>911,398</b>	<b>950,300</b>	<b>973,523</b>	<b>973,523</b>		<b>Rev.-Other Sources Totals:</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>924,618</b>	<b>988,473</b>	<b>997,800</b>	<b>990,210</b>	<b>1,007,623</b>		<b>REVENUES TOTALS:</b>	<b>1,041,600</b>	<b>1,041,600</b>	<b>1,041,600</b>
					882	SDC-STREET IMPR			
					E1	Exp.-Personnel Services			
8,029	-	-	-	-	882-882-50001	Salaries	-	-	-
3,576	-	-	-	-	882-882-50003	Fringe Benefits	-	-	-
-	-	-	-	-	882-882-50600	Overtime	-	-	-
<b>11,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E2	Exp.-Materials & Services			
-	-	-	-	-	882-882-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	882-882-61131	Contract Services (PW)	-	-	-
-	-	-	-	-	882-882-61133	Contract Serv (Eng)	-	-	-
-	-	-	-	-	882-882-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	882-882-61243	Operating Exp (PW)	-	-	-
7	60	60	-	-	882-882-61401	Unemploy Ins	-	-	-
<b>7</b>	<b>60</b>	<b>60</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	770,000	-	-	882-882-72300	Improvements	1,020,000	1,020,000	1,020,000
-	-	<b>770,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>1,020,000</b>	<b>1,020,000</b>	<b>1,020,000</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	882-882-90010	To General Fund	-	-	-
-	13,563	5,405	2,703	5,405	882-882-90011	To General Fund-Sal/Ben	6,001	6,001	6,001
283	-	-	-	-	882-882-90017	To Debt Service	-	-	-
1,145	1,193	1,102	1,102	1,102	882-882-90027	To Info System Service	775	775	775
180	135	-	-	-	882-882-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	882-882-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>1,608</b>	<b>14,891</b>	<b>6,507</b>	<b>3,805</b>	<b>6,507</b>		<b>Exp.-Transfers Out Totals:</b>	<b>6,776</b>	<b>6,776</b>	<b>6,776</b>
					E5	Exp.-Contingencies			
-	-	21,233	-	21,233	882-882-80005	Operating Contingency	14,824	14,824	14,824
-	-	200,000	-	200,000	882-882-80032	Res - Safeway	-	-	-
-	-	<b>221,233</b>	<b>-</b>	<b>221,233</b>		<b>Exp.-Contingencies Totals:</b>	<b>14,824</b>	<b>14,824</b>	<b>14,824</b>
<b>13,220</b>	<b>14,951</b>	<b>997,800</b>	<b>3,805</b>	<b>227,740</b>		<b>EXPENDITURES TOTALS:</b>	<b>1,041,600</b>	<b>1,041,600</b>	<b>1,041,600</b>
<b>924,618</b>	<b>988,473</b>	<b>997,800</b>	<b>990,210</b>	<b>1,007,623</b>		<b>FUND REVENUES</b>	<b>1,041,600</b>	<b>1,041,600</b>	<b>1,041,600</b>
<b>13,220</b>	<b>14,951</b>	<b>997,800</b>	<b>3,805</b>	<b>227,740</b>		<b>FUND EXPENSES</b>	<b>1,041,600</b>	<b>1,041,600</b>	<b>1,041,600</b>
<b>911,398</b>	<b>973,522</b>	<b>-</b>	<b>986,405</b>	<b>779,883</b>		<b>SDC-STREET IMPR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – STREET REIMBURSEMENTS 883**

**Department Description:**

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

**Important Highlights:**

- Funds will be used for eligible Street Projects.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
<b>883 SDC-STREET REIMB</b>									
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
3,742	4,046	3,000	1,493	3,000	883-000-42040	SDC Princ - Assess	3,000	3,000	3,000
17,423	5,219	4,000	717	1,500	883-000-42045	SDC Principal	4,000	4,000	4,000
<b>21,165</b>	<b>9,265</b>	<b>7,000</b>	<b>2,210</b>	<b>4,500</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>R6 Rev.-Miscellaneous</b>									
25	168	120	248	300	883-000-42050	SDC Interest	150	150	150
66	103	30	(38)	10	883-000-48100	Interest On Investment	20	20	20
-	-	-	-	-	883-000-48140	Miscellaneous Revenue	-	-	-
<b>91</b>	<b>271</b>	<b>150</b>	<b>210</b>	<b>310</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>170</b>	<b>170</b>	<b>170</b>
<b>R8 Rev.-Other Sources</b>									
1,052	22,307	29,630	31,843	31,843	883-000-49901	Beginning Balance	36,653	36,653	36,653
<b>1,052</b>	<b>22,307</b>	<b>29,630</b>	<b>31,843</b>	<b>31,843</b>		<b>Rev.-Other Sources Totals:</b>	<b>36,653</b>	<b>36,653</b>	<b>36,653</b>
<b>22,308</b>	<b>31,843</b>	<b>36,780</b>	<b>34,263</b>	<b>36,653</b>		<b>REVENUES TOTALS:</b>	<b>43,823</b>	<b>43,823</b>	<b>43,823</b>
<b>883 SDC-STREET REIMB</b>									
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	883-883-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	883-883-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
<b>E3 Exp.-Capital Outlay</b>									
-	-	29,780	-	-	883-883-72300	Improvements	36,653	36,653	36,653
-	-	<b>29,780</b>	-	-		<b>Exp.-Capital Outlay Totals:</b>	<b>36,653</b>	<b>36,653</b>	<b>36,653</b>
<b>E5 Exp.-Contingencies</b>									
-	-	7,000	-	7,000	883-883-80005	Operating Contingency	7,170	7,170	7,170
-	-	<b>7,000</b>	-	<b>7,000</b>		<b>Exp.-Contingencies Totals:</b>	<b>7,170</b>	<b>7,170</b>	<b>7,170</b>
-	-	<b>36,780</b>	-	<b>7,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>43,823</b>	<b>43,823</b>	<b>43,823</b>
<b>22,308</b>	<b>31,843</b>	<b>36,780</b>	<b>34,263</b>	<b>36,653</b>		<b>FUND REVENUES</b>	<b>43,823</b>	<b>43,823</b>	<b>43,823</b>
-	-	<b>36,780</b>	-	<b>7,000</b>		<b>FUND EXPENSES</b>	<b>43,823</b>	<b>43,823</b>	<b>43,823</b>
<b>22,308</b>	<b>31,843</b>	-	<b>34,263</b>	<b>29,653</b>		<b>SDC-STREET REIMBURSEMENT Total</b>	-	-	-

**CAPITAL PROJECTS FUND  
SDC – WATER IMPROVEMENTS 892**

**Department Description:**

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

**Important Highlights:**

- Accumulated funds are targeted to assist with funding a new Water Treatment Plant and additional Water Storage Tanks.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
				892	SDC-WATER IMPR			
				R1	Rev.-Taxes & Assess			
8,685	7,026	4,500	1,516	3,000	892-000-42040 SDC Princ - Assess	4,000	4,000	4,000
32,469	13,034	15,000	10,405	21,000	892-000-42045 SDC Principal	25,000	25,000	25,000
<b>41,154</b>	<b>20,060</b>	<b>19,500</b>	<b>11,921</b>	<b>24,000</b>	<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
				R6	Rev.-Miscellaneous			
21	506	-	520	550	892-000-42050 SDC Interest	400	400	400
1,485	510	-	(75)	-	892-000-48100 Interest On Investment	50	50	50
-	-	-	-	-	892-000-48140 Miscellaneous Revenue	-	-	-
<b>1,506</b>	<b>1,016</b>	<b>-</b>	<b>445</b>	<b>550</b>	<b>Rev.-Miscellaneous Totals:</b>	<b>450</b>	<b>450</b>	<b>450</b>
				R7	Rev.-Transfers In			
-	-	-	-	-	892-000-49135 From SDC-Water	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
				R8	Rev.-Other Sources			
180,878	204,487	56,700	60,612	60,612	892-000-49901 Beginning Balance	78,655	78,655	78,655
<b>180,878</b>	<b>204,487</b>	<b>56,700</b>	<b>60,612</b>	<b>60,612</b>	<b>Rev.-Other Sources Totals:</b>	<b>78,655</b>	<b>78,655</b>	<b>78,655</b>
<b>223,538</b>	<b>225,563</b>	<b>76,200</b>	<b>72,978</b>	<b>85,162</b>	<b>REVENUES TOTALS:</b>	<b>108,105</b>	<b>108,105</b>	<b>108,105</b>
				892	SDC-WATER IMPR			
				E1	Exp.-Personnel Services			
8,029	-	-	-	-	892-892-50001 Salaries	-	-	-
3,576	-	-	-	-	892-892-50003 Fringe Benefits	-	-	-
-	-	-	-	-	892-892-50600 Overtime	-	-	-
<b>11,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
				E2	Exp.-Materials & Services			
-	-	-	-	-	892-892-61011 Advertising (Eng)	-	-	-
2	-	-	-	-	892-892-61131 Contract Services (PW)	-	-	-
5,247	-	-	-	-	892-892-61133 Contract Serv (Eng)	-	-	-
-	-	-	-	-	892-892-61240 Dept/Operating Expense	-	-	-
-	-	-	-	-	892-892-61243 Operating Exp (PW)	-	-	-
-	-	-	-	-	892-892-61250 Dept/Op Supplies	-	-	-
9	60	40	-	-	892-892-61401 Unemploy Ins	-	-	-
<b>5,258</b>	<b>60</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
				E3	Exp.-Capital Outlay			
-	150,000	51,000	-	-	892-892-72300 Improvements	90,000	90,000	90,000
<b>-</b>	<b>150,000</b>	<b>51,000</b>	<b>-</b>	<b>-</b>	<b>Exp.-Capital Outlay Totals:</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
				E4	Exp.-Transfers Out			
-	-	-	-	-	892-892-90010 To General Fund	-	-	-
-	13,563	5,405	2,703	5,405	892-892-90011 To General Fund-Sal/Ben	6,001	6,001	6,001
283	-	-	-	-	892-892-90017 TO Debt Service	-	-	-
1,145	1,193	1,102	1,102	1,102	892-892-90027 To Info System Service	775	775	775
180	135	-	-	-	892-892-90028 To Custodial & Bldg Maint	-	-	-
580	-	-	-	-	892-892-90105 To Eqpt Acq & Rep Fund	-	-	-
<b>2,188</b>	<b>14,891</b>	<b>6,507</b>	<b>3,805</b>	<b>6,507</b>	<b>Exp.-Transfers Out Totals:</b>	<b>6,776</b>	<b>6,776</b>	<b>6,776</b>
				E5	Exp.-Contingencies			
-	-	18,653	-	18,653	892-892-80005 Operating Contingency	11,329	11,329	11,329
<b>-</b>	<b>-</b>	<b>18,653</b>	<b>-</b>	<b>18,653</b>	<b>Exp.-Contingencies Totals:</b>	<b>11,329</b>	<b>11,329</b>	<b>11,329</b>
<b>19,051</b>	<b>164,951</b>	<b>76,200</b>	<b>3,805</b>	<b>25,160</b>	<b>EXPENDITURES TOTALS:</b>	<b>108,105</b>	<b>108,105</b>	<b>108,105</b>
<b>223,538</b>	<b>225,563</b>	<b>76,200</b>	<b>72,978</b>	<b>85,162</b>	<b>FUND REVENUES</b>	<b>108,105</b>	<b>108,105</b>	<b>108,105</b>
<b>19,051</b>	<b>164,951</b>	<b>76,200</b>	<b>3,805</b>	<b>25,160</b>	<b>FUND EXPENSES</b>	<b>108,105</b>	<b>108,105</b>	<b>108,105</b>
<b>204,487</b>	<b>60,612</b>	<b>-</b>	<b>69,173</b>	<b>60,002</b>	<b>SDC-WATER IMPR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CAPITAL PROJECTS FUND  
SDC – WATER REIMBURSEMENTS 893**

**Department Description:**

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

**Important Highlights:**

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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					893	SDC-WATER REIMB			
					R1	Rev.-Taxes & Assess			
158	402	300	32	75	893-000-42040	SDC Princ - Assess	100	100	100
186	75	60	60	120	893-000-42045	SDC Principal	500	500	500
<b>344</b>	<b>477</b>	<b>360</b>	<b>92</b>	<b>195</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>600</b>	<b>600</b>	<b>600</b>
					R6	Rev.-Miscellaneous			
-	40	30	34	40	893-000-42050	SDC Interest	30	30	30
565	190	100	(29)	10	893-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	893-000-48140	Miscellaneous Revenue	-	-	-
<b>565</b>	<b>230</b>	<b>130</b>	<b>5</b>	<b>50</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>30</b>	<b>30</b>	<b>30</b>
					R8	Rev.-Other Sources			
72,602	73,512	24,100	24,218	24,218	893-000-49901	Beginning Balance	24,463	24,463	24,463
<b>72,602</b>	<b>73,512</b>	<b>24,100</b>	<b>24,218</b>	<b>24,218</b>		<b>Rev.-Other Sources Totals:</b>	<b>24,463</b>	<b>24,463</b>	<b>24,463</b>
<b>73,511</b>	<b>74,219</b>	<b>24,590</b>	<b>24,315</b>	<b>24,463</b>		<b>REVENUES TOTALS:</b>	<b>25,093</b>	<b>25,093</b>	<b>25,093</b>
					893	SDC-WATER REIMB			
					E2	Exp.-Materials & Services			
-	-	-	-	-	893-893-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	893-893-61250	Dept/Op Supplies	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	50,000	23,590	-	-	893-893-72300	Improvements	24,063	24,063	24,063
<b>-</b>	<b>50,000</b>	<b>23,590</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>24,063</b>	<b>24,063</b>	<b>24,063</b>
					E5	Exp.-Contingencies			
-	-	1,000	-	1,000	893-893-80005	Operating Contingency	1,030	1,030	1,030
<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>		<b>Exp.-Contingencies Totals:</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>
<b>-</b>	<b>50,000</b>	<b>24,590</b>	<b>-</b>	<b>1,000</b>		<b>EXPENDITURES TOTALS:</b>	<b>25,093</b>	<b>25,093</b>	<b>25,093</b>
<b>73,511</b>	<b>74,219</b>	<b>24,590</b>	<b>24,315</b>	<b>24,463</b>		<b>FUND REVENUES</b>	<b>25,093</b>	<b>25,093</b>	<b>25,093</b>
<b>-</b>	<b>50,000</b>	<b>24,590</b>	<b>-</b>	<b>1,000</b>		<b>FUND EXPENSES</b>	<b>25,093</b>	<b>25,093</b>	<b>25,093</b>
<b>73,511</b>	<b>24,219</b>	<b>-</b>	<b>24,315</b>	<b>23,463</b>		<b>SDC-WATER REIMB Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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**TRUST & AGENCY FUND  
BAIL 910**

**Department Description:**

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

**Important Highlights:**

- No significant changes will occur in this fund.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>910 BAIL</b>			
					<b>R3 Rev.-Fines &amp; Forfeits</b>			
10,732	11,187	2,500	5,299	10,598	910-000-48240 Suspense-Bail	10,598	10,598	10,598
16,138	11,168	6,000	2,922	5,844	910-000-48241 Susp-Co. Assess.	5,844	5,844	5,844
4,783	5,686	8,200	1,754	3,824	910-000-48242 Susp-ODR Alch Assess	3,824	3,824	3,824
-	5	-	20	40	910-000-48243 Susp-Alch Eval	100	100	100
12,290	12,009	14,600	3,138	14,600	910-000-48244 Susp-Ct Appt Attorn	14,600	14,600	14,600
-	-	-	-	-	910-000-48245 Susp-Mj. Assess	-	-	-
2,977	2,288	1,300	442	1,300	910-000-48246 Susp-LEMLA	1,300	1,300	1,300
82,048	57,324	89,000	10,283	89,000	910-000-48247 Susp-Unitary Assess	89,000	89,000	89,000
3,998	6,691	4,500	526	1,052	910-000-48248 Susp-MHD Alch Assess	1,052	1,052	1,052
-	-	-	-	-	910-000-48270 Susp-Mj. Div Fee Surcharge	-	-	-
-	14,906	56,200	28,437	56,874	910-000-48271 Susp-State Criminal Fines	56,874	56,874	56,874
6,492	4,568	2,700	934	1,868	910-000-48272 Susp-Court Security Assess	1,868	1,868	1,868
<b>139,458</b>	<b>125,832</b>	<b>185,000</b>	<b>53,755</b>	<b>185,000</b>	<b>Rev.-Fines &amp; Forfeits Totals:</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
					<b>R6 Rev.-Miscellaneous</b>			
-	-	-	-	-	910-000-48249 Susp-Collections	-	-	-
-	-	-	-	-	<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R8 Rev.-Other Sources</b>			
(234)	-	-	(4,615)	(4,615)	910-000-49901 Beginning Balance	-	-	-
<b>(234)</b>	<b>-</b>	<b>-</b>	<b>(4,615)</b>	<b>(4,615)</b>	<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>139,224</b>	<b>125,832</b>	<b>185,000</b>	<b>49,140</b>	<b>180,385</b>	<b>REVENUES TOTALS:</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
					<b>910 BAIL</b>			
					<b>E2 Exp.-Materials &amp; Services</b>			
10,498	10,867	2,500	5,286	10,598	910-910-61850 Refunds	10,598	10,598	10,598
-	-	-	-	-	910-910-61950 PSTA	-	-	-
16,138	11,168	6,000	2,120	5,844	910-910-61951 Linn Co. Assess.	5,844	5,844	5,844
4,783	5,686	8,200	1,386	3,824	910-910-61952 ODR Alch. Assess.	3,824	3,824	3,824
-	-	-	-	40	910-910-61953 Alcohol Evaluators	100	100	100
12,290	10,008	14,600	5,083	14,600	910-910-61954 Ct. Appoint. Attorn.	14,600	14,600	14,600
-	-	-	-	-	910-910-61955 Marijuana Assess.	-	-	-
2,977	2,288	1,300	311	1,300	910-910-61956 LEMLA	1,300	1,300	1,300
82,048	57,324	89,000	7,573	89,000	910-910-61957 Unitary Assess	89,000	89,000	89,000
3,998	6,691	4,500	526	1,052	910-910-61958 MHD Alch Assess	1,052	1,052	1,052
-	-	-	-	-	910-910-61959 Collections	-	-	-
-	-	-	-	-	910-910-61960 Mj. Div Fee Surcharge	-	-	-
-	14,906	56,200	17,497	56,874	910-910-61961 State Criminal Fines	56,874	56,874	56,874
6,492	4,568	2,700	645	1,868	910-910-61962 Court Security Assess	1,868	1,868	1,868
<b>139,224</b>	<b>123,506</b>	<b>185,000</b>	<b>40,427</b>	<b>185,000</b>	<b>Exp.-Materials &amp; Services Totals:</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
					<b>E4 Exp.-Transfers Out</b>			
-	-	-	-	-	910-910-90010 To General Fund	-	-	-
-	-	-	-	-	910-910-90021 To City Facilities Repairs	-	-	-
-	-	-	-	-	<b>Exp.-Transfers Out Totals:</b>	-	-	-
<b>139,224</b>	<b>123,506</b>	<b>185,000</b>	<b>40,427</b>	<b>185,000</b>	<b>EXPENDITURES TOTALS:</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
<b>139,224</b>	<b>125,832</b>	<b>185,000</b>	<b>49,140</b>	<b>180,385</b>	<b>FUND REVENUES</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
<b>139,224</b>	<b>123,506</b>	<b>185,000</b>	<b>40,427</b>	<b>185,000</b>	<b>FUND EXPENSES</b>	<b>185,060</b>	<b>185,060</b>	<b>185,060</b>
-	2,326	-	8,713	(4,615)	<b>BAIL Totals:</b>	-	-	-



# CITY OF LEBANON

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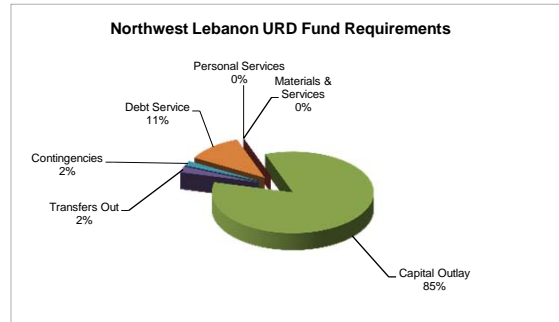
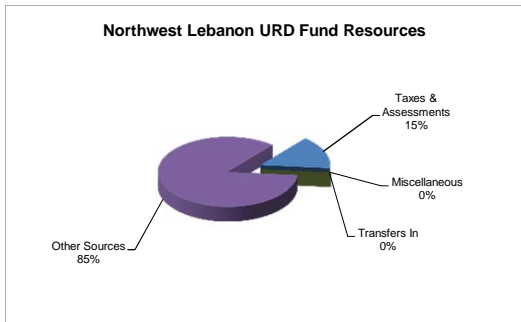
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**NORTHWEST LEBANON URBAN RENEWAL DISTRICT**  
**Adopted for the Fiscal Year 2013-2014**

<b>RESOURCES</b>	
Taxes & Assessments	\$ 2,800,622
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	1,000
Transfers In	-
Other Sources	15,460,000
Internal Charges	-
<b>Total Resources</b>	<b>\$ 18,261,622</b>

<b>REQUIREMENTS</b>	
Personal Services	\$ -
Materials & Services	500
Capital Outlay	15,440,253
Transfers Out	420,247
Contingencies	341,631
Debt Service	2,058,991
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 18,261,622</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
925-Northwest URD	\$ -	\$ 500	\$ 14,510,707	\$ 420,247	\$ -	\$ -	\$ -	<b>\$ 14,931,454</b>	86.85%
930-NW URD Bonds	-	-	-	-	341,631	2,058,991	-	<b>2,400,622</b>	13.15%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 15,440,253</b>	<b>\$ 420,247</b>	<b>\$ 341,631</b>	<b>\$ 2,058,991</b>	<b>\$ -</b>	<b>\$ 18,261,622</b>	100.00%
Percent of NW Lebanon URD Fund	0.01%	0.00%	84.55%	2.30%	1.87%	11.27%	0.00%	<b>100.00%</b>	

**URBAN RENEWAL DISTRICT  
NORTHWEST LEBANON URBAN RENEWAL DISTRICT 925**

**Department Description:**

In 1989, the City established the Northwest Lebanon Urban Renewal District. The purpose of the District is to provide for development of infrastructure to serve industrially zoned property within the District boundaries. A substantial amendment to the original Plan was completed in FY 12/13. This amendment adjusted the maximum indebtedness for the District, expanded the boundary to include several street segments south of the original District along with their corresponding underground utility systems, and clarify funding to be used on public facility projects for the water system. A \$12 Million Dollar Bond is being sold in July of 2013 to fund projects within the District.

**Important Highlights:**

Projects being funded by the Bond sale:

- Payment to Lowes per economic agreement
- Design Services for new Water Treatment Plant

Projects to be fund as cash becomes available

- Oak Street Improvements – Airway to Williams
- Airway Road Improvements – Including Westside Interceptor Phase V
- Westside Interceptor Phase IV Project
- Fifth Street Water Reservoir Project

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
<b>925 NORTHWEST URBAN RENEWAL</b>									
<b>R1 Rev.-Taxes &amp; Assess</b>									
1,032,810	2,756,451	386,916	268,511	290,000	925-000-47010	Current Property Taxes	1,090,000	1,090,000	1,090,000
39,195	42,192	5,000	27,488	36,000	925-000-47020	Delinquent Prop Taxes	10,000	10,000	10,000
9,032	10,501	-	-	-	925-000-48101	Interest On Taxes	-	-	-
-	-	-	-	-	925-000-48205	Sidewalk Liens	-	-	-
<b>1,081,037</b>	<b>2,809,144</b>	<b>391,916</b>	<b>295,999</b>	<b>326,000</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>R4 Rev.-Intergovernmental</b>									
-	-	-	-	-	925-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
<b>R6 Rev.-Miscellaneous</b>									
11,400	10,209	2,000	(5,071)	1,000	925-000-48100	Interest On Investment	1,000	1,000	1,000
-	-	-	-	-	925-000-48140	Miscellaneous Revenue	-	-	-
-	-	-	-	-	925-000-48210	Sidewalk Liens - Int	-	-	-
<b>11,400</b>	<b>10,209</b>	<b>2,000</b>	<b>(5,071)</b>	<b>1,000</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>R7 Rev.-Transfers In</b>									
-	-	-	-	-	925-000-49165	From NWWetlands Mitigation-928	-	-	-
-	-	160,286	160,286	160,286	925-000-49161	From NW Leb URD-929	-	-	-
-	-	<b>160,286</b>	<b>160,286</b>	<b>160,286</b>		<b>Rev.-Transfers In Totals:</b>	-	-	-
<b>R8 Rev.-Other Sources</b>									
-	-	-	-	-	925-000-41051	State Loan Funds	-	-	-
-	-	12,000,000	-	-	925-000-42030	Bond Sale Proceeds	12,000,000	12,000,000	12,000,000
973,748	1,537,076	3,750,200	3,856,849	3,856,849	925-000-49901	Beginning Balance	1,100,000	1,100,000	1,830,454
<b>973,748</b>	<b>1,537,076</b>	<b>15,750,200</b>	<b>3,856,849</b>	<b>3,856,849</b>		<b>Rev.-Other Sources Totals:</b>	<b>13,100,000</b>	<b>13,100,000</b>	<b>13,830,454</b>
<b>2,066,185</b>	<b>4,356,429</b>	<b>16,304,402</b>	<b>4,308,063</b>	<b>4,344,135</b>		<b>REVENUES TOTALS:</b>	<b>14,201,000</b>	<b>14,201,000</b>	<b>14,931,454</b>
<b>925 NORTHWEST URBAN RENEWAL</b>									
<b>E1 Exp.-Personnel Services</b>									
280,116	-	73,251	35,587	73,251	925-925-50001	Salaries	-	-	-
131,799	-	39,444	19,066	39,444	925-925-50003	Fringe Benefits	-	-	-
-	-	-	-	-	925-925-50250	Part Time	-	-	-
192	-	975	-	975	925-925-50600	Overtime	-	-	-
-	-	-	38	70	925-925-59000	Group Term Life	-	-	-
<b>412,107</b>	<b>-</b>	<b>113,670</b>	<b>54,691</b>	<b>113,740</b>		<b>Exp.-Personnel Services Totals:</b>	-	-	-
<b>E2 Exp.-Materials &amp; Services</b>									
115	-	-	-	-	925-925-61007	Advertising (CD)	-	-	-
200	50	-	-	-	925-925-61008	Advertising (Admin)	-	-	-
502	1,364	-	-	-	925-925-61010	Advertising	-	-	-
537	1,800	-	-	-	925-925-61013	Audit Expense	-	-	-
4,788	2,511	-	2,677	2,677	925-925-61014	City Attorney	-	-	-
-	-	-	-	-	925-925-61100	Interim Financing	-	-	-
-	-	-	-	-	925-925-61123	Communication (PW)	-	-	-
878	733	-	-	-	925-925-61124	Computer Expense	-	-	-
181	1,454	-	-	-	925-925-61126	Computer Exp (Eng)	-	-	-
10,374	1,061	200,000	5,342	10,000	925-925-61130	Contract Services	-	-	-
24,181	29,834	-	-	-	925-925-61131	Contract Services (Eng)	-	-	-
21	100	-	-	-	925-925-61136	Contract Serv (CD)	-	-	-
1,000	-	-	-	-	925-925-61137	Contract Serv (HR)	-	-	-
1,251	-	-	-	-	925-925-61239	Operating Exp (Admin)	-	-	-
1,272	313	-	-	-	925-925-61240	Dept/Operating Expense	-	-	-
226	345	-	-	-	925-925-61245	Operating Exp (CD)	-	-	-
13	-	-	-	-	925-925-61246	Operating Exp (HR)	-	-	-
2,724	62	-	-	-	925-925-61250	Dept/Op Supplies (Eng)	-	-	-
3	-	-	-	-	925-925-61256	Op Supplies (CD)	-	-	-
-	-	-	-	-	925-925-61270	Develop Agreement Costs	-	-	-
1,971	1,433	-	14	20	925-925-61290	Dues & Subscriptions	-	-	-
433	-	-	-	-	925-925-61294	Dues & Subscript (Admin)	-	-	-
64	-	-	-	-	925-925-61295	Dues & Subscript (CD)	-	-	-
192	827	-	-	-	925-925-61300	Duplication	-	-	-
100	-	-	-	-	925-925-61319	Ed & Trng (Admin)	-	-	-
32	30	-	-	-	925-925-61320	Education & Training ( Eng)	-	-	-
278	718	480	240	480	925-925-61401	Unemploy Ins	500	500	500
76	150	-	-	-	925-925-61551	Utility & Misc (CD)	-	-	-
515	532	-	-	-	925-925-61560	Maint/Bldg (Gen'l)	-	-	-
920	28	-	-	-	925-925-61561	Maint/Bldg (Eng)	-	-	-
-	148	-	-	-	925-925-61581	Maint/Vehicles (Eng)	-	-	-
(52)	-	-	-	-	925-925-61599	Mtgs & Conf (Admin)	-	-	-
-	8	-	-	-	925-925-61600	Meetings & Conferences	-	-	-

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
256	555	-	-	-	-	925-925-61700 Office Supplies (Eng)	-	-	-
7	-	-	-	-	-	925-925-61704 Office Supplies (Admin)	-	-	-
5	52	-	-	-	-	925-925-61705 Office Supplies (CD)	-	-	-
-	-	-	-	-	-	925-925-61801 Petroleum (Eng)	-	-	-
502	478	-	-	-	-	925-925-61820 Postage	-	-	-
127	-	-	-	-	-	925-925-61821 Postage (CD)	-	-	-
-	-	-	-	-	-	925-925-61834 PR & Communication	-	-	-
1,440	1,830	-	-	-	-	925-925-61881 Rent (Eng)	-	-	-
180	357	-	-	-	-	925-925-61884 Rent (CD)	-	-	-
660	1,310	-	-	-	-	925-925-61900 Utilities (Gen'l)	-	-	-
<b>55,972</b>	<b>48,083</b>	<b>200,480</b>	<b>8,273</b>	<b>13,177</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>500</b>	<b>500</b>	<b>500</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	-	925-925-72050 Land	-	-	-
-	-	12,000,000	-	-	-	925-925-72300 Improvements	12,000,000	12,000,000	12,000,000
-	18,656	3,590,263	1,400,000	2,821,000	-	925-925-72301 Improvements (Eng)	1,780,253	1,780,253	2,510,707
-	-	-	-	-	-	925-925-72501 Office Eqpt (Eng)	-	-	-
-	-	-	-	-	-	925-925-72601 Other Eqpt (Eng)	-	-	-
<b>-</b>	<b>18,656</b>	<b>15,590,263</b>	<b>1,400,000</b>	<b>2,821,000</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>13,780,253</b>	<b>13,780,253</b>	<b>14,510,707</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	13,031	6,516	13,031	-	925-925-90010 To General Fund	115,712	115,712	115,712
-	386,973	193,589	96,795	193,589	-	925-925-90011 To General Fund-Sal/Ben	268,682	268,682	268,682
9,640	-	-	-	-	-	925-925-90017 To Debt Service	-	-	-
6,876	7,000	-	-	-	-	925-925-90025 To GIS	-	-	-
37,220	33,595	29,113	14,556	29,113	-	925-925-90027 To Info System Service-542	32,908	32,908	32,908
6,095	4,015	4,501	4,501	4,501	-	925-925-90028 To Custodial & Bldg Maint-545	2,945	2,945	2,945
-	-	-	-	-	-	925-925-90040 To Eng Dev Review	-	-	-
1,200	1,260	1,320	1,320	1,320	-	925-925-90105 To Eqpt Acq & Rep Fund-820	-	-	-
-	-	-	-	-	-	925-925-90161 To NW Leb URD S.T. Debt	-	-	-
-	-	-	-	-	-	925-925-90165 To Wetlands Mitigation-928	-	-	-
-	-	-	-	-	-	925-925-90168 To NW Leb URD Bonds	-	-	-
-	-	-	-	-	-	925-925-90170 To Project Constr-929	-	-	-
<b>61,031</b>	<b>432,843</b>	<b>241,554</b>	<b>123,688</b>	<b>241,554</b>		<b>Exp.-Transfers Out Totals:</b>	<b>420,247</b>	<b>420,247</b>	<b>420,247</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	158,435	-	158,435	-	925-925-80005 Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>158,435</b>	<b>-</b>	<b>158,435</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>529,110</b>	<b>499,582</b>	<b>16,304,402</b>	<b>1,586,652</b>	<b>3,347,906</b>		<b>EXPENDITURES TOTALS:</b>	<b>14,201,000</b>	<b>14,201,000</b>	<b>14,931,454</b>
<b>2,066,185</b>	<b>4,356,429</b>	<b>16,304,402</b>	<b>4,308,063</b>	<b>4,344,135</b>		<b>FUND REVENUES</b>	<b>14,201,000</b>	<b>14,201,000</b>	<b>14,931,454</b>
<b>529,110</b>	<b>499,582</b>	<b>16,304,402</b>	<b>1,586,652</b>	<b>3,347,906</b>		<b>FUND EXPENSES</b>	<b>14,201,000</b>	<b>14,201,000</b>	<b>14,931,454</b>
<b>1,537,075</b>	<b>3,856,847</b>	<b>-</b>	<b>2,721,411</b>	<b>996,229</b>		<b>NORTHWEST URBAN RENEWAL Tota</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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**NORTHWEST URBAN RENEWAL DISTRICT  
WETLANDS MITIGATION FUND 928**

**Department Description:**

The purpose of this fund is to provide tracking of funding for wetlands work to serve new development within the Northwest Urban Renewal District boundaries. Funding sources from the state have been secured to mitigate wetlands impacted by the Lowes Regional Distribution Center on prime industrial land identified as the Northwest Industrial Site.

**Important Highlights:**

- Payment to Lowes for Wetlands Property per Economic Development Agreement.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					928	WETLANDS MITIGATION			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	-	928-000-41050 State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
6,246	3,234	-	(1,113)	-	-	928-000-48100 Interest On Investment	-	-	-
<b>6,246</b>	<b>3,234</b>		<b>(1,113)</b>			<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	-	928-000-49098 From NW Urban Renewal-925	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	-	928-000-41051 State Loan Funds	-	-	-
920,066	926,312	927,012	929,546	929,546	-	928-000-49901 Beginning Balance	-	-	929,546
<b>920,066</b>	<b>926,312</b>	<b>927,012</b>	<b>929,546</b>	<b>929,546</b>		<b>Rev.-Other Sources Totals:</b>	-	-	<b>929,546</b>
<b>926,312</b>	<b>929,546</b>	<b>927,012</b>	<b>928,433</b>	<b>929,546</b>		<b>REVENUES TOTALS:</b>	-	-	<b>929,546</b>
					928	WETLANDS MITIGATION			
					E2	Exp.-Materials & Services			
-	-	-	-	-	-	928-928-61010 Advertising	-	-	-
-	-	-	-	-	-	928-928-61130 Contract Services	-	-	-
-	-	927,012	-	929,546	-	928-928-61240 Dept/Operating Expense	-	-	-
		<b>927,012</b>		<b>929,546</b>		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	-	928-928-72050 Land	-	-	-
-	-	-	-	-	-	928-928-72301 Improvements (Eng)	-	-	929,546
						<b>Exp.-Capital Outlay Totals:</b>	-	-	<b>929,546</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	-	928-928-90164 to NW URB Renewal-925	-	-	-
						<b>Exp.-Transfers Out Totals:</b>	-	-	-
		<b>927,012</b>		<b>929,546</b>		<b>EXPENDITURES TOTALS:</b>	-	-	<b>929,546</b>
<b>926,312</b>	<b>929,546</b>	<b>927,012</b>	<b>928,433</b>	<b>929,546</b>		<b>FUND REVENUES</b>	-	-	<b>929,546</b>
-	-	<b>927,012</b>	-	<b>929,546</b>		<b>FUND EXPENSES</b>	-	-	<b>929,546</b>
<b>926,312</b>	<b>929,546</b>		<b>928,433</b>			<b>WETLANDS MITIGATION Totals:</b>	-	-	-

**NORTHWEST URBAN RENEWAL DISTRICT  
NORTHWEST URBAN RENEWAL DISTRICT BONDS 930**

**Department Description:**

In August 2000, the District issued \$5,435,000 (Lebanon2020) in construction bonds. The agreement with the bondholders requires that a separate account be set up for debt reserve and debt repayment expenses. For the 2000 issue, interest rates range from 4.75% to 6.00%. These bonds were refinanced in 2010 to lower the interest rates. The interest rates on the refinanced bonds range from 2.5% to 3.5%. The outstanding balance of bonds as of June 30, 2013 is \$2,415,000 (LebanonURD10). Final maturity for the reissued bonds is in June 2020.

To acquire funding in support of the Lowes Project, the City arranged with the State for SPWF (Special Public Works Funds) funding through the Economic and Community Development Department. The amount borrowed in 2007 was \$3,677,462 with interest rates ranging from 4.00% to 4.375%. Final maturity is in December 2031. The outstanding balance as of June 30, 2012 is \$3,116,801. (B05003) Final maturity for the SPWF Loan is in December 1, 2031.

**Important Highlights:**

- Refinanced Lebanon2020 bond in 2010 for a net savings over the remaining life of the bonds in excess of \$200,000, new bond number, LebanonURD10.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>930</b>	<b>NW LEB URD BONDS</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
747,879	627,836	1,337,448	1,229,556	1,337,448	930-000-47010	Current Property Taxes	1,692,622	1,692,622	1,692,622
16,788	21,729	8,000	9,797	8,000	930-000-47020	Delinquent Prop Taxes	8,000	8,000	8,000
3,846	4,472	-	-	-	930-000-48101	Interest On Taxes	-	-	-
<b>768,513</b>	<b>654,037</b>	<b>1,345,448</b>	<b>1,239,353</b>	<b>1,345,448</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>1,700,622</b>	<b>1,700,622</b>	<b>1,700,622</b>
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
					930-000-41050	State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
4,791	2,089	400	(252)	-	930-000-48100	Interest On Investment	-	-	-
344	-	-	-	-	930-000-48140	Miscellaneous Revenue	-	-	-
<b>5,135</b>	<b>2,089</b>	<b>400</b>	<b>(252)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
					930-000-49098	From NW Urban Renewal	-	-	-
						<b>Rev.-Transfers In Totals:</b>			
					<b>R8</b>	<b>Rev.-Other Sources</b>			
					930-000-41051	State Loan Funds	-	-	-
3,310,000	-	-	-	-	930-000-42030	Bond Sale Proceeds	-	-	-
11,281	-	-	-	-	930-000-42031	Bond Sale Proceeds-Premium	-	-	-
457,894	405,841	377,374	429,600	429,600	930-000-49901	Beginning Balance	700,000	700,000	700,000
<b>3,779,175</b>	<b>405,841</b>	<b>377,374</b>	<b>429,600</b>	<b>429,600</b>		<b>Rev.-Other Sources Totals:</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>4,552,823</b>	<b>1,061,967</b>	<b>1,723,222</b>	<b>1,668,701</b>	<b>1,775,048</b>		<b>REVENUES TOTALS:</b>	<b>2,400,622</b>	<b>2,400,622</b>	<b>2,400,622</b>
					<b>930</b>	<b>NW LEB URD BONDS</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
26,550	-	-	-	-	930-930-61130	Contract Services	-	-	-
<b>26,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
		341,631	-	341,631	930-930-80026	Res For Debt Service	341,631	341,631	341,631
		<b>341,631</b>	<b>-</b>	<b>341,631</b>		<b>Exp.-Contingencies Totals:</b>	<b>341,631</b>	<b>341,631</b>	<b>341,631</b>
					<b>E6</b>	<b>Exp.-Debt Service</b>			
		450,000	-	50,000	930-930-95107	New debt prin	925,000	925,000	925,000
		300,000	-	50,000	930-930-95207	New debt int	500,000	500,000	500,000
3,720,000	295,000	300,000	-	300,000	930-930-95100	Bond Principal	315,000	315,000	315,000
96,858	102,533	108,234	108,234	108,234	930-930-95108	Principal SPWF Issue	108,963	108,963	108,963
158,781	93,915	86,540	43,270	86,540	930-930-95200	Bond Interest	77,540	77,540	77,540
144,793	140,919	136,817	136,818	136,817	930-930-95208	Interest SPWF Issue	132,488	132,488	132,488
<b>4,120,432</b>	<b>632,367</b>	<b>1,381,591</b>	<b>288,322</b>	<b>731,591</b>		<b>Exp.-Debt Service Totals:</b>	<b>2,058,991</b>	<b>2,058,991</b>	<b>2,058,991</b>
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
					930-930-92010	Unapprop End Fund Bal	-	-	-
						<b>Exp.-Unappropriated Totals:</b>			
<b>4,146,982</b>	<b>632,367</b>	<b>1,723,222</b>	<b>288,322</b>	<b>1,073,222</b>		<b>EXPENDITURES TOTALS:</b>	<b>2,400,622</b>	<b>2,400,622</b>	<b>2,400,622</b>
<b>4,552,823</b>	<b>1,061,967</b>	<b>1,723,222</b>	<b>1,668,701</b>	<b>1,775,048</b>		<b>FUND REVENUES</b>	<b>2,400,622</b>	<b>2,400,622</b>	<b>2,400,622</b>
<b>4,146,982</b>	<b>632,367</b>	<b>1,723,222</b>	<b>288,322</b>	<b>1,073,222</b>		<b>FUND EXPENSES</b>	<b>2,400,622</b>	<b>2,400,622</b>	<b>2,400,622</b>
<b>405,841</b>	<b>429,600</b>	<b>-</b>	<b>1,380,379</b>	<b>701,826</b>		<b>NW LEB URD BONDS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

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

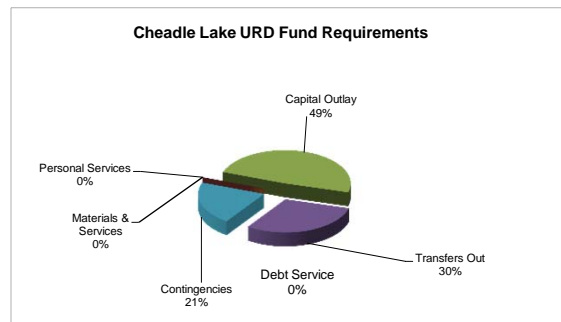
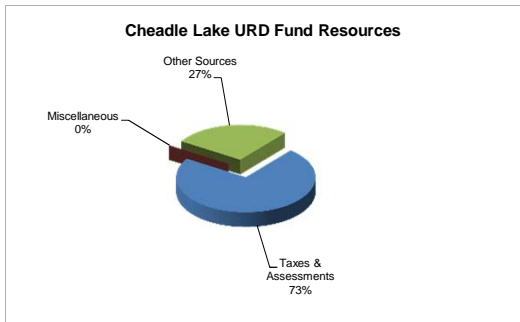
**CHEADLE LAKE URBAN RENEWAL DISTRICT**  
**Adopted for the Fiscal Year 2013-2014**

**RESOURCES**

Taxes & Assessments	\$ 253,500
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	-
Transfers In	-
Other Sources	95,000
Internal Charges	-
<b>Total Resources</b>	<b>\$ 348,500</b>

**REQUIREMENTS**

Personal Services	\$ -
Materials & Services	-
Capital Outlay	170,000
Transfers Out	105,510
Contingencies	72,990
Debt Service	-
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 348,500</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
935-Cheadle Lake URD	\$ -	\$ -	\$ 170,000	\$ 105,510	\$ 72,990	\$ -	\$ -	\$ 348,500	100.00%
936-Cheadle Lake URD ST Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ 105,510</b>	<b>\$ 72,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 348,500</b>	<b>100.00%</b>
Percent of Cheadle Lake URD Fund	0.00%	0.00%	48.78%	30.28%	20.94%	0.00%	0.00%	<b>100.00%</b>	

**CHEADLE URBAN RENEWAL DISTRICT  
CHEADLE LAKE URBAN RENEWAL DISTRICT 935**

**Department Description:**

In 2000, the City established the Cheadle Lake Urban Renewal District. The purpose of the district is to provide for development of infrastructure to serve a blighted area of Lebanon generally located North of Cheadle Lake. The District revenues remain at a lower than anticipated level.

**Important Highlights:**

- A multi-family residential project that will be constructed in the northeast section of the District has been approved by the Planning Commission and is waiting for building permit issuance. The project is expected to be completed late in 2013.

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>935</b>	<b>CHEADLE LAKE URD</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
220,859	205,175	-	247,625	253,000	935-000-47010	Current Property Taxes	250,000	250,000	250,000
5,577	7,425	-	3,225	4,300	935-000-47020	Delinquent Prop Taxes	3,500	3,500	3,500
1,256	1,461	-	-	-	935-000-48101	Interest On Taxes	-	-	-
<b>227,692</b>	<b>214,061</b>	<b>-</b>	<b>250,850</b>	<b>257,300</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>253,500</b>	<b>253,500</b>	<b>253,500</b>
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
					935-000-41050	State Grant Funds	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Intergovernmental Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
(469)	(123)	-	68	100	935-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	935-000-48140	Miscellaneous Revenue	-	-	-
<b>(469)</b>	<b>(123)</b>	<b>-</b>	<b>68</b>	<b>100</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
						<b>Rev.-Transfers In</b>			
129,000	-	-	-	-	935-000-49010	From General Fund	-	-	-
-	-	-	-	-	935-000-49120	From SDC-Sewer-872	-	-	-
<b>129,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	201,450	-	-	935-000-42030	Bond Sale Proceeds	-	-	-
(164,740)	(74,624)	-	7,961	7,961	935-000-49901	Beginning Balance	95,000	95,000	95,000
<b>(164,740)</b>	<b>(74,624)</b>	<b>201,450</b>	<b>7,961</b>	<b>7,961</b>		<b>Rev.-Other Sources Totals:</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>191,483</b>	<b>139,314</b>	<b>201,450</b>	<b>258,879</b>	<b>265,361</b>		<b>REVENUES TOTALS:</b>	<b>348,500</b>	<b>348,500</b>	<b>348,500</b>
					<b>935</b>	<b>CHEADLE LAKE URD</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
94,272	-	27,325	13,273	27,325	935-935-50001	Salaries	-	-	-
49,576	-	14,485	7,349	14,485	935-935-50003	Fringe Benefits	-	-	-
-	-	-	-	-	935-935-50250	Part Time	-	-	-
127	-	-	-	-	935-935-50600		-	-	-
-	-	252	18	252	935-935-59000	Overtime	-	-	-
<b>143,975</b>	<b>-</b>	<b>42,062</b>	<b>20,640</b>	<b>42,062</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
75	324	-	-	-	935-935-61008	Advertising (Admin)	-	-	-
167	128	-	-	-	935-935-61010	Advertising	-	-	-
537	1,750	-	40	40	935-935-61013	Audit Expense	-	-	-
2,328	4,543	-	-	-	935-935-61014	City Attorney	-	-	-
281	733	-	-	-	935-935-61124	Computer Expense	-	-	-
38	5	-	5	5	935-935-61130	Contract Services	-	-	-
188	217	-	-	-	935-935-61240	Dept/Operating Expense	-	-	-
226	89	-	-	-	935-935-61245	Operating Exp (CD)	-	-	-
3	-	-	-	-	935-935-61256	Op Supplies (CD)	-	-	-
-	44	-	14	14	935-935-61290	Dues & Subscriptions	-	-	-
80	-	-	-	-	935-935-61300	Duplication	-	-	-
32	22	-	-	-	935-935-61320	Education & Training	-	-	-
114	635	424	212	424	935-935-61401	Unemploy Ins	-	-	-
80	5	-	-	-	935-935-61551	Utility & Misc (CD)	-	-	-
421	147	-	-	-	935-935-61560	Maint/Bldg (Gen'l)	-	-	-
-	4	-	-	-	935-935-61600	Meetings & Conferences	-	-	-
14	9	-	-	-	935-935-61700	Office Supplies	-	-	-
3	47	-	-	-	935-935-61705	Office Supplies (CD)	-	-	-
68	-	-	-	-	935-935-61820	Postage	-	-	-
180	341	-	-	-	935-935-61884	Rent (CD)	-	-	-
3,048	470	-	-	-	935-935-61900	Utilities (Gen'l)	-	-	-
<b>7,883</b>	<b>9,513</b>	<b>424</b>	<b>271</b>	<b>483</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	11,181	-	-	935-935-72300	Improvements	170,000	170,000	170,000
18,000	-	-	-	-	935-935-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	935-935-72500	Office Eqpt.	-	-	-
-	-	-	-	-	935-935-72600	Other Eqpt.	-	-	-
<b>18,000</b>	<b>-</b>	<b>11,181</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	109,933	8,051	4,026	8,051	935-935-90010	To General Fund	8,048	8,048	8,048
-	-	64,287	32,144	64,287	935-935-90011	To General Fund-Sal/Ben	86,754	86,754	86,754
3,942	-	-	-	-	935-935-90017	To Debt Service	-	-	-
6,876	-	-	-	-	935-935-90025	To GIS	-	-	-
15,299	10,450	9,900	4,950	9,900	935-935-90027	To Info System Service-542	9,655	9,655	9,655
2,683	1,458	1,136	1,136	1,136	935-935-90028	To Custodial & Bldg Maint-545	1,053	1,053	1,053
1,060	-	1,430	1,430	1,430	935-935-90105	To Eqpt Acq & Rep Fund-820	-	-	-
51,180	-	40,000	20,000	40,000	935-935-90151	To SDC-Street Improvements-872	-	-	-
<b>81,040</b>	<b>121,841</b>	<b>124,804</b>	<b>63,686</b>	<b>124,804</b>		<b>Exp.-Transfers Out Totals:</b>	<b>105,510</b>	<b>105,510</b>	<b>105,510</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	22,979	-	22,979	935-935-80005	Operating Contingency	72,990	72,990	72,990
<b>-</b>	<b>-</b>	<b>22,979</b>	<b>-</b>	<b>22,979</b>		<b>Exp.-Contingencies Totals:</b>	<b>72,990</b>	<b>72,990</b>	<b>72,990</b>
<b>250,898</b>	<b>131,354</b>	<b>201,450</b>	<b>84,597</b>	<b>190,328</b>		<b>EXPENDITURES TOTALS:</b>	<b>348,500</b>	<b>348,500</b>	<b>348,500</b>
<b>191,483</b>	<b>139,314</b>	<b>201,450</b>	<b>258,879</b>	<b>265,361</b>		<b>FUND REVENUES</b>	<b>348,500</b>	<b>348,500</b>	<b>348,500</b>
<b>250,898</b>	<b>131,354</b>	<b>201,450</b>	<b>84,597</b>	<b>190,328</b>		<b>FUND EXPENSES</b>	<b>348,500</b>	<b>348,500</b>	<b>348,500</b>
<b>(59,415)</b>	<b>7,960</b>	<b>-</b>	<b>174,282</b>	<b>75,033</b>		<b>CHEADLE LAKE URD Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

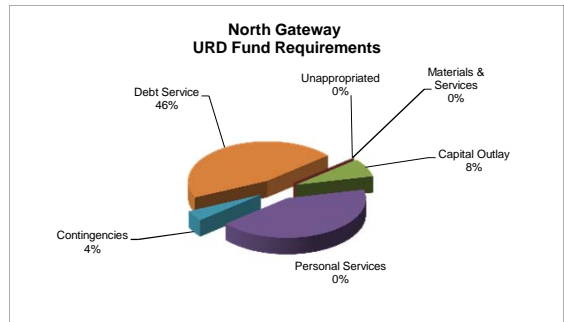
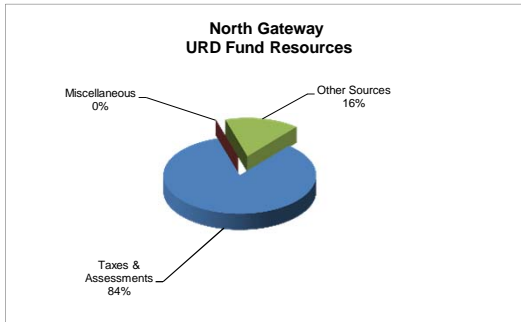
**NORTH GATEWAY URD**  
**Adopted for the Fiscal Year 2013-2014**

**RESOURCES**

Taxes & Assessments	\$ 197,235
Licenses & Permits	-
Fines & Forfeits	-
Intergovernmental	-
Charges for Services	-
Miscellaneous	-
Transfers In	-
Other Sources	37,000
Internal Charges	-
<b>Total Resources</b>	<b>\$ 234,235</b>

**REQUIREMENTS**

Personal Services	\$ -
Materials & Services	120
Capital Outlay	17,658
Transfers Out	99,308
Contingencies	10,031
Debt Service	107,118
Unappropriated	-
<b>Total Requirements</b>	<b>\$ 234,235</b>



**Adopted Requirements by Department and Type**

Dept-Activity	Personal Services	Materials & Services	Capital Outlay	Interfund Transfers	Contingency Fund	Debt Service	Unapprop	Adopted Budget	Percent of Fund Budget
940-North Gateway URD	\$ -	\$ 120	\$ 17,658	\$ 99,308	\$ 10,031	\$ 107,118	\$ -	<b>\$ 234,235</b>	100.00%
941-North Gateway URD Debt Service	-	-	-	-	-	-	-	-	0.00%
942-North Gateway URD Constr	-	-	-	-	-	-	-	-	0.00%
<b>Fund Totals</b>	<b>\$ -</b>	<b>\$ 120</b>	<b>\$ 17,658</b>	<b>\$ 99,308</b>	<b>\$ 10,031</b>	<b>\$ 107,118</b>	<b>\$ -</b>	<b>\$ 234,235</b>	<b>100.00%</b>
Percent of Lebanon URD Fund	0.00%	0.05%	7.54%	42.40%	4.28%	45.73%	0.00%	<b>100.00%</b>	

**URBAN RENEWAL DISTRICT  
NORTH GATEWAY URBAN RENEWAL DISTRICT 940**

**Department Description:**

This is the third fiscal year for the fund as the North Gateway Urban Renewal District was approved in September 2008.

The amount of tax revenues we anticipate is small, because the district is new.

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

**Important Highlights:**

- Extensive road, water and storm drainage improvements were made in FY 2009/10 in with the construction of the Medical College and in anticipation of the Veteran's Home. The landscaping improvements (trees, waterfall, walkway, etc.) were privately funded.
- Additional infrastructure has been constructed with the opening of a new credit union and expansion of a large apartment complex on the north side of Reeves Parkway.
- Two new commercial buildings are pending permit issuance for construction and should be completed during the FY 13-14 budget year.



**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>940</b>	<b>NORTH GATEWAY URD</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
131,903	158,774	156,203	188,488	193,500	940-000-47010	Current Property Taxes	195,435	195,435	195,435
1,131	2,540	1,700	1,631	2,200	940-000-47020	Delinquent Prop Taxes	1,800	1,800	1,800
227	448	-	-	-	940-000-48101	Interest On Taxes	-	-	-
<b>133,261</b>	<b>161,762</b>	<b>157,903</b>	<b>190,119</b>	<b>195,700</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>197,235</b>	<b>197,235</b>	<b>197,235</b>
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	940-000-41050	State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
821	482	740	(35)	-	940-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	940-000-48140	Miscellaneous Revenue	-	-	-
<b>821</b>	<b>482</b>	<b>740</b>	<b>(35)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	940-000-42030	Bond Sale Proceeds	-	-	-
57,629	119,455	168,652	168,427	168,427	940-000-49901	Beginning Balance	37,000	37,000	37,000
<b>57,629</b>	<b>119,455</b>	<b>168,652</b>	<b>168,427</b>	<b>168,427</b>		<b>Rev.-Other Sources Totals:</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
<b>191,711</b>	<b>281,699</b>	<b>327,295</b>	<b>358,511</b>	<b>364,127</b>		<b>REVENUES TOTALS:</b>	<b>234,235</b>	<b>234,235</b>	<b>234,235</b>
					<b>940</b>	<b>NORTH GATEWAY URD</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
36,863	-	13,178	6,333	13,178	940-940-50001	Salaries	-	-	-
18,557	-	6,531	3,560	6,800	940-940-50003	Fringe Benefits	-	-	-
4	-	29	-	-	940-940-50600	Overtime	-	-	-
-	-	-	15	30	940-940-59000	Group Term Life	-	-	-
<b>55,424</b>	<b>-</b>	<b>19,738</b>	<b>9,908</b>	<b>20,008</b>		<b>Exp.-Personnel Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
167	128	-	-	-	940-940-61010	Advertising	-	-	-
537	1,640	-	40	40	940-940-61013	Audit Expense	-	-	-
878	733	-	-	-	940-940-61124	Computer Expense	-	-	-
4,123	9	-	2	2	940-940-61130	Contract Services	-	-	-
-	-	-	-	-	940-940-61240	Dept/Operating Expense	-	-	-
500	-	-	-	-	940-940-61290	Dues & Subscriptions	-	-	-
36	155	120	59	120	940-940-61401	Unemploy Ins	120	120	120
<b>6,241</b>	<b>2,665</b>	<b>120</b>	<b>101</b>	<b>162</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>120</b>	<b>120</b>	<b>120</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	940-940-72300	Improvements	17,658	17,658	17,658
						<b>Exp.-Capital Outlay Totals:</b>	<b>17,658</b>	<b>17,658</b>	<b>17,658</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	6,275	3,138	6,275	940-940-90010	To General Fund	5,485	5,485	5,485
-	92,606	-	29,595	-	940-940-90011	To General Fund-Sal/Ben	79,383	79,383	79,383
1,227	-	-	-	-	940-940-90017	To Debt Service	-	-	-
-	7,000	-	-	-	940-940-90025	To GIS	-	-	-
7,469	8,988	5,801	2,901	5,801	940-940-90027	To Info System Service-542	12,270	12,270	12,270
1,870	2,013	1,750	1,750	1,750	940-940-90028	To Custodial & Bldg Maint-545	2,170	2,170	2,170
<b>10,566</b>	<b>110,607</b>	<b>13,826</b>	<b>37,384</b>	<b>13,826</b>		<b>Exp.-Transfers Out Totals:</b>	<b>99,308</b>	<b>99,308</b>	<b>99,308</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	8,562	-	8,562	940-940-80005	Operating Contingency	10,031	10,031	10,031
-	-	-	-	-	940-940-80026	Reserved for Debt Service	-	-	-
		<b>8,562</b>	<b>-</b>	<b>8,562</b>		<b>Exp.-Contingencies Totals:</b>	<b>10,031</b>	<b>10,031</b>	<b>10,031</b>
					<b>E6</b>	<b>Exp.-Debt Service</b>			
-	-	140,916	88,896	140,916	940-940-95501	Loan Princ	57,902	57,902	57,902
-	-	144,133	97,315	150,317	940-940-95601	Loan Int	49,216	49,216	49,216
		<b>285,049</b>	<b>186,211</b>	<b>291,233</b>		<b>Exp.-Debt Service Totals:</b>	<b>107,118</b>	<b>107,118</b>	<b>107,118</b>
<b>72,231</b>	<b>113,272</b>	<b>327,295</b>	<b>233,604</b>	<b>333,791</b>		<b>EXPENDITURES TOTALS:</b>	<b>234,235</b>	<b>234,235</b>	<b>234,235</b>
<b>191,711</b>	<b>281,699</b>	<b>327,295</b>	<b>358,511</b>	<b>364,127</b>		<b>FUND REVENUES</b>	<b>234,235</b>	<b>234,235</b>	<b>234,235</b>
<b>72,231</b>	<b>113,272</b>	<b>327,295</b>	<b>233,604</b>	<b>333,791</b>		<b>FUND EXPENSES</b>	<b>234,235</b>	<b>234,235</b>	<b>234,235</b>
<b>119,480</b>	<b>168,427</b>	<b>-</b>	<b>124,907</b>	<b>30,336</b>		<b>NORTH GATEWAY URD Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF LEBANON

*It's easier from here.*

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

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>437</b>	<b>SMALL WTR LINE REPLACE</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 437-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 437-000-48140	Miscellaneous Revenue	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 437-000-49022	From Water Fund	-	-	-
-	-	-	-	-	- 437-000-49023	From Water CIP	-	-	-
-	-	-	-	-	- 437-000-49102	From Maint Office Construct	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	- 437-000-42030	Bond Sale Proceeds	-	-	-
63	-	-	-	-	- 437-000-49901	Beginning Balance	-	-	-
<b>63</b>	-	-	-	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>63</b>	-	-	-	-		<b>REVENUES TOTALS:</b>	-	-	-
					<b>437</b>	<b>SMALL WTR LINE REPLACE</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
-	-	-	-	-	- 437-437-50001	Salaries	-	-	-
-	-	-	-	-	- 437-437-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 437-437-50600	Overtime	-	-	-
-	-	-	-	-	- 437-437-59000	Group Term Life	-	-	-
						<b>Exp.-Personnel Services Totals:</b>	-	-	-
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 437-437-61012	Advertising (Maint)	-	-	-
-	-	-	-	-	- 437-437-61121	Communication (Eng)	-	-	-
-	-	-	-	-	- 437-437-61127	Computer Exp (Maint)	-	-	-
-	-	-	-	-	- 437-437-61130	Contract Services	-	-	-
-	-	-	-	-	- 437-437-61242	Operating Exp (Maint)	-	-	-
-	-	-	-	-	- 437-437-61251	Op Supplies (Eng)	-	-	-
-	-	-	-	-	- 437-437-61290	Dues & Subscriptions	-	-	-
-	-	-	-	-	- 437-437-61321	Education & Trng (Eng)	-	-	-
-	-	-	-	-	- 437-437-61401	Unemploy Ins	-	-	-
-	-	-	-	-	- 437-437-61502	Uniforms (Maint)	-	-	-
-	-	-	-	-	- 437-437-61572	Maint/Eqpt (Maint)	-	-	-
-	-	-	-	-	- 437-437-61581	Maint/Vehicles (Eng)	-	-	-
-	-	-	-	-	- 437-437-61602	Mtgs & Conf (Maint)	-	-	-
-	-	-	-	-	- 437-437-61701	Office Supplies (Eng)	-	-	-
-	-	-	-	-	- 437-437-61801	Petroleum (Eng)	-	-	-
-	-	-	-	-	- 437-437-61902	Utilities (Maint)	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 437-437-72102	Buildings (Maint)	-	-	-
-	-	-	-	-	- 437-437-72302	Improvements (Maint)	-	-	-
-	-	-	-	-	- 437-437-72501	Office Eqpt (Eng)	-	-	-
-	-	-	-	-	- 437-437-72802	Vehicles (Maint)	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 437-437-90027	To Info System Service	-	-	-
-	-	-	-	-	- 437-437-90028	To Custodial & Bldg Maint	-	-	-
63	-	-	-	-	- 437-437-90100	To Grant Street Bridge	-	-	-
-	-	-	-	-	- 437-437-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>63</b>	-	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 437-437-80005	Operating Contingency	-	-	-
						<b>Exp.-Contingencies Totals:</b>	-	-	-
<b>63</b>	-	-	-	-		<b>EXPENDITURES TOTALS:</b>	-	-	-
<b>63</b>	-	-	-	-		<b>FUND REVENUES</b>	-	-	-
<b>63</b>	-	-	-	-		<b>FUND EXPENSES</b>	-	-	-
						<b>SMALL WTR LINE REPLACE Totals:</b>	-	-	-

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					477	EFFLUENT DISCHG SYS IMPS			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 477-000-48100	Interest On Investment	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 477-000-49026	From W Water CIP	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
7,554	7,554	-	-	-	- 477-000-49901	Beginning Balance	-	-	-
						<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>7,554</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					477	EFFLUENT DISCHG SYS IMPS			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 477-477-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	- 477-477-61133	Contract Services (Eng)	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
-	7,554	-	-	-	- 477-477-72301	Improvements (Eng)	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 477-477-80005	Operating Contingency	-	-	-
						<b>Exp.-Contingencies Totals:</b>	-	-	-
<b>-</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7,554</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EFFLUENT DISCHG SYS IMPS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					480	SANTIAM RAILWAY FUND			
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 480-000-48100	Interest On Investment	-	-	-
104	-	-	-	-	- 480-000-48140	Miscellaneous Revenue	-	-	-
<b>104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
363	-	-	-	-	- 480-000-49901	Beginning Balance	-	-	-
<b>363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					480	SANTIAM RAILWAY FUND			
					E2	Exp.-Materials & Services			
467	-	-	-	-	- 480-480-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 480-480-61902	Utilities (Maint)	-	-	-
<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 480-480-72800	Vehicles	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	-	-	-	- 480-480-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>SANTIAM RAILWAY FUND Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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-	-	-	-	-	559 R6	STORM DRAINAGE Rev.-Miscellaneous			
-	-	-	-	-	559-000-48100	Interest On Investment	-	-	-
-	-	-	-	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
-	-	-	-	-	559 R7	STORM DRAINAGE Rev.-Transfers In			
-	-	-	-	-	559-000-49046	From Streets Fund	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
(910)	369	-	-	-	559 R8	STORM DRAINAGE Rev.-Other Sources			
-	-	-	-	-	559-000-49901	Beginning Balance	-	-	-
(910)	369	-	-	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
(910)	369	-	-	-		<b>REVENUES TOTALS:</b>	-	-	-
-	-	-	-	-	559 E1	STORM DRAINAGE Exp.-Personnel Services			
-	-	-	-	-	559-559-50001	Salaries	-	-	-
-	-	-	-	-	559-559-50003	Fringe Benefits	-	-	-
-	-	-	-	-	559-559-50600	Overtime	-	-	-
-	-	-	-	-		<b>Exp.-Personnel Services Totals:</b>	-	-	-
-	-	-	-	-	559 E2	STORM DRAINAGE Exp.-Materials & Services			
-	-	-	-	-	559-559-61009	Advertising (PW)	-	-	-
-	-	-	-	-	559-559-61126	Computer Exp (Eng)	-	-	-
(1,279)	-	-	-	-	559-559-61134	Contract Serv (Maint)	-	-	-
-	-	-	-	-	559-559-61242	Operating Exp (Maint)	-	-	-
-	-	-	-	-	559-559-61250	Dept/Op Supplies	-	-	-
-	-	-	-	-	559-559-61294	Dues & Subscript (Admin)	-	-	-
-	-	-	-	-	559-559-61323	Education & Trng (PW)	-	-	-
-	-	-	-	-	559-559-61401	Unemploy Ins	-	-	-
-	-	-	-	-	559-559-61572	Maint/Eqpt (Maint)	-	-	-
-	-	-	-	-	559-559-61582	Maint/Vehicles (Maint)	-	-	-
-	-	-	-	-	559-559-61603	Mtgs & Conf (PW)	-	-	-
-	-	-	-	-	559-559-61703	Office Supplies (PW)	-	-	-
-	-	-	-	-	559-559-61802	Petroleum (Maint)	-	-	-
(1,279)	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
-	-	-	-	-	559 E3	STORM DRAINAGE Exp.-Capital Outlay			
-	-	-	-	-	559-559-72102	Buildings (Maint)	-	-	-
-	-	-	-	-	559-559-72300	Improvements	-	-	-
-	-	-	-	-	559-559-72501	Office Eqpt (Eng)	-	-	-
-	-	-	-	-	559-559-72601	Other Eqpt (Eng)	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	-	-	-
-	-	-	-	-	559 E4	STORM DRAINAGE Exp.-Transfers Out			
-	-	-	-	-	559-559-90023	To Oper & Environ	-	-	-
-	-	-	-	-	559-559-90027	To Info System Service	-	-	-
-	-	-	-	-	559-559-90028	To Custodial & Bldg Maint	-	-	-
-	-	-	-	-	559-559-90105	To Eqpt Acq & Rep Fund	-	-	-
-	-	-	-	-	559-559-90124	To Storm Drain Utility	-	-	-
-	-	-	-	-	559-559-90141	To Public Improvements	-	-	-
-	-	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
-	-	-	-	-	559 E5	STORM DRAINAGE Exp.-Contingencies			
-	-	-	-	-	559-559-80005	Operating Contingency	-	-	-
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	-	-	-
(1,279)	-	-	-	-		<b>EXPENDITURES TOTALS:</b>	-	-	-
(910)	369	-	-	-		<b>FUND REVENUES</b>	-	-	-
(1,279)	-	-	-	-		<b>FUND EXPENSES</b>	-	-	-
369	369	-	-	-		<b>STORM DRAINAGE Totals:</b>	-	-	-

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>560</b>	<b>TRAFFIC TEAM</b>			
					<b>R3</b>	<b>Rev.-Fines &amp; Forfeits</b>			
-	-	-	-	-	- 560-000-43010	Mu Crt Fine & Forfeit	-	-	-
						<b>Rev.-Fines &amp; Forfeits Totals:</b>	-	-	-
					<b>R5</b>	<b>Rev.-Chgs for Services</b>			
-	-	-	-	-	- 560-000-48131	Towing Admin Cost	-	-	-
						<b>Rev.-Chgs for Services Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 560-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 560-000-48140	Miscellaneous Revenue	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 560-000-49010	From General Fund	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
143	-	-	-	-	- 560-000-49901	Beginning Balance	-	-	-
<b>143</b>						<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>143</b>						<b>REVENUES TOTALS:</b>	-	-	-
					<b>560</b>	<b>TRAFFIC TEAM</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
-	-	-	-	-	- 560-560-50001	Salaries	-	-	-
-	-	-	-	-	- 560-560-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 560-560-50515	Def. Comp Match	-	-	-
-	-	-	-	-	- 560-560-50600	Overtime	-	-	-
-	-	-	-	-	- 560-560-50700	Cash In Comp	-	-	-
						<b>Exp.-Personnel Services Totals:</b>	-	-	-
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 560-560-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 560-560-61320	Education & Training	-	-	-
-	-	-	-	-	- 560-560-61401	Unemploy Ins	-	-	-
143	-	-	-	-	- 560-560-61500	Uniform-Buy & Clean	-	-	-
-	-	-	-	-	- 560-560-61580	Maint/Vehicles	-	-	-
-	-	-	-	-	- 560-560-61930	Vehicle Leases	-	-	-
<b>143</b>						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 560-560-72600	Other Eqpt.	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 560-560-90010	To General Fund	-	-	-
-	-	-	-	-	- 560-560-90105	To Eqpt Acq & Rep Fund	-	-	-
						<b>Exp.-Transfers Out Totals:</b>	-	-	-
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 560-560-80005	Operating Contingency	-	-	-
						<b>Exp.-Contingencies Totals:</b>	-	-	-
					<b>E7</b>	<b>Exp.-Unappropriated</b>			
-	-	-	-	-	- 560-560-92010	Unapprop End Fund Bal	-	-	-
						<b>Exp.-Unappropriated Totals:</b>	-	-	-
<b>143</b>						<b>EXPENDITURES TOTALS:</b>	-	-	-
<b>143</b>						<b>FUND REVENUES</b>	-	-	-
<b>143</b>						<b>FUND EXPENSES</b>	-	-	-
						<b>TRAFFIC TEAM Totals:</b>	-	-	-

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					562	911 COMMUNICATIONS			
					R4	Rev.-Intergovernmental			
-	-	75,000	-	75,000	562-000-41020	Federal Grant Funds	-	-	-
-	-	75,000	-	75,000		Rev.-Intergovernmental Totals:	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	562-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		Rev.-Other Sources Totals:	-	-	-
-	-	75,000	-	75,000		<b>REVENUES TOTALS:</b>	-	-	-
					562	911 COMMUNICATIONS			
					E2	Exp.-Materials & Services			
-	-	75,000	-	75,000	562-562-61130	Contract Services	-	-	-
-	-	75,000	-	75,000		Exp.-Materials & Services Totals:	-	-	-
-	-	75,000	-	75,000		<b>EXPENDITURES TOTALS:</b>	-	-	-
-	-	75,000	-	75,000		<b>FUND REVENUES</b>	-	-	-
-	-	75,000	-	75,000		<b>FUND EXPENSES</b>	-	-	-
-	-	-	-	-		<b>911 COMMUNICATIONS Totals:</b>	-	-	-



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					563	BYRNE JUSTICE ASSISTANCE GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 563-000-41020	Federal Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
236	14	-	-	-	- 563-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 563-000-48140	Miscellaneous Revenue	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
30,303	30,538	-	-	-	- 563-000-49901	Beginning Balance	-	-	-
						<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>30,539</b>	<b>30,552</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					563	BYRNE JUSTICE ASSISTANCE GRANT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 563-563-61240	Dept/Operating Expense	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
-	30,552	-	-	-	- 563-563-72600	Other Eqpt.	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
<b>-</b>	<b>30,552</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>30,539</b>	<b>30,552</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>30,552</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>30,539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>BYRNE JUSTICE ASSISTANCE GRAN</b>	<b>-</b>	<b>-</b>	<b>-</b>

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					565	WALKWAY BIKEWAY GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 565-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 565-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					- R6	Rev.-Miscellaneous			
114	(44)	-	-	-	- 565-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 565-000-48140	Miscellaneous Revenue	-	-	-
114	(44)	-	-	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 565-000-49010	From General Fund	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
14,584	14,698	-	-	-	- 565-000-49901	Beginning Balance	-	-	-
14,584	14,698	-	-	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
14,698	14,654	-	-	-		<b>REVENUES TOTALS:</b>	-	-	-
					565	WALKWAY BIKEWAY GRANT			
					E1	Exp.-Personnel Services			
-	-	-	-	-	- 565-565-50001	Salaries	-	-	-
-	-	-	-	-	- 565-565-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 565-565-50600	Overtime	-	-	-
-	-	-	-	-	- 565-565-50700	Cash In Comp	-	-	-
-	-	-	-	-		<b>Exp.-Personnel Services Totals:</b>	-	-	-
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 565-565-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 565-565-61320	Education & Training	-	-	-
-	-	-	-	-	- 565-565-61401	Unemploy Ins	-	-	-
-	-	-	-	-	- 565-565-61500	Uniform-Buy & Clean	-	-	-
-	-	-	-	-	- 565-565-61505	Uniform Purchase	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	Exp.-Capital Outlay			
-	-	-	-	-	- 565-565-72300	Improvements	-	-	-
-	-	-	-	-	- 565-565-72301	Improvements (Eng)	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					E4	Exp.-Transfers Out			
-	14,654	-	-	-	- 565-565-90035	Transfer out-550	-	-	-
-	14,654	-	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
					E5	Exp.-Contingencies			
-	-	-	-	-	- 565-565-80005	Operating Contingency	-	-	-
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	-	-	-
-	14,654	-	-	-		<b>EXPENDITURES TOTALS:</b>	-	-	-
14,698	14,654	-	-	-		<b>FUND REVENUES</b>	-	-	-
-	14,654	-	-	-		<b>FUND EXPENSES</b>	-	-	-
14,698	-	-	-	-		<b>WALKWAY BIKEWAY GRANT Totals:</b>	-	-	-

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					576	<b>DONATIONS-TRAILS</b>			
					R4	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 576-000-41050	State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 576-000-48052	Donations-North Trails	-	-	-
-	-	-	-	-	- 576-000-48053	Donations-South Trails	-	-	-
1	-	-	-	-	- 576-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 576-000-48140	Miscellaneous Revenue	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 576-000-49035	From St Foot & Bikepath	-	-	-
-	-	-	-	-	- 576-000-49110	From STP Streets	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	<b>Rev.-Other Sources</b>			
101	101	101	102	102	102 576-000-49901	Beginning Balance	-	-	-
						<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>102</b>	<b>101</b>	<b>101</b>	<b>102</b>	<b>102</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					576	<b>DONATIONS-TRAILS</b>			
					E2	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 576-576-61010	Advertising	-	-	-
-	-	-	-	-	- 576-576-61130	Contract Services	-	-	-
-	-	-	-	-	- 576-576-61240	Dept/Operating Expense	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E3	<b>Exp.-Capital Outlay</b>			
-	-	101	-	102	102 576-576-72300	Improvements	-	-	-
-	-	-	-	-	- 576-576-72301	Improvements (Eng)	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
<b>-</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>102</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>102</b>	<b>101</b>	<b>101</b>	<b>102</b>	<b>102</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>101</b>	<b>-</b>	<b>102</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>102</b>	<b>101</b>	<b>-</b>	<b>102</b>	<b>-</b>		<b>DONATIONS-TRAILS Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					585	83/84 HOUSING REHAB.			
					R6	Rev.-Miscellaneous			
-	18	-	(24)	-	585-000-48100	Interest On Investment	-	-	-
6,096	11,439	-	-	-	585-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	585-000-48112	Grant Loan Int Rec	-	-	-
-	-	-	-	-	585-000-48140	Miscellaneous Revenue	-	-	-
<b>6,096</b>	<b>11,457</b>	<b>-</b>	<b>(24)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
5,000	11,226	25,000	-	-	585-000-49027	From 1993 Hsg Rehab-594	-	-	-
21,525	8,606	25,000	-	-	585-000-49084	From 1996 Hsing Rehab-595	-	-	-
-	-	-	-	-	585-000-49085	From Banc Bond Fd	-	-	-
-	9,516	25,000	-	-	585-000-49086	From 1998 Hsg Rehab-596	-	-	-
-	-	-	-	-	585-000-49091	From SCIP LID	-	-	-
-	-	-	-	-	585-000-49092	From Walker Rd LID	-	-	-
-	-	-	-	-	585-000-49094	From Oak St LID	-	-	-
<b>26,525</b>	<b>29,348</b>	<b>75,000</b>	<b>-</b>	<b>-</b>		<b>Rev.-Transfers In Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
772	28,393	-	-	-	585-000-49901	Beginning Balance	-	-	-
<b>772</b>	<b>28,393</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>33,393</b>	<b>69,198</b>	<b>75,000</b>	<b>(24)</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					585	83/84 HOUSING REHAB.			
					E2	Exp.-Materials & Services			
-	-	-	-	-	585-585-61130	Contract Services	-	-	-
-	-	-	-	-	585-585-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	585-585-61560	Maint/Bldg (Gen'l)	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E3	Exp.-Capital Outlay			
-	-	-	-	-	585-585-72300	Improvements	-	-	-
-	-	-	-	-	585-585-72350	ADA Improvements	-	-	-
-	-	-	-	-	585-585-72500	Office Eqpt.	-	-	-
-	-	-	-	-	585-585-72600	Other Eqpt.	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E4	Exp.-Transfers Out			
-	-	-	-	-	585-585-90011	To Gen Fund-Loan Repay	-	-	-
-	-	-	-	-	585-585-90017	To City Hall Repair D.S.	-	-	-
5,000	69,198	75,000	-	-	585-585-90021	To City Facilities Repairs-506	-	-	-
<b>5,000</b>	<b>69,198</b>	<b>75,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E5	Exp.-Contingencies			
-	-	-	-	-	585-585-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5,000</b>	<b>69,198</b>	<b>75,000</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>33,393</b>	<b>69,198</b>	<b>75,000</b>	<b>(24)</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5,000</b>	<b>69,198</b>	<b>75,000</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>28,393</b>	<b>-</b>	<b>-</b>	<b>(24)</b>	<b>-</b>		<b>83/84 HOUSING REHAB. Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					594	1993 HOUSING REHAB GRANT			
					R4	Rev.-Intergovernmental			
-	-	-	-	-	- 594-000-41050	State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
26	-	-	-	-	- 594-000-48100	Interest On Investment	-	-	-
16,200	-	25,000	-	-	- 594-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 594-000-48112	Grant Loan Int Rec	-	-	-
<b>16,226</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R7	Rev.-Transfers In			
-	-	-	-	-	- 594-000-49028	From 83-84 Hsing Rehab	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
-	-	-	-	-	- 594-000-48116	Loan From Eq Acq Fd	-	-	-
-	11,226	-	-	-	- 594-000-49901	Beginning Balance	-	-	-
	<b>11,226</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16,226</b>	<b>11,226</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					594	1993 HOUSING REHAB GRANT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 594-594-61130	Contract Services	-	-	-
-	-	-	-	-	- 594-594-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 594-594-61350	Grant Loans Made	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E4	Exp.-Transfers Out			
5,000	11,226	25,000	-	-	- 594-594-90080	To 83-84 Hsing Rehab-585	-	-	-
-	-	-	-	-	- 594-594-90082	To 85-86 Hsing Rehab-591	-	-	-
-	-	-	-	-	- 594-594-90084	To 96 Hsing Rehab-595	-	-	-
-	-	-	-	-	- 594-594-90085	To 98 Hsg Rehab-596	-	-	-
-	-	-	-	-	- 594-594-90105	To Eqpt Acq & Rep Fund	-	-	-
<b>5,000</b>	<b>11,226</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5,000</b>	<b>11,226</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16,226</b>	<b>11,226</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5,000</b>	<b>11,226</b>	<b>25,000</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1993 HOUSING REHAB GRANT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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-	-	-	-	-	595	1996 HOUSING REHAB GRANT			
					R4	Rev.-Intergovernmental			
					- 595-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					R6	Rev.-Miscellaneous			
338	161	-	(49)	-	- 595-000-48100	Interest On Investment	-	-	-
21,187	8,445	25,000	-	-	- 595-000-48110	Grant Loan Princ Rec	-	-	-
-	-	-	-	-	- 595-000-48112	Grant Loan Int Rec	-	-	-
21,525	8,606	25,000	(49)	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					R7	Rev.-Transfers In			
-	-	-	-	-	- 595-000-49027	From 1993 Hsg Rehab	-	-	-
-	-	-	-	-	- 595-000-49083	From 85-86 Hsg Rehab	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					R8	Rev.-Other Sources			
44,737	44,737	44,737	44,737	-	- 595-000-49901	Beginning Balance	-	-	-
44,737	44,737	44,737	44,737	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>66,262</b>	<b>53,343</b>	<b>69,737</b>	<b>44,688</b>	-		<b>REVENUES TOTALS:</b>	-	-	-
					595	1996 HOUSING REHAB GRANT			
					E2	Exp.-Materials & Services			
-	-	-	-	-	- 595-595-61130	Contract Services	-	-	-
-	-	-	-	-	- 595-595-61240	Dept/Operating Expense	-	-	-
-	-	44,737	-	-	- 595-595-61350	Grant Loans Made	-	-	-
-	-	44,737	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					E4	Exp.-Transfers Out			
21,525	8,606	25,000	-	-	- 595-595-90080	To 83-84 Hsing Rehab-585	-	-	-
21,525	8,606	25,000	-	-		<b>Exp.-Transfers Out Totals:</b>	-	-	-
<b>21,525</b>	<b>8,606</b>	<b>69,737</b>	-	-		<b>EXPENDITURES TOTALS:</b>	-	-	-
<b>66,262</b>	<b>53,343</b>	<b>69,737</b>	<b>44,688</b>	-		<b>FUND REVENUES</b>	-	-	-
<b>21,525</b>	<b>8,606</b>	<b>69,737</b>	-	-		<b>FUND EXPENSES</b>	-	-	-
<b>44,737</b>	<b>44,737</b>	-	<b>44,688</b>	-		<b>1996 HOUSING REHAB GRANT Totals:</b>	-	-	-

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-	-	-	-	-	596-000-41050	596 1998 HOUSING REHAB GRANT R4 Rev.-Intergovernmental State Grant Funds	-	-	-
-	-	-	-	-	-	<b>Rev.-Intergovernmental Totals:</b>	-	-	-
223	40	-	(14)	-	596-000-48100	R6 Rev.-Miscellaneous Interest On Investment	-	-	-
9,253	-	22,000	-	-	596-000-48110	Grant Loan Princ Rec	-	-	-
-	-	3,000	-	-	596-000-48112	Grant Loan Int Rec	-	-	-
9,476	40	25,000	(14)	-	-	<b>Rev.-Miscellaneous Totals:</b>	-	-	-
-	-	-	-	-	596-000-49027	R7 Rev.-Transfers In From 1993 Hsg Rehab	-	-	-
-	-	-	-	-	596-000-49028	From 83-84 Hsing Rehab	-	-	-
-	-	-	-	-	-	<b>Rev.-Transfers In Totals:</b>	-	-	-
19,126	20,909	11,433	11,433	11,433	596-000-49901	R8 Rev.-Other Sources Beginning Balance	-	-	-
19,126	20,909	11,433	11,433	11,433	-	<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>28,602</b>	<b>20,949</b>	<b>36,433</b>	<b>11,419</b>	<b>11,433</b>	-	<b>REVENUES TOTALS:</b>	-	-	-
-	-	-	-	-	596-596-61130	596 1998 HOUSING REHAB GRANT E2 Exp.-Materials & Services Contract Services	-	-	-
-	-	-	-	-	596-596-61240	Dept/Operating Expense	-	-	-
7,693	-	11,433	-	11,433	596-596-61350	Grant Loans Made	-	-	-
7,693	-	11,433	-	11,433	-	<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
-	9,516	25,000	-	-	596-596-90080	E4 Exp.-Transfers Out To 83-84 Hsing Rehab-585	-	-	-
-	9,516	25,000	-	-	-	<b>Exp.-Transfers Out Totals:</b>	-	-	-
7,693	9,516	36,433	-	11,433	-	<b>EXPENDITURES TOTALS:</b>	-	-	-
<b>28,602</b>	<b>20,949</b>	<b>36,433</b>	<b>11,419</b>	<b>11,433</b>	-	<b>FUND REVENUES</b>	-	-	-
<b>7,693</b>	<b>9,516</b>	<b>36,433</b>	<b>-</b>	<b>11,433</b>	-	<b>FUND EXPENSES</b>	-	-	-
<b>20,909</b>	<b>11,433</b>	<b>-</b>	<b>11,419</b>	<b>-</b>	-	<b>1998 HOUSING REHAB GRANT Totals:</b>	-	-	-

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					721	WALKER RD IMP'S			
					R1	Rev.-Taxes & Assess			
-	-	-	-	-	- 721-000-42010	Bancroft Bond Principal	-	-	-
772	-	-	-	-	- 721-000-42060	Unbonded Principal-LID	-	-	-
<b>772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Taxes &amp; Assess Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R6	Rev.-Miscellaneous			
-	-	-	-	-	- 721-000-42020	Bancroft Bond Interest	-	-	-
-	-	-	-	-	- 721-000-48100	Interest On Investment	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					R8	Rev.-Other Sources			
(772)	-	-	-	-	- 721-000-49901	Beginning Balance	-	-	-
<b>(772)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					721	WALKER RD IMP'S			
					E4	Exp.-Transfers Out			
-	-	-	-	-	- 721-721-90080	To 83-84 Hsing Rehab	-	-	-
-	-	-	-	-	- 721-721-90095	To Bancroft Bond Fd	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E6	Exp.-Debt Service			
-	-	-	-	-	- 721-721-95501	Loan Princ	-	-	-
-	-	-	-	-	- 721-721-95601	Loan Int	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Debt Service Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					E7	Exp.-Unappropriated			
-	-	-	-	-	- 721-721-92010	Unapprop End Fund Bal	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Unappropriated Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>WALKER RD IMP'S Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>



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					<b>805</b>	<b>GRANT STR BRIDGE GRANT</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	805-000-41050	State Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
59	10	-	(5)	-	805-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	805-000-48140	Miscellaneous Revenue	-	-	-
<b>59</b>	<b>10</b>	<b>-</b>	<b>(5)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	805-000-49022	From Water Fund	-	-	-
-	-	-	-	-	805-000-49023	From Water CIP	-	-	-
-	-	-	-	-	805-000-49025	From W Water Fund	-	-	-
-	-	-	-	-	805-000-49120	From SDC - Sewer	-	-	-
-	-	-	-	-	805-000-49122	From SDC - Park	-	-	-
-	-	-	-	-	805-000-49130	From SDC - Street	-	-	-
						<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
10,764	4,912	4,922	4,922	4,922	805-000-49901	Beginning Balance	-	-	-
<b>10,764</b>	<b>4,912</b>	<b>4,922</b>	<b>4,922</b>	<b>4,922</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10,823</b>	<b>4,922</b>	<b>4,922</b>	<b>4,917</b>	<b>4,922</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>805</b>	<b>GRANT STR BRIDGE GRANT</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
-	-	-	-	-	805-805-50001	Salaries	-	-	-
-	-	-	-	-	805-805-50003	Fringe Benefits	-	-	-
-	-	-	-	-	805-805-50600	Overtime	-	-	-
-	-	-	-	-	805-805-59000	Group Term Life	-	-	-
						<b>Exp.-Personnel Services Totals:</b>	-	-	-
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	805-805-61011	Advertising (Eng)	-	-	-
-	-	-	-	-	805-805-61121	Communication (Eng)	-	-	-
-	-	-	-	-	805-805-61126	Computer Exp (Eng)	-	-	-
1	-	-	-	-	805-805-61133	Contract Serv (Eng)	-	-	-
-	-	-	-	-	805-805-61241	Operating Exp (Eng)	-	-	-
-	-	-	-	-	805-805-61251	Op Supplies (Eng)	-	-	-
-	-	-	-	-	805-805-61321	Education & Trng (Eng)	-	-	-
-	-	-	-	-	805-805-61401	Unemploy Ins	-	-	-
-	-	-	-	-	805-805-61581	Maint/Vehicles (Eng)	-	-	-
-	-	-	-	-	805-805-61701	Office Supplies (Eng)	-	-	-
-	-	-	-	-	805-805-61801	Petroleum (Eng)	-	-	-
<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
5,909	-	-	-	-	805-805-72301	Improvements (Eng)	-	-	-
-	-	-	-	-	805-805-72601	Other Eqpt (Eng)	-	-	-
<b>5,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	805-805-90027	To Info System Service	-	-	-
-	-	-	-	-	805-805-90028	To Custodial & Bldg Maint	-	-	-
-	-	4,922	4,922	4,922	805-805-90132	To Fund 571	-	-	-
		<b>4,922</b>	<b>4,922</b>	<b>4,922</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	805-805-80005	Operating Contingency	-	-	-
						<b>Exp.-Contingencies Totals:</b>	-	-	-
<b>5,910</b>	<b>-</b>	<b>4,922</b>	<b>4,922</b>	<b>4,922</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10,823</b>	<b>4,922</b>	<b>4,922</b>	<b>4,917</b>	<b>4,922</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5,910</b>	<b>-</b>	<b>4,922</b>	<b>4,922</b>	<b>4,922</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4,913</b>	<b>4,922</b>	<b>-</b>	<b>(5)</b>	<b>-</b>		<b>GRANT STR BRIDGE GRANT Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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-	-	-	-	-	812 R4	<b>POLICE/COURT/IS &amp; LIBRARY</b> <b>Rev.-Intergovernmental</b>			
					- 812-000-41020	Federal Grant Funds	-	-	-
						<b>Rev.-Intergovernmental Totals:</b>	-	-	-
-	-	-	-	-	R6	<b>Rev.-Miscellaneous</b>			
					- 812-000-48100	Interest On Investment	-	-	-
						<b>Rev.-Miscellaneous Totals:</b>	-	-	-
-	-	-	-	-	R8	<b>Rev.-Other Sources</b>			
					- 812-000-42030	Bond Sale Proceeds	-	-	-
2,295	952	-	-	-	- 812-000-49901	Beginning Balance	-	-	-
						<b>Rev.-Other Sources Totals:</b>	-	-	-
<b>2,295</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
335	952	-	-	-	812 E2	<b>POLICE/COURT/IS &amp; LIBRARY</b> <b>Exp.-Materials &amp; Services</b>			
1,008	-	-	-	-	- 812-812-61130	Contract Services	-	-	-
					- 812-812-61240	Dept/Operating Expense	-	-	-
						<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
<b>1,343</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>					
-	-	-	-	-	E3	<b>Exp.-Capital Outlay</b>			
					- 812-812-72100	Buildings	-	-	-
					- 812-812-72300	Improvements	-	-	-
						<b>Exp.-Capital Outlay Totals:</b>	-	-	-
-	-	-	-	-	E4	<b>Exp.-Transfers Out</b>			
					- 812-812-90008	To G.O. Fund Revenue	-	-	-
						<b>Exp.-Transfers Out Totals:</b>	-	-	-
-	-	-	-	-	E5	<b>Exp.-Contingencies</b>			
					- 812-812-80005	Operating Contingency	-	-	-
						<b>Exp.-Contingencies Totals:</b>	-	-	-
<b>1,343</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2,295</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,343</b>	<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>POLICE/COURT/IS &amp; LIBRARY Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>

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					<b>828</b>	<b>LEBANON SKATEPARK</b>			
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
10,089	390	-	-	-	- 828-000-48053	Donations	-	-	-
15	-	-	-	-	- 828-000-48100	Interest On Investment	-	-	-
<b>10,104</b>	<b>390</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R8</b>	<b>Rev.-Other Sources</b>			
1,372	7,213	-	-	-	- 828-000-49901	Beginning Balance	-	-	-
<b>1,372</b>	<b>7,213</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11,476</b>	<b>7,603</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>828</b>	<b>LEBANON SKATEPARK</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 828-828-61010	Advertising	-	-	-
4,263	7,603	-	-	-	- 828-828-61130	Contract Services	-	-	-
-	-	-	-	-	- 828-828-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 828-828-61250	Dept/Op Supplies	-	-	-
<b>4,263</b>	<b>7,603</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Materials &amp; Services Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 828-828-72300	Improvements	-	-	-
-	-	-	-	-	- 828-828-72600	Other Eqpt.	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Capital Outlay Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 828-828-80005	Operating Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Exp.-Contingencies Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4,263</b>	<b>7,603</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11,476</b>	<b>7,603</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4,263</b>	<b>7,603</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>LEBANON SKATEPARK Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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					<b>929</b>	<b>PROJECT CONSTR</b>			
					<b>R4</b>	<b>Rev.-Intergovernmental</b>			
-	-	-	-	-	- 929-000-41020	Federal Grant Funds	-	-	-
-	-	-	-	-	- 929-000-41047	County Grant Funds	-	-	-
-	-	-	-	-	- 929-000-41050	State Grant Funds	-	-	-
-	-	-	-	-		<b>Rev.-Intergovernmental Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
1,237	120	-	(155)	-	- 929-000-48100	Interest On Investment	-	-	-
-	-	-	-	-	- 929-000-48140	Miscellaneous Revenue	-	-	-
<b>1,237</b>	<b>120</b>	<b>-</b>	<b>(155)</b>	<b>-</b>		<b>Rev.-Miscellaneous Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>R7</b>	<b>Rev.-Transfers In</b>			
-	-	-	-	-	- 929-000-49098	From NW Urban Renewal-925	-	-	-
-	-	-	-	-	- 929-000-49160	From NW/URD ODOT Grant	-	-	-
-	-	-	-	-		<b>Rev.-Transfers In Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	- 929-000-41051	State Loan Funds	-	-	-
158,929	160,166	160,286	160,286	160,286	929-000-49901	Beginning Balance	-	-	-
<b>158,929</b>	<b>160,166</b>	<b>160,286</b>	<b>160,286</b>	<b>160,286</b>		<b>Rev.-Other Sources Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>160,166</b>	<b>160,286</b>	<b>160,286</b>	<b>160,131</b>	<b>160,286</b>		<b>REVENUES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>929</b>	<b>PROJECT CONSTR</b>			
					<b>E1</b>	<b>Exp.-Personnel Services</b>			
-	-	-	-	-	- 929-929-50001	Salaries	-	-	-
-	-	-	-	-	- 929-929-50003	Fringe Benefits	-	-	-
-	-	-	-	-	- 929-929-50600	Overtime	-	-	-
-	-	-	-	-		<b>Exp.-Personnel Services Totals:</b>	-	-	-
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 929-929-61010	Advertising	-	-	-
-	-	-	-	-	- 929-929-61100	Interim Fin Exp	-	-	-
-	-	-	-	-	- 929-929-61130	Contract Services	-	-	-
-	-	-	-	-	- 929-929-61240	Dept/Operating Expense	-	-	-
-	-	-	-	-	- 929-929-61251	Op Supplies (Eng)	-	-	-
-	-	-	-	-	- 929-929-61801	Petroleum (Eng)	-	-	-
-	-	-	-	-	- 929-929-61881	Rent (Eng)	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					<b>E3</b>	<b>Exp.-Capital Outlay</b>			
-	-	-	-	-	- 929-929-72050	Land	-	-	-
-	-	-	-	-	- 929-929-72300	Improvements	-	-	-
-	-	-	-	-	- 929-929-72501	Office Eqpt (Eng)	-	-	-
-	-	-	-	-	- 929-929-72601	Other Eqpt (Eng)	-	-	-
-	-	-	-	-		<b>Exp.-Capital Outlay Totals:</b>	-	-	-
					<b>E4</b>	<b>Exp.-Transfers Out</b>			
-	-	-	-	-	- 929-929-90106	To Eq Acq-Loan Repay	-	-	-
-	-	160,286	160,286	160,286	929-929-90170	To NW Leb URD	-	-	-
-	-	<b>160,286</b>	<b>160,286</b>	<b>160,286</b>		<b>Exp.-Transfers Out Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 929-929-80005	Operating Contingency	-	-	-
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	-	-	-
<b>-</b>	<b>-</b>	<b>160,286</b>	<b>160,286</b>	<b>160,286</b>		<b>EXPENDITURES TOTALS:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>160,166</b>	<b>160,286</b>	<b>160,286</b>	<b>160,131</b>	<b>160,286</b>		<b>FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>160,286</b>	<b>160,286</b>	<b>160,286</b>		<b>FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>160,166</b>	<b>160,286</b>	<b>-</b>	<b>(155)</b>	<b>-</b>		<b>PROJECT CONSTR Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
					<b>936</b>	<b>CHEADLE URD-S.T. DEBT</b>			
					<b>R1</b>	<b>Rev.-Taxes &amp; Assess</b>			
-	-	196,950	-	-	- 936-000-47010	Current Property Taxes	-	-	-
-	-	4,500	-	-	- 936-000-47020	Delinquent Prop Taxes	-	-	-
-	-	-	-	-	- 936-000-48101	Interest On Taxes	-	-	-
-	-	<b>201,450</b>	-	-		<b>Rev.-Taxes &amp; Assess Totals:</b>	-	-	-
					<b>R6</b>	<b>Rev.-Miscellaneous</b>			
-	-	-	-	-	- 936-000-48100	Interest On Investment	-	-	-
-	-	-	-	-		<b>Rev.-Miscellaneous Totals:</b>	-	-	-
					<b>R8</b>	<b>Rev.-Other Sources</b>			
-	-	-	-	-	- 936-000-49901	Beginning Balance	-	-	-
-	-	-	-	-		<b>Rev.-Other Sources Totals:</b>	-	-	-
-	-	<b>201,450</b>	-	-		<b>REVENUES TOTALS:</b>	-	-	-
					<b>936</b>	<b>CHEADLE URD-S.T. DEBT</b>			
					<b>E2</b>	<b>Exp.-Materials &amp; Services</b>			
-	-	-	-	-	- 936-936-61130	Contract Services	-	-	-
-	-	-	-	-		<b>Exp.-Materials &amp; Services Totals:</b>	-	-	-
					<b>E5</b>	<b>Exp.-Contingencies</b>			
-	-	-	-	-	- 936-936-80005	Operating Contingency	-	-	-
-	-	-	-	-		<b>Exp.-Contingencies Totals:</b>	-	-	-
					<b>E6</b>	<b>Exp.-Debt Service</b>			
-	-	198,950	-	-	- 936-936-95501	Loan Princ	-	-	-
-	-	2,500	-	-	- 936-936-95601	Loan Int	-	-	-
-	-	<b>201,450</b>	-	-		<b>Exp.-Debt Service Totals:</b>	-	-	-
-	-	<b>201,450</b>	-	-		<b>EXPENDITURES TOTALS:</b>	-	-	-
-	-	<b>201,450</b>	-	-		<b>FUND REVENUES</b>	-	-	-
-	-	<b>201,450</b>	-	-		<b>FUND EXPENSES</b>	-	-	-
-	-	-	-	-		<b>CHEADLE URD-S.T. DEBT Totals:</b>	-	-	-



# CITY OF LEBANON

*It's easier from here.*

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

## Authorized Personnel Schedule

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

Position	2011-2012 Authorized Employees	2012-2013 Authorized Employees	2013-14 Proposed Employees
<b>Administrative Services</b>			
City Manager	1.0000	1.0000	1.0000
Assistant City Manager/H R Manager	1.0000	1.0000	-
City Clerk	1.0000	1.0000	1.0000
Admin. Assist.-City Admin.	-	2.0000	1.0000
Human Resource Staff (FY12 Admin Assist)	1.0000	-	1.0000
Benefit/Payroll Specialist (moved to Finance 13-14)	1.0000	1.0000	-
	-	-	-
<b>Total Administration</b>	<b>5.0000</b>	<b>6.0000</b>	<b>4.0000</b>
<b>Utility &amp; Engineering Services Department</b>			
<b>Engineering</b>			
Utility & Engineering Services Manager	1.0000	1.0000	-
Engineering Services Manager			1.0000
Engineering Supervisor			1.0000
Office Assistant	1.0000	1.0000	1.0000
Senior Engineer	3.0000	3.0000	1.0000
Principal Engineer	-	-	1.0000
Project Engineer	2.0000	2.0000	1.0000
Eng. Associate	2.0000	2.0000	2.0000
Project Manager	1.0000	1.0000	1.0000
<b>Sub-Total Engineering</b>	<b>10.0000</b>	<b>10.0000</b>	<b>9.0000</b>
<b>Maintenance Services</b>			
Maintenance Division Manager	2.0000	2.0000	1.0000
<b>Parks</b>			
Crew Chief	-	-	-
Senior Maint. Worker	1.0000	2.0000	2.0000
Maintenance Worker	1.0000	1.0000	1.0000
Maintenance Worker Apprentice	1.0000	-	-
Landscape Maintenance	0.4750	-	-

## Authorized Personnel Schedule

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

Position	2011-2012 Authorized Employees	2012-2013 Authorized Employees	2013-14 Proposed Employees
<b>Streets</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	2.0000	2.0000	2.0000
Maintenance Worker	0.4750	-	-
<b>Collections (Sewer)</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	1.0000	1.0000	1.0000
<b>Water</b>			
Crew Chief	1.0000	1.0000	1.0000
Senior Maint. Worker	1.0000	1.0000	1.0000
Maintenance Worker	2.0000	2.0000	2.0000
<b>Custodial</b>			
Custodian II	1.0000	1.0000	1.0000
Custodian I	0.7500	1.0000	1.0000
<b>Sub-Total Maintenance</b>	<b>17.7000</b>	<b>17.0000</b>	<b>16.0000</b>
<b>Total Engineering and Maintenance</b>			
	<b>27.7000</b>	<b>27.0000</b>	<b>25.0000</b>
<b>CDC/Planning/Building</b>			
Community Development Manager	1.0000	0.8000	0.8000
Office Manager/Executive Assistant	1.0000	-	-
Building Official	1.0000	1.0000	-
Building Official (on-call)	-	-	-
Office Assistant	1.0000	1.0000	1.0000
<b>Total CDC/Planning/Building</b>	<b>4.0000</b>	<b>2.8000</b>	<b>1.8000</b>
<b>Court</b>			
Court Clerk II	2.0000	2.0000	2.0000
Court Clerk	-	0.5000	0.5000
<b>Total Court</b>	<b>2.0000</b>	<b>2.5000</b>	<b>2.5000</b>



## Authorized Personnel Schedule

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

Position	2011-2012 Authorized Employees	2012-2013 Authorized Employees	2013-14 Proposed Employees
<b>Finance Department</b>			
Finance Manager	1.0000	1.0000	1.0000
Accounting Supervisor	-	-	1.0000
Accounting Specialist	1.0000	1.0000	-
Benefit/Payroll Specialist (moved to Finance 13-14)	-	-	1.0000
Finance Clerk	3.0000	3.0000	3.0000
<b>Total Finance</b>	<b>5.0000</b>	<b>5.0000</b>	<b>6.0000</b>
<b>Information Services</b>			
IS Manager	1.0000	1.0000	1.0000
IS Analyst	2.0000	2.0000	2.0000
<b>Total Information Services</b>	<b>3.0000</b>	<b>3.0000</b>	<b>3.0000</b>
<b>Library Services</b>			
Library Services Manager	1.0000	1.0000	1.0000
Library Assistant II	2.0000	3.0000	3.0000
Library Assistant I (5ea)	2.8500	2.3750	2.3750
Library Assistant on-call	0.2500	0.2500	0.2500
<b>Total Library Services</b>	<b>6.1000</b>	<b>6.6250</b>	<b>6.6250</b>
<b>Senior Services</b>			
Senior Services Manager	1.0000	1.0000	1.0000
Dial-A-Bus Dispatcher/Reception	1.0000	1.0000	1.0000
Dial-A-Bus Driver	1.0000	1.0000	1.0000
Dial-A-Bus Driver PT	1.4250	1.4250	1.4250
Sr Center Receptionist & Activites Planner	0.2450	1.0000	1.0000
<b>Total Senior Services</b>	<b>4.6700</b>	<b>5.4250</b>	<b>5.4250</b>

## Authorized Personnel Schedule

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

Position	2011-2012 Authorized Employees	2012-2013 Authorized Employees	2013-14 Proposed Employees
<b>Police</b>			
Police Chief	1.0000	1.0000	1.0000
Police Captain	-	1.0000	1.0000
Police Lieutenant	1.0000	2.0000	1.0000
Police Sergeant	5.0000	5.0000	5.0000
Police Officer	18.4750	20.4750	20.5000
Support Services Manager	1.0000	1.0000	1.0000
Communications Specialist	6.0000	6.0000	6.0000
Community Service Coordinator	1.0000	1.0000	1.0000
Records Coordinator/Crime Analyst	1.0000	1.0000	1.0000
Code Enforcement Officer	1.0000	1.0000	1.0000
Records Clerk	1.0000	1.0000	1.0000
<b>Total Police</b>	<b>36.4750</b>	<b>40.4750</b>	<b>39.5000</b>
<b>Total All Departments</b>	<b>93.9450</b>	<b>98.8250</b>	<b>93.8500</b>

<b>Proposed Totals</b>			
	Current	+/-	Total
Admin	6.000	-2.000	4.000
Engineering	10.000	-1.000	9.000
Plan	2.800	-1.000	1.800
Court	2.500		2.500
Finance	5.000	1.000	6.000
IS	3.000		3.000
Library	6.625		6.625
Maint	17.000	-1.000	16.000
Senior Center	5.425		5.425
Police	40.475	-0.975	39.500
<b>Sub-Total</b>	<b>98.825</b>	<b>-4.975</b>	<b>93.850</b>
Council	7.000		7.000
<b>Total</b>	<b>105.825</b>	<b>-4.975</b>	<b>100.850</b>

Items in YELLOW were changed in the 213-14 Budget

**APPENDIX A: AFSCME SALARY SCHEDULE**  
 Salary ranges for the period July 1, 2013 through June 30, 2014 (represents 3.00% increase)

POSITION	LGPI Grade	BASE	STEP A	STEP B	STEP C	STEP D	STEP E*
Project Engineer	8	4885	5131	5387	5656	5940	6178
Project Manager	8	4885	5131	5387	5656	5940	6178
Engineering Associate	7	4325	4540	4769	5006	5255	5464
Info. Services Analyst	7	4325	4540	4769	5006	5255	5464
Accounting Specialist	6	3826	4020	4217	4429	4651	4837
Crew Chief	6	3826	4020	4217	4429	4651	4837
GIS Specialist	6	3826	4020	4217	4429	4651	4837
Court Clerk II	5	3410	3579	3757	3946	4142	4307
Office Assistant	5	3410	3579	3757	3946	4142	4307
Senior Maintenance Worker	5	3410	3579	3757	3946	4142	4307
Custodian II	4	2816	2954	3102	3256	3422	3558
Finance Clerk	4	2816	2954	3102	3256	3422	3558
Library Assistant II	4	2816	2954	3102	3256	3422	3558
Maintenance Worker	4	2816	2954	3102	3256	3422	3558
Custodian I	3	2592	2720	2856	2998	3151	3278
Dial-A-Bus Dispatcher/ Reception	3	2592	2720	2856	2998	3151	3278
Dial-A-Bus Driver	3	2592	2720	2856	2998	3151	3278
Support Services Secretary	3	2592	2720	2856	2998	3151	3278

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

# SALARY SCHEDULE

## PART-TIME REGULAR POSITIONS

Revised Salary Schedule for part-time employees  
(Police employees no longer coincide with union positions.)

BASE STEP A STEP B STEP C STEP D

	BASE	STEP A	STEP B	STEP C	STEP D
1 Landscape Maintenance Worker	\$11.00	\$11.60	\$12.20	\$12.85	\$13.50
2 Sr. Ctr. Receptionist/Activities Planner Dial-A-Bus Driver Library Assistant 1	\$13.00	\$13.50	\$14.20	\$15.00	\$15.75
3 Records Clerk	\$13.50	\$14.30	\$15.20	\$16.25	\$17.75
4 Communications Specialist Communications Specialist On Call Maintenance Worker	\$14.50	\$15.25	\$16.00	\$17.75	\$18.75
5 No Salary Established for Level 5					
6 Police Officer	\$19.00	\$21.00	\$22.00	\$24.00	\$26.50
7 Sergeant	\$21.00	\$24.00	\$25.50	\$27.25	\$29.50

Effective Date: July 1, 2012

Approved By:

## SALARY SCHEDULE

Agreement between City of Lebanon and the Lebanon Police Association  
Salary ranges for the period July 1, 2013 through June 30, 2014

Classification	Step 1	Step 2	Step 3	Step 4
<b>Sergeants – Monthly Base Salary</b>	<b>4713</b>	<b>5044</b>	<b>5498</b>	<b>5940</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.%Detective	141	151	165	178
2.5% Intermediate Certification	118	126	137	149
3.5% Advanced Certification	165	177	192	208
4.5% Supervisory Certification	212	227	247	267
5% Corrections Certification	236	252	275	297
3% Bi-Lingual Fluency	141	151	165	178
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service	47	50	55	59
2% Career Recognition Beginning at the 169th month of service	94	101	110	119
3% Career Recognition Beginning at the 229th month of service	141	151	165	178

<b>Officers – Monthly Base Salary</b>	<b>3927</b>	<b>4203</b>	<b>4581</b>	<b>4950</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.5%Team Leader		147	160	173
3.% Field Training Officer		126	137	149
3.% School Resource		126	137	149
3.%Detective		126	137	149
3.% Motorcycle Officer		126	137	149
2.5% Intermediate Certification		105	115	124
3.5% Advanced Certification		147	160	173
4.5% Supervisory Certification		189	206	223
5% Corrections Certification		210	229	248
3% Bi-Lingual Fluency	118	126	137	149
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service				50
2% Career Recognition Beginning at the 169th month of service				99
3% Career Recognition Beginning at the 229th month of service				149

<b>Code Enforcement Officer - Monthly Base Salary (LGPI Grade 5)</b>	<b>3434</b>	<b>3682</b>	<b>3940</b>	<b>4221</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.% Bi-Lingual Fluency	103	110	118	127
1% Career Recognition Beginning at the 97th month of service		37	39	42
2% Career Recognition Beginning at the 169th month of service		74	79	84
3% Career Recognition Beginning at the 229th month of service		110	118	127

<b>Records System Coordinator/Crime Analyst - Monthly Base Salary (LGPI Grade 5)</b>	<b>3434</b>	<b>3682</b>	<b>3940</b>	<b>4221</b>
<i>Potential Additions to Monthly Base Salary:</i>				
2.5% Intermediate Certification		92	98	106
3.5% Advanced Certification		129	138	148
3% Bi-Lingual Fluency	103	110	118	127
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service		37	39	42
2% Career Recognition Beginning at the 169th month of service		74	79	84
3% Career Recognition Beginning at the 229th month of service		110	118	127

PD

<b>Communications Supervisor - Monthly Base Salary (LGPI Grade 6)</b>	<b>3930</b>	<b>4244</b>	<b>4585</b>	<b>4951</b>
<i>Potential Additions to Monthly Base Salary:</i>				
2.5% Intermediate Certification		106	115	124
3.5% Advanced Certification		149	160	173
3.0% Bi-Lingual Fluency	118	127	138	149
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service		42	46	50
2% Career Recognition Beginning at the 169th month of service		85	92	99
3% Career Recognition Beginning at the 229th month of service		127	138	149

<b>Communications Specialists - Monthly Base Salary (LGPI Grade 4)</b>	<b>2891</b>	<b>3122</b>	<b>3372</b>	<b>3641</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.0% Field Training Officer		94	101	109
2.5% Intermediate Certification		78	84	91
3.5% Advanced Certification		109	118	127
3.0% Bi-Lingual Fluency	87	94	101	109
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service				36
2% Career Recognition Beginning at the 169th month of service				73
3% Career Recognition Beginning at the 229th month of service				109

<b>Community Services Coordinator - Monthly Base Salary (LGPI Grade 5)</b>	<b>3434</b>	<b>3682</b>	<b>3940</b>	<b>4221</b>
<i>Potential Additions to Monthly Base Salary:</i>				
2.5% Intermediate Certification		92	98	106
3.5% Advanced Certification		129	138	148
3.0% Bi-Lingual Fluency	103	110	118	127
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service		37	39	42
2% Career Recognition Beginning at the 169th month of service		74	79	84
3% Career Recognition Beginning at the 229th month of service		110	118	127

<b>Police Records Clerk - Monthly Base Salary (LGPI Grade 3)</b>	<b>2674</b>	<b>2888</b>	<b>3119</b>	<b>3369</b>
<i>Potential Additions to Monthly Base Salary:</i>				
3.0% Bi-Lingual Fluency	80	87	94	101
<i>Career Recognition Pay - (Added to base salary)</i>				
1% Career Recognition Beginning at the 97th month of service				34
2% Career Recognition Beginning at the 169th month of service				67
3% Career Recognition Beginning at the 229th month of service				101

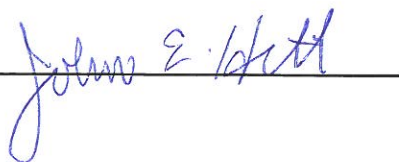
# City of Lebanon

## Management/Administrative Salary Schedule

Effective 01/01/2013

	Title	Minimum	Midpoint	Maximum	FLSA Exempt
<b>Grade 5</b>	Administrative Assistant, Administration	\$3,047	\$3,467	\$3,887	N
<b>Grade 6</b>	Benefit/Payroll Specialist	\$3,520	\$4,045	\$4,570	N N
<b>Grade 7</b>	City Clerk/ Recorder Support Services Manager	\$3,887	\$4,386	\$4,885	Y Y
<b>Grade 8</b>	Accounting Supervisor	\$4,202	\$4,780	\$5,358	Y Y
<b>Grade 9</b>	Senior Services Manager	\$4,570	\$5,227	\$5,883	Y
<b>Grade 10</b>	Police Lieutenant Building Official	\$4,938	\$5,674	\$6,409	Y Y Y
<b>Grade 11</b>	Information Services Manager Library Services Manager Senior Engineer	\$5,043	\$5,857	\$6,671	Y Y Y
<b>Grade 12</b>	Police Captain Engineering Services Supervisor Maintenance Services Manager	\$5,883	\$6,619	\$7,354	Y Y
<b>Grade 13</b>	Finance Manager Community Development Manager	\$5,988	\$7,039	\$8,090	Y Y
<b>Grade 14</b>	Engineering Services Manager	\$6,093	\$7,144	\$8,195	Y
<b>Grade 15</b>	Police Chief	\$6,304	\$7,302	\$8,300	Y Y
<b>Grade 16</b>	No position currently in Grade 16	\$6,409	\$7,407	\$8,405	Y

Approved by



Revised 4/29/2013

Title Changes 2/1/13

Includes 3% increase



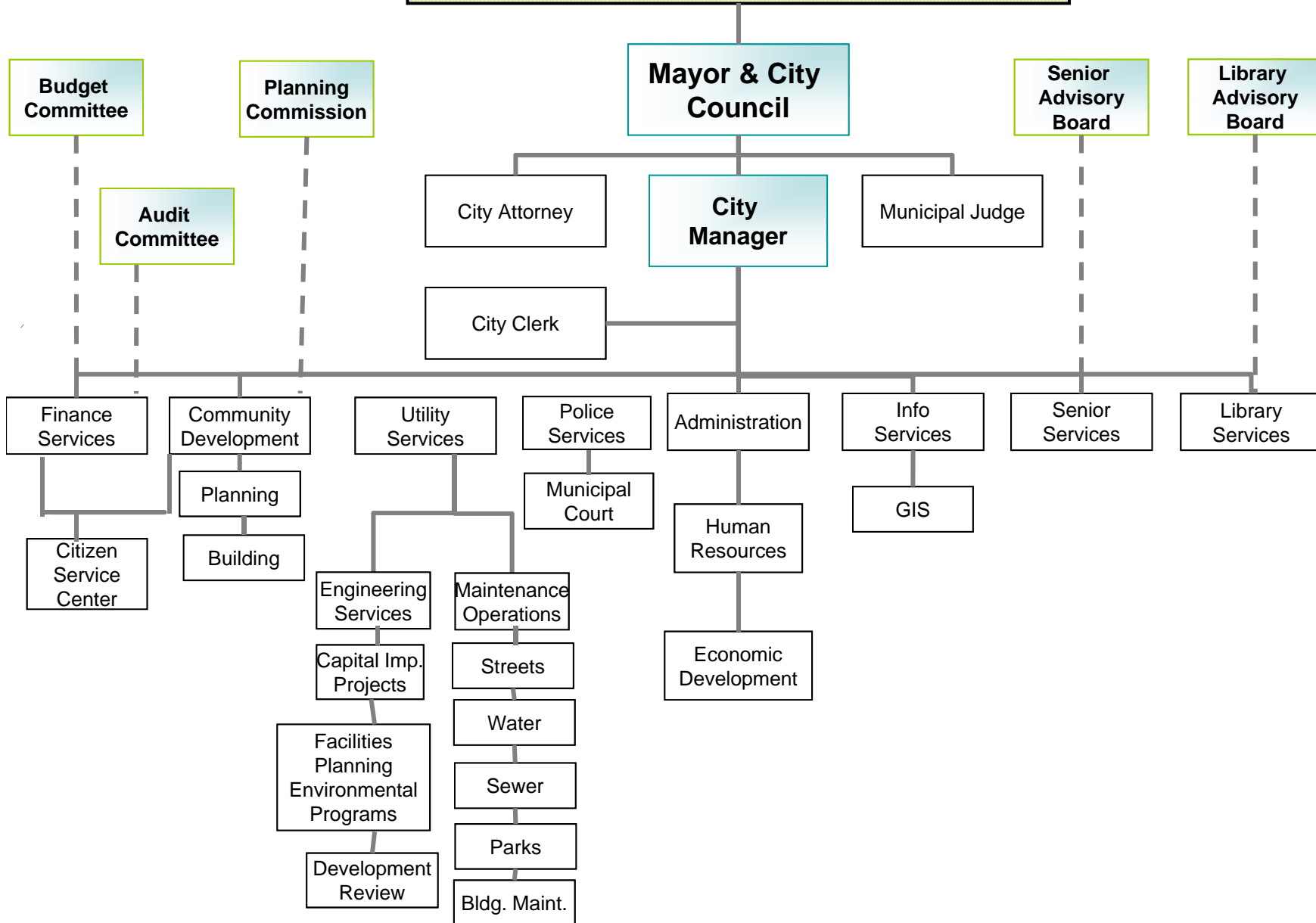
# CITY OF LEBANON

*It's easier from here.*

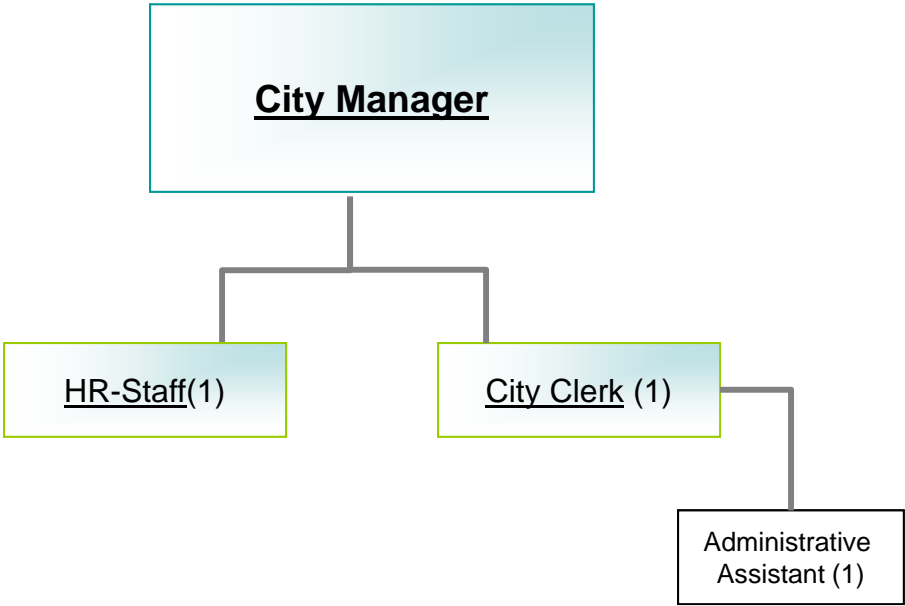
**Copies of this report can be found at: [www.ci.lebanon.or.us](http://www.ci.lebanon.or.us)**



# Citizens of Lebanon



# Administration



Community  
Development  
Department

Community Development  
Manager (.8)

Office Assistant (2)

Finance Department

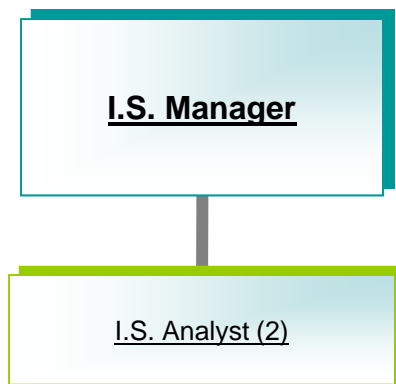
Finance Manager

Accounting Supervisor (1)

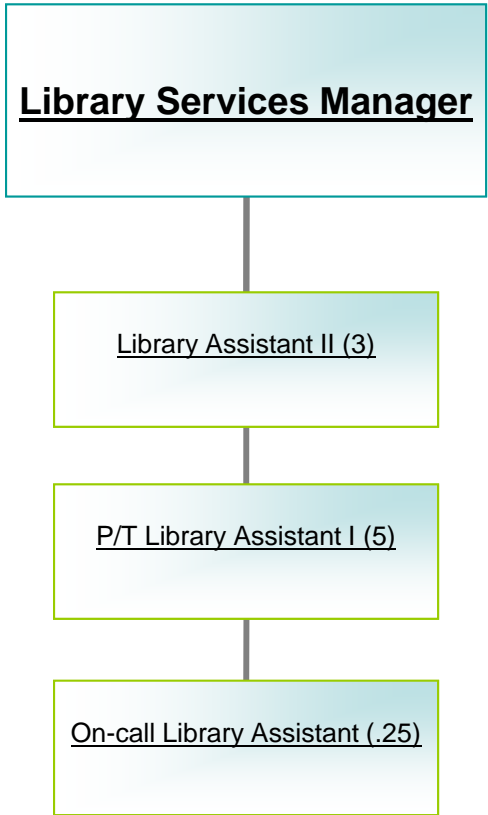
Payroll (1)

Finance Clerk (3)

# Information Services

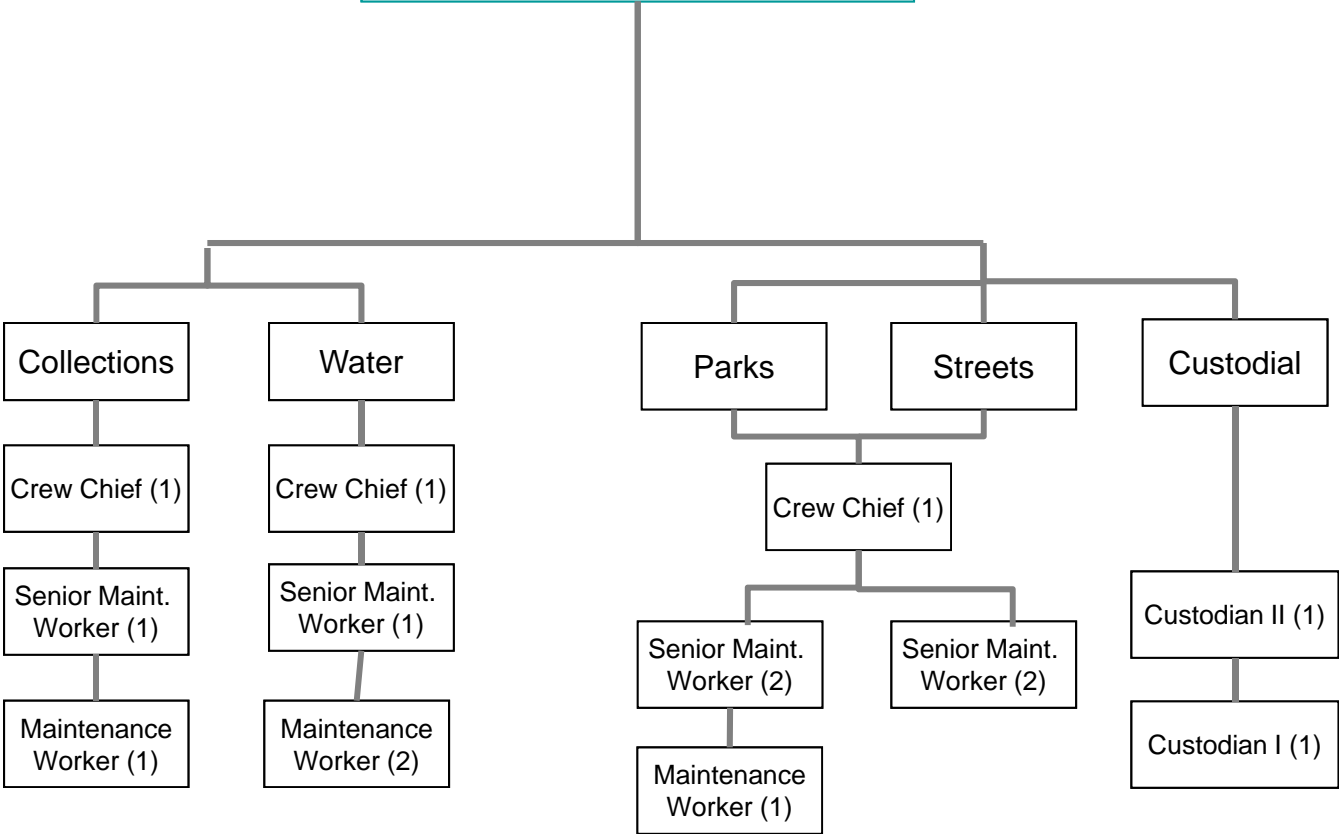


# Library Services

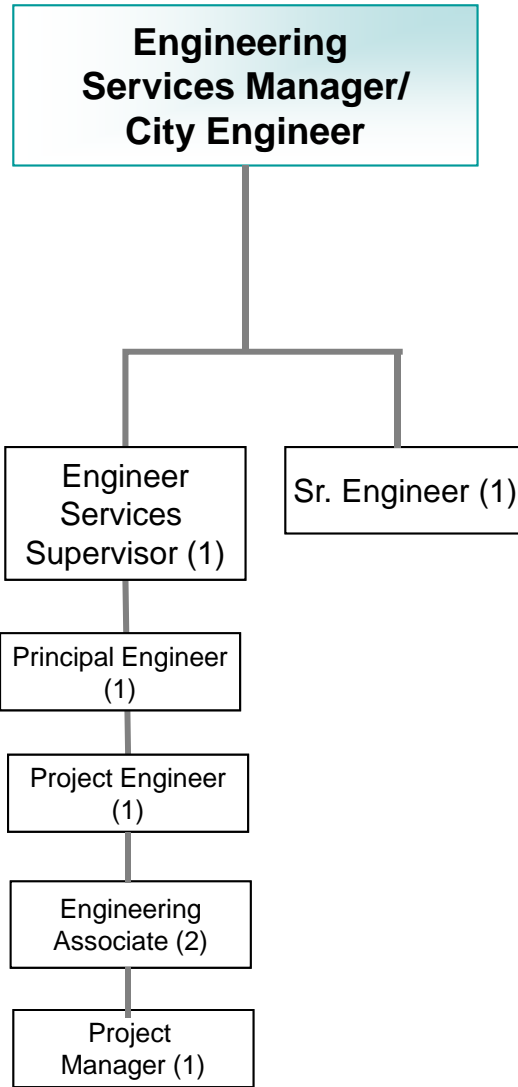


# Maintenance/ Operations

**Maintenance  
Division Manager**

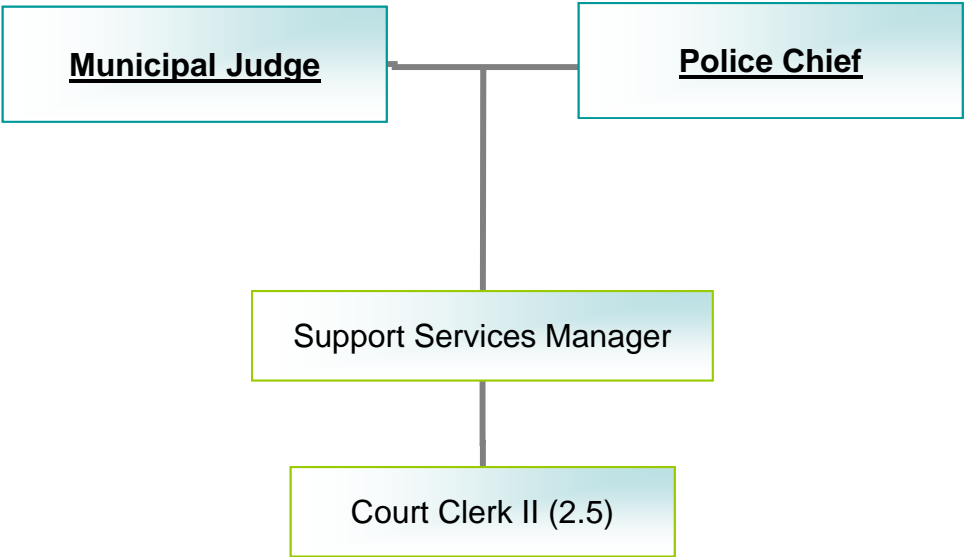


# Utility & Engineering Services

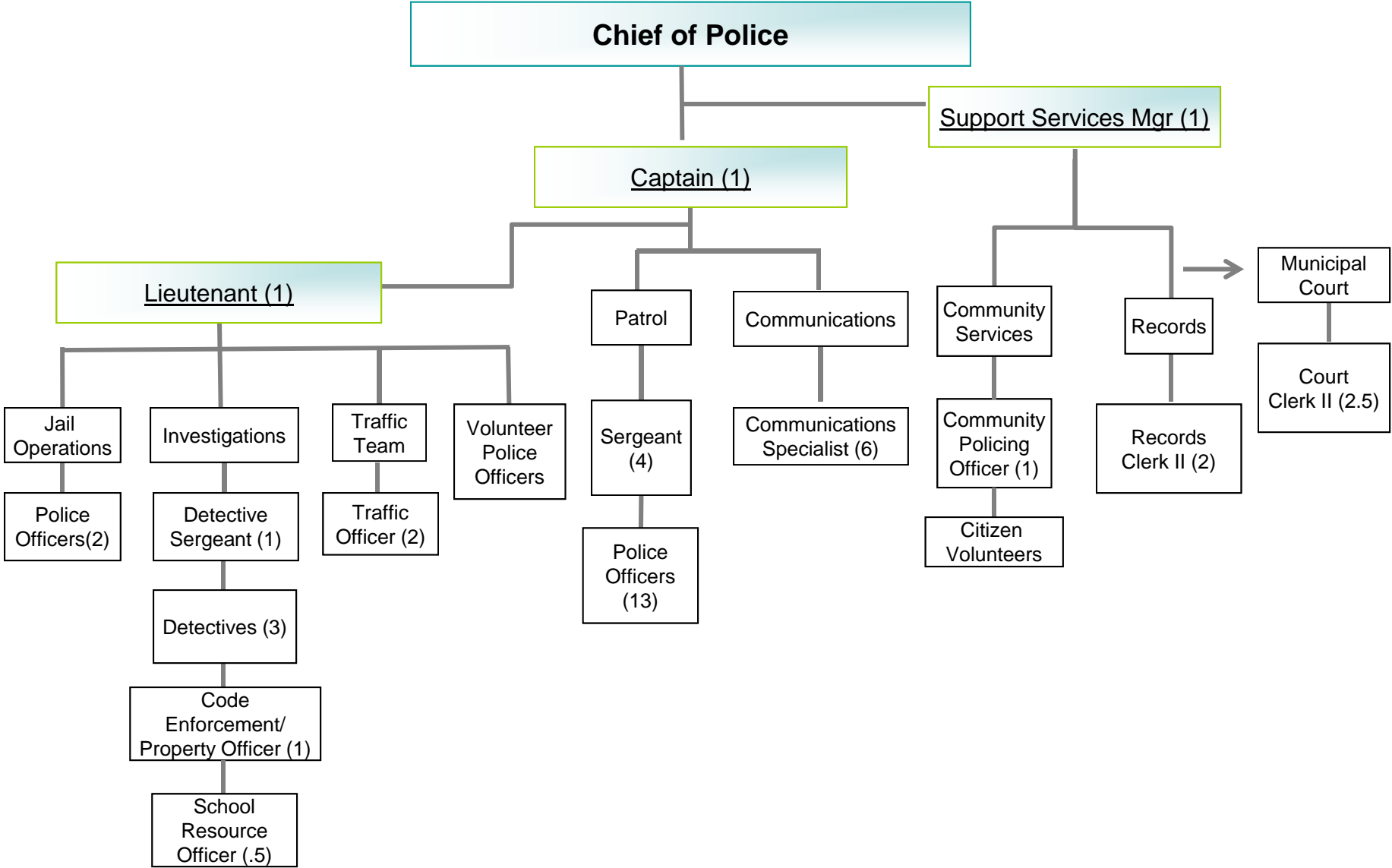




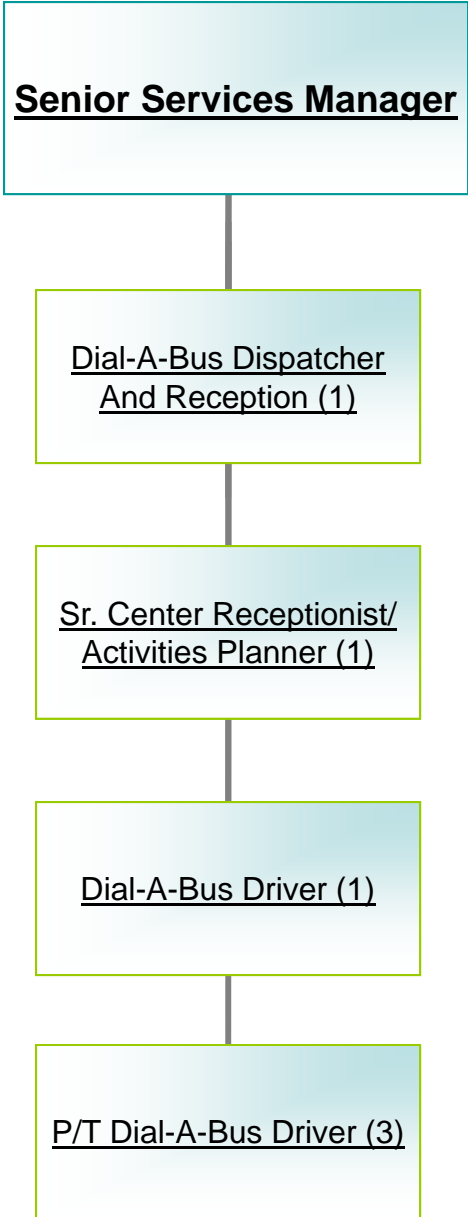
# Municipal Court



# Police Services



# Senior Services





# CITY OF LEBANON

*It's easier from here.*

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

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

**RESOLUTION NO. 2013-19**

WHEREAS, ORS 221.760 provides as follows:

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

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

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

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

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

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

AN ORDINANCE DECLARING THE  
CITY OF LEBANON'S ELECTION  
TO RECEIVE STATE REVENUES

)  
)  
)

ORDINANCE BILL NO. 2013-2  
ORDINANCE NO. 2843

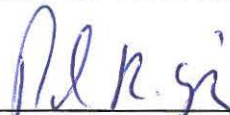
THE CITY OF LEBANON ORDAINS AS FOLLOWS:

Section 1. Pursuant to ORS 221.770, the City of Lebanon hereby elects to receive state revenues for fiscal year 2013-14.

Section 2. A public hearing before the Budget Committee was held on May 13, 2013 and a public hearing before the City Council was held on June 12, 2013, giving citizens an opportunity to comment on use of State Revenue Sharing.

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the City Council of the City of Lebanon hereby adopts the budget for 2013-14, in the sum of \$41,424,508 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

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

**Section 1.** That the amounts for fiscal year beginning July 1, 2013, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Administration & Economic Development	\$322,100
Human Resources	76,544
City Attorney	168,000
Planning	211,436
Engineering	1,177,068
Parks	507,398
Finance	584,555
Legislative	228,782
Library	611,849
Municipal Court	286,945
Police	4,884,598
Senior Services	238,815
Non-Departmental	<u>1,435,116</u>
<b>GENERAL FUND TOTAL</b>	<b>\$10,733,206</b>

DEBT SERVICE FUND

G.O. Bonds 2007	\$1,410,600	<sup>1</sup>
Pension Bond Series 2002	<u>167,567</u>	<sup>2</sup>
<b>DEBT SERVICE FUND TOTAL</b>	<b>\$1,578,167</b>	

<sup>1</sup> Includes \$40,000 unappropriated fund balance not appropriated.

<sup>2</sup> Includes \$000 unappropriated fund balance not appropriated.

**ENTERPRISE FUND**

Water	\$4,452,455
Water Capital Improvement	2,502,553
Water Bond Debt Service	271,565 <sup>3</sup>
Storm Drainage	842,000
Wastewater	5,726,228
Sewer & Lateral Repair Program	381,600
Wastewater Capital Improvement	1,826,000
Wastewater Bond Debt Service	1,451,352
Wastewater 2010 Bond Project	<u>237,578</u>
<b>ENTERPRISE FUND TOTAL</b>	<b>\$17,691,331</b>

**SPECIAL REVENUE FUND**

City Facilities Repairs	\$40,219
Motel Tax	40,000
Gazebo Project	40,000
Building Inspection	260,500
Park Enterprise	49,413
Parks Grant	375,000
Operations & Environmental	1,965,800
Geographic Information Services	164,600
Information Systems Service	800,957
Custodial & Maint Services	197,269
Foot & Bikepath	28,009
Engineering Improvements Permits	94,500
Streets	1,152,248
School Resource Officer	36,994
Dial-A-Bus	267,171
STP Streets	490,311
Youth Court	5,000
Gills Landing	<u>14,100</u>
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$6,022,091</b>

---

<sup>3</sup> Includes \$20,000 unappropriated fund balance not appropriated.



**SPECIAL ASSESSMENT FUND**

Public Improvements	<u>31,462</u>
<b>SPECIAL ASSESSMENT FUND TOTAL</b>	<b>\$31,462</b>

**CAPITAL PROJECTS FUND**

State Highway Signal Maintenance	\$73,750
Equipment Acquisition & Replacement	1,126,620
Historic Resource Commission Trust	80
Pioneer Cemetery	8,730 <sup>4</sup>
Police Trust	24,423
Library Trust	195,051
Library Building Trust	639,000
Senior Services Building Trust	1,604
Senior Services Trust	180,300
Snedaker Trust	32,000
Streets Capital Improvement Projects	424,979
Infrastructure Deferral	55,372
Drainage SDC	137,080
Drainage Reimbursement	5,610
Parks SDC	431,050
Parks Reimbursement	17,880
Sewer SDC	395,899
Sewer SDC Reimbursement	215,142
Streets SDC	1,041,600
Streets SDC Reimbursement	43,823
Water SDC	108,105
Water SDC Reimbursement	<u>25,093</u>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$5,183,191</b>

**TRUST AND AGENCY FUND**

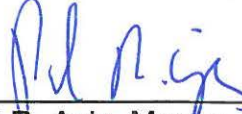
Bail & Trust	<u>\$185,060</u>
<b>TRUST AND AGENCY FUND TOTAL</b>	<b>\$185,060</b>
<b>CITY BUDGET TOTAL</b>	<b><u>\$41,424,508</u></b>

**Section 2.** This resolution is effective July 1, 2013.

<sup>4</sup> Includes \$00.00 unappropriated fund balance not appropriated.

Adopted and appropriated by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor on this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor

Bob Elliott, Council President

ATTEST:

  
Linda Kaser, City Clerk/Recorder

RESOLUTION LEVYING TAXES FOR )  
THE CITY OF LEBANON'S BUDGET FOR )  
FISCAL YEAR 2013-14 )

RESOLUTION NO. 2013-21

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

**Section 1.** The City of Lebanon hereby levies the taxes provided for in the adopted budget at the rate of \$5.1364/\$1,000 of assessed valuation for operations, and in the amount of \$1,461,739 for debt service and that these taxes are hereby levied upon the assessed value of all taxable property within the City of Lebanon.


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

	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$5.1364/\$1,000	
Debt Service Fund		\$1,461,739
Delinquent Sewer Charges		\$XX,XXX.XX
Delinquent Storm Drain Charges		\$XX,XXX.XX

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor on this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

A RESOLUTION AMENDING SECTION 1 OF ) RESOLUTION NO. 2013-31  
 RESOLUTION NO. 21 (2013 – Levying Taxes )  
 FY 2013-14) TO INCLUDE DELINQUENT SEWER )  
 AND STORM DRAIN ASSESSMENTS )

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

**Section 1:** Section 1 of Resolution 21, approved by the Lebanon City Council on June 12, 2013, is amended to include the following:

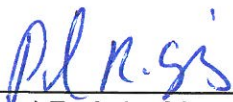
	<u>Subject to the General Governmental Limitation</u>	<u>Excluded from the Limitation</u>
Delinquent Sewer Charges		\$ 61,207.09
Delinquent Storm Drain Charges		\$ 8,335.17

**Section 2:** All other provisions of Resolution No. 21 remain in effect as of the date of its passage.

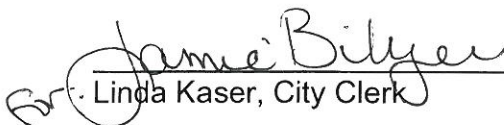
**Section 3:** This resolution is effective immediately upon its passage.

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor on the 10<sup>th</sup> day of July 2013.

CITY OF LEBANON, OREGON

  
 \_\_\_\_\_  
 Paul R. Aziz, Mayor   
 Bob Elliott, Council President

ATTEST:

  
 \_\_\_\_\_  
 Linda Kaser, City Clerk

A RESOLUTION ADOPTING THE NW LEBANON ) RESOLUTION NO. 2013-22  
URBAN RENEWAL DISTRICT BUDGET AND MAKING )  
APPROPRIATIONS FOR FISCAL YEAR 2013-14 )

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the Northwest Lebanon Urban Renewal District budget for 2013-14, in the sum of \$18,261,622 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

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

**Section 1.** That the amounts for the fiscal year beginning July 1, 2013 and for the purposes shown below, are hereby appropriated as follows:

NORTHWEST LEBANON URBAN RENEWAL DISTRICT (URD)

NW Lebanon Urban Renewal District	15,861,000
NW Lebanon Urban Renewal Bonds	<u>2,400,622</u> <sup>1</sup>
TOTAL APPROPRIATIONS	\$18,261,622

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon Urban Renewal Agency by a vote of 6 for and 0 against and approved by the Mayor on the 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor   
Bob Elliott, Council President

ATTEST:

  
Linda Kaser, City Clerk/Recorder

<sup>1</sup> Includes \$000 unappropriated fund balance not appropriated.

RESOLUTION LEVYING TAXES FOR THE CITY OF ) RESOLUTION NO. 2013-23  
LEBANON'S NORTHWEST URBAN RENEWAL )  
DISTRICT BUDGET FOR FISCAL YEAR 2013-14 )

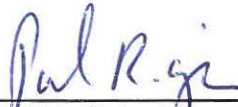
BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

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

**Section 2.** This resolution is effective on July 1, 2013.

Passed by the Lebanon Urban Renewal Agency by a vote of 6 for and 0 against and approved by the Mayor on the 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

**A RESOLUTION ADOPTING THE CHEADLE LAKE ) RESOLUTION NO. 2013-24  
URBAN RENEWAL DISTRICT BUDGET AND MAKING )  
APPROPRIATIONS FOR FISCAL YEAR 2013-14 )**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the Cheadle Lake Urban Renewal District budget for 2013-14, in the sum of \$348,500 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

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

**Section 1.** That the amounts for the fiscal year beginning July 1, 2013 and for the purposes shown below, are hereby appropriated as follows:

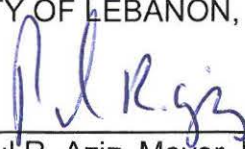
CHEADLE LAKE URBAN RENEWAL DISTRICT (URD)

Cheadle Lake Urban Renewal District	<u>348,500</u>
TOTAL APPROPRIATIONS	348,500

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

A RESOLUTION LEVYING TAXES FOR THE CITY OF ) RESOLUTION NO. 2013-25  
LEBANON'S CHEADLE LAKE URBAN RENEWAL )  
DISTRICT BUDGET FOR FISCAL YEAR 2013-14 )

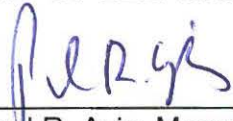
BE IT RESOLVED by the Board of the Lebanon Urban Renewal Agency:

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

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon City Council by a vote of 6 for and 0 against and approved by the Mayor this 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk



**A RESOLUTION ADOPTING THE NORTH GATEWAY ) RESOLUTION NO. 2013-26  
URBAN RENEWAL DISTRICT BUDGET AND MAKING )  
APPROPRIATIONS FOR FISCAL YEAR 2013-14 )**

RESOLUTION ADOPTING A BUDGET

BE IT RESOLVED that the Board of the Lebanon Urban Renewal Agency hereby adopts the North Gateway Urban Renewal District budget for 2013-14, in the sum of \$234,235 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

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

**Section 1.** That the amounts for the fiscal year beginning July 1, 2013 and for the purposes shown below, are hereby appropriated as follows:

NORTH GATEWAY URBAN RENEWAL DISTRICT (URD)

North Gateway Urban Renewal District	<u>234,235</u>
TOTAL APPROPRIATIONS	\$234,235

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon Urban Renewal Agency by a vote of 6 for and 0 against and approved by the Mayor on the 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON



Paul R. Aziz, Mayor

Bob Elliott, Council President



ATTEST:



Linda Kaser, City Clerk

A RESOLUTION LEVYING TAXES FOR THE CITY OF ) RESOLUTION NO. 2013-27  
LEBANON'S NORTH GATEWAY URBAN RENEWAL )  
DISTRICT BUDGET FOR FISCAL YEAR 2013-14 )

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

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

**Section 2.** This resolution is effective July 1, 2013.

Passed by the Lebanon Urban Renewal Agency by a vote of 6 for and 0 against and approved by the Mayor on the 12<sup>th</sup> day of June, 2013.

CITY OF LEBANON, OREGON

  
\_\_\_\_\_  
Paul R. Aziz, Mayor   
Bob Elliott, Council President

ATTEST:

  
\_\_\_\_\_  
Linda Kaser, City Clerk

**City of Lebanon, OR**  
**Budget Report FY 2013-14**

2011 Actual	2012 Actual	2013 Budget	12/31/2013 2013 Year to Date	2013 Estimated	Account	Description	2014 Proposed	2014 Approved	2014 Adopted
46,053,038	47,568,581	57,555,609	33,325,383	45,610,045		<b>REPORT REVENUES</b>	59,333,865	59,383,865	60,268,865
30,142,192	32,859,205	57,555,609	15,472,262	37,823,815		<b>REPORT EXPENSES</b>	59,333,865	59,383,865	60,268,865
15,910,846	14,709,376	-	17,853,121	7,786,230		<b>REPORT TOTALS:</b>	-	-	-
<b>SUMMARY</b>									
<b>REVENUE:</b>									
7,622,367	8,857,078	7,868,577	7,077,299	7,782,593		Rev.-Taxes & Assess	8,928,733	8,928,733	8,928,733
1,963,587	2,108,960	2,198,055	900,758	2,188,888		Rev.-Licenses & Permits	2,248,000	2,248,000	2,248,000
573,703	554,017	706,000	252,862	696,000		Rev.-Fines & Forfeits	731,060	731,060	731,060
1,692,157	1,655,777	1,830,253	621,725	1,702,471		Rev.-Intergovernmental	2,361,496	2,361,496	2,366,496
7,233,971	8,348,656	9,180,100	4,949,201	9,257,050		Rev.-Chgs for Services	9,618,050	9,618,050	9,228,050
942,933	595,668	1,256,378	283,434	465,230		Rev.-Miscellaneous	1,139,010	1,139,010	1,139,010
5,494,201	8,707,440	8,825,917	4,434,344	8,675,917		Rev.-Transfers In	10,976,250	11,026,250	10,636,250
20,354,340	16,588,874	25,528,158	14,724,462	14,679,725		Rev.-Other Sources	23,331,266	23,331,266	24,991,266
175,779	152,111	162,171	81,298	162,171		Rev.-Internal Chrgs	-	-	-
46,053,038	47,568,581	57,555,609	33,325,383	45,610,045		<b>TOTAL FOR REVENUE</b>	59,333,865	59,383,865	60,268,865
<b>EXPENSE:</b>									
7,865,863	8,081,776	8,627,343	4,100,688	8,579,037		Exp.-Personnel Services	8,832,687	8,832,687	8,832,687
5,586,083	5,329,533	8,021,944	2,901,399	7,023,104		Exp.-Materials & Services	6,982,557	6,982,557	7,012,557
1,709,374	6,720,142	22,997,543	2,372,884	5,310,932		Exp.-Capital Outlay	23,880,387	23,880,387	25,150,387
5,344,457	8,707,440	8,825,917	4,434,351	8,675,917		Exp.-Transfers Out	10,976,250	11,026,250	10,636,250
79,552	17,782	3,741,586	710	3,738,815		Exp.-Contingencies	3,128,264	3,128,264	3,103,264
9,556,863	4,002,532	5,311,276	1,662,230	4,466,010		Exp.-Debt Service	5,473,423	5,473,423	5,473,423
-	-	30,000	-	30,000		Exp.-Unappropriated	60,297	60,297	60,297
-	-	-	-	-		Exp.-Other Financing Use	-	-	-
30,142,192	32,859,205	57,555,609	15,472,262	37,823,815		<b>TOTAL FOR EXPENSE</b>	59,333,865	59,383,865	60,268,865